

Integrated Postsecondary Education Data System (IPEDS) ~~2024-25~~ 2025-26 through 2026-27

IPEDS Glossary

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Submitted by:

National Center for Education Statistics (NCES)
Institute of Education Sciences
U.S. Department of Education

IPEDS Glossary 2025-26 Data Collection

Changes

(no longer applicable)

Transfer-in student	Revised the 'Transfer-in' term for improved clarity and consistency with the survey instructions. Removed the reference to 'non-first-time entering' per the suggestions at the Technical Review Panel meeting #69.
Non-first-time student (undergraduate)	Revised the 'Non-first-time student (undergraduate)' term for improved clarity and consistency with the survey instructions.
Continuing/Returning student (undergraduate)	Revised the 'Continuing/Returning student (undergraduate)' term for improved clarity and consistency with the survey instructions.
Entering students (undergraduate)	Revised the 'Entering students (undergraduate)' term for improved clarity and consistency with the survey instructions.
Transfer-out student	Revised the 'Transfer-out student' term for improved clarity and consistency with the survey instructions.
Undergraduate student	Revised the 'Undergraduate student' term for improved clarity and consistency with the survey instructions.
New term	Added 'Student aid assets' term and definition for the new questions in the Cost survey component. These questions allow the Department to collect the information that is required under FAFSA Simplification Act
New term	Added 'Cost (CST)' term and definition for the new survey component.
Abbreviations/Acronyms	Added the missing abbreviations/acronyms
New term	Added 'Attendance status' term and definition for improved consistency across survey components and IPEDS data products and publications.
New term	Added 'Student level' term and definition for improved consistency across survey components and IPEDS data products and publications.

Glossary Term	Glossary Definition	Related Item
11/12 month salary contract/teaching period	The contracted teaching period of faculty employed for the entire year, usually for a period of 11 or 12 months. (Term used in the IPEDS HR survey component prior to 2012-13)	
12-month Enrollment (E12)	This annual component of IPEDS collects unduplicated student enrollment counts and instructional activity data for an entire 12-month period. These data were collected in the Enrollment component prior to the 2007 IPEDS data collection. Institutions report an unduplicated head count for the total number of students, by sex, attendance status (full-time, part-time), race/ethnicity, level (undergraduate; and graduate, including doctor's - professional practice), first-time (entering), transfer-in, continuing/returning, and degree/certificate-seeking statuses, enrolled throughout the reporting period. Students included are those enrolled in any courses for credit leading to a degree or other recognized postsecondary credential, as well as those enrolled in courses that are part of a terminal vocational or occupational program. Institutions also report the total instructional activity for the same 12-month period for both undergraduate and graduate programs. Instructional activity data are reported in units of clock hours or credit hours. Starting with the 2023-24 data collection, institutions also report data on dual enrollment (i.e., the number of high school students enrolled at the postsecondary level).	
12-month period	A 12-month period defined by an institution for reporting a full year of activity (All institutions must use the July 1 - June 30 reporting period). This time period should be consistent across all IPEDS data collections and from year-to-year.	
25th percentile	The score at or below which 25 percent of students submitting test scores to an institution scored.	
3/2 program	A program of study that normally requires the first 3 years of undergraduate study at one institution and the last 2 years of study at another institution in order to attain a bachelor's degree. These programs are predefined by	

	the institutions and are normally offered when an institution is unable to grant a degree in a particular field or program of study.	
4-1-4 (calendar system)	The 4-1-4 calendar usually consists of 4 courses taken for 4 months, 1 course taken for 1 month, and 4 courses taken for 4 months. There may be an additional summer session.	
5-year program	A program offered by an institution that is defined in the catalog as requiring a student to take courses over a 5-year period in order to attain a bachelor's degree. These include, but are not limited to, 5-year cooperative programs which alternate class attendance with employment.	
50th percentile (median)	The score at which 50 percent of students submitting test scores to an institution scored above and 50 percent scored below (i.e., midpoint of the test score distribution).	
75th percentile	The score above which 25 percent of students submitting test scores to an institution scored.	
9/10-month salary contract/teaching period	The contracted teaching period of faculty employed for 2 semesters, 3 quarters, 2 trimesters, 2 4-month sessions, or the equivalent. (Term used in the IPEDS HR survey component prior to 2012-13)	
Abroad	Any geographic location not in the aggregate United States, which includes the 50 states, the District of Columbia, and the other areas.	
Academic Libraries (AL)	This annual component of IPEDS collects information on library collections, expenses, and services from degree-granting postsecondary institutions. Institutions with library expenses less than \$100,000 annually report their collections and circulation or usage to IPEDS. Specific library collection items include physical and electronic/digital books, media, and databases (applicable to electronic only). Institutions with library expenses equal to or greater than \$100,000 annually report both their collections and circulation or usage and details about their expenses to IPEDS. Detail expense categories include library salaries and wages, fringe benefits, materials and services costs, and operations and maintenance costs.	
Academic Library	An entity in a postsecondary institution that provides an organized collection of printed or other materials, or a combination thereof; a staff trained to provide and interpret such materials as required to meet the informational, cultural, recreational, or educational needs of the clientele; an established schedule in which services of the staff are available to the clientele; an established schedule in which services of the staff are available to the clientele; and the physical facilities necessary to support such a collection, staff, and schedule. This definition includes libraries that are part of learning resource centers.	
Academic program	An instructional program leading toward an associate's, bachelor's, master's, doctor's, or resulting in credits that can be applied to one of these degrees.	
Academic rank	A status designated by the institution according to the institution's policies. The IPEDS HR survey component includes the ranks of Professor, Associate Professor, Assistant Professor, Instructor, and Lecturer.	
Academic support	A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and/or separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.	
Academic year	The period of time generally extending from September to June; usually equated to 2 semesters or trimesters, 3 quarters, or the period covered by a 4-1-4 calendar system.	
Accelerated programs	Completion of a college program of study in fewer than the usual number of years, most often by attending summer session and carrying extra courses during the full academic term.	

Access rights	Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as deliberately selecting a document, securing access rights and including it in the OPAC (online public access catalog) or other databases of the library. Interlibrary lending and document delivery are excluded.	
Accrediting agencies	Organizations (or bodies) that establish operating standards for educational or professional institutions and programs, determine the extent to which the standards are met, and publicly announce their findings.	
Accrediting bodies	See accrediting agencies	Accrediting agencies
Accumulated depreciation	The total depreciation charged as expenses as of the reporting date (in the current year and in prior years) on the capital assets of the institution. FASB Statement No. 117 and GASB Statement No. 34 require that accumulated depreciation to date be recognized.	
ACT	ACT, previously known as the American College Testing program, measures educational development and readiness to pursue college-level coursework in English, mathematics, natural science, and social studies. Student performance does not reflect innate ability and is influenced by a student's educational preparedness.	
Additions to permanent endowments	Gifts or grants received by a GASB institution that are restricted to a permanent endowment (institutions often have endowment funds that are classified as permanent endowments). Funds must be held in perpetuity with only the income generally available for use.	
Additions to physical plant assets	Land, buildings, improvements other than buildings, equipment, and library books that are added during the fiscal year through purchases, by gifts-in-kind from donors, and from other additions; excludes construction in progress.	
Adjunct instructional staff	Non-tenure track instructional staff serving in a temporary or auxiliary capacity to teach specific courses on a course-by-course basis. Includes both instructional staff who are hired to teach an academic degree-credit course and those hired to teach a developmental or ESL course; whether the latter three categories earn college credit is immaterial. Excludes regular part-time instructional staff (who, unlike adjuncts are not paid on a course-by-course basis), graduate assistants, full-time professional staff of the institution who may teach individual courses (such as a dean or academic advisor), and appointees who teach noncredit courses exclusively.	
Adjusted cohort	The result of removing any allowable exclusions from a cohort (or subcohort). For the Fall Enrollment component, it is the cohort for calculating retention rate; for the Graduation Rates component, this is the cohort from which graduation and transfer-out rates are calculated; and for the Outcome Measures component, these are the four cohorts (first-time, full-time; first-time, part-time; non-first-time, full-time; or non-first-time, part-time) for which outcomes rates are calculated at 4,6, and 8 years.	
Adjustments to beginning net assets	Unusual and infrequent adjustments to assets 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.	
Adjustments to beginning net position	Unusual and infrequent adjustments to assets 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.	
Administrative unit	The system or central office in a multi-campus environment.	
Admissions (ADM)	This annual component is required of all currently operating Title IV postsecondary institutions in the United States and other areas that do not have an open admissions policy. Eligibility for Admissions is determined using a screening question in the Institutional Characteristics component and open admissions institutions will not see the component. Admissions data are collected for the current fall reporting period. Data are collected on admissions requirements, the number of applicants, admitted students, the number of admitted students that subsequently enrolled, and percentiles for ACT and SAT test scores. The number of applicants, admitted, and enrolled students is disaggregated by sex; enrolled students are further disaggregated by part-time and full-time status. Prior to the 2014-15 data collection cycle, Admissions was part of the Institutional Characteristics components. In 2014-15, it became part of the Winter data collection.	
Admissions test scores	Scores on standardized admissions tests or special admissions tests.	
Admitted students	Applicants that have been granted an official offer to enroll in a postsecondary institution.	
Adult basic education	Courses designed primarily for students 16 years of age and older to improve basic skills in reading, writing, and	

	arithmetic. These courses are not intended to be part of a program leading to a high school credential, nor are they part of any academic, occupational, or vocational program at the postsecondary level.	
Advanced placement (AP) courses	College-level courses taught in high school. Students may take an examination at the completion of the course; acceptable scores allow students to earn college credit toward a degree, certificate, or other recognized postsecondary credential.	
Affiliated organizations	Legally separate organizations that are affiliated or associated with a primary GASB institution. These organizations are created for the primary purpose of assisting a primary institution to accomplish its mission but are not subject to the institution's organizational or procedural oversight. Fund-raising foundations, athletic associations, alumni associations, and research foundations are some examples of affiliated organizations. Depending on the organizational structure and other factors, some affiliated organizations may be considered component units and thus their financial activity must be reported separately by the primary institution.	
AICPA	The American Institute of Certified Public Accountants.	
AICPA College and University Audit Guide Model	A financial reporting model defined by AICPA. The audit guide contains the primary standards for financial reports of public colleges and universities prior to the effective date of GASB Statements 34 and 35. Standards of this Guide were permitted as one alternative by GASB Statement No. 15 for public institutions.	
Aid received	For the purposes of the IPEDS Student Financial Aid (SFA) component, aid received refers to financial aid that was awarded to, and accepted by, a student. This amount may differ from the aid amount that is disbursed to a student. For example, a student may accept aid that was awarded by the institution but then leave the institution prior to the aid being disbursed. In this case, because the student accepted the aid, the aid would be reported to IPEDS, even though it was NOT actually disbursed to the student.	
All other sports combined	Any sport not specified separately in the collection of Graduation Rates (GRS) data. This includes sports such as golf, tennis, lacrosse or field hockey where teams participate in intercollegiate athletics competition. It does not include cheerleading or dance teams even though the institution might award aid to students participating in these activities under the auspices of the athletic department.	
Allowable costs	Except in the case of correspondence and incarcerated students, allowable costs for the cost of attendance typically include: 1. Tuition and fees; 2. Food and housing; 3. Books, materials, supplies, and equipment, which may include the rental or purchase of a personal computer; 4. Transportation, which may include, but is not limited to, vehicle maintenance and/or travel costs between campus, residences, and the student's place of work; and 5. Miscellaneous expenses, which may include other costs and allowances under the law and/or as determined by the institution for a student attending at least half-time such as an allowance for: - o Dependent care; - o Study abroad expenses; - o Disability-related expenses; - o Cooperative education costs; - o Professional licensure, certification, or first professional credential costs; and - o Federal student loan fees. Note: Other restrictions and limitations may apply to the cost components and allowances, especially for less-than-full-time, correspondence, and incarcerated students.	Average cost of attendance Cost of attendance Total cost of attendance
Allowances	That part of a scholarship or fellowship that is used to pay institutional charges such as tuition and fees or food and housing charges.	
American Indian or Alaska Native	A person having origins in any of the original peoples of North and South America (including Central America) who maintains cultural identification through tribal affiliation or community attachment.	

American Indian or Alaska Native (old definition)	A person having origins in any of the original peoples of North America and who maintains cultural identification through tribal affiliation or community recognition.	
Annual contract or employment agreement	An annually-renewable contract or employment agreement that is in effect for a stated annual period within one year of execution, and may be equal to a period of 365 days, or a standard academic year, or the equivalent. Does not include contracts for partial year periods such as a single semester, quarter, term, block, or course.	
Annuity and life income funds	Funds carrying a stipulation that the institution make payments to one or more specific beneficiaries.	
Applicant	An individual who has fulfilled the institution's requirements to be considered for admission (including payment or waiving of the application fee, if any) and who has been notified of one of the following actions: admission, nonadmission, placement on waiting list, or application withdrawn by applicant or institution.	
Application fee	That amount of money that an institution charges for processing a student's application for admittance to the institution. This amount is not creditable toward tuition or required fees, nor is it refundable if the student is not admitted to the institution.	
Archivists, Curators, and Museum Technicians	An occupational category based on the broad occupation in the 2018 Standard Occupational Classification (SOC) Manual called 'Archivists, Curators, and Museum Technicians' (SOC code 25-4010). For detailed information, refer to the following website: https://www.bls.gov/soc/2018/major_groups.htm#25-0000 .	
Asian	A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.	
Asian/Pacific Islander (old definition)	A person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian Subcontinent, and Pacific Islands. This includes people from China, Japan, Korea, the Philippine Islands, American Samoa, India, and Vietnam.	
Assets	Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits.	Current assets, Noncurrent assets, Fixed assets
Associate's Colleges (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Associate's Colleges offer associate's degree and certificate programs but, with few exceptions, award no baccalaureate degrees. This group includes institutions where, during the period studied, bachelor's degrees represented less than 10 percent of all undergraduate awards.	Carnegie Classification
Associate's degree	An award that normally requires at least 2 but less than 4 years of full-time equivalent college work.	
Attendance status	A classification of students' enrollment based on the number of credit or clock hours in which they are enrolled, either full-time or part-time.	Full-time student, Part-time student
At-will contract or employment agreement	A contract or agreement that can be terminated by the employer or employee at any time, for any or no reason.	
Audiovisual materials	Materials that are displayed by visual projection or magnification, or through sound reproduction, or both, including sound recordings, motion pictures and video recordings, and graphic materials. Also included in this category are special visual materials such as three-dimensional artifacts and realia, and web-based audiovisual resources. This includes audio documents such as records, tapes, cassettes, audio compact discs, files of digital audio recordings; visual documents such as slides, transparencies, and combined audiovisual documents such as motion pictures, video recordings, etc. Microforms are excluded.	
Audit opinion	An audit, performed by external (or outside) auditors, that usually consists of a one-page 'opinion' letter on the general-purpose financial statements. The 'opinion' paragraph of the letter usually states that 'In our opinion, the financial statements present fairly, in all material respects, the financial position as of (date) and the results of operations for the year then ended, in conformity with accounting standards generally accepted in the United States.' If the auditor cannot state completely the substance of the previous 'opinion' sentence, then the auditor will add a phrase such as '...except for...' and state the basis for the exception. When the auditor includes exceptions to the opinion, the opinion is considered to be a 'qualified opinion;' when no such exceptions are included, the opinion is considered to be an 'unqualified opinion.'	

Audit/auditing (a class)	Term used when a student elects to take a course but does not wish to receive credit for the course toward a degree or other recognized postsecondary credential.	
Auxiliary enterprises expenses	Expenses for 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. Institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation.	
Auxiliary enterprises revenues	Revenues generated by or collected from the auxiliary enterprise 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. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters.	
Average cost of attendance	The average of the actual or average allowable costs as defined by the Higher Education Act of 1965, as amended, used to determine a student's eligibility for Title IV and other financial aid programs. The average may be based on all students or different categories of students such as undergraduates or graduates. Other student categories may include enrollment status, academic program, or residency. For IPEDS reporting purposes, cost of attendance is only reported for full-time, first-time students.	Allowable costs Cost of Attendance (COA) Total cost of attendance
Average Net Price (ANP)	The Higher Education Act, as amended (2008), defines institutional net price as 'the average yearly price actually charged to first-time, full-time undergraduate students receiving student aid at an institution of higher education after deducting such aid.' In IPEDS, average institutional net price is generated by subtracting the average amount of federal, state/local government, or institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees (lower of in-district or in-state for public institutions), books and supplies, and the weighted average for food and housing and other expenses.	Total cost of attendance Net price
Avocational programs	Instructional programs in personal interest and leisure categories whose expressed intent is not to produce postsecondary credits, nor to lead to a recognized postsecondary credential or an academic degree, nor result in occupationally specific skills.	
Baccalaureate Colleges - General (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate Colleges - General are primarily undergraduate colleges with major emphasis on baccalaureate programs. During the period studied, they awarded less than half of their baccalaureate degrees in liberal arts fields.	Carnegie Classification
Baccalaureate Colleges - Liberal Arts (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate Colleges - Liberal Arts are primarily undergraduate colleges with major emphasis on baccalaureate programs. During the period studied, they awarded at least half of their baccalaureate degrees in liberal arts fields.	Carnegie Classification
Baccalaureate/Associate's Colleges (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate/Associate's Colleges are undergraduate colleges where the majority of conferrals are below the baccalaureate level (associate's degrees and certificates). During the period studied, bachelor's degrees accounted for at least ten percent of undergraduate awards.	Carnegie Classification
Bachelor's degree	An award (baccalaureate or equivalent degree, as determined by the Secretary, U.S. Department of Education) that normally requires at least 4 but not more than 5 years of full-time equivalent college-level work. This includes all bachelor's degrees conferred in a 5-year cooperative (work-study) program. A cooperative plan provides for alternate class attendance and employment in business, industry, or government; thus, it allows students to combine actual work experience with their college studies. Also includes bachelor's degrees in which the normal 4 years of work are completed in 3 years.	
Bachelor's or equivalent degree-seeking subcohort	In the GR component of IPEDS, a cohort of students who were seeking a bachelor's or equivalent degree upon entry.	

Balance owed on principal	Outstanding balance owed on indebtedness principal (at the beginning/end of the year) as shown in the liability section of the balance sheet.	
Balance sheet	An official financial statement that lists a postsecondary institution's assets and liabilities as of a specified date.	
Basic Principles for Income Tax Accounting	The following basic principles are applied in accounting for income taxes at the date of the financial statements: A current tax liability or asset is recognized for the estimated taxes payable or refundable on tax returns for the current year. A deferred tax liability or asset is recognized for the estimated future tax effects attributable to temporary differences and carry forwards. c) The measurement of current and deferred tax liabilities and assets is based on provisions of the enacted tax law; the effects of future changes in tax laws or rates are not anticipated. d) The measurement of deferred tax assets is reduced, if necessary, by the amount of any tax benefits that, based on available evidence, are not expected to be realized.	
Bibliographic utilities, networks and consortia	Services provided by national, regional, and local bibliographic utilities networks, and consortia.	
Black or African American	A person having origins in any of the black racial groups of Africa.	
Black, non-Hispanic (old definition)	A person having origins in any of the black racial groups of Africa (except those of Hispanic origin).	
Food charges (formerly board charges)	Charges assessed students for an academic year for meals.	
Food plan (formerly board plan)	The method for providing meals to students during an academic year. Plans may include a specific charge for a specified number of meals per week or a specified amount against which students may charge their meals.	
Book value	The dollar value of the physical asset at the time of construction or purchase of that asset, or, if the asset is a gift, the market value of the asset at the time of the gift. It may also be the difference between the balance of a physical plant asset account and its related accumulated depreciation account.	
Books	Books are non-serial printed publications, including music, that have hard or soft covers or are in loose-leaf format.	
Books and supplies	The average cost of books, course materials, supplies, and equipment for a typical student for an entire academic year (or program). Does not include unusual costs for special groups of students (e.g., engineering or art majors), unless they constitute the majority of students at an institution.	
Branch and independent libraries	Auxiliary library service outlets with quarters separate from the central library that houses the basic collection. The central library administers the branches. Libraries on branch campuses that have separate NCES identification numbers are reported as separate libraries.	
Branch institution	A campus or site of an educational institution that is not temporary, is located in a community beyond a reasonable commuting distance from its parent institution, and offers full programs of study, not just courses.	
Buildings	Capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, and storage. Includes built-in fixtures and equipment that are essentially part of the permanent structure. Buildings held for the production of revenue are classified as investments.	
Business and Financial Operations Occupations	An occupational category based on the major group in the 2018 Standard Occupational Classification (SOC) Manual called 'Business and Financial Operations Occupations.' For detailed information refer to the following website: https://www.bls.gov/soc/2018/major_groups.htm#13-0000 .	
Business-type activities	Activities for which fees are charged to external parties for goods or services. GASB Statement 34 specifies the reporting format to be used by this type of governmental entity.	
Cafeteria plan	An insurance plan that gives an employee the option of selecting a combination of health care and insurance benefits (e.g. hospital, medical, surgical, dental care, and group life insurance).	
Calculated value (CV)	Calculated value (CV) is used to designate fields that are generated (or calculated) based on data provided on other lines within the same part of a survey component. For example, a 'balance' line or 'other (detail)' line will be calculated as the difference between the total line and the sum of the remaining detail.	
Calculation of FTE students (using fall student headcounts)	The number of FTE students is calculated based on fall student headcounts as reported by the institution on the IPEDS Enrollment (EF) component (Part A). The full-time equivalent (headcount) of the institution's part-time enrollment is estimated by multiplying the factors noted below times the part-time headcount. These are then	

	added to the full-time enrollment headcounts to obtain an FTE for all students enrolled in the fall. This formula is used to produce an FTE that is used annually in the Digest of Education Statistics. • Part-time undergraduate enrollment - o Public 4-year (.403543) - o Private (not-for-profit and for-profit) 4-year (.392857) - o Public 2-year and <2-year (.335737) - o All other institutions (.397058) • Part-time graduate enrollment - o Public 4-year (.361702) - o Private (not-for-profit and for-profit) 4-year (.382059)	
Calculation of FTE students (using instructional activity)	The number of FTE students is calculated based on the credit and/or clock hours reported by the institution on the IPEDS 12-month enrollment (E12) component and the institution's calendar system, as reported on the IC component. The following table indicates the level of instructional activity used to convert the credit and/or clock hours reported to an indicator of full-time equivalents (FTE students): - Quarter calendar system - Enrollment level (One FTE over 12-month period) - Undergraduate 45 credit hours, 900 clock hours - Graduate 36 credit hours - Semester/trimester/4-1-4 plan/other calendar system - Enrollment level (one FTE over 12-month period) - Undergraduate 30 credit hours 900 clock hours - Graduate 24 credit hours For institutions with continuous enrollment programs, FTE is determined by dividing the number of clock hours attempted by 900. The total 12-month FTE is generated by summing the estimated or reported undergraduate FTE and the estimated or reported graduate FTE and reported Doctor's Professional Practice FTE.	
Calendar system	The method by which an institution structures most of its courses for the academic year.	
Cambridge Certificate of Advanced English (CAE)	A standardized test designed to determine an applicant's ability to benefit from instruction in English.	English Proficiency Test
Capital appropriations	Nonoperating revenues appropriated to a GASB institution by a government with the requirement that the funds be used primarily to acquire, construct, or improve capital assets, including buildings, land, equipment, and similar capital assets.	
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. Capital assets also include collections of works of art and historical treasure and library collections; however, under certain conditions such collections may not be capitalized. They also include 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.	
Capital grants and gifts	Revenues of a GASB institution, other than capital appropriations, where a funding source external to the institution specifies that they be used primarily to acquire, construct, or improve capital assets. Includes gifts designated for a capital project.	
Capital leases	Capital assets acquired under lease arrangement, as provided in FASB Statement No. 13 (applicable to both FASB and GASB institutions). These are leases where the institution in substance acquires the capital asset or the right to use it for most or all of its economic life through a lease arrangement. FASB standards require institutions to recognize such assets in their financial statements and also to recognize the lease payment obligations as liabilities. The lease is basically considered a form of financing used to acquire the capital asset.	

Capital outlay	The cost of acquiring plant assets, adding to plant assets, and adding utility to plant assets for more than one accounting period.	
Capitalize	To place in service as a long-term asset. These assets are expected to be used by the institution for a period in excess of one year (e.g., land, buildings or patents).	
Carl D. Perkins Vocational and Technical Education Act	The Carl D. Perkins Vocational and Technical Education Act of 1998 (P.L. 105-332) was signed into law on October 31, 1998 and became effective on July 1, 1999. Its purpose is to improve vocational and technical education programs. The primary focus is to develop challenging academic standards and promote the development of activities that integrate academic and vocational and technical instruction. The Act also outlines various opportunities for states and local areas to integrate vocational education and workforce investment systems. However, new and strict barriers are placed on linkages between vocational education and School-to-Work programs.	
Carnegie Classification	An institutional classification coding structure developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. The 2000 Carnegie Classification categorizes selected institutions as: Doctoral/Research Universities-Extensive • Doctoral/Research Universities-Intensive • Master's Colleges and Universities I • Master's Colleges and Universities II • Baccalaureate Colleges-Liberal Arts • Baccalaureate Colleges-General • Baccalaureate/Associate's Colleges • Associate's Colleges • Specialized Institutions: ○ Theological seminaries and other specialized faith-related institutions ○ Medical schools and medical centers ○ Other separate health profession schools ○ Schools of engineering and technology ○ Schools of business and management ○ Schools of art, music, and design ○ Schools of law ○ Teachers colleges ○ Other specialized institutions • Tribal Colleges and Universities	
Carnegie Classification 2005: Basic classification	The Basic Classification is an update of the traditional classification framework developed by the Carnegie Commission on Higher Education in 1970 to support its research program, and later published in 1973 for use by other researchers. Although this classification has undergone many changes over the years, the current release involves some significant changes from previous editions. For a complete description and technical details visit the Carnegie Foundation Website at http://www.carnegiefoundation.org/classifications	
Carnegie Classification 2005: Enrollment profile classification	This classification describes the overall student population, by grouping institutions according to the mix of students enrolled at the undergraduate and graduate/professional levels. Exclusively undergraduate institutions are further broken down by level (two-year and four-year). For institutions with both undergraduate and graduate/professional students, institutions are grouped according to the distribution of full-time equivalent students across the two levels, giving an approximate measure of the student population's 'center of gravity.' As a result, it reflects important differences with respect to educational mission as well as institutional climate and culture-differences that can have implications for infrastructure, services, and resource allocation. For a complete description and technical details visit the Carnegie Foundation Website at http://www.carnegiefoundation.org/classifications	
Carnegie Classification 2005:	As a companion to the Undergraduate Instructional Program classification, this classification examines the nature	

Graduate instructional program	of graduate education, with a special focus on the mix of graduate programs. In this classification, a single graduate-level degree qualifies an institution for inclusion. The classification is based on the level of graduate degrees awarded (master's/professional or doctoral), the number of fields represented by the degrees awarded, and the mix or concentration of degrees by broad disciplinary domain. The classification has two parts: one for institutions that do not award the doctorate, and one for doctoral-level institutions (based on the record of degree conferrals, not program offerings). Within each group, institutions are then classified with respect to the breadth of graduate offerings and the concentration of degrees in certain fields or combinations of fields. For a complete description and technical details visit the Carnegie Foundation Website at http://www.carnegiefoundation.org/classifications	
Carnegie Classification 2005: Size and setting classification	This classification describes institutions' size and residential character. Because residential character applies to the undergraduate student body, exclusively graduate/professional institutions are not included. For a complete description and technical details visit the Carnegie Foundation Website at http://www.carnegiefoundation.org/classifications	
Carnegie Classification 2005: Undergraduate instructional program	The instructional program classification is based on three pieces of information: the level of undergraduate degrees awarded (associate's or bachelor's), the proportion of bachelor's degree majors in the arts and sciences and in professional fields, and the extent to which an institution awards graduate degrees in the same fields in which it awards undergraduate degrees. The distinction between arts and sciences and professional undergraduate majors is one that has been made in the Classification since 1987 (but only for undergraduate colleges), and researchers and others in the higher education community have made similar distinctions. The previous analysis has been extended and elaborated by (1) applying it to almost all baccalaureate-level institutions, (2) making finer distinctions along the arts and sciences - professions continuum, and (3) recognizing a 'middle ground' where the two domains exist in relative balance with respect to graduating students' major concentrations. For a complete description and technical details visit the Carnegie Foundation Website at http://www.carnegiefoundation.org/classifications	
Carnegie Classification 2005: Undergraduate profile	This classification describes the undergraduate population with respect to three characteristics: the proportion who attend part- or full-time; achievement characteristics of first-year students; and the proportion of entering students who transfer in from another institution. Each of these captures important differences in the nature of the undergraduate population. They do not imply differences in the quality of undergraduate education, but they have implications for how an institution serves its students. For a complete description and technical details visit the Carnegie Foundation Website at http://www.carnegiefoundation.org/classifications	
Cartographic material	Materials representing in whole or in part the earth or any celestial body at any scale (e.g., maps and charts)	
Casual employees	Persons who are hired to work during peak times such as those that help at registration time or those that work in the bookstore for a day or two at the start of a session.	
Certificate	A recognized postsecondary credential that is conferred upon the satisfactory completion of a postsecondary education program.	
Continuing Education Unit (CEU)	One Continuing Education Unit (CEU) is normally defined as 10 clock hours of participation in an organized continuing education experience under responsible sponsorship, capable direction, and qualified instruction.	
Change in net assets	A term used to describe the net amount of revenues, expenses, gains, and losses for the reporting period. This appears on the Statement of Revenues, Expenses, and Changes in Net Assets for GASB organizations and on the Statement of Activities for FASB organizations.	
Chief administrator	The principal administrative official, or chief executive officer, responsible for the direction of all affairs and operations of a postsecondary education institution, or that component of an organization that conducts postsecondary education, but who may report to a governing board.	
Child institution	An institution that has some or all of its data reported by another institution, known as the parent institution.	Parent institution
CIP code	A six-digit code in the form xx.xxxx that identifies instructional program specialties within educational institutions.	Classification of Instructional Programs (CIP)

Classification of Instructional Programs (CIP)	A taxonomic coding scheme for secondary and postsecondary instructional programs. It is intended to facilitate the organization, collection, and reporting of program data using classifications that capture the majority of reportable data. The CIP is the accepted federal government statistical standard on instructional program classifications and is used in a variety of education information surveys and databases.	
Clerical and secretarial	A primary function or occupational activity category used to classify persons whose assignments typically are associated with clerical activities or are specifically of a secretarial nature. Includes personnel who are responsible for internal and external communications, recording and retrieval of data (other than computer programmer) and/or information and other paperwork required in an office. Also includes such occupational titles such as switchboard operators, including answering service; telephone operators; bill and account collectors; billing and posting clerks and machine operators; bookkeeping, accounting, and auditing clerks; payroll and timekeeping clerks; procurement clerks; file clerks; clerical library assistants; human resources assistants, except payroll and timekeeping; shipping, receiving, and traffic clerks; secretaries and administrative assistants; computer operators; data entry and information processing workers; desktop publishers; mail clerks and mail machine operators (except postal service); office clerks (general); office machine operators (except computer); and proofreaders and copy markers. (Term used in the IPEDS HR survey component prior to 2012-13)	
Clock hour	A period of time consisting of (1) A 50- to 60-minute class, lecture, or recitation in a 60-minute period; (2) A 50- to 60-minute faculty-supervised laboratory, shop training, or internship in a 60-minute period; or (3) Sixty minutes of preparation in a correspondence course.	
Clock hour activity	The provision of coursework to students which can be measured in terms of clock hours.	
Cohort	A specific group of students established for tracking purposes.	
Cohort year	The year that a cohort of students begins attending college.	
Collection year	The academic year in which IPEDS data were collected. Most Institutional Characteristics, Human Resources, Fall Enrollment, and Admissions data are collected for the current year; Completions, 12-Month Enrollment, Student Financial Aid, Academic Libraries and Finance data collections cover the prior year. Graduation Rates and Outcome Measures cover cohorts from prior years that completed college by August 31 of the most recent fall.	Data year
College Navigator	A web tool accessed through https://nces.ed.gov/collegenavigator that provides selected IPEDS data to assist students, parents, high school counselors, and others obtain information about over 6,000 postsecondary institutions in the United States and other areas. It offers a wide range of information including programs offered, retention and graduation rates, aid available, campus safety, accreditation, and estimated student expenses. NOTE: Replaces the College Opportunities Online Locator (IPEDS COOL).	
Community, Social Service, Legal, Arts, Design, Entertainment, Sports, and Media Occupations	An occupational category based on the following three major groups in the 2018 Standard Occupational Classification (SOC) Manual: 1) Community and Social Service Occupations (https://www.bls.gov/soc/2018/major_groups.htm#21-0000); 2) Legal Occupations (https://www.bls.gov/soc/2018/major_groups.htm#23-0000); and 3) Arts, Design, Entertainment, Sports, and Media Occupations (https://www.bls.gov/soc/2018/major_groups.htm#27-0000).	
Comparison group	The group of peer institutions used for comparison purposes within the IPEDS Peer Analysis System (PAS). Comparison groups may be identified by the analyst by name or UnitID, they may be built by using characteristics (variables) from the IPEDS data, or they may be automatically generated by the system. Also referred to as a peer group.	Focus institution
Completer	A student who receives a degree, diploma, certificate, or other recognized postsecondary credential. In order to be considered a completer, the degree/award must actually be conferred.	
Completers within 150% of normal time	Students who completed their program within 150% of the normal (or expected) time for completion.	Normal time to completion
Completions (C)	This annual component of IPEDS collects number of degrees and other recognized postsecondary credentials (certificates) conferred. These data are reported by level (associate's, bachelor's, master's, and doctor's), as well as by length of program for some. Both are reported by race/ethnicity and sex of recipient, and the field of study, using the Classification of Instructional Programs (CIP) code. Institutions report all degrees and other awards	

	conferred during an entire reporting period, from July 1 of one calendar year through June 30 of the following year. Completions data by race/ethnicity at the 2-digit CIP level became an annual collection in 1990; since the 1995 collection, race/ethnicity is collected at the 6-digit CIP level. In 2001, IPEDS began collecting completers of double majors by level, 6-digit CIP code, and by race/ethnicity and sex of recipient.	
Component unit	A component unit is a legally separate organizations for which the governing board and/or management of the primary institution is financially accountable. It can be another organization for which the nature and significance of its relationship with a primary institution is such that exclusion would cause the primary institution's financial statements to be misleading or incomplete.	
Comprehensive fee	A single fixed amount of money charged by an institution that covers tuition, required fees, food, and housing. For some institutions, this amount may also cover books, course materials, supplies, and equipment.	
Comprehensive transition and postsecondary program for students with intellectual disabilities	A degree, certificate, nondegree, or noncertificate program designed to support and provide students with intellectual disabilities with opportunities to participate in coursework and other activities with students without disabilities while obtaining academic training and independent living instruction at an institution of higher education to prepare for gainful employment. (For more information, see 34 CFR 668.231).	
Computer hardware and software operating expenses	These include expenses from the library budget for computer hardware and software used to support library operations, whether purchased or leased, mainframe or microcomputer. Expenses for maintenance and the expense to run information services when it cannot be separated from the price of the product are also included in this category.	
Computer, Engineering, and Science Occupations	An occupational category based on the following three major groups in the 2018 Standard Occupational Classification (SOC) Manual: 1) Computer and Mathematical Occupations (https://www.bls.gov/soc/2018/major_groups.htm#15-0000); 2) Architecture and Engineering Occupations (https://www.bls.gov/soc/2018/major_groups.htm#17-0000); and 3) Life, Physical, and Social Science Occupations (https://www.bls.gov/soc/2018/major_groups.htm#19-0000).	
Construction in progress	Capital assets under construction or development that have not yet been placed into service, such as a building or parking lot. Capital assets are not subject to depreciation while in a construction in progress status.	
Contact hour (old definition)	A unit of measure that represents an hour of scheduled instruction given to students. Also referred to as clock hour.	
Continuing contract or employment agreement	A contract or agreement that has no specific date of termination, and that can be terminated for just cause or other agreed-upon reasons (e.g., reorganization, funding).	
Continuing professional education	Programs and courses designed specifically for individuals who have completed a degree in a professional field (such as law, medicine, dentistry, education, or social work) to obtain additional training in their particular field of study.	
Continuing/Returning student (undergraduate)	A degree/certificate-seeking student who is not new to the institution during the IPEDS enrollment reporting period, but instead is continuing their studies at the institution (i.e., not an entering first-time or transfer-in student).	
Continuous basis	A calendar system classification that is used by institutions that allow students to enroll/start classes at any time during the year. For example, a cosmetology school or a word processing school might allow students to enroll and begin studies at various times, with no requirement that classes begin on a certain date.	
Contributions from affiliated entities	Revenues from non-consolidated affiliated entities, such as fund-raising foundations, booster clubs, other institutionally-related foundations, and similar organizations created to support the institution or organizational units of the institution. General purpose financial statements for FASB institutions include a separate line for these revenues; GASB institutions classify such revenues as gifts.	
Control (of institution)	A classification of whether an institution is operated by publicly elected or appointed officials (public control) or by privately elected or appointed officials and derives its major source of funds from private sources (private control).	Sector, Institutional affiliation, Level (of institution)
Cookie	A message given to a Web browser by a Web server. The browser stores the message in a text file. The message is	

	then sent back to the server each time the browser requests a page from the server.	
Cooperative (work-study) program	A program that provides for alternate class attendance and employment in business, industry, or government.	
Core expenses	Total expenses for the essential education activities of the institution. Core expenses for public institutions reporting under GASB standards include expenses for instruction, research, public service, academic support, student services, institutional support, scholarships and fellowships, and other operating and nonoperating expenses. Core expenses for FASB (primarily private, not-for-profit and for-profit) institutions include expenses on instruction, research, public service, academic support, student services, institutional support, net grant aid to students, and other expenses. For both FASB and GASB institutions, core expenses exclude expenses for auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.	
Core revenues	Total revenues for the essential education activities of the institution. Core revenues for public institutions (using the Governmental Accounting Standards Board (GASB) standards) include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues for private, not-for-profit and public institutions reporting under the Financial Accounting Standards Board (FASB) standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment return; sales and services of educational activities; and other sources. Core revenues for private, for-profit institutions reporting under FASB standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private grants and contracts; net investment income; sales and services of educational activities; and other sources. In general, core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.	
Correspondence Education	Education provided through one or more courses in which the institution provides instructional materials and examinations by mail or electronic transmission to students who are separated from the instruction. Interaction between the instructor and the student is not regular and substantive, and it is primarily initiated by the student. Correspondence courses are typically self-paced. Correspondence education is not distance education.	
Cost (CST)	This annual IPEDS survey component collects information on student charges for Cost of Attendance estimates and to calculate an Average Net Price (ANP) for first-time, full-time undergraduate students to meet requirements of the Higher Education Act of 1965 (HEA), as amended. This component also collects information on tuition and fees for other students.	
Cost of Attendance (COA) [for IPEDS reporting purposes]	The amount of tuition and fees; food and housing; books, course materials, supplies, and equipment; and other expenses that a full-time, first-time degree/certificate-seeking student can expect to pay to go to college for an academic year. Costs reported to IPEDS by the institution are those amounts used by the financial aid office to determine a student's financial need for the academic year, which is typically nine months.	Allowable costs Average cost of attendance Total cost of attendance
Counseling service	Activities designed to assist students in making plans and decisions related to their education, career, or personal development.	
Credit	Recognition of attendance or performance in an instructional activity (course or program) that can be applied by a recipient toward the requirements for a postsecondary degree, diploma, certificate, or other recognized postsecondary credential, irrespective of the activity's unit of measurement.	
Credit course	A course that, if successfully completed, can be applied toward the number of courses required for achieving a postsecondary degree, diploma, certificate, or other recognized postsecondary credential, irrespective of the activity's unit of measurement.	
Credit for life experiences	Credit earned by students for what they have learned through independent study, noncredit adult courses, work experience, portfolio demonstration, previous licensure or certification, or completion of other learning opportunities (military, government, or professional). Credit may also be awarded through a credit by examination program.	
Credit for Military Training	Postsecondary credit granted by institutions to military servicemen or veterans for experiences and training gained while in the service.	

Credit hour	A unit of measure representing the equivalent of an hour (50 minutes) of instruction per week over the entire term. It is applied toward the total number of credit hours needed for completing the requirements of a degree, diploma, certificate, or other recognized postsecondary credential.	Clock hour
Credit hour activity	The provision of coursework to students which can be measured in terms of credit hours.	
Cross-over award period	A term or period of enrollment in a course or program that begins in one award year and ends in the subsequent award year.	
Current assets	Assets that are reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for classifying assets as current or non-current; thus, cash or investments intended for liquidation of liabilities due beyond the one-year period would not be current assets. Beginning with 2013-14, GASB Statements 63 and 65 required institutions to display deferred inflows and outflows on their Statement of Net Position. Thus, in the 2013-14 (FY13) through the 2015-16(FY15) collections, current assets included deferred outflows of resources. Beginning with 2016-17 (FY16), deferred outflows was collected separately from current assets.	
Current liabilities	Liabilities whose liquidation is reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year. May include accounts payable, accrued salaries and wages, deferred revenues, and long-term debt current portion, among others. Beginning with 2013-14, GASB Statements 63 and 65 required institutions to display deferred inflows and outflows of resources on their Statement of Net Position. Thus from 2013-14 (FY13) to 2015-16 (FY15), total current liabilities included deferred inflows. Beginning with FY16, deferred inflows was collected separately from total current liabilities.	
Current replacement value	The estimated current cost to replace all buildings owned by the institution. It represents recent appraisal value or what is currently carried as insurance replacement value, but does not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a book value figure.	
Data Analysis System (DAS)	The Data Analysis System (DAS) is a software application that allows a user to produce tables from selected NCES data sets. While each collection year uses a separate DAS, all have a consistent interface and command structure. User can select from several output formats, either direct printing or comma-separated file which can be input for other software.	
Data Collection System (DCS)	The Web environment that is used to collect the IPEDS data.	
Data dictionary	A file or a list that contains all known information about variables such as format, data type, field width, and source.	
Data revision system	The Web environment where an institution's prior year data may be revised by keyholders or data managers.	Prior Year Revision (PYR) System
Data Universal Numbering System (DUNS) number	The Data Universal Numbering System (DUNS) number is a 9-digit number assigned by the Dun & Bradstreet Information Corporation to any entity providing products, goods, or services. The DUNS number was the official identifier for doing business with the U.S. Government until April 4, 2022.	Unique Entity Identifier
Data year	The year to which data pertain in a particular IPEDS component. For example, for collection year 2003-04, tuition is for data year 2003-04, whereas completions are for data year 2002-03.	
Database	Collection of electronically stored data or unit records (facts, bibliographic data, and texts) with a common user interface and software for the retrieval and manipulation of the data. The data or records are usually collected with a particular intent and relate to a defined topic. Each database is counted individually even if access to several databases is supported through the same vendor interface.	
Dataset Cutting Tool (DCT)	An early IPEDS data access tool, no longer available. All the functions in the Dataset Cutting Tool have been incorporated into the IPEDS Data Center.	
Day care service	A student service designed to provide appropriate care and protection of infants, preschool, and school-age children so their parents can participate in postsecondary education programs.	
Deductions from physical plant assets	Amounts that represent a decline in the value of physical plant assets resulting from selling, razing, fire, and other hazards, or other disposition of the assets.	

Deferred inflows of resources	Acquisition of net assets acquired by a government that is applicable to future reporting periods. Examples of deferred inflows are the difference in a debt refunding between reacquisition and net carrying amount of the old debt, upfront payments in service concession arrangements, and change in fair values in hedging instruments.	
Deferred outflows of resources	A consumption of net assets by a government that is applicable to future periods. Examples of deferred outflows of resources include changes in fair values in hedging instruments and changes in the net pension liability that are not considered pension expense (as described in GASB Statement 68, Accounting and Financial Reporting for Pensions: an amendment of GASB Statement No. 27).	
Degree	An award conferred by a college, university, or other postsecondary education institution as official recognition for the successful completion of a program of studies.	
Degree of urbanization (urban-centric locale)	A code representing the urbanicity (city/suburb/rural) by population size of the institution's location. This urban-centric locale code was assigned through a methodology developed by the U.S. Census Bureau's Population Division in 2005. The urban-centric locale codes apply current geographic concepts to the original NCES Locale codes used on IPEDS files through 2004. The following are the codes used: 11City: Large 12City: Midsize 13City: Small 21Suburb: Large 22Suburb: Midsize 23Suburb: Small 31Town: Fringe 32Town: Distant 33Town: Remote 41Rural: Fringe 42Rural: Distant 43Rural: Remote	
Degree/certificate-seeking students (DGCS)	Students enrolled in courses for credit who are seeking a degree, certificate, or other recognized postsecondary credential. This includes students who: received any type of federal financial aid, regardless of what courses they took at any time; received any state or locally based financial aid with an eligibility requirement that the student be enrolled in a degree, certificate, or transfer-seeking program; or obtained a student visa to study at a U.S. postsecondary institution High school students also enrolled in postsecondary courses for credit are not considered degree/certificate-seeking.	
Department of Defense Voluntary Education Program Memorandum of Understanding	A voluntary program that functions to expand and improve postsecondary opportunities for servicemembers worldwide. It is funded by the Department of Defense through a contract with the American Association of State Colleges and Universities (AASCU).	
Depreciation	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. Depreciation for the year is the amount of the allocation or distribution for the year involved.	
Dependent care expenses	A cost of attendance allowance based on the number and age of dependents, and actual estimated cost in the community where the student resides for dependent care during commuting time, class time, study time, field work, internships, and other education related activities as determined by the financial aid office.	
Differs by program (calendar system)	A calendar system classification that is used by institutions that have occupational/vocational programs of varying lengths. These schools may enroll students at specific times depending on the program desired. For example, a school might offer a 2-month program in January, March, May, September, and November; and a 3-month program in January, April, and October.	
Diploma	A official document certifying the successful completion of a prescribed program of studies.	
Disability services	Programs designed to provide reasonable academic accommodations and support services to empower students who have disabilities to competitively pursue postsecondary education. May also include assistance to campus departments in providing access to services and programs in the most integrated setting possible.	
Discounts and allowances	That part of a scholarship or fellowship that is used to pay institutional charges such as tuition and fees or food and housing charges.	
Discovery system	A discovery system product consists of an interface directed toward the users of a library to find materials in its collections and subsequently to gain access to items of interest through the appropriate mechanisms. Discovery systems tend to be independent from the specific applications that libraries implement to manage resources, such as integrated library systems, library services platforms, repository platforms, or electronic resource management systems. In most cases they provide access to multiple types of materials, independently of the management platform involved. Discovery systems provide an interface with search and retrieval capabilities, often with features such as relevancy-based ordering of search results, facets presented that can be selected to	

	narrow results according to specific categories, contributors, or date ranges, and tools to identify related materials or to refine search queries. Examples of discovery systems can be found at http://librarytechnology.org/discovery/ .	
Distance education	Education that uses one or more technologies to deliver instruction to students who are separated from the instructor and to support regular and substantive interaction between the students and the instructor synchronously or asynchronously. Technologies used for instruction may include the following: Internet; one-way and two-way transmissions through open broadcasts, closed circuit, cable, microwave, broadband lines, fiber optics, satellite or wireless communication devices; audio conferencing; and video cassette, DVDs, and CD-ROMs, if the cassette, DVDs, and CD-ROMs are used in a course in conjunction with the technologies listed above.	
Distance education course	A course in which the instructional content is delivered exclusively via distance education. Requirements for coming to campus for orientation, testing, or academic support services do not exclude a course from being classified as distance education.	
Distance education program	A program for which all the required coursework for program completion is able to be completed via distance education courses.	
Dividend earnings	Distribution of earnings to shareholders that may be in the form of cash, stock, or property.	
Doctor's degree	The highest award a student can earn for graduate study. The doctor's degree classification includes such degrees as Doctor of Education, Doctor of Juridical Science, Doctor of Public Health, and the Doctor of Philosophy degree in any field such as agronomy, food technology, education, engineering, public administration, ophthalmology, or radiology.	
Doctor's degree-other	A doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.	
Doctor's degree-professional practice	A doctor's degree that is conferred upon completion of a program providing the knowledge and skills for the recognition, credential, or license required for professional practice. The degree is awarded after a period of study such that the total time to the degree, including both pre-professional and professional preparation, equals at least six full-time equivalent academic years. Some of these degrees were formerly classified as first-professional and may include: Chiropractic (D.C. or D.C.M.); Dentistry (D.D.S. or D.M.D.); Law (J.D.); Medicine (M.D.); Optometry (O.D.); Osteopathic Medicine (D.O); Pharmacy (Pharm.D.); Podiatry (D.P.M., Pod.D., D.P.); or, Veterinary Medicine (D.V.M.), and others, as designated by the awarding institution.	
Doctor's degree-research/scholarship	A Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement. Some examples of this type of degree may include Ed.D., D.M.A., D.B.A., D.Sc., D.A., or D.M., and others, as designated by the awarding institution.	
Doctoral/Research Universities - Extensive (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Doctoral/Research Universities - Extensive typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the doctorate. During the period studied, they awarded 50 or more doctoral degrees per year across at least 15 disciplines.	Carnegie Classification
Doctoral/Research Universities - Intensive (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Doctoral/Research Universities - Intensive typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the doctorate. During the period studied, they awarded at least ten doctoral degrees per year across three or more disciplines, or at least 20 doctoral degrees per year overall.	Carnegie Classification
Dual credit	A program through which high school students are enrolled in Advanced Placement (AP) courses, taught at their high school, that fulfill high school graduation requirements and may earn the student college credits. (Term used in the IPEDS prior to 2021-22).	
Dual enrollment	Refers to students who enroll in college courses offered by an institution of higher education while enrolled in high school or seeking a recognized equivalent. Student performance is recorded on a college transcript and postsecondary credit is awarded for a passing grade in the course.	

	- Includes: All postsecondary courses, independent of course delivery mode, course location, course instructor, whether secondary credit is also offered, and whether the student enrolls through a formal state/local program or enrolls outside a formal state/local program. - Excludes: Credit-by-exam models such as Advanced Placement and International Baccalaureate in which the student is not enrolled in a postsecondary institution.	
Duolingo	A standardized test designed to determine an applicant's ability to benefit from instruction in English.	English Proficiency Test
E-books	E-books are digital documents (including those digitized by the library), licensed or not, where searchable text is prevalent, and which can be seen in analogy to a printed book (monograph). E-books are loaned to users on portable devices (e-book readers) or by transmitting the contents to the user's personal computer for a limited time.	
E-media	E-media materials are media materials that are in digital format and are available for download or streaming. Include digital graphic materials.	
E-serial	An e-serial is a publication issued in successive parts bearing numerical or chronological designations, is intended to be continued indefinitely, and is published in digital form to be displayed on a computer screen in any medium. This definition includes digital and digitized periodicals, newspapers, and annuals (reports, yearbooks, etc.); the journals, memoirs, proceedings, transactions, etc. of societies; and numbered monographic series.	
Early action	An admission plan that allows students to apply and be notified of an admission decision well in advance of the regular notification dates. If admitted, the candidate is not committed to enroll (unlike early decision). Students may reply to the offer under the college's regular reply policy.	
Early admission	A policy under which students who have not completed high school are admitted to and enrolled full-time in college, usually after completion of their junior year.	
Early decision	A plan that allows students to apply and be notified of an admission decision (and financial aid offer, if applicable) well in advance of the regular notification date. Applicants agree to accept an offer of admission and, if admitted, to withdraw their applications from other colleges. There are three possible decisions in response to such an application: admitted, denied, or not admitted but forwarded for consideration with the regular applicant pool, without prejudice.	
Educational offerings	Educational programs offered by postsecondary institutions that are occupational, academic, or continuing professional that qualify as postsecondary education programs OR recreational or avocational, adult basic, developmental instruction, high school equivalency, or high school programs that are not deemed postsecondary.	
Employees by Assigned Position (EAP)	This data, now part of the Human Resources (HR) component of IPEDS, was previously a separate collection. It was instituted in 2001-02 as a response to a proposal by the National Postsecondary Education Cooperative focus group on faculty and staff. It allows institutions to 'assign' all faculty and staff to distinct categories. The EAP collects information on all employees on the institution's payroll as of November 1 of the reporting year, by full- and part-time status; by function or occupational category; and by faculty status and tenure status. Institutions with medical schools are required to report their medical school employees separately. (Term used in IPEDS HR survey component prior to 2012-13)	
Employer Identification Number (EIN)	The number assigned to an institution by the Internal Revenue Service for tax purposes.	
Employment services for current students	Activities intended to assist students in obtaining part-time employment as a means of defraying part of the cost of their education.	
Endowment funds	Funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide earnings for institutional use. Also includes term endowments and funds functioning as endowment.	
Endowment income	Endowment income includes: (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes, and (3) income from funds held in trust by others under irrevocable trusts. Excludes capital gains or losses unless the institution has adopted a spending formula by which it expends not only the yield but also a prudent portion of the appreciation of the principal. Does not include gains spent for current operations, which are treated as transfers.	

Endowment net assets	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 and component units reduced by the value of endowment-related liabilities.	
English Proficiency Test	A test of English language abilities required for admission from incoming international students that are not from an English proficiency exempt country (as defined by the institution). Examples include but are not limited to: the Test of English as a Foreign Language (TOEFL), the International English Language Testing System (IELTS), The Cambridge Certificate of Advanced English (CAE), and Duolingo.	Test of English as a Foreign Language (TOEFL); International English Language Testing System (IELTS); Cambridge Certificate of Advanced English (CAE); Duolingo
Enrolled for credit	Credit can be measured in units such as clock hours or credit hours. Credit is the recognition of attendance or performance in an instructional activity (course or program) that can be applied by a recipient toward the requirements for a postsecondary degree, diploma, certificate, or other recognized postsecondary credential, irrespective of the activity's unit of measurement.	
Entering students (undergraduate)	Students at the undergraduate level, both full-time and part-time, enrolled at the institution for the first time during the IPEDS enrollment reporting period (e.g., fall term or preceding summer session for Fall Enrollment survey component). This includes all degree/certificate-seeking first-time students, degree/certificate-seeking transfer-in students, and non-degree/non-certificate-seeking students new to the institution (not including high school students).	
Equipment	Moveable tangible property such as research equipment, vehicles, machinery, and office equipment that meets the institution's capitalization policy for capital assets.	
Equity	The excess of a private, for-profit institution's assets over its liabilities. It is the claim or stake of the owners.	
Exclusions	Those students who may be removed (deleted) from a cohort (or subcohort). For the Graduation Rates, Outcome Measures, and Fall Enrollment retention rate reporting, students may be removed from a cohort if they left the institution for one of the following reasons: death or total and permanent disability; service in the armed forces (including those called to active duty); service with a foreign aid service of the federal government, such as the Peace Corps; or service on official church missions.	Student Right-to-Know Act
Executive, administrative, and managerial	A primary function or occupational activity category used to classify persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof. Assignments require the performance of work directly related to management policies or general business operations of the institution, department or subdivision. Assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment. Included in this category are employees holding titles such as: top executives; chief executives; general and operations managers; advertising, marketing, promotions, public relations, and sales managers; operations specialties managers; administrative services managers; computer and information systems managers; financial managers; human resources managers; purchasing managers; postsecondary education administrators such as: presidents, vice presidents (including assistants and associates), deans (including assistants and associates) if their principal activity is administrative and not primarily instruction, research or public service, directors (including assistants and associates), department heads (including assistants and associates) if their principal activity is administrative and not primarily instruction, research or public service, assistant and associate managers (including first-line managers of service, production and sales workers who spend more than 80 percent of their time performing supervisory activities); engineering managers; food service managers; lodging managers; and medical and health services managers. (Term used in the IPEDS HR survey component prior to 2012-13)	
Expenses	The outflow or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the institution's ongoing major or central operations or in generating revenues. Alternatively, expenses may be thought of as the costs of goods and services used to produce the educational services provided by the institution. Expenses result in a	

	reduction of net assets.	
Extension centers	Sites or centers outside the confines of the parent institution where courses are offered that are part of an organized program at the parent institution. The sites are not considered to be temporary, but may be rented or made available to the institution at no cost by another institution or an organization, agency, or firm.	
Extension division	A unit of the institution that provides institutional services including the planning, organization, and delivery of extended campus offerings. To carry out these activities, it generally maintains its own enrollment, personnel, and financial records separate from those of the main institution (although an institution may include these records in its own institutional data base). It does not grant either degree-credit or degrees, but these may be awarded by the institution for instruction provided through the extension division.	
Faculty	Persons identified by the institution as such and typically those whose initial assignments are made for the purpose of conducting instruction, research or public service as a principal activity (or activities). They may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer or the equivalent of any of those academic ranks. Faculty may also include the chancellor/president, provost, vice provosts, deans, directors or the equivalent, as well as associate deans, assistant deans and executive officers of academic departments (chairpersons, heads or the equivalent) if their principal activity is instruction combined with research and/or public service. The designation as 'faculty' is separate from the activities to which they may be currently assigned. For example, a newly appointed president of an institution may also be appointed as a faculty member. Graduate, instruction, and research assistants are not included in this category.	
Faculty status	A status designated by the institution according to the institution's policies. 'Faculty' may include staff with academic appointments (instruction, research, public service) and other staff members who are appointed as faculty members. The designation 'faculty' is separate from the activities to which the staff members are currently assigned. For example, a president, provost, or librarian may also be appointed as a faculty member. For IPEDS reporting, graduate assistants do not have faculty status.	
Fall cohort	The group of students entering in the fall term established for tracking purposes. For the Graduation Rates component, this includes all students who enter an institution as full-time, first-time degree or certificate-seeking undergraduate students during the fall term of a given year.	
Fall Enrollment (EF)	This annual component of IPEDS collects data on the number of students enrolled in the fall at postsecondary institutions. Students reported are those enrolled in courses creditable toward a degree or other recognized postsecondary credential; students enrolled in courses that are part of a vocational or occupational program, including those enrolled in off-campus or extension centers; and high school students taking college courses for credit. Institutions report annually the number of full- and part-time students, by sex, race/ethnicity, and level (undergraduate and graduate, including doctor's – professional practice students); the total number of full- and part-time undergraduate degree/certificate-seeking students (first-time entering, transfer-ins, and continuing/returning) and full- and part-time undergraduate non-degree/non-certificate students); and retention rates. In even-numbered years, data are collected for state of residence of first-time students and for the number of those students who graduated from high school or received high school equivalent certificates in the past 12 months. Also, in even-numbered years, 4-year institutions are required to provide enrollment data by sex, race/ethnicity, and level for selected fields of study. In odd-numbered years, data are collected for enrollment by age category by student level and sex.	
Fall Staff (S)	This data, now part of the IPEDS Human Resources (HR) component, was previously a separate collection. Only institutions with 15 or more full-time employees are required to report annually (prior to 2016-17, data was collected biennially, for odd-numbered years). Institutions report the numbers of full- and part-time employees as of November 1 of the reporting year; full-time faculty by contract length and salary class intervals; number of other persons employed full-time by primary occupational activity and salary class intervals; part-time employees by primary occupational activity; tenure of full-time faculty by academic rank; and new hires by primary occupational activity. Most data are provided by race/ethnicity and sex. Prior to 2001, this collection also requested the number of persons donating (contributing) services or contracted for by the institution. Between 1987 and 1991, the Fall Staff data were collected in cooperation with the U.S. Equal Employment Opportunity	

	Commission (EEOC). Beginning in 1993, all schools formerly surveyed by EEOC (using the EEO-6 survey form) reported through IPEDS Fall Staff. (Term used in IPEDS HR survey component prior to 2012-13)	
Fall term	The part of the academic year that begins between late August and November 1.	
FASB (Financial Accounting Standards Board)	Financial Accounting Standards Board (FASB) is recognized by the American Institute of Certified Public Accountants (AICPA) as the body authorized to establish accounting standards. In practice it defers to the Governmental Accounting Standards Board (GASB) for the setting of accounting standards for local and state government entities.	
Federal grants	Transfers of money or property from the Federal government to the education institution without a requirement to receive anything in return. These grants may take the form of grants to the institutions to undertake research or they may be in the form of student financial aid. (Used for reporting on the Finance component)	
Federal grants (grants/educational assistance funds)	Grants provided by federal agencies such as the U.S. Department of Education, including Title IV Pell Grants and Supplemental Educational Opportunity Grants (SEOG). Also includes need-based and merit-based educational assistance funds and training vouchers provided from other federal agencies and/or federally sponsored educational benefits programs. (Used for reporting on the Student Financial Aid component)	
Federal Supplementary Educational Opportunity Grants (FSEOG)	(Higher Education Act of 1965, as amended, Title IV, Part A, Subpart 2, Public Laws 89-329, 92-318, 94-482, et al; 20 USC 1070b-1070b-3.) Provides eligible undergraduate postsecondary students with demonstrated financial need with grant assistance to help meet educational expenses. The Supplementary Educational Opportunity Grants (SEOG) are made directly to institutions of higher education, which select students for the awards.	
Federal Work Study (FWS)	A part-time work program awarding on- or off-campus jobs to students who demonstrate financial need. FWS positions are primarily funded by the federal government (federal share), but are also partially funded by other organizations, including the institution (non-federal share). FWS is awarded to eligible students by the college as part of the student's financial aid package. The maximum FWS award is based on the student's financial need, the number of hours the student is able to work, and the amount of FWS funding available at the institution. This is a type of Title IV Aid, but it is not considered grant or loan aid to students.	
Fellowships	These are grants-in-aid and trainee stipends to graduate students. Fellowships do not include funds for which services to the institution must be rendered, such as payments for teaching, or loans.	
FICE (Federal Interagency Committee on Education) code	A 6-digit identification code originally created by the Federal Interagency Committee on Education (FICE). The code was used to identify all schools doing business with the Office of Education during the early sixties. This code is no longer used in IPEDS; it has been replaced by the Office of Postsecondary Education (OPE) ID code.	
Fiduciary funds	Resources held and administered by the institution when it is acting in a capacity for individuals, private organizations, or governments. These are funds the institution holds in a trustee or agency capacity for others and the funds therefore cannot be used to support the institution's own programs. Included are pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds (i.e., agency transactions). Fiduciary funds are not included in the entity-wide financial statements of GASB organizations, but are reported separately as supplementary information.	
Finance (F)	This annual component of IPEDS collects data that describe the financial condition of postsecondary education in the nation. These data are used to monitor changes in postsecondary education finance and to promote research involving institutional financial resources and expenditures. Specific data elements include such items as institutional revenues by source (e.g., tuition and fees, government, private gifts); institutional expenses by function (e.g., instruction, research, student services); physical plant assets and indebtedness; and endowment investments. Institutions may use different survey forms depending on the control of institution (e.g. public, private not-for-profit, or private for-profit) and the accounting standards followed by the institution (e.g. FASB or GASB).	
Financial aid	Federal Work Study, grants, loans to students (government and/or private), assistantships, scholarships, fellowships, tuition waivers, tuition discounts, employer aid (tuition reimbursement) and other monies (other than from relatives/friends) provided to students to meet expenses. This excludes loans to parents.	
FIPS (Federal Information Processing	Standardized numeric or alphabetic codes issued by the National Institute of Standards and Technology (NIST) to	

Standards) code	ensure uniform identification of geographic entities throughout all federal government agencies.	
First-professional	The use of this term was discontinued in IPEDS as of the 2010-11 data collection, when use of the new postbaccalaureate award categories became mandatory. May refer to a degree, certificate, or level of student. A first-professional degree was an award that required completion of a program that met all of the following criteria: (1) completion of the academic requirements to begin practice in the profession; (2) at least 2 years of college work prior to entering the program; and (3) a total of at least 6 academic years of college work to complete the degree program, including prior required college work plus the length of the professional program itself. First-professional degrees may be awarded in the following 10 fields: • Chiropractic (D.C. or D.C.M.) • Dentistry (D.D.S. or D.M.D.) • Law (L.L.B., J.D.) • Medicine (M.D.) • Optometry (O.D.) • Osteopathic Medicine (D.O.) • Pharmacy (Pharm.D.) • Podiatry (D.P.M., D.P., or Pod.D.) • Theology (M.Div., M.H.L., B.D., or Ordination) • Veterinary Medicine (D.V.M.) A first-professional certificate was an award that required completion of an organized program of study designed for persons who had completed the first-professional degree. Examples could be refresher courses or additional units of study in a specialty or subspecialty. A first-professional student was a student enrolled in one of these programs. The 12-month FTE for first-professional students was calculated using the unduplicated headcounts reported on the 12-month enrollment component. Since the 12-month unduplicated headcounts do not differentiate between full-time and part-time students, an estimation was used. The ratio of full-time to part-time first-professional students from the previous collection year fall enrollment (which corresponds to the same academic year students) was calculated, and this ratio was applied to the 12-month unduplicated headcount. Adding the resulting full-time and one-third part-time student estimates results in the FTE for first-professional students.	
First-time student (undergraduate)	A student who has no prior postsecondary experience (except as noted below) attending any institution for the first time at the undergraduate level. This includes students enrolled in academic or occupational programs. It also includes students enrolled in the fall term who attended college for the first time in the prior summer session, and students who entered with advanced standing (college credits or recognized postsecondary credential earned before graduation from high school).	
Fixed assets	Assets that cannot readily be turned into cash without disrupting the operation of the institution. Fixed assets include intangible assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill.	
Focus institution	The term used in the IPEDS Peer Analysis System to identify the postsecondary institution that is being compared to other institutions (peers) or that is the basis for any statistical reports generated within the system.	
Four-year institution	A postsecondary institution that offers programs of at least 4 years duration or one that offers programs at or above the baccalaureate level. Includes schools that offer postbaccalaureate certificates only or those that offer graduate programs only. Also includes free-standing medical, law or other first-professional schools.	
Freshman	A first-year undergraduate student.	
Fringe benefits	Cash contributions in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, pension, and other benefits in-kind with cash options.	
Full-time equivalent (FTE) of students	The full-time equivalent (FTE) of students is a single value providing a meaningful combination of full-time and	Calculation of FTE

	part-time students. IPEDS data products currently have two calculations of FTE students, one using fall student headcounts and the other using 12-month instructional activity.	students (using instructional activity), Calculation of FTE students (using fall student headcounts)
Full-time equivalent (FTE) of staff	The full-time-equivalent (FTE) of staff is calculated by summing the total number of full-time staff from the Employees by Assigned Position (EAP) component and adding one-third of the total number of part-time staff.	
Full aid year	For the purposes of the IPEDS Student Financial Aid (SFA) component, full aid year refers to either the academic year (for academic reporters) or the period between September 1 and August 31 (for program reporters).	
Full-time staff (employees)	As defined by the institution. The type of appointment at the snapshot date determines whether an employee is full-time or part-time. The employee's term of contract is not considered in making the determination of full- or part-time.	
Full-time student	Undergraduate: A student enrolled for 12 or more semester credits, or 12 or more quarter credits, or 24 or more clock hours a week each term. Graduate: A student enrolled for 9 or more semester credits, or 9 or more quarter credits, or a student involved in thesis or dissertation preparation that is considered full-time by the institution. Doctor's degree - Professional practice - as defined by the institution.	Attendance status, Credit
Full-year cohort	This is a group of students entering at any time during the 12-month period for tracking and reporting. For Graduation Rate (GR), a full-year cohort is from September 1 through August 31 and is used primarily by institutions that offer occupational programs of varying lengths. Students must be full-time and first-time to be considered in the cohort. For Outcome Measures (OM) component, all degree-granting institutions report on a full-year cohort from July 1 through June 30. Students are reported once in one of the four OM cohorts: first-time, full-time; first-time, part-time; non-first-time, full-time; or non-first-time, part-time.	
Functional expense	A functional expense classification is a method of grouping expenses according to the purpose for which the costs are incurred. The classifications tell why an expense was incurred rather than what was purchased. (NACUBO FARM section 700)	
Funds functioning as endowment (quasi-endowment funds)	Funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories.	
Gains	Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise.	
GASB (Governmental Accounting Standards Board)	The Governmental Accounting Standards Board (GASB) establishes accounting standards for local and state entities including governmental colleges and universities.	
GASB governmental model using standards prior to GASB 34 & 35	Prior to adopting the GASB model using GASB 34 and 35, some governmental colleges and universities used the 'governmental model' of financial reporting. This reporting model and standards, followed primarily by some institutions with taxing authority, used the same financial reporting standards as state and local governments.	
GASB model using GASB 34 & 35	GASB Statements 34 and 35 require all governmental colleges and universities to issue financial statements using the reporting model and standards of those statements. The required implementation date is based on annual revenues, with implementation dates from years beginning after June 15, 2001, to June 15, 2003. The two previous models are the GASB governmental model and the AICPA College and University Audit Guide model.	
General Educational Development (GED)	This term normally refers to the tests of General Educational Development (GED), which provide an opportunity to earn a high school credential. The GED program, sponsored by the American Council on Education, enables individuals to demonstrate that they have acquired a level of learning comparable to that of high school graduates.	
General Purpose Financial Statement	Financial statements issued to parties outside the management of an institution. These are provided to creditors,	

(GPFS)	donors, public officials outside the institution, and other external parties. GPFS differ from internal management financial reports, although GPFS may also be of use to board members and officials of the institution. The audit opinion is issued on the GPFS.	
Gifts	Revenues received from gift or contribution nonexchange transactions. Includes bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. FASB and GASB standards differ somewhat on when to recognize contributions or nonexchange revenues, with FASB standards generally causing revenues to be recognized earlier in certain circumstances.	
Governing board	An entity that ensures on behalf of the public the performance of an institution or a group of institutions. Responsibilities of the board may include appointing, supporting, and monitoring the president of the institution; reviewing educational and public service programs; insisting on strategic planning; and, ensuring good management and adequate resources.	
Government appropriations (revenues)	Revenues received by an institution through acts of a legislative body, except grants and contracts. These funds are for meeting current operating expenses and not for specific projects or programs. The most common example is a state's general appropriation. Appropriations primarily to fund capital assets are classified as capital appropriations.	
Governmental activities	Activities financed by taxes and intergovernmental revenues and other nonexchange revenues.	
Governmental activities with business-type	This financial reporting mode, provided by GASB Statement No. 34, refers to an institution that accounts for its activities as governmental (that is, financed by taxes, intergovernmental revenues, and other nonexchange activities) with characteristics of business-type activities (those supported by fees charged for goods or services). The financial statements for this type of entity include a column for reporting governmental activities and another for business-type activities. GASB Statement 34 specifies the financial reporting format for this type of governmental entity.	
Graduate assistants (Other)	Graduate assistants not included in the graduate assistant teaching or research sections.	
Graduate assistants (Research)	Graduate assistants whose specific assignments customarily are made for the purpose of conducting research.	
Graduate assistants (Teaching)	Graduate assistants who assist faculty or other instructional staff in postsecondary institutions by performing teaching or teaching related duties, such as teaching lower-level courses, developing teaching materials, preparing and giving examinations, and grading examinations or papers.	
Graduate student	A student who holds a bachelor's degree or above and is taking courses at the postbaccalaureate level. These students may or may not be enrolled in graduate programs.	
Graduation rate	The rate required for disclosure and/or reporting purposes under Student Right-to-Know Act. This rate is calculated as the total number of completers within 150% of normal time divided by the revised adjusted cohort.	
Graduation Rates (GR)	This annual component of IPEDS was added in 1997 to help institutions satisfy the requirements of the Student Right-to-Know legislation. Data are collected on the number of students entering the institution as full-time, first-time, degree/certificate-seeking undergraduate students in a particular year (cohort), by race/ethnicity and sex ; the number completing their program within 150 percent of normal time to completion; the number that transfer to other institutions if transfer is part of the institution's mission. Prior to 2007, institutions who offered athletically-related student aid were asked to report, by sport, the number of students receiving aid and whether they completed within 150 percent of normal time to completion. Now, these institutions only need to report a URL where the athletic data is located on their website, when available. GR automatically generates worksheets that calculate rates, including average rates over 4 years.	
Grants and contracts (revenues)	Revenues from governmental agencies and nongovernmental parties that are for specific research projects, other types of programs, or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial	

	aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts. GASB institutions are required to classify in financial reports such grants and contracts as either operating or nonoperating.	
Grants by local government (student aid)	Local government grants include scholarships or gift-aid awarded directly to the student. (Used for reporting on the Finance component)	
Grants by state government (student aid)	Grant monies provided by the state such as Leveraging Educational Assistance Partnerships (LEAP) program (formerly State Student Incentive Grant program or SSIG); merit scholarships provided by the state; and tuition and fee waivers for which the institution was reimbursed by a state agency. (Used for reporting on the Finance component)	
Graphic materials	Opaque (e.g., two-dimensional) art originals and reproductions, charts, photographs or materials intended to be projected or viewed without sound, e.g., filmstrips, transparencies, photographs, posters, pictures, radiographs, slides, and collections of such materials [NISO Z39.7-2013, section 4.6]	
Health Education Assistance Loan (HEAL)	Federally insured loans to students attending eligible health professions schools. Section 730 of the Public Health Service Act requires HEAL schools to maintain records on student loans granted under this program.	
Healthcare Practitioners and Technical Occupations	An occupational category based on the major group in the 2018 Standard Occupational Classification (SOC) Manual called 'Healthcare Practitioners and Technical Occupations.' For detailed information refer to the following website: https://www.bls.gov/soc/2018/major_groups.htm#29-0000 .	
High school diploma or recognized equivalent	A document certifying the successful completion of a prescribed secondary school program of studies, or any of the following: - recognized attainment of satisfactory scores on the GED or another state-authorized examination - recognized completion of homeschooling at the secondary level as defined by state law - completion of secondary school education in a homeschool setting which qualifies for an exemption from compulsory attendance requirements under state law, if state law does not require a homeschooled student to receive credential for their education	
High school student	A student enrolled in secondary school or pursuing a high school diploma or recognized equivalent. Includes students who have not received but are pursuing a high school diploma or recognized equivalent and taking college coursework concurrently. Also includes home-schooled students.	
Higher Education General Information Survey (HEGIS)	The Higher Education General Information Survey (HEGIS) system was conducted by the NCES between 1966 and 1985. This system was comprised of several surveys of institutions that were accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. These surveys collected institution-level data on such topics as institutional characteristics, enrollment, degrees conferred, salaries, employees, financial statistics, libraries, and others. HEGIS surveys were sent to approximately 3,400 accredited institutions of higher education.	
Hispanic (old definition)	A person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.	
Hispanic/Latino	A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.	
Historically Black Colleges and Universities (HBCU)	The Higher Education Act of 1965, as amended, defines an HBCU as: '...any historically black college or university that was established prior to 1964, whose principal mission was, and is, the education of black Americans, and that is accredited by a nationally recognized accrediting agency or association determined by the Secretary [of Education] to be a reliable authority as to the quality of training offered or is, according to such an agency or association, making reasonable progress toward accreditation.' Federal regulations (20 USC 1061 (2)) allow for certain exceptions to the founding date.	
Home study	Method of instruction designed for students who live at a distance from the teaching institution. Instructional materials are provided to the student through various media with structured units of information, assigned exercises for practice, and examinations to measure achievement, which in turn are submitted to the teaching	

	institution for evaluation, grade assignment, and the awarding of credit.	
Hospital services	Expenses associated with a hospital operated by the postsecondary institution (but not as a component unit) and reported as a part of the institution. This classification includes nursing expenses, other professional services, general services, administrative services, and fiscal services. Also included are information technology expenses, actual or allocated costs for operation and maintenance of plant, interest and depreciation related to hospital capital assets.	
Hospitals (revenues)	Revenues generated by a hospital operated by the postsecondary institution. Includes gifts, grants, appropriations, research revenues, endowment income, and revenues of health clinics that are part of the hospital unless such clinics are part of the student health services program. Sales and service revenues are included net of patient contractual allowances. Revenues associated with the medical school are included elsewhere. Also includes all amounts appropriated by governments (federal, state, local) for the operation of hospitals.	
Housing capacity	The maximum number of students for which an institution can provide residential facilities, whether on or off campus.	
Housing plan (restricted)	A fringe benefit that restricts beneficiaries to receive housing support only in institution-owned housing. Term used prior to 2011-12 in the Human Resources component.	
Human Resources (HR)	This IPEDS survey component was formed in 2006 by combining three previously separate components: Employees by Assigned Position (EAP), Fall Staff (S), and Salaries (SA). This was done to avoid (or at least reduce) conflicting data which had occurred when collected separately. The information collected has remained basically the same. The fall staff data was collected biennially in odd-numbered years prior to 2016-17 but is now collected annually similar to the other HR components.	
Imputation	A method of estimating data for an entity that did not respond to a data item or survey.	
Imputation flag	An indicator on a data file that shows whether or not the data was imputed for a specific variable.	
In-district student	A student who is a legal resident of the locality in which he/she attends school and thus is entitled to reduced tuition charges if offered by the institution.	
In-district tuition	The tuition charged by the institution to those students residing in the locality in which they attend school. This may be a lower rate than in-state tuition if offered by the institution.	
In-state student	A student who is a legal resident of the state in which he/she attends school.	
In-state tuition	The tuition charged by institutions to those students who meet the state's or institution's residency requirements.	
Income tax	Domestic and foreign federal (national), state, and local (including franchise) taxes based on income.	
Indebtedness on capital assets	Liabilities associated with the debt incurred in financing the institution's capital assets, including bonds, mortgages, notes, capital leases, and any other outstanding debt that was incurred to acquire, construct, or improve capital assets. Indebtedness issued and backed by the state government and that will be repaid by the state from sources other than institutional funds are excluded.	
Indefinite duration (continuing or at-will) contract or employment agreement	A contract or employment agreement that has an indefinite duration (continuing, at-will).	
Independent operations	Expenses associated with operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenses of a major federally funded research and development center. Also includes information technology expenses, actual or allocated costs for operation and maintenance of plant, interest and depreciation related to the independent operations. Expenses of operations owned and managed as investments of the institution's endowment funds are excluded.	
Independent operations (revenues)	Revenues associated with operations independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may contribute indirectly to the enhancement of these programs. Generally includes only those revenues associated with major federally funded research and development centers. Net profit (or loss) from operations owned and managed as investments of the institution's	

	endowment funds is excluded.	
Infrastructure	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.	
Initial cohort	A specific group of individuals established for tracking purposes. For the Graduation Rates (GR) and Outcome Measures (OM) components of IPEDS, the initial cohort is defined as the enrollment count before removing revisions and exclusions of all degree/certificate-seeking students who enter in either (1) the fall term of a given academic year, or (2) between September 1st and August 31st of the following year. For the GR component of IPEDS, the initial cohort is only for full-time, first-time students. For OM, all undergraduates are placed in one of four initial cohorts: full-time, first-time; part-time, first-time; full-time, non-first-time; and part-time, non-first time.	Revised cohort
Institution of higher education	A term formerly used in IPEDS and HEGIS to define an institution that was accredited at the college level by an agency or association recognized by the Secretary, U.S. Department of Education. These schools offered at least a one-year program of study creditable toward a degree and they were eligible for participation in Title IV Federal financial aid programs.	
Institution size category	This indicator is derived based on the institution's total students enrolled for credit.	
Institution's staff (not in medical schools)	Term used to describe all staff employed by or employees working in a postsecondary institution, except those employed by or working in the medical school component of the institution. Includes staff employed by or employees working in the postsecondary component of a hospital or medical center that offers postsecondary education as one of its primary missions; also includes those working in first-professional schools (e.g., law schools, dental schools, schools of optometry) except medical schools.	
Institutional account	An account in which the institution maintains fiscal control of revenues or expenditures and has full knowledge of the amounts flowing through the account.	
Institutional affiliation	A classification that indicates whether a private not-for-profit institution is associated with a religious group or denomination. Private not-for-profit institutions may be either independent or religiously affiliated.	Control (of institution)
Institutional burden	The estimated amount of time (and money) required to respond to a survey. According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for IPEDS is 1850-0582. The time required to complete the Fall information collection is estimated to vary from 1.5 hours to 3.8 hours per response, with an average of 3.2 hours, including the time to review instructions, search existing data resources, gather and maintain the data needed, and complete and review the information collection. Similarly, the time required to complete the Winter information collection is estimated to vary from 3.5 hours to 15.5 hours, with an average of 12.1 hours; and the time required to complete the Spring information collection is estimated to vary from 8.0 hours to 18.5 hours, with an average of 12.1 hours.	
Institutional category	This indicator is derived using the level of offerings reported on the Institutional Characteristics (IC) component and the number and level of awards reported on the Completions (C) component.	
Institutional Characteristics (IC)	This annual survey component is the core of the IPEDS collection and is required of all currently operating Title IV postsecondary institutions in the United States and other areas. As the control file for the entire IPEDS data collection, the institutional characteristics or (IC) Survey constitutes the sampling frame for all other NCES surveys of postsecondary institutions. It also helps determine the specific IPEDS screens that are shown to each institution. This component collects the basic institutional data that are necessary to sort and analyze not only the IC DATA, but also all other IPEDS DATAs. IC data are collected for the academic year, which generally extends from September of one calendar year to June of the following year. Specific data elements currently collected for each institution include: institution name, address, telephone number, control or affiliation, calendar system, levels of degrees and awards offered, types of programs, student services, and accreditation.	
Institutional grants	Scholarships and fellowships granted and funded by the institution and/or individual departments within the institution, (i.e., instruction, research, public service) that may contribute indirectly to the enhancement of these programs. Includes scholarships targeted to certain individuals (e.g., based on state of residence, major field of study, athletic team participation) for which the institution designates the recipient.	

Institutional grants (restricted) (allowances)	Scholarships and fellowships awarded to students from institutional resources that are restricted to student aid. Private institutions generally report these grants as allowances. If control over these resources passes to the student, the amount is reported as an expense. (Used for reporting under FASB Standards on the Finance component.)	
Institutional grants (unrestricted) (allowances)	Scholarships and fellowships awarded to students from unrestricted institutional resources. Private institutions generally report these grants as allowances. If control over these resources passes to the student, the amount is reported as an expense. (Used for reporting under FASB Standards on the Finance component.)	
Institutional grants from restricted resources	Institutional grants to students funded from restricted-expendable resources for student aid, such as scholarships and fellowships. (Used for reporting under GASB Standards on the Finance component.)	
Institutional grants from unrestricted resources	Institutional grants to students that are funded from resources that are not restricted to any particular purpose. (Used for reporting under GASB Standards on the Finance component.)	
Institutional support	A functional expense category that includes expenses for 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. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the IT costs associated with student services and operation and maintenance of plant will also be applied to this function.	
Institutional system	Two or more postsecondary institutions under the control or supervision of a single administrative body.	
Institutionally controlled housing	Any residence hall or housing facility located on- or off-campus that is owned or controlled by an institution and used by the institution in direct support of or in a manner related to, the institution's educational purposes.	
Instruction	A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and noncredit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.	
Instruction combined with research and/or public service	An occupational category used to classify persons for whom it is not possible to differentiate between instruction or teaching, research, and public service because each of these functions is an integral component of his/her regular assignment. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time providing instruction, research, and/or public service.	
Instructional activity	The total number of credit and clock hours all students are engaged in during the specified period.	
Instructional Faculty Salaries (SA)	This data, now part of the IPEDS Human Resources (HR) component, was previously a separate collection. It collects data as of November 1 of the reporting year on the number of full-time instructional faculty by rank, sex, and length of contract; total salary outlays; and fringe benefits and number of full-time instructional faculty covered by these benefits. The data have been collected annually since 1990; however data are not available for 2000. Prior to the 2001 collection, data were requested by tenure status. As of 2004, this component is applicable to all Title IV degree-granting institutions, unless they meet one of the following exclusions: all instructional faculty are part-time; all contribute their services; all are in the military; or all teach preclinical or clinical medicine. Formerly referred to as Salaries and Fringe Benefits of Full-Time Instructional Faculty (SA).(Term used in IPEDS HR survey component prior to 2012-13)	
Instructional Staff	An occupational category that is comprised of staff who are either:1) Primarily Instruction or 2) Instruction combined with research and/or public service. The intent of the Instructional Staff category is to include all individuals whose primary occupation includes instruction at the institution.	

Intangible assets	Assets consisting of nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill.	
Integrated Postsecondary Education Data System (IPEDS)	The Integrated Postsecondary Education Data System (IPEDS), conducted by the NCES, began in 1986 and involves annual institution-level data collections. All postsecondary institutions that have a Program Participation Agreement with the Office of Postsecondary Education (OPE), U.S. Department of Education (throughout IPEDS referred to as 'Title IV') are required to report data using a web-based data collection system. IPEDS currently consists of the following components: Institutional Characteristics (IC); 12-month Enrollment (E12); Completions (C); Cost (CST); Admissions (ADM); Student Financial Aid (SFA); Human Resources (HR) composed of Employees by Assigned Position, Fall Staff, and Salaries; Fall Enrollment (EF); Graduation Rates (GR); Outcome Measures (OM); Finance (F); and Academic Libraries (AL).	
Interest	The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense.	
Interlibrary loan services	Interlibrary loan is the process by which a library requests material from, or supplies material to, another library' where 'material' includes books, audiovisual materials, and other returnable items as well as copies of journal articles, book chapters, excerpts, and other non-returnable items.	
International English Language Testing System (IELTS)	A standardized test designed to determine an applicant's ability to benefit from instruction in English.	English Proficiency Test
Invested in capital assets, net of related debt	Net assets of GASB institutions that consist of capital assets net of accumulated depreciation, reduced by the outstanding indebtedness on capital assets. FASB institutions do not use this classification; most of the equivalent net assets are considered unrestricted net assets.	
Investment gains	The gain derived from the investment of capital. Such gains may take the form of a market appreciation of the value of the investment. The gain may be realized if the asset or capital is sold or unrealized if the asset or capital is not sold.	
Investment income	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.	
Investment return	Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc.	
IPEDS College Opportunities Online Locator (IPEDS COOL)	No longer active - see College Navigator.	College Navigator
IPEDS Coordinator	The person responsible for Integrated Postsecondary Education Data System (IPEDS) survey related coordination activities for a specified group of schools within a state or system. This person has certain viewing, verifying and locking privileges on the data collection system.	
IPEDS Use the Data Webpage (formerly IPEDS Data Center)	The IPEDS Use the Data webpage is the single entry point for retrieving IPEDS data. Using the webpage, one can easily download data files for one or more institutions with information from any of the IPEDS survey components or download complete data files, produce a variety of reports and data trends, or create group statistics.	
IPEDS universe	Those postsecondary institutions that have been identified and are potential respondents to the IPEDS surveys. The universe does not include all postsecondary institutions because many exist that are not included in the list of Title IV eligible institutions and, thus, there is currently no complete list of these institutions.	Institutional Characteristics (IC)
Job Training Partnership Act (JTPA)	Legislation effective beginning Federal Fiscal Year 1984, enabling Private Industry Councils (PICs) in service areas defined within each state to support job training programs. Provisions of the legislation deal with the authority of the councils, the range of allowable programs, and special populations to be served.	
IPEDS Keyholder	The person designated by an official institutional representative to have in their possession the necessary UserID and password to gain access to the Integrated Postsecondary Education Data System (IPEDS) data collection system to complete the survey. The keyholder is responsible for entering data and locking the site by each survey completion date.	
Land and land improvements	Capital assets consisting of land and improvements such as athletic fields, golf courses, or lakes. Land is nondepreciable; some land improvements are depreciable and some are nondepreciable.	

Land-grant institution	A land-grant college or university is an institution that has been designated by its state legislature or Congress to receive the benefits of the Morrill Acts of 1862 and 1890. The original mission of these institutions, as set forth in the first Morrill Act, was to teach agriculture, military tactics, and the mechanic arts as well as classical studies so that members of the working classes could obtain a liberal, practical education. For more information on land-grant institutions see http://www.csrees.usda.gov/qlinks/partners/state_partners.html .	
Legacy status	Students who have a familial tie to an institution including parents or relatives who are alumni or a sibling who currently attends.	
Less than 2-year institution	A postsecondary institution that offers programs of less than 2-years duration below the baccalaureate level. Includes occupational and vocational schools with programs that do not exceed 1800 clock hours .	
Less than 9/10-month salary contract/teaching period	The contracted teaching period of faculty employed for less than 2 semesters, 3 quarters, 2 trimesters, or 2 4-month sessions. (Term used in IPEDS HR survey component prior to 2012-13)	
Less-than-annual contract or employment agreement	A contract or employment agreement that is in effect for a partial year period of less than 365 days, or less than a standard academic year or the equivalent. Includes contracts for partial year periods such as a single semester, quarter, term, block, or course.	
Level (of institution)	A classification of whether an institution's programs are 4-year or higher (4 year), 2-but-less-than 4-year (2 year), or less than 2-year.	Sector, Control (of institution)
Levels of offering	Information collected in the Institutional Characteristics component which indicates all applicable levels for all credit programs offered at an institution. Award levels are identified on the basis of recognition for their completion, duration, or a combination thereof. Degree-designated award levels indicate those degree levels for which the institution is authorized to offer recognized postsecondary credentials. Length of study is the equivalent of the number of full-time academic years. For example, at least 1 but less than 2 years refers to the number of credits or the course load that would normally be completed by a full-time student attending within the stated time period.	
Liabilities	Debts and obligations of the institution owed to outsiders or claims or rights, expressed in monetary terms, of an institution's creditors. GASB institutions are required to report liabilities under two categories - current liabilities and noncurrent liabilities.	
Librarians and Media Collections Specialists	An occupational category based on the broad occupation in the 2018 Standard Occupational Classification (SOC) Manual called 'Librarians and Media Collections Specialists' (SOC code 25-4020). For detailed information, refer to the following website: https://www.bls.gov/soc/2018/major_groups.htm#25-0000 .	
Librarians, Curators, and Archivists	An occupational category based on the following three broad occupations in the 2010 Standard Occupational Classification (SOC) Manual: 1) Librarians (SOC code 25-4020) (https://www.bls.gov/soc/2010/2010_major_groups.htm#25-0000); 2) Archivists, Curators, and Museum Technicians (SOC code 25-4010) (https://www.bls.gov/soc/2010/2010_major_groups.htm#25-0000); and 3) Library Technicians (SOC code 25-4030) (https://www.bls.gov/soc/2010/2010_major_groups.htm#25-0000).	
Library	An organized collection of printed, microform, and audiovisual materials which (a) is administered as one or more units, (b) is located in one or more designated places, and (c) makes printed, microform, and audiovisual materials as well as necessary equipment and services of a staff accessible to students and to faculty. Includes units meeting the above definition which are part of a learning resource center.	
Library and Student and Academic Affairs and Other Education Services Occupations	An occupational category consisting of the following: 1. Archivists, Curators, and Museum Technicians 2. Librarians and Media Collections Specialists 3. Library Technicians 4. Student and Academic Affairs and Other Education Services Occupations	
Library collections	Comprise of documents held locally and remote resources for which permanent or temporary access rights have been acquired. Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as securing access rights and including it in the library catalog, other library databases or discovery systems.	
Library Consortia	A library consortium is any local, statewide, regional, or interstate cooperative association of libraries that provides for the systematic and effective coordination of the resources of schools, public, academic, and special	

	libraries and information centers, for improving services to the clientele of such libraries. (U.S. Code of Federal Regulations, Sect. 54.500)	
Library expenses	Funds expended by the library (regardless of when received) from its regular budget and from all other sources; e.g., research grants, special projects, gifts and endowments, and fees for services.	
Library Technicians	An occupational category based on the broad occupation in the 2018 Standard Occupational Classification (SOC) Manual called 'Library Technicians' (SOC code 25-4030). For detailed information, refer to the following website: https://www.bls.gov/soc/2018/major_groups.htm#25-0000 .	
Loan funds	Funds that have been loaned, or are available for loans to students, faculty, and staff.	
Loans to students	Any monies that must be repaid to the lending institution for which the student is the designated borrower. Includes all Title IV subsidized and unsubsidized loans and all institutionally and privately sponsored loans. Does not include Parent PLUS and other loans made directly to parents.	
Local appropriations, education district taxes, and similar support	Local appropriations are government appropriations made by a governmental entity below the state level. Education district taxes include all tax revenues assessed directly by an institution or on behalf of an institution when the institution will receive the exact amount collected. These revenues also include similar revenues that result from actions of local governments or citizens (such as through a referendum) that result in receipt by the institution of revenues based on collections of other taxes or resources (sales taxes, gambling taxes, etc.).	
Local government grants and contracts (revenues)	Revenues from local government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a local government grant or contract. These amounts can be treated as an allowance, an agency transaction, or as a student aid expense in the institution's General Purpose Financial Statements (GPFS) and are reported differently depending on their treatment. Generally, however, private institutions report these grants as allowances when applied to the student's account and as local grant revenues when received.	
Locked	The survey status obtained when a keyholder has resolved all edits/errors and has decided that data are ready to 'submit' to IPEDS. Once locked, the system becomes read only and the keyholder no longer has access to the system to alter data.	
Long programs	Undergraduate programs that exceed the usual program length for a specific level. This would include programs of 5 years or longer for 4-year institutions and programs of 3 years or longer for 2-year institutions.	
Long-term debt	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
Long-term debt, current portion	The amount of long-term debt that the institution is expected to pay or liquidate during the next year using current assets.	
Long-term investments	Money or capital invested for purposes of receiving a profitable return over a period of time of more than one year. Long-term investments should be distinguished from temporary investments based on the intention of the organization regarding the terms of the investment rather than the nature of the investment itself. Includes: 1) cash held until appropriate investments are identified; 2) repurchase agreements and other money market media; 3) equity securities and mutual fund investments; 4) debt securities; 5) real estate held for income production; 6) beneficial interest in trusts; and 7) other. GASB institutions report these investments under 'noncurrent assets.'	
Losses	Decreases in net assets from an organization's peripheral or incidental transactions and other events affecting the organization, other than those that result from expenses.	
Management Function	Management function should include those staff whose job it is to plan, direct, or coordinate policies, programs, and may include some supervision of other workers. In addition, Postsecondary Deans should be classified in this category as well, even though they perform similar activities to the workers that they supervise. For additional guidance please refer to the Crosswalk for the IPEDS Human Resources Occupational Functions.	
Mandatory transfers	Those transfers that must be made to fulfill a binding legal obligation of the institution. Includes mandatory debt-service provisions relating to academic and administrative buildings, including (1) amounts set aside for debt retirement and interest; and (2) required provisions for renewal and replacements to the extent not financed	

	from other sources. Also includes the institutional matching portion for Perkins loans when the source of funds is current revenue.	
Market value	The value of a good as determined in the market at a specific point in time or what individuals in the market for the good are willing to pay to obtain the good at a given point in time.	
Master's Colleges and Universities I (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Master's Colleges and Universities I typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the master's degree. During the period studied, they awarded 40 or more master's degrees per year across three or more disciplines.	Carnegie Classification
Master's Colleges and Universities II (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Master's Colleges and Universities II typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the master's degree. During the period studied, they awarded 20 or more master's degrees per year.	Carnegie Classification
Master's degree	An award that requires the successful completion of a program of study of at least the full-time equivalent of 1 but not more than 2 academic years of work beyond the bachelor's degree. Some of these degrees, such as those in Theology (M.Div., M.H.L./Rav) that were formerly classified as 'first-professional', may require more than two full-time equivalent academic years of work.	
Media materials	Titles of all library materials that include audio visual materials, cartographic materials, graphic materials, and three-dimensional artefacts and realia.	
Medical school staff	Staff employed by or staff working in the medical school (Doctor of Medicine [M.D.] and/or Doctor of Osteopathic Medicine [D.O.]) component of a postsecondary institution or in a free standing medical school. Does not include staff employed by or employees working strictly in a hospital associated with a medical school or those who work in health or allied health schools or departments such as dentistry, veterinary medicine, nursing or dental hygiene unless the health or allied health schools or departments are affiliated with (housed in or under the authority of) the medical school.	
Medical schools and medical centers (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Medical Schools and Medical Centers award most of their professional degrees in medicine. In some instances, they include other health professions programs, such as dentistry, pharmacy, or nursing.	Carnegie Classification, Specialized institutions (Carnegie)
Microform	Microforms are photographic reproduction of textual, tabular, or graphic material reduced in size so that they can be used only with magnification. Examples of microforms are roll microfilm, aperture cards, microfiche, ultrafiche, and reproductions on opaque material.	
Migration (data)	A process in which survey data are moved from the IPEDS data collection system to the IPEDS Data Center. Migration occurs after the survey data have been reviewed by survey operations personnel.	
Migration (students)	Refers to the movement of students from their home state of residence to another state to attend a postsecondary institution.	
Military installations	One or more buildings or sites owned or operated by the U.S. Army, Navy, Air Force, Marine Corps, or Coast Guard, including Reserves and National Guard.	
Military Tuition Assistance (TAP) Program	A program that funds up to 100% of an eligible servicemember's college tuition and course-specific fees. Available only to eligible servicemembers who are currently in active service as long as criteria limits are not exceeded and students are enrolled off-duty in an U.S. Department of Education accredited post-secondary institution. This military benefit is paid directly to the postsecondary institution by the individual's Armed service.	
Multi-year contract or employment agreement	A contract or employment agreement that is in effect for more than one year (e.g., more than 365 days). The renewal period of a multi-year contract is not on an annual basis (e.g., a 5-year multi-year contract is renewed every 5 years NOT annually).	
Multi-year or continuing or at-will contract or employment agreement (old definition)	A contract or employment agreement that is in effect for more than one year (e.g., more than 365 days) or that has an indefinite duration (continuing, at-will). The renewal period of a multi-year contract is not on an annual basis (e.g., a 5-year multi-year contract is renewed every 5 years NOT annually).	
National Center for Education	The National Center for Education Statistics (NCES), in the Institute of Education Sciences, is the statistical agency	

Statistics (NCES)	of the U.S. Department of Education and the primary federal provider of education statistics on the condition of American education.	
National institutional accreditation	Institutional accreditation normally applies to an entire institution, indicating that each of its parts is contributing to the achievement of an institution's objectives, although not necessarily all on the same level of quality. The various commissions of the regional accrediting associations, for example, perform institutional accreditation, as do some national institutional accrediting agencies.	
Native Hawaiian or Other Pacific Islander	A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.	
Natural Expense	A natural expense classification is a method of grouping expenses according to the type of costs that are incurred. The classifications tell what was purchased rather than why an expense was incurred. (NACUBO FARM section 700)	
Natural Resources, Construction, and Maintenance Occupations	An occupational category based on the following three major groups in the 2018 Standard Occupational Classification (SOC) Manual: 1) Farming, Fishing, and Forestry Occupations (https://www.bls.gov/soc/2018/major_groups.htm#45-0000); 2) Construction and Extraction Occupations (https://www.bls.gov/soc/2018/major_groups.htm#47-0000); and 3) Installation, Maintenance, and Repair Occupations (https://www.bls.gov/soc/2018/major_groups.htm#49-0000).	
Net assets	The excess of assets over liabilities or the residual interest in the institution's assets remaining after liabilities are deducted. The change in net assets results from revenues, gains, expenses, and losses. FASB institutions classify net assets into three categories: permanently restricted, temporarily restricted, and unrestricted. This term is similar to the 'Net position' term used by GASB institutions.	
Net deferred tax asset	A deferred tax asset is recognized for temporary differences that will result in deductible amounts in future years and for carryforwards. For example, a temporary difference is created between the reported amount and the tax basis of a liability for estimated expenses if, for tax purposes, those estimated expenses are not deductible until a future year. Settlement of that liability will result in tax deductions in future years, and a deferred tax asset is recognized in the current year for the reduction in taxes payable in future years. A valuation allowance is recognized if, based on the weight of available evidence, it is more likely than not that some portion or all of the deferred tax asset will not be realized.	
Net deferred tax liability	A deferred tax liability is recognized for temporary differences that will result in taxable amounts in future years. For example, a temporary difference is created between the reported amount and the tax basis of an installment sale receivable if, for tax purposes, some or all of the gain on the installment sale will be included in the determination of taxable income in future years. Because amounts received upon recovery of that receivable will be taxable, a deferred tax liability is recognized in the current year for the related taxes payable in future years.	
Net grant aid to students (expenses)	The portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or food and housing. The amount reported as expense excludes allowances.	
Net income	The final figure in the income statement when revenues exceed expenses. For for-profit institutions, this figure is net of gains and losses.	
Net loss	The final figure in the income statement when expenses exceed revenues.	
Net position	The excess of assets over liabilities or the residual interest in the institution's assets remaining after liabilities are deducted. The change in net position results from revenues, gains, expenses, and losses. GASB institutions classify net position into three categories: invested in capital, net of related debt; restricted (with separate displays of restricted-expendable and restricted-nonexpendable net assets); and unrestricted. Net position beginning with the 2013-14 collection includes deferred inflows and outflows of resources, per change from GASB Statement 63 and 65. This term is similar to the 'Net assets' term used by FASB institutions.	
Net price	The Higher Education Act, as amended (2008), defines institutional net price as 'the average yearly price actually charged to first-time, full-time undergraduate students receiving student aid at an institution of higher education after deducting such aid.' In IPEDS, average institutional net price is generated by subtracting the average amount	Average Net Price (ANP)

	of federal, state/local government, or institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees (lower of in-district or in-state for public institutions), books and supplies, and the weighted average for food and housing and other expenses.	
New hires	Persons who were hired for full-time permanent employment either for the first time (new to the institution) or after a break in service between November 1 (prior year) and October 31 (current year) and still on the payroll as of November 1 of the current year. Does not include persons who have returned from sabbatical leave OR full-time Postsecondary Staff who are working less-than-9-month contracts.	
Non education and general (E&G) current funds expenditures	Includes self-supporting operations of the institution that furnish a service to students, faculty, or staff and charge a fee related to the service. Also includes funds expended for operations that are independent of the mission of the institution.	
Non-degree/non-certificate-seeking student (NDGCS)	A student enrolled in courses for credit who is not recognized by the institution as seeking a degree or recognized postsecondary credential.	
Non-first-time student (undergraduate)	A student who has previously enrolled at a postsecondary institution (not as a high school student) before enrolling at the IPEDS reporting institution as a degree/certificate-seeking student. Non-first-time cohort includes entering transfer-in students from Fall Enrollment (EF) and 12-month Enrollment (E12) components and also includes students who entered the institution as non-degree/non-certificate-seeking (not as a high school student) but became degree/certificate-seeking during the Outcome Measures (OM) cohort reporting period.	
Non-medical school staff	See Institution's staff (not in medical schools)	
Non-returnables	Materials that the library does not expect to have returned. Examples of non-returnables include photocopies or facsimiles, fiche-to-fiche copies, print copies from microfilm, electronic full-text documents, and gratis print copies of unpublished reports and/or departmental working papers.	
Noncredit contract training	Courses or activities conducted for a specific client organization in a range of formats.	
Noncredit customized training	Contract training that is more specifically tailored to the client organization's needs in terms of content or schedule.	
Noncredit education	Courses or activities carrying no academic credit applicable toward a degree, diploma, certificate, or other recognized postsecondary credential at the institution or within the postsecondary educational system.	
Noncredit workforce education	Courses or activities that provide technical skills for the workplace but carry no institutional credit applicable toward a degree, diploma, certificate, or other formal award. These courses may result in industry-recognized certificates, but do not include ABE, ESL, developmental education, or recreational courses.	
Noncurrent assets	Assets 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. Liquidity or nearness to cash is not the basis for determining classification as current or noncurrent. Thus, cash investments intended for liquidation of liabilities due beyond the one-year period are noncurrent assets, as would assets segregated for the liquidation of long-term debts (including amounts due within the next operating cycle). Assets designated to be used to acquire, construct, or improve capital assets would be noncurrent.	
Noncurrent liabilities	Liabilities 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. This includes the noncurrent portion of long-term debt and long-term accrued liabilities (such as for compensated absences, claims and judgments, and post-employment/post-retirement benefits); liability for refundable advances to the federal government for the Perkins Loan Program and similar loan programs; and debt due within the next operating cycle, if payment will be made from segregated assets classified as noncurrent assets.	
Nonmandatory transfers	Transfers from current funds to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, funds functioning as endowment (quasi-endowment), general or specific plant additions, voluntary renewals and replacement of plant, and prepayments on debt principal.	
Nonoperating	GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Nonoperating activities are those outside the	

	activities that are part of the operating activities of the institution. Most government appropriations are nonoperating because they are not generated by the operations of the institution. Investment income is nonoperating in most instances because institutions are not engaged in investing as an operating activity. Gifts are defined as nonoperating. Nonexchange transactions generate nonoperating revenues.	
U.S. Nonresident-	A person who is not a citizen or national of the United States and who is in this country on a visa or temporary basis and does not have the right to remain indefinitely.	Resident (and other eligible non-citizens)
Nonstandard term	A program term that is less than 9 weeks or greater than 21 weeks. Some institutions call these semesters, quarters, and trimesters too even though they are nonstandard terms.	
Nonterm program	For Title IV purposes, a nonterm program is a clock-hour program, or a credit hour program that enrolls student continuously, and has: • Courses that do not begin and end within a set period such as a term; • Courses that overlap terms; • Self-paced and independent study courses that overlap terms; or • Sequential courses that do not begin and end within a term.	
Normal time to completion	The amount of time necessary for a student to complete all requirements for a degree or certificate according to the institution's catalog. This is typically 4 years (8 semesters or trimesters, or 12 quarters, excluding summer sessions) for a bachelor's degree in a standard term-based institution; 2 years (4 semesters or trimesters, or 6 quarters, excluding summer sessions) for an associate's degree in a standard term-based institution; and the various scheduled times for certificate programs.	
Not on tenure track	Personnel positions that are considered non-tenure earning positions.	Tenure track
Occupational program	A program of study consisting of one or more courses, designed to provide the student with sufficient knowledge and skills to perform in a specific occupation.	
Occupationally specific program	An instructional program, below the bachelor's level, designed to prepare individuals with entry-level skills and training required for employment in a specific trade, occupation, or profession related to the field of study.	
Off-campus (not with family)	A living arrangement in which a student does not live with the student's parents or legal guardians in any housing facility that is not owned or controlled by the educational institution.	
Off-campus (with family)	A living arrangement in which a student lives with the student's parents or legal guardians in any housing facility that is not owned or controlled by the educational institution.	
Off-campus centers (extension centers)	Sites outside the confines of the parent institution where courses are offered that are part of an organized program at the parent institution. The sites are not considered to be temporary but may be rented or made available to the institution at no cost by another institution or an organization, agency, or firm.	
Off-campus facility	A teaching facility located some distance away from the educational institution which operates it.	
Off-campus housing	Any housing facility that is occupied by students but is not owned or controlled by the educational institution.	
Office and Administrative Support Occupations	An occupational category based on the major group in the 2018 Standard Occupational Classification (SOC) Manual called 'Office and Administrative Support Occupations.' For detailed information refer to the following website: https://www.bls.gov/soc/2018/major_groups.htm#43-0000 .	
Official Church Mission	An official church mission is one that is established by the church of which the individual is a member and that results in the individual being unable to attend a postsecondary institution during the period of the mission.	
Official fall reporting date	The date (in the fall) on which an institution must report fall enrollment data to either the state, its board of trustees or governing board, or some other external governing body.	
On-campus housing	Any residence hall or housing facility owned or controlled by an institution within the same reasonably contiguous geographic area and used by the institution in direct support of or in a manner related to, the institution's educational purposes.	
Ongoing commitments to subscriptions	Ongoing commitments in all formats, including duplicates, for all outlets. This includes serials and any other items committed to annually, as well as annual e-platform or access fees. Serials are publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely. Print-based serial	

	subscriptions include periodicals, newspapers, annuals (reports, yearbooks, etc.), memoirs, proceedings, and transactions of societies. Include the costs of electronic serials bought in aggregations and serial packages. Include abstracting and indexing services and any database that requires an annual subscription fee. Do not include subscription fees if they are part of an annual consortium fee. Government documents received serially are included if they are accessible through the library's catalog.	
OPE ID	Identification number used by the U.S. Department of Education's Office of Postsecondary Education (OPE) to identify schools that have Program Participation Agreements (PPA) so that its students are eligible to participate in Federal Student Financial Assistance programs under Title IV regulations. This is a 6-digit number followed by a 2-digit suffix used to identify branches, additional locations, and other entities that are part of the eligible institution.	
Open admission	Admission policy whereby the school will accept any student who applies.	
Operating	GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Operating transactions are incurred in the course of the operating activities of the institution.	
Operation and maintenance of plant (GASB form prior to FY2010)	A functional expense category that includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include utilities, fire protection, property insurance, and similar items. This function does not include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support). GASB institutions have these expenses charged to or allocated to other functions. Term used for GASB institutions in the Finance component prior to Fiscal Year 2010 (expenses - GASB unaligned form)	
Operation and maintenance of plant (O&M)	An expense category that includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include: janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. This expense does include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support).	
Other academic calendar system	Category used to describe 'non-traditional' calendar systems at 4-year and 2-year degree-granting institutions. These can include schools that offer primarily on-line courses or 'one course at a time.'	
Other administrative	Persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof, but who are subordinate to employees classified as executive and managerial. Assignments require the performance of work directly related to management policies or general business operations of the institution, department or subdivision. Assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment. Included in this category are all employees holding titles such as assistant, associate vice presidents (if no direction of others is required); assistant, associate deans (if no direction of others is required); assistant or associate directors; assistant or associate department head, if their principal activity is administrative; assistant or associate managers (including first-line managers of service, production and sales workers who spend more than 80% of their time performing supervisory activities). Term used in the 2001-02 Employees by Assigned Position (EAP) component only.	
Other areas	Includes American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Mariana Islands, Palau, Puerto Rico, and the Virgin Islands.	
Other degree/certificate-seeking (DGCS) subcohort	A subset of students belonging to a GR cohort who were seeking a degree or certificate other than bachelor's degree upon entry.	

Other expenses	The amount of money (estimated by the financial aid office) needed by a student to cover expenses such as laundry, transportation, and entertainment.	
Other federal grants	Federal monies awarded to the institution under federal government student aid programs, such as the Federal Supplemental Educational Opportunity Grants (FSEOG), DHHS training grants (aid portion only), the Leveraging Education Assistance Partnership (LEAP) program (formerly State Student Incentive Grant program or SSIG), and other federal student aid programs. Pell Grants are not included in this classification. Note: if the federal government selects the student recipients and simply transmits the funds to the institution for disbursement to the student, the amounts are not considered as revenues and subsequently there are no discounts and allowances or scholarships and fellowships expenses. If the funds are made available to the institution for selection of student recipients, then the amounts received are considered as nonoperating revenues and subsequently as discounts and allowances or scholarships and fellowships expenses.	
Other insurance plan (cafeteria plan)	A benefit plan that allows an employee the option of selecting a combination of health care and insurance benefits (e.g., hospital, medical, surgical, dental care, and group life insurance). Term used prior to 2011-12 in the Human Resources component.	
Other natural expenses and deductions	The sum of operating and nonoperating expenses not classified as salaries and wages, benefits, operation and maintenance of plant, interest, or depreciation. Prior to fiscal year 2016, this value included operation and maintenance of plant expenses. This category can include bad debts, income taxes, changes in value in split interest agreements, or changes in environmental liability obligations.	
Other professional (support/service)	A primary function or occupational activity category used to classify persons employed for the primary purpose of performing academic support, student service, and institutional support, whose assignments would require either a baccalaureate degree or higher or experience of such kind and amount as to provide a comparable background. Included in this category are all employees holding titles such as business operations specialists; buyers and purchasing agents; human resources, training, and labor relations specialists; management analysts; meeting and convention planners; miscellaneous business operations specialists; financial specialists; accountants and auditors; budget analysts; financial analysts and advisors; financial examiners; loan counselors and officers; computer specialists; computer and information scientists, research; computer programmers; computer software engineers; computer support specialists; computer systems analysts; database administrators; network and computer systems administrators; network systems and data communication analysts; counselors, social workers, and other community and social service specialists; counselors; social workers; health educators; clergy; directors, religious activities and education; lawyers; librarians, curators, and archivists; museum technicians and conservators; librarians; artists and related workers; designers; athletes, coaches, umpires; dancers and choreographers; music directors and composers; chiropractors; dentists; dietitians and nutritionists; optometrists; pharmacists; physicians and surgeons; podiatrists; registered nurses; therapists; and veterinarians. (Term used in the IPEDS HR survey component prior to 2012-13)	
Other separate health profession schools (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Other Separate Health Professional Schools award most of their degrees in such fields as chiropractic, nursing, pharmacy, or podiatry.	Carnegie Classification, Specialized institutions (Carnegie)
Other sources (revenues)	Other sources of revenues not covered elsewhere in the collection of IPEDS Finance data from schools reporting under the pre GASB 34/35 Standards. Examples are interest income and gains (net of losses) from investments of unrestricted current funds, miscellaneous rentals and sales, expired term endowments, and terminated annuity or life income agreements, if not material. Also includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).	
Other specialized institutions (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Other Specialized Institutions include graduate centers, maritime academies, military institutes, and institutions that do not fit any other classification category, but award a majority of degrees in a specialized area not separately identified.	Carnegie Classification, Specialized institutions (Carnegie)
Other specific changes in net assets	Changes that occur infrequently rather than on a regular basis, but still affect the net assets of the institution. Included in this category are: actuarial gain or (loss) on split interest agreements; gain or (loss) on sale of plant	

	assets; other gain or (loss); discontinued operations; extraordinary gain or (loss); and cumulative effect of change(s) in accounting principle.	
Out-of-state centers	Sites where courses or programs are offered that are in a state different from the state of the main campus.	
Out-of-state student	A student who is not a legal resident of the state in which he/she attends school.	
Out-of-state tuition	The tuition charged by institutions to those students who do not meet the institution's or state's residency requirements.	
Outcome Measures (OM)	This annual component aims to improve the collection of student progression and completion data on a more diverse group of undergraduate students at degree-granting institutions. Award and enrollment statuses are collected on four cohorts (first-time, full-time; first-time, part-time; non-first-time, full-time; and non-first-time, part-time) and on eight subcohorts (based on Pell Grant recipient status) of degree/certificate-seeking students at three points of time (four-, six-, and eight-years after entering the institution).	
Parent institution	An institution that reports some or all data for another institution, known as the child institution.	Child institution
Part-time staff (employees)	As determined by the institution. The type of appointment at the snapshot date determines whether an employee is full-time or part-time. The employee's term of contract is not considered in making the determination of full- or part-time. Casual employees (hired on an ad-hoc basis or occasional basis to meet short-term needs) and students in the College Work-Study Program (CWS) are not considered part-time staff.	
Part-time student	Undergraduate: A student enrolled for either less than 12 semester or quarter credits, or less than 24 clock hours a week each term. Graduate: A student enrolled for less than 9 semester or quarter credits.	Attendance status
Password	A series of numbers or letters that can be used either alone or with a User ID to gain access to the IPEDS data collection system.	
Patient contractual allowances	Contractual allowances provided to insurers or other group health providers which are deducted from fees for services provided by hospitals (thus not included in hospital revenues).	
Payments made on principal	Payments made on plant loan debt to reduce the principal of the loan, regardless of the source of funds.	
Peer Analysis System (PAS)	An early IPEDS data access tool, no longer available. All the functions in the Peer Analysis System have been incorporated into the IPEDS Data Center.	
Pell Grant program	(Higher Education Act of 1965, Title IV, Part A, Subpart I, as amended.) Provides grant assistance to eligible undergraduate postsecondary students with demonstrated financial need to help meet education expenses.	
Perkins Loan program	(Higher Education Act of 1965, Title IV, Part E, as amended, Public Laws 89-329, 92-318, et al; 20 USC 1087aa-1087hh.). Formerly known as National Direct Student Loans (NDSL), the Perkins Loan program provides low interest loans to eligible postsecondary students (undergraduate, graduate, or professional students) with demonstrated financial need to help meet educational expenses.	
Permanent endowment	Funds held by an institution that must be held in perpetuity with only the income available for use. Endowments are usually the result of a gift or grant received that is required to be held in perpetuity by the donor or granting agency.	
Permanently restricted	Net assets of FASB institutions that must be maintained in perpetuity. Permanently restricted net assets increase when institutions receive contributions for which donor-imposed restrictions limiting the institution's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the organization's meeting certain requirements. Donor-imposed restrictions on the use of the investment income on the assets may also change the amount of such net assets. Permanent endowment funds are the most common example.	
Physical plant assets	These assets consist of land, buildings, improvements, equipment, and library books. Excluded are assets that are part of endowment or other capital fund investments in real estate. Construction in progress is excluded from this total until completed.	
Physical plant indebtedness	Debt incurred in financing the institution's capital assets, including bonds, mortgages, notes, capital leases, and any other outstanding debt that was incurred to acquire, construct, or improve capital assets such as land, buildings, and improvements other than buildings, equipment, and library books. Excludes indebtedness that is part of endowment or other capital fund investments in real estate. Also excludes construction in progress.	
Placement services for program	Assistance for students in evaluating their career alternatives and in obtaining full-time employment upon leaving	

completers	the institution.	
Post 9/11 GI Bill	A federal education benefit program for veterans, who served on active duty after September 10, 2001. This Department of Veteran Affairs benefit provides up to 36 months of education benefits at an approved institution for the following college costs: tuition and fees, books and supplies, and housing. The tuition and fees payment, which is the cost for an in-state student attending a public institution, is made directly to the postsecondary institution whereas payments for books and supplies and housing are sent directly to the student.	
Post-master's certificate	An award that requires completion of an organized program beyond the master's degree, but does not meet the requirements of academic degrees at the doctor's level.	
Postbaccalaureate certificate	An award that requires completion of an organized program of study beyond the bachelor's. It is designed for persons who have completed a baccalaureate degree but does not meet the requirements of a master's degree. NOTE: Even though Teacher Preparation certificate programs may require a bachelor's degree for admission, they are considered subbaccalaureate undergraduate programs, and students in these programs are undergraduate students.	
Postsecondary award, certificate, or diploma (1,800 or more clock hours, 60 or more semester or trimester credit hours, or 90 or more quarter credit hours)	An award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) designed for completion in 1,800 or more clock hours, or 60 or more semester or trimester credit hours, or 90 or more quarter credit hours. Beginning in 2020-21, references to academic year equivalencies were removed from all levels of subbaccalaureate certificates.	
Postsecondary award, certificate, or diploma (300-899 clock hours, 9-29 semester or trimester credit hours, or 13-44 quarter credit hours)	An award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) designed for completion in at least 300 but less than 900 clock hours, or in at least 9 but less than 30 semester or trimester credit hours, or in at least 13 but less than 45 quarter credit hours. Beginning in 2020-21, this award level category was one of two added options for reporting certificates of less than one academic year in length.	
Postsecondary award, certificate, or diploma (900-1,800 clock hours, 30-60 semester or trimester credit hours, or 45-90 quarter credit hours)	An award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) designed for completion in at least 900 but less than 1,800 clock hours, or in at least 30 but less than 60 semester or trimester credit hours, or in at least 45 but less than 90 quarter credit hours. Beginning in 2020-21, references to academic year equivalencies were removed from all levels of subbaccalaureate certificates.	
Postsecondary award, certificate, or diploma (at least 1 but less than 2 academic years) (old definition)	An award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) in at least 1 but less than 2 full-time equivalent academic years, or designed for completion in at least 30 but less than 60 semester or trimester credit hours, or in at least 45 but less than 90 quarter credit hours, or in at least 900 but less than 1,800 clock hours.	
Postsecondary award, certificate, or diploma (at least 2 but less than 4 academic years) (old definition)	An award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) in at least 2 but less than 4 full-time equivalent academic years, or designed for completion in at least 60 but less than 120 semester or trimester credit hours, or in at least 90 but less than 180 quarter credit hours, or in at least 1,800 but less than 3,600 clock hours.	
Postsecondary award, certificate, or diploma (less than 1 academic year) (old definition)	An award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) in less than 1 academic year (2 semesters or 3 quarters), or designed for completion in less than 30 semester or trimester credit hours, or in less than 45 quarter credit hours, or in less than 900 clock hours.	
Postsecondary award, certificate, or diploma (less than 300 clock hours, 9 semester or trimester credit hours, or 13 quarter credit hours)	An award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) designed for completion in less than 300 clock hours, or in less than 9 semester or trimester credit hours, or less than 13 quarter credit hours. Beginning in 2020-21, this award level category was one of two added options for reporting certificates of less than one academic year in length.	
Postsecondary education	The provision of a formal instructional program whose curriculum is designed primarily for students who are beyond the compulsory age for high school. This includes programs whose purpose is academic, vocational, and continuing professional education, and excludes avocational and adult basic education programs.	
Postsecondary education institution	An institution which has as its sole purpose or one of its primary missions, the provision of postsecondary	

	education.	
Postsecondary Statistics Division (PSD)	The Postsecondary Statistics Division (PSD) is the organizational unit within the National Center for Education Statistics (NCES) where IPEDS is conducted.	
Postsecondary Teachers	An occupational category in the 2018 Standard Occupational Classification (SOC) Manual with the SOC code 25-1000. This category is not an IPEDS reporting category.	
Predominant calendar system	The method by which an institution structures most of its courses for the academic year.	
Prepaid tuition plan	A program that allows students or their families to purchase college tuition or tuition credits for future years, at current prices.	
Preservation	Activities associated with maintain library and archival materials for use in their original form or some other usable way. Examples include rebinding, de-acidification, restoration, lamination, materials conservation and digitization.	
Primarily Instruction	An occupational category used to classify persons whose specific assignments customarily are made for the purpose of providing instruction or teaching. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time providing instruction or teaching.	
Primary occupational activity	The principal activity of a staff member as determined by the institution. If an individual participates in two or more activities, the primary activity is normally determined by the amount of time spent in each activity. Occupational activities are designated as follows: Executive, administrative, and managerial; Faculty (instruction/research/public service); Graduate assistants; Other professional (support/service); Technical and paraprofessional; Clerical and secretarial; Skilled crafts; and Service/maintenance (see separate definitions). (Term used in the IPEDS HR survey component prior to 2012-13)	
Private for-profit institution	A private institution in which the individual(s) or agency in control receives compensation other than wages, rent, or other expenses for the assumption of risk.	Private institution, Private not-for-profit institution, Public institution
Private gifts (revenues)	Revenues from private (non-governmental) entities including revenues received from gift or contribution nonexchange transactions (including contributed services) except those from affiliated entities. Includes bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution.	
Private gifts, grants and contracts (revenues)	Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services.	
Private grants and contracts (revenues)	Revenues from private (non-governmental) entities that are for specific research projects, other types of programs, or for general institutional operations (if not government appropriations). Examples are research projects, training programs, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses.	
Private institution	An educational institution controlled by a private individual(s) or by a nongovernmental agency, usually supported primarily by other than public funds, and operated by other than publicly elected or appointed officials. These institutions may be either for-profit or not-for-profit.	Private for-profit institution, Private not-for-profit institution, Public institution
Private not-for-profit institution	A private institution in which the individual(s) or agency in control receives no compensation, other than wages, rent, or other expenses for the assumption of risk. These include both independent not-for-profit schools and those affiliated with a religious organization.	Private for-profit institution, Private institution, Public institution
Promise Program	Residency-based scholarship programs for high school graduates at selected postsecondary institutions. Programs	

	may have additional requirements beyond residency and can be either a first-dollar or last-dollar benefit.	
Production, Transportation, and Material Moving Occupations	An occupational category based on the following two major groups in the 2018 Standard Occupational Classification (SOC) Manual: 1) Production Occupations (https://www.bls.gov/soc/2018/major_groups.htm#51-0000) and 2) Transportation and Material Moving Occupations (https://www.bls.gov/soc/2018/major_groups.htm#53-0000).	
Program	A combination of courses and related activities organized for the attainment of broad educational objectives as described by the institution.	
Program category	A summary of groups of related instructional programs designated by the first 2 digits of its appropriate Classification of Instructional Programs (CIP) code.	
Program Participation Agreement (PPA)	A written agreement between a postsecondary institution and the Secretary of Education. This agreement allows institutions to participate in any of the Title IV student assistance programs other than the Leveraging Educational Assistance Partnerships or LEAP (formerly State Student Incentive Grant or SSIG and the National Early Intervention Scholarship and Partnership or NEISP) programs. The PPA conditions the initial and continued participation of an eligible institution in any Title IV program upon compliance with the General Provisions regulations, the individual program regulations, and any additional conditions specified in the program participation agreement that the Department of Education requires the institution to meet. Institutions with such an agreement are referred to as Title IV institutions .	
Program specialty	A specific instructional program that can be identified by a 6-digit Classification of Institutional Programs (CIP) Code.	
Program with no recognized postsecondary credential	Any formally organized program with stated educational objectives and well-defined completion requirements that does not lead to a recognized postsecondary credential.	
Programs of at least 2 years but less than 4 years	Programs requiring at least 2 years but less than 4 years of full-time equivalent college level work, including associate's degrees and programs that can be completed in at least 1,800 but less than 3,600 clock hours to obtain a degree, diploma, certificate, or other recognized postsecondary credential.	
Programs of at least 4 years	Programs designed to be completed in at least 8 semesters or 12 quarters to obtain a degree, diploma, or other recognized postsecondary credential. Includes programs resulting in all bachelor's degrees and other baccalaureate level or equivalent degrees, as well as 5-year cooperative programs, and those programs in which the normal 4 years of work are designed to be completed in 3 years.	
Programs of less than 2 years	Programs requiring less than 2 years of full-time equivalent college level work (4 semesters or 6 quarters) or less than 1,800 clock hours to obtain a degree, diploma, certificate, or other recognized postsecondary credential.	
Public institution	An educational institution whose programs and activities are operated by publicly elected or appointed school officials and which is supported primarily by public funds.	Private for-profit institution, Private institution, Private not-for-profit institution
Public service	A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, 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. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.	
Public Service staff	An occupational category used to classify persons whose specific assignments customarily are made for the purpose of carrying out public service activities such as agricultural extension services, clinical services, or continuing education. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time carrying out public service activities. (This category includes employees with a public service assignment regardless of the location of the assignment (e.g., in the field rather than on campus)).(This category	

	was called Primarily public service prior to 2012-13.)	
Qualified Audit Opinion	An independent auditor's written statement on their audit report that a client's financial statements fairly represent their financial position in accordance with Generally Accepted Accounting Principles (GAAP), EXCEPT for the specified issues.	
Quarter (calendar system)	A calendar system in which the academic year consists of 3 sessions called quarters of about 12 weeks each. The range may be from 10 to 15 weeks as defined by the institution. There may be an additional quarter in the summer.	
Quasi-endowment funds	Funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories.	
Race and ethnicity unknown	The category used to report students or employees whose race and ethnicity are not known.	
Race/ethnicity	Categories developed in 1997 by the Office of Management and Budget (OMB) that are used to describe groups to which individuals belong, identify with, or belong in the eyes of the community. The categories do not denote scientific definitions of anthropological origins. The designations are used to categorize U.S. citizens, residents, and other eligible non-citizens. Individuals are asked to first designate ethnicity as: - Hispanic or Latino or - Not Hispanic or Latino. Second, individuals are asked to indicate all races that apply among the following: - American Indian or Alaska Native - Asian - Black or African American - Native Hawaiian or Other Pacific Islander - White	
Race/ethnicity (old definition)	Categories used to describe groups to which individuals belong, identify with, or belong in the eyes of the community. The categories do not denote scientific definitions of anthropological origins. A person may be counted in only one group. The groups used to categorize U.S. citizens, resident aliens, and other eligible non-citizens are as follows: Black, non-Hispanic, American Indian/Alaska Native, Asian/Pacific Islander, Hispanic, White, non-Hispanic.	
Realized capital gains	A capital gain on securities held in a portfolio that has become actual by the sale or other type of surrender of one or many securities.	
Received aid	For the purposes of the IPEDS Student Financial Aid (SFA) component, aid received refers to financial aid that was awarded to, and accepted by, a student. This amount may differ from the aid amount that is disbursed to a student. For example, a student may accept aid that was awarded by the institution but then leave the institution prior to the aid being disbursed. In this case, because the student accepted the aid, the aid would be reported to IPEDS, even though it was NOT actually disbursed to the student.	
Recognized postsecondary credential	A recognized postsecondary credential includes any credential that is recognized by the institution's appropriate governing body and received after completion of an academic program or that is awarded in recognition of an individual's attainment of measurable technical or industry/occupational skills necessary to obtain employment or advance within an industry/occupation. These technical or industry/occupational skills generally are based on standards developed or endorsed by employers or industry associations.	
Developmental education	Courses or programs designed to develop the reading, writing, and/or math skills of students who are determined--typically by a standardized test--to be academically underprepared for college-level, credit-bearing courses.	
Developmental services	Instructional activities designed for students deficient in the general competencies necessary for a regular postsecondary curriculum and educational setting.	
Required fees	Fixed sum charged to students for items not covered by tuition and required of such a large proportion of all students that the student who does not pay the charge is an exception.	

Research	A functional expense category that includes expenses for 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). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.	
Research Staff	An occupational category used to classify persons whose specific assignments customarily are made for the purpose of conducting research. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time conducting research. (This category was called Primarily research prior to 2012-13.)	
Reserve Officer Training Corps (ROTC)	Programs designed to augment the service academies in producing leaders and managers for the armed forces. Each branch of the service has a specific set of courses and training that a student must complete prior to becoming a commissioned officer. ROTC programs allow students to do this while completing their college education. Upon graduation members are commissioned (certified) by the President of the United States to serve as an officer in active, reserve or guard components of each branch	
Residence	A person's permanent address determined by such evidence as a driver's license or voter registration. For entering freshmen, residence may be the legal residence of a parent or guardian.	
U.S. Resident (and other eligible non-citizens)	A person who is not a citizen or national of the United States but who has been admitted as a legal immigrant for the purpose of obtaining permanent resident status (and who holds either a registration card (Form I-551 or I-151), a Temporary Resident Card (Form I-688), or an Arrival-Departure Record (Form I-94) with a notation that conveys legal immigrant status such as Section 207 Refugee, Section 208 Asylee, Conditional Entrant Parolee or Cuban-Haitian).	U.S. Nonresident
Respondent burden estimate	The estimated amount of time that it takes to fulfill IPEDS reporting responsibilities, including the time it takes to review instructions, query and search data sources, complete and review the components, and submit the data through the Data Collection System.	
Restricted current funds	Funds available for financing operations but which are limited by donors or other external agencies to specific purposes, programs, departments, or schools. These funds are subject to externally imposed restrictions which are different from the internal designations imposed by the governing board on unrestricted funds.	
Restricted net assets (FASB institutions only)	Assets held by the institution upon which restrictions have been placed by donors. These restrictions may be temporary or permanent. They restrict the institution in its use of the assets and/or the period of time for which the restriction applies.	
Restricted-expendable (net assets)	Net assets of GASB institutions that are expendable but subject to imposed restrictions. Restrictions exist when constraints placed on use 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.	
Restricted-nonexpendable (net assets)	Net assets of GASB institutions subject to restrictions that prohibit the expenditure of the net assets in perpetuity. Restrictions exist when constraints placed on use 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. Permanent endowments are the most common example.	
Retention rate	A measure of the rate at which students persist in their educational program at an institution, expressed as a percentage. For four-year institutions, this is the percentage of first-time bachelors (or equivalent) degree-seeking undergraduates from the previous fall who are again enrolled in the current fall. For all other institutions this is the percentage of first-time degree/certificate-seeking students from the previous fall who either re-enrolled or successfully completed their program by the current fall.	
Returnables	Materials that the library expects to have returned. Examples of returnables include books, dissertations and theses, microfilm reels, sound recordings, and audiovisual material.	

Revenues	The inflow of resources or other enhancement of net assets (or fund balance) of an institution or settlements of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or other activities that constitute the institution's ongoing major or central operations. Includes revenues from fees and charges, appropriations, auxiliary enterprises, and contributions and other nonexchange transactions. Revenues are reported net of discounts and allowances (that is, the revenue reported is reduced by the amount of discounts and allowances) for FASB institutions and for GASB institutions that have implemented GASB Statement No. 34.	
Revised cohort	Initial cohort after revisions are made. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.	
Housing charges (formerly room charges)	The charges for an academic year for housing accommodations for a typical student sharing a room with one other student.	
Salaries and wages	Amounts paid as compensation for services to all employees – faculty, staff, part-time, full-time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.).	
Salary outlay	Projected annual expenditure for salaries.	
Sales and Related Occupations	An occupational category based on the major group in the 2018 Standard Occupational Classification (SOC) Manual called 'Sales and Related Occupations.' For detailed information refer to the following website: https://www.bls.gov/soc/2018/major_groups.htm#41-0000 .	
Sales and services of educational activities (revenues)	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 and services of hospitals (revenues)	Revenues (net of discounts, allowances, and provisions for uncollectible accounts receivable) generated by hospitals from daily patient, special and other services. Revenues of health clinics that are part of a hospital should be included in this category, unless such clinics are part of the student health services program.	
SAT	Previously known as the Scholastic Aptitude Test, this is an examination administered by the Educational Testing Service (ETS) and used to predict the facility with which an individual will progress in learning college-level academic subjects.	
Scholarships	Grants-in-aid, trainee stipends, tuition and required fee waivers, prizes or other monetary awards given to undergraduate students.	
Scholarships and fellowships	Outright grants-in-aid, trainee stipends, tuition and fee waivers, and prizes awarded to students by the institution, including Pell grants. Awards to undergraduate students are most commonly referred to as 'scholarships' and those to graduate students as 'fellowships.' These awards do not require the performance of services while a student (such as teaching) or subsequently as a result of the scholarship or fellowship. The term does not include loans to students (subject to repayment), College Work-Study Program (CWS), or awards granted to a parent of a student because of the parent's faculty or staff status. Also not included are awards to students where the selection of the student recipient is not made by the institution.	
Scholarships and fellowships (expenses)	That portion of scholarships and fellowships granted that exceeds the amount applied to institutional charges such as tuition and fees or food and housing. The amount reported as expense excludes allowances and discounts. The FASB survey uses the term 'net grants in aid to students' rather than 'scholarships and fellowships.'	
Schools of art, music, and design (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Art, Music, and Design award most of their bachelor's or graduate degrees in art, music, design, architecture, or some combination of such fields.	Carnegie Classification, Specialized institutions (Carnegie)
Schools of business and management (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Business and Management award most of their bachelor's or graduate degrees in business or business-related programs.	Carnegie Classification, Specialized institutions (Carnegie)
Schools of engineering and	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of	Carnegie Classification,

technology (Carnegie)	Teaching. Schools of Engineering and Technology award most of their bachelor's or graduate degrees in technical fields of study.	Specialized institutions (Carnegie)
Schools of law (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching Schools of Law award most of their degrees in law.	Carnegie Classification, Specialized institutions (Carnegie)
Sector	One of nine institutional categories resulting from dividing the universe according to control and level. Control categories are public, private not-for-profit, and private for-profit. Level categories are 4-year and higher (4 year), 2-but-less-than 4-year (2 year), and less than 2-year. For example: Public, 4-year is one of the institution sectors.	
Semester (calendar system)	A calendar system that consists of two sessions called semesters during the academic year with about 15 weeks for each semester of instruction. There may be an additional summer session. Note: the standard term length range is defined by the Office of Postsecondary Education. More information can be found at: https://ifap.ed.gov/electronic-announcements/110519RevisionGuidelinesApplicableStandardTerms	
Serial	A serial is a publication in any medium issued in successive parts bearing numerical or chronological designations and intended to be continued indefinitely. This definition includes periodicals, newspapers, and annuals (reports, yearbooks, etc.); the journals, memoirs, proceedings, transactions, etc. of societies; and numbered monographic series.	
Serial back-files	Previous issues of serial titles that libraries buy back (such as back issues of magazines).	
Serial subscriptions	Publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely. Serial subscriptions include periodicals, newspapers, annuals (reports, yearbooks, etc.), memoirs, proceedings, and transactions of societies.	
Serial titles	Titles of serials collected.	
Service Occupations	An occupational category based on the following five major groups in the 2018 Standard Occupational Classification (SOC) Manual: 1) Healthcare Support Occupations (https://www.bls.gov/soc/2018/major_groups.htm#31-0000); 2) Protective Service Occupations (https://www.bls.gov/soc/2018/major_groups.htm#33-0000); 3) Food Preparation and Serving Related Occupations (https://www.bls.gov/soc/2018/major_groups.htm#35-0000); 4) Building and Grounds Cleaning and Maintenance Occupations (https://www.bls.gov/soc/2018/major_groups.htm#37-0000); and 5) Personal Care and Service Occupations (https://www.bls.gov/soc/2018/major_groups.htm#39-0000).	
Service/maintenance	A primary function or occupational activity category used to classify persons whose assignments require limited degrees of previously acquired skills and knowledge and in which workers perform duties that result in or contribute to the comfort, convenience, and hygiene of personnel and the student body or that contribute to the upkeep of the institutional property. Includes titles such as fire fighters; law enforcement workers; parking enforcement workers; police officers; security guards; lifeguards; ski patrol; cooks and food preparation workers; food and beverage serving workers; fast food and counter workers; waiters and waitresses; other food preparation and serving related workers; building cleaning and pest control workers; grounds maintenance workers; electrical and electronic equipment mechanics; installers and repairers; radio and telecommunications equipment installers and repairers; avionics technicians; electric motor, power tool, and related repairers; vehicle and mobile equipment mechanics, installers, and repairers; control and valve installers and repairers; heating, air conditioning, and refrigeration mechanics and installers; air transportation workers; motor vehicle operators; and parking lot attendants. (Term used in the IPEDS HR survey component prior to 2012-13)	
Servicemembers Opportunity Colleges	A membership group of over 1,700 institutions that functions to expand and improve voluntary postsecondary opportunities for servicemembers worldwide. It is funded by the Department of Defense through a contract with the American Association of State Colleges and Universities (AASCU).	
Shared library	A facility housing an organized collection of printed, microform, and audiovisual materials, and (a) is jointly administered by more than one educational institution, or (b) whose funds or operating expenditures have been received from more than one educational institution. The location of the facility is not a determining factor.	
Skilled crafts	A primary function or occupational activity category used to classify persons whose assignments typically require	

	special manual skills and a thorough and comprehensive knowledge of the processes involved in the work, acquired through on-the-job-training and experience or through apprenticeship or other formal training programs. Includes occupational titles such as welders, cutters, solderers and brazers; bookbinders and bindery workers; printers; cabinetmakers and bench carpenters; plant and system operators; stationary engineers and boiler operators; water and liquid waste treatment plant and system operators; crushing, grinding, polishing, mixing, and blending workers; medical, dental, and ophthalmic laboratory technicians; painting workers; photographic process workers and processing machine operators; and etchers and engravers.(Term used in the IPEDS HR survey component prior to 2012-13)	
Special admissions tests	Tests prepared by or for a particular institution, or state (for some state institutions) and administered by the institution, for purposes of determining prospective students' skills and competencies.	
Specialized accreditation	Specialized accreditation normally applies to the evaluation of programs, departments, or schools which usually are parts of a total collegiate or other postsecondary institution. The unit accredited may be as large as a college or school within a university or as small as a curriculum within a discipline. Most of the specialized accrediting agencies review units within a postsecondary institution which is accredited by one of the regional accrediting commissions. However, certain of the specialized accrediting agencies accredit professional schools and other specialized or vocational or other postsecondary institutions which are free-standing in their operations. Thus, a 'specialized' or 'programmatic' accrediting agency may also function in the capacity of an 'institutional' accrediting agency. In addition, a number of specialized accrediting agencies accredit educational programs within non-educational settings, such as hospitals.	Accrediting agencies, Accrediting bodies
Specialized institutions (Carnegie)	These institutions offer degrees ranging from the bachelor's to the doctor's, and typically award a majority of degrees in a single field or combination of related fields.	Medical schools and medical centers (Carnegie),Other separate health profession schools (Carnegie),Other specialized institutions (Carnegie),Schools of art, music, and design (Carnegie),Schools of business and management (Carnegie),Schools of engineering and technology (Carnegie),Schools of law (Carnegie),Teachers colleges (Carnegie),Theological seminaries and other specialized faith-related institutions (Carnegie)
Stafford Loans	(Higher Education Act of 1965, Title IV-B, as amended, Public Law 89-329; 20 USC 1071.) Provides guaranteed loans for educational expenses from eligible lenders to vocational or academic undergraduate, graduate, and first-professional students at eligible postsecondary institutions.	
Standard term	For Title IV purposes, a standard term is a semester, quarter, or trimester	
Standardized admissions tests	Tests prepared and administered by an agency that is independent of any postsecondary education institution. Tests provide information about prospective students and their academic qualifications relative to a national sample. Examples are the SAT and the ACT.	

State and local government grants	State and local monies awarded to the institution under state and local student aid programs, including the state portion of Leveraging Educational Assistance Partnerships (LEAP) program (formerly State Student Incentive Grant program or SSIG). (Used for reporting on the Student Financial Aid component)	
State and local government grants and contracts (revenues)	Revenues from state and local government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a state or local government grant or contract.	
State and local grants	Grant monies provided by the state such as Leveraging Educational Assistance Partnerships (LEAP) program (formerly State Student Incentive Grant program or SSIG); merit scholarships provided by the state; and tuition and fee waivers for which the institution was reimbursed by a state agency. Local government grants include scholarships or gift-aid awarded directly to the student. (Used for reporting for private for-profit institutions on the Finance component)	
State government grants and contracts (revenues)	Revenues from state Government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a state government grant or contract.	
State grants (revenues)	A sum of money or property bestowed on a postsecondary institution by a state government.	
State of residence	A person's permanent address as determined by such evidence as a driver's license or voter registration. For entering freshmen, state of residence may be the legal state of residence of a parent or guardian.	
State unknown	Status used when the reporting institution is unable to determine from existing records the home state or residence of the student.	
Status date	In the collection of Graduation Rates data, institutions report on the status of the students in their cohort as of August 31 of the reporting year.	
Status indicators	Used in the IPEDS data collection system to identify progress toward satisfying reporting (compliance) requirements. The survey status indicators are as follows: • Not Applicable - The institution is not required to complete the component because the content is not relevant to the institution. • NO DATA - Screening questions have not been answered. Responses to all screening questions are required before data collection pages will be generated. • No Data - No data provided. • Has Data - Data have been entered. 'Perform Edits' must be run to determine if data are clean. • Edited - Edits have been run; institutions should go to the edit report to resolve edit errors. • Clean - All edit errors have been resolved; data are clean; proceed to Lock. • Locked - Data have been successfully submitted. Final lock must still be applied. • Complete - All locks have been applied.	
Stop out	A student who left the institution and returned at a later date.	
Student activities	Programs designed to support and complement the institution's academic mission and enhance the educational experience of students, individually and through student groups. Includes exposure to and participation in social, cultural, recreational, intellectual, and governance activities.	
Student aid assets	The net value of assets that students and other contributors to the Free Application for Federal Student Aid (FAFSA [®]) are typically required to report when they fill out that form. Assets include the total amount of cash, checking and savings accounts, cryptocurrency, as well as time deposits, money market funds, investments, trusts, stocks, bonds, derivatives, securities, mutual funds, tax shelters, qualified education benefits, the annual amount of child support received; and the net value of real estate, vacation homes, income producing property, and business and farm assets. However, they can also include other assets that postsecondary schools ask for to determine how much institutional aid they award to students. An example of this is the net value of the family's home, which is explicitly excluded from the FAFSA form but which many schools require when determining their own aid.	
Student and Academic Affairs and	An occupational category based on the following three minor groups in the 2018 Standard Occupational	

Other Education Services Occupations	Classification (SOC) Manual: 1) Pre-school, Primary, Secondary, and Special Education School Teachers (SOC code 25-2000) (https://www.bls.gov/soc/2018/major_groups.htm#25-0000); 2) Other Teachers and Instructors (SOC code 25-3000) (https://www.bls.gov/soc/2018/major_groups.htm#25-0000); and 3) Other Education Instruction and Library Occupations (SOC code 25-9000) (https://www.bls.gov/soc/2018/major_groups.htm#25-0000).	
Student counts	The number of individuals for whom instruction is provided in an educational program under the jurisdiction of a school or educational institution.	
Student Financial Aid (SFA)	This annual component of IPEDS began with a pilot test in 1999 and collected both institution price and student financial aid data. The 2000-01 data collection included questions regarding the total number of full-time first-time degree/certificate-students receiving financial assistance for the previous year, the number of those students who received financial assistance by type of aid, and, for aid recipients, the average amounts.	
Student level	A classification of a student whether as an undergraduate student or graduate student.	Undergraduate student, Graduate student
Student Right-to-Know Act	Also known as the 'Student Right-to-Know and Campus Security Act' (P.L. 101-542), which was passed by Congress November 9, 1990. Title I, Section 103, requires institutions eligible for Title IV funding to calculate completion or graduation rates of certificate- or degree-seeking, full-time students entering that institution, and to disclose these rates to all students and prospective students. Further, Section 104 requires each institution that participates in any Title IV program and is attended by students receiving athletically-related student aid to submit a report to the Secretary of Education annually. This report is to contain, among other things, graduation/completion rates of all students as well as students receiving athletically-related student aid by race/ethnicity and sex and by sport, and the average completion or graduation rate for the four most recent years. These data are also required to be disclosed to parents, coaches, and potential student athletes when the institution offers athletically-related student aid. The Graduation Rates component of IPEDS was developed specifically to help institutions respond to these requirements. See Graduation Rates for the current description of data collected.	
Student services	A functional expense category that includes expenses for 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 administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self-supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support.) Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.	
Student-to-faculty ratio	The ratio of FTE students to FTE instructional staff, i.e., students divided by staff. Students enrolled in 'stand-alone' graduate or professional programs and instructional staff teaching in these programs are excluded from both full-time and part-time counts. 'Stand-alone' graduate or professional programs are those programs such as medicine, law, veterinary, dentistry, social work, or public health, in which faculty teach virtually only graduate-level students (also referred to as 'independent' programs). Each FTE value is equal to the number of full-time students/staff plus 1/3 the number of part-time students/staff.	
Study abroad	Arrangement by which a student completes part of the college program studying in another country. Can be at a campus abroad or through a cooperative agreement with some other U.S. college or an institution of another country.	
Subcohort	A predefined subset of the initial cohort or the revised cohort established for tracking purposes. Degree/certificate-seeking students in the bachelor's degree-seeking group in the Graduation Rates(GR) component and Pell-Grant, non-first-time, part-time students in the Outcome Measures(OM) component are examples of subcohorts.	
Survey status	A designation used by survey operations personnel to identify the progress made on the various IPEDS components by institutional respondents.	Status indicators

System	An organization of two or more institutions of higher education under the control or supervision of a common administrative governing body. Governing bodies generally have the power to act in their own name, to hire and fire personnel, enter into contracts, etc. A coordinating body without these powers or a section of a state agency usually would not be considered a system office.	
Teacher certification program	A program designed to prepare students to meet the requirements for certification as teachers in elementary, middle/junior high, and secondary schools.	
Teachers colleges (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Teachers Colleges award most of their bachelor's or graduate degrees in education or education-related fields.	Carnegie Classification, Specialized institutions (Carnegie)
Technical and paraprofessional	A primary function or occupational activity category used to classify persons whose assignments require specialized knowledge or skills which may be acquired through experience, apprenticeship, on-the-job-training, or academic work in occupationally specific programs that result in a 2-year degree or other certificate or diploma. Includes persons who perform some of the duties of a professional in a supportive role, which usually requires less formal training and/or experience than normally required for professional status. Includes mathematical technicians; life, physical, and social science technicians; agricultural and food science technicians; chemical technicians; geological and petroleum technicians; nuclear technicians; paralegals and legal assistants; miscellaneous legal support workers; health technologists and technicians; dietetic technicians; pharmacy technicians; licensed practical and licensed vocational nurses; medical records and health information technicians; opticians, dispensing; healthcare support occupations; nursing aides, orderlies, and attendants; physical therapist assistants and aides; massage therapists; dental assistants; medical assistants; and pharmacy aides. (Term used in the IPEDS HR survey component prior to 2012-13)	
Temporarily restricted	Net assets of FASB institutions whose use by the institution has been limited by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).	
Tenure	Status of a personnel position with respect to permanence of the position.	
Tenure track	Personnel positions that lead to consideration for tenure.	
Term endowment funds	Funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event.	
Test of English as a Foreign Language (TOEFL)	A standardized test designed to determine an applicant's ability to benefit from instruction in English.	English Proficiency Test
Theological seminaries and other specialized faith-related institutions (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Theological seminaries and other specialized faith-related institutions primarily offer religious instruction or train members of the clergy.	Carnegie Classification, Specialized institutions (Carnegie)
Title	Use the ANSI/NISO Z39.7-2004 definition for title as follows: The designation of a separate bibliographic whole, whether issued in one or several parts. A book or serial title may be distinguished from other such titles by its unique International Standard Book Number (ISBN) or International Standard Serial Number (ISSN). This definition applies equally to print, electronic, audiovisual, and other library materials. For unpublished works, the term is used to designate a manuscript collection or an archival record series. Two subscriptions to Science magazine, for example, are counted as one title.	
Title IV aid	Title IV aid to students includes grant aid, work study aid, and loan aid. Current and historical programs include: Federal Pell Grant, Federal Supplemental Educational Opportunity Grant (FSEOG), Academic Competitiveness Grant (ACG), National Science and Mathematics Access to Retain Talent Grant (National SMART Grant), Teacher Education Assistance for College and Higher Education (TEACH) Grant, Federal Work-Study, Federal Perkins Loan (formerly the National Direct Student loan or NDSL program), Subsidized and Unsubsidized Federal Family Education Loan (FFEL) also known as the Stafford Loan (formerly the Guaranteed Student Loan or GSL program), and Subsidized and Unsubsidized William D. Ford Direct Loan.	
Title IV institution	An institution that has a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs (other than the Leveraging	Program Participation Agreement (PPA)

	Educational Assistance Partnerships or LEAP, formerly State Student Incentive Grant or SSIG and the National Early Intervention Scholarship and Partnership or NEISP programs).	
Total cost of attendance	The sum of the cost of attendance components used to compute the average net price for first-time, full-time degree or certificate seeking students for IPEDS reporting purposes. This amount is typically based on a nine-month period for institutions using a traditional academic calendar. Program reporters annualize one month of costs for IPEDS reporting purposes.	Cost of Attendance (COA)
Total student charges	The total amount on the student's bill from the institution—account balance. For students and parents, this includes all charges and financial assistance applied to the student's account at the institution. It may or may not include all financial aid credit balance check amounts or refunds the institution pays back to the financial aid program, student, parent, or other payee when applicable. All award amounts the student was eligible to receive, including credit balance checks and refund amounts, should be reported to IPEDS.	
Transcript	An official record of student performance showing all schoolwork completed at a given school and the final mark or other evaluation received in each portion of the instruction. Transcripts often include an explanation of the marking scale used by the school.	
Transfer of credit	The policies and procedures used to determine the extent to which educational experiences or courses undertaken by a student while attending another institution may be counted for credit at the current institution.	
Transfer of Entitlement Option	A program through which any unused Post 9/11 GI Bill may be transferred to a spouse or dependent(s) as long as servicemembers or veterans meet the additional Department of Veterans Affairs criteria. Only Department of Defense (DoD) can approve transfer of benefits requests.	
Transfer-in student	A degree/certificate-seeking undergraduate student entering the IPEDS reporting institution for the first time but known to have previously enrolled at a different postsecondary institution (not as a high school student). The student may transfer with or without credit. For systems of coordinated institutions (multi-campus system), students are to be identified as transfer-in students upon entering an institution from another institution within the same coordinated system.	
Transfer-out rate	Total number of students who are known to have transferred out of the reporting institution within 150% of normal time to completion divided by the adjusted cohort.	
Transfer-out student	A student who discontinues enrollment at the IPEDS reporting institution and enrolls at a different postsecondary institution. For systems of coordinated institutions (multi-campus system), students are to be identified as transfer-out students when leaving an institution to enroll into another institution within the same coordinated system.	
Transfer-preparatory program	A program designed specifically to provide a student with the basic knowledge needed to transfer into a higher level program. For example, this may be the first 2 years of a baccalaureate level program for which the institution does not offer an award, or 2 years of undergraduate study needed for entrance into a first-professional program, or 1 or more years of undergraduate study needed for entrance into health services fields.	
Transfer-ready students	A student who has successfully completed a transfer-preparatory program.	
Transfers from the endowment fund to the current fund	The amount of the capital gains on the endowment fund that is allocated to be spent for current fund activities.	
Transportation expense	An allowance, as determined by the institution, for student travel costs between campus, residences, and the student's job. It is separate from the miscellaneous expense cost component and may include vehicle maintenance costs and roundtrip travel costs home during scheduled breaks.	
Tribal Colleges and Universities (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Tribal Colleges and Universities, with few exceptions, are tribally controlled and located on reservations. They are all members of the American Indian Higher Education Consortium.	Carnegie Classification
Trimester (calendar system)	An academic year consisting of 3 terms of about 15 weeks each.	
Tuition	The amount of money charged to students for instructional services. Tuition may be charged per term, per course, or per credit.	

Tuition and fees (published charges)	The amount of tuition and required fees covering a full academic year most frequently charged to students. These values represent what a typical student would be charged and may not be the same for all students at an institution. If tuition is charged on a per-credit-hour basis, the average full-time credit hour load for an entire academic year is used to estimate average tuition. Required fees include all fixed sum charges that are required of such a large proportion of all students that the student who does not pay the charges is an exception.	
Tuition guarantee	A program where the institution guarantees, to entering first-time students, that tuition will not increase for the years they are enrolled. These guarantees are generally time-bound for four or five years.	First-time student (undergraduate), Entering students (undergraduate)
Tuition payment plan	A program that allows tuition to be paid in installments spread out over an agreed upon period of time, sometimes without interest or finance charges.	
Tuition plan (restricted)	Plans for dependents (including spouses) of faculty members which restrict the beneficiary to attendance at only the institution where the faculty member is employed. Term used prior to 2011-12 in the Human Resources component.	
Two-year institution	A postsecondary institution that offers programs of at least 2 but less than 4 years duration. Includes occupational and vocational schools with programs of at least 1800 hours and academic institutions with programs of less than 4 years. Does not include bachelor's degree-granting institutions where the baccalaureate program can be completed in 3 years.	
Unclassified student	A student taking courses creditable toward a degree or other recognized postsecondary credential who cannot be classified by academic level. For example, this could include a transfer student whose earned credits have not been determined at the time of the fall report.	
Undergraduate student	A student who is taking courses at the baccalaureate or below the baccalaureate level. These students may or may not be enrolled in undergraduate programs.	
Unduplicated count	The sum of students enrolled for credit with each student counted only once during the reporting period, regardless of when the student enrolled.	
Unexpended plant fund balances	Unexpended resources in the plant fund derived from various sources to finance the acquisition of long-lived plant assets and their associated liabilities.	
Unique Entity Identifier (UEI)	The official identifier for doing business with the U.S. Government. Replaces the DUNS number starting in April of 2022. For more information, please visit the GSA page at https://www.gsa.gov/about-us/organization/federal-acquisition-service/office-of-systems-management/integrated-award-environment-iae/iae-systems-information-kit/unique-entity-identifier-update .	Data Universal Numbering System (DUNS) number
UnitID	Unique identification number assigned to postsecondary institutions surveyed through the Integrated Postsecondary Education Data System (IPEDS). Also referred to as UNITID or IPEDS ID.	
Unqualified Audit Opinion	An independent auditor's written statement on their audit report that a client's financial statements fairly represent their financial position in accordance with Generally Accepted Accounting Principles (GAAP).	
Unrestricted current funds	All funds, including institutional funds, received for which no stipulation was made by the donor or other external agency as to the purpose for which the funds should be expended.	
Unrestricted net assets	The net assets of both FASB and GASB institutions that do not fit the definition of other categories of net assets. These are net assets held by the institution upon which no restrictions have been placed by the donor or other party external to the institution.	
User ID	A series of numbers possibly with an alpha prefix that is created for a specific user to be able to access a system. Each user is required to have a UserID and a password in order to access the Integrated Postsecondary Education Data System (IPEDS) data collection system for security purposes.	
Variable	A fundamental unit of data contained in a file which is given a unique label.	
Vested retirement plan	One in which the full amount of the contribution by the institution and by the state and local government, with accumulations thereon, will be made available as a benefit in case of death while in service and with no forfeiture in case of resignation or dismissal from the institution.	
Veterans Administration (VA)	Those benefits available to military personnel and their families for financial assistance at approved	

Education Benefits	postsecondary education institutions. There can be three types of beneficiaries: Surviving spouses and children; Discharged veterans; and Active military personnel in special programs.	
Weekend/evening college	A program that allows students to take a complete course of study and attend classes only on weekends or only in the evenings.	
White	A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.	
White, non-Hispanic (old definition)	A person having origins in any of the original peoples of Europe, North Africa, or the Middle East (except those of Hispanic origin).	
Yellow Ribbon Program	A voluntary program through which participating public and private institutions can provide veterans and eligible beneficiaries additional institutional aid to cover the costs of tuition and fees at their institutions. The Yellow Ribbon Program is a supplementary program to the Post 9/11 GI Bill coverage of in-state tuition and fees. The Department of Veterans Affairs matches the institutional aid provided beyond the in-state tuition and fees, but up to a certain limit each year.	