



ANNUAL INSTITUTIONAL UPDATE  
DATA DICTIONARY  
  
PUBLIC INSTITUTIONS

Version 2023.01

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## General Information

### Catalog

#### Catalog

- **Source:** Institution
- **Input by:** Institution

**Definition:** Upload **the most current** digital/electronic version of the institution's catalog. If a digital or electronic copy is not available or you have more than one catalog, please upload a document with the link(s) to your institution's catalog(s).

### Calendar

#### Calendar system

- **Source:** IPEDS Institutional Characteristics Header, Part B3
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** CALSYS

**Definition:** The predominant calendar system at the institution.

#### Academic Reporting Method

- **Semester** - A calendar system that consists of two semesters during the academic year with about 16 weeks for each semester of instruction. There may be an additional summer session.
- **Quarter** - 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. There may be an additional quarter in the summer.
- **Trimester** - An academic year consisting of 3 terms of about 15 weeks
- **4-1-4 or similar plan** - The 4-1-4 calendar 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.
- **Other academic calendar (Hybrid/Mixed)** - 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".

#### Program Reporting Method

- **Differs by program** - 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.
- **Continuous basis (every 2 weeks, monthly, or other period)** - A calendar system classification that is used by institutions that enroll students at any time during the academic year. For example, a cosmetology school might allow students to enroll and begin studies at various times, with no requirement that classes begin on a certain date.

### Religious Affiliation

#### Religious affiliation



- **Source:** IPEDS Institutional Characteristics Header, Part B1
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** RELAFFIL

**Definition:** Indicates religious affiliation (denomination) for private not-for-profit institutions that are religiously affiliated.

## Highest Degree

### Highest level of offering

- **Source:** IPEDS Institutional Characteristics Header, Part B2
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** HLOFFER

**Definition:** Highest level of offering:

- Postsecondary award, certificate or diploma of less than one academic year
- Postsecondary award, certificate or diploma of at least one but less than two academic years
- Associate's degree
- Postsecondary award, certificate or diploma of at least two but less than four academic years
- Bachelor's degree
- Postbaccalaureate certificate
- Master's degree
- Post-master's certificate
- Doctor's degree
- Other

## Multi Campus Organization

### Identification number of multi-institution or multi-campus organization

- **Source:** IPEDS Institutional Characteristics Header, Part B2
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1SYSCOD

**Definition:** Identification number of multi-institution or multi-campus organization. A multi-institution or multi-campus organization includes organizations with two or more institutions or campuses. Non-postsecondary education agencies that govern or control institutions include, but are not limited to, public school districts, art organizations, hospitals and other medical/health organizations.

Not included are:

- coordinating systems
- single institution owner
- single institution corporate name

- single institution governing board
- consortia
- associations
- religious affiliation (requested in control question)

### Open admission policy

#### Institution has open admissions

- **Source:** IPEDS Institutional Characteristics Header, Part C1
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** OPENADMP

**Definition:** Does your institution have an open admission policy for all or most entering first-time degree/certificate seeking undergraduate-level students?

- Open admission - Admission policy whereby the school will accept any student who applies.
- First-time student (undergraduate) - A student attending any institution for the first time at the undergraduate level. Includes students enrolled in academic or occupational programs. Also includes students enrolled in the fall term who attended college for the first time in the prior summer term, and students who entered with advanced standing (college credits earned before graduation from high school).

### Programs Offered

#### Number of programs offered

- **Source:** IPEDS Completions, CIP Data
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PTOTAL, where CIPCODE = 99

**Definition:** Number of programs offered is the sum of all programs offered at all award levels. It is the sum of (PASSOC, PBACHL, PMAST, PDOCRS, PDOCPP, PDOCOT, PPBACC, PPMASSTR, PCERT2, PCERT4, PCERT1A, PCERT1B)

## Institutional Context

### Enrollment

#### Fall Enrollment Headcounts

##### Total

###### Total Fall Enrollment

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** ENRTOT

**Definition:** Total men and women enrolled for credit in the fall of the academic year (Undergraduate and Graduate).

- 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 degree, diploma, certificate, or other formal award.
- NOTE: Enrollment reported is of the institution's official fall reporting date or October 15.

##### Full-Time

###### Full-time Fall Enrollment

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** ENRFT

**Definition:** Total men and women enrolled for credit full time in the fall of the academic year.

- Full-time student
  - Undergraduate — A student enrolled for 12 or more semester credits, or 12 or more quarter credits, or 24 or more contact 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.
  - First-professional — As defined by the institution.
- 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 degree, diploma, certificate, or other formal award.
- NOTE: Enrollment reported is of the institution's official fall reporting date or October 15.

##### Part-Time

###### Part-time Fall Enrollment

- **Source:** IPEDS Fall Enrollment, Part A

- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** ENRPT

**Definition:** Total men and women enrolled for credit part time in the fall of the academic year.

- Part-time student
  - Undergraduate — A student enrolled for either 11 semester credits or less, or 11 quarter credits or less, or less than 24 contact hours a week each term.
  - Graduate — A student enrolled for either 8 semester credits or less, or 8 quarter credits or less.
- 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 degree, diploma, certificate, or other formal award.
- NOTE: Enrollment reported is of the institution's official fall reporting date or October 15.

## FTE

### Full-time equivalent Fall Enrollment

- **Source:** IPEDS Fall Enrollment, Derived - Frequently used fall enrollment variables
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** FTE

**Definition:** This variable is derived from the enrollment by race/ethnicity section of the fall enrollment IPEDS survey. The full-time equivalent of part-time enrollment is estimated and then added to the full-time enrollment. The full-time equivalent is estimated by multiplying the part-time enrollment by factors that vary by control and level of institution and level of student.

The following factors were used:

- **Part-time undergraduate enrollment**
  - Public 4-year: 0.403543
  - Private (not-for-profit and for-profit) 4-year: 0.392857
  - Public 2-year and less-than-2-year: 0.335737
  - All other institutions: 0.397058
- **Part-time graduate enrollment**
  - Public 4-year: 0.361702
  - Private (not-for-profit and for-profit) 4-year: 0.382059

## 12 Month Enrollment

### Unduplicated Headcount

#### 12-month unduplicated headcount, total

- **Source:** IPEDS 12-month Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** UNDUP

**Definition:** How many individual students the institution served over a 12-month period (the unduplicated headcount).

- Unduplicated count - The sum of students enrolled with each student counted only once during the reporting period, regardless of when the student enrolled.
- The student must have received a credit

### Unduplicated Undergraduate Headcount

#### 12-month unduplicated headcount, undergraduate

- **Source:** IPEDS 12-month Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** UNDUPUG

**Definition:** How many undergraduates the institution served over a 12-month period (the unduplicated headcount).

- 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.

### 12-month FTE

#### 12-month full-time equivalent enrollment

- **Source:** IPEDS 12-month Enrollment, Part B
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** FTE12MN

**Definition:** The sum of FTE undergraduate enrollment and FTE graduate enrollment plus the reported FTE of doctoral professional practice students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours).

#### The calculation for each FTE for undergraduate and graduates is as follows:

- 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.

For example, an institution on a semester system with 75,000 undergraduate credit hours and 12,000 graduate credit hours over the 12-month period would have a 12-month FTE of 3,000, using the following calculation:

$$(75,000 / 30) + (12,000 / 24) = 3,000$$

## Distance Education Headcounts

### Programs Offered via distance education

#### Number of programs offered via distance education

- **Source:** IPEDS Completions, CIP Data
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PTOTALDE, PTOTALDES where CIPCODE = 99

**Definition:** Number of programs offered via distance education is the sum of all programs offered via 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.
- It is the sum of (PASSOCDE, PASSOCDES, PBACHLDE, PBACHLDES, PMASTRDE, PMASTRDES, PDOCRSDE, PDOCRSDES, PDOCPPDE, PDOCPPDES, PDOCOTDE, PDOCOTDES, PPBACCDE, PPBACCDES, PPMASTDE, PPMASTDES, PCERT2DE, PCERT2DES, PCERT4DE, PCERT4DES, PCERT1ADE, PCERT1ADES, PCERT1BDE, PCERT1BDES).
- **NOTE:** A response of zero should be entered if your institution does not offer any programs that meet this definition

### Total Headcount Distance Ed

#### All students enrolled in distance education courses

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** EFDESOM + EFDEEXC, where EFDELEV = 1

**Definition:** Students who are enrolled in at least one course that is considered a distance education course.

- 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 degree, diploma, certificate, or other formal award.
- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.
- 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 - 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.

### Exclusively Distance Ed

#### Students enrolled exclusively in distance education courses

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)

- **Variable/Calculation:** EFDEEXC, where EFDELEV = 1

**Definition:** Students who are enrolled only in courses that are considered distance education courses.

- NOTE: Includes only students enrolled for credit as of the institution's official fall reporting date or October 15.
- 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 - 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.

### Percent Exclusively Distance Ed

**Percent of students enrolled exclusively in distance education courses**

- **Source:** IPEDS Fall Enrollment, Part A - Fall Enrollment by Distance Education Status
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**  $(\text{EFDEEXC, where EFDELEV} = 1) / (\text{EFDETOT, where EFDELEV} = 1) * 100$

**Definition:** Students who are enrolled only in courses that are considered distance education courses.

- NOTE: Includes only students enrolled for credit as of the institution's official fall reporting date or October 15.
- 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 - 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.

## Some Distance Ed

### Students enrolled in some but not all distance education courses

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** EFDESOM, where EFDELEV = 1

**Definition:** Students who are enrolled in at least one course that is considered a distance education course but are not enrolled exclusively in distance education courses.

- **NOTE:** Includes only students enrolled for credit as of the institution's official fall reporting date or October 15.
- **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** - 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.

## Percent Some Distance Ed

### Percent of students enrolled in some but not all distance education courses

- **Source:** IPEDS Fall Enrollment, Part A - Fall Enrollment by Distance Education Status
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**  $(\text{EFDESOM, where EFDELEV} = 1) / (\text{EFDETOT, where EFDELEV} = 1) * 100$

**Definition:** Students who are enrolled in at least one course that is considered a distance education course but are not enrolled exclusively in distance education courses.

- **NOTE:** Includes only students enrolled for credit as of the institution's official fall reporting date or October 15.
- **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** - 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.



## No Distance Ed

### Student not enrolled in any distance education courses

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** EFDENON, where EFDELEV = 1

**Definition:** Students who are not enrolled in any distance education courses.

- **NOTE:** Includes only students enrolled for credit as of the institution's official fall reporting date or October 15.
- **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** - 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.

## Percent No Distance Ed

### Percent of students not enrolled in any distance education courses

- **Source:** IPEDS Fall Enrollment, Part A - Fall Enrollment by Distance Education Status
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** (EFDENON, where EFDELEV = 1) / (EFDETOT, where EFDELEV = 1) \* 100

**Definition:** Students who are not enrolled in any distance education courses.

- **NOTE:** Includes only students enrolled for credit as of the institution's official fall reporting date or October 15.
- **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** - 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.

### **Number of Correspondence Education Programs**

**Report the number of degree or certificate programs offered in which students could meet 50% or more of the requirements of an educational program by taking correspondence education courses.**

- **Source:** Institution
- **Input by:** Institution

**Definition:** Correspondence Education is defined as 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. Correspondence education does not include "hybrid" or "mixed delivery" courses which may be offered only partially via Correspondence.

### **Correspondence Education Headcount**

**Report the unduplicated headcount of all students who took correspondence courses for credit by your institution.**

- **Source:** Institution
- **Input by:** Institution

**Definition:** Correspondence Education is defined as 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. Correspondence education does not include "hybrid" or "mixed delivery" courses which may be offered only partially via Correspondence.

## Student Achievement

### Full-time Retention Rate

#### Full-time, first-time Fall cohort retention rate

- **Source:** IPEDS Fall Enrollment, Part E, Line E5
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** RET\_PCF/100

**Definition:** The full-time retention rate is the percent of the fall full-time cohort from the prior year minus exclusions from the fall full-time cohort that re-enrolled at the institution as either full- or part-time in the current year.

### Part-time Retention Rate

#### Part-time, first-time Fall cohort retention rate

- **Source:** IPEDS Fall Enrollment, Part E, Line E10
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** RET\_PCP/100

**Definition:** The part-time retention rate is the percent of the fall part-time cohort from the prior year minus exclusions from the fall part-time cohort that re-enrolled at the institution as either full- or part-time in the current year.

### FT-FT degree seeking undergraduates as percent of all undergraduates

#### Full-time, first-time, degree/certificate seeking undergraduates (GRS Cohort) as percent of all undergraduates

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PCTFT1ST

**Definition:** Full-time, first-time, degree/certificate-seeking undergraduates (GRS cohort) as percent of all undergraduates. This variable is derived from the enrollment component that is collected in the winter and spring surveys. This variable is derived by dividing full-time, first-time, degree/certificate seeking undergraduates (EFALEVEL=24, EFTOTLT) by all undergraduates (EFALEVEL=2, EFTOTLT). The ratio is then multiplied by 100 and rounded to the nearest whole number.

- **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 degree, diploma, certificate, or other formal award.**
- **First-time student (undergraduate) - A student attending any institution for the first time at the undergraduate level. Includes students enrolled in academic or occupational programs. Also includes students enrolled in the fall term who attended college for the first time in the prior summer term, and students who entered with advanced standing (college credits earned before graduation from high school).**
- **Full-time 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.**

- Undergraduate - A student enrolled in a 4- or 5-year bachelor's degree program, an associate's degree program, or a vocational or technical program below the baccalaureate.

## Graduation Rates 150%

### Associate Revised Cohort 150%

#### Associate degree/certificate-seeking revised cohort, 150%

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** GRTOTLT where GRYPE = 27
  - **4-year institutions:** GRTOTLT where GRYPE = 18

**Definition:** Initial cohort of first-time, full-time, associate degree/certificate-seeking students after revisions are made. This is the number from which graduation and transfer-out rates are calculated. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.

### Associate Adjusted Cohort 150%

#### Associate degree/certificate-seeking adjusted cohort, 150% (revised cohort minus exclusions)

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** GRTOTLT where GRYPE = 29
  - **4-year institutions:** GRTOTLT where GRYPE = 20

#### Definition:

- Revised cohort - Initial cohort of first-time, full-time, associate degree/certificate-seeking students after revisions are made. This is the number from which graduation and transfer-out rates are calculated. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.
- Exclusions - Those students who may be removed (deleted) from a cohort (or subcohort). For the Graduation Rates data collection students may be removed from a cohort if they left the institution for one of the following reasons: died or were totally and permanently disabled; to serve in the armed forces; to serve with a foreign aid service of the federal government, such as the Peace Corps; or to serve on official church missions.

### Associate Completers 150%

#### Associate degree/certificate-seeking completers within 150% normal time

- **Source:** IPEDS Graduation Rates 150, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** GRTOTLT where GRYPE = 30

- **4-year institutions:** GRTOTLT where GRATYPE = 21

**Definition:**

- **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.

### **Associate Graduation Rate 150%**

#### **Associate degree/certificate-seeking graduation rate within 150% normal time**

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:**  $(\text{GRTOTLT where GRATYPE} = 30) / (\text{GRTOTLT where GRATYPE} = 29)$
  - **4-year institutions:**  $(\text{GRTOTLT where GRATYPE} = 21) / (\text{GRTOTLT where GRATYPE} = 20)$

**Definition:** The number of students from the adjusted degree/certificate-seeking cohort, who completed a program within 150 percent of normal time divided by the adjusted degree/certificate-seeking cohort.

- **Note:** Adjusted Cohort is the revised cohort minus exclusions as reported by the institution as of 150 percent of normal time. Normal time is 2 years for an associate's degree in a standard term-based institution; and the various scheduled times for certificate programs.

### **Bachelor Revised Cohort 150%**

#### **Bachelor degree-seeking revised cohort, 150%**

- **Source:** IPEDS Graduation Rates, Section II - Bachelor's completers by length of time to degree
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** GRTOTLT where GRATYPE = 6

**Definition:** Initial cohort of first-time, full-time, bachelor or equivalent degree-seeking students after revisions are made. This is the number from which graduation and transfer-out rates are calculated. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.

### **Bachelor Adjusted Cohort 150%**

#### **Bachelor degree-seeking adjusted cohort, 150% (revised cohort minus exclusions)**

- **Source:** IPEDS Graduation Rates, Section II - Bachelor's completers by length of time to degree
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** GRTOTLT WHERE GRATYPE = 8

**Definition:**

- **Revised cohort** - Initial cohort of first-time, full-time, bachelor degree or equivalent-seeking students after revisions are made. This is the number from which graduation and transfer-out rates are calculated. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.

- Exclusions - Those students who may be removed (deleted) from a cohort (or subcohort). For the Graduation Rates data collection students may be removed from a cohort if they left the institution for one of the following reasons: died or were totally and permanently disabled; to serve in the armed forces; to serve with a foreign aid service of the federal government, such as the Peace Corps; or to serve on official church missions.

### **Bachelor Completers 150%**

#### **Bachelor degree-seeking completers within 150% normal time**

- **Source:** IPEDS Graduation Rates, Section II - Bachelor's completers by length of time to degree
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** GRTOTLT WHERE GRATYPE = 12

#### **Definition:**

- 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.

### **Bachelor Graduation Rate 150%**

#### **Bachelor degree-seeking graduation rate within 150% normal time**

- **Source:** IPEDS Graduation Rates, Section II - Bachelor's or equivalent degree-seeking subcohort - Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**  $(\text{GRTOTLT WHERE GRATYPE} = 12) / (\text{GRTOTLT WHERE GRATYPE} = 8)$

**Definition:** The number of students from the adjusted bachelor's degree-seeking cohort, who completed a bachelor's degree within 150 percent of normal time (6 years) divided by the adjusted cohort.

- Note: Adjusted Cohort is the revised cohort minus exclusions as reported by the institution as of 150 percent of normal time. (6 years).

### **Transfer Rate Total Cohort 150%**

#### **Transfer-out rate within 150% normal time**

- **Source:** IPEDS Graduation Rates, Transfers/exclusions
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - 2-year institutions:  $(\text{GRTOTLT WHERE GRATYPE} = 33) / (\text{GRTOTLT where GRATYPE} = 29)$
  - 4-year institutions:  $(\text{GRTOTLT WHERE GRATYPE} = 16) / (\text{GRTOTLT WHERE GRATYPE} = 8)$

**Definition:** Transfer-out rate of first-time, full-time degree or certificate-seeking students - 2008 cohort (4-year institutions) and 2011 cohort (less-than-4-year institutions). 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 revised cohort minus allowable exclusions.

- **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 terms) for a bachelor's degree in a standard term-based institution
- **Allowable exclusions** - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission. A transfer-out student is a student who has not completed or graduated from the program in which he or she was enrolled, but who has subsequently enrolled at another eligible institution in any program for which the reporting institution provided substantial preparation.

### Still enrolled count

#### Still enrolled within 150% normal time count

- **Source:** IPEDS Graduation Rates, Total completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** GRTOTLT WHERE GRATYPE = 47
  - **4-year institutions:** GRTOTLT WHERE GRATYPE = 43

#### Definition:

- Still enrolled - the number of students who are still enrolled at your institution as of the fall census date for the fall term following 150% of normal time to completion of their program.

### Total Cohort Graduation Rate 150%

#### Graduation rate, total cohort

- **Source:** IPEDS Graduation Rates, Derived
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** GRRTTOT

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking students - 2015 cohort (4-year institutions) and 2018 cohort (less-than-4-year institutions).

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

For 4-year institutions the adjusted cohort is defined by the variable GRTOTLT when GRATYPE=2 and the total completers within 150% of normal time is GRTOTLT when GRATYPE=3. GRATYPE=2 and 3 include both the bachelor's or equivalent degree/certificate-seeking subcohort and the other degree/certificate-seeking subcohort (Table gr2021).

For 2-year institutions the adjusted cohort is defined by the variable GRTOTLT when GRATYPE=29 and the total completers within 150% of normal time is GRTOTLT when GRATYPE=30 (Table gr2021).

For less-than-2-year institutions the adjusted cohort defined by the variable LINE\_50 and the total completers within 150% of normal time is LINE\_11 (Table gr2021\_L2)

**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 terms) for a bachelor's degree in a standard term-based institution

**Allowable exclusions** - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission.

## Graduation Rates 200%

### Revised Cohort 200%

#### Degree/certificate-seeking revised cohort, 200%

- **Source:** IPEDS Graduation Rates 200, Completers within 200%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** L4REVCT
  - **4-year institutions:** BAREVCT

**Definition:** Initial cohort of first-time, full-time, degree/certificate-seeking students after revisions are made. This is the number from which graduation and transfer-out rates are calculated. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.

### Adjusted Cohort 200%

#### Degree/certificate-seeking adjusted cohort, 200% (revised cohort minus exclusions)

- **Source:** IPEDS Graduation Rates 200, Completers within 200%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** L4AC200
  - **4-year institutions:** BAAC200

**Definition:** Adjusted cohort (revised cohort minus exclusions)

- Revised cohort - Initial cohort after revisions are made. This is the number from which graduation and transfer-out rates are calculated. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.



- Exclusions - Those students who may be removed (deleted) from a cohort (or subcohort). For the Graduation Rates data collection students may be removed from a cohort if they left the institution for one of the following reasons: died or were totally and permanently disabled; to serve in the armed forces; to serve with a foreign aid service of the federal government, such as the Peace Corps; or to serve on official church missions.

### Completers 200%

#### Graduation Rate 200%

##### Degree/certificate-seeking graduation rate within 200% normal time

- **Source:** IPEDS Graduation Rates 200, Completers within 200%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** L4NC200 / L4AC200
  - **4-year institutions:** BANC200 / BAAC200

**Definition:** The number of students from the adjusted degree/certificate-seeking cohort who completed a program within 200% of normal time divided by the adjusted cohort. Adjusted Cohort is the revised cohort minus exclusions as reported by the institution as of 200 percent of normal time.

## Default Rate

### Default Rate

#### Default Rate

- **Source:** College Scorecard
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** CDR3

**Definition:** Cohort default rates are produced annually as an institutional accountability metric; institutions with high default rates may lose access to federal financial aid. The three-year cohort default rate represents a snapshot in time. For example, FY 2013 rates were calculated using the cohort of borrowers who entered repayment on their federal student loans between October 1, 2012 and September 30, 2013, and who defaulted before September 30, 2015.

## Student Achievement by Demographics

### Graduation Rates by Gender

#### Graduation Rate Men

##### Graduation rate within 150% normal time, men

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRTOTLM where GRATYPE = 30) / (GRTOTLM where GRATYPE = 29)
  - **4-year institutions:** (GRTOTLM WHERE GRATYPE = 9) / (GRTOTLM WHERE GRATYPE = 8)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking students - Men. The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission.

#### Graduation Rate Women

##### Graduation rate within 150% normal time, women

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRTOTLW where GRATYPE = 30) / (GRTOTLW where GRATYPE = 29)
  - **4-year institutions:** (GRTOTLW WHERE GRATYPE = 9) / (GRTOTLW WHERE GRATYPE = 8)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking students - Women.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission.

## Graduation Rates by Ethnicity

### Graduation Rate Non-resident alien

#### Graduation rate within 150% normal time, Nonresident alien

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRNRALT where GRATYPE = 30) / (GRNRALT where GRATYPE = 29)
  - **4-year institutions:** (GRNRALT WHERE GRATYPE = 12) / (GRNRALT WHERE GRATYPE = 8) and (GRNRALT WHERE GRATYPE = 21) / (GRNRALT WHERE GRATYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking Nonresident Alien students.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission
- NONRESIDENT ALIEN - 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.

### Graduation Rate Hispanic-Latino

#### Graduation rate within 150% normal time, Hispanic

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - 2-year institutions: (GRHISPT where GRATYPE = 30) / (GRHISPT where GRATYPE = 29)
  - 4-year institutions: (GRHISPT where GRATYPE = 12) / (GRHISPT where GRATYPE = 8) and (GRHISPT where GRATYPE = 21) / (GRHISPT where GRATYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking Hispanic students.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission

### Graduation Rate American Indian or Alaskan Native

#### Graduation rate within 150% normal time, American Indian or Alaska Native

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRAIANT where GRATYPE = 30) / (GRAIANT where GRATYPE = 29)
  - **4-year institutions:** (GRAIANT WHERE GRATYPE = 12) / (GRAIANT WHERE GRATYPE = 8) and (GRAIANT WHERE GRATYPE = 21) / (GRAIANT WHERE GRATYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking American Indian or Alaska Native students.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal

government, such as the Peace Corps; and those who left to serve on official church mission

### Graduation Rate Asian

#### Graduation rate within 150% normal time, Asian

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRASIAT where GRATYPE = 30) / (GRASIAT where GRATYPE = 29)
  - **4-year institutions:** (GRASIAT WHERE GRATYPE = 12) / (GRASIAT WHERE GRATYPE = 8) and (GRASIAT WHERE GRATYPE = 21) / (GRASIAT WHERE GRATYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking Asian students. The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission

### Graduation Rate Black / African-American

#### Graduation rate within 150% normal time, Black, non-Hispanic

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRBKAAT where GRATYPE = 30) / (GRBKAAT where GRATYPE = 29)
  - **4-year institutions:** (GRBKAAT WHERE GRATYPE = 12) / (GRBKAAT WHERE GRATYPE = 8) and (GRBKAAT WHERE GRATYPE = 21) / (GRBKAAT WHERE GRATYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking Black non-Hispanic students.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution

- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission

### **Graduation Rate Native Hawaiian or Other Pacific Islander**

#### **Graduation rate within 150% normal time, Native Hawaiian/Other Pacific Islander**

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRNHPIT where GRATYPE = 30) / (GRNHPIT where GRATYPE = 29)
  - **4-year institutions:** (GRNHPIT WHERE GRATYPE = 12) / (GRNHPIT WHERE GRATYPE = 8) and (GRNHPIT WHERE GRATYPE = 21) / (GRNHPIT WHERE GRATYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking Native Hawaiian or Other Pacific Islander students.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission

### **Graduation Rate White**

#### **Graduation rate within 150% normal time, White, non-Hispanic**

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - **2-year institutions:** (GRWHITT where GRATYPE = 30) / (GRWHITT where GRATYPE = 29)
  - **4-year institutions:** (GRWHITT WHERE GRATYPE = 12) / (GRWHITT WHERE GRATYPE = 8) and (GRWHITT WHERE GRATYPE = 21) / (GRWHITT WHERE GRATYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking White non-Hispanic students.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission.

### Graduation Rate Two or more races

**Graduation rate within 150% normal time, Two or more races**

- **Source:** IPEDS Graduation Rates, Completers within 150%
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - 2-year institutions: (GR2MORT where GRTYPE = 30) / (GR2MORT where GRTYPE = 29)
  - 4-year institutions: (GR2MORT WHERE GRTYPE = 12) / (GR2MORT WHERE GRTYPE = 8) and (GR2MORT WHERE GRTYPE = 21) / (GR2MORT WHERE GRTYPE = 20)

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking students of two or more races.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission

### Graduation Rate Race/Ethnicity unknown

**Graduation rate within 150% normal time, Race/ethnicity unknown**

- **Source:** IPEDS Graduation Rates, Completers within 150%

- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - 2-year institutions:  $(\text{GRUNKNT where GRATYPE} = 30) / (\text{GRUNKNT where GRATYPE} = 29)$
  - 4-year institutions:  $(\text{GRUNKNT WHERE GRATYPE} = 12) / (\text{GRUNKNT WHERE GRATYPE} = 8)$  and  $(\text{GRUNKNT WHERE GRATYPE} = 21) / (\text{GRUNKNT WHERE GRATYPE} = 20)$

**Definition:** Graduation rate of first-time, full-time degree or certificate-seeking Race/ethnicity unknown students.

The graduation rate is the rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

- 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 terms) for a bachelor's degree in a standard term-based institution
- Allowable exclusions - Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission
- Race/ethnicity unknown - This category is used ONLY if the student did not select a racial/ethnic designation, AND the postsecondary institution finds it impossible to place the student in one of the aforementioned racial/ethnic categories during established enrollment procedures or in any post-enrollment identification or verification process.



## Student Demographics

### Fall Enrollment by Gender

#### Fall Enrollment Men

##### Percent of total enrollment that are Men

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**  $(EFMEN \text{ where } EFLEVEL = 10) / (EFTOTAL \text{ where } EFLEVEL = 1) * 100$

**Definition:** Total men enrolled for credit.

- 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 degree, diploma, certificate, or other formal award.
- This variable is derived by dividing total men enrollment by the grand total enrollment for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.
- NOTE: Enrollment reported is of the institution's official fall reporting date or October 15.

#### Fall Enrollment Women

##### Percent of total enrollment that are Women

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**  $(EFWOM \text{ where } EFLEVEL = 10) / (EFTOTAL \text{ where } EFLEVEL = 1) * 100$

**Definition:** Total women enrolled for credit.

- 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 degree, diploma, certificate, or other formal award.
- This variable is derived by dividing total women enrollment by the grand total enrollment for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.
- NOTE: Enrollment reported is of the institution's official fall reporting date or October 15.

## Fall Enrollment by Ethnicity

### Fall Enrollment Non-resident alien

#### Percent of total fall enrollment that are Non-resident Alien

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PctEnrNr

**Definition:** Percent of student body that is Non-resident Alien in the fall of the academic year.

- Non-resident alien - 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.
- This variable is derived by dividing total Non-resident alien enrollment (EFALEVEL=1, EFNRLT) by the grand total enrollment (EFALEVEL=1, EFTOTLT) for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

### Fall Enrollment Hispanic-Latino

#### Percent of total fall enrollment that are Hispanic/Latino

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PctEnrHS

**Definition:** Percent of student body that is Hispanic in the fall of the academic year.

- Hispanic - A person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.
- This variable is derived by dividing total Hispanic enrollment (EFALEVEL=1, EFHISPT) by the grand total enrollment (EFALEVEL=1, EFTOTLT) for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

### Fall Enrollment American Indian or Alaskan Native

#### Percent of total fall enrollment that are American Indian or Alaska Native

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PctEnrAN

**Definition:** Percent of student body that is American Indian or Alaska Native in the fall of the academic year.

- American Indian or Alaska Native - A person having origins in any of the original peoples of North America and who maintains cultural identification through tribal affiliation or community recognition. This variable is derived by dividing total American Indian enrollment (EFALEVEL=1, EFAIANT) by the grand total enrollment (EFALEVEL=1, EFTOTLT) for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

### Fall Enrollment Asian

#### Percent of total fall enrollment that are Asian

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PCTENRAS

**Definition:** Percent of total enrollment that are Asian.

- Asian (new definition) - 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.
- This variable is derived by dividing total Asian enrollment (EFALEVEL=1, EFASIAT) by the total enrollment (EFALEVEL=1, EFTOTLT) for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

### Fall Enrollment Black / African-American

#### Percent of total fall enrollment that are Black or African American

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PctEnrBK

**Definition:** Percent of student body that is Black non-Hispanic in the fall of the academic year.

- Black non-Hispanic - A person having origins in any of the black racial groups of Africa (except those of Hispanic origin).
- This variable is derived by dividing total Black non-Hispanic enrollment (EFALEVEL=1, EFBKAAT) by the grand total enrollment (EFALEVEL=1, EFTOTLT) for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

### Fall Enrollment Native Hawaiian or Pacific Islander

#### Percent of total fall enrollment that are Native Hawaiian or Other Pacific Islander

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PCTENRNH

**Definition:** Percent of total enrollment that are Native Hawaiian or Other Pacific Islander.

- Native Hawaiian or Other Pacific Islanders - A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.
- This variable is derived by dividing total Native Hawaiian or Pacific Islander enrollment (EFALEVEL=1, EFNHPIT) by the total enrollment (EFALEVEL=1, EFTOTLT) for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

### Fall Enrollment White

#### Percent of total fall enrollment that are White

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PctEnrWh

**Definition:** Percent of student body that is White non-Hispanic in the fall of the academic year.

- White, non-Hispanic - A person having origins in any of the original peoples of Europe, North Africa, or the Middle East (except those of Hispanic origin).
- This variable is derived by dividing total White non-Hispanic enrollment (EFALEVEL=1, EFWHITT) by the grand total enrollment (EFALEVEL=1, EFTOTLT) for men and women.
- Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

### Fall Enrollment Two or more races

#### Percent of total fall enrollment that are two or more races

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PCTENR2M

**Definition:** Percent of total enrollment that are two or more races

### Fall Enrollment Race/Ethnicity Unknown

#### Percent of total fall enrollment that are Race/ethnicity unknown

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PctEnrUn

**Definition:** Percent of student body that is race/ethnicity unknown.

- RACE/ETHNICITY UNKNOWN - This category is used ONLY if the student did not select a racial/ethnic designation, AND the post secondary institution finds it impossible to place the student in one of the aforementioned racial/ethnic categories during established enrollment procedures or in any post-enrollment identification or verification process.
- This variable is derived by dividing total Race/ethnicity unknown enrollment (EFALEVEL=1, EFUNKNT) by the grand total enrollment (EFALEVEL=1, EFTOTLT) for men and women. Ratios are converted to percentages by multiplying by 100 and then are rounded to whole numbers.

## Fall Enrollment by Age

### Fall Enrollment Under 18

#### Percent of undergraduate enrollment below 18 years of age

- **Source:** IPEDS Fall Enrollment, Part B
- **Input by:** MSCHE uploads data from source (where available)

- **Variable/Calculation:** DVEF13

**Definition:** Percent of undergraduate enrollment under age 18.

Calculate by dividing the number of undergraduates that are under 18 by the total number of undergraduates, excluding age unknown.

- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.

### Fall Enrollment 18-24

#### Percent of undergraduate enrollment 18-24

- **Source:** IPEDS Fall Enrollment, Part B
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** DVEF14

**Definition:** Percentage of all undergraduate fall enrollment by students 18 through 24 years of age.

- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.

### Fall Enrollment 25-64

#### Percent of undergraduate enrollment 25-64

- **Source:** IPEDS Fall Enrollment, Part B
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** DVEF15

**Definition:** Percentage of all undergraduate fall enrollment by students 25 through 64 years of age.

- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.

### Fall Enrollment 65+

#### Percent of undergraduate enrollment over 65

- **Source:** IPEDS Fall Enrollment, Part B
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** DVEF16

**Definition:** Percentage of all undergraduate fall enrollment by students age 65 years or more.

- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.

## Student Demographics

### Percent First Generation

#### Percent of first-generation students

- **Source:** College Scorecard (data derived from NSLDS from FAFSA applications)

- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PAR\_ED\_PCT\_1STGEN \* 100

**Definition:** Percent of new students in the fall term whose parents did not achieve an educational level of "college or beyond" as reported on their Free Application for Federal Student Aid (FAFSA). The question on the FAFSA form asks for the "Highest school completed by parent 1" as well as for "Parent 2." Students who select "high school or below" for both parents would be counted as "first generation."

Note: For this question "parent" refers to the birth parents of the student and not to the student's adoptive parents, legal guardians, or other primary caretakers.

## Percent Developmental

### Percent of first-time developmental students in the fall term

- **Source:** Institution
- **Input by:** Institution

**Definition:** Number of first-time students in the fall term who were enrolled in at least one developmental/remedial course divided by the total number of first-time students in fall term.

**Developmental/remedial course** – Developmental coursework is any formal non-college-level learning activity designed to prepare a student to complete college-level work. These courses or co-curricular requirements are typically in the subjects of Reading, English, or Math. These courses may be credit-bearing or not but regardless do not contribute to the completion of a degree. These courses are considered below college-level and are taken as a required pre- or co-requisite to enrolling in a college-level course, typically in the subjects of English or Math. It may include self-study, developmental labs, co-curriculum classes, modularized course components, or any other coursework that would prepare the student to be successful in college-level work.

This does not include courses that are not requirements to be accomplished before enrolling in college-level coursework. This does not include First Year Experiences or other required freshmen courses. This does not include courses taken as part of an ABE program or other adult education program. This does not include English Language courses (e.g., English as a Second Language ESL, English Language Learning, ELL, etc.)

- (Adapted from Voluntary Framework of Accountability Metrics Manual, <https://vfa.aacc.nche.edu/Documents/VFAMetricsManual.pdf>)

## Has Dual Enrollment

**During the fall semester, did any secondary (high school) students take courses for college credit through your institution?**

- **Source:** Institution
- **Input by:** Institution

**Definition:** Please indicate whether or not any secondary (high school) students took courses for college credit through your institution during the fall semester.

**Dual Enrollment** - Dual enrollment (also called Concurrent Enrollment) can have many different forms based on the agreement between the institution and the secondary school(s). The key

aspects here are that the student is still enrolled in secondary school, and thus has not yet obtained a secondary diploma or the equivalent. Additionally, the student is earning college credits that will appear on the student's institution transcript. This includes but is not limited to:

- Student concurrently enrolled in a secondary school and taking courses at the higher education institution that will count towards a higher education credential at the institution.
- Student enrolled in a secondary school and taking courses at a secondary school for credits that will count towards a higher education credential at the institution.
- Student enrolled in a secondary school and taking courses that if passed, are transferred to the institution as credits that will count towards a higher education credential at the institution.

This does not include AP coursework or other institution credit awarded by means of testing.

### **Dual Enrollment Headcount**

**Unduplicated headcount of secondary (high school) students who took courses for college credit**

- **Source:** Institution
- **Input by:** Institution

**Definition:** An unduplicated headcount of the total number of “dual enrollment” students taking credit courses at the institution for the Fall term. A response of zero should be entered if your institution does not offer any programs that meet this definition.

**Dual Enrollment** - Dual enrollment (also called Concurrent Enrollment) can have many different forms based on the agreement between the institution and the secondary school(s). The key aspects here are that the student is still enrolled in secondary school, and thus has not yet obtained a secondary diploma or the equivalent. Additionally, the student is earning college credits that will appear on the student's institution transcript. This includes but is not limited to:

- Student concurrently enrolled in a secondary school and taking courses at the higher education institution that will count towards a higher education credential at the institution.
- Student enrolled in a secondary school and taking courses at a secondary school for credits that will count towards a higher education credential at the institution.
- Student enrolled in a secondary school and taking courses that if passed, are transferred to the institution as credits that will count towards a higher education credential at the institution.
- This does not include AP coursework or other institution credit awarded by means of testing.

### **Percent of all undergrads receiving Pell**

**Percent of undergraduate students awarded Pell grants**

- **Source:** IPEDS Student Financial Aid, Section 1: Part B
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** (UPGRNTN/SCUGRAD)\*100

**Definition:** Percent of undergraduate students awarded Pell grant aid.

- 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.
- Total number of undergraduate students as reported on the student financial aid component. The number of undergraduate students include all undergraduate students enrolled at an institution as of October 15 or the institution's official fall reporting date.

### Percent FT-FT receiving Pell

#### Percent of full-time first-time undergraduates awarded Pell grants

- **Source:** IPEDS Student Financial Aid, Section 1: Part C
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** (PGRNT\_N/SCUGFFN)\*100

**Definition:** Percentage of full-time, first-time degree/certificate-seeking undergraduate students who were awarded Pell grants.

- 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.
- Undergraduate - A student enrolled in a 4- or 5-year bachelor's degree program, an associate's degree program, or a vocational or technical program below the baccalaureate
- Full-time student (Undergraduate) — A student enrolled for 12 or more semester credits, or 12 or more quarter credits, or 24 or more contact hours a week each term.
- First-time student (undergraduate) - A student attending any institution for the first time at the undergraduate level. Includes students enrolled in academic or occupational programs. Also includes students enrolled in the fall term who attended college for the first time in the prior summer term, and students who entered with advanced standing (college credits earned before graduation from high school).
- Degree/certificate-seeking students - Students enrolled in courses for credit who are recognized by the institution as seeking a degree or other formal award. At the undergraduate level, this is intended to include students enrolled in vocational or occupational programs.

### Percent Minority

#### Minority students as a percentage of fall enrollment

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** PctEnrAN + PCTENRAS + PctEnrBK + PctEnrHS + PCTENRNH + PCTENR2M

**Definition:** The percentage of minority students enrolled in the fall term.

- Minority students include students who are Black, Hispanic, Asian, Pacific Islander, American Indian/Alaska Native, or of two or more races.
- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.



### Percent Non-traditional

#### Percent of non-traditional students enrolled in the fall term

- **Source:** IPEDS Fall Enrollment, Part B
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** DVEF15 + DVEF16

**Definition:** Percentage of all undergraduate fall enrollment by students 25 years of age or older.

- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.

### Percent Part-Time

#### Part-time enrollment as a percentage of total enrollment

- **Source:** IPEDS Fall Enrollment, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** (ENRPT / ENRTOT)\*100

**Definition:** The percentage of students enrolled for credit part time in the fall of the academic year.

- Part-time student
  - Undergraduate — A student enrolled for either 11 semester credits or less, or 11 quarter credits or less, or less than 24 contact hours a week each term.
  - Graduate — A student enrolled for either 8 semester credits or less, or 8 quarter credits or less.
- 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 degree, diploma, certificate, or other formal award.
- **NOTE:** Enrollment reported is of the institution's official fall reporting date or October 15.

## Financial Results

### Finance – IPEDS Source Year

#### IPEDS Year: Reporting Standard

Identifies reporting standards GASB, FASB, or modified FASB (for-profit institutions) used to report finance data

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** FORM\_F

**Definition:** Indicate which reporting (accounting) standards are used to prepare your financial statements.

#### IPEDS Year: FY Begin Date

Beginning date of fiscal year covered (all finance)

- **Source:** IPEDS Finance, General Information, 1
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** FYBEG

**Definition:** Fiscal calendar year: Beginning month and year for the 12-month fiscal year that this report covers

#### IPEDS Year: FY End Date

End date of fiscal year covered (all finance)

- **Source:** IPEDS Finance, General Information, 1
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** FYEND

**Definition:** Fiscal calendar year: Ending month and year for the 12-month fiscal year that this report covers

#### IPEDS Year: GPFS Unqualified

Clean Opinion GPFS from auditor (all finance)

- **Source:** IPEDS Finance, General Information, 2
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** GPFS

**Definition:** Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?

#### IPEDS Year: Is your institution responsible for retirement/pension?

Is your institution responsible for retirement/pension?

- **Source:** IPEDS Finance

- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1MHP

**Definition:** Did the institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer)?

This variable indicates whether or not the institution recognized additional (or decreased) pension expense, liability (or assets), and/or deferral related to the implementation of GASB Statement 68 for reporting Fiscal Year.

If the institution fits any of the following criteria, there is no direct GASB 68 impact and institution should respond "No":

- If the public institution does not have a defined pension benefit plan
- If the public institution is part of a higher education system and the system reflects the additional unfunded pension expense and liability (and does not allocate the expense and liability to the individual institutions)
- If the institution is a branch campus that did not have pension expense and liabilities allocated to it
- If the institution is part of a special funding situation and additional unfunded pension expense, liability, or deferral are reported elsewhere

For more information about GASB Statement 68 "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27," please visit <http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176163527940>.

### **IPEDS Year: What is the pension or post retirement amount in your audit?**

**What is the pension or post retirement amount in your audit?**

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1M02

**Definition:** Includes any pension liability that was recognized in the "Statement of Net Position" as a result of the implementation of GASB Statement 68. This may include unfunded pension liabilities of one or more defined benefit pension plan in which the institution participates. If institution recognized additional pension asset as a result of GASB 68, the asset will be a negative value.

### **IPEDS Year: Pension Description**

**Describe the type of Pension (if applicable) your Institution provides**

- **Source:** Institution
- **Input by:** Institution

**Definition:**

Descriptions should include:

1. Whether or not the employee contributes to the Pension
2. Whether or not the State is responsible for fulfilling the Pension
3. Sources of funding for the Pension

### IPEDS Year: Total assets

#### Total Assets - sum of all current and non-current assets

- **Source:** Finance, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A06

**Definition:** The sum of all current and non-current assets including:

- Current Assets
  - cash and cash equivalents
  - investments
  - accounts
  - notes receivables (net of allowance for uncollectible amounts)
  - inventories, and all other assets classified as current assets.
- Non-Current

### IPEDS Year: Net Position / Net Assets

#### Net Position / Net Assets

- **Source:** Finance, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A18

**Definition:** Net position is 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 GASB 63,65. This term is similar to the "Net assets" term used by FASB institutions.

### IPEDS Year: Net of depreciation

#### Net of depreciation: Capital assets reduced by gross accumulated depreciation

- **Source:** Finance, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A31

**Definition:** The net amount of all depreciable capital assets after reducing the gross amount for accumulated depreciation. Capital assets include improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or

intangible depreciable assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Include only depreciable capital assets on this line.

### **IPEDS Year: Net assets temp restricted**

#### **Restricted - expendable**

- **Source:** IPEDS Finance, Part A, Line 15
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A15

**Definition:** Restricted-expendable net assets have constraints placed on use that are either

- (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or
- (b) imposed by law through constitutional provisions or enabling legislation, and are not required to be retained in perpetuity.

### **IPEDS Year: Net assets unrestricted**

#### **Total unrestricted net assets**

- **Source:** IPEDS Finance, Part A, Line 17
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A17

**Definition:** Unrestricted net assets are net assets held by the institution upon which no restrictions have been placed by the donor or other party external to the institution.

### **IPEDS Year: Net assets perm restricted**

#### **Restricted - nonexpendable**

- **Source:** IPEDS Finance, Part A, Line 16
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A16

**Definition:** Restricted-non-expendable net assets have constraints placed on use that are either

- (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or
- (b) imposed by law through constitutional provisions or enabling legislation, and are required to be retained in perpetuity.

### **IPEDS Year: Adjusted Change in Net Assets**

#### **Adjusted change in net assets**

- **Source:** IPEDS Finance, Part C-2; IPEDS Finance, Part D
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - 2018 collection and later: F1D03 + F1C19IN + F1C19DP
  - Prior to 2018 collection: F1D03 + F1C197 + F1C194

**Definition:** Adjusted change in net assets is the sum of the total change in net assets, interest from total expenses/deductions, and depreciation expense.

### IPEDS Year: Net Assets Change Over Year

#### Change in net assets during the year

- **Source:** IPEDS Finance, Part D, Line 03
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1D03

**Definition:** Change in net position during year is the net difference between total revenues and other additions and total expenses and other deductions.

### IPEDS Year: Net Assets Beginning of Year

#### Net assets, beginning of the year

- **Source:** IPEDS Finance, Part D, Line 04
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1D04

**Definition:** Net position beginning of year is the value of net position as of the beginning of the fiscal year

### IPEDS Year: Net Assets End of Year

#### Net assets, end of the year

- **Source:** IPEDS Finance, Part D, Line 06
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1D06

**Definition:** Net position end of year is the sum of net assets invested in capital assets, net of related debt, restricted-expendable net assets, restricted-non-expendable net assets, and unrestricted net assets. It can be calculated as the difference between total assets and total liabilities.

### IPEDS Year: Expendable Net Assets

#### Total expendable net assets

- **Source:** MSCHE Calculate Field
- **Input by:** MSCHE
- **Variable/Calculation:**  $F1A18 - F1A16 - F1A31 + F1A07 + F1A10$

Net Position - Net assets perm restricted – Net of depreciation + Long-term debt, current portion + Long-term debt

**Definition:** Total Expendable net assets is net position minus restricted non-expendable net assets minus depreciable capital assets, net of depreciation plus long-term debt, current portion plus long-term debt.

### IPEDS Year: Total Revenue

#### Total operating and nonoperating revenues and investment return

- **Source:** IPEDS Finance, Part B, Line 27
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1B27

**Definition:** Total operating and non-operating revenues is the sum of the following amounts: tuition & fees, after deducting discounts & allowances; federal operating grants and contracts, state operating grants and contracts; local government operating grants and contracts; private operating grants and contracts; sales & services of auxiliary enterprises, after deducting discounts & allowances; sales & services of hospitals, after deducting patient contractual allowances; sales & services of educational activities; independent operations; other sources-operating; federal appropriations; state appropriations; local appropriations, education district taxes & similar support; federal non-operating grants; state non-operating grants; local government non-operating grants; gifts, including contributions from affiliated organizations; investment income; and other non-operating revenues.

### IPEDS Year: Total Operating Revenue

#### Total operating revenues

- **Source:** IPEDS Finance, Part B, Line 09
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1B09

**Definition:** The sum of all operating revenues. They result from providing services and producing and delivering goods.

### IPEDS Year: Revenue Unrestricted

#### Institutional grants from unrestricted resources

- **Source:** IPEDS Finance, Part E, Line 06
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1E06

**Definition:** Institutional grants from unrestricted sources are expenditures for scholarships and fellowships from unrestricted net assets of the institution. The institutional matching portion of federal, state, or local grants is reported here. Athletic scholarships are also included here.

### IPEDS Year: Total Operating Expense

#### Total expenses and deductions - Current year total

- **Source:** Institution's Audited Financial Statements
- **Input by:** Institution

**Definition:** Total operating expenses is the sum of operating expenses and deductions.

### IPEDS Year: Depreciation Expense

#### Total expenses and deductions - Depreciation

- **Source:** IPEDS Finance, Part C-1, Line 19-5
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:**
  - 2018 collection and later: F1C19DP

- Prior to 2018 collection: F1C195

**Definition:** 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.

### **IPEDS Year: Net Operating Income/(Loss)**

#### **Net operating income/(loss)**

- **Source:** IPEDS Finance, Part B, Line 09 and Institution
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1B09 - Total Operating Expense

**Definition:** Net operating income/(loss) is equal to total operating revenue minus total operating expense.

### **IPEDS Year: Long-term Debt**

#### **Long-Term debt**

- **Source:** Finance, Part A
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A10

**Definition:** The 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.

### **IPEDS Year: Long-term Debt Current Portion**

#### **Long-term debt current portion**

**Source:** Finance, Part A

**Input by:** MSCHE uploads data from source (where available)

**Variable/Calculation:** F1A07

**Definition:** The amount of long-term debt due in the next operating cycle (usually a year) for amounts otherwise reported as long-term or noncurrent debt. Include only outstanding debt on this line.

### **IPEDS Year: Long-term Debt Including Current Portion**

#### **Long-term debt including current portion**

- **Source:** IPEDS Finance, Part A, Line 07 and Part A, Line 10
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1A10 + F1A07

#### **Definition:**

- Long-term debt is the sum of debt of the institution in the form of bonds, notes, capital leases, and other forms of debt that are repayable over a period greater than one year.
- Long-term debt, current portion is the amount of long-term debt that is expected to require current assets to pay or liquidate during the next year.



### IPEDS Year: Total Debt Service

#### Total Debt Service

- **Source:** Institution's Internal Debt Schedules or Audited Financial Statements
- **Input by:** Institution

**Definition:** Amounts can be obtained from the institution's internal debt schedules or from the Audited Financial Statements' Cash Flow Statement and/or the Notes regarding Long Term Debt. If your institution reported long-term debt related to property, plant, and equipment, you must report principal payments and interest expense. If your institution did not report any long-term debt enter zero for these payments.

### IPEDS Year: Tuition and Fees - Net

#### Tuition and fees, after deducting discounts and allowances

- **Source:** IPEDS Finance, Part B, Line 01
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1B01

**Definition:** Tuition and fees are revenues from all tuition and fees assessed against students (net of refunds and discounts & allowances) for educational purposes. If tuition or fees are remitted to the state as an offset to the state appropriation, the total of such tuition or fees should be deducted from the total state appropriation and added to the total for tuition and fees. If an all-inclusive charge is made for tuition, board, room, and other services, a reasonable distribution is made between revenues for tuition and fees and revenues for auxiliary enterprises. Tuition and fees excludes charges for room, board, and other services rendered by auxiliary enterprises.

### IPEDS Year: Tuition discounts and allowances

#### Discounts and allowances applied to tuition and fees

- **Source:** IPEDS Finance, Part E, Line 08
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1E08

**Definition:** Discounts and allowances applied to tuition and fees are reductions to the amount charged for tuition and fees by the application of scholarships and fellowships. This amount is equal to the amount of scholarships applied to tuition and fees.

### IPEDS Year: Tuition and Fees - Total

#### Tuition and fees, total

- **Source:** IPEDS Finance, Part B, Line 01; and Part E, Line 08
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1B01 + F1E08

**Definition:** Tuition and fees are revenues from all tuition and fees assessed against students (including refunds and discounts & allowances) for educational purposes. If tuition or fees are remitted to the state as an offset to the state appropriation, the total of such tuition or fees should be deducted from the total state appropriation and added to the total for tuition and fees. If an all-inclusive charge is made for tuition, board, room, and other services, a reasonable

distribution is made between revenues for tuition and fees and revenues for auxiliary enterprises. Tuition and fees excludes charges for room, board, and other services rendered by auxiliary enterprises.

## Finance – Most Recent Year

### Most Recent Year: Reporting Standard

Identifies reporting standards GASB, FASB, or modified FASB (for-profit institutions) used to report finance data

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Indicate which reporting (accounting) standards are used to prepare your financial statements.

### Most Recent Year: FY Begin Date

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Fiscal calendar year: Beginning month and year for the 12-month fiscal year that this report covers

### Most Recent Year: FY End Date

End date of fiscal year covered (all finance)

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Fiscal calendar year: Ending month and year for the 12-month fiscal year that this report covers

### Most Recent Year: GPFS Unqualified

Clean Opinion GPFS from auditor (all finance)

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Did your institution receive a clean opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?

### Most Recent Year: Is your institution responsible for retirement/pension?

Is your institution responsible for retirement/pension?

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Did the institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of

GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer)?

This variable indicates whether or not the institution recognized additional (or decreased) pension expense, liability (or assets), and/or deferral related to the implementation of GASB Statement 68 for reporting Fiscal Year.

If the institution fits any of the following criteria, there is no direct GASB 68 impact and institution should respond "No":

- If the public institution does not have a defined pension benefit plan
- If the public institution is part of a higher education system and the system reflects the additional unfunded pension expense and liability (and does not allocate the expense and liability to the individual institutions)
- If the institution is a branch campus that did not have pension expense and liabilities allocated to it
- If the institution is part of a special funding situation and additional unfunded pension expense, liability, or deferral are reported elsewhere

For more information about GASB Statement 68 "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27," please visit <http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176163527940>.

### **Most Recent Year: What is the pension or post retirement amount in your audit?**

**What is the pension or post retirement amount in your audit?**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Includes any pension liability that was recognized in the "Statement of Net Position" as a result of the implementation of GASB Statement 68. This may include unfunded pension liabilities of one or more defined benefit pension plan in which the institution participates. If institution recognized additional pension asset as a result of GASB 68, the asset will be a negative value.

### **Most Recent Year: Pension Description**

**Describe the type of Pension (if applicable) your Institution provides**

- **Source:** Institution
- **Input by:** Institution

**Definition:**

Descriptions should include:

1. Whether or not the employee contributes to the Pension
2. Whether or not the State is responsible for fulfilling the Pension
3. Sources of funding for the Pension

### **Most Recent Year: Total assets**

**Total Assets - sum of all current and non-current assets**

- **Source:** Institution's most recent Audited Financial Statements

- **Input by:** Institution

**Definition:** The sum of all current and non-current assets including:

- Current Assets
  - cash and cash equivalents
  - investments
  - accounts
  - notes receivables (net of allowance for uncollectible amounts)
  - inventories, and all other assets classified as current assets.
- Non-Current

### Most Recent Year: Net Position / Net Assets

#### Net Position / Net Assets

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Net position is 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 GASB 63,65. This term is similar to the "Net assets" term used by FASB institutions.

### Most Recent Year: Net of depreciation

#### Net of depreciation: Capital assets reduced by gross accumulated depreciation

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** The net amount of all depreciable capital assets after reducing the gross amount for accumulated depreciation. Capital assets include improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible depreciable assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Include only depreciable capital assets on this line.

### Most Recent Year: Net assets temp restricted

#### Restricted - expendable

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Restricted-expendable net assets have constraints placed on use that are either

- (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or
- (b) imposed by law through constitutional provisions or enabling legislation, and are not required to be retained in perpetuity.

### **Most Recent Year: Net assets unrestricted**

#### **Total unrestricted net assets**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Unrestricted net assets are net assets held by the institution upon which no restrictions have been placed by the donor or other party external to the institution.

### **Most Recent Year: Net assets perm restricted**

#### **Restricted - nonexpendable**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Restricted-non-expendable net assets have constraints placed on use that are either

- (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or
- (b) imposed by law through constitutional provisions or enabling legislation, and are required to be retained in perpetuity.

### **Most Recent Year: Adjusted Change in Net Assets**

#### **Adjusted change in net assets**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Adjusted change in net assets is the sum of the total change in net assets, interest from total expenses/deductions, and depreciation expense.

### **Most Recent Year: Net Assets Change Over Year**

#### **Change in net assets during the year**

- **Source:** Institution's most recent Audited Financial Statements

- **Input by:** Institution

**Definition:** Change in net position during year is the net difference between total revenues and other additions and total expenses and other deductions.

#### **Most Recent Year: Net Assets Beginning of Year**

##### **Net assets, beginning of the year**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Net position beginning of year is the value of net position as of the beginning of the fiscal year

#### **Most Recent Year: Net Assets End of Year**

##### **Net assets, end of the year**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Net position end of year is the sum of net assets invested in capital assets, net of related debt, restricted-expendable net assets, restricted-non-expendable net assets, and unrestricted net assets. It can be calculated as the difference between total assets and total liabilities.

#### **Most Recent Year: Expendable Net Assets**

##### **Total expendable net assets**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Total Expendable net assets is net position minus restricted non-expendable net assets minus depreciable capital assets, net of depreciation plus long-term debt, current portion plus long-term debt.

#### **Most Recent Year: Total Revenue**

##### **Total operating and nonoperating revenues and investment return**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Total operating and non-operating revenues is the sum of the following amounts: tuition & fees, after deducting discounts & allowances; federal operating grants and contracts, state operating grants and contracts; local government operating grants and contracts; private operating grants and contracts; sales & services of auxiliary enterprises, after deducting discounts & allowances; sales & services of hospitals, after deducting patient contractual allowances; sales & services of educational activities;

independent operations; other sources-operating; federal appropriations; state appropriations; local appropriations, education district taxes & similar support; federal non-operating grants; state non-operating grants; local government non-operating grants; gifts, including contributions from affiliated organizations; investment income; and other non-operating revenues.

### **Most Recent Year: Total Operating Revenue**

#### **Total operating revenues**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** The sum of all operating revenues. They result from providing services and producing and delivering goods.

### **Most Recent Year: Revenue Unrestricted**

#### **Institutional grants from unrestricted resources**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Institutional grants from unrestricted sources are expenditures for scholarships and fellowships from unrestricted net assets of the institution. The institutional matching portion of federal, state, or local grants is reported here. Athletic scholarships are also included here.

### **Most Recent Year: Total Operating Expense**

#### **Total expenses and deductions - Current year total**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Total operating expenses is the sum of operating expenses and deductions.

### **Most Recent Year: Depreciation Expense**

#### **Total expenses and deductions - Depreciation**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** 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.



### Most Recent Year: Net Operating Income/(Loss)

#### Net operating income/(loss)

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Net operating income/(loss) is equal to total operating revenue minus total operating expense.

### Most Recent Year: Long-term Debt

#### Long-Term debt

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** The 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.

### Most Recent Year: Long-term Debt Current Portion

#### Long-term debt current portion

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** The amount of long-term debt due in the next operating cycle (usually a year) for amounts otherwise reported as long-term or noncurrent debt. Include only outstanding debt on this line.

### Most Recent Year: Long-term Debt Including Current Portion

#### Long-term debt including current portion

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:**

- Long-term debt is the sum of debt of the institution in the form of bonds, notes, capital leases, and other forms of debt that are repayable over a period greater than one year.
- Long-term debt, current portion is the amount of long-term debt that is expected to require current assets to pay or liquidate during the next year.

### Most Recent Year: Total Debt Service

#### Total Debt Service

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Amounts can be obtained from the institution's internal debt schedules or from the Audited Financial Statements' Cash Flow Statement and/or the Notes regarding Long Term Debt. If your institution reported long-term debt related to property, plant, and equipment, you must report principal payments and interest expense. If your institution did not report any long-term debt enter zero for these payments.

### **Most Recent Year: Tuition and Fees - Net**

#### **Tuition and fees, after deducting discounts and allowances**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Tuition and fees are revenues from all tuition and fees assessed against students (net of refunds and discounts & allowances) for educational purposes. If tuition or fees are remitted to the state as an offset to the state appropriation, the total of such tuition or fees should be deducted from the total state appropriation and added to the total for tuition and fees. If an all-inclusive charge is made for tuition, board, room, and other services, a reasonable distribution is made between revenues for tuition and fees and revenues for auxiliary enterprises. Tuition and fees excludes charges for room, board, and other services rendered by auxiliary enterprises.

### **Most Recent Year: Tuition discounts and allowances**

#### **Discounts and allowances applied to tuition and fees**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Discounts and allowances applied to tuition and fees are reductions to the amount charged for tuition and fees by the application of scholarships and fellowships. This amount is equal to the amount of scholarships applied to tuition and fees.

### **Most Recent Year: Tuition and Fees - Total**

#### **Tuition and fees, total**

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Tuition and fees are revenues from all tuition and fees assessed against students (including refunds and discounts & allowances) for educational purposes. If tuition or fees are remitted to the state as an offset to the state appropriation, the total of such tuition or fees should be deducted from the total state appropriation and added to the total for tuition and fees. If an all-inclusive charge is made for tuition, board,

room, and other services, a reasonable distribution is made between revenues for tuition and fees and revenues for auxiliary enterprises. Tuition and fees excludes charges for room, board, and other services rendered by auxiliary enterprises.

## Finance – For Dues

### Instruction

#### Instruction - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C011

**Definition:** The sum of all operating expenses associated with the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

### Research

#### Research - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C021

**Definition:** The sum of all operating expenses associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. Excludes non-research sponsored programs (e.g., training programs).

### Public Services

#### Public service - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C031

**Definition:** The sum of all operating expenses associated with activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, seminars, and similar services provided to particular sectors of the community. This function

includes expenses for community services, cooperative extension services, and public broadcasting services.

### Academic Support

#### Academic support - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C051

**Definition:** The sum of all operating expenses associated with activities and services that support the institution's primary missions of instruction, research, and public service.

### Student Services

#### Student services - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C061

**Definition:** The sum of all operating expenses associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records.

### Institutional Support

#### Institutional support - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C071

**Definition:** The sum of all operating expenses associated with the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long-range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development.

### Scholarship and Fellowship

#### Scholarships and fellowships expenses - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C101

**Definition:** The sum of all operating expenses associated with scholarships and fellowships treated as expenses because the institution incurs an incremental expense in the provision of a good or service. Thus, payments, made to students or third parties in support of the total cost of education are expenses if those payments are made for goods and services not provided by the institution. Examples include payments for services to third parties (including students) for off-campus housing or for the cost of board provided by institutional contract meal plans. The amount of expense in this function is the total of all institutional scholarships reduced by the amount that is classified as discounts and allowances.

### Auxiliary Enterprises

#### Auxiliary enterprises - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C111

**Definition:** The sum of all operating expenses associated with essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing.

### Hospital Services

#### Hospital services - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C121

**Definition:** The sum of all operating 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.

- **Note:** If your institution does not have any Hospital Services expenses the value of this field should be zero.

### Independent Operations

#### Independent operations - Current year total

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C131

**Definition:** The sum of all 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 included are information technology expenses, actual or allocated costs for operation and maintenance of plant, and depreciation related to the independent operations. FASB institutions also charge or allocate interest expense to independent operations. Excluded are expenses of operations owned and managed as investments of the institution's endowment funds.

### **Other Functional Expenses**

#### **Other expenses and deductions - Current year total**

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C141

**Definition:** The sum of all operating expenses associated with functions other than those listed previously (i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations).

### **Total Education and General Expenses**

#### **Total expenses and deductions - Current year total**

- **Source:** IPEDS Finance
- **Input by:** MSCHE uploads data from source (where available)
- **Variable/Calculation:** F1C191

**Definition:** The sum of operating and non-operating expenses and deductions.

## Uploads

### Most Recent Finance Uploads

#### Audited Financials

##### Most recent audited financial statements

- **Source:** Institution's most recent Audited Financial Statements
- **Input by:** Institution

**Definition:** Upload the institution's most recent audited financial statements (or a draft copy if your final AFS are not available). If you are a military/government institution and do not have AFS, please upload a document with an explanation.

#### Bond Rating for new debt issues

##### Most recent bond rating

- **Source:** Institution's Bond Rating
- **Input by:** Institution

**Definition:** Upload the institution's most recent bond rating. A bond rating is a grade given to bonds that indicates their credit quality. Private independent rating services provide these evaluations of a bond issuer's financial strength, or its the ability to pay a bond's principal and interest in a timely fashion. Bonds are ranked on the basis of the degree of risk associated with timely payment of their interest and principal. Bond rating agencies use a grading system as follows:

- (1) **AAA:** highest quality
- (2) **AA:** high quality.
- (3) **A:** upper medium grade.
- (4) **BBB:** medium grade.
- (5) **BB:** has speculative elements.
- (6) **B:** speculative.
- (7) **CCC:** speculative with possibility of default.
- (8) **CC:** most speculative.
- (9) **C:** lowest gradable quality.
- (10) **DDD:** in default with possibility of recovery.
- (11) **DD:** in default and arrears.
- (12) **D:** in default, with little or no value.

#### Management Letter

##### Most recent Management Letter

- **Source:** Institution's most recent Management Letter
- **Input by:** Institution

**Definition:** Upload the institution's most recent Management Letter. If the institution does not have a management letter, please upload a document with an explanation.

### Title IV Compliance Audits

#### Single audit - OMB Circular A-133 audit

- **Source:** Institution's most recent Single Audit
- **Input by:** Institution

**Definition:** Upload the institution's most recent Single Audit. This audit is also known by several other names: OMB Circular A-133 audit or Uniform Guidance or 2 CFR 200 Subpart F. A Single Audit must be performed generally on an annual basis based on the institution's fiscal year. Public and not-for-profit institutions have a compliance audit prepared by an independent CPA following the parameters in OMB Circular A-133.

**Note:** This audit is ONLY required for institutions that have federal expenditures (student financial aid) that exceed \$750,000.

### Financial audits from parent corporations

#### Most recent audited financial statements of the institution's parent company

- **Source:** Institution's most audited financial statements of the institution's parent company
- **Input by:** Institution (if applicable)

**Definition:** Upload the most recent audited financial statements of the institution's parent company, if applicable (or a draft copy if your final AFS are not available).

### USDE composite score letters

#### Most recent US Department of Education Composite Score letter

- **Source:** Institution's most recent USDE Composite Score Letter
- **Input by:** Institution (if applicable)

**Definition:** The Federal Financial Responsibility Composite Score is calculated by the Department of Education every year. The composite score standard combines different measures of fundamental elements of financial health to yield a single measure of a school's overall financial health. This method allows financial strength in one area to make up for financial weakness in another area and gives an equitable measure of the financial health of schools of different sizes. It is a composite of three ratios derived from an institution's audited financial statements: a primary reserve ratio, an equity ratio, and a net income ratio. These ratios gauge the fundamental elements of the financial health of an institution, not the educational quality of an institution.

**Note:** Only if your institutions Federal Financial Responsibility Composite Score is between 1.4 and -1.0 will you have a letter to upload.

## Student Achievement Uploads

### Context of Performance (1, 2, and 3)

#### Context of Performance Uploads

- **Source:** Institution



- **Upload by:** Institution

**Definition:** If you believe that the data provided in the Student Achievement section does not appropriately represent the overall performance of your institution you may upload up to three additional artifacts, each no longer than thirty pages in length. These artifacts should provide data not prose (e.g., VFA, NSSE, Licensure exam pass rate, graduate surveys, career placement rates etc.).