

ANNUAL INSTITUTIONAL UPDATE

DATA DICTIONARY

PUBLIC INSTITUTIONS

Table of Contents

Table of Contents	2
General Information.....	8
Catalog.....	8
Calendar	8
Religious Affiliation.....	8
Highest Degree	9
Multi Campus Organization.....	9
Open admission policy	10
Programs Offered	10
Institutional Context	11
Enrollment.....	11
Fall Enrollment Headcounts	11
Total.....	11
Full-Time.....	11
Part-Time.....	11
FTE	12
12 Month Enrollment	12
Unduplicated Headcount.....	12
Unduplicated Undergraduate Headcount	13
12-month FTE	13
Distance Education Headcounts.....	13
Programs Offered via distance education	13
Total Headcount Distance Ed	14
Exclusively Distance Ed.....	14
Percent Exclusively Distance Ed	15
Some Distance Ed	15
Percent Some Distance Ed.....	16
No Distance Ed	17
Percent No Distance Ed	17
Number of Correspondence Education Programs.....	18
Correspondence Education Headcount.....	18
Student Achievement.....	19
Full-time Retention Rate	19
Part-time Retention Rate	19

FT-FT degree seeking undergraduates as percent of all undergraduates	19
Graduation Rates 150%.....	20
Associate Revised Cohort 150%	20
Associate Adjusted Cohort 150%.....	20
Associate Completers 150%	20
Associate Graduation Rate 150%	21
Bachelor Revised Cohort 150%.....	21
Bachelor Adjusted Cohort 150%.....	21
Bachelor Completers 150%	22
Bachelor Graduation Rate 150%	22
Transfer Rate Total Cohort 150%	22
Still enrolled count	23
Total Cohort Graduation Rate 150%	23
Graduation Rates 200%.....	24
Revised Cohort 200%.....	24
Adjusted Cohort 200%.....	24
Completers 200%	25
Graduation Rate 200%	25
Default Rate	25
Default Rate.....	25
Student Achievement by Demographics	26
Graduation Rates by Gender	26
Graduation Rate Men	26
Graduation Rate Women.....	26
Graduation Rates by Ethnicity	27
Graduation Rate Non-resident alien	27
Graduation Rate Hispanic-Latino.....	27
Graduation Rate American Indian or Alaskan Native	28
Graduation Rate Asian.....	29
Graduation Rate Black / African-American.....	29
Graduation Rate Native Hawaiian or Other Pacific Islander	30
Graduation Rate White.....	30
Graduation Rate Two or more races	31
Graduation Rate Race/Ethnicity unknown	31
Student Demographics.....	33
Fall Enrollment by Gender.....	33
Fall Enrollment Men	33

Fall Enrollment Women	33
Fall Enrollment by Ethnicity.....	34
Fall Enrollment Non-resident alien.....	34
Fall Enrollment Hispanic-Latino.....	34
Fall Enrollment American Indian or Alaskan Native	34
Fall Enrollment Asian.....	35
Fall Enrollment Black / African-American.....	35
Fall Enrollment Native Hawaiian or Pacific Islander	35
Fall Enrollment White.....	36
Fall Enrollment Two or more races	36
Fall Enrollment Race/Ethnicity Unknown	36
Fall Enrollment by Age	36
Fall Enrollment Under 18.....	36
Fall Enrollment 18-24	37
Fall Enrollment 25-64	37
Fall Enrollment 65+.....	37
Student Demographics	37
Percent First Generation	37
Percent Developmental.....	38
Has Dual Enrollment.....	38
Dual Enrollment Headcount	39
Percent of all undergrads receiving Pell	39
Percent FT-FT receiving Pell	40
Percent Minority	40
Percent Non-traditional.....	41
Percent Part-Time.....	41
Financial Results.....	42
Finance – IPEDS Source Year	42
IPEDS Year: Reporting Standard	42
IPEDS Year: FY Begin Date	42
IPEDS Year: FY End Date	42
IPEDS Year: GPFS Unqualified.....	42
IPEDS Year: Is your institution responsible for retirement/pension?.....	42
IPEDS Year: What is the pension or post retirement amount in your audit?.....	43
IPEDS Year: Pension Description	43
IPEDS Year: Total assets.....	44
IPEDS Year: Net Position / Net Assets	44

IPEDS Year: Net of depreciation	44
IPEDS Year: Net assets temp restricted	45
IPEDS Year: Net assets unrestricted	45
IPEDS Year: Net assets perm restricted	45
IPEDS Year: Adjusted Change in Net Assets	45
IPEDS Year: Net Assets Change Over Year	46
IPEDS Year: Net Assets Beginning of Year	46
IPEDS Year: Net Assets End of Year	46
IPEDS Year: Expendable Net Assets	46
IPEDS Year: Total Revenue	46
IPEDS Year: Total Operating Revenue	47
IPEDS Year: Revenue Unrestricted	47
IPEDS Year: Total Operating Expense	47
IPEDS Year: Depreciation Expense.....	47
IPEDS Year: Net Operating Income/(Loss)	48
IPEDS Year: Long-term Debt	48
IPEDS Year: Long-term Debt Current Portion	48
IPEDS Year: Long-term Debt Including Current Portion	48
IPEDS Year: Total Debt Service	49
IPEDS Year: Tuition and Fees - Net	49
IPEDS Year: Tuition discounts and allowances	49
IPEDS Year: Tuition and Fees - Total.....	49
Finance – Most Recent Year	51
Most Recent Year: Reporting Standard	51
Most Recent Year: FY Begin Date	51
Most Recent Year: FY End Date	51
Most Recent Year: GPFS Unqualified.....	51
Most Recent Year: Is your institution responsible for retirement/pension?	51
Most Recent Year: What is the pension or post retirement amount in your audit?	52
Most Recent Year: Pension Description	52
Most Recent Year: Total assets	52
Most Recent Year: Net Position / Net Assets	53
Most Recent Year: Net of depreciation	53
Most Recent Year: Net assets temp restricted	53
Most Recent Year: Net assets unrestricted	54
Most Recent Year: Net assets perm restricted	54
Most Recent Year: Adjusted Change in Net Assets	54

Most Recent Year: Net Assets Change Over Year	54
Most Recent Year: Net Assets Beginning of Year	55
Most Recent Year: Net Assets End of Year	55
Most Recent Year: Expendable Net Assets.....	55
Most Recent Year: Total Revenue	55
Most Recent Year: Total Operating Revenue	56
Most Recent Year: Revenue Unrestricted	56
Most Recent Year: Total Operating Expense.....	56
Most Recent Year: Depreciation Expense	56
Most Recent Year: Net Operating Income/(Loss).....	57
Most Recent Year: Long-term Debt.....	57
Most Recent Year: Long-term Debt Current Portion.....	57
Most Recent Year: Long-term Debt Including Current Portion	57
Most Recent Year: Total Debt Service	57
Most Recent Year: Tuition and Fees - Net.....	58
Most Recent Year: Tuition discounts and allowances	58
Most Recent Year: Tuition and Fees - Total.....	58
Finance – For Dues	59
Instruction	59
Research	59
Public Services	59
Academic Support	60
Student Services	60
Institutional Support	60
Scholarship and Fellowship	60
Auxiliary Enterprises.....	61
Hospital Services.....	61
Independent Operations	61
Other Functional Expenses.....	62
Total Education and General Expenses	62
Uploads	63
Most Recent Finance Uploads.....	63
Audited Financials	63
Bond Rating for new debt issues	63
Management Letter.....	63
Title IV Compliance Audits.....	64
Financial audits from parent corporations	64

USDE composite score letters	64
Student Achievement Uploads.....	64
Context of Performance (1, 2, and 3)	64

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.

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 contact 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 contact 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 contact hours
 - Graduate - 24 credit hours
- For institutions with continuous enrollment programs, FTE is determined by dividing the number of contact 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, 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.
- 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:** $(EFDEEXC, \text{ where } EFDELEV = 1) / (EFDETOT, \text{ where } EFDELEV = 1) * 100$

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:** $(EFDENON, \text{ where } EFDELEV = 1) / (EFDETOT, \text{ where } EFDELEV = 1) * 100$

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 contact 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 - 2007 cohort (4-year institutions) and 2010 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 200, Completers within 200%
- **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 - 2011 cohort (4-year institutions) and 2014 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 gr2017).

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 gr2017).

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 gr2017_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%

Degree/certificate-seeking completers 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
 - **4-year institutions:** BANC200

Definition: The number of students from the adjusted degree/certificate-seeking cohort who completed a program within 200% of normal time.

- 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.

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:** $(\text{GRNRALT where GRATYPE} = 30) / (\text{GRNRALT where GRATYPE} = 29)$
 - **4-year institutions:** $(\text{GRNRALT WHERE GRATYPE} = 12) / (\text{GRNRALT WHERE GRATYPE} = 8)$

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)

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)

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)

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)

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)

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)

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: $(\text{GR2MORT where GR\text{TYPE} = 30}) / (\text{GR2MORT where GR\text{TYPE} = 29})$
 - 4-year institutions: $(\text{GR2MORT WHERE GR\text{TYPE} = 12}) / (\text{GR2MORT WHERE GR\text{TYPE} = 8})$

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: $(\text{GRUNKNT where GR\text{TYPE} = 30}) / (\text{GRUNKNT where GR\text{TYPE} = 29})$
 - 4-year institutions: $(\text{GRUNKNT WHERE GR\text{TYPE} = 12}) / (\text{GRUNKNT WHERE GR\text{TYPE} = 8})$

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
- **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.).