

F2A01 - Long-term investments

Long-term investments includes the amount for all assets held for long-term investments.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60606

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
63225136000	0	901269024.049875	4144688736.43

F2A19 - Property, Plant, and Equipment, net of accumulated depreciation

Property, plant, and equipment, net of accumulated depreciation - Includes end-of-year market value for categories such as land, buildings, improvements other than buildings, equipment, and library books, combined and net of accumulated depreciation (FARM para. 407).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65121

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
9853151000	11738	358369544.026185	962350241.11

F2A20 - Intangible Assets, net of accumulated amortization

Intangible assets, net of accumulated amortization - Assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill. The amount reported should be reduced by total accumulated amortization.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65126

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

446033897

0

2765545.33665835

23308260.65

F2A02 - Total assets

Total assets is the sum of the following amounts: cash, cash equivalents and temporary investments; receivables (net of allowance for uncollectible accounts); inventories, prepaid expenses, and deferred charges; amounts held by trustees for construction and debt service; long-term investments; plant, property, and equipment; and other assets.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

60611

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
76783134000	801484	1455957910.49127	5502271767.37

F2A03 - Total liabilities

Total liabilities is the sum the following amounts: accounts payable; deferred revenues and refundable advances; post-retirement and post-employment obligations; other accrued liabilities; annuity and life income obligations and other amounts held for the benefit of others; bonds, notes, and capital leases payable and other long-term debt, including current portion; government grants refundable under student loan programs; and other liabilities.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

60616

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
12451836000	7872	357823886.65212	1195614994.30

F2A03A - Debt related to Property, Plant, and Equipment

Debt related to property, plant and equipment are amounts for all long-term debt obligations including bonds payable, mortgages payable, capital leases payable, and long-term notes payable. (FARM para. 421.3, 421.7) Includes the current portion of long-term debt if it is separately reported in institutions's general purpose financial statements.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65091

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
6229866000	0	191290276.451372	575375929.42

F2A04 - Total unrestricted net assets

Total unrestricted net assets is the sum of unrestricted (designated and undesignated) and unrestricted (investment in plant, property, and equipment, net of related debt) net assets. Unrestricted net assets are amounts that are available for the general purposes of the institution without restriction. Includes amounts specifically designated by the governing board, such as those designated as quasi-endowments for building additions and replacement, for debt service, and for loan programs. Also, includes the unrestricted portion of net investment in plant, property, and equipment less related debt. This amount is computed as the amount of plant, property, and equipment, net of accumulated depreciation, reduced by any bonds, mortgages, notes, capital leases, or other borrowings that are clearly attributable to the acquisition, construction, or improvement of those assets.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60621

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
27071685000	-108834000	504062679.796758	1882181988.10

F2A05 - Total restricted net assets

Total restricted net assets is the sum of temporarily restricted and permanently restricted net assets. Temporarily restricted includes the amount of all net assets that are subject to temporary donor/grantor restrictions that limit availability for expenditure. Temporary restrictions are also those that permit the institution to expend the donated assets for a specified purpose or a future date. Permanent restrictions are those that stipulate the resources must be maintained permanently, but permit the organization to expend part or all of the income derived from donated assets. Net assets that are subject to a donor's or grantor's restriction are restricted net assets. Include long-term but temporarily restricted net assets, such as term endowments, and net assets held subject to trust agreements if those agreements permit expenditure of the resources at a future date.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60626

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
47748554000	0	594071344.042394	2756859143.03

F2A05A - Permanently restricted net assets included in total restricted net assets

Permanently restricted net assets included in total restricted net assets - Net assets of FASB institutions that must be maintained in perpetuity. Permanently restricted net assets increase when institutions receive contributions for which donor-imposed restrictions limiting the institution's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the organization's meeting certain requirements. Donor-imposed restrictions on the use of the investment income on the assets may also change the amount of such net assets. Permanent endowment funds are the most common example.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	64825

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
12437813000	0	246424527.32793	895068684.56

F2A05B - Temporarily restricted net assets

Assets held by the institution upon which restrictions have been placed by donors. They restrict the institution in its use of the assets and/or the period of time for which the restriction applies. Temporarily restricted net assets includes the amount of all net assets that are subject to temporary donor/grantor restrictions that limit availability for expenditure. Temporary restrictions are also those that permit the institution to expend the donated assets for a specified purpose or a future date.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65096

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
35310741000	0	347646816.714464	1989244931.63

F2A06 - Total net assets

Total net assets is the sum of unrestricted and restricted net assets.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60631

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
64331298000	-40156903	1098134023.83915	4426595048.91

F2A11 - Land improvements - End of year

Land and land improvements-end of year includes end of year values for land and land improvements as a reconciliation of beginning of the year values with additions to and retirements of land and land improvements to obtain end of year values.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60636

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1025195000	0	33573776.7842893	75094796.42

F2A12 - Buildings - End of year

Buildings-end of year includes end of year values for buildings as a reconciliation of beginning of the year values with additions to and retirements of building values to obtain end of year values. Capitalized leasehold improvements should be included in this amount if the improvements are to leased facilities.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60641

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
14116732000	0	482151167.127182	1315128915.20

F2A13 - Equipment, including art and library collections - End of year

Equipment, including art and library collections-end of year includes end of year values for equipment as a reconciliation of beginning of the year values with additions to and retirements of equipment values to obtain end of year values. Capitalized leasehold improvements should be included in this amount if the improvements are to leased equipment.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60646

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
4257685000	0	106409597.9601	327062078.49

F2A15 - Construction in Progress

Construction in progress - Capital assets under construction or development that have not yet been placed into service, such as a building or parking lot. Capital assets are not subject to depreciation while in a construction in progress status.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65101

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1308471000	0	33259510.2855362	112738127.44

F2A16 - Other plant, property and equipment

Other plant, property and equipment - all other amounts for capital assets not reported as -Land and land improvements -Buildings -Equipment, including art and library collections -Construction in progress -

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65106

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1270235000	0	4850937.65835411	47873560.53

F2A17 - Total Plant, Property, and Equipment

Total end of year values for property obtained under capital leases from the following categories: -Land and land improvements -Buildings -Equipment, including art and library collections -Construction in progress -Other plant, property and equipment

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65111

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
18216166000	78723	660244989.815461	1767634390.82

F2A18 - Accumulated depreciation

Accumulated depreciation The total depreciation charged as expenses as of the reporting date (in the current year and in prior years) on the capital assets of the institution. FASB Statement No. 117 and GASB Statement No. 34 require that accumulated depreciation to date be recognized. NOTE: When a capital asset is removed from the accounting records due to disposal or end of the asset's useful life, the depreciation accumulated through the years on the asset is also removed from the records.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65116

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
8363015000	42891	301875445.789277	824867939.35

F2B01 - Total revenues and investment return

Total revenues and investment return is the amount reported in Part A, line A17, column 1 (Total revenues and investment return).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60656

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
16514107000	786817	417589933.037407	1408935931.97

F2B02 - Total expenses

Total expenses is the amount reported in Part B, line B12, column 1 (Total Expenses).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60661

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
15131276000	735988	361897299.735661	1250147509.47

F2B03 - Other specific changes in net assets

Other specific changes in net assets includes: actuarial gain or (loss) on split-interest agreements; gain or (loss) on sale of plant assets; other gain or (loss); discontinued operations; extraordinary gain or (loss); and cumulative effect of change(s) in accounting principle.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60666

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1004145000	-262995000	2092393.2680798	43554838.95

F2B04 - Total change in net assets

Change in net assets is the sum of total revenues and investment return, total expenses, and other changes in net assets. This amount should agree with the total change in net assets for the year reported in general purpose financial statements.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60671

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2811779000	-166845300	57785026.5698254	211519758.02

F2B05 - Net assets, beginning of the year

Net assets, beginning of year includes the amount of net assets, end of year from the previous year's IPEDS Finance report. In all cases except when the institution reports a change in accounting principle via retroactive adjustment, this amount is also the beginning net asset balance in your general purpose financial statements.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60676

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
61519519000	-37554360	1040422259.86409	4252531530.69

F2B06 - Adjustments to beginning of year net assets

Adjustments to beginning net assets are any adjustments to these asset balances reported in general purpose financial statements. This includes adjustments for retroactive application of changes in accounting principle and prior period adjustments.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60681

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
28193934	-60417414	-73262.5947630923	2588836.08

F2B07 - Net assets, end of the year

Net assets, end of the year, is the sum of changes in net assets for the current year, net assets beginning of year, and adjustments to beginning net assets. This amount should agree with the amount reported in Part D, Statement of Financial Position, total end of year net assets and also agree with the amount reported for total net assets in the general purpose financial statements at the end of the fiscal year.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60686

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
64331298000	-40156903	1098134023.83915	4426595048.91

F2C01 - Pell grants

Pell grants includes the amount administered by the institution under the Pell grant program .Private institutions generally report Pell Grants as agency transactions.

Format

Data type: N

Field width:	12
Variable format:	Cont
Variable number:	60691

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
350599595	0	5623980.83435583	18079265.81

F2C02 - Other federal grants

Other federal grants includes the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Private not-for-profit institutions generally report these grants as allowances when applied to the student's account and as federal grant revenues when received. Matching portions for any of these programs are not included.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60696

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
41298000	0	1228636.24294479	3628101.66

F2C03 - State grants

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Private not-for-profit institutions generally report these grants as allowances when disbursed and as state grant revenues when received.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60701

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
34206000	0	2522339.07730061	3694294.43

F2C04 - Local grants

Local grants includes the amount awarded to the institution under local student aid programs. Private not-for-profit institutions generally report these grants as allowances when disbursed and as local grant revenues when received.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

60706

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
5200672	0	24947.7386503068	265108.99

F2C05 - Institutional grants (funded)

Institutional grants (funded) includes the amounts awarded to students from institutional resources restricted for the purpose of student aid, such as scholarships and fellowships funded by gifts or endowment return restricted for that purpose.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

60711

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
444967000	0	10307891.9251534	32814086.04

F2C06 - Institutional grants (unfunded)

Institutional grants (unfunded) includes the amount awarded to students from unrestricted institutional resources.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

60716

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
852807000	0	53391317.2944785	85836679.33

F2C07 - Total student grants

Total student aid includes Pell grants and other federal student grants, state and local student grants, and institutional (funded and unfunded) grants.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

60721

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1065793793	0	73099113.1128834	112430755.55

F2C08 - Allowances applied to tuition and fees

Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

60726

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
926657000	0	61415830.8515337	98839776.53

F2C09 - Allowances applied to auxiliary enterprise revenues

Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

60731

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation

97287000	0	1272389.20613497	6404768.44
----------	---	------------------	------------

F2C10 - Total discounts and allowances

Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60733

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1021162000	0	62688220.0576687	101725662.17

F2C12 - Total discounts and allowances from Pell grants

Pell grants includes the amount administered by the institution under the Pell grant program .Private institutions generally report Pell Grants as agency transactions. Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61283

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
40082452	0	1482150.06748466	3233352.08

F2C121 - Discounts and allowances from Pell grants applied to tuition and fees

Pell grants includes the amount administered by the institution under the Pell grant program. Private institutions generally report Pell Grants as agency transactions. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61285

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
40082452	0	1465916.48957055	3199846.88

F2C122 - Discounts and allowances from Pell grants applied to auxiliary enterprises

Pell grants includes the amount administered by the institution under the Pell grant program. Private institutions generally report Pell Grants as agency transactions. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61287

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
7570000	0	16233.5779141104	279042.18

F2C13 - Total discounts and allowances from other federal grants

Other federal grants includes the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Private not-for-profit institutions generally report these grants as allowances when applied to the student's account and as federal grant revenues when received. Matching portions for any of these programs are not included. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61289

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
34597794	0	726236.36809816	2279796.65

F2C131 - Discounts and allowances from other federal grants applied to tuition and fees

Other federal grants includes the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Private not-for-profit institutions generally report these grants as allowances when applied to the student's account and as federal grant revenues when received. Matching portions for any of these programs are not included. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12

Variable format:
Variable number:

Cont
61291

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
34597794	0	711317.939877301	2216433.09

F2C132 - Discounts and allowances from other federal grants applied to auxiliary enterprises

Other federal grants includes the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Private not-for-profit institutions generally report these grants as allowances when applied to the student's account and as federal grant revenues when received. Matching portions for any of these programs are not included. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61293

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
4176842	0	14918.4282208589	186087.05

F2C14 - Total discounts and allowances from state government grants

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Private not-for-profit institutions generally report these grants as allowances when disbursed and as state grant revenues when received. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61295

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
34206000	0	1026003.79509202	2338659.91

F2C141 - Discounts and allowances from state government grants applied to tuition and fees

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Private not-for-profit institutions generally report these grants as allowances when disbursed and as state grant revenues when received. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61297

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
34206000	0	1020776.82576687	2332188.33

F2C142 - Discounts and allowances from state government grants applied to auxiliary enterprises

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Private not-for-profit institutions generally report these grants as allowances when disbursed and as state grant revenues when received. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61299

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
997744	0	5226.96932515337	54948.32

F2C15 - Discounts and allowances from local government grants

Local grants includes the amount awarded to the institution under local student aid programs. Private not-for-profit institutions generally report these grants as allowances when disbursed and as local grant revenues when received. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61301

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
5200672	0	20757.7496932515	239769.07

F2C151 - Discounts and allowances from local government grants applied to tuition and fees

Local grants includes the amount awarded to the institution under local student aid programs. Private not-for-profit institutions generally report these grants as allowances when disbursed and as local grant revenues when received. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61303

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
5200672	0	20300.1791411043	233556.20

F2C152 - Discounts and allowances from local government grants applied to auxiliary enterprises

Local grants includes the amount awarded to the institution under local student aid programs. Private not-for-profit institutions generally report these grants as allowances when disbursed and as local grant revenues when received. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61305

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
341229	0	457.570552147239	11977.16

F2C16 - Total discounts and allowances from endowments and gifts

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61307

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
540661000	0	10799884.4453988	36724240.60

F2C161 - Discounts and allowances from endowments and gifts applied to tuition and fees

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61309

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
540661000	0	10553001.3644172	35818814.18

F2C162 - Discounts and allowances from endowments and gifts applied to auxiliary enterprises

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61311

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
56181000	0	246883.080981595	2383918.43

F2C17 - Total discounts and allowances from other institutional sources

Institutional grants (funded) includes the amounts awarded to students from institutional resources restricted for the purpose of student aid, such as scholarships and fellowships funded by gifts or endowment return restricted for that purpose. Institutional grants (unfunded) includes the amount awarded to students from unrestricted institutional resources. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61313

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
860303073	0	48633187.6319018	83584161.61

F2C171 - Discounts and allowances from other institutional sources applied to tuition and fees

Institutional grants (funded) includes the amounts awarded to students from institutional resources restricted for the purpose of student aid, such as scholarships and fellowships funded by gifts or endowment return restricted for that purpose. Institutional grants (unfunded) includes the amount awarded to students from unrestricted institutional resources. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61315

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
826812000	0	47644518.0527607	81332354.59

F2C172 - Discounts and allowances from other institutional sources applied to auxiliary enterprises

Institutional grants (funded) includes the amounts awarded to students from institutional resources restricted for the purpose of student aid, such as scholarships and fellowships funded by gifts or endowment return restricted for that purpose. Institutional grants (unfunded) includes the amount awarded to students from unrestricted institutional resources. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type: N
Field width: 12

Variable format:
Variable number:

Cont
61317

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
79693247	0	988669.579141104	4863251.13

F2PELL - Account for Pell grants as pass through transactions or as federal grant revenues to the institution (FASB institutions)?

Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution? Pell Grants: under FASB standards institutions have the option to report Pell grants as federal revenue and scholarships (or allowances) or as a pass-through transaction, essentially a payment on the student's account. The latter option is sometimes referred to as an agency transaction. Please indicate whether the institution accounts for Pell grants as pass-through payments or as federal revenue. If the institution does not award Pell grants, select the applicable option.

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 60081

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
3	Does not award Pell grants	46	2.73
1	Pass through (agency)	706	41.92
-2	Not applicable	868	51.54
-1	Not reported	1	0.06
2	Federal grants	63	3.74

F2D01 - Tuition and fees - Total

The amount of tuition and educational fees, net of any allowances applied in the general purpose financial statements. Included in this amount are fees for continuing education programs, conferences, and seminars.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60736

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation

2566607000

108821

104658962.438037

215813332.53

F2D012 - Tuition and fees - Unrestricted

Tuition and fees - Unrestricted are revenues from tuition and fees that are not subject to limitations by a donor-imposed restriction.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65131

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
2566607000	108821	104658962.438037	215813332.53

F2D013 - Tuition and fees - Temporarily restricted

Tuition and fees - Temporarily restricted are revenues from tuition and fees that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65136

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D014 - Tuition and fees - Permanently restricted

Tuition and fees - Permanently restricted are revenues from tuition and fees that must be maintained in perpetuity due to a donor-imposed restriction.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65141

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D02 - Federal appropriations - Total

Federal appropriations includes amounts received from the federal government through a direct appropriation of Congress, except grants and contracts. An example of a federal appropriation is a federal land grant appropriation.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60741

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
279596000	0	726497.851533742	11477628.90

F2D022 - Federal appropriations - Unrestricted

Federal appropriations - Unrestricted are revenues from Federal appropriations that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65146

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
250757000	0	689131.230674847	10629917.51

F2D023 - Federal appropriations - Temporarily restricted

Federal appropriations - Temporarily restricted are revenues from Federal appropriations that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65151

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
28839000	0	37366.6208588957	1011314.75

F2D024 - Federal appropriations - Permanently restricted

Federal appropriations - Permanently restricted are revenues from Federal appropriations that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65156

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D03 - State appropriations - Total

State appropriations includes amounts received from a state government through a direct appropriation of its legislative body, except for state grants and contracts. An example of a state appropriation is an annual state appropriation for operating expenses of the institution

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60746

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
435867156	0	1944865.10552147	21248708.01

F2D032 - State appropriations - Unrestricted

State appropriations - Unrestricted are revenues from state appropriations that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65161

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
435867156	0	1882793.61104294	20897139.41

F2D033 - State appropriations - Temporarily restricted

State appropriations - Temporarily restricted are revenues from state appropriations that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

65166

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
38353468	0	62071.4944785276	1365912.54

F2D034 - State appropriations - Permanently restricted

State appropriations - Permanently restricted are revenues from state appropriations that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

65171

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D04 - Local appropriations - Total

Local appropriations includes amounts received from a local government (i.e., city and/or county) through a direct appropriation of its legislative body, except for local grants and contracts. An example of a local appropriation is an annual local appropriation for operating expenses of the institution.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

60751

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1710661	0	3413.89202453988	64441.33

F2D042 - Local appropriations - Unrestricted

Local appropriations - Unrestricted are revenues from local appropriations that are not subject to limitations by a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65176

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1710661	0	3413.89202453988	64441.33

F2D043 - Local appropriations - Temporarily restricted

Local appropriations - Temporarily restricted are revenues from local appropriations that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65181

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D044 - Local appropriations - Permanently restricted

Local appropriations - Permanently restricted are revenues from local appropriations that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65186

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D05 - Federal grants and contracts - Total

Federal grants and contracts includes all revenues from federal agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from federal agencies. Includes federal Pell and similar student aid grants when they are treated as student aid expenses when awarded to the student. If federal Pell and similar student aid grants are treated as agency transactions in general purpose financial statements they are excluded from this amount.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60756

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
4238566000	0	36615192.5337423	206846709.44

F2D052 - Federal grants and contracts - Unrestricted

Federal grants and contracts - Unrestricted are revenues from Federal grants and contracts that are not subject to limitations by a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65191

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
4238566000	0	36110408.6478528	206918671.28

F2D053 - Federal grants and contracts - Temporarily restricted

Federal grants and contracts - Temporarily restricted are revenues from Federal grants and contracts that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type: N
Field width: 12

Variable format:
Variable number:

Cont
65196

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
28712038	0	504131.536196319	1900711.07

F2D054 - Federal grants and contracts - Pemanently restricted

Federal grants and contracts - Pemanently restricted are revenues from federal grants and contracts that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65201

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
406000	0	652.349693251534	14882.04

F2D06 - State grants and contracts - Total

State grants and contracts includes all revenues from state agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from federal agencies. Includes state grants for student aid when they are treated as student aid expenses when awarded to the student. If state grants for student aid are treated as agency transactions in general purpose financial statements they are excluded from this amount.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60761

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
217710000	0	2332613.72638037	10613520.96

F2D062 - State grants and contracts - Unrestricted

State grants and contracts - Unrestricted are revenues from State grants and contracts that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65206

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
217710000	0	2034225.2404908	10039312.72

F2D063 - State grants and contracts - Temporarily restricted

State grants and contracts - Temporarily restricted are revenues from state grants and contracts that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65211

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
63859000	0	297774.988957055	2786631.96

F2D064 - State grants and contracts - Permanently restricted

State grants and contracts - Permanently restricted are revenues from state grants and contracts that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65216

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
500000	0	613.496932515337	17514.24

F2D07 - Local grants and contracts - Total

Local grants and contracts includes all revenues from local agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from local agencies. Includes local grants for student aid when they are treated as student aid expenses when awarded to the student. If local grants for student aid are treated as agency transactions in general purpose financial statements they are excluded from this amount.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60766

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
246755435	0	829079.700613497	10698342.54

F2D072 - Local grants and contracts - Unrestricted

Local grants and contracts - Unrestricted are revenues from local grants and contracts that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65221

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
246755435	0	811573.904294478	10697758.97

F2D073 - Local grants and contracts - Temporarily restricted

Local grants and contracts - Temporarily restricted are revenues from local grants and contracts that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65226

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

4439252	0	17505.7963190184	198479.96
---------	---	------------------	-----------

F2D074 - Local grants and contracts - Permanently restricted

Local grants and contracts - Permanently restricted are revenues from local grants and contracts that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65231

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D08 - Private gifts, grants, and contracts - Total

Private gifts, grants and contracts includes revenues from private (non-governmental) entities including revenue from research or training projects and similar activities and all contributions (including contributed services) except those from affiliated entities, which are included in contributions from affiliated entities.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60771

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2312415000	0	40506060.9680982	145726082.97

F2D082 - Private gifts, grants, and contracts - Unrestricted

Private gifts, grants and contracts - Unrestricted are revenues from Private gifts, grants and contracts that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65236

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1295789028	-1783821	18388781.5742331	81839404.56

F2D083 - Private gifts, grants and contracts - Temporarily restricted

Private gifts, grants and contracts - Temporarily restricted are revenues from private gifts, grants and contracts that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65251

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
538541000	-1216398	13310465.9656442	42855461.76

F2D084 - Private gifts, grants, and contracts - Permanently restricted

Private gifts, grants, and contracts - Permanently restricted are revenues from private gifts, grants and contracts that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65266

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1029953000	-953000	8806813.42822086	45804479.58

F2D08A - Private gifts - Total

Private gifts (Revenues) are revenues from private (non-governmental) entities including revenues received from gift or contribution nonexchange transactions (including contributed services) except those from affiliated entities. Includes bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65281

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1781429000	0	29245802.0466258	98384518.55

F2D082A - Private gifts - Unrestricted

Private gifts - Unrestricted are revenues from private gifts that are not subject to limitations by a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65241

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
394461000	-1783821	8418542.57177914	28893338.41

F2D083A - Private gifts - Temporarily restricted

Private gifts - Temporarily restricted are revenues from private gifts that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65256

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
538541000	-2496156	12094984.9570552	39517594.59

F2D084A - Private gifts - Permanently restricted

Private gifts - Permanently restricted are revenues from private gifts that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65271

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1029953000	-953000	8732274.51779141	45737903.44

F2D08B - Private grants and contracts - Total

Private grants and contracts are revenues from private (non-governmental) entities that are for specific research projects, other types of programs, or for general institutional operations (if not government appropriations). Examples are research projects, training programs, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses
 Private grants and contracts (Revenues) Revenues from private (non-governmental) entities that are for specific research projects, other types of programs, or for general institutional operations (if not government appropriations). Examples are research projects, training programs, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65286

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1294188807	0	11260258.9214724	65615460.09

F2D082B - Private grants and contracts - Unrestricted

Private grants and contracts - Unrestricted are revenues from private grants and contracts that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65246

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1294188807	0	9970239.00245399	64289475.12

F2D083B - Private grants and contracts - Temporarily restricted

Private grants and contracts - Temporarily restricted are revenues from private grants and contracts that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65261

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
218075000	-16000	1215481.00858896	10207454.96

F2D084B - Private grants, and contracts - Permanently restricted

Private grants, and contracts - Permanently restricted are revenues from private grants and contracts that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65276

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
48026996	0	74538.9104294478	1706489.29

F2D09 - Contributions from affiliated entities - Total

Contributions from affiliated entities includes all revenues received from non-consolidated affiliated entities, such as fund raising foundations, booster clubs, other institutionally-related foundations, and similar organizations created to support the institution or organizational components of the institution.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60776

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
836949000	0	3541151.10429448	47708144.47

F2D092 - Contributions from affiliated entities - Unrestricted

Contributions from affiliated entities - Unrestricted are contributions from affiliated entities that are not subject to limitations by a donor-imposed restriction.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

65291

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
836949000	0	3467981.19018405	47596172.22

F2D093 - Contributions from affiliated entities - Temporarily restricted

Contributions from affiliated entities - Temporarily restricted are contributions from affiliated entities that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

65296

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
32654000	0	68174.8490797546	1179427.90

F2D094 - Contributions from affiliated entities - Permanently restricted

Contributions from affiliated entities - Permanently restricted are contributions from affiliated entities that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

65301

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation

3000000	0	4995.06503067485	106899.99
---------	---	------------------	-----------

F2D10 - Investment return - Total

Investment return includes the following amounts: all investment income (i.e., interest, dividends, rents and royalties); gains and losses (realized and unrealized) from holding investments (regardless of the nature of the investment); student loan interest; and amounts distributed from irrevocable trusts held by others (collectively referred to as "investment return").

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60781

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
5348813000	-60629000	74145335.7325153	301761750.47

F2D102 - Investment return - Unrestricted

Investment return - Unrestricted are revenues from Investment return that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65306

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2084028000	-63820000	39580987.9631902	158788579.78

F2D103 - Investment return - Temporarily restricted

Investment return - Temporarily restricted are revenues from investment return that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65311

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
3671793000	-373219000	32383156.198773	168663422.43

F2D104 - Investment return - Permanently restricted

Investment return - Permanently restricted are revenues from investment return that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65316

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
290967000	-15645000	2181191.57055215	14624558.67

F2D11 - Sales and services of educational activities - Total

Sales and services of educational activities includes all revenues derived from the sales of goods and services that are incidental to the conduct of instruction, research, or public service, and revenues of activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services that may be sold. Examples include film rentals, scientific and literary publications, testing services, university presses, dairies, and patient care clinics that are not part of a hospital.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60786

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2045787000	0	14496475.2895706	125439358.74

F2D112 - Sales and services of educational activities - Unrestricted

Sales and services of educational activities - Unrestricted are revenues from sales and services of educational activities that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65321

Source

Var source:	IPEDS, Spring 2025, Finance component
--------------------	---------------------------------------

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
2045787000	0	14496475.2895706	125439358.74

F2D12 - Sales and services of auxiliary enterprises - Total

Sales and services of auxiliary enterprises includes the amount of revenues generated by the auxiliary enterprise operations, net of any tuition and fee allowances applied in the general purpose financial statements. Auxiliary enterprises are operations that exist to furnish a service to students, faculty, of staff, and that charge a fee that is directly related to the cost of the service. Examples of auxiliary enterprises are residence halls, food services, student health services, intercollegiate athletics, college unions, stores and movie theaters.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60791

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
584566000	0	24971899.4773006	49664302.60

F2D122 - Sales and services of auxiliary enterprises - Unrestricted

Sales and services of auxiliary enterprises - Unrestricted are revenues from sales and services of auxiliary enterprises that are not subject to limitations by a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65326

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
584566000	0	24971899.4773006	49664302.60

F2D13 - Hospital revenue - Total

Revenues from hospitals includes revenues and gains of hospitals operated as a component of a reporting institution of higher education. Independent operations includes revenues associated with operations independent of the primary missions of the institution, such as revenues associated with major federally funded research and development centers. All other revenues not reported in the above categories (tuition and fees through sales and services of auxiliary enterprises) are included here.

Format

Data type: N
Field width: 12

Variable format:
Variable number:

Cont
60796

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
9459470000	0	68859360.595092	611109678.10

F2D132 - Hospital revenue - Unrestricted

Hospital revenue - Unrestricted are Hospital revenues that are not subject to limitations by a donor-imposed restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65331

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
9459470000	0	68859360.595092	611109678.10

F2D14 - Independent operations revenue - Total

Independent operations revenue includes all revenues associated with operations independent of the primary missions of the institution. This category generally includes only those revenues associated with major federally-funded research and development centers. Excludes the profit (or loss) from operations owned and managed as investments of the institution's endowment funds, which should be reported in investment return.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60801

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
2611617000	0	12939757.0625767	150162399.70

F2D142 - Independent operations revenue - Unrestricted

Independent operations revenue - Unrestricted are revenues from independent operations that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65336

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2611617000	0	12919026.995092	150160420.06

F2D143 - Independent operations revenue - Temporarily restricted

Independent operations revenue - Temporarily restricted are revenues from independent operations that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65341

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
6395000	0	17980.8527607362	267136.80

F2D144 - Independent operations revenue - Permanently restricted

Independent operations revenue - Permanently restricted are revenues from independent operations that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65346

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1235855	0	2749.21472392638	55690.44

F2D15 - Other revenue - Total

Other revenue includes all revenue not reported elsewhere. Excludes gains or other unusual or nonrecurring items that are required to be included in Part C (Summary of Changes in Net Assets), such as gains on the sale of plant assets, actuarial gains, and extraordinary gains.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60806

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
5790924788	0	24373276.6920245	231798418.03

F2D152 - Other revenue - Unrestricted

Other revenue - Unrestricted are revenues from other sources that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65351

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
5790924788	-6660665	24074441.5889571	231745175.63

F2D153 - Other revenue - Temporarily restricted

Other revenue - Temporarily restricted are revenues from other sources that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65356

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
100048000	-48643074	-20317.3865030675	5545282.48

F2D154 - Other revenue - Permanently restricted

Other revenue - Permanently restricted are revenues from other sources that must be maintained in perpetuity due to a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65361

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
59098000	-15328447	319152.489570552	3052922.54

F2D16 - Total revenues and investment return - Total

Total revenues and investment return is the sum of the following amounts: tuition and fees; government appropriations, grants and contracts; private gifts, grants, and contracts; contributions from affiliated entities; investment return (income, gains, and losses); sales and services of educational activities and auxiliary enterprises; hospital revenue; independent operations revenue; and other revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60811

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
16514107000	786817	410943942.169325	1397336946.95

F2D162 - Total revenues and investment return - Unrestricted

Total revenues and investment return - Unrestricted are all revenues that are not subject to limitations by a donor-imposed restriction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65366

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

15360735000

756817

352949463.638037

1247962383.96

F2D163 - Total revenues and investment return - Temporarily restricted

Total revenues and investment return - Temporarily restricted are all revenues that are subject to limitation by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65371

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
4190183000	-265503000	46678310.9165644	201668278.80

F2D164 - Total revenues and investment return - Permanently restricted

Total revenues and investment return - Permanently restricted are all revenues that must be maintained in perpetuity due to a donor-imposed restriction.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65376

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
1036896000	-7151031	11316167.6147239	50940803.32

F2D17 - Net assets released from restriction - Total

revenues resulting from the reclassification of temporarily restricted assets or permanently restricted assets

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65380

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F2D172 - Net assets released from restriction - Unrestricted

Net assets released from restriction - Unrestricted are revenues resulting from the reclassification of temporarily restricted assets or permanently restricted assets

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65381

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2537660000	-296551000	18997482.9361963	119459103.14

F2D173 - Net assets released from restriction - Temporarily restricted

Net assets released from restriction - Temporarily restricted are revenues resulting from the reclassification of temporarily restricted assets or permanently restricted assets

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65386

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
296551000	-2537660000	-18691344.3509202	119618033.35

F2D174 - Net assets released from restriction - Permanently restricted

Net assets released from restriction - Permanently restricted

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65387

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
9631527	-132456000	-306138.585276074	5105006.91

F2D18 - Net total revenues, after assets released from restriction - Total

Net total revenues, after assets released from restriction - Total

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65390

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
16514107000	786817	410943942.169325	1397336946.95

F2D182 - Net total revenues, after assets released from restriction - Unrestricted

Total net revenues, after assets released from restriction unrestricted is total revenue and investment return - Unrestricted minus Net assets released from restriction - Unrestricted

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65391

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
16055063000	756817	371946946.574233	1300647203.09

F2D183 - Net total revenues, after assets released from restriction - Temporarily restricted

Total net revenues, after assets released from restriction Temporarily restricted is total revenue and investment return - Temporarily restricted minus Net assets released from restriction - Temporarily restricted

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65396

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1652523000	-1315749000	27986966.5656442	123309833.74

F2D184 - Net total revenues, after assets released from restriction - Permanently restricted

Total net revenues, after assets released from restriction Permanently restricted is total revenue and investment return - Permanently restricted minus Net assets released from restriction - Permanently restricted

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

65401

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
904440000	-38173000	11010029.0294479	47804305.62

F2PELL - Account for Pell grants as pass through transactions or as federal grant revenues to the institution (FASB institutions)?

Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution? Pell Grants: under FASB standards institutions have the option to report Pell grants as federal revenue and scholarships (or allowances) or as a pass-through transaction, essentially a payment on the student's account. The latter option is sometimes referred to as an agency transaction. Please indicate whether the institution accounts for Pell grants as pass-through payments or as federal revenue. If the institution does not award Pell grants, select the applicable option.

Format

Data type:

N

Field width:

2

Variable format:

Disc

Variable number:

60081

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Response status

Section title: Response status

Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
3	Does not award Pell grants	46	2.73
1	Pass through (agency)	706	41.92
-2	Not applicable	868	51.54
-1	Not reported	1	0.06
2	Federal grants	63	3.74

FCOLATHL - Participates in intercollegiate athletics

Does institution participate in intercollegiate athletics? Applicable to degree-granting institutions

Format

Data type:

N

Field width:

2

Variable format:
Variable number:

Disc
60100

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
1	Yes	1307	77.61
-2	Not applicable	124	7.36
-1	Not reported	3	0.18
2	No	250	14.85

F_ATHRV - Intercollegiate athletic revenues

For institutions participating in intercollegiate athletics, does institution have intercollegiate athletic revenues? Revenues: Indicates where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary. Applicable to degree-granting institutions

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 60110

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
1	Has athletic revenues	1101	65.38
-2	Not applicable	374	22.21
-1	Not reported	3	0.18
2	Does not have athletic revenues	206	12.23

F_ATHRV1 - Are intercollegiate athletic revenues included with sales and services of educational activities

If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply): - Sales and services of educational activities - Sales and services of auxiliary enterprises - Other sources - Does not have intercollegiate athletics revenue Please indicate where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary enterprises, other revenue category. Applicable to degree-granting institutions.

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 60091

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not included with sales and services of educational activities	774	45.96
1	Yes, included with sales and services of educational activities	327	19.42
-2	Not applicable	580	34.44
-1	Not reported	3	0.18

F_ATHRV2 - Are intercollegiate athletic revenues included with sales and services of auxiliary enterprises

If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply): - Sales and services of educational activities - Sales and services of auxiliary enterprises - Other sources - Does not have intercollegiate athletics revenue Please indicate where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary enterprises, other revenue category. Applicable to degree-granting institutions

Format

Data type:

N

Field width:

2

Variable format:

Disc

Variable number:

60092

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Response status

Section title: Response status

Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not included with sales and services of auxiliary enterprises	564	33.49
1	Yes, included with sales and services of auxiliary enterprises	537	31.89
-2	Not applicable	580	34.44
-1	Not reported	3	0.18

F_ATHRV9 - Are intercollegiate athletic revenues included with a source other than educational activities or auxiliary enterprises

If your institution participates in intercollegiate athletics, indicate the category where these revenues are allocated (check all that apply): - Sales and services of educational activities - Sales and services of auxiliary enterprises - Other sources - Does not have intercollegiate athletics revenue Please indicate where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary enterprises, other revenue category. Applicable to degree-granting institutions

Format

Data type:

N

Field width:

2

Variable format:

Disc

Variable number:

60094

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Response status

Section title: Response status

Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not included with sources other than sales and services	778	46.20
1	Yes, included with sources other than sales and services	323	19.18
-2	Not applicable	580	34.44
-1	Not reported	3	0.18

Instruction expenses includes all expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institutions's students. Also, includes expenses for both credit and non-credit activities. Excludes expenses for academic administration if the primary function is administration (e.g., academic deans).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60816

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
3723129000	10193	94390741.8184049	296859739.12

F2E012 - Instruction-Salaries and wages

Instruction-salaries and wages includes salary and wage expenses incurred in instruction.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60821

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2075360000	0	52402074.9607362	158317607.05

F2E021 - Research-Total amount

Research-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60851

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
---------	---------	------	--------------------

4194842000	0	41320698.1092025	224953253.30
------------	---	------------------	--------------

F2E022 - Research-Salaries and wages

Research-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60856

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2069459000	0	17629611.4576687	101298999.12

F2E031 - Public service-Total amount

Public service-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60886

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1149961809	0	4965123.80122699	43940816.77

F2E032 - Public service-Salaries and wages

Public service-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60891

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

918475304 0 2443118.36932515 33002650.13

F2E041 - Academic support-Total amount

Academic support-Total amount

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60921

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1933327522	0	29685779.8257669	114286070.14

F2E042 - Academic support-Salaries and wages

Academic support-Salaries and wages

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60926

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1100281343	0	14625611.5889571	68108125.26

F2E051 - Student service-Total amount

Student service-Total amount

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 60956

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
---------	---------	------	--------------------

513488345	0	27351216.1766871	48273679.46
-----------	---	------------------	-------------

F2E052 - Student service-Salaries and wages

Student service-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60961

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
159618633	0	10817993.6453988	17512609.44

F2E061 - Institutional support-Total amount

Institutional support-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60991

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1367191000	0	41559644.7865031	104723682.27

F2E062 - Institutional support-Salaries and wages

Institutional support-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	60996

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

552485000 0 17351065.5754601 45306953.17

F2E071 - Auxiliary enterprises-Total amount

Auxiliary enterprises-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61026

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
769889000	0	25318661.803681	61686200.32

F2E072 - Auxiliary enterprises-Salaries and wages

Auxiliary enterprises-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61031

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
240111000	0	4050827.34969325	14838623.54

F2E081 - Net grant aid to students-Total amount

Net grant aid to students-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61061

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

192419000	0	1479854.0993865	12068446.55
-----------	---	-----------------	-------------

F2E091 - Hospital services-Total amount

Hospital services-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61096

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
9754284000	0	67853528.6343558	619244204.77

F2E092 - Hospital services-Salaries and wages

Hospital services-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61101

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
3655845000	0	30363963.8944785	269795243.29

F2E101 - Independent operations-Total Amount

Independent operations-Total Amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61131

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

2611616683	0	12409768.8932515	147324407.47
------------	---	------------------	--------------

F2E102 - Independent operations-Salaries and wages

Independent operations-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61136

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1082193909	0	2691468.33619632	41878668.18

F2E121 - Other expenses-Total amount

Other expenses-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61201

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
4508496000	0	9968555.6797546	164723558.62

F2E122 - Other expenses-Salaries and wages

Other expenses-Salaries and wages

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61206

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation

3015033000	0	5569007.29079755	109240543.54
------------	---	------------------	--------------

F2E131 - Total expenses-Total amount

Total expenses-Total amount

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61236

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
15131276000	735988	356303573.628221	1239736950.57

F2E132 - Total expenses-Salaries and wages

Salaries and wages - Amounts paid as compensation for services to all employees - faculty, staff, part-time, full-time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61241

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
6492598000	378624	157944742.468712	563757835.34

F2E133 - Total expenses-Benefits

Fringe benefits - Cash contributions in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61246

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1781147000	0	42740407.391411	156399320.02

F2E134 - Total expenses-Operation and maintenance of plant

Operations and maintenance - An expense category that includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include: janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. This expense does include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support). FASB institutions are required to allocate O&M costs to other functional categories (e.g., instruction, research, etc.) while GASB institutions can allocate O&M costs OR report it as a separate functional category. In an effort to align FASB and GASB O&M expenses, from FY 2010 to FY 2015, O&M was reported as both a functional and natural expense category in IPEDS, causing its total to be equal to zero. However, beginning with FY 2016, both FASB and GASB institutions are required to allocate O&M to all the functions and report it as a natural expense category. Prior to fiscal year 2017 this variable would always be equal to zero. Like other natural classification categories OM was reported for all expense functions (survey column 4) . Unlike other natural classification categories OM also appeared as a function (line 11). Institutions would report positive values of salaries and wages, benefits, depreciation, interest and other expenses on the OM (survey line 11). However total OM line 11 column 1 was always zero and negative values were reported in the intersection of line 11 and column 4 to balance out the total of all expenses of OM distributed to the functional categories. For a better understanding of this, please visit the IPEDS survey form archive site for finance below: <http://nces.ed.gov/ipeds/InsidePages/ArchivedSurveyMaterials?section=Finance>

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61251

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
782675000	0	20459082.5361963	57391589.70

F2E135 - Total expenses-Depreciation

Depreciation - The allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner. Depreciation for the year is the amount of the allocation or distribution for the year involved.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61256

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
658267000	0	20136790.2650307	60901368.97

F2E136 - Total expenses-Interest

Interest - The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61261

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
248676000	0	7098577.40368098	21993205.59

F2E137 - Total expenses-All other natural classification

Other Natural classification expense is the difference between the total expenses and the sum of all natural expense categories (Salaries and wages, benefits, operations and maintenance, depreciation and interest).

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61266

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Section title:** Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024**Table name:** F2324_F2

Maximum	Minimum	Mean	Standard deviation
5858242000	0	107923973.56319	422273416.28

FCOLATHL - Participates in intercollegiate athletics

Does institution participate in intercollegiate athletics? Applicable to degree-granting institutions

Format**Data type:**

N

Field width:

2

Variable format:

Disc

Variable number:

60100

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Response status**Section title:** Response status**Table name:** FLAGS2024

Code Value	Value Label	Frequency	Percentage
1	Yes	1307	77.61
-2	Not applicable	124	7.36
-1	Not reported	3	0.18

F_ATHEX1 - Intercollegiate athletic expenses accounted for as auxiliary enterprises

For institutions participating in intercollegiate athletics are expenses accounted for as auxiliary enterprises? Expenses: According to NACUBO descriptions of functional expenses, intercollegiate athletics may be treated as auxiliary enterprises (if operated as an essentially self-supporting operation) or as student services (if the program is not operated as an essentially self-supporting operation). Applicable to degree-granting institutions

Format**Data type:**

N

Field width:

2

Variable format:

Disc

Variable number:

60102

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Response status**Section title:** Response status**Table name:** FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not accounted for as auxiliary enterprises	924	54.87
1	Yes, accounted for as auxiliary enterprises	383	22.74
-2	Not applicable	374	22.21
-1	Not reported	3	0.18

F_ATHEX2 - Intercollegiate athletic expenses accounted for as student services

For institutions participating in intercollegiate athletics are expenses accounted for as student services? Expenses: According to NACUBO descriptions of functional expenses, intercollegiate athletics may be treated as auxiliary enterprises (if operated as an essentially self-supporting operation) or as student services (if the program is not operated as an essentially self-supporting operation). Applicable to degree-granting institutions

Format**Data type:**

N

Field width:

2

Variable format:

Disc

Variable number:

60104

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Response status**Section title:** Response status**Table name:** FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not accounted for as student services	403	23.93
1	Yes, accounted for as student services	904	53.68
-2	Not applicable	374	22.21
-1	Not reported	3	0.18

F_ATHEX9 - Intercollegiate athletic expenses accounted for as other expense functional classification

For institutions participating in intercollegiate athletics are expenses accounted for as other expense functional classification? Expenses: According to NACUBO descriptions of functional expenses, intercollegiate athletics may be treated as auxiliary enterprises (if operated as an essentially self-supporting operation) or as student services (if the program is not operated as an essentially self-supporting operation). Institution expenses for intercollegiate athletics not accounted for as auxiliary enterprises, or student services, check this variable. Applicable to degree-granting institutions

Format**Data type:**

N

Field width:

2

Variable format:
Variable number:

Disc
60106

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not accounted for as other expense functional category	1258	74.70
1	Yes, accounted for as other expense functional category	49	2.91
-2	Not applicable	374	22.21
-1	Not reported	3	0.18

F2FHA - Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Does this institution or any of its foundations or other affiliated organizations own endowment assets ? ENDOWMENT ASSETS - Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 61281

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Code Value	Value Label	Frequency	Percentage
1	Yes - (report endowment assets)	790	46.91
2	No	25	1.48

F2H01 - Value of endowment assets at the beginning of the fiscal year

Value of endowment assets at the beginning Value of endowment assets at the beginning of the fiscal year ENDOWMENT ASSETS - Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61271

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
50748594000	148	749691767.913924	3413184188.97

F2H02 - Value of endowment assets at the end of the fiscal year

Value of endowment assets at the end of the fiscal year ENDOWMENT ASSETS - Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61276

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
53235205000	149	795549481.949367	3553632481.69

F2H03 - Change in value of endowment net assets

Change in value of endowment net assets is the value of endowment assets at the end of the fiscal year minus the value of endowment assets at the beginning of the fiscal year

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61319

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2524208000	-124870000	45857714.035443	179281432.63

F2H03A - New gifts and additions

New gifts and additions – Amount of new gifts and additions to permanent endowments. Include contributions, pledge payments, and reinvested income/gains.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61321

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
1911785000	0	15303635.6139241	80580828.76

F2H03B - Endowment net investment return

Endowment net investment return – Amount of net investment return from endowments, endowment net investment return. Include realized and unrealized gains (losses) and interest and dividends, net of administrative expenses.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61323

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
4483048000	-60629000	64277057.843038	255507757.74

F2H03C - Spending distribution for current use

Spending distribution for current use – Amount of withdrawals from endowments to fund the institution's operating budget and other institutional expenses.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61325

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
0	-2392379000	-36148649.6974684	166193482.67

F2H03D - Other changes in value of endowment net assets

Other changes in value of endowment assets is generated by subtracting the sum of (H03a) new gifts and additions, (H03b) net investment return, (H03c) spending distribution for current use from (H03) change in value of endowment net assets. Other changes to the value of endowment net assets may include transfers and other adjustments.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61327

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024

Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
782308000	-139854614	2425670.27594937	36188043.20

F2I01 - Change in unrestricted net assets

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Change in unrestricted net assets is the sum of the institution's excess or deficiency of unrestricted operating revenues over unrestricted operating expenses (e.g., change in net assets without donor restriction), available from the statement of activities or other internal financial reports.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61329

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
1184397000	-247880622	20701391.3391521	97728326.08

F2I02 - Total unrestricted operating revenues

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total unrestricted operating revenues is the institution's total unrestricted operating revenues and gains, including net assets released from restriction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61331

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title: Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name: F2324_F2

Maximum	Minimum	Mean	Standard deviation
15791012000	0	365680184.831671	1273609412.85

F2I03 - Change in net assets

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Change in net assets from F2B04 Change in net assets is the sum of total revenues and investment return, total expenses, and other changes in net assets. This amount should agree with the total change in net assets for the year reported in general purpose financial statements.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61333

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
2811779000	-166845300	57785026.5698254	211519758.02

F2I04 - Total net assets

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total net assets from F2B05 Net assets, beginning of year includes the amount of net assets, end of year from the previous year's IPEDS Finance report. In all cases except when the institution reports a change in accounting principle via retroactive adjustment, this amount is also the beginning net asset balance in your general purpose financial statements.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61335

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
61519519000	-37554360	1040422259.86409	4252531530.69

F2I05 - Expendable net assets

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Expendable net assets is the institution's expendable net assets. Includes net assets without donor restriction and net assets with donor restriction – subject to time or purpose restriction. Excludes net investment in plant and net assets with donor restriction – subject to time or purpose restriction that will be invested in plant.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61337

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
45944983000	-44690000	628605429.942643	3062965219.48

F2I06 - Plant-related debt

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Plant-related debt from F2A03a Amounts for all long-term debt obligations including bonds payable, mortgages payable, capital leases

payable, and long-term notes payable. (FARM para. 420.3, 423) If the current portion of long-term debt is separately reported in the GPFS, then that amount is included.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61339

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
6463066000	0	190417141.103491	574960004.99

F2I07 - Total expenses

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total expenses from F2B02

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61341

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Section title:	Private not-for-profit institutions or Public institutions using FASB: Fiscal year 2024
Table name:	F2324_F2

Maximum	Minimum	Mean	Standard deviation
15131276000	735988	361897299.735661	1250147509.47

F3A01 - Total assets

Total assets is the sum of the following amounts: cash, cash equivalents and temporary investments; receivables (net of allowance for uncollectible accounts); inventories, prepaid expenses, and deferred charges; amounts held by trustees for construction and debt service; long-term investments; plant, property, and equipment; and other assets.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62821

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation

2049064000

5617661

193392841.075758

412146070.90

F3A01A - Long-term investments

Long-term investments includes the amount for all assets held for long-term investments.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66405

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
17598696	0	1427789.22727273	3834783.16

F3A01B - Property, plant, and equipment, net of accumulated depreciation

Property, plant, and equipment, net of accumulated depreciation includes end-of-year market value for categories such as land, buildings, improvements other than buildings, equipment, and library books, combined and net of accumulated depreciation (FARM para. 407).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66410

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1435688000	5010	41865988.0757576	177150893.63

F3A01C - Intangible assets, net of accumulated amortization

Intangible assets, net of accumulated amortization, are all assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill. The amount reported should be reduced by total accumulated amortization. (FARM para. 409)

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66415

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1290247000	0	32157770.3030303	161368496.03

F3A02 - Total liabilities

Total liabilities is the sum of the following amounts: accounts payable; deferred revenues and refundable advances; post-retirement and post-employment obligations; other accrued liabilities; bonds, notes, and capital leases payable and other long-term debt, including current portion; government grants refundable under student loan programs; and other liabilities.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62826

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1536312000	1030924	87668890.2575758	207993407.19

F3A02A - Debt related to property, plant, and equipment

Debt related to property, plant, and equipment include amounts for all long-term debt obligations including bonds payable, mortgages payable, capital leases payable, and long-term notes payable. (FARM para. 420.3, 423) If the current portion of long-term debt is separately reported in the GPFS, include that amount.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66420

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1229491000	0	27978733.1363636	152140203.62

F3A03 - Total equity

Total equity is the sum of the following amounts: stock (common, preferred, treasury, etc.) and additional paid-in-capital; retained earnings; and accumulated other comprehensive income.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62831

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1840023757	-1353838	105723950.818182	312180989.03

F3A04 - Total liabilities and equity

Total liabilities and equity is the sum of total liabilities and total equity.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62836

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
2049064000	5617661	193392841.075758	412146070.90

F3A05 - Land and land improvements

Land and land improvements are end of year values for capital assets consisting of land and improvements such as athletic fields, golf courses, or lakes. Land is nondepreciable; some land improvements are depreciable and some nondepreciable.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66425

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
175084000	0	5424230.77272727	25526663.47

F3A06 - Buildings

Buildings are end of year values for capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, and storage. It also includes built-in fixtures and equipment that are essentially part of the permanent structure. Capitalized leasehold improvements should be included if the improvements are related to leased facilities.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66430

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1419046000	0	33407320.7121212	175598538.58

F3A07 - Equipment, including art and library collections

Equipment, including art and library collections, are end of year values. It includes capitalized leasehold improvements if the improvements are to leased equipment.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66435

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
267600059	28144	20540445.5909091	47823520.65

F3A08 - Construction in Progress

Construction in progress includes capital assets under construction and not yet placed into service, such as building or parking lot. Capital assets are not subject to depreciation while in a construction in progress status.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66440

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
36266000	0	2284247.25757576	6542340.22

F3A09 - Other plant, property and equipment

Other plant, property, and equipment are all other amounts for capital assets not reported as: -Land and land improvements -Buildings -Equipment, including art and library collections -Construction in progress.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66445

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
97476000	0	7697708.65151515	18148570.98

F3A10 - Total Plant, Property, and Equipment

Total end of year values for property obtained under capital leases from the following categories: -Land and land improvements -Buildings -Equipment, including art and library collections -Construction in progress -Other plant, property and equipment

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66450

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1732249000	28144	69353952.9848485	219138801.16

F3A11 - Accumulated depreciation

Accumulated depreciation is the total depreciation charged as expenses as of the reporting date (in the current year and in prior years) on the capital assets of the institution. FASB Statement No. 117 and GASB Statement No. 34 require that accumulated depreciation to date be recognized. NOTE: When a capital asset is removed from the accounting records due to disposal or end of the asset's useful life, the depreciation accumulated through the years on the asset is also removed from the records.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66455

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
296561000	23134	27487964.9090909	55458924.63

F3A12 - Property, Plant, and Equipment, net of accumulated depreciation (from A1b)

Property, plant, and equipment, net of accumulated depreciation - Includes end-of-year market value for categories such as land, buildings, improvements other than buildings, equipment, and library books, combined and net of accumulated depreciation (FARM para. 407).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66460

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
143568000	5010	41865988.0757576	177150893.63

F3B01 - Total revenues and investment return

Total revenues and investment return is the amount reported in Part A, line A10 (Total revenues and investment return).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62841

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1513574000	10380853	152758930.257576	245345297.81

F3B02 - Total expenses

Total expenses is the amount reported in Part B, line B10, column 1 (Total expenses).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62846

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1479190000	7588681	133609583.166667	220555145.90

F3B03 - Sum of specific changes in equity

Sum of specific changes in equity is the sum of the following amounts: gains or (loss) on sale of plant assets; other nonoperating gains or (losses); provision for Federal and State income tax (where applicable); discontinued operations; extraordinary gain or (loss); and cumulative effect of change(s) in accounting principle.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

62851

Source**Var source:**

IPEDS, Spring 2025, Finance component

File title:

Private for-profit institutions: Fiscal year 2024

Section title:

Private for-profit institutions: Fiscal year 2024

Table name:

F2324_F3

Maximum	Minimum	Mean	Standard deviation
5611948	-52413701	-2151992.45454545	9182549.52

F3B04 - Net income

Net income is the sum of the following amounts: net income before other items; discontinued operations; extraordinary gain or (loss); and cumulative effect of change(s) in accounting principle. This amount should agree with the amount reported as net income in your general purpose financial statements.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

62856

Source**Var source:**

IPEDS, Spring 2025, Finance component

File title:

Private for-profit institutions: Fiscal year 2024

Section title:

Private for-profit institutions: Fiscal year 2024

Table name:

F2324_F3

Maximum	Minimum	Mean	Standard deviation
153739688	-28792257	16997354.6363636	33995112.60

F3B05 - Other changes in equity

Other changes in equity is the sum of the following amounts: investments by owners; distributions to owners; unrealized gains (losses) on securities and other comprehensive income; and other additions to (deductions from) owners' equity.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

62861

Source**Var source:**

IPEDS, Spring 2025, Finance component

File title:

Private for-profit institutions: Fiscal year 2024

Section title:

Private for-profit institutions: Fiscal year 2024

Table name:

F2324_F3

Maximum	Minimum	Mean	Standard deviation
1571453000	-93173993	19353679	195624080.19

F3B06 - Equity, beginning of year

Equity, beginning of year should correspond to the total equity at the beginning of the reporting period as found in the general purpose financial statements.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62866

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1619375000	-1005289	94774816.6060606	279906864.58

F3B07 - Adjustments to beginning net equity

Adjustments to beginning net equity is any unrealized gains (losses) on investments and any other adjustments to beginning net equity not reported elsewhere. This includes adjustments for retroactive application of changes in accounting principle and prior period adjustments.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62871

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
36000000	-1572300958	-25401899.4242424	193706538.94

F3B08 - Equity, end of year

Equity, end of year is the sum of the following amounts: net income; other changes in equity; equity-beginning of year; and adjustments to beginning net equity. This amount should equal the total equity reported in the general purpose financial statements.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62876

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1840023757	-1353838	105723950.818182	312180989.03

F3C01 - Pell grants

Pell grants includes amounts administered by the institution under the Pell grant program.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62881

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024

Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
314539265	0	25518435.9473684	51761202.22

F3C02 - Other federal grants

Other federal grants is the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Matching portions for any of these programs are not included.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62886

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024

Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
15274599	0	1051353.32894737	2311964.20

F3C03 - State and local grants

The sum of state and local student grant aid awarded to the institution.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62891

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024

Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
13174398	0	1248078.48684211	2721824.49

F3C03A - State grants

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG).

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

66465

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
13174398	0	1201847.01315789	2714087.57

F3C03B - Local government grants

Local grants includes the amount awarded to the institution under local government student aid programs.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

66470

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
840500	0	46231.4736842105	154814.11

F3C04 - Institutional grants

Institutional grants includes the amounts awarded to students from institutional resources.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62896

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
360004000	0	19160878.1578947	49586359.26

F3C05 - Total student grants

Total student aid includes Pell grants and other federal grants, state and local grants, and institutional grants.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62901

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
630127413	0	46978745.9210526	96368541.33

F3C06 - Discounts and allowances applied to tuition and fees

Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62906

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
360004000	0	18223593.5394737	49849337.28

F3C07 - Discounts and allowances applied to auxiliary enterprise revenues

Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62911

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
366010	0	5260.30263157895	42111.12

F3C08 - Total discounts and allowances

Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62913

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
360004000	0	18228853.8421053	49847761.66

F3C12 - Total discounts and allowances from Pell grants

Pell grants includes amounts administered by the institution under the Pell grant program. Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 68283

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
42894429	0	638219.802631579	4943397.45

F3C121 - Discounts and allowances from Pell grants applied to tuition and fees

Pell grants includes amounts administered by the institution under the Pell grant program. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 68285

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
42894429	0	638219.802631579	4943397.45

F3C122 - Discounts and allowances from Pell grants applied to auxiliary enterprises

Pell grants includes amounts administered by the institution under the Pell grant program. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 68287

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3C13 - Total discounts and allowances from other federal grants

Other federal grants is the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Matching portions for any of these programs are not included. Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 68289

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
3762718	0	135683.486842105	557870.13

F3C131 - Discounts and allowances from other federal grants applied to tuition and fees

Other federal grants is the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Matching portions for any of these programs are not included. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

68291

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
3762718	0	135645.25	557778.73

F3C132 - Discounts and allowances from other federal grants applied to auxiliary enterprises

Other federal grants is the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and the Leveraging Educational Assistance Partnership (LEAP) Program. Matching portions for any of these programs are not included. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

68293

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
2906	0	38.2368421052632	333.34

F3C14 - Total discounts and allowances from state government grants

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

68295

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation

1696920	0	58144.9473684211	233118.69
---------	---	------------------	-----------

F3C141 - Discounts and allowances from state government grants applied to tuition and fees

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

68297

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024

Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1696920	0	58142.7894736842	233118.46

F3C142 - Discounts and allowances from state government grants applied to auxiliary enterprises

State grants includes the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

68299

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024

Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
164	0	2.15789473684211	18.81

F3C15 - Total discounts and allowances from local government grants

Local grants includes the amount awarded to the institution under local government student aid programs. Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

68301

Source

Var source: IPEDS, Spring 2025, Finance component

File title: Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024

Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
840500	0	11059.2105263158	96411.96

F3C151 - Discounts and allowances from local government grants applied to tuition and fees

Local grants includes the amount awarded to the institution under local government student aid programs. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68303

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
840500	0	11059.2105263158	96411.96

F3C152 - Discounts and allowances from local government grants applied to auxiliary enterprises

Local grants includes the amount awarded to the institution under local government student aid programs. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68305

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3C16 - Total discounts and allowances from endowments and gifts

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont

Variable number: 68307

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1345750	0	21241.2236842105	155692.36

F3C161 - Discounts and allowances from endowments and gifts applied to tuition and fees

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 68309

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1345750	0	21241.2236842105	155692.36

F3C162 - Discounts and allowances from endowments and gifts applied to auxiliary enterprises

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 68311

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3C17 - Total discounts and allowances from other institutional sources

Institutional grants includes the amounts awarded to students from institutional resources. Total discounts and allowances is the sum of discounts and allowances applied to both tuition & fees and auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68313

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
360004000	0	17364505.1710526	48525908.79

F3C171 - Discounts and allowances from other institutional sources applied to tuition and fees

Institutional grants includes the amounts awarded to students from institutional resources. Allowance applied to tuition and fees is the portion of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues equals gross tuition and fee revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68315

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
360004000	0	17359285.2631579	48527444.91

F3C172 - Discounts and allowances from other institutional sources applied to auxiliary enterprises

Institutional grants includes the amounts awarded to students from institutional resources. Allowance applied to auxiliary enterprise revenues is the portion of total student aid that is applied to auxiliary enterprise revenues. This amount plus sales and services of auxiliary enterprise (net) revenues equals gross auxiliary enterprise revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68317

Source

Var source:	IPEDS, Spring 2025, Finance component
--------------------	---------------------------------------

File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
366010	0	5219.90789473684	42084.86

F3PELL - Account for Pell grants as pass through transactions or as federal grant revenues to the institution (private-for-profit institutions)?

Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 60082

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
3	Does not award Pell grants	4	0.24
1	Pass through (agency)	71	4.22
-2	Not applicable	1607	95.43
-1	Not reported	1	0.06
2	Federal grants	1	0.06

F3D01 - Tuition and fees

Tuition and fees (net of amount reported in allowances applied to tuition and fees) includes the amount of tuition and educational fees, net of any allowances applied in the general purpose financial statements. Includes all fees for continuing education programs, conferences, and seminars.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62916

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1174295000	10380853	132422010.105263	206318914.34

F3D02 - Federal appropriations, grants and contracts

Federal appropriations, grants and contracts includes all amounts received from the Federal Government including a direct appropriation of Congress, and any grants or contracts. An example of a federal appropriation is a federal land-grant appropriation. Includes all revenues from federal agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from federal agencies.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62921

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
52961468	0	1481949.86842105	7563424.30

F3D02A - Federal appropriations

Federal appropriations includes amounts received from the federal government through a direct appropriation of Congress, except grants and contracts. An example of a federal appropriation is a federal land grant appropriation. This value does not include Pell Grants or ARRA revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66475

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3D02B - Federal grants and contracts

Federal grants and contracts includes all revenues from federal agencies that are for specific undertakings such as research projects, training projects, and similar activities. Includes federal Pell and similar student aid grants when they are treated as student aid expenses when awarded to the student. If federal Pell and similar student aid grants are treated as agency transactions in general purpose financial statements, they are excluded from this amount.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66480

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
52961468	0	1481949.86842105	7563424.30

F3D03 - State and local appropriations, grants and contracts

State and local appropriations, grants and contracts includes all amounts received from a state or local government through a direct appropriation of its legislative body, and any grants or contracts. An example of a state or local appropriation that should be entered is an annual state or local appropriation for operating expenses of the institution.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62926

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
12745000	0	191356.552631579	1462924.42

F3D03A - State appropriations

State appropriations include amounts received from a state government through a direct appropriation of its legislative body, except for state grants and contracts. An example of a state appropriation is an annual state appropriation for operating expenses of the institution. This value does not include ARRA revenues.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66485

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3D03B - State grants and contracts

State grants and contracts include all revenues from state government agencies that are for specific undertakings such as research projects, training projects, and similar activities. Includes state grants for student aid when they are treated as student aid expenses when awarded to the student. If state grants for student aid are treated as agency transactions in general purpose financial statements, they are excluded from this amount.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66490

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
12745000	0	191356.552631579	1462924.42

F3D03C - Local government appropriations

Local appropriations include amounts received from a local government (i.e., city and/or county) through a direct appropriation of its legislative body, except for local grants and contracts. An example of a local appropriation is an annual local appropriation for operating expenses of the institution.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66495

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3D03D - Local government and contracts

Local grants and contracts include all revenues from local government agencies that are for specific undertakings such as research projects, training projects, and similar activities. Includes local grants for student aid when they are treated as student aid expenses when awarded to the student. If local grants for student aid are treated as agency transactions in general purpose financial statements they are excluded from this amount.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66500

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3D04 - Private gifts, grants, and contracts

Private grants and contracts includes revenues from private (non-governmental) entities including revenue from research or training projects and similar activities.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62931

Source

Var source:	IPEDS, Spring 2025, Finance component
--------------------	---------------------------------------

File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
15906678	0	250131.236842105	1833940.57

F3D05 - Investment income and investment gains (losses) included in net income

Investment income and investment gains (losses) included in net income includes all investment income including dividends; interest; rents and royalties; gains and losses (realized and unrealized) from holding investments that are included in net income in accordance with the Statement of Financial Accounting Standards No. 115; student loan interest; and amounts distributed from irrevocable trusts held by others (collectively referred to as "investment income"). Includes all investment income and net investment gains (losses) included in net income in the institution's general purpose financial statements. Net investment gains (losses) included in other comprehensive income should be reported in Part B, line 03.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62936

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
25789000	0	1128066.96052632	3647384.05

F3D06 - Sales and services of educational activities

Sales and services of educational activities includes: all revenues derived from the sales of goods or services that are incidental to the conduct of instruction; research or public service; and revenues of activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services that may be sold. Examples include film rentals, scientific and literary publications, testing services, university presses, dairies, and patient care clinics that are not part of a hospital.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62941

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
264500000	0	3816197.68421053	30396502.34

F3D07 - Sales and services of auxiliary enterprises

Sales and services of auxiliary enterprises (net of amount reported in allowances applied to auxiliary enterprise revenues in Student Aid) includes revenues generated by the auxiliary enterprise operations, net of any allowances applied in the general purpose financial statements. Auxiliary enterprises are operations that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62946

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
26837173	0	1144445.77631579	4011498.19

F3D12 - Hospital revenue

Revenues from hospitals include revenues and gains of hospitals operated as a component of a reporting institution of higher education.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66505

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3D08 - Other revenue

Other revenue includes all revenue not included elsewhere in Part A, Revenues and Investment Return. Excluded from this amount are gains or other unusual or nonrecurring items that are required to be included in Part C, Summary of Changes in Equity.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62951

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
60221464	0	2286218.46052632	7947463.90

F3D09 - Total revenues and investment return

Total revenues and investment return is the sum of the following amounts: tuition and fees; government appropriations, grants and contracts; private grants and contracts; investment income and investment gains (losses) included in net income; sales and services of educational activities and auxiliary

enterprises; and other revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62956

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1513574000	10380853	142720376.644737	234422264.28

F3PELL - Account for Pell grants as pass through transactions or as federal grant revenues to the institution (private-for-profit institutions)?

Does your institution account for Pell grants as pass through transactions (a simple payment on the student's account) or as federal grant revenues to the institution?

Format

Data type:	N
Field width:	2
Variable format:	Disc
Variable number:	60082

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Response status
Section title:	Response status
Table name:	FLAGS2024

Code Value	Value Label	Frequency	Percentage
3	Does not award Pell grants	4	0.24
1	Pass through (agency)	71	4.22
-2	Not applicable	1607	95.43
-1	Not reported	1	0.06
2	Federal grants	1	0.06

F3E011 - Instruction-Total amount

Instruction expenses includes all expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. Also, includes expenses for both credit and non-credit activities. Excludes expenses for academic administration if the primary function is administration (e.g., academic deans).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62961

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
245476905	2446848	32074086.1842105	42731321.54

F3E012 - Instruction-Salaries and wages

Instruction-salaries and wages includes salary and wage expenses incurred in instruction.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66515

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
167831297	177294	20917163.8815789	27740410.78

F3E02A1 - Research-Total amount

Research expense includes expenses for activities specifically organized to produce research outcomes either commissioned by an agency 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 nonresearch sponsored programs (e.g., training programs). Training programs generally are reported on line 01 (Instruction). (FARM para. 703.5)

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66545

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
4036706	0	112636.184210526	504922.79

F3E02A2 - Research-Salaries and wages

Research-salaries and wages includes salary and wage expenses incurred in research.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66550

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1685085	0	60792.9605263158	233310.85

F3E02B1 - Public service-Total amount

Public service expenses include those expenses specifically for public service and for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to the particular sectors of the community. Include expenses for community services, cooperative extension services, and public broadcasting services. (FARM para. 703.6)

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66580

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
11954490	0	239822.302631579	1402886.88

F3E02B2 - Public service-Salaries and wages

Public service-salaries and wages includes salary and wage expenses incurred in Public service.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66585

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
5476319	0	90919.3815789474	630371.44

F3E03A1 - Academic support-Total amount

Academic support are expenses for support services that are an integral part of the institution's primary mission of instruction, research, or public service and that are not charged directly to these primary programs. Include expenses for libraries, museums, galleries, audio/visual services, academic development, academic computing support, course and curriculum development, and academic administration. Include expenses for medical, veterinary and dental clinics if their primary purpose is to support the institutional program, that is, they are not part of a hospital. (FARM para. 703.7)

Format

Data type: N
Field width: 12
Variable format: Cont

Variable number:

66615

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
145740789	0	12550201.8026316	23971501.42

F3E03A2 - Academic support-Salaries and wages

Academic support-salaries and wages includes salary and wage expenses incurred in Academic support.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66620

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
48615476	0	5020322.06578947	9172295.29

F3E03B1 - Student service-Total amount

Student service expenses are expenses for admissions, registrar activities and activities whose primary purpose is to contribute to students emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, student records, athletics, and student health services, except when operated as a self-supporting auxiliary enterprise. (FARM para. 703.8)

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66650

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
554687605	0	27810828.5263158	71980058.33

F3E03B2 - Student service-Salaries and wages

Student service-salaries and wages includes salary and wage expenses incurred in Student service.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66655

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
362663692	0	15534086.7894737	45273875.37

F3E03C1 - Institutional support-Total amount

Institutional support expenses include expenses for the day-to-day operational support of the institution. Include expenses for general administrative services, executive direction and planning, legal and fiscal operations, administrative computing support, and public relations/development. (FARM para. 703.9)

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66685

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
445101062	0	38424003.0526316	71989660.22

F3E03C2 - Institutional support-Salaries and wages

Institutional support-salaries and wages includes salary and wage expenses incurred in Institutional support.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66690

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
73636115	0	8961950.59210526	15038552.09

F3E041 - Auxiliary enterprises-Total amount

Auxiliary enterprises expenses include expenses of essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. (FARM para. 703.11)

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62976

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
75256586	0	2425888.42105263	9892672.05

F3E042 - Auxiliary enterprises-Salaries and wages

Auxiliary enterprises-salaries and wages includes salary and wage expenses incurred in Auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66725

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
12008193	0	306552.75	1491535.81

F3E051 - Net grant aid to students-Total amount

Net grant aid to students expenses include student awards, made from contributed funds or grant funds, that are under the control of the institution, net of discounts and allowances applied to tuition and fees and auxiliary enterprises. If the institution treats student grant aid as passthrough agency transactions on their GPFS, then those amounts will not be included here.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62981

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
8519791	0	245736.460526316	1316194.56

F3E101 - Hospital services-Total amount

Hospital services includes expenses associated with a hospital operated by the postsecondary institution (but not as a component unit) and reported as a part of the institution. This classification includes nursing expenses, other professional services, general services, administrative services, and fiscal services. Also included are information technology expenses, actual or allocated costs for operation and maintenance of plant, interest and depreciation related to hospital capital assets.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66830

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3E102 - Hospital services-Salaries and wages

Hospital services-salaries and wages includes salary and wage expenses incurred in Hospital services.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66835

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
0	0	0	0.00

F3E061 - Other expenses-Total amount

Other expenses-Total amount is a calculated value generated by subtracting expenses from instruction, research, public service, academic support, student services, institutional support, auxiliary enterprises, net grant aid to students, hospital services, and O&M from the total expenses.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62986

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024

Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
173463233	0	5227564.14473684	20363994.60

F3E062 - Other expenses-Salaries and wages

Other expenses-Salaries and wages is a calculated value generated by subtracting expenses from instruction, research, public service, academic support, student services, institutional support, auxiliary enterprises, net grant aid to students, hospital services, and O&M from the total expenses in salaries and wages.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66770

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
30335931	0	461087.828947368	3481509.40

F3E071 - Total expenses-Total amount

Total expenses-Total amount should be the same as the amount of total expenses found in the institution's GPFS.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62991

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
1479190000	7588681	119110767.078947	207668658.43

F3E072 - Total expenses-Salaries and wages

Salaries and wages - Amounts paid as compensation for services to all employees - faculty, staff, part-time, full-time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.).

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66805

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
663902425	3800000	51352876.25	91474455.09

F3E073 - Total expenses-Benefits

Fringe benefits - Cash contributions in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66810

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
80970229	0	6908500.76315789	12543928.37

F3E074 - Total expenses-Operations and maintenance

Operations and maintenance - An expense category that includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include: janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. This expense does include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support).

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66812

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Private for-profit institutions: Fiscal year 2024
Section title: Private for-profit institutions: Fiscal year 2024
Table name: F2324_F3

Maximum	Minimum	Mean	Standard deviation
103734905	0	8760049.22368421	18498617.99

F3E075 - Total expenses-Depreciation

Depreciation -The allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner. Depreciation for the year is the amount of the allocation or distribution for the year involved.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66815

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
62220719	0	4192250.64473684	8505490.88

F3E076 - Total expenses-Interest

Interest - The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66820

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
103181000	0	3000888.44736842	13802182.91

F3E077 - Total expenses-All other

Other Natural classification expense is the difference between the total expenses and the sum of all natural expense categories (Salaries and wages, benefits, operations and maintenance, depreciation and interest).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66825

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
530066954	0	44896201.75	84589671.54

F3F01 - Federal income tax expenses

Federal income tax expenses include the sum of the current federal tax expense (or benefit) and deferred federal tax expense (or benefit).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66900

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
46060241	-326000	4274531.33333333	10701241.94

F3F02 - State and local income tax expenses

State and local income tax expenses include the sum of the current state and local tax expense (or benefit) and deferred state and local tax expense (or benefit).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66905

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
8911014	-168000	730769.717948718	1857664.02

F3F03 - Designee who paid the reported tax expenses for the institution

The institution designated who paid for the reported tax expenditures: 1-the multi-institution or multi-campus organization indicated by the institution in the IC-Header component 2-a multi-institution or multi-campus organization that was not indicated in IC-Header 3-the reporting institution, including those in IPEDS parent/child relationships

Format

Data type:	N
Field width:	2
Variable format:	Disc
Variable number:	66910

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Code Value Value Label

Frequency Percentage

3	Amounts paid by the reporting institution	31	1.84
1	Aggregate amounts paid by multi-institution or multi-campus organization indicated in IC (directory information)	8	0.48
-2	Not applicable	37	2.20

F3B1ST - Type of business structure for tax purposes (private-for-profit, degree-granting institutions)

What type of business structure is the institution for tax purposes? Private for-profit degree-granting institutions with a business structure of either C Corporation or a Limited Liability Company (LLC) are required to report Federal, and State and Local income tax expenditures.

Format

Data type:	N
Field width:	2
Variable format:	Disc
Variable number:	66915

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Response status
Section title:	Response status
Table name:	FLAGS2024

Code Value	Value Label	Frequency	Percentage
3	C Corporation	24	1.43
1	Sole Proprietorship	1	0.06
-2	Not applicable	1607	95.43
4	S Corporation	22	1.31
-1	Not reported	1	0.06
5	Limited Liability Company (LLC)	23	1.37
2	Partnership (General, Limited, Limited Liability)	6	0.36

F3G01 - Pretax income

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Pretax income Amount of income/loss, prior to taxes, from the GPFS. Typically, this is the amount of total revenue minus operating expenses.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68319

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
199825221	-71484392	22713755.8484848	45311252.11

F3G02 - Total revenues

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total revenues recognized in the GPFS from F3B01. Total revenues and investment return is the sum of the following amounts: tuition and fees; government appropriations, grants and contracts; private grants and contracts; investment income and investment gains (losses) included in net income; sales and services of educational activities and auxiliary enterprises; and other revenue.

Format

Data type:	N
Field width:	12

Variable format:	Cont
Variable number:	68321

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1513574000	10380853	152758930.257576	245345297.81

F3G03 - Total equity

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total equity has been carried forward from F3A03. This is calculated as the total assets minus total liabilities. Total equity is the sum of the following amounts: stock (common, preferred, treasury, etc.) and additional paid-in-capital; retained earnings; and accumulated other comprehensive income.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68323

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1840023757	-1353838	105723950.818182	312180989.03

F3G04 - Total assets

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total assets from F3A01 is the sum of the following amounts: cash, cash equivalents and temporary investments; receivables (net of allowance for uncollectible accounts); inventories, prepaid expenses, and deferred charges; amounts held by trustees for construction and debt service; long-term investments; plant, property, and equipment; and other assets.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68325

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
2049064000	5617661	193392841.075758	412146070.90

F3G05 - Adjusted equity

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Adjusted equity is total equity (part A, line 03) minus net property, plant & equipment (part A, line 01b) and intangible assets (part A, line 01c).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68327

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1714585472	-1019936000	38408707.7272727	255732066.41

F3G06 - Plant-related debt

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Debt related to property, plant, and equipment has been from F302a. Amounts for all long-term debt obligations including bonds payable, mortgages payable, capital leases payable, and long-term notes payable. (FARM para. 420.3, 423) If the current portion of long-term debt is separately reported in the GPFS, then that amount is included.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68329

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1229491000	0	28003765.3787879	152147461.21

F3G07 - Total expenses

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total expense has been carried forward from F3B02

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	68331

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Private for-profit institutions: Fiscal year 2024
Section title:	Private for-profit institutions: Fiscal year 2024
Table name:	F2324_F3

Maximum	Minimum	Mean	Standard deviation
1479190000	7588681	133609583.166667	220555145.90

F1A01 - Total current assets

Total current assets includes cash and equivalents, investments, accounts and notes receivable (net of allowance for uncollectible amounts), inventories, and all other assets classified as current assets as discussed in Chapter 2 of Accounting Research Bulletin 43. Beginning with FY2014, GASB statements 63,65 required institutions to display deferred inflows and outflows of resources on their Statement of Net Position. Thus from FY2015 to FY2016, current assets included deferred outflows of resources. Beginning with FY2017, deferred outflows of resources was collected separately from current assets.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61386

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
5732996000	1446579	231667717.968162	504678758.80

F1A31 - Depreciable capital assets, net of depreciation

Depreciable capital assets, net of depreciation is the net amount of all depreciable capital assets after reducing the gross amount for accumulated depreciation. Capital assets include improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible depreciable assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets - Tangible or intangible assets that are capitalized under an institution's capitalization policy; some of these assets are subject to depreciation and some are not. These assets consist of land and land improvements, buildings, building improvements, machinery, equipment, infrastructure, and all other assets that are used in operations and that have initial useful lives extending beyond one year. Also includes collections of works of art and historical treasure and library collections; however under certain conditions such collections may not be capitalized. Includes property acquired under capital leases and intangible assets such as patents, copyrights, trademarks, goodwill, and software. Excluded are assets that are part of endowment funds or other capital fund investments in real estate period.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65001

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
8836637142	0	494060147.392185	825516494.49

F1A04 - Other noncurrent assets

Other noncurrent assets those that are not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution other than depreciable capital assets included above.

Format

Data type:	N
Field width:	12

Variable format:
Variable number:

Cont
61401

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
20711668000	-877152	337918797.441389	1266844377.76

F1A05 - Total noncurrent assets

Total noncurrent assets are those not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61406

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
28022915000	0	831978944.833575	2005250680.90

F1A06 - Total assets

Total assets is the sum of current and noncurrent assets

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61411

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
33755911000	8788748	1063646662.80174	2450808527.94

F1A19 - Deferred outflows of resources

Deferred outflows of resources - A consumption of net assets by a government that is applicable to future periods. Examples of deferred outflows of resources include changes in fair values in hedging instruments and changes in the net pension liability that are not considered pension expense (as described in GASB Statement 68, Accounting and Financial Reporting for Pensions: an amendment of GASB Statement No. 27).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61473

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1326137776	0	53303821.1259045	128816147.95

F1A07 - Long-term debt, current portion

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

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61416

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
732217819	0	14751114.3965268	41706969.37

F1A08 - Other current liabilities

Other current liabilities are liabilities whose liquidation is reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year and are not included in the category of long term debt, current portion

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61421

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
2361447000	0	85951628.2691751	192825973.10

F1A09 - Total current liabilities

Total current assets includes cash and equivalents, investments, accounts and notes receivable (net of allowance for uncollectible amounts), inventories, and all other assets classified as current assets as discussed in Chapter 2 of Accounting Research Bulletin 43. Beginning with FY2014, GASB statements

63,65 required institutions to display deferred inflows and outflows of resources on their Statement of Net Position. Thus from FY2015 to FY2016, current assets included deferred outflows of resources. Beginning with FY2017, deferred outflows of resources was collected separately from current assets.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61426

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
2548207000	592000	100702742.665702	221543966.13

F1A10 - Long-term debt

Long-term debt is Debt of the institution in the form of bonds, notes, capital leases, and other forms of debt that are repayable over a period greater than one year

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61431

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
4750276000	0	200959238.875543	423001059.19

F1A11 - Other noncurrent liabilities

Other noncurrent liabilities are those whose liquidation is not reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year, other than long term debt. This includes long-term accrued liabilities (such as for compensated absences, claims & judgments, and post-employment/post-retirement benefits).

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61436

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation

6115029788

0

196604448.520984

471790223.37

F1A12 - Total noncurrent liabilities

Total noncurrent liabilities are liabilities whose liquidation is not reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year. This includes the noncurrent portion of long-term debt and long-term accrued liabilities (such as for compensated absences, claims & judgments, and post- employment/post-retirement benefits).

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61441

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
9290943591	0	397563687.396527	817719108.36

F1A13 - Total liabilities

Total liabilities is the sum of current and noncurrent liabilities

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61446

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
11814295000	592000	498266430.062229	1003587885.83

F1A20 - Deferred inflows of resources

Deferred inflows of resources - Acquisition of net assets acquired by a government that is applicable to future reporting periods. Examples of deferred inflows are the difference in a debt refunding between reacquisition and net carrying amount of the old debt, upfront payments in service concession arrangements, and change in fair values in hedging instruments.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61474

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
2097976941	-427830	61944689.0289436	160562860.13

F1A14 - Invested in capital assets, net of related debt

Net assets invested in capital assets, net of related debt is represented by the total of all capital assets, reduced by accumulated depreciation, and reduced by the amount of outstanding bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61451

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
4789563000	-162503172	334379118.859624	556773605.17

F1A15 - Restricted-expendable

Restricted-expendable net assets have constraints placed on use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation, and are not required to be retained in perpetuity.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61456

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
8260508000	-72898379	109782697.885673	473789770.36

F1A16 - Restricted-nonexpendable

Restricted-nonexpendable net assets have constraints placed on use that are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation, and are required to be retained in perpetuity.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61461

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
3155156000	0	56231677.0260492	251612162.14

F1A17 - Unrestricted

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

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61466

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
5510302000	-4701533979	56345871.065123	564818685.15

F1A18 - Net position

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 2015-16 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.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61471

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
21715529000	-1748989362	556739364.836469	1612350166.56

F1A214 - Land improvements - Ending balance

Ending balance of land and land improvements is the book value at the end of the fiscal year for capital assets consisting of land and improvements such as athletic fields, golf courses, lakes, etc. Land is nondepreciable; some land improvements are depreciable assets and some are nondepreciable

Format

Data type: N
Field width: 12

Variable format:
Variable number:

Cont
61491

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
479813492	0	35802802.4819103	54826033.36

F1A224 - Infrastructure - Ending balance

Ending balance of infrastructure is the book value at the end of the fiscal year for capital assets consisting of roads, bridges, drainage systems, water and sewer systems, and other similar assets. Infrastructure assets usually have longer useful lives than other capital assets such as buildings

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61511

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1169841807	0	46716574.7670043	112303571.58

F1A234 - Buildings - Ending balance

Ending balance of buildings is the book value at the end of the fiscal year for capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, storage, etc. Includes built-in fixtures and equipment that are essentially part of the permanent structure. Buildings held for the production of revenue are not included here

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61531

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
11087314000	0	699739121.520984	1099588819.19

F1A324 - Equipment, including art and library collections - Ending balance

Equipment, including art and library collections are capital assets that include moveable tangible property such as research equipment, vehicles, office equipment, library collections (capitalized amount of books, films, tapes, and other materials maintained in library collections intended for use by patrons), and capitalized art collections.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

65006

Source**Var source:**

IPEDS, Spring 2025, Finance component

File title:

Public institutions - GASB 34/35: Fiscal year 2024

Section title:

Public institutions - GASB 34/35: Fiscal year 2024

Table name:

F2324_F1A

Maximum	Minimum	Mean	Standard deviation
3785589000	0	144163165.994211	327685524.16

F1A274 - Construction in progress - Ending balance

Ending balance of construction in progress is the book value of assets that were under construction or development that have not yet been placed into service, such as a building or parking lot, as of the end of the fiscal year.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61611

Source**Var source:**

IPEDS, Spring 2025, Finance component

File title:

Public institutions - GASB 34/35: Fiscal year 2024

Section title:

Public institutions - GASB 34/35: Fiscal year 2024

Table name:

F2324_F1A

Maximum	Minimum	Mean	Standard deviation
2186530246	0	52293607.1099855	128171195.20

F1A27T4 - Total for plant, property and equipment - Ending balance

Ending balance for plant, property and equipment is the book value at the end of the fiscal year of total assets for plant, property and equipment. Plant, property and equipment include: land and land improvements, infrastructure, buildings, equipment, art and library collections, property obtained under capital leases and construction in progress. Land and land improvements is the book value at the end of the fiscal year for capital assets consisting of land and improvements such as athletic fields, golf courses, lakes, etc. Land is nondepreciable; some land improvements are depreciable assets and some are nondepreciable. Infrastructure is the book value at the end of the fiscal year for capital assets consisting of roads, bridges, drainage systems, water and sewer systems, and other similar assets. Infrastructure assets usually have longer useful lives than other capital assets such as buildings. Buildings is the book value at the end of the fiscal year for capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, storage, etc. Includes built-in fixtures and equipment that are essentially part of the permanent structure. Buildings held for the production of revenue are not included here. Equipment, including art and library collections are capital assets that include moveable tangible property such as research equipment, vehicles, office equipment, library collections (capitalized amount of books, films, tapes, and other materials maintained in library collections intended for use by patrons), and capitalized art collections. Construction in progress is the book value of assets that were under construction or development that have not yet been placed into service, such as a building or parking lot, as of the end of the fiscal year.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61615

Source**Var source:**

IPEDS, Spring 2025, Finance component

File title:

Public institutions - GASB 34/35: Fiscal year 2024

Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
16708100000	0	978715271.874096	1642583822.25

F1A284 - Accumulated depreciation - Ending balance

Ending balance of accumulated depreciation is total depreciation charged as expenses to date (in the current year and in prior years) on the capital assets of the institution

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61631

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
9962106000	0	460252193.981187	828400168.30

F1A334 - Intangible assets , net of accumulated amortization - Ending balance

Intangible assets, net of accumulated amortization are all capital assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill. This amount should be reduced by total accumulated amortization.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65011

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
500988984	0	8826394.09261939	34479277.47

F1A344 - Other capital assets - Ending balance (New Aligned)

Other capital assets are all other amounts for capital assets not classified as - Land & land improvements - Infrastructure - Buildings - Equipment - Construction in progress - Accumulated depreciation - Intangible assets, net of accumulated amortization

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65016

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
830969282	0	10069886.9522431	58053375.23

F1B01 - Tuition and fees, after deducting discounts and allowances

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.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61636

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
2028283000	0	101786668.297443	190728714.82

F1B02 - Federal operating grants and contracts

Federal operating grants and contracts are revenues from federal government agencies that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61641

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1319751000	0	55161282.2543742	149481266.35

F1B03 - State operating grants and contracts

State operating grants and contracts are revenues from state government agencies that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61646

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
194905196	0	12218727.9313594	25008138.16

F1B04 - Local/private operating grants and contracts

Local/private operating grants and contracts are revenues from local governmental and nongovernmental agencies and organizations that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61651

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
880469000	0	24246034.0013459	83855186.71

F1B04A - Local operating grants and contracts

Local operating grants and contracts are revenues from local governmental agencies that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65021

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
812166956	0	3928355.52489906	34956082.01

F1B04B - Private operating grants and contracts

Private operating grants and contracts are revenues from nongovernmental agencies and organizations that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65026

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
794983956	0	20317678.4764468	69446728.93

F1B05 - Sales and services of auxiliary enterprises

sales and services of auxiliary enterprises, after deducting discounts and allowances are revenues (net of discounts and allowances such as scholarships) generated by auxiliary enterprises that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61656

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1156545687	0	41879760.3257066	90469323.37

F1B06 - Sales and services of hospitals

Sales and services of hospitals, after deducting patient contractual allowances include operating revenues (net of patient contractual allowances) for a hospital operated by the institution and clinics associated with training. It excludes clinics that are part of a student health services program that should be reported elsewhere.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61661

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
8019381000	0	116104419.39031	663350486.88

F1B26 - Sales and services of educational activities

Sales and services of educational activities (revenues) are revenues from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, sales of scientific and literary publications, testing services, university presses, dairy products, machine shop products, data processing services, cosmetology services, and sales of handcrafts prepared in classes.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	65031

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
3454941000	0	21133959.0928668	145938846.13

F1B07 - Independent operations

Independent operations include all operating revenues associated with operations independent of the primary missions of the institution. This category generally includes only those revenues associated with major federally funded research and development centers. It does not include net profit (or loss) from operations owned and managed as investments of the institution's endowment funds.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61666

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1344609000	0	2846140.6742934	50922714.38

F1B08 - Other sources - operating

Other sources - operating includes any other operating revenues that are not included in previously listed sources, namely, tuition and fees, grants and contracts, sales and services of auxiliary enterprises and hospitals, and independent operations.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61671

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1320508942	0	16065784.7873486	79562663.39

F1B09 - Total operating revenues

Total operating revenues is the sum of all operating revenues. They result from providing services and producing and delivering goods.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61676

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
11760309000	2264422	391442776.755047	1136957508.32

F1B10 - Federal appropriations

Federal appropriations are amounts received by the institution through acts of a federal legislative body, except grants and contracts. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs. An example is federal land-grant appropriations. However land grant appropriations may be included in operating revenues if accounted for by the institution as operating revenue.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61681

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
683719491	0	2882806.29205922	37223568.44

F1B11 - State appropriations

State appropriations are amounts received by the institution through acts of a state legislative body, except grants and contracts and capital appropriations. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61686

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1226189915	0	102322352.761777	140672475.82

F1B12 - Local appropriations, education district taxes, and similar support

Local appropriations, education district taxes and similar support are amounts received from property or other taxes assessed directly by or for an institution below the state level. It includes any other similar general support provided to the institution from governments below the state level, including local government appropriations.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61691

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
417271539	0	6502605.62853297	30340560.76

F1B13 - Federal nonoperating grants

Federal non-operating grants are amounts reported as nonoperating revenues from federal government agencies that are provided on a non-exchange basis. Pell grants are included here, however, revenues from the Federal Direct Student Loan Program are not. Capital grants and gifts are also not included here.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61696

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
363179000	0	21714884.7711978	26392483.03

F1B14 - State nonoperating grants

State non-operating grants are amounts reported as non-operating revenues from state governmental agencies that are provided on a non-exchange basis. This excludes capital grants and gifts.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61701

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
338388654	0	8239126.65006729	23417067.72

F1B15 - Local nonoperating grants

Local non-operating grants are amounts reported as non-operating revenues from local governmental agencies that are provided on a non-exchange basis. This excludes capital grants and gifts.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61706

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
122571036	0	546884.422611036	5205264.79

F1B16 - Gifts, including contributions from affiliated organizations

Gifts, including contributions from affiliated organizations are revenues from private donors for which no legal consideration is provided. It includes all gifts or contributions to the institution except those classified as additions to permanent endowments or capital grants and gifts.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61711

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
492244913	-5897390	15967947.8411844	48737588.75

F1B17 - Investment income

Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61716

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1898418000	-4500318	29001473.4764468	110483874.02

F1B18 - Other nonoperating revenues

Other non-operating revenues are revenues generated from non-exchange transactions not reported as appropriations, grants, gifts, or investment income

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61821

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
436459362	-8108000	9876661.76043069	36955027.53

F1B19 - Total nonoperating revenues

Total non-operating revenues represents the sum of all revenues generated from non-exchange transactions

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61826

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
2553072000	238023	197054743.604307	293522179.85

F1B27 - Total operating and nonoperating revenues

Total operating and nonoperating revenues

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

65033

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
14313381000	4711446	588497520.359354	1379146492.28

F1B20 - Capital appropriations

Capital appropriations are amounts provided by government appropriations intended primarily for acquisition or construction of capital assets for the institution.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61831

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
275225000	-133247	9828056.76716016	23818421.06

F1B21 - Capital grants and gifts

Capital grants and gifts are amounts received from gifts or grants primarily intended for the acquisition or construction of capital assets for the institution.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61836

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
527367000	0	7470868.3243607	30561608.99

F1B22 - Additions to permanent endowments

Additions to permanent endowments are gifts or other additions to endowments that are permanently nonexpendable.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61841

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
246698000	0	2040263.59084791	12726360.33

F1B23 - Other revenues and additions

Other revenues and additions are increases to net assets that are not included in other categories.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61846

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1178215000	-1758372	11459705.039031	79029433.13

F1B24 - Total other revenues and additions

Total other revenues and additions represents the sum of capital grants, gifts, and appropriations, additions to permanent endowments and other revenues not otherwise classified.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

61851

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1196066000	0	30798893.7213997	96292294.60

F1B25 - Total all revenues and other additions

Total all revenues and other additions represents the sum of all revenues and other additions to net assets. This is the sum of amounts reported in F1B09, F1B19, and F1B24.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61856

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
14752836000	4908178	619296414.080754	1437934414.35

FCOLATHL - Participates in intercollegiate athletics

Does institution participate in intercollegiate athletics? Applicable to degree-granting institutions

Format

Data type:	N
Field width:	2
Variable format:	Disc
Variable number:	60100

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Response status
Section title:	Response status
Table name:	FLAGS2024

Code Value	Value Label	Frequency	Percentage
1	Yes	1307	77.61
-2	Not applicable	124	7.36
-1	Not reported	3	0.18
2	No	250	14.85

F_ATHRV - Intercollegiate athletic revenues

For institutions participating in intercollegiate athletics, does institution have intercollegiate athletic revenues? Revenues: Indicates where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary. Applicable to degree-granting institutions

Format

Data type:	N
Field width:	2
Variable format:	Disc
Variable number:	60110

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Response status
Section title:	Response status

Table name:

FLAGS2024

Code Value	Value Label	Frequency	Percentage
1	Has athletic revenues	1101	65.38
-2	Not applicable	374	22.21
-1	Not reported	3	0.18
2	Does not have athletic revenues	206	12.23

F_ATHRV1 - Are intercollegiate athletic revenues included with sales and services of educational activities

If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply): - Sales and services of educational activities - Sales and services of auxiliary enterprises - Other sources - Does not have intercollegiate athletics revenue Please indicate where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary enterprises, other revenue category. Applicable to degree-granting institutions.

Format**Data type:**

N

Field width:

2

Variable format:

Disc

Variable number:

60091

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Response status
Section title:	Response status
Table name:	FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not included with sales and services of educational activities	774	45.96
1	Yes, included with sales and services of educational activities	327	19.42
-2	Not applicable	580	34.44
-1	Not reported	3	0.18

F_ATHRV2 - Are intercollegiate athletic revenues included with sales and services of auxiliary enterprises

If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply): - Sales and services of educational activities - Sales and services of auxiliary enterprises - Other sources - Does not have intercollegiate athletics revenue Please indicate where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary enterprises, other revenue category. Applicable to degree-granting institutions

Format**Data type:**

N

Field width:

2

Variable format:

Disc

Variable number:

60092

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Response status
Section title:	Response status
Table name:	FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not included with sales and services of auxiliary enterprises	564	33.49
1	Yes, included with sales and services of auxiliary enterprises	537	31.89
-2	Not applicable	580	34.44
-1	Not reported	3	0.18

F_ATHRV9 - Are intercollegiate athletic revenues included with a source other than educational activities or auxiliary enterprises

If your institution participates in intercollegiate athletics, indicate the category where these revenues are allocated (check all that apply): - Sales and services of educational activities - Sales and services of auxiliary enterprises - Other sources - Does not have intercollegiate athletics revenue Please indicate where institution allocates revenues for intercollegiate athletics, with sales and services of educational activities, sales and services of auxiliary enterprises, other revenue category. Applicable to degree-granting institutions

Format**Data type:**

N

Field width:

2

Variable format:

Disc

Variable number:

60094

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Response status**Section title:** Response status**Table name:** FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not included with sources other than sales and services	778	46.20
1	Yes, included with sources other than sales and services	323	19.18
-2	Not applicable	580	34.44
-1	Not reported	3	0.18

F1C011 - Instruction - Current year total

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

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61861

Source**Var source:** IPEDS, Spring 2025, Finance component**File title:** Public institutions - GASB 34/35: Fiscal year 2024**Section title:** Public institutions - GASB 34/35: Fiscal year 2024**Table name:** F2324_F1A

Maximum	Minimum	Mean	Standard deviation
3589365471	0	142031425.777927	255269753.72

F1C012 - Instruction - Salaries and wages

Instruction - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of the colleges, schools, departments, and other instructional divisions of the institution and for departmental research and public service that are not separately budgeted. This would include compensation for academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Format**Data type:**

N

Field width:

12

Variable format:

Cont

Variable number:

61866

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
2128754098	0	85189120.1951548	157266909.28

F1C021 - Research - Current year total

Research - total expenses is the sum of all operating expenses associated with activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs).

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61886

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1580196793	0	71047558.9246299	201576233.91

F1C022 - Research - Salaries and wages

Research - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs).

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61891

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
864304224	0	31268807.4253028	90822345.10

F1C031 - Public service - Current year total

Public service - total expenses is the sum of all operating expenses associated with activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61911

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1210731000	0	27792131.7187079	87738771.23

F1C032 - Public service - Salaries and wages

Public service - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory services, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61916

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
729017000	0	12590258.3566622	48266557.01

F1C051 - Academic support - Current year total

Academic support - total expenses is the sum of all operating expenses associated with activities and services that support the institution's primary missions of instruction, research, and public service.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61936

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1384440252	120675	46636296.6137281	108330839.76

F1C052 - Academic support - Salaries and wages

Academic support - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of activities and services that support the institution's primary missions of instruction, research, and public service.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61941

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
752603186	72245	22381168.1965007	52198837.21

F1C061 - Student services - Current year total

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

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61961

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
364966807	242234	28046736.3526245	36385589.18

F1C062 - Student services - Salaries and wages

Student services - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal academic program (remedial instruction for example), career guidance, counseling, financial aid administration, and student records.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	61966

Source

Var source:	IPEDS, Spring 2025, Finance component
--------------------	---------------------------------------

File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
145909651	111998	12617017.0780619	15594550.59

F1C071 - Institutional support - Current year total

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

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61986

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
459510908	0	43302268.3526245	63414500.00

F1C072 - Institutional support - Salaries and wages

Institutional support - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 61991

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
269240713	0	20667397.7631225	33423968.08

F1C101 - Scholarships and fellowships expenses -- Current year total

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

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62046

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
328277000	0	20224349.0780619	31668251.51

F1C111 - Auxiliary enterprises -- Current year total

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

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62071

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1234657397	0	51202599.5854643	105783203.74

F1C112 - Auxiliary enterprises -- Salaries and wages

Auxiliary enterprises - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62076

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
464836231	0	14605566.9448183	37393265.80

F1C121 - Hospital services - Current year total

Hospital services - total expenses is 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.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62096

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
7759117000	0	107953602.263795	620467860.92

F1C122 - Hospital services - Salaries and wages

Hospital services - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of 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.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62101

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
3778332000	0	45505319.2732167	266662314.93

F1C131 - Independent operations - Current year total

Independent operations - Expenses associated with operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenses of a major federally funded research and development center. Also 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.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62121

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024

Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1392263000	0	3025791.71467026	53610971.43

F1C132 - Independent operations - Salaries and wages

Independent operations - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees of operations 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.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62126

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
150057924	0	526720.965006729	7608219.92

F1C141 - Other expenses deductions - Current year total

Other expenses and deductions - total expenses is the sum of all operating expenses associated with functions other than those listed previously, i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62146

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1152468517	-109731964	22926392.1372813	67729454.12

F1C142 - Other expenses deductions - Salaries and wages

Other expenses and deductions - salaries and wages are amounts paid as compensation for services to all employees - faculty, staff, part time, full time, regular employees, and student employees associated with functions other than those listed previously, i.e., instruction, research, public service, academic support, student services, institutional support, operations and maintenance of plant, depreciation, scholarships and fellowships, auxiliary enterprises, hospitals, and independent operations.

Format

Data type: N
Field width: 12
Variable format: Cont

Variable number:

62151

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
114905789	0	1820748.39434724	8551298.65

F1C191 - Total expenses and deductions - Current year total

Total expenses and deductions - total expense is the sum of operating and non- operating expenses and deductions.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62256

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
13149419000	4916302	564189152.519516	1292691347.63

F1C192 - Total expenses expenses and deductions - Salaries and wages

Salaries and wages - Amounts paid as compensation for services to all employees - faculty, staff, part-time, full-time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.).

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62261

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
6107699000	2321547	247172124.592194	583732789.43

F1C193 - Total expenses and deductions - Employee fringe benefits

Fringe benefits - Cash contributions in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62266

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1906068000	-61123458	78177595.9596231	172704082.84

F1C19OM - Total expenses and deductions - Operations and maintenance of plant

Operations and maintenance - An expense category that includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include: janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. This expense does include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support). FASB institutions are required to allocate O&M costs to other functional categories (e.g., instruction, research, etc.) while GASB institutions can allocate O&M costs OR report it as a separate functional category. In an effort to align FASB and GASB O&M expenses, from FY 2011 to FY 2016, O&M was reported as both a functional and natural expense category in IPEDS, causing its total to be equal to zero. However, beginning with FY 2017, both FASB and GASB institutions are required to allocate O&M to all the functions and report it as a natural expense category. Prior to fiscal year 2018 this variable would always be equal to zero. Like other natural classification categories OM was reported for all expense functions (survey column 4) . Unlike other natural classification categories OM also appeared as a function (line 8). Institutions would report positive values of salaries and wages, benefits, depreciation, interest and other expenses on the OM (survey line 8). However total OM line 8 column 1 was always zero and negative values were reported in the intersection of line 8 and column 4 to balance out the total of all expenses of OM distributed to the functional categories. For a better understanding of this, please visit the IPEDS survey form archive site for finance below: <http://nces.ed.gov/ipeds/InsidePages/ArchivedSurveyMaterials?section=Finance>

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62268

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
395323000	0	29870114.5006729	44741613.73

F1C19DP - Total expenses and deductions - Depreciation

Depreciation - The allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner. Depreciation for the year is the amount of the allocation or distribution for the year involved.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62271

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
668763000	0	34911159.2960969	71464102.78

F1C19IN - Total expenses deductions - Interest

Interest - The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 65088

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
236072000	-9117712	8663509.11709287	22224097.72

F1C19OT - Total expenses and deductions - Other Natural Expenses and Deductions

Total expenses and deductions - all other is the sum of operating and non-operating expenses not classified as salaries and wages, benefits, depreciation and interest. Prior to FY2019, this value included operation and maintenance of plant.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62276

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
4150712427	0	165394649.053836	430308449.90

FCOLATHL - Participates in intercollegiate athletics

Does institution participate in intercollegiate athletics? Applicable to degree-granting institutions

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 60100

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
1	Yes	1307	77.61
-2	Not applicable	124	7.36
-1	Not reported	3	0.18
2	No	250	14.85

F_ATHEX1 - Intercollegiate athletic expenses accounted for as auxiliary enterprises

For institutions participating in intercollegiate athletics are expenses accounted for as auxiliary enterprises? Expenses: According to NACUBO descriptions of functional expenses, intercollegiate athletics may be treated as auxiliary enterprises (if operated as an essentially self-supporting operation) or as student services (if the program is not operated as an essentially self-supporting operation). Applicable to degree-granting institutions

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 60102

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not accounted for as auxllary enterprises	924	54.87
1	Yes, accounted for as auxiliary enterprisesv	383	22.74
-2	Not applicable	374	22.21
-1	Not reported	3	0.18

F_ATHEX2 - Intercollegiate athletic expenses accounted for as student services

For institutions participating in intercollegiate athletics are expenses accounted for as student services? Expenses: According to NACUBO descriptions of functional expenses, intercollegiate athletics may be treated as auxiliary enterprises (if operated as an essentially self-supporting operation) or as student services (if the program is not operated as an essentially self-supporting operation). Applicable to degree-granting institutions

Format

Data type: N
Field width: 2
Variable format: Disc
Variable number: 60104

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not accounted for as student services	403	23.93
1	Yes, accounted for as student services	904	53.68

-2	Not applicable	374	22.21
-1	Not reported	3	0.18

F_ATHEX9 - Intercollegiate athletic expenses accounted for as other expense functional classification

For institutions participating in intercollegiate athletics are expenses accounted for as other expense functional classification? Expenses: According to NACUBO descriptions of functional expenses, intercollegiate athletics may be treated as auxiliary enterprises (if operated as an essentially self-supporting operation) or as student services (if the program is not operated as an essentially self-supporting operation). Institution expenses for intercollegiate athletics not accounted for as auxiliary enterprises, or student services, check this variable. Applicable to degree-granting institutions

Format

Data type:

N

Field width:

2

Variable format:

Disc

Variable number:

60106

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Response status
Section title: Response status
Table name: FLAGS2024

Code Value	Value Label	Frequency	Percentage
0	Not accounted for as other expense functional category	1258	74.70
1	Yes, accounted for as other expense functional category	49	2.91
-2	Not applicable	374	22.21
-1	Not reported	3	0.18

F1MHP - Pension information reported

Did your 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 indicate 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 institution fits any of the following criteria, there is no direct GASB 68 impact and institution should respond "No": -If public institution does not have a defined pension benefit plan -If 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 institution is a branch campus that did not have pension expense and liabilities allocated to it -If 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>.

Format

Data type:

N

Field width:

2

Variable format:

Disc

Variable number:

67051

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Code Value	Value Label	Frequency	Percentage
1	Yes - pension information reported	560	33.25
2	No	183	10.87

F1M01 - Pension expense

Includes any pension expense that is recognized in "Statement of Revenues, Expenses, and Changes in Net Position" as a result of the implementation of GASB Statement 68. Decreases to pension expense that is recognized as a result of GASB 68, are indicated as a negative number. This may include

additional (or decreased) pension expense that is related to unfunded pension liabilities of one or more defined benefit pension plan in which the institution participates.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

67056

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
229312000	-202385019	10206500.8875	31154291.77

F1M02 - Net pension liability

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.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

67061

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
3869224632	-78504361	148409430.841071	370479130.44

F1M03 - Deferred inflows of resources related to pension

Includes deferred inflows of resources that were recognized as a result of the implementation of GASB Statement 68.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

67066

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation

695412391

-22420633

16017659.7767857

60896280.11

F1M04 - Deferred outflows of resources related to pension

Includes deferred outflows of resources that were recognized as a result of the implementation of GASB Statement 68.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	67071

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1120155944	-4204718	42109412.0321429	91861930.44

F1MHOP - Postemployment benefits other than pension (OPEB) reported

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes) This variable indicates whether institution includes liabilities, expenses, and/or deferrals for one or more defined benefit pension plans (either a single employer, agent employer or cost-sharing multiple employer) and/or one or more OPEB plans in its General Purpose Financial Statements. Note that if institution fits any of the following criteria, institution should respond "No": -If institution does not have a defined pension benefit and/or OPEB plan -If institution is part of a higher education system and the system reflects the pension and/or OPEB expense and liability (and does not allocate the expense and liability to the individual institutions) -If institution is a branch campus that did not have pension or OPEB expense and liabilities allocated to it -If institution is part of a special funding situation For more information about reporting pension and GASB Statement 68 "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27," please visit the GASB website. For more information about reporting OPEB and GASB Statement 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pension," visit this site. Note for institutions with jointly audited financial statements: In the case where the system office absorbs all the pension and/or OPEB liabilities, expenses, and deferrals for the campuses; the system office should report "Yes" to the screening question(s) and the individual campuses will report "No". All institutions involved should note this reporting structure in the context box below the screening questions. Parts M-1 and M-2 will only be applicable to the system office. In the case where the institution shares an audited financial statement with another entity (e.g., with district, high school, hospital), the institution should report only its proportionate share of the pension and/or OPEB expense, liability, and deferrals.

Format

Data type:	N
Field width:	2
Variable format:	Disc
Variable number:	67052

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Code Value	Value Label	Frequency	Percentage
1	Yes - postemployment benefits other than pension (OPEB) reported	544	32.30
2	No	199	11.82

F1M05 - Other postemployment benefit (OPEB) expense

Includes any OPEB expense that is recognized in "Statement of Revenues, Expenses, and Changes in Net Position" as a result of the implementation of GASB Statement 75. Decreases to OPEB expense that is recognized as a result of GASB 75, are indicated as a negative number. This may include additional (or decreased) OPEB expense that is related to unfunded OPEB liabilities of one or more OPEB plan(s) in which the institution participates.

Format

Data type:	N
-------------------	---

Field width:	12
Variable format:	Cont
Variable number:	67076

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
258202000	-91010255	-72329.2738970588	19668619.14

F1M06 - Other postemployment benefit (OPEB) net liability

Includes any OPEB liability that was recognized in the "Statement of Net Position" as a result of the implementation of GASB Statement 75. This may include unfunded liabilities of one or more OPEB plan(s) in which the institution participates. If institution recognized additional OPEB asset as a result of GASB 75, the asset will be a negative value.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	67081

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
4464651000	-194697850	126262372.553309	431567583.78

F1M07 - Deferred inflows related to other postemployment benefit (OPEB)

Includes deferred inflows of resources related to any OPEB plans that were recognized as a result of the implementation of GASB Statement 75.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	67086

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1146635339	-35154364	47476395.2757353	121379547.38

F1M08 - Deferred outflows related to other postemployment benefit (OPEB)

Includes deferred outflows of resources related to any OPEB plans that were recognized as a result of the implementation of GASB Statement 75.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	67091

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
881425000	0	26637288.8345588	80956496.81

F1D01 - Total revenues and other additions

Total revenues and other additions represents the sum of all revenues and other additions to net assets, including operating and nonoperating revenues and other revenues and additions.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62281

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
14752836000	17312542	576344430.973988	1246985516.03

F1D02 - Total expenses and other deductions

Total expenses and other deductions represents the sum of operating and non- operating expenses and deductions.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62286

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
13149419000	16325732	525777170.653179	1126896893.58

F1D03 - Change in net position during the year

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

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62291

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1603417000	-88159234	50567260.3208092	136252527.18

F1D04 - Net position beginning of year

Net position beginning of year is the value of net position as of the beginning of the fiscal year

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62296

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
20112112000	-1697428157	504775807.991317	1488531557.37

F1D05 - Adjustments to beginning net position

Adjustments to beginning net position are unusual and infrequent adjustments that are not recorded as current year revenues, expenses, gains, or losses. This includes adjustments for retroactive applications of changes in accounting principles and prior period adjustments. This line on the IPEDS survey is an automatic balancing line.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62301

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
211841778	-216898477	1321204.67919075	19333475.30

F1D06 - Net position end of year

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

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62306

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
21715529000	-1748989362	556739364.836469	1612350166.56

F1E01 - Pell grants (federal)

Pell grants represents the gross amount of Pell grants disbursed or otherwise made available to recipients by the institution.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62321

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
224396000	0	18762550.1736205	21622063.06

F1E02 - Other federal grants

Other federal awards are expenditures for scholarships and fellowships, excluding Pell grants, that were funded from federal government agencies. This includes Supplemental Educational Opportunity Grants (SEOG), and the Leveraging Educational Assistance Partnership (LEAP) Program, but not loans or College Work Study Program.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62326

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation

101601096	0	2288978.44683715	6245615.17
-----------	---	------------------	------------

F1E03 - Grants by state government

Grants by state government includes expenditures for scholarships and fellowships that were funded by the state such as the state share of SSIG.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62331

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
183727000	0	11768420.9919246	20795344.62

F1E04 - Grants by local government

Grants by local government are for scholarships and fellowships that were funded by local government.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62336

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
41098872	0	210387.741588156	1680268.56

F1E05 - Institutional grants from restricted resources

Institutional grants from restricted sources are expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments) that used restricted-expendable net assets of the institution.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62341

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
249023000	0	7115789.5141319	20590125.58

F1E06 - Institutional grants from unrestricted resources

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

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62346

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
600591000	0	27428227.6204576	56310512.36

F1E07 - Total gross scholarships and fellowships

Total gross scholarships and fellowships is the total amount of all scholarships and fellowships without considering how much was ultimately reported as scholarships and fellowships expenses or discounts and allowances.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62351

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
976719000	0	67574354.4885599	96770015.40

F1E08 - Discounts and allowances applied to tuition and fees

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.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62356

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024

Table name:	F2324_F1A
--------------------	-----------

Maximum	Minimum	Mean	Standard deviation
627496000	0	43173357.5652759	65365634.49

F1E09 - Discounts and allowances applied to sales & services of auxiliary enterprises

Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62361

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
72836121	0	4176647.8452207	8502105.29

F1E10 - Total discounts and allowances

Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62366

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
648442000	0	47350005.410498	70702945.37

F1E11 - Net scholarships and fellowship expenses

Net scholarships and fellowship expenses after deducting discounts and allowances is the amount reported as scholarships and fellowships expense by the institution.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62371

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
328277000	0	20224349.0780619	31668251.51

F1E12 - Total discounts and allowances from Pell grants

Pell grants represents the gross amount of Pell grants disbursed or otherwise made available to recipients by the institution. Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62378

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
146798000	0	12251590.9717362	14510633.41

F1E121 - Discounts and allowances from Pell grants applied to tuition and fees

Pell grants represents the gross amount of Pell grants disbursed or otherwise made available to recipients by the institution. 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.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62380

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
141966000	0	11312183.0995962	13841337.77

F1E122 - Discounts and allowances from Pell grants applied to auxiliary enterprises

Pell grants represents the gross amount of Pell grants disbursed or otherwise made available to recipients by the institution. Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises.

Format

Data type: N
Field width: 12

Variable format: Cont
Variable number: 62382

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
27379200	0	939407.872139973	2163336.49

F1E13 - Total discounts and allowances from other federal grants

Other federal awards are expenditures for scholarships and fellowships, excluding Pell grants, that were funded from federal government agencies. This includes Supplemental Educational Opportunity Grants (SEOG), and the Leveraging Educational Assistance Partnership (LEAP) Program, but not loans or College Work Study Program. Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62384

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
44155000	0	1240991.65141319	3372200.10

F1E131 - Discounts and allowances from other federal grants applied to tuition and fees

Other federal awards are expenditures for scholarships and fellowships, excluding Pell grants, that were funded from federal government agencies. This includes Supplemental Educational Opportunity Grants (SEOG), and the Leveraging Educational Assistance Partnership (LEAP) Program, but not loans or College Work Study Program. 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.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62386

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
44155000	0	1133128.12651413	3096683.52

F1E132 - Discounts and allowances from other federal grants applied to auxiliary enterprises

Other federal awards are expenditures for scholarships and fellowships, excluding Pell grants, that were funded from federal government agencies. This includes Supplemental Educational Opportunity Grants (SEOG), and the Leveraging Educational Assistance Partnership (LEAP) Program, but not loans or College Work Study Program. Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62388

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
11432282	0	107863.524899058	505882.90

F1E14 - Total discounts and allowances from state government grants

Grants by state government includes expenditures for scholarships and fellowships that were funded by the state such as the state share of SSIG. Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62390

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
113515000	0	8038489.70928668	14628712.79

F1E141 - Discounts and allowances from state government grants applied to tuition and fees

Grants by state government includes expenditures for scholarships and fellowships that were funded by the state such as the state share of SSIG. 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.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62392

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
113515000	0	7483095.73216689	13669302.93

F1E142 - Discounts and allowances from state government grants applied to auxiliary enterprises

Grants by state government includes expenditures for scholarships and fellowships that were funded by the state such as the state share of SSIG. Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62394

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
28264777	0	555393.977119785	1943871.32

F1E15 - Discounts and allowances from local government grants

Grants by local government are for scholarships and fellowships that were funded by local government. Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62396

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
29996570	0	126649.331090175	1177756.96

F1E151 - Discounts and allowances from local government grants applied to tuition and fees

Grants by local government are for scholarships and fellowships that were funded by local government. 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.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

62398

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
29996570	0	123306.001345895	1174468.64

F1E152 - Discounts and allowances from local government grants applied to auxiliary enterprises

Grants by local government are for scholarships and fellowships that were funded by local government. Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62400

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
697096	0	3343.32974427995	36036.56

F1E16 - Total discounts and allowances from endowments and gifts

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62402

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
140378000	0	3627203.17765814	10879751.88

F1E161 - Discounts and allowances from endowments and gifts applied to tuition and fees

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give

(pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. 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.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62404

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
140378000	0	3278149.16823688	10066829.10

F1E162 - Discounts and allowances from endowments and gifts applied to auxiliary enterprises

Endowments are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide for institutional use. The funds also include funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event (term endowment) and funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. Gifts are received contributions as a nonexchange transaction. The contributions include bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62406

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
22626845	0	349054.009421265	1533900.71

F1E17 - Total discounts and allowances from other institutional sources

Institutional grants from restricted sources are expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments) that used restricted-expendable net assets of the institution. Institutional grants 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. Total discounts and allowances is the sum of discounts and allowances that were recorded as an offset (reduction) to the revenues of tuition and fees and auxiliary enterprises

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62408

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
478027000	0	22065080.5693136	46532112.28

F1E171 - Discounts and allowances from other institutional sources applied to tuition and fees

Institutional grants from restricted sources are expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments) that used restricted-expendable net assets of the institution. Institutional grants 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. 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.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62410

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
462691000	0	19843495.4374159	42832480.08

F1E172 - Discounts and allowances from other institutional sources applied to auxiliary enterprises

Institutional grants from restricted sources are expenditures for scholarships and fellowships received from private sources (e.g., businesses, foundations, individuals, foreign governments) that used restricted-expendable net assets of the institution. Institutional grants 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. Discounts and allowances applied to sales and services of auxiliary enterprises are reductions to the amount charged for auxiliary enterprises such as room and board charges by the application of scholarships and fellowships. This amount is equal to the amount of scholarships and fellowships applied to charges for sales and services of auxiliary enterprises.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62412

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
48016103	0	2221585.13189771	5557898.41

F1FHA - Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Does this institution or any of its foundations or other affiliated organizations own endowment assets ? ENDOWMENT ASSETS - Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.

Format

Data type:	N
Field width:	2
Variable format:	Disc
Variable number:	62376

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Code Value	Value Label	Frequency	Percentage
0	Not reported - (imputed endowment assets)	1	0.06
1	Yes - (report endowment assets)	676	40.14
2	No	66	3.92

F1H01 - Value of endowment assets at the beginning of the fiscal year

Value of endowment assets at the beginning of the fiscal year ENDOWMENT ASSETS -Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62311

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
18128516595	25334	334449806.908419	1247009271.12

F1H02 - Value of endowment assets at the end of the fiscal year

Value of endowment assets at the end of the fiscal year Consists of gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62316

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
19114830674	25487	365154367.784343	1334517773.18

F1H03 - Change in value of endowment net assets

Change in value of endowment net assets is the value of endowment assets at the end of the fiscal year minus the value of endowment assets at the beginning of the fiscal year

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62414

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1267943000	-378676457	30704560.8759232	102499427.51

F1H03A - New gifts and additions

New gifts and additions – Amount of new gifts and additions to permanent endowments. Include contributions, pledge payments, and reinvested income/gains.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62416

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
993967495	0	12496007.7193501	51283383.79

F1H03B - Endowment net investment return

Endowment net investment return – Amount of net investment return from endowments, endowment net investment return. Include realized and unrealized gains (losses) and interest and dividends, net of administrative expenses.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62418

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024

Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1520498000	-40485698	31376584.338257	106240206.84

F1H03C - Spending distribution for current use

Spending distribution for current use – Amount of withdrawals from endowments to fund the institution's operating budget and other institutional expenses.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62420

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
0	-556189874	-12307637.2127031	43526251.41

F1H03D - Other changes in value of endowment net assets

Other changes in value of endowment assets is generated by subtracting the sum of (H03a) new gifts and additions, (H03b) net investment return, (H03c) spending distribution for current use from (H03) change in value of endowment net assets. Other changes to the value of endowment net assets may include transfers and other adjustments.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62422

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
118414000	-378676457	-860393.968980798	23952812.44

F1N01 - Operating income (Loss) + net nonoperating revenues (expenses)

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Operating income (Loss) + net nonoperating revenues (expenses) is the sum of the institution's operating income/loss, net nonoperating revenues/expenses, and the institution's FASB component unit's change in unrestricted net assets (if applicable). Includes nonoperating revenues and expenses from government appropriations, investment income and operating gifts, and interest on plant debt. Excludes plant and endowment gifts, capital appropriations, and investment gains/losses except for endowment payout and working capital investment gains/losses. For the FASB component unit, includes total change in unrestricted assets from the statement of activities. Excludes the FASB component unit's investment gains/losses except for endowment payout and working capital investment gains/losses.

Format

Data type: N
Field width: 12

Variable format:
Variable number:

Cont
62426

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
771637193	-180956778	28020806.8668596	91391515.14

F1N02 - Operating revenues + nonoperating revenues

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Operating revenues + nonoperating revenues is the sum of the institution's operating revenues, nonoperating revenues, and the institution's FASB component unit's total unrestricted revenue (if applicable). Exclude investment gains/losses except for endowment payout and working capital investment gains/losses.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62428

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
13244340000	0	565475050.681621	1223345735.95

F1N03 - Change in net position

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Change in net position is the sum of the institution's change in net position assets and the institution's FASB component unit's change in net assets (if applicable), regardless of whether the net asset is expendable or nonexpendable, restricted or unrestricted.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 62430

Source

Var source: IPEDS, Spring 2025, Finance component
File title: Public institutions - GASB 34/35: Fiscal year 2024
Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
1895741000	-84555560	62878733.4240232	157010166.77

F1N04 - Net position

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Net position is the sum of the institution's beginning of the year total net position assets and the institution's FASB component unit's beginning of the year's total net assets (if applicable).

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62432

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
46319909309	-298759920	832925109.36903	2538555096.92

F1N05 - Expendable net assets

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Expendable net assets is the sum of the institution's expendable net assets and the institution's FASB component unit's expendable net assets (if applicable). Includes all unrestricted and expendable restricted net assets. Excludes net assets to be invested in plant. For the FASB component unit, includes all net assets without donor restriction and net assets with donor restriction – subject to time or purpose restriction. Excludes net investment in plant and net assets with donor restriction – subject to time or purpose restriction that will be invested in plant.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62434

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
17680545000	-325312226	339974877.054993	1104077523.07

F1N06 - Plant-related debt

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Plant-related debt is the sum of the institution's plant-related debt and the institution's FASB component unit's plant related debt. Includes all amounts borrowed for plant purposes from third parties and includes all notes, bonds and capital leases payable, regardless if the institution owes the obligation. Includes current and long-term portions of plant related debt, debt of the institution's affiliated foundations, partnerships, other special purpose entities, and amounts owed to a system or state-financing agency representing debt issued on the institution's behalf.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62436

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024

Section title: Public institutions - GASB 34/35: Fiscal year 2024
Table name: F2324_F1A

Maximum	Minimum	Mean	Standard deviation
4937036000	0	219337773.240232	484076338.71

F1N07 - Total expenses

These variables are intended to collect the numerator and denominator used to calculate financial health ratios that compose the Composite Financial Index (CFI). Total expenses is the sum of the institution's total expense and the institution's FASB component unit's total expense. Includes all operating and nonoperating expenses. For both the institution and its FASB component unit, investment losses are excluded.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	62438

Source

Var source:	IPEDS, Spring 2025, Finance component
File title:	Public institutions - GASB 34/35: Fiscal year 2024
Section title:	Public institutions - GASB 34/35: Fiscal year 2024
Table name:	F2324_F1A

Maximum	Minimum	Mean	Standard deviation
12857095000	0	541780249.413893	1158918577.41

F1CORREV - Core revenues, total dollars (GASB)

Core revenues, total dollars for public institutions using GASB 34/35 standard are derived by adding revenues from the following sources: Tuition and fees revenues (F1B01) State government appropriation revenues F1B11 Local government appropriation revenues F1B12 Federal operating grants and contracts (F1B02) State operating grants and contracts (F1B03) Local operating grants and contracts (F1B04) Other operating sources (F1B08) Federal appropriations (F1B10) Federal nonoperating grants (F1B13) State nonoperating grants (F1B14) Local nonoperating grants (F1B15) Gifts, including contributions from affiliated organizations (F1B16) Investment income (F1B17) Other nonoperating revenues (F1B18) Total other revenues and additions (F1B24) Sales and services of educational activities (F1B26) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66101

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
8294035000	4908178	452899097.529255	838274260.92

F1TUFEPIC - Tuition and fees as a percent of core revenues (GASB)

Tuition and fees as a percent of core revenues for public institutions using GASB 34/35 standard is derived as follows: Tuition and fees revenues (F1B01) divided by total core revenues (F1CORREV) Tuition and fees (revenues) (F1B01) - Revenues from all tuition and fees assessed against students (net of refunds and discounts and 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 are deducted from the total state appropriation and added to the total for tuition and fees.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66104

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
90	0	22	12.56

F1STAPPC - State appropriations as percent of core revenues (GASB)

State appropriations as a percent of core revenues for public institutions using GASB 34/35 is derived as follows: State appropriations (F1B11) divided by total core revenues (F1CORREV) State appropriations are amounts received by the institution through acts of a state legislative body, except grants and contracts and capital appropriations. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66107

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
74	0	30	14.29

F1LCAPPC - Local appropriations as a percent of core revenues (GASB)

Local appropriations as a percent of core revenues for public institutions using GASB 34/35 standards is derived as follows: Local appropriations (F1B12) divided by total core revenues (F1CORREV) Local appropriations, education district taxes, and similar support - Local appropriations are government appropriations made by a governmental entity below the state level. Education district taxes include all tax revenues assessed directly by an institution or on behalf of an institution when the institution will receive the exact amount collected. These revenues also include similar revenues that result from actions of local governments or citizens (such as through a referendum) that result in receipt by the institution of revenues based on collections of other taxes or resources (sales taxes, gambling taxes, etc.).

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66110

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation

F1GVGCPC - Government grants and contracts as a percent of core revenues (GASB)

Government grants and contracts as a percent of core revenues for public institutions using GASB 34/35 standards is derived as follows: Government grants and contracts is equal to the sum of Federal operating grants and contracts (F1B02) State operating grants and contracts (F1B03) Local operating grants and contracts (F1B04A) Federal nonoperating grants (F1B13) State nonoperating grants (F1B14) Local nonoperating grants (F1B15) Government grants and contract revenues is then divided by total core revenues (F1CORREV) Government grants and contracts (revenues) - Revenues from governmental agencies that are for specific research projects, other types of programs , or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts. GASB institutions are required to classify in financial reports such grants and contracts as either operating or nonoperating. Operating - GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Operating transactions are incurred in the course of the operating activities of the institution Nonoperating - GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Nonoperating activities are those outside the activities that are part of the operating activities of the institution. Most government appropriations are nonoperating because they are not generated by the operations of the institution. Investment income is nonoperating in most instances because institutions are not engaged in investing as an operating activity. Gifts are defined as nonoperating. Nonexchange transactions generate nonoperating revenues.

Format**Data type:**

N

Field width:

6

Variable format:

Cont

Variable number:

66113

Source**Var source:** Derived DFR - IPEDS, Spring 2025, Finance component**File title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Section title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Table name:** DRVF2024

Maximum	Minimum	Mean	Standard deviation
89	1	22	10.06

F1PGGCPC - Private gifts, grants, and contracts as a percent of core revenues (GASB)

Private gifts, grants, and contracts as a percent of core revenues (GASB) Private gifts, grants, and contracts is the sum of Private operating grants and contracts (F1B04B) Gifts, including contributions from affiliated organizations (F1B16) Private gifts, grants, and contracts is then divided by total core revenues (F1CORREV) Private operating grants and contracts - Revenues from nongovernmental agencies and organizations that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract. Gifts, including contributions from affiliated organizations - Revenues from private donors for which no legal consideration is provided; these would be nonexchange transactions as defined in GASB Statement No. 33 Accounting and Financial Reporting for Nonexchange Transactions. Includes all gifts or contributions to the institution except those classified as additions to permanent endowments or capital grants & gifts. Includes gifts from affiliated organizations. Includes the amount of contributed services recognized by the institution. Amounts from capital grants and contracts are not included.

Format**Data type:**

N

Field width:

6

Variable format:

Cont

Variable number:

66115

Source**Var source:** Derived DFR - IPEDS, Spring 2025, Finance component**File title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Section title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Table name:** DRVF2024

Maximum	Minimum	Mean	Standard deviation
74	-5	4	5.77

F1INVRPC - Investment return as a percent of core revenues (GASB)

Investment return as a percent of core revenues (GASB) is derived as follows: Investment return (F1B17) is divided by total core revenues (F1CORREV) Investment income - Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66117

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
30	-20	3	3.88

F10TRVPC - Other revenues as a percent of core revenues (GASB)

Other core revenues as a percent of total core revenues for public institutions using GASB 34/35 standard is derived as follows: Other core revenues is equal to the sum of: Other operating sources (F1B08) Federal appropriations (F1B10) Other nonoperating revenues (F1B18) Total other revenues and additions (F1B24) Other core revenues is then divided by total core revenues (F1CORREV) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66119

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
97	-1	12	12.05

F2CORREV - Core revenues, total dollars (FASB)

Core revenues,total dollars for public and private-not-for-profit institutions using FASB standards are derived by adding revenues from the following sources: Tuition and fees revenues (F2D01) Federal appropriations (F2D02) State appropriations (F2D03) Local appropriations (F2D04) Federal grants and contracts (F2D05) State grants and contracts (F2D06) Local grants and contracts (F2D07) Private gifts, grants, and contracts (F2D08) Contributions from affiliated entities (F2D09) Investment return (F2D10) Sales and services of educational activities (F2D11) Other revenues (F2D15) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66201

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
--------------------	---

File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
11230403792	786817	297622338.41226	944798506.59

F2TUFEP - Tuition and fees as a percent of core revenues (FASB)

Tuition and fees as a percent of core revenues for public and private not-for-profit institutions using FASB standards is derived as follows: Tuition and fees revenues (F2D01) divided by total core revenues (F2CORREV) Tuition and fees (revenues) (F2D01) - Revenues from all tuition and fees assessed against students (net of refunds and discounts and 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 are deducted from the total state appropriation and added to the total for tuition and fees.

Format

Data type: N
Field width: 6
Variable format: Cont
Variable number: 66204

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	1	56	21.06

F2GVGCPC - Government grants and contracts as a percent of core revenues (FASB)

Government grants and contracts as a percent of core revenues for public and private-not-for-profit institutions using FASB standards is derived as follows: Government grants and contracts is equal to the sum of Federal grants and contracts (F2D05), State grants and contracts (F2D06), and local grants and contracts (F2D07). Government grants and contract revenues is then divided by total core revenues (F2CORREV) Government grants and contracts (revenues) - Revenues from governmental agencies that are for specific research projects, other types of programs , or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts.

Format

Data type: N
Field width: 6
Variable format: Cont
Variable number: 66213

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
48	0	5	7.46

F2PGGCPC - Private gifts, grants, contracts/contributions from affiliated entities as a percent of core revenues (FASB)

Private gifts, grants, and contracts and contributions from affiliated entities as a percent of total core revenues for public and private-not-for-profit institutions using FASB standards is derived as follows: Private gifts, grants, and contract revenues (F2D08) plus Contributions from affiliated entities (F2D09) divided by total core revenues (F2CORREV) Private gifts, grants and contracts (revenues) Revenues from private donors for which no legal

consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services. Contributions from affiliated entities Revenues received from non-consolidated affiliated entities, such as fund raising foundations, booster clubs, other institutionally-related foundations, and similar organizations created to support the institution or organizational components of the institution.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66215

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
73	0	14	12.10

F2INVRPC - Investment return as a percent of core revenues (FASB)

Investment return as a percent of core revenues for public and private-not-for-profit institutions using FASB standards is derived as follows:. Investment return revenues (F2D10) divided by total core revenues (F2CORREV) Investment return - Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc. Assets - Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits Interest - The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense. Gains - Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise. Losses - Decreases in net assets from an organization's peripheral or incidental transactions and other events affecting the organization, other than those that result from expenses

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66217

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
84	-13	17	14.27

F2OTRVPC - Other revenues as a percent of core revenues (FASB)

Other core revenues as a percent of total core revenues for public or private-not-for-profit institutions using GASB 34/35 standard is derived as follows: Other core revenues is equal to the sum of: Federal appropriations (F2D02) State appropriations (F2D03) Local appropriations (F2D04) Sales and services of educational activities (F2D11) Other revenues (F2D15) Other core revenues is then divided by total core revenues (F1CORREV) For glossary definitions of the above finance terms see variables listed under the Finance survey. Other core revenues as a percent of total core revenues for public and private-not-for profit institutions using FASB standards is derived as follows.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66219

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
70	0	6	8.66

F3CORREV - Core revenues, total dollars (for-profit institutions)

Core revenues, total dollars for private for-profit institutions are derived by adding revenues from the following sources: Tuition and fees revenues (F3D01) Federal appropriations, grants and contracts (F3D02) State and local appropriations, grants and contracts (F3D03) Private gifts, grants, and contracts (F3D04) Investment income and investment gains (losses) included in net income (F3D05) Sales and services of educational activities (F3D06) Other revenues (F3D08) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type: N
Field width: 12
Variable format: Cont
Variable number: 66301

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
1494358000	2568	114775908.114583	209324370.40

F3TUFEP - Tuition and fees as a percent of core revenues (for-profit institutions)

Tuition and fees as a percent of core revenues for private for-profit institutions is derived as follows: Tuition and fees revenues (F3D01) divided by total core revenues (F3CORREV) Tuition and fees (revenues) (F3D01) - Revenues from all tuition and fees assessed against students (net of refunds and discounts and 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 are deducted from the total state appropriation and added to the total for tuition and fees.

Format

Data type: N
Field width: 6
Variable format: Cont
Variable number: 66304

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	54	95	8.82

F3GVGCPC - Government grants and contracts as a percent of core revenues (for-profit institutions)

Government grants and contracts as a percent of core revenues private for-profit institutions is derived as follows: Government grants and contracts is equal to the sum of Federal grants and contracts (F3D02B), State grants and contracts (F3D03B), and local grants and contracts (F3D03D). Government grants and contract revenues is then divided by total core revenues (F3CORREV) Government grants and contracts (revenues) - Revenues from

governmental agencies that are for specific research projects, other types of programs , or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66920

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
33	0	1	6.22

F3PGGCPC - Private gifts, grants, contracts as a percent of core revenues (for-profit institutions)

Private gifts, grants, and contracts as a percent of total core revenues for private for-profit institutions is derived as follows: Private gifts, grants, and contract revenues (F3D04) plus Contributions from affiliated entities (F3D09) divided by total core revenues (F3CORREV) Private gifts, grants and contracts (revenues) Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services. Contributions from affiliated entities Revenues received from non-consolidated affiliated entities, such as fund raising foundations, booster clubs, other institutionally-related foundations, and similar organizations created to support the institution or organizational components of the institution.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66925

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
6	0	0	0.86

F3INVRPC - Investment return as a percent of core revenues (for-profit institutions)

Investment return as a percent of core revenues for private for-profit institutions is derived as follows: Investment return revenues (F3D05) divided by total core revenues (F3CORREV) Investment return - Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc. Assets - Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits Interest - The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense. Gains - Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise. Losses - Decreases in net assets from an organization's peripheral or incidental transactions and other events affecting the organization, other than those that result from expenses

Format

Data type:	N
-------------------	---

Field width:	6
Variable format:	Cont
Variable number:	66930

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
10	0	0	1.36

F3SSEAPC - Sales and services of educational activities as a percent of core revenues (for-profit institutions)

Sales and services of educational activities as a percent of core revenues for private-for-profit institutions is derived as follows: Sales and services of educational activities (F3D06) divided by total core revenues (F3CORREV). Sales and services of educational activities (revenues) are revenues from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, sales of scientific and literary publications, testing services, university presses, dairy products, machine shop products, data processing services, cosmetology services, and sales of handcrafts prepared in classes

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66318

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
18	0	0	2.09

F3OTRVPC - Other revenues as a percent of core revenues (for-profit institutions)

Other core revenues as a percent of total core revenues for private for-profit institutions using FASB standards is derived as follows: Other core revenues is the sum of Federal (F3D02A), state (F3D03A) and local (F3D03C) appropriations and Other revenues (F3D08). Other core revenues is then divided by total core revenues F3CORREV. Prior to Fiscal year 2014, Other core revenues included Private gifts, grants, and contracts (F3D04) and Investment income and investment gains (losses) included in net income (F3D05) and Other revenues (F3D08). Appropriations from federal, state and local sources were combined with government grants and contracts from federal, state and local sources into a category called Government appropriations, grants, and contracts.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66319

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation

F1TUEFT - Revenues from tuition and fees per FTE (GASB)

Revenues from tuition and fees per FTE enrollment for public institutions using GASB 34/35 standard is derived as follows: Tuition and fees revenues (F1B01) divided by 12-month FTE enrollment (FTE12MN) Tuition and fees (revenues) (F1B01) - Revenues from all tuition and fees assessed against students (net of refunds and discounts and 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 are deducted from the total state appropriation and added to the total for tuition and fees. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format**Data type:**

N

Field width:

10

Variable format:

Cont

Variable number:

66134

Source**Var source:** Derived DFR - IPEDS, Spring 2025, Finance component**File title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Section title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Table name:** DRVF2024

Maximum	Minimum	Mean	Standard deviation
45380	0	7391	5366.50

F1STAPFT - Revenues from state appropriations per FTE (GASB)

Revenues from State appropriations per FTE enrollment for public institutions using GASB 34/35 is derived as follows: State appropriations (F1B11) divided by 12-month FTE enrollment (FTE12MN) State appropriations are amounts received by the institution through acts of a state legislative body, except grants and contracts and capital appropriations. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format**Data type:**

N

Field width:

10

Variable format:

Cont

Variable number:

66137

Source**Var source:** Derived DFR - IPEDS, Spring 2025, Finance component**File title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Section title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Table name:** DRVF2024

Maximum	Minimum	Mean	Standard deviation
152112	0	10949	11807.67

F1LCAPFT - Revenues from local appropriations per FTE (GASB)

Revenues from local appropriations per FTE enrollment for public institutions using GASB 34/35 is derived as follows: Local appropriations (F1B12) divided by 12-month FTE enrollment (FTE12MN) Local appropriations, education district taxes, and similar support - Local appropriations are government appropriations made by a governmental entity below the state level. Education district taxes include all tax revenues assessed directly by an institution or on behalf of an institution when the institution will receive the exact amount collected. These revenues also include similar revenues that result from actions of local governments or citizens (such as through a referendum) that result in receipt by the institution of revenues based on collections of other taxes or resources (sales taxes, gambling taxes, etc.). The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format**Data type:**

N

Field width:

10

Variable format:

Cont

Variable number:

66140

Source**Var source:** Derived DFR - IPEDS, Spring 2025, Finance component**File title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Section title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Table name:** DRVF2024

Maximum	Minimum	Mean	Standard deviation
32625	0	861	2970.45

F1GVGCFT - Revenues from government grants and contracts per FTE (GASB)

Revenues from government grants and contracts per FTE enrollment for public institutions using GASB 34/35 is derived as follows: Government grants and contracts is equal to the sum of Federal operating grants and contracts (F1B02) State operating grants and contracts (F1B03) Local operating grants and contracts (F1B04A) Federal nonoperating grants (F1B13) State nonoperating grants (F1B14) Local nonoperating grants (F1B15) Government grants and contract revenues is then divided by 12-month FTE enrollment (FTE12MN) Government grants and contracts (revenues) - Revenues from governmental agencies that are for specific research projects, other types of programs , or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts. GASB institutions are required to classify in financial reports such grants and contracts as either operating or nonoperating. Operating - GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Operating transactions are incurred in the course of the operating activities of the institution Nonoperating - GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Nonoperating activities are those outside the activities that are part of the operating activities of the institution. Most government appropriations are nonoperating because they are not generated by the operations of the institution. Investment income is nonoperating in most instances because institutions are not engaged in investing as an operating activity. Gifts are defined as nonoperating. Nonexchange transactions generate nonoperating revenues. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format**Data type:**

N

Field width:

10

Variable format:

Cont

Variable number:

66143

Source**Var source:** Derived DFR - IPEDS, Spring 2025, Finance component**File title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Section title:** Frequently used financial indicators for all institutions: Fiscal year 2024**Table name:** DRVF2024

Maximum	Minimum	Mean	Standard deviation
571026	1000	9925	27100.48

F1PGGCFT - Revenues from private gifts, grants, and contracts per FTE (GASB)

Revenues from private gifts, grants, and contracts per FTE (GASB) is derived as follows: Private gifts, grants, and contracts is the sum of Private operating grants and contracts (F1B04B) Gifts, including contributions from affiliated organizations (F1B16) Private gifts, grants, and contracts is then divided by 12-month FTE enrollment (FTE12MN) Private operating grants and contracts - Revenues from nongovernmental agencies and organizations that are for specific research projects or other types of programs and that are classified as operating revenues. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract. Gifts, including contributions from affiliated organizations - Revenues from private donors for which no legal consideration is provided; these would be nonexchange transactions as defined in GASB Statement No. 33 Accounting and Financial Reporting for Nonexchange Transactions. Includes all gifts or contributions to the institution except those classified as additions to permanent endowments or capital grants & gifts. Includes gifts from affiliated organizations. Includes the amount of contributed services recognized by the institution. Amounts from capital grants and contracts are not included.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66145

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum

384335

Minimum

-2279

Mean

3860

Standard deviation

21955.14

F1INVRFT - Revenues from investment return per FTE (GASB)

Revenues from investment return per FTE (GASB) is derived as follows: Investment return (F1B17) is divided by 12-month FTE enrollment (FTE12MN) Investment income - Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66147

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum

181186

Minimum

-2641

Mean

2198

Standard deviation

9313.46

F1OTRVFT - Other core revenues per FTE (GASB)

Revenues from other core revenue sources per FTE enrollment for public institutions using GASB 34/35 is derived as follows: Other core revenues is equal to the sum of: Other operating sources (F1B08) Federal appropriations (F1B10) Other nonoperating revenues (F1B18) Total other revenues and additions (F1B24) Other core revenues is then divided by 12-month FTE enrollment (FTE12MN) The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66149

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
1096304	-214	8408	45066.38

F2TUFEEFT - Revenues from tuition and fees per FTE (FASB)

Revenues from tuition and fees per FTE enrollment for public and private not-for-profit institutions using FASB standards is derived as follows: Tuition and fees revenues (F2D01) divided by 12-month FTE enrollment (FTE12MN) Tuition and fees (revenues) (F2D01) - Revenues from all tuition and fees assessed against students (net of refunds and discounts and 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 are deducted from the total state appropriation and added to the total for tuition and fees. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66234

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
65618	225	19745	9984.16

F2GVGCFT - Revenues from government grants and contracts per FTE (FASB)

Revenues from government grants and contracts per FTE enrollment for public and private-not-for-profit institutions using FASB standards is derived as follows: Government grants and contracts is equal to the sum of Federal grants and contracts (F2D05), State grants and contracts (F2D06), and local grants and contracts (F2D07). Government grants and contract revenues is then divided by 12-month FTE enrollment (FTE12MN) Government grants and contracts (revenues) - Revenues from governmental agencies that are for specific research projects, other types of programs , or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66243

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
535708	0	5189	29435.59

F2PGGCFT - Revenues from private gifts, grants, contracts/contributions from affiliated entities per FTE (FASB)

Revenues from private gifts, grants, and contracts and contributions from affiliated entities per FTE enrollment for public and private-not-for-profit institutions using FASB standards is derived as follows: Private gifts, grants, and contract revenues (F2D08) plus Contributions from affiliated entities(F2D09) divided by 12-month FTE enrollment (FTE12MN) Private gifts, grants and contracts (revenues) Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66245

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
821205	0	9693	43062.37

F2INVRFT - Revenues from investment return per FTE (FASB)

Revenues from investment return per FTE enrollment for public and private-not-for-profit institutions using FASB standards is derived as follows: Investment return revenues (F2D10) divided by 12-month FTE enrollment (FTE12MN) Investment return - Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc. Assets - Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits Interest - The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense. Gains - Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise. Losses - Decreases in net assets from an organization's peripheral or incidental transactions and other events affecting the organization, other than those that result from expenses. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66247

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
239725	-3073	12107	25522.26

F2OTRVFT - Other core revenues per FTE (FASB)

Revenues from other core revenue sources per FTE enrollment for public and private-not-for-profit institutions using FASB standards is derived as follows. Other core revenues is equal to the sum of: Federal appropriations (F2D02) State appropriations (F2D03) Local appropriations (F2D04) Sales and services of educational activities (F2D11) Other revenues (F2D15) Other core revenues is then divided by 12-month FTE enrollment (FTE12MN)) The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or

reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66249

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
352028	0	4663	19503.91

F3TUFET - Revenues from tuition and fees per FTE (for-profit institutions)

Revenues from tuition and fees per FTE enrollment for private for-profit institutions Tuition and fees revenues (F3D01) divided by 12-month FTE enrollment (FTE12MN) Tuition and fees (revenues) (F3D01) - Revenues from all tuition and fees assessed against students (net of refunds and discounts and 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 are deducted from the total state appropriation and added to the total for tuition and fees. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66334

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
56446	1	16746	8998.24

F3GVGCFT - Revenues from government grants and contracts per FTE (for-profit institutions)

Revenues from government grants and contracts per FTE enrollment for private for-profit institutions is derived as follows: Government grants and contracts is equal to the sum of Federal grants and contracts (F3D02B), State grants and contracts (F3D03B), and local grants and contracts (F3D03D). Government grants and contract revenues is then divided by 12-month FTE enrollment (FTE12MN) Government grants and contracts (revenues) - Revenues from governmental agencies that are for specific research projects, other types of programs , or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level - federal, state, or local - funding the grant or contract to the institution; grants and contracts from other sources are classified as nongovernmental grants and contracts.

Format

Data type:	N
Field width:	10
Variable format:	Cont

Variable number: 66935

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
4405	0	200	776.32

F3PGGCFT - Revenues from private gifts, grants, contracts per FTE (for-profit institutions)

Revenues from private gifts, grants, and contracts per FTE enrollment for private for-profit institutions is derived as follows: Private gifts, grants, and contract revenues (F3D04) divided by 12-month FTE enrollment (FTE12MN) Private gifts, grants and contracts (revenues) Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type: N
Field width: 10
Variable format: Cont
Variable number: 66940

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
1120	0	22	142.28

F3INVRFT - Revenues from investment return per FTE (for-profit institutions)

Revenues from investment return per FTE enrollment for private for-profit institutions is derived as follows: Investment return revenues (F3D05) divided by 12-month FTE enrollment (FTE12MN) Investment return - Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc. Assets - Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits Interest - The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense. Gains - Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise. Losses - Decreases in net assets from an organization's peripheral or incidental transactions and other events affecting the organization, other than those that result from expenses. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type: N
Field width: 10
Variable format: Cont
Variable number: 66945

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
2711	0	152	405.09

F3SSEAFT - Revenues from sales and services of educational activities per FTE (for-profit institutions)

Revenues from sales and services of educational activities per FTE enrollment for private for-profit institutions using Private for-profit standards is derived as follows: Revenues from sales and services of educational activities (F3D06) divided by 12-month FTE enrollment (FTE12MN) Sales and services of educational activities (revenues) are revenues from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, sales of scientific and literary publications, testing services, university presses, dairy products, machine shop products, data processing services, cosmetology services, and sales of handcrafts prepared in classes The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66348

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
2586	0	60	287.92

F3OTRVFT - Other core revenues per FTE (for-profit institutions)

Revenues from other core revenue sources per FTE enrollment for private-for-profit institutions using Private for-profit standards is derived as follows. Other core revenues is equal to the sum of: Federal (F3D02A), state (F3D03A) and local (F3D03C) appropriations and Other revenues (F3D08) Other core revenues is then divided by 12-month FTE enrollment (FTE12MN) Prior to Fiscal year 2014, Other core revenues included Private gifts, grants, and contracts (F3D04) and Investment income and investment gains (losses) included in net income (F3D05) and Other revenues (F3D08). Appropriations from federal, state and local sources were combined with government grants and contracts from federal, state and local sources into a category called Government appropriations, grants, and contracts The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66349

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
---------	---------	------	--------------------

5000	0	227	691.40
------	---	-----	--------

F1COREXP - Core expenses, total dollars (GASB)

Core expenses, total dollars for public institutions using GASB 34/35 standard are derived by adding expenses for the following functions: Instruction (F1C011) Research (F1C021) Public service (F1C031) Academic support (F1C051) Student services (F1C061) Institutional support (F1C071) Scholarships and fellowships expenses (F1C101) Other expenses and deductions (F1C141) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:

N

Field width:

12

Variable format:

Cont

Variable number:

66150

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
7579399969	4916302	397124663.917553	723849928.05

F1INSTPC - Instruction expenses as a percent of total core expenses (GASB)

Instruction expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Instruction expenses (F1C011) divided by total core expenses (F1COREXP) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:

N

Field width:

6

Variable format:

Cont

Variable number:

66151

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
71	0	39	10.09

F1RSRCPC - Research expenses as a percent of total core expenses (GASB)

Research expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Research expenses (F1C021) divided by total core expenses (F1COREXP) Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) FASB institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66152

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
63	0	6	10.14

F1PBSVPC - Public service expenses as a percent of total core expenses (GASB)

Public service expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Public service expenses (F1C031) divided by total core expenses (F1COREXP) Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66153

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
48	0	4	5.62

F1ACSPPC - Academic support expenses as a percent of total core expenses (GASB)

Academic support expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Academic support (F1C051) expenses divided by 12-month FTE enrollment (F1COREXP) Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under FASB standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66154

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
42	1	10	4.65

F1STSVPC - Student service expenses as a percent of total core expenses (GASB)

Student services expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Student service expenses (F1C061) divided by total core expenses (F1COREXP) Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources(otherwise these expenses are included in institutional support.) FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66155

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
46	0	11	5.82

F1INSUPC - Institutional support expenses as a percent of total core expenses (GASB)

Institutional support expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Institutional support expenses (F1C071) divided by total core expenses (F1COREXP) Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. FASB institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66156

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
56	0	14	6.27

F1OTEXPC - Other core expenses as a percent of total core expenses (GASB)

All other core expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Other core expenses is equal to the sum of expenses for the following functions: Scholarships and fellowships expenses (F1C101) Other expenses and deductions (F1C141) Other core expenses is then divided by total core expenses (F1COREXP) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66159

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
55	-10	14	10.66

F2COREXP - Core expenses, total dollars (FASB)

Core expenses, total dollars for public and private-not-for-profit institutions using FASB standards are derived by adding expenses for the following functions: Instruction (F2E011) Research (F2E021) Public service (F2E031) Academic support (F2E041) Student services (F2E051) Institutional support (F2E061) Net grant aid to students (F2E081) Other expenses (F2E121) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66250

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
9934895000	735988	245307179.495192	766753775.46

F2INSTPC - Instruction expenses as a percent of total core expenses (FASB)

Instruction expenses as a percent of total core expenses for public and private-not-for-profit institutions using FASB standards is derived as follows: Instruction expenses (F2E011) divided by total core expenses (F2COREXP) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
-------------------	---

Field width:	6
Variable format:	Cont
Variable number:	66251

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
86	1	39	9.56

F2RSRCPC - Research expenses as a percent of total core expenses (FASB)

Research expenses as a percent of total core expenses for public and private not-for-profit institutions using FASB standards is derived as follows: Research expenses (F2E021) divided by total core expenses (F2COREXP) Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) FASB institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66252

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
73	0	3	8.14

F2PBSVPC - Public service expenses as a percent of total core expenses (FASB)

Public service expenses as a percent of total core expenses for public and private not-for-profit institutions using FASB standards is derived as follows: Public service expenses (F2E031) divided by total core expenses (F2COREXP) Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66253

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024

Table name:	DRVF2024
--------------------	----------

Maximum	Minimum	Mean	Standard deviation
51	0	1	3.30

F2ACSPPC - Academic support expenses as a percent of total core expenses (FASB)

Academic support expenses as a percent of total core expenses for public and private not-for-profit institutions using FASB standards is derived as follows: Academic support (F2E041) expenses divided by total core expenses (F2COREXP) Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under FASB standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66254

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
58	0	10	5.85

F2STSVPC - Student service expenses as a percent of total core expenses (FASB)

Student services expenses as a percent for public and private not-for-profit institutions using FASB standards is derived as follows: Student service expenses (F1E051) divided by 12-month FTE enrollment (F2COREXP)) Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources(otherwise these expenses are included in institutional support.) FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66255

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
50	0	20	9.07

F2INSUPC - Institutional support expenses as a percent of total core expenses (FASB)

Institutional support expenses as a percent of total core expenses for public and private not-for-profit institutions using FASB standards is derived as follows: Institutional support expenses (F2E061) divided by total core expenses (F2COREXP) Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. FASB institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66256

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
68	0	23	8.35

F2OTEXPC - Other core expenses as a percent of total core expenses (FASB)

All other core expenses as a percent of total core expenses for public and private not-for-profit institutions using FASB standards is derived as follows: The sum of net grant aid to students(F2E081) and other expenses(F2E121) divided by total core expenses (F2COREXP) Net grant aid to students (expenses) is the portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances. Other expenses (F2E121) is a generated expense category on the finance component that is an expense that cannot be included in the core expense functions (instruction, research, public service, academic support, student services, institutional support and net grant aid to students) or the noncore expense functions(auxiliary enterprises, hospitals and independant operations).

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66259

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
70	0	2	6.62

F3COREXP - Core expenses, total dollars (for-profit institutons)

Core expenses,total dollars for private for-profit institutions are derived by adding expenses for the following functions: Instruction (F3E011) Research (F3E02A1) and public service (F3E02B1) Academic (F3E03A1) and institutional (F3E03C1) support, and student services (F3E03B1) Net grant aid to students (F3E051) All other expenses (F3E06) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	12
Variable format:	Cont
Variable number:	66350

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
1403933414	2263	95164884.4791667	180941793.27

F3INSTPC - Instruction expenses as a percent of total core expenses (for-profit institutions)

Instruction expenses as a percent of total core expenses for private-for-profit institutions is derived as follows: Instruction expenses (F3E011) divided by total core expenses (F3COREXP) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66351

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
58	11	32	12.97

F3RSRCPC - Research expenses as a percent of total core expenses (for-profit institutions)

Research expenses as a percent of total core expenses for private for-profit institutions is derived as follows: Research expenses (F3E02A1) divided by total core expenses (F3COREXP) Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) Private for-profit institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66975

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
2	0	0	0.39

F3PBSVPC - Public service expenses as a percent of total core expenses (for-profit institutions)

Public service expenses as a percent of total core expenses private for-profit institutions is derived as follows: Public service expenses (F3E02B1) divided by total core expenses (F3COREXP) Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66980

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
12	0	0	1.25

F3ACSPPC - Academic support expenses as a percent of total core expenses (for-profit institutions)

Academic support expenses as a percent of total core expenses for private for-profit institutionss is derived as follows: Academic support (F3E03A1) expenses divided by total core expenses (F3COREXP) Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under Private for-profit standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66985

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
62	0	10	10.09

F3STSVPC - Student service expenses as a percent of total core expenses (for-profit institutions)

Student services expenses as a percent for private for-profit institutions using is derived as follows: Student service expenses (F1E03B1) divided by 12-month FTE enrollment (F3COREXP) Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social

development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support.) Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66990

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
48	0	18	11.49

F3INSUPC - Institutional support expenses as a percent of total core expenses (for-profit institutions)

Institutional support expenses as a percent of total core expenses for private for-profit institutions is derived as follows: Institutional support expenses (F3E03C1) divided by total core expenses (F3COREXP) Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66995

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
64	0	32	14.95

F3OTEXPC - Other core expenses as a percent of total core expenses (for-profit institutions)

All other core expenses as a percent of total core expenses for private for-profit institutions is derived as follows: The sum of net grant aid to students (F3E051) and other expenses(F3E061) divided by total core expenses (F3COREXP) Net grant aid to students (expenses) is the portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances. Other expenses (F3E061) is a generated expense category on the finance component that is an expense that cannot be included in the core expense functions (instruction, research, public service, academic support, student services, institutional support and net grant aid to students) or the noncore expense functions(auxilary enterprises, hospitals and independant operations).

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66359

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
63	0	5	11.06

F1INSTFT - Instruction expenses per FTE (GASB)

Instruction expenses per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Instruction expenses (F1C011) divided by 12-month FTE enrollment (FTE12MN) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66161

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
695895	0	13765	30092.99

F1RSRCFT - Research expenses per FTE (GASB)

Research expenses per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Research expenses (F1C021) divided by 12-month FTE enrollment (FTE12MN) Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) FASB institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours).

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66162

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
596976	0	5365	27963.15

F1PBSVFT - Public service expenses per FTE (GASB)

Public service expenses per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Public service expenses (F1C031) divided by 12-month FTE enrollment (FTE12MN) Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type: N
Field width: 10
Variable format: Cont
Variable number: 66163

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
219898	0	2619	12434.93

F1ACSPFT - Academic support expenses per FTE (GASB)

Academic support expenses per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Academic support (F1C051) expenses divided by 12-month FTE enrollment (FTE12MN) Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under FASB standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type: N
Field width: 10
Variable format: Cont
Variable number: 66164

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
200054	119	3848	8540.95

F1STSVFT - Student service expenses per FTE (GASB)

Student services expenses per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Student service expenses (F1C061) divided by 12-month FTE enrollment (FTE12MN) Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self-supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support.) FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type: N
Field width: 10
Variable format: Cont
Variable number: 66165

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
36442	184	2986	2316.18

F1INSUFT - Institutional support expenses per FTE (GASB)

Institutional support expenses per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Institutional support expenses (F1C071) divided by 12-month FTE enrollment (FTE12MN) Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. FASB institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type: N
Field width: 10
Variable format: Cont
Variable number: 66166

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
148738	0	5002	8976.36

F10TEXFT - All other core expenses per FTE (GASB)

All other core expenses per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Other core expenses is equal to the sum of expenses for the following functions: Scholarships and fellowships expenses (F1C101) Other expenses and deductions (F1C141) Other core expenses is then divided by 12-month FTE enrollment (FTE12MN) The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66169

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
503405	-4692	4862	19110.12

F2INSTFT - Instruction expenses per FTE (FASB)

Instruction expenses per FTE enrollment for public and private-not-for-profit institutions using FASB standards is derived as follows: Instruction expenses (F2E011) divided by 12-month FTE enrollment (FTE12MN) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66261

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
255347	21	15322	17169.79

F2RSRCFT - Research expenses per FTE (FASB)

Research expenses per FTE enrollment for public and private-not-for-profit institutions using FASB standards is derived as follows: Research expenses (F2E021) divided by 12-month FTE enrollment (FTE12MN) Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) FASB institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66262

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
633305	0	4921	33680.13

F2PBSVFT - Public service expenses per FTE (FASB)

Public service expenses per FTE enrollment for public and private not-for-profit institutions using FASB standards is derived as follows: Public service expenses (F2E031) divided by 12-month FTE enrollment (FTE12MN) Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66263

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
657497	0	1299	22846.03

F2ACSPFT - Academic support expenses per FTE (FASB)

Academic support expenses per FTE enrollment for public and private not-for-profit institutions using FASB standards is derived as follows: Academic support (F2E041) expenses divided by 12-month FTE enrollment (FTE12MN) Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic

functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under FASB standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66264

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
133761	0	4547	8000.77

F2STSVFT - Student service expenses per FTE (FASB)

Student services expenses per FTE enrollment for public and private not-for-profit institutions using FASB standards is derived as follows: Student service expenses (F1E051) divided by 12-month FTE enrollment (FTE12MN) Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources(otherwise these expenses are included in institutional support.) FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66265

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
28771	0	6498	3923.76

F2INSUFT - Institutional support expenses per FTE (FASB)

Institutional support expenses per FTE enrollment for public and private not-for-profit institutions using FASB standards is derived as follows: Institutional support expenses (F2E061) divided by 12-month FTE enrollment (FTE12MN) Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as

purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. FASB institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66266

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
278581	0	8626	11695.19

F2OTEXFT - All other core expenses per FTE (FASB)

All other core expenses per FTE enrollment for public and private not-for-profit institutions using FASB standards is derived as follows: The sum of net grant aid to students(F2E081) and other expenses(F2E121) divided by 12-month FTE enrollment (FTE12NM) Net grant aid to students (expenses) is the portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances. Other expenses (F2E121) is a generated expense category on the finance component that is an expense that cannot be included in the core expense functions (instruction, research, public service, academic support, student services, institutional support and net grant aid to students) or the noncore expense functions(auxiliary enterprises, hospitals and independant operations) The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66269

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
399273	0	1543	14936.75

F3INSTFT - Instruction expenses per FTE (for-profit institutions)

Instruction expenses per FTE enrollment for private forprofit institutions is derived as follows: Instruction expenses (F3E011) divided by 12-month FTE enrollment (FTE12MN) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE

undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66361

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
29107	0	5170	4314.75

F3RSRCFT - Research expenses per FTE (for-profit institutions)

Research expenses per FTE enrollment for private for-profit institutions is derived as follows: Research expenses (F3E02A1) divided by 12-month FTE enrollment (FTE12MN) Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) Private for-profit institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:

N

Field width:

10

Variable format:

Cont

Variable number:

66950

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
687	0	22	105.12

F3PBSVFT - Public service expenses per FTE (for-profit institutions)

Public service expenses per FTE enrollment for private for-profit institutions is derived as follows: Public service expenses (F3E02B1) divided by 12-month FTE enrollment (FTE12MN) Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66955

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
1520	0	26	164.25

F3ACSPFT - Academic support expenses per FTE (for-profit institutions)

Academic support expenses per FTE enrollment for private for-profit institutions is derived as follows: Academic support (F3E03A1) expenses divided by 12-month FTE enrollment (FTE12MN) Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under Private for-profit standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66960

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
10389	0	1669	1783.78

F3STSVFT - Student service expenses per FTE (for-profit institutions)

Student services expenses per FTE enrollment for private for-profit institutions using is derived as follows: Student service expenses (F3E03B1) divided by 12-month FTE enrollment (FTE12MN) Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources(otherwise these expenses are included in institutional support.) Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66965

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
8512	0	2652	1870.65

F3INSUFT - Institutional support expenses per FTE (for-profit institutions)

Institutional support expenses per FTE enrollment for private for-profit institutions is derived as follows: Institutional support expenses (F3E03C1) divided by 12-month FTE enrollment (FTE12MN) Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66970

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
17759	0	5050	3688.62

F3OTEXFT - All other core expenses per FTE (for-profit institutions)

All other core expenses per FTE enrollment for private for-profit institutions is derived as follows: The sum of net grant aid to students (F3E051) and other expenses(F3E061) divided by 12-month FTE enrollment (FTE12MN) Net grant aid to students (expenses) is the portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances. Other expenses (F3E061) is a generated expense category on the finance component that is an expense that cannot be included in the core expense functions (instruction, research, public service, academic support, student services, institutional support and net grant aid to students) or noncore expense function(auxiliary enterprises). The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66369

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
12715	0	852	1940.78

F1SWINSP - Salaries and wages for instruction as a percent of total expenses for instruction (GASB)

Salaries and wages for instruction as a percent of total expenses for instruction for public institutions using GASB 34/35 standards is derived as follows: Salaries and wage expenses for instruction (F1C012) divided by total expenses for instruction (F1C011). Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68171

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
99	26	59	9.74

F1SWRSRP - Salaries and wages for research as a percent of total expenses for research (GASB)

Salaries and wages for research as a percent of total expenses for research for public institutions using GASB 34/35 standards is derived as follows: Salaries and wage expenses for research (F1C022) divided by total expenses for research (F1C021). Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) FASB institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68172

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
94	0	42	14.98

F1SWPBSP - Salaries and wages for public service as a percent of total expenses for public service (GASB)

Salaries and wages for public service as a percent of total expenses for public service for public institutions using GASB 34/35 standards is derived as follows: Salaries and wage expenses for public service (F1C032) divided by total expenses for public service (F1C031). Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68173

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	0	41	15.86

F1SWACSP - Salaries and wages for academic support as a percent of total expenses for academic support (GASB)

Salaries and wages for academic support as a percent of total expenses for academic support for public institutions using GASB 34/35 standards is derived as follows: Salaries and wage expenses for academic support (F1C052) divided by total expenses for academic support (F1C051). Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under FASB standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68174

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
88	17	48	10.47

F1SWSTSP - Salaries and wages for student services as a percent of total expenses for student services (GASB)

Salaries and wages for student services as a percent of total expenses for student services for public institutions using GASB 34/35 standards is derived as follows: Salaries and wage expenses for student services (F1C062) divided by total expenses for student services (F1C061). Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources(otherwise these expenses are included in institutional support.) FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type: N
Field width: 6
Variable format: Cont
Variable number: 68175

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component
File title: Frequently used financial indicators for all institutions: Fiscal year 2024
Section title: Frequently used financial indicators for all institutions: Fiscal year 2024
Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
89	3	47	9.93

F1SWISPP - Salaries and wages for institutional support as a percent of total expenses for institutional support (GASB)

Salaries and wages for institutional support as a percent of total expenses for institutional support for public institutions using GASB 34/35 standards is derived as follows: Salaries and wage expenses for institutional support (F1C072) divided by total expenses for institutional support (F1C071). Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. FASB institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type: N
Field width: 6
Variable format: Cont
Variable number: 68176

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
98	0	46	13.20

F1SWOTEP - Salaries and wages for other core expense functions as a percent of total expenses for other core expense functions (GASB)

Salaries and wages for all other core expense categories as a percent of total expenses for all other core expense categories for public institutions using GASB 34/35 standards is derived as follows: Salaries and wage expenses for other core expense categories is equal to the sum of expenses for the following functions: Scholarships and fellowships expenses (F1C102) Other expenses and deductions (F1C142) and are then divided by the sum of total expenses from other core expenses categories: Scholarships and fellowships expenses (F1C101) Other expenses and deductions (F1C141) For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68179

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
89	-3690	-1	135.43

F1SWCREP - Salaries and wages for core expenses as a percent of total core expenses (GASB)

Salaries and wages for core expenses as a percent of total core expenses for public institutions using GASB 34/35 standards is derived as follows: Total core expenses is the sum of total expenses for the following expense functions Instruction (F1C011) Research (F1C021) Public service (F1C031) Academic support (F1C051) Student services (F1C061) Institutional support (F1C071) Scholarships and fellowships expenses (F1C101) Other expenses and deductions (F1C141) Total salaries and wages expenses is the sum of Salary and wage expenses for the following expense functions Instruction (F1C012) Research (F1C022) Public service (F1C032) Academic support (F1C052) Student services (F1C062) Institutional support (F1C072) Scholarships and fellowships expenses (F1C102) Other expenses and deductions (F1C142) Total salary and wage expenses is divided by total core expenses. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68170

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
69	25	44	6.48

F1SAFBPC - Total salaries, wages, and benefits as a percent of total expenses (GASB)

Salaries, wages, and benefit expenses as a percent of total expenses for public institutions using GASB 34/35 standards is derived as follows: Total Salaries and wage expenses (F1C192) plus employee fringe benefit expenses for institutional support (F1C193) divided by total expenses (F1C191). Salaries and

wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Employee Fringe Benefits include all employee fringe benefits such as retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, other in-kind benefits with cash options, and all other costs of employee benefits. Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66180

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
84	31	56	7.54

F1SALRPC - Total salaries and wages as a percent of total expenses (GASB)

Salaries and wage expenses as a percent of total expenses for public institutions using GASB 34/35 standards is derived as follows: Total Salaries and wage expenses (F1C192) divided by total expenses (F1C191). Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Employee Fringe Benefits include all employee fringe benefits such as retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, other in-kind benefits with cash options, and all other costs of employee benefits. Total expenses include expenses from salaries, wages, employee fringe benefits, depreciation and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66181

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
68	24	42	6.16

F2SWINSP - Salaries and wages for instruction as a percent of total expenses for instruction (FASB)

Salaries and wages for instruction as a percent of total expenses for instruction for public and private not-for-profit-institutions using FASB standards is derived as follows: Salaries and wage expenses for instruction (F2E012) divided by total expenses for instruction (F2E011) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits, operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68271

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	0	58	9.55

F2SWRSRP - Salaries and wages for research as a percent of total expenses for research (FASB)

Salaries and wages for research as a percent of total expenses for research for public and private not-for-profit-institutions using FASB standards is derived as follows: Salaries and wage expenses for research (F2E022) divided by total expenses for research (F2E021). Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) FASB institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68272

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	0	42	18.75

F2SWPBSP - Salaries and wages for public service as a percent of total expenses for public service (FASB)

Salaries and wages for public service as a percent of total expenses for public service for public private not-for-profit institutions using FASB standards is derived as follows: Salaries and wage expenses for public service (F2E032) divided by total expenses for public service (F2E031). Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
-------------------	---

Field width:	6
Variable format:	Cont
Variable number:	68273

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	0	39	21.56

F2SWACSP - Salaries and wages for academic support as a percent of total expenses for academic support (FASB)

Salaries and wages for academic support as a percent of total expenses for academic support for public and private not-for-profit institutions using FASB standards is derived as follows: Salaries and wage expenses for academic support (F2E042) divided by total expenses for academic support (F2E041). Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under FASB standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68274

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
99	0	45	12.92

F2SWSTSP - Salaries and wages for student services as a percent of total expenses for student services (FASB)

Salaries and wages for student services as a percent of total expenses for student services for public and private not-for-profit institutions using FASB standards is derived as follows: Salaries and wage expenses for student services (F2E052) divided by total expenses for student services (F2E051). Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources(otherwise these expenses are included in institutional support.) FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68275

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	0	42	10.48

F2SWISPP - Salaries and wages for institutional support as a percent of total expenses for institutional support (FASB)

Salaries and wages for institutional support as a percent of total expenses for institutional support for public and private not-for-profit institutions using FASB standards is derived as follows: Salaries and wage expenses for institutional support (F2E062) divided by total expenses for institutional support (F2E061). Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. FASB institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68276

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
95	0	39	11.06

F2SWOTEP - Salaries and wages for other core expense functions as a percent of total expenses for other core expense functions (FASB)

Salaries and wages for other core expense functions as a percent of total expenses for other core expense functions for public and private not-for-profit institutions using FASB standards is derived as follows: Salaries and wage expenses (F2E082) for net grant aid to students, are added to salaries and wage expenses (F2E122) for other expense functions. The sum is then divided total other core expenses which is the sum of total expenses for net grant aid to students (F2E081) and other expenses (F2E121). Net grant aid to students (expenses) is the portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances. Other expenses (F2E121) is a generated expense category on the finance component that is an expense that cannot be included in the core expense functions (instruction, research, public service, academic support, student services, institutional support and net grant aid to students) or the noncore expense functions(auxiliary enterprises, hospitals and independant operations).

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68279

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
100	0	13	23.75

F2SWCREP - Salaries and wages for core expenses as a percent of total core expenses (FASB)

Salaries and wages for core expenses as a percent of total core expenses for public and private not-for-profit institutions using FASB standards is derived as follows: Total core expenses is the sum of total expenses for the following expense functions Instruction (F2E011) Research (F2E021) Public service (F2E031) Academic support (F2E041) Student services (F2E051) Institutional support (F2E061) Net grant aid to students (F2E081) Other expenses (F2E121) Total salaries and wage expenses is the sum of total expenses for the following expense functions Instruction (F2E012) Research (F2E022) Public service (F2E032) Academic support (F2E042) Student services (F2E052) Institutional support (F2E062) Net grant aid to students (F2E082) Other expenses (F2E122) Total salary and wage expense divided by total core expenses. Total expenses include expenses from salaries, wages, employee fringe benefits, operations of plant, depreciation, interest and other expenses. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68270

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
66	14	46	5.87

F2SAFBPC - Total salaries, wages, and benefits as a percent of total expenses (FASB)

Salaries, wages, and benefit expenses as a percent of total expenses for public and private not-for-profit institutions using FASB standards is derived as follows: Total Salaries and wage expenses (F2E132) plus employee fringe benefit expenses for institutional support (F2E133) divided by total expenses (F2E131). Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Employee Fringe Benefits include all employee fringe benefits such as retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, other in-kind benefits with cash options, and all other costs of employee benefits. Total expenses include expenses from salaries, wages, employee fringe benefits, operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66280

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
84	14	53	7.64

F2SALRPC - Total salaries and wages as a percent of total expenses (FASB)

Salaries and wage expenses as a percent of total expenses for public and private not-for-profit institutions using FASB standards is derived as follows: Total Salaries and wage expenses (F2E132) divided by total expenses (F2E131). Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Employee Fringe Benefits include all employee fringe benefits such as retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, other in-kind benefits with cash options, and all other costs of employee benefits. Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66281

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
66	11	42	6.25

F3SWINSP - Salaries and wages for instruction as a percent of total expenses for instruction (for-profit institutions)

Salaries, wages, and benefit expenses for instruction as a percent of total expenses for instruction for private for-profit-institutions is derived as follows: Salaries and wage expenses for instruction (F3E012) divided by total expenses for instruction (F3E011) Instruction - A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information technology resources are included (otherwise these expenses are included in academic support). Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68000

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	2	68	15.96

F3SWRSRP - Salaries and wages for research as a percent of total expenses for research (for-profit institutions)

Salaries, wages, and benefit expenses for research as a percent of total expenses for research for private for-profit-institutions using Private for-profit standards is derived as follows: Salaries and wage expenses for research (F3E02A2) divided by total expenses for research (F3E02A1). Research (expense) - A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) Private for-profit institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:

N

Field width:

6

Variable format:

Cont

Variable number:

68005

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
99	0	56	33.98

F3SWPBSP - Salaries and wages for public service as a percent of total expenses for public service (for-profit institutions)

Salaries, wages, and benefit expenses for public service as a percent of total expenses for public service for private for-profit institutions is derived as follows: Salaries and wage expenses for public service (F3E02B2) divided by total expenses for public service (F3E02B1). Public service (expense) - A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:

N

Field width:

6

Variable format:

Cont

Variable number:

68010

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
65	0	27	23.92

F3SWACSP - Salaries and wages for academic support as a percent of total expenses for academic support (for-profit institutions)

Salaries, wages, and benefit expenses for academic support as a percent of total expenses for academic support for private for-profit institutions is derived as follows: Salaries and wage expenses for academic support (F3E03A2) divided by total expenses for academic support (F3E03A1). Academic support A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and

public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under Private for-profit standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68015

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	0	49	25.69

F3SWSTSP - Salaries and wages for student services as a percent of total expenses for student services (for-profit institutions)

Salaries, wages, and benefit expenses for student services as a percent of total expenses for student services for private not-for-profit institutions is derived as follows: Salaries and wage expenses for student services (F3E03B2) divided by total expenses for student services (F3E03B1). Student services (expenses) - A functional expense category that includes expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well - being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources(otherwise these expenses are included in institutional support.) Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68020

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	20	58	19.69

F3SWISPP - Salaries and wages for institutional support as a percent of total expenses for institutional support (for-profit institutions)

Salaries, wages, and benefit expenses for institutional support as a percent of total expenses for institutional support for private for-profit institutions is derived as follows: Salaries and wage expenses for institutional support (F3E03C2) divided by total expenses for institutional support (F3E03C1). Institutional support - A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function. Private for-profit institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense. Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68025

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
85	0	32	19.65

F3SWOTEP - Salaries and wages for other core expense functions as a percent of total expenses for other core expense functions (for-profit)

Salaries, wages, and benefit expenses for other core expense functions as a percent of total expenses for other core expense functions for private for-profit institutions is derived as follows: Salaries and wage expenses (F3E062) divided by total other core expenses which is the sum of total expenses for net grant aid to students (F3E051) and other expenses (F3E061). Net grant aid to students (expenses) is the portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances. Other expenses (F3E061) is a generated expense category on the finance component that is an expense that cannot be included in the core expense functions (instruction, research, public service, academic support, student services, institutional support and net grant aid to students) or the noncore expense functions(auxiliary enterprises, hospitals and independant operations).

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68030

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
100	0	5	17.37

F3SWCREP - Salaries and wages for core expenses as a percent of total core expenses (for-profit institutions)

Salaries and wages for core expenses as a percent of total core expenses for private for-profit institutions is derived as follows: Total core expenses is the sum of total expenses for the following expense functions Instruction (F3E011) Research (F3E02A1) Public service (F3E02B1) Academic support (F3E03A1) Student services (F3E03B1) Institutional support (F3E03C1) Net grant aid to students (F3E051) Other expenses (F3E061) Total salaries and wage expenses is the sum of total expenses for the following expense functions Instruction (F3E012) Research (F3E02A2) Public service (F3E02B2) Academic support (F3E03A2) Student services (F3E03B2) Institutional support (F3E03C2) Other expenses (F3E062) Total salary and wage expense is then divided by total core expenses. Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses. For glossary definitions of the above finance terms see variables listed under the Finance survey.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	68035

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
74	22	45	9.35

F3SAFBPC - Total salaries, wages, and benefits as a percent of total expenses (for-profit institutions)

Salaries, wages, and benefit expenses as a percent of total expenses for private not-for-profit institutions is derived as follows: Total Salaries and wage expenses (F3E072) plus employee fringe benefit expenses for institutional support (F3E073) divided by total expenses (F3E071). Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Employee Fringe Benefits include all employee fringe benefits such as retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, other in-kind benefits with cash options, and all other costs of employee benefits. Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	67040

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
89	22	51	10.84

F3SALRPC - Total salaries and wages as a percent of total expenses (for-profit institutions)

Salaries and wage expenses as a percent of total expenses for private not-for-profit institutions is derived as follows: Total Salaries and wage expenses (F3E072) divided by total expenses (F3E071). Salaries and wages are the amounts paid as compensation for services to all employees--faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.). Employee Fringe Benefits include all employee fringe benefits such as retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, other in-kind benefits with cash options, and all other costs of employee benefits. Total expenses include expenses from salaries, wages, employee fringe benefits,operations of plant, depreciation, interest and other expenses.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	67045

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
74	22	45	9.38

F1ENDMFT - Endowment assets (year end) per FTE enrollment (GASB)

Endowment assets (year end) per FTE enrollment for public institutions using GASB 34/35 standards is derived as follows: Endowment assets (year end) (F1H02) divided by 12-month FTE enrollment (FTE12MN) Endowment assets are gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations. Endowment funds are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide earnings for institutional use. Term endowment funds are funds which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event. Funds functioning as endowment (quasi-endowment funds) are established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66185

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
1028760	4	24775	70401.33

F2ENDMFT - Endowment assets (year end) per FTE enrollment (FASB)

Endowment assets (year end) per FTE enrollment for public and private not-for-profit institutions using FASB standards is derived as follows: Endowment assets (year end) (F2H02) divided by 12-month FTE enrollment (FTE12MN) Endowment assets are gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations. Endowment funds are funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide earnings for institutional use. Term endowment funds are funds which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event. Funds functioning as endowment (quasi-endowment funds) are established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories. The full-time-equivalent (FTE) enrollment used is the sum of the institutions' FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component) plus the estimated FTE of first-professional students. Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or clock hours). For more information see the variable description for 12-month full-time equivalent enrollment (info link) under frequently used\ 12-month enrollment.

Format

Data type:	N
Field width:	10
Variable format:	Cont
Variable number:	66285

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRVF2024

Maximum	Minimum	Mean	Standard deviation
3716273	0	124100	286861.54

F1EQUITR - Equity ratio (GASB)

Equity ratio for public institutions using GASB 34/35 standards is derived as follows: Total net assets (F1A18) divided by total assets (F1A06) Net assets are the excess of assets over liabilities or the residual interest in the institution's assets remaining after liabilities are deducted. The change in net assets results from revenues, gains, expenses, and losses. FASB institutions classify net assets into three categories: permanently restricted, temporarily restricted, and unrestricted. GASB institutions classify net assets into three categories: invested in capital, net of related debt; restricted (with separate displays of restricted-expendable and restricted-nonexpendable net assets); and unrestricted. Although the terms are similar, the composition of the categories of net assets between FASB and GASB institutions can differ significantly. Total assets include current and noncurrent assets Current assets are assets that are reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for classifying assets as current or non-current; thus cash or investments intended for liquidation of liabilities due beyond the one-year period would not be current assets. Noncurrent assets are assets that are not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for determining classification as current or noncurrent. Thus cash investments intended for liquidation of liabilities due beyond the one-year period are noncurrent assets, as would assets segregated for the liquidation of long-term debts (including amounts due within the next operating cycle). Assets designated to be used to acquire, construct, or improve capital assets would be noncurrent.

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66187

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
120	-134	45	36.24

F2EQUITR - Equity ratio (FASB)

Equity ratio for public and private-not-for profit institutions using FASB standards is derived as follows: Total net assets (F2A06) divided by total assets (F2A02) Net assets are the excess of assets over liabilities or the residual interest in the institution's assets remaining after liabilities are deducted. The change in net assets results from revenues, gains, expenses, and losses. FASB institutions classify net assets into three categories: permanently restricted, temporarily restricted, and unrestricted. GASB institutions classify net assets into three categories: invested in capital, net of related debt; restricted (with separate displays of restricted-expendable and restricted-nonexpendable net assets); and unrestricted. Although the terms are similar, the composition of the categories of net assets between FASB and GASB institutions can differ significantly. Total assets include a) Cash, cash equivalents, and temporary investments; b) Receivables (net of allowance for uncollectible amounts); c) Inventories, prepaid expenses, and deferred charges; d) Amounts held by trustees for construction and debt service; e) Long-term investments; f) Plant, property, and equipment; and, g) Other assets

Format

Data type:	N
Field width:	6
Variable format:	Cont
Variable number:	66287

Source

Var source:	Derived DFR - IPEDS, Spring 2025, Finance component
File title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Section title:	Frequently used financial indicators for all institutions: Fiscal year 2024
Table name:	DRV2024

Maximum	Minimum	Mean	Standard deviation
100	-44	71	16.36

F3EQUITR - Equity ratio (for-profit institutions)

Equity ratio for private-for profit institutions using Private for-profit standards is derived as follows: Total liabilities (F3A02) is subtracted from total assets (F3A01). This amount is then divided by total assets (F3A01). Liabilities are debts and obligations of the institution owed to outsiders or claims or rights, expressed in monetary terms, of an institution's creditors. Two types of liabilities are often defined, short-term and long term. Short-term liabilities are those that will be satisfied or paid within one year. Long-term liabilities are those which will not be satisfied within a year. Liabilities include: 1) accounts payable; 2) deferred revenues and refundable advances; 3) Post-retirement and post-employment obligations; 4) other accrued liabilities; 5) annuity and life income obligations and other amounts held for the benefits of others; 6) bonds, notes, and capital leases payable and other long-term debt, including current portions; 7) government grants refundable under student loan programs; and 8) other liabilities (those liabilities not falling in one or more of the above seven categories). The exact categories of liabilities that must be used are not specified and the above are examples only. Assets Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits. Assets are usually divided into two categories, current and fixed. Current assets are those that can be readily turned into cash. Fixed assets are those which cannot readily be turned into cash without disrupting the operation of the institution. Fixed assets include intangible assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill. Categories of assets include the following items: 1) cash, cash equivalents, and temporary investments; 2) receivables (net of allowance for uncollectible accounts); 3) inventories, prepaid expenses, and deferred charges; 4) amounts held by trustees for construction and debt services; 5) long-term investments; 6) plant, property, and equipment; and 7) other assets (those assets not falling in one ore more of the above six categories). The exact categories of assets that must be used are not specified and the above are examples only.

Format

Data type:

N

Field width:

6

Variable format:

Cont

Variable number:

66387

Source

Var source: Derived DFR - IPEDS, Spring 2025, Finance component

File title: Frequently used financial indicators for all institutions: Fiscal year 2024

Section title: Frequently used financial indicators for all institutions: Fiscal year 2024

Table name: DRVF2024

Maximum	Minimum	Mean	Standard deviation
98	-18	45	23.86