

Glossary of IPEDS Finance Terms (listed in alphabetical order)

Dimension

Definition

Academic Support all other

Academic support - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with activities and services that support the institution's primary missions of instruction, research, and public service.

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.

Academic Support depreciation

Academic support - depreciation is 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 for those assets associated with activities and services that support the institution's primary missions of instruction, research, and public service.

Academic Support employee fringe benefits

Academic support - benefits are payments made to an individual over and above that received in the form of a salary or wage, such as for insurance or retirement benefits, associated with activities and services that support the institution's primary missions of instruction, research, and public service.

Academic Support interest

Academic support - Interest is the amount incurred on debt allocated to academic support.

Academic Support operations & maintenance of plant

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.

Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

Academic Support salaries & wages

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.

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.

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 5(et)-9.6(r)0.6g(al)-5.9(depr)o f6.045

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Auxiliary Enterprises operation & maintenance of plant	<p>Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.</p> <p>Auxiliary enterprises - total expenses is the sum of all operating expenses associated with essentially self-supporting operations of the institution 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.</p>
Auxiliary Enterprises salaries & wages	<p>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.</p>
Buildings	<p>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</p>
Capital appropriations	<p>Capital appropriations are amounts provided by government appropriations intended primarily for acquisition or construction of capital assets for the institution.</p>
Capital grants & gifts	<p>Capital grants and gifts are amounts received from gifts or grants primarily intended for the acquisition or construction of capital assets for the institution.</p>
Change in net assets during year	<p>Change in net position during year is the net difference between total revenues and other additions and total expenses and other deductions.</p>
Construction in progress	<p>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.</p>

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Gifts including 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.
Grants by local government	Grants by local government are for scholarships and fellowships that were funded by local government.
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.
Improvements	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
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.
Infrastructure	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
Institutional Support all other	Institutional support - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are 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.
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.
Institutional Support depreciation	Institutional support - depreciation is 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 for those assets 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

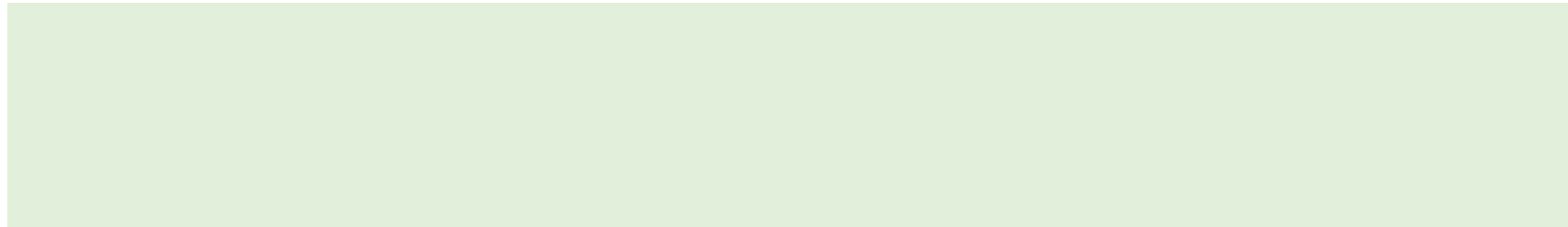
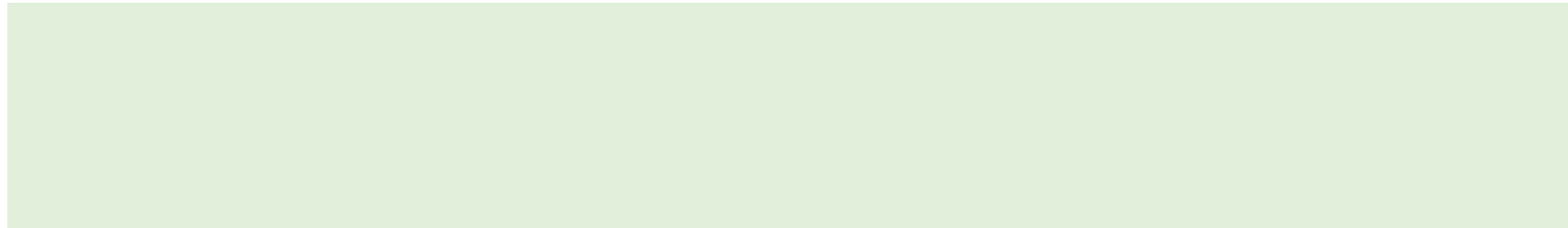
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Instruction all other	Instruction - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with the colleges, schools, departments, and other instructional divisions of the institution and 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.
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Instruction current year total



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	Operations and maintenance of plant expenses is the sum of all operating expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.
Instruction operations & maintenance of plant	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.
Instruction salaries & 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.
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.
Investment in capital assets, net of related debt	Net assets invested in capital assets, net of related debt is represented by the following formula: $2T6.68 - 332.04 - r.7(pens) - 11htsP44 - 386.04$

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Other current 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).

Other discounts

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

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Public Service depreciation

Public service - depreciation is 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 for those assets 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.

Public Service employee fringe benefits

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Research salaries & 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).
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.
Restricted - non-expendable	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.
Sales & 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.

