









**Glossary of IPEDS Finance Terms (listed in alphabetical order)**

<b>Dimension</b>	<b>Definition</b>
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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Institutional Support employee fringe benefits	Institutional 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 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 interest	Institutional support - Interest is the amount incurred on debt allocated to institutional support.  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 operation & maintenance of plant	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.  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 salaries & 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.
Institutional grants-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.
Institutional grants-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.

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Dimension	Definition
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.
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.
Instruction depreciation	Instruction - 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 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 employee fringe benefits	Instruction - 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 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 interest	Instruction - Interest - Amount of interest incurred on debt allocated to instruction.  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.

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Dimension	Definition
Instruction operations & maintenance of plant	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 salaries & wages	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.
Intangible assets, net of accumulated amortization ending balance	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.
Investment in capital assets, net of related debt	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 income	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.
Local appropriations & related support	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.
Local non-operating grants	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.
Local/private operating grants & contracts	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.
Long-term debt noncurrent	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.
Long-term debt, current portion	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
	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



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<b>Dimension</b>	<b>Definition</b>
Net assets beginning of year	Net position beginning of year is the value of net position as of the beginning of the fiscal year
Net assets 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.
Net scholarships & fellowships	Net scholarships and fellowship expenses after deducting discounts and allowances is the amount reported as scholarships and fellowships expense by the institution.
Operation & Maintenance of Plant all other	Operation and maintenance of plant - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.
Operation & Maintenance of Plant depreciation	Operation and maintenance of plant - 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 operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.
Operation & Maintenance of Plant employee fringe benefits	Operation and maintenance of plant - 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 operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.
Operation & Maintenance of Plant interest	Operation maintenance of plant - Interest is the amount incurred on debt allocated to operation maintenance of plant.
Operation & Maintenance of Plant operation & maintenance of plant	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.
Operation & Maintenance of Plant salaries & wages	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.
Operation & Maintenance of Plant salaries & wages	Operation and maintenance of plant - 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 established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.
Other capital assets	Other capital assets are all other amounts for capital assets not classified as <ul style="list-style-type: none"> <li>- Land &amp; land improvements</li> <li>- Infrastructure</li> <li>- Buildings</li> <li>- Equipment</li> <li>- Construction in progress</li> <li>- Accumulated depreciation</li> <li>- Intangible assets, net of accumulated amortization</li> </ul>

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<b>Dimension</b>	<b>Definition</b>
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 charges for sales and services of auxiliary enterprises.
Other Expenses all other	Other expenses and deductions - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are 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.
Other Expenses 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.
Other Expenses depreciation	Other expenses and deductions - 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 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.
Other Expenses employee fringe benefits	Other expenses and deductions - 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 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.
Other Expenses interest	Other expenses deductions - Interest is the amount incurred on debt allocated to other expenses (expense functions not defined in the above functions).
Other Expenses operation & maintenance of plant	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.

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Other Expenses salaries & 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.
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.
Other non-current 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.
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).
Other non-operating revenues	Other non-operating revenues are revenues generated from non-exchange transactions not reported as appropriations, grants, gifts, or investment income
Other revenues & additions	Other revenues and additions are increases to net assets that are not included in other categories.
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.
Pell grants (federal)	Pell grants represents the gross amount of Pell grants disbursed or otherwise made available to recipients by the institution.
Public Service all other	Public service - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are 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 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.

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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	Public service - 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 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 interest	Public service - Interest is the amount incurred on debt allocated to public service.  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.
Public Service operation & maintenance of plant	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.  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.
Public Service salaries & 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.

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Research all other	Research - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are 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).
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).
Research depreciation	Research - 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 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).
Research employee fringe benefits	Research - 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 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).
Research interest	Research - Interest is the amount incurred on debt allocated to research.  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)
Research operation & maintenance of plant	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.  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)

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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.
Sales & 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.
Sales & 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.
Scholarship & fellowship 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.

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Dimension	Definition
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.
State non-operating 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.
State operating grants & 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.
Student Services all other	Student services - all other is the sum of expenses not included in salaries and wages, benefits, or depreciation that are 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.
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.
Student Services depreciation	Student services - 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 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.
Student Services employee fringe benefits	Student services - 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 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.

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Student Services interest	<p>Student services - Interest is the amount incurred on debt allocated to student services.</p> <p>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.</p>
Student Services 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>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.</p>
Student Services salaries & wages	<p>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.</p>
Total assets	Total assets is the sum of current and noncurrent assets
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.
Total discounts & 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.
Total expenses & other deductions	Total expenses and other deductions represents the sum of operating and non-operating expenses and deductions.
Total Expenses All other	Total expenses and deductions - all other is the sum of operating and non-operating expenses not classified as salaries and wages, benefits, or depreciation.
Total Expenses Depreciation	Total expenses and deductions - depreciation is the sum of operating and non-operating depreciation expenses.
Total Expenses Employee fringe benefits	Total expenses and deductions - benefits is the sum of operating and non-operating benefits expenses.
Total Expenses Interest	Total expenses and deductions - interest is the amount incurred on debt for all expenses.



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<b>Dimension</b>	<b>Definition</b>
Total Expenses Salaries & wages	Total expenses and deductions - salaries and wages is the sum of operating and non-operating salary and wage expenses.
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.
Total liabilities	Total liabilities is the sum of current and noncurrent liabilities
Total net assets	Total net assets 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.
Total non-operating revenues	Total non-operating revenues represents the sum of all revenues generated from non-exchange transactions
Total operating revenues	Total operating revenues is the sum of all operating revenues. They result from providing services and producing and delivering goods.
Total other revenues & 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 total operating revenues, total non-operating revenues, and total other revenues & additions
Total plant, property, & equipment 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
Total revenues & 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 total operating revenues, total non-operating revenues, & total other revenues and additions
Tuition & fees, after discounts	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.
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