

TCS Online Data Dictionary

Label	Definition	Report
Academic year	The period of time generally extending from September to June; usually equated to 2 semesters or trimesters, 3 quarters, or the period covered by a 4-1-4 calendar system. Academic year is displayed as the end year (i.e. academic year 2006 includes data for 2005-2006).	Report Filters
CPI index	Consumer Price Index for Urban Consumers (CPI-U) represents changes in prices of all goods and services purchased for consumption by urban households and can be used to adjust for inflation.	Report Filters
HEPI index	The Higher Education Price Index (HEPI) is a measure of the inflation rate applicable to higher education in the U.S.; more specifically, the increase in costs for a defined basket of goods and services typically purchased by institutions of higher education. The index is calculated on a fiscal year basis ending each June 30, by the Commonfund Institute, a branch of Commonfund.	Report Filters
HECA index	SHEEO developed the Higher Education Cost Adjustment (HECA) for estimating inflation in the costs paid by colleges and universities for a given year. HECA is constructed from two federally developed and maintained price indices—the Employment Cost Index (ECI) and the Gross Domestic Product Implicit Price Deflator (GDP IPD).	Report Filters
Net tuition	Net tuition revenue is the amount of money the institution takes in from students (including fees) net of all institutional grant aid provided.	Revenue; Cost/Price/Subsidy;
State and local appropriations	The total amount of revenue from state and local appropriations. State appropriations are revenues 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. Local appropriations are revenues from appropriations by a governmental entity below the state level. (Also included are revenues from education district taxes, where taxes are assessed directly by an institution or on behalf of an institution and the institution receives the exact amount collected; revenues from sales taxes, gambling taxes, etc.; and/or other revenues from other sources approved by referendum).	Revenue
Private gifts, investment returns, and endowment income	<i>Private gifts</i> : 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 (also includes the estimated dollar amount of contributed services). Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. <i>Investment returns</i> : Revenues 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. <i>Endowment income</i> : as a result of changes in reporting standards, endowment income is now largely reported within investment income.	Revenue
Federal appropriations and federal, state, and local grants and contracts	The total amount of revenue coming from federal appropriations, grants, and contracts. Federal appropriations are revenues received by the institution through acts of a federal legislative body. Federal, state, and local grants and contracts are revenues from governmental agencies that are for training programs, research, or public service activities for which expenditures are reimbursable under the terms of a government grant or contract. Excludes Pell grants.	Revenue

Auxiliary enterprises, hospitals, independent operations, and other sources	The total amount of revenue from auxiliary enterprises, hospitals, independent operations, and other sources. <i>Auxiliary enterprises</i> : Revenues generated by or collected from operations that furnish a service to students, faculty, or staff, and charge a fee that is directly related to the cost of the service. Auxiliary enterprises are managed as essentially self-supporting activities and examples include: residence halls, food services, student health services, intercollegiate athletics, college stores, etc. <i>Hospitals</i> : Revenues generated by a hospital operated by a postsecondary institution (including gifts, grants, appropriations, research revenues, endowment income, and revenues of health clinics that are part of the hospital, unless such clinics are part of the student health services program). Revenues associated with the medical school are included elsewhere. <i>Independent operations</i> : Revenues generated by operations independent of, or unrelated to, the primary missions of the institution (instruction, research and public service) although they may contribute indirectly to the enhancement of these programs. Generally includes only those revenues associated with major federally funded research and development centers. <i>Other sources</i> : Revenues not reported elsewhere, including revenues from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time, and educational sales and services).	Revenue
Total revenue	Total revenue is the sum of net tuition; federal, state, and local appropriations, grants, and contracts; private gifts, grants, and contracts; investment return; endowment income; auxiliaries; hospitals; and other independent operations.	Revenues
Instruction	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 are included if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support).	Expenditures
Student services	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.)	Expenditures
Research	Includes expenses for activities commissioned by an outside agency specifically organized to produce research outcomes. These research activities - either external to the institution or separately budgeted by an organizational unit within the institution - include 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.)	Expenditures
Public service	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).	Expenditures

Academic support	Includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes 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; veterinary and dental clinics, etc.); 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.	Expenditures
Institutional support	Includes expenses for the day-to-day operational support of the institution such as 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.	Expenditures
Operations and maintenance	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 utilities, fire protection, property insurance, and similar items. This function does not include amounts charged to auxiliary enterprises, hospitals, other, 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). Institutions may, as an option, distribute depreciation expense to this function.	Expenditures
Net scholarships and fellowships	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 and excludes allowances. Note: the amount reported as net scholarships and fellowships reflects only a small portion of the actual amount of grant aid spent on students, which primarily takes the form of discounts on tuition and fees and room and board.	Expenditures
Education and general expenditures	Education and general expenditures includes all core operating expenditures, including instruction, research, public service, academic support, student services, institutional support, operations and maintenance, and net scholarships and fellowships.	Expenditures; Equity
Auxiliary enterprises	Expenses for 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.	Expenditures
Hospital services	Hospital services 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.	Expenditures
Independent operations	Independent operations expenses are 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.	Expenditures
Other expenses	Other expenses and deductions is the sum of all operating expenses that are not associated with functions previously listed (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).	Expenditures

Total operating expenditures	Total education and general expenditures plus expenditures for auxiliaries, hospitals, independent and other operations.	Expenditures
Administrative support and maintenance	The portion of academic support, institutional support, and operations and maintenance (i.e. "overhead") associated with providing instruction and student services.	Expenditures
Education and related (E&R) expenses	Total spending on direct educational costs. Education and related expenses includes spending on instruction, student services, and the education share of spending on academic support, institutional support, and operations and maintenance (i.e. "overhead").	Expenditures; Cost/Price/Subsidy; Equity
Instruction share of E&R	The share of total education and related spending dedicated to instruction.	Expenditures
Student services share of E&R	The share of total education and related spending dedicated to student services.	Expenditures
Administrative Support share of E&R	The share of total education and related spending dedicated to administrative support and maintenance.	Expenditures
Research and related expenses	Total expenditures on research and the research share of academic support, institutional support, and operations and maintenance (i.e. "overhead").	Expenditures
Public service and related expenses	Total expenditures on public service and the public service share of academic support, institutional support, and operations and maintenance (i.e. "overhead").	Expenditures
Average subsidy	The dollar amount of education and related expenses that is covered by institutional resources (primarily state funding at public institutions); it is the difference between education and related expenses and net tuition revenue.	Cost/Price/Subsidy
Student share of costs	The share of education and related expenses that are covered by net tuition revenue.	Cost/Price/Subsidy
Education and related expenses per degree	A measure of spending on direct educational costs per degree (in contrast to cost per student enrolled); calculated as the total education and related expenses (for all students) divided by all degrees (undergraduate, graduate, and professional) awarded in that year.	Performance
Education and related expenses per completion	A measure of spending on total educational costs per completion (in contrast to costs per student enrolled); calculated as the total education and related expenses (for all students) divided by all degrees and certificates awarded in that year. "Completions" includes all degrees, certificates, diplomas or other formal awards granted by an institution in a year, regardless of when the student initially enrolled in that institution (i.e. as a freshman or a junior) and without regard to the number of years the student was enrolled before attaining the completion.	Performance
Total degrees per 100 FTE students	The total number of degrees granted per 100 full time equivalent students enrolled.	Performance
Total completions per 100 FTE students	The total number of completions (degrees, certificates, formal awards) granted per 100 full time equivalent students enrolled.	Performance
Number of total degrees granted	The total number of degrees conferred by a college, university, or other postsecondary education institution as official recognition for the successful completion of a program of studies.	Performance
Number of total degrees, awards and certificates granted	This annual component of IPEDS collects number of degrees and other formal awards (certificates) conferred. These data are reported by level (associate's, bachelor's, master's, doctor's, and first-professional), as well as by length of program for some. Institutions report all degrees and other awards conferred during an entire academic year, from July 1 of one calendar year through June 30 of the following year.	Performance
Percentage of students graduating within 150 percent of normal time	Percentage of full-time, first-time, degree/certificate-seeking undergraduate students graduating within 150 percent of normal time.	Performance
Total enrollment	The total number of students enrolled in the fall at postsecondary institutions. Students reported are those enrolled in courses creditable toward a degree or other formal award; students enrolled in courses that are part of a vocational or occupational program, including those enrolled in off-campus centers; and high school students taking regular college courses for credit.	Equity; Enrollment
Sticker price	The published amount of money that covers tuition and required fees for in-state full-time undergraduate students.	Equity

FTE Enrollment	Full-time equivalent enrollments are derived from the fall enrollment survey. The full-time equivalent of an institution's part-time enrollment is estimated by multiplying part-time enrollment by weights that vary by control and level of institution and level of student; the estimated full-time equivalent of part-time enrollment is then added to the full-time enrollment of the institution. This formula is used by the U.S. Department of Education to produce the full-time equivalent enrollment data published annually in the Digest of Education Statistics.	Enrollment
Total undergraduates	The total number of undergraduate students enrolled based on the fall enrollment survey.	Enrollment
Total graduate and first professional students	The total number of graduate and first professional students enrolled based on the fall enrollment survey.	Enrollment
Total full-time undergraduate students	The total number of undergraduate students enrolled for 12 or more semester credits, or 12 or more quarter credits, or 24 or more contact hours a week each term.	Enrollment
Total part-time undergraduates	The total number of undergraduate students enrolled for either 11 semester credits or less, or 11 quarter credits or less, or less than 24 contact hours a week each term.	Enrollment
Total full-time graduate and first professional students	The total number of graduate students enrolled for 9 or more semester credits, or 9 or more quarter credits, or a student involved in thesis or dissertation preparation that is considered full time by the institution, and the total number of first-professional students who are classified as full-time as defined by the institution.	Enrollment
Total part-time graduate students	The total number of graduate students enrolled for either 8 semester credits or less, or 8 quarter credits or less, and the total number of first-professional students who are classified as part-time as defined by the institution.	Enrollment