

# Enrollment in Postsecondary Institutions, Fall 2013; Financial Statistics, Fiscal Year 2013; and Employees in Postsecondary Institutions, Fall 2013

First Look (Provisional Data)

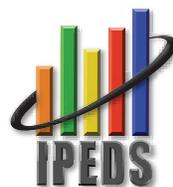


# Enrollment in Postsecondary Institutions, Fall 2013; Financial Statistics, Fiscal Year 2013; and Employees in Postsecondary Institutions, Fall 2013

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OCTOBER 2014

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# Introduction

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The Integrated Postsecondary Education Data System (IPEDS) collects institution-level data from postsecondary institutions in the United States (50 states and the District of Columbia) and other U.S. jurisdictions (see appendix A for a list of other U.S. jurisdictions). This *First Look* presents findings from the provisional data of the IPEDS spring<sup>1</sup> 2014 data collection, which included three survey components: Enrollment at postsecondary institutions during fall 2013; Finance, for the 2013 fiscal year; and Human Resources at postsecondary institutions during fall 2013. Data for all components were collected through the IPEDS web-based data collection system. Detailed information about the study methodology can be found at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2014067>.

This *First Look* provides users with an opportunity to access fully reviewed, edited, and imputed IPEDS data. Final data, including revisions to the provisional data submitted by institutions after the close of data collection, will be available during the following collection year (2014-15).

The purpose of this report is to introduce new data through the presentation of tables containing descriptive information. Selected findings have been chosen to demonstrate the range of information available when using the IPEDS data rather than to discuss all of the observed differences. They are not meant to emphasize any particular issue. Not all data collected during the spring 2014 collection are displayed in this *First Look*; however, all data from the spring 2014 collection are publicly available through the IPEDS Data Center, found at <http://nces.ed.gov/ipeds/datacenter>.

## IPEDS 2013-14

Participation in IPEDS was required for institutions and administrative offices that participated in Title IV federal student financial aid programs such as Federal Pell Grants or Federal Stafford Loans during the 2013-14 academic year.<sup>2</sup> A total of 7,397 institutions and 79 administrative offices (central or system offices) in the United States and other U.S. jurisdictions were expected to participate in the spring collection. Tables in this report focus on the 7,236 institutions and 76 administrative offices in the United States and exclude Title IV entities<sup>3</sup> in other U.S. jurisdictions; however, data from institutions and administrative offices in both the United States and other U.S. jurisdictions are available for download.

Detailed definitions of terms used in this report are available in the glossary (appendix B).

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<sup>1</sup> The spring 2013 data collection cycle included the Graduation Rates and Graduation Rates components; however, these survey components have been moved to the winter data collection beginning in 2013-14.

<sup>2</sup> Institutions participating in Title IV programs are accredited by an agency or organization recognized by the Secretary of the U.S. Department of Education, have a program of more than 300 clock hours or 8 credit hours, have been in business for at least 2 years, and have a signed Program Participation Agreement with the Office of Postsecondary Education, U.S. Department of Education.

<sup>3</sup> Throughout this publication, the term “entity” refers to both institutions and administrative offices.

## **Fall Enrollment**

The 2014 Fall Enrollment component collected student enrollment data for fall 2013.<sup>4</sup> Data were collected on the race/ethnicity and gender of students, attendance status, and student level (undergraduate or graduate). Institutions were also required to report data by student age, while state of residency reporting was optional. In addition, data were collected on the number of students enrolled exclusively in distance education courses, in any distance education courses, or in no distance education courses. These data were reported by student level, undergraduate degree-seeking status, and student residence location (i.e., in the same state or jurisdiction as the institution; in a different state or jurisdiction as the institution; outside the United States; or unknown). Retention rates and student-faculty ratios were also collected via the Fall Enrollment component.

## **Finance**

The 2014 Finance component collected financial statistics, such as institutional revenues and expenses, for the most recent fiscal year ending prior to October 2013 (fiscal year 2013). The Finance component is designed to follow the format of institutional financial statements suggested by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). Most public institutions and administrative offices follow GASB standards.<sup>5</sup> While the figures in this report for public entities only include those entities following GASB standards, aggregate totals for public entities using FASB standards are included in table footnotes. All private entities use FASB standards.

## **Human Resources**

The Human Resources (HR) component of IPEDS collected data on the number of staff on the institution's payroll as of November 1, 2013. Institutions were required to report staff counts by employment status (full- or part-time), occupational category, race/ethnicity, and gender. Degree-granting institutions with 15 or more full-time staff are also required to report staff counts by faculty status. In addition to counts of staff, the HR component collects salary information for full-time staff.

During collections that start in an odd-numbered year, such as this year (2013-14), the reporting of data by race/ethnicity and gender is required, while during collections that start in an even-numbered year (e.g., 2014-15), the reporting of these data is optional.

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<sup>4</sup> For institutions using traditional academic year calendars, fall 2013 is defined as either the institution's fall reporting date or as of October 15, 2013. For institutions using nontraditional academic calendars, fall 2013 is defined as the period between August 1 and October 31, 2013.

<sup>5</sup> Ninety-nine percent of public institutions used GASB, and 1 percent used FASB.

# Selected Findings

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## Characteristics of Enrolled Students

- In fall 2013, Title IV institutions enrolled approximately 17.9 million undergraduate and about 2.9 million graduate students (table 1). Of the approximately 17.9 million undergraduates, about 59 percent were enrolled in 4-year institutions, nearly 40 percent in 2-year institutions, and nearly 2 percent in less-than-2-year institutions.

## Revenues and Expenses of Title IV Entities

- In fiscal year 2013, public 4-year institutions and administrative offices received about 21 percent of their revenues from tuition and fees, compared with just over 32 percent at private nonprofit entities and nearly 91 percent at private for-profit entities (table 2).
- During the same period, about 29 percent of expenses at public 4-year entities were for instruction, compared with approximately 43 percent at public 2-year entities and nearly 50 percent at public less-than-2-year entities (table 2).

## Employees in Postsecondary Institutions

- Title IV institutions and administrative offices reported employing approximately 4.0 million individuals in fall 2013 (table 3). Of the 4.0 million individuals, about 2.5 million were employed full-time and about 1.4 million were employed part-time.

Table 1. Number and percentage of students enrolled at all Title IV institutions, by control of institution, student level, level of institution, and other selected characteristics: United States, fall 2013

| Student level, level of institution, attendance status, gender, and race/ethnicity | Total             |              | Public            |              | Private          |              |                  |              |
|--|-------------------|--------------|-------------------|--------------|------------------|--------------|------------------|--------------|
|  | Number            | Percent      | Number            | Percent      | Nonprofit        |              | For-profit       |              |
|  |                   |              |                   |              | Number           | Percent      | Number           | Percent      |
| <b>Total students</b>  | <b>20,847,787</b> | <b>100.0</b> | <b>14,855,412</b> | <b>100.0</b> | <b>3,993,462</b> | <b>100.0</b> | <b>1,998,913</b> | <b>100.0</b> |
| 4-year   | 13,407,463        | 64.3         | 8,120,461         | 54.7         | 3,942,175        | 98.7         | 1,344,827        | 67.3         |
| 2-year   | 7,097,068         | 34.0         | 6,677,519         | 45.0         | 41,499           | 1.0          | 378,050          | 18.9         |
| Less-than-2-year   | 343,256           | 1.6          | 57,432            | 0.4          | 9,788            | 0.2          | 276,036          | 13.8         |
| Full time  | 12,965,148        | 62.2         | 8,526,174         | 57.4         | 3,003,284        | 75.2         | 1,435,690        | 71.8         |
| Part time  | 7,882,639         | 37.8         | 6,329,238         | 42.6         | 990,178          | 24.8         | 563,223          | 28.2         |
| Men  | 9,015,068         | 43.2         | 6,624,332         | 44.6         | 1,699,239        | 42.6         | 691,497          | 34.6         |
| Women  | 11,832,719        | 56.8         | 8,231,080         | 55.4         | 2,294,223        | 57.4         | 1,307,416        | 65.4         |
| American Indian or Alaska Native   | 159,660           | 0.8          | 123,195           | 0.8          | 20,363           | 0.5          | 16,102           | 0.8          |
| Asian  | 1,148,404         | 5.5          | 872,481           | 5.9          | 220,635          | 5.5          | 55,288           | 2.8          |
| Black or African American  | 2,790,255         | 13.4         | 1,831,062         | 12.3         | 447,858          | 11.2         | 511,335          | 25.6         |
| Hispanic or Latino   | 3,023,461         | 14.5         | 2,400,044         | 16.2         | 330,028          | 8.3          | 293,389          | 14.7         |
| Native Hawaiian or Other Pacific Islander  | 59,438            | 0.3          | 38,620            | 0.3          | 9,379            | 0.2          | 11,439           | 0.6          |
| White  | 11,103,704        | 53.3         | 8,068,115         | 54.3         | 2,271,499        | 56.9         | 764,090          | 38.2         |
| Two or more races  | 542,293           | 2.6          | 401,604           | 2.7          | 94,791           | 2.4          | 45,898           | 2.3          |
| Race/ethnicity unknown   | 1,180,020         | 5.7          | 586,534           | 3.9          | 315,932          | 7.9          | 277,554          | 13.9         |
| Nonresident alien  | 840,552           | 4.0          | 533,757           | 3.6          | 282,977          | 7.1          | 23,818           | 1.2          |
| <b>Undergraduate</b>   | <b>17,946,514</b> | <b>100.0</b> | <b>13,456,812</b> | <b>100.0</b> | <b>2,776,630</b> | <b>100.0</b> | <b>1,713,072</b> | <b>100.0</b> |
| 4-year   | 10,506,190        | 58.5         | 6,721,861         | 50.0         | 2,725,343        | 98.2         | 1,058,986        | 61.8         |
| Full time  | 8,105,672         | 45.2         | 5,155,712         | 38.3         | 2,237,762        | 80.6         | 712,198          | 41.6         |
| Part time  | 2,400,518         | 13.4         | 1,566,149         | 11.6         | 487,581          | 17.6         | 346,788          | 20.2         |
| Men  | 4,661,727         | 26.0         | 3,084,865         | 22.9         | 1,169,725        | 42.1         | 407,137          | 23.8         |
| Women  | 5,844,463         | 32.6         | 3,636,996         | 27.0         | 1,555,618        | 56.0         | 651,849          | 38.1         |
| American Indian or Alaska Native   | 72,628            | 0.4          | 48,956            | 0.4          | 14,975           | 0.5          | 8,697            | 0.5          |
| Asian  | 585,212           | 3.3          | 425,315           | 3.2          | 135,898          | 4.9          | 23,999           | 1.4          |
| Black or African American  | 1,330,700         | 7.4          | 755,156           | 5.6          | 314,384          | 11.3         | 261,160          | 15.2         |
| Hispanic or Latino   | 1,295,303         | 7.2          | 922,806           | 6.9          | 242,952          | 8.7          | 129,545          | 7.6          |
| Native Hawaiian or Other Pacific Islander  | 28,644            | 0.2          | 16,058            | 0.1          | 6,593            | 0.2          | 5,993            | 0.3          |
| White  | 5,901,508         | 32.9         | 3,881,732         | 28.8         | 1,609,945        | 58.0         | 409,831          | 23.9         |
| Two or more races  | 299,140           | 1.7          | 200,802           | 1.5          | 73,631           | 2.7          | 24,707           | 1.4          |
| Race/ethnicity unknown   | 603,068           | 3.4          | 227,009           | 1.7          | 193,643          | 7.0          | 182,416          | 10.6         |
| Nonresident alien  | 389,987           | 2.2          | 244,027           | 1.8          | 133,322          | 4.8          | 12,638           | 0.7          |
| 2-year   | 7,097,068         | 39.5         | 6,677,519         | 49.6         | 41,499           | 1.5          | 378,050          | 22.1         |
| Full time  | 2,932,944         | 16.3         | 2,561,701         | 19.0         | 32,146           | 1.2          | 339,097          | 19.8         |
| Part time  | 4,164,124         | 23.2         | 4,115,818         | 30.6         | 9,353            | 0.3          | 38,953           | 2.3          |
| Men  | 3,057,641         | 17.0         | 2,914,248         | 21.7         | 14,413           | 0.5          | 128,980          | 7.5          |
| Women  | 4,039,427         | 22.5         | 3,763,271         | 28.0         | 27,086           | 1.0          | 249,070          | 14.5         |
| American Indian or Alaska Native   | 69,726            | 0.4          | 65,000            | 0.5          | 811              | #            | 3,915            | 0.2          |
| Asian  | 379,748           | 2.1          | 365,931           | 2.7          | 1,626            | 0.1          | 12,191           | 0.7          |
| Black or African American  | 1,044,610         | 5.8          | 947,324           | 7.0          | 9,607            | 0.3          | 87,679           | 5.1          |
| Hispanic or Latino   | 1,450,160         | 8.1          | 1,367,026         | 10.2         | 4,828            | 0.2          | 78,306           | 4.6          |
| Native Hawaiian or Other Pacific Islander  | 23,064            | 0.1          | 20,179            | 0.1          | 166              | #            | 2,719            | 0.2          |
| White  | 3,525,775         | 19.6         | 3,358,553         | 25.0         | 21,615           | 0.8          | 145,607          | 8.5          |
| Two or more races  | 185,759           | 1.0          | 174,742           | 1.3          | 708              | #            | 10,309           | 0.6          |
| Race/ethnicity unknown   | 325,967           | 1.8          | 289,296           | 2.1          | 1,282            | #            | 35,389           | 2.1          |
| Nonresident alien  | 92,259            | 0.5          | 89,468            | 0.7          | 856              | #            | 1,935            | 0.1          |

See notes at end of table.

Table 1. Number and percentage of students enrolled at all Title IV institutions, by control of institution, student level, level of institution, and other selected characteristics: United States, fall 2013—Continued

| Student level, level of institution, attendance status, gender, and race/ethnicity | Total            |              | Public           |              | Private          |              |                |              |
|--|------------------|--------------|------------------|--------------|------------------|--------------|----------------|--------------|
|  | Number           | Percent      | Number           | Percent      | Nonprofit        |              | For-profit     |              |
|  |                  |              |                  |              | Number           | Percent      | Number         | Percent      |
| Less-than-2-year   | 343,256          | 1.9          | 57,432           | 0.4          | 9,788            | 0.4          | 276,036        | 16.1         |
| Full time  | 267,596          | 1.5          | 29,577           | 0.2          | 8,772            | 0.3          | 229,247        | 13.4         |
| Part time  | 75,660           | 0.4          | 27,855           | 0.2          | 1,016            | #            | 46,789         | 2.7          |
| Men  | 94,463           | 0.5          | 26,520           | 0.2          | 3,703            | 0.1          | 64,240         | 3.7          |
| Women  | 248,793          | 1.4          | 30,912           | 0.2          | 6,085            | 0.2          | 211,796        | 12.4         |
| American Indian or Alaska Native   | 3,805            | #            | 2,257            | #            | 39               | #            | 1,509          | 0.1          |
| Asian  | 12,056           | 0.1          | 1,741            | #            | 1,075            | #            | 9,240          | 0.5          |
| Black or African American  | 85,749           | 0.5          | 6,531            | #            | 2,119            | 0.1          | 77,099         | 4.5          |
| Hispanic or Latino   | 77,100           | 0.4          | 8,132            | 0.1          | 3,375            | 0.1          | 65,593         | 3.8          |
| Native Hawaiian or Other Pacific Islander  | 1,626            | #            | 414              | #            | 38               | #            | 1,174          | 0.1          |
| White  | 139,311          | 0.8          | 35,472           | 0.3          | 2,770            | 0.1          | 101,069        | 5.9          |
| Two or more races  | 7,647            | #            | 1,490            | #            | 97               | #            | 6,060          | 0.4          |
| Race/ethnicity unknown   | 14,509           | 0.1          | 1,388            | #            | 262              | #            | 12,859         | 0.8          |
| Nonresident alien  | 1,453            | #            | 7                | #            | 13               | #            | 1,433          | 0.1          |
| <b>Graduate</b>  | <b>2,901,273</b> | <b>100.0</b> | <b>1,398,600</b> | <b>100.0</b> | <b>1,216,832</b> | <b>100.0</b> | <b>285,841</b> | <b>100.0</b> |
| Full time  | 1,658,936        | 57.2         | 779,184          | 55.7         | 724,604          | 59.5         | 155,148        | 54.3         |
| Part time  | 1,242,337        | 42.8         | 619,416          | 44.3         | 492,228          | 40.5         | 130,693        | 45.7         |
| Men  | 1,201,237        | 41.4         | 598,699          | 42.8         | 511,398          | 42.0         | 91,140         | 31.9         |
| Women  | 1,700,036        | 58.6         | 799,901          | 57.2         | 705,434          | 58.0         | 194,701        | 68.1         |
| American Indian or Alaska Native   | 13,501           | 0.5          | 6,982            | 0.5          | 4,538            | 0.4          | 1,981          | 0.7          |
| Asian  | 171,388          | 5.9          | 79,494           | 5.7          | 82,036           | 6.7          | 9,858          | 3.4          |
| Black or African American  | 329,196          | 11.3         | 122,051          | 8.7          | 121,748          | 10.0         | 85,397         | 29.9         |
| Hispanic or Latino   | 200,898          | 6.9          | 102,080          | 7.3          | 78,873           | 6.5          | 19,945         | 7.0          |
| Native Hawaiian or Other Pacific Islander  | 6,104            | 0.2          | 1,969            | 0.1          | 2,582            | 0.2          | 1,553          | 0.5          |
| White  | 1,537,110        | 53.0         | 792,358          | 56.7         | 637,169          | 52.4         | 107,583        | 37.6         |
| Two or more races  | 49,747           | 1.7          | 24,570           | 1.8          | 20,355           | 1.7          | 4,822          | 1.7          |
| Race/ethnicity unknown   | 236,476          | 8.2          | 68,841           | 4.9          | 120,745          | 9.9          | 46,890         | 16.4         |
| Nonresident alien  | 356,853          | 12.3         | 200,255          | 14.3         | 148,786          | 12.2         | 7,812          | 2.7          |

# Rounds to zero.

NOTE: Title IV institutions are those with a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs. Though they are not Title IV eligible, four of the U.S. service academies are included in the Integrated Postsecondary Education Data System (IPEDS) universe because they are federally funded and open to the public. Students who self-identify with more than one race are included in the Two or more races category. Students of Hispanic or Latino ethnicity are included in the Hispanic or Latino category regardless of race. Percentages in the columns of this table use the corresponding count in the appropriate total row of each section as the denominator. Detail may not sum to totals because of rounding. Definitions for terms used in this table may be found in the IPEDS online glossary located at <http://nces.ed.gov/ipeds/glossary>.

SOURCE: U.S. Department of Education, National Center for Education Statistics, IPEDS, Spring 2014, Fall Enrollment component (provisional data).

Table 2. Amount and percentage distribution of revenues and expenses at all Title IV institutions and administrative offices, by level and control of institution or administrative office, accounting standards utilized, and source of funds: United States, fiscal year 2013

| Source of funds  | 4-year                                 |         | 2-year                                 |         | Less-than-2-year                       |         |
|--|--|---------|--|---------|--|---------|
|  | Revenues or expenses<br>(in thousands) | Percent | Revenues or expenses<br>(in thousands) | Percent | Revenues or expenses<br>(in thousands) | Percent |
| <b>Public (GASB standards<sup>1</sup>)</b>   |  |         |  |         |  |         |
| Total revenues and other sources   | \$260,799,729                          | 100.0   | \$56,199,798                           | 100.0   | \$861,392                              | 100.0   |
| Operating revenues   | 166,838,302                            | 64.0    | 16,325,774                             | 29.0    | 355,987                                | 41.3    |
| Tuition and fees (net of allowances and discounts)                                   | 55,486,129                             | 21.3    | 9,567,955                              | 17.0    | 162,670                                | 18.9    |
| Grants and contracts   | 40,382,512                             | 15.5    | 3,906,551                              | 7.0     | 130,346                                | 15.1    |
| Federal (excludes FDSL loans)  | 25,181,554                             | 9.7     | 1,844,213                              | 3.3     | 27,918                                 | 3.2     |
| State  | 4,955,104                              | 1.9     | 1,521,602                              | 2.7     | 63,151                                 | 7.3     |
| Local  | 2,290,461                              | 0.9     | 300,152                                | 0.5     | 37,739                                 | 4.4     |
| Private  | 7,955,393                              | 3.1     | 240,584                                | 0.4     | 1,539                                  | 0.2     |
| Sales and services of auxiliary enterprises after deducting discounts and allowances | 21,983,267                             | 8.4     | 1,950,014                              | 3.5     | 0                                      | 0.0     |
| Sales and services of hospitals  | 32,141,605                             | 12.3    | 0                                      | 0.0     | 0                                      | 0.0     |
| Sales and services of educational activities   | 7,716,433                              | 3.0     | 166,728                                | 0.3     | 7,323                                  | 0.9     |
| Independent operations   | 1,324,194                              | 0.5     | 0                                      | 0.0     | 0                                      | 0.0     |
| Other operating revenues   | 7,804,161                              | 3.0     | 734,525                                | 1.3     | 55,649                                 | 6.5     |
| Nonoperating revenues  | 81,924,834                             | 31.4    | 37,268,082                             | 66.3    | 487,438                                | 56.6    |
| Appropriations   | 47,278,823                             | 18.1    | 23,382,400                             | 41.6    | 355,471                                | 41.3    |
| Federal  | 1,611,471                              | 0.6     | 113,778                                | 0.2     | 12,397                                 | 1.4     |
| State  | 45,116,944                             | 17.3    | 12,997,627                             | 23.1    | 153,732                                | 17.8    |
| Local  | 550,409                                | 0.2     | 10,270,995                             | 18.3    | 189,343                                | 22.0    |
| Nonoperating grants  | 13,796,295                             | 5.3     | 12,811,253                             | 22.8    | 111,231                                | 12.9    |
| Federal  | 11,126,358                             | 4.3     | 11,357,405                             | 20.2    | 103,300                                | 12.0    |
| State  | 2,516,165                              | 1.0     | 1,327,179                              | 2.4     | 7,272                                  | 0.8     |
| Local  | 153,773                                | 0.1     | 126,669                                | 0.2     | 659                                    | 0.1     |
| Gifts  | 6,177,089                              | 2.4     | 250,514                                | 0.4     | 4,040                                  | 0.5     |
| Investment income  | 10,316,214                             | 4.0     | 172,634                                | 0.3     | 1,715                                  | 0.2     |
| Other nonoperating revenues  | 4,356,413                              | 1.7     | 651,281                                | 1.2     | 14,981                                 | 1.7     |
| Total other revenues and additions <sup>2</sup>                                      | 12,036,593                             | 4.6     | 2,605,942                              | 4.6     | 17,967                                 | 2.1     |
| Capital appropriations   | 3,619,996                              | 1.4     | 1,575,688                              | 2.8     | —                                      | —       |
| Capital grants and gifts   | 3,260,502                              | 1.3     | 353,588                                | 0.6     | —                                      | —       |
| Additions to permanent endowments  | 899,534                                | 0.3     | 29,394                                 | 0.1     | —                                      | —       |
| Other revenues and additions   | 4,256,561                              | 1.6     | 647,271                                | 1.2     | —                                      | —       |
| Total expenses   | \$247,481,423                          | 100.0   | \$54,460,791                           | 100.0   | \$750,797                              | 100.0   |
| Instruction  | 72,319,556                             | 29.2    | 23,186,688                             | 42.6    | 374,335                                | 49.9    |
| Research   | 32,787,715                             | 13.2    | 21,903                                 | #       | 0                                      | 0.0     |
| Public service   | 12,380,859                             | 5.0     | 889,267                                | 1.6     | 5,087                                  | 0.7     |
| Academic support   | 20,376,263                             | 8.2     | 4,611,221                              | 8.5     | 61,068                                 | 8.1     |
| Student services   | 11,709,283                             | 4.7     | 5,609,009                              | 10.3    | 72,021                                 | 9.6     |
| Institutional support  | 21,431,997                             | 8.7     | 8,804,845                              | 16.2    | 154,714                                | 20.6    |
| Scholarships and fellowships (excluding discounts and allowances)                    | 9,802,519                              | 4.0     | 6,451,209                              | 11.8    | 26,013                                 | 3.5     |
| Auxiliary enterprises  | 25,652,749                             | 10.4    | 2,664,476                              | 4.9     | 0                                      | 0.0     |
| Hospital services  | 31,428,925                             | 12.7    | 0                                      | 0.0     | 0                                      | 0.0     |
| Independent operations   | 1,288,081                              | 0.5     | 0                                      | 0.0     | 0                                      | 0.0     |
| Other expenses and deductions  | 8,303,475                              | 3.4     | 2,222,173                              | 4.1     | 57,559                                 | 7.7     |

See notes at end of table.

Table 2. Amount and percentage distribution of revenues and expenses at all Title IV institutions and administrative offices, by level and control of institution or administrative office, accounting standards utilized, and source of funds: United States, fiscal year 2013—Continued

| Source of funds   | 4-year                                 |         | 2-year                                 |         | Less-than-2-year                       |         |
|---|--|---------|--|---------|--|---------|
|   | Revenues or expenses<br>(in thousands) | Percent | Revenues or expenses<br>(in thousands) | Percent | Revenues or expenses<br>(in thousands) | Percent |
| <b>Private nonprofit (FASB standards)</b>                     |  |         |  |         |  |         |
| Total revenues and investment return                          | \$201,579,095                          | 100.0   | \$649,857                              | 100.0   | \$139,717                              | 100.0   |
| Tuition and fees  | 65,249,737                             | 32.4    | 433,574                                | 66.7    | 82,437                                 | 59.0    |
| Government appropriations                                     | 879,983                                | 0.4     | 20,589                                 | 3.2     | 155                                    | 0.1     |
| Federal   | 476,959                                | 0.2     | 12,350                                 | 1.9     | 21                                     | #       |
| State   | 401,242                                | 0.2     | 7,721                                  | 1.2     | 0                                      | 0.0     |
| Local   | 1,782                                  | #       | 517                                    | 0.1     | 134                                    | 0.1     |
| Government grants and contracts                               | 18,528,164                             | 9.2     | 57,024                                 | 8.8     | 40,276                                 | 28.8    |
| Federal   | 17,005,708                             | 8.4     | 47,519                                 | 7.3     | 35,296                                 | 25.3    |
| State   | 1,059,249                              | 0.5     | 8,706                                  | 1.3     | 3,948                                  | 2.8     |
| Local   | 463,207                                | 0.2     | 799                                    | 0.1     | 1,032                                  | 0.7     |
| Private gifts   | 15,791,733                             | 7.8     | 33,891                                 | 5.2     | 2,000                                  | 1.4     |
| Private grants and contracts                                  | 4,834,627                              | 2.4     | 7,495                                  | 1.2     | 2,730                                  | 2.0     |
| Contributions from affiliated entities                        | 1,673,078                              | 0.8     | 18,371                                 | 2.8     | 1,794                                  | 1.3     |
| Investment return   | 38,526,339                             | 19.1    | 14,099                                 | 2.2     | 2,201                                  | 1.6     |
| Sales and services of educational activities                  | 5,532,200                              | 2.7     | 8,927                                  | 1.4     | 3,230                                  | 2.3     |
| Sales and services of auxiliary enterprises                   | 15,928,400                             | 7.9     | 29,498                                 | 4.5     | 0                                      | 0.0     |
| Hospital revenue  | 19,011,711                             | 9.4     | 0                                      | 0.0     | 0                                      | 0.0     |
| Independent operations revenue                                | 6,186,209                              | 3.1     | 0                                      | 0.0     | 0                                      | 0.0     |
| Other revenue <sup>3</sup>                                    | 9,436,912                              | 4.7     | 26,389                                 | 4.1     | 4,893                                  | 3.5     |
| Total expenses  | \$165,081,051                          | 100.0   | \$650,258                              | 100.0   | \$131,127                              | 100.0   |
| Instruction   | 54,081,864                             | 32.8    | 271,157                                | 41.7    | 64,265                                 | 49.0    |
| Research  | 17,514,466                             | 10.6    | 350                                    | 0.1     | 67                                     | 0.1     |
| Public service  | 2,316,357                              | 1.4     | 1,865                                  | 0.3     | 372                                    | 0.3     |
| Academic support  | 14,883,569                             | 9.0     | 49,634                                 | 7.6     | 10,638                                 | 8.1     |
| Student services  | 13,618,008                             | 8.2     | 78,046                                 | 12.0    | 8,159                                  | 6.2     |
| Institutional support   | 21,720,793                             | 13.2    | 164,463                                | 25.3    | 33,466                                 | 25.5    |
| Net grant aid to students                                     | 847,159                                | 0.5     | 4,973                                  | 0.8     | 0                                      | #       |
| Auxiliary enterprises   | 15,304,071                             | 9.3     | 26,505                                 | 4.1     | 0                                      | 0.0     |
| Hospital services   | 16,701,193                             | 10.1    | 0                                      | 0.0     | 0                                      | 0.0     |
| Independent operations  | 5,436,746                              | 3.3     | 0                                      | 0.0     | 0                                      | 0.0     |
| Other expenses  | 2,656,826                              | 1.6     | 53,266                                 | 8.2     | 14,160                                 | 10.8    |
| <b>Private for-profit (FASB standards)</b>                    |  |         |  |         |  |         |
| Total revenues and investment return                          | \$19,574,783                           | 100.0   | \$6,241,061                            | 100.0   | \$3,844,760                            | 100.0   |
| Tuition and fees  | 17,783,754                             | 90.9    | 5,561,198                              | 89.1    | 3,139,902                              | 81.7    |
| Government appropriations, grants, and contracts              | 873,828                                | 4.5     | 383,213                                | 6.1     | 351,631                                | 9.1     |
| Federal   | 809,567                                | 4.1     | 348,206                                | 5.6     | 342,295                                | 8.9     |
| State and local   | 64,261                                 | 0.3     | 35,008                                 | 0.6     | 9,336                                  | 0.2     |
| Private grants and contracts                                  | 12,233                                 | 0.1     | 2,618                                  | #       | 3,769                                  | 0.1     |
| Investment income and investment gains (losses)               | 49,224                                 | 0.3     | 9,617                                  | 0.2     | 5,232                                  | 0.1     |
| Sales and services of educational activities                  | 265,836                                | 1.4     | 114,045                                | 1.8     | 240,164                                | 6.2     |
| Sales and services of auxiliary enterprises                   | 395,722                                | 2.0     | 89,025                                 | 1.4     | 0                                      | 0.0     |
| Other revenue <sup>3</sup>                                    | 194,187                                | 1.0     | 81,343                                 | 1.3     | 104,062                                | 2.7     |
| Total expenses  | \$16,779,710                           | 100.0   | \$6,101,563                            | 100.0   | \$3,396,813                            | 100.0   |
| Instruction   | 3,897,632                              | 23.2    | 1,841,815                              | 30.2    | 1,300,233                              | 38.3    |
| Research and public service                                   | 24,432                                 | 0.1     | 5,074                                  | 0.1     | 11,984                                 | 0.4     |
| Academic support, student services, and institutional support | 11,443,167                             | 68.2    | 3,425,503                              | 56.1    | 1,620,017                              | 47.7    |

See notes at end of table.

Table 2. Amount and percentage distribution of revenues and expenses at all Title IV institutions and administrative offices, by level and control of institution or administrative office, accounting standards utilized, and source of funds: United States, fiscal year 2013—Continued

| Source of funds                                      | 4-year                                 |         | 2-year                                 |         | Less-than-2-year                       |         |
|--|--|---------|--|---------|--|---------|
|  | Revenues or expenses<br>(in thousands) | Percent | Revenues or expenses<br>(in thousands) | Percent | Revenues or expenses<br>(in thousands) | Percent |
| <b>Private for-profit (FASB standards)—Continued</b> |  |         |  |         |  |         |
| <b>Total expenses—Continued</b>                      |  |         |  |         |  |         |
| Net grant aid to students                            | 46,446                                 | 0.3     | 8,458                                  | 0.1     | 8,623                                  | 0.3     |
| Auxiliary enterprises                                | 356,202                                | 2.1     | 107,986                                | 1.8     | 0                                      | 0.0     |
| Other expenses                                       | 1,011,832                              | 6.0     | 712,726                                | 11.7    | 455,955                                | 13.4    |

— Not available. Non-degree-granting institutions and administrative offices report the total other revenues and additions, but not the details.

# Rounds to zero.

<sup>1</sup>In addition to the public institutions using Governmental Accounting Standards Board (GASB) standards, 20 public institutions (1 percent of public institutions) not displayed in this table reported \$11.6 billion in revenue and investment return and \$10.1 billion in expenses using Financial Accounting Standards Board (FASB) standards.

<sup>2</sup>Non-degree-granting institutions report the total other revenues and additions, but not the details. As a result, the details will not sum to the total.

<sup>3</sup>Other revenue is a calculated value and may be negative if the total revenue and investment return reported is less than the sum of the reported data in the detail revenue and investment return categories.

NOTE: Title IV institutions are those with a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs. Though they are not Title IV eligible, four of the U.S. service academies are included in the Integrated Postsecondary Education Data System (IPEDS) universe because they are federally funded and open to the public. Due to differences between GASB standards and FASB standards, figures from public institutions and administrative offices are not comparable to figures from private entities, even in categories with identical labels. Percentages in the columns of this table use the corresponding dollar amount in the appropriate total row of each section as the denominator. Detail may not sum to totals because of rounding. Definitions for terms used in this table may be found in the IPEDS online glossary located at <http://nces.ed.gov/ipeds/glossary>.

SOURCE: U.S. Department of Education, National Center for Education Statistics, IPEDS, Spring 2014, Finance component (provisional data).

Table 3. Number of staff at all Title IV institutions and administrative offices, by control and level of institution, occupational category, and employment status: United States, fall 2013

| Staff by occupation  | All institutions | Public                       |                      |         |                  |                              |                      | Private |                              |                      |        |                  |        |
|--|------------------|------------------------------|----------------------|---------|------------------|------------------------------|----------------------|---------|------------------------------|----------------------|--------|------------------|--------|
|  |                  | 4-year                       |                      |         | Less-than-2-year | Nonprofit                    |                      |         | For-profit                   |                      |        | Less-than-2-year |        |
|  |                  | Staff not in medical schools | Medical school staff | 2-year  |                  | Staff not in medical schools | Medical school staff | 4-year  | Staff not in medical schools | Medical school staff | 2-year |                  |        |
| <b>Total staff</b>   | 3,969,396        | 1,659,928                    | 224,627              | 652,492 | 12,803           | 985,827                      | 166,003              | 7,781   | 1,813                        | 167,556              | †      | 52,815           | 37,751 |
| Full-time  | 2,524,885        | 1,088,300                    | 184,038              | 305,245 | 7,327            | 659,187                      | 140,092              | 4,718   | 1,248                        | 73,630               | †      | 34,558           | 26,542 |
| Part-time  | 1,444,511        | 571,628                      | 40,589               | 347,247 | 5,476            | 326,640                      | 25,911               | 3,063   | 565                          | 93,926               | †      | 18,257           | 11,209 |
| <b>Instruction</b>   | 1,473,325        | 472,419                      | 61,863               | 369,477 | 6,407            | 365,145                      | 42,259               | 4,068   | 880                          | 104,319              | †      | 27,514           | 18,974 |
| Full-time  | 725,912          | 296,180                      | 51,388               | 113,374 | 2,747            | 184,747                      | 35,392               | 1,932   | 471                          | 16,146               | †      | 12,580           | 10,955 |
| Part-time  | 747,413          | 176,239                      | 10,475               | 256,103 | 3,660            | 180,398                      | 6,867                | 2,136   | 409                          | 88,173               | †      | 14,934           | 8,019  |
| <b>Research</b>  | 81,665           | 36,812                       | 14,586               | 81      | †                | 18,502                       | 11,563               | 9       | †                            | 55                   | †      | 57               | †      |
| Full-time  | 67,965           | 29,318                       | 12,808               | 65      | †                | 15,623                       | 10,075               | 4       | †                            | 27                   | †      | 45               | †      |
| Part-time  | 13,700           | 7,494                        | 1,778                | 16      | †                | 2,879                        | 1,488                | 5       | †                            | 28                   | †      | 12               | †      |
| <b>Public service</b>  | 25,942           | 10,459                       | 3,876                | 3,204   | †                | 1,732                        | 6,577                | 4       | †                            | 64                   | †      | 26               | †      |
| Full-time  | 17,606           | 7,923                        | 3,134                | 295     | †                | 1,086                        | 5,143                | 2       | †                            | 5                    | †      | 18               | †      |
| Part-time  | 8,336            | 2,536                        | 742                  | 2,909   | †                | 646                          | 1,434                | 2       | †                            | 59                   | †      | 8                | †      |
| <b>Librarians, curators, and archivists</b>                                  | 44,885           | 18,700                       | 322                  | 5,748   | 46               | 17,820                       | 388                  | 140     | 14                           | 1,150                | †      | 466              | 91     |
| Full-time  | 37,801           | 17,008                       | 294                  | 3,923   | 23               | 14,896                       | 347                  | 87      | 11                           | 849                  | †      | 300              | 63     |
| Part-time  | 7,084            | 1,692                        | 28                   | 1,825   | 23               | 2,924                        | 41                   | 53      | 3                            | 301                  | †      | 166              | 28     |
| <b>Student and academic affairs and other education services occupations</b> | 165,061          | 55,977                       | 2,257                | 48,541  | 1,687            | 37,531                       | 1,915                | 562     | 239                          | 10,372               | †      | 3,163            | 2,817  |
| Full-time  | 104,878          | 38,855                       | 1,802                | 20,963  | 1,129            | 26,725                       | 1,272                | 374     | 205                          | 8,489                | †      | 2,726            | 2,338  |
| Part-time  | 60,183           | 17,122                       | 455                  | 27,578  | 558              | 10,806                       | 643                  | 188     | 34                           | 1,883                | †      | 437              | 479    |
| <b>Management occupations</b>  | 259,580          | 97,528                       | 9,918                | 32,837  | 822              | 86,629                       | 9,206                | 739     | 213                          | 11,717               | †      | 5,654            | 4,317  |
| Full-time  | 251,479          | 94,380                       | 9,397                | 31,619  | 759              | 84,210                       | 8,907                | 708     | 204                          | 11,601               | †      | 5,535            | 4,159  |
| Part-time  | 8,101            | 3,148                        | 521                  | 1,218   | 63               | 2,419                        | 299                  | 31      | 9                            | 116                  | †      | 119              | 158    |
| <b>Business and financial operations occupations</b>                         | 196,014          | 95,842                       | 13,309               | 18,123  | 283              | 50,480                       | 8,028                | 265     | 71                           | 4,765                | †      | 3,208            | 1,640  |
| Full-time  | 181,208          | 88,620                       | 12,056               | 15,374  | 233              | 47,876                       | 7,670                | 218     | 59                           | 4,584                | †      | 3,039            | 1,479  |
| Part-time  | 14,806           | 7,222                        | 1,253                | 2,749   | 50               | 2,604                        | 358                  | 47      | 12                           | 181                  | †      | 169              | 161    |
| <b>Computer, engineering, and science occupations</b>                        | 232,396          | 116,885                      | 25,163               | 16,687  | 236              | 50,866                       | 19,431               | 129     | 9                            | 2,344                | †      | 441              | 205    |
| Full-time  | 210,652          | 106,311                      | 22,308               | 13,899  | 149              | 46,957                       | 18,079               | 112     | 7                            | 2,264                | †      | 399              | 167    |
| Part-time  | 21,744           | 10,574                       | 2,855                | 2,788   | 87               | 3,909                        | 1,352                | 17      | 2                            | 80                   | †      | 42               | 38     |

See notes at end of table.

Table 3. Number of staff at all Title IV institutions and administrative offices, by control and level of institution, occupational category, and employment status: United States, fall 2013—Continued

| Staff by occupation  | All institutions | Public                       |                      |        |                  |                              |                      | Private |                              |                      |        |                  |       |
|--|------------------|------------------------------|----------------------|--------|------------------|------------------------------|----------------------|---------|------------------------------|----------------------|--------|------------------|-------|
|  |                  | 4-year                       |                      |        | Less-than-2-year | Nonprofit                    |                      |         | For-profit                   |                      |        | Less-than-2-year |       |
|  |                  | Staff not in medical schools | Medical school staff | 2-year |                  | Staff not in medical schools | Medical school staff | 2-year  | Staff not in medical schools | Medical school staff | 2-year |                  |       |
| Community, social service, legal, arts, design, entertainment, sports, and media occupations | 167,907          | 73,226                       | 4,306                | 23,675 | 179              | 55,829                       | 2,397                | 239     | 26                           | 7,265                | †      | 655              | 110   |
| Full-time  | 135,462          | 63,433                       | 3,545                | 16,023 | 136              | 42,679                       | 2,081                | 160     | 24                           | 6,727                | †      | 574              | 80    |
| Part-time  | 32,445           | 9,793                        | 761                  | 7,652  | 43               | 13,150                       | 316                  | 79      | 2                            | 538                  | †      | 81               | 30    |
| Healthcare practitioners and technical occupations   | 122,682          | 35,049                       | 44,392               | 1,887  | 328              | 13,222                       | 27,338               | 55      | 4                            | 137                  | †      | 150              | 120   |
| Full-time  | 98,433           | 27,688                       | 37,767               | 825    | 135              | 9,175                        | 22,635               | 41      | 0                            | 68                   | †      | 30               | 69    |
| Part-time  | 24,249           | 7,361                        | 6,625                | 1,062  | 193              | 4,047                        | 4,703                | 14      | 4                            | 69                   | †      | 120              | 51    |
| Service occupations  | 244,608          | 118,536                      | 6,873                | 35,872 | 866              | 71,465                       | 6,956                | 356     | 60                           | 1,574                | †      | 960              | 1,090 |
| Full-time  | 202,483          | 102,073                      | 5,938                | 25,310 | 536              | 59,691                       | 6,302                | 195     | 48                           | 1,124                | †      | 634              | 632   |
| Part-time  | 42,125           | 16,463                       | 935                  | 10,562 | 330              | 11,774                       | 654                  | 161     | 12                           | 450                  | †      | 326              | 458   |
| Sales and related occupations  | 17,801           | 2,798                        | 84                   | 2,146  | 7                | 4,373                        | 41                   | 122     | 27                           | 3,330                | †      | 2,948            | 1,925 |
| Full-time  | 14,468           | 2,151                        | 79                   | 1,127  | 7                | 3,403                        | 40                   | 109     | 26                           | 3,259                | †      | 2,689            | 1,578 |
| Part-time  | 3,333            | 647                          | 5                    | 1,019  | 0                | 970                          | 1                    | 13      | 1                            | 71                   | †      | 259              | 347   |
| Office and administrative support occupations  | 481,889          | 193,710                      | 24,896               | 85,471 | 1,570            | 119,841                      | 22,426               | 972     | 248                          | 19,519               | †      | 7,165            | 6,071 |
| Full-time  | 388,872          | 158,111                      | 22,554               | 55,365 | 1,207            | 101,344                      | 20,814               | 690     | 181                          | 18,100               | †      | 5,736            | 4,770 |
| Part-time  | 93,017           | 35,599                       | 2,342                | 30,106 | 363              | 18,497                       | 1,612                | 282     | 67                           | 1,419                | †      | 1,429            | 1,301 |
| Natural resources, construction, and maintenance occupations                                 | 76,415           | 47,626                       | 668                  | 7,430  | 267              | 18,226                       | 1,087                | 101     | 14                           | 270                  | †      | 360              | 366   |
| Full-time  | 71,389           | 45,253                       | 647                  | 6,219  | 206              | 17,242                       | 1,030                | 80      | 7                            | 227                  | †      | 240              | 238   |
| Part-time  | 5,026            | 2,373                        | 21                   | 1,211  | 61               | 984                          | 57                   | 21      | 7                            | 43                   | †      | 120              | 128   |
| Production, transportation, and material moving occupations                                  | 19,680           | 12,595                       | 377                  | 1,300  | 105              | 4,671                        | 314                  | 13      | 8                            | 244                  | †      | 28               | 25    |
| Full-time  | 16,277           | 10,996                       | 321                  | 864    | 60               | 3,533                        | 305                  | 6       | 5                            | 160                  | †      | 13               | 14    |
| Part-time  | 3,403            | 1,599                        | 56                   | 436    | 45               | 1,138                        | 9                    | 7       | 3                            | 84                   | †      | 15               | 11    |

See notes at end of table.

Table 3. Number of staff at all Title IV institutions and administrative offices, by control and level of institution, occupational category, and employment status: United States, fall 2013—Continued

| Staff by occupation                                    | All institutions | Private |                      |        |                  |        |                      |        |                  |        |                      |            |                  |        |                      |        |                  |
|--|------------------|---------|----------------------|--------|------------------|--------|----------------------|--------|------------------|--------|----------------------|------------|------------------|--------|----------------------|--------|------------------|
|  |                  | Public  |                      |        |                  |        | Nonprofit            |        |                  |        |                      | For-profit |                  |        |                      |        |                  |
|  |                  | 4-year  | Medical school staff | 2-year | Less-than-2-year | 4-year | Medical school staff | 2-year | Less-than-2-year | 4-year | Medical school staff | 2-year     | Less-than-2-year | 4-year | Medical school staff | 2-year | Less-than-2-year |
| Graduate assistants – teaching plus various categories | 359,546          | 271,766 | 11,737               | 13     | †                | 69,495 | 6,077                | 7      | †                | 431    | †                    | †          | †                | †      | †                    | †      | †                |
| Full-time  | †                | †       | †                    | †      | †                | †      | †                    | †      | †                | †      | †                    | †          | †                | †      | †                    | †      | †                |
| Part-time  | 359,546          | 271,766 | 11,737               | 13     | †                | 69,495 | 6,077                | 7      | †                | 431    | †                    | †          | †                | †      | †                    | †      | †                |

† Not applicable.

NOTE: Title IV institutions are those with a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs. Though they are not Title IV eligible, four of the U.S. service academies are included in the Integrated Postsecondary Education Data System (IPEDS) universe because they are federally funded and open to the public. Military-specific occupations (Standard Occupational Classification [SOC] code 55-0000) are part of the SOC system but are not applicable to the IPEDS Human Resources (HR) Survey because IPEDS HR collects data on civilian staff. Definitions for terms used in this table may be found in the IPEDS online glossary located at <http://nces.ed.gov/ipeds/glossary>.

SOURCE: U.S. Department of Education, National Center for Education Statistics, IPEDS, Spring 2014, Human Resources component (provisional data).

## Appendix A: Data Collection Procedures

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The spring 2014 collection was entirely web-based; data were collected between December 11, 2013, and April 9, 2014. Data were provided by “keyholders,” institutional representatives appointed by campus chief executives, who were responsible for ensuring that survey data submitted by the institution were correct and complete. No problems were noted during the spring 2014 data collection. During the collection period, the Integrated Postsecondary Education Data System (IPEDS) help desk was available to assist respondents with reporting the necessary data.

The IPEDS universe is established during the fall collection period. There were 7,477 Title IV institutions and administrative offices<sup>1</sup> located in the United States and the other jurisdictions of the United States, such as Puerto Rico,<sup>2</sup> in the 2013-14 academic year. Though they are not Title IV eligible, four of the U.S. service academies are included in the IPEDS universe as if they were Title IV institutions since they are federally funded and open to the public.<sup>3</sup> Data for all five institutions are included in the tables and counts of institutions unless otherwise indicated.

Because Title IV institutions are the primary focus of IPEDS and they are required to respond, response rates for Title IV institutions in the spring 2014 IPEDS collection were high. The Fall Enrollment (EF) component response rate among all eligible Title IV institutions was 99.9 percent (7,385 institutions responded).<sup>4</sup> For the Finance component, the response rate was 99.9 percent (7,452 Title IV entities responded).<sup>5</sup> The HR component response rate among all Title IV entities was 99.9 percent (7,461 Title IV entities responded).<sup>6</sup>

The National Center for Education Statistics (NCES) statistical standards require that the potential for nonresponse bias for all institutions (including those in other U.S. jurisdictions) is analyzed for sectors for which the response rate is less than 85 percent. Because response rates

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<sup>1</sup> Title IV institutions and administrative offices include 7,397 institutions and 80 administrative (central or system) offices. The central and system offices are required to complete the Institutional Characteristics component in the fall, the Human Resources (HR) component in the spring, and the Finance component in the spring (if they have their own separate budget).

<sup>2</sup> The other U.S. jurisdictions surveyed in IPEDS are American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Commonwealth of the Northern Mariana Islands, Palau, Puerto Rico, and the U.S. Virgin Islands.

<sup>3</sup> The four U.S. service academies that are not Title IV eligible are the U.S. Naval Academy, the U.S. Military Academy, the U.S. Coast Guard Academy, and the U.S. Air Force Academy. The U.S. Merchant Marine Academy is Title IV eligible.

<sup>4</sup> Seven Title IV institutions that were included in the IPEDS universe were not required to respond to the EF component because the institutions either closed or did not enroll students during the fall; hence, a total of 7,390 institutions were expected to respond.

<sup>5</sup> Seventeen Title IV institutions and one administrative office that were included in the IPEDS universe were not required to respond to the Finance component because the institutions were not in operation during the 2013 fiscal year; hence, a total of 7,459 institutions and administrative offices were expected to respond to the Finance component.

<sup>6</sup> Eleven Title IV institutions and one administrative office that were included in the IPEDS universe were not required to respond to the HR component because they were closed or had no employees as of November 1, 2013; hence, a total of 7,465 institutions and administrative offices were expected to respond.

were greater than 99.9 percent for each survey component, no such analysis was necessary. However, data from one institution that responded to the HR component and two institutions from the EF component contained item nonresponse, and these missing items were imputed. Four institutions that were expected to respond to the HR component, five institutions that were expected to respond to the EF component, and seven institutions that were expected to respond to the Finance component had all data imputed due to unit nonresponse. Detailed information about the study methodology including imputation procedures can be found at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2014067>.

## Appendix B: Glossary of IPEDS Terms

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**administrative office:** The system or central office in a multicampus environment.

**auxiliary enterprises revenues:** Revenues generated by or collected from the auxiliary enterprise 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. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters.

**business and financial operations occupations:** An occupational category based on the major group Business and Financial Operations Occupations in the 2010 Standard Occupational Classification (SOC) Manual (<http://www.bls.gov/soc/2010/soc130000.htm>).

**child institution:** An institution that has its data reported by another institution, known as the parent institution.

**community, social service, legal, arts, design, entertainment, sports, and media occupations:** An occupational category based on the following three major groups in the 2010 Standard Occupational Classification (SOC) Manual: (1) Community and Social Service Occupations (<http://www.bls.gov/soc/2010/soc210000.htm>); (2) Legal Occupations (<http://www.bls.gov/soc/2010/soc230000.htm>); and (3) Arts, Design, Entertainment, Sports, and Media Occupations (<http://www.bls.gov/soc/2010/soc270000.htm>).

**computer, engineering, and science occupations:** An occupational category based on the following three major groups in the 2010 Standard Occupational Classification (SOC) Manual: (1) Computer and Mathematical Occupations (<http://www.bls.gov/soc/2010/soc150000.htm>); (2) Architecture and Engineering Occupations (<http://www.bls.gov/soc/2010/soc170000.htm>); and (3) Life, Physical, and Social Science Occupations (<http://www.bls.gov/soc/2010/soc190000.htm>).

**control (of institution):** A classification of whether an institution is operated by publicly elected or appointed officials (public control) or by privately elected or appointed officials and derives its major source of funds from private sources (private control).

**degree/certificate-seeking students:** Students enrolled in courses for credit who are recognized by the institution as seeking a degree or other formal award. At the undergraduate level, this is intended to include students enrolled in vocational or occupational programs.

**Financial Accounting Standards Board (FASB):** FASB is recognized by the American Institute of Certified Public Accountants (AICPA) as the body authorized to establish accounting standards. In practice it defers to the Government Accounting Standards Board (GASB) for the setting of accounting standards for local and state government entities.

**first-time student (undergraduate):** A student with no prior postsecondary experience attending any institution for the first time at the undergraduate level. Includes students enrolled in academic or occupational programs. Also includes students enrolled in the fall term who attended college for the first time in the prior summer term, as well as students who entered with advanced standing (college credits earned before graduation from high school).

**full-time student:** *Undergraduate*—A student enrolled for 12 or more semester credits, or 12 or more quarter credits, or 24 or more contact hours a week each term. *Graduate*—A student enrolled for 9 or more semester credits, or 9 or more quarter credits, or a student involved in thesis or dissertation preparation that is considered full-time by the institution.

**Governmental Accounting Standards Board (GASB):** The GASB establishes accounting standards for local and state entities including governmental colleges and universities.

**government appropriations (revenues):** Revenues received by an institution through acts of a legislative body, except grants and contracts. These funds are for meeting current operating expenses and not for specific projects or programs. The most common example is a state's general appropriation. Appropriations primarily to fund capital assets are classified as capital appropriations.

**government grants:** Transfers of money or property from a government agency to the education institution without a requirement to receive anything in return. These grants may take the form of grants to the institutions to undertake research or they may be in the form of student financial aid. (Used for reporting on the Finance component.)

**graduate assistants (teaching):** An occupational category based on the detailed occupation Graduate Assistant - Teaching (SOC code 25-1191) in the 2010 Standard Occupational Classification (SOC) Manual (<http://www.bls.gov/soc/2010/soc251191.htm>).

**graduate student:** A student who holds a bachelor's degree, or equivalent, and is taking courses at the postbaccalaureate level. These students may or may not be enrolled in graduate programs.

**healthcare practitioners and technical occupations:** An occupational category based on the major group Healthcare Practitioners and Technical Occupations in the 2010 Standard Occupational Classification (SOC) Manual (<http://www.bls.gov/soc/2010/soc290000.htm>).

**level of institution:** A classification of whether an institution's programs are 4 years or more (4-year), at least 2 but less than 4 years (2-year), or less than 2 years (less-than-2-year).

**librarians, curators, and archivists:** An occupational category based on the following three broad occupations in the 2010 Standard Occupational Classification (SOC) Manual: (1) Librarians (<http://www.bls.gov/soc/2010/soc254020.htm>); (2) Archivists, Curators, and Museum Technicians (<http://www.bls.gov/soc/2010/soc254010.htm>); and (3) Library Technicians (<http://www.bls.gov/soc/2010/soc254030.htm>).

**management occupations:** An occupational category based on the major group Management Occupations in the 2010 Standard Occupational Classification (SOC) Manual (<http://www.bls.gov/soc/2010/soc110000.htm>).

**medical school staff:** Staff employed by or staff working in the medical school (Doctor of Medicine [M.D.] and/or Doctor of Osteopathic Medicine [D.O.]) component of a postsecondary institution or in a freestanding medical school. Does not include staff employed by or employees working strictly in a hospital associated with a medical school or those who work in health or allied health schools or departments such as dentistry, veterinary medicine, nursing, or dental hygiene unless the health or allied health schools or departments are affiliated with (housed in or under the authority of) the medical school.

**natural resources, construction, and maintenance occupations:** An occupational category based on the following three major groups in the 2010 Standard Occupational Classification (SOC) Manual: (1) Farming, Fishing, and Forestry Occupations (<http://www.bls.gov/soc/2010/soc450000.htm>); (2) Construction and Extraction Occupations (<http://www.bls.gov/soc/2010/soc470000.htm>); and (3) Installation, Maintenance, and Repair Occupations (<http://www.bls.gov/soc/2010/soc490000.htm>).

**nonresident alien:** A person who is not a citizen or national of the United States and who is in this country on a visa or temporary basis and does not have the right to remain indefinitely.

**office and administrative support occupations:** An occupational category based on the major group Office and Administrative Support Occupations in the 2010 Standard Occupational Classification (SOC) Manual (<http://www.bls.gov/soc/2010/soc430000.htm>).

**Office of Postsecondary Education (OPE):** OPE formulates federal postsecondary education policy and administers programs that address critical national needs in support of its mission to increase access to quality postsecondary education.

**parent institution:** An institution that reports data for another institution, known as the child institution.

**part-time student:** *Undergraduate*—A student enrolled for either 11 semester credits or less, or 11 quarter credits or less, or less than 24 contact hours a week each term. *Graduate*—A student enrolled for either 8 semester credits or less, or 8 quarter credits or less, excluding those involved in thesis or dissertation preparation that is considered full time by the institution.

**postsecondary education:** The provision of a formal instructional program whose curriculum is designed primarily for students beyond the compulsory age for high school. This includes programs whose purpose is academic, vocational, and continuing professional education, and excludes avocational and adult basic education programs.

**postsecondary education institution:** An institution that has as its sole purpose, or one of its primary missions, the provision of postsecondary education. For IPEDS, this institution must be open to the public.

**postsecondary teachers:** An occupational category that consists of the following four functions: (1) instruction only; (2) instruction combined with research and/or public service; (3) public service; and (4) research.

**private for-profit institution:** A private institution in which the individual(s) or agency in control receives compensation other than wages, rent, or other expenses for the assumption of risk.

**private nonprofit institution:** A private institution in which the individual(s) or agency in control receives no compensation, other than wages, rent, or other expenses for the assumption of risk. These include both independent nonprofit schools and those affiliated with a religious organization.

**production, transportation, and material moving occupations:** An occupational category based on the following two major groups in the 2010 Standard Occupational Classification (SOC) Manual: (1) Production Occupations (<http://www.bls.gov/soc/2010/soc510000.htm>) and (2) Transportation and Material Moving Occupations (<http://www.bls.gov/soc/2010/soc530000.htm>).

**Program Participation Agreement (PPA):** A written agreement between a postsecondary institution and the Secretary of Education. This agreement allows institutions to participate in any of the Title IV student assistance programs other than the State Student Incentive Grant (SSIG) and the National Early Intervention Scholarship and Partnership (NEISP) programs. The PPA conditions the initial and continued participation of an eligible institution in any Title IV program upon compliance with the General Provisions regulations, the individual program regulations, and any additional conditions specified in the program participation agreement that the Department of Education requires the institution to meet. Institutions with such an agreement are referred to as Title IV institutions.

**programs of less than 2 years:** Programs requiring less than 2 years of full-time-equivalent college-level work (4 semesters or 6 quarters) or less than 1,800 contact hours to obtain a degree, diploma, or certificate.

**public institution:** An educational institution whose programs and activities are operated by publicly elected or appointed school officials and which is supported largely by public funds.

**race/ethnicity:** Categories developed in 1997 by the Office of Management and Budget that are used to describe groups to which individuals belong or identify with. The categories do not denote scientific definitions of anthropological origins. The designations are used to categorize U.S. citizens, resident aliens, and other eligible noncitizens.

Individuals are asked to first designate ethnicity as:

- Hispanic or Latino or
- Not Hispanic or Latino

Second, individuals are asked to indicate all races that apply among the following:

- American Indian or Alaska Native
- Asian
- Black or African American
- Native Hawaiian or Other Pacific Islander
- White

For reporting purposes, students that identify with more than one race are included in the Two or more races category.

**resident alien (and other eligible noncitizens):** A person who is not a citizen or national of the United States but who has been admitted as a legal immigrant for the purpose of obtaining permanent resident alien status and who holds one of the following: an alien registration card (Form I-551 or I-151), a Temporary Resident Card (Form I-688), or an Arrival-Departure Record (Form I-94) with a notation that conveys legal immigrant status such as Section 207 Refugee, Section 208 Asylee, Conditional Entrant Parolee, or Cuban-Haitian.

**sales and related occupations:** An occupational category based on the major group Sales and Related Occupations in the 2010 Standard Occupational Classification (SOC) Manual (<http://www.bls.gov/soc/2010/soc410000.htm>).

**sector:** One of nine institutional categories resulting from dividing the universe according to control and level. Control categories are public, private nonprofit, and private for-profit. Level categories are 4 years and higher (4-year), at least 2 but less than 4 years (2-year), and less than 2 years (less-than-2-year). For example: public 4-year institutions.

**service occupations:** An occupational category based on the following five major groups in the 2010 Standard Occupational Classification (SOC) Manual: (1) Healthcare Support Occupations (<http://www.bls.gov/soc/2010/soc310000.htm>); (2) Protective Service Occupations (<http://www.bls.gov/soc/2010/soc330000.htm>); (3) Food Preparation and Serving Related Occupations (<http://www.bls.gov/soc/2010/soc350000.htm>); (4) Building and Grounds Cleaning and Maintenance Occupations (<http://www.bls.gov/soc/2010/soc370000.htm>); and (5) Personal Care and Service Occupations (<http://www.bls.gov/soc/2010/soc390000.htm>).

**state and local government grants:** State and local monies awarded to the institution under state and local student aid programs, including the state portion of State Student Incentives Grants (SSIG) (used for reporting Student Financial Aid data).

**student and academic affairs and other education services occupations:** An occupational category based on the following three minor groups in the 2010 Standard Occupational Classification (SOC) Manual: (1) Preschool, Primary, Secondary, and Special Education School Teachers (<http://www.bls.gov/soc/2010/soc250000.htm#25-2000>); (2) Other Teachers and Instructors (<http://www.bls.gov/soc/2010/soc250000.htm#25-3000>); and (3) Other Education, Training, and Library Occupations (<http://www.bls.gov/soc/2010/soc250000.htm#25-9000>).

**Title IV institution:** An institution that has a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs (other than the State Student Incentive Grant [SSIG] and the National Early Intervention Scholarship and Partnership [NEISP] programs).

**undergraduate student:** A student enrolled in a 4- or 5-year bachelor's degree program, an associate's degree program, or a vocational or technical program below the baccalaureate level.

**2-year institution:** A postsecondary institution that offers programs of at least 2 but less than 4 years' duration. Includes occupational and vocational schools with programs of at least 1,800 hours and academic institutions with programs of less than 4 years. Does not include bachelor's degree-granting institutions where the baccalaureate program can be completed in 3 years.

**4-year institution:** A postsecondary institution that offers programs of at least 4 years' duration or one that offers programs at or above the baccalaureate level. Includes institutions that do not offer undergraduate programs, but do offer programs at the postbaccalaureate certificate level or above. Also includes freestanding medical, law, or other professional schools.