

This document provides the specific Integrated Postsecondary Education Data System (IPEDS) or annual report variables used to calculate the measures on the dashboard. See the dashboard for the equations used to calculate the measures.

### **Variables used from the Integrated Postsecondary Education Data System (IPEDS)**

IPEDS variables names are provided below. See [IPEDS data dictionaries](#) for descriptions of these variables.

- 1) Ratio of fall headcount students to fall headcount faculty appointment
  - Fall student headcount: ENRTOT
  - Fall tenured and tenure-track faculty counts: EAPTYP, EAPCAT 21020 and 21030
- 2) Annualized ratio of full-time equivalent (FTE) students to annualized full-time equivalent non-faculty staff.
  - The IPEDS instructs institutions to report faculty and staff headcount as of November 1st of the reporting year. For the purposes of this dashboard, it is assumed that the staff FTE figures are a reasonable representation of the total number of staff employed by institutions for the reporting year. The dashboard uses the 12 month student FTE to calculate the ratio of students to non-faculty staff FTE.
  - 12-month FTE: FTE12MN
  - Total staff FTE: SFTETOTL
  - Instructional staff FTE: SFTEINST
- 3) Net position for the academy
  - Net position from financial health survey in years 2020 onwards: F1N04
  - Net position from finance survey from 2013-2019: F1A18
- 4) Annual primary reserve ratio as measured by expendable net assets to total expenses
  - Unrestricted net assets: F1A17
  - Restricted expendable net assets: F1A15
  - Total expenses: F1C191
- 5) Viability ratio as measured by unrestricted and expendable net assets, not including capital projects expendable net assets, divided by total debt
  - Unrestricted net asset: F1A17
  - Restricted expendable net assets: F1A15
  - Total debt: F1A10
- 6) Ratio of total expendable net assets for the academy per full-time equivalent student
  - Unrestricted net asset: F1A17
  - Restricted expendable net assets: F1A15
  - 12-month FTE: FTE12MN
- 7) Total market value of college or university endowment holdings
  - Value of endowment assets at the end of the fiscal year: F1H02
- 8) The amount of the annual earnings that remain in the endowment after fees are removed
  - Endowment net investment return: F1H03B

9) The percentage of the annual remaining endowment earnings after fees are removed to total annual market value of college or university endowment holdings

- Endowment net investment return: F1H03B
- Value of endowment assets at the end of the fiscal year: F1H02

**Variables used from the institution annual financial reports**

1) Cash on hand as calculated by the ratio of total cash on hand for the academy divided by operating expenses for the academy minus noncash expenses divided by 365

- Total cash and cash equivalents plus current or short-term investments
- Total operating expenses minus depreciation and amortization (noncash operating expenses).