Delta Cost Project Database 1987–2015

Data File Documentation

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Overview

The Delta Cost Project Database was created to make data from the Integrated Postsecondary Education Data System (IPEDS) more readily usable for longitudinal analyses. Currently spanning the period from 1987 through 2015, it has a total of 158,161 observations and 672 variables derived from the institutional characteristics, finance, enrollment, completions, graduation rates, student financial aid, and human resources IPEDS survey components.[1]

The Delta Cost Project Database was originally created in 2007 by the Delta Cost Project, an independent, nonprofit organization. In 2012, the data analysis and communications portion of the Delta Cost Project's work was moved to American Institutes for Research (AIR), while the maintenance and hosting of the database was taken over by the National Center for Education Statistics (NCES). NCES concluded its maintenance and hosting of the database in 201 with the release of the 1987–2012 version of the database. Thereafter, the Delta Cost Project at AIR resumed maintenance and hosting beginning with the 1987–2013 version of the database, which was released in November 2015. This update, which adds data for fiscal years (FYs) 201 and 2015, was completed thanks to the National Center for Science and Engineering Statistics within the National Science Foundation. For detailed history of the development of the database under the Delta Cost Project (through the release of the 1987–2009 database), please refer to http://www.deltacostproject.org/sites/default/files/database/DCP_History_Documentation.pdf.

The database is posted online in two parts for easier downloading; the first part contains the file for the 1987–99 academic years and the second for the 2000–15 academic years. These files are intended to be merged together to create the full 1987–2015 database.

Design

The Delta Cost Project Database was created to make IPEDS data more readily usable for longitudinal analyses. The database contains one observation per institution for each year of data that are available; it includes all institutions (excluding less-than-2-year for-profit institutions) that reported institutional characteristics data to IPEDS in the fall of each academic year. Some of the data have been adjusted to harmonize changes in financial reporting standards that occurred over time, by employing industry-accepted manipulations of the data. Where possible, missing data were replaced through imputation. The database further improves the capacity for longitudinal analyses by creating consistent institutional groupings and matched sets to account for changes to the IPEDS universe of institutions over the time period. In addition, variables to adjust the financial information to constant dollars have been included

[1] The database also includes three inflation indices: the Consumer Price Index for All Urban Consumers (CPI-U) from the Bureau of Labor Statistics (https://www.bls.gov/cpi/); the Higher Education Price Index (HEPI), initially developed by Ken Halstead and now maintained by Commonfund (http://www.commonfund.org/CommonfundInstitute/HEPI/Pages/default.aspx); and the Higher Education Cost Adjustor (HECA), developed by the State Higher Education Executive Officers (SHEEO) organization http://www.sheeo.org/SHEF_Data_Collection_Process).

for the Consumer Price Index for All Urban Consumers (CPI-U), the Higher Education Price Index (HEPI), and the Higher Education Cost Adjustment (HECA).

Institutional Groupings

NCES allows certain institutions ("parent institutions") to report data for branch campuses or other affiliated institutions ("child institutions") for various IPEDS surveys. Parent institutions may have one or more child institutions, and these parent-child relationships may differ over time and/or by survey. Participation in combined reporting often depends on the type of survey—child institutions may report their own data on some surveys (e.g., enrollment or completions) while parent institutions may report their combined data on other surveys (e.g., finance). These reporting relationships also can change when affiliated institutions are opened or closed, and, as a result, parent-child reporting structures may change over time and/or cease to exist.

Institutions that reported data together because of a parent-child reporting relationship on any of the IPEDS surveys for any year between 1987 and 2015 have been grouped together for all years in order to maintain the consistency of the data for the entire time period. This means that all of the data for these parent-child institutions have been combined to make one observation per year for the related set of institutions. The exact number of groupings in the database fluctuates from year to year. For the 2015 academic year, there are 460 unique institutional groupings in the data set, of which 184 are public, 123 are private nonprofit, and 153 are private for-profit.[2] For a complete list of grouped institutions in the Delta Cost Project Database, please refer to [http://www.deltacostproject.org/sites/default/files/database/fy2015_parent-child-master-list.xls].

Longitudinal Institution Panels

To allow for trend analyses that are not affected by institutions entering or leaving the data set, the database includes variables to identify panels of institutions that report data consistently over specified time periods. These institutional panels are referred to as "matched sets." To be included in the matched set, an institution must have data on three measures—fall full-time equivalent (FTE) student enrollment, instructional expenditures, and student completions—for every year in the panel time period. There are three different matched sets that cover different time periods: 1987–2015, 2005–15, and 2010–15.

Any institution that meets the matched-set criteria is included in the matched-set variables. However, institutions in the seven major Carnegie/sector classifications representing U.S. public and private nonprofit 4-year and 2-year institutions classified as Associate's, Baccalaureate, Master's, and Research institutions (according to the Carnegie 201 Classifications) have received additional review. Institutions in the seven major Carnegie/sector classifications that have extreme outlier data, or have changed sectors or Carnegie Classification during the matched-set time periods, are removed from the pertinent matched set.

[2] Counts of institutions were based on institutional control in fiscal year (FY) 2015. In 2013, there were 497 unique groupings. In 2015, of the 123 private nonprofit institutional groupings, four were previously reported as private for-profit; of the 153 private for-profit institutional groupings, three were previously reported as private nonprofit.

The table below shows the institution counts for the three matched-set panels for institutions in the seven major Carnegie/sector classifications.

Carnegie Classification 2010, by Sector	2010 15 6 Year Matched Set (matched_n_10_15_6)	2005 15 11 Year Matched Set (matched_n_05_15_11)	1987 2015 29 Year Matched Set (matched_n_87_15_29)
Public research	159	159	158
Public master's	232	231	228
Public bachelor's	80	79	73
Public associate's	821	811	690
Private nonprofit research	100	100	97
Private nonprofit master's	337	332	321
Private nonprofit bachelor's	463	454	427

Matched-set indicators are available for all types of institutions, including for-profit institutions. However, data users should evaluate the suitability of the matched set for alternate organizational groupings not shown in the table above. For example, only small proportion of 4-year for-profit institutions meet the criteria for inclusion in the 29-year matched set. In addition, some institutions have changed sectors, which can result in an inconsistent number of institutions within the panel time periods when organized by alternate classifications. For-profit institutions in parent-child groups that are matched-set eligible may still show uneven data over time as a result of rapid change (e.g., openings and closings of child institutions) in this sector.

Data Harmonization

The Delta Cost Project harmonized the IPEDS finance data to provide comparable revenue and expenditure data over time and across different financial reporting standards, to the extent possible. These adjustments ensure reasonable consistency in the patterns over time and allow broad comparisons between public and private institutions. In the standard IPEDS data, many of the finance variables are not consistent over time because of changes introduced in the conversion of the Common Form reporting format to separate Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) reporting formats. The Delta Cost Project Database includes original data reported to IPEDS as well as adjusted data used by the Delta Cost Project in its trend analyses. The large amount of information collected from IPEDS surveys precludes incorporating all IPEDS variables into the Delta Cost Project Database; priority was given to those variables expected to hold widespread interest among data users and for which multiple years of data were available. Documentation describing how the adjusted finance variables were constructed is available in the IPEDS/Delta Cost Project Database mapping file, which can be found on the Delta Cost Project website at [http://www.deltacostproject.org/sites/default/files/database/IPEDS_DCP_Database_Mapping_File_87_15].

The most notable revenue adjustments were to net tuition, federal grants and contracts, and auxiliary enterprise revenues. These adjustments were made to account for the inconsistencies caused by reporting

revenue amounts net of "applied discounts and allowances" under FASB and, later, GASB reporting standards. Over the entire 1987–2015 period, the net tuition amounts in the Delta Cost Project Database were standardized to reflect gross tuition revenue net of only institutional grant aid. Federal grant revenues were adjusted to exclude Pell Grants (where applicable), as these are captured in the net tuition revenue amounts. Sales and service of auxiliary enterprise revenues are provided in gross amounts only.

For expenses, adjustments to the functional expenditure categories account for changes in the reporting of operations and maintenance (O&M) and interest across different reporting standards. Under the previous Common Form and GASB reporting formats, O&M and interest were separate expenditure categories; under the current FASB and New Aligned Form reporting formats, these amounts are embedded into the other functional expenditure categories. The main expense variables in the database were calculated to maintain consistency over time by subtracting O&M and interest from the functional expenditure categories, and then summing those O&M and interest amounts separately to create variables representing total amounts.

In addition to adjusting the data to improve comparability across accounting standards, the database includes numerous derived variables that were developed to translate accounting information into more useful concepts for institutions and policy audiences. For example, revenue variables were created to distinguish the amount of money coming from students, public sources, and private sources. Organizing funding streams into these categories allows for differentiation between revenues that are generally used at the institution's discretion or restricted for certain purposes (such as sponsored research, or hospitals and independent operations). Additional derived variables were created to put revenues in the context of expenditures, showing the portion of educational expenses that come from students compared with those expenses that are subsidized by the institution.

Derived expenditure variables also put spending in context for different institutional and policy purposes. For example, derived variables were constructed to isolate spending related to the academic, public service, and research missions at different types of institutions. These derivations allow for more accurate spending comparisons across different types of institutions by reorganizing spending by similar activities. Additional derived variables also put expenditures into the context of outcomes, showing how much an institution spends per degree or completion awarded in a given year. The Delta Cost Project data dictionary contains a full listing of all variables and includes formulas used to construct the derived variables at [http://www.deltacostproject.org/sites/default/files/database/Delta_Data_Dictionary_2000_2015].

Imputations

The Delta Cost Project Database involves two different imputation procedures. The first imputation procedure is conducted annually and utilizes conservative methodology to address missing data wherever they may appear in the data set. The second imputation procedure was implemented only once and was developed to account for changes in reporting standards over time for institutions following FASB accounting standards.

Ongoing, annual imputations. To maximize the analytic utility of the data set, regression imputation is used as needed to replace missing data in eligible variables. The Delta Cost Project uses relatively conservative method that imputes data only when there is 1-year gap between two data values (e.g., missing 2013 data for a series would be imputed for if there were data for 2012 and 2014). If the gap between values is 2 years or more, the data are not filled in. Furthermore, values are not imputed when data are missing at the beginning or end of the data series for an institution. There are imputation flags in the database to denote any instance where a value was imputed.

One-time FASB imputation. second imputation procedure was developed and applied to improve the comparability between Common Form, FASB, and GASB expenditure data.[3] In this methodology, data were imputed for FASB-reporting institutions when institutional data o O&M and interest were unavailable from 1997 to 2003. Interest and O&M expense data were not reported by functional expense category for any FASB institution between 1997 and 2001; therefore, each item was separately imputed. This imputation process also was employed for institutions that did not report interest or O&M data (or reported only partial data) for 2002 and 2003. Once O&M and interest data were available within each of the functional categories, they were subtracted from the total expenditures reported in each of the functional categories, therefore improving comparability with other data reporting standards.

The specific methodology for imputing the missing interest and O&M data from 199 to 200 used data that were reported from 2002 to 2008. First, the reported interest and O&M in each functional expense category were computed separately as a share of total institutional expenditures in each year. Then, for each institution, an institutional median share also was determined for interest and O&M for each expense category across the 2002–08 period; the institutional median was used in years when there was no reported share. For those institutions with no reported data for a particular expense category during the 2002–08 period, a "peer group median share" was constructed using the median share from a set of institutions with the same Carnegie Classification and similar FTE and core expenditures (instruction, student services, academic support, and institutional support). The shares for interest and O&M (institutional shares, institutional median shares, or peer group median shares) were then applied to the total expenditures for all years during 1997–2003. Imputed values were assigned where interest and O&M data were missing.

The sum of the interest and O&M data for each functional category were then scaled to ensure they summed, respectively, to the total interest expenditures reported by institutions and total O&M expenditures reported or previously imputed.[4] Finally, the O&M and interest data were subtracted from

[3] Between 1997 and 2001, FASB institutions did not report interest or O&M as stand-alone expenditure categories in IPEDS. Thus, among FASB institutions, expenditure data within the functional categories were significantly higher during this period than in the prior and subsequent years when the interest and O&M had not been included or was reported but could be removed.

[4] IPEDS did not collect data on total O&M spending by FASB-reporting institutions from 1997 to 2001; total O&M spending was previously imputed in the Delta Cost Project Database for these years.

the functional expense category totals for all years from 1997 to 2003 to generate the new values for the functional expenditure categories.[5]

For a more detailed history of the development of the database, including data harmonization, groupings, imputations, and other processing issues from the 1987–2009 database, please refer to http://www.deltacostproject.org/sites/default/files/data/DCP_History_Documentation.pdf.

Note to Users

In 2012, NCES conducted a review of the database for quality assurance that revealed limited number of inconsistencies about which users should be aware. These include (1) percentage or share values that do not sum to 100 percent, (2) imputed values that are outside of the expected range, and (3) negative values where a negative amount is not feasible.

The majority of these inconsistencies appear related to imputation, specifically affecting variables where both total amounts and component parts are included in the database. Delta Cost Project imputation methodology did not consistently force the reconciliation of imputed component amounts to match reported totals, or vice versa. For example, if a component amount, such as salary expenses for academic support, was imputed, then it is possible for this amount to be greater than the total amount reported for academic support expenses as a whole. Although it is rare for this mismatch to happen, it is possible using the Delta Cost Project imputation methodology and can result in unreasonable values for derived or imputed variables. In addition, a calculation such as the wage and salary share of total expenditures may result in a value greater than 100%.

The Delta Cost Project imputation methodology could not reconcile imputed components to match reported totals because the required data were not consistently collected by IPEDS. For example, in some survey years (e.g., Common Form, 198 to 1999, as well as FASB, 200 and 2001), only total expenditures and wage and salary expenditures were reported within each spending category. As a result, information about spending on the other total spending components (e.g., benefit expenses, interest, depreciation, or other expenses) necessary to control the imputed wage and salary expenditures to a reported total was unavailable. Even in those years when the FASB surveys collected this information (i.e., FYs 199 through 1999, and FYs 200 to 2003), the data were often incomplete. Although reporting of component expenditure data is more reliable in later years, the Delta Cost Project Database does not include all component data for each expenditure category, making it difficult to implement historical corrections that would force the components to sum to reported totals in those years.

In some instances, negative values are reported in the database. These occurrences may reflect legitimate negative amounts (e.g., investment losses), inconsistencies in published IPEDS data sets, or derived variable calculations that result in a negative amount. The Delta Cost Project Database does not include corrections or adjustments to suspected reporting inconsistencies in IPEDS source data. The

[5] O&M was not subtracted from auxiliaries, hospitals, independent, and other operations to maintain comparability with GASB reporting.

derived variable formulas are applied consistently across the database and those cases where the underlying data (reported or imputed) return negative value are not adjusted.

File Updates for the Delta Cost Project Database, 1987–2015

This section contains summary of the changes incorporated into the Delta Cost Project Database, 1987–2015. The changes described include those made since the 1987–2013 file was released (in November 2015), which involved importing the 2013–14 and 2014–15 IPEDS data into the database.

Changes to the 1987–2015 Data File

Deleted observations. In an effort to reduce the time and expense of updating the Delta Cost Project Database each year, less-than-2-year for-profit institutions (1,511 in FY 2013) were removed from the database. Eliminating these institutions, which accounted for roughly 20% of the grouped institutions in the 1987–2013 database, significantly reduced the size of the database and the upkeep of institutional groupings in the database.

New variables. The following variable was added to the Delta Cost Project Database as part of the FY 201 and FY 201 updates:

Variable	Label	Definition
grant03_04	State and local grants	State and local grants as reported by for-profit institutions beginning in FY 2014. Grants by state and local government includes expenditures for scholarships and fellowships that were funded by the state or local government.

Revised variables. The following variables were revised as part of the FY 201 and FY 201 updates:

Variables	Revision
CPI_scalar_2015 HEPI_scalar_2015 HECA_Scalar_2015	The scalar variables were recalculated to inflate financial data to 2015 constant dollar amounts rather than 2013 dollar amount; the variables were renamed to reflect this change.
matched_n_87_15_29 matched_n_05_15_11 matched_n_10_15_6	The matched-set variables were advanced 2 years to reflect the new FY 2014 and FY 2015 data that were added. The number of institutions in the matched set will vary, depending on whether carnegie_sector_2000, carnegie_sector_2005, or carnegie_sector_2010 is used for analysis as institutions may change categories when new Carnegie Classifications are introduced. The matched-set variables only include institutions in the United States (excluding U.S. territories) that have consistently reported data on fall FTE student enrollment, instructional spending, and completions. Some institutions with complete data were removed from the matched set because they contained extreme outlier data.

Deleted variables. In an effort to improve maintenance of the database, 376 variables were removed from the Delta Cost Project Database as part of the FY 2014 and FY 2015 updates as follows:

Variable	Label
assets06	Total assets
liabilities07	Total liabilities
assets11	Total net assets
land04	Land improvements—ending balance
buildings05	Buildings—current replacement value (estimate)
equipment05	Equipment—current replacement value (estimate)
assets15	Net assets end of year
endow02m	Ending value of endowment assets—market
assets16	Long-term investments
postmastcertificates	Number of postmaster's certificates granted
firstprofcertificates	Number of first-professional certificates granted
total_full_time_first_prof	Total number of full-time first-professional students
total_full_time_graduates	Total number of full-time graduate students
total_part_time_first_prof	Total number of part-time first-professional students
total_part_time_graduates	Total number of part-time graduate students
total_graduates	Total number of graduate students
total_first_prof	Total number of first-professional students
ftall03ug	Full-time age under 18 undergraduate all
ftall04ug	Full-time age 18–19 undergraduate all
ftall05ug	Full-time age 20–21 undergraduate all
ftall06ug	Full-time age 21–24 undergraduate all
ftall08ug	Full-time age 25–29 undergraduate all
ftall09ug	Full-time age 30–34 undergraduate all
ftall10ug	Full-time age 35–39 undergraduate all
ftall11ug	Full-time age 40–49 undergraduate all
ftall12ug	Full-time age 50–64 undergraduate all
ftall13ug	Full-time age 65 and over undergraduate all
ftall14ug	Full-time age unknown undergraduate all
ftall03pr	Full-time age under 18 first-professional all
ftall04pr	Full-time age 18–19 first-professional all
ftall05pr	Full-time age 20–21 first-professional all
ftall06pr	Full-time age 21–24 first-professional all
ftall08pr	Full-time age 25–29 first-professional all
ftall09pr	Full-time age 30–34 first-professional all
ftall10pr	Full-time age 35–39 first-professional all
ftall11pr	Full-time age 40–49 first-professional all
ftall12pr	Full-time age 50–64 first-professional all
ftall13pr	Full-time age 65 and over first-professional all
ftall14pr	Full-time age unknown first-professional all
ftall03gr	Full-time age under 18 graduate all
ftall04gr	Full-time age 18–19 graduate all
ftall05gr	Full-time age 20–21 graduate all
ftall06gr	Full-time age 21–24 graduate all
ftall08gr	Full-time age 25–29 graduate all
ftall09gr	Full-time age 30–34 graduate all
ftall10gr	Full-time age 35–39 graduate all

Variable	Label
ftall11gr	Full-time age 40–49 graduate all
ftall12gr	Full-time age 50–64 graduate all
ftall13gr	Full-time age 65 and over graduate all
ftall14gr	Full-time age unknown graduate all
ftall03pb	Full-time age under 18 postbaccalaurate all
ftall04pb	Full-time age 18–19 postbaccalaureate all
ftall05pb	Full-time age 20–21 postbaccalaureate all
ftall06pb	Full-time age 21–24 postbaccalaureate all
ftall08pb	Full-time age 25–29 postbaccalaureate all
ftall09pb	Full-time age 30–34 postbaccalaureate all
ftall10pb	Full-time age 35–39 postbaccalaureate all
ftall11pb	Full-time age 40–49 postbaccalaureate all
ftall12pb	Full-time age 50–64 postbaccalaureate all
ftall13pb	Full-time age 65 and over postbaccalaureate all
ftall14pb	Full-time age unknown postbaccalaureate all
ftall03	Full-time age under 18 all
ftall04	Full-time age 18–19 all
ftall05	Full-time age 20–21 all
ftall06	Full-time age 21–24 all
ftall08	Full-time age 25–29 all
ftall09	Full-time age 30–34 all
ftall10	Full-time age 35–39 all
ftall11	Full-time age 40–49 all
ftall12	Full-time age 50–64 all
ftall13	Full-time age 65 and over all
ftall14	Full-time age unknown all
ptall03ug	Part-time age under 18 undergraduate all
ptall04ug	Part-time age 18–19 undergraduate all
ptall05ug	Part-time age 20–21 undergraduate all
ptall06ug	Part-time age 21–24 undergraduate all
ptall08ug	Part-time age 25–29 undergraduate all
ptall09ug	Part-time age 30–34 undergraduate all
ptall10ug	Part-time age 35–39 undergraduate all
ptall11ug	Part-time age 40–49 undergraduate all
ptall12ug	Part-time age 50–64 undergraduate all
ptall13ug	Part-time age 65 and over undergraduate all
ptall14ug	Part-time age unknown undergraduate all
ptall03pr	Part-time age under 18 first-professional all
ptall04pr	Part-time age 18–19 first-professional all
ptall05pr	Part-time age 20–21 first-professional all
ptall06pr	Part-time age 21–24 first-professional all
ptall08pr	Part-time age 25–29 first-professional all
ptall09pr	Part-time age 30–34 first-professional all
ptall10pr	Part-time age 35–39 first-professional all
ptall11pr	Part-time age 40–49 first-professional all
ptall12pr	Part-time age 50–64 first-professional all
ptall13pr	Part-time age 65 and over first-professional all
ptall14pr	Part-time age unknown first-professional all
ptall03gr	Part-time age under 18 graduate all

Variable	Label
ptall04gr	Part-time age 18–19 graduate all
ptall05gr	Part-time age 20–21 graduate all
ptall06gr	Part-time age 21–24 graduate all
ptall08gr	Part-time age 25–29 graduate all
ptall09gr	Part-time age 30–34 graduate all
ptall10gr	Part-time age 35–39 graduate all
ptall11gr	Part-time age 40–49 graduate all
ptall12gr	Part-time age 50–64 graduate all
ptall13gr	Part-time age 65 and over graduate all
ptall14gr	Part-time age unknown graduate all
ptall03pb	Part-time age under 18 postbaccalaurate all
ptall04pb	Part-time age 18–19 postbaccalaureate all
ptall05pb	Part-time age 20–21 postbaccalaureate all
ptall06pb	Part-time age 21–24 postbaccalaureate all
ptall08pb	Part-time age 25–29 postbaccalaureate all
ptall09pb	Part-time age 30–34 postbaccalaureate all
ptall10pb	Part-time age 35–39 postbaccalaureate all
ptall11pb	Part-time age 40–49 postbaccalaureate all
ptall12pb	Part-time age 50–64 postbaccalaureate all
ptall13pb	Part-time age 65 and over postbaccalaureate all
ptall14pb	Part-time age unknown postbaccalaureate all
ptall03	Part-time age under 18 all
ptall04	Part-time age 18–19 all
ptall05	Part-time age 20–21 all
ptall06	Part-time age 21–24 all
ptall08	Part-time age 25–29 all
ptall09	Part-time age 30–34 all
ptall10	Part-time age 35–39 all
ptall11	Part-time age 40–49 all
ptall12	Part-time age 50–64 all
ptall13	Part-time age 65 and over all
ptall14	Part-time age unknown all
ftallgrp1ug	Full-time ages up to 24 undergraduate all
ftallgrp2ug	Full-time ages 25 to 34 undergraduate all
ftallgrp3ug	Full-time ages 35 to 49 undergraduate all
ftallgrp4ug	Full-time ages 50 and over undergraduate all
ptallgrp1ug	Part-time ages up to 24 undergraduate all
ptallgrp2ug	Part-time ages 25 to 34 undergraduate all
ptallgrp3ug	Part-time ages 35 to 49 undergraduate all
ptallgrp4ug	Part-time ages 50 and over undergraduate all
ftallgrp1pr	Full-time ages up to 24 first-professional all
ftallgrp2pr	Full-time ages 25 to 34 first-professional all
ftallgrp3pr	Full-time ages 35 to 49 first-professional all
ftallgrp4pr	Full-time ages 50 and over first-professional all
ptallgrp1pr	Part-time ages up to 24 first-professional all
ptallgrp2pr	Part-time ages 25 to 34 first-professional all
ptallgrp3pr	Part-time ages 35 to 49 first-professional all
ptallgrp4pr	Part-time ages 50 and over first-professional all
ftallgrp1gr	Full-time ages up to 24 graduate all

Variable	Label
ftallgrp2gr	Full-time ages 25 to 34 graduate all
ftallgrp3gr	Full-time ages 35 to 49 graduate all
ftallgrp4gr	Full-time ages 50 and over graduate all
ptallgrp1gr	Part-time ages up to 24 graduate all
ptallgrp2gr	Part-time ages 25 to 34 graduate all
ptallgrp3gr	Part-time ages 35 to 49 graduate all
ptallgrp4gr	Part-time ages 50 and over graduate all
ftallgrp1pb	Full-time ages up to 24 postbaccalaureate all
ftallgrp2pb	Full-time ages 25 to 34 postbaccalaureate all
ftallgrp3pb	Full-time ages 35 to 49 postbaccalaureate all
ftallgrp4pb	Full-time ages 50 and over postbaccalaureate all
ptallgrp1pb	Part-time ages up to 24 postbaccalaureate all
ptallgrp2pb	Part-time ages 25 to 34 postbaccalaureate all
ptallgrp3pb	Part-time ages 35 to 49 postbaccalaureate all
ptallgrp4pb	Part-time ages 50 and over postbaccalaureate all
ftallgrp1	Full-time ages up to 24 all
ftallgrp2	Full-time ages 25 to 34 all
ftallgrp3	Full-time ages 35 to 49 all
ftallgrp4	Full-time ages 50 and over all
ptallgrp1	Part-time ages up to 24 all
ptallgrp2	Part-time ages 25 to 34 all
ptallgrp3	Part-time ages 35 to 49 all
ptallgrp4	Part-time ages 50 and over all
dependent1	FISAP—dependent undergraduate financial aid applicants ($0–$14,999)
dependent2	FISAP—dependent undergraduate financial aid applicants ($15,000–$29,999)
dependent3	FISAP—dependent undergraduate financial aid applicants ($30,000–$41,999)
dependent4	FISAP—dependent undergraduate financial aid applicants ($42,000–$59,999)
dependent5	FISAP—dependent undergraduate financial aid applicants ($60,000+)
fisap_dependent_total*	Total number of dependent students
independent1	FISAP—independent undergraduate financial aid applicants ($0–$4,999)
independent2	FISAP—independent undergraduate financial aid applicants ($5,000–$9,999)
independent3	FISAP—independent undergraduate financial aid applicants ($10,000–$13,999)
independent4	FISAP—independent undergraduate financial aid applicants ($14,000–$19,999)
independent5	FISAP—independent undergraduate financial aid applicants ($20,000+)
fisap_independent_total*	Total number of independent students
fisap_0_14999k_share*	Share of total dependent students with FTI below $15,000
fisap_15_29999k_share*	Share of total dependent students with FTI below $29,999
applcn	Total number of applicants
applcnm	Total number of applicants—male
applcnw	Total number of applicants—female
admssn	Total number of admissions
admssnm	Total number of admissions—male
admssnw	Total number of admissions—female
enrlt	Total number of first-time degree/certificate-seeking undergraduates
Enrlm	Total number of first-time degree/certificate-seeking male undergraduates
Enrlw	Total number of first-time degree/certificate-seeking female undergraduates

Notes: Imputation flags for all variables except for those marked * also were excluded from the database. FISAP=Fiscal Operations Report and Application to Participate; FTI=FISAP Total Income

Revised institutional groupings. Whenever an institution serving as a "parent" institution includes new "full child"[6] institution(s) in its data reporting, the institutions are grouped together in the database. As long as the new "full child" institution has not previously reported data to IPEDS, the inclusion of the child institution's data with the parent institution's data does not change the information that was previously published in earlier data files.

Occasionally, institutions that previously reported their own data establish new parent-child relationships or merge together. When these relationships are identified, the affected institutions are grouped together for the entire span of the database, which may result in revisions to data published in earlier versions of the database. The table below lists the preexisting institutional groupings that established new parent-child relationships in 201 or 2015 and may contain revised grouped data for either all or some of the years previously published in the 1987–2013 database.

Group ID	Parent Institution Name	New Child Institution
1555	Antioch University (440138)	Antioch University-Connected (485908)
1699	University of Tennessee-Knoxville (221759)	University of Tennessee Health Science Center (487010)
2420	American Career College-Los Angeles (109040)	American Career College-Long Beach (481854)
2486	Chicago School of Professional Psychology (143978)	Chicago School of Professional Psychology at Xavier (487153)
2705	Centro de Estudios Multidisciplinarios-San Juan (241517)	Centro de Estudios Multidisciplinarios- - Mayaquez (484835)
2831	Dade Medical College-Miami (444574)	Dade Medical College-Jacksonville (476391)

New institutional groupings. The table below lists institutional groupings that were established in either 201 or 201 and may contain revised grouped data for either all or some of the years previously published in the 1987–2013 database.

Group ID	Parent Institution Name	New Child Institution
3052	University of Arizona (104179)	University of Arizona-South (487296)
3053	Institute of Beauty and Wellness (450650)	Aveda Institute-Madison (487506)

[6] This is in contrast to a "partial child," in which an institution may report some of its own financial data on the finance survey (typically operating revenues and expenditures), while the parent institution reports other financial data (typically balance sheet data, such as assets and liabilities).