Chapter Four Appendix

Enclosure 4.03
USNA IPEDS Data

The IPEDS item codes and 38 liner IPEDS codes are related in the following way (* is a placeholder for subcategories):

IPEDS code	38 liner IPEDS code
f1c01*	1
f1c02*	2
f1c05*	5
f1c06*	6
f1c07*	7
f1c08*	8
f1c12*	16

The dollar values in IPEDS and the 38 liner are not necessarily equal for a given activity. There are three main reasons that entries in the two accounts do not match. (1) IPEDS entries include spending on operation of plant and equipment which is a prorated share of total plant spending. The 38 liner contains operation of plant and equipment as a separate entry. (2) IPEDS also includes spending which comes from gift and reimbursable funds. Those funds are excluded from the 38 liner. (3) Finally, the 38 liner includes spending on the Naval Academy Preparatory School and the USNA commissary. That spending is excluded from IPEDS. If you deduct NAPs and Commissary spending from the 38 liner bottom line you get $403 million. This corresponds to the $403 million in federal appropriations listed in IPEDS (code f1b10) with some rounding error. So then, with the IPEDS bottom line at $418 million we're left with $15 million in gift and reimbursable spending.

Please note that empty cell represent items that are not relevant (e.g., all of the Net Asset items).

	IPEDS name	Item	2006	2007	2008	2009
Part A - Net Assets	f1a01	Total current assets	11,170,999	-	-	-
	f1a02	Capital assets - depreciable (gross)	-	-	-	-
	f1a03	Accumulated depreciation (enter as a positive amount)	-	-	-	-
	f1a04	Other noncurrent assets	-	-	-	-
	f1a05	Total noncurrent assets	-	-	-	-
	f1a06	Total assets	11,170,999	-	-	-
	f1a07	Long-term debt, current portion	-	-	-	-
	f1a08	Other current liabilities	-	-	-	-
	f1a09	Total current liabilities	-	-	-	-
	f1a10	Long-term debt	-	-	-	-
	f1a11	Other noncurrent liabilities	-	-	-	-
	f1a12	Total noncurrent liabilities	-	-	-	-
	f1a13	Total liabilities	-	-	-	-
	f1a14	Invested in capital assets, net of related debt	-	-	-	-
	f1a15	Restricted-expendable	-	-	-	-
	f1a16	Restricted-nonexpendable	-	-	-	-
	f1a17	Unrestricted	11,170,999	-	-	-
	f1a18	Total net assets	11,170,999	-	-	-
	f1a211	Land improvements - Beginning balance	5,980,931	-	-	-
	f1a212	Land improvements - Additions	-	-	-	-
	f1a213	Land improvements - Retirements	-	-	-	-
	f1a214	Land improvements - Ending balance	5,980,931	-	-	-
	f1a221	Infrastructure - Beginning balance	-	-	-	-
	f1a222	Infrastructure - Additions	-	-	-	-
	f1a223	Infrastructure - Retirements	-	-	-	-
	f1a224	Infrastructure - Ending balance	-	-	-	-
	f1a231	Buildings - Beginning balance	1,230,309,880	-	-	-
	f1a232	Buildings - Additions	1,814,196	-	-	-
	f1a233	Buildings - Retirements	3,397,194	-	-	-
	f1a234	Buildings - Ending balance	1,228,726,882	-	-	-
	f1a241	Equipment - Beginning balance	31,952,314	-	-	-
	f1a242	Equipment - Additions	-	-	-	-
	f1a243	Equipment - Retirements	-	-	-	-
	f1a244	Equipment - Ending balance	31,952,314	-	-	-
	f1a251	Art and library collections - Beginning balance	-	-	-	-
	f1a252	Art and library collections - Additions	-	-	-	-
	f1a253	Art and library collections - Retirements	-	-	-	-
	f1a254	Art and library collections - Ending balance	-	-	-	-
	f1a261	Property obtained under capital leases - Beginning balance	-	-	-	-
	f1a262	Property obtained under capital leases - Additions	-	-	-	-
	f1a263	Property obtained under capital leases - Retirements	-	-	-	-
	f1a264	Property obtained under capital leases - Ending balance	-	-	-	-
	f1a271	Construction in progress - Beginning balance	-	-	-	-
	f1a272	Construction in progress - Additions	-	-	-	-
	f1a273	Construction in progress - Retirements	-	-	-	-
	f1a274	Construction in progress - Ending balance	-	-	-	-
	f1a27t1	Total for plant, property and equipment - Beginning balance	-	-	-	-

	f1a27t2	Total for plant, property and equipment - Additions	-	-	-	-
	f1a27t3	Total for plant, property and equipment - Retirements	-	-	-	-
	f1a27t4	Total for plant, property and equipment - Ending balance	-	-	-	-
	f1a281	Accumulated depreciation - Beginning balance	-	-	-	-
	f1a282	Accumulated depreciation - Additions	-	-	-	-
	f1a283	Accumulated depreciation - Retirements	-	-	-	-
	f1a284	Accumulated depreciation - Ending balance	-	-	-	-
	f1a31	Depreciable capital assets, net of depreciation (new)	-	-	-	-
	f1a324	Equipment, including art and library collections - Ending balance (new aligned)	-	-	-	-
	f1a334	Intangible assets , net of accumulated amortization - Ending balance (New aligne	-	-	-	-
	f1a344	Other capital assets - Ending balance (New Aligned)	-	-	-	-
Part B - Revenues and Other Additions	f1b01	Tuition and fees, after deducting discounts and allowances	-	-	-	-
	f1b02	Federal operating grants and contracts	5,918,537	6,654,996	6,565,817	7,731,916
	f1b03	State operating grants and contracts	-	-	-	-
	f1b04	Local/private operating grants and contracts	-	-	526,241	587,520
	f1b04a	Local operating grants and contracts	-	-	-	-
	f1b04b	Private operating grants and contracts	-	-	526,241	587,520
	f1b05	Sales and services of auxiliary enterprises	-	-	-	-
	f1b06	Sales and services of hospitals	-	-	-	-
	f1b07	Independent operations	-	-	-	-
	f1b08	Other sources - operating	-	-	-	-
	f1b09	Total operating revenues	5,918,537	6,654,996	7,092,058	8,319,436
	f1b10	Federal appropriations	385,125,515	375,607,594	389,049,861	403,845,946
	f1b11	State appropriations	-	-	-	-
	f1b12	Local appropriations, education district taxes, and similar support	-	-	-	-
	f1b13	Federal nonoperating grants	-	-	-	-
	f1b14	State nonoperating grants	-	-	-	-
	f1b15	Local nonoperating grants	-	-	-	-
	f1b16	Gifts, including contributions from affiliated organizations	5,017,678	5,093,637	6,081,577	4,479,009
	f1b17	Investment income	385,904	598,166	685,790	508,030
	f1b18	Other nonoperating revenues	-	-	-	-
	f1b19	Total nonoperating revenues	390,529,097	381,299,397	395,817,228	408,832,985
	f1b20	Capital appropriations	-	-	-	-
	f1b21	Capital grants and gifts	-	-	-	-
	f1b22	Additions to permanent endowments	-	-	-	-
	f1b23	Other revenues and additions	-	-	-	-
	f1b24	Total other revenues and additions	-	-	-	-
	f1b25	Total all revenues and other additions	396,447,634	387,954,393	402,909,286	417,152,421
	f1b26	Sales and services of eductional activities	-	-	-	-
Part C - Expenses and Other Deductions	f1c011	Instruction - Current year total	123,720,098	127,568,706	153,806,016	164,839,125
	f1c012	Instruction - Salaries and wages	70,175,966	70,398,132	75,915,351	79,004,480
	f1c013	Instruction - Employee fringe benefits	41,480,879	45,173,308	45,765,738	50,373,933
	f1c014	Instruction - Depreciation	-	-	-	-
	f1c015	Instruction - All other	12,063,253	11,997,266	12,159,136	11,062,545
	f1c016	Instruction - Operations and maintenance of plant	-	-	19,965,791	24,398,167
	f1c017	Instruction - Interest	-	-	-	-
	f1c021	Research - Current year total	6,634,205	7,525,543	8,099,234	9,688,763
	f1c022	Research - Salaries and wages	3,605,418	3,824,404	4,191,998	4,541,179

	f1c023	Research - Employee fringe benefits	859,563	1,008,050	1,117,090	1,417,569
	f1c024	Research - Depreciation	-	-	-	-
	f1c025	Research - All other	2,169,224	2,693,089	2,790,146	3,730,015
	f1c026	Research - Operations and maintenance of plant	-	-	-	-
	f1c027	Research - Interest	-	-	-	-
	f1c031	Public service - Current year total	-	-	-	-
	f1c032	Public service - Salaries and wages	-	-	-	-
	f1c033	Public service - Employee fringe benefits	-	-	-	-
	f1c034	Public service - Depreciation	-	-	-	-
	f1c035	Public service - All other	-	-	-	-
	f1c036	Public service - Operations and maintenance of plant	-	-	-	-
	f1c037	Public service - Interest	-	-	-	-
	f1c051	Academic support - Current year total	32,385,476	33,521,632	35,082,277	37,725,321
	f1c052	Academic support - Salaries and wages	11,910,131	11,917,820	12,600,512	13,912,904
	f1c053	Academic support - Employee fringe benefits	4,600,173	5,600,774	4,622,626	5,231,525
	f1c054	Academic support - Depreciation	-	-	-	-
	f1c055	Academic support - All other	15,875,172	16,003,038	15,382,422	15,197,407
	f1c056	Academic support - Operations and maintenance of plant	-	-	2,476,717	3,383,485
	f1c057	Academic support - Interest	-	-	-	-
	f1c061	Student services - Current year total	108,785,466	86,445,784	106,002,824	112,918,620
	f1c062	Student services - Salaries and wages	53,269,873	53,119,975	53,930,342	57,689,026
	f1c063	Student services - Employee fringe benefits	46,038,381	22,961,134	23,915,715	23,823,660
	f1c064	Student services - Depreciation	-	-	-	-
	f1c065	Student services - All other	9,477,212	10,364,675	10,814,732	10,929,947
	f1c066	Student services - Operations and maintenance of plant	-	-	17,342,035	20,475,987
	f1c067	Student services - Interest	-	-	-	-
	f1c071	Institutional support - Current year total	29,162,401	29,587,066	57,154,493	55,231,056
	f1c072	Institutional support - Salaries and wages	14,239,054	13,509,132	16,633,985	15,426,734
	f1c073	Institutional support - Employee fringe benefits	7,276,172	8,272,701	5,628,515	8,454,213
	f1c074	Institutional support - Depreciation	-	-	-	-
	f1c075	Institutional support - All other	7,647,175	7,805,233	8,826,215	9,656,115
	f1c076	Institutional support - Operations and maintenance of plant	-	-	26,065,778	21,693,994
	f1c077	Institutional support - Interest	-	-	-	-
	f1c081	Operation maintenance of plant - Current year total	74,899,905	79,667,838	-	-
	f1c082	Operation maintenance of plant - Salaries and wages	13,654,603	11,328,699	10,569,673	13,743,422
	f1c083	Operation maintenance of plant - Employee fringe benefits	5,808,374	6,556,934	7,164,871	6,741,635
	f1c084	Operation maintenance of plant - Depreciation	-	-	-	-
	f1c085	Operation maintenance of plant - All other	55,436,928	61,782,205	48,115,777	49,466,576
	f1c086	Operation maintenance of plant - Operation and maintenance of plant	-	-	(65,850,321)	(69,951,633)
	f1c087	Operation maintenance of plant - Interest	-	-	-	-
	f1c091	Depreciation - total expense	-	-	-	-
	f1c094	Depreciation	-	-	-	-
	f1c101	Scholarships and fellowships expenses -- Current year total	-	-	-	-
	f1c102	Scholarships and fellowships expenses -- Salaries and wages	-	-	-	-
	f1c103	Scholarships and fellowships expenses -- Employee fringe benefits	-	-	-	-
	f1c104	Scholarships and fellowships expenses -- Depreciation	-	-	-	-
	f1c105	Scholarships and fellowships expenses -- All other	-	-	-	-
	f1c111	Auxiliary enterprises -- Current year total	-	-	-	-

	f1c112	Auxiliary enterprises -- Salaries and wages	-	-	-	-
	f1c113	Auxiliary enterprises -- Employee fringe benefits	-	-	-	-
	f1c114	Auxiliary enterprises -- Depreciation	-	-	-	-
	f1c115	Auxiliary enterprises -- All other	-	-	-	-
	f1c116	Auxiliary enterprises - Operations and maintenance of plant	-	-	-	-
	f1c117	Auxiliary enterprises - Interest	-	-	-	-
	f1c121	Hospital services - Current year total	19,762,643	22,855,688	25,110,248	17,188,743
	f1c122	Hospital services - Salaries and wages	6,159,744	8,183,958	6,629,280	6,983,134
	f1c123	Hospital services - Employee fringe benefits	5,616,606	5,123,185	7,035,779	5,134,520
	f1c124	Hospital services - Depreciation	-	-	-	-
	f1c125	Hospital services - All other	7,986,293	9,548,545	11,445,189	5,071,089
	f1c126	Hospital services - Operations and maintenance of plant	-	-	-	-
	f1c127	Hospital services - Interest	-	-	-	-
	f1c131	Independent operations - Current year total	-	-	-	-
	f1c132	Independent operations - Salaries and wages	-	-	-	-
	f1c133	Independent operations - Employee fringe benefits	-	-	-	-
	f1c134	Independent operations - Depreciation	-	-	-	-
	f1c135	Independent operations - All other	-	-	-	-
	f1c136	Independent operations - Operations and maintenance of plant	-	-	-	-
	f1c137	Independent operations - Interest	-	-	-	-
	f1c141	Other expenses deductions - Current year total	-	-	17,734,544	20,485,057
	f1c142	Other expenses deductions - Salaries and wages	-	-	-	-
	f1c143	Other expenses deductions - Employee fringe benefits	-	-	-	-
	f1c144	Other expenses deductions - Depreciation	-	-	-	-
	f1c145	Other expenses deductions - All other	-	-	17,734,544	20,485,057
	f1c146	Other expenses deductions - Operations and maintenance of plant	-	-	-	-
	f1c147	Other expenses deductions - Interest	-	-	-	-
	f1c151	Total operating expenses - Current year total	395,350,194	387,172,257	402,989,636	-
	f1c152	Total operating expenses - Salaries wages	173,014,789	172,282,120	180,471,141	-
	f1c153	Total operating expenses - Employee fringe benefits	111,680,148	94,696,086	95,250,334	-
	f1c154	Total operating expenses - Depreciation	-	-	-	-
	f1c155	Total operating expenses - All other	110,655,257	120,194,051	127,268,161	-
	f1c161	Interest - Current year total	-	-	-	-
	f1c165	Interest - All other	-	-	-	-
	f1c171	Other nonoperating expenses and deductions - Current year total	-	-	-	-
	f1c172	Other nonoperating expenses and deductions - Salaries and wages	-	-	-	-
	f1c173	Other nonoperating expenses and deductions - Employee fringe benefits	-	-	-	-
	f1c174	Other nonoperating expenses and deductions - Depreciation	-	-	-	-
	f1c175	Other nonoperating expenses and deductions - All other	-	-	-	-
	f1c181	Total nonoperating expenses and deductions - Current year total	-	-	-	-
	f1c182	Total nonoperating expenses and deductions - Salaries and wages	-	-	-	-
	f1c183	Total nonoperating expenses and deductions - Employee fringe benefits	-	-	-	-
	f1c184	Total nonoperating expenses and deductions - Depreciation	-	-	-	-
	f1c185	Total nonoperating expenses and deductions - All other	-	-	-	-
	f1c191	Total expenses deductions - Current year total	395,350,194	387,172,257	402,989,636	418,076,685
	f1c192	Total expenses deductions - Salaries and wages	173,014,789	172,282,120	180,471,141	191,300,879
	f1c193	Total expenses deductions - Employee fringe benefits	111,680,148	94,696,086	95,250,334	101,177,055
	f1c194	Total expenses deductions - Depreciation	-	-	-	-

	f1c195	Total expenses deductions - All other	110,655,257	120,194,051	127,268,161	125,598,751
	f1c197	Total expenses deductions - Interest	-	-	-	-
Part D - Summary of Changes in Net Assets	f1d01	Total revenues and other additions	396,447,634	387,954,393	402,909,286	417,152,421
	f1d02	Total expenses and other deductions	395,350,194	387,172,257	402,989,636	418,076,685
	f1d03	Increase in net assets during the year	1,097,440	782,136	(80,350)	-
	f1d04	Net assets beginning of year	10,261,822	-	-	-
	f1d05	Adjustments to beginning net assets	(188,263)	-	-	-
	f1d06	Net assets end of year	11,170,999	-	-	-
Part H - Details of Endowment Assets	f1h01	Value of endowment assets at the beginning of the fiscal year	7,047,000	7,227,000	7,187,000	7,774,000
	f1h02	Value of endowment assets at the end of the fiscal year	7,227,000	7,187,000	7,774,000	7,200,000
Part E - Scholarships and Fellowships	f1e01	Pell grants (federal)	-	-	-	-
	f1e02	Other federal grants	-	-	-	-
	f1e03	Grants by state government	-	-	-	-
	f1e04	Grants by local government	-	-	-	-
	f1e05	Institutional grants from restricted resources	-	-	-	-
	f1e06	Institutional grants from unrestricted resources	-	-	-	-
	f1e07	Total gross scholarships and fellowships	-	-	-	-
	f1e08	Discounts and allowances applied to tuition and fees	-	-	-	-
	f1e09	Discounts and fellowships applied to sales & services of auxiliary enterprises	-	-	-	-
	f1e10	Total discounts and fellowships	-	-	-	-
	f1e11	Net scholarships and fellowships	-	-	-	-
	f1fha	Does this institution or any of its foundations or other affiliated organization	endowment assets)	endowment assets)	endowment assets)	endowment assets)