GLOSSARY

**ACADEMIC PROGRAM.** An instructional program leading toward an associate’s, bachelor’s, master’s, doctor’s, or first-professional degree or resulting in credits that can be applied to one of these degrees.

**ACADEMIC YEAR.** The period of time generally extending from September to June; usually equated to two semesters or trimesters, three quarters, or the period covered by a 4-1-4 calendar system.

**ACCREDITING AGENCIES.** Organizations (or bodies) that establish operating standards for educational or professional institutions and programs, determine the extent to which the standards are met, and publicly announce their findings.

**ACT.** Previously known as the American College Testing program, measures educational development and readiness to pursue college-level coursework in English, mathematics, natural science, and social studies. Student performance does not reflect innate ability and is influenced by a student’s educational preparedness.

**AMERICAN INDIAN OR ALASKAN NATIVE.** A person having origins in any of the original peoples of North and South America (including Central America) who maintains cultural identification through tribal affiliation or community attachment.

**ASIAN.** A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.

**AUDIT/AUDITING (A CLASS).** Term used when a student elects to take a course, but does not wish to receive credit for the course toward a degree or other formal award.

**AUXILIARY ENTERPRISES (EXPENDITURES).** Expenditures for essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Includes mandatory and non-mandatory transfers. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters.

**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.

**BACHELOR’S DEGREE.** An award (baccalaureate or equivalent degree, as determined by the Secretary, U.S. Department of Education) that normally requires at least four but not more than five years of full-time equivalent college-level work. This includes all bachelor’s degrees conferred in a five-year cooperative (work-study) program. A cooperative plan provides for alternate class attendance and employment in business, industry, or government; thus, it allows students to combine actual work experience with their college studies. Also includes bachelor’s degrees in which the normal four years of work are completed in three years.

**BLACK OR AFRICAN AMERICAN.** A person having origins in any of the black racial groups of Africa.

**BOOK VALUE.** The dollar value of the physical asset at the time of construction or purchase of that asset, or, if the asset is a gift, the market value of the asset at the time of the gift. It may also be the difference between the balance of a physical plant asset account and its related accumulated depreciation account.

**BRANCH INSTITUTION.** A campus or site of an educational institution that is not temporary, is located in a community beyond a reasonable commuting distance from its parent institution, and offers full programs of study, not just courses.

**CAPITAL OUTLAY.** The cost of acquiring plant assets, adding to plant assets, and adding utility to plant assets for more than one accounting period.

**CIP CODE.** A six-digit code in the form xx.xxxx that identifies instructional program specialties within educational institutions.
CLASSIFICATION OF INSTRUCTIONAL PROGRAMS (CIP). A taxonomic coding scheme for secondary and postsecondary instructional programs. It is intended to facilitate the organization, collection, and reporting of program data using classifications that capture the majority of reportable data. The CIP is the accepted federal government statistical standard on instructional program classifications and is used in a variety of education information surveys and databases.

CLERICAL AND SECRETARIAL. A primary function or occupational activity category used to classify persons whose assignments typically are associated with clerical activities or are specifically of a secretarial nature. Includes personnel who are responsible for internal and external communications, recording and retrieval of data (other than computer programmer) and/or information and other paper work required in an office. Also includes such occupational titles such as switchboard operators, including answering service, telephone operators, bill and account collectors, billing and posting clerks and machine operators, bookkeeping, accounting, and auditing clerks, payroll and timekeeping clerks, procurement clerks, file clerks, clerical library assistants, human resources assistants, except payroll and timekeeping, shipping, receiving and traffic clerks, secretaries and administrative assistants, computer operators, data entry and information processing workers, desktop publishers, mail clerks and mail machine operators (except postal service), office clerks (general), office machine operators (except computer), and proofreaders and copy markers.

COLLEGE WORK-STUDY PROGRAM (CWS). (Higher Education Act of 1965, as amended, Title IV, Part C; Public Laws 89-329, 92-318, 94-482, et al; 42 USC 2751-2756b.) CWS provides part-time employment to eligible postsecondary students to help meet educational expenses. The program provides grants to institutions for partial reimbursement of wages paid to students.

COOPERATIVE (WORK-STUDY) PROGRAM. A program that provides for alternate class attendance and employment in business, industry, or government.

CREDIT HOUR. A unit of measure representing the equivalent of an hour (50 minutes) of instruction per week over the entire term. It is applied toward the total number of credit hours needed for completing the requirements of a degree, diploma, certificate, or other formal award.

CURRENT FUNDS EXPENDITURES AND TRANSFERS. The costs incurred for goods and services used in the conduct of the institution’s operations. Includes the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes. Includes:

1. Educational and general expenditures and transfers for --
   - Instruction
   - Research
   - Public services
   - Academic support
   - Student services
   - Institutional support
   - Operation and maintenance of plant
   - Scholarships and fellowships
2. Auxiliary enterprises
3. Hospitals
4. Independent operations

CURRENT FUNDS REVENUES. Unrestricted gifts, grants, and other resources earned during the reporting period and restricted resources received in non-exchange transactions for which any time restrictions have been met, or which have been earned in exchange transactions. Includes current funds revenues from the following:

- Tuition and fees
- Government appropriations (Federal, state, and local)
- Government grants and contracts (Federal, state, and local)
- Private gifts, grants, and contracts
- Endowment income
- Sales and services of educational activities
- Auxiliary enterprises
- Hospitals
- Independent operations
GLOSSARY (continued)

- **Other sources**

**DEGREE.** An award conferred by a college, university, or other postsecondary education institution as official recognition for the successful completion of a program of study.

**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.

**DOCTOR’S DEGREE.** The highest award a student can earn for graduate study. The doctor’s degree classification includes such degrees as Doctor of Education, Doctor of Juridical Science, Doctor of Public Health, and the Doctor of Philosophy degree in any field such as agronomy, food technology, education, engineering, public administration, ophthalmology, or radiology.

**ENDOWMENT ASSETS.** Gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.

**ENDOWMENT FUNDS.** Funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide earnings for institutional use. Also includes term endowments and funds functioning as endowment.

**ENDOWMENT INCOME.** Endowment income includes: (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes, and (3) income from funds held in trust by others under irrevocable trusts. Excludes capital gains or losses unless the institution has adopted a spending formula by which it expends not only the yield but also a prudent portion of the appreciation of the principle. Does not include gains spent for current operations, which are treated as transfers.

**EXECUTIVE, ADMINISTRATIVE, AND MANAGERIAL.** A primary function or occupational activity category used to classify persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof. Assignments require the performance of work directly related to management policies or general business operations of the institution, department, or subdivision. Assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment. Included in this category are employees holding titles such as: top Executives, chief executives, general and operations managers, advertising, marketing, promotions, public relations, and sales managers, operations specialties managers, administrative services managers, computer and information systems managers, financial managers, human resources managers, purchasing managers, postsecondary education administrators such as: presidents, vice presidents (including assistants and associates), deans (including assistants and associates) if their principal activity is administrative and not primarily instruction, research or public service, directors (including assistants and associates), department heads (including assistants and associates) if their principal activity is administrative and not primarily instruction, research or public service, assistant and associate managers (including first-line managers of service, production and sales workers who spend more than 80 percent of their time performing supervisory activities), engineering managers, food service managers, lodging managers, and medical and health services managers.

**EXTENSION DIVISION.** A unit of the institution that provides institutional services including the planning, organization, and delivery of extended campus offerings. To carry out these activities, it generally maintains its own enrollment, personnel, and financial records separate from those of the main institution (although an institution may include these records in its own institutional data base). It does not grant either degree-credit or degrees, but these may be awarded by the institution for instruction provided through the extension division.

**FACULTY.** Persons identified by the institution as such and typically those whose initial assignments are made for the purpose of conducting instruction, research, or public service as a principal activity (or activities). They may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer, or the equivalent of any of those academic ranks. Faculty may also include the chancellor/president, provost, vice provosts, deans, directors or the equivalent, as well as associate deans, assistant deans and executive officers of academic departments (chairpersons, heads or the equivalent) if their principal activity is instruction combined with research and/or public service. The designation as “faculty” is separate from the activities to which they may be currently assigned. For example, a newly appointed president of an institution may also be appointed as a faculty member. Graduate, instruction, and research assistants are not included in this category.

**FALL TERM.** The part of the academic year that begins between late August and November 1.

**FEDERAL GOVERNMENT GRANTS AND CONTRACTS (REVENUES).** Revenues from Federal governmental agencies that are for training programs, research, or public service activities for which expenditures are reimbursable under the terms of a government grant or contract. Includes Pell Grants for GASB Institutions only.
FELLOWSHIPS. Grants-in-aid and trainee stipends to graduate students. Excludes funds for which services to the institution must be rendered, such as payments for teaching. Excludes loans.

FIRST-PROFESSIONAL DEGREE. An award that requires completion of a program that meets all of the following criteria: (1) completion of the academic requirements to begin practice in the profession, (2) at least two years of college work prior to entering the program, and (3) a total of at least six academic years of college work to complete the degree program, including prior required college work plus the length of the professional program itself. First-professional degrees may be awarded in the following 10 fields.

- Chiropractic (D.C. or D.C.M.)
- Dentistry (D.D.S. or D.M.D.)
- Law (L.L.B., J.D.)
- Medicine (M.D.)
- Optometry (O.D.)
- Osteopathic Medicine (D.O.)
- Pharmacy (PharmD.)
- Podiatry (D.P.M., D.P., or Pod.D.)
- Theology (M.Div., M.H.L., B.D., or Ordination)
- Veterinary Medicine (D.V.M.)

FIRST-PROFESSIONAL STUDENT. A student enrolled in any of the following degree programs:

- Chiropractic (D.C. or D.C.M.)
- Dentistry (D.D.S. or D.M.D.)
- Law (L.L.B., J.D.)
- Medicine (M.D.)
- Optometry (O.D.)
- Osteopathic Medicine (D.O.)
- Pharmacy (PharmD.)
- Podiatry (D.P.M., D.P., or Pod.D.)
- Theology (M.Div., M.H.L., B.D., or Ordination)
- Veterinary Medicine (D.V.M.)

FIRST-TIME STUDENT (UNDERGRADUATE). A student 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, and students who entered with advanced standing (college credits earned before graduation from high school).

FRESHMAN. A first-year undergraduate student.

FRINGE BENEFITS. Cash contributions in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options.

FRINGE BENEFITS EXPENDITURES. Cash contributions (of the institution) in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution.

FULL-TIME INSTRUCTIONAL FACULTY. Those members of the instruction/research staff who are employed full-time and whose major regular assignment is instruction, including those with released time for research. Also, includes full-time faculty for whom it is not possible to differentiate between teaching, research and public service because each of these functions is an integral component of his/her regular assignment.
FULL-TIME STAFF (EMPLOYEES). As defined by the institution. The type of appointment at the snapshot date determines whether an employee is full-time or part-time. The employee’s term of contract is not considered in making the determination of full or part-time.

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 nine or more semester credits, or nine or more quarter credits, or a student involved in thesis or dissertation preparation that is considered full-time by the institution.

First-Professional. As defined by the institution.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD). The Governmental Accounting Standards Board (GASB) establishes accounting standards for local and state entities including governmental colleges and universities.

GED (GENERAL EDUCATIONAL DEVELOPMENT). This term normally refers to the tests of General Educational Development (GED), which provide an opportunity to earn a high school credential. The GED program, sponsored by the American Council on Education, enables individuals to demonstrate that they have acquired a level of learning comparable to that of high school graduates.

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.

GRADUATE STUDENT. A student who holds a bachelor’s or first-professional degree, or equivalent, and is taking courses at the post-baccalaureate level. These students may or may not be enrolled in graduate programs.

GRANTS AND CONTRACTS (REVENUES). Revenues from governmental agencies and non-governmental parties that are for specific research projects, other types of programs, or for general institutional operations (if not government appropriations). Examples are research projects, training programs, student financial assistance, and similar activities for which amounts are received or expenses are reimbursable under the terms of a grant or contract, including amounts to cover both direct and indirect expenses. Includes Pell Grants and reimbursement for costs of administering federal financial aid programs. Grants and contracts should be classified to identify the governmental level – federal, state, or local – funding the grant or contract to the institution, grants and contracts from other sources are classified as non-governmental grants and contracts. GASB institutions are required to classify in financial reports such grants and contracts as either operating or non-operating.

HISPANIC OR LATINO. A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.

IN-STATE STUDENT. A student who is a legal resident of the state in which he/she attends school.

IN-STATE TUITION. The tuition charged by institutions to those students who meet the state’s or institution’s residency requirements.

INSTITUTIONAL SUPPORT. A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the costs associated with student services and operation and maintenance of plant will also be applied to this function.

INSTRUCTION. A functional expense category that includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and regular, special, and extension sessions. Also includes expenses for both credit and non-credit activities. Excludes expenses for academic administration where the primary function is administration (e.g., academic deans). Information technology expenses related to instructional activities if the institution separately budgets and expenses information.
technology resources are included (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

**INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM (IPEDS)**. The Integrated Postsecondary Education Data System (IPEDS) conducted by the NCES. IPEDS began in 1986 and involves annual institution-level data collections. All postsecondary institutions that have a Program Participation Agreement with the Office of Postsecondary Education (OPE), U.S. Department of Education are required to report data using a web-based data collection system. IPEDS currently consists of the following components: Institutional Characteristics, (IC); Completions, (C); Employees by Assigned Position (EAP), Fall Staff (S), Salaries (SA), Enrollment (EF), Graduation Rates (GRS), Finance (F), and Student Financial Aid (SFA).

**LIBRARY**. An organized collection of printed, microform, and audiovisual materials which (a) is administered as one or more units, (b) is located in one or more designated places, and (c) makes printed, microform, and audiovisual materials as well as necessary equipment and services of a staff accessible to students and to faculty. Includes units meeting the above definition, which are part of a learning resource center.

**LOAN FUNDS**. Funds that have been loaned, or are available for loans to students, faculty, and staff.

**MANDATORY TRANSFERS**. Those transfers that must be made to fulfill a binding legal obligation of the institution. Includes mandatory debt-service provisions relating to academic and administrative buildings, including (1) amounts set aside for debt retirement and interest, and (2) required provisions for renewal and replacements to the extent not financed from other sources. Also includes the institutional matching portion for Perkins loans when the source of funds is current revenue.

**MASTER'S DEGREE**. An award that requires the successful completion of a program of study of at least the full-time equivalent of one but not more than two academic years of work beyond the bachelor’s degree.

**MINORITY**. For official Equal Employment Opportunity (EEO) reporting purposes, and for the purpose of work force analysis, the term "minority" includes Alaskan Native or American Indian, Asian, Black or African-American, Hispanic or Latino, and Native Hawaiian or Other Pacific Islander.

**NINE/TEN MONTH SALARY CONTRACT/TEACHING PERIOD**. The contracted teaching period of faculty employed for two semesters, three quarters, two trimesters, two four-month sessions, or the equivalent.

**NON-EDUCATIONAL AND GENERAL CURRENT FUNDS EXPENDITURES**. Includes self-supporting operations of the institution that furnish a service to students, faculty, or staff and charge a fee related to the service. Also includes funds expended for operations that are independent of the mission of the institution.

**NON-CREDIT COURSE**. A course or activity having no credit applicable toward a degree, diploma, certificate, or other formal award.

**NON-MANDATORY TRANSFERS**. Transfers from current funds to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, funds functioning as endowment (quasi-endowment), general or specific plan additions, voluntary renewals and replacement of plant, and prepayments on debt principal.

**NON-RESIDENT 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.

**OFF-CAMPUS CENTERS (EXTENSION CENTERS)**. Sites outside the confines of the parent institution where courses are offered that are part of an organized program at the parent institution. The sites are not considered to be temporary but may be rented or made available to the institution at no cost by another institution or an organization, agency, or firm.

**OFF-CAMPUS FACILITY**. A teaching facility located some distance away from the educational institution which operates it.
Institutions must be accredited by an agency recognized by the Secretary, U. S. Department of Education. In addition, these surveys are also sent to any other institution that awards a bachelor, master, doctoral, or first-professional degree and to all for-profit institutions with an enrollment greater than 1,000 students.

**OPERATION AND MAINTENANCE OF PLANT (EXPENSES).** A functional expense category that includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include utilities, fire protection, property insurance, and similar items. This function does not include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support). Institutions may, as an option, distribute depreciation expense to this function. FASB institutions do not use this function. Instead these expenses are charged to or allocated to other functions.

**OTHER SOURCES (REVENUES).** Other sources of revenues not covered elsewhere in the collection of IPEDS Finance data from schools reporting under the pre GASB 34/35 Standards. Examples are interest income and gains (net of losses) from investments of unrestricted current funds, miscellaneous rentals and sales, expired term endowments, and terminated annuity or life income agreements, if not material. Also includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).

**OUT-OF-STATE STUDENT.** A student who is not a legal resident of the state in which he/she attends school.

**OUT-OF-STATE TUITION.** The tuition charged by institutions to those students who do not meet the institutions or state’s residency requirements.

**PART-TIME STAFF (EMPLOYEES).** As determined by the institution. The type of appointment at the snapshot date determines whether an employee is full-time or part-time. The employee’s term of contract is not considered in making the determination of full or part-time. Casual employees (hired on an ad-hoc basis or occasional basis to meet short-term needs) and students in the College Work-Study Program (CWS) are not considered part-time staff.

**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 eight semester credits or less, or eight quarter credits or less.

**PELL GRANT PROGRAM.** (Higher Education Act of 1965, Title IV, Part A, Subpart I, as amended.) Provides grant assistance to eligible undergraduate postsecondary students with demonstrated financial need to help meet education expenses.

**PERKINS LOAN PROGRAM.** (Higher Education Act of 1965, Title IV, Part E, as amended, Public Laws 89-329, 92-318, et al; 20 USC 1087aa-1087hh.) Formerly known as National Direct Student Loans (NDSL), the Perkins Loan program provides low interest loans to eligible postsecondary students (undergraduate, graduate, or professional students) with demonstrated financial need to help meet educational expenses.

**PRIMARY OCCUPATIONAL ACTIVITY.** The principal activity of a staff member as determined by the institution. If an individual participates in two or more activities, the primary activity is normally determined by the amount of time spent in each activity. Occupational activities are designated as follows:

- Executive, Administrative, and Managerial
- Faculty (Instruction/Research/Public Service)
- Graduate Assistants
- Other Professional (Support/Service)
- Technical and Paraprofessional
- Clerical and Secretarial
- Skilled Crafts
- Service/Maintenance

(See separate definitions.)
PRIVATE GIFTS, GRANTS, AND CONTRACTS (REVENUES). Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services.

PROGRAM. A combination of courses and related activities organized for the attainment of broad educational objectives as described by the institution.

PUBLIC SERVICE (EXPENSE). A functional expense category that includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest, but may, as an option, distribute depreciation expense.

RACE/ETHNICITY. Categories developed in 1997 by the Office of Management and Budget (OMB) that are used to describe groups to which individuals belong, identify with, or belong in the eyes of the community. The categories do not denote scientific definitions of anthropological origins. The designations are used to categorize U.S. citizens, resident aliens, and other eligible non-citizens. 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

RACE/ETHNICITY UNKNOWN. The category used to report students or employees whose race/ethnicity is not known.

REMEDIAL COURSES. Instructional courses designed for students deficient in the general competencies necessary for a regular postsecondary curriculum and educational setting.

REQUIRED FEES. Fixed sum charged to students for items not covered by tuition and required of such a large proportion of all students that the student who does not pay the charge is an exception.

RESEARCH (EXPENSE). A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include non-research sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). FASB institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation. GASB institutions do not include operation and maintenance of plant or interest but may, as an option, distribute depreciation expense.

RESIDENT ALIEN (AND OTHER ELIGIBLE NON-CITIZENS). 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 either 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 Asleep, Conditional Entrant Parolee or Cuban-Haitian).
GLOSSARY (continued)

RESTRICTED CURRENT FUNDS. Funds available for financing operations but which are limited by donors or other external agencies to specific purposes, programs, departments, or schools. These funds are subject to externally imposed restrictions which are different from the internal designations imposed by the governing board on unrestricted funds.

SALES AND SERVICES OF EDUCATIONAL ACTIVITIES (REVENUES). Revenues from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, sales of scientific and literary publications, testing services, university presses, dairy products, machine shop products, data processing services, cosmetology services, and sales of handcrafts prepared in classes.

SAT. Previously known as the Scholastic Aptitude Test, this is an examination administered by the Educational Testing Service (ETS) and used to predict the facility with which an individual will progress in learning college-level academic subjects.

SCHOLARSHIPS. Grants-in-aid, trainee stipends, tuition and fee waivers, prizes or other monetary awards given to undergraduate students.

SCHOLARSHIPS AND FELLOWSHIPS (EXPENDITURES). Expenditures made in the form of outright grants-in-aid, tuition and fee waivers, prizes, and trainee stipends to individuals enrolled in formal undergraduate or graduate coursework, either for credit or non-credit. Includes Pell Grants and aid to students in the form of tuition or fee remissions. Excludes those remissions that are granted because of faculty or staff status, or for which services to the institution must be rendered, such as payment for teaching, or student loans. Also excludes College Work-Study Program (CWS) expenses.

SEMESTER (CALENDAR SYSTEM). A calendar system that consists of two sessions called semesters during the academic year with about 15 weeks for each semester of instruction. There may be an additional summer session.

SERVICE/Maintenance. A primary function or occupational activity category used to classify persons whose assignments require limited degrees of previously acquired skills and knowledge and in which workers perform duties that result in or contribute to the comfort, convenience, and hygiene of personnel and the student body or that contributes to the upkeep of the institutional property. Includes titles such as fire fighters, law enforcement workers, parking enforcement workers, police officers, security guards, lifeguards, ski patrol, cooks and food preparation workers, food and beverage serving workers, fast food and counter workers, waiters and waitresses, other food preparation and serving related workers, building cleaning and pest control workers, grounds maintenance workers, electrical and electronic equipment mechanics, installers and repairers, radio and telecommunications equipment installers and repairers, avionics technicians, electric motor, power tool, and related repairers, vehicle and mobile equipment mechanics, installers, and repairers, control and valve installers and repairers, heating, air conditioning, and refrigeration mechanics and installers, air transportation workers, motor vehicle operators, and parking lot attendants.

SKILLED CRAFTS. A primary function or occupational activity category used to classify persons whose assignments typically require special manual skills and a thorough and comprehensive knowledge of the processes involved in the work, acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Includes occupational titles such as welders, cutters, solders and brazers, bookbinders and bindery workers, printers, cabinetmakers and bench carpenters, plant and system operators, stationary engineers and boiler operators, water and liquid waste treatment plant and system operators, crushing, grinding, polishing, mixing, and blending workers, medical, dental, and ophthalmic laboratory technicians, painting workers, photographic process workers and processing machine operators, and etchers and engravers.

STAFFORD LOANS. (Higher Education Act of 1965, Title IV-B, as amended, Public Law 89-329; 20 USC 1071.) Provides guaranteed loans for educational expenses from eligible lenders to vocational, undergraduate, graduate, and first-professional students at eligible postsecondary institutions.

STATE AND LOCAL GOVERNMENT GRANTS AND CONTRACTS (REVENUES). Revenues from state and local government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a state or local government grant or contract.

STUDENT SERVICES (EXPENDITURES). Funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students’ emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise).
GLOSSARY (continued)

SUMMER SESSION. A summer session is shorter than a regular session and is not considered part of the academic year. It is not the third term of an institution operating on a trimester system or the fourth term of an institution operating on a quarter calendar systems. The institution may have two or more sessions occurring in the summer months. Some schools, such as vocational and beauty schools, have year-round classes with no separate summer session.

SUPPLEMENTARY EDUCATIONAL OPPORTUNITY GRANTS (SEOG). (Higher Education Act of 1965, as amended, Title IV, Part A, Subpart 2, Public Laws 89-329, 92-318, 94-482, et al; 20 USC 1070b-1070b-3.) Provides eligible undergraduate postsecondary students with demonstrated financial need with grant assistance to help meet educational expenses. The Supplemenary Educational Opportunity Grants (SEOG) is made directly to institutions of higher education, which select students for the awards.

TECHNICAL AND PARAPROFESSIONAL. A primary function or occupational activity category used to classify persons whose assignments require specialized knowledge or skills which may be acquired through experience, apprenticeship, on-the-job training, or academic work in occupationally specific programs that result in a 2-year degree or other certificate or diploma. Includes persons who perform some of the duties of a professional in a supportive role, which usually requires less formal training and/or experience than normally required for professional status. Includes mathematical technicians, life, physical, and social science technicians, agricultural and food science technicians, chemical technicians, geological and petroleum technicians, nuclear technicians, paralegals and legal assistants, miscellaneous legal support workers, health technologists and technicians, dietetic technicians, pharmacy technicians, licensed practical and licensed vocational nurses, medical records and health information technicians, opticians, dispensing, healthcare support occupations, nursing aides, orderlies, and attendants, physical therapist assistants and aides, massage therapists, dental assistants, medical assistants, and pharmacy aides.

TENURE. Status of a personnel position with respect to permanence of the position.

TENURE TRACK. Personnel positions that lead to consideration for tenure.

TRANSFER-IN STUDENT. A student entering the reporting institution for the first time but known to have previously attended a postsecondary institution at the same level. (e.g., undergraduate, graduate). The student may transfer with or without credit.

TUITION. The amount of money charged to students for instructional services. Tuition may be charged per term, per course, or per credit.

TUITION AND FEES (REVENUES). Revenues from all tuition and fees assessed against students (net of refunds and discounts and allowances) for educational purposes. If tuition or fees are remitted to the state as an offset to the state appropriation, the total of such tuition or fees are deducted from the total state appropriation and added to the total for tuition and fees.

UNCLASSIFIED STUDENT. A student taking courses creditable toward a degree or other formal award who cannot be classified by academic level. For example, this could include a transfer student whose earned credits have not been determined at the time of the fall report.

UNDERGRADUATE. A student enrolled in a four- or five-year bachelor’s degree program, an associate’s degree program, or a vocational or technical program below the baccalaureate.

UNDUPLICATED COUNT. The sum of students enrolled for credit with each student counted only once during the reporting period, regardless of when the student enrolled.

UNRESTRICTED CURRENT FUNDS. All funds, including institutional funds, received for which no stipulation was made by the donor or other external agency as to the purpose for which the funds should be expended.

WHITE. A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.
GLOSSARY (continued)