

IPEDS Glossary

Term	Definition
11/12 month salary contract/teaching period	The contracted teaching period of faculty employed for the entire year, usually for a period of 11 or 12 months.
12-month period	A 12-month period defined by an institution for reporting a full year of activity (usually either July 1 through June 30 or September 1 through August 31). This time period should be consistent across all IPEDS data collections and from year-to-year.
25th percentile	The score at which 25 percent of students submitting test scores to an institution scored at or below.
3/2 program	A program of study that normally requires the first 3 years of undergraduate study at one institution and the last 2 years of study at another institution in order to attain a bachelor's degree. These programs are predefined by the institutions and are normally offered when an institution is unable to grant a degree in a particular field or program of study.
4-1-4 (calendar system)	The 4-1-4 calendar usually consists of 4 courses taken for 4 months, 1 course taken for 1 month, and 4 courses taken for 4 months. There may be an additional summer session.
5-year program	A program offered by an institution that is defined in the catalog as requiring a student to take courses over a 5-year period in order to attain a bachelor's degree. These include, but are not limited to, 5-year cooperative programs which alternate class attendance with employment.
75th percentile	The score at which 75 percent of students submitting test scores to an institution scored above.
9/10-month salary contract/teaching period	The contracted teaching period of faculty employed for 2 semesters, 3 quarters, 2 trimesters, 2 4-month sessions, or the equivalent.
Abroad	Any geographic location not in the aggregate United States, which includes the 50 states, the District of Columbia, and the outlying areas.
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 support	A functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service. It includes the retention, preservation, and display of educational materials (for example, libraries, museums, and galleries); organized activities that provide support services to the academic functions of the institution (such as a demonstration school associated with a college of education or veterinary and dental clinics if their primary purpose is to support the instructional program); media such as audiovisual services; academic administration (including academic deans but not department chairpersons); and formally organized and separately budgeted academic personnel development and course and curriculum development expenses. Also included are information technology expenses related to academic support activities; if an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to this function and the remainder to institutional support. Under FASB standards this includes actual or allocated costs for operation and maintenance of plant, interest, and depreciation. Under GASB standards this does not include operation and maintenance of plant or interest but may include depreciation expense.
Academic year	The period of time generally extending from September to June; usually equated to 2 semesters or trimesters, 3 quarters, or the period covered by a 4-1-4 calendar system.
Accelerated programs	Completion of a college program of study in fewer than the usual number of years, most often by attending summer sessions and carrying extra courses during the regular academic term.
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.
Accrediting bodies	Organizations (or agencies) 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.
Accumulated depreciation	The total depreciation charged as expenses as of the reporting date (in the current year and in prior years) on the capital assets of the institution. FASB Statement No. 117 and GASB Statement No. 34 require that accumulated depreciation to date be recognized.

ACT	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.
Additions to permanent endowments	Gifts or grants received by a GASB institution that are restricted to a permanent endowment (institutions often have endowment funds that are classified as permanent endowments). Funds must be held in perpetuity with only the income generally available for use.
Additions to physical plant assets	Land, buildings, improvements other than buildings, equipment, and library books that are added during the fiscal year through purchases, by gifts-in-kind from donors, and from other additions; excludes construction in progress.
Adjunct faculty	Non-tenure track faculty serving in a temporary or auxiliary capacity to teach specific courses on a course-by-course basis. Includes both faculty who are hired to teach an academic degree-credit course and those hired to teach a remedial, developmental, or ESL course; whether the latter three categories earn college credit is immaterial. Excludes regular part-time faculty (who, unlike adjuncts are not paid on a course-by-course basis), graduate assistants, full-time professional staff of the institution who may teach individual courses (such as a dean or academic advisor), and appointees who teach non-credit courses exclusively.
Adjusted cohort	In the Graduation Rates component of IPEDS, an institution's revised cohort minus any allowable exclusions.
Adjustments to beginning net assets	Unusual and infrequent adjustments to assets that are not recorded as current year revenues, expenses, gains, or losses. This includes adjustments for retroactive applications of changes in accounting principles and prior period adjustments.
Administrative unit	The system or central office in a multi-campus environment.
Admissions (students admitted)	Applicants that have been granted an official offer to enroll in a postsecondary institution.
Admissions test scores	Scores on standardized admissions tests or special admissions tests.

Adult basic education	Courses designed primarily for students 16 years of age and older to improve basic skills in reading, writing, and arithmetic. These courses are not intended to be part of a program leading to a high school degree, nor are they part of any academic, occupational, or vocational program at the postsecondary level.
Advanced placement (AP) courses	College-level courses taught in high school. Students may take an examination at the completion of the course; acceptable scores allow students to earn college credit toward a degree, certificate, or other formal award.
Affiliated organizations	Legally separate organizations that are affiliated or associated with a primary GASB institution. These organizations are created for the primary purpose of assisting a primary institution to accomplish its mission but are not subject to the institution's organizational or procedural oversight. Fund-raising foundations, athletic associations, alumni associations, and research foundations are some examples of affiliated organizations. Depending on the organizational structure and other factors, some affiliated organizations may be considered component units and thus their financial activity must be reported separately by the primary institution.
AICPA	The American Institute of Certified Public Accountants.
AICPA College and University Audit Guide Model	A financial reporting model defined by AICPA. The audit guide contains the primary standards for financial reports of public colleges and universities prior to the effective date of GASB Statements 34 and 35. Standards of this Guide were permitted as one alternative by GASB Statement No. 15 for public institutions .
All other sports combined	Any sport not specified separately in the collection of Graduation Rates (GRS) data. This includes sports such as golf, tennis, lacross or field hockey where teams participate in intercollegiate athletics competition. It does not include cheerleading or dance teams even though the institution might award aid to students participating in these activities under the auspices of the athletic department.
Allowable exclusions	Those students who may be removed (deleted) from the GRS cohort according to the Student Right-to-Know legislation. These include students who died or were totally and permanently disabled; those who left school to serve in the armed forces; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on official church mission.
Allowances	That part of a scholarship or fellowship that is used to pay institutional charges such as tuition and fees or room and board charges.

American Indian or Alaska Native (new definition)

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.

Related term(s): American Indian or Alaska Native (old definition), Race/ethnicity (new definition)

American Indian or Alaska Native (old definition)

A person having origins in any of the original peoples of North America and who maintains cultural identification through tribal affiliation or community recognition.

Related term(s): American Indian or Alaska Native (new definition), Race/ethnicity (old definition)

Annuity and life income funds

Funds carrying a stipulation that the institution make payments to one or more specific beneficiaries.

Applicant

An individual who has fulfilled the institution's requirements to be considered for admission (including payment or waiving of the application fee, if any) and who has been notified of one of the following actions: admission, nonadmission, placement on waiting list, or application withdrawn by applicant or institution.

Application fee

That amount of money that an institution charges for processing a student's application for admittance to the institution. This amount is not creditable toward tuition or required fees, nor is it refundable if the student is not admitted to the institution.

Asian (new definition)

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.

Related term(s): Asian/Pacific Islander (old definition), Race/ethnicity (new definition)

Asian/Pacific Islander (old definition)

A person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian Subcontinent, and Pacific Islands. This includes people from China, Japan, Korea, the Philippine Islands, American Samoa, India, and Vietnam.

Related term(s): Asian (new definition), Native Hawaiian or Other Pacific Islander (new definition), Race/ethnicity (old definition)

Assets	Physical items (tangible) or rights (intangible) that have value and that are owned by the institution. Assets are useful to the institution because they are a source of future services or because they can be used to secure future benefits. <i>Related term(s):</i> Current assets, Noncurrent assets, Fixed assets
Associate's Colleges (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Associate's Colleges offer associate's degree and certificate programs but, with few exceptions, award no baccalaureate degrees . This group includes institutions where, during the period studied, bachelor's degrees represented less than 10 percent of all undergraduate awards. <i>Related term(s):</i> Carnegie Classification
Associate's degree	An award that normally requires at least 2 but less than 4 years of full-time equivalent college work.
Athletic subcohort	In the Graduation Rates (GRS) component of IPEDS, a group of students who received athletically-related student aid to play a specific sport.
Athletically-related student aid	Any scholarship, grant, or other form of financial assistance, offered by an institution, the terms of which require the recipient to participate in a program of intercollegiate athletics in order to be eligible to receive such assistance.
Audit opinion	An audit, performed by external (or outside) auditors, that usually consists of a one-page "opinion" letter on the general-purpose financial statements. The "opinion" paragraph of the letter usually states that "In our opinion, the financial statements present fairly, in all material respects, the financial position as of (date) and the results of operations for the year then ended, in conformity with accounting standards generally accepted in the United States." If the auditor cannot state completely the substance of the previous "opinion" sentence, then the auditor will add a phrase such as "...except for..." and state the basis for the exception. When the auditor includes exceptions to the opinion, the opinion is considered to be a "qualified opinion;" when no such exceptions are included, the opinion is considered to be an "unqualified opinion."
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.

Automatic peer group A group of institutions generated by the Peer Analysis System (PAS) for comparison purposes. The PAS can automatically generate a group of peer institutions based on pre-selected characteristics.

Related term(s): LinchPin (institution), Comparison group

Auxiliary enterprises expenditures (used prior to GASB 34/35) 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 nonmandatory transfers. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and movie theaters.

Auxiliary enterprises expenses Expenses 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. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self-supporting), college unions, college stores, faculty and staff parking, and faculty housing. Includes depreciation related to auxiliary enterprises (if separately assigned by the institution). FASB institutions also charge or allocate interest expense to auxiliary enterprises.

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.

Avocational programs Instructional programs in personal interest and leisure categories whose expressed intent is not to produce postsecondary credits, nor to lead to a formal award or an academic degree, nor result in occupationally specific skills.

Baccalaureate Colleges—General (Carnegie) An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate Colleges—General are primarily undergraduate colleges with major emphasis on baccalaureate programs. During the period studied, they awarded less than half of their baccalaureate degrees in liberal arts fields.

Related term(s): Carnegie Classification

Baccalaureate Colleges—Liberal Arts (Carnegie) An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate Colleges—Liberal Arts are primarily undergraduate colleges with major emphasis on baccalaureate programs. During the period studied, they awarded at least half of their baccalaureate degrees in liberal arts fields.

Related term(s): Carnegie Classification

Baccalaureate/Associate's Colleges (Carnegie) An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate/Associate's Colleges are undergraduate colleges where the majority of conferrals are below the baccalaureate level (associate's degrees and certificates). During the period studied, bachelor's degrees accounted for at least ten percent of undergraduate awards.

Related term(s): Carnegie Classification

Bachelor's degree An award (baccalaureate or equivalent degree, as determined by the Secretary, U.S. Department of Education) that normally requires at least 4 but not more than 5 years of full-time equivalent college-level work. This includes all bachelor's degrees conferred in a 5-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 4 years of work are completed in 3 years.

Bachelor's or equivalent degree-seeking subcohort In the GRS component of IPEDS, a cohort of students who were seeking a bachelor's or equivalent degree upon entry.

Balance owed on principal Outstanding balance owed on indebtedness principal (at the beginning/end of the year) as shown in the liability section of the balance sheet.

Balance sheet An official financial statement that lists a postsecondary institution's assets and liabilities as of a specified date.

Benefits Payments made to or on behalf of an individual over and above that received in the form of a salary or wage. Frequently this is associated with an insurance payment.

Black or African American (new definition) A person having origins in any of the black racial groups of Africa.
Related term(s): Black, non-Hispanic (old definition), Race/ethnicity (new definition)

Black, non-Hispanic (old definition)	<p>A person having origins in any of the black racial groups of Africa (except those of Hispanic origin).</p> <p><i>Related term(s):</i> Race/ethnicity (new definition), Black or African American (new definition)</p>
Board charges	Charges assessed students for an academic year for meals.
Board plan	The method for providing meals to students during an academic year. Plans may include a specific charge for a specified number of meals per week or a specified amount against which students may charge their meals.
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.
Books and supplies	The average cost of books and supplies for a typical student for an entire academic year (or program). Does not include unusual costs for special groups of students (e.g., engineering or art majors), unless they constitute the majority of students at an institution.
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.
Buildings	Capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, and storage. Includes built-in fixtures and equipment that are essentially part of the permanent structure. Buildings held for the production of revenue are classified as investments.
Business type activities	Activities for which fees are charged to external parties for goods or services. GASB Statement 34 specifies the reporting format to be used by this type of governmental entity.
Cafeteria plan	An insurance plan that gives an employee the option of selecting a combination of health care and insurance benefits (e.g. hospital, medical, surgical, dental care, and group life insurance).

Calculated value (CV) Calculated value (CV) is used to designate fields that are generated (or calculated) based on data provided on other lines within the same part of a survey component. For example, a "balance" line or "other (detail)" line will be calculated as the difference between the total line and the sum of the remaining detail.

Calculation of FTE students (using fall student headcounts) The number of FTE students is calculated based on fall student headcounts as reported by the institution on the IPEDS Enrollment (EF) component (Part A). The full-time equivalent (headcount) of the institution's part-time enrollment is estimated by multiplying the factors noted below times the part-time headcount. These are then added to the full-time enrollment headcounts to obtain an FTE for all students enrolled in the fall. This formula is used to produce an FTE that is used annually in the Digest of Education Statistics.

- Part-time undergraduate enrollment
 - Public 4-year (.403543)
 - Private (not-for-profit and for-profit) 4-year (.392857)
 - Public 2-year and <2-year (.335737)
 - All other institutions (.397058)
- Part-time first-professional enrollment
 - Public 4-year (.600000)
 - Private (not-for-profit and for-profit) 4-year (.545454)
- Part-time graduate enrollment
 - Public 4-year (.361702)
 - Private (not-for-profit and for-profit) 4-year (.382059)

Calculation of FTE students (using instructional activity) The number of FTE students is calculated based on the credit and/or contact hours reported by the institution on the IPEDS Enrollment (EF) component and the institution's calendar system, as reported on the Institutional Characteristics (IC) component. The following table indicates the level of instructional activity used to convert the credit and/or contact hours reported to an indicator of full-time equivalents (FTE students):

- Quarter calendar system
 - Enrollment level (One FTE over 12-month period)
 - Undergraduate, 45 credit hours or 900 contact hours
 - Graduate, 36 credit hours
- Semester/trimester/4-1-4 plan/other calendar system
 - Enrollment level (one FTE over 12-month period)
 - Undergraduate, 30 credit hours or 900 contact hours
 - Graduate, 24 credit hours

For institutions with continuous enrollment programs, FTE is

determined by dividing the number of contact hours attempted by 900. FTE for first-professional students is calculated using the unduplicated headcounts reported on the enrollment component. The first-professional unduplicated headcount does not differentiate between full-time and part-time students, thus it is apportioned based on the numbers of full- and part-time first-professional students reported in part A (fall counts) of the enrollment component from the previous collection year (which refers to the same academic year students). The resulting number of full-time students will be added to one-half of the number of part-time students to arrive at an FTE for first-professional students.

Calendar system	The method by which an institution structures most of its courses for the academic year.
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Capital appropriations	Nonoperating revenues appropriated to a GASB institution by a government with the requirement that the funds be used primarily to acquire, construct, or improve capital assets, including buildings, land, equipment, and similar capital assets.
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Capital assets	Tangible or intangible assets that are capitalized under an institution's capitalization policy; some of these assets are subject to depreciation and some are not. These assets consist of land and land improvements, buildings, building improvements, machinery, equipment, infrastructure, and all other assets that are used in operations and that have initial useful lives extending beyond one year. Also includes collections of works of art and historical treasure and library collections; however under certain conditions such collections may not be capitalized. Includes property acquired under capital leases and intangible assets such as patents, copyrights, trademarks, goodwill, and software. Excluded are assets that are part of endowment funds or other capital fund investments in real estate.
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Capital grants and gifts	Revenues of a GASB institution, other than capital appropriations, where a funding source external to the institution specifies that they be used primarily to acquire, construct, or improve capital assets. Includes gifts designated for a capital project.
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Capital leases	Capital assets acquired under lease arrangement, as provided in FASB Statement No. 13 (applicable to both FASB and GASB institutions). These are leases where the institution in substance acquires the capital asset or the right to use it for most or all of its economic life through a lease arrangement. FASB standards require institutions to recognize such assets in their financial statements and also to recognize the lease payment obligations as liabilities. The lease is basically considered a form of financing used to acquire the capital asset.
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Capital outlay	The cost of acquiring plant assets, adding to plant assets, and adding utility to plant assets for more than one accounting period.
Capitalize	To place in service as a long-term asset. These assets are expected to be used by the institution for a period in excess of one year (e.g., land, buildings or patents).
Carl D. Perkins Vocational and Technical Education Act	The Carl D. Perkins Vocational and Technical Education Act of 1998 (P.L. 105-332) was signed into law on October 31, 1998 and became effective on July 1, 1999. Its purpose is to improve vocational and technical education programs. The primary focus is to develop challenging academic standards and promote the development of activities that integrate academic and vocational and technical instruction. The Act also outlines various opportunities for states and local areas to integrate vocational education and workforce investment systems . However, new and strict barriers are placed on linkages between vocational education and School-to-Work programs.
Carnegie Classification	<p>An institutional classification coding structure developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. The 2000 Carnegie Classification categorizes selected institutions as:</p> <ul style="list-style-type: none"> ● Doctoral/Research Universities—Extensive ● Doctoral/Research Universities-Intensive ● Master's Colleges and Universities I ● Master's Colleges and Universities II ● Baccalaureate Colleges—Liberal Arts ● Baccalaureate Colleges—General ● Baccalaureate/Associate's Colleges ● Associate's Colleges ● Specialized Institutions: <ul style="list-style-type: none"> ○ Theological seminaries and other specialized faith-related institutions ○ Medical schools and medical centers ○ Other separate health profession schools ○ Schools of engineering and technology ○ Schools of business and management ○ Schools of art, music, and design ○ Schools of law ○ Teachers colleges ○ Other specialized institutions ● Tribal Colleges and Universities

Casual employees	Persons who are hired to work during peak times such as those that help at registration time or those that work in the bookstore for a day or two at the start of a session.
Certificate	A formal award certifying the satisfactory completion of a postsecondary education program.
CEU	One CEU (Continuing Education Unit) is normally defined as 10 contact hours of participation in an organized continuing education experience under responsible sponsorship, capable direction, and qualified instruction.
Change in net assets	A term used to describe the net amount of revenues, expenses, gains, and losses for the reporting period. This appears on the Statement of Revenues, Expenses, and Changes in Net Assets for GASB organizations and on the Statement of Activities for FASB organizations.
Chief administrator	The principal administrative official, or chief executive officer, responsible for the direction of all affairs and operations of a postsecondary education institution or that component of an organization that conducts postsecondary education and may report to a governing board.
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 paperwork 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.

Clock hour A unit of measure that represents an hour of scheduled instruction given to students. Also referred to as contact hour.

Related term(s): Credit hour

Cohort A specific group of students established for tracking purposes.

Collection year The academic year in which IPEDS data were collected. Most Institutional Characteristics, Salaries, Fall Staff, Enrollment, and Employees by Assigned Position data are collected for the current year; Completions, Student Financial Aid, and Finance data collections cover the prior year.

Related term(s): Data year

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.

Comparison group The group of peer institutions used for comparison purposes within the IPEDS Peer Analysis System (PAS). Comparison groups may be identified by the analyst by name or UnitID, they may be built by using characteristics (variables) from the IPEDS data, or they may be automatically generated by the system. Also referred to as a peer group.

Related term(s): Automatic peer group, LinchPin (institution)

Completer A student who receives a degree, diploma, certificate, or other formal award. In order to be considered a completer, the degree/award must actually be conferred.

Completers within 150% of normal time Students who completed their program within 150% of the normal (or expected) time for completion.

Related term(s): Normal time to completion

Completions (C)	One of nine components in IPEDS. This component collects data annually from all Title IV institutions on the number of recognized degree completions in postsecondary education programs by level (associate's, bachelor's, master's, doctor's, and first-professional).
Component unit	This term applies to GASB institutions only. A component unit is a legally separate organizations for which the governing board and/or management of the primary institution is financially accountable. It can be another organization for which the nature and significance of its relationship with a primary institution is such that exclusion would cause the primary institution's financial statements to be misleading or incomplete.
Comprehensive fee	The one fixed amount of money charged by an institution that covers tuition, required fees, room, and board. For some institutions, this amount may also cover books and supplies. <i>Related term(s):</i> Tuition, Required fees, Room charges, Board charges
Construction in progress	Capital assets under construction or development that have not yet been placed into service, such as a building or parking lot. Capital assets are not subject to depreciation while in a construction in progress status.
Contact hour	A unit of measure that represents an hour of scheduled instruction given to students. Also referred to as clock hour. <i>Related term(s):</i> Credit hour
Contact hour activity	The provision of coursework to students which can be measured in terms of contact or clock hours.
Continuing professional education	Programs and courses designed specifically for individuals who have completed a degree in a professional field (such as law, medicine, dentistry, education, or social work) to obtain additional training in their particular field of study.
Continuous basis	A calendar system classification that is used by institutions that allow students to enroll/start classes at any time during the year. For example, a cosmetology school or a word processing school might allow students to enroll and begin studies at various times, with no requirement that classes begin on a certain date.

Contributions from affiliated entities Revenues from non-consolidated affiliated entities, such as fund raising foundations, booster clubs, other institutionally-related foundations, and similar organizations created to support the institution or organizational units of the institution. General purpose financial statements for FASB institutions include a separate line for these revenues; GASB institutions classify such revenues as gifts.

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

Related term(s): Institutional affiliation, Sector, Level (of institution)

Cookie A message given to a Web browser by a Web server. The browser stores the message in a text file. The message is then sent back to the server each time the browser requests a page from the server.

Cooperative (work-study) program A program that provides for alternate class attendance and employment in business, industry, or government.

Correspondence A method of instruction with students receiving structured units of information and accompanying material completely through the mail.

Counseling service Activities designed to assist students in making plans and decisions related to their education, career, or personal development.

Credit Recognition of attendance or performance in an instructional activity (course or program) that can be applied by a recipient toward the requirements for a degree, diploma, certificate, or other formal award.

Credit course A course that, if successfully completed, can be applied toward the number of courses required for achieving a degree, diploma, certificate, or other formal award.

Credit for life experiences Credit earned by students for what they have learned through independent study, noncredit adult courses, work experience, portfolio demonstration, previous licensure or certification, or completion of other learning opportunities (military, government, or professional). Credit may also be awarded through a credit by examination program.

Current funds revenues (used prior to GASB 34/35)	<p>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:</p> <ul style="list-style-type: none"> ● 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 ● Other sources ● Independent operations.
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Current liabilities	Liabilities whose liquidation is reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year. May include accounts payable, accrued salaries and wages, deferred revenues, and long term debt current portion, among others.
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Current replacement value	The estimated current cost to replace all buildings owned by the institution. It represents recent appraisal value or what is currently carried as insurance replacement value, but does not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a book value figure.
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Data collection system	The Web environment that is used to collect the IPEDS data.
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Data dictionary	A file or a list that contains all known information about variables such as format, data type, field width, and source.
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Data revision system	The Web environment where an institution's prior year data may be revised by keyholders or data managers.
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Data Universal Numbering System (DUNS) Number	The Data Universal Numbering System (DUNS) code is a 9-digit number assigned by the Dun & Bradstreet Information Corporation to any entity providing products, goods, or services.
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Data year The year for which data are reported in a particular IPEDS component. For example, for collection year 2003-04, tuition is for data year 2003-04, whereas completions are for data year 2002-03.

Related term(s): Collection year

Dataset A collection of data records.

Dataset Cutting Tool (DCT) An NCES web application that is part of the IPEDS Peer Analysis System (PAS). The DCT allows users to quickly create a customized IPEDS dataset to meet their data needs.

Day care service A student service designed to provide appropriate care and protection of infants, preschool, and school-age children so their parents can participate in postsecondary education programs.

Deductions from physical plant assets Amounts that represent a decline in the value of physical plant assets resulting from selling, razing, fire, and other hazards, or other disposition of the assets.

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

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.

Depreciation The allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner. Depreciation for the year is the amount of the allocation or distribution for the year involved.

Differs by program (calendar system) A calendar system classification that is used by institutions that have occupational/vocational programs of varying lengths. These schools may enroll students at specific times depending on the program desired. For example, a school might offer a 2-month program in January, March, May, September, and November; and a 3-month program in January, April, and October.

Diploma A formal document certifying the successful completion of a prescribed program of studies.

Discounts and allowances	That part of a scholarship or fellowship that is used to pay institutional charges such as tuition and fees or room and board charges.
Distance learning	An option for earning course credit at off-campus locations via cable television, internet, satellite classes, videotapes, correspondence courses, or other means.
Dividend earnings	Distribution of earnings to shareholders that may be in the form of cash, stock, or property.
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.
Doctoral/Research Universities—Extensive (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Doctoral/Research Universities—Extensive typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the doctorate. During the period studied, they awarded 50 or more doctoral degrees per year across at least 15 disciplines. <i>Related term(s):</i> Carnegie Classification
Doctoral/Research Universities—Intensive (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Doctoral/Research Universities—Intensive typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the doctorate. During the period studied, they awarded at least ten doctoral degrees per year across three or more disciplines, or at least 20 doctoral degrees per year overall. <i>Related term(s):</i> Carnegie Classification
Dual credit	A program through which high school students are enrolled in Advanced Placement (AP) courses, taught at their high school, that fulfill high school graduation requirements and may earn the student college credits .
Dual enrollment	A program through which high school students may enroll in college courses while still enrolled in high school. Students are not required to apply for admission to the college in order to participate.

Early action	An admission plan that allows students to apply and be notified of an admission decision well in advance of the regular notification dates. If admitted, the candidate is not committed to enroll (unlike early decision). Students may reply to the offer under the college's regular reply policy.
Early admission	A policy under which students who have not completed high school are admitted to and enrolled full-time in college, usually after completion of their junior year.
Early decision	A plan that allows students to apply and be notified of an admission decision (and financial aid offer, if applicable) well in advance of the regular notification date. Applicants agree to accept an offer of admission and, if admitted, to withdraw their applications from other colleges. There are three possible decisions in response to such an application: admitted, denied, or not admitted but forwarded for consideration with the regular applicant pool, without prejudice.
Education and General (E&G) expenditures (used prior to GASB 34/35)	Costs incurred for goods or services used to provide instruction, public service, academic support, student services, institutional support, operation and maintenance of plant, and scholarships and services.
Educational offerings	Educational programs offered by postsecondary institutions that are occupational, academic, or continuing professional that qualify as postsecondary education programs OR recreational or avocational, adult basic, remedial instruction, high school equivalency, or high school programs that are not deemed postsecondary.
Electronic Codebook (ECB)	The ECB software allows users to browse, select, and view the data elements included in the IPEDS data files. This software is discontinued and is only available for certain years.
Employees by Assigned Position (EAP)	One of the nine components of IPEDS. The addition of this component to IPEDS was proposed by the National Postsecondary Education Cooperative focus group on faculty and staff. The survey was instituted in 2001–02 and is required of all Title IV institutions. The survey allows institutions to “assign” all faculty and staff to distinct categories. The EAP collects information on all employees on the institution’s payroll as of November 1 of the reporting year, by full- and part-time status; by function or occupational category; and by faculty status and tenure status. Institutions with medical schools are required to report their medical school employees separately.
Employer Identification Number (EIN)	The number assigned to an institution by the Internal Revenue Service for tax purposes.

Employment services for current students	Activities intended to assist students in obtaining part-time employment as a means of defraying part of the cost of their education.
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 principal. Does not include gains spent for current operations, which are treated as transfers.
Enrollment (EF)	One of the nine components of IPEDS. This component collects data annually on the number of full- and part-time students enrolled (on a census date in the fall) in Title IV postsecondary institutions in the United States and its outlying areas, by level (undergraduate, graduate, first-professional), and by race/ethnicity and gender of student. Institutions report on students enrolled in courses creditable toward a degree or other formal award; students enrolled in courses that are part of a vocational or occupational program, including those enrolled in off-campus centers; and high school students taking regular college courses for credit. Racial/ethnic data have been collected annually since 1990 (biennially in even-numbered years prior to then) for the Office for Civil Rights as part of their compliance reporting requirements. Also in the fall of even-numbered years, 4-year institutions are required to provide enrollment data by level, race/ethnicity, and gender for nine selected fields of study—Education, Engineering, Law, Biological Sciences/Life Sciences, Mathematics, Physical Sciences, Dentistry, Medicine, and Business Management and Administrative Services. Age distributions are collected in odd-numbered years by student level. Data on state of residence of first-time students and the number that graduated in the past 12 months are collected in even-numbered years. Prior to 2000, additional questions were asked on students enrolled in branch campuses in foreign countries, those enrolled exclusively in remedial courses, and those enrolled exclusively at extension divisions; however these items are not included in the web-based system. An item that asks for the total number of undergraduates in the entering class (including first-time,

transfers-in, part-time students, and non-degree students) was added in 2001. Most recently, NCES began requesting information on retention rates of students from one fall to the next. This component was formerly referred to as Fall Enrollment.

Entering students
(undergraduate)

Students coming into the institution for the first time (in the fall term) at the undergraduate level. Includes:

students who initially attended the prior summer term and returned again in the fall;

- all first-time, first-year undergraduate-level students;
 - students transferring into the institution at any undergraduate level for the first time;
 - both full-time and part-time students; and
 - all degree and certificate-seeking as well as non-degree/certificate seeking students.
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Equipment

Moveable tangible property such as research equipment, vehicles, machinery, and office equipment that meets the institution's capitalization policy for capital assets.

Equity

The excess of a private, for-profit institution's assets over its liabilities. It is the claim or stake of the owners.

Exclusions

Those students who may be removed (deleted) from a cohort (or subcohort). For the Graduation Rates data collection students maybe removed from a cohort if they left the institution for one of the following reasons: died or were totally and permanently disabled; to serve in the armed forces; to serve with a foreign aid service of the federal government, such as the Peace Corps; or to serve on official church missions.

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.

Expenses

The outflow or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the institution's ongoing major or central operations or in generating revenues. Alternatively, expenses may be thought of as the costs of goods and services used to produce the educational services provided by the institution. Expenses result in a reduction of net assets.

Extension centers

Sites or centers 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.

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 cohort The group of students entering in the fall term established for tracking purposes. For the Graduation Rates component, this includes all students who enter an institution as full-time, first-time degree or certificate-seeking undergraduate students during the fall term of a given year.

Related term(s): First-time student (undergraduate)

Fall Staff (S) One of the nine components of IPEDS. This component is required biennially in odd-numbered years from all institutions with 15 or more full-time employees. Fall Staff collects data on the numbers of full- and part-time employees as of November 1 of the reporting year. Specific data elements include: number of full-time faculty by contract length and salary class intervals; number of other persons employed full-time by primary occupational activity and salary class intervals; part-time employees by primary occupational activity; tenure of full-time faculty by academic rank; and new hires by primary occupational activity. Most data are provided by race/ethnicity and gender. Prior to 2001, the survey also requested the number of persons donating (contributing) services or contracted for by the institution. Between 1987 and 1991, the Fall Staff data were collected in cooperation with the U.S. Equal Employment Opportunity Commission (EEOC). Beginning in 1993, all schools formerly surveyed by EEOC (using the EEO-6 survey form) reported through IPEDS Fall Staff.

Fall term The part of the academic year that begins between late August and November 1.

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

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.

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

Federal grants (grants/educational assistance funds) Grants provided by federal agencies such as the U.S. Department of Education, including Title IV Pell Grants and Supplemental Educational Opportunity Grants (SEOG). Also includes need-based and merit-based educational assistance funds and training vouchers provided from other federal agencies and/or federally-sponsored educational benefits programs, including the Veteran's Administration, Department of Labor, and other federal agencies. (Used for reporting on the Student Financial Aid component)

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.

FICE (Federal Interagency Committee on Education) code A 6-digit identification code originally created by the Federal Interagency Committee on Education (FICE). The code was used to identify all schools doing business with the Office of Education during the early sixties. This code is no longer used in IPEDS; it has been replaced by the Office of Postsecondary Education (OPE) ID code.

Fiduciary funds Resources held and administered by the institution when it is acting in a capacity for individuals, private organizations, or governments. These are funds the institution holds in a trustee or agency capacity for others and the funds therefore cannot be used to support the institution's own programs. Included are pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds (i.e., agency transactions). Fiduciary funds are not included in the entity-wide financial statements of GASB organizations, but are reported separately as supplementary information.

Finance (F) One of the nine components of IPEDS. The annual finance component collects data that describe the financial condition of postsecondary education in the nation. Data are used to monitor changes in postsecondary education finance and to promote research involving institutional financial resources and expenditures. Specific data elements include such items as current fund revenues by source (e.g., tuition and fees, government, private gifts); current fund expenditures by function (e.g., instruction, research, plant maintenance and operation); physical plant assets and indebtedness; and endowment investments. Various versions of the form are available depending on the accounting standards followed by the institution (FASB or GASB).

Financial Accounting Standards Board (FASB) See FASB.

Financial aid Grants, loans, assistantships, scholarships, fellowships, tuition waivers, tuition discounts, veteran's benefits, employer aid (tuition reimbursement) and other monies (other than from relatives/friends) provided to students to meet expenses. This includes Title IV subsidized and unsubsidized loans made directly to students.

FIPS (Federal Information Processing Standards) code Standardized numeric or alphabetic codes issued by the National Institute of Standards and Technology (NIST) to ensure uniform identification of geographic entities throughout all federal government agencies.

First-professional certificate (post-degree) An award that requires completion of an organized program of study designed for persons who have completed the first-professional degree. Examples could be refresher courses or additional units of study in a specialty or subspecialty.

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 2 years of college work prior to entering the program; and (3) a total of at least 6 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 (Pharm.D.)
- 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 (Pharm.D.)
- 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).

First-year student A student who has completed less than the equivalent of 1 full year of undergraduate work; that is, less than 30 semester hours (in a 120-hour degree program) or less than 900 contact hours.

Fixed assets Assets that cannot readily be turned into cash without disrupting the operation of the institution. Fixed assets include intangible assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill.

Four-year institution A postsecondary institution that offers programs of at least 4 years duration or one that offers programs at or above the baccalaureate level. Includes schools that offer postbaccalaureate certificates only or those that offer graduate programs only. Also includes free-standing medical, law or other first-professional schools.

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 equivalent (FTE) (enrollment)	A measurement equal to one student enrolled full time for one academic year. Total FTE enrollment includes full time plus the calculated equivalent of the part-time enrollment. The full-time equivalent of the part-time students can be estimated using different factors depending on the type and control of institution and level of student.
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. <i>Related term(s):</i> Primarily instruction, Instruction combined with research and/or public service
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 9 or more semester credits, or 9 or more quarter credits, or a student involved in thesis or dissertation preparation that is considered full time by the institution. First-professional—As defined by the institution.
Full-year cohort	The group of students entering at any time during the 12-month period September 1 through August 31 that is established for tracking and reporting Graduation Rate (GRS) data for institutions that primarily offer occupational programs of varying lengths. Students must be full time and first time to be considered in the cohort.
Funds functioning as endowment (quasi-endowment funds)	Funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories.

Gains

Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise.

GASB (Governmental Accounting Standards Board)

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

GASB Governmental Model Using Standards Prior to GASB 34 & 35

Prior to adopting the GASB model using GASB 34 and 35, some governmental colleges and universities used the "governmental model" of financial reporting. This reporting model and standards, followed primarily by some institutions with taxing authority, used the same financial reporting standards as state and local governments.

GASB Model Using GASB 34 & 35

GASB Statements 34 and 35 require all governmental colleges and universities to issue financial statements using the reporting model and standards of those statements. The required implementation date is based on annual revenues, with implementation dates from years beginning after June 15, 2001, to June 15, 2003. The two previous models are the GASB governmental model and the AICPA College and University Audit Guide model.

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.

General Purpose Financial Statement (GPFS)

Financial statements issued to parties outside the management of an institution. These are provided to creditors, donors, public officials outside the institution, and other external parties. GPFS differ from internal management financial reports, although GPFS may also be of use to board members and officials of the institution. The audit opinion is issued on the GPFS.

Gifts	Revenues received from gift or contribution nonexchange transactions. Includes bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. FASB and GASB standards differ somewhat on when to recognize contributions or nonexchange revenues, with FASB standards generally causing revenues to be recognized earlier in certain circumstances.
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.
Governmental Accounting Standards Board (GASB)	See GASB.
Governmental activities	Activities financed by taxes and intergovernmental revenues and other nonexchange revenues.
Governmental activities with business type	This financial reporting mode, provided by GASB Statement No. 34, refers to an institution that accounts for its activities as governmental (that is, financed by taxes, intergovernmental revenues, and other nonexchange activities) with characteristics of business-type activities (those supported by fees charged for goods or services). The financial statements for this type of entity include a column for reporting governmental activities and another for business-type activities. GASB Statement 34 specifies the financial reporting format for this type of governmental entity.
Graduate assistants	Graduate-level students employed on a part-time basis for the primary purpose of assisting in classroom or laboratory instruction or in the conduct of research. Graduate students having titles such as graduate assistant, teaching assistant, teaching associate, teaching fellow, or research assistant typically hold these positions.
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.

Graduation rate The rate required for disclosure and/or reporting purposes under Student Right-to-Know. This rate is calculated as the total number of completers within 150% of normal time divided by the revised cohort minus any allowable exclusions.

Related term(s): Cohort

Graduation Rates (GRS) One of the nine components of IPEDS. This annual survey was added in 1997 to help institutions satisfy the requirements of the Student Right-to-Know legislation. Data are collected on the number of students entering the institution as full-time, first-time, degree- or certificate-seeking undergraduate students in a particular year (cohort), by race/ethnicity and gender; the number completing their program within 150 percent of normal time to completion; the number that transfer to other institutions if transfer is part of the institution's mission; and the number of students receiving athletically-related student aid in the cohort and number of these completing within 150 percent of normal time to completion. Schools with athletic aid must also provide the total number of students receiving aid in the prior year, by race/ethnicity and gender within sport. The GRS automatically generates worksheets that calculate rates, including average rates over 4 years.

Grants and contracts (revenues) Revenues from governmental agencies and nongovernmental 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 nongovernmental grants and contracts. GASB institutions are required to classify in financial reports such grants and contracts as either operating or nonoperating.

Grants by state government These are state monies awarded to the institution under student financial aid programs, including the state portion of State Student Incentive Grants (SSIG).

Health Education Assistance Loan (HEAL) Federally insured loans to students attending eligible health professions schools. Section 730 of the Public Health Service Act requires HEAL schools to maintain records on student loans granted under this program.

High school diploma or recognized equivalent	A document certifying the successful completion of a prescribed secondary school program of studies, or the attainment of satisfactory scores on the GED or another state specified examination.
Higher Education General Information Survey (HEGIS)	The Higher Education General Information Survey (HEGIS) system was conducted by the NCES between 1966 and 1985. This system was comprised of several surveys of institutions that were accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. These surveys collected institution-level data on such topics as institutional characteristics, enrollment, degrees conferred, salaries, employees, financial statistics, libraries, and others. HEGIS surveys were sent to approximately 3,400 accredited institutions of higher education.
Hispanic (old definition)	<p>A person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.</p> <p><i>Related term(s):</i> Hispanic or Latino (new definition), Race/ethnicity (old definition)</p>
Hispanic or Latino (new definition)	<p>A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.</p> <p><i>Related term(s):</i> Hispanic (old definition), Race/ethnicity (new definition)</p>
Hispanic-Serving Institution (HSI)	The Higher Education Act, 20 USCA Section 1101a defines a Hispanic-serving institution as an institution of higher education that (a) is an eligible institution; (b) at the time of application, has an enrollment of undergraduate full-time equivalent students that is at least 25 percent Hispanic students; and (c) provides assurances that not less than 50 percent of the institution's Hispanic students are low-income individuals. Note: low income is defined as 150% of the poverty level as determined by the Bureau of the Census at http://www.census.gov/hhes/poverty/povdef.html .
Historically Black Colleges and Universities (HBCU)	The Higher Education Act of 1965, as amended, defines an HBCU as: "...any historically black college or university that was established prior to 1964, whose principal mission was, and is, the education of black Americans, and that is accredited by a nationally recognized accrediting agency or association determined by the Secretary [of Education] to be a reliable authority as to the quality of training offered or is, according to such an agency or association, making reasonable progress toward accreditation." Federal regulations (20 USC 1061 (2)) allow for certain exceptions to the founding date.

Home study	Method of instruction designed for students who live at a distance from the teaching institution. Instructional materials are provided to the student through various media with structured units of information, assigned exercises for practice, and examinations to measure achievement, which in turn are submitted to the teaching institution for evaluation, grade assignment, and the awarding of credit.
Hospital services	Expenses associated with a hospital operated by the postsecondary institution (but not as a component unit) and reported as a part of the institution. This classification includes nursing expenses, other professional services, general services, administrative services, and fiscal services. Also included are information technology expenses, actual or allocated costs for operation and maintenance of plant, and depreciation related to hospital capital assets. FASB institutions also charge or allocate interest expense to hospitals.
Hospitals (revenues)	Revenues generated by a hospital operated by the postsecondary institution. Includes gifts, grants, appropriations, research revenues, endowment income, and revenues of health clinics that are part of the hospital unless such clinics are part of the student health services program. Sales and service revenues are included net of patient contractual allowances. Revenues associated with the medical school are included elsewhere. Also includes all amounts appropriated by governments (federal, state, local) for the operation of hospitals.
Housing capacity	The maximum number of students for which an institution can provide residential facilities, whether on or off campus.
Housing plan (restricted)	A fringe benefit that restricts beneficiaries to receive housing support only in institution-owned housing.
Imputation	A method of estimating data for an entity that did not respond to a data item or survey.
Imputation flag	An indicator on a data file that shows whether or not the variable was imputed.
In-district student	A student who is a legal resident of the locality in which he/she attends school and thus is entitled to reduced tuition charges if offered by the institution.
In-district tuition	The tuition charged by the institution to those students residing in the locality in which they attend school. This may be a lower rate than in-state tuition if offered by the institution.

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.
Indebtedness on capital assets	Liabilities associated with the debt incurred in financing the institution's capital assets, including bonds, mortgages, notes, capital leases, and any other outstanding debt that was incurred to acquire, construct, or improve capital assets. Indebtedness issued and backed by the state government and that will be repaid by the state from sources other than institutional funds is excluded.
Independent operations (expenses)	Expenses associated with operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenses of a major federally funded research and development center. Also includes information technology expenses, actual or allocated costs for operation and maintenance of plant, and depreciation related to the independent operations. FASB institutions also charge or allocate interest expense to independent operations. Expenses of operations owned and managed as investments of the institution's endowment funds are excluded.
Independent operations (revenues)	Revenues associated with operations independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may contribute indirectly to the enhancement of these programs. Generally includes only those revenues associated with major federally funded research and development centers. Net profit (or loss) from operations owned and managed as investments of the institution's endowment funds is excluded.
Infrastructure	Capital assets consisting of roads, bridges, drainage systems , water and sewer systems, and other similar assets. Infrastructure assets usually have longer useful lives than other capital assets such as buildings.
Initial cohort	A specific group of individuals established for tracking purposes. For the Graduation Rates component of IPEDS, the initial cohort is defined as all students who enter an institution as full-time, first-time degree/certificate-seeking students during either (1) the fall term of a given academic year, or (2) between September 1st and August 31st of the following year.

Related term(s): Cohort, Revised cohort

Institution of higher education	A term formerly used in IPEDS and HEGIS to define an institution that was accredited at the college level by an agency or association recognized by the Secretary, U.S. Department of Education. These schools offered at least a one-year program of study creditable toward a degree and they were eligible for participation in Title IV Federal financial aid programs.
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Institution's staff (not in medical schools)	Term used to describe all staff employed by or employees working in a postsecondary institution, except those employed by or working in the medical school component of the institution. Includes staff employed by or employees working in the postsecondary component of a hospital or medical center that offers postsecondary education as one of its primary missions; also includes those working in first-professional schools (e.g., law schools, dental schools, schools optometry) except medical schools.
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Institutional account	An account in which the institution maintains fiscal control of revenues or expenditures and has full knowledge of the amounts flowing through the account.
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Institutional affiliation	A classification that indicates whether a private not-for-profit institution is associated with a religious group or denomination. Private not-for-profit institutions may be either independent or religiously affiliated.
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Related term(s): Control (of institution)

Institutional burden	The estimated amount of time(and money) required to respond to a survey. According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for IPEDS is 1850-0582. The time required to complete the Fall information collection is estimated to vary from 1.5 hours to 3.8 hours per response, with an average of 3.2 hours, including the time to review instructions, search existing data resources, gather and maintain the data needed, and complete and review the information collection. Similarly, the time required to complete the Winter information collection is estimated to vary from 3.5 hours to 15.5 hours, with an average of 12.1 hours; and the time required to complete the Spring information collection is estimated to vary from 8.0 hours to 18.5 hours, with an average of 12.1 hours.
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Institutional Characteristics (IC) One of the nine components of IPEDS. The annual Institutional Characteristics (IC) component is the core of the IPEDS system and is required of all currently operating Title IV postsecondary institutions in the United States and its outlying areas. As the control file for the entire IPEDS system, IC constitutes the sampling frame for all other NCES surveys of postsecondary institutions. It also helps determine the specific IPEDS screens that are shown to each institution. This component collects the basic institutional data that are necessary to sort and analyze not only the IC database, but also all other IPEDS databases. IC data are collected for the academic year, which generally extends from September of one calendar year to June of the following year. Specific data elements currently collected for each institution include: institution name, address, telephone number, control or affiliation, calendar system, levels of degrees and awards offered, types of programs, application information, student services, and accreditation. The IC component also collects pricing information including tuition and required fees, room and board charges, books and supplies and other expenses for release on IPEDS COOL.

Institutional grants Scholarships and fellowships granted and funded by the institution and/or individual departments within the institution, (i.e., instruction, research, public service) that may contribute indirectly to the enhancement of these programs. Includes scholarships targeted to certain individuals (e.g., based on state of residence, major field of study, athletic team participation) for which the institution designates the recipient.

Institutional grants (funded) (allowances) Scholarships and fellowships awarded to students from institutional resources that are restricted to student aid. Private institutions generally report these grants as allowances. If control over these resources passes to the student, the amount is reported as an expense. (Used for reporting under FASB Standards.)

Institutional grants (unfunded) (allowances) Scholarships and fellowships awarded to students from unrestricted institutional resources. Private institutions generally report these grants as allowances. If control over these resources passes to the student, the amount is reported as an expense. (Used for reporting under FASB Standards.)

Institutional grants from restricted resources Institutional grants to students funded from restricted-expendable resources for student aid, such as scholarships and fellowships. (Used for reporting under GASB Standards.)

Institutional grants from unrestricted resources Institutional grants to students that are funded from resources that are not restricted to any particular purpose. (Used for reporting under GASB Standards.)

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.
Institutional system	Two or more postsecondary institutions under the control or supervision of a single administrative body.
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.
Instruction combined with research and/or public service	A primary function or occupational activity category used to classify persons 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. These employees may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer or the equivalent. This category includes all officers holding titles such as associate deans, assistant deans, and executive officers of academic departments (chairpersons, heads, or equivalent) if their principal activity is instruction combined with research and/or public service.
Instructional activity	The provision of coursework to students.
Instructional faculty (full time)	See Full-time instructional faculty.

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).
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Interest	The price paid (or received) for the use of money over a period of time. Interest income is one component of investment income. Interest paid by the institution is interest expense.
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Invested in capital assets, net of related debt	Net assets of GASB institutions that consist of capital assets net of accumulated depreciation, reduced by the outstanding indebtedness on capital assets. FASB institutions do not use this classification; most of the equivalent net assets are considered unrestricted net assets.
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Investment gains	The gain derived from the investment of capital. Such gains may take the form of a market appreciation of the value of the investment. The gain may be realized if the asset or capital is sold or unrealized if the asset or capital is not sold.
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Investment income	Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses.
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Investment return	Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc.
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IPEDS	Integrated Postsecondary Education Data System. <i>Related term(s):</i> Integrated Postsecondary Education Data System (IPEDS)
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IPEDS College Opportunities On-Line (IPEDS COOL) A web tool accessed through <http://nces.ed.gov/ipeds/cool> that provides selected IPEDS data for nearly 7,000 colleges, universities, and other postsecondary schools in the United States and the outlying areas. IPEDS College Opportunities On-Line (IPEDS COOL) helps parents and students identify potential postsecondary institutions based on a variety of criteria, helps them understand the differences between these institutions, and provides information on how much it costs to attend each.

IPEDS ID See UnitID.

IPEDS universe Those postsecondary institutions that have been identified and are potential respondents to the IPEDS surveys. The universe does not include all postsecondary institutions because many exist that are not included in the list of Title IV eligible institutions and, thus, there is currently no complete list of these institutions.

Job Training Partnership Act (JTPA) Legislation effective beginning Federal Fiscal Year 1984, enabling Private Industry Councils (PICs) in service areas defined within each state to support job training programs. Provisions of the legislation deal with the authority of the councils, the range of allowable programs, and special populations to be served.

Keyholder The person designated by an official institutional representative to have in their possession the necessary UserID and password to gain access to the Integrated Postsecondary Education Data System (IPEDS) data collection system to complete the survey. The key holder is responsible for entering data and locking the site by each survey completion date.

Land and land improvements Capital assets consisting of land and improvements such as athletic fields, golf courses, or lakes. Land is nondepreciable; some land improvements are depreciable and some are nondepreciable.

Less than 2-year institution A postsecondary institution that offers programs of less than 2-years duration below the baccalaureate level. Includes occupational and vocational schools with programs that do not exceed 1800 contact hours.

Less than 9/10-month salary contract/teaching period The contracted teaching period of faculty employed for less than 2 semesters, 3 quarters, 2 trimesters, or 2 4-month sessions.

Level (of institution) A classification of whether an institution's programs are 4-year or higher (4 year), 2-but-less-than 4-year (2 year), or less than 2-year.

Related term(s): Control (of institution), Sector

Liabilities	Debts and obligations of the institution owed to outsiders or claims or rights, expressed in monetary terms, of an institution's creditors. GASB institutions are required to report liabilities under two categories - current liabilities and noncurrent liabilities.
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.
LinchPin (institution)	The term used in the IPEDS Peer Analysis System to identify the postsecondary institution that is being compared to other institutions (peers) or that is the basis for any statistical reports generated within the system. <i>Related term(s):</i> Comparison group
Loan funds	Funds that have been loaned, or are available for loans to students, faculty, and staff.
Loans to students	Any monies that must be repaid to the lending institution for which the student is the designated borrower. Includes all Title IV subsidized and unsubsidized loans and all institutionally- and privately-sponsored loans. Does not include PLUS and other loans made directly to parents.
Local appropriations, education district taxes, and similar support	Local appropriations are government appropriations made by a governmental entity below the state level. Education district taxes include all tax revenues assessed directly by an institution or on behalf of an institution when the institution will receive the exact amount collected. These revenues also include similar revenues that result from actions of local governments or citizens (such as through a referendum) that result in receipt by the institution of revenues based on collections of other taxes or resources (sales taxes, gambling taxes, etc.).
Local government grants and contracts (revenues)	Revenues from 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 local government grant or contract.
Local grants	Local monies awarded to the institution under local government student aid programs.

Local grants (revenues)	A sum of money or property bestowed on a postsecondary institution by a local government. These amounts can be treated as an allowance, an agency transaction, or as a student aid expense in the institution's General Purpose Financial Statements (GPFS) and are reported differently depending on their treatment. Generally, however, private institutions report these grants as allowances when applied to the student's account and as local grant revenues when received.
Locked	The survey status obtained when a keyholder has resolved all edits/errors and has decided that data are ready to "submit" to IPEDS. Once locked, the system becomes read only and the keyholder no longer has access to the system to alter data.
Long programs	Undergraduate programs that exceed the usual program length for a specific level. This would include programs of 5 years or longer for 4-year institutions and programs of 3 years or longer for 2-year institutions.
Long-term debt	Debt of the institution in the form of bonds, notes, capital leases, and other forms of debt that are repayable over a period greater than one year. <i>Related term(s):</i> Long-term debt - current portion
Long-term debt - current portion	The amount of long-term debt that the institution is expected to pay or liquidate during the next year using current assets.
Long-term investments	Money or capital invested for purposes of receiving a profitable return over a period of time of more than one year. Long-term investments should be distinguished from temporary investments based on the intention of the organization regarding the terms of the investment rather than the nature of the investment itself. Includes: 1) cash held until appropriate investments are identified; 2) repurchase agreements and other money market media; 3) equity securities and mutual fund investments; 4) debt securities; 5) real estate held for income production; 6) beneficial interest in trusts; and 7) other. GASB institutions report these investments under "noncurrent assets."
Losses	Decreases in net assets from an organization's peripheral or incidental transactions and other events affecting the organization, other than those that result from expenses.

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.

Market value The value of a good as determined in the market at a specific point in time or what individuals in the market for the good are willing to pay to obtain the good at a given point in time.

Master's Colleges and Universities I (Carnegie) An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Master's Colleges and Universities I typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the master's degree. During the period studied, they awarded 40 or more master's degrees per year across three or more disciplines.

Related term(s): Carnegie Classification

Master's Colleges and Universities II (Carnegie) An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Master's Colleges and Universities II typically offer a wide range of baccalaureate programs, and they are committed to graduate education through the master's degree. During the period studied, they awarded 20 or more master's degrees per year.

Related term(s): Carnegie Classification

Master's degree An award that requires the successful completion of a program of study of at least the full-time equivalent of 1 but not more than 2 academic years of work beyond the bachelor's degree.

Medical school staff Staff employed by or employees working in the medical school component of a postsecondary institution or in a free standing medical school. Does not include staff employed by or employees working strictly in a hospital associated with a medical school or those who work in health or allied health schools or departments such as dentistry, veterinary medicine, nursing or dental hygiene.

Medical schools and medical centers (Carnegie) An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Medical Schools and Medical Centers award most of their professional degrees in medicine. In some instances, they include other health professions programs, such as dentistry, pharmacy, or nursing.

Related term(s): Carnegie Classification, Specialized institutions (Carnegie)

Migration (data) A process in which survey data are moved from the IPEDS data collection system to the Peer Analysis System (PAS). Migration occurs after the survey data have been reviewed by survey operations personnel.

Migration (students) Refers to the movement of students from their home state of residence to another state to attend a postsecondary institution.

Military installations One or more buildings or sites owned or operated by the U.S. Army, Navy, Air Force, Marine Corps, or Coast Guard, including Reserves and National Guard.

National Center for Education Statistics (NCES) The National Center for Education Statistics (NCES), in the Institute of Education Sciences, is the statistical agency of the U.S. Department of Education and the primary federal provider of education statistics on the condition of American education.

National institutional accreditation Institutional accreditation normally applies to an entire institution, indicating that each of its parts is contributing to the achievement of an institution's objectives, although not necessarily all on the same level of quality. The various commissions of the regional accrediting associations, for example, perform institutional accreditation, as do some national institutional accrediting agencies.

Native Hawaiian or Other Pacific Islander (new definition) A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.

Related term(s): Asian/Pacific Islander (old definition), Race/ethnicity (new definition)

Noncredit course	A course or activity having no credit applicable toward a degree, diploma, certificate, or other formal award.
Noncurrent assets	Assets that are not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for determining classification as current or noncurrent. Thus cash investments intended for liquidation of liabilities due beyond the one-year period are noncurrent assets, as would assets segregated for the liquidation of long-term debts (including amounts due within the next operating cycle). Assets designated to be used to acquire, construct, or improve capital assets would be noncurrent.
Noncurrent liabilities	Liabilities whose liquidation is not reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year. This includes the noncurrent portion of long-term debt and long-term accrued liabilities (such as for compensated absences, claims & judgments, and post-employment/post-retirement benefits); liability for refundable advances to the federal government for the Perkins Loan Program and similar loan programs; and debt due within the next operating cycle, if payment will be made from segregated assets classified as noncurrent assets.
Nonmandatory 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 plant additions, voluntary renewals and replacement of plant, and prepayments on debt principal.
Nonoperating	GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Nonoperating activities are those outside the activities that are part of the operating activities of the institution. Most government appropriations are nonoperating because they are not generated by the operations of the institution. Investment income is nonoperating in most instances because institutions are not engaged in investing as an operating activity. Gifts are defined as nonoperating. Nonexchange transactions generate nonoperating revenues.
Nonresident alien	A person who is not a citizen or national of the United States and who is in this country on a visa or temporary basis and does not have the right to remain indefinitely.

Normal time to completion	The amount of time necessary for a student to complete all requirements for a degree or certificate according to the institution's catalog. This is typically 4 years (8 semesters or trimesters, or 12 quarters, excluding summer terms) for a bachelor's degree in a standard term-based institution; 2 years (4 semesters or trimesters, or 6 quarters, excluding summer terms) for an associate's degree in a standard term-based institution; and the various scheduled times for certificate programs.
Occupational program	A program of study consisting of one or more courses, designed to provide the student with sufficient knowledge and skills to perform in a specific occupation.
Occupationally specific program	An instructional program, below the bachelor's level, designed to prepare individuals with entry-level skills and training required for employment in a specific trade, occupation, or profession related to the field of study.
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.
Off-campus housing	Any housing facility that is occupied by students but is not owned or controlled by the educational institution.
Official fall reporting date	The date (in the fall) on which an institution must report fall enrollment data to either the state, its board of trustees or governing board, or some other external governing body.
On-campus housing	Any residence halls owned or controlled by an institution within the same reasonably contiguous geographic area and used by the institution in direct support of or in a manner related to, the institution's educational purposes.
OPE ID	Identification number used by the U.S. Department of Education's Office of Postsecondary Education (OPE) to identify schools that have Program Participation Agreements (PPA) so that its students are eligible to participate in Federal Student Financial Assistance programs under Title IV regulations. This is a 6-digit number followed by a 2-digit suffix used to identify branches, additional locations, and other entities that are part of the eligible institution.

Open admission	Admission policy whereby the school will accept any student who applies.
Operating	GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Operating transactions are incurred in the course of the operating activities of the institution.
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 academic calendar system	Category used to describe "non-traditional" calendar systems at 4-year and 2-year degree-granting institutions. These can include schools that offer primarily on-line courses or "one course at a time."
Other administrative	Persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof, but who are subordinate to employees classified as executive and managerial. 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 all employees holding titles such as assistant, associate vice presidents (if no direction of others is required); assistant, associate deans (if no direction of others is required); assistant or associate directors; assistant or associate department head, if their principal activity is administrative; assistant or associate managers (including first-line managers of service, production and sales workers who spend more than 80% of their time performing supervisory activities). Term used in EAP 2001-02 only.
Other areas	Includes American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Mariana Islands, Palau, Puerto Rico, and the Virgin Islands.

Other degree-seeking subcohort	A cohort of students who were seeking a degree or certificate other than bachelor's degree upon entry.
Other expenses	The amount of money (estimated by the financial aid office) needed by a student to cover expenses such as laundry, transportation, and entertainment.
Other federal grants	Federal monies awarded to the institution under federal government student aid programs, such as Supplemental Educational Opportunity Grants (SEOG), DHHS training grants (aid portion only), State Student Incentive Grants (SSIG), and other federal student aid programs. Pell grants are not included in this classification. Note: if the federal government selects the student recipients and simply transmits the funds to the institution for disbursement to the student, the amounts are not considered as revenues and subsequently there are no discounts & allowances or scholarships and fellowships expenses. If the funds are made available to the institution for selection of student recipients, then the amounts received are considered as nonoperating revenues and subsequently as discounts & allowances or scholarships and fellowships expenses.
Other insurance plan (cafeteria plan)	A benefit plan that allows an employee the option of selecting a combination of health care and insurance benefits (e.g. hospital, medical, surgical, dental care, and group life insurance).
Other professional (support/service)	A primary function or occupational activity category used to classify persons employed for the primary purpose of performing academic support, student service, and institutional support, whose assignments would require either a baccalaureate degree or higher or experience of such kind and amount as to provide a comparable background. Included in this category are all employees holding titles such as business operations specialists; buyers and purchasing agents; human resources, training, and labor relations specialists; management analysts; meeting and convention planners; miscellaneous business operations specialists; financial specialists; accountants and auditors; budget analysts; financial analysts and advisors; financial examiners; loan counselors and officers; computer specialists; computer and information scientists, research; computer programmers; computer software engineers; computer support specialists; computer systems analysts; database administrators; network and computer systems administrators; network systems and data communication analysts; counselors, social workers, and other community and social service specialists; counselors; social workers; health educators; clergy; directors, religious activities and education; lawyers; librarians, curators, and archivists; museum technicians and conservators; librarians; artists and related workers; designers; athletes, coaches, umpires; dancers and choreographers; music directors and composers; chiropractors; dentists; dietitians and nutritionists; optometrists; pharmacists; physicians and surgeons; podiatrists; registered nurses; therapists;

and veterinarians.

Other separate health profession schools (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Other Separate Health Professional Schools award most of their degrees in such fields as chiropractic, nursing, pharmacy, or podiatry.
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Related term(s): Carnegie Classification, Specialized institutions (Carnegie)

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).
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Other specialized institutions (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Other Specialized Institutions include graduate centers, maritime academies, military institutes, and institutions that do not fit any other classification category, but award a majority of degrees in a specialized area not separately identified.
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Related term(s): Carnegie Classification, Specialized institutions (Carnegie)

Other specific changes in net assets	Changes that occur infrequently rather than on a regular basis, but still affect the net assets of the institution. Included in this category are: actuarial gain or (loss) on split interest agreements; gain or (loss) on sale of plant assets; other gain or (loss); discontinued operations; extraordinary gain or (loss); and cumulative effect of change(s) in accounting principle.
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Other than 9/10-month and 11/12-month salary contracts/teaching periods	The contracted teaching period of faculty employed for other than 2 semesters, 3 quarters, 2 trimesters, 2 4-month sessions, or 11-12 months, but still considered full-time employees (as defined by the institution).
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Out-of-state centers	Sites where courses or programs are offered that are in a state different from the state of the main campus.
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Out-of-state student	A student who is not a legal resident of the state in which he/she attends school.
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Out-of-state tuition	The tuition charged by institutions to those students who do not meet the institution's 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 8 semester credits or less, or 8 quarter credits or less.
Password	A series of numbers or letters that can be used either alone or with a UserID to gain access to the IPEDS data collection system or the Peer Analysis System (PAS).
Patient contractual allowances	Contractual allowances provided to insurers or other group health providers which are deducted from fees for services provided by hospitals (thus not included in hospital revenues).
Payments made on principal	Payments made on plant loan debt to reduce the principal of the loan, regardless of the source of funds.
Peer Analysis System (PAS)	A web-based application designed to enable users to compare one postsecondary institution (of the user's choice) to a group of institutions (also of the user's choice), using data collected through the IPEDS surveys. PAS also allows users to download entire data files or subsets of data files and to print copies of the survey instruments populated with data provided by an institution(s).
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.

Permanent endowment	Funds held by an institution that must be held in perpetuity with only the income available for use. Endowments are usually the result of a gift or grant received that is required to be held in perpetuity by the donor or granting agency.
Permanently restricted	Net assets of FASB institutions that must be maintained in perpetuity. Permanently restricted net assets increase when institutions receive contributions for which donor-imposed restrictions limiting the institution's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the organization's meeting certain requirements. Donor-imposed restrictions on the use of the investment income on the assets may also change the amount of such net assets. Permanent endowment funds are the most common example.
Physical plant assets	These assets consist of land, buildings, improvements, equipment, and library books. Excluded are assets that are part of endowment or other capital fund investments in real estate. Construction in progress is excluded from this total until completed.
Physical plant indebtedness	Debt incurred in financing the institution's capital assets, including bonds, mortgages, notes, capital leases, and any other outstanding debt that was incurred to acquire, construct, or improve capital assets such as land, buildings, and improvements other than buildings, equipment, and library books. Excludes indebtedness that is part of endowment or other capital fund investments in real estate. Also excludes construction in progress.
Placement services for program completers	Assistance for students in evaluating their career alternatives and in obtaining full-time employment upon leaving the institution.
Post-master's certificate	An award that requires completion of an organized program of study equivalent to 24 semester credit hours beyond the master's degree, but does not meet the requirements of academic degrees at the doctor's level.
Postbaccalaureate certificate	An award that requires completion of an organized program of study equivalent to 18 semester credit hours beyond the bachelor's. It is designed for persons who have completed a baccalaureate degree, but does not meet the requirements of a master's degree.
Postbaccalaureate student	A student with a bachelor's degree who is enrolled in graduate-level or first-professional courses.

Postsecondary award, certificate, or diploma (at least 1 but less than 2 academic years)	Requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) in at least 1 but less than 2 full-time equivalent academic years , or designed for completion in at least 30 but less than 60 semester or trimester credit hours, or in at least 45 but less than 90 quarter credit hours, or in at least 900 but less than 1,800 contact or clock hours, by a student enrolled full time.
Postsecondary award, certificate, or diploma (at least 2 but less than 4 academic years)	Requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) in at least 2 but less than 4 full-time equivalent academic years , or designed for completion in at least 60 but less than 120 semester or trimester credit hours, or in at least 90 but less than 180 quarter credit hours, or in at least 1,800 but less than 3,600 contact or clock hours, by a student enrolled full time.
Postsecondary award, certificate, or diploma (less than 1 academic year)	Requires completion of an organized program of study at the postsecondary level (below the baccalaureate degree) in less than 1 academic year (2 semesters or 3 quarters), or designed for completion in less than 30 semester or trimester credit hours, or in less than 45 quarter credit hours, or in less than 900 contact or clock hours, by a student enrolled full time.
Postsecondary education	The provision of a formal instructional program whose curriculum is designed primarily for students who are beyond the compulsory age for high school. This includes programs whose purpose is academic, vocational, and continuing professional education, and excludes avocational and adult basic education programs.
Postsecondary education institution	An institution which has as its sole purpose or one of its primary missions, the provision of postsecondary education.
Postsecondary Statistics Division (PSD)	The Postsecondary Statistics Division (PSD) is the organizational unit within the National Center for Education Statistics (NCES) where IPEDS is conducted.
Predominant calendar system	The method by which an institution structures most of its courses for the academic year.
Primarily instruction	A primary function or occupational activity category used to classify persons whose specific assignments customarily are made for the purpose of conducting instruction or teaching and who hold academic titles of professor, associate professor, assistant professor, instructor, lecturer or the equivalent. Includes deans, directors, or the equivalent, as well as associate deans, assistant deans, and executive officers of academic departments (chairpersons, heads, or equivalent) if their principal activity is instruction.

Primarily public service A primary function or occupational activity category used to classify persons whose specific assignments customarily are made for the purpose of carrying out public service activities such as agricultural extension services, clinical services, or continuing education and who may hold academic titles of professor, associate professor, assistant professor. Includes deans, directors, or the equivalent, as well as associate deans, assistant deans, and executive officers of academic departments (chairpersons, heads, or equivalent) if their principal activity is public service.

Primarily research A primary function or occupational activity category used to classify persons whose specific assignments customarily are made for the purpose of conducting research and who hold academic titles of professor, associate professor, assistant professor, or titles such as research associate or postdoctoral fellow. Includes deans, directors, or the equivalent, as well as associate deans, assistant deans, and executive officers of academic departments (chairpersons, heads, or equivalent) if their principal activity is research.

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; and Service/maintenance (see separate definitions).

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

Related term(s): Private institution, Private not-for-profit institution, Public institution

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.

Private institution	<p>An educational institution controlled by a private individual(s) or by a nongovernmental agency, usually supported primarily by other than public funds, and operated by other than publicly elected or appointed officials. These institutions may be either for-profit or not-for-profit.</p> <p><i>Related term(s):</i> Public institution, Private not-for-profit institution, Private for-profit institution</p>
Private not-for-profit institution	<p>A private institution in which the individual(s) or agency in control receives no compensation, other than wages, rent, or other expenses for the assumption of risk. These include both independent not-for-profit schools and those affiliated with a religious organization.</p> <p><i>Related term(s):</i> Private institution, Private for-profit institution, Public institution</p>
Professional staff	<p>Employees of an institution whose primary function or occupational activity is classified as one of the following: faculty; executive,administrative,managerial or other professional.</p> <p><i>Related term(s):</i> Non-professional staff</p>
Program	<p>A combination of courses and related activities organized for the attainment of broad educational objectives as described by the institution.</p>
Program category	<p>A summary of groups of related instructional programs designated by the first 2 digits of its appropriate Classification of Instructional Programs (CIP) code.</p>
Program Participation Agreement (PPA)	<p>A written agreement between a postsecondary institution and the Secretary of Education. This agreement allows institutions to participate in any of the Title IV student assistance programs other than the State Student Incentive Grant (SSIG) and the National Early Intervention Scholarship and Partnership (NEISP) programs. The PPA conditions the initial and continued participation of an eligible institution in any Title IV program upon compliance with the General Provisions regulations, the individual program regulations, and any additional conditions specified in the program participation agreement that the Department of Education requires the institution to meet. Institutions with such an agreement are referred to as Title IV institutions .</p>
Program specialty	<p>A specific instructional program that can be identified by a 6-digit Classification of Institutional Programs (CIP) Code.</p>

Program with no formal award Any formally organized program with stated educational objectives and well-defined completion requirements that does not lead to a formal award.

Programs of at least 2 years but less than 4 years Programs requiring at least 2 years but less than 4 years of full-time equivalent college level work, including associate's degrees and programs that can be completed in at least 1,800 but less than 3,600 contact hours to obtain a degree, diploma, certificate, or formal award.

Programs of at least 4 years Programs designed to be completed in at least 8 semesters or 12 quarters to obtain a degree, diploma, or other formal award. Includes programs resulting in all bachelor's degrees and other baccalaureate level or equivalent degrees, as well as 5-year cooperative programs, and those programs in which the normal 4 years of work are designed to be completed in 3 years.

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

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

Related term(s): Private institution, Private not-for-profit institution, Private for-profit institution

Public service (expense) A functional expense category that includes expenses for activities established primarily to provide noninstructional 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.

Quarter (calendar system) A calendar system in which the academic year consists of 3 sessions called quarters of about 12 weeks each. The range may be from 10 to 15 weeks as defined by the institution. There may be an additional quarter in the summer.

Quasi-endowment funds Funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories.

Race/ethnicity (new definition) 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 (old definition) Categories 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. A person may be counted in only one group. The groups used to categorize U.S. citizens, resident aliens, and other eligible non-citizens are as follows: Black, non-Hispanic, American Indian/Alaska Native, Asian/Pacific Islander, Hispanic, White, non-Hispanic.

Race/ethnicity unknown The category used to report students or employees whose race/ethnicity is not known.

Realized capital gains A capital gain on securities held in a portfolio that has become actual by the sale or other type of surrender of one or many securities.

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

Remedial services Instructional activities 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.

Related term(s): Tuition and fees (revenues)

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 nonresearch 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 & maintenance of plant, interest, and depreciation. GASB institutions do not include operation & maintenance of plant or interest but may, as an option, distribute depreciation expense.

Reserve Officer Training Corps (ROTC) Programs designed to augment the service academies in producing leaders and managers for the armed forces. Each branch of the service has a specific set of courses and training that an officer must complete prior to becoming commissioned officers. ROTC programs allow students to do this while completing their college education. Upon graduation members are commissioned (certified) by the President of the United States to serve as an officer in active, reserve or guard components of each branch

Residence A person's permanent address determined by such evidence as a driver's license or voter registration. For entering freshmen, residence may be the legal residence of a parent or guardian.

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 Asylee, Conditional Entrant Parolee or Cuban-Haitian).

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.

Restricted net assets (FASB institutions only) Assets held by the institution upon which restrictions have been placed by donors. These restrictions may be temporary or permanent. They restrict the institution in its use of the assets and/or the period of time for which the restriction applies.

Restricted-expendable (net assets) Net assets of GASB institutions that are expendable but subject to imposed restrictions. Restrictions exist when constraints placed on use are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Restricted-nonexpendable (net assets) Net assets of GASB institutions subject to restrictions that prohibit the expenditure of the net assets in perpetuity. Restrictions exist when constraints placed on use are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Permanent endowments are the most common example.

Retention rate A measure of the rate at which students persist in their educational program at an institution, expressed as a percentage. For four-year institutions, this is the percentage of first-time bachelors (or equivalent) degree-seeking undergraduates from the previous fall who are again enrolled in the current fall. For all other institutions this is the percentage of first-time degree/certificate-seeking students from the previous fall who either re-enrolled or successfully completed their program by the current fall.

Revenues

The inflow of resources or other enhancement of net assets (or fund balance) of an institution or settlements of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or other activities that constitute the institution's ongoing major or central operations. Includes revenues from fees and charges, appropriations, auxiliary enterprises, and contributions and other nonexchange transactions. Revenues are reported net of discounts and allowances (that is, the revenue reported is reduced by the amount of discounts and allowances) for FASB institutions and for GASB institutions that have implemented GASB Statement No. 34.

Revised cohort

Initial cohort after revisions are made. This is the number from which graduation and transfer-out rates are calculated. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.

Related term(s): Cohort, Adjusted cohort, Allowable exclusions

Room charges

The charges for an academic year for rooming accommodations for a typical student sharing a room with one other student.

Salaries (SA)

One of the nine components of IPEDS. The Salaries component collects data as of November 1 of the reporting year on the number of full-time instructional faculty by rank, gender, and length of contract; total salary outlays; and fringe benefits and number of full-time instructional faculty covered by these benefits. The data are collected annually (since 1990); however data are not available for 2000. Prior to the 2001 collection, data were requested by tenure status. As of 2004, this component is applicable to all Title IV degree-granting institutions, unless they meet one of the following exclusions: all instructional faculty are part time; all contribute their services; all are in the military; or all teach preclinical or clinical medicine. Formerly referred to as Salaries and Fringe Benefits of Full-Time Instructional Faculty (SA)

Salaries and wages

Amounts paid as compensation for services to all employees—faculty, staff, part time, full time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.).

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.
Sales and services of hospitals (revenues)	Revenues (net of discounts, allowances, and provisions for uncollectible accounts receivable) generated by hospitals from daily patient, special and other services. Revenues of health clinics that are part of a hospital should be included in this category, unless such clinics are part of the student health services program.
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	Outright grants-in-aid, trainee stipends, tuition and fee waivers, and prizes awarded to students by the institution, including Pell grants. Awards to undergraduate students are most commonly referred to as "scholarships" and those to graduate students as "fellowships." These awards do not require the performance of services while a student (such as teaching) or subsequently as a result of the scholarship or fellowship. The term does not include loans to students (subject to repayment), College Work-Study Program (CWS), or awards granted because of faculty or staff status. Also not included are awards to students where the selection of the student recipient is not made by the institution.
Scholarships and fellowships (expenditures) (used prior to GASB 34/35)	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 noncredit. 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.
Scholarships and fellowships (expenses)	That portion of scholarships and fellowships granted that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances and discounts. The FASB survey uses the term "net grants in aid to students" rather than "scholarships and fellowships."

Schools of art, music, and design (Carnegie)

An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Art, Music, and Design award most of their bachelor's or graduate degrees in art, music, design, architecture, or some combination of such fields.

Related term(s): Carnegie Classification, Specialized institutions (Carnegie)

Schools of business and management (Carnegie)

An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Business and Management award most of their bachelor's or graduate degrees in business or business-related programs.

Related term(s): Carnegie Classification, Specialized institutions (Carnegie)

Schools of engineering and technology (Carnegie)

An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Engineering and Technology award most of their bachelor's or graduate degrees in technical fields of study.

Related term(s): Carnegie Classification, Specialized institutions (Carnegie)

Schools of law (Carnegie)

An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching Schools of Law award most of their degrees in law.

Related term(s): Carnegie Classification, Specialized institutions (Carnegie)

Sector

One of nine institutional categories resulting from dividing the universe according to control and level. Control categories are public, private not-for-profit, and private for-profit. Level categories are 4-year and higher (4 year), 2-but-less-than 4-year (2 year), and less than 2-year. For example: public, 4-year institutions.

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 contribute 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.

Shared library A facility housing an organized collection of printed, microform, and audiovisual materials, and (a) is jointly administered by more than one educational institution, or (b) whose funds or operating expenditures have been received from more than one educational institution. The location of the facility is not a determining factor.

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, solderers 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.

Special admissions tests Tests prepared by or for a particular institution, or state (for some state institutions) and administered by the institution, for purposes of determining prospective students' skills and competencies.

Specialized accreditation Specialized accreditation normally applies to the evaluation of programs, departments, or schools which usually are parts of a total collegiate or other postsecondary institution. The unit accredited may be as large as a college or school within a university or as small as a curriculum within a discipline. Most of the specialized accrediting agencies review units within a postsecondary institution which is accredited by one of the regional accrediting commissions. However, certain of the specialized accrediting agencies accredit professional schools and other specialized or vocational or other postsecondary institutions which are free-standing in their operations. Thus, a "specialized" or "programmatic" accrediting agency may also function in the capacity of an "institutional" accrediting agency. In addition, a number of specialized accrediting agencies accredit educational programs within non-educational settings, such as hospitals.

Related term(s): Accrediting agencies, Accrediting bodies

Specialized institutions (Carnegie) These institutions offer degrees ranging from the bachelor's to the doctorate, and typically award a majority of degrees in a single field.

Related term(s): Theological seminaries and other specialized faith-related institutions (Carnegie), Medical schools and medical centers (Carnegie), Other separate health profession schools (Carnegie), Schools of engineering and technology (Carnegie), Schools of business and management (Carnegie), Schools of art, music, and design (Carnegie), Schools of law (Carnegie), Teachers colleges (Carnegie), Other specialized institutions (Carnegie)

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.

Standardized admissions tests Tests prepared and administered by an agency that is independent of any postsecondary education institution. Tests provide information about prospective students and their academic qualifications relative to a national sample. Examples are the SAT and the ACT.

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

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.
State and local grants	Grant monies provided by the state such as Leveraging Educational Assistance Partnerships (LEAP) (formerly SSIG's); merit scholarships provided by the state; and tuition and fee waivers for which the institution was reimbursed by a state agency. Local government grants include scholarships or gift-aid awarded directly to the student. (Used for reporting Finance data for private for-profit institutions)
State coordinator	The person responsible for Integrated Postsecondary Education Data System (IPEDS) survey related coordination activities for a specified group of schools within a state. This person may have certain viewing, verifying and locking privileges on the data collection system.
State government grants and contracts (revenues)	Revenues from state 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 government grant or contract.
State grants (revenues)	A sum of money or property bestowed on a postsecondary institution by a state government.
State of residence	A person's permanent address as determined by such evidence as a driver's license or voter registration. For entering freshmen, state of residence may be the legal state of residence of a parent or guardian.
State unknown	Status used when the reporting institution is unable to determine from existing records the home state or residence of the student.
Status date	Term used in the collection of Graduation Rates data. Institutions report on the status of the students in their cohort as of August 31 of the reporting year.

Status indicators	<p>Used in the IPEDS data collection system to identify progress toward satisfying reporting (compliance) requirements. The survey status indicators are as follows:</p> <ul style="list-style-type: none"> ● Not Applicable - The institution is not required to complete the survey because the content is not relevant to the institution. ● NO DATA - Screening questions have not been answered. Responses to all screening questions are required before survey pages can be generated. ● No Data - No data provided. ● Has Data - Data have been entered. "Perform Edits" must be run to determine if data are clean. ● Edited - Edits have been run; institutions should go to the edit report to resolve edit errors. ● Clean - All edit errors have been resolved; data are clean; proceed to Lock. ● Locked - Data have been successfully submitted. Final lock must still be applied. ● Complete - All locks have been applied. <p style="text-align: center;"><i>Related term(s):</i> Survey status</p>
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Stop out	A student who left the institution and returned at a later date.
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Student counts	The number of individuals for whom instruction is provided in an educational program under the jurisdiction of a school or educational institution.
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Student Financial Aid (SFA)	One of the nine components of IPEDS. This annual component began with a pilot test in 1999, and collected both Institution Price and Student Financial Aid data. The 2000–01 data collection included questions regarding the total number of full-time first-time degree/certificate-students receiving financial assistance for the previous year, and the number of these that received financial assistance by type of aid and the average amount of financial assistance received. The tuition and other price items are now part of the Institutional Characteristics (IC) component; the student financial aid questions remain part of this component.
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Student Right-to-Know Act Also known as the "Student Right-to-Know and Campus Security Act" (P.L. 101-542), which was passed by Congress November 9, 1990. Title I, Section 103, requires institutions eligible for Title IV funding to disclose completion or graduation rates of certificate- or degree-seeking, full-time students entering an institution to all students and prospective students. Further, Section 104 requires each institution that participates in any Title IV program and is attended by students receiving athletically-related student aid to annually submit a report to the Secretary. This report is to contain, among other things, graduation/completion rates of all students as well as students receiving athletically-related student aid by race/ethnicity and gender and by sport, and the average completion or graduation rate for the four most recent years. These data are also required to be disclosed to parents, coaches, and potential student athletes when the institution offers athletically-related student aid. The Graduation Rates component of IPEDS was developed specifically to help institutions respond to these requirements.

Student services (expenditures) (used prior to GASB 34/35) 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).

Student services (expenses) A functional expense category that includes expenses 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 include student activities, cultural events, student newspapers, intramural athletics, student organizations, supplemental instruction outside the normal administration, and student records. Intercollegiate athletics and student health services may also be included except when operated as self - supporting auxiliary enterprises. Also may include information technology expenses related to student service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional 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.

Study abroad Arrangement by which a student completes part of the college program studying in another country. Can be at a campus abroad or through a cooperative agreement with some other U.S. college or an institution of another country.

Subcohort	A predefined subset of the initial cohort or the revised cohort established for tracking purposes on the Graduation Rates (GRS) component of IPEDS. (e.g., athletic subcohort.)
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 system. 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 Supplementary Educational Opportunity Grants (SEOG) are made directly to institutions of higher education, which select students for the awards.
Survey status	<p>A designation used by survey operations personnel to identify the progress made on the various IPEDS surveys by institutional respondents.</p> <p><i>Related term(s):</i> Status indicators</p>
System	An organization of two or more institutions of higher education under the control or supervision of a common administrative governing body. Governing bodies generally have the power to act in their own name, to hire and fire personnel, enter into contracts, etc. A coordinating body without these powers or a section of a state agency usually would not be considered a system office.
Teacher certification	Program designed to prepare students to meet the requirements for certification as teachers in elementary, middle/junior high, and secondary schools.
Teachers colleges (Carnegie)	<p>An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Teachers Colleges award most of their bachelor's or graduate degrees in education or education-related fields.</p> <p><i>Related term(s):</i> Carnegie Classification, Specialized institutions (Carnegie)</p>

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.
Temporarily restricted	Net assets of FASB institutions whose use by the institution has been limited by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).
Tenure	Status of a personnel position with respect to permanence of the position.
Tenure track	Personnel positions that lead to consideration for tenure.
Term endowment funds	Funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event.
Test of English as a Foreign Language (TOEFL)	The standardized test designed to determine an applicant's ability to benefit from instruction in English.
Theological seminaries and other specialized faith-related institutions (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Theological seminaries and other specialized faith-related institutions primarily offer religious instruction or train members of the clergy. <i>Related term(s):</i> Carnegie Classification, Specialized institutions (Carnegie)

Title IV institution	<p>An institution that has a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs (other than the State Student Incentive Grant (SSIG) and the National Early Intervention Scholarship and Partnership (NEISP) programs).</p> <p><i>Related term(s):</i> Program Participation Agreement (PPA)</p>
Transcript	<p>An official record of student performance showing all schoolwork completed at a given school and the final mark or other evaluation received in each portion of the instruction. Transcripts often include an explanation of the marking scale used by the school.</p>
Transfer-in student	<p>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.</p>
Transfer-out rate	<p>Total number of students who are known to have transferred out of the reporting institution within 150% of normal time to completion divided by the revised cohort minus allowable exclusions.</p>
Transfer-out student	<p>A student that leaves the reporting institution and enrolls at another institution.</p>
Transfer-preparatory program	<p>A program designed specifically to provide a student with the basic knowledge needed to transfer into a higher level program. For example, this may be the first 2 years of a baccalaureate level program for which the institution does not offer an award, or 2 years of undergraduate study needed for entrance into a first-professional program, or 1 or more years of undergraduate study needed for entrance into health services fields.</p>
Transfer-ready students	<p>A student who has successfully completed a transfer-preparatory program.</p>
Transfers from the endowment fund to the current fund	<p>The amount of the capital gains on the endowment fund that is allocated to be spent for current fund activities.</p>
Tribal Colleges and Universities (Carnegie)	<p>An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Tribal Colleges and Universities, with few exceptions, are tribally controlled and located on reservations. They are all members of the American Indian Higher Education Consortium.</p> <p><i>Related term(s):</i> Carnegie Classification</p>

Trimester (calendar system) An academic year consisting of 3 terms of about 15 weeks each.

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.

Tuition and fees (revenues) (used prior to GASB34/35) Charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Includes those tuition and fees that are remitted to the state as an offset to the state appropriation. Excludes charges for room, board, and other services rendered by auxiliary enterprises.

Tuition plan (restricted) Plans for dependents (including spouses) of faculty members which restrict the beneficiary to attendance at only the institution where the faculty member is employed.

Two-year institution A postsecondary institution that offers programs of at least 2 but less than 4 years duration. Includes occupational and vocational schools with programs of at least 1800 hours and academic institutions with programs of less than 4 years. Does not include bachelor's degree-granting institutions where the baccalaureate program can be completed in 3 years.

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.

Related term(s): Transfer-in student

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

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.

Unexpended plant fund balances Unexpended resources in the plant fund derived from various sources to finance the acquisition of long-lived plant assets and their associated liabilities.

UnitID Unique identification number assigned to postsecondary institutions surveyed through the Integrated Postsecondary Education Data System (IPEDS). Also referred to as UNITID or IPEDS ID.

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.

Unrestricted net assets The net assets of both FASB and GASB institutions that do not fit the definition of other categories of net assets. These are net assets held by the institution upon which no restrictions have been placed by the donor or other party external to the institution.

User ID A series of numbers possibly with an alpha prefix that is created for a specific user to be able to access a system. Each user is required to have a UserID and a password in order to access the Integrated Postsecondary Education Data System (IPEDS) data collection system for security purposes.

Variable A fundamental unit of data contained in a file which is given a unique label.

Vested retirement plan One in which the full amount of the contribution by the institution and by the state and local government, with accumulations thereon, will be made available as a benefit in case of death while in service and with no forfeiture in case of resignation or dismissal from the institution.

Veterans Administration (VA) Education Benefits Those benefits that are paid for student assistance at approved postsecondary education institutions for three types of beneficiaries: Surviving spouses and children, discharged veterans, and active military personnel in special programs.

Weekend college A program that allows students to take a complete course of study and attend classes only on weekends.

White (new definition) A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.

Related term(s): Race/ethnicity (new definition), White, non-Hispanic (old definition)

White, non-Hispanic (old definition)

A person having origins in any of the original peoples of Europe, North Africa, or the Middle East (except those of Hispanic origin).

Related term(s): White (new definition), Race/ethnicity (old definition)
