

Term	Definition
25th percentile	The score at or below which 25 percent of students submitting test scores to an institution scored.
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.
75th percentile	The score above which 25 percent of students submitting test scores to an institution scored.
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. Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.
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.
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.
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	The result of removing any allowable exclusions from a cohort (or subcohort). For the Graduation Rates component, this is the cohort from which graduation and transfer-out rates are calculated; for the Fall Enrollment component, it is the cohort for calculating retention rate.
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.

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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 credential, 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.
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.
Annual contract	An annually-renewable contract or employment agreement that is in effect for a stated annual period within one year of execution, and may be equal to a period of 365 days, or a standard academic year, or the equivalent. Does not include contracts for partial year periods such as a single semester, quarter, term, block, or course.
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.
Archivists, Curators, and Museum Technicians	An occupational category based on the broad occupation in the 2010 Standard Occupational Classification (SOC) Manual called "Archivists, Curators, and Museum Technicians." For detailed information, refer to the following website: http://www.bls.gov/soc/2010/soc254010.htm .
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.
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.
Associate's degree	An award that normally requires at least 2 but less than 4 years of full-time equivalent college work.
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."

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Audit/auditing (a class)	Term used when a student elects to take a course, but does not wish to receive credit for the course toward a degree or other formal award.
Auxiliary enterprises 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. Institutions include actual or allocated costs for operation and maintenance of plant, interest and depreciation.
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.
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 GR component of IPEDS, a cohort of students who were seeking a bachelor's or equivalent degree upon entry.
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.
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.
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.
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.

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Business and Financial Operations Occupations	An occupational category based on the major group in the 2010 Standard Occupational Classification (SOC) Manual called "Business and Financial Operations Occupations." For detailed information refer to the following website: http://www.bls.gov/soc/2010/soc130000.htm .
Calculation of FTE students (using instructional activity)	<p>The number of FTE students is calculated based on the credit and/or contact hours reported by the institution on the IPEDS 12-month enrollment (E12) 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):</p> <p>Quarter calendar system Enrollment level (One FTE over 12-month period) Undergraduate 45 credit hours, 900 contact hours Graduate 36 credit hours</p> <p>Semester/trimester/4-1-4 plan/other calendar system Enrollment level (one FTE over 12-month period) Undergraduate 30 credit hours 900 contact hours Graduate 24 credit hours</p> <p>For institutions with continuous enrollment programs, FTE is determined by dividing the number of contact hours attempted by 900.</p> <p>The total 12-month FTE is generated by summing the estimated or reported undergraduate FTE and the estimated or reported graduate FTE and reported Doctor's Professional Practice FTE.</p>
Calendar system	The method by which an institution structures most of its courses for the academic year.
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.
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.
Clock hour	A unit of measure that represents an hour of scheduled instruction given to students. Also referred to as contact hour.
Cohort	A specific group of students established for tracking purposes.
Community Service, Legal, Arts, and Media Occupations	An occupational category based on the following three major groups in the 2010 Standard Occupational Classification (SOC) Manual: 1) Community and Social Service Occupations (http://www.bls.gov/soc/2010/soc210000.htm); 2) Legal Occupations (http://www.bls.gov/soc/2010/soc230000.htm); and 3) Arts, Design, Entertainment, Sports, and Media Occupations (http://www.bls.gov/soc/2010/soc270000.htm).
Completers within 150% of normal time	Students who completed their program within 150% of the normal (or expected) time for completion.

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Comprehensive fee	A single 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.
Computer, Engineering, and Science Occupations	An occupational category based on the following three major groups in the 2010 Standard Occupational Classification (SOC) Manual: 1) Computer and Mathematical Occupations (http://www.bls.gov/soc/2010/soc150000.htm); 2) Architecture and Engineering Occupations (http://www.bls.gov/soc/2010/soc170000.htm); and 3) Life, Physical, and Social Science Occupations (http://www.bls.gov/soc/2010/soc190000.htm).
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.
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).
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 postsecondary degree, diploma, certificate, or other formal award, irrespective of the activity's unit of measurement.
Credit course	A course that, if successfully completed, can be applied toward the number of courses required for achieving a postsecondary degree, diploma, certificate, or other formal award, irrespective of the activity's unit of measurement.
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.

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Credit hour	A unit of measure representing the equivalent of an hour (50 minutes) of instruction per week over the entire term. It is applied toward the total number of credit hours needed for completing the requirements of a degree, diploma, certificate, or other formal award.
Credit hour activity	The provision of coursework to students which can be measured in terms of credit hours.
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 .
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 and recognized by the institution as seeking a degree, certificate, or other formal award. High school students also enrolled in postsecondary courses for credit are not considered degree/certificate-seeking.
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.
Disability services	Programs designed to provide reasonable academic accommodations and support services to empower students who have disabilities to competitively pursue postsecondary education. May also include assistance to campus departments in providing access to services and programs in the most integrated setting possible.
Distance education	Education that uses one or more technologies to deliver instruction to students who are separated from the instructor and to support regular and substantive interaction between the students and the instructor synchronously or asynchronously. Technologies used for instruction may include the following: Internet; one-way and two-way transmissions through open broadcasts, closed circuit, cable, microwave, broadband lines, fiber optics, satellite or wireless communication devices; audio conferencing; and video cassette, DVDs, and CD-ROMs, if the cassette, DVDs, and CD-ROMs are used in a course in conjunction with the technologies listed above.
Distance education course	A course in which the instructional content is delivered exclusively via distance education. Requirements for coming to campus for orientation, testing, or academic support services do not exclude a course from being classified as distance education.
Distance education program	A program for which all the required coursework for program completion is able to be completed via distance education courses.
adjusted cohort	The result of removing any allowable exclusions from a cohort (or subcohort). For the Graduation Rates component, this is the cohort from which graduation and transfer-out rates are calculated; for the Fall Enrollment component, it is the cohort for calculating retention rate.
Doctor's degree - other	A doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.

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Term	Definition
Doctor's degree - professional practice	A doctor's degree that is conferred upon completion of a program providing the knowledge and skills for the recognition, credential, or license required for professional practice. The degree is awarded after a period of study such that the total time to the degree, including both pre-professional and professional preparation, equals at least six full-time equivalent academic years. Some of these degrees were formerly classified as first-professional and may include: Chiropractic (D.C. or D.C.M.); Dentistry (D.D.S. or D.M.D.); Law (L.L.B. or J.D.); Medicine (M.D.); Optometry (O.D.); Osteopathic Medicine (D.O); Pharmacy (Pharm.D.); Podiatry (D.P.M., Pod.D., D.P.); or, Veterinary Medicine (D.V.M.), and others, as designated by the awarding institution.
Doctor's degree - research/scholarship	A Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement. Some examples of this type of degree may include Ed.D., D.M.A., D.B.A., D.Sc., D.A., or D.M, and others, as designated by the awarding institution.
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 collegecredits .
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 (unlikeearly 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.
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.
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 endowmentfor the institution and any of its foundations and other affiliated organizations.
Entering students (undergraduate)	Students at the undergraduate level, both full-time and part-time, coming into the institution for the first time in the fall term (or the prior summer term who returned again in the fall). This includes all first-time undergraduate students, students transferring into the institution at the undergraduate level for the first time, and non-degree/certificate seeking undergraduates entering in the fall.

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Exclusions	Those students who may be removed (deleted) from a cohort (or subcohort). For the Graduation Rates and Fall Enrollment retention rate reporting, students may be removed from a cohort if they left the institution for one of the following reasons: death or total and permanent disability; service in the armed forces (including those called to active duty); service with a foreign aid service of the federal government, such as the Peace Corps; or service on official church missions.
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.
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.
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. (Used for reporting on the Student Financial Aid component)
Financial aid	Federal Work Study, grants, loans to students (government and/or private), assistantships, scholarships, fellowships, tuition waivers, tuition discounts, employer aid (tuition reimbursement) and other monies (other than from relatives/friends) provided to students to meet expenses. This excludes loans to parents.
First-time student (undergraduate)	A student who has no prior postsecondary experience (except as noted below) attending any institution for the first time at the undergraduate level. This includes students enrolled in academic or occupational programs. It 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 credit earned before graduation from high school).
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. Doctor's degree - Professional practice - 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 (GR) 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.

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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.
Governing board	An entity that ensures on behalf of the public the performance of an institution or a group of institutions. Responsibilities of the board may include appointing, supporting, and monitoring the president of the institution; reviewing educational and public service programs; insisting on strategic planning; and, ensuring good management and adequate resources.
Government appropriations (revenues)	Revenues received by an institution through acts of a legislative body, except grants and contracts. These funds are for meeting current operating expenses and not for specific projects or programs. The most common example is a state's general appropriation. Appropriations primarily to fund capital assets are classified as capital appropriations.
Graduate Assistants (Research)	An occupational category used to classify graduate assistants whose specific assignments customarily are made for the purpose of conducting research.
Graduate Assistants (Teaching)	An occupational category based on the detailed occupation in the 2010 Standard Occupational Classification (SOC) Manual called "Graduate Assistant - Teaching" (SOC code 25-1191). For detailed information, refer to the following website: http://www.bls.gov/soc/2010/soc251191.htm .
Graduate student	A student who holds a bachelor's degree or above and is taking courses at the postbaccalaureate 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 Act. This rate is calculated as the total number of completers within 150% of normal time divided by the revisedadjusted cohort.
Graduation Rates (GR)	This annual component of IPEDS 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/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. Prior to 2007, institutions who offered athletically-related student aid were asked to report, by sport, the number of students receiving aid and whether they completed within 150 percent of normal time to completion. Now, these institutions only need to report a URL where the athletic data is located on their website, when available. GR 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.

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Healthcare Practitioners and Technical Occupations	An occupational category based on the major group in the 2010 Standard Occupational Classification (SOC) Manual called "Healthcare Practitioners and Technical Occupations." For detailed information refer to the following website: http://www.bls.gov/soc/2010/soc290000.htm .
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.
Hispanic or Latino (new definition)	A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.
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, interest and depreciation related to hospital capital assets.
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.
Independent operations	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, interest and depreciation related to the 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.
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.
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.
In-state student	A student who is a legal resident of the state in which he/she attends school.

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In-state tuition	The tuition charged by institutions to those students who meet the state's or institution's residency requirements.
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.
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 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 IT costs associated with student services and operation and maintenance of plant will also be applied to this function.
Institutionally controlled housing	Any residence hall or housing facility located on- or off-campus that is owned or controlled by an institution and used by the institution in direct support of or in a manner related to, the institution's educational purposes.
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). Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.
Instructional activity	The total number of credit and contact hours all students are engaged in during the specified period.
Instructional Staff	An occupational category that consists of the following two functions: 1) "Instruction" only and 2) "Instruction combined with research and/or public service."

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Glossary of Terms, from IPEDS

Term	Definition
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.
Investment return	Income from assets including dividends, interest earnings, royalties, rent, gains (losses) etc.
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-annual contract	A contract or employment agreement that is in effect for a partial year period of less than 365 days, or less than a standard academic year or the equivalent. Includes contracts for partial year periods such as a single semester, quarter, term, block, or course.
Levels of offering	Information collected in the Institutional Characteristics component which indicates all applicable levels for all credit programs offered at an institution. Award levels are identified on the basis of recognition for their completion, duration, or a combination thereof. Degree-designated award levels indicate those degree levels for which the institution is authorized to make formal awards. Length of study is the equivalent of the number of full-time academic years. For example, at least 1 but less than 2 years refers to the number of credits or the course load that would normally be completed by a full-time student attending within the stated time period.
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.
Librarians	An occupational category based on the broad occupation in the 2010 Standard Occupational Classification (SOC) Manual called "Librarians." For detailed information, refer to the following website: http://www.bls.gov/soc/2010/soc254020.htm .
Librarians, Curators, and Archivists	An occupational category based on the following three broad occupations in the 2010 Standard Occupational Classification (SOC) Manual: 1) Librarians (http://www.bls.gov/soc/2010/soc254020.htm); 2) Archivists, Curators, and Museum Technicians (http://www.bls.gov/soc/2010/soc254010.htm); and 3) Library Technicians (http://www.bls.gov/soc/2010/soc254030.htm).
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.
Library and Instructional Support Occupations	The category of "Library and Instructional Support Occupations" consists of the following four categories: <ol style="list-style-type: none">1. Archivists, Curators, and Museum Technicians2. Librarians3. Library Technicians4. Other Teachers and Instructional Support Staff

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Term	Definition
Library Technicians	An occupational category based on the broad occupation in the 2010 Standard Occupational Classification (SOC) Manual called "Library Technicians." For detailed information, refer to the following website: http://www.bls.gov/soc/2010/soc254030.htm .
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 grants	Local monies awarded to the institution under local government student aid programs .
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 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."
Management Occupations	An occupational category based on the major group in the 2010 Standard Occupational Classification (SOC) Manual called "Management Occupations." For detailed information refer to the following website: http://www.bls.gov/soc/2010/soc110000.htm .
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 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. Some of these degrees, such as those in Theology (M.Div., M.H.L./Rav) that were formerly classified as "first-professional", may require more than two full-time equivalent academic years of work.
Medical school staff	Staff employed by or staff working in the medical school (Doctor of Medicine [M.D.] and/or Doctor of Osteopathic Medicine [D.O.]) 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 unless the health or allied health schools or departments are affiliated with (housed in or under the authority of) the medical school.
Multi-year contract	A contract or employment agreement that is in effect for more than one year (e.g., more than 365 days) where subsequent years of the contract may be contingent upon other factors such as the appropriation of funds. The renewal period of a multi-year contract is not on an annual basis (e.g., a 5-year multi-year contract is renewed every 5 years NOT annually).
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.

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Glossary of Terms, from IPEDS

Term	Definition
Natural Resources, Construction, and Maintenance Occupations	An occupational category based on the following three major groups in the 2010 Standard Occupational Classification (SOC) Manual: 1) Farming, Fishing, and Forestry Occupations (http://www.bls.gov/soc/2010/soc450000.htm); 2) Construction and Extraction Occupations (http://www.bls.gov/soc/2010/soc470000.htm); and 3) Installation, Maintenance, and Repair Occupations (http://www.bls.gov/soc/2010/soc490000.htm).
Net assets	The excess of assets over liabilities or the residual interest in the institution's assets remaining after liabilities are deducted. The change in net assets results from revenues, gains, expenses, and losses. FASB institutions classify net assets into three categories: permanently restricted, temporarily restricted, and unrestricted. GASB institutions classify net assets into three categories: invested in capital, net of related debt; restricted (with separate displays of restricted-expendable and restricted-nonexpendable net assets); and unrestricted. Although the terms are similar, the composition of the categories of net assets between FASB and GASB institutions can differ significantly.
Net grant aid to students (expenses)	The portion of scholarships and fellowships granted by an institution that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances.
Net price	The Higher Education Opportunity Act of 2008 defines institutional net price as “the average yearly price actually charged to first-time, full-time undergraduate students receiving student aid at an institution of higher education after deducting such aid.” In IPEDS, average institutional net price is generated by subtracting the average amount of federal, state/local government, or institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees (lower of in-district or in-state for public institutions), books and supplies, and the weighted average for room and board and other expenses. Cost of attendance data are collected in the Institutional Characteristics (IC) component of IPEDS, and financial aid data are collected in the Student Financial Aid (SFA) component of IPEDS.
New hires	Persons who were hired for full-time permanent employment either for the first time (new to the institution) or after a break in service between July 1st and October 31st of the survey year AND who were still on the payroll of the institution as of the same survey year. Does not include persons who have returned from sabbatical leave OR full-time Postsecondary Staff who are working less-than-9-month contracts.
Noncredit course	A course or activity having no credit applicable toward a degree, diploma, certificate, or other formal award.
Non-degree-seeking student	A student enrolled in courses for credit who is not recognized by the institution as seeking a degree or formal award.
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.
Not on tenure track	Personnel positions that are considered non-tenure earning positions.

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Glossary of Terms, from IPEDS

Term	Definition
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.
Off-campus (not with family)	A living arrangement in which a student does not live with the student's parents or legal guardians in any housing facility that is not owned or controlled by the educational institution.
Off-campus (with family)	A living arrangement in which a student lives with the student's parents or legal guardians in any housing facility that is not owned or controlled by the educational institution.
Off-campus housing	Any housing facility that is occupied by students but is not owned or controlled by the educational institution.
Office and Administrative Support Occupations	An occupational category based on the major group in the 2010 Standard Occupational Classification (SOC) Manual called "Office and Administrative Support Occupations." For detailed information refer to the following website: http://www.bls.gov/soc/2010/soc430000.htm .
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 hall or housing facility 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.
Open admission	Admission policy whereby the school will accept any student who applies.
Operation and maintenance of plant (expenses -- FASB and GASB aligned form reporters)	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 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 degree-seeking subcohort	A subset of students belonging to a GR cohort 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 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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Glossary of Terms, from IPEDS

Term	Definition
Other Teachers and Instructional Support Staff	An occupational category based on the following three minor groups in the 2010 Standard Occupational Classification (SOC) Manual: 1) Pre-school, Primary, Secondary, and Special Education School Teachers (http://www.bls.gov/soc/2010/soc250000.htm#25-2000); 2) Other Teachers and Instructors (http://www.bls.gov/soc/2010/soc250000.htm#25-3000); and 3) Other Education, Training, and Library Occupations (http://www.bls.gov/soc/2010/soc250000.htm#25-9000).
Out-of-state student	A student who is not a legal resident of the state in which he/she attends school.
Out-of-state tuition	The tuition charged by institutions to those students who do not meet the 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 less than 12 semester or quarter credits, or less than 24 contact hours a week each term. Graduate: A student enrolled for less than 9 semester or quarter credits.
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.
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.
Placement services for program completers	Assistance for students in evaluating their career alternatives and in obtaining full-time employment upon leaving the institution.
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.
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.
Postsecondary award, certificate, or diploma (at least 1 but less than 2 academic years)	An award that 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.

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Term	Definition
Postsecondary award, certificate, or diploma (at least 2 but less than 4 academic years)	An award that 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.
Postsecondary award, certificate, or diploma (less than 1 academic year)	An award that 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.
Postsecondary education institution	An institution which has as its sole purpose or one of its primary missions, the provision of postsecondary education.
Postsecondary Teachers	An occupational category that consists of the following four functions: 1) "Instruction" only; 2) "Instruction combined with research and/or public service;" 3) "Research;" and 4) "Public Service."
Postsecondary Teachers (Instruction only)	An occupational category used to classify persons whose specific assignments customarily are made for the purpose of providing instruction or teaching. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time providing instruction or teaching.
Postsecondary Teachers (Instruction combined with research and/or public service)	An occupational category used to classify persons for whom it is not possible to differentiate between instruction or teaching, research, and public service because each of these functions is an integral component of his/her regular assignment. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time providing instruction, research, and/or public service.
Postsecondary Teachers (Public Service)	An occupational 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. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time carrying out public service activities. (This category includes employees with a public service assignment regardless of the location of the assignment (e.g., in the field rather than on campus).
Postsecondary Teachers (Research)	An occupational category used to classify persons whose specific assignments customarily are made for the purpose of conducting research. Regardless of title, academic rank, or tenure status, these employees formally spend the majority of their time conducting research.
Prepaid tuition plan	A program that allows students or their families to purchase college tuition or tuition credits for future years, at current prices.
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.
Private gifts (Revenues)	Revenues from private (non-governmental) entities including revenues received from gift or contribution nonexchange transactions (including contributed services) except those from affiliated entities. 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.

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Glossary of Terms, from IPEDS

Term	Definition
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 grants and contracts (Revenues)	Revenues from private (non-governmental) entities 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, 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.
Private institution	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.
Private not-for-profit institution	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.
Production, Transportation, and Material Moving Occupations	An occupational category based on the following two major groups in the 2010 Standard Occupational Classification (SOC) Manual: 1) Production Occupations (http://www.bls.gov/soc/2010/soc510000.htm) and 2) Transportation and Material Moving Occupations (http://www.bls.gov/soc/2010/soc530000.htm).
Program	A combination of courses and related activities organized for the attainment of broad educational objectives as described by the institution.
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 other 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 other formal award.
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.
Public service	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). Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.

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Glossary of Terms, from IPEDS

Term	Definition
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.
Race/ethnicity	<p>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. They are used to categorize U.S. citizens, resident aliens, and other eligible non-citizens.</p> <p>New Categories (1997 OMB) A new methodology was developed in 1997 by OMB to be used in reporting race/ethnicity. Individuals are asked to first designate ethnicity as: Hispanic or Latino or Not Hispanic or Latino Second, individuals are asked to indicate one or more races that apply among the following: American Indian or Alaska Native Asian Black or African American Native Hawaiian or Other Pacific Islander White</p> <p>Old Categories (1977 OMB) The Office of Management and Budget (OMB) established the following five racial/ethnic categories. A person may be counted in only one group. The groups used to are as follows: Black, non-Hispanic, American Indian/Alaska Native, Asian/Pacific Islander, Hispanic, White, non-Hispanic.</p>
Race/ethnicity (new definition)	<p>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</p>
Race/ethnicity unknown	The category used to report students or employees whose race and ethnicity are not known.
Remedial courses	Instructional courses designed for students deficient in the general competencies necessary for a regular postsecondary curriculum and educational setting.

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Glossary of Terms, from IPEDS

Term	Definition
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.
Research	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.) Institutions include actual or allocated costs for operation & maintenance of plant, interest, and depreciation.
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.
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.
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. Cohorts may be revised if an institution discovers that incorrect data were reported in an earlier year.
Room charges	The charges for an academic year for rooming accommodations for a typical student sharing a room with one other student.
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 Related Occupations	An occupational category based on the major group in the 2010 Standard Occupational Classification (SOC) Manual called "Sales and Related Occupations." For detailed information refer to the following website: http://www.bls.gov/soc/2010/soc410000.htm .

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Term	Definition
Sales and services of educational activities (revenues)	Revenues from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, sales of scientific and literary publications, testing services, university presses, dairy products, machine shop products, data processing services, cosmetology services, and sales of handcrafts prepared in classes.
SAT	Previously known as the Scholastic Aptitude Test, this is an examination administered by the Educational Testing Service (ETS) and used to predict the facility with which an individual will progress in learning college-level academic subjects.
Scholarships	Grants-in-aid, trainee stipends, tuition and required fee waivers, prizes or other monetary awards given to undergraduate students.
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 Occupations	An occupational category based on the following five major groups in the 2010 Standard Occupational Classification (SOC) Manual: 1) Healthcare Support Occupations (http://www.bls.gov/soc/2010/soc310000.htm); 2) Protective Service Occupations (http://www.bls.gov/soc/2010/soc330000.htm); 3) Food Preparation and Serving Related Occupations (http://www.bls.gov/soc/2010/soc350000.htm); 4) Building and Grounds Cleaning and Maintenance Occupations (http://www.bls.gov/soc/2010/soc370000.htm); and 5) Personal Care and Service Occupations (http://www.bls.gov/soc/2010/soc390000.htm).
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.
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 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 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.

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Glossary of Terms, from IPEDS

Term	Definition
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 calculate completion or graduation rates of certificate- or degree-seeking, full-time students entering that institution, and to disclose these rates 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 submit a report to the Secretary of Education annually. 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. See Graduation Rates for the current description of data collected.
Student services	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.) Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.
Student-to-faculty ratio	<p>The ratio of FTE students to FTE instructional staff, i.e., students divided by staff.</p> <p>Students enrolled in "stand-alone" graduate or professional programs and instructional staff teaching in these programs are excluded from both full-time and part-time counts.</p> <p>"Stand-alone" graduate or professional programs are those programs such as medicine, law, veterinary, dentistry, social work, or public health, in which faculty teach virtually only graduate-level students (also referred to as "independent" programs).</p> <p>Each FTE value is equal to the number of full-time students/staff plus 1/3 the number of part-time students/staff.</p>
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 (GR) component of IPEDS. (e.g., bachelor's degree-seeking 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.

San Francisco Conservatory of Music

Office of Institutional Research

Glossary of Terms, from IPEDS

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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	A program designed to prepare students to meet the requirements for certification as teachers in elementary, middle/junior high, and secondary schools.
Tenure	Status of a personnel position with respect to permanence of the position.
Tenure track	Personnel positions that lead to consideration for tenure.
Test of English as a Foreign Language (TOEFL)	The standardized test designed to determine an applicant's ability to benefit from instruction in English.
Transcript	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.
Transfer-in student	A student entering the reporting institution for the first time but known to have previously attended a postsecondary institution at the same level (e.g., undergraduate, graduate). The student may transfer with or without credit.
Transfer-out rate	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 adjusted cohort.
Transfer-out student	A student that leaves the reporting institution and enrolls at another institution.
Transfer-preparatory program	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.
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 (published charges)	The amount of tuition and required fees covering a full academic year most frequently charged to students. These values represent what a typical student would be charged and may not be the same for all students at an institution. If tuition is charged on a per-credit-hour basis, the average full-timecredit hour load for an entire academic year is used to estimate average tuition. Required fees include all fixed sum charges that are required of such a large proportion of all students that the student who does not pay the charges is an exception.
Tuition guarantee	A program where the institution guarantees, to entering first-time students, that tuition will not increase for the years they are enrolled. These guarantees are generally time-bound for four or five years.
Tuition payment plan	A program that allows tuition to be paid in installments spread out over an agreed upon period of time, sometimes without interest or finance charges.
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.

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Term	Definition
Unduplicated count	The sum of students enrolled for credit with each student counted only once during the reporting period, regardless of when the student enrolled.
Unrestricted 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.
Weekend/evening college	A program that allows students to take a complete course of study and attend classes only on weekends or only in the evenings.
White (new definition)	A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.