

Glossary of Frequently Used Terms

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Academic program – an instructional program leading towards an associate's, bachelors, masters, doctoral or first professional degree or resulting in credits that can be applied to one of these degrees.

Academic rank - categorization of faculty positions, which include tenure/tenure-track and non-tenure-track positions. Tenured and tenure-track positions are assistant professor, associate professor and professor; non-tenure-track positions are instructor, lecturer (including senior and distinguished distinctions), research assistant professor, research associate professor, research professor, clinical professorships and adjunct teaching appointments. Please refer to UTC's Faculty Handbook, Chapter 3, for more information: <http://www.utc.edu/Departments/fcouncil/FacultyHandbook/Ch3Handbook.pdf>

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 – time period containing the academic sessions held during consecutive summer, fall, and spring semesters.

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/bodies - organizations that establish operating standards for educational or professional institutions and programs, determine the extent to which the standards are met, and publicly announce their findings.

ACT - previously known as the American College Testing program, this test 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-

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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.

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.

Advanced placement (AP) courses – college-level courses taught in high school. Students may take an examination at the completion of the course; students receiving acceptable scores may earn college credit.

Affiliated organizations - legally separate organizations that are affiliated or associated with a primary 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.

Allocated positions – staff or faculty employment positions allocated for each fiscal year in the operating budget. An allocated position exists whether it is filled with an employee or not. (source: University of Florida Institutional Research)

Allowances - the part of a scholarship or fellowship that is used to pay institutional charges such as tuition and fees or room and board charges.

Alumnus – someone who has been awarded a degree from an educational institution. (source: University of Kentucky Institutional Research)

American Indian or Alaska Native - A person having origins in any of the original peoples of North and South America (including Central America) who maintains cultural identification through tribal affiliation or community attachment.

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 - 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 - 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.

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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 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.

Associate's degree - an award that normally requires at least 2 but less than 4 years of full-time equivalent college work.

Athletic subcohort - 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/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.

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.

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.

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.

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.

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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 - 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.

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).

Capital assets - tangible or intangible assets 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.

Capital grants and gifts – revenues, 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.

Capital leases - capital assets acquired under lease arrangement. 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. The lease is basically considered a form of financing used to acquire the capital asset.

Census date – fourteenth calendar date from the beginning of classes, including day on which classes begin, for spring and fall terms. Census dates for summer vary. (source: Middle Tennessee State University Institutional Research)

Certificate - a formal award certifying the satisfactory completion of a postsecondary education program.

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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; 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. A CIP code is assigned to each degree program at the time it is established. (source: UK IR)

Classification of Instructional Programs (CIP) - a standard numerical and terminological classification system for secondary and postsecondary instructional programs. CIP codes are used by universities nationally to report various instructional program data to the U. S. Department of Education and other government and higher education organizations. 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. (source: UF IR, with IPEDS definition)

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.

Cohort - a specific group of students established for tracking purposes.

College Work-Study Program (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.

Common Data Set – standardized method of compiling and reporting of information by academic institutions. Information presented in the CDS includes: enrollments and degrees conferred, profile of first-year students, statistics and policies on transfers, academic offerings and policies, student life, annual expenses, financial aide, faculty, and class sizes. (source: UK IR)

Comparison group - the group of peer institutions used for comparison purposes within the IPEDS Peer Analysis System (PAS). Also referred to as a peer group.

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.

Contact hour – a unit of measurement that represents an hour of scheduled instruction given to students. (source: UK IR)

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.

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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.

Credit hour activity - the provision of coursework to students, which can be measured in terms of credit hours. Credit hour activity is computed by multiplying the number of course credit hours by the number of students enrolled in the course (i.e., the credit hour activity for a 3-hour credit course with an enrollment of 30 students is 90 credit hours). (source: UK IR)

Current assets - Assets that are 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 classifying assets as current or non-current; thus cash or investments intended for liquidation of liabilities due beyond the one-year period would not be current assets.

Current funds expenditures and transfers - the costs incurred for goods and services used in the conduct of the institution's operations. Includes the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes.

Current funds revenues - unrestricted gifts, grants, and other resources earned during the reporting period and restricted resources received in nonexchange transactions for which any time restrictions have been met, or which have been earned in exchange transactions.

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.

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.

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.

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

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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 - 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.

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.

Doctoral/Research Universities—Extensive (Carnegie) - institutions 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.

Doctoral/Research Universities—Intensive (Carnegie) - institutions 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.

Dormitory capacity - the maximum number of students for which an institution can provide residential facilities, whether on or off campus.

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.

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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.

Education and General (E&G) expenditures - 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.

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. Does not include gains spent for current operations, which are treated as transfers.

Enrollment – the number of persons who have accurately completed the registration process and who have paid the appropriate fees for coursework. (source: UF IR)

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 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.

Executive, administrative, and managerial - 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.

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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.

Faculty - persons 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.

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.

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.

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.

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.

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.

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.

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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 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.), Physical Therapy (D.P.T), 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.), Physical Therapy (D.P.T), 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 time student (graduate) – student who has not previously enrolled for work creditable toward an advanced degree at any university, and who is enrolled for work creditable toward such a degree. A first-time graduate student may be a full-time or part-time student. (source: MTSU IR)

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.

Fiscal year – twelve-month period running from July 1st through the following June 30th. (source: UF IR)

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.

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.

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Full-time equivalent (F.T.E.) Student - The full-time equivalent (FTE) of students is a single value providing a meaningful combination of full time and part time students. IPEDS data products currently have two calculations of FTE students, one using fall student headcounts and the other using 12-month instructional activity.

Full-time-equivalent (F.T.E) Faculty – a budgetary term that represents one full-time faculty position. (i.e., two people each serving in half-time faculty positions would together equal one F.T.E faculty). (source: UF IR)

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 release time for research. Also, includes full-time faculty for whom it is not possible to differentiate between teaching, research and public service because each of these functions is an integral component of his/her regular assignment.

Full-time staff (employees) - 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 credit hours; Graduate: a student enrolled for 9 or more semester credit hours; First-professional & doctoral: same standard as graduate students.

Fundable student credit hours (SCH) – credit hours for which the University receives funding from the State. (source: UF IR)

Gains - increases in the institution's net assets from peripheral or incidental transactions.

GED (General Educational Development) - 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.

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.

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.

Governmental activities - activities financed by taxes and intergovernmental revenues and other nonexchange revenues.

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

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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 – represents the percent of first-time, full-time freshmen enrolled in a public university in the summer and fall terms of an academic year that subsequently earn a baccalaureate degree at the admitting or another public institution in Tennessee within six years. (source: MTSU IR)

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. 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.

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).

High school diploma or recognized equivalent - 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 - A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.

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.

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.

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.

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.

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Institution of higher education – an institution accredited at the college level by an agency or association recognized by the Secretary, U.S. Department of Education. These schools offer at least a one-year program of study creditable toward a degree and are eligible for participation in Title IV Federal financial aid programs.

In-state student - a student who is a legal resident of the state in which he/she attends school.

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 burden - the estimated amount of time/money required to respond to a survey.

Institutional grants - scholarships and fellowships granted and funded by the institution and/or individual departments within the institution, (i.e., instruction, research, public service) which 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) - scholarships and fellowships awarded to students from institutional resources that are restricted to student aid.

Institutional grants (unfunded) - scholarships and fellowships awarded to students from unrestricted institutional resources.

Institutional support - 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.

Institutional system - two or more postsecondary institutions under the control or supervision of a single administrative body.

Instructional costs - 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.

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).

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

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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).

Interest - the price paid (or received) for the use of money over a period of time.

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.

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.

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.

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.

Level (of student) - student's level of progress toward a degree. Freshmen and sophomore students are categorized as lower level; junior and senior students are categorized as upper level; graduate students are categorized as graduate level. (source: UF IR)

Liabilities - debts and obligations of the institution owed to outsiders or claims or rights, expressed in monetary terms, of an institution's creditors.

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 that are part of a learning resource center.

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.

Long-term debt - debt in the form of bonds, notes, capital leases, and other forms of debt that are repayable over a period greater than one year.

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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.

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.

Major – subject of academic study chosen as a field of specialization. (source: UF IR)

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) – institutions that 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.

Master's Colleges and Universities II (Carnegie) – institutions that 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.

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.

Migration - refers to the movement of students from their home state of residence to another state to attend a postsecondary institution.

National Center for Education Statistics (NCES) - the statistical agency of the U.S. Department of Education; 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 - A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.

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.

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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 income - the final figure in the income statement when revenues exceed expenses.

Net loss - the final figure in the income statement when expenses exceed revenues.

Non E & G current funds expenditures - includes self-supporting operations of the institution that furnish a service to students, faculty, or staff and charge a fee related to the service. Also includes funds expended for operations that are independent of the mission of the institution.

Non-degree-seeking student - a student enrolled in courses for credit who is not recognized by the institution as seeking a degree or 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.

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 – amount of time necessary for students to complete all requirements for a degree or certificate according to the institution's catalog. This is typically 4 years (8 consecutive fall and spring semesters) for a bachelor's degree; completion estimates for certificate programs varies. (source: UK IR)

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.

Operating revenues and expenses – funds/expenses that result from providing goods and services. Operating transactions are incurred in the course of the operating activities of the institution.

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

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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.

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.

Other professional (support/service) - 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.

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 - tuition charged by institutions to those students who do not meet the institution's or state's residency requirements.

Part-time staff (employees) - 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.

Payments made on principal - payments made on plant loan debt to reduce the principal of the loan, regardless of the source of funds.

Pell Grant program - provides grant assistance to eligible undergraduate postsecondary students with demonstrated financial need to help meet education expenses.

Perkins Loan program - 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.

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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).

Physical plant assets – assets consisting 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.

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.

Post baccalaureate 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 baccalaureate student - a student with a bachelor's degree who is enrolled in graduate level or first-professional courses.

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 that has as its sole purpose or one of its primary missions, the provision of postsecondary education.

Private giving – gifts to the University from alumni, corporations, foundations, trusts, and associations. (source: UK IR)

Professional staff - employees of an institution whose primary function or occupational activity is classified as one of the following: faculty; executive, administrative, managerial or other professional.

Program - a combination of courses and related activities organized for the attainment of broad educational objectives as described by the institution.

Program category - a summary of groups of related instructional programs designated by the first digits of its appropriate Classification of Instructional Programs (CIP) code.

Program Participation Agreement (PPA) - 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

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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.

Program specialty - a specific instructional program that can be identified by a 6-digit Classification of Institutional Programs (CIP) Code.

Race/ethnicity - categories developed in 1997 by the Office of Management and Budget (OMB) that are used to describe groups to which individuals belong, identify with, or belong in the eyes of the community. The categories do not denote scientific definitions of anthropological origins. The designations are used to categorize U.S. citizens, resident aliens, and other eligible non-citizens. Individuals are asked to first designate ethnicity as "Hispanic or Latino" or "Not Hispanic or Latino." Second, individuals are asked to indicate all races that apply among the following: American Indian or Alaska Native; Asian; Black or African American; Native Hawaiian or Other Pacific Islander; White.

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

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 services - instructional activities or courses designed for students deficient in the general competencies necessary for a regular postsecondary curriculum and educational setting.

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).

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 balances) 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.

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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.).

SAT - previously known as the Scholastic Aptitude Test, this is an examination administered by the Educational Testing Service (ETS) which is 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.

Schools of art, music, and design - a school that awards most of its bachelor's or graduate degrees in art, music, design, architecture, or some combination of such fields.

Schools of business and management - a school that awards most of its bachelor's or graduate degrees in business or business-related programs.

Schools of engineering and technology - a school that awards most of its bachelor's or graduate degrees in technical fields of study.

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 - 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.

Skilled crafts - 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.

Stafford Loans - provide guaranteed loans for educational expenses from eligible lenders to vocational, undergraduate, graduate, and first-professional students at eligible postsecondary institutions.

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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.

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.

Stop out - a student who left the institution and returned at a later date.

Student counts - the number of individuals for whom instruction is provided in an educational program under the jurisdiction of a school or educational institution.

Student credit hour (SCH) - a unit of measure representing the equivalent of an hour 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.

Student-to-Faculty Ratio – an index of the average size (enrollment) of classes in relation to faculty resources. (source: UK IR)

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.

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.

Teacher certification - program designed to prepare students to meet the requirements for certification as teachers in elementary, middle/junior high, and secondary schools.

Technical and paraprofessional - 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.

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.

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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 student – student who has never attended UTC and who last attended another institution from which credit is acceptable toward the degree or certificate he or she is working on. (source: MTSU IR)

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.

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.

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.

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 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.

Variable - a fundamental unit of data contained in a file that is given a unique label.

White - A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.

Sources

Unless otherwise noted, the source of these definitions is the IPEDS glossary:

<http://nces.ed.gov/ipeds/>

Middle Tennessee State University Institutional Research:

<http://www.mtsu.edu/~instres/definitions.htm>

University of Florida Institutional Research:

<http://www.ir.ufl.edu/factbook/glossary.htm>

University of Kentucky Institutional Research:

<http://www.uky.edu/IR/datadictionary.shtml>

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