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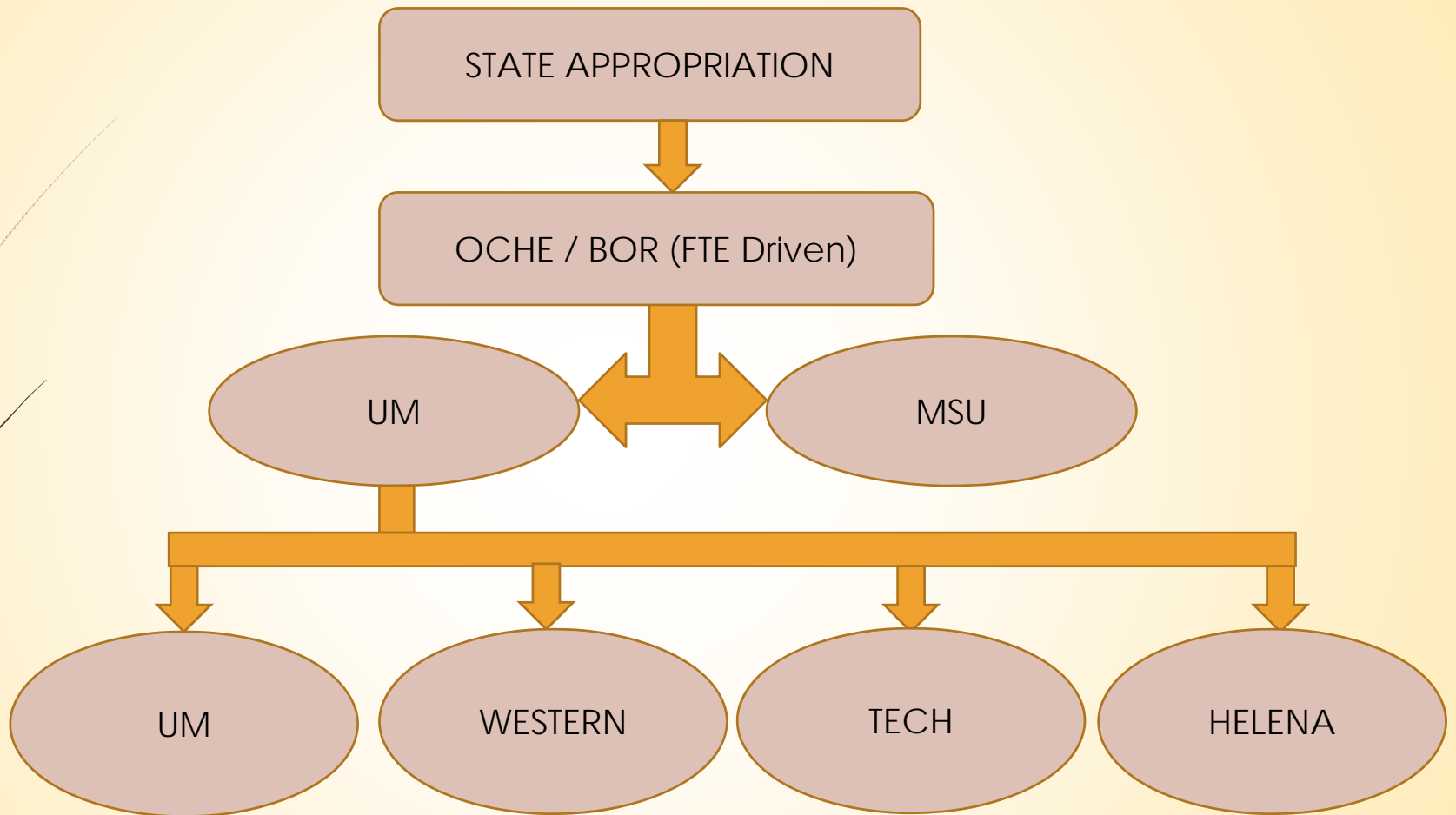
# Programmatic Budgeting

Incorporating Strategic Planning into the Budget Process

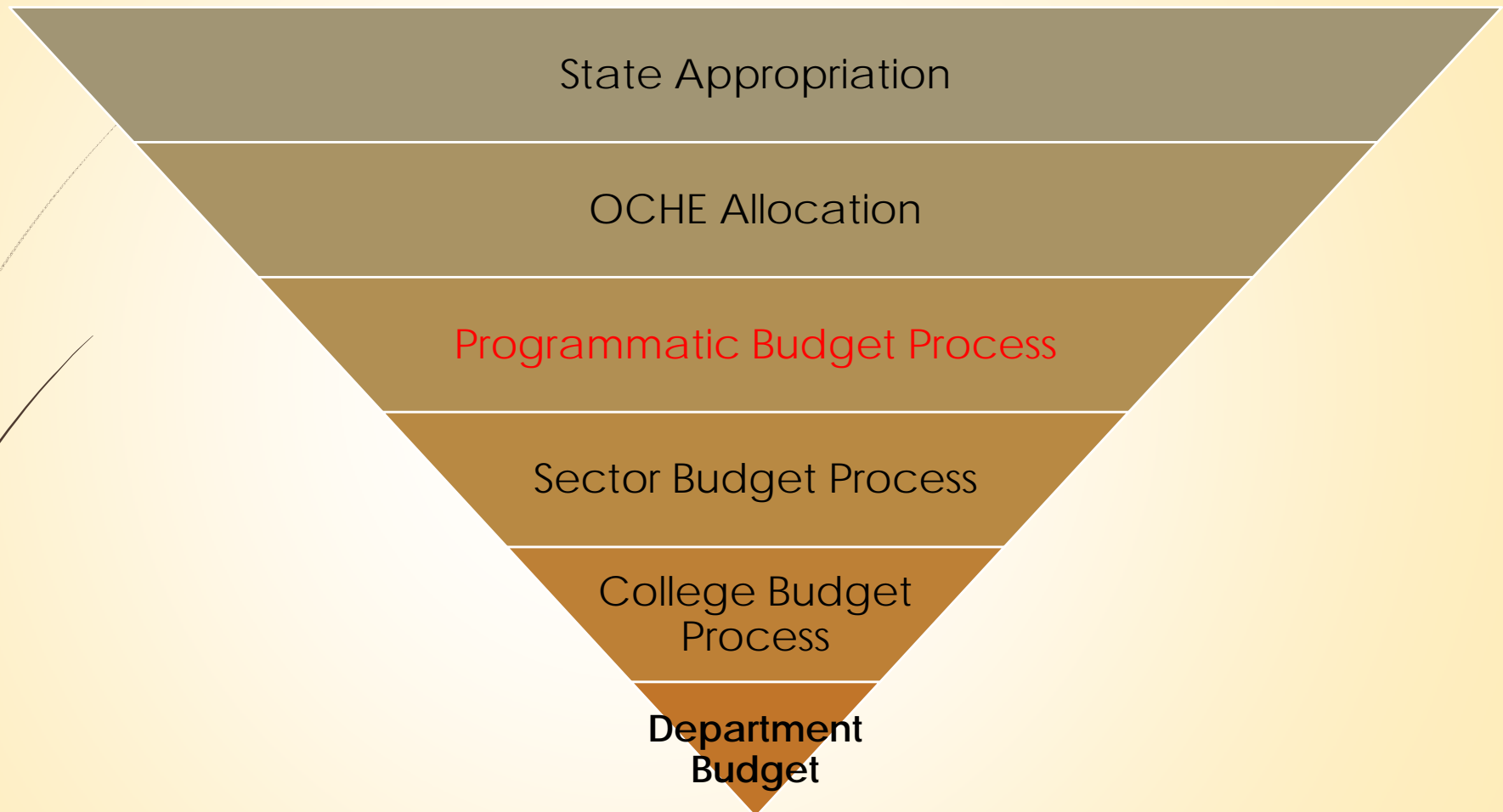


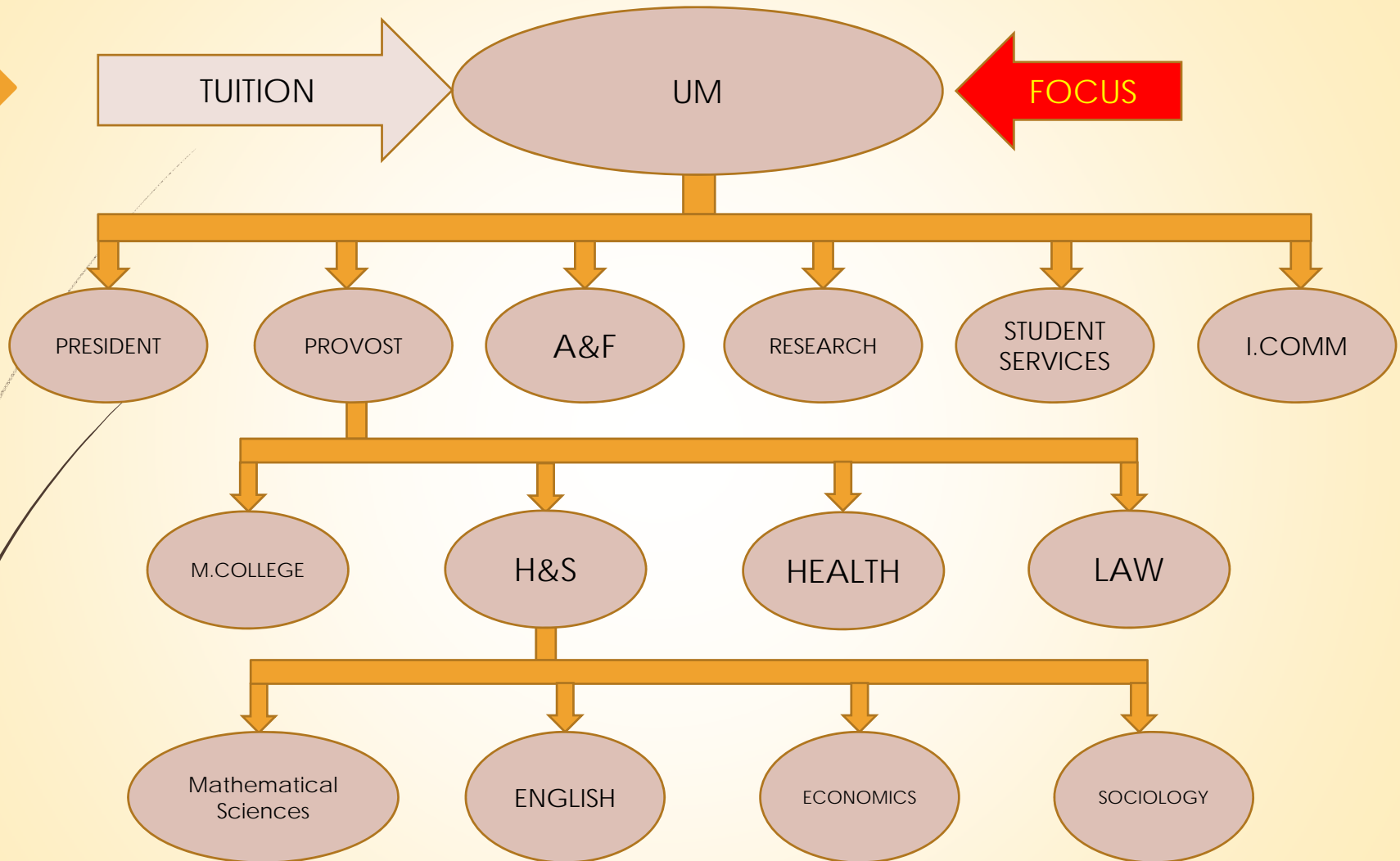
# FUND TYPES

- ▶ GENERAL FUNDS
- ▶ DESIGNATED FUNDS
- ▶ AUXILIARY FUNDS
- ▶ RESTRICTED FUNDS
- ▶ PLANT FUNDS



# Layers of the Budget Process







# Expense Classifications



For external reporting purposes, public colleges and universities have adopted a standard that has been utilized and refined over the past couple of decades to standardize reporting.

Currently these standards are reviewed and updated by the NACUBO Accounting Principles Council.

There are well defined criteria to determine the appropriate classification for a given expense. These are not established by the University, but every effort is made to ensure compliance with the standards.



# Expense Classifications


The eight expense classifications used are:

1. Instruction
2. Research
3. Public Service
4. Academic Support
5. Student Services
6. Institutional Support
7. Operations and Maintenance
8. Scholarships and Fellowships






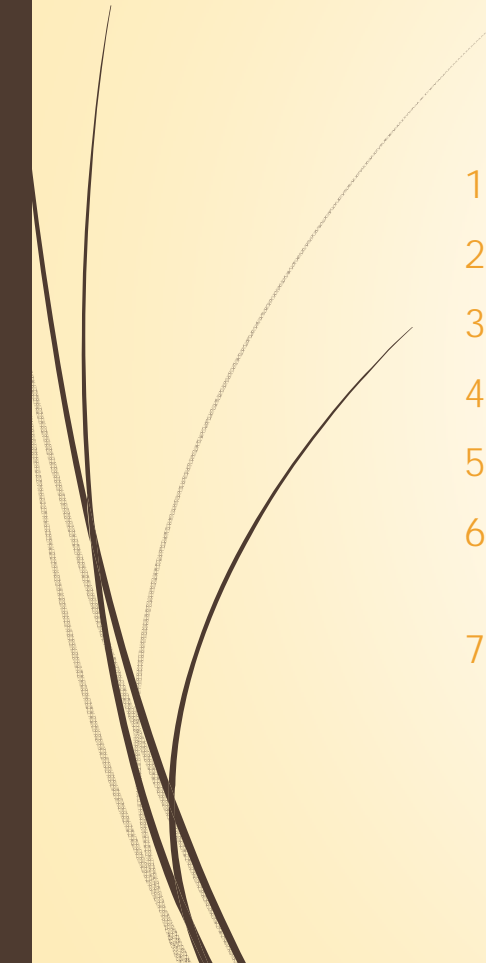
# Concept Behind the Model



“With this model, function drives budget and sector leaders must collaborate to divide functional distributions, and then make individual decisions.”




# Programmatic Budget Process

- 
1. Identify all sectors with expenses in a given classification
  2. Calculate the combined three year average for each classification
  3. Evaluate the average against peers, strategic goals, policies, etc..
  4. Establish a target percentage for each classification
  5. Allocate the GF revenues based on the percentages
  6. Run the percentage amount (step #5) through the allocation process developed for each classification
  7. Combined classification allocations are distributed to each sector

# Snapshot of Model – Fictitious Example

Sum of PTD_ACTUAL_DR	Column Labels				UM General Funds		
Row Labels	12	13	14	3 YR AVG	3 YR AVG %	2017 Target	2017 Pool
<b>Academic Support</b>	\$ 15,545,004.70	\$ 16,369,641.62	\$ 16,281,840.53	\$ 16,065,495.62	13.66%	13.66%	\$ 16,255,400.00
President	\$ 149,550.72	\$ 153,972.82	\$ 158,863.38	\$ 154,128.97			
Provost	\$ 15,201,034.83	\$ 15,990,929.73	\$ 15,890,573.81	\$ 15,694,179.46			
VP Administration & Finance			\$ (2,574.00)	\$ (2,574.00)			
VP Research & Development	\$ 194,419.15	\$ 224,739.07	\$ 234,977.34	\$ 218,045.19			
<b>Institutional Support</b>	\$ 13,076,497.52	\$ 13,765,925.15	\$ 13,113,879.72	\$ 13,318,767.46	11.32%	9.36%	\$ 11,138,400.00
VP Integrated Communications	\$ 880,170.39	\$ 1,043,182.67	\$ 974,174.76	\$ 965,842.61			
President	\$ 5,391,687.62	\$ 5,723,957.81	\$ 5,547,004.14	\$ 5,554,216.52			
Provost	\$ 804,093.71	\$ 862,182.33	\$ 847,582.56	\$ 837,952.87			
VP Administration & Finance	\$ 4,969,452.23	\$ 4,741,575.24	\$ 4,456,664.79	\$ 4,722,564.09			
VP Research & Development	\$ 1,031,093.57	\$ 1,395,027.10	\$ 1,288,453.47	\$ 1,238,191.38			
<b>Instruction</b>	\$ 55,598,300.71	\$ 57,139,591.66	\$ 56,776,536.36	\$ 56,504,809.58	48.04%	50.00%	\$ 59,500,000.00
Provost	\$ 55,450,619.48	\$ 57,034,201.87	\$ 56,712,631.80	\$ 56,399,151.05			
VP Research & Development	\$ 147,681.23	\$ 105,389.79	\$ 63,904.56	\$ 105,658.53			

Sum of PTD_ACTUAL_DR	Column Labels				UM General Funds		
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Provost	\$ 55,450,619.48	\$ 57,034,201.87	\$ 56,712,631.80	\$ 56,399,151.05			
VP Research & Development	\$ 147,681.23	\$ 105,389.79	\$ 63,904.56	\$ 105,658.53			
<b>Operation &amp; Maintenance of Plant</b>	\$ 7,598,883.18	\$ 7,572,189.03	\$ 7,302,811.37	\$ 7,491,294.53	6.37%	6.37%	\$ 7,580,300.00
Provost		\$ 56,154.54		\$ 56,154.54			
VP Administration & Finance	\$ 7,209,184.16	\$ 7,109,818.15	\$ 6,914,767.39	\$ 7,077,923.23			
VP Research & Development	\$ 389,699.02	\$ 406,216.34	\$ 388,043.98	\$ 394,653.11			
<b>Organized Research</b>	\$ 1,157,211.15	\$ 1,363,824.20	\$ 1,211,718.99	\$ 1,244,251.45	1.06%	1.06%	\$ 1,261,400.00
Provost	\$ 360,936.23	\$ 368,257.09	\$ 369,607.81	\$ 366,267.04			
VP Research & Development	\$ 796,274.92	\$ 995,567.11	\$ 842,111.18	\$ 877,984.40			
<b>Public Service</b>	\$ 1,109,377.41	\$ 1,117,790.85	\$ 1,110,623.08	\$ 1,112,597.11	0.95%	0.95%	\$ 1,130,500.00
VP Integrated Communications	\$ 627,338.01	\$ 641,703.36	\$ 661,554.90	\$ 643,532.09			
President	\$ 84,969.53	\$ 74,782.60	\$ 60,295.17	\$ 73,349.10			
Provost	\$ 297,210.25	\$ 294,030.89	\$ 285,699.68	\$ 292,313.61			
VP Research & Development	\$ 99,859.62	\$ 107,274.00	\$ 103,073.33	\$ 103,402.32			
<b>Scholarships &amp; Fellowships</b>	\$ 13,558,942.64	\$ 13,419,247.73	\$ 14,534,594.29	\$ 13,837,594.89	11.76%	11.76%	\$ 13,994,400.00
President	\$ 2,590,751.00	\$ 2,466,206.37	\$ 2,610,645.45	\$ 2,555,867.61			
Provost	\$ 1,698,344.00	\$ 1,706,891.16	\$ 11,739,078.09	\$ 5,048,104.42			
VP Research & Development		\$ 15,148.80	\$ 10,546.50	\$ 12,847.65			
VP Student Affairs	\$ 9,269,847.64	\$ 9,231,001.40	\$ 174,324.25	\$ 6,225,057.76			
<b>Student Services</b>	\$ 7,741,676.31	\$ 8,237,111.32	\$ 8,152,698.53	\$ 8,043,828.72	6.84%	6.84%	\$ 8,139,600.00
President	\$ 2,261,038.82	\$ 2,928,270.81	\$ 2,836,191.30	\$ 2,675,166.98			
Provost	\$ 709,219.87	\$ 656,428.10	\$ 3,509,914.36	\$ 1,625,187.44			
VP Student Affairs	\$ 4,771,417.62	\$ 4,652,412.41	\$ 1,806,592.87	\$ 3,743,474.30			
<b>Grand Total</b>	\$ 115,385,893.62	\$ 118,985,321.56	\$ 118,484,702.87	\$ 117,618,639.35	100.00%	100.00%	\$ 119,000,000.00



# Allocation Methods for Each Classification

A Vice President (or delegate) has been assigned responsibility for chairing the development of an allocation methodology for each classification.

The VP with the largest share of a classification's expense was appointed as the chair.

Only the sectors with expense (investment) in a given classification are included in the development of the allocation methodology.

*UM is at this stage in the process*

**The University of Montana**  
**UM-Missoula**  
**5 Year Comparison by Program**  
**Fiscal Year 2016**

Bud 220

Program	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Percent Change
Instruction	77,352,565	76,702,263	75,938,561	78,963,450	80,795,329	2.32%
Organized Research	2,400,564	3,933,524	2,991,967	2,499,009	2,237,713	-10.46%
Public Service	1,452,114	1,481,283	1,483,611	1,479,350	1,400,432	-5.33%
Academic Support	19,197,266	20,135,721	20,279,332	20,690,936	19,912,956	-3.76%
Student Services	9,856,583	10,629,501	10,639,138	10,782,188	10,076,619	-6.54%
Institutional Support	15,030,921	15,841,952	12,493,160	14,145,342	12,926,362	-8.62%
Operation and Maintenance of Plant	17,092,385	16,414,194	16,302,282	16,040,511	16,649,286	3.80%
<b>Total</b>	<b>142,382,399</b>	<b>145,138,439</b>	<b>140,128,052</b>	<b>144,600,787</b>	<b>143,998,697</b>	<b>-0.42%</b>
Scholarships and Fellowships	13,558,943	13,419,248	14,534,594	15,337,066	13,767,816	-10.23%
<b>Total</b>	<b>155,941,341</b>	<b>158,557,686</b>	<b>154,662,647</b>	<b>159,937,853</b>	<b>157,766,513</b>	<b>-1.36%</b>

# Montana University System

## MUS Operating Budget Metrics

Current Unrestricted Expenditures  
source: BUD 200/230, CHE 113, & Official Enrollment Report

[MUS Total -- Ed Units Only](#)

- [MSU Bozeman](#)
- [MSU Billings](#)
- [MSU Northern](#)
- [Great Falls College MSU](#)

- [UM Missoula](#)
- [MT Tech](#)
- [UM Western](#)
- [Helena College](#)
- [UM](#)

[Community College Total](#)

- [Dawson CC](#)
- [Flathead Valley CC](#)
- [Miles CC](#)

[Back to: FY16 Operating Budgets](#)

### UM Missoula (includes Missoula College)

#### Current Unrestricted Faculty/Staff FTE

	Actual						Budgeted	FY15 to FY16	
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	#	%
Contract Faculty FTE CU	662.7	661.4	670.6	665.2	659.2	658.4	636.4	-22.0	-3%
Contract Admin FTE CU	52.8	53.5	53.1	51.3	52.3	50.2	51.3	1.1	2%
Contract Professional FTE CU	97.4	101.1	100.6	137.7	152.2	146.6	134.6	-12.1	-8%
Classified FTE CU	601.7	611.1	618.1	576.0	550.9	546.9	550.2	3.3	1%

#### Current Unrestricted Expenditures

	FY10	FY11	FY12	FY13	FY14	FY15	FY16		
Total Expenditures (gross)	142,880,385	152,937,481	156,092,034	158,557,686	154,662,647	159,937,853	157,766,513	-2,171,340	-1%
Instructional Expenditures	69,248,929	73,957,956	77,352,565	76,702,263	75,931,087	78,963,450	80,795,329	1,831,879	2%
Waivers/Scholarships	12,280,253	14,062,499	13,577,518	13,421,416	14,541,909	15,350,228	13,774,816	-1,575,412	-10%
Net Expenditures	130,600,132	138,874,982	142,514,516	145,136,270	140,120,738	144,587,625	143,991,697	-595,928	0%
Student FTE (Fiscal Year Average)	13,346	13,917	13,643	12,830	12,211	11,823	11,237	-586.0	-5%

#### Expenditures per FTE

	FY10	FY11	FY12	FY13	FY14	FY15	FY16		
CU Expenditures per Student FTE	10,706	10,990	11,441	12,358	12,666	13,528	14,040	512	4%
Instruction Expenditures per Student FTE	5,189	5,314	5,670	5,978	6,218	6,679	7,190	511	8%
Instruction Expenditures, % of Total Exp	48.5%	48.4%	49.6%	48.4%	49.1%	49.4%	51.2%	1.8%	-
Instruction Expenditures, % of Net Exp	53.0%	53.3%	54.3%	52.8%	54.2%	54.6%	56.1%	1.5%	-
Waivers/Scholarships per Student FTE	920	1,010	995	1,046	1,191	1,298	1,226	-72	-6%
Waivers/Scholarships, % of Total Exp	8.6%	9.2%	8.7%	8.5%	9.4%	9.6%	8.7%	-0.9%	-

#### Student to Faculty/Admin/Staff Ratios

	FY10	FY11	FY12	FY13	FY14	FY15	FY16		
Student FTE to Contract Faculty Ratio	20.1	21.0	20.3	19.3	18.5	18.0	17.7	-0.3	-2%
Student FTE to Contract Admin/Pro Ratio	88.8	90.0	88.8	67.9	59.7	60.1	60.4	0.4	1%
Student FTE to Classified Employee Ratio	22.2	22.8	22.1	22.3	22.2	21.6	20.4	-1.2	-6%

#### Adjustment for Special Appropriations

The following special approps are removed from total expenditures and instruction and metrics recalculated

#### Special Approps:

	FY10	FY11	FY12	FY13	FY14	FY15	FY16		
Digital Academy -Instruction	2,746	1,012,641	709,632	1,039,929	1,135,541	1,557,853	1,306,559	-251,294	-16%
Digital Academy -Academic Support	232,293	748,196	457,909	432,487	433,815	672,649	593,441	-79,208	-12%
Travel Research - Research	483,508	481,654	627,493	572,760	598,302	730,280	786,732	56,452	8%

#### Total Special Approp.

	718,547	2,242,491	1,795,034	2,045,176	2,167,658	2,960,782	2,686,732	-274,050	-9%
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#### Adjusted Expenditures

	FY10	FY11	FY12	FY13	FY14	FY15	FY16		
Total Expenditures (gross) adj	142,161,838	150,694,990	154,297,000	156,512,510	152,494,989	156,977,071	155,079,781	-1,897,290	-1%
Instructional Expenditures adj	69,246,183	72,945,315	76,642,933	75,662,334	74,795,546	77,405,597	79,488,770	2,083,173	3%
Net Expenditures adj	129,881,585	136,632,491	140,719,482	143,091,094	137,953,080	141,626,843	141,304,965	-321,878	0%

#### Adjusted Metrics

	FY10	FY11	FY12	FY13	FY14	FY15	FY16		
CU Expenditures per Student FTE	10,652	10,828	11,310	12,199	12,488	13,277	13,801	524	4%
Instruction Expenditures per Student FTE	5,189	5,242	5,618	5,897	6,125	6,547	7,074	527	8%
Instruction Expenditures, % of Total Exp	48.7%	48.4%	49.7%	48.3%	49.0%	49.3%	51.3%	1.9%	-
Instruction Expenditures, % of Net Exp	53.3%	53.4%	54.5%	52.9%	54.2%	54.7%	56.3%	1.6%	-

## University of Montana Summary of General Funds

	FY15 Actual	FY16 Budgeted	Increase/ (Decrease)
<b>Funding</b>			
General Fund	52,208,733	53,290,969	1,082,236
1% ORP Retirement	503,025	500,000	(3,025)
Millage	6,930,947	6,696,762	(234,185)
Travel Research	635,400	657,000	21,600
Flathead Lake Biological Station	125,000	125,000	-
Dual Enrollment (OTO)	105,166	-	(105,166)
Montana Digital Academy	1,168,000	1,168,000	-
Montana Digital Academy (OTO)	750,000	732,000	(18,000)
Tuition & Fees	94,393,714	93,805,418	(588,296)
Interest	229,102	266,972	37,870
Other Transfers	1,615,861	-	(1,615,861)
Other	434,769	394,660	(40,109)
Other State Funding	18,488	-	(18,488)
Carry Forward	-	129,732	129,732
	<u>\$ 159,118,205</u>	<u>\$ 157,766,513</u>	<u>\$ (1,351,692)</u>
<b>Expenditures by Program</b>			
Instruction	78,963,450	80,795,329	1,831,879
Research	2,499,009	2,237,713	(261,296)
Public Service	1,479,350	1,400,432	(78,918)
Academic Support	20,690,936	19,912,956	(777,980)
Student Services	10,782,188	10,076,619	(705,569)
Institutional Support	14,145,342	12,926,362	(1,218,980)
O&M Plant	16,040,511	16,649,286	608,775
Scholarships	15,337,066	13,767,816	(1,569,250)
	<u>\$ 159,937,853</u>	<u>\$ 157,766,513</u>	<u>\$ (2,171,340)</u>
<b>Expenditures by Category</b>			
<b>Personal Services</b>			
Faculty Salaries	47,485,161	50,568,969	3,083,808
Contract Administrative Salaries	6,366,668	6,501,223	134,555
Contract Professional Salaries	9,416,624	8,907,937	(508,687)
Classified Salaries	20,968,331	22,691,143	1,722,812
Graduate Teaching Assistants	4,262,097	4,018,136	(243,961)
Other Salaries	1,809,778	1,337,771	(472,007)
Other Compensation	36,860	43,609	6,749
Total Salaries	<u>90,345,518</u>	<u>94,068,788</u>	<u>3,723,270</u>
Benefits and Termination Costs	33,125,238	32,260,213	(865,025)
<b>Total Personal Services</b>	<u>\$ 123,470,756</u>	<u>\$ 126,329,001</u>	<u>\$ 2,858,245</u>
<b>Operating Costs</b>	17,598,670	13,234,661	(4,364,009)
<b>Capital and Debt Service</b>	2,037,696	2,037,522	(174)
<b>Scholarships and Fellowships</b>	15,350,228	13,774,816	(1,575,412)
<b>Transfers</b>	<u>1,480,502</u>	<u>2,390,513</u>	<u>910,011</u>
<b>Total Expenditures</b>	<u>\$ 159,937,853</u>	<u>\$ 157,766,513</u>	<u>\$ (2,171,340)</u>



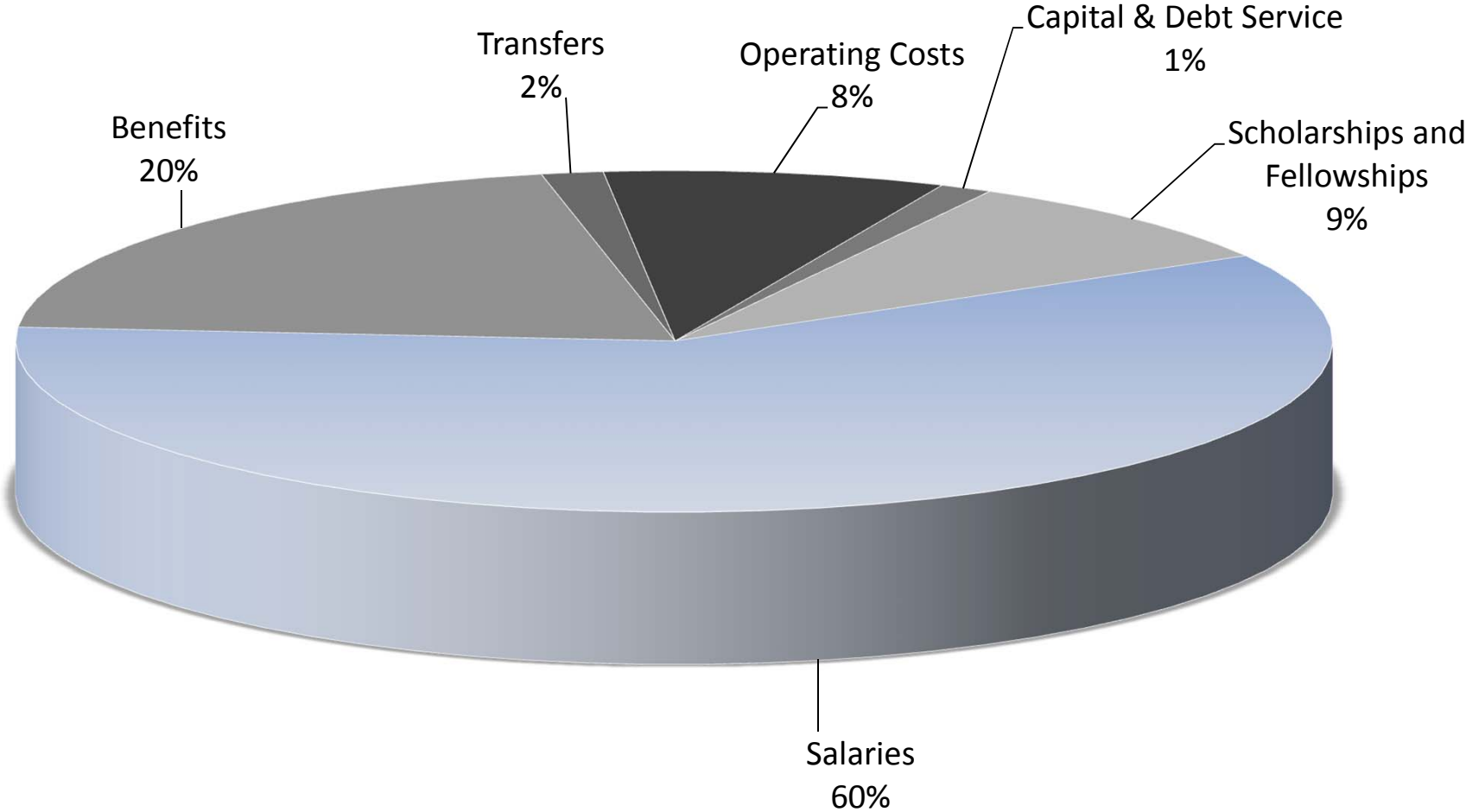
**ALL FUNDS  
Expenses  
University of Montana-Missoula**

<u>Fund</u>	FY15 <u>Actual</u>	FY16 Approved <u>Budget</u>	Increase/ <u>(Decrease)</u>
General Fund	159,937,853	157,766,513	(2,171,340)
Designated	49,912,773	50,299,681	386,908
Auxiliary	53,910,325	52,095,074	(1,815,251)
Restricted	90,857,077	107,801,552	16,944,475
Loan	102,392	122,700	20,308
Endowment	6,199	6,200	1
Plant	48,252,905	50,930,000	2,677,095
Agency	-	-	-
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 402,979,524</u>	<u>\$ 419,021,720</u>	<u>\$ 16,042,196</u>

# University of Montana

## General Funds

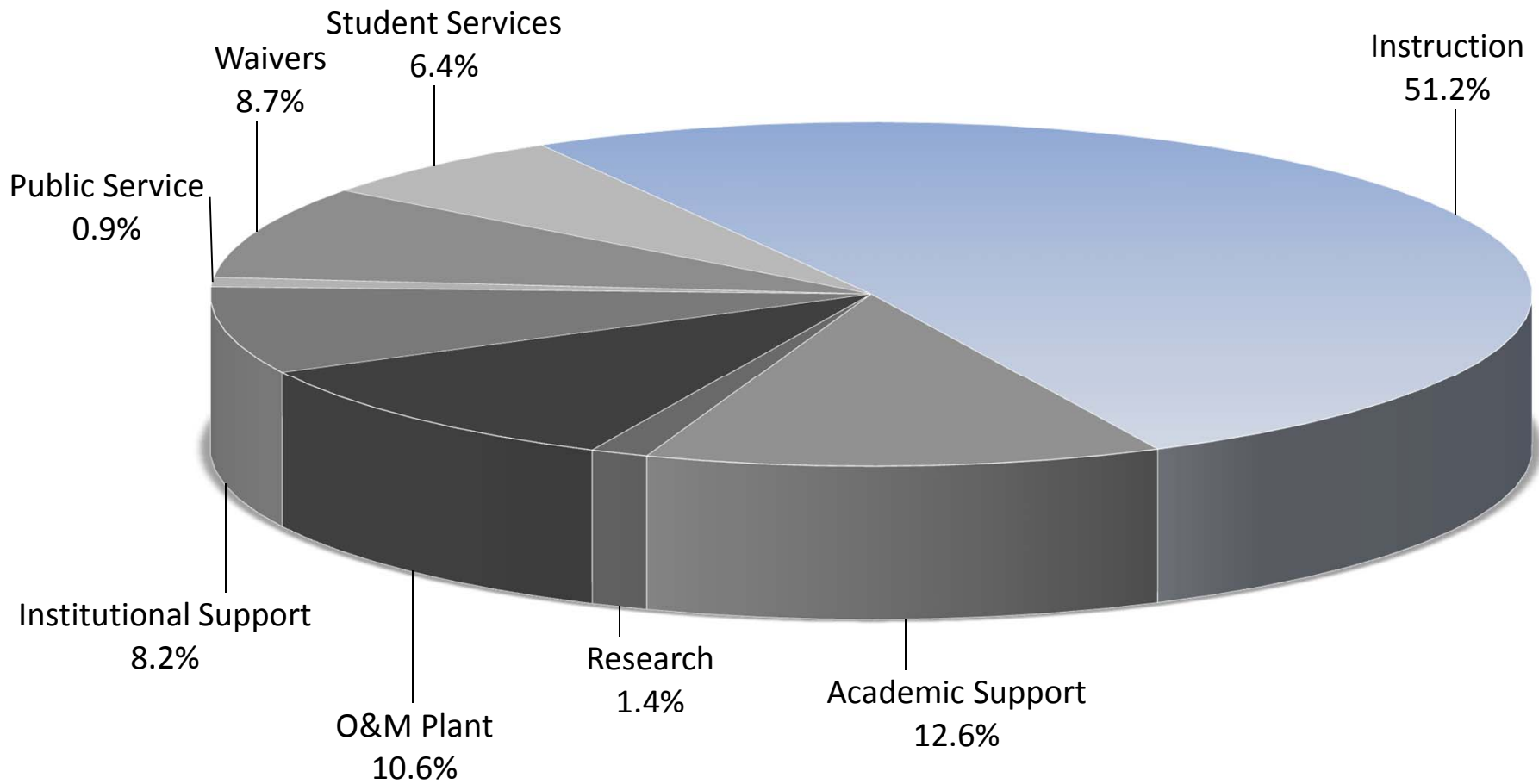
### FY16 Budgeted Expenditures by Category



# University of Montana

## General Funds

### FY16 Budgeted Expenditures by Program



**Montana State University  
MSU-Bozeman  
5 Year Comparison by Program  
Fiscal Year 2016**

Bud 220

Program	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Percent Change
Instruction	71,222,054	80,690,238	84,520,387	90,853,319	98,046,532	7.92%
Organized Research	1,728,512	2,370,272	3,414,126	2,357,668	1,090,912	-53.73%
Public Service	1,725,069	1,922,949	2,182,367	2,328,757	2,419,767	3.91%
Academic Support	19,278,837	22,923,400	22,555,881	24,803,262	25,564,063	3.07%
Student Services	11,039,553	12,757,889	13,759,974	14,739,890	15,374,192	4.30%
Institutional Support	11,803,264	12,907,508	14,021,194	14,358,413	14,907,305	3.82%
Operation and Maintenance of Plant	21,083,274	19,230,448	19,641,138	19,914,354	21,366,899	7.29%
<b>Total</b>	<b>137,880,563</b>	<b>152,802,703</b>	<b>160,095,066</b>	<b>169,355,662</b>	<b>178,769,671</b>	<b>5.56%</b>
Scholarships and Fellowships	16,641,154	19,921,281	19,416,146	20,922,752	23,216,511	10.96%
<b>Total</b>	<b>154,521,717</b>	<b>172,723,984</b>	<b>179,511,212</b>	<b>190,278,415</b>	<b>201,986,182</b>	<b>6.15%</b>

# Montana University System

## MUS Operating Budget Metrics

### Current Unrestricted Expenditures

source: BUD 200/230, CHE 113, & Official Enrollment Report

[MUS Total -- Ed Units Only](#)

- [MSU Bozeman](#)
- [MSU Billings](#)
- [MSU Northern](#)
- [Great Falls College MSU](#)

- [UM Missoula](#)
- [MT Tech](#)
- [UM Western](#)
- [Helena College](#)
- [UM](#)

[Community College Total](#)

- [Dawson CC](#)
- [Flathead Valley CC](#)
- [Miles CC](#)

**Back to:**  
[FY16 Operating Budgets](#)

<b>MSU Bozeman</b> (includes Gallatin College)								FY15 to F16		
		<b>Actual</b>						<b>Budgeted</b>	<b>Difference</b>	
		FY10	FY11	FY12	FY13	FY14	FY15	FY16	#	%
<b>Current Unrestricted Faculty/Staff FTE</b>										
Contract Faculty FTE CU		645.5	691.3	727.6	662.7	666.5	683.5	710.1	26.6	4%
Contract Admin FTE CU		24.0	25.1	21.7	21.1	24.6	26.3	27.1	0.8	3%
Contract Professional FTE CU		217.5	239.2	252.4	264.1	271.4	284.3	283.5	-0.9	0%
Classified FTE CU		471.2	488.2	502.9	470.1	460.4	470.0	508.7	38.7	8%
<b>Current Unrestricted Expenditures</b>										
Total Expenditures (gross)		140,347,836	148,588,903	154,521,717	172,723,984	179,511,212	190,278,415	201,986,182	11,707,767	6%
Instructional Expenditures		67,919,549	69,877,764	71,222,054	80,690,238	84,520,387	90,327,173	98,046,532	7,719,359	9%
Waivers/Scholarships		12,780,105	14,369,732	16,844,933	20,172,613	19,642,621	21,261,859	23,326,644	2,064,785	10%
Net Expenditures		127,567,731	134,219,171	137,676,784	152,551,371	159,868,591	169,016,556	178,659,538	9,642,982	6%
Student FTE (Fiscal Year Average)		10,876	11,821	12,352	12,942	13,374	13,550	13,691	141.0	1%
<b>Expenditures per FTE</b>										
CU Expenditures per Student FTE		12,904	12,570	12,510	13,346	13,422	14,043	14,753	711	5%
Instruction Expenditures per Student FTE		6,245	5,912	5,766	6,235	6,320	6,666	7,161	495	7%
Instruction Expenditures, % of Total Exp		48.4%	47.0%	46.1%	46.7%	47.1%	47.5%	48.5%	1.1%	-
Instruction Expenditures, % of Net Exp		53.2%	52.1%	51.7%	52.9%	52.9%	53.4%	54.9%	1.4%	-
Waivers/Scholarships per Student FTE		1,175	1,216	1,364	1,559	1,469	1,569	1,704	135	9%
Waivers/Scholarships, % of Total Exp		9.1%	9.7%	10.9%	11.7%	10.9%	11.2%	11.5%	0.4%	-
<b>Student to Faculty/Admin/Staff Ratios</b>										
Student FTE to Contract Faculty Ratio		16.9	17.1	17.0	19.5	20.1	19.8	19.3	-0.5	-3%
Student FTE to Contract Admin/Pro Ratio		45.0	44.7	45.1	45.4	45.2	43.6	44.1	0.5	1%
Student FTE to Classified Employee Ratio		23.1	24.2	24.6	27.5	29.0	28.8	26.9	-1.9	-7%

# Montana University System

## MUS Operating Budget Metrics

Current Unrestricted Expenditures  
source: BUD 200/230, CHE 113, & Official Enrollment Report

[MUS Total -- Ed Units Only](#)

**MUS Total -- Ed Units Only**

- [MSU Bozeman](#)
- [MSU Billings](#)
- [MSU Northern](#)
- [Great Falls College MSU](#)
- [UM Missoula](#)
- [MT Tech](#)
- [UM Western](#)
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- [UM](#)
- [Dawson CC](#)
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	Actual						Budgeted	FY15 to FY16	
	FY10	FY11	FY12	FY13	FY14	FY15	FY16	#	%
<b>Current Unrestricted Faculty/Staff FTE</b>									
Contract Faculty FTE CU	1913.4	1949.4	2022.9	1989.5	1966.3	2019.7	2030.9	11.2	1%
Contract Admin FTE CU	129.9	138.3	133.9	129.3	140.7	141.3	138.7	-2.6	-2%
Contract Professional FTE CU	489.8	518.5	530.0	583.3	617.3	631.1	614.4	-16.7	-3%
Classified FTE CU	1436.9	1452.0	1478.4	1414.1	1385.1	1393.7	1430.2	36.6	3%
<b>Current Unrestricted Expenditures</b>									
Total Expenditures (gross)	395,646,253	416,818,519	426,219,421	450,593,315	455,776,681	477,960,498	487,368,106	9,407,608	2%
Instructional Expenditures	192,188,632	197,503,109	205,222,902	215,670,410	220,107,117	232,321,454	244,581,292	12,259,838	5%
Waivers/Scholarships	31,405,197	34,685,747	37,003,862	40,457,363	41,079,518	44,047,196	44,590,239	543,043	1%
Net Expenditures	364,241,056	382,132,772	389,215,559	410,135,952	414,697,163	433,913,302	442,777,867	8,864,565	2%
<b>Student FTE (Fiscal Year Average)</b>	35,899	37,985	38,128	37,703	37,193	36,578	35,998	-580.0	-2%
<b>Expenditures per FTE, % of total</b>									
CU Expenditures per Student FTE	11,021	10,973	11,179	11,951	12,254	13,067	13,539	472	4%
Instruction Expenditures per Student FTE	5,354	5,199	5,382	5,720	5,918	6,351	6,794	443	7%
Instruction Expenditures, % of Total Exp	48.6%	47.4%	48.1%	47.9%	48.3%	48.6%	50.2%	1.6%	-
Instruction Expenditures, % of Net Exp	52.8%	51.7%	52.7%	52.6%	53.1%	53.5%	55.2%	1.7%	-
Waivers/Scholarships per Student FTE	875	913	971	1,073	1,104	1,204	1,239	34	3%
Waivers/Scholarships, % of Total Exp	7.9%	8.3%	8.7%	9.0%	9.0%	9.2%	9.1%	-0.1%	-
<b>Student to Faculty/Admin/Staff Ratios</b>									
Student FTE to Contract Faculty Ratio	18.8	19.5	18.8	19.0	18.9	18.1	17.7	-0.4	-2%
Student FTE to Contract Admin/Pro Ratio	57.9	57.8	57.4	52.9	49.1	47.4	47.8	0.4	1%
Student FTE to Classified Employee Ratio	25.0	26.2	25.8	26.7	26.9	26.2	25.2	-1.1	-4%

FY2013

UnitID	Institution Name	(A) Tuition & Fees	(B) State Approps	(C) Total	(D) Total Exp by Program	Tuition & Approp as a % of (D)
180489	The University of Montana	97,148,925	55,624,169	152,773,094	290,251,211	52.6%
102614	University of Alaska Fairbanks	41,641,848	174,703,300	216,345,148	422,371,261	51.2%
130943	University of Delaware					
142285	University of Idaho	82,657,950	112,312,466	194,970,416	352,953,277	55.2%
161253	University of Maine	85,730,000	93,849,000	179,579,000	314,865,000	57.0%
181464	University of Nebraska-Lincoln	183,365,523	246,856,585	430,222,108	759,754,640	56.6%
182290	University of Nevada-Reno	115,856,499	145,426,922	261,283,421	527,614,012	49.5%
183044	University of New Hampshire-Main Campus	190,274,919	35,785,705	226,060,624	412,401,138	54.8%
187985	University of New Mexico-Main Campus	124,982,306	260,782,032	385,764,338	1,087,917,630	35.5%
200280	University of North Dakota	126,584,059	94,597,428	221,181,487	413,150,930	53.5%
217484	University of Rhode Island	201,084,765	58,859,376	259,944,141	405,108,202	64.2%
219471	University of South Dakota	56,871,032	51,251,219	108,122,251	189,770,855	57.0%
231174	University of Vermont	266,519,000	41,833,000	308,352,000	566,385,000	54.4%
240727	University of Wyoming	49,963,171	232,722,154	282,685,325	429,756,718	65.8%
238032	West Virginia University	346,518,750	211,060,964	557,579,714	907,001,676	61.5%

FY2012

UnitID	Institution Name	(A) Tuition & Fees	(B) State Approps	(C) Total	(D) Total Exp by Program	Tuition & Approp as a % of (D)
180489	The University of Montana	100,280,287	54,528,854	154,809,141	287,083,526	53.9%
102614	University of Alaska Fairbanks	40,672,468	167,208,158	207,880,626	415,659,609	50.0%
130943	University of Delaware					
142285	University of Idaho	87,673,932	106,988,900	194,662,832	351,336,680	55.4%
161253	University of Maine	83,175,000	94,923,000	178,098,000	308,183,000	57.8%
181464	University of Nebraska-Lincoln	175,971,644	242,491,101	418,462,745	733,408,087	57.1%
182290	University of Nevada-Reno	104,475,667	146,579,791	251,055,458	513,609,851	48.9%
183044	University of New Hampshire-Main Campus	177,550,653	33,892,501	211,443,154	417,617,294	50.6%
187985	University of New Mexico-Main Campus	123,871,298	247,191,003	371,062,301	1,028,171,684	36.1%
200280	University of North Dakota	117,258,603	95,892,777	213,151,380	396,057,591	53.8%
217484	University of Rhode Island	187,629,226	58,485,321	246,114,547	411,208,363	59.9%
219471	University of South Dakota	53,851,460	48,269,168	102,120,628	172,217,517	59.3%
231174	University of Vermont	261,770,000	41,896,000	303,666,000	565,395,000	53.7%
240727	University of Wyoming	47,951,419	218,480,583	266,432,002	461,006,153	57.8%
238032	West Virginia University	321,905,844	208,624,516	530,530,360	909,622,456	58.3%

FY2011

UnitID	Institution Name	(A) Tuition & Fees	(B) State Approps	(C) Total	(D) Total Exp by Program	Tuition & Approp as a % of (D)
180489	The University of Montana	100,215,115	54,593,965	154,809,080	289,100,491	53.5%
102614	University of Alaska Fairbanks	38,328,530	160,674,855	199,003,385	414,934,263	48.0%
130943	University of Delaware					
142285	University of Idaho	78,626,119	109,968,600	188,594,719	343,210,215	55.0%
161253	University of Maine	81,081,000	95,764,000	176,845,000	310,576,000	56.9%
181464	University of Nebraska-Lincoln	157,948,097	242,579,712	400,527,809	720,206,215	55.6%
182290	University of Nevada-Reno	97,066,405	173,314,884	270,381,289	527,124,884	51.3%
183044	University of New Hampshire-Main Campus	156,707,325	65,353,327	222,060,652	423,463,910	52.4%

187985 University of New Mexico-Main Campus	115,869,815	264,057,793	379,927,608	957,102,725	39.7%
200280 University of North Dakota	109,079,747	88,417,041	197,496,788	366,158,983	53.9%
217484 University of Rhode Island	183,431,615	56,618,919	240,050,534	391,102,947	61.4%
219471 University of South Dakota	48,141,082	46,116,751	94,257,833	152,749,654	61.7%
231174 University of Vermont	247,163,000	44,541,000	291,704,000	569,668,000	51.2%
240727 University of Wyoming	42,853,851	213,211,098	256,064,949	423,776,432	60.4%
238032 West Virginia University	301,936,042	193,857,374	495,793,416	880,399,945	56.3%



# Customized IPEDS DATA FEEDBACK REPORT 2014

## What Is IPEDS?

The Integrated Postsecondary Education Data System (IPEDS) is a system of survey components that collects data from about 7,500 institutions that provide postsecondary education across the United States. IPEDS collects institution-level data on student enrollment, graduation rates, student charges, program completions, faculty, staff, and finances.

These data are used at the federal and state level for policy analysis and development; at the institutional level for benchmarking and peer analysis; and by students and parents, through the College Navigator (<http://collegenavigator.ed.gov>), an online tool to aid in the college search process. For more information about IPEDS, see <http://nces.ed.gov/ipeds>.

## What Is the Purpose of This Report?

The Data Feedback Report is intended to provide institutions a context for examining the data they submitted to IPEDS. The purpose of this report is to provide institutional executives a useful resource and to help improve the quality and comparability of IPEDS data.

## What Is in This Report?

As suggested by the IPEDS Technical Review Panel, the figures in this report provide selected indicators for your institution and a comparison group of institutions. The figures are based on data collected during the 2013-14 IPEDS collection cycle and are the most recent data available. This report provides a list of pre-selected comparison group institutions and the criteria used for their selection. Additional information about these indicators and the pre-selected comparison group are provided in the Methodological Notes at the end of the report.

## Where Can I Do More with IPEDS Data?

Institutions have the opportunity to create its comparison group instead of using the IPEDS pre-selected comparison group through the Customize Data Feedback Report functionality located in the IPEDS Data Center. Customized comparison groups allow institutional executives to quickly produce customizable reports using different comparison groups and accessing a wider range of IPEDS variables. The Data Center can be accessed at <http://nces.ed.gov/ipeds/datacenter>.



*The University of Montana  
Missoula, MT*



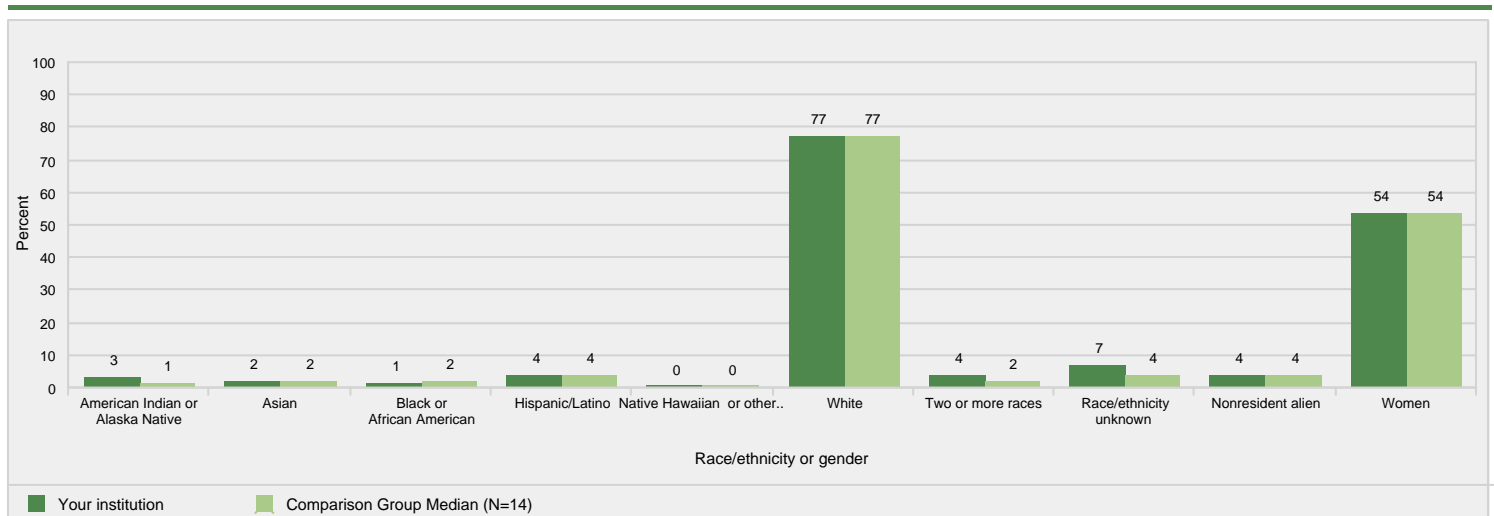
## COMPARISON GROUP

Comparison group data are included to provide a context for interpreting your institution's statistics. For this report, you specified a custom comparison group.

The custom comparison group chosen by The University of Montana includes the following 14 institutions:

- ▶ University of Alaska Fairbanks (Fairbanks, AK)
- ▶ University of Delaware (Newark, DE)
- ▶ University of Idaho (Moscow, ID)
- ▶ University of Maine (Orono, ME)
- ▶ University of Nebraska-Lincoln (Lincoln, NE)
- ▶ University of Nevada-Reno (Reno, NV)
- ▶ University of New Hampshire-Main Campus (Durham, NH)
- ▶ University of New Mexico-Main Campus (Albuquerque, NM)
- ▶ University of North Dakota (Grand Forks, ND)
- ▶ University of Rhode Island (Kingston, RI)
- ▶ University of South Dakota (Vermillion, SD)
- ▶ University of Vermont (Burlington, VT)
- ▶ University of Wyoming (Laramie, WY)
- ▶ West Virginia University (Morgantown, WV)

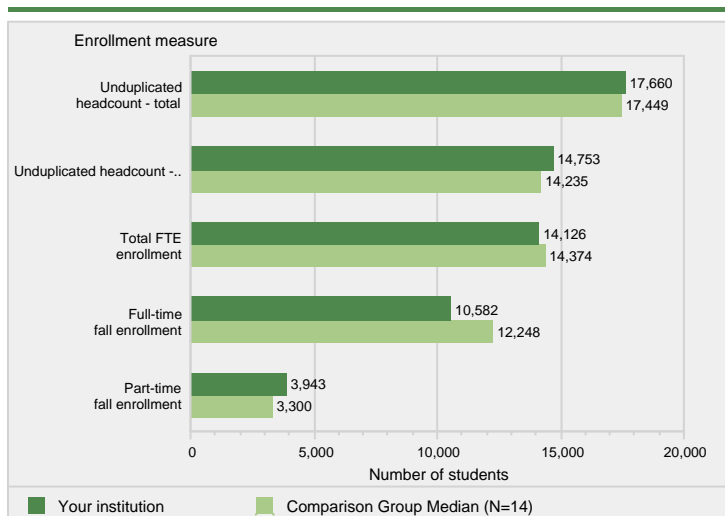
**Figure 1. Percent of all students enrolled, by race/ethnicity and percent of students who are women: Fall 2013**



NOTE: For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

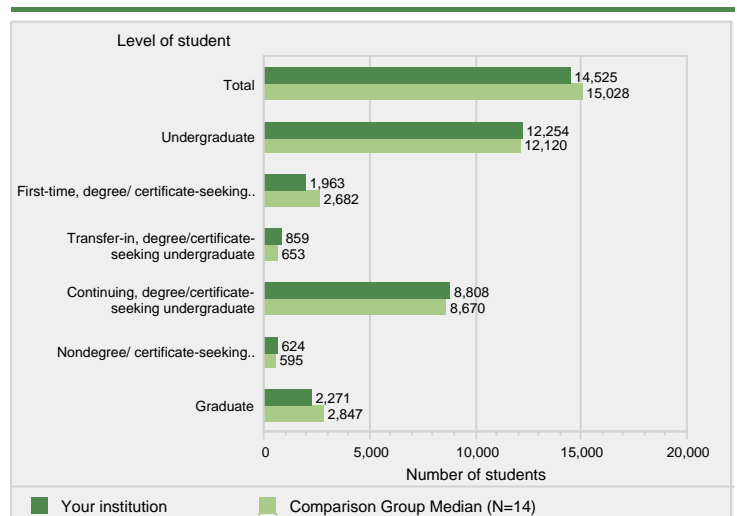
**Figure 2. Unduplicated 12-month headcount of all students and of undergraduate students (2012-13), total FTE enrollment (2012-13), and full- and part-time fall enrollment (Fall 2013)**



NOTE: For details on calculating full-time equivalent (FTE) enrollment, see Calculating FTE in the Methodological Notes. Total headcount, FTE, and full- and part-time fall enrollment include both undergraduate and postbaccalaureate students, when applicable. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Fall Enrollment component.

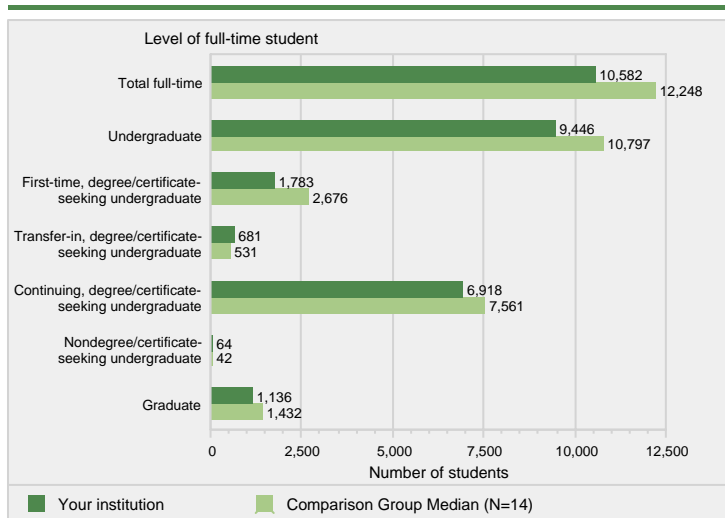
**Figure 3. Enrollment, by student level: Fall 2013**



NOTE: N is the number of institutions in the comparison group.

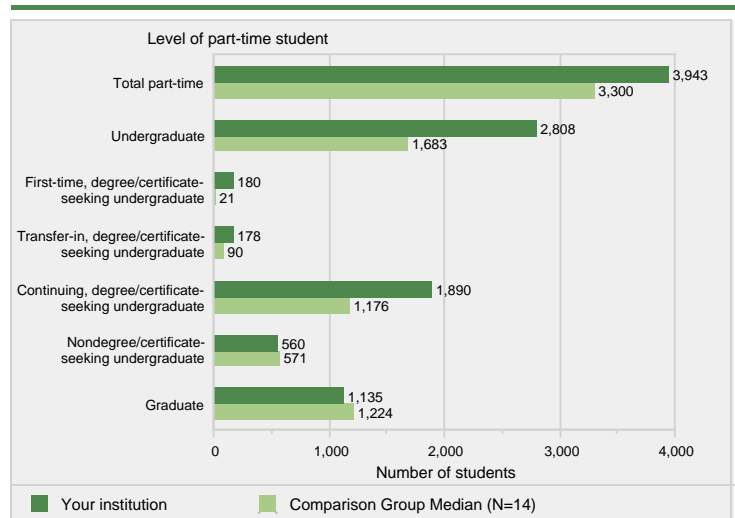
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

**Figure 4. Full-time enrollment, by student level: Fall 2013**



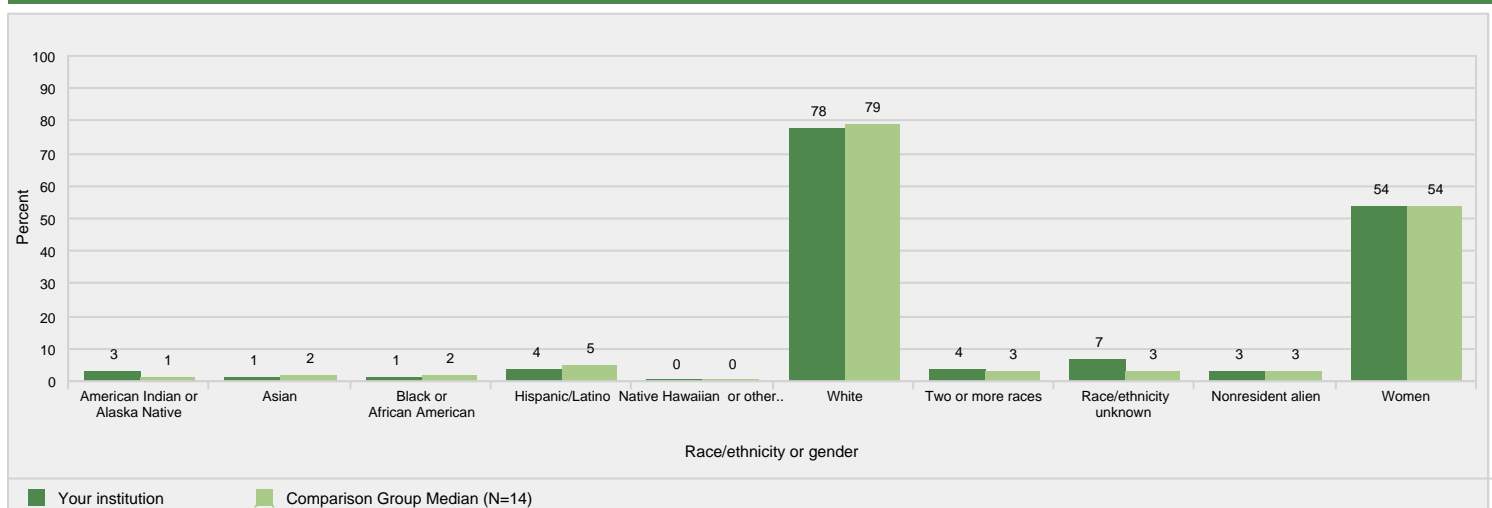
NOTE: N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

**Figure 5. Part-time enrollment, by student level: Fall 2013**



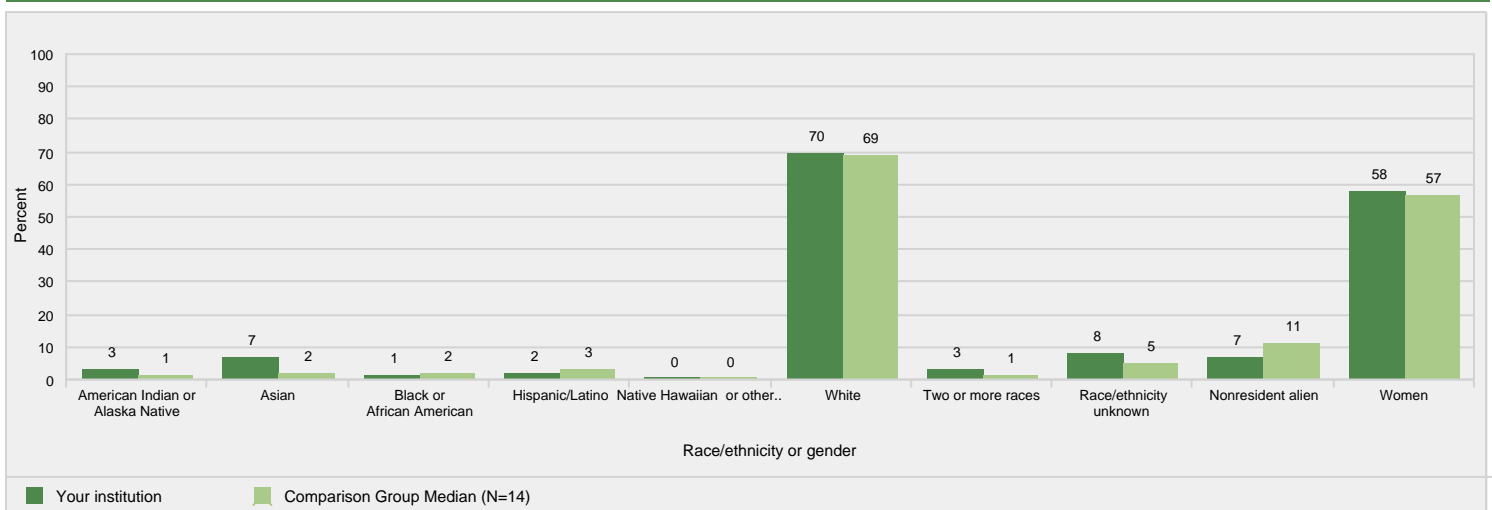
NOTE: N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

**Figure 6. Percent of all undergraduate students enrolled, by race/ethnicity and percent of students who are women: Fall 2013**



NOTE: For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

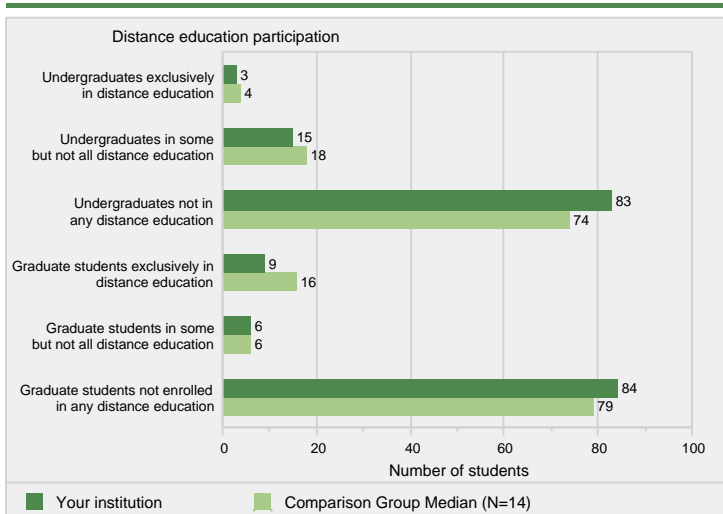
**Figure 7. Percent of all graduate students enrolled, by race/ethnicity and percent of students who are women: Fall 2013**



NOTE: For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

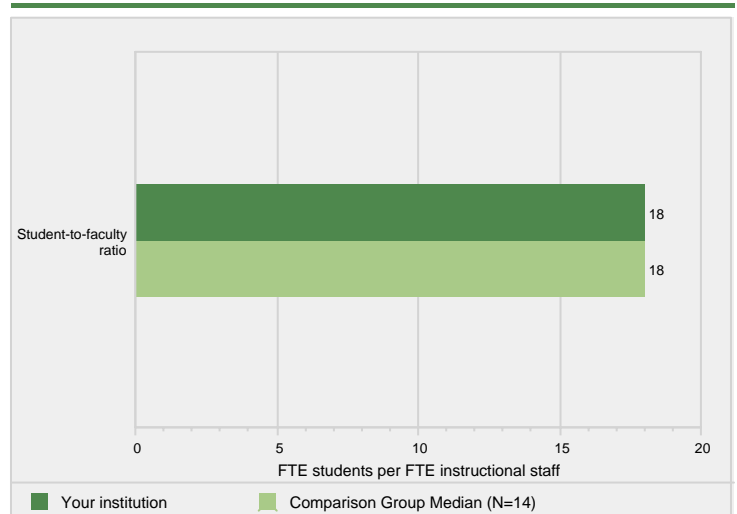
**Figure 8. Percent of students taking distance education courses, by amount of distance education and student level: Fall 2013**



NOTE: N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Completions component.

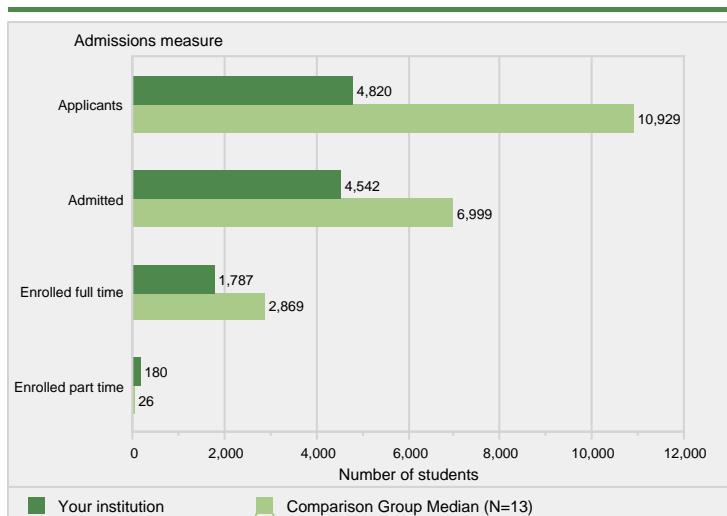
**Figure 9. Student-to-faculty ratio: Fall 2013**



NOTE: Student-to-faculty ratio data are presented only for institutions that have undergraduate students; graduate only institutions are not included. For details, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

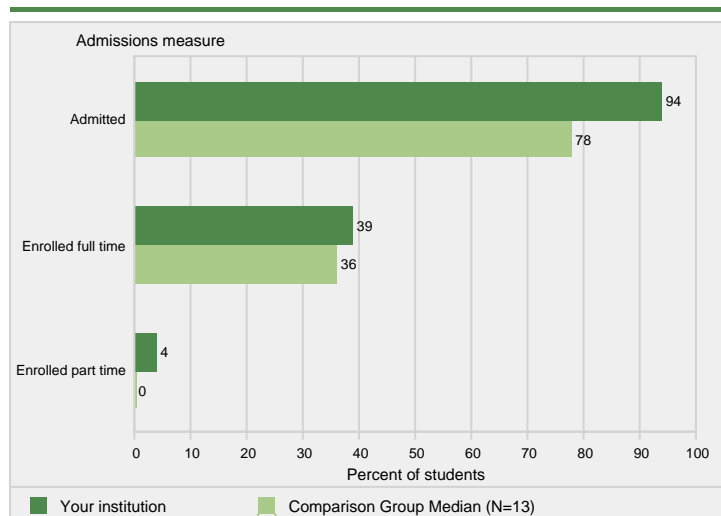
**Figure 10. Number of applicants, admissions, and students enrolled full and part time: Fall 2013**



NOTE: Admissions data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. For details, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

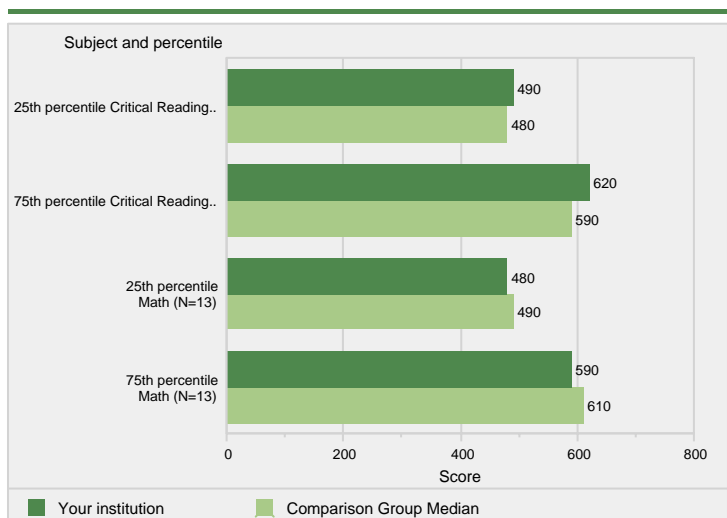
**Figure 11. Percent of applicants admitted, and percent of admissions enrolled by full- and part-time status: Fall 2013**



NOTE: Admissions data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. For details, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

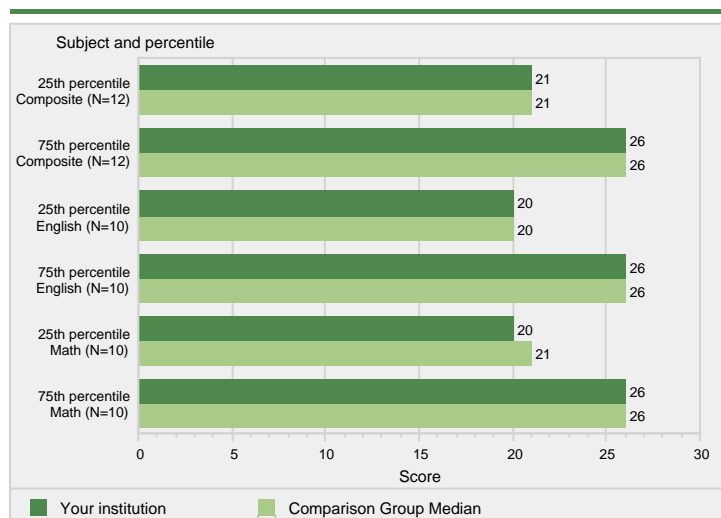
**Figure 12. Percentile SAT scores of first-time, degree/certificate-seeking undergraduate students: Fall 2013**



NOTE: Test score data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. Institutions report test scores only if they are required for admission. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

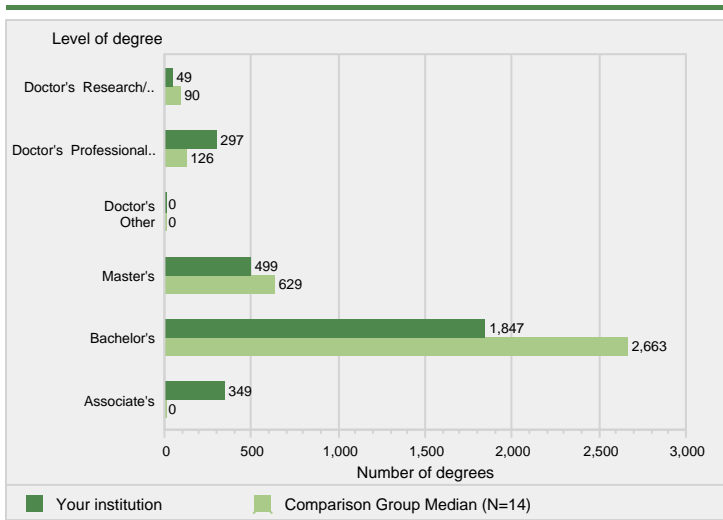
**Figure 13. Percentile ACT scores of first-time, degree/certificate-seeking undergraduate students: Fall 2013**



NOTE: Test score data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. Institutions report test scores only if they are required for admission. N is the number of institutions in the comparison group.

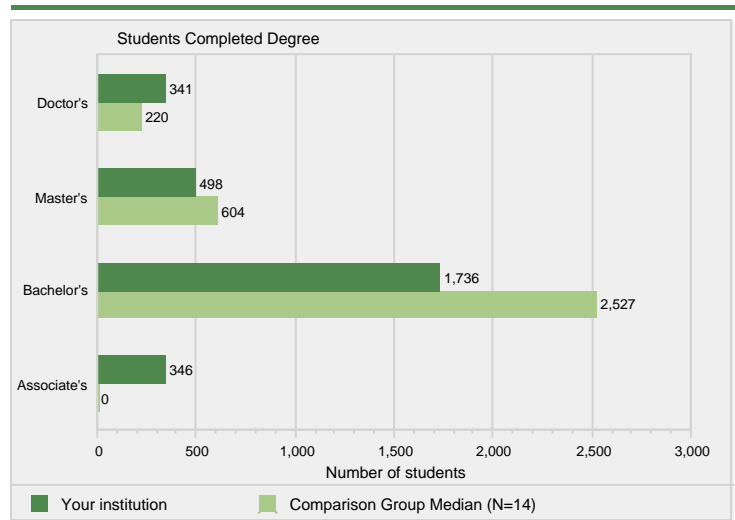
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

**Figure 14. Number of degrees awarded, by level: 2012-13**



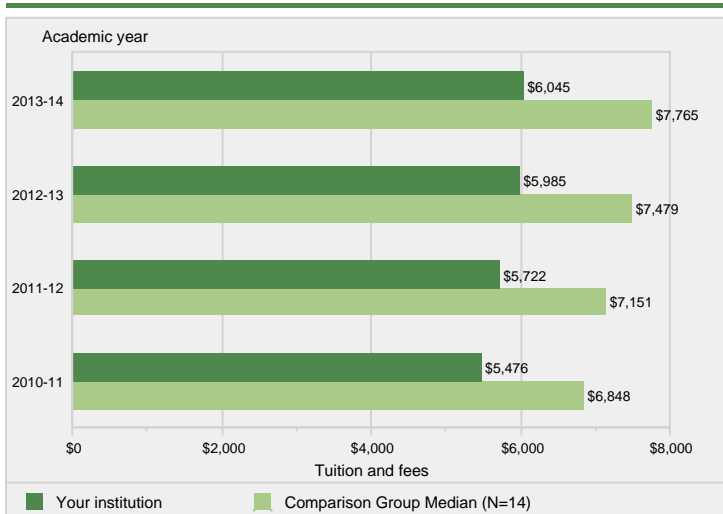
NOTE: For additional information about postbaccalaureate degree levels, see the Methodology Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Completions component.

**Figure 15. Number of students completing a degree/certificate by level, 2012-13**



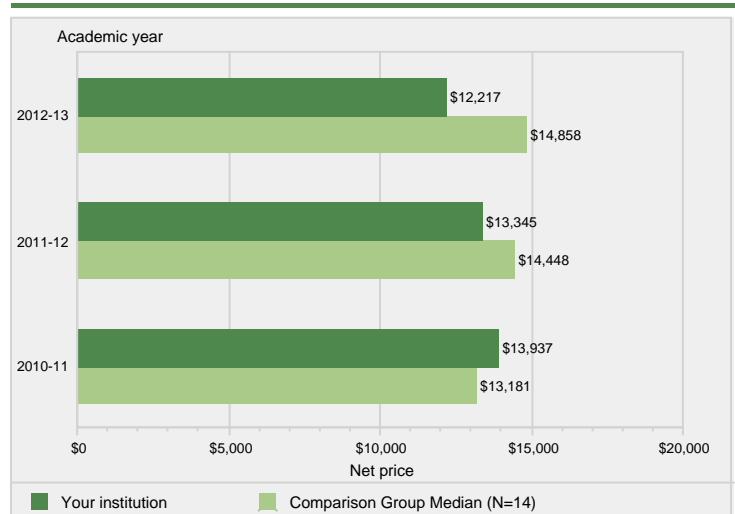
NOTE: For additional information about postbaccalaureate degree levels, see the Methodology Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Completions component.

**Figure 16. Academic year tuition and required fees for full-time, first-time degree/certificate-seeking undergraduates: 2010-11 to 2013-14**



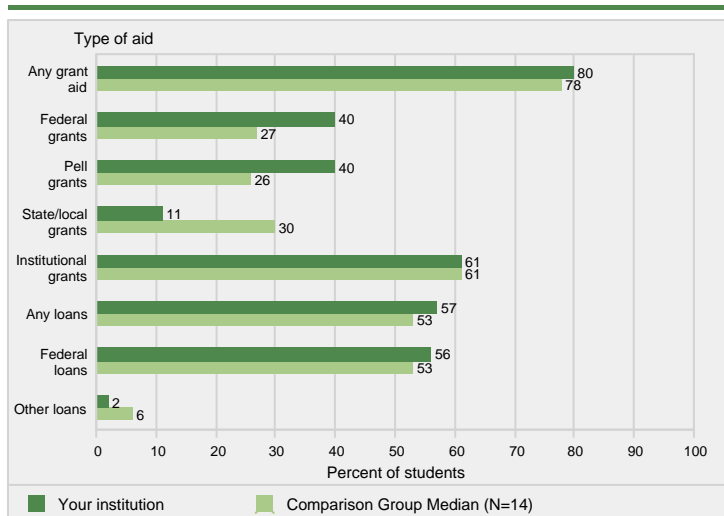
NOTE: The tuition and required fees shown here are the lowest reported from the categories of in-district, in-state, and out-of-state. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

**Figure 17. Average net price of attendance for full-time, first-time degree/certificate-seeking undergraduate students receiving grant or scholarship aid: 2010-11 to 2012-13**



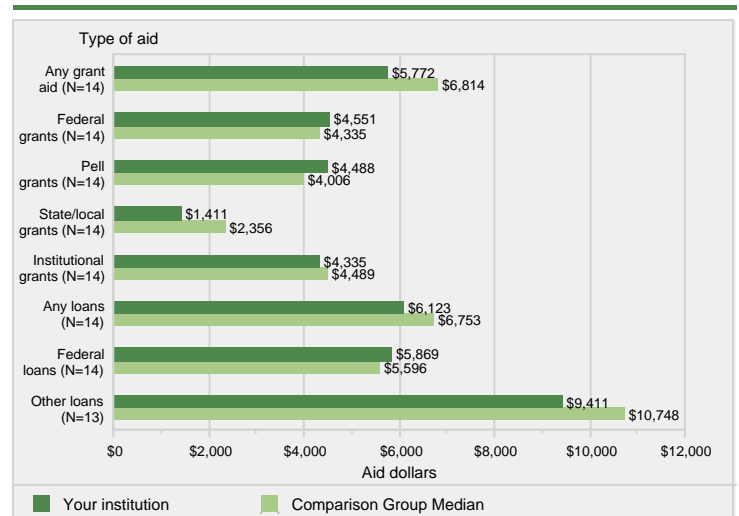
NOTE: Average net price is for full-time, first-time degree/certificate-seeking undergraduate students and is generated by subtracting the average amount of federal, state/local government, and institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees, books and supplies, and the average room and board and other expenses. For details, see the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component; Winter 2013-14, Student Financial Aid component.

**Figure 18. Percent of full-time, first-time degree/certificate-seeking undergraduate students who received grant or scholarship aid from the federal government, state/local government, or the institution, or loans, by type of aid: 2012-13**



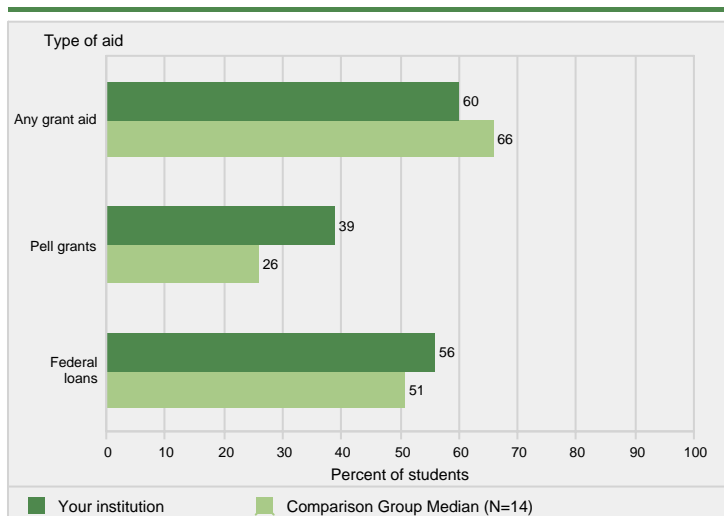
NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, or the institution. Federal grants includes Pell grants and other federal grants. Any loans includes federal loans and other loans to students. For details on how students are counted for financial aid reporting, see Cohort Determination in the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.

**Figure 19. Average amounts of grant or scholarship aid from the federal government, state/local government, or the institution, or loans received, by full-time, first-time degree/certificate-seeking undergraduate students, by type of aid: 2012-13**



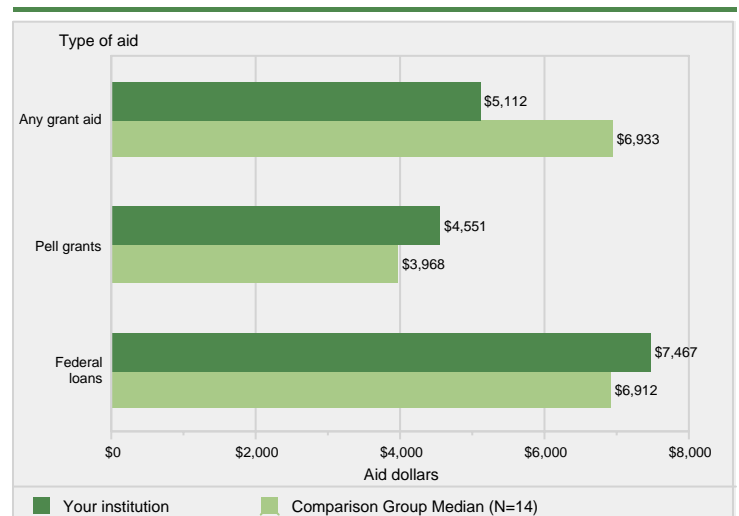
NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, or the institution. Federal grants includes Pell grants and other federal grants. Any loans includes federal loans and other loans to students. Average amounts of aid were calculated by dividing the total aid awarded by the total number of recipients in each institution. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.

**Figure 20. Percent of all undergraduates receiving aid by type of aid: 2012-13**



NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, the institution, or other sources. Federal loans includes only federal loans to students. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.

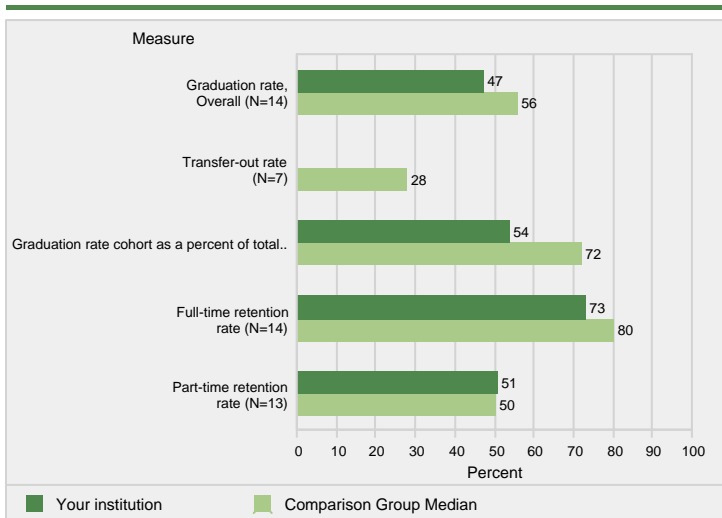
**Figure 21. Average amount of aid received by all undergraduates, by type of aid: 2012-13**



NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, the institution, or other sources. Federal loans includes federal loans to students. Average amounts of aid were calculated by dividing the total aid awarded by the total number of recipients in each institution. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.



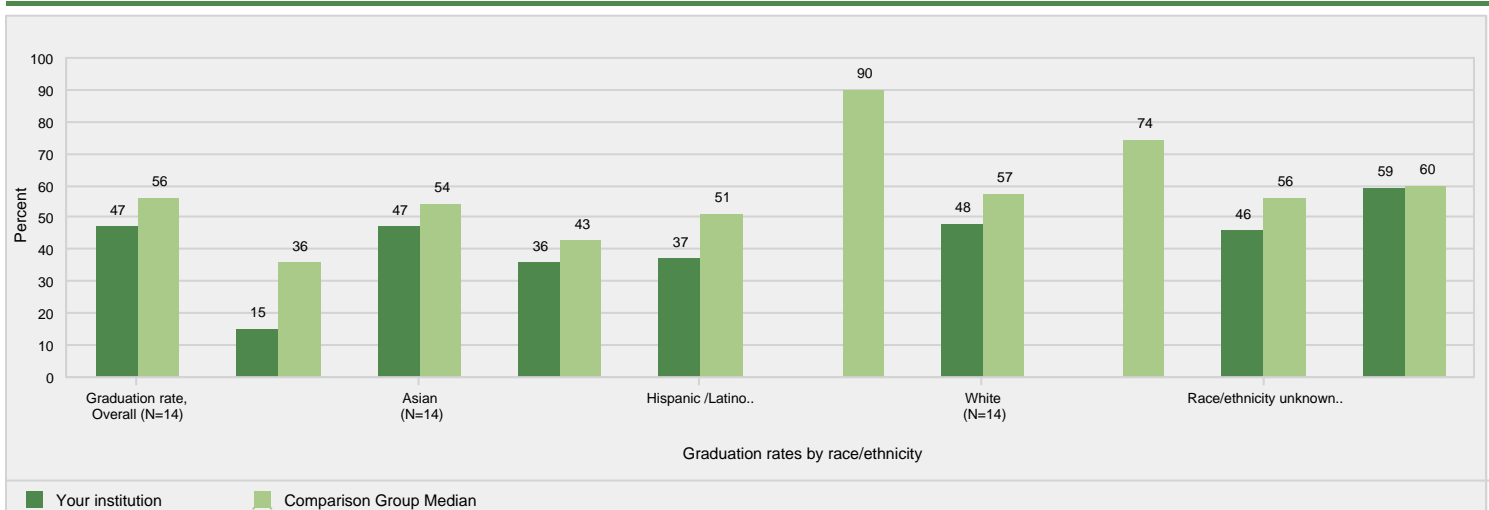
**Figure 22. Graduation rate and transfer-out rate (2007 cohort); graduation rate cohort as a percent of total entering students and retention rates of first-time students (Fall 2013)**



NOTE: Graduation rate cohort includes all full-time, first-time degree/certificate-seeking undergraduate students. Entering class includes all students coming to the institution for the first time. Only institutions with a mission to prepare students to transfer are required to report transfers out. Graduation and transfer-out rates are the Student Right-to-Know rates. Retention rates are measured from the fall of first enrollment to the following fall. 4-yr institutions report retention rates for students seeking a bachelor's degree. Median values for the comparison group will not add to 100%. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Graduation Rates component and Spring 2014, Fall Enrollment component.

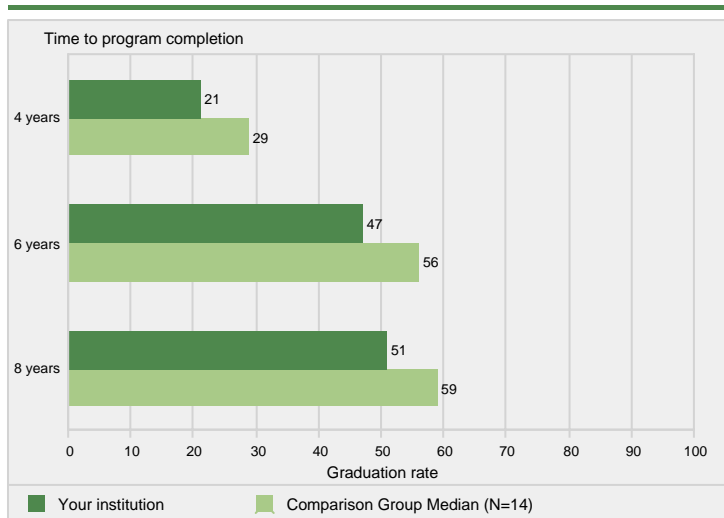
**Figure 23. Graduation rates of full-time, first-time degree/certificate-seeking undergraduates within 150% of normal time to program completion, by race/ethnicity: 2007 cohort**



NOTE: For this survey year, institutions were required to report race and ethnicity using 1997 Office of Management and Budget (OMB) categories, but might have collected data using the 1977 OMB categories. For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. The graduation rates are the Student Right-to-Know (SRK) rates. Median values for the comparison group will not add to 100%. N is the number of institutions in the comparison group.

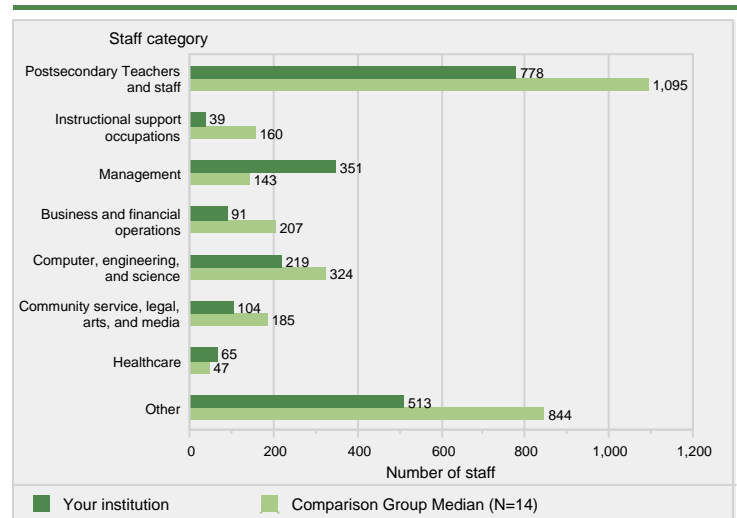
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Graduation Rates component.

**Figure 24. Bachelor's degree graduation rates of full-time, first-time degree/certificate-seeking undergraduates within 4 years, 6 years, and 8 years: 2005 cohort**



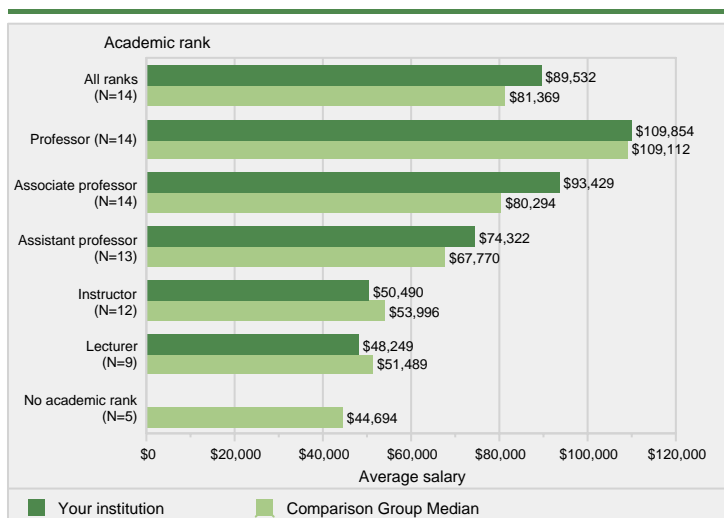
NOTE: The 6-year graduation rate is the Student Right-to-Know (SRK) rate; the 4- and 8-year rates are calculated using the same methodology. For details, see the Methodological Notes. N is the number of institutions in the comparison group.  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, 200% Graduation Rates component.

**Figure 25. Full-time equivalent staff, by occupational category: Fall 2013**



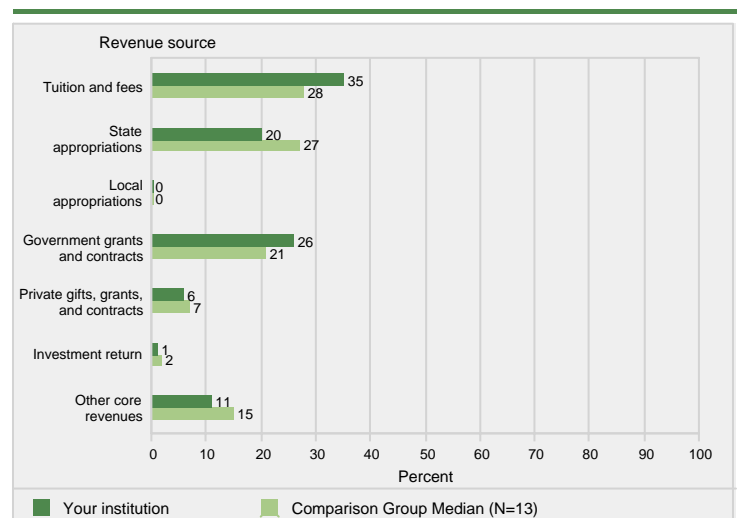
NOTE: Graduate assistants are not included. For calculation details, see the Methodological Notes. N is the number of institutions in the comparison group.  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Human Resources component.

**Figure 26. Average salaries of full-time instructional non-medical staff equated to 9-month contracts, by academic rank: Academic year 2013-14**



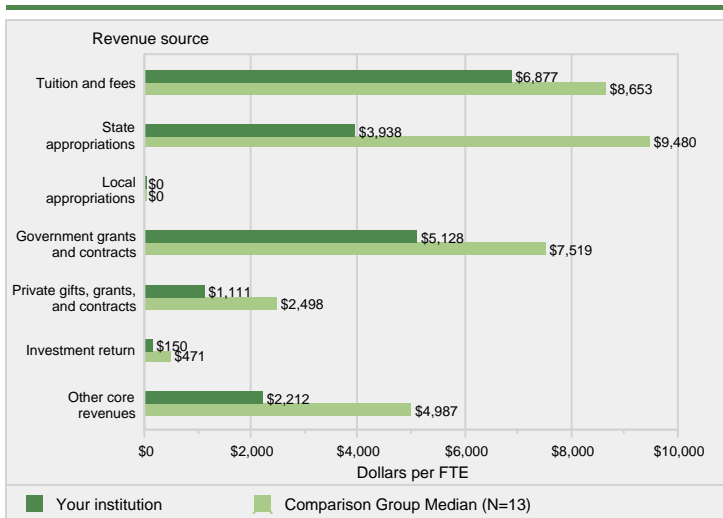
NOTE: Average salaries of full-time instructional non-medical staff equated to 9-month contracts was calculated by multiplying the average monthly salary by 9. The average monthly salary was calculated by dividing the total salary outlays by the total number of months covered by staff on 9, 10, 11 and 12-month contracts.  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Human Resources component.

**Figure 27. Percent distribution of core revenues, by source: Fiscal year 2013**



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the comparison institution. For a detailed definition of core revenues, see the Methodological Notes. N is the number of institutions in the comparison group.  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Finance component.

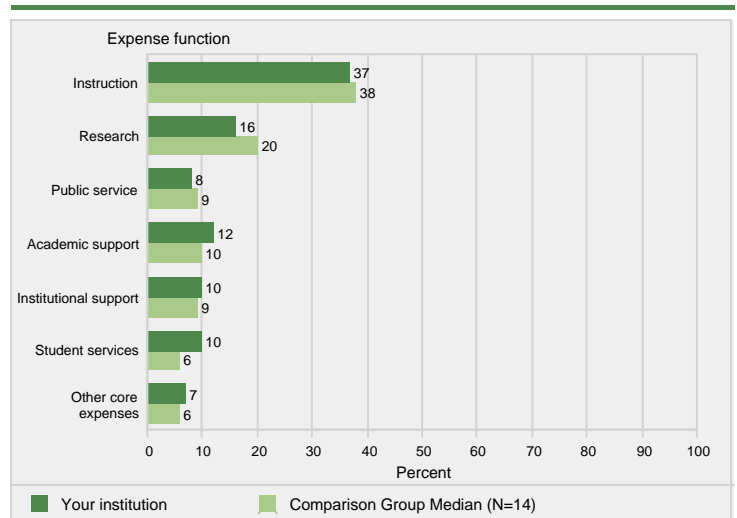
**Figure 28. Core revenues per FTE enrollment, by source: Fiscal year 2013**



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the comparison institution. For details on calculating FTE enrollment and a detailed definition of core revenues, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Finance component.

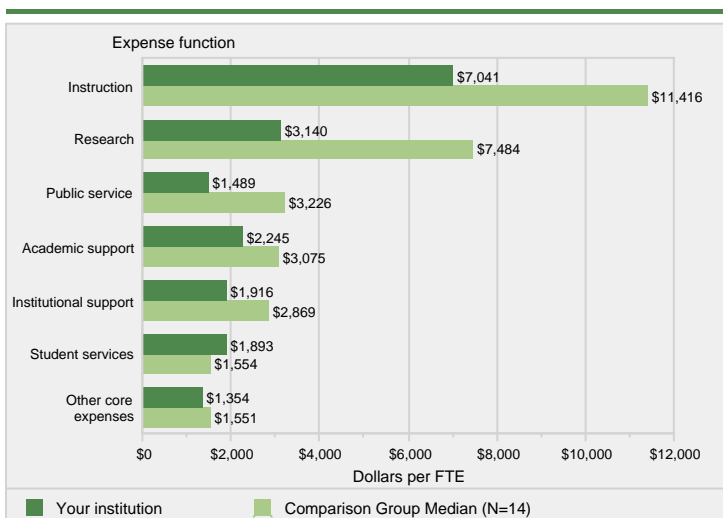
**Figure 29. Percent distribution of core expenses, by function: Fiscal year 2013**



NOTE: For a detailed definition of core expenses, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Finance component.

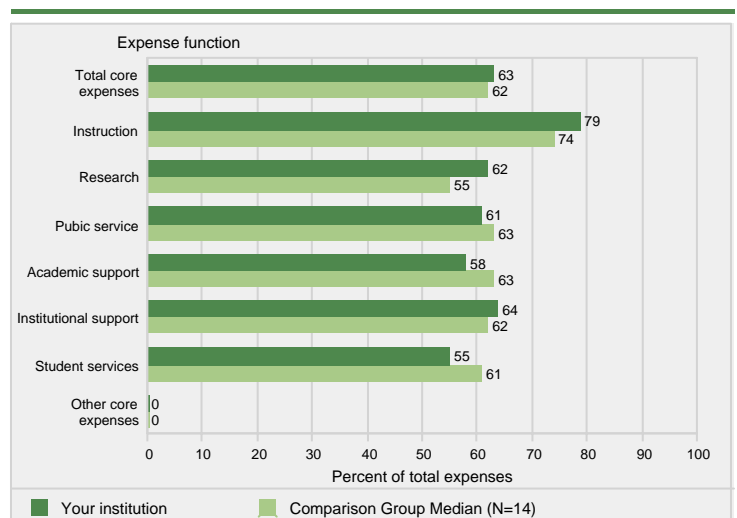
**Figure 30. Core expenses per FTE enrollment, by function: Fiscal year 2013**



NOTE: Expenses per full-time equivalent (FTE) enrollment, particularly instruction, may be inflated because finance data includes all core expenses while FTE reflects credit activity only. For details on calculating FTE enrollment and a detailed definition of core expenses, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Finance component.

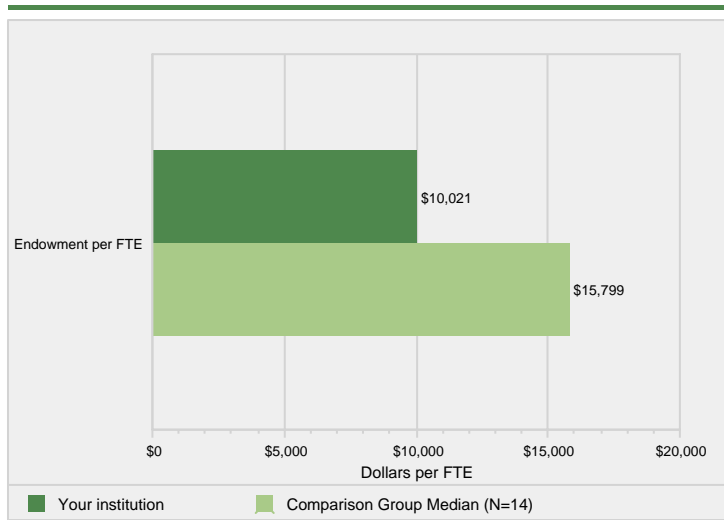
**Figure 31. Expenses for salaries, wages, and benefits as a percent of total expenses, by function: Fiscal year 2013**



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the comparison institution. For more information, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Finance component.

**Figure 32. Endowment assets (year end) per FTE enrollment: Fiscal year 2013**



NOTE: For more information on the comparison group median, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Finance component.

## METHODOLOGICAL NOTES

### Overview

This report is based on data supplied by institutions to IPEDS during the 2013-14 data collection year. Response rates exceeded 99% for most surveys. Detailed response tables are included in IPEDS First Look reports, which can be found at <http://nces.ed.gov/pubsearch/getpubcats.asp?sid=010>.

### Use of Median Values for Comparison Group

The value for the comparison institution is compared to the median value for the comparison group for each statistic included in the figure. If more than one statistic is presented in a figure, the median values are determined separately for each indicator or statistic. Medians are not reported for comparison groups with fewer than three values. Where percentage distributions are presented, median values may not add to 100%. The IPEDS Data Center provides access to all of the data used to create the figures included in this report.

### Missing Statistics

If a statistic is not reported for your institution, the omission indicates that the statistic is not relevant to your institution and the data were not collected. Not all notes may be applicable to your report.

### Use of Imputed Data

All IPEDS data are subject to imputation for total (institutional) and partial (item) nonresponse. If necessary, imputed values were used to prepare your report.

### Data Confidentiality

IPEDS data are not collected under a pledge of confidentiality.

### Disaggregation of Data by Race/Ethnicity

When applicable, some statistics are disaggregated by race/ethnicity. Data disaggregated by race/ethnicity have been reported using the 1997 Office of Management and Budget categories. Detailed information about the race/ethnicity categories can be found at <http://nces.ed.gov/ipeds/reic/resource.asp>.

### Cohort Determination for Reporting Student Financial Aid and Graduation Rates

Student cohorts for reporting Student Financial Aid and Graduation Rates data are based on the reporting type of the institution. For institutions that report based on an academic year (those operating on standard academic terms), student counts and cohorts are based on fall term data. Student counts and cohorts for program reporters (those that do not operate on standard academic terms) are based on unduplicated counts of students enrolled during a full 12-month period.

## Description of Statistics Used in the Figures

### Admissions and Test Score Data

Admissions and test score data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. Applicants include only those students who fulfilled all requirements for consideration for admission and who were notified of one of the following actions: admission, non-admission, placement on a wait list, or application withdrawn (by applicant or institution). Admitted applicants (admissions) include wait-listed students who were subsequently offered admission. Early decision, early action, and students who began studies during the summer prior to the fall reporting period are included. Institutions report test scores only if they are required for admission.

### Average Institutional Net Price

Average net price is calculated for full-time, first-time degree/certificate-seeking undergraduates who were awarded grant or scholarship aid from the federal government, state/local government, or the institution anytime during the full aid year. For public institutions, this includes only students who paid the in-state or in-district tuition rate. Other sources of grant aid are excluded. Average net price is generated by subtracting the average amount of federal, state/local government, and institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees, books and supplies, and the average room and board and other expenses.

For the purpose of the IPEDS reporting, aid received refers to financial aid that was awarded to, and accepted by, a student. This amount may differ from the aid amount that is disbursed to a student.

### Core Revenues

Core revenues for public institutions reporting under GASB standards include tuition and fees; state and local appropriations; government grants and contracts; private gifts, grants, and contracts; sales and services of educational activities; investment income; other operating and non-operating sources; and other revenues and additions (federal and capital appropriations and grants and additions to permanent endowments). Core revenues for private, not-for-profit institutions (and a small number of public institutions) reporting under FASB standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts (including contributions from affiliated entities); investment return; sales and services of educational activities; and other sources. Core revenues for private, for-profit institutions reporting under FASB standards include tuition and fees; government appropriations, grants, and contracts (federal, state, and local); private grants and contracts; investment income; sales and services of educational activities; and other sources. At degree-granting institutions, core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. Nondegree-granting institutions do not report revenue from auxiliary enterprises in a separate category. These amounts may be included in the core revenues from other sources.

### Core Expenses

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, scholarships and fellowships (net of discounts and allowances), and other expenses. Expenses for operation and maintenance of plant, depreciation, and interest are allocated to each of the other functions. Core expenses at degree-granting institutions exclude expenses for auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. Nondegree-granting institutions do not report expenses for auxiliary enterprises in a separate category. These amounts may be included in the core expenses as other expenses.

# IPEDS DATA FEEDBACK REPORT

## *Endowment Assets*

Endowment assets, for public institutions under GASB standards, and private, not-for-profit institutions under FASB standards, include 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. Private, for-profit institutions under FASB do not hold or report endowment assets.

## *Equated Instructional Non-Medical Staff Salaries*

Institutions reported total salary outlays by academic rank and gender, and the number of staff by academic rank, contract length (9-, 10-, 11-, and 12-month contracts), and gender. The total number of months covered by salary outlays was calculated by multiplying the number of staff reported for each contract length period by the number of months of the contract, and summing across all contract length periods. The weighted average monthly salary for each academic rank and gender was calculated by dividing the total salary outlays by the total number of months covered. The weighted average monthly salary was then multiplied by 9 to determine an equated 9-month salary for each rank.

## *FTE Enrollment*

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or contact hours). See "Calculation of FTE Students (using instructional activity)" in the IPEDS Glossary at <http://nces.ed.gov/ipeds/glossary/>.

## *FTE Staff*

The full-time-equivalent (FTE) of staff is calculated by summing the total number of full-time staff and adding one-third of the total number of part-time staff. Graduate assistants are not included.

## *Graduation Rates and Transfer-out Rate*

Graduation rates are those developed to satisfy the requirements of the Student Right-to-Know Act and Higher Education Act, as amended, and are defined as the total number of individuals from a given cohort of full-time, first-time degree/certificate-seeking undergraduates who completed a degree or certificate within a given percent of normal time to complete all requirements of the degree or certificate program before the ending status date of August 31, 2013; divided by the total number of students in the cohort of full-time, first-time degree/certificate-seeking undergraduates minus any allowable exclusions. Institutions are permitted to exclude from the cohort students who died or were totally and permanently disabled; those who left school to serve in the armed forces or were called up to active duty; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on an official church mission. Transfer-out rate is the total number of students from the cohort who are known to have transferred out of the reporting institution (without earning a degree/award) and subsequently re-enrolled at another institution within the same time period; divided by the same adjusted cohort (initial cohort minus allowable exclusions) as described above. Only institutions with a mission that includes providing substantial preparation for students to enroll in another eligible institution are required to report transfers out.

## *Retention Rates*

Full-time retention rates is 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. The full-time retention rate is calculated using the percentage of full-time, first-time degree/certificate-seeking undergraduates, while the part-time rate is calculated using the percentage of part-time, first-time degree/certificate-seeking undergraduates.

## *Salaries, Wages, and Benefits*

Salaries, wages, and benefits, for public institutions under GASB standards, and private, not-for-profit institutions under FASB standards, include amounts paid as compensation for services to all employees regardless of the duration of service, and amounts made to or on behalf of an individual over and above that received in the form of a salary or wage. Frequently, benefits are associated with an insurance payment. Private, for-profit institutions under FASB standards do not report salaries.

## *Student-to-Faculty Ratio*

The guidance provided to institutions for calculating their student-to-faculty ratio is as follows: the number of FTE students (using Fall Enrollment data) divided by the total FTE instructional staff (using the total Primarily instruction + Instruction/research/public service staff reported on the EAP section of the Human Resources component and adding any not primarily instructional staff that are teaching a credit course). For this calculation, FTE for students is equal to the number of full-time students plus one-third the number of part-time students; FTE for instructional staff is similarly calculated. Students enrolled in "stand-alone" graduate or professional programs (such as medicine, law, veterinary, dentistry, social work, or public health) and instructional staff teaching in these programs are excluded from the FTE calculations.

## *Total Entering Undergraduate Students*

Total entering students are students at the undergraduate level, both full- and part-time, new to the institution in the fall term (or the prior summer term who returned in the fall). This includes all first-time undergraduate students, students transferring into the institution at the undergraduate level, and non-degree/certificate-seeking undergraduates entering in the fall. Only degree-granting, academic year reporting institutions provide total entering student data.

## *Tuition and Required Fees*

Tuition is defined as the amount of money charged to students for instructional services, and required fees are those fixed sum charges to students for items not covered by tuition that are required of such a large proportion of all students that the student who does not pay the charge is an exception. The amounts used in this report are for full-time, first-time degree/certificate-seeking undergraduates and are those used by the financial aid office to determine need. For institutions that have differential tuition rates for in-district or in-state students, the lowest tuition rate is used in the figure. Only institutions that operate on standard academic terms will have tuition figures included in their report.

## **Additional Methodological Information**

Additional methodological information on the IPEDS components can be found in the publications available at <http://nces.ed.gov/pubsearch/getpubcats.asp?sid=010>. Additional definitions of variables used in this report can be found in the IPEDS online glossary available at <http://nces.ed.gov/ipeds/glossary/>.

**Comparison of FT Instructional Faculty**

**MSU Vs UM**

**Fall 13**

**Source: IPEDS HR Component Survey**

Rank	Headcount of FT Faculty - MSU-Bozeman					Projected Salary Outlay FY14	Weighted Average Monthly Salary	Average Monthly Salary equated to 9 Months
	Months Covered by Annual Salary							
	12	11	10	9	Total			
Professor	34			144	178	\$17,299,660	\$10,152	\$91,371
Associate Professor	14			130	144	\$10,271,346	\$7,677	\$69,090
Assistant Professor	3			131	134	\$8,783,172	\$7,229	\$65,061
Instructor				40	40	\$2,163,924	\$6,011	\$54,098
Lecturer					0			
No Academic Rank	1			53	54	\$2,677,720	\$5,476	\$49,283
All Ranks	52	0	0	498	550	\$41,195,822	\$8,068	\$72,613

Note: Outlays as corrected 01/02/15

Rank	Headcount of FT Faculty - UM-Missoula					Projected Salary Outlay FY14	Weighted Average Monthly Salary	Average Monthly Salary equated to 9 Months
	Months Covered by Annual Salary							
	12	11	10	9	Total			
Professor	12			215	227	\$19,557,084	\$9,407	\$84,663
Associate Professor	4			157	161	\$10,970,656	\$7,509	\$67,581
Assistant Professor	3			85	88	\$5,478,046	\$6,839	\$61,551
Instructor	2			67	69	\$3,191,767	\$5,091	\$45,815
Lecturer	1			29	30	\$1,346,412	\$4,932	\$44,387
No Academic Rank					0			
All Ranks	22	0	0	553	575	\$40,543,965	\$7,736	\$69,623

IPEDS Data - Expenditures by Program - Aspirational Group

Actual Dollars		FY2013								
UnitID	Institution Name	Instruction	Research	Public Svc	Acad Support	Student Svcs	Inst Support	O&M plant	Schol & FW	Total
126818	Colorado State University-Fort Collins	259,510,686	224,827,065	82,613,126	70,894,240	30,573,278	45,598,710	52,768,310	9,413,888	776,199,303
139940	Georgia State University	225,039,244	116,716,012	19,234,568	73,364,563	38,444,118	36,748,562	52,029,806	32,077,327	593,654,200
153603	Iowa State University	268,227,603	196,393,530	85,035,137	169,273,727	33,582,622	55,200,898	66,187,892	29,449,823	903,351,232
155399	Kansas State University	223,679,074	160,146,711	88,006,464	53,492,553	77,658,516	41,770,739	49,779,331	26,379,745	720,913,133
176080	Mississippi State University	131,838,214	146,908,168	98,148,641	37,236,228	19,628,109	50,367,590	26,673,122	21,256,160	532,056,232
200332	North Dakota State University-Main Campus	100,740,063	102,853,911	36,508,282	32,497,214	16,554,465	17,761,446	22,941,462	4,909,822	334,766,665
209542	Oregon State University	246,617,307	202,709,558	85,288,544	63,914,757	28,640,802	63,995,307	30,652,921	28,326,454	750,145,650
126614	University of Colorado Boulder	402,590,112	319,530,147	5,709,983	97,788,577	43,173,809	48,091,537	60,683,015	12,381,772	989,948,952
209551	University of Oregon	278,508,393	82,712,583	43,744,804	54,818,329	37,498,027	58,795,638	47,416,442	15,902,261	619,396,477
230728	Utah State University	174,886,621	139,405,800	54,208,811	40,243,763	19,726,958	49,091,740	38,716,194	29,533,011	545,812,898
236939	Washington State University	242,770,958	245,172,222	44,990,035	80,989,635	34,186,840	83,793,837	37,955,527	55,097,044	824,956,098
		FY2012								
UnitID	Institution Name	Instruction	Research	Public Svc	Acad Support	Student Svcs	Inst Support	O&M plant	Schol & FW	Total
126818	Colorado State University-Fort Collins	241,907,988	218,399,308	154,566,925	63,362,381	27,045,001	39,200,386	53,250,400	8,098,436	805,830,825
139940	Georgia State University	218,601,436	108,285,846	20,672,581	71,903,107	35,405,998	32,680,361	49,246,940	30,111,420	566,907,689
153603	Iowa State University	257,329,611	195,437,144	88,577,224	147,371,835	34,774,974	43,402,585	63,691,436	30,844,638	861,429,447
155399	Kansas State University	211,190,396	156,384,709	91,299,024	53,231,623	67,982,214	38,517,138	51,539,648	25,700,806	695,845,558
176080	Mississippi State University	127,347,857	169,217,469	96,140,504	35,164,066	18,800,564	56,679,109	27,685,462	24,145,386	555,180,417
200332	North Dakota State University-Main Campus	93,737,791	104,817,361	34,231,690	29,571,710	15,880,439	12,504,764	20,394,846	5,370,497	316,509,098
209542	Oregon State University	219,172,663	196,624,176	92,676,503	60,064,820	27,462,027	59,150,424	30,462,741	26,257,340	711,870,694
126614	University of Colorado Boulder	378,097,347	321,362,212	6,323,297	96,653,897	41,031,791	48,002,818	62,266,453	12,049,842	965,787,657
209551	University of Oregon	260,594,183	89,764,545	44,632,422	49,812,782	36,046,519	70,979,141	32,326,610	14,489,905	598,646,107
230728	Utah State University	166,797,027	134,389,647	53,436,545	39,093,242	18,666,441	47,707,659	38,358,213	28,694,927	527,143,701
236939	Washington State University	233,983,043	225,789,031	43,706,473	79,851,641	30,589,916	71,525,316	37,892,356	55,203,994	778,541,770
		FY2011								
UnitID	Institution Name	Instruction	Research	Public Svc	Acad Support	Student Svcs	Inst Support	O&M plant	Schol & FW	Total
126818	Colorado State University-Fort Collins	230,915,245	211,681,349	109,121,319	59,058,922	25,134,217	37,888,963	47,339,278	9,395,117	730,534,410
139940	Georgia State University	210,564,334	98,011,366	31,043,543	73,231,592	36,831,456	30,729,961	53,169,540	35,188,110	568,769,902
153603	Iowa State University	249,453,088	201,189,489	84,341,248	117,326,282	32,380,659	40,241,203	57,953,717	31,022,012	813,907,698
155399	Kansas State University	198,618,828	149,793,268	78,580,638	50,776,227	58,871,282	34,293,428	47,744,707	26,048,813	644,727,191
176080	Mississippi State University	118,171,296	173,509,811	92,400,335	34,394,958	17,361,186	45,085,663	27,018,237	25,163,520	533,105,006
200332	North Dakota State University-Main Campus	89,755,702	105,435,814	32,126,667	26,216,099	14,979,863	21,836,960	21,092,294	7,185,029	318,628,428
209542	Oregon State University	193,321,188	188,147,478	90,173,293	52,667,636	24,256,773	56,342,768	26,845,541	25,483,916	657,238,593
126614	University of Colorado Boulder	369,754,834	316,504,483	6,379,196	88,683,246	38,493,900	40,934,110	54,596,621	11,775,994	927,122,384
209551	University of Oregon	232,930,719	93,958,631	42,812,404	46,039,868	31,623,828	67,169,317	29,695,637	15,749,182	559,979,586
230728	Utah State University	145,293,387	138,034,437	50,682,368	29,985,518	14,659,314	44,663,533	38,682,530	31,517,880	493,518,967
236939	Washington State University	229,283,990	238,847,871	44,737,643	77,497,250	28,917,654	74,320,972	37,956,459	54,093,717	785,655,556



**Percent of Total**

		FY2013									
UnitID	Institution Name	Instruction	Research	Public Svc	Acad Support	Student Svcs	Inst Support	O&M plant	Schol & FW	Total	
126818	Colorado State University-Fort Collins	33.4%	29.0%	10.6%	9.1%	3.9%	5.9%	6.8%	1.2%	100.0%	
139940	Georgia State University	37.9%	19.7%	3.2%	12.4%	6.5%	6.2%	8.8%	5.4%	100.0%	
153603	Iowa State University	29.7%	21.7%	9.4%	18.7%	3.7%	6.1%	7.3%	3.3%	100.0%	
155399	Kansas State University	31.0%	22.2%	12.2%	7.4%	10.8%	5.8%	6.9%	3.7%	100.0%	
176080	Mississippi State University	24.8%	27.6%	18.4%	7.0%	3.7%	9.5%	5.0%	4.0%	100.0%	
200332	North Dakota State University-Main Campus	30.1%	30.7%	10.9%	9.7%	4.9%	5.3%	6.9%	1.5%	100.0%	
209542	Oregon State University	32.9%	27.0%	11.4%	8.5%	3.8%	8.5%	4.1%	3.8%	100.0%	
126614	University of Colorado Boulder	40.7%	32.3%	0.6%	9.9%	4.4%	4.9%	6.1%	1.3%	100.0%	
209551	University of Oregon	45.0%	13.4%	7.1%	8.9%	6.1%	9.5%	7.7%	2.6%	100.0%	
230728	Utah State University	32.0%	25.5%	9.9%	7.4%	3.6%	9.0%	7.1%	5.4%	100.0%	
236939	Washington State University	29.4%	29.7%	5.5%	9.8%	4.1%	10.2%	4.6%	6.7%	100.0%	

		FY2012									
UnitID	Institution Name	Instruction	Research	Public Svc	Acad Support	Student Svcs	Inst Support	O&M plant	Schol & FW	Total	
126818	Colorado State University-Fort Collins	30.0%	27.1%	19.2%	7.9%	3.4%	4.9%	6.6%	1.0%	100.0%	
139940	Georgia State University	38.6%	19.1%	3.6%	12.7%	6.2%	5.8%	8.7%	5.3%	100.0%	
153603	Iowa State University	29.9%	22.7%	10.3%	17.1%	4.0%	5.0%	7.4%	3.6%	100.0%	
155399	Kansas State University	30.4%	22.5%	13.1%	7.6%	9.8%	5.5%	7.4%	3.7%	100.0%	
176080	Mississippi State University	22.9%	30.5%	17.3%	6.3%	3.4%	10.2%	5.0%	4.3%	100.0%	
200332	North Dakota State University-Main Campus	29.6%	33.1%	10.8%	9.3%	5.0%	4.0%	6.4%	1.7%	100.0%	
209542	Oregon State University	30.8%	27.6%	13.0%	8.4%	3.9%	8.3%	4.3%	3.7%	100.0%	
126614	University of Colorado Boulder	39.1%	33.3%	0.7%	10.0%	4.2%	5.0%	6.4%	1.2%	100.0%	
209551	University of Oregon	43.5%	15.0%	7.5%	8.3%	6.0%	11.9%	5.4%	2.4%	100.0%	
230728	Utah State University	31.6%	25.5%	10.1%	7.4%	3.5%	9.1%	7.3%	5.4%	100.0%	
236939	Washington State University	30.1%	29.0%	5.6%	10.3%	3.9%	9.2%	4.9%	7.1%	100.0%	

		FY2011									
UnitID	Institution Name	Instruction	Research	Public Svc	Acad Support	Student Svcs	Inst Support	O&M plant	Schol & FW	Total	
126818	Colorado State University-Fort Collins	31.6%	29.0%	14.9%	8.1%	3.4%	5.2%	6.5%	1.3%	100.0%	
139940	Georgia State University	37.0%	17.2%	5.5%	12.9%	6.5%	5.4%	9.3%	6.2%	100.0%	
153603	Iowa State University	30.6%	24.7%	10.4%	14.4%	4.0%	4.9%	7.1%	3.8%	100.0%	
155399	Kansas State University	30.8%	23.2%	12.2%	7.9%	9.1%	5.3%	7.4%	4.0%	100.0%	
176080	Mississippi State University	22.2%	32.5%	17.3%	6.5%	3.3%	8.5%	5.1%	4.7%	100.0%	
200332	North Dakota State University-Main Campus	28.2%	33.1%	10.1%	8.2%	4.7%	6.9%	6.6%	2.3%	100.0%	
209542	Oregon State University	29.4%	28.6%	13.7%	8.0%	3.7%	8.6%	4.1%	3.9%	100.0%	
126614	University of Colorado Boulder	39.9%	34.1%	0.7%	9.6%	4.2%	4.4%	5.9%	1.3%	100.0%	
209551	University of Oregon	41.6%	16.8%	7.6%	8.2%	5.6%	12.0%	5.3%	2.8%	100.0%	
230728	Utah State University	29.4%	28.0%	10.3%	6.1%	3.0%	9.1%	7.8%	6.4%	100.0%	
236939	Washington State University	29.2%	30.4%	5.7%	9.9%	3.7%	9.5%	4.8%	6.9%	100.0%	

FY2011-FY2013 Three Year Average

**Three Year Average**

	Instruction	Research	Public Svc	Acad Support	Student Svcs	Inst Support	O&M plant	Schol & FW	Total
126818 Colorado State University-Fort Collins	31.7%	28.3%	14.9%	8.4%	3.6%	5.3%	6.6%	1.2%	100.0%
139940 Georgia State University	37.8%	18.7%	4.1%	12.6%	6.4%	5.8%	8.9%	5.6%	100.0%
153603 Iowa State University	30.1%	23.0%	10.0%	16.8%	3.9%	5.4%	7.3%	3.6%	100.0%
155399 Kansas State University	30.7%	22.6%	12.5%	7.6%	9.9%	5.5%	7.2%	3.8%	100.0%
176080 Mississippi State University	23.3%	30.2%	17.7%	6.6%	3.4%	9.4%	5.0%	4.4%	100.0%
200332 North Dakota State University-Main Campus	29.3%	32.3%	10.6%	9.1%	4.9%	5.4%	6.6%	1.8%	100.0%
209542 Oregon State University	31.0%	27.8%	12.7%	8.3%	3.8%	8.5%	4.2%	3.8%	100.0%
126614 University of Colorado Boulder	39.9%	33.2%	0.6%	9.8%	4.3%	4.7%	6.2%	1.3%	100.0%
209551 University of Oregon	43.4%	15.0%	7.4%	8.5%	5.9%	11.1%	6.1%	2.6%	100.0%
230728 Utah State University	31.0%	26.3%	10.1%	7.0%	3.4%	9.0%	7.4%	5.7%	100.0%
236939 Washington State University	29.6%	29.7%	5.6%	10.0%	3.9%	9.6%	4.8%	6.9%	100.0%

# Customized IPEDS DATA FEEDBACK REPORT 2014

## What Is IPEDS?

The Integrated Postsecondary Education Data System (IPEDS) is a system of survey components that collects data from about 7,500 institutions that provide postsecondary education across the United States. IPEDS collects institution-level data on student enrollment, graduation rates, student charges, program completions, faculty, staff, and finances.

These data are used at the federal and state level for policy analysis and development; at the institutional level for benchmarking and peer analysis; and by students and parents, through the College Navigator (<http://collegenavigator.ed.gov>), an online tool to aid in the college search process. For more information about IPEDS, see <http://nces.ed.gov/ipeds>.

## What Is the Purpose of This Report?

The Data Feedback Report is intended to provide institutions a context for examining the data they submitted to IPEDS. The purpose of this report is to provide institutional executives a useful resource and to help improve the quality and comparability of IPEDS data.

## What Is in This Report?

As suggested by the IPEDS Technical Review Panel, the figures in this report provide selected indicators for your institution and a comparison group of institutions. The figures are based on data collected during the 2013-14 IPEDS collection cycle and are the most recent data available. This report provides a list of pre-selected comparison group institutions and the criteria used for their selection. Additional information about these indicators and the pre-selected comparison group are provided in the Methodological Notes at the end of the report.

## Where Can I Do More with IPEDS Data?

Institutions have the opportunity to create its comparison group instead of using the IPEDS pre-selected comparison group through the Customize Data Feedback Report functionality located in the IPEDS Data Center. Customized comparison groups allow institutional executives to quickly produce customizable reports using different comparison groups and accessing a wider range of IPEDS variables. The Data Center can be accessed at <http://nces.ed.gov/ipeds/datacenter>.



*The University of Montana  
Missoula, MT*



## COMPARISON GROUP

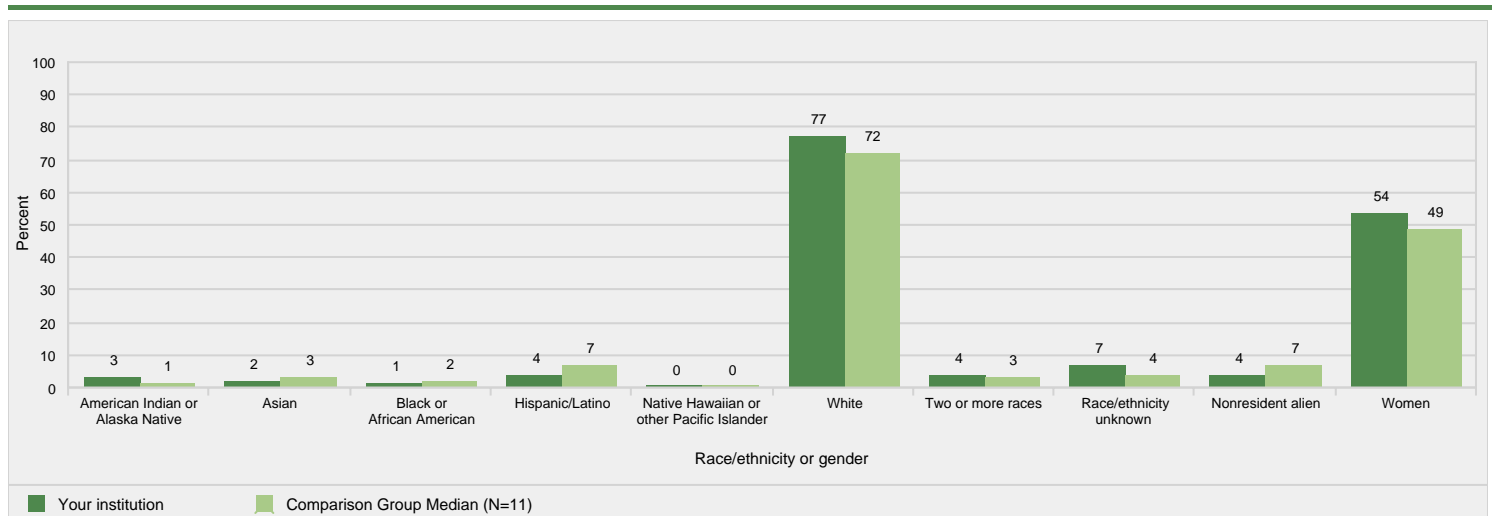
Comparison group data are included to provide a context for interpreting your institution's statistics. For this report, you specified a custom comparison group.

You described this custom comparison group as follows: IPEDS DFR 2014 - Prov-VPAF Aspire1 - 151027

The custom comparison group chosen by The University of Montana includes the following 11 institutions:

- ▶ Colorado State University-Fort Collins (Fort Collins, CO)
- ▶ Georgia State University (Atlanta, GA)
- ▶ Iowa State University (Ames, IA)
- ▶ Kansas State University (Manhattan, KS)
- ▶ Mississippi State University (Mississippi State, MS)
- ▶ North Dakota State University-Main Campus (Fargo, ND)
- ▶ Oregon State University (Corvallis, OR)
- ▶ University of Colorado Boulder (Boulder, CO)
- ▶ University of Oregon (Eugene, OR)
- ▶ Utah State University (Logan, UT)
- ▶ Washington State University (Pullman, WA)

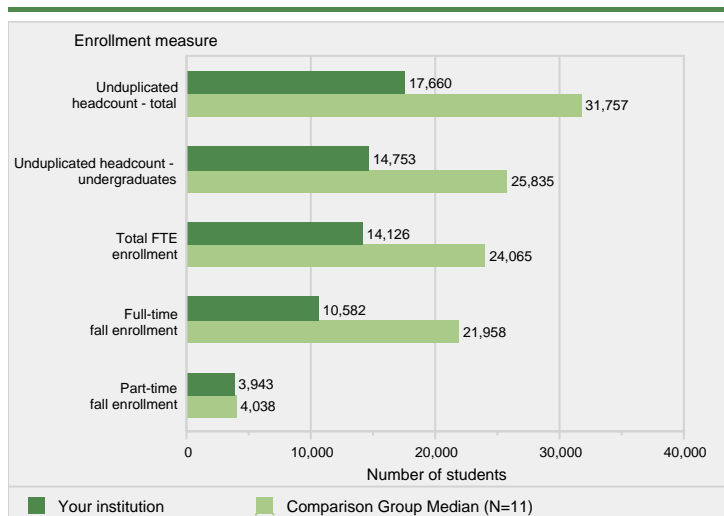
**Figure 1. Percent of all students enrolled, by race/ethnicity and percent of students who are women: Fall 2013**



NOTE: For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

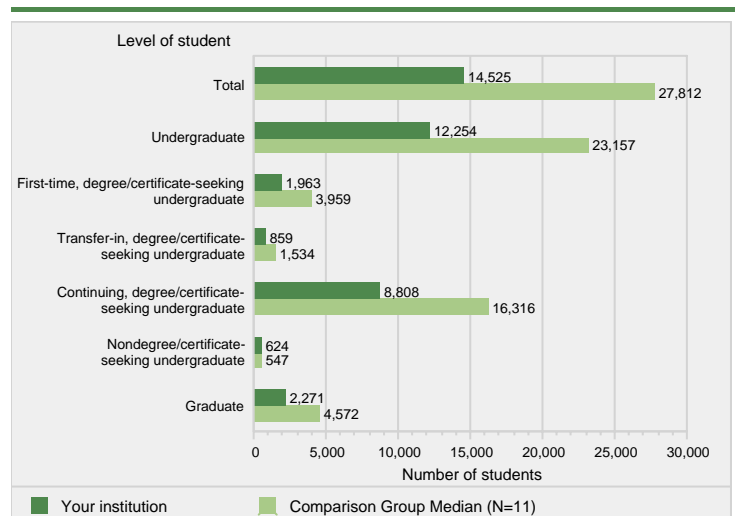
**Figure 2. Unduplicated 12-month headcount of all students and of undergraduate students (2012-13), total FTE enrollment (2012-13), and full- and part-time fall enrollment (Fall 2013)**



NOTE: For details on calculating full-time equivalent (FTE) enrollment, see Calculating FTE in the Methodological Notes. Total headcount, FTE, and full- and part-time fall enrollment include both undergraduate and postbaccalaureate students, when applicable. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Fall Enrollment component.

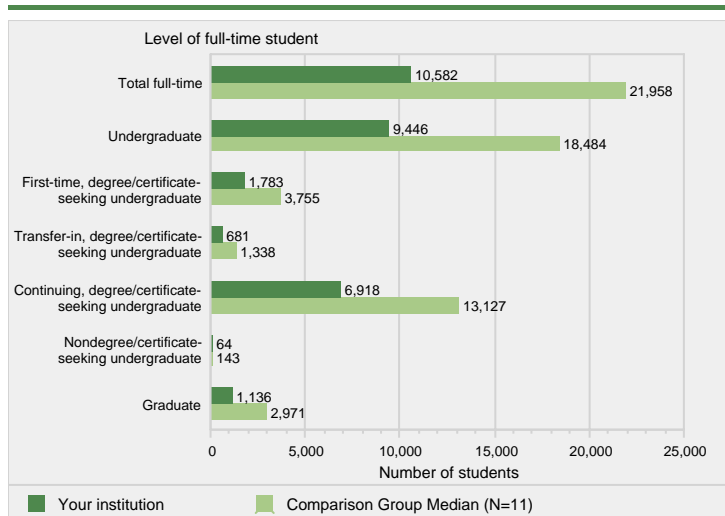
**Figure 3. Enrollment, by student level: Fall 2013**



NOTE: N is the number of institutions in the comparison group.

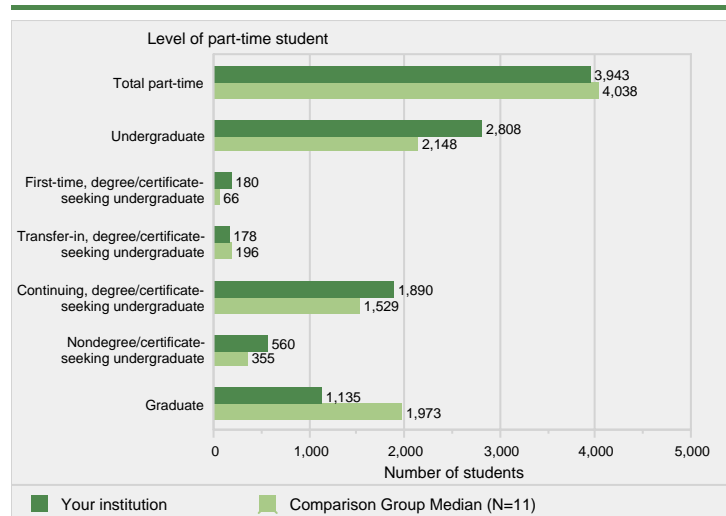
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

**Figure 4. Full-time enrollment, by student level: Fall 2013**



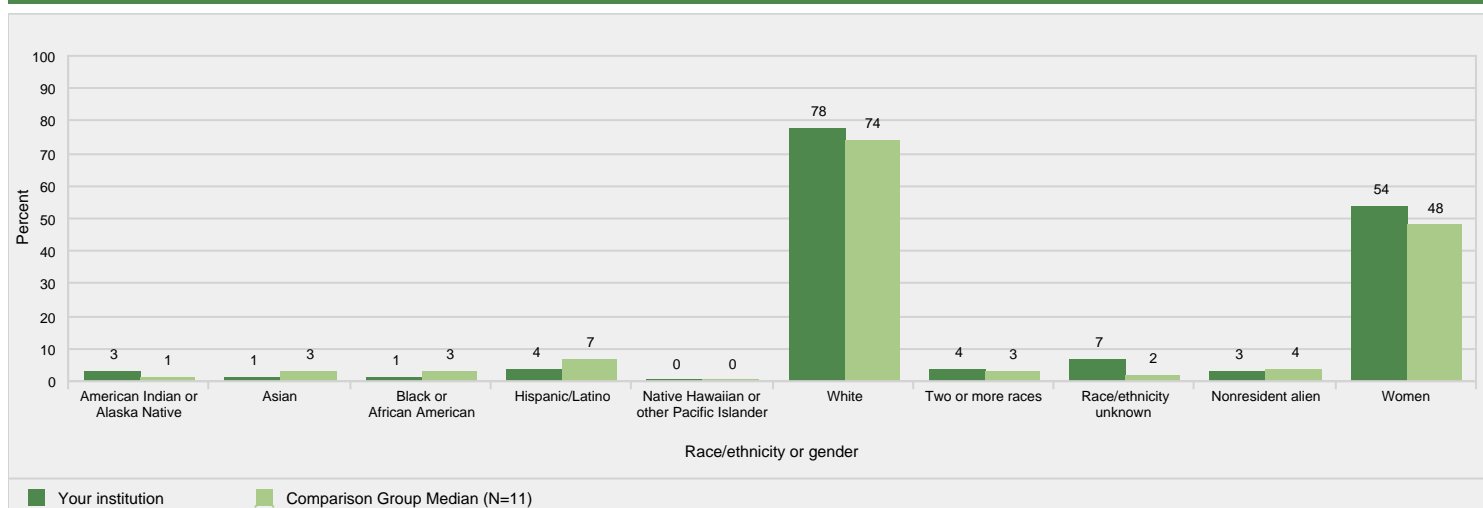
NOTE: N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

**Figure 5. Part-time enrollment, by student level: Fall 2013**



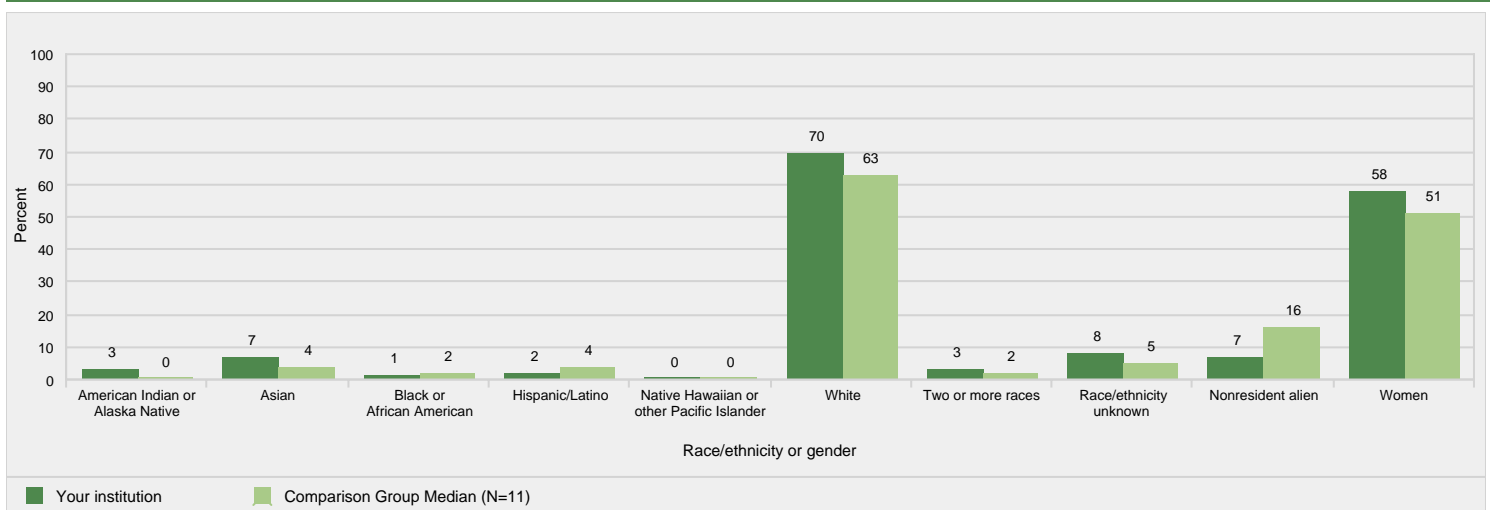
NOTE: N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

**Figure 6. Percent of all undergraduate students enrolled, by race/ethnicity and percent of students who are women: Fall 2013**



NOTE: For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

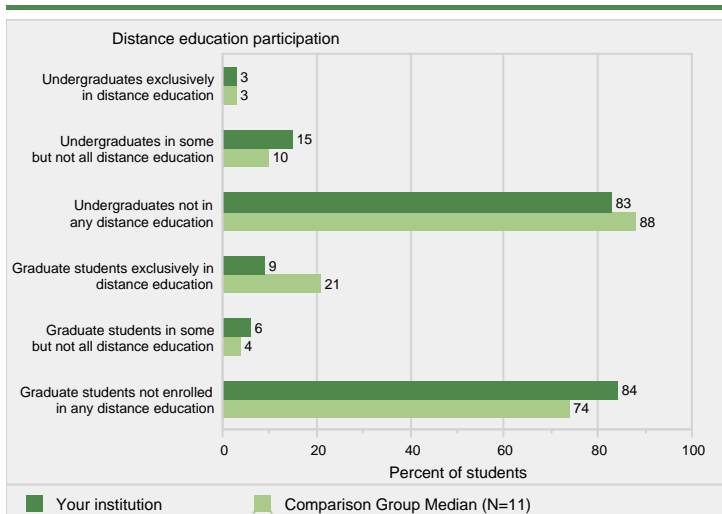
**Figure 7. Percent of all graduate students enrolled, by race/ethnicity and percent of students who are women: Fall 2013**



NOTE: For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

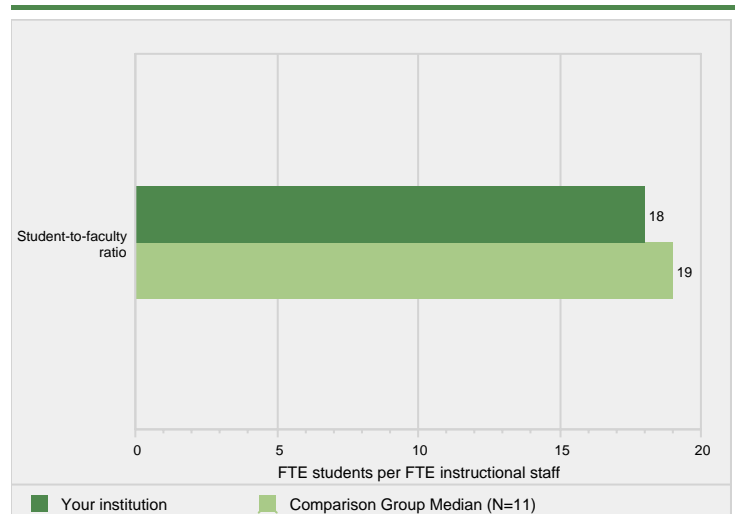
**Figure 8. Percent of students taking distance education courses, by amount of distance education and student level: Fall 2013**



NOTE: N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Completions component.

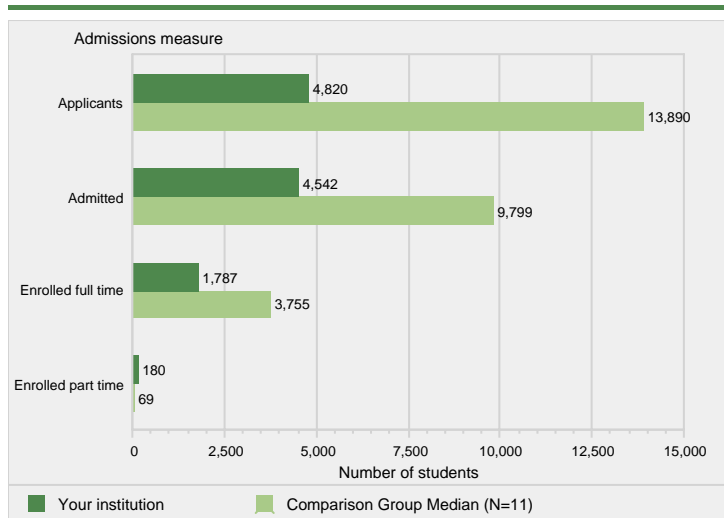
**Figure 9. Student-to-faculty ratio: Fall 2013**



NOTE: Student-to-faculty ratio data are presented only for institutions that have undergraduate students; graduate only institutions are not included. For details, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Fall Enrollment component.

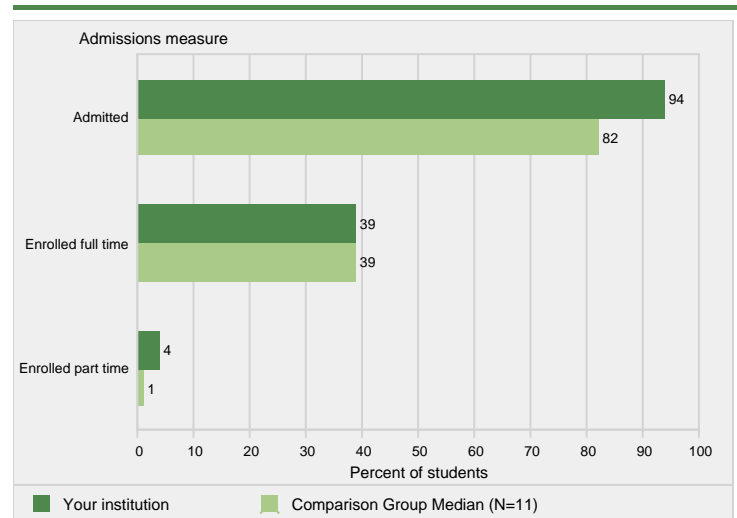
**Figure 10. Number of applicants, admissions, and students enrolled full and part time: Fall 2013**



NOTE: Admissions data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. For details, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

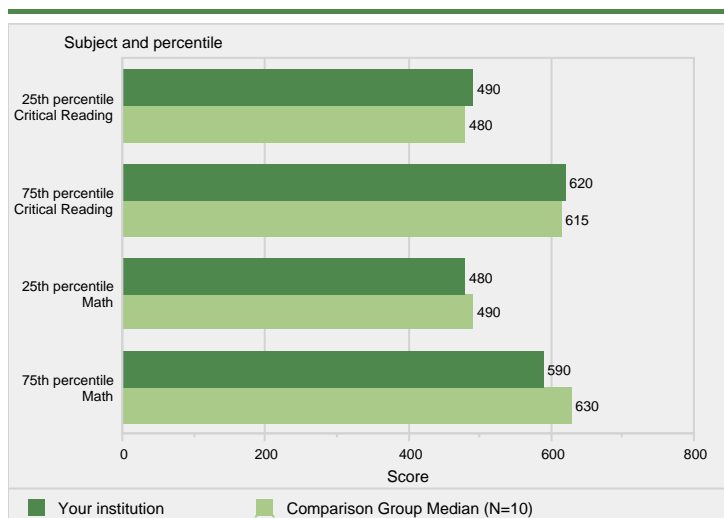
**Figure 11. Percent of applicants admitted, and percent of admissions enrolled by full- and part-time status: Fall 2013**



NOTE: Admissions data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. For details, see the Methodological Notes. Median values for the comparison group will not add to 100%. See "Use of Median Values for Comparison Group" for how median values are determined. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

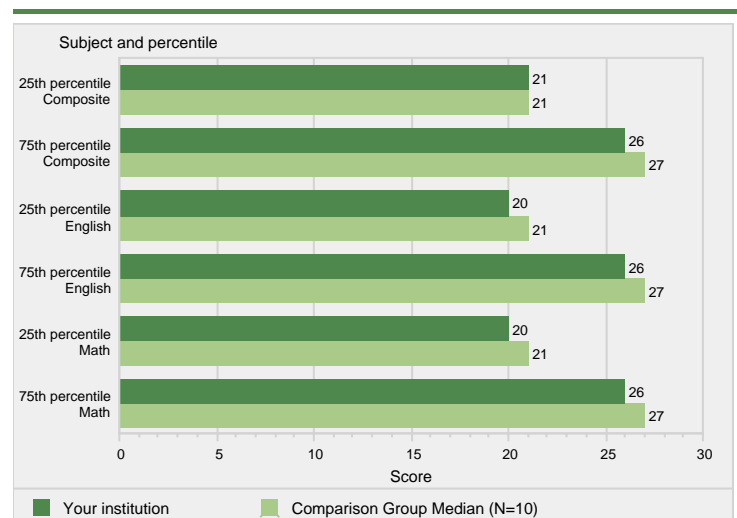
**Figure 12. Percentile SAT scores of first-time, degree/certificate-seeking undergraduate students: Fall 2013**



NOTE: Test score data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. Institutions report test scores only if they are required for admission. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

**Figure 13. Percentile ACT scores of first-time, degree/certificate-seeking undergraduate students: Fall 2013**

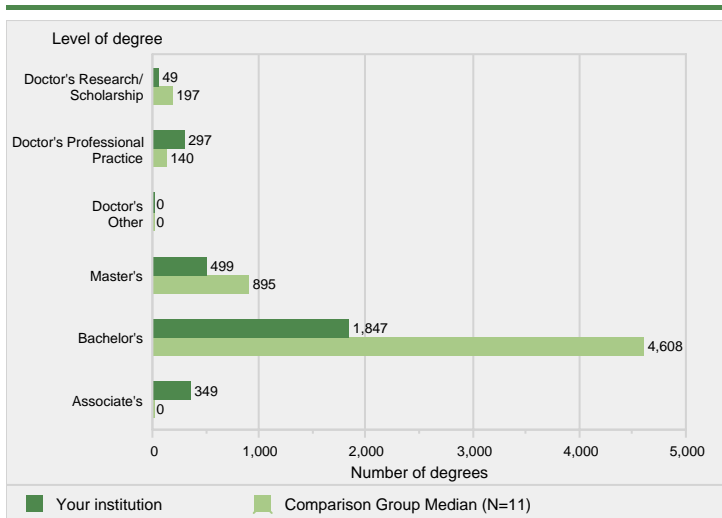


NOTE: Test score data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. Institutions report test scores only if they are required for admission. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

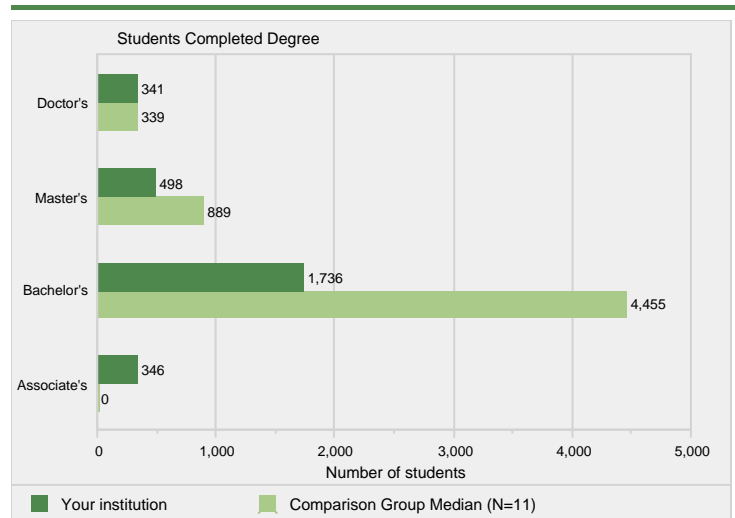


**Figure 14. Number of degrees awarded, by level: 2012-13**



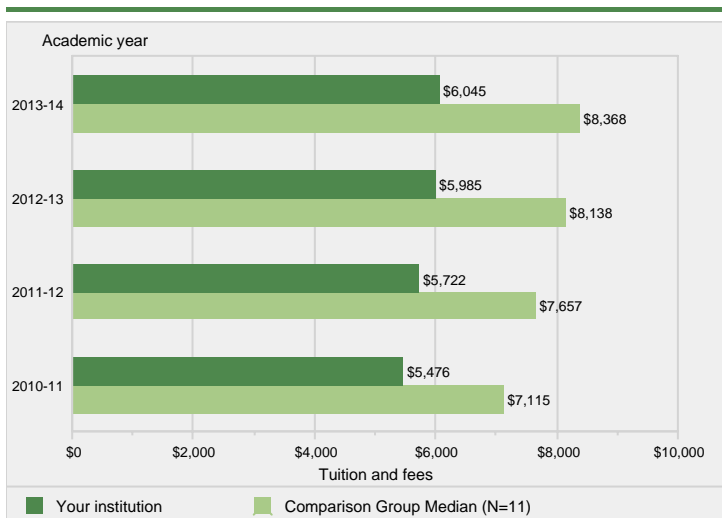
NOTE: For additional information about postbaccalaureate degree levels, see the Methodology Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Completions component.

**Figure 15. Number of students completing a degree/certificate by level, 2012-13**



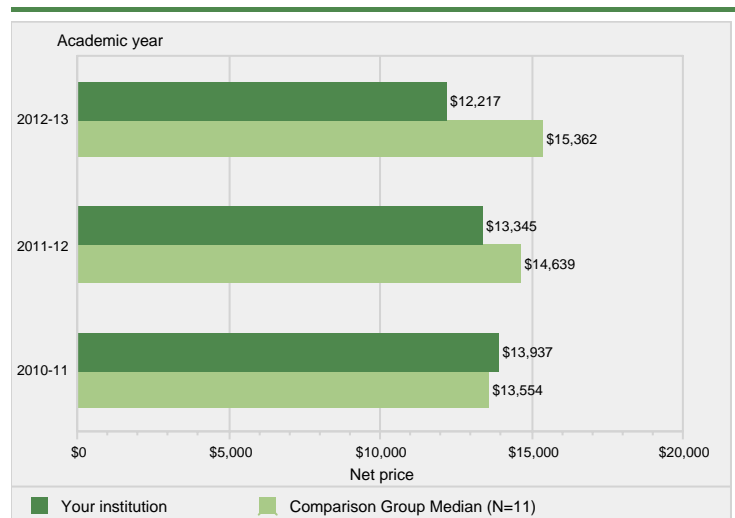
NOTE: For additional information about postbaccalaureate degree levels, see the Methodology Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Completions component.

**Figure 16. Academic year tuition and required fees for full-time, first-time degree/certificate-seeking undergraduates: 2010-11 to 2013-14**



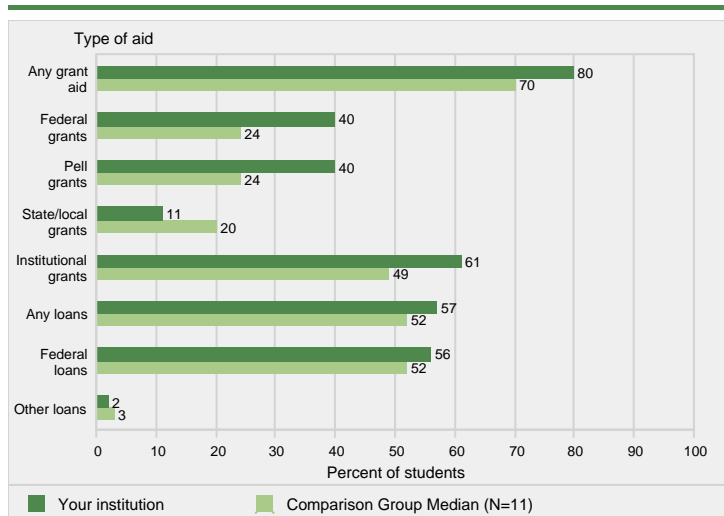
NOTE: The tuition and required fees shown here are the lowest reported from the categories of in-district, in-state, and out-of-state. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component.

**Figure 17. Average net price of attendance for full-time, first-time degree/certificate-seeking undergraduate students receiving grant or scholarship aid: 2010-11 to 2012-13**



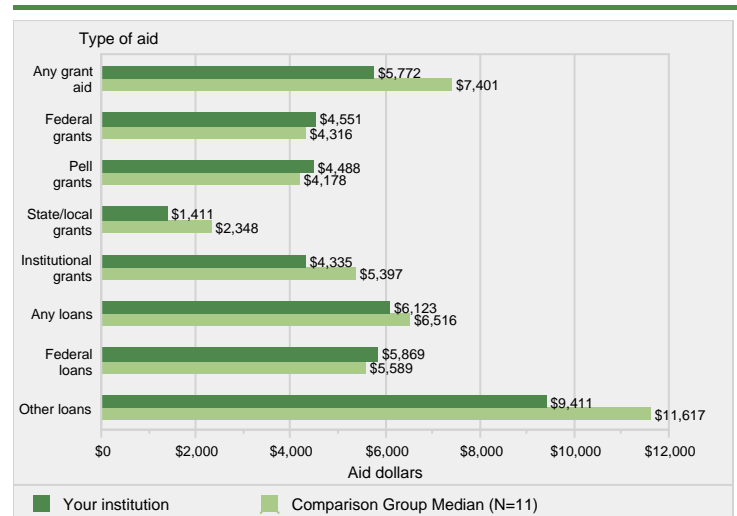
NOTE: Average net price is for full-time, first-time degree/certificate-seeking undergraduate students and is generated by subtracting the average amount of federal, state/local government, and institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees, books and supplies, and the average room and board and other expenses. For details, see the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, Institutional Characteristics component; Winter 2013-14, Student Financial Aid component.

**Figure 18. Percent of full-time, first-time degree/certificate-seeking undergraduate students who received grant or scholarship aid from the federal government, state/local government, or the institution, or loans, by type of aid: 2012-13**



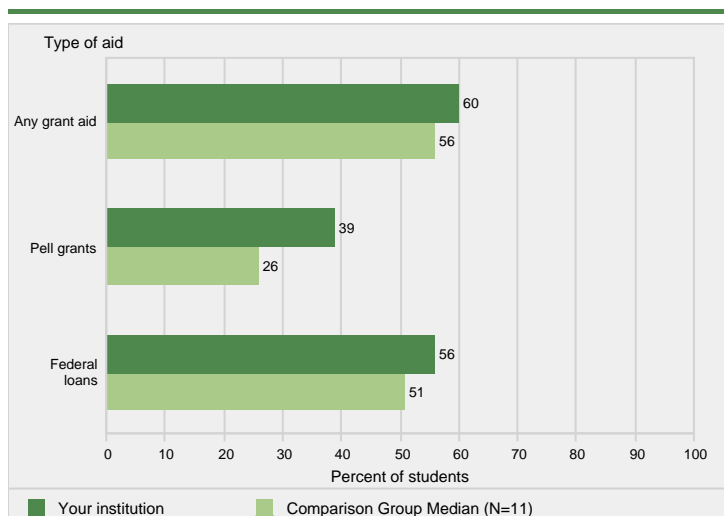
NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, or the institution. Federal grants includes Pell grants and other federal grants. Any loans includes federal loans and other loans to students. For details on how students are counted for financial aid reporting, see Cohort Determination in the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.

**Figure 19. Average amounts of grant or scholarship aid from the federal government, state/local government, or the institution, or loans received, by full-time, first-time degree/certificate-seeking undergraduate students, by type of aid: 2012-13**



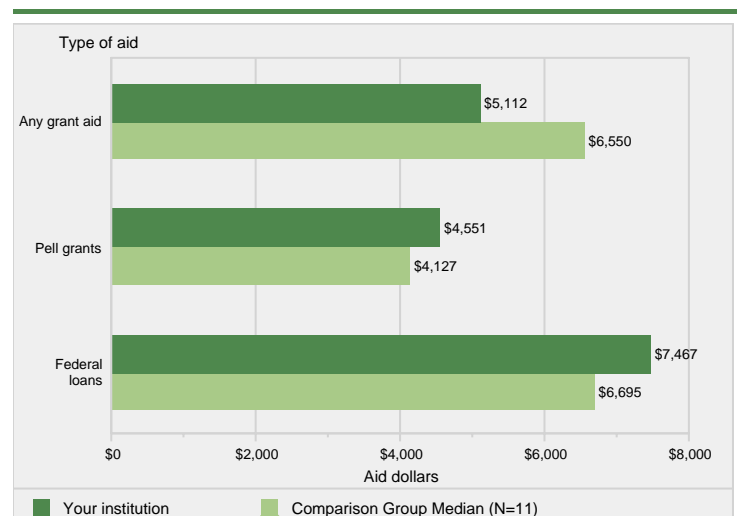
NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, or the institution. Federal grants includes Pell grants and other federal grants. Any loans includes federal loans and other loans to students. Average amounts of aid were calculated by dividing the total aid awarded by the total number of recipients in each institution. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.

**Figure 20. Percent of all undergraduates receiving aid by type of aid: 2012-13**



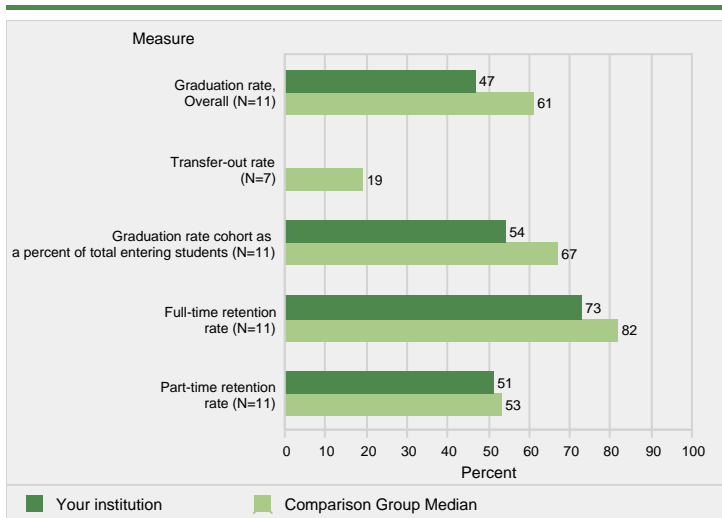
NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, the institution, or other sources. Federal loans includes only federal loans to students. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.

**Figure 21. Average amount of aid received by all undergraduates, by type of aid: 2012-13**



NOTE: Any grant aid above includes grant or scholarship aid from the federal government, state/local government, the institution, or other sources. Federal loans includes federal loans to students. Average amounts of aid were calculated by dividing the total aid awarded by the total number of recipients in each institution. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Student Financial Aid component.

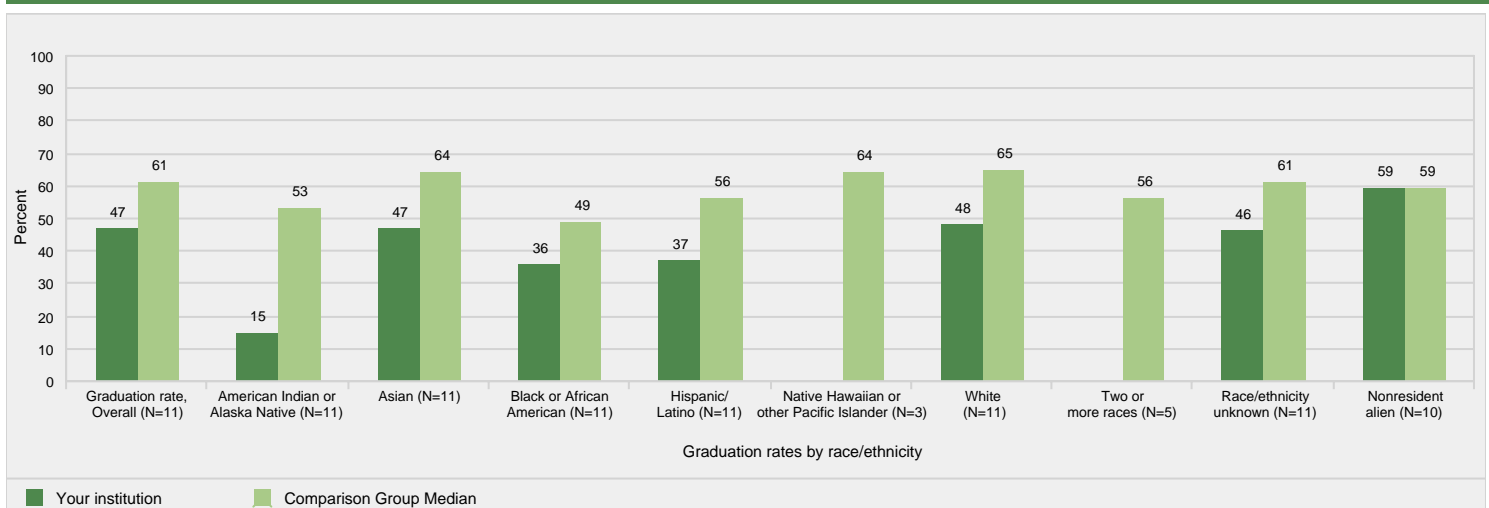
**Figure 22. Graduation rate and transfer-out rate (2007 cohort); graduation rate cohort as a percent of total entering students and retention rates of first-time students (Fall 2013)**



NOTE: Graduation rate cohort includes all full-time, first-time degree/certificate-seeking undergraduate students. Entering class includes all students coming to the institution for the first time. Only institutions with a mission to prepare students to transfer are required to report transfers out. Graduation and transfer-out rates are the Student Right-to-Know rates. Retention rates are measured from the fall of first enrollment to the following fall. 4-yr institutions report retention rates for students seeking a bachelor's degree. Median values for the comparison group will not add to 100%. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Graduation Rates component and Spring 2014, Fall Enrollment component.

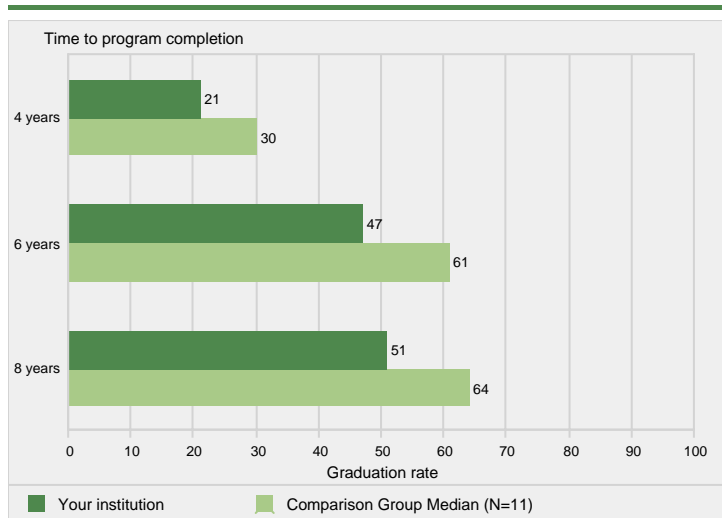
**Figure 23. Graduation rates of full-time, first-time degree/certificate-seeking undergraduates within 150% of normal time to program completion, by race/ethnicity: 2007 cohort**



NOTE: For this survey year, institutions were required to report race and ethnicity using 1997 Office of Management and Budget (OMB) categories, but might have collected data using the 1977 OMB categories. For more information about disaggregation of data by race and ethnicity, see the Methodological Notes. The graduation rates are the Student Right-to-Know (SRK) rates. Median values for the comparison group will not add to 100%. N is the number of institutions in the comparison group.

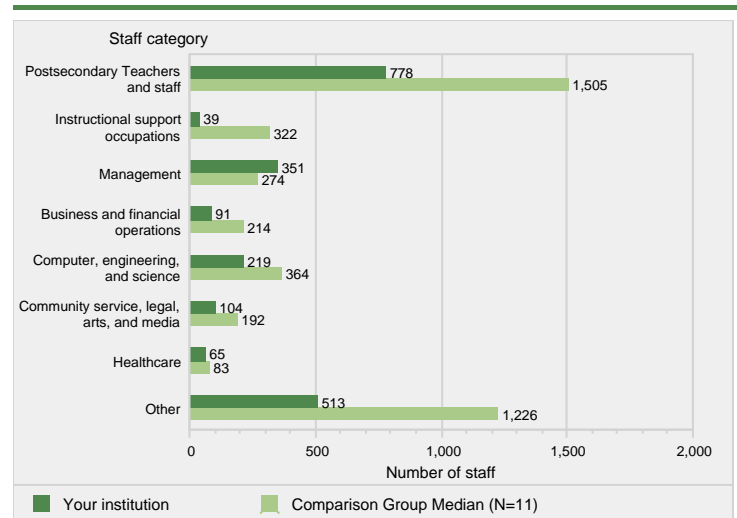
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, Graduation Rates component.

**Figure 24. Bachelor's degree graduation rates of full-time, first-time degree/certificate-seeking undergraduates within 4 years, 6 years, and 8 years: 2005 cohort**



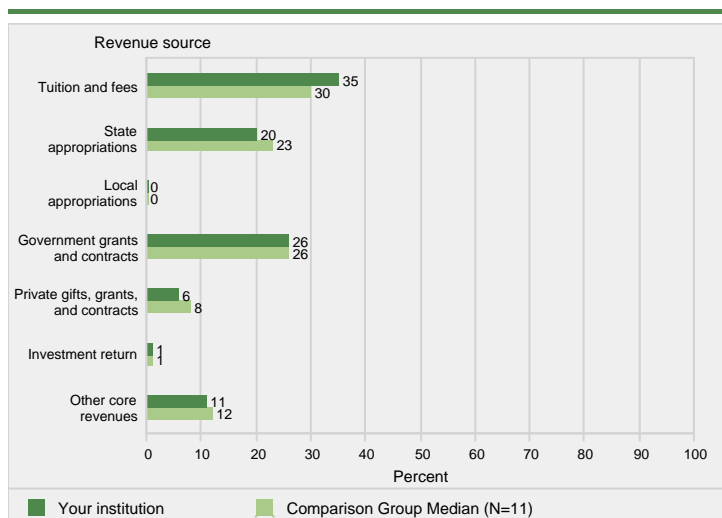
NOTE: The 6-year graduation rate is the Student Right-to-Know (SRK) rate; the 4- and 8-year rates are calculated using the same methodology. For details, see the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2013-14, 200% Graduation Rates component.

**Figure 25. Full-time equivalent staff, by occupational category: Fall 2013**



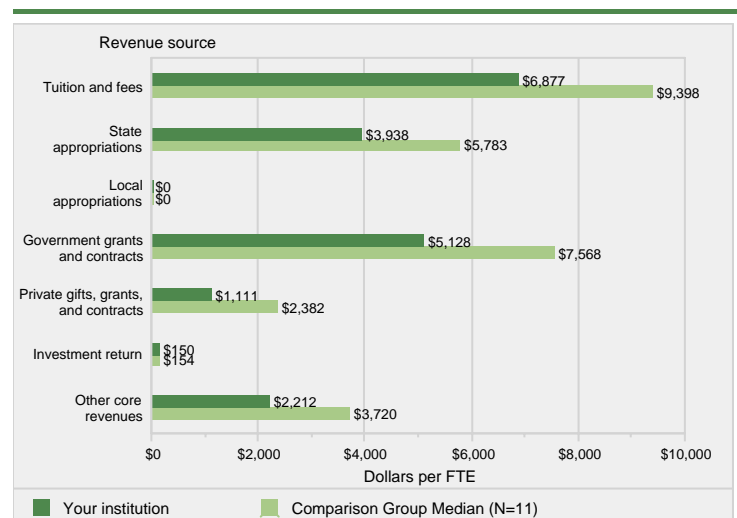
NOTE: Graduate assistants are not included. For calculation details, see the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Human Resources component.

**Figure 26. Percent distribution of core revenues, by source: Fiscal year 2013**



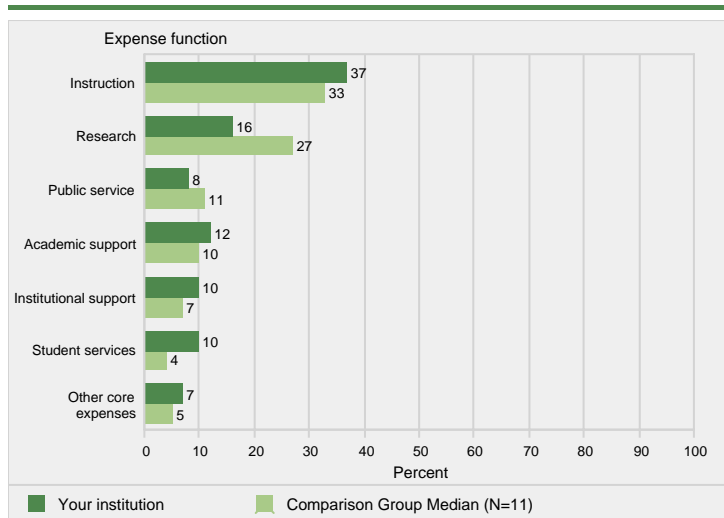
NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the comparison institution. For a detailed definition of core revenues, see the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Finance component.

**Figure 27. Core revenues per FTE enrollment, by source: Fiscal year 2013**



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the comparison institution. For details on calculating FTE enrollment and a detailed definition of core revenues, see the Methodological Notes. N is the number of institutions in the comparison group.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Finance component.

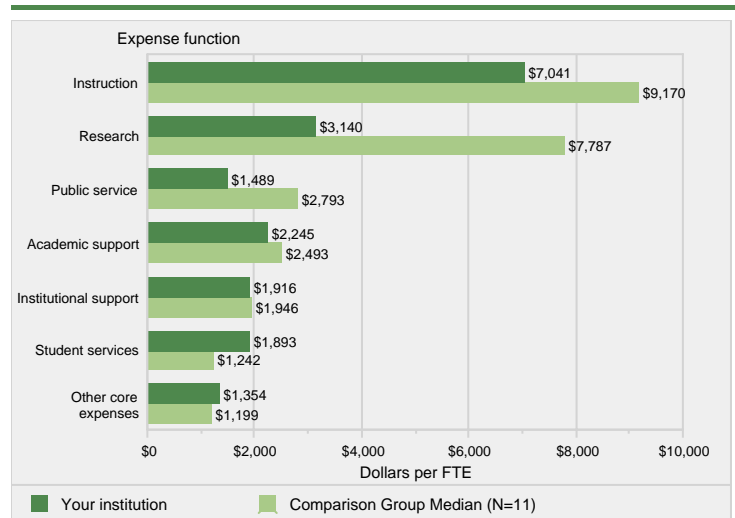
**Figure 28. Percent distribution of core expenses, by function: Fiscal year 2013**



NOTE: For a detailed definition of core expenses, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Finance component.

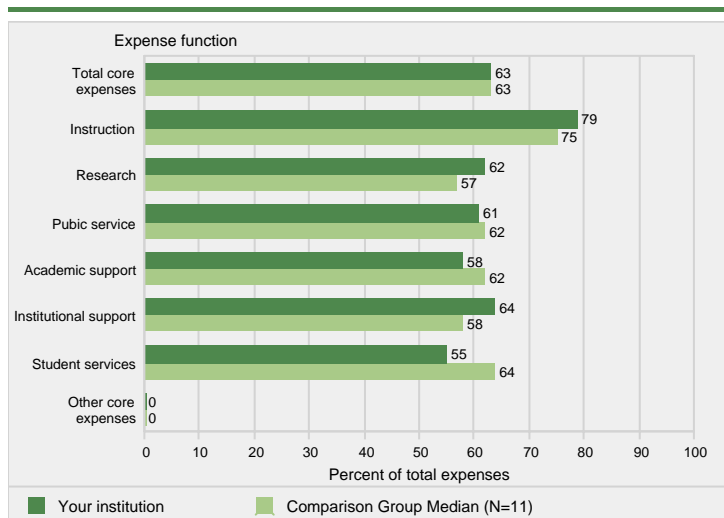
**Figure 29. Core expenses per FTE enrollment, by function: Fiscal year 2013**



NOTE: Expenses per full-time equivalent (FTE) enrollment, particularly instruction, may be inflated because finance data includes all core expenses while FTE reflects credit activity only. For details on calculating FTE enrollment and a detailed definition of core expenses, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Finance component.

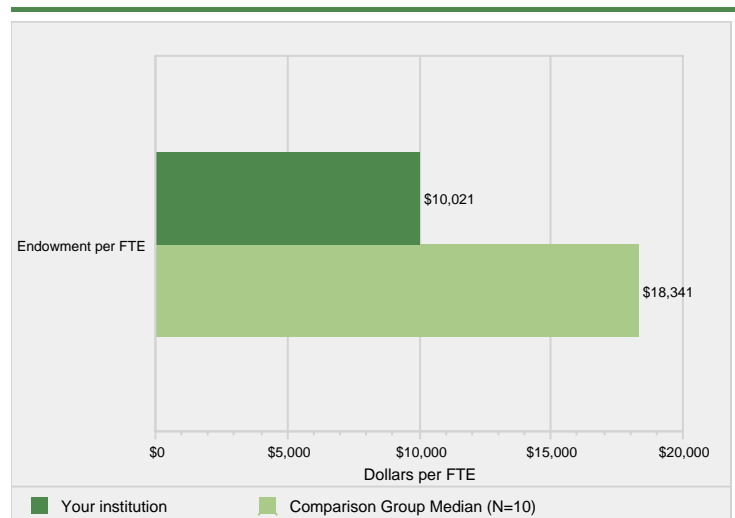
**Figure 30. Expenses for salaries, wages, and benefits as a percent of total expenses, by function: Fiscal year 2013**



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the comparison institution. For more information, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2014, Finance component.

**Figure 31. Endowment assets (year end) per FTE enrollment: Fiscal year 2013**



NOTE: For more information on the comparison group median, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2013, 12-month Enrollment component and Spring 2014, Finance component.

# IPEDS DATA FEEDBACK REPORT

## METHODOLOGICAL NOTES

### Overview

This report is based on data supplied by institutions to IPEDS during the 2013-14 data collection year. Response rates exceeded 99% for most surveys. Detailed response tables are included in IPEDS First Look reports, which can be found at <http://nces.ed.gov/pubsearch/getpubcats.asp?sid=010>.

### Use of Median Values for Comparison Group

The value for the comparison institution is compared to the median value for the comparison group for each statistic included in the figure. If more than one statistic is presented in a figure, the median values are determined separately for each indicator or statistic. Medians are not reported for comparison groups with fewer than three values. Where percentage distributions are presented, median values may not add to 100%. The IPEDS Data Center provides access to all of the data used to create the figures included in this report.

### Missing Statistics

If a statistic is not reported for your institution, the omission indicates that the statistic is not relevant to your institution and the data were not collected. Not all notes may be applicable to your report.

### Use of Imputed Data

All IPEDS data are subject to imputation for total (institutional) and partial (item) nonresponse. If necessary, imputed values were used to prepare your report.

### Data Confidentiality

IPEDS data are not collected under a pledge of confidentiality.

### Disaggregation of Data by Race/Ethnicity

When applicable, some statistics are disaggregated by race/ethnicity. Data disaggregated by race/ethnicity have been reported using the 1997 Office of Management and Budget categories. Detailed information about the race/ethnicity categories can be found at <http://nces.ed.gov/ipeds/reic/resource.asp>.

### Cohort Determination for Reporting Student Financial Aid and Graduation Rates

Student cohorts for reporting Student Financial Aid and Graduation Rates data are based on the reporting type of the institution. For institutions that report based on an academic year (those operating on standard academic terms), student counts and cohorts are based on fall term data. Student counts and cohorts for program reporters (those that do not operate on standard academic terms) are based on unduplicated counts of students enrolled during a full 12-month period.

## Description of Statistics Used in the Figures

### *Admissions and Test Score Data*

Admissions and test score data are presented only for institutions that do not have an open admission policy, and apply to first-time, degree/certificate-seeking undergraduate students only. Applicants include only those students who fulfilled all requirements for consideration for admission and who were notified of one of the following actions: admission, non-admission, placement on a wait list, or application withdrawn (by applicant or institution). Admitted applicants (admissions) include wait-listed students who were subsequently offered admission. Early decision, early action, and students who began studies during the summer prior to the fall reporting period are included. Institutions report test scores only if they are required for admission.

### *Average Institutional Net Price*

Average net price is calculated for full-time, first-time degree/certificate-seeking undergraduates who were awarded grant or scholarship aid from the federal government, state/local government, or the institution anytime during the full aid year. For public institutions, this includes only students who paid the in-state or in-district tuition rate. Other sources of grant aid are excluded. Average net price is generated by subtracting the average amount of federal, state/local government, and institutional grant and scholarship aid from the total cost of attendance. Total cost of attendance is the sum of published tuition and required fees, books and supplies, and the average room and board and other expenses.

For the purpose of the IPEDS reporting, aid received refers to financial aid that was awarded to, and accepted by, a student. This amount may differ from the aid amount that is disbursed to a student.

### *Core Revenues*

Core revenues for public institutions reporting under GASB standards include tuition and fees; state and local appropriations; government grants and contracts; private gifts, grants, and contracts; sales and services of educational activities; investment income; other operating and non-operating sources; and other revenues and additions (federal and capital appropriations and grants and additions to permanent endowments). Core revenues for private, not-for-profit institutions (and a small number of public institutions) reporting under FASB standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts (including contributions from affiliated entities); investment return; sales and services of educational activities; and other sources. Core revenues for private, for-profit institutions reporting under FASB standards include tuition and fees; government appropriations, grants, and contracts (federal, state, and local); private grants and contracts; investment income; sales and services of educational activities; and other sources. At degree-granting institutions, core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. Nondegree-granting institutions do not report revenue from auxiliary enterprises in a separate category. These amounts may be included in the core revenues from other sources.

### *Core Expenses*

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, scholarships and fellowships (net of discounts and allowances), and other expenses. Expenses for operation and maintenance of plant, depreciation, and interest are allocated to each of the other functions. Core expenses at degree-granting institutions exclude expenses for auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. Nondegree-granting institutions do not report expenses for auxiliary enterprises in a separate category. These amounts may be included in the core expenses as other expenses.

## *Endowment Assets*

Endowment assets, for public institutions under GASB standards, and private, not-for-profit institutions under FASB standards, include 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. Private, for-profit institutions under FASB do not hold or report endowment assets.

## *Equated Instructional Non-Medical Staff Salaries*

Institutions reported total salary outlays by academic rank and gender, and the number of staff by academic rank, contract length (9-, 10-, 11-, and 12-month contracts), and gender. The total number of months covered by salary outlays was calculated by multiplying the number of staff reported for each contract length period by the number of months of the contract, and summing across all contract length periods. The weighted average monthly salary for each academic rank and gender was calculated by dividing the total salary outlays by the total number of months covered. The weighted average monthly salary was then multiplied by 9 to determine an equated 9-month salary for each rank.

## *FTE Enrollment*

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). Undergraduate and graduate FTE are estimated using 12-month instructional activity (credit and/or contact hours). See "Calculation of FTE Students (using instructional activity)" in the IPEDS Glossary at <http://nces.ed.gov/ipeds/glossary/>.

## *FTE Staff*

The full-time-equivalent (FTE) of staff is calculated by summing the total number of full-time staff and adding one-third of the total number of part-time staff. Graduate assistants are not included.

## *Graduation Rates and Transfer-out Rate*

Graduation rates are those developed to satisfy the requirements of the Student Right-to-Know Act and Higher Education Act, as amended, and are defined as the total number of individuals from a given cohort of full-time, first-time degree/certificate-seeking undergraduates who completed a degree or certificate within a given percent of normal time to complete all requirements of the degree or certificate program before the ending status date of August 31, 2013; divided by the total number of students in the cohort of full-time, first-time degree/certificate-seeking undergraduates minus any allowable exclusions. Institutions are permitted to exclude from the cohort students who died or were totally and permanently disabled; those who left school to serve in the armed forces or were called up to active duty; those who left to serve with a foreign aid service of the federal government, such as the Peace Corps; and those who left to serve on an official church mission. Transfer-out rate is the total number of students from the cohort who are known to have transferred out of the reporting institution (without earning a degree/award) and subsequently re-enrolled at another institution within the same time period; divided by the same adjusted cohort (initial cohort minus allowable exclusions) as described above. Only institutions with a mission that includes providing substantial preparation for students to enroll in another eligible institution are required to report transfers out.

## *Retention Rates*

Full-time retention rates is 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. The full-time retention rate is calculated using the percentage of full-time, first-time degree/certificate-seeking undergraduates, while the part-time rate is calculated using the percentage of part-time, first-time degree/certificate-seeking undergraduates.

## *Salaries, Wages, and Benefits*

Salaries, wages, and benefits, for public institutions under GASB standards, and private, not-for-profit institutions under FASB standards, include amounts paid as compensation for services to all employees regardless of the duration of service, and amounts made to or on behalf of an individual over and above that received in the form of a salary or wage. Frequently, benefits are associated with an insurance payment. Private, for-profit institutions under FASB standards do not report salaries.

## *Student-to-Faculty Ratio*

The guidance provided to institutions for calculating their student-to-faculty ratio is as follows: the number of FTE students (using Fall Enrollment data) divided by the total FTE instructional staff (using the total Primarily instruction + Instruction/research/public service staff reported on the EAP section of the Human Resources component and adding any not primarily instructional staff that are teaching a credit course). For this calculation, FTE for students is equal to the number of full-time students plus one-third the number of part-time students; FTE for instructional staff is similarly calculated. Students enrolled in "stand-alone" graduate or professional programs (such as medicine, law, veterinary, dentistry, social work, or public health) and instructional staff teaching in these programs are excluded from the FTE calculations.

## *Total Entering Undergraduate Students*

Total entering students are students at the undergraduate level, both full- and part-time, new to the institution in the fall term (or the prior summer term who returned in the fall). This includes all first-time undergraduate students, students transferring into the institution at the undergraduate level, and non-degree/certificate-seeking undergraduates entering in the fall. Only degree-granting, academic year reporting institutions provide total entering student data.

## *Tuition and Required Fees*

Tuition is defined as the amount of money charged to students for instructional services, and required fees are those fixed sum charges to students for items not covered by tuition that are required of such a large proportion of all students that the student who does not pay the charge is an exception. The amounts used in this report are for full-time, first-time degree/certificate-seeking undergraduates and are those used by the financial aid office to determine need. For institutions that have differential tuition rates for in-district or in-state students, the lowest tuition rate is used in the figure. Only institutions that operate on standard academic terms will have tuition figures included in their report.

## **Additional Methodological Information**

Additional methodological information on the IPEDS components can be found in the publications available at <http://nces.ed.gov/pubsearch/getpubcats.asp?sid=010>. Additional definitions of variables used in this report can be found in the IPEDS online glossary available at <http://nces.ed.gov/ipeds/glossary/>.



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## BIENNIAL PRIORITIES FOR 2016 AND 2017

While The University of Montana Strategic Plan describes the University's aspirations through 2020, this statement of Biennial Priorities documents those aspects of the plan that will be the primary focus during the 2016-2017 biennium, and identifies actions to be taken in order to make progress toward the longer term achievement of our mission and vision.

In the fall semester of 2013 the University experienced a gap between general fund revenue and expenditures. From fall 2011 to fall 2015 student head count declined more than 2000 students, with a corresponding decline in student FTE. These declines have led to a decrease in revenue during a time when expenditures initially increased. The gap between revenues and expenditures can be eliminated by increasing revenue through student recruitment and retention, and other revenue enhancement activities, and by reducing expenditures to serve a reduced population of students.

Recognizing that a gap between revenues and expenditures cannot be sustained and that fewer students means there is less demand for a wide range of services, five special work groups composed of faculty, staff, students and administrators were formed in spring 2013 to develop ideas and recommendations for reform. The topics the five work groups addressed were:

- Academic programming
- Enrollment management
- Budget allocation
- Revenue enhancement
- Cost savings

Many of the priorities and actions identified for the 2016-17 biennium are in response to the revenue-expenditure gap and to the recommendations of the work groups. In addition, in FY 2015 a comprehensive review of academic programs (Academic Alignment and Innovation Program) and a review of many aspects of university finance and operations were made and are being implemented in FY 2016. In FY 2016 a comprehensive review of non-academic programs is underway.

### *PARTNERING FOR STUDENT SUCCESS*

*The University will help its students succeed academically and personally so they graduate well-prepared for their careers or further education.* More specifically, the University seeks to improve student retention and graduation rates through improved preparation, comprehensive engagement, and enhanced student support. These priorities collectively contribute to the success of students as they address the challenges of a post-secondary education.

**In order to achieve these planned outcomes in Partnering for Student Success, we intend to:**

- Strengthen communications and messaging about the value of the outcomes of a liberal education as a foundation for work and life
- Continue to develop and refine branding and marketing strategies to best support recruitment and retention
- Continue implementing an aggressive recruitment program for freshmen, transfer and non-traditional students using evidence-based methods and best practices



- 
- Continue implementing the rigorous core admissions program
  - Develop a strategic multi-year plan and target for enrollment with specific priorities for target populations
  - Stimulate K-12 Education for the Global Century
  - Revise the Partnering for Student Success plan to reflect new data and best practices
  - Develop programming to improve second-year and upper-division retention using national best practices
  - Implement a transitions to university course for all new first year college students
  - Continue development of the Veteran's Center
  - Strengthen Disability Services for Students
  - Strengthen American Indian student services across campus
  - Increase resident and non-resident merit-based scholarships and resident need-based scholarships
  - Develop scholarships for students who meet the rigorous college preparation core
  - Reform developmental education to eliminate its being a barrier to student success
  - Enhance services from the Registrar's Office.

#### *EDUCATION FOR THE GLOBAL CENTURY*

*UM will offer an educational experience at all degree levels providing graduates the foundation to make positive impacts on a world that is increasingly interconnected.* The University has identified key elements of its mission that will contribute to student achievement in a competitive global economy. By strengthening relevant and rigorous curricula, as well as university resources, the University will graduate students who will emerge as productive workers and leaders in the cultural and economic fabric of Montana and the world.

**In order to achieve these planned outcomes in Education for the Global Century, we intend to:**

- Further integrate Missoula College into UM to ensure strengthened delivery of post-secondary educational opportunities
  - Develop seamless Missoula College and other two-year associates-to-UM bachelor's degree programs (2+2); enhance progress from Missoula College to bachelor's degrees
  - Collaborate and facilitate movement of students from Montana's tribal colleges to UM
  - Collaborate and facilitate movement of students within the UM Affiliation to maximize student success and resident student FTE within the Affiliation
  - Adopt policies and mechanisms that facilitate interdisciplinary teaching and research
  - Develop an overarching strategy for online course and program offerings, including program and financial guidelines and processes
  - Create new summer programs and opportunities across all age groups and interest areas
-

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- Focus on coupling student employment with learning outcomes
  - Increase recruitment of nonresident and international students
  - Increase diversity of faculty and staff
  - Continue the Global Leadership Initiative Facilitate the formation of faculty groups to develop proposals for federal training grants
  - Develop additional partnerships with Montana businesses
  - Build stronger relationships with state, federal, tribal, and municipal governments
  - Promote opportunities for and develop a process for increased study abroad
  - Continue to hold “Celebrate Academics,” an annual event showcasing the quality of our educational programs and innovative approaches to teaching and learning.
  - Adjust academic programming to continue foundational liberal education and globally relevant programming
  - Investigate and develop programming in contemporary theme areas such as brain science, data science, energy policy, hospitality management, and other areas identified through the Academic Alignment and Innovation Process (AAIP)
  - Assist challenged programs identified through the AAIP to become models for education relevant to the Global Century
  - Assist “ready for growth” programs identified through the AAIP to become models of distinction in learning and scholarship

#### *DISCOVERY AND CREATIVITY*

*The University will transform discovery and creativity into knowledge, applications and experiences in ways that benefit the state, region, nation and world.* Within this critical aspect of its mission, the University will promote and cultivate a creative and research-intensive learning environment so that faculty and students may better serve and contribute to the society and economic ecosystems locally, regionally, and globally. Research and creativity are investments vital to the mission of the University and its aim in developing leaders and innovators and promoting exceptional scholarship.

**In order to achieve these planned outcomes in Discovery and Creativity to Serve Montana and the World, we intend to:**

- Develop appropriate measures to evaluate and quantify research and creative scholarship and to use those measures in allocating funding and resources
  - Develop a campus culture that recognizes the importance of research and creative scholarship in faculty hiring, tenure, and promotion, support for graduate programs, construction, renovation, space allocation, and external fund raising
  - Continue research core facilities upgrade
  - Develop a funding mechanism for maintenance of research equipment
  - Aggressively pursue technology transfer efforts
  - Increase stipends to national levels for TAs/RAs
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- Increase the number of RAs
  - Coordinate the dissemination of information about intramural grants, contracts, and cooperative projects to promote interdisciplinary dialogue and proposal development
  - Increase efforts to assist underfunded areas such as Social Sciences, Humanities and Fine Arts to secure financial support for research and creative scholarship
  - Stimulate the development of multifaceted and larger proposals as required by funding organization
  - Work with faculty to strengthen the research infrastructure
  - 
  - Enhance opportunities to recognize and reward faculty achievement in research and creative scholarship
  - Continue to and enhance publicity about faculty and students achievements in research and creative scholarship locally and nationally
  - Continue to hold Innovation & Imagination, highlighting research and creative scholarships for the general public and our campus.

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## DYNAMIC LEARNING ENVIRONMENT

***UM will enhance its character as a place where people are passionate about learning, discovery and growth.*** The University recognizes the vitality and energy it fosters on campus and within the surrounding community and region, and it will continue to promote an atmosphere of learning, engagement, and service, emphasizing the cultural richness of the North-Central Rockies. Moreover, it is the University's intent to continue to enhance this special place where a passion for learning is nurtured and empowered. For the biennium, the University's focus will be to identify and implement strategies to enhance facilities and campus practices to model sustainability, leadership, and diversity in its financial practices, its workforce and student body, and in its culture.

**In order to achieve these planned outcomes in promotion of the Dynamic Learning Environment, we intend to:**

- Increase resident FTE enrollment by % by fall 2016, and by 3% by fall 2017, and overall enrollment by 6% by fall 2016 and 11% by fall 2017.
  - Ensure continued competitiveness by strengthening UM human resources (faculty, staff, and administrators)
    - Hire faculty in targeted areas
    - Improve competitiveness of salaries
    - Reduce salary inversion and compression
    - Complete faculty line coverage for past and current EPSCoR, COBRE, and related positions
    - Increase professional development opportunities, including giving faculty training and access to the newest concepts and technologies for pedagogy and research, and supervisors in supervisory skills
    - Develop a systematically and strategically based justification process for all new and renewable positions on campus and develop plans to reallocate faculty and staff based on assessment of changing student enrollment
  - Continue support of UM's long-range space use and building plan
    - Complete the new Missoula College facility
    - Establish a Learning Commons in the Mansfield Library
    - Build the Champions Athletic Center
    - Build new and renovate Visual and Performing Arts facilities
    - Continue implementation of the Smart Building Initiative
    - Obtain funding to build the Montana Museum of Art and Culture, Alumni, and Welcome Center
    - Complete construction of the Gilkey Executive Education Building
-

- 
- Enhance IT facilities and services
    - Extend bandwidth to the Missoula College West Campus
    - Implement Degree Works
  - Implement Workflow in BannerPurchase a new library management system for all MUS campuses
    - Assess Banner capabilities and transition to a more functional Banner implementation
  - Enhance campus safety initiatives
    - Become a model of campus security and responsiveness to student safety needs.
    - Enhance campus emergency preparedness
    - Continue to meet requirements identified in the DOJ and NCAA settlements
  - Improve sustainability and accessibility of campus facilities
  - Continue to align marketing and branding for the University of Montana; tell our story
  - Continue to enhance internal and external communications, including social media outreach and regional and national news media outreach
  - Maintain investment in sustainability and commitment to the climate action plan.

### *PLANNING-ASSESSMENT CONTINUUM*

***The University will model transparency, systematic communication and sound decision-making to ensure that resources are marshaled to achieve UM's mission.*** In the third biennium of the UM Strategic Plan, our focus remains on the continued implementation of the Planning-Assessment Continuum and its full integration into the decision-making fabric of the University.

**In order to achieve these planned outcomes in the Planning-Assessment Continuum, we intend to:**

- Implement a new budget allocation system recognizing our strategic priorities and parity with national peers
    - 50% of General Fund expenditures allocated to Instruction
    - 70% of General Fund expenditures allocated to Instruction, Academic Support, and Student Affairs
    - 18:1 Student to Faculty ratio
    - 1.4:1 Non-faculty to Faculty employee ration
  - Bring expenditures in line with revenues
  - Continue the Invest in Student Success campaign and begin implementation of a transformative capital campaign
  - Allocate at least 1.5% of the General Funds budget to new initiatives
-

- 
- Continue the evolution of Bitterroot College learning center into a more comprehensive academic unit
  - Work with the Montana Legislature to increase appropriations for higher education
  - Continue to adopt performance-based allocation models and budgeting practices, where appropriate
  - Strengthen IT sustainability and effectiveness
  - Produce annual assessment reports documenting the extent and array of sector assessment activity and highlighting critical outcomes against benchmarks or performance targets
  - Develop and adopt new business models for online and blended learning as well as summer and winter sessions
  - Continue to examine possibilities for insourcing and outsourcing services
  - Create an integrated model for University Advancement (UM Foundation, Alumni Relations, and Integrated Communications)
  - Seek opportunities for operational efficiencies within and between functional units

Montana University System

## Board of Regents'



Approved: July 2006  
Updated: January 2015

Found on-line at:  
<http://www.mus.edu/data/StratPlan/StrategicPlan.asp>



# MONTANA UNIVERSITY SYSTEM Strategic Plan 2015

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# MONTANA UNIVERSITY SYSTEM

## Strategic Plan 2015

### INTRODUCTION

The Montana University System Strategic Plan is the primary planning document of the Board of Regents. The Plan sets forth an agenda for higher education in Montana by delineating the strategic directions, goals, and objectives that guide the Montana University System (MUS).

#### History

In July 2006, after several years of study, public dialogue, and internal deliberations, the Board of Regents approved the Strategic Plan. Since then, updates have occurred annually, including revisions to strategic initiatives as well as a refreshing of the data within each goal.

The development of the Strategic Plan began with two primary initiatives. The first was to work more closely with the interim legislature to develop a set of mutually agreed upon accountability measures that would guide the MUS and evaluate progress. Working with the Postsecondary Education Policy and Budget (PEPB) subcommittee of the 57<sup>th</sup> Legislature, the Board of Regents did develop this set of accountability measures in July 2002. Subsequently, the PEPB subcommittee has updated the accountability measures. This latest set of agreed-upon measures evolved into “shared policy goals” and work to form one base for this strategic plan.

The second initiative was to work with the PEPB Subcommittee to explore new ways for the MUS to take a more direct leadership role in the state’s economic development. This overall effort, called “Shared Leadership for a Stronger Montana Economy”, engaged a broad range of Montanans to prioritize specific initiatives that would help establish a new role for the MUS in strengthening the state’s economy. The Governor’s Office and several legislative interim committees were included in the effort. In July 2004, the Board of Regents and the PEPB subcommittee met jointly and agreed on three priority initiatives for immediate implementation:

- Develop stronger business-university system partnerships for workforce training;
- Remove barriers to access for postsecondary education; and
- Expand distance learning programs and training.

#### Goals

The Strategic Plan is comprised of three primary goals that contain a series of sub-goal statements and objectives within each area.

##### *Goal 1: Access & Affordability*

Increase the overall educational attainment of Montanans through increased participation, retention and completion rates in the Montana University System

##### *Goal 2: Workforce & Economic Development*

Assist in the expansion and improvement of the state’s economy through the development of high value jobs and the diversification of the economic base

##### *Goal 3: Efficiency & Effectiveness*

Improve institutional and system efficiency and effectiveness

Maintaining the high quality of our institutions and the education provided to our students is not listed as an explicit goal. This is because it is THE MOST IMPORTANT consideration for every goal and initiative of the Montana University System and is considered to be an integral part of every component of this strategic plan.



# MUS Strategic Plan

## Guiding Principles

*The Regents' Workgroup on Reform and Reinvention recommend the following improvements to the MUS planning process.*

### Planning Process

The Board of Regents is committed to a biennial planning and review process that includes a broad array of University System stakeholders.

At the beginning of each biennium the MUS will hold a comprehensive planning meeting with representatives from MUS constituencies throughout the state. The goal of the meeting is to conduct a biennial review and update to the MUS Strategic Plan, including:

- review of key outcome measures and performance indicators;
- revisions and updates to strategic goals; and
- development and review of strategic initiatives

In order to provide a dynamic and effective strategic plan, the Board of Regents subscribes to the following Guiding Principles for the on-going development and review of the MUS Strategic Plan.

#### Systematic

The planning and review cycle for the MUS Strategic Plan will take place over the course of a biennium, whereby the Plan is assessed, reviewed, and updated at the beginning of each biennium.

#### Accountable

Outcomes and measurements of the strategic goals will be made public and communicated on a regular basis.

#### Inclusive

The planning and review process will seek to include a broad array of stakeholders from throughout the state.

#### Flexible

The MUS Strategic Plan is intended to be a flexible document that can adapt to the changing environment within higher education and throughout the state/ nation.

#### Campus Connected

Campus strategic plans will be connected to the broader strategic goals in the MUS Strategic Plan.

#### Statewide Focus

The planning process will include a statewide focus on advancing higher education throughout the entire state.

#### National Context

National trends and initiatives will be considered throughout the planning process and aid in the development of strategies and initiatives.



# MUS Strategic Plan

## College Participation

**Goal 1:**  
Access & Affordability

**System Initiatives:**

- **CollegeNOW! Two-Year College Initiative:** increase access and participation at two-year institutions by improving online access, growing dual enrollment opportunities, customizing programs for nontraditional students, and promoting two-year education as a low-cost, viable entry point to high-demand occupations and/or to four-year degrees.
- **GEAR UP (Gaining Early Awareness & Readiness for Undergraduate Programs):** The purpose of this federal initiative is to increase the number of low-income students who are prepared to enter and succeed in postsecondary education. Montana GEAR UP provides college and career readiness services, such as tutoring, financial aid information, enrollment in rigorous academic courses, comprehensive mentoring, college visits, supplemental curriculum materials, and professional development for school staff. The program serves these students as they progress through middle and high school. Beginning in 2012-13 academic year, *the GEAR UP grant will fund the ACT test for all Montana public high school juniors!*

Updated: 1/8/2014

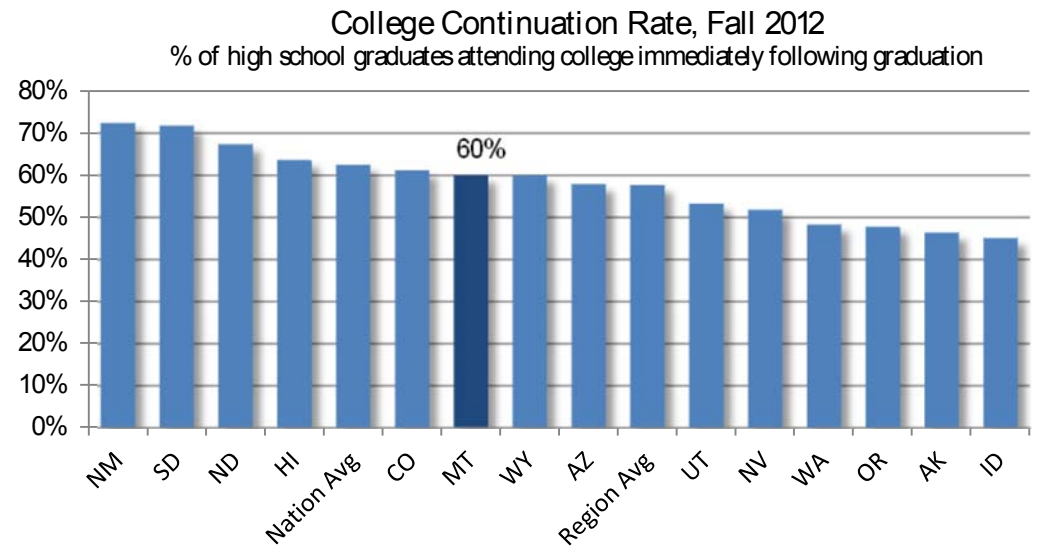
**Goal Statement**

Prepare students for success in life through quality higher education

**Objective 1.1.1**

Improve postsecondary education participation rates, with particular attention to Montana residents in MUS institutions

**Metric 1.1.1**



**Montana College Continuation Rate**  
Percentage of Montana High School Graduates Enrolling in College in the Fall Semester Immediately Following Graduation

College Continuation Rates	1996	1998	2000	2002	2004	2006	2008	2010	2012
# of MT High School Graduates (public & private)	10,594	11,035	11,372	11,075	11,007	10,734	10,986	10,393	9,825
MT Continuation Rate % of MT Grads Enrolling in College	55%	57%	54%	55%	58%	58%	57%	61%	60%
WICHE Continuation Rate % of Grads in WICHE states enrolling in College	53%	50%	49%	49%	51%	56%	55%	58%	58%

In-state vs. Out-of-state Continuation Rates	1996	1998	2000	2002	2004	2006	2008	2010	2012
% of MT Grads Enrolling In-state – MUS	35%	36%	35%	35%	37%	38%	38%	41%	41%
% of MT Grads Enrolling In-state (Private or Tribal)	4%	5%	3%	4%	5%	5%	5%	7%	6%
% of MT Grads Enrolling Out-of-State	16%	15%	16%	16%	15%	14%	13%	12%	13%

source: NCES, IPEDS Fall Enrollment Survey; OPI for public high school graduates; WICHE, Knocking at the College Door 2012 for private hs grads  
Note: calculations for WICHE state exclude CA; MUS calculations include community colleges



# Retention & Completion

**Goal 1:**  
Access & Affordability

**System Initiatives:**

□ **Complete College MT:** increase the number of degree and certificate recipients by implementing Game Changing Strategies, such as: shifting to performance funding, transforming remediation efforts, implementing programs that accelerate time to degree and incentivize full-time enrollment, and providing guided pathways that help ensure student success through the development of academic maps and intrusive advising.

□ **Montana TRiO Programs:** through its longstanding TRiO programs, Montana has built a strong foundation and history in providing educational opportunity and promoting student success for low-income, first-generation students, and Americans with disabilities. These programs serve nearly 10,000 students per year and are found on nearly every campus in Montana:

- Upward Bound
- Educational Talent Search
- Educational Opportunity Centers
- Upward Bound Math & Science
- Veterans' Upward Bound
- Student Support Services
- Ronald E. McNair Post-Baccalaureate Achievement

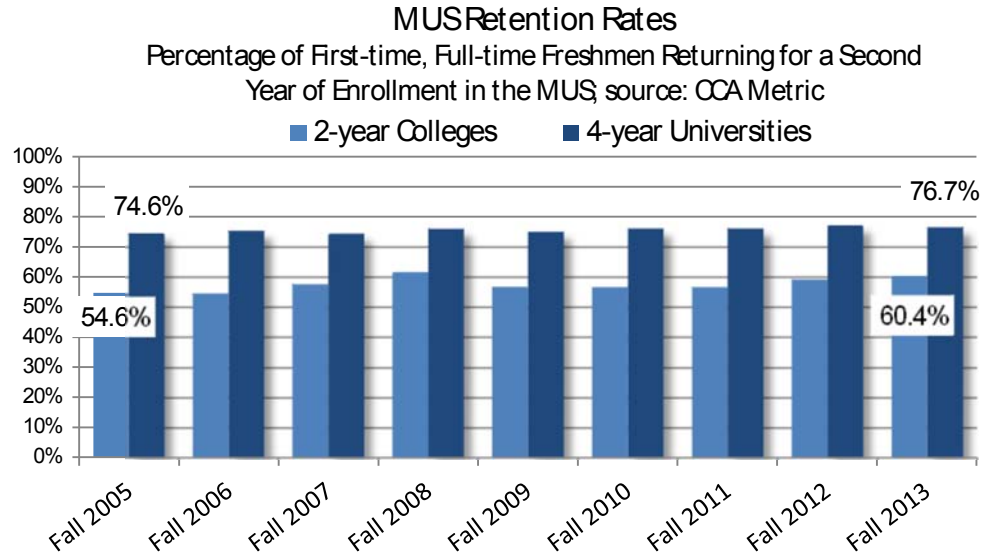
**Goal Statement**

Prepare students for success in life through quality higher education

**Objective 1.1.2**

Increase retention rates within the Montana University System

**Metric 1.1.2**



National Comparison: average retention rates in the 35 states participating in Complete College America are; 4-year Universities = 78%; 2-year Colleges = 62%

**Objective 1.1.3**

Increase graduation rates within the Montana University System

**Metric 1.1.3**

**Graduation Rates**  
% of First-time, Full-time, Bachelor's Degree Seeking students who graduate from a degree within 100%, 150%, and 200% of expected program length; source CCA Metric (includes students that transferred and graduated from another MUS campus)

Entering Cohort	Entering Cohort #	Graduation Rates (cumulative)					
		3 year	4 year (100%)	5 year	6 year (150%)	7 year	8 year (200%)
Fall 2005	4857	1%	19%	40%	48%	51%	53%
Fall 2006	4612	0%	19%	41%	49%	52%	54%
Fall 2007	4600	1%	20%	40%	48%	52%	
Fall 2008	4710	1%	19%	40%	48%		
Fall 2009	4609	1%	20%	40%			
Fall 2010	4933	1%	21%				

National Comparison: average graduation rates for 4-year Universities in the 35 states participating in Complete College America are: 21.2% within 4 years and 46.8% within 6 years. MUS 2-year College data available at mus.edu/CCM





# MUS Strategic Plan Financial Aid

## Goal 1: Access & Affordability

### MUS State Funded Need-based Aid Programs, FY14

- MTAP - Montana Tuition Assistance Program, Baker Grants  
= \$1,862,294
- MHEG - Montana Higher Education Grant  
= \$576,436
- State Work Study  
= \$863,001
- State SEOG Match  
= \$389,880
- Perkins Match  
= \$68,280
- Governor's Post-secondary Scholarship  
= \$2,182,500 total  
= \$742,876 need
- Total Need-based Aid  
= \$4,502,767

### Loan Information

In 2013-14, 55% of 1st-time, full-time Montana residents attending a campus in the MUS took out student loans for an average amount of \$5,446; in 2002-03, 58% took out loans at an average of \$3,290 per student (does not include parent PLUS loans).

From the graduating class of 2013-14, the average loan debt for all 4-year degree recipients was **\$17,406**; **65%** took out loans for an average of **\$26,960**, of those who borrowed.

Updated: Dec. 2014

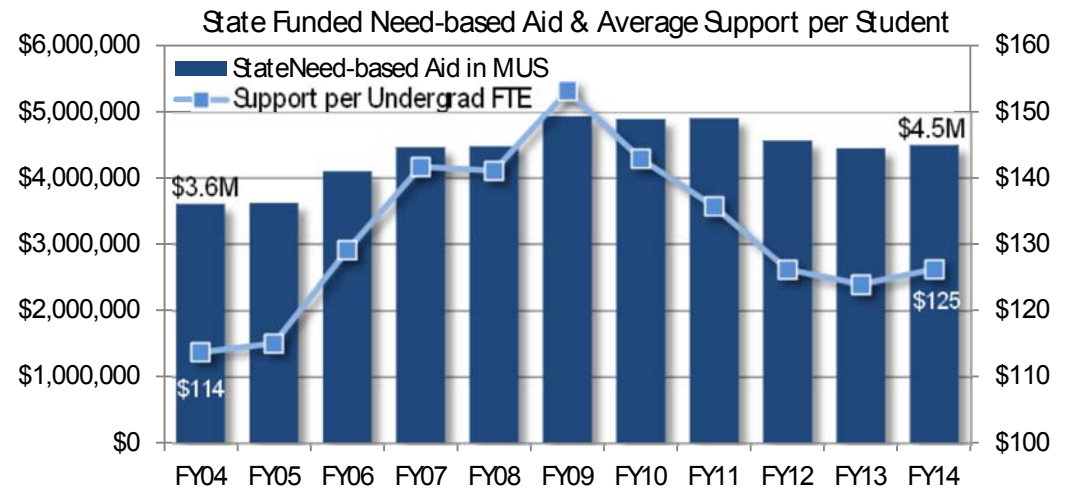
### Goal Statement

Make higher education more affordable by offering more need-based financial aid and scholarships

#### Objective 1.2.1

Reduce the unmet student need for financial aid (increase need-based aid)

#### Metric 1.2.1



The average amount of need-based aid per student in the WICHE region (\$264 per student) is more than double the amount in the MUS (source: National Assoc. of State Grant and Aid Programs)

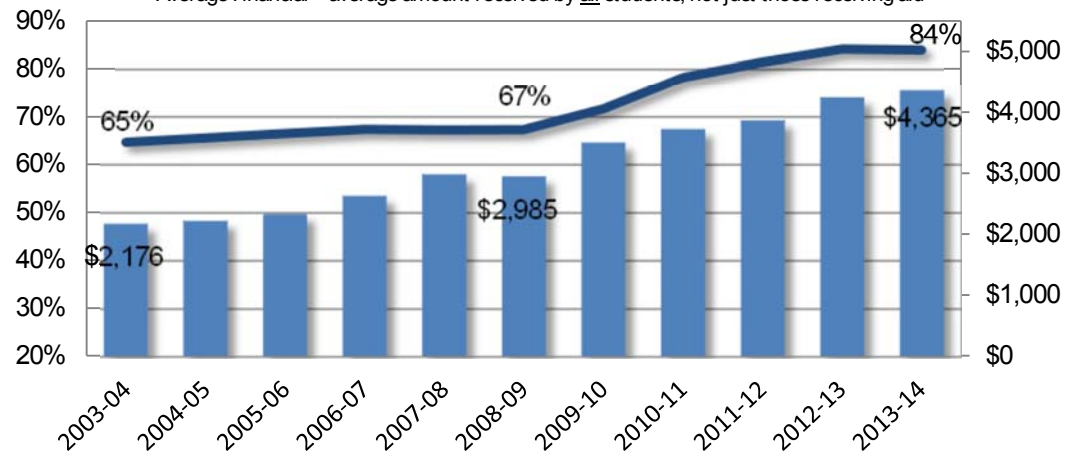
#### Objective 1.2.2

Increase the percentage of students who receive grants and scholarships, as well as the average amount awarded.

### MUS Student Financial Aid (all types of aid except loans) Financial Aid Received by First-time, Full-time Resident Students

Avg Amount Received — % Receiving Aid

Average Financial = average amount received by all students, not just those receiving aid





# MUS Strategic Plan Affordability

**Goal 1:**  
Access & Affordability

**System Initiatives:**

**Tuition Freeze:**

- Freeze on tuition for eight consecutive years (FY08 – FY15) at all two-year colleges.
- Regional 4-year campuses (Tech, MSUN, MSUN, and UMW) tuition frozen for six out of eight years since FY08.
- MSU and UM, tuition frozen during four of the past eight years.

**Regional Comparison**

2013-14: (avg. academic year tuition and fees for full-time students)

MSU/UM = \$6,450  
Regional Peers = \$8,290

MSUB, Tech, UMW, MSUN = \$5,311  
Regional Peers = \$6,517

MUS 2-yr Colleges = \$3,434  
Regional Peers = \$3,452

**Financial Literacy:**

Campuses in the MUS are taking a coordinated and collaborative approach toward decreasing student loan debt. Assisted by grant funds obtained by OCHE, efforts to educate and communicate to students and parents the various resources available for paying for college, as well as improving students' abilities to manage their own finances are now occurring on all MUS campus.

Updated: Dec. 2014  
MUS Strategic Plan

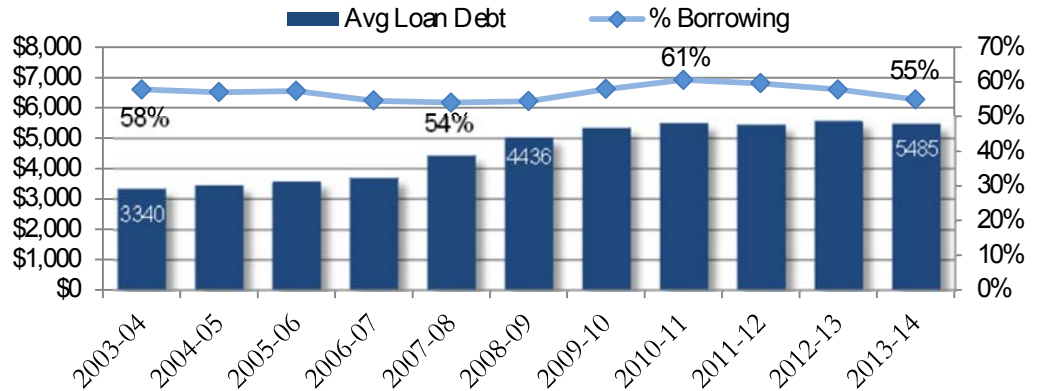
**Goal Statement**

Promote postsecondary education affordability

**Objective 1.3.1**

Decrease average loan amounts and the percentage of students borrowing

Student Loan Debt of First-time, Full-time Resident Students in the MUS  
(average loan amounts of students who borrowed; no parent PLUS loans included)



**Objective 1.3.2**

Decrease tuition as a percentage of median household income

Ratio of Tuition and Fees to Median Household Income

Institutional Type	2014-15	2013-14	2009-10	2004-05
2-year Institutions				
Montana	7.8%	7.7%	8.0%	8.0%
Regional Avg.	6.3%	6.2%	5.3%	4.3%
4-year Institutions				
Montana	12.0%	12.0%	11.9%	12.0%
Regional Avg.	11.9%	11.5%	9.5%	7.8%
Doctoral Institutions				
Montana	14.3%	14.2%	14.0%	13.2%
Regional Avg.	15.1%	14.7%	11.9%	9.4%

source: WICHE  
Note: Tuition and fees used in the calculation are the average resident tuition and fees for full-time undergraduates

**Objective 1.3.3**

Increase the amount of state support as a percentage of total personal income relative to peer states and historical levels

State Appropriations for Higher Education per \$1,000 of Personal Income



source: 2011 Grapevine Report; SHEEO State Higher Education Finance Report  
\*rank among the 14 WICHE states (minus CA);



# K-20 Collaboration

**Goal 1:**  
Access & Affordability

**System Initiatives:**

□ **Dual Enrollment:** with funding from the 2013 Legislature, the MUS is using performance allocations to the campuses to help increase dual enrollment opportunities.

□ **Perkins/Tech Prep:** in collaboration with OPI, K-12 school districts, two-year colleges, and business and industry, develop and promote sequential curriculum providing high school students with a clear, non-duplicative pathway from high school to two-year colleges and/or careers.

□ **Montana Education Talent Search:** offers services to ensure that students complete high school and successfully enter college or vocational school. Talent Search is one of the federal TRIO programs (Talent Search, Upward Bound, Student Support Services) funded by the U.S. Department of Education and administered by the Commissioner of Higher Education since 1979. The program director at OCHE supervises coordinators who provide educational outreach to over 1,200, primarily American Indian, students at 32 junior and senior high schools in five target areas throughout Montana.

Updated: Dec. 2014

**Goal Statement**

Work collaboratively with the K-12 education system to increase high school academic preparedness, completion, and concurrent enrollment programs

**Objective 1.4.1**  
Expand outreach to at-risk and disadvantaged students as to the importance and accessibility of postsecondary education and the quality of the MUS

**Metric 1.4.1**

At-risk & Disadvantaged Student Enrollment in the MUS  
% of First-time, Freshmen from Low-income Families/ Under-represented Minorities

At-Risk & Disadvantaged Students	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013
% of Freshmen, Under-represented Minorities	8.2%	9.0%	9.2%	9.4%	10.7%	12.5%	12.8%
% of Freshmen from Low-Income Families*	29.4%	29.1%	35.9%	40.5%	41.8%	39.6%	37.4%

source: MUS Data Warehouse

\*students receiving Pell grants

**Objective 1.4.2**  
Expand outreach to top academic achievers graduating from Montana high schools

**Metric 1.4.2**

Top Performing Students in the MUS  
% of MT High School Graduates Entering the MUS with ACT/ SAT Scores in the Top Quartile\*

ACT Test Takers	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013
% of Freshmen scoring in top quartile*	31%	31%	31%	31%	32%	32%	32%	31%

\*students scoring ACT>24 or SAT>1129; percent calculated out of total number of students with test scores

source: MUS High School Follow-up Report

**Objective 1.4.3**  
Increase dual enrollment and advanced placement

**Metric 1.4.3**

Advance Placement and Dual Enrollment  
# of MT High School Students Taking AP Exams and Early Colleges Courses

MT High School Students	2008-09 (Fall 08)	2009-10 (Fall 09)	2010-11 (Fall 10)	2011-12 (Fall 11)	2012-13 (Fall 12)	2013-14 (Fall 13)	2013-14 (Fall 14)
Advanced Placement: # of high school grads scoring 3+ on AP exam during high school	1,088			1,205	1,186		
Dual Enrollment: # enrolled in at least one college course in MUS*	686	879	720	1,137	1,182	1,600	2,067

source: College Board, AP Report; MUS Data Warehouse,



# MUS Strategic Plan

## Two-Year Education

**Goal 1:**  
Access & Affordability

**System Initiatives:**

□ **College!Now: Two-Year College Initiative**  
Promote two-year education as an affordable, viable portal to high-demand occupations and/or four-year degrees by bringing the comprehensive community college mission to all Montana two-year colleges; customizing programs for adults and broadening opportunities for high school students; focusing on effective remediation, degree completion and transfer; coordinating curriculum across the system, and creating the technology infrastructure that supports resource-sharing, improved access, and greater efficiency.

In Fall 2013, 27% of undergraduate students in the MUS enrolled at 2-year campuses.  
(source: MUS Data Warehouse)

Nationally, 49% of all undergraduates attending public higher education institutions enrolled at 2-year colleges (MT ranks 42nd in the nation).  
(source: IPEDS, Fall 2013)

Updated: Jan 2014

**Goal Statement**

Increase postsecondary enrollment of traditional and non-traditional students through expanded outreach programs, evening/weekend programs, and 2-year programs

**Objective 1.5.1**  
Increase enrollment in two-year programs

Metric 1.5.1

**Student FTE, Fiscal Year Enrollment**

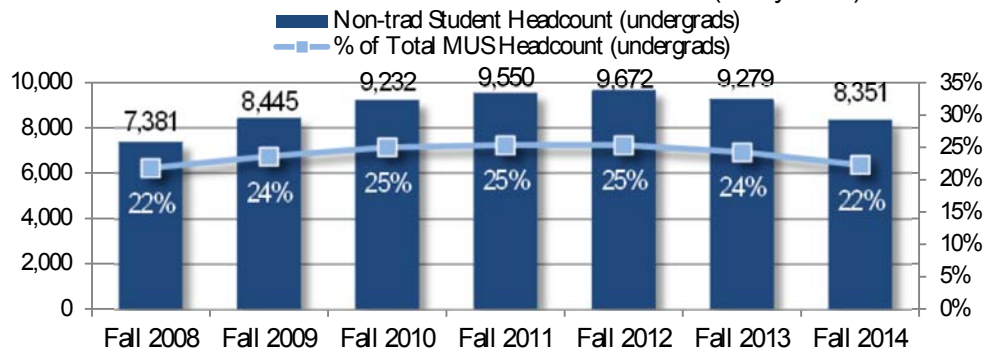
	FY04	FY13	FY14	% CHG 13 to 14	% CHG 04 to 14
<b>MUS 2-year Colleges</b>					
City College at MSU Billings	660	923	887	-3.9%	34.3%
Great Falls College MSU	1,098	1,409	1,379	-2.2%	25.5%
Gallatin College MSU	-	364	403	10.6%	-
Helena College UM	749	1,103	970	-12.1%	29.5%
Missoula College UM	896	1,775	1,668	-6.0%	86.3%
Highlands College of MT Tech	260	411	386	-6.1%	48.4%
<b>MUS 2-year T total</b>	<b>3,663</b>	<b>5,986</b>	<b>5,693</b>	<b>-4.9%</b>	<b>55.4%</b>
<b>Community Colleges</b>					
Dawson Community College	450	295	309	4.5%	-31.4%
Flathead Valley Community College	1,642	1,781	1,626	-8.7%	-1.0%
Miles Community College	509	390	357	-8.5%	-29.8%
<b>Community College T total</b>	<b>2,601</b>	<b>2,466</b>	<b>2,291</b>	<b>-7.1%</b>	<b>-11.9%</b>
<b>Two-year Education T total</b>	<b>6,265</b>	<b>8,452</b>	<b>7,984</b>	<b>-5.5%</b>	<b>27.5%</b>

source: MUSEnrollment Reports <http://www.mus.edu/data/enrollment/enrollment.asp>

**Objective 1.5.2**  
Increase programs and classes for non-traditional students, including evening and weekend programs

Metric 1.5.2

**MUSEnrollment of Non-traditional Students (25+ yrs old)**



Campus Type	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	% Chg 08 to 14
2-year	2,460	3,074	3,447	3,645	3,653	3,473	3,079	25.2%
4-year	4,921	5,371	5,785	5,905	6,019	5,806	5,272	7.1%





# MUS Strategic Plan

## Distance Learning

**Goal 1:**  
Access & Affordability

**System Initiatives:**

**MUS Distance Learning Initiative:**

In the 2005 and 2007 legislative sessions, the Montana Legislature appropriated funds specifically aimed at increasing the availability of distance learning in the Montana University System.

With these funds (\$300,000 in 2005, \$900,000 in 2007) the university system invested in distance learning resources, faculty, and infrastructure. As a result, Montana universities and colleges now offer more than 100 online degrees and over 700 internet courses.

MUS.edu/online is a central location for students, faculty, and the public to find information on distance education opportunities and topics in the MUS.

MUS On-line Degree & Certificate Programs:  
<http://www.mus.edu/Online/default.asp>

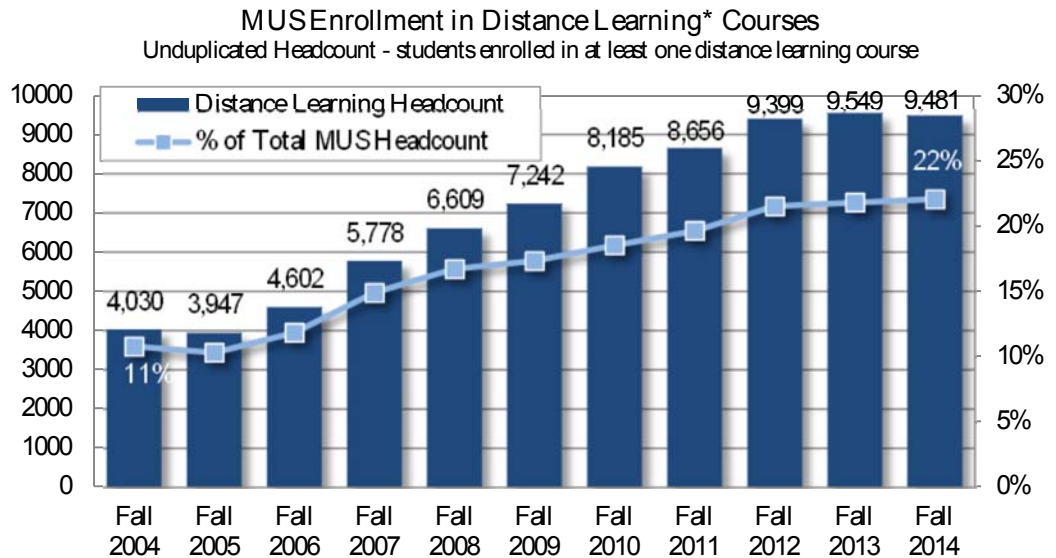
Faculty development webinars for on-line teaching:  
[www.mus.edu/online/webinars.asp](http://www.mus.edu/online/webinars.asp)

**Goal Statement**

Improve distance and on-line learning by coordinating online delivery of education across the entire Montana University System

**Objective 1.6.1**  
Increase student enrollment in online courses

**Metric 1.6.1**



source: MUS Data Warehouse, does not include CC's  
\*courses where instruction is delivered entirely outside of the traditional classroom setting and there is no "in-person" contact between student and teacher (i.e. on-line and/or video courses)

**Objective 1.6.2**  
Increase the number of online courses and degrees

**Metric 1.6.2**

Number of Distance Learning Courses Offered  
Fall 2004 - Fall 2014, Unduplicated Number of Courses Offered

	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014
<b>MUS Campus</b>											
2-year	95	103	143	156	165	177	183	200	220	210	222
4-year	243	239	254	315	328	359	401	434	495	515	533
<b>MUSTotal</b>	<b>338</b>	<b>342</b>	<b>397</b>	<b>471</b>	<b>493</b>	<b>536</b>	<b>584</b>	<b>634</b>	<b>715</b>	<b>725</b>	<b>755</b>
<b>Annual % Chg</b>	<b>17%</b>	<b>1%</b>	<b>16%</b>	<b>19%</b>	<b>5%</b>	<b>9%</b>	<b>9%</b>	<b>9%</b>	<b>13%</b>	<b>1%</b>	<b>4%</b>

source: MUS Data Warehouse, does not include CC's



# Workforce Development

**Goal 2:**  
Workforce & Economic Development

**System Initiatives:**

□ **SWAMMEI Grant:** \$25 million grant to boost job training programs at the 13 two-year colleges across Montana. The goal is to train more than 9,000 Montanans to fill good-paying jobs in the rapidly growing advanced manufacturing and energy industries.

□ **Perkins:** Promote preparation for and entry into high-wage, high-demand careers, with particular emphasis on under-represented demographics, by building strong career/technical education programs in K-12 school districts, two-year colleges, and community-based organizations.

□ **College!NOW:** Promote two-year education as a cost-effective, high-quality portal to high-demand, high-wage careers by establishing regional workforce response teams comprised of business and industry leaders, economic development organizations, K-12 school districts and local two-year colleges.

**Goal Statement**

Increase responsiveness to workforce development needs by expanding and developing programs in high demand fields in the state

**Objective 2.1.1**  
Increase degrees and certificates awarded in high-demand occupational fields

Metric 2.1.1

MUSH healthcare Degrees & Certificates Awarded

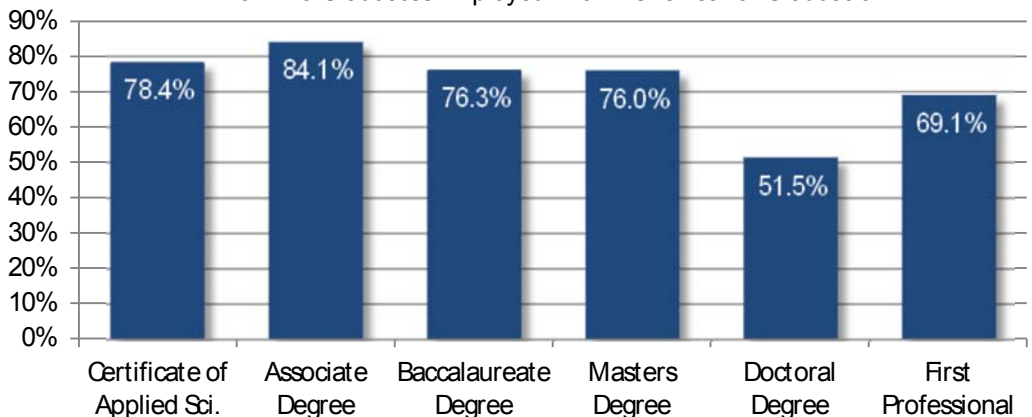
Degrees & Certs.	2003-04	2009-10	2010-11	2011-12	2012-13	2013-14	2004 to 2014	
							# chg	% chg
Certs. of Applied Sci	40	73	71	62	68	69	29	73%
Associate Degrees	327	427	445	508	513	594	267	82%
Bachelor's Degrees	271	245	246	267	317	336	65	24%
Master's Degrees	49	58	81	95	158	161	112	229%
Professional Degrees	35	138	172	189	213	230	195	557%
Doctoral Degrees	4	0	2	0	0	0	-4	-100%
<b>Total</b>	<b>726</b>	<b>941</b>	<b>1,017</b>	<b>1,121</b>	<b>1,269</b>	<b>1,390</b>	<b>664</b>	<b>91%</b>

source: MUS Data Warehouse, does not include CC's

**Objective 2.1.2**  
Increase job placement rates

Metric 2.1.3

Percentage of Resident Graduates Entering Montana's Workforce  
2012-13 Graduates Employed Within One Year of Graduation



□ In 2013, 78% of resident students graduating from the MUS found employment in Montana within one year of graduation, up from 72% in 2007.



# MUS Strategic Plan

## Workforce Development

(Continued)

**Goal 2:**  
Workforce & Economic  
Development

**System Initiatives:**

□ **Big Sky Pathways :** In collaboration with OPI, K-12 school districts, two-year colleges, and business and industry, develop and promote sequential curriculum providing high school students with a clear, non-duplicative pathway from high school to two-year colleges and/or careers.

Updated Jan. 2015

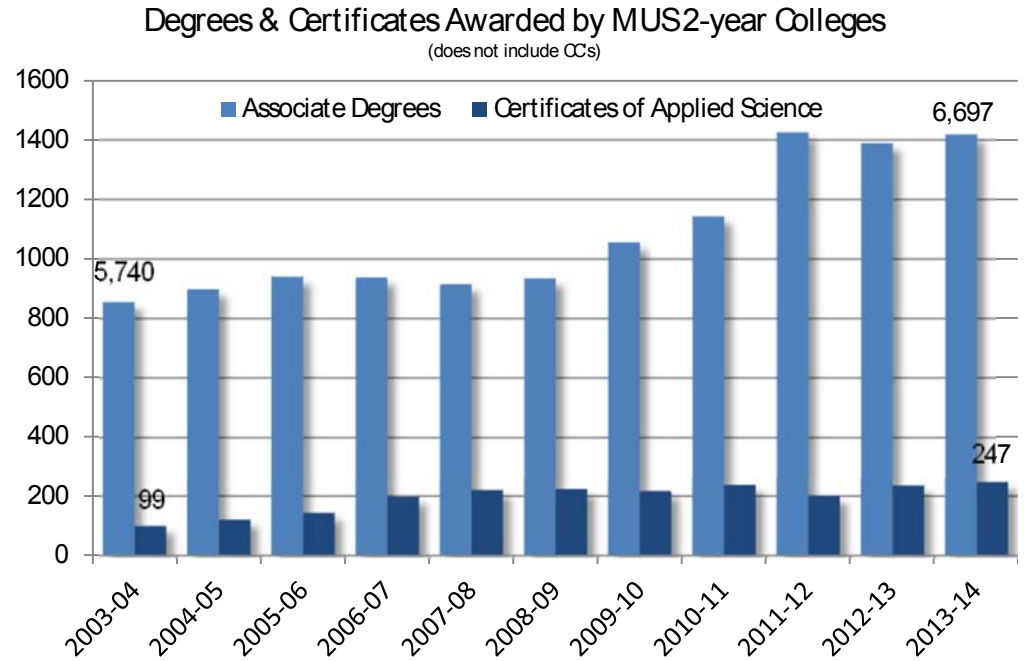
**Goal Statement**

Increase responsiveness to workforce development needs by expanding and developing programs in high demand fields in the state

**Objective 2.1.3**

Increase the number of certificates and degrees conferred in 2-year programs

**Metric 2.1.4**





# Research & Development

## Goal 2:

Workforce & Economic Development

### System Initiatives:

**Montana Science Serving Montana Citizens** is a statewide science and technology plan for higher education and related enterprises in Montana. The *Plan*, developed by the MUS Science and Technology Advisory Committee (MUSSTAC), will help identify priorities for the MUS and the State of Montana in the allocation of resources to a research enterprise that has great potential to grow and flourish <http://mus.edu/che/arsa/Research/MUSSTACplan.pdf>

### EPSCoR

Sponsored by grants from the National Science Foundation (NSF), the Experimental Program to Stimulate Competitive Research (EPSCoR) is designed to promote the development of science and technology resources across the United States. Through partnerships with universities, government, and small businesses, Montana NSF EPSCoR operates on the principle that aiding researchers and institutions in securing federal research and development funding will develop the state's research infrastructure and advance economic growth. <http://www.mtnsfepscor.org/>

Updated: Dec 2014

### Goal Statement

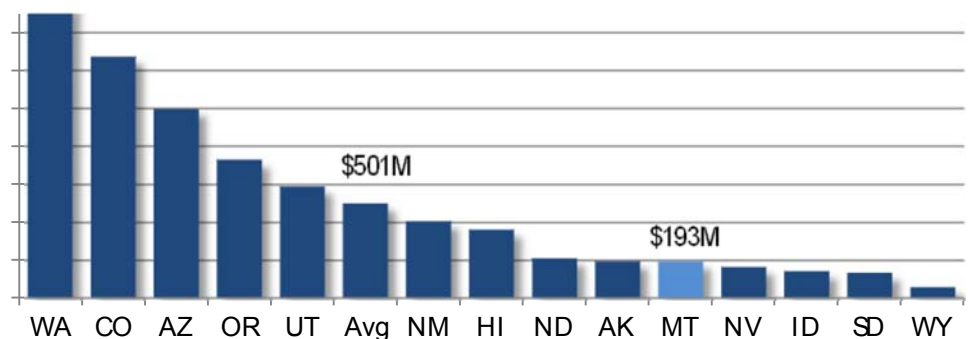
Establish collaborative programs among institutions, the private sector, and the state to expand research, technology transfer, the commercialization of new technologies, and the development of our entrepreneurs

#### Objective 2.2.1

Increase research & development receipts and expenditures

#### Metric 2.2.1

Research & Development Expenditures by State, 2012  
(in millions, public institutions only)



source: National Science Foundation (NSF)

MUS Research & Development Expenditures by Institution

Campus	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
MSU Bozeman	\$109,481,694	\$102,767,291	\$112,304,270	\$110,929,895	\$109,612,283
MSU Billings	\$5,183,761	\$4,563,253	\$3,407,301	\$2,924,336	\$2,583,462
MSU Northern	\$3,817,090	\$2,744,180	\$3,906,350	\$3,140,745	\$1,579,318
UM Missoula	\$66,961,101	\$63,857,146	\$61,543,835	\$59,306,533	\$60,189,000
MT Tech	\$9,656,552	\$9,296,423	\$11,765,000	\$11,059,000	\$10,500,000
UM Western	\$698,633	\$781,628	\$560,173	\$648,325	NA
MUSTotal	\$195,798,831	\$184,009,921	\$193,486,929	\$188,008,834	\$184,464,063

source: MUS Annual Research Report; note: expenditures include all sponsored projects

#### Objective 2.2.1

Increase technology licenses with Montana businesses

#### Metric 2.2.1

MUS Technology Transfer Activity

MUSTech Transfer Stats	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Patents Issued	27	14	14	8	10	8
Active Licenses (Total)	206	215	231	238	240	287
Active Licenses (in MT)	118	121	112	97	83	88
% Licenses w/ MT Companies	57%	56%	48%	41%	35%	31%
License/ Patent Revenues	\$305,893	\$271,330	\$215,628	\$663,586	\$454,479	\$315,560
Reimbursed Patent Costs	\$271,142	\$211,061	\$169,616	\$258,379	\$131,007	\$250,155

source: MUS Annual Research Report





# Graduate Education

**Goal 2:**  
Workforce & Economic Development

**System Initiatives:**

Faculty, staff, and students in the Montana University System (MUS) are engaged in science and technology research and graduate education that help build Montana's economic future. The MUS research enterprise also builds partnerships with communities, businesses, and other educational entities to help align science education and research with pressing social and economic challenges.

Expanding graduate education capacity and opportunities will help grow the MUS research enterprise. The following initiatives are key to this effort:

- Improved stipends and resident tuition status to attract competitive graduate students;
- Sufficient start-up funding packages and salaries to retain and recruit competitive faculty;
- Strategic addition of graduate programs to meet workforce needs and research opportunities ; and
- Innovative partnerships and financing to build modern facilities and a competitive research infrastructure.

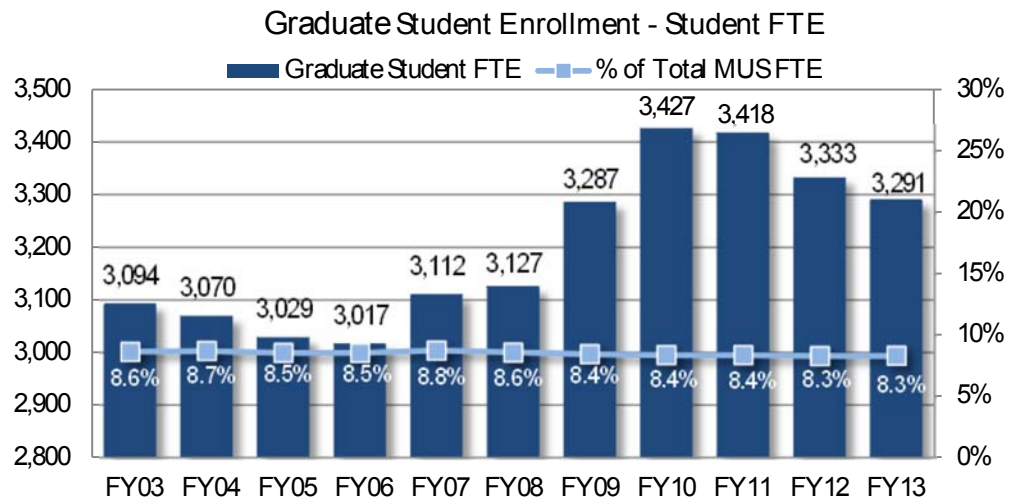
**Goal Statement**

Expand graduate education capacity and opportunities in order to increase educational attainment of Montanans, fuel economic development, grow the research and development enterprise, and contribute to the cultural and social fabric of Montana and the region.

**Objective 2.3.1**

Increase the number and percentage of graduate students in the Montana University System.

**Metric 2.3.1**



Source: MUSData Warehouse; note: graduate FTE includes students enrolled in master's, doctorate and professional programs

**Objective 2.3.2**

Increase graduate degree production, maintaining a strong concentration in science, technology, engineering, and math (STEM) fields.

**Metric 2.3.2**

**MUS Graduate Degrees Awarded**

MUS Graduate Degrees <sup>1)</sup>	2001-02	2009-10	2010-11	2011-12	2012-13	2013-14
Graduate Degrees Awarded	1113	1372	1523	1601	1611	1509
Graduate Degrees Awarded per 100 Graduate Student FTE	39.5	41.7	44.4	46.8	48.3	45.8
% STEM Degrees (Narrow)	18%	14%	14%	13%	12%	12%
% STEM Degrees (Broad)	34%	39%	43%	39%	39%	39%

1) includes master's, doctoral, and professional degrees

2) source: MUS Data Warehouse

**STEM (narrow):** based on NCES definition using 2 digit CIPs: (14) Engineering and (15) Engineering Tech (11) Comp & Info Sci (26) Biological and Biomedical Sci, (27) Mathematics & Stats, (40) Phy Sci, (41) Sci Tech

**STEM (broad):** (03) Nat Res & Conservation, (14) Engineering and (15) Engineering Tech (11) Comp & Info Sci (26) Biological and Biomedical Sci (01) Ag Operations (27) Mathematics & Stats, (40) Phy Sci, (41) Sci Tech (51) Health Prof; Also the following 6 digit CIPs were included, Ed Sci 13.1316, Tech Comm 23.1303, Interdisciplinary Studies (MT Tech) 30.9999



# Information Technology

**Goal 3:**  
Efficiency & Effectiveness

**System Initiatives:**

- **K-20 Data Linkage:** develop linkages between K-12, postsecondary, and labor information in order to produce a method for annually tracking student cohorts from high school to college to the workforce.
- **Research & Education Network:** operate and maintain a state-of-the-art network that provides high speed connections between campuses, as well as connections to national research and education networks.
- **CC Banner Integration:** integrate Dawson Community College and Miles Community College into University of Montana hosted instance of Banner

**Goal Statement**

Improve the accuracy, consistency and accessibility of system data, including the continued development of a comprehensive data warehouse

IT Strategic Directions  
In order to meet the three primary goals outlined in the Board of Regents' Strategic Plan, the Montana University System will strive to implement the following Information Technology Strategic Directions:

1. Enterprise Information Systems

Develop an integrated information system with the goal of maximizing administrative efficiencies, allowing for seamless student enrollment between campuses, and promoting consistent business practices across all institutions.

Assumptions:

- The MUS will continue to make incremental steps toward developing a single integrated information system.
- Incremental steps include, but are not limited to, the following:
  - Utilizing a single instance of the administrative information software that is hosted and managed by the main campus on each side of the system (i.e. UM and MSU host a single instance of Banner for their affiliated campuses, with the potential for including the community colleges, as well as tribal colleges).
  - Allowing for multi-institutional functionality to enable (for example): enrollments from more than one campus on students' schedules and transcripts, financial aid based on combined enrollment at more than one institution, centralized administrative services, such as, a single source for payroll generation.
  - Standardizing codes and data elements, as well as aligning business rules and practices.

2. Network Connectivity

Continue to develop and improve an education network that provides high speed telecommunication capabilities that link MUS institutions, provide connectivity to national research and education networks, and expand the reach of the MUS to remote areas of Montana.

3. Data Warehousing

Maintain and work to improve a system-wide data warehouse for the purpose of measuring the goals in Board of Regents' Strategic Plan, collecting and reporting official enrollment, developing linkages with K-12 and workforce data, and producing and monitoring the MUS Operating Budget.



# MUS Strategic Plan

## Efficiency

**Goal 3:**  
Efficiency & Effectiveness

### Goal Statement

Deliver efficient and coordinated services

Metric 3.2.1

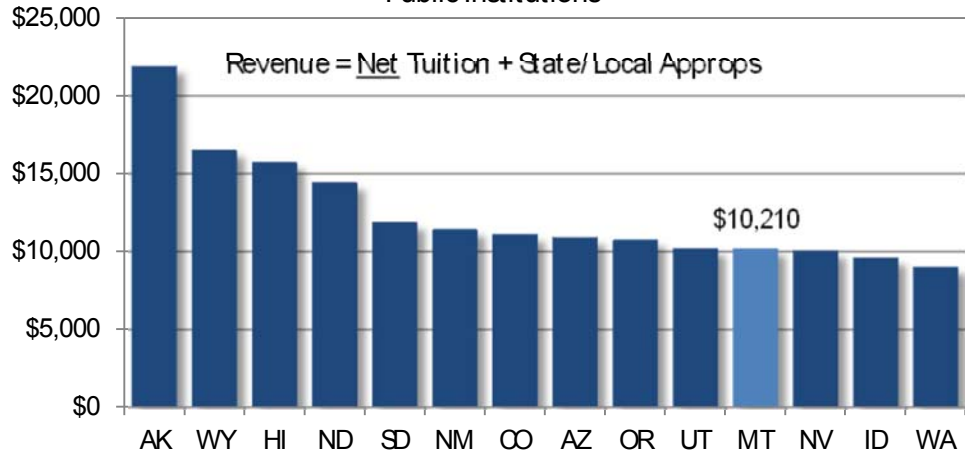
### System Initiatives:

□ **Two-Year College Initiative:** increase access and participation at two-year colleges by improving online access, growing dual enrollment opportunities, customizing programs for nontraditional students, and promoting two-year education as a low-cost, viable entry point to high-demand occupations and/or to four-year degrees; ultimately enabling the system to serve more students more affordably.

□ **Expenditures by Program:** expenditures for Instruction, plus Academic Support, plus Student Services should account for at least 70% of total expenditures.

□ **Cost Control:** controlling educational cost growth is a central tenet of an efficient and affordable educational system. The MUS strives to limit the growth in educational costs to the growth in CPI.

Total Educational Revenue per Student FTE, FY 2013  
Public Institutions



source: SHEEO, State Higher Education Finance Report <http://www.sheeo.org>

In 2013, total educational revenue per student FTE in Montana ranked 41<sup>st</sup> in the nation.

Metric 3.2.2

### Expenditures by Program

Current Unrestricted Expenditures, Ed Units Only  
Source: BUD 220

Expenditure Program Areas	Budgeted						
	1985	1995	2005	2010	2013	2014	2015
Instruction	53%	54%	52%	49%	48%	48%	49%
Research	1%	1%	1%	1%	1%	1%	1%
Public Service	0%	1%	1%	1%	1%	1%	1%
Academic Support	11%	11%	12%	12%	12%	12%	12%
Student Services	9%	9%	7%	8%	8%	9%	9%
Institutional Support	10%	9%	9%	10%	9%	8%	8%
Operation and Maintenance	13%	12%	12%	12%	13%	11%	11%
Waivers & Scholarships	2%	4%	7%	8%	9%	9%	9%

Goal: Instruction + Academic Support + Student Services above 70%



# MUS Strategic Plan

## Transferability

**Goal 3:**  
Efficiency & Effectiveness

**System Initiatives:**

**MUS Transferability Initiative:**

The 2007 Legislature appropriated \$1.5 million to help the MUS improve the transferability of courses and further develop its centralized data system.

As a result, the MUS initiated a “common course numbering” process for all undergraduate courses. This process requires that all courses deemed to be equivalent must possess the same course prefix, number, and title; all courses with same name and number will directly transfer on a one-to-one basis with equivalent courses at the receiving institution.

**Progress:**  
As of June 2012, more than 10,000 courses in over 60 disciplines have gone through the Common Course Numbering process. This represents 100% of the undergraduate courses in the MUS.

Updated: Dec 2014

**Goal Statement**

Deliver efficient and coordinated services.

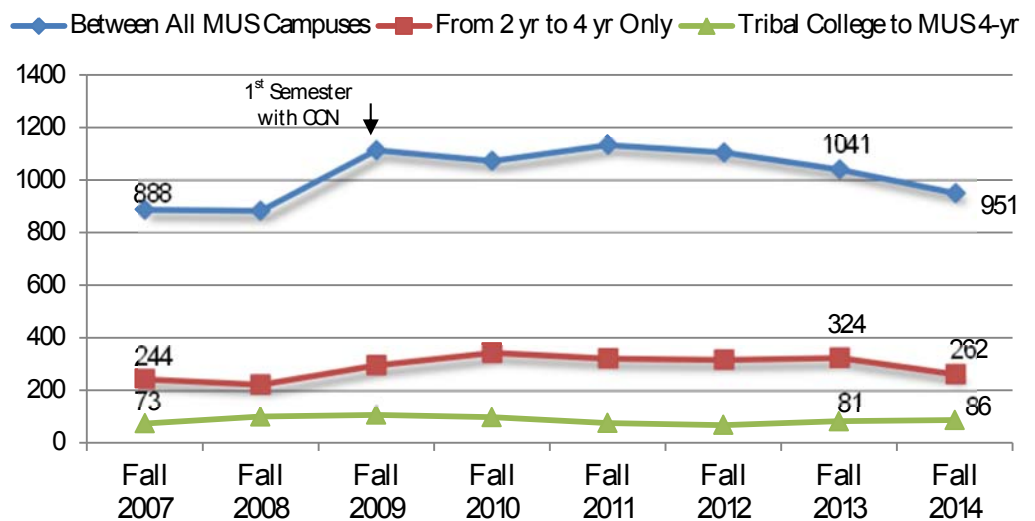
**Objective 3.3.1**  
Improve articulation and transferability among all 2-year and 4-year institutions, including community colleges and tribal colleges

**Metric 3.3.1**

**MUS Transferability Initiative – Common Course Numbering**

- a. All undergraduate courses in the Montana University System will go through the process of common course numbering (CCN)
  - By the end of Spring 2012, all undergraduates courses in the MUS will have gone through the CCN process (10,000 courses in more than 60 disciplines).
- b. All courses deemed to be significantly similar must possess the same prefix, course number, title and credits; and directly transfer on a one-to-one basis
  - See BOR Policy 301.5.5 – [Equivalent Course Identification and Numbering](#)
- c. Common course numbering will result in a transparent computerized program that demonstrates transferable courses across the university system
  - Link to [Common Course Numbering Transfer Guide](#)

**New Transfer Student Enrollment Between MUS Institutions**



source: MUS Data Warehouse





# MUS Strategic Plan Budget Allocation

**Goal 3:**  
Efficiency & Effectiveness

**System Initiatives:**

**Performance Funding:**  
FY15 marks the first fiscal year in the Montana University System (MUS) where funds were allocated to campuses through a performance funding model. In this model, 5% of state appropriations (\$7.5M) were distributed to campuses for increasing retention rates, as well as the number of degree/certificate completers.

Results of the effort can be found at:  
<http://www.mus.edu/CCM/performancefunding/default.asp>

**Goal Statement**

Biennial review/ update of the budget allocation model consistent with state and system policy goals and objectives

**Background**

The Montana Legislature allocates the vast majority of funding for our education units in a “lump sum” that is then allocated by the Regents to the individual institutions within the system. How these funds are allocated is central to every strategic objective of the Board. In order to achieve the goals and objectives in this strategic plan, the basic funding allocation model must be continually analyzed. To be an effective tool for achieving our strategic goals, the allocation model should, at a minimum:

- Focus on financing for the state system, not only funding for the individual campuses;
- Be transparent as to the policy choices of the Regents, Legislature, and executive branch;
- Provide a framework for dealing with allocations to institutions, tuition revenues, financial aid, and mandatory fee waivers;
- Have a specific fund dedicated to furthering Regents’ priorities;
- Protect institutional viability by moderating the short-term effects of enrollment changes;
- Provide incentives for institutions to collaborate as a system;
- Ensure equity of funding among all institutions;
- Maintain an adequate base of funding and education quality for all institutions;
- Maintain a differential between 2-year and 4-year tuition.

**Performance Funding – FY16 and FY17**

In May 2014, the Board the Regents approved a new set of [performance metrics](#) designed to be used in 2015-16 and 2016-17 fiscal years. Within this set of metrics, retention rates and completion numbers are measured for all MUS campuses. In addition, mission specific metrics are identified at the flagship and 2-year campuses. Degree counts in graduate programs and research expenditures are included in the flagship campus measurements, while early college enrollment of high school students coupled with a menu consisting of transfer rates, success in developmental education, credit accumulation, and licensure/exam pass rates round out the metrics for 2-year campuses. For all campuses, special weighting will be applied for Pell-eligible students (low income), American Indian students, nontraditional-age students, and veterans.

The Regents will approve the amount of funding to be distributed in this new model in May 2015.



# MUS Strategic Plan

## Success Agenda

(Appendix A)

### Regents' Workgroup on Reform and Reinvention

In August of 2009 the Board of Regents designated a subcommittee of regents, along with six citizen advisors to serve as a workgroup to address topics related to reinventing and reforming the Montana University System.

Working throughout 2009 and 2010, the Workgroup focused its attention on providing guidance and recommendations related to the MUS 2-year Education Initiative (College!Now), mission differentiation, performance-based funding, system integration, and the MUS planning process.

### Recommendations

Upon completion of their work, the Regents' Workgroup recommends that the Board of Regents adopt a "Success Agenda" in order to increase educational attainment of Montanans and provide an efficient and effective system of higher education.

Additionally, the Regents' Workgroup recommends that the Board of Regents include a set of *Guiding Principles for Strategic Planning* in the MUS Strategic Plan.

In order to increase the overall educational attainment of Montanans and provide an efficient and effective system of higher education, the Board of Regents adopted a Success Agenda to augment the Strategic Plan and help guide the Montana University System.

1. Institutional Role Differentiation
  - Define distinct roles for the primary components of the MUS (Doctoral Research Universities, Baccalaureate/ Masters Universities, Comprehensive 2-year Colleges)
  - Utilize role guidelines to serve as templates to develop policies and criteria that:
    - Sustain quality academic programs
    - Increase access AND student success
    - Guide development of new programs and research
    - Provide for efficient delivery of programs, services and overall administration
    - Emphasize collaboration with K-12
    - Target resource allocation
2. Admission Standards
  - Utilize multiple criteria in admissions policies to help align students with the university/ college that matches their academic preparation, goals, and abilities
  - Strengthen enrollment management strategies, such as requiring more rigorous documentation of college readiness at doctoral/ research universities, in order to improve student success
  - Reaffirm the open admissions concept of comprehensive 2-year colleges within Board policy to improve access and clarify differences between 2-year and 4-year (College!Now)
3. Transferability
  - Ensure seamless transferability between institutions through a system of common course numbering and aligned student learning outcomes
  - Develop a Board approved transfer credential (e.g. Regents Transfer Program) to improve 2-year to 4-year transfer rates and success (College!Now)
4. Community College Programs (College!Now)
  - Increase utilization, enrollment and degree production in community college programs by targeting:
    - Academically under-prepared
    - Pre-college students (dual enrollment)
    - Non-traditional students (25+ yrs.)
  - Clarify and promote the community college mission in Montana and role within the MUS by:
    - Rebranding the Colleges of Technology
    - Defining regional hubs with differential tuition policy, program delivery, etc.



# MUS Strategic Plan

## Success Agenda (cont.)

(Appendix A)

### Regents' Workgroup Members

#### *Regents*

Todd Buchanan (Chair)  
Janine Pease  
Lynn Hamilton

#### *Citizen Advisors*

Bob Hawks  
Elsie Arntzen  
Rick Hays  
Clayton Schenck  
Mike Halligan  
Quint Nyman

5. Need-based Financial Aid
  - Work to develop strategies to reduce unmet student need
  - Increase the amount of need-based student aid
6. Program and Service Alignment
  - Align program development, expansion, and contraction with consistently assessed workforce demands
  - Focus programming to eliminate unnecessary/ undesired duplication of programs by:
    - identifying institutional niches
    - utilizing distance learning, especially for collaborative approaches
    - aligning business practices and integrating technology to improve system-wide collaboration and increase student access
  - Increase investment in research and graduate programming to amplify institutional expertise and improve Montana's economy
7. Performance-Based Funding
  - Align targeted outcomes with institutional type through purposeful allocation of resources based on programming type
  - Associate achievement in key performance areas with aspects of funding (allocation model)
  - Define, measure, and reward success by institution
8. Data and Information
  - Integrate data throughout the MUS in order to:
    - Improve student access and services
    - Increase administrative efficiencies
    - Improve academic coordination
    - Produce quality data
9. Communication & Advocacy
  - Effectively communicate the University System's "product" to stakeholders
  - Develop a focused marketing and public relations strategy to increase support for higher education
10. Faculty and Staff Support
  - Provide compensation and professional development adequate for recruiting and retaining the faculty and staff necessary to achieve success
  - Provide faculty and staff a meaningful role in institutional and system decision making

## **Appendix 4: Function Code Definitions Published by NACUBO**

### **10 – Instruction**

The instruction category includes formally organized and/or separately budgeted activities that are part of the University's instruction program to communicate educational content, including general academic, vocational/technical, special session, community education and preparatory/remedial activity. This would include expenditures for all activities that are part of an institution's instruction program, such as expenditures for: credit and noncredit courses; academic, vocational, and technical instruction; teaching assistants; remedial and tutorial instruction; regular, special, and extension sessions; and lectureships. However, this would exclude expenses for academic program administration (e.g., academic deans), except where instructional activities constitute an important role of the administrator.

See below for further details and explanations on the sub-categories that are included under this function code:

**General Academic Instruction** – This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that are carried out during the institution's defined academic year which are offered for credit as part of a formal post-secondary education degree or certificate program. However, this category does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

**Vocational/Technical Instruction** – This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that are carried out during the institution's defined academic year which are offered for credit as part of a formal post-secondary education degree or certificate program. However, this category does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

**Community Education** - This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenses for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education. However, this subcategory would not include cooperative extension services, or other items covered under the 1200- Public Service NACUBO function.

**Preparatory/Remedial Instruction** - This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the course work leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be provided specifically for required preparatory or remedial skills or knowledge, and should be included in this category. If students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified elsewhere.

**Instructional Information Technology** – This subcategory includes expenses for formally organized and/or separately budgeted instructional information technology.

## **11 – Research**

The research category includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. This category would include expenses for scientific, technical, and humanistic investigation. This includes institutes and research centers as well as individual and/or project research. Expenditures may include, but are not limited to: research equipment; research assistant expenses (e.g., payroll costs for research assistants; citizenship costs such as a VISA for research assistants who are non-residents); research supplies; and travel to conferences related to specific areas of research.

See below for further details and explanations on the sub-categories that are included under this function code:

**Institutes and Research Centers** - This subcategory includes expenses for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does not include federally funded research and development centers, which, for public institutions, should continue to be classified as independent operations.

**Individual and Project Research** - This subcategory includes expenses for research activities that are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

**Research Information Technology** - This subcategory includes expenses for formally organized and/or separately budgeted research information technology.

## **12 – Public Service**

The public service category includes expenses for activities established primarily to provide non-instructional services which are beneficial to individuals and groups external to the institution. This includes community service programs (excluding instructional activities) and cooperative extension services. Expenditures may include, but are not limited to: conferences, seminars and workshops; institutes; general advisory services; reference bureaus; publications; public broadcasting services (e.g., for radio and television); consulting; testing services (e.g., soil testing); and other similar non-instructional services to particular sectors of the community.

See below for further details and explanations on the sub-categories that are included under this function code:

**Community Service** – This subcategory includes expenses for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting station.

**Cooperative Extension Service** – This subcategory includes expenses for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control

is shared by the institution with the Department of Agriculture's extension service, the related state extension services, and agencies of local government.

**Public Broadcasting Services** – This subcategory includes expenses for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Excluded from this subcategory are broadcasting services conducted primarily in support of instruction (classified in the subcategory ancillary support), broadcasting services operated primarily as a student service activity (classified in the subcategory social and cultural development), and broadcasting services that are independent operations (classified in the subcategory independent operations/institutional).

**Public Service Information Technology** – This subcategory includes expenses for formally organized and/or separately budgeted public service information technology.

### **13 – Academic Support**

The academic support category includes expenses incurred to provide support services for the University's primary missions: instruction, research, public service and economic development. This classification includes provision of resources that assist the four primary missions, but are not appropriately classified in the other categories. Expenditures may include, but are not limited to: educational materials; expenses related to the retention, preservation, and display of educational materials in libraries; museums and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college; media (e.g., audio-visual services) and technology services (e.g., computing support); development of programs and curricula; publications; conferences, seminars and workshops; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the four primary missions; faculty fellowships; faculty awards/prizes; faculty chairs; faculty professorships; and development of academic personnel skills.

See below for further details and explanations on the sub-categories that are included under this function code:

**Libraries** - This subcategory includes expenses for organized activities that directly support the operation of a catalogued or otherwise classified collection.

**Museums and Galleries** – This subcategory includes expenses for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.

**Educational Media Services** – This subcategory includes expenses for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

**Academic Support Information Technology** – This subcategory includes expenses for formally organized and/or separately budgeted academic support information technology.

**Ancillary Support** – This subcategory includes expenses for organized activities that provide support services to the four primary programs of instruction, research, public service, and economic development but are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with a school of education. The expenses of teaching hospitals are excluded.



**Academic Administration** – This subcategory includes expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify expenses for activities formally organized and/or separately budgeted for academic administration. It includes the expenses of academic deans (including deans of research, deans of graduate schools, and college deans), but it does not include the expenses of department chairpersons (which are included in the appropriate primary function categories). The subcategory also includes expenses for formally organized and/or separately budgeted academic advising. Expenses associated with the office of the chief academic officer of the institution are not included in this subcategory, but should be classified as institutional support.

**Academic Personnel Development** – This subcategory includes expenses for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

**Course and Curriculum Development** – This subcategory includes expenses for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

#### **14 – Student Services**

The student services category includes expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to the students' emotional and physical well-being and intellectual, cultural and social development outside the context of the formal instruction program. Expenditures may include, but are not limited to: student activities; cultural events; student newspapers; intramural athletics; student organizations; intercollegiate athletics (if the program is not operated as an essentially self-supported activity); counseling and career guidance (excluding informal academic counseling by the faculty); student aid administration; and student health services (if not operated as an essentially self-supported activity).

See below for further details and explanations on the sub-categories that are included under this function code:

**Student Services Administration** – This subcategory includes expenses for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular types of students (for example, minority students, veterans, and handicapped students). Excluded from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institution wide and therefore should be classified as institutional support.

**Social and Cultural Development** – This subcategory includes expenses for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenses for an intercollegiate athletics program are included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenses would be reported as auxiliary enterprises).

**Counseling and Career Guidance** – This subcategory includes expenses for formally organized placement, career guidance, and personal counseling services for students. This subcategory

includes vocational testing and counseling services and activities of the placement office. Excluded from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

**Financial Aid Administration** – This subcategory includes expenses for activities that provide financial aid services and assistance to students. This subcategory does not include outright grants to students, which should be classified as either revenue reductions, agency transactions, or expenses, as discussed elsewhere in this manual.

**Student Admissions** – This subcategory includes expenses for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.

**Student Records** – This subcategory includes expenses for activities to maintain, handle and update records for currently enrolled students as well as for students previously enrolled.

**Student Health Services** – This subcategory includes expenses for organized student health services that are not self-supporting; health services that are self-supporting are reported as auxiliary enterprises.

**Student Services Information Technology** – This subcategory includes expenses for formally organized and/or separately budgeted student services information technology.

## **15 – Institutional Support**

The institutional support category includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution and assistance and support for the administration and operation of the University or a given campus as a whole, as opposed to support of specific programs or units. This includes University or campus-wide executive management (governing board, planning, programming, legal functions), fiscal services (investment, financing, business, and audit functions), general administrative and logistical services (human resources, space management, employee personnel and records, procurement, parking, transportation, communications, stores, printing/photographic, and safety functions), administrative computing services, constituency relations (community, alumni, governmental, development and fund raising relations.)

See below for further details and explanations on the sub-categories that are included under this function code:

**Executive Management** – This subcategory includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institution-wide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming operations, and legal operations.

**Fiscal Operations** – This subcategory includes expenses for operations related to fiscal control and investments. It includes the accounting office, bursar's office, and external audits. Interest expense on working capital loans is recorded with other interest expense and is not recorded as institutional support. In addition, bad debt expense for student and other accounts receivables is recorded as a reduction in the specific revenue source rather than as an expense.



**General Administration** – This subcategory includes expenses for activities related to general administrative operations and services (with the exception of fiscal operations and administrative information technology). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campus-wide communications and transportation services, general stores, and printing shops.

**Administrative Information Technology** – This subcategory includes expenses for formally organized and/or separately budgeted administrative information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to academic support and the remainder to this category.

**Public Relations/Development** – This subcategory includes expenses for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fund raising. If certain criteria, namely purpose, audience and content, are met, the costs of the activity should be allocated between fundraising and the appropriate program or management and general function. If all of the criteria are not met, then the entire amount is classified as fund raising costs. In addition certain disclosures are required.

## **16 – Operation and Maintenance of Plant**

The operation and maintenance of plant category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution’s physical plant. Expenditures may include, but are not limited to: operations established to provide services and maintenance to grounds and facilities; plant expansion, modification or new construction; routine and preventative repairs and maintenance; landscape and grounds; utilities; custodial services; fire protection; property insurance; hazardous waste disposal; central receiving; disaster preparedness; space and capital leasing; and similar items.

See below for further details and explanations on the sub-categories that are included under this function code:

**Physical Plant Administration** – This subcategory includes expenses for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included in this subcategory. Also included are property, liability, and all other insurance relating to property.

**Building Maintenance** – This subcategory includes expenses for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance.

**Custodial Services** – This subcategory includes expenses related to custodial services in buildings.

**Utilities** – This subcategory includes expenses related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

**Landscape and Grounds Maintenance** – This subcategory includes expenses related to the operation and maintenance of landscape and grounds.

**Major Repairs and Renovations** – This subcategory includes expenses related to major repairs, maintenance, and renovations. Minor repairs should be classified as building maintenance. The institution should define the distinction between major repairs and minor repairs. Costs that will be capitalized in accordance with the institution’s capitalization policy are excluded.

**Security and Safety** – This subcategory includes expenses related to security; disaster preparedness; safety, including environmental safety; and hazardous waste disposal.

**Logistical Services** – This subcategory includes expenses related to logistical services such as central receiving as well as space and capital leasing.

**Operations and Maintenance Information Technology** – This subcategory includes expenses for formally organized and/or separately budgeted operation and maintenance information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs will be applied to academic support and the remainder to institutional support.

## **17 – Scholarships and Fellowships**

The scholarships and fellowships category includes expenses for scholarships and fellowships—from restricted or unrestricted funds—in the form of grants to students, resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service. Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the College Work-Study program, charges should be classified as expenses of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remission of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefits expenses in the appropriate functional expense category.

See below for further details and explanations on the sub-categories that are included under this function code:

- **1787 – Scholarships** – Scholarships are classified as resources restricted to provide financial support to undergraduate, graduate, and/or professional students based on academic achievement, need, or other criteria. Typically, this sub-category includes grants-in-aid, trainee stipends, and tuition and fee waivers to undergraduate students. Typically, scholarships are restricted for and awarded to undergraduate and professional students, but it is also allowable to award scholarships to graduate students (unless prohibited by any applicable guidelines). Scholarships include outright financial aid, trainee stipends, and tuition and fee waivers which are used to aid students in the pursuit of their studies (i.e., these payments are typically used by the students to offset educational expenses such as tuition, fees, room & board, books, school supplies, etc.). Recipients of scholarships are **not** expected to render services to the institution as a consideration for their scholarship, nor are they expected to repay their scholarships.
- **1788 – Fellowships** – Fellowships are classified as resources restricted to provide financial aid and trainee stipends to graduate students to aid in the individual’s pursuit of study or research. Typically, this sub-category includes grants-in-aid and trainee stipends to graduate students. Fellowships are a common form of aid typically awarded to graduate students, and recipients of fellowships are **not** expected to render service to the institution as consideration for their fellowship, nor are they expected to repay their fellowship award. Thus, fellowships do **not** include funds for which services to the institution must be rendered, such as assistantships or payments for teaching, which both require performance or service on the part of the individual.
- **1789 – Prizes/Awards** – Resources restricted to provide a direct financial payment to graduate, undergraduate, and/or professional students based on achievement, performance or other criteria. These awards/prizes are made in the form of a direct monetary payment to the student, and are **not** related to employment services. Typically, unless otherwise stated in any applicable guidelines,

there are **no** restrictions on how the student can use the award money (i.e., this money can be used by the student for any purpose; it is **not** limited to strictly educational expenses), and these award payments are typically the result of an award/payment issued to a student as a result of the student's performance in some sort of competition or contest. These payments to the students would typically be considered taxable income to the student.

## **20 – Auxiliary Enterprises**

Auxiliary enterprises are operations that provide goods or services to students, faculty, or staff and that charges a fee for those services, including intercollegiate athletics. An auxiliary enterprise exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed as an essentially self-supporting activity. Examples are residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores, faculty clubs, parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also are included. Hospitals, although they may serve students, faculty, or staff, are classified separately because of their financial significance.

The auxiliary enterprise category includes all expenses relating to the operation of auxiliary enterprises, including expenses for operation and maintenance of plant, depreciation (if allocated to functional expense categories) and administration. Also included are other direct and indirect costs, whether charged directly as expenses or allocated as a proportionate share of costs of other departments or units. To ensure that data regarding individual auxiliary enterprises are complete and adequate for management decisions, cost data should be prepared using full costing methods. Full costing means that the costs attributed to each enterprise includes a portion of indirect costs related to that enterprise, as well as the costs directly attributable to its operation.

See below for further details and explanations on the sub-categories that are included under this function code:

**Auxiliary Enterprises—Student** – This subcategory includes expenses for auxiliary enterprise activities primarily intended to furnish services to students. A student health service, when operated as an auxiliary enterprise, is included. However, intercollegiate athletics are excluded from this category.

**Auxiliary Enterprises—Faculty/Staff** – This subcategory includes expenses for auxiliary enterprise activities primarily intended to provide a service to the faculty, staff or both. Such activities include the faculty club, faculty-staff parking, and faculty housing.

**Auxiliary Enterprises—Other** – This subcategory includes expenses for auxiliary enterprise activities primarily intended to furnish goods and services that are related to the higher education mission. Customers for these goods and services generally are not students, faculty, or staff. Entities of this type are formed to meet the geographic and public service needs of a region and generally relate to an institution's mission of teaching, research, or public service. Examples of such an entity would be a drug testing center or a university press department.

## **30 – Hospitals**

The hospital category includes all expenses associated with the patient care operations of a hospital, including nursing and other professional services, general services, administrative services, fiscal services, depreciation (if allocated to functional expense categories) and charges for physical plant operations. Also included are other direct and indirect costs, whether charged directly as expenses or allocated as a proportionate share of costs of other departments and units. Expenses for activities that take place within the hospital, but that are categorized more appropriately as instruction or research, are excluded from this category and accounted for in the appropriate categories.

See below for further details and explanations on the sub-categories that are included under this function code:

**Direct Patient Care** – This subcategory includes expenses for direct patient care such as prevention, diagnosis, treatment, and rehabilitation. Patient care activities solely for the benefit of the institution’s students should be classified as student services.

**Health Care Supportive Services** – This subcategory includes expenses for organized activities that are unique to a teaching hospital, health services center, or clinic, and that directly support the provision of health care but cannot be considered part of the provision of direct patient care. Included in this subcategory are such activities as the pharmacy, blood bank, and X-ray services.

**Administration of Hospitals** – This subcategory includes expenses for both the day-to-day functioning and the long-range viability of the hospital, excluding physical plant operations.

**Physical Plant Operations for Hospitals** – This subcategory includes expenses for activities related directly to maintaining the grounds and facilities of a hospital as well as providing utility services.

#### **40 – Independent Operations**

The independent operations category includes expenses that are independent of or unrelated to, but that may enhance the primary missions of, an institution. **This category generally is limited to expenses associated with major federally funded research laboratories.** Excluded are expenses associated with property owned and managed as investments of the institution’s endowment funds.

See below for further details and explanations on the sub-categories that are included under this function code:

**Independent Operations/Institutional** – This subcategory includes separately organized operations owned or controlled by an institution but unrelated to, or independent of, the institution’s missions. This subcategory generally includes commercial enterprises operated by the institution but not established to provide services to students, faculty, or staff or to provide support to one or more of the institution’s missions. Activities operated as auxiliary enterprises (i.e., those established to provide a service to students, faculty, or staff and charging a fee related to the cost of the service) are excluded from this subcategory. Operations with commercial aspects that primarily support instruction, research, and/or public service (for example, hospitals and ancillary support activities) are excluded. Also excluded are activities operated as part of the institution’s endowment funds.

#### **50 – Stores and Services**

*NACUBO includes stores and services as a subcategory of “Auxiliary Enterprise, Auxiliary Enterprises—Other, and Other Self-Supporting Enterprises.” The University of Illinois has opted to create a separate level 1 Banner reporting category for Stores and Services, rather than include it in the Auxiliary Enterprises roll-up. This decision was made to accommodate the University’s financial reporting practice of netting internal stores and services revenue and expenditures, and reporting the net amount under “Institutional Support.” In turn, this decision was presumably made based on the inclusion of “general stores” in the NACUBO definition of the Institutional Support subcategory for “General Administration. The definition is included in NACUBO’s published definitions as a subcategory of “Auxiliary Enterprise, Auxiliary Enterprises—Other, and Other Self-Supporting Enterprises.” Note that in University practice, this category includes all self-supporting stores and service operations, regardless of whether they function at an institutional, college, or departmental level.*

**Other Self-Supporting Enterprises** – This subcategory includes activities that were established primarily to provide goods and services to other internal units on a fee for service basis. The following characteristics assist in identifying these units:

- They are self-supporting units that operate on a break-even basis for those goods and services offered to other units.
- They could provide, to a lesser extent, the same goods and services to faculty, staff, students, and related entities.
- The goods and services are provided at an institutional level. This characteristic excludes enterprises that only serve units within the same department. For example, a telecommunications department that services the entire institution would be considered other self-supporting while the chemistry stores department that only services other chemistry units would be reported net within academic support under functional expense reporting.
- This classification does not preclude the current reporting practices for entities included in other functional categories.
- Expenses incurred under the subcategory Other Self-Supporting Enterprises should be netted against revenues since the predominance of transactions is internal.

NCES National Center for Education Statistics  
2015-16 Survey Materials: Glossary

date: 11/24/2015

Term	Definition	Related Term
11/12 month salary contract/teaching period	The contracted teaching period of faculty employed for the entire year, usually for a period of 11 or 12 months. (Term used in the IPEDS HR survey component prior to 2012-13)	
12-month enrollment (E12)	These data were collected in the Enrollment component prior to the 2007 IPEDS collection. Data are collected for the entire 12-month academic year, while enrollment data collected in the Fall Enrollment component are fall data. Institutions report an unduplicated head count for the total number of students by gender, race/ethnicity, and level (undergraduate, graduate, first-professional) enrolled throughout the reporting period. Students included are those enrolled in any courses leading to a degree or other formal award, as well as those enrolled in courses that are part of a terminal vocational or occupational program. Institutions also report the total instructional activity for the same 12-month period for both undergraduate and graduate programs. Instructional activity data are reported in units of contact hours (sometimes referred to as clock hours) or credit hours.	
12-month period	A 12-month period defined by an institution for reporting a full year of activity (usually either July 1 through June 30 or September 1 through August 31). This time period should be consistent across all IPEDS data collections and from year-to-year.	
25th percentile	The score at or below which 25 percent of students submitting test scores to an institution scored.	
3/2 program	A program of study that normally requires the first 3 years of undergraduate study at one institution and the last 2 years of study at another institution in order to attain a bachelor's degree. These programs are predefined by the institutions and are normally offered when an institution is unable to grant a degree in a particular field or program of study.	
4-1-4 (calendar system)	The 4-1-4 calendar usually consists of 4 courses taken for 4 months, 1 course taken for 1 month, and 4 courses taken for 4 months. There may be an additional summer session.	
5-year program	A program offered by an institution that is defined in the catalog as requiring a student to take courses over a 5-year period in order to attain a bachelor's degree. These include, but are not limited to, 5-year cooperative programs which alternate class attendance with employment.	
75th percentile	The score above which 25 percent of students submitting test scores to an institution scored.	
9/10-month salary contract/teaching period	The contracted teaching period of faculty employed for 2 semesters, 3 quarters, 2 trimesters, 2 4-month sessions, or the equivalent. (Term used in the IPEDS HR survey component prior to 2012-13)	
Abroad	Any geographic location not in the aggregate United States, which includes the 50 states, the District of Columbia, and the other areas.	
Academic Libraries (AL)	This annual component of IPEDS collects information on library collections, expenses, and services from degree-granting postsecondary institutions. Institutions with library expenses less than \$100,000 annually report their collections and circulation or usage to IPEDS. Specific library collection items include physical and electronic/digital books, media, and databases (applicable to electronic only). Institutions with library expenses equal to or greater than \$100,000 annually report both their collections and circulation or usage and details about their expenses to IPEDS. Detail expense categories include library salaries and wages, fringe benefits, materials and services costs, and operations and maintenance costs.	
Academic Library	An entity in a postsecondary institution that provides an organized collection of printed or other materials, or a combination thereof; a staff trained to provide and interpret such materials as required to meet the informational, cultural, recreational, or educational needs of the clientele; an established schedule in which services of the staff are available to the clientele; an established schedule in which services of the staff are available to the clientele; and the physical facilities necessary to support such a collection, staff, and schedule. This definition includes libraries that are part of learning resource centers.	
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 Rank	A status designated by the institution according to the institution's policies. The IPEDS HR survey includes the ranks of Professor, Associate Professor, Assistant Professor, Instructor, and Lecturer.	
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 support (GASB aligned form reporters)		



	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. GASB institutions include actual or allocated costs for operation and maintenance of plant 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.	
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.	
Access rights	Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as deliberately selecting a document, securing access rights and including it in the OPAC (online public access catalog) or other databases of the library. Interlibrary lending and document delivery are excluded.	
Accrediting agencies	Organizations (or bodies) that establish operating standards for educational or professional institutions and programs, determine the extent to which the standards are met, and publicly announce their findings.	
Accrediting bodies	See accrediting agencies	Accrediting agencies
Accumulated depreciation	The total depreciation charged as expenses as of the reporting date (in the current year and in prior years) on the capital assets of the institution. FASB Statement No. 117 and GASB Statement No. 34 require that accumulated depreciation to date be recognized.	
ACT	ACT, previously known as the American College Testing program, measures educational development and readiness to pursue college-level coursework in English, mathematics, natural science, and social studies. Student performance does not reflect innate ability and is influenced by a student's educational preparedness.	
Additions to permanent endowments	Gifts or grants received by a GASB institution that are restricted to a permanent endowment (institutions often have endowment funds that are classified as permanent endowments). Funds must be held in perpetuity with only the income generally available for use.	
Additions to physical plant assets	Land, buildings, improvements other than buildings, equipment, and library books that are added during the fiscal year through purchases, by gifts-in-kind from donors, and from other additions; excludes construction in progress.	
Adjunct instructional staff	Non-tenure track instructional staff serving in a temporary or auxiliary capacity to teach specific courses on a course-by-course basis. Includes both instructional staff 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 instructional staff (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 Fall Enrollment component, it is the cohort for calculating retention rate; for the Graduation Rates component, this is the cohort from which graduation and transfer-out rates are calculated; and for the Outcome Measures component, these are the four cohorts (full-time, first-time; part-time-first-time; full-time, non-first-time; and part-time, non-first-time) for which outcomes rates are calculated at 6 and 8 years.	
Adjustments to beginning net assets	Unusual and infrequent adjustments to assets that are not recorded as current year revenues, expenses, gains, or losses. This includes adjustments for retroactive applications of changes in accounting principles and prior period adjustments.	
Adjustments to beginning net position	Unusual and infrequent adjustments to assets that are not recorded as current year revenues, expenses, gains, or losses. This includes adjustments for retroactive applications of changes in accounting principles and prior period adjustments.	
Administrative unit	The system or central office in a multi-campus environment.	
Admissions	This annual component is required of all currently operating Title IV postsecondary institutions in the United States and other areas that do not have an open admissions policy. Eligibility for Admissions is determined using a screening question in the Institutional Characteristics "Header component and open admissions institutions will not see the component. Admissions data are collected for the current fall reporting period. Data are collected on admissions requirements, the number of applicants, admitted students, the number of admitted students that subsequently enrolled, and percentiles for ACT and SAT test scores. The number of applicants, admitted, and enrolled students is disaggregated by gender; enrolled students are further disaggregated by part-time and full-time status. Prior to the 2014-15 data collection cycle, Admissions was part of the Institutional Characteristics components. In 2014-15, it became part of the Winter data collection.	
Admissions test scores	Scores on standardized admissions tests or special admissions tests.	
Admitted students	Applicants that have been granted an official offer to enroll in a postsecondary institution.	
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.	
Affiliated organizations		

	Legally separate organizations that are affiliated or associated with a primary GASB institution. These organizations are created for the primary purpose of assisting a primary institution to accomplish its mission but are not subject to the institution's organizational or procedural oversight. Fund-raising foundations, athletic associations, alumni associations, and research foundations are some examples of affiliated organizations. Depending on the organizational structure and other factors, some affiliated organizations may be considered component units and thus their financial activity must be reported separately by the primary institution.	
AICPA	The American Institute of Certified Public Accountants.	
AICPA College and University Audit Guide Model	A financial reporting model defined by AICPA. The audit guide contains the primary standards for financial reports of public colleges and universities prior to the effective date of GASB Statements 34 and 35. Standards of this Guide were permitted as one alternative by GASB Statement No. 15 for public institutions .	
Aid received	For the purposes of the IPEDS Student Financial Aid (SFA) component, aid received refers to financial aid that was awarded to, and accepted by, a student. This amount may differ from the aid amount that is disbursed to a student. For example, a student may accept aid that was awarded by the institution but then leave the institution prior to the aid being disbursed. In this case, because the student accepted the aid, the aid would be reported to IPEDS, even though it was <b>NOT</b> actually disbursed to the student.	
All other sports combined	Any sport not specified separately in the collection of Graduation Rates (GRS) data. This includes sports such as golf, tennis, lacross or field hockey where teams participate in intercollegiate athletics competition. It does not include cheerleading or dance teams even though the institution might award aid to students participating in these activities under the auspices of the athletic department.	
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	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.	
American Indian or Alaska Native (old definition)	A person having origins in any of the original peoples of North America and who maintains cultural identification through tribal affiliation or community recognition.	
Annual contract or employment agreement	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.	
Annuity and life income funds	Funds carrying a stipulation that the institution make payments to one or more specific beneficiaries.	
Applicant	An individual who has fulfilled the institution's requirements to be considered for admission (including payment or waiving of the application fee, if any) and who has been notified of one of the following actions: admission, nonadmission, placement on waiting list, or application withdrawn by applicant or institution.	
Application fee	That amount of money that an institution charges for processing a student's application for admittance to the institution. This amount is not creditable toward tuition or required fees, nor is it refundable if the student is not admitted to the institution.	
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: <a href="http://www.bls.gov/soc/2010/soc254010.htm">http://www.bls.gov/soc/2010/soc254010.htm</a> .	
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.	
Asian/Pacific Islander (old definition)	A person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian Subcontinent, and Pacific Islands. This includes people from China, Japan, Korea, the Philippine Islands, American Samoa, India, and Vietnam.	
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.	Current assets Noncurrent assets Fixed assets
Associate's Colleges (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Associate's Colleges offer associate's degree and certificate programs but, with few exceptions, award no baccalaureate degrees . This group includes institutions where, during the period studied, bachelor's degrees represented less than 10 percent of all undergraduate awards.	Carnegie Classification
Associate's degree	An award that normally requires at least 2 but less than 4 years of full-time equivalent college work.	
At-will contract or employment agreement	A contract or agreement that can be terminated by the employer or employee at any time, for any or no reason.	
Audit opinion	An audit, performed by external (or outside) auditors, that usually consists of a one-page "opinion" letter on the general-purpose financial statements. The "opinion" paragraph of the letter usually states that "In our opinion, the financial statements present fairly, in all material respects, the financial position as of (date) and the results of operations for the year then ended, in conformity with accounting standards generally accepted in the United States." If the auditor cannot state completely the substance of the previous "opinion" sentence, then the auditor will add a phrase such as "...except for..." and state the basis for the exception. When the auditor includes exceptions to the opinion, the opinion is considered to be a "qualified opinion;" when no such exceptions are included, the opinion is considered to be an "unqualified opinion."	
Audit/auditing (a class)	Term used when a student elects to take a course, but does not wish to receive credit for the course toward a degree or other formal award.	
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.	
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.	Carnegie Classification
Baccalaureate Colleges - Liberal Arts (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate Colleges - Liberal Arts are primarily undergraduate colleges with major emphasis on baccalaureate programs. During the period studied, they awarded at least half of their baccalaureate degrees in liberal arts fields.	Carnegie Classification
Baccalaureate/Associate's Colleges (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Baccalaureate/Associate's Colleges are undergraduate colleges where the majority of conferrals are below the baccalaureate level (associate's degrees and certificates). During the period studied, bachelor's degrees accounted for at least ten percent of undergraduate awards.	Carnegie Classification
Bachelor's degree	An award (baccalaureate or equivalent degree, as determined by the Secretary, U.S. Department of Education) that normally requires at least 4 but not more than 5 years of full-time equivalent college-level work. This includes all bachelor's degrees conferred in a 5-year cooperative (work-study) program. A cooperative plan provides for alternate class attendance and employment in business, industry, or government; thus, it allows students to combine actual work experience with their college studies. Also includes bachelor's degrees in which the normal 4 years of work are completed in 3 years.	
Bachelor's or equivalent degree-seeking subcohort	In the GR component of IPEDS, a cohort of students who were seeking a bachelor's or equivalent degree upon entry.	
Balance owed on principal	Outstanding balance owed on indebtedness principal (at the beginning/end of the year) as shown in the liability section of the balance sheet.	
Balance sheet	An official financial statement that lists a postsecondary institution's assets and liabilities as of a specified date.	
Basic Principles for Income Tax Accounting	The following basic principles are applied in accounting for income taxes at the date of the financial statements: a) A current tax liability or asset is recognized for the estimated taxes payable or refundable on tax returns for the current year. b) A deferred tax liability or asset is recognized for the estimated future tax effects attributable to temporary differences and carry forwards. c) The measurement of current and deferred tax liabilities and assets is based on provisions of the enacted tax law; the effects of future changes in tax laws or rates are not anticipated. d) The measurement of deferred tax assets is reduced, if necessary, by the amount of any tax benefits that, based on available evidence, are not expected to be realized.	
Bibliographic utilities, networks and consortia	Services provided by national, regional, and local bibliographic utilities networks, and consortia.	
Black or African American	A person having origins in any of the black racial groups of Africa.	
Black, non-Hispanic (old definition)	A person having origins in any of the black racial groups of Africa (except those of Hispanic origin).	
Board charges	Charges assessed students for an academic year for meals.	
Board plan	The method for providing meals to students during an academic year. Plans may include a specific charge for a specified number of meals per week or a specified amount against which students may charge their meals.	
Book value	The dollar value of the physical asset at the time of construction or purchase of that asset, or, if the asset is a gift, the market value of the asset at the time of the gift. It may also be the difference between the balance of a physical plant asset account and its related accumulated depreciation account.	
Books	Books are non-serial printed publications (including music) that are hard or soft covers, or in loose-leaf format. Count the number of volumes of printed, typewritten, handwritten, photocopied, or processed work.	
Books and supplies	The average cost of books and supplies for a typical student for an entire academic year (or program). Does not include unusual costs for special groups of students (e.g., engineering or art majors), unless they constitute the majority of students at an institution.	
Branch and independent libraries	Auxiliary library service outlets with quarters separate from the central library that houses the basic collection. The central library administers the branches. Libraries on branch campuses that have separate NCES identification numbers are reported as separate libraries.	
Branch institution	A campus or site of an educational institution that is not temporary, is located in a community beyond a reasonable commuting distance from its parent institution, and offers full programs of study, not just courses.	
Buildings	Capital assets built or acquired for occupancy and use by the entity. These are structures such as classrooms, research facilities, administrative offices, and storage. Includes built-in fixtures and equipment that are essentially part of the permanent structure. Buildings held for the production of revenue are classified as investments.	

Business 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: <a href="http://www.bls.gov/soc/2010/soc130000.htm">http://www.bls.gov/soc/2010/soc130000.htm</a> .	
Business type activities	Activities for which fees are charged to external parties for goods or services. GASB Statement 34 specifies the reporting format to be used by this type of governmental entity.	
Cafeteria plan	An insurance plan that gives an employee the option of selecting a combination of health care and insurance benefits (e.g. hospital, medical, surgical, dental care, and group life insurance).	
Calculated value (CV)	Calculated value (CV) is used to designate fields that are generated (or calculated) based on data provided on other lines within the same part of a survey component. For example, a "balance" line or "other (detail)" line will be calculated as the difference between the total line and the sum of the remaining detail.	
Calculation of FTE students (using fall student headcounts)	<p>The number of FTE students is calculated based on fall student headcounts as reported by the institution on the IPEDS Enrollment (EF) component (Part A). The full-time equivalent (headcount) of the institution's part-time enrollment is estimated by multiplying the factors noted below times the part-time headcount. These are then added to the full-time enrollment headcounts to obtain an FTE for all students enrolled in the fall. This formula is used to produce an FTE that is used annually in the Digest of Education Statistics.</p> <ul style="list-style-type: none"> <li>• Part-time undergraduate enrollment <ul style="list-style-type: none"> <li>◦ Public 4-year (.403543)</li> <li>◦ Private (not-for-profit and for-profit) 4-year (.392857)</li> <li>◦ Public 2-year and &lt;2-year (.335737)</li> <li>◦ All other institutions (.397058)</li> </ul> </li> <li>• Part-time graduate enrollment <ul style="list-style-type: none"> <li>◦ Public 4-year (.361702)</li> <li>◦ Private (not-for-profit and for-profit) 4-year (.382059)</li> </ul> </li> </ul>	
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 IC Header 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> <ul style="list-style-type: none"> <li>- Quarter calendar system <ul style="list-style-type: none"> <li>- Enrollment level (One FTE over 12-month period) <ul style="list-style-type: none"> <li>-Undergraduate 45 credit hours, 900 contact hours</li> <li>-Graduate 36 credit hours</li> </ul> </li> </ul> </li> <li>- Semester/trimester/4-1-4 plan/other calendar system <ul style="list-style-type: none"> <li>-Enrollment level (one FTE over 12-month period) <ul style="list-style-type: none"> <li>-Undergraduate 30 credit hours 900 contact hours</li> <li>-Graduate 24 credit hours</li> </ul> </li> </ul> </li> </ul> <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.	
Capital appropriations	Nonoperating revenues appropriated to a GASB institution by a government with the requirement that the funds be used primarily to acquire, construct, or improve capital assets, including buildings, land, equipment, and similar capital assets.	
Capital assets	Tangible or intangible assets that are capitalized under an institution's capitalization policy; some of these assets are subject to depreciation and some are not. These assets consist of land and land improvements, buildings, building improvements, machinery, equipment, infrastructure, and all other assets that are used in operations and that have initial useful lives extending beyond one year. Capital assets also include collections of works of art and historical treasure and library collections; however under certain conditions such collections may not be capitalized. They also include 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 of a GASB institution, other than capital appropriations, where a funding source external to the institution specifies that they be used primarily to acquire, construct, or improve capital assets. Includes gifts designated for a capital project.	
Capital leases	Capital assets acquired under lease arrangement, as provided in FASB Statement No. 13 (applicable to both FASB and GASB institutions). These are leases where the institution in substance acquires the capital asset or the right to use it for most or all of its economic life through a lease arrangement. FASB standards require institutions to recognize such assets in their financial statements and also to recognize the lease payment obligations as liabilities. The lease is basically considered a form of financing used to acquire the capital asset.	
Capital outlay	The cost of acquiring plant assets, adding to plant assets, and adding utility to plant assets for more than one accounting period.	
Capitalize	To place in service as a long-term asset. These assets are expected to be used by the institution for a period in excess of one year (e.g., land, buildings or patents).	
Carl D. Perkins Vocational and Technical Education Act	The Carl D. Perkins Vocational and Technical Education Act of 1998 (P.L. 105-332) was signed into law on October 31, 1998 and became effective on July 1, 1999. Its purpose is to improve vocational and technical education programs . The primary focus is to develop challenging academic standards and promote the development of activities that integrate academic and vocational and technical instruction. The Act also outlines various opportunities for states and local areas to integrate vocational education and workforce investment systems . However, new and strict barriers are placed on linkages between vocational education and School-to-Work programs.	
Carnegie Classification	<p>An institutional classification coding structure developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. The 2000 Carnegie Classification categorizes selected institutions as:</p> <ul style="list-style-type: none"> <li>• Doctoral/Research Universities-Extensive</li> <li>• Doctoral/Research Universities-Intensive</li> </ul>	

	<ul style="list-style-type: none"> <li>• Master's Colleges and Universities I</li> <li>• Master's Colleges and Universities II</li> <li>• Baccalaureate Colleges-Liberal Arts</li> <li>• Baccalaureate Colleges-General</li> <li>• Baccalaureate/Associate's Colleges</li> <li>• Associate's Colleges</li> <li>• Specialized Institutions: <ul style="list-style-type: none"> <li>◦ Theological seminaries and other specialized faith-related institutions</li> <li>◦ Medical schools and medical centers</li> <li>◦ Other separate health profession schools</li> <li>◦ Schools of engineering and technology</li> <li>◦ Schools of business and management</li> <li>◦ Schools of art, music, and design</li> <li>◦ Schools of law</li> <li>◦ Teachers colleges</li> <li>◦ Other specialized institutions</li> </ul> </li> <li>• Tribal Colleges and Universities</li> </ul>	
Carnegie Classification 2005: Basic classification	The Basic Classification is an update of the traditional classification framework developed by the Carnegie Commission on Higher Education in 1970 to support its research program, and later published in 1973 for use by other researchers. Although this classification has undergone many changes over the years, the current release involves some significant changes from previous editions. For a complete description and technical details visit the Carnegie Foundation Website at <a href="http://www.carnegiefoundation.org/classifications">http://www.carnegiefoundation.org/classifications</a>	
Carnegie Classification 2005: Enrollment profile classification	This classification describes the overall student population, by grouping institutions according to the mix of students enrolled at the undergraduate and graduate/professional levels. Exclusively undergraduate institutions are further broken down by level (two-year and four-year). For institutions with both undergraduate and graduate/professional students, institutions are grouped according to the distribution of full-time equivalent students across the two levels, giving an approximate measure of the student population's "center of gravity." As a result, it reflects important differences with respect to educational mission as well as institutional climate and culture-differences that can have implications for infrastructure, services, and resource allocation. For a complete description and technical details visit the Carnegie Foundation Website at <a href="http://www.carnegiefoundation.org/classifications">http://www.carnegiefoundation.org/classifications</a>	
Carnegie Classification 2005: Graduate instructional program	As a companion to the Undergraduate Instructional Program classification, this classification examines the nature of graduate education, with a special focus on the mix of graduate programs. In this classification, a single graduate-level degree qualifies an institution for inclusion. The classification is based on the level of graduate degrees awarded (master's/professional or doctoral), the number of fields represented by the degrees awarded, and the mix or concentration of degrees by broad disciplinary domain. The classification has two parts: one for institutions that do not award the doctorate, and one for doctoral-level institutions (based on the record of degree conferrals, not program offerings). Within each group, institutions are then classified with respect to the breadth of graduate offerings and the concentration of degrees in certain fields or combinations of fields. For a complete description and technical details visit the Carnegie Foundation Website at <a href="http://www.carnegiefoundation.org/classifications">http://www.carnegiefoundation.org/classifications</a>	
Carnegie Classification 2005: Size and setting classification	This classification describes institutions' size and residential character. Because residential character applies to the undergraduate student body, exclusively graduate/professional institutions are not included. For a complete description and technical details visit the Carnegie Foundation Website at <a href="http://www.carnegiefoundation.org/classifications">http://www.carnegiefoundation.org/classifications</a>	
Carnegie Classification 2005: Undergraduate instructional program	The instructional program classification is based on three pieces of information: the level of undergraduate degrees awarded (associate's or bachelor's), the proportion of bachelor's degree majors in the arts and sciences and in professional fields, and the extent to which an institution awards graduate degrees in the same fields in which it awards undergraduate degrees. The distinction between arts and sciences and professional undergraduate majors is one that has been made in the Classification since 1987 (but only for undergraduate colleges), and researchers and others in the higher education community have made similar distinctions. The previous analysis has been extended and elaborated by (1) applying it to almost all baccalaureate-level institutions, (2) making finer distinctions along the arts and sciences - professions continuum, and (3) recognizing a "middle ground" where the two domains exist in relative balance with respect to graduating students' major concentrations. For a complete description and technical details visit the Carnegie Foundation Website at <a href="http://www.carnegiefoundation.org/classifications">http://www.carnegiefoundation.org/classifications</a>	
Carnegie Classification 2005: Undergraduate profile	This classification describes the undergraduate population with respect to three characteristics: the proportion who attend part- or full-time; achievement characteristics of first-year students; and the proportion of entering students who transfer in from another institution. Each of these captures important differences in the nature of the undergraduate population. They do not imply differences in the quality of undergraduate education, but they have implications for how an institution serves its students. For a complete description and technical details visit the Carnegie Foundation Website at <a href="http://www.carnegiefoundation.org/classifications">http://www.carnegiefoundation.org/classifications</a>	
Cartographic Material	Materials representing in whole or in part the earth or any celestial body at any scale (e.g., maps and charts)	
Casual employees	Persons who are hired to work during peak times such as those that help at registration time or those that work in the bookstore for a day or two at the start of a session.	
Certificate	A formal award certifying the satisfactory completion of a postsecondary education program.	
CEU	One CEU (Continuing Education Unit) is normally defined as 10 contact hours of participation in an organized continuing education experience under responsible sponsorship, capable direction, and qualified instruction.	
Change in net assets	A term used to describe the net amount of revenues, expenses, gains, and losses for the reporting period. This appears on the Statement of Revenues, Expenses, and Changes in Net Assets for GASB organizations and on the Statement of Activities for FASB organizations.	
Chief administrator	The principal administrative official, or chief executive officer, responsible for the direction of all affairs and operations of a postsecondary education institution, or that component of an organization that conducts postsecondary education, but who may report to a governing board.	
CIP code	A six-digit code in the form xx.xxxx that identifies instructional program specialties within educational institutions.	

		Classification of Instructional Programs (CIP)
Classification of Instructional Programs (CIP)	A taxonomic coding scheme for secondary and postsecondary instructional programs. It is intended to facilitate the organization, collection, and reporting of program data using classifications that capture the majority of reportable data. The CIP is the accepted federal government statistical standard on instructional program classifications and is used in a variety of education information surveys and databases.	
Clerical and secretarial	A primary function or occupational activity category used to classify persons whose assignments typically are associated with clerical activities or are specifically of a secretarial nature. Includes personnel who are responsible for internal and external communications, recording and retrieval of data (other than computer programmer) and/or information and other paperwork required in an office. Also includes such occupational titles such as switchboard operators, including answering service; telephone operators; bill and account collectors; billing and posting clerks and machine operators; bookkeeping, accounting, and auditing clerks; payroll and timekeeping clerks; procurement clerks; file clerks; clerical library assistants; human resources assistants, except payroll and timekeeping; shipping, receiving, and traffic clerks; secretaries and administrative assistants; computer operators; data entry and information processing workers; desktop publishers; mail clerks and mail machine operators (except postal service); office clerks (general); office machine operators (except computer); and proofreaders and copy markers. (Term used in the IPEDS HR survey component prior to 2012-13)	
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.	
Collection year	The academic year in which IPEDS data were collected. Most Institutional Characteristics, Human Resources, Fall Enrollment, and Admissions data are collected for the current year; Completions, 12-Month Enrollment, Student Financial Aid, Academic Libraries and Finance data collections cover the prior year. Graduation Rates and Outcome Measures cover cohorts from prior years that completed college by August 31 of the most recent fall.	Data year
College Navigator	A web tool accessed through <a href="http://nces.ed.gov/collegenavigator">http://nces.ed.gov/collegenavigator</a> that provides selected IPEDS data to assist students, parents, high school counselors, and others obtain information about nearly 7,000 postsecondary institutions in the United States and other areas. It offers a wide range of information including programs offered, retention and graduation rates, aid available, campus safety, accreditation, and estimated student expenses. NOTE: Replaces the College Opportunities Online Locator (IPEDS COOL).	
Community, Social Service, Legal, Arts, Design, Entertainment, Sports, 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 ( <a href="http://www.bls.gov/soc/2010/soc210000.htm">http://www.bls.gov/soc/2010/soc210000.htm</a> ); 2) Legal Occupations ( <a href="http://www.bls.gov/soc/2010/soc230000.htm">http://www.bls.gov/soc/2010/soc230000.htm</a> ); and 3) Arts, Design, Entertainment, Sports, and Media Occupations ( <a href="http://www.bls.gov/soc/2010/soc270000.htm">http://www.bls.gov/soc/2010/soc270000.htm</a> ).	
Comparison group	The group of peer institutions used for comparison purposes within the IPEDS Peer Analysis System (PAS). Comparison groups may be identified by the analyst by name or UnitID, they may be built by using characteristics (variables) from the IPEDS data, or they may be automatically generated by the system. Also referred to as a peer group.	Focus institution
Completer	A student who receives a degree, diploma, certificate, or other formal award. In order to be considered a completer, the degree/award must actually be conferred.	
Completers within 150% of normal time	Students who completed their program within 150% of the normal (or expected) time for completion.	Normal time to completion
Completions (C)	This annual component of IPEDS collects number of degrees and other formal awards (certificates) conferred. These data are reported by level (associate's, bachelor's, master's, and doctor's), as well as by length of program for some. Both are reported by race/ethnicity and gender of recipient, and the field of study, using the Classification of Instructional Programs (CIP) code. Institutions report all degrees and other awards conferred during an entire academic year, from July 1 of one calendar year through June 30 of the following year. Completions data by race/ethnicity at the 2-digit CIP level became an annual collection in 1990; since the 1995 collection, race/ethnicity is collected at the 6-digit CIP level. In 2001, IPEDS began collecting completers of double majors by level, 6-digit CIP code, and by race/ethnicity and gender of recipient.	
Component unit	This term applies to GASB institutions only. A component unit is a legally separate organizations for which the governing board and/or management of the primary institution is financially accountable. It can be another organization for which the nature and significance of its relationship with a primary institution is such that exclusion would cause the primary institution's financial statements to be misleading or incomplete.	
Comprehensive fee	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 hardware and software operating expenses	These include expenses from the library budget for computer hardware and software used to support library operations, whether purchased or leased, mainframe or microcomputer. Expenses for maintenance and the expense to run information services when it cannot be separated from the price of the product are also included in this category.	
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 ( <a href="http://www.bls.gov/soc/2010/soc150000.htm">http://www.bls.gov/soc/2010/soc150000.htm</a> ); 2) Architecture and Engineering Occupations ( <a href="http://www.bls.gov/soc/2010/soc170000.htm">http://www.bls.gov/soc/2010/soc170000.htm</a> ); and 3) Life, Physical, and Social Science Occupations ( <a href="http://www.bls.gov/soc/2010/soc190000.htm">http://www.bls.gov/soc/2010/soc190000.htm</a> ).	
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 contract or employment agreement	A contract or agreement that has no specific date of termination, and that can be terminated for just cause or other agreed-upon reasons (e.g., reorganization, funding).	
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.	
Continuing/Returning student (undergraduate)	A student who is not new to the institution in the fall, but instead is continuing his or her studies at the institution (i.e., not first-time and not transfer-in).	
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).	Institutional affiliation Sector Level (of institution)
Cookie	A message given to a Web browser by a Web server. The browser stores the message in a text file. The message is then sent back to the server each time the browser requests a page from the server.	
Cooperative (work-study) program	A program that provides for alternate class attendance and employment in business, industry, or government.	
Core expenses	Total expenses for the essential education activities of the institution. Core expenses for public institutions reporting under GASB standards include expenses for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, depreciation, scholarships and fellowships, interest and other operating and nonoperating expenses. Core expenses for FASB (primarily private, not-for-profit and for-profit) institutions include expenses on instruction, research, public service, academic support, student services, institutional support, net grant aid to students, and other expenses. For both FASB and GASB institutions, core expenses exclude expenses for auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.	
Core revenues	Total revenues for the essential education activities of the institution. Core revenues for public institutions (using the Governmental Accounting Standards Board (GASB) standards) include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues for private, not-for-profit and public institutions reporting under the Financial Accounting Standards Board (FASB) standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment return; sales and services of educational activities; and other sources. Core revenues for private, for-profit institutions reporting under FASB standards include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private grants and contracts; net investment income; sales and services of educational activities; and other sources. In general, core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.	
Correspondence Education	Education provided through one or more courses in which the institution provides instructional materials and examinations by mail or electronic transmission to students who are separated from the instruction. Interaction between the instructor and the student is not regular and substantive, and it is primarily initiated by the student. Correspondence courses are typically self-paced. Correspondence education is not distance education.	
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.	
Credit for Military Training	Postsecondary credit granted by institutions to military servicemen or veterans for experiences and training gained while in the service.	
Credit for Military Training	Postsecondary credit granted by institutions to military servicemen or veterans for experiences and training gained while in the service.	
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.	Clock hour Contact hour
Credit hour activity	The provision of coursework to students which can be measured in terms of credit hours.	
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 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.	
Current replacement value	The estimated current cost to replace all buildings owned by the institution. It represents recent appraisal value or what is currently carried as insurance replacement value, but does not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a book value figure.	
Data Analysis System (DAS)	The Data Analysis System (DAS) is a software application that allows a user to produce tables from selected NCES data sets. While each collection year uses a separate DAS, all have a consistent interface and command structure. User can select from several output formats, either direct printing or comma-separated file which can be input for other software.	
Data collection system	The Web environment that is used to collect the IPEDS data.	
Data dictionary	A file or a list that contains all known information about variables such as format, data type, field width, and source.	
Data revision system	The Web environment where an institution's prior year data may be revised by keyholders or data managers.	
Data Universal Numbering System (DUNS) number	The Data Universal Numbering System (DUNS) number is a 9-digit number assigned by the Dun & Bradstreet Information Corporation to any entity providing products, goods, or services.	
Data year	The year to which data pertain 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.	
Database	Collection of electronically stored data or unit records (facts, bibliographic data, and texts) with a common user interface and software for the retrieval and manipulation of the data. The data or records are usually collected with a particular intent and relate to a defined topic. Each database is counted individually even if access to several databases is supported through the same vendor interface.	
Dataset Cutting Tool (DCT)	An early IPEDS data access tool, no longer available. All the functions in the Dataset Cutting Tool have been incorporated into the IPEDS Data Center.	
Day care service	A student service designed to provide appropriate care and protection of infants, preschool, and school-age children so their parents can participate in postsecondary education programs .	
Deductions from physical plant assets	Amounts that represent a decline in the value of physical plant assets resulting from selling, razing, fire, and other hazards, or other disposition of the assets.	
Degree	An award conferred by a college, university, or other postsecondary education institution as official recognition for the successful completion of a program of studies.	
Degree of urbanization (urban-centric locale)	A code representing the urbanicity (city/suburb/rural) by population size of the institution's location. This urban-centric locale code was assigned through a methodology developed by the U.S. Census Bureau's Population Division in 2005. The urban-centric locale codes apply current geographic concepts to the original NCES Locale codes used on IPEDS files through 2004. The following are the codes used: 11 City: Large 12 City: Midsize 13 City: Small 21 Suburb: Large 22 Suburb: Midsize 23 Suburb: Small 31 Town: Fringe 32 Town: Distant 33 Town: Remote 41 Rural: Fringe 42 Rural: Distant 43 Rural: Remote	
Degree/certificate-seeking students	Students enrolled in courses for credit who are seeking a degree, certificate, or other formal award. This includes students who: - received any type of federal financial aid, regardless of what courses they took at any time; - received any state or locally based financial aid with an eligibility requirement that the student be enrolled in a degree, certificate, or transfer-seeking program; or - obtained a student visa to study at a U.S. postsecondary institution  High school students also enrolled in postsecondary courses for credit are not considered degree/certificate-seeking.	
Department of Defense Voluntary Education Program Memorandum of Understanding	A voluntary program that functions to expand and improve postsecondary opportunities for servicemembers worldwide. It is funded by the Department of Defense through a contract with the American Association of State Colleges and Universities (AASCU).	
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.	
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.	
Discovery system	A discovery system product consists of an interface directed toward the users of a library to find materials in its collections and subsequently to gain access to items of interest through the appropriate mechanisms. Discovery systems tend to be independent from the specific applications that libraries implement to manage resources, such as integrated library systems, library services platforms, repository platforms, or electronic resource management systems. In most cases they provide access to multiple types of materials, independently of the management platform involved. Discovery systems provide an interface with search and retrieval capabilities, often with features such as relevancy-based ordering of search results, facets presented that can be selected to narrow results according to specific categories, contributors, or date ranges, and tools to identify related materials or to refine search queries.	
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.	
Dividend earnings	Distribution of earnings to shareholders that may be in the form of cash, stock, or property.	
Doctor's degree	The highest award a student can earn for graduate study. The doctor's degree classification includes such degrees as Doctor of Education, Doctor of Juridical Science, Doctor of Public Health, and the Doctor of Philosophy degree in any field such as agronomy, food technology, education, engineering, public administration, ophthalmology, or radiology.	
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.	
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 (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)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Doctoral/Research Universities - Extensive typically offer a wide range of baccalaureate programs , and they are committed to graduate education through the doctorate. During the period studied, they awarded 50 or more doctoral degrees per year across at least 15 disciplines.	Carnegie Classification
Doctoral/Research Universities - Intensive (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Doctoral/Research Universities - Intensive typically offer a wide range of baccalaureate programs , and they are committed to graduate education through the doctorate. During the period studied, they awarded at least ten doctoral degrees per year across three or more disciplines, or at least 20 doctoral degrees per year overall.	Carnegie Classification
Dual credit	A program through which high school students are enrolled in Advanced Placement (AP) courses, taught at their high school, that fulfill high school graduation requirements and may earn the student college credits .	
Dual enrollment	A program through which high school students may enroll in college courses while still enrolled in high school. Students are not required to apply for admission to the college in order to participate.	
E-books	E-books are digital documents (including those digitized by the library), where searchable text is prevalent, and which can be seen in analogy to a printed book (monograph). E-books are loaned to users on portable devices (e-book readers) or by transmitting the contents to the user's personal computer for a limited time.	
E-media	E-media materials are media materials that are in digital format and are available for download or streaming. Include digital graphic materials.	
Early action	An admission plan that allows students to apply and be notified of an admission decision well in advance of the regular notification dates. If admitted, the candidate is not committed to enroll (unlike early decision). Students may reply to the offer under the college's regular reply policy.	
Early admission	A policy under which students who have not completed high school are admitted to and enrolled full-time in college, usually after completion of their junior year.	
Early decision		

	A plan that allows students to apply and be notified of an admission decision (and financial aid offer, if applicable) well in advance of the regular notification date. Applicants agree to accept an offer of admission and, if admitted, to withdraw their applications from other colleges. There are three possible decisions in response to such an application: admitted, denied, or not admitted but forwarded for consideration with the regular applicant pool, without prejudice.	
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.	
Employees by Assigned Position (EAP)	This data, now part of the Human Resources (HR) component of IPEDS, was previously a separate collection. It was instituted in 2001-02 as a response to a proposal by the National Postsecondary Education Cooperative focus group on faculty and staff. It allows institutions to "assign" all faculty and staff to distinct categories. The EAP collects information on all employees on the institution's payroll as of November 1 of the reporting year, by full- and part-time status; by function or occupational category; and by faculty status and tenure status. Institutions with medical schools are required to report their medical school employees separately. (Term used in IPEDS HR survey component prior to 2012-13)	
Employer Identification Number (EIN)	The number assigned to an institution by the Internal Revenue Service for tax purposes.	
Employment services for current students	Activities intended to assist students in obtaining part-time employment as a means of defraying part of the cost of their education.	
Endowment assets	Gross investments of endowment funds, term endowment funds, and funds functioning as endowment for the institution and any of its foundations and other affiliated organizations.	
Endowment funds	Funds whose principal is nonexpendable (true endowment) and that are intended to be invested to provide earnings for institutional use. Also includes term endowments and funds functioning as endowment.	
Endowment income	Endowment income includes: (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes, and (3) income from funds held in trust by others under irrevocable trusts. Excludes capital gains or losses unless the institution has adopted a spending formula by which it depends not only the yield but also a prudent portion of the appreciation of the principal. Does not include gains spent for current operations, which are treated as transfers.	
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.	
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, Outcome Measures , 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.	Student Right-to-Know Act
Executive, administrative, and managerial	A primary function or occupational activity category used to classify persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof. Assignments require the performance of work directly related to management policies or general business operations of the institution, department or subdivision. Assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment. Included in this category are employees holding titles such as: top executives; chief executives; general and operations managers; advertising, marketing, promotions, public relations, and sales managers; operations specialties managers; administrative services managers; computer and information systems managers; financial managers; human resources managers; purchasing managers; postsecondary education administrators such as: presidents, vice presidents (including assistants and associates), deans (including assistants and associates) if their principal activity is administrative and not primarily instruction, research or public service, directors (including assistants and associates), department heads (including assistants and associates) if their principal activity is administrative and not primarily instruction, research or public service, assistant and associate managers (including first-line managers of service, production and sales workers who spend more than 80 percent of their time performing supervisory activities); engineering managers; food service managers; lodging managers; and medical and health services managers. (Term used in the IPEDS HR survey component prior to 2012-13)	
Expenses	The outflow or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the institution's ongoing major or central operations or in generating revenues. Alternatively, expenses may be thought of as the costs of goods and services used to produce the educational services provided by the institution. Expenses result in a reduction of net assets.	
Extension centers	Sites or centers outside the confines of the parent institution where courses are offered that are part of an organized program at the parent institution. The sites are not considered to be temporary, but may be rented or made available to the institution at no cost by another institution or an organization, agency, or firm.	
Extension division	A unit of the institution that provides institutional services including the planning, organization, and delivery of extended campus offerings. To carry out these activities, it generally maintains its own enrollment, personnel, and financial records separate from those of the main institution (although an institution may include these records in its own institutional data base). It does not grant either degree-credit or degrees , but these may be awarded by the institution for instruction provided through the extension division.	
Faculty		



	Persons identified by the institution as such and typically those whose initial assignments are made for the purpose of conducting instruction, research or public service as a principal activity (or activities). They may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer or the equivalent of any of those academic ranks. Faculty may also include the chancellor/president, provost, vice provosts, deans, directors or the equivalent, as well as associate deans, assistant deans and executive officers of academic departments (chairpersons, heads or the equivalent) if their principal activity is instruction combined with research and/or public service. The designation as "faculty" is separate from the activities to which they may be currently assigned. For example, a newly appointed president of an institution may also be appointed as a faculty member. Graduate, instruction, and research assistants are not included in this category.	
Faculty Status	A status designated by the institution according to the institution's policies. "Faculty" may include staff with academic appointments (instruction, research, public service) and other staff members who are appointed as faculty members. The designation "faculty" is separate from the activities to which the staff members are currently assigned. For example, a president, provost, or librarian may also be appointed as a faculty member. For IPEDS reporting, graduate assistants do not have faculty status.	
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. For the Outcome Measures component, all degree/certificate-seeking undergraduate students who enter an institution during the fall term of a given year must be placed in one of four cohorts: full-time, first-time; part-time, first-time; full-time, non-first-time; and part-time, non-first-time.	
Fall Enrollment (EF)	This annual component of IPEDS collects data on the number of students enrolled in the fall at postsecondary institutions. Students reported are those enrolled in courses creditable toward a degree or other formal award; students enrolled in courses that are part of a vocational or occupational program, including those enrolled in off-campus or extension centers; and high school students taking regular college courses for credit. Institutions report annually the number of full- and part-time students, by gender, race/ethnicity, and level (undergraduate, graduate, first-professional); the total number of undergraduate entering students (first-time, full-and part-time students, transfer-ins, and non-degree students); and retention rates. In even-numbered years, data are collected for state of residence of first-time students and for the number of those students who graduated from high school or received high school equivalent certificates in the past 12 months. Also in even-numbered years, 4-year institutions are required to provide enrollment data by gender, race/ethnicity, and level for selected fields of study. In odd-numbered years, data are collected for enrollment by age category by student level and gender.	
Fall Staff (S)	This data, now part of the IPEDS Human Resources (HR) component, was previously a separate collection. Only institutions with 15 or more full-time employees are required to report (biennially, for odd-numbered years). Institutions report the numbers of full- and part-time employees as of November 1 of the reporting year; full-time faculty by contract length and salary class intervals; number of other persons employed full-time by primary occupational activity and salary class intervals; part-time employees by primary occupational activity; tenure of full-time faculty by academic rank; and new hires by primary occupational activity. Most data are provided by race/ethnicity and gender. Prior to 2001, this collection also requested the number of persons donating (contributing) services or contracted for by the institution. Between 1987 and 1991, the Fall Staff data were collected in cooperation with the U.S. Equal Employment Opportunity Commission (EEOC). Beginning in 1993, all schools formerly surveyed by EEOC (using the EEO-6 survey form) reported through IPEDS Fall Staff. (Term used in IPEDS HR survey component prior to 2012-13)	
Fall term	The part of the academic year that begins between late August and November 1.	
FASB (Financial Accounting Standards Board)	Financial Accounting Standards Board (FASB) is recognized by the American Institute of Certified Public Accountants (AICPA) as the body authorized to establish accounting standards. In practice it defers to the Governmental Accounting Standards Board (GASB) for the setting of accounting standards for local and state government entities.	
Federal 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)	
Federal Supplementary Educational Opportunity Grants (FSEOG)	(Higher Education Act of 1965, as amended, Title IV, Part A, Subpart 2, Public Laws 89-329, 92-318, 94-482, et al; 20 USC 1070b-1070b-3.) Provides eligible undergraduate postsecondary students with demonstrated financial need with grant assistance to help meet educational expenses. The Supplementary Educational Opportunity Grants (SEOG) are made directly to institutions of higher education, which select students for the awards.	
Federal Work Study (FWS)	A part-time work program awarding on- or off-campus jobs to students who demonstrate financial need. FWS positions are primarily funded by the government, but are also partially funded by the institution. FWS is awarded to eligible students by the college as part of the student's financial aid package. The maximum FWS award is based on the student's financial need, the number of hours the student is able to work, and the amount of FWS funding available at the institution. This is a type of Title IV Aid, but is not considered grant aid to students.	
Fellowships	These are grants-in-aid and trainee stipends to graduate students. Fellowships do not include funds for which services to the institution must be rendered, such as payments for teaching, or loans.	
FICE (Federal Interagency Committee on Education) code	A 6-digit identification code originally created by the Federal Interagency Committee on Education (FICE). The code was used to identify all schools doing business with the Office of Education during the early sixties. This code is no longer used in IPEDS; it has been replaced by the Office of Postsecondary Education (OPE) ID code.	
Fiduciary funds		

	Resources held and administered by the institution when it is acting in a capacity for individuals, private organizations, or governments. These are funds the institution holds in a trustee or agency capacity for others and the funds therefore cannot be used to support the institution's own programs. Included are pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds (i.e., agency transactions). Fiduciary funds are not included in the entity-wide financial statements of GASB organizations, but are reported separately as supplementary information.	
Finance (F)	This annual component of IPEDS collects data that describe the financial condition of postsecondary education in the nation. These data are used to monitor changes in postsecondary education finance and to promote research involving institutional financial resources and expenditures. Specific data elements include such items as institutional revenues by source (e.g., tuition and fees, government, private gifts); institutional expenditures by function (e.g., instruction, research, plant maintenance and operation); physical plant assets and indebtedness; and endowment investments. Institutions may use different survey forms depending on the control of institution (e.g. public, private non-profit, or private for-profit) and the accounting standards followed by the institution (e.g. FASB or GASB).	
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.	
FIPS (Federal Information Processing Standards) code	Standardized numeric or alphabetic codes issued by the National Institute of Standards and Technology (NIST) to ensure uniform identification of geographic entities throughout all federal government agencies.	
First-professional	<p>The use of this term was discontinued in IPEDS as of the 2010-11 data collection, when use of the new postbaccalaureate award categories became mandatory. May refer to a degree, certificate, or level of student.</p> <p>A first-professional degree was an award that required completion of a program that met all of the following criteria: (1) completion of the academic requirements to begin practice in the profession; (2) at least 2 years of college work prior to entering the program; and (3) a total of at least 6 academic years of college work to complete the degree program, including prior required college work plus the length of the professional program itself. First-professional degrees may be awarded in the following 10 fields:</p> <ul style="list-style-type: none"> <li>• Chiropractic (D.C. or D.C.M.)</li> <li>• Dentistry (D.D.S. or D.M.D.)</li> <li>• Law (L.L.B., J.D.)</li> <li>• Medicine (M.D.)</li> <li>• Optometry (O.D.)</li> <li>• Osteopathic Medicine (D.O.)</li> <li>• Pharmacy (Pharm.D.)</li> <li>• Podiatry (D.P.M., D.P., or Pod.D.)</li> <li>• Theology (M.Div., M.H.L., B.D., or Ordination)</li> <li>• Veterinary Medicine (D.V.M.)</li> </ul> <p>A first-professional certificate was an award that required completion of an organized program of study designed for persons who had completed the first-professional degree. Examples could be refresher courses or additional units of study in a specialty or subspecialty.</p> <p>A first-professional student was a student enrolled in one of these programs.</p> <p>The 12-month FTE for first-professional students was calculated using the unduplicated headcounts reported on the 12-month enrollment component. Since the 12-month unduplicated headcounts do not differentiate between full-time and part-time students, an estimation was used. The ratio of full-time to part-time first-professional students from the previous collection year fall enrollment (which corresponds to the same academic year students) was calculated, and this ratio was applied to the 12-month unduplicated headcount. Adding the resulting full-time and one-third part-time student estimates results in the FTE for first-professional students.</p>	
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 credits earned before graduation from high school).	
First-year student	A student who has completed less than the equivalent of 1 full year of undergraduate work; that is, less than 30 semester hours (in a 120-hour degree program) or less than 900 contact hours.	
Fixed assets	Assets that cannot readily be turned into cash without disrupting the operation of the institution. Fixed assets include intangible assets consisting of certain nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill.	
Focus institution	The term used in the IPEDS Peer Analysis System to identify the postsecondary institution that is being compared to other institutions (peers) or that is the basis for any statistical reports generated within the system.	
Four-year institution	A postsecondary institution that offers programs of at least 4 years duration or one that offers programs at or above the baccalaureate level. Includes schools that offer postbaccalaureate certificates only or those that offer graduate programs only. Also includes free-standing medical, law or other first-professional schools.	
Freshman	A first-year undergraduate student.	First-year student
Fringe benefits	Cash contributions in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options.	
FTE of students	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.	Calculation of FTE students (using fall student headcounts)

		Calculation of FTE students (using instructional activity)
FTE staff	The full-time-equivalent (FTE) of staff is calculated by summing the total number of full-time staff from the Employees by Assigned Position (EAP) component and adding one-third of the total number of part-time staff.	
Full aid year	For the purposes of the IPEDS Student Financial Aid (SFA) component, full aid year refers to either the academic year (for academic reporters) or the period between September 1 and August 31 (for program reporters).	
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.	Credit
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) and Outcome Measures (OM) 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. For OM component, undergraduate students must enter in one of four cohorts: full-time, first-time; part-time, first-time; full-time, non-first-time; and part-time, non-first-time.	
Funds functioning as endowment (quasi-endowment funds)	Funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories.	
Gains	Increases in the institution's net assets from peripheral or incidental transactions. This is in contrast to revenues, which occur from the institution's ongoing major or central operations. Whether a transaction generates revenue or a gain depends on the relationship of the transaction to the institution's activities. For example, the sale of computers by a college store might be part of ongoing central activities, while the sale of surplus computers from administrative offices might be considered otherwise.	
GASB (Governmental Accounting Standards Board)	The Governmental Accounting Standards Board (GASB) establishes accounting standards for local and state entities including governmental colleges and universities.	
GASB governmental model using standards prior to GASB 34 & 35	Prior to adopting the GASB model using GASB 34 and 35, some governmental colleges and universities used the "governmental model" of financial reporting. This reporting model and standards, followed primarily by some institutions with taxing authority, used the same financial reporting standards as state and local governments.	
GASB model using GASB 34 & 35	GASB Statements 34 and 35 require all governmental colleges and universities to issue financial statements using the reporting model and standards of those statements. The required implementation date is based on annual revenues, with implementation dates from years beginning after June 15, 2001, to June 15, 2003. The two previous models are the GASB governmental model and the AICPA College and University Audit Guide model.	
GED (General Educational Development)	This term normally refers to the tests of General Educational Development (GED), which provide an opportunity to earn a high school credential. The GED program, sponsored by the American Council on Education, enables individuals to demonstrate that they have acquired a level of learning comparable to that of high school graduates.	
General purpose financial statement (GPFS)	Financial statements issued to parties outside the management of an institution. These are provided to creditors, donors, public officials outside the institution, and other external parties. GPFS differ from internal management financial reports, although GPFS may also be of use to board members and officials of the institution. The audit opinion is issued on the GPFS.	
Gifts	Revenues received from gift or contribution nonexchange transactions. Includes bequests, promises to give (pledges), gifts from an affiliated organization or a component unit not blended or consolidated, and income from funds held in irrevocable trusts or distributable at the direction of the trustees of the trusts. Includes any contributed services recognized (recorded) by the institution. FASB and GASB standards differ somewhat on when to recognize contributions or nonexchange revenues, with FASB standards generally causing revenues to be recognized earlier in certain circumstances.	
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.	
Governmental activities	Activities financed by taxes and intergovernmental revenues and other nonexchange revenues.	
Governmental activities with business type	This financial reporting mode, provided by GASB Statement No. 34, refers to an institution that accounts for its activities as governmental (that is, financed by taxes, intergovernmental revenues, and other nonexchange activities) with characteristics of business-type activities (those supported by fees charged for goods or services). The financial statements for this type of entity include a column for reporting governmental activities and another for business-type activities. GASB Statement 34 specifies the financial reporting format for this type of governmental entity.	
Graduate Assistants (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: <a href="http://www.bls.gov/soc/2010/soc251191.htm">http://www.bls.gov/soc/2010/soc251191.htm</a> .	
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 revised adjusted 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.	
Grants by local government (student aid)	Local government grants include scholarships or gift-aid awarded directly to the student. (Used for reporting Finance data)	
Grants by state government (student aid)	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. (Used for reporting Finance data)	
Graphic materials	Opaque (e.g., two-dimensional) art originals and reproductions, charts, photographs or materials intended to be projected or viewed without sound, e.g., filmstrips, transparencies, photographs, posters, pictures, radiographs, slides, and collections of such materials. â€ [NISO Z39.7-2013, section 4.6]	
Health Education Assistance Loan (HEAL)	Federally insured loans to students attending eligible health professions schools. Section 730 of the Public Health Service Act requires HEAL schools to maintain records on student loans granted under this program.	
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: <a href="http://www.bls.gov/soc/2010/soc290000.htm">http://www.bls.gov/soc/2010/soc290000.htm</a> .	
High school diploma or recognized equivalent	A document certifying the successful completion of a prescribed secondary school program of studies, or any of the following: â€ recognized attainment of satisfactory scores on the GED or another state-authorized examination â€ recognized completion of homeschooling at the secondary level as defined by state law â€ completion of secondary school education in a homeschool setting which qualifies for an exemption from compulsory attendance requirements under state law, if state law does not require a homeschooled student to receive credential for their education	
High school student	A student enrolled in secondary school or pursuing a high school diploma or recognized equivalent. Includes students who have not received but are pursuing a high school diploma or recognized equivalent and taking college coursework concurrently.	
Higher Education General Information Survey (HEGIS)	The Higher Education General Information Survey (HEGIS) system was conducted by the NCES between 1966 and 1985. This system was comprised of several surveys of institutions that were accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. These surveys collected institution-level data on such topics as institutional characteristics, enrollment, degrees conferred, salaries, employees, financial statistics, libraries, and others. HEGIS surveys were sent to approximately 3,400 accredited institutions of higher education.	
Hispanic (old definition)	A person of Mexican, Puerto Rican, Cuban, Central or South American or other Spanish culture or origin, regardless of race.	
Hispanic-serving institution (HSI)	The Higher Education Act, 20 USCA Section 1101a defines a Hispanic-serving institution as an institution of higher education that (a) is an eligible institution; (b) at the time of application, has an enrollment of undergraduate full-time equivalent students that is at least 25 percent Hispanic students; and (c) provides assurances that not less than 50 percent of the institution's Hispanic students are low-income individuals. Note: low income is defined as 150% of the poverty level as determined by the Bureau of the Census at <a href="http://www.census.gov/hhes/poverty/povdef.html">http://www.census.gov/hhes/poverty/povdef.html</a> .	
Hispanic/Latino	A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.	
Historically Black Colleges and Universities (HBCU)	The Higher Education Act of 1965, as amended, defines an HBCU as: "...any historically black college or university that was established prior to 1964, whose principal mission was, and is, the education of black Americans, and that is accredited by a nationally recognized accrediting agency or association determined by the Secretary [of Education] to be a reliable authority as to the quality of training offered or is, according to such an agency or association, making reasonable progress toward accreditation." Federal regulations (20 USC 1061 (2)) allow for certain exceptions to the founding date.	
Home study	Method of instruction designed for students who live at a distance from the teaching institution. Instructional materials are provided to the student through various media with structured units of information, assigned exercises for practice, and examinations to measure achievement, which in turn are submitted to the teaching institution for evaluation, grade assignment, and the awarding of credit.	



Hospital services	Expenses associated with a hospital operated by the postsecondary institution (but not as a component unit) and reported as a part of the institution. This classification includes nursing expenses, other professional services, general services, administrative services, and fiscal services. Also included are information technology expenses, actual or allocated costs for operation and maintenance of plant, 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.	
Housing plan (restricted)	A fringe benefit that restricts beneficiaries to receive housing support only in institution-owned housing. Term used prior to 2011-12 in the Human Resources component.	
Human resources (HR)	This component of IPEDS was formed in 2006 by combining three previously separate components: Employees by Assigned Position (EAP), Fall Staff (S), and Salaries (SA). This was done to avoid (or at least reduce) conflicting data which had occurred when collected separately. The information collected has remained basically the same, and the frequency of collection remains the same, i.e., the fall staff data is collected biennially in odd-numbered years.	
Imputation	A method of estimating data for an entity that did not respond to a data item or survey.	
Imputation flag	An indicator on a data file that shows whether or not the data was imputed for a specific variable.	
In-district student	A student who is a legal resident of the locality in which he/she attends school and thus is entitled to reduced tuition charges if offered by the institution.	
In-district tuition	The tuition charged by the institution to those students residing in the locality in which they attend school. This may be a lower rate than in-state tuition if offered by the institution.	
In-state student	A student who is a legal resident of the state in which he/she attends school.	
In-state tuition	The tuition charged by institutions to those students who meet the state's or institution's residency requirements.	
Income tax	Domestic and foreign federal (national), state, and local (including franchise) taxes based on income.	
Indebtedness on capital assets	Liabilities associated with the debt incurred in financing the institution's capital assets, including bonds, mortgages, notes, capital leases, and any other outstanding debt that was incurred to acquire, construct, or improve capital assets. Indebtedness issued and backed by the state government and that will be repaid by the state from sources other than institutional funds is excluded.	
Independent operations	Expenses 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.	
Infrastructure	Capital assets consisting of roads, bridges, drainage systems, water and sewer systems, and other similar assets. Infrastructure assets usually have longer useful lives than other capital assets such as buildings.	
Initial cohort	A specific group of individuals established for tracking purposes. For the Graduation Rates (GR) and Outcome Measures (OM) components of IPEDS, the initial cohort is defined as the enrollment count before removing revisions and exclusions of all degree/certificate-seeking students who enter in either (1) the fall term of a given academic year, or (2) between September 1st and August 31st of the following year. For the GR component of IPEDS, the initial cohort is only for full-time, first-time students. For OM, all undergraduates are placed in one of four initial cohorts: full-time, first-time; part-time, first-time; full-time, non-first-time; and part-time, non-first time.	Revised cohort
Institution of higher education	A term formerly used in IPEDS and HEGIS to define an institution that was accredited at the college level by an agency or association recognized by the Secretary, U.S. Department of Education. These schools offered at least a one-year program of study creditable toward a degree and they were eligible for participation in Title IV Federal financial aid programs.	
Institution size category	This indicator is derived based on the institution's total students enrolled for credit.	
Institution's staff (not in medical schools)	Term used to describe all staff employed by or employees working in a postsecondary institution, except those employed by or working in the medical school component of the institution. Includes staff employed by or employees working in the postsecondary component of a hospital or medical center that offers postsecondary education as one of its primary missions; also includes those working in first-professional schools (e.g., law schools, dental schools, schools optometry) except medical schools.	
Institutional account	An account in which the institution maintains fiscal control of revenues or expenditures and has full knowledge of the amounts flowing through the account.	
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.	Control (of institution)
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Institutional burden	The estimated amount of time(and money) required to respond to a survey. According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for IPEDS is 1850-0582. The time required to complete the Fall information collection is estimated to vary from 1.5 hours to 3.8 hours per response, with an average of 3.2 hours, including the time to review instructions, search existing data resources, gather and maintain the data needed, and complete and review the information collection. Similarly, the time required to complete the Winter information collection is estimated to vary from 3.5 hours to 15.5 hours, with an average of 12.1 hours; and the time required to complete the Spring information collection is estimated to vary from 8.0 hours to 18.5 hours, with an average of 12.1 hours.	
Institutional category	This indicator is derived using the level of offerings reported on the Institutional Characteristics (IC) component and the number and level of awards reported on the Completions (C) component.	
Institutional Characteristics (IC)	This annual component is the core of the IPEDS system and is required of all currently operating Title IV postsecondary institutions in the United States and other areas. As the control file for the entire IPEDS system, IC constitutes the sampling frame for all other NCES surveys of postsecondary institutions. It also helps determine the specific IPEDS screens that are shown to each institution. This component collects the basic institutional data that are necessary to sort and analyze not only the IC DATA, but also all other IPEDS DATAs. IC data are collected for the academic year, which generally extends from September of one calendar year to June of the following year. Specific data elements currently collected for each institution include: institution name, address, telephone number, control or affiliation, calendar system, levels of degrees and awards offered, types of programs, application information, student services, and accreditation. The IC component also collects pricing information including tuition and required fees, room and board charges, books and supplies and other expenses for release on College Navigator.	
Institutional grants	Scholarships and fellowships granted and funded by the institution and/or individual departments within the institution, (i.e., instruction, research, public service) that may contribute indirectly to the enhancement of these programs . Includes scholarships targeted to certain individuals (e.g., based on state of residence, major field of study, athletic team participation) for which the institution designates the recipient.	
Institutional grants (funded) (allowances)	Scholarships and fellowships awarded to students from institutional resources that are restricted to student aid. Private institutions generally report these grants as allowances. If control over these resources passes to the student, the amount is reported as an expense. (Used for reporting under FASB Standards.)	
Institutional grants (unfunded) (allowances)	Scholarships and fellowships awarded to students from unrestricted institutional resources. Private institutions generally report these grants as allowances. If control over these resources passes to the student, the amount is reported as an expense. (Used for reporting under FASB Standards.)	
Institutional grants from restricted resources	Institutional grants to students funded from restricted-expendable resources for student aid, such as scholarships and fellowships. (Used for reporting under GASB Standards.)	
Institutional grants from unrestricted resources	Institutional grants to students that are funded from resources that are not restricted to any particular purpose. (Used for reporting under GASB Standards.)	
Institutional support	A functional expense category that includes expenses for the day-to-day operational support of the institution. Includes expenses for general administrative services, central executive-level activities concerned with management and long range planning, legal and fiscal operations, space management, employee personnel and records, logistical services such as purchasing and printing, and public relations and development. Also includes information technology expenses related to institutional support activities. If an institution does not separately budget and expense information technology resources, the IT costs associated with student services and operation and maintenance of plant will also be applied to this function.	
Institutional support (GASB aligned form reporters)	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.	
Institutional system	Two or more postsecondary institutions under the control or supervision of a single administrative body.	
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.	
Instruction (GASB aligned form reporters)	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). GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.	
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.	
Instructional activity	The total number of credit and contact hours all students are engaged in during the specified period.	

Instructional Faculty Salaries (SA)	This data, now part of the IPEDS Human Resources (HR) component, was previously a separate collection. It collects data as of November 1 of the reporting year on the number of full-time instructional faculty by rank, gender, and length of contract; total salary outlays; and fringe benefits and number of full-time instructional faculty covered by these benefits. The data have been collected annually since 1990; however data are not available for 2000. Prior to the 2001 collection, data were requested by tenure status. As of 2004, this component is applicable to all Title IV degree-granting institutions, unless they meet one of the following exclusions: all instructional faculty are part-time; all contribute their services; all are in the military; or all teach preclinical or clinical medicine. Formerly referred to as Salaries and Fringe Benefits of Full-Time Instructional Faculty (SA). (Term used in IPEDS HR survey component prior to 2012-13)	
Instructional Staff	An occupational category that is comprised of staff who are either: 1) Primarily Instruction or 2) Instruction combined with research and/or public service. The intent of the Instructional Staff category is to include all individuals whose primary occupation includes instruction at the institution.	
Intangible assets	Assets consisting of nonmaterial rights and benefits of an institution, such as patents, copyrights, trademarks and goodwill.	
Integrated Postsecondary Education Data System (IPEDS)	The Integrated Postsecondary Education Data System (IPEDS), conducted by the NCES, began in 1986 and involves annual institution-level data collections. All postsecondary institutions that have a Program Participation Agreement with the Office of Postsecondary Education (OPE), U.S. Department of Education (throughout IPEDS referred to as "Title IV") are required to report data using a web-based data collection system. IPEDS currently consists of the following components: Institutional Characteristics (IC); 12-month Enrollment (E12); Completions (C); Admissions (ADM); Student Financial Aid (SFA); Human Resources (HR) composed of Employees by Assigned Position, Fall Staff, and Salaries; Fall Enrollment (EF); Graduation Rates (GR); Outcome Measures (OM); Finance (F); and Academic Libraries (AL).	
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.	
Interlibrary loan transactions	The numbers of filled requests for materials provided to other libraries or received by the library from another library. This includes originals and copies, and materials sent by electronic submission.	
Invested in capital assets, net of related debt	Net assets of GASB institutions that consist of capital assets net of accumulated depreciation, reduced by the outstanding indebtedness on capital assets. FASB institutions do not use this classification; most of the equivalent net assets are considered unrestricted net assets.	
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.	
IPEDS College Opportunities Online Locator (IPEDS COOL)	<b>No longer active</b> - see College Navigator.	
IPEDS coordinator	The person responsible for Integrated Postsecondary Education Data System (IPEDS) survey related coordination activities for a specified group of schools within a state or system. This person has certain viewing, verifying and locking privileges on the data collection system.	
IPEDS Data Center	The IPEDS Data Center is the single entry point for retrieving IPEDS data. Using the data center, one can easily download data files for one or more institutions with information from any of the IPEDS components or download complete data files, produce a variety of reports, or create group statistics. The data center replaces the old IPEDS Peer Analysis System and Dataset Cutting Tool, and features improvements in navigation, institution selection, and variable selection, as well as increased on-screen help.	
IPEDS universe	Those postsecondary institutions that have been identified and are potential respondents to the IPEDS surveys. The universe does not include all postsecondary institutions because many exist that are not included in the list of Title IV eligible institutions and, thus, there is currently no complete list of these institutions.	Institutional Characteristics (IC)
Job Training Partnership Act (JTPA)	Legislation effective beginning Federal Fiscal Year 1984, enabling Private Industry Councils (PICs) in service areas defined within each state to support job training programs. Provisions of the legislation deal with the authority of the councils, the range of allowable programs, and special populations to be served.	
Keyholder	The person designated by an official institutional representative to have in their possession the necessary UserID and password to gain access to the Integrated Postsecondary Education Data System (IPEDS) data collection system to complete the survey. The keyholder is responsible for entering data and locking the site by each survey completion date.	
Land and land improvements	Capital assets consisting of land and improvements such as athletic fields, golf courses, or lakes. Land is nondepreciable; some land improvements are depreciable and some are nondepreciable.	
Land-grant institution	A land-grant college or university is an institution that has been designated by its state legislature or Congress to receive the benefits of the Morrill Acts of 1862 and 1890. The original mission of these institutions, as set forth in the first Morrill Act, was to teach agriculture, military tactics, and the mechanic arts as well as classical studies so that members of the working classes could obtain a liberal, practical education. For more information on land-grant institutions see <a href="http://www.csrees.usda.gov/qlinks/partners/state_partners.html">http://www.csrees.usda.gov/qlinks/partners/state_partners.html</a> .	
Less than 2-year institution	A postsecondary institution that offers programs of less than 2-years duration below the baccalaureate level. Includes occupational and vocational schools with programs that do not exceed 1800 contact hours .	
Less than 9/10-month salary contract/teaching period	The contracted teaching period of faculty employed for less than 2 semesters, 3 quarters, 2 trimesters, or 2 4-month sessions. (Term used in IPEDS HR survey component prior to 2012-13)	
Less-than-annual contract or employment agreement		



	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.	
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.	Control (of institution) Sector
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: <a href="http://www.bls.gov/soc/2010/soc254020.htm">http://www.bls.gov/soc/2010/soc254020.htm</a> .	
Librarians, Curators, and Archivists	An occupational category based on the following three broad occupations in the 2010 Standard Occupational Classification (SOC) Manual: 1) Librarians ( <a href="http://www.bls.gov/soc/2010/soc254020.htm">http://www.bls.gov/soc/2010/soc254020.htm</a> ); 2) Archivists, Curators, and Museum Technicians ( <a href="http://www.bls.gov/soc/2010/soc254010.htm">http://www.bls.gov/soc/2010/soc254010.htm</a> ); and 3) Library Technicians ( <a href="http://www.bls.gov/soc/2010/soc254030.htm">http://www.bls.gov/soc/2010/soc254030.htm</a> ).	
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 Student and Academic Affairs and Other Education Services Occupations	An occupational category consisting of the following: 1. Archivists, Curators, and Museum Technicians 2. Librarians 3. Library Technicians 4. Student and Academic Affairs and Other Education Services Occupations	
Library collections	Comprise of documents held locally and remote resources for which permanent or temporary access rights have been acquired. Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as securing access rights and including it in the library catalog, other library databases or discovery systems.	
Library Consortia	A library consortium is any local, statewide, regional, or interstate cooperative association of libraries that provides for the systematic and effective coordination of the resources of schools, public, academic, and special libraries and information centers, for improving services to the clientele of such libraries. (U.S. Code of Federal Regulations, Sect. 54.500)	
Library expenses	Funds expended by the library (regardless of when received) from its regular budget and from all other sources; e.g., research grants, special projects, gifts and endowments, and fees for services.	
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: <a href="http://www.bls.gov/soc/2010/soc254030.htm">http://www.bls.gov/soc/2010/soc254030.htm</a> .	
Loan funds	Funds that have been loaned, or are available for loans to students, faculty, and staff.	
Loans to students	Any monies that must be repaid to the lending institution for which the student is the designated borrower. Includes all Title IV subsidized and unsubsidized loans and all institutionally- and privately-sponsored loans. Does not include PLUS and other loans made directly to parents.	
Local appropriations, education district taxes, and similar support	Local appropriations are government appropriations made by a governmental entity below the state level. Education district taxes include all tax revenues assessed directly by an institution or on behalf of an institution when the institution will receive the exact amount collected. These revenues also include similar revenues that result from actions of local governments or citizens (such as through a referendum) that result in receipt by the institution of revenues based on collections of other taxes or resources (sales taxes, gambling taxes, etc.).	
Local government grants and contracts (revenues)	Revenues from local government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a local government grant or contract. These amounts can be treated as an allowance, an agency transaction, or as a student aid expense in the institution's General Purpose Financial Statements (GPFS) and are reported differently depending on their treatment. Generally, however, private institutions report these grants as allowances when applied to the student's account and as local grant revenues when received.	
Locked	The survey status obtained when a keyholder has resolved all edits/errors and has decided that data are ready to "submit" to IPEDS. Once locked, the system becomes read only and the keyholder no longer has access to the system to alter data.	
Long programs	Undergraduate programs that exceed the usual program length for a specific level. This would include programs of 5 years or longer for 4-year institutions and programs of 3 years or longer for 2-year institutions.	
Long-term debt	Debt of the institution in the form of bonds, notes, capital leases, and other forms of debt that are repayable over a period greater than one year.	Long-term debt, current portion
Long-term debt, current portion	The amount of long-term debt that the institution is expected to pay or liquidate during the next year using current assets.	
Long-term investments		

	Money or capital invested for purposes of receiving a profitable return over a period of time of more than one year. Long-term investments should be distinguished from temporary investments based on the intention of the organization regarding the terms of the investment rather than the nature of the investment itself. Includes: 1) cash held until appropriate investments are identified; 2) repurchase agreements and other money market media; 3) equity securities and mutual fund investments; 4) debt securities; 5) real estate held for income production; 6) beneficial interest in trusts; and 7) other. GASB institutions report these investments under "noncurrent assets."	
Losses	Decreases in net assets from an organization's peripheral or incidental transactions and other events affecting the organization, other than those that result from expenses.	
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: <a href="http://www.bls.gov/soc/2010/soc110000.htm">http://www.bls.gov/soc/2010/soc110000.htm</a> .	
Mandatory transfers	Those transfers that must be made to fulfill a binding legal obligation of the institution. Includes mandatory debt-service provisions relating to academic and administrative buildings, including (1) amounts set aside for debt retirement and interest; and (2) required provisions for renewal and replacements to the extent not financed from other sources. Also includes the institutional matching portion for Perkins loans when the source of funds is current revenue.	
Market value	The value of a good as determined in the market at a specific point in time or what individuals in the market for the good are willing to pay to obtain the good at a given point in time.	
Master's Colleges and Universities I (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Master's Colleges and Universities I typically offer a wide range of baccalaureate programs , and they are committed to graduate education through the master's degree. During the period studied, they awarded 40 or more master's degrees per year across three or more disciplines.	Carnegie Classification
Master's Colleges and Universities II (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Master's Colleges and Universities II typically offer a wide range of baccalaureate programs , and they are committed to graduate education through the master's degree. During the period studied, they awarded 20 or more master's degrees per year.	Carnegie Classification
Master's degree	An award that requires the successful completion of a program of study of at least the full-time equivalent of 1 but not more than 2 academic years of work beyond the bachelor's degree. 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.	
Media materials	Units of all library materials that are displayed by visual projections or magnification or through sound reproduction, or both, including graphic materials, audio materials (include audio books), motion pictures, video materials, and special visual materials such as three-dimensional materials.	
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.	
Medical schools and medical centers (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Medical Schools and Medical Centers award most of their professional degrees in medicine. In some instances, they include other health professions programs , such as dentistry, pharmacy, or nursing.	Carnegie Classification Specialized institutions (Carnegie)
Microform	Microforms are photographic reproduction of textual, tabular, or graphic material reduced in size so that they can be used only with magnification. Examples of microforms are roll microfilm, aperture cards, microfiche, ultrafiche, and reproductions on opaque material.	
Migration (data)	A process in which survey data are moved from the IPEDS data collection system to the IPEDS Data Center. Migration occurs after the survey data have been reviewed by survey operations personnel.	
Migration (students)	Refers to the movement of students from their home state of residence to another state to attend a postsecondary institution.	
Military installations	One or more buildings or sites owned or operated by the U.S. Army, Navy, Air Force, Marine Corps, or Coast Guard, including Reserves and National Guard.	
Military Tuition Assistance Program (TAP)	A program that funds up to 100% of an eligible servicemember's college tuition and course-specific fees. Available only to eligible servicemembers who are currently in active service as long as criteria limits are not exceeded and students are enrolled off-duty in an U.S. Department of Education accredited post-secondary institution. This military benefit is paid directly to the postsecondary institution by the individual's Armed service.	
Multi-year contract or employment agreement	A contract or employment agreement that is in effect for more than one year (e.g., more than 365 days). 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).	
Multi-year or continuing or at-will contract or employment agreement	A contract or employment agreement that is in effect for more than one year (e.g., more than 365 days) or that has an indefinite duration (continuing, at-will). 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).	
National Center for Education Statistics (NCES)	The National Center for Education Statistics (NCES), in the Institute of Education Sciences, is the statistical agency of the U.S. Department of Education and the primary federal provider of education statistics on the condition of American education.	
National institutional accreditation	Institutional accreditation normally applies to an entire institution, indicating that each of its parts is contributing to the achievement of an institution's objectives, although not necessarily all on the same level of quality. The various commissions of the regional accrediting associations, for example, perform institutional accreditation, as do some national institutional accrediting agencies.	
	A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.	

Native Hawaiian or Other Pacific Islander		
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 ( <a href="http://www.bls.gov/soc/2010/soc450000.htm">http://www.bls.gov/soc/2010/soc450000.htm</a> ); 2) Construction and Extraction Occupations ( <a href="http://www.bls.gov/soc/2010/soc470000.htm">http://www.bls.gov/soc/2010/soc470000.htm</a> ); and 3) Installation, Maintenance, and Repair Occupations ( <a href="http://www.bls.gov/soc/2010/soc490000.htm">http://www.bls.gov/soc/2010/soc490000.htm</a> ).	
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. This term is similar to the "Net position" term used by GASB institutions.	
Net deferred tax asset	A deferred tax asset is recognized for temporary differences that will result in deductible amounts in future years and for carryforwards. For example, a temporary difference is created between the reported amount and the tax basis of a liability for estimated expenses if, for tax purposes, those estimated expenses are not deductible until a future year. Settlement of that liability will result in tax deductions in future years, and a deferred tax asset is recognized in the current year for the reduction in taxes payable in future years. A valuation allowance is recognized if, based on the weight of available evidence, it is more likely than not that some portion or all of the deferred tax asset will not be realized.	
Net deferred tax liability	A deferred tax liability is recognized for temporary differences that will result in taxable amounts in future years. For example, a temporary difference is created between the reported amount and the tax basis of an installment sale receivable if, for tax purposes, some or all of the gain on the installment sale will be included in the determination of taxable income in future years. Because amounts received upon recovery of that receivable will be taxable, a deferred tax liability is recognized in the current year for the related taxes payable in future years.	
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.	
Net position	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. 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. This term is similar to the "Net assets" term used by FASB institutions.	
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.	
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.	
Non-first-time student (undergraduate)	A student who has prior postsecondary experience before attending the reporting IPEDS institution. This cohort of students may closely reflect the transfer-in enrollment from Fall Enrollment (EF) component.	
Non-medical school staff	See Institution's staff (not in medical schools)	
Non-Returnables	Materials that the library does not expect to have returned. Examples of non-returnables include photocopies or facsimiles, fiche-to-fiche copies, print copies from microfilm, electronic full-text documents, and gratis print copies of unpublished reports and/or departmental working papers.	
Noncredit course	A course or activity having no credit applicable toward a degree, diploma, certificate, or other formal award.	
Noncurrent assets	Assets that are not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution. Liquidity or nearness to cash is not the basis for determining classification as current or noncurrent. Thus cash investments intended for liquidation of liabilities due beyond the one-year period are noncurrent assets, as would assets segregated for the liquidation of long-term debts (including amounts due within the next operating cycle). Assets designated to be used to acquire, construct, or improve capital assets would be noncurrent.	
Noncurrent liabilities	Liabilities whose liquidation is not reasonably expected to require the use of resources classified as current assets or the creation of other current liabilities within the next year. This includes the noncurrent portion of long-term debt and long-term accrued liabilities (such as for compensated absences, claims and judgments, and post-employment/post-retirement benefits); liability for refundable advances to the federal government for the Perkins Loan Program and similar loan programs; and debt due within the next operating cycle, if payment will be made from segregated assets classified as noncurrent assets.	
Nonmandatory transfers		

	Transfers from current funds to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, funds functioning as endowment (quasi-endowment), general or specific plant additions, voluntary renewals and replacement of plant, and prepayments on debt principal.	
Nonoperating	GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Nonoperating activities are those outside the activities that are part of the operating activities of the institution. Most government appropriations are nonoperating because they are not generated by the operations of the institution. Investment income is nonoperating in most instances because institutions are not engaged in investing as an operating activity. Gifts are defined as nonoperating. Nonexchange transactions generate nonoperating revenues.	
Nonresident alien	A person who is not a citizen or national of the United States and who is in this country on a visa or temporary basis and does not have the right to remain indefinitely.	Resident alien (and other eligible non-citizens)
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.	Tenure track
Occupational program	A program of study consisting of one or more courses, designed to provide the student with sufficient knowledge and skills to perform in a specific occupation.	
Occupationally specific program	An instructional program, below the bachelor's level, designed to prepare individuals with entry-level skills and training required for employment in a specific trade, occupation, or profession related to the field of study.	
Off-campus (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 centers (extension centers)	Sites outside the confines of the parent institution where courses are offered that are part of an organized program at the parent institution. The sites are not considered to be temporary but may be rented or made available to the institution at no cost by another institution or an organization, agency, or firm.	
Off-campus facility	A teaching facility located some distance away from the educational institution which operates it.	
Off-campus housing	Any housing facility that is occupied by students but is not owned or controlled by the educational institution.	
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: <a href="http://www.bls.gov/soc/2010/soc430000.htm">http://www.bls.gov/soc/2010/soc430000.htm</a> .	
Official Church Mission	An official church mission is one that is established by the church of which the individual is a member and that results in the individual being unable to attend a postsecondary institution during the period of the mission.	
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.	
Ongoing commitments to subscriptions	Ongoing subscriptions to serials in all formats. These are publications issued in successive parts, usually at regular intervals, and as a rule, are intended to be continued indefinitely. Serials include periodicals, newspapers, annuals, memoirs, proceeding, and transactions of societies. Also include paid subscriptions for electronic journals and indexes/abstracts available via Internet, CD-ROM serials, and annual fees.	
OPE ID	Identification number used by the U.S. Department of Education's Office of Postsecondary Education (OPE) to identify schools that have Program Participation Agreements (PPA) so that its students are eligible to participate in Federal Student Financial Assistance programs under Title IV regulations. This is a 6-digit number followed by a 2-digit suffix used to identify branches, additional locations, and other entities that are part of the eligible institution.	
Open admission	Admission policy whereby the school will accept any student who applies.	
Operating	GASB requires that revenues and expenses be separated between operating and nonoperating. Operating revenues and expenses result from providing goods and services. Operating transactions are incurred in the course of the operating activities of the institution.	
Operation and maintenance of plant	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 <b>does</b> 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.	
Operation and maintenance of plant (GASB form prior to FY2010)	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 <b>does not</b> 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). GASB institutions have these expenses charged to or allocated to other functions. Term used for GASB institutions in the Finance component prior to Fiscal Year 2010 (expenses - GASB unaligned form)	



Other academic calendar system	Category used to describe "non-traditional" calendar systems at 4-year and 2-year degree-granting institutions. These can include schools that offer primarily on-line courses or "one course at a time."	
Other administrative	Persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof, but who are subordinate to employees classified as executive and managerial. Assignments require the performance of work directly related to management policies or general business operations of the institution, department or subdivision. Assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment. Included in this category are all employees holding titles such as assistant, associate vice presidents (if no direction of others is required); assistant, associate deans (if no direction of others is required); assistant or associate directors; assistant or associate department head, if their principal activity is administrative; assistant or associate managers (including first-line managers of service, production and sales workers who spend more than 80% of their time performing supervisory activities). Term used in the 2001-02 Employees by Assigned Position (EAP) component only.	
Other areas	Includes American Samoa, the Federated States of Micronesia, Guam, the Marshall Islands, the Northern Mariana Islands, Palau, Puerto Rico, and the Virgin Islands.	
Other degree/certificate-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 federal grants	Federal monies awarded to the institution under federal government student aid programs, such as the Federal Supplemental Educational Opportunity Grants (FSEOG), DHHS training grants (aid portion only), the Leveraging Education Assistance Partnership (LEAP) program, and other federal student aid programs. Pell Grants are not included in this classification. Note: if the federal government selects the student recipients and simply transmits the funds to the institution for disbursement to the student, the amounts are not considered as revenues and subsequently there are no discounts and allowances or scholarships and fellowships expenses. If the funds are made available to the institution for selection of student recipients, then the amounts received are considered as nonoperating revenues and subsequently as discounts and allowances or scholarships and fellowships expenses.	
Other insurance plan (cafeteria plan)	A benefit plan that allows an employee the option of selecting a combination of health care and insurance benefits (e.g. hospital, medical, surgical, dental care, and group life insurance). Term used prior to 2011-12 in the Human Resources component.	
Other professional (support/service)	A primary function or occupational activity category used to classify persons employed for the primary purpose of performing academic support, student service, and institutional support, whose assignments would require either a baccalaureate degree or higher or experience of such kind and amount as to provide a comparable background. Included in this category are all employees holding titles such as business operations specialists; buyers and purchasing agents; human resources, training, and labor relations specialists; management analysts; meeting and convention planners; miscellaneous business operations specialists; financial specialists; accountants and auditors; budget analysts; financial analysts and advisors; financial examiners; loan counselors and officers; computer specialists; computer and information scientists, research; computer programmers; computer software engineers; computer support specialists; computer systems analysts; database administrators; network and computer systems administrators; network systems and data communication analysts; counselors, social workers, and other community and social service specialists; counselors; social workers; health educators; clergy; directors, religious activities and education; lawyers; librarians, curators, and archivists; museum technicians and conservators; librarians; artists and related workers; designers; athletes, coaches, umpires; dancers and choreographers; music directors and composers; chiropractors; dentists; dietitians and nutritionists; optometrists; pharmacists; physicians and surgeons; podiatrists; registered nurses; therapists; and veterinarians. (Term used in the IPEDS HR survey component prior to 2012-13)	
Other separate health profession schools (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Other Separate Health Professional Schools award most of their degrees in such fields as chiropractic, nursing, pharmacy, or podiatry.	Carnegie Classification Specialized institutions (Carnegie)
Other sources (revenues)	Other sources of revenues not covered elsewhere in the collection of IPEDS Finance data from schools reporting under the pre GASB 34/35 Standards. Examples are interest income and gains (net of losses) from investments of unrestricted current funds, miscellaneous rentals and sales, expired term endowments, and terminated annuity or life income agreements, if not material. Also includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).	
Other specialized institutions (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Other Specialized Institutions include graduate centers, maritime academies, military institutes, and institutions that do not fit any other classification category, but award a majority of degrees in a specialized area not separately identified.	Carnegie Classification Specialized institutions (Carnegie)
Other specific changes in net assets	Changes that occur infrequently rather than on a regular basis, but still affect the net assets of the institution. Included in this category are: actuarial gain or (loss) on split interest agreements; gain or (loss) on sale of plant assets; other gain or (loss); discontinued operations; extraordinary gain or (loss); and cumulative effect of change(s) in accounting principle.	
Out-of-state centers	Sites where courses or programs are offered that are in a state different from the state of the main campus.	
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.	
Outcome Measures (OM)		

	This annual component of IPEDS was added in 2015 to improve the collection of student progression and completion data on a more diverse group of undergraduate students at degree-granting institutions. Award and enrollment statuses are collected on four cohorts of degree/certificate-seeking undergraduate students (full-time, first-time; part-time, first-time; full-time, non-first-time; and part-time, non-first time) at two points of time (six and eight years from the point of entering the institution).	
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.	
Password	A series of numbers or letters that can be used either alone or with a User ID to gain access to the IPEDS data collection system or the IPEDS Data Center.	
Patient contractual allowances	Contractual allowances provided to insurers or other group health providers which are deducted from fees for services provided by hospitals (thus not included in hospital revenues).	
Payments made on principal	Payments made on plant loan debt to reduce the principal of the loan, regardless of the source of funds.	
Peer Analysis System (PAS)	An early IPEDS data access tool, no longer available. All the functions in the Peer Analysis System have been incorporated into the IPEDS Data Center.	
Pell Grant program	(Higher Education Act of 1965, Title IV, Part A, Subpart I, as amended.) Provides grant assistance to eligible undergraduate postsecondary students with demonstrated financial need to help meet education expenses.	
Perkins Loan program	(Higher Education Act of 1965, Title IV, Part E, as amended, Public Laws 89-329, 92-318, et al; 20 USC 1087aa-1087hh.) Formerly known as National Direct Student Loans (NDSL), the Perkins Loan program provides low interest loans to eligible postsecondary students (undergraduate, graduate, or professional students) with demonstrated financial need to help meet educational expenses.	
Permanent endowment	Funds held by an institution that must be held in perpetuity with only the income available for use. Endowments are usually the result of a gift or grant received that is required to be held in perpetuity by the donor or granting agency.	
Permanently restricted	Net assets of FASB institutions that must be maintained in perpetuity. Permanently restricted net assets increase when institutions receive contributions for which donor-imposed restrictions limiting the institution's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the organization's meeting certain requirements. Donor-imposed restrictions on the use of the investment income on the assets may also change the amount of such net assets. Permanent endowment funds are the most common example.	
Physical plant assets	These assets consist of land, buildings, improvements, equipment, and library books. Excluded are assets that are part of endowment or other capital fund investments in real estate. Construction in progress is excluded from this total until completed.	
Physical plant indebtedness	Debt incurred in financing the institution's capital assets, including bonds, mortgages, notes, capital leases, and any other outstanding debt that was incurred to acquire, construct, or improve capital assets such as land, buildings, and improvements other than buildings, equipment, and library books. Excludes indebtedness that is part of endowment or other capital fund investments in real estate. Also excludes construction in progress.	
Placement services for program completers	Assistance for students in evaluating their career alternatives and in obtaining full-time employment upon leaving the institution.	
Post 9/11 GI Bill	A federal education benefit program for veterans, who served on active duty after September 10, 2001. This Department of Veteran Affairs benefit provides up to 36 months of education benefits at an approved institution for the following college costs: tuition and fees, books and supplies and housing. The tuition and fees payment, which is the cost for an in-state student attending a public institution, is made directly to the postsecondary institution whereas payments for books and supplies and housing are sent directly to the student.	
Post-master's certificate	An award that requires completion of an organized program beyond the master's degree, but does not meet the requirements of academic degrees at the doctor's level.	
Postbaccalaureate certificate	An award that requires completion of an organized program of study 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.  NOTE: Even though Teacher Preparation certificate programs may require a bachelor's degree for admission, they are considered subbaccalaureate undergraduate programs, and students in these programs are undergraduate students.	
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.	
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	The provision of a formal instructional program whose curriculum is designed primarily for students who are beyond the compulsory age for high school. This includes programs whose purpose is academic, vocational, and continuing professional education, and excludes avocational and adult basic education programs.	

Postsecondary education institution	An institution which has as its sole purpose or one of its primary missions, the provision of postsecondary education.	
Postsecondary Statistics Division (PSD)	The Postsecondary Statistics Division (PSD) is the organizational unit within the National Center for Education Statistics (NCES) where IPEDS is conducted.	
Postsecondary Teachers	An occupational category in the 2012 Standard Occupational Classification (SOC) Manual with the SOC code 25-1000. This category is not an IPEDS reporting category.	
Predominant calendar system	The method by which an institution structures most of its courses for the academic year.	
Prepaid tuition plan	A program that allows students or their families to purchase college tuition or tuition credits for future years, at current prices.	
Preservation	Activities associated with maintain library and archival materials for use in their original form or some other usable way. Examples include rebinding, de-acidification, restoration, lamination, materials conservation and digitization.	
Primarily Instruction	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.	
Primary occupational activity	The principal activity of a staff member as determined by the institution. If an individual participates in two or more activities, the primary activity is normally determined by the amount of time spent in each activity. Occupational activities are designated as follows: Executive, administrative, and managerial; Faculty (instruction/research/public service); Graduate assistants; Other professional (support/service); Technical and paraprofessional; Clerical and secretarial; Skilled crafts; and Service/maintenance (see separate definitions). (Term used in the IPEDS HR survey component prior to 2012-13)	
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 institution Private not-for-profit institution Public institution
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.	
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.	Public institution Private not-for-profit institution Private for-profit institution
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.	Private institution Private for-profit institution Public institution
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 ( <a href="http://www.bls.gov/soc/2010/soc510000.htm">http://www.bls.gov/soc/2010/soc510000.htm</a> ) and 2) Transportation and Material Moving Occupations ( <a href="http://www.bls.gov/soc/2010/soc530000.htm">http://www.bls.gov/soc/2010/soc530000.htm</a> ).	
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 2 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 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.	



Program with no formal award	Any formally organized program with stated educational objectives and well-defined completion requirements that does not lead to a formal award.	
Programs of at least 2 years but less than 4 years	Programs requiring at least 2 years but less than 4 years of full-time equivalent college level work, including associate's degrees and programs that can be completed in at least 1,800 but less than 3,600 contact hours to obtain a degree, diploma, certificate, or 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.	Private institution Private not-for-profit institution Private for-profit institution
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.	
Public service (expense--GASB aligned form reporters)	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). GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.	
Public Service staff	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)). (This category was called Primarily public service prior to 2012-13.)	
Qualified Audit Opinion	An independent auditor's written statement on their audit report that a client's financial statements fairly represent their financial position in accordance with Generally Accepted Accounting Principles (GAAP), EXCEPT for the specified issues.	
Quarter (calendar system)	A calendar system in which the academic year consists of 3 sessions called quarters of about 12 weeks each. The range may be from 10 to 15 weeks as defined by the institution. There may be an additional quarter in the summer.	
Quasi-endowment funds	Funds established by the governing board to function like an endowment fund but which may be totally expended at any time at the discretion of the governing board. These funds represent nonmandatory transfers from the current fund rather than a direct addition to the endowment fund, as occurs for the true endowment categories.	
Race and ethnicity unknown	The category used to report students or employees whose race and ethnicity are not known.	
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 (old definition)	Categories used to describe groups to which individuals belong, identify with, or belong in the eyes of the community. The categories do not denote scientific definitions of anthropological origins. A person may be counted in only one group. The groups used to categorize U.S. citizens, resident aliens, and other eligible non-citizens are as follows: Black, non-Hispanic, American Indian/Alaska Native, Asian/Pacific Islander, Hispanic, White, non-Hispanic.	
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.	
Received aid		

	For the purposes of the IPEDS Student Financial Aid (SFA) component, aid received refers to financial aid that was awarded to, and accepted by, a student. This amount may differ from the aid amount that is disbursed to a student. For example, a student may accept aid that was awarded by the institution but then leave the institution prior to the aid being disbursed. In this case, because the student accepted the aid, the aid would be reported to IPEDS, even though it was NOT actually disbursed to the student.	
Remedial courses	Instructional courses designed for students deficient in the general competencies necessary for a regular postsecondary curriculum and educational setting.	
Remedial services	Instructional activities designed for students deficient in the general competencies necessary for a regular postsecondary curriculum and educational setting.	
Required fees	Fixed sum charged to students for items not covered by tuition and required of such a large proportion of all students that the student who does not pay the charge is an exception.	
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 and maintenance of plant, interest, and depreciation.	
Research (expense-- GASB aligned form reporters)	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.) GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.	
Research Staff	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. (This category was called Primarily research prior to 2012-13.)	
Reserve Officer Training Corps (ROTC)	Programs designed to augment the service academies in producing leaders and managers for the armed forces. Each branch of the service has a specific set of courses and training that a student must complete prior to becoming a commissioned officer. ROTC programs allow students to do this while completing their college education. Upon graduation members are commissioned (certified) by the President of the United States to serve as an officer in active, reserve or guard components of each branch	
Residence	A person's permanent address determined by such evidence as a driver's license or voter registration. For entering freshmen, residence may be the legal residence of a parent or guardian.	
Resident alien (and other eligible non-citizens)	A person who is not a citizen or national of the United States but who has been admitted as a legal immigrant for the purpose of obtaining permanent resident alien status (and who holds either an alien registration card (Form I-551 or I-151), a Temporary Resident Card (Form I-688), or an Arrival-Departure Record (Form I-94) with a notation that conveys legal immigrant status such as Section 207 Refugee, Section 208 Asylee, Conditional Entrant Parolee or Cuban-Haitian).	Nonresident alien
Respondent burden estimate	The estimated amount of time that it takes to fulfill IPEDS reporting responsibilities, including the time it takes to review instructions, query and search data sources, complete and review the components, and submit the data through the Data Collection System.	
Restricted current funds	Funds available for financing operations but which are limited by donors or other external agencies to specific purposes, programs, departments, or schools. These funds are subject to externally imposed restrictions which are different from the internal designations imposed by the governing board on unrestricted funds.	
Restricted net assets (FASB institutions only)	Assets held by the institution upon which restrictions have been placed by donors. These restrictions may be temporary or permanent. They restrict the institution in its use of the assets and/or the period of time for which the restriction applies.	
Restricted-expendable (net assets)	Net assets of GASB institutions that are expendable but subject to imposed restrictions. Restrictions exist when constraints placed on use are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.	
Restricted-nonexpendable (net assets)	Net assets of GASB institutions subject to restrictions that prohibit the expenditure of the net assets in perpetuity. Restrictions exist when constraints placed on use are either (a) externally imposed by creditors, grantors, contributors, or laws and regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Permanent endowments are the most common example.	
Retention rate	A measure of the rate at which students persist in their educational program at an institution, expressed as a percentage. For four-year institutions, this is the percentage of first-time bachelors (or equivalent) degree-seeking undergraduates from the previous fall who are again enrolled in the current fall. For all other institutions this is the percentage of first-time degree/certificate-seeking students from the previous fall who either re-enrolled or successfully completed their program by the current fall.	
Returnables	Materials that the library expects to have returned. Examples of returnables include books, dissertations and theses, microfilm reels, sound recordings, and audiovisual material.	
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.).	
Salary Outlay	Projected annual expenditure for salaries.	
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: <a href="http://www.bls.gov/soc/2010/soc410000.htm">http://www.bls.gov/soc/2010/soc410000.htm</a> .	
Sales and services of educational activities (revenues)	Revenues from the sales of goods or services that are incidental to the conduct of instruction, research or public service. Examples include film rentals, sales of scientific and literary publications, testing services, university presses, dairy products, machine shop products, data processing services, cosmetology services, and sales of handcrafts prepared in classes.	
Sales and services of hospitals (revenues)	Revenues (net of discounts, allowances, and provisions for uncollectible accounts receivable) generated by hospitals from daily patient, special and other services. Revenues of health clinics that are part of a hospital should be included in this category, unless such clinics are part of the student health services program.	
SAT	Previously known as the Scholastic Aptitude Test, this is an examination administered by the Educational Testing Service (ETS) and used to predict the facility with which an individual will progress in learning college-level academic subjects.	
Scholarships	Grants-in-aid, trainee stipends, tuition and required 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 to a parent of a student because of the parent's faculty or staff status. Also not included are awards to students where the selection of the student recipient is not made by the institution.	
Scholarships and fellowships (expenses)	That portion of scholarships and fellowships granted that exceeds the amount applied to institutional charges such as tuition and fees or room and board. The amount reported as expense excludes allowances and discounts. The FASB survey uses the term "net grants in aid to students" rather than "scholarships and fellowships."	
Schools of art, music, and design (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Art, Music, and Design award most of their bachelor's or graduate degrees in art, music, design, architecture, or some combination of such fields.	Carnegie Classification Specialized institutions (Carnegie)
Schools of business and management (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Business and Management award most of their bachelor's or graduate degrees in business or business-related programs .	Carnegie Classification Specialized institutions (Carnegie)
Schools of engineering and technology (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Schools of Engineering and Technology award most of their bachelor's or graduate degrees in technical fields of study.	Carnegie Classification Specialized institutions (Carnegie)
Schools of law (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching Schools of Law award most of their degrees in law.	Carnegie Classification Specialized institutions (Carnegie)
Sector	One of nine institutional categories resulting from dividing the universe according to control and level. Control categories are public, private not-for-profit, and private for-profit. Level categories are 4-year and higher (4 year), 2-but-less-than 4-year (2 year), and less than 2-year. For example: Public, 4-year is one of the institution sectors.	
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.	
Serial back-files	Previous issues of serial titles that libraries buy back (such as back issues of magazines).	
Serial subscriptions	Publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely. Serial subscriptions include periodicals, newspapers, annuals (reports, yearbooks, etc.), memoirs, proceedings, and transactions of societies.	
Serial titles	Titles of serials collected.	
Service Occupations	An occupational category based on the following five major groups in the 2010 Standard Occupational Classification (SOC) Manual: 1) Healthcare Support Occupations ( <a href="http://www.bls.gov/soc/2010/soc310000.htm">http://www.bls.gov/soc/2010/soc310000.htm</a> ); 2) Protective Service Occupations ( <a href="http://www.bls.gov/soc/2010/soc330000.htm">http://www.bls.gov/soc/2010/soc330000.htm</a> ); 3) Food Preparation and Serving Related Occupations ( <a href="http://www.bls.gov/soc/2010/soc350000.htm">http://www.bls.gov/soc/2010/soc350000.htm</a> ); 4) Building and Grounds Cleaning and Maintenance Occupations ( <a href="http://www.bls.gov/soc/2010/soc370000.htm">http://www.bls.gov/soc/2010/soc370000.htm</a> ); and 5) Personal Care and Service Occupations ( <a href="http://www.bls.gov/soc/2010/soc390000.htm">http://www.bls.gov/soc/2010/soc390000.htm</a> ).	

Service/maintenance	A primary function or occupational activity category used to classify persons whose assignments require limited degrees of previously acquired skills and knowledge and in which workers perform duties that result in or contribute to the comfort, convenience, and hygiene of personnel and the student body or that contribute to the upkeep of the institutional property. Includes titles such as fire fighters; law enforcement workers; parking enforcement workers; police officers; security guards; lifeguards; ski patrol; cooks and food preparation workers; food and beverage serving workers; fast food and counter workers; waiters and waitresses; other food preparation and serving related workers; building cleaning and pest control workers; grounds maintenance workers; electrical and electronic equipment mechanics; installers and repairers; radio and telecommunications equipment installers and repairers; avionics technicians; electric motor, power tool, and related repairers; vehicle and mobile equipment mechanics, installers, and repairers; control and valve installers and repairers; heating, air conditioning, and refrigeration mechanics and installers; air transportation workers; motor vehicle operators; and parking lot attendants. (Term used in the IPEDS HR survey component prior to 2012-13)	
Servicemembers Opportunity Colleges	A membership group of over 1,700 institutions that functions to expand and improve voluntary postsecondary opportunities for servicemembers worldwide. It is funded by the Department of Defense through a contract with the American Association of State Colleges and Universities (AASCU).	
Shared library	A facility housing an organized collection of printed, microform, and audiovisual materials, and (a) is jointly administered by more than one educational institution, or (b) whose funds or operating expenditures have been received from more than one educational institution. The location of the facility is not a determining factor.	
Skilled crafts	A primary function or occupational activity category used to classify persons whose assignments typically require special manual skills and a thorough and comprehensive knowledge of the processes involved in the work, acquired through on-the-job-training and experience or through apprenticeship or other formal training programs . Includes occupational titles such as welders, cutters, solderers and brazers; bookbinders and bindery workers; printers; cabinetmakers and bench carpenters; plant and system operators; stationary engineers and boiler operators; water and liquid waste treatment plant and system operators; crushing, grinding, polishing, mixing, and blending workers; medical, dental, and ophthalmic laboratory technicians; painting workers; photographic process workers and processing machine operators; and etchers and engravers. (Term used in the IPEDS HR survey component prior to 2012-13)	
Special admissions tests	Tests prepared by or for a particular institution, or state (for some state institutions) and administered by the institution, for purposes of determining prospective students' skills and competencies.	
Specialized accreditation	Specialized accreditation normally applies to the evaluation of programs , departments, or schools which usually are parts of a total collegiate or other postsecondary institution. The unit accredited may be as large as a college or school within a university or as small as a curriculum within a discipline. Most of the specialized accrediting agencies review units within a postsecondary institution which is accredited by one of the regional accrediting commissions. However, certain of the specialized accrediting agencies accredit professional schools and other specialized or vocational or other postsecondary institutions which are free-standing in their operations. Thus, a "specialized" or "programmatic" accrediting agency may also function in the capacity of an "institutional" accrediting agency. In addition, a number of specialized accrediting agencies accredit educational programs within non-educational settings, such as hospitals.	Accrediting agencies  Accrediting bodies
Specialized institutions (Carnegie)	These institutions offer degrees ranging from the bachelor's to the doctor's, and typically award a majority of degrees in a single field or combination of related fields.	Theological seminaries and other specialized faith-related institutions (Carnegie)  Medical schools and medical centers (Carnegie)  Other separate health profession schools (Carnegie)  Schools of engineering and technology (Carnegie)  Schools of business and management (Carnegie)  Schools of art, music, and design (Carnegie)  Schools of law (Carnegie)  Teachers colleges (Carnegie)  Other specialized institutions (Carnegie)
Stafford Loans	(Higher Education Act of 1965, Title IV-B, as amended, Public Law 89-329; 20 USC 1071.) Provides guaranteed loans for educational expenses from eligible lenders to vocational or academic undergraduate, graduate, and first-professional students at eligible postsecondary institutions.	
Standardized admissions tests	Tests prepared and administered by an agency that is independent of any postsecondary education institution. Tests provide information about prospective students and their academic qualifications relative to a national sample. Examples are the SAT and the ACT.	

State and local government grants	State and local monies awarded to the institution under state and local student aid programs, including the state portion of State Student Incentives Grants (SSIG). (Used for reporting Student Financial Aid data)	
State and local government grants and contracts (revenues)	Revenues from state and local government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a state or local government grant or contract.	
State and local grants	Grant monies provided by the state such as Leveraging Educational Assistance Partnerships (LEAP) (formerly SSIG's); merit scholarships provided by the state; and tuition and fee waivers for which the institution was reimbursed by a state agency. Local government grants include scholarships or gift-aid awarded directly to the student. (Used for reporting Finance data for private for-profit institutions )	
State government grants and contracts (revenues)	Revenues from state Government agencies that are for training programs and similar activities for which amounts are received or expenditures are reimbursable under the terms of a state government grant or contract.	
State grants (revenues)	A sum of money or property bestowed on a postsecondary institution by a state government.	
State of residence	A person's permanent address as determined by such evidence as a driver's license or voter registration. For entering freshmen, state of residence may be the legal state of residence of a parent or guardian.	
State unknown	Status used when the reporting institution is unable to determine from existing records the home state or residence of the student.	
Status date	In the collection of Graduation Rates data, institutions report on the status of the students in their cohort as of August 31 of the reporting year.	
Status indicators	Used in the IPEDS data collection system to identify progress toward satisfying reporting (compliance) requirements. The survey status indicators are as follows: <ul style="list-style-type: none"> <li>• Not Applicable - The institution is not required to complete the component because the content is not relevant to the institution.</li> <li>• NO DATA - Screening questions have not been answered. Responses to all screening questions are required before data collection pages will be generated.</li> <li>• No Data - No data provided.</li> <li>• Has Data - Data have been entered. "Perform Edits" must be run to determine if data are clean.</li> <li>• Edited - Edits have been run; institutions should go to the edit report to resolve edit errors.</li> <li>• Clean - All edit errors have been resolved; data are clean; proceed to Lock.</li> <li>• Locked - Data have been successfully submitted. Final lock must still be applied.</li> <li>• Complete - All locks have been applied.</li> </ul>	
Stop out	A student who left the institution and returned at a later date.	
Student activities	Programs designed to support and complement the institution's academic mission and enhance the educational experience of students, individually and through student groups. Includes exposure to and participation in social, cultural, recreational, intellectual, and governance activities.	
Student and Academic Affairs and Other Education Services Occupations	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 ( <a href="http://www.bls.gov/soc/2010/soc250000.htm#25-2000">http://www.bls.gov/soc/2010/soc250000.htm#25-2000</a> ); 2) Other Teachers and Instructors ( <a href="http://www.bls.gov/soc/2010/soc250000.htm#25-3000">http://www.bls.gov/soc/2010/soc250000.htm#25-3000</a> ); and 3) Other Education, Training, and Library Occupations ( <a href="http://www.bls.gov/soc/2010/soc250000.htm#25-9000">http://www.bls.gov/soc/2010/soc250000.htm#25-9000</a> ).	
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 Financial Aid (SFA)	This annual component of IPEDS began with a pilot test in 1999, and collected both institution price and student financial aid data. The 2000-01 data collection included questions regarding the total number of full-time first-time degree/certificate-students receiving financial assistance for the previous year, the number of those students who received financial assistance by type of aid, and, for aid recipients, the average amounts. The tuition and other price items are now part of the Institutional Characteristics (IC) component; the student financial aid questions remain part of SFA.	
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 services (expense -- GASB aligned form reporters)		



	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.) GASB institutions include actual or allocated costs for operation and maintenance of plant and depreciation.	
Student-to-faculty ratio	The ratio of FTE students to FTE instructional staff, i.e., students divided by staff.  Students enrolled in "stand-alone" graduate or professional programs and instructional staff teaching in these programs are <b>excluded</b> from both full-time and part-time counts.  "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).  Each FTE value is equal to the number of full-time students/staff plus 1/3 the number of part-time students/staff.	
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.	
Survey status	A designation used by survey operations personnel to identify the progress made on the various IPEDS components by institutional respondents.	Status indicators
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.	
Teachers colleges (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Teachers Colleges award most of their bachelor's or graduate degrees in education or education-related fields.	Carnegie Classification  Specialized institutions (Carnegie)
Technical and paraprofessional	A primary function or occupational activity category used to classify persons whose assignments require specialized knowledge or skills which may be acquired through experience, apprenticeship, on-the-job-training, or academic work in occupationally specific programs that result in a 2-year degree or other certificate or diploma. Includes persons who perform some of the duties of a professional in a supportive role, which usually requires less formal training and/or experience than normally required for professional status. Includes mathematical technicians; life, physical, and social science technicians; agricultural and food science technicians; chemical technicians; geological and petroleum technicians; nuclear technicians; paralegals and legal assistants; miscellaneous legal support workers; health technologists and technicians; dietetic technicians; pharmacy technicians; licensed practical and licensed vocational nurses; medical records and health information technicians; opticians, dispensing; healthcare support occupations; nursing aides, orderlies, and attendants; physical therapist assistants and aides; massage therapists; dental assistants; medical assistants; and pharmacy aides. (Term used in the IPEDS HR survey component prior to 2012-13)	
Temporarily restricted	Net assets of FASB institutions whose use by the institution has been limited by donor specification as to use or the time when use may occur (such as a later period of time or after specified events have occurred).	
Tenure	Status of a personnel position with respect to permanence of the position.	
Tenure track	Personnel positions that lead to consideration for tenure.	
Term endowment funds	Funds for which the donor has stipulated that the principal may be expended after a stated period or on the occurrence of a certain event.	
Test of English as a Foreign Language (TOEFL)	The standardized test designed to determine an applicant's ability to benefit from instruction in English.	
Theological seminaries and other specialized faith-related institutions (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Theological seminaries and other specialized faith-related institutions primarily offer religious instruction or train members of the clergy.	Carnegie Classification  Specialized institutions (Carnegie)
Title	Use the ANSI/NISO Z39.7-2004 definition for title as follows: The designation of a separate bibliographic whole, whether issued in one or several parts. A book or serial title may be distinguished from other such titles by its unique International Standard Book Number (ISBN) or International Standard Serial Number (ISSN). This definition applies equally to print, electronic, audiovisual, and other library materials. For unpublished works, the term is used to designate a manuscript collection or an archival record series. Two subscriptions to Science magazine, for example, are counted as one title.	

Title IV aid	Title IV aid to students includes grant aid, work study aid, and loan aid. These include: Federal Pell Grant, Federal Supplemental Educational Opportunity Grant (FSEOG), Academic Competitiveness Grant (ACG), National Science and Mathematics Access to Retain Talent Grant (National SMART Grant), Teacher Education Assistance for College and Higher Education (TEACH) Grant, Federal Work-Study, Federal Perkins Loan, Subsidized Direct or FFEL Stafford Loan, and Unsubsidized Direct or FFEL Stafford Loan.	
Title IV institution	An institution that has a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs (other than the State Student Incentive Grant (SSIG) and the National Early Intervention Scholarship and Partnership (NEISP) programs).	Program Participation Agreement (PPA)
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 of credit	The policies and procedures used to determine the extent to which educational experiences or courses undertaken by a student while attending another institution may be counted for credit at the current institution.	
Transfer of Entitlement Option	A program through which any unused Post 9/11 GI Bill may be transferred to a spouse or dependent(s) as long as servicemembers or veterans meet the additional Department of Veterans Affairs' criteria. Only Department of Defense (DoD) can approve transfer of benefits requests.	
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). This includes new students enrolled in the fall term who transferred into the institution the prior summer term. 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.	
Transfer-ready students	A student who has successfully completed a transfer-preparatory program.	
Transfers from the endowment fund to the current fund	The amount of the capital gains on the endowment fund that is allocated to be spent for current fund activities.	
Tribal Colleges and Universities (Carnegie)	An institutional classification developed by the Andrew W. Carnegie Foundation for the Advancement of Teaching. Tribal Colleges and Universities, with few exceptions, are tribally controlled and located on reservations. They are all members of the American Indian Higher Education Consortium.	Carnegie Classification
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-time credit 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.	Entering students (undergraduate) First-time student (undergraduate)
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.	
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. Term used prior to 2011-12 in the Human Resources component.	
Two-year institution	A postsecondary institution that offers programs of at least 2 but less than 4 years duration. Includes occupational and vocational schools with programs of at least 1800 hours and academic institutions with programs of less than 4 years. Does not include bachelor's degree-granting institutions where the baccalaureate program can be completed in 3 years.	
Unclassified student	A student taking courses creditable toward a degree or other formal award who cannot be classified by academic level. For example, this could include a transfer student whose earned credits have not been determined at the time of the fall report.	Transfer-in student
Undergraduate	A student enrolled in a 4- or 5-year bachelor's degree program, an associate's degree program, or a vocational or technical program below the baccalaureate.	
Unduplicated count	The sum of students enrolled for credit with each student counted only once during the reporting period, regardless of when the student enrolled.	
Unexpended plant fund balances	Unexpended resources in the plant fund derived from various sources to finance the acquisition of long-lived plant assets and their associated liabilities.	
UnitID		



	Unique identification number assigned to postsecondary institutions surveyed through the Integrated Postsecondary Education Data System (IPEDS). Also referred to as UNITID or IPEDS ID.	
Unqualified Audit Opinion	An independent auditor's written statement on their audit report that a client's financial statements fairly represent their financial position in accordance with Generally Accepted Accounting Principles (GAAP).	
Unrestricted current funds	All funds, including institutional funds, received for which no stipulation was made by the donor or other external agency as to the purpose for which the funds should be expended.	
Unrestricted net assets	The net assets of both FASB and GASB institutions that do not fit the definition of other categories of net assets. These are net assets held by the institution upon which no restrictions have been placed by the donor or other party external to the institution.	
User ID	A series of numbers possibly with an alpha prefix that is created for a specific user to be able to access a system. Each user is required to have a UserID and a password in order to access the Integrated Postsecondary Education Data System (IPEDS) data collection system for security purposes.	
Variable	A fundamental unit of data contained in a file which is given a unique label.	
Vested retirement plan	One in which the full amount of the contribution by the institution and by the state and local government, with accumulations thereon, will be made available as a benefit in case of death while in service and with no forfeiture in case of resignation or dismissal from the institution.	
Veterans Administration (VA) Education Benefits	Those benefits available to military personnel and their families for financial assistance at approved postsecondary education institutions. There can be three types of beneficiaries: Surviving spouses and children; Discharged veterans; and Active military personnel in special programs.	
Virtual reference service	Services provided by email or the Web and includes information and referral services that take less than 20 minutes of staff person's time.	
Volume	Use the ANSI/NISO Z39.7-2013 definition for volume, which is as follows: A single physical unit of any printed, typewritten, handwritten, mimeographed, or processed work, distinguished from other units by a separate binding, encasement, portfolio, or other clear distinction, which has been cataloged, classified, and made ready for use, and which is typically the unit used to charge circulation transactions. Include print photographs, duplicates and bound volumes of periodicals. For purposes of this questionnaire, unclassified bound serials arranged in alphabetical order are considered classified. Exclude microfilms, maps, nonprint materials, and uncataloged items. Include Government document volumes that are accessible through the library's catalogs regardless of whether they are separately shelved. "Classified" includes documents arranged by Superintendent of Documents, CODOC, or similar numbers. "Cataloged" includes documents for which records are provided by the library or downloaded from other sources into the library's card or online catalogs.	
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	A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.	
White, non-Hispanic (old definition)	A person having origins in any of the original peoples of Europe, North Africa, or the Middle East (except those of Hispanic origin).	
Yellow Ribbon Program	A voluntary program through which participating public and private institutions can provide veterans and eligible beneficiaries additional institutional aid to cover the costs of tuition and fees at their institutions. The Yellow Ribbon Program is a supplementary program to the Post 9/11 GI Bill coverage of in-state tuition and fees. The Department of Veterans Affairs matches the institutional aid provided beyond the in-state tuition and fees, but to certain limit each year.	

