Glossary

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4TH CLASS DAY DATA (SECOND SUMMER SESSION) - data for all summer classes, as of the 4th day of class of the second summer session. (Official Reporting Date for the Summer Semester)

12TH CLASS DAY DATA - data for Fall or Spring classes, as of the 12th class day of the 16-week session. (Official Reporting Date for the Fall and Spring Semesters)

ACADEMIC SUPPORT - includes expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes the following activities: the retention, preservation, and display of educational materials, such as 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 of education; media such as audio-visual services and information technology; academic administration (including academic deans but not department chairpersons) and personnel providing administrative support and management direction to the primary missions; separately budgeted support for course and curriculum development. For institutions that currently charge some of the expenses—for example, computing support—directly to the various operating units of the institution, this category does not reflect such expenses.

ACADEMIC YEAR - begins the first day of the fall semester and ends the last day of the summer session of the following year. For example, Academic Year 2013 began September 1, 2012 and ended August 31, 2013.

ACC TAXING DISTRICT - taxing jurisdictions that contribute funding for the College through property taxes.

ADJUNCT FACULTY - non-staffing table personnel including part-time instructors who are employed on a term basis.

ADULT BASIC EDUCATION (ABE) - courses designed primarily for students 16 years of age and older to improve basic skills in reading, writing, and arithmetic.

ADMINISTRATIVE PERSONNEL - exempt staffing table personnel including executive vice presidents, vice presidents, associate vice presidents, provost, deans, and some directors.

ANNUAL HEADCOUNT - the number of students enrolled in one or more courses with each student counted only once for the year.

ASSIGNABLE SQUARE FOOTAGE - the amount of space, within the interior walls of a room, that can be used for programs . Major room use categories are: classrooms, laboratories, offices, study areas, special use space, general use areas, support rooms, health care, residential, and unclassified space.

ASSOCIATE OF APPLIED SCIENCE (AAS) - awarded to students who successfully complete the prescribed courses in any of the occupational-technical programs and the requisite 15 semester credit hours taken from the approved general education course list.

ASSOCIATE OF ARTS (AA) - awarded to students who complete at least 60 semester credit hours, 42 of which must be taken from the core curriculum and eight semester credit hours of foreign language courses (all courses must be in the same foreign language).

ASSOCIATE OF ARTS IN TEACHING (AAT) - awarded to students who complete a degree aimed at those who wish to become certified teachers; includes the 42-semester credit hour core curriculum.

ASSOCIATE OF SCIENCE (AS) - awarded to students who complete at least 60 semester credit hours, 42 of which must be taken from the core curriculum, including six to eight semester credit hours of natural science courses.

AUXILIARY - 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 to operate as a self-supporting activity. Over time, the revenues will equal or exceed the expenses, although in any individual year there may be a deficit or a surplus. 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.

BUILDING GROSS SQUARE FOOTAGE - the sum of all square feet of floor areas within the outside faces of a building's exterior walls.

CBM REPORTS - Coordinating Board Management reports that are mandatorily submitted to the Texas Higher Education Coordinating Board and are the basis for state reimbursement.

CENTERS - non-campus locations that are staffed, have regular posted hours, and offer credit courses on a regular basis (every semester).

CERTIFICATE - awarded to students who complete one of the approved certificate programs.

CERTIFIED DATA - data that are reported to the Texas Higher Education Coordinating Board and verified by ACC as of the term's official reporting date (census date).

CLASSIFIED PERSONNEL - non-exempt staffing table personnel including administrative assistants, building attendants, clerks, library assistants, technical staff assistants, some technicians, etc.

COLLEGE CONNECTION - Austin Community College's way of eliminating barriers to college entrance. We connect with area high school seniors to help make their transition to college as successful as possible.

COMPLETER - a student who takes a baseline assessment and completes the course post assessment.

CONTACT HOUR - an instructional unit of time in which a student has contact with an instructor; includes lecture and/or laboratory time.

CONTINUING EDUCATION - non-credit courses and programs, often in adult workforce or avocational areas.

CORE CURRICULUM - consists of 42 credits that will automatically transfer to all Texas public colleges and universities. If a student satisfies all component areas, that block of courses must be substituted for the receiving institution's core curriculum.

COURSE ENROLLMENT - the number of students registered for courses.

CREDIT TEACHING FACULTY - faculty who teach college credit courses; includes staffing table full-time and non-staffing table adjunct faculty.

DAY AND EVENING STUDENTS - students enrolled both in courses that begin before 5:30 P.M. and those that begin after 5:30 P.M.

DAY ONLY STUDENTS - students enrolled only in courses that begin before 5:30 P.M.

DEBT SERVICE - interest and matured principal related to outstanding debt obligations - may be either the cash outlay needed or the amount accrued for meeting such payment during any accounting period.

DEGREE - an award given as official recognition for the successful completion of a program of studies.

DEPRECIATION - should be calculated in accordance with the institution's capitalization and depreciation policies. Depreciation expense is considered both a functional and natural expense category. In addition, when functional expenses are reported in the SRECNA, depreciation expense can be allocated to other functions such as instruction, research and student services, or allocated only to plant operation and maintenance expenses, or reported separately. When depreciation expense is reported as a functional expense, depreciation for all activities (educational and general, auxiliary enterprises, and hospitals) may be combined and reported as one amount in the SRECNA. Alternatively, it may be segregated between these activities if the SRECNA has separate columns or other means to delineate expenses between these activities. The allocation methodology may be either a simple or complex one such as a multiple allocation approach. Generally, depreciation expense for buildings may be allocated based on the usage of the buildings. This is accomplished by a periodic inventory of the usage of the space in each building. Depreciation expense on equipment may be allocated to other functions based upon the location of the equipment and the use of that space. This is also accomplished through a periodic inventory of the equipment.

DISTANCE LEARNING - includes non-traditional courses offered through Hybrid courses, Instructional Television, Online, and Print-Based courses.

DUPLICATED HEADCOUNT - occurs when a student is counted more than one time because they are enrolled in more than one course. For example, a student who attends several courses at one location and one or more courses at a second location is counted twice, once at each location.

DUPLICATED RACE/ETHNICITY - students may be counted in more than one category based on their Race/Ethnicity selection with one exception: if students selected "Non-Resident Alien," they were counted only as "Non-Resident Alien" (regardless of whether they selected an additional race/ethnicity).

EARLY COLLEGE START ENROLLMENT - the number of students enrolled in high school (as juniors and seniors) and in college. These students receive college credit and may receive high school graduation credit for the classes they take at ACC.

ENROLLMENT - all individuals served who complete the orientation process for the Adult Basic Education (ABE), General Education Development (GED), or English-as-a-Second Language (ESL) program and receives a baseline assessment.

ERS GROUP INSURANCE - the group insurance ACC currently uses to cover employees. Texas Employees Group Benefits Program provides coverage for health, life, dental, accidental death & dismemberment (AD&D), voluntary AD&D, long-term care, long and short-term disability.

EVENING ONLY STUDENTS - students enrolled only in courses that begin after 5:30 P.M.

FIELD OF STUDY CURRICULUM - facilitates transferability of lower-division academic courses among Texas public colleges and universities.

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

FIRST-TIME IN COLLEGE STUDENT (FTIC) - a student who has never attended college or any other postsecondary institution. Students are not reported as first-time-in college until they have completed their high school work.

FISCAL YEAR - an accounting period for 12 months that begins on September 1 and continues through August 31 of the following year.

FULL-TIME (FACULTY) - staffing table personnel with faculty status including counselors, librarians, and teaching faculty.

FULL-TIME (STUDENT) – a student enrolled in 12 SCH in the Fall or Spring semester. Under federal Financial Aid guidelines, a student is considered full-time if they are enrolled for at least 75% of the normal full-time credit hour load. For institutions operating on a semester calendar, the normal full-time load is 15 SCH for the Fall or Spring semester. For the Summer semester, 6 SCH is considered full-time.

FULL-TIME STUDENT EQUIVALENT (FTSE) - the total semester credit hours divided by 15, which is considered to be a full-time course load.

GED GRADUATE - a student who successfully passed the General Education Development (GED) exam.

GENERAL EDUCATION DEVELOPMENT (GED) - an exam for students whose high school education was interrupted.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - establishes accounting standards for local and state entities including governmental colleges and universities.

IN-DISTRICT - students who live within ACC's tax-paying districts and pay taxes in support of the college and receive lower in-district tuition rates. Students who live or own property within the City of Austin or the Austin, Del Valle, Elgin, Hays, Leander, Manor, or Round Rock Independent School Districts, as well as portions of Eanes and Pflugerville Independent School Districts are considered in-district students.

INSTITUTIONAL SUPPORT - includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative information technology (when not accounted for in other categories); space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising. Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not directly related to the primary programs—instruction, research, or public service—or their related support categories.

INSTRUCTION - includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included. Expenses for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenses for those academic personnel whose primary activity is administration—for example, academic deans.

INTERNATIONAL - a student who is not a U.S. citizen or a permanent resident.

ISD - Independent School District.

MARKETABLE SKILLS ACHIVEMENT (MSA) - a sequence of credit courses totaling 9-14 semester credit hours or workforce continuing education courses totaling 144-359 contact hours.

NON-RESIDENT ALIEN - students whose legal residence is not in Texas.

OUT-OF-DISTRICT - a student who is a Texas resident but lives outside the ACC taxing district. An additional per credit hour out-of-district fee is charged to out-of-district students.

OUT-OF-STATE - a student who has not been a Texas resident for at least one year.

PART-TIME (STUDENT) - a student who is enrolled for less than 12 semester credit hours in the fall or spring semesters; or less than 6 semester credit hours in the summer semester.

PARTICIPANT (ABE) - a student who completes all required baseline assessments and 12 instructional contact hours in the Adult Basic Education (ABE), General Education Development (GED), or English-as-a-Second Language (ESL) program.

PARTICIPANT (College Connection) - a high school student who attends College Connection events.

PARTICIPATION YEAR - year in which the school district took part in College Connection activities.

PLANT OPERATIONS - includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. It does not include interest expense on capital-related debt. This category may be allocated to the other functional categories based on an acceptable allocation methodology such as square footage of buildings.

PROFESSIONAL/TECHNICAL PERSONNEL - exempt staffing table personnel including analysts, some coordinators, managers, some specialists, staff interpreters, and supervisors.

PUBLIC SERVICE - includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

REPORTING DATES - Fall/Spring: 12th Class Day
Summer: 4th Class Day (Second summer session)

SCHOLARSHIPS - generally, public institutions report tuition discounts and allowances and scholarships as reductions of tuition and fees revenues. Institutional resources provided in excess of amounts owed by the students, and refunded to students, should be recorded as expenses. NACUBO Advisory Report 2000-5 sets forth and illustrates the appropriate accounting and reporting or various types of tuition discounts and scholarships. 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.

SEMESTER CREDIT HOUR (SCH) - a unit of measure of instruction consisting of 60 minutes of which 50 minutes must be direct instruction. For example, PSYC-2301 meets for three hours a week and is worth three semester credit hours.

SERVICE AREA - the territory in which the College provides services.

SITE-BASED INSTRUCTION - includes credit classes staffed by ACC but offered at locations not owned by ACC.

STAFFING TABLE PERSONNEL - personnel in an annually budgeted position including full-time faculty, non-exempt (Classified), and exempt (Professional-Technical) employees who are eligible for benefits. Hourly and adjunct faculty are not included as staffing table employees.

STUDENT HEADCOUNT - the number of students enrolled in one or more courses. This number may be duplicated or unduplicated.

STUDENT SERVICES - includes expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an auxiliary enterprise), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an auxiliary enterprise).

TEXAS WORKFORCE COMMISSION (TWC) - evaluates and provides partial funding for the Adult Education Program.

TEMPORARY FULL-TIME FACULTY - adjunct faculty who teach a full-time load on a temporary basis and receive benefits.

TEXAS HIGHER EDUCATION COORDINATING BOARD (THECB) - a statutory 15-member board appointed by the Governor. It is responsible for statewide planning and policy-making to assure quality and efficiency in Texas higher education. The Board's primary areas of responsibility are financial planning, senior colleges and universities, community colleges and continuing education, health affairs, student services, and campus planning.

TUITION - amount of money charged to students for instructional services.

UNDUPLICATED HEADCOUNT - the sum of students enrolled in credit courses with each student counted only once during the reporting period.

UNDUPLICATED RACE/ETHNICITY - students were counted in only one category based on their Race/Ethnicity selection. "Two or more" includes non-Hispanic students that selected more than one race category.

Note to the Fact Book

Reports in this Fact Book are based upon the best data available at the time the report was produced and is current as of November 17, 2014.