**Glossary of Terms**

**Base SCH Value –** The Base Student Credit Hour Value is calculated using average faculty salaries and benefits, LA avg. undergraduate class size, full-time student workloads and an academic support/services amount.

**Calculated State Share of Cost -** The amount calculated to represent the appropriate state share of total funding for each institution per SREB category.

**CIP Code** - The purpose of the Classification of Instructional Programs (CIP) code is to provide a taxonomic scheme that will support the accurate tracking, assessment, and reporting of fields of study and program completions activity. CIP codes are used to identify degree and certificate programs and courses.

**Cost Matrix –** The Cost Matrix is based on the Texas Formula Funding model and comprises different weights (multipliers) assigned to each discipline.

**Cost Weights** – The multiplier dependent on discipline and level used to calculate cost of instruction based on the lower level undergraduate liberal arts base of 1.00.

**IPEDS General Support Ratio –** The ratio of total budget spent on General Support/Services by SREB institutions in each category as reported to IPEDS. General support is a functional expense category that includes expenses for the day-to-day operational support, general administrative, fiscal and executive level services of the institution.

**IPEDS Academic Support Amount –** An amount compiled from the ratio of total budget spent on Academic Support/Services by SREB institutions in each category as reported to IPEDS. Academic support is a functional expense category that includes expenses of activities and services that support the institution's primary missions of instruction, research, and public service.

**Integrated Postsecondary Education Data System** (**IPEDS) –** IPEDS is the core postsecondary education data collection program for the National Center for Education Statistics (NCES). The NCES is the primary federal entity for collecting and analyzing data related to education in the U.S.

**Net assignable square footage –** This is the area measured within a building’s interior walls. This is the area that can be used for people or programs. This space includes the net square footage for room use categories of Classroom, Laboratory, Office, Study, Special Use, General Use, Health Care, and Support. Net assignable space does not include any space used for auxiliary services or space considered unclassified or unassignable, ex. custodial, circulation, mechanical, or inaccessible structural spaces.

**OP&M (Operation of Plant and Maintenance) -** This amount is determined by using an institution’s Net Assignable Square Footage multiplied by a per square foot base dollar amount.

**Outcome Factors** – The factors that are used as a multiplier for applicable outcome measures.

**SREB (Southern Regional Education Board) Category -** Institutions in each Southern Regional Education Board member state is assigned a category based on the level, quantity, and mix of degrees awarded.

**SSPS (Statewide Student Profile System) –** SSPS is the system the Board of Regents uses to collect student information from public higher education institutions.

**State Share by SREB Category -** The state share of total funding for each institution per SREB category.

**Student Credit Hour (SCH) -** The student credit hour is a measurement of instructional workload**.** (Example: If 10 students are in a 3 hour course, then there are 30 SCH's attributed to that course.)

**TRSL** – Teacher’s Retirement System of Louisiana