

GLOSSARY OF TERMS / ABBREVIATIONS

AA – Action Agenda
ADA – Americans with Disabilities Act
AMS – Architectural & Manufacturing Sciences
ARTP – Applied Research and Technology Program
BGCC – Bowling Green Community College
CAS/DARS – Course Applicability System/Degree Audit Reporting System
CEBS – College of Education and Behavioral Sciences
CEC – Clinical Education Complex
CHF – College Heights Foundation
CHHS – College of Health and Human Services
DELO – Division of Extended Learning and Outreach
DLE – Distance Learning Education
ETV – Educational Television
F&A – Facilities and Administrative (Cost Recovery)
FACG – Federal Academic Competitiveness Grants
FICA – Federal Insurance Contributions Act
FTE – Full Time Equivalent
GFCB – Gordon Ford College of Business
H&D – Housing and Dining
HAF – Hilltopper Athletic Foundation
HBA – Health and Beauty Aides
HVAC – Heating, Ventilation and Air Conditioning
IT – Information Technology
KEES – Kentucky Education Excellence Scholarship
KERS – Kentucky Employment Retirement System
KTRS – Kentucky Teacher's Retirement System
KTRS OPT – Kentucky Teacher's Retirement System Optional Retirement Plan
MQFE – Medicare Qualified Federal Employee
NDSL – National Direct Student Loans
O&M – Operation and Maintenance
OCSE – Ogden College of Science and Engineering
OPT – Optional Retirement Plan
PCA&L – Potter College of Arts and Letters
PD – Professional Development
POD – Program of Distinction
QEP – Quality Enhancement Plan
RAMP – Resource Allocation, Management and Planning
R&R – Recruitment and Retention
SEOG – Supplemental Educational Opportunity Grant
SGA – Student Government Association
SMART – National Science & Mathematics Access to Retain Talent
VP – Vice President
WATERS – Water Analysis Training Education and Research Services
WKUF – Western Kentucky University Foundation

Agency Bonds – debt instruments for which the debt service is paid by the University from agency funds.

Agency Funds – a definition used by the Kentucky General Assembly to designate all funds other than state appropriations and federal funds.

Auxiliary Funds – funds generated by entities that sell goods or services and charge fees directly related to, though not necessarily equal to, the cost of goods or services provided. Auxiliary enterprises are generally self-supporting.

Capital Outlay – funds that will be used to purchase capital assets. For example, funds used to purchase equipment that costs more than \$5,000, library books and periodicals.

Capital Project – the construction, reconstruction, acquisition and structural maintenance of buildings or real property with a scope greater than \$600,000.

CF – Carry Forward – allocation of year-end unrestricted Educational and General expenditure balances and unbudgeted revenue.

Debt Service – the amount of money required to pay the interest, principal, and required contributions to reserves related to bonds.

E&G – Educational and General – the revenue and expenditures of an institution primarily supported by state appropriations, tuition, gifts, and grants, and other revenue sources excluding those operations designated as auxiliary enterprises.

Endowment Income – income generated through the investment of the principal, or corpus, of an endowment. An endowment is a gift for which the donor has stipulated that the principal cannot be expended. The principal is to remain inviolate in perpetuity and is to be invested for the purpose of producing present and future income, which may be expended or added to the principal.

FY – Fiscal Year – a 12-month period of time to which the annual operating budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. (Kentucky and all public colleges and universities start fiscal years in July and end in June.)

General Funds – unrestricted resources that are available for allocation in support of instruction, instruction support, general administration, and physical plant. General funds include, but are not limited to, tuition and fees revenue, state appropriations, and investment income.

Investment Income – includes interest and dividends from short-term and overnight investments not reported under endowment or any other non-expendable fund income.

Mandatory Student Fees – fees assessed to each student regardless of degree level of program. Mandatory fees do not include those assessed to a student enrolled in a particular program or course (such as music, nursing and laboratories) or administrative fees such as late registration or fees for room and board.

Non-recurring Funds – one-time funds.

Operating Expenses – non-personnel expenditures directly attributable to the operation of the institution, including, but not limited to, supplies, travel, telecommunications, software and subscriptions.

Other Fees – fees charged to students for a specific use or purpose, such as course fees, lab fees, and program fees.

Pell – A Federal Pell grant, unlike a loan, does not have to be repaid. Generally, Pell Grants are awarded only to undergraduate students who have not earned a bachelor's or professional degree. (A professional degree is usually obtained after a bachelor's degree in a field such as medicine, law, or dentistry.) In some cases, you might receive a Pell Grant for attending a post-baccalaureate teacher certificate program.

Personnel Services – includes funds for salaries, wages and benefits.

PCS – Program Classification Structure – a breakdown of expenditures into programmatic functions to provide a basis for uniform reporting among colleges and universities.

Instruction – funds allocated for direct support of teaching and facilitating activities for the expressed purpose of educational change in a learner or group of learners.

Research – funds allocated for activities specifically organized to produce research outcomes, including the creation of knowledge, the organization of knowledge, and the application of knowledge.

Public Service – funds allocated to provide non-instructional services beneficial to individuals outside the institution.

Library – funds allocated for all activities that directly support the collection, cataloging, storage and distribution of published materials primarily in support of academic programs.

Academic Support – funds allocated to provide primary support services for instruction, research and public service. Includes general academic support, museum and galleries, educational media services, academic computing, ancillary support, and academic administration.

Student Services – funds allocated to provide activities contributing to the well-being of the students outside the context of the institution's formal instruction program. Includes student service administration, social and

cultural development, counseling and career guidance, financial assistance administration, student health services, intercollegiate athletics, student recruitment administration and records.

Institutional Support – funds allocated to provide for day-to-day operations including executive management, fiscal operations, general administrative services, logistical services, university relations and development, and administrative computing support.

Operation and Maintenance of Plant – funds allocated for the operation and maintenance of physical plant, including utilities, custodial service, building maintenance, and landscape and grounds maintenance.

Student Financial Aid – funds allocated for financial assistance provided to students in the form of outright grants, trainee stipends, and prizes awarded by and/or administered through the institution.

Mandatory Transfers – funds transferred to the retirement of indebtedness fund group to pay debt service on outstanding bonds.

Recurring Funds – funds that are generally budgeted each fiscal year.

Restricted Funds – funds established to account for assets or resources the use of which is limited by the requirements of donors or grantors (including governmental funding such as Pell Grants (student financial aid) and grants and contracts).

Sales and Services of Educational Activities – includes revenues derived from the sales of goods or services which are incidental to the conduct of instruction, research, or public service. Examples of sales and services of educational activities revenue include scientific and literary publications, testing services, university press, teaching clinics and dairy products.

State Appropriations – includes those funds received from or made available to an institution through acts of a legislative body. These do not include governmental grants or contracts.

State Bonds – debt instruments for which the debt service is paid by the Commonwealth of Kentucky from state General Funds.

Tuition and Fees – student charges related to instruction and support services. Charges for room, board, and other services rendered by auxiliary enterprises are not included in this category.

Unrestricted Funds – funds that are established to account for assets or resources which may be utilized at the discretion of the governing board.