Center for Educational Performance and Information

Michigan Postsecondary Data Inventory Data Manual

2022-23 School Year

Last Updated: 4/25/2023

Questions:
Email: cepi@michigan.gov
Phone: 517-335-0505 x3

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Index of Revisions

Revisions from the prior collection year

The following section lists the changes since the last posting of the previous manual.

Section	Page Number(s)	Edits/Changes
Tuition Restraint Form	15	**Added** instructions for the Tuition Restraint Form required by the State Budget Office.
MCCDI Net Position Module	28-29	**Added** clarification for newly enabled cells under the Net Position module.

Introduction

This manual is part of a set of training materials for the Tuition and Fees and the Michigan Community College Data Inventory collections in the web-based Michigan Postsecondary Data Inventory application. Community colleges are required to enter and submit their Tuition and Fees and MCCDI data each year. This manual provides definitions for data elements, instructions for gaining access to the application, and guidance on how to enter, save and submit data. It also specifies the formatting requirements to ensure the submitted data pass field-level validation.

Background

In 2016, the responsibilities associated with collecting and maintaining the Activities Classification Structure data transferred from the Workforce Development Agency to the Center for Educational Performance and Information {Section 217 of Public Act 108 of 2017}.

CEPI collaborated with the ACS committee, the Michigan Community College Association, State Budget Office, House and Senate Fiscal agencies and community college representatives to design a new application to collect college financial and enrollment data. The MPDI application collects the Tuition and Fees and MCCDI data.

The data provide a historical record of financial events and instructional activity, providing meaningful information for comparative measurements for a variety of purposes by management, board of trustees, the Michigan Legislature, granting agencies, funding agencies and representatives of the public. Uniformity of accounting treatment and presentation increases the usefulness of comparative measurements of financial data and contributes to the overall quality of the data.

The ACS was initially designed to collect only operating fund data. The end-user agencies requested new data fields be added over time; however, community colleges did not always record those new data fields in operating funds due to governmental accounting standards or internal accounting policies. The MPDI allows institutions the flexibility needed to submit the requested financial data which reflects how the data presented in their financial statement. The principles used to develop the methodology of the data collection and reporting followed standards from the Governmental Accounting Standards Board.

Gaining Access to MPDI:

MPDI Application Documents

Please visit the CEPI Postsecondary Applications web page for the most up-to-date information on the MCCDI and Tuition and Fees collections in the MPDI. We recommend users regularly refer to this page for updated postings.

The Educational Entity Master

The Educational Entity Master is the state's official directory of educational entity information. CEPI uses EEM entity codes to link education data sets and validate submitting entity information. When EEM records are out of date, data validation can be more difficult. We highly recommend that IHEs verify their EEM data before each collection and update the EEM whenever entity information changes. Updates include changes in the name of the institution and contact information, as well as requests for closings of institutions.

To navigate and use the EEM, view the EEM User Guide. If your IHE does not have an authorized EEM user, please contact CEPI customer support to update your institution's record.

Requesting Access to the MPDI

IHE staff members wishing to access the MPDI need to complete a two-step process:

- Obtaining a MILogin account and
- Completing and submitting the appropriate security agreement form to CEPI, signed by yourself and the institution's data coordinator. These forms are posted on the CEPI Postsecondary Applications web page.
    - Go to MILogin (https://milogintp.michigan.gov)
    - Click the Sign-Up box
    - Complete all the required fields
    - Check the I agree box and click next
    - Create your user ID and password. Your user ID is last name, first initial, and any 4 numbers with no spaces.
    - Click create account
    - Click on the login button and log in
    - Request Access: Center for Educational Performance and Information and the Michigan Postsecondary Data Inventory
    - Submit your security agreement with your information from creating your account
    - The entity code on the security agreement is your current entity code with CEPI/STARR
    - Each person must complete a separate security agreement

Users will receive access to the application when the above steps have been completed and verified by CEPI. For more detailed information, please refer to the MILogin User Guide and security forms posted on the CEPI Postsecondary Applications web page. Users experiencing problems with their account or password should contact CEPI at 517-335-0505 x3 or cepi@michigan.gov. It is important that users test their access to ensure system availability when required for data entry.

Security agreements must be signed by the institution's MPDI data coordinator. The president of each institution is responsible for designating a data coordinator. CEPI staff will verify that a subscription request has been submitted in MILogin and that the information on the security agreement form matches the request. Once verified, permission will be granted, and the requester will be notified by email.

MILogin access should be limited to only those persons who will perform the MPDI Collection functions. MPDI users typically include business officers, controllers, auditors, directors of finance, admissions staff and/or registrar's office staff.

Removing Access to the MPDI

When authorized users leave the institution, a removal request must be sent in. CEPI does an annual refresh notice as well. To access the removal request form:

- Go to CEPI Application Security Forms
- Click the "User Removal Request Form" button
- Open the downloaded document and follow the instructions to complete the Removal Request Form.

Once the form is completed, scan and email it to cepi@michigan.gov.

CEPI Help Desk

The CEPI Postsecondary Applications web page contains the most up-to-date information about the MCCDI and the tuition and fees collections in the MPDI application. If you have any questions, please email CEPI customer support at cepi@michigan.gov or call 517-335-0505 x3. Please provide your name, entity name, CEPI application name, your telephone number (including area code and extension), your email address and your specific questions.

To receive official notices from CEPI regarding the Tuition and Fees and MCCDI Collections, sign up for GovDelivery Mailing List.

Collections, Modules and Security

Collections

There are two collections in the MPDI application:

- Tuition and Fees
- Michigan Community College Data Inventory

Modules

Within the MCCDI collection are the following modules:

- Financial Aid
- Valuation & Millages
- Revenues
- Expenses
- Enrollment
- Employee Full Time Equivalency
- Net Position

Security Roles

The following roles have been set up in the MPDI application:

Role	View	Enter	Save	Submit	Certify
Reviewer	X				
Data Entry	X	X	X		
Submitter	X	X	X	X	
Data Coordinator	X	X	X	X	X
Reports	X				

Certification

When a user enters data into the system, automatic checks are performed against the data field requirements. If the data do not meet these criteria, the system will display a detailed error message under the data field with the error.

Certification is the process wherein the IHE's data coordinator reviews and approves data in the Tuition and Fees and MPDI collections, indicating that to the best of their knowledge the data are accurate and complete. Certifying a collection officially submits the data to CEPI.

- The data coordinator and submitter should review the reports provided to confirm that the data are accurate, and then certify the collection.
- The Certification button officially submits the data to CEPI.
- By clicking the certification box, the coordinator confirms "that this information is valid and correct to the best of my knowledge" on behalf of the IHE.

Collection Open/Close Dates for MPDI Collections

The following table displays the MPDI collections submission timeframes.

Collection	Open Date	Close Date	Reporting Year
Tuition & Fees	July 1	August 31	Upcoming academic year (Fall and Winter semesters)
MCCDI	August 1	November 1	July 1 – June 30

Logging Into MPDI

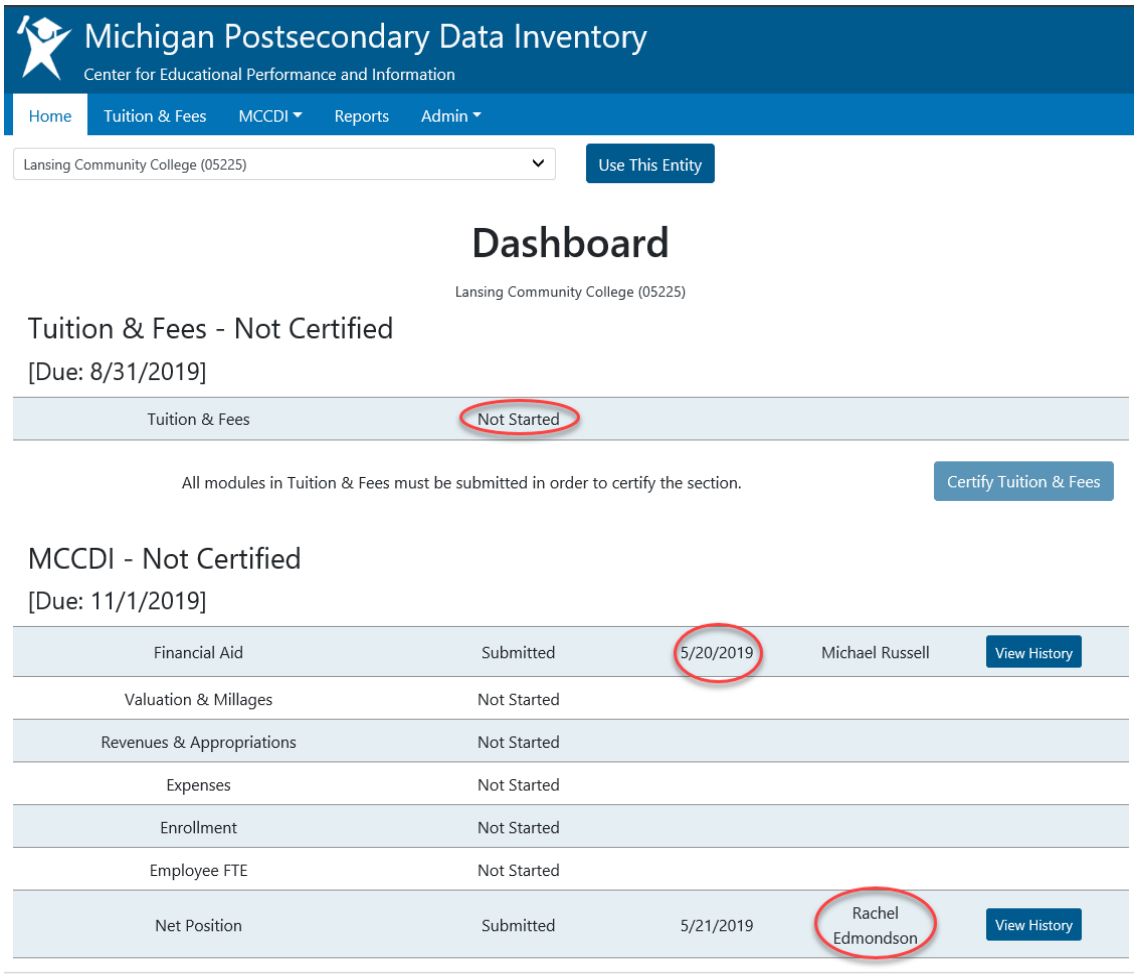
To access MPDI, go to MILogin, enter your MILogin user ID and password, and click the login button. Once logged in, click the Michigan Postsecondary Data Inventory link to access the application. A new window should open to the MPDI home page.

Navigating MPDI Dashboard

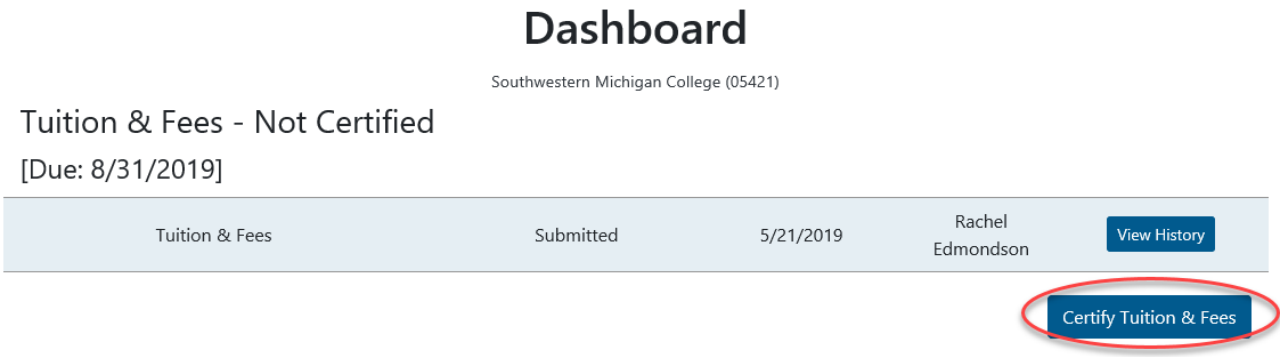
MPDI is organized into two different collections, which are displayed in the dashboard at the top of the screen (see screenshot below). After logging in, the user can click on any of the tabs to navigate directly to the module.

The Home Dashboard is where any authorized user can view the status of the collections and modules. The Tuition and Fees and MCCDI collections are listed separately and display the certified status and the date in which the submission and certification of data are due. Information about each module is displayed in a box and identifies the module name, module status, timestamp, and username. Once an authorized user begins to enter data in a module, the status, timestamp and username fields will populate with information. The following statuses are displayed in the Module Status field:

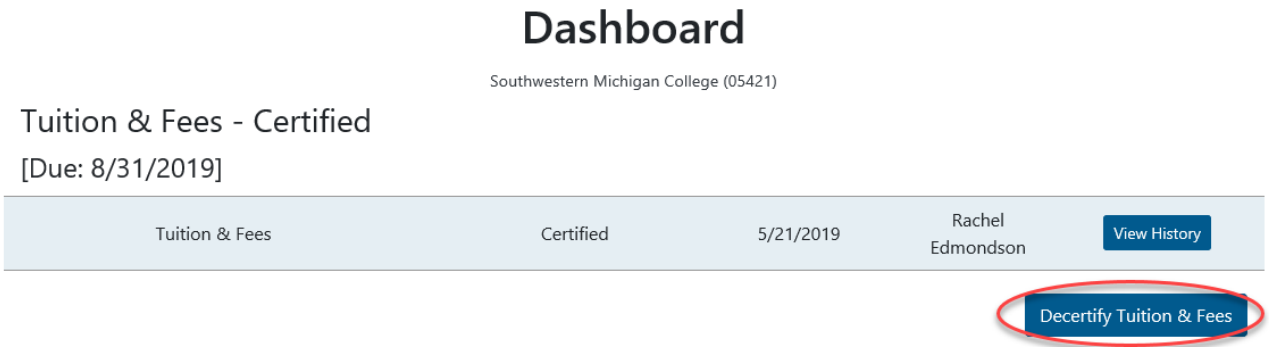
- Saved
- Certified
- Submitted
- Decertified
- Reopened for Modifications



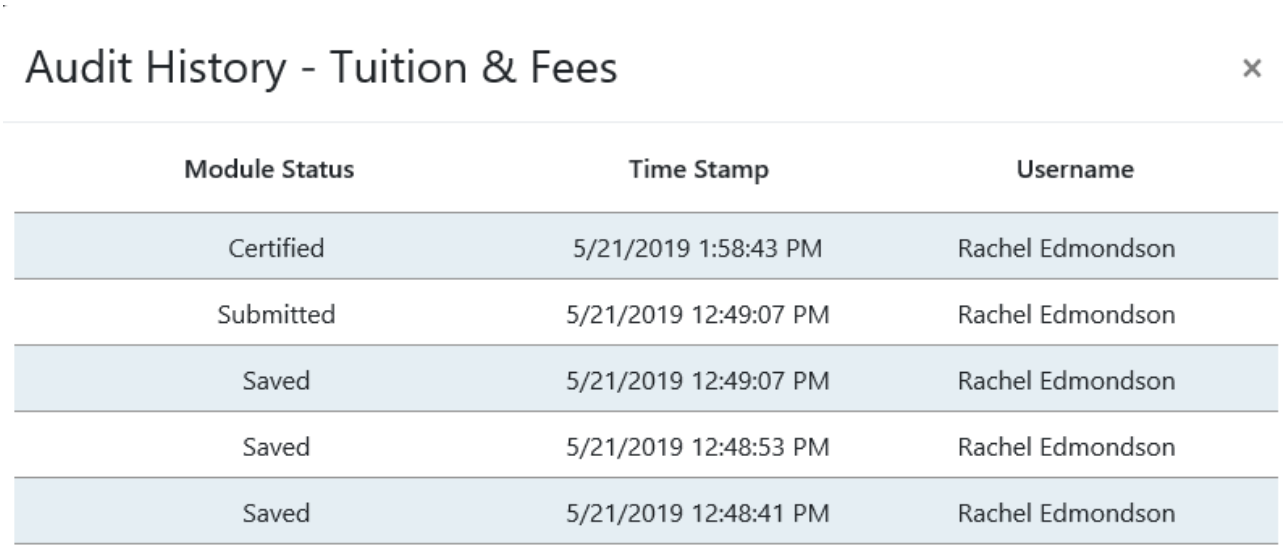
Once the data are submitted, the Certify button is enabled for the data coordinator to certify the collection. All modules within the MCCDI collection must be submitted before the Certify button is enabled.



Prior to the collection due date, the coordinator can Decertify the collection to allow changes to be made. The data coordinator will navigate to the Dashboard and click on the Decertify button.



The View History button allows you to view an audit history for a module.



Audit History - Tuition & Fees

Module Status	Time Stamp	Username
Certified	5/21/2019 1:58:43 PM	Rachel Edmondson
Submitted	5/21/2019 12:49:07 PM	Rachel Edmondson
Saved	5/21/2019 12:49:07 PM	Rachel Edmondson
Saved	5/21/2019 12:48:53 PM	Rachel Edmondson
Saved	5/21/2019 12:48:41 PM	Rachel Edmondson

Data Collection

The following sections of this manual are organized to guide the user through each module. Each field in the module is linked to its definition in the MPDI glossary at the end of this manual. These definitions were derived from the NCES (National Center for Education Statistics) Common Education Data Standards and the Integrated Postsecondary Education Data System. If these definitions were unavailable, the original ACS definition was preserved.

Tuition and Fees

Each community college is required to submit the tuition and mandatory fees paid by a full-time in-district student and a full-time out-of-district student as established by the college governing board for the **current academic year** to CEPI by August 31 of

each year (MCL 388.1825). Each community college must notify CEPI of any revisions to the current academic year tuition and mandatory fees adopted by the college governing board within 15 days of being adopted. There is a formal process that must be followed involving a written request, review, and approval from the MCCDI Advisory Committee.

The Tuition & Fees module is divided into three sections:

- Tuition Charge
- Per Hour Mandatory Fees
- Per Semester Mandatory Fees

Tuition Charge

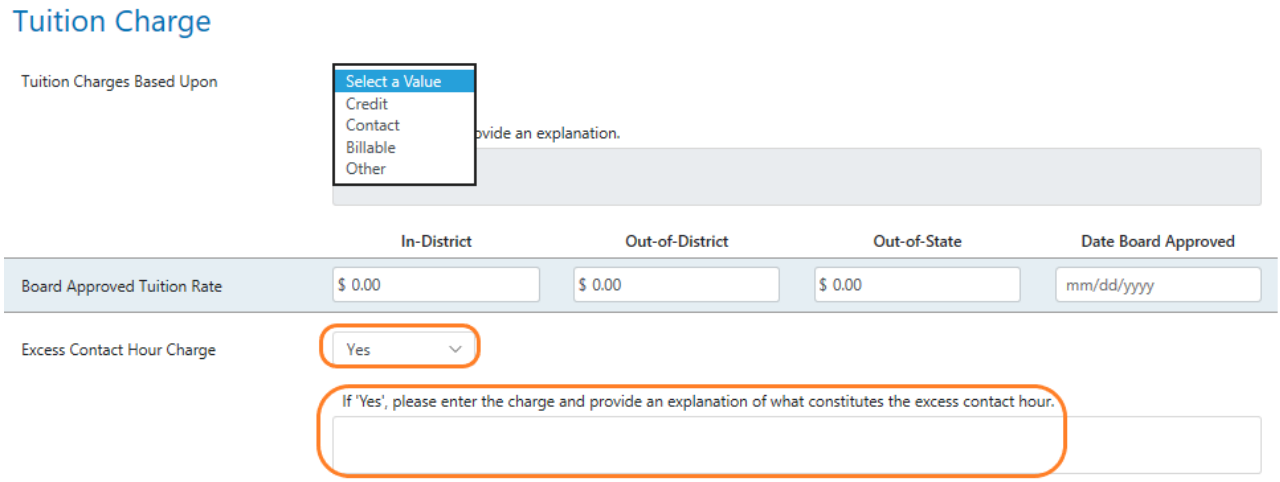
The first section, Tuition Charge, determines the basis upon which tuition is charged, the board approved tuition rates, date the board approved the tuition rates, and excess contact hour charges, if applicable. If excess contact hour charges are entered, an explanation is required. Institutions must enter data in each data field in the Tuition Charge section.

In the Tuition Charges Based Upon section, select the primary method for charging tuition by clicking the drop-down menu, then selecting one of the following:

- Credit
- Contact
- Billable
- Other

If Other is selected, the text box becomes enabled and institutions must define what is meant by Other.

In the Board Approved Tuition Rate section, enter a positive value for In-District, Out-of-District and Out-of-State tuition rates. Input the Board of Trustee approval date in Date Board Approved field. The date cannot be a future date.



In the Excess Contact Hour Charge section, select either Yes or No from the drop-down menu to indicate if the institution charges an Excess Contact Hour Charge. If Yes, the text box is enabled, and the institution inputs an explanation including the amount the institution charges.

Mandatory Fees - Per Hour and Per Semester

In the Per Hour Mandatory Fees and Per Semester Mandatory Fees sections, enter In-District, Out-of-District, and Out-of-State mandatory fees for:

- Registration/Enrollment Charge
- Technology/Computing Fee
- Student Activity/Recreation Center
- Student Organization Fee
- Capital Improvement/Infrastructure
- Other

Per Hour Mandatory Fees

	In-District	Out-of-District	Out-of-State	Date Board Approved
Registration/Enrollment Charge	$ 0.00	$ 0.00	$ 0.00	mm/dd/yyyy
Technology/Computing Fee	$ 0.00	$ 0.00	$ 0.00	mm/dd/yyyy
Student Activity/Recreation Center	$ 0.00	$ 0.00	$ 0.00	mm/dd/yyyy
Student Organization Fee	$ 0.00	$ 0.00	$ 0.00	mm/dd/yyyy
Capital Improvement/Infrastructure	$ 0.00	$ 0.00	$ 0.00	mm/dd/yyyy
Other (Explain Below)	$ 0.00	$ 0.00	$ 0.00	mm/dd/yyyy

If there are any 'Other' fees, please provide an explanation.

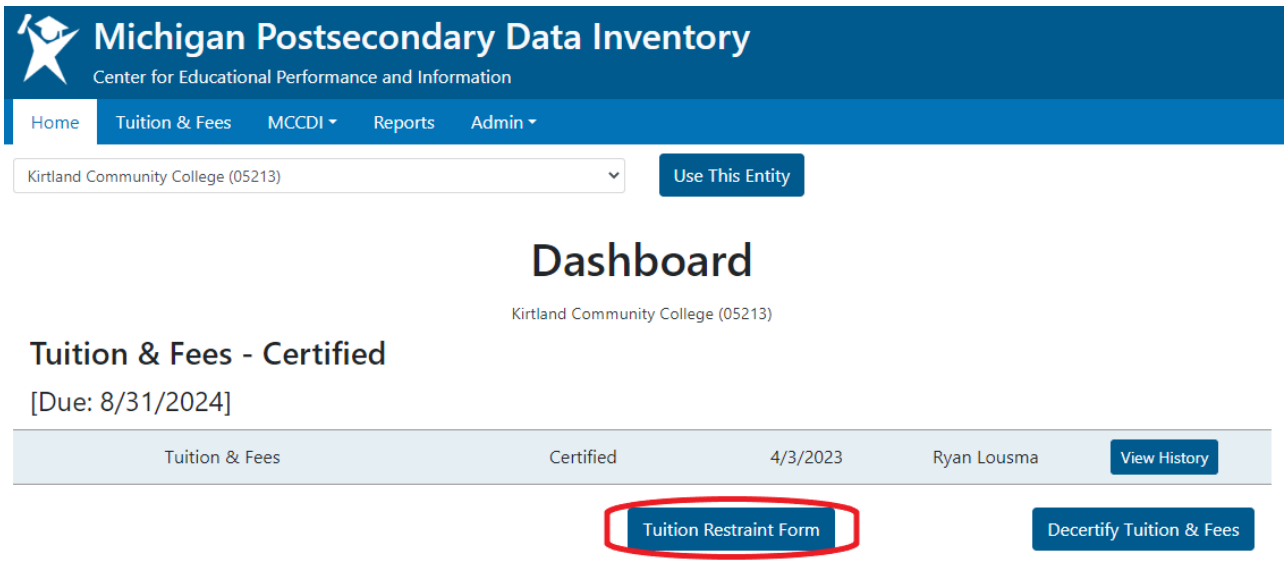
Institutions input all hourly or per semester fees applicable to their institutions including the date of Board of Trustee approval in the Date Board Approved field. Any fees not applicable to the institution should remain blank.

In "Other," submit any charge or fee that is not categorized and provide a specific explanation in the text box. Specialized fees such as online course fees should be entered in the "Other" category if such fees are board-authorized fees paid by more than half of all in-district students.

Tuition and fee charges that are charged to a specific subset of students or for a specific subset of courses but that do not apply to a majority of students at a student level are not reported.

Tuition Restraint Form

Following certification of the Tuition and Fees collection, the State Budget Office requires completion of the Annual Supplemental Funding and Tuition Reporting Form. After certifying the Tuition and Fees collection, a Tuition Restraint Form button will appear on the MPDI home screen:



The designated MPDI Data Coordinator will select the Tuition Restraint Form button. Once selected, a two-page prepopulated form will download and appear in the top right-hand corner of the application window. After the download is complete, the MPDI Data Coordinator will review the form and prepopulated data.

Verify the data are correct, including:

1) The community college certifies that it has not adopted and will not adopt tuition and fee rate increases for in-district students for the 2023-24 academic year greater than 5.0% or $226.00, whichever is greater. Answering "No" will make the institution ineligible for performance funding.
2) The accuracy of the pre-populated data from the certified Tuition and Fees collection.

The form must be signed by the President and Chief Financial Officer. An electronic copy of the completed form must be returned to the designated email addresses listed for the State Budget Office, House Fiscal Agency, and Senate Fiscal Agency. Please refer to the form for detailed instructions.

Note: This form should not be returned until after the governing board has set tuition and fee rates for the upcoming academic year. Please confirm accuracy of the form and return by **August 31.**

Michigan Community College Data Inventory: Financial Aid

The Financial Aid module is where community colleges submit the dollar value for awards disbursed, the number of unique awards, and the number of unique recipients who received an award for the most recently completed aid year.

For purposes of this reporting requirement, an award is defined as aid disbursed to a student.

Unique Financial Aid Recipients

In the Unique Financial Aid Recipients section, enter the unique number of students who received each Source of Aid. A student may be counted as receiving more than one source of aid type but only once for a specific category of aid.

For example, if a student received awards from Federal, Pell Grant (subset of Federal award), State, and Private/Endowment for your institution in the recently completed aid year then they would only be part of the total counts for those sources.

The Total is a calculated field summing the four sources of aid excluding Pell. Pell is a subset of the Federal total, so does not get added to the total.

Unique Recipients

Source of Aid	Unique Financial Aid Recipients
Federal (total)	6505
Pell Grant (subset)	4972
State of Michigan	1025
Institutional	995
Private / Endowment	855
Total	**9,380**

Need-Based Grants

Need-Based Grants are defined as any aid for which demonstrated financial need is, at least in part, a required award criterion. Enter the dollar value for awards disbursed, the number of unique awards, and the number of unique recipients who received Need-Based Grants for the most recently completed aid year. The Total is a calculated field summing the four sources of aid.

Examples of programs for the following Sources of Aid:

Federal Need-Based Grants and Scholarships

- Federal Pell Grant
- Federal Supplemental Educational Opportunity Grant
- Bureau of Indian Affairs awards based on need
- Scholarships for Disadvantaged Students

Pell Grant is a subset of the Federal Need-Based Grants and is defined as aid for which demonstrated financial need is, at least in part, a required award criterion.

State of Michigan Need-Based Grants and Scholarships

- Michigan Competitive Scholarship
- Michigan Tuition Incentive Program
- Michigan Rehabilitation Services Grants
- Job Training Partnership Act Grants
- Fostering Futures Scholarship
- Gear Up
- Police Officer's and Fire Fighter's Survivor Tuition Grant

Institutional

- Need based awards funded by the institution's general fund

Private/Endowment

- Need based awards funded by private sources or by the institution's endowment fund

Need-Based Grants

Source of Aid	Amount	Number	Unique Recipients
Federal (total)	$ 17,058,226	5,009	5,009
Pell Grant (subset)	$ 16,442,413	4,972	4,972
State of Michigan	$ 2,205,158	1,025	1,025
Institutional	$ 384,152	649	649
Private / Endowment	$ 0	0	0
Total	**$ 19,647,536**	**6,683**	**6,683**

Merit Scholarships

Merit Scholarships are defined as any aid for which demonstrated financial need is not a required award criterion. Enter the dollar value for awards disbursed, the number of unique awards, and the number of unique recipients who received Merit Scholarships for the most recently completed aid year. The Total is a calculated field summing the four sources of aid.

Examples of programs for the following Sources of Aid:

Federal Merit Scholarships

- Robert C. Byrd Honors Scholarship
- ROTC Grants
- Rehabilitation Services (non-Michigan)

State of Michigan Merit Scholarships

- None currently

Institutional

- Merit Scholarship awards funded by the institution's general fund

Private/Endowment

- Merit Scholarship awards funded by private sources or by the institution's endowment fund

Merit Scholarships

Source of Aid	Amount	Number	Unique Recipients
Federal (total)	$ 0	0	0
State of Michigan	$ 0	0	0
Institutional	$ 940,117	290	290
Private / Endowment	$ 887,382	668	668
Total	**$ 1,827,499**	**958**	**958**

Other Grants & Scholarships

Other Grants & Scholarships are defined as any aid for which demonstrated financial need or merit are not required award criteria. Enter the dollar value for awards disbursed, the number of unique awards, and the number of unique recipients who received Other Grants & Scholarships for the most recently completed aid year. The Total is a calculated field summing the four sources of aid.

Examples of programs for the following Sources of Aid:

Federal Other Grants & Scholarships

- TEACH
- Non-Need or Merit Based Grants & Scholarships
- Future for Frontliners

State of Michigan Other Grants & Scholarships

- Children of Veteran's Tuition Grant
- Non-Need or Merit Based Grants & Scholarships
- Michigan Reconnect

Institutional

- Non-Need or Merit Based Grants & Scholarships

Private/Endowment

- Non-Need or Merit Based Grants & Scholarships

Other Grants & Scholarships

Source of Aid	Amount	Number	Unique Recipients
Federal (total)	$ 0	0	0
State of Michigan	$ 0	0	0
Institutional	$ 163,899	56	56
Private / Endowment	$ 0	0	0
Total	**$ 163,899**	**56**	**56**

Loans

Enter the dollar value for loans disbursed, the number of unique loans, and the number of unique recipients who received Loans for the most recently completed aid year. The Total is a calculated field summing the four sources of aid.

Examples of programs for the following Sources of Aid:

Federal Loans

- Federal Perkins Loan
- Federal Stafford Loan (Subsidized)
- Federal Stafford Loan (Unsubsidized)

State of Michigan Loans

- None currently

Institutional

- Institutional loans funded by the institution's general fund excluding short term loans and cash advances

Private/Endowment

- Loans funded by private sources or by the institution's endowment fund excluding short term loans and cash advances

Loans

Source of Aid	Amount	Number	Unique Recipients
Federal (total)	$ 16,091,906	3,649	3,649
State of Michigan	$ 0	0	0
Institutional	$ 0	0	0
Private / Endowment	$ 1,064,647	196	196
Total	**$ 17,156,553**	**3,845**	**3,845**

Work Study

Enter the dollar value for work study funds paid, the number of unique work study funds, and the number of unique recipients who received Work Study funds for the most recently completed aid year. The Total is a calculated field summing the four sources of aid.

Examples of programs for the following Sources of Aid:

Federal Work Study

- Federal Work Study

State of Michigan Work Study

- None currently

Institutional

- None currently

Private/Endowment

- None currently

Work Study

Source of Aid	Amount	Number	Unique Recipients
Federal (total)	$ 290,176	60	60
State of Michigan	$ 0	0	0
Institutional	$ 0	0	0
Private / Endowment	$ 0	0	0
Total	**$ 290,176**	**60**	**60**

Modify

Valuation & Millages

The Valuation & Millages module is where community colleges submit the Taxable Value, Levied Millage Rates and Voted Millage Rates for the preceding academic year.

Taxable Value

In the Taxable Value section, enter the actual Taxable Value as reported by the institution's taxing authority(ies). The amount reported for the institution's fiscal year will include levies from the appropriate tax years (i.e., if your fiscal year is July to June your reporting would include the July – December levy amount from the prior tax year and the January – June levy amount from the current tax year).

Taxable Value

	Amount
Taxable Value (Enter Actual)	$ 0

Levied Millage Rates

In the Levied Millage Rates section, enter the actual levied amounts for Building and Site, Debt Retirement, and Operations. The Total Millage Levied is a calculated field summing the three types of levied millages.

Levied Millage Rates

	Amount
Levied Building and Site Millage	0.0000
Levied Debt Retirement Millage	0.0000
Levied Operating Millage	0.0000
Total Millage Levied	**0.0000**

Voted Millage Rates

In the Voted Millage Rates section, enter the voted levied amounts for Building and Site, Debt Retirement, and Operations. The Total Millage Voted is a calculated field summing the three types of voted millages.

Levied Millage Rates cannot be larger than amounts entered for Voted Millage Rates.

Voted Millage Rates

	Amount
Voted Building and Site Millage	0.0000
Voted Debt Retirement Millage	0.0000
Voted Operating Millage	0.0000
Total Millage Voted	**0.0000**

Save Submit

Revenues & Appropriations

The Revenues & Appropriations module is separated into four sections:

- Public Act Appropriation
- Operating Revenue
- Non-Operating Revenue
- Total Revenue

Public Act Appropriations

The Public Act Appropriations section is comprised of pre-populated fields derived from state appropriations for community colleges per MCL 388.1801 for:

- State Appropriations – Operations State Appropriated Basis
  - Sec. 201 (1)(a) for the State amount
  - Sec. 201 (2)(a) – (bb) for each individual college
- State Appropriations – MPSERS UAAL GASB Unadjusted
  - MPSERS UAAL GASB payments received by the colleges from October to September of the reporting year
  - Department of Technology, Management and Budget's FY MPSERS UAAL annual allocation
- State Appropriations – MPSERS Offset
  - MPSERS offset payments received by the colleges in December of the current reporting year
- DTMB's FY MPSERS Offset amount State Appropriations – Ren Zone State Appropriated Basis
  - Ren zone payments were received by the colleges in September of the current year
  - DTMB's FY amount

Public Act Appropriations

	Amount
State Appropriations - Operations State Appropriated Basis	$ 22,299,200
State Appropriations - MPSERS UAAL GASB Unadjusted	$ 4,921,059
State Appropriations - MPSERS Offset	$ 116,500
State Appropriations - Ren Zone State Appropriated Basis	$ 0

The pre-populated fields are derived from the State appropriations, Department of Treasury and DTMB. If institutions note significant difference, contact CEPI.

Appropriations will not be populated until available from DTMB, generally mid to late September. This means appropriations will not be available when the collection officially opens. Users will want to check back to verify the prepopulated appropriations amounts.

Operating Revenue

In the Operating Revenue section, enter the amount of operating revenue as reported in the institutions financial statements for the General and Designated (Operating) Funds, GASB 68/75*, All Other Funds and any Financial Statement Eliminations for:

- Tuition & Fees Revenue
- Grant & Contract Revenue
- Other Operating Revenue

Operating Revenue

	General and Designated (Operating) Funds	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
Tuition & Fees Revenue	$ 0		$ 0	$ 0	$ 0
Grant & Contract Revenue	$ 0		$ 0	$ 0	$ 0
Other Operating Revenue	$ 0		$ 0	$ 0	$ 0
Total Operating Revenue	$ 0	$ 0	$ 0	$ 0	$ 0

Note: The gross amount of Tuition & Fee Revenue in the Operating Funds and include the scholarship allowance with any other Financial Statement Eliminations. Financial Statement Eliminations must be entered as a negative amount.

The Institution Total is automatically calculated and equals the sum of the Operating Funds, Other Funds, and Financial Eliminations for each line. Total Operating Revenue is automatically calculated and equals the sum of Tuition & Fees, Grant & Contract, and Other Operating Revenues.

Non-Operating Revenue

In the Non-Operating Revenue section, enter the amount of non-operating revenue as reported in the institutions financial statements for the General and Designated (Operating) Funds, GASB 68/75*, All Other Funds, and any Financial Statement Eliminations for:

- Property Tax Revenue
- State Appropriations-Operations Financial Statement Basis
- State Appropriations-MPSERS Offset
- State Appropriations-Ren Zone
- State Appropriations-Other

- State Appropriations-MPSERS UAAL Financial Statement Basis
- State Disbursements-PPT Replacement Payment (LCSD)
- Pell Grant
- Other Non-Operating Revenue

Non-Operating Revenue

	General and Designated (Operating) Funds	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
Property Tax Revenue	$ 0		$ 0	$ 0	$ 0
State Appropriations - Operations Financial Statement Basis	$ 0	$ 0		$ 0	$ 0
State Appropriations - MPSERS Offset	$ 0	$ 0		$ 0	$ 0
State Appropriations - Ren Zone Financial Statement Basis	$ 0			$ 0	$ 0
State Appropriations - Other	$ 0		$ 0	$ 0	$ 0
State Appropriations - MPSERS UAAL Financial Statement Basis	$ 0	$ 0	$ 0	$ 0	$ 0
State Disbursements - PPT Replacement Payment (LCSD)	$ 0		$ 0	$ 0	$ 0
Pell Grant			$ 0	$ 0	$ 0
Other Non-Operating Revenue	$ 0		$ 0	$ 0	$ 0
Total Non-Operating Revenue	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Financial Statement Eliminations must be entered as a negative amount.

The Institution Total is automatically calculated and equals the sum of the Operating Funds, Other Funds, and Financial Eliminations for each line. Total Non-Operating Revenue is automatically calculated and equals the sum of all categories listed above.

Total Revenue

The Total Revenue line is grayed out because each one is automatically calculated adding the Total Operating and Total Non-Operating lines for General and Designated (Operating) Funds, GASB 68/75* All Other Funds, and any Financial Statement Eliminations. The Institution Total is automatically calculated and equals the sum of the Operating Funds, Other Funds and Financial Eliminations for the Total Revenue line.

Total Revenue

	General and Designated (Operating) Funds	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
Total Operating and Non-Operating Revenue	$ 0	$ 0	$ 0	$ 0	$ 0

Save Submit

The Institution Total should match the amount reflected in the financial statement.

Clarification on selected revenue items:

- Report all other restricted scholarships (those other than Pell) to match what is on the financial statement. These could be classified as state and local grants or other revenue. It is important that it matches the financial statement.
- Capital grants/revenue is reported in All Other.
- Report unrealized losses in Non-Operating Revenue "Other Non-Operating Revenue."
    - As unrealized losses may exceed gains, the user can enter negative amounts in all three columns (General and Designated Funds, All Other Funds and Financial Statement Eliminations).

*Note, some fields are grayed out to prevent entry of data.

Net Position

The Net Position module is divided into four sections. The data entered in the net position module should reflect the institution's financial statement.

Please note: some fields are grayed out to prevent entry of data.

Assets

In the Assets section, enter the amount for Current Assets, Noncurrent Assets-Capital Assets, Noncurrent Assets-Other, and Deferred Outflows as reported related to the General and Designated (Operating) Funds*, GASB 68/75, and All Other Funds*. Total Assets and Institutional Total are calculated fields and should match the institution financial statements.

Assets

	General and Designated (Operating) Funds	GASB 68/75	All Other Funds	Institution Total
Current Assets	$ 0	$ 0	$ 0	$ 0
Noncurrent Assets - Capital Assets	$ 0	$ 0	$ 0	$ 0
Noncurrent Assets - Other	$ 0	$ 0	$ 0	$ 0
Total Assets	$ 0	$ 0	$ 0	$ 0
Deferred Outflows	$ 0	$ 0	$ 0	$ 0

Please note: In the Assets section, the Noncurrent Assets – Capital Assets cell under the General and Designated Funds column is newly enabled to account for GASB No. 87 and 96.

Liabilities

In the Liabilities section, enter the amount for Current Liabilities, Noncurrent Liabilities-Pensions, Noncurrent Liabilities-Debt Issues, Noncurrent Liabilities-Other, and Deferred Inflows as reported related to the General and Designated (Operating) Funds*, GASB 68/75*, and All Other Funds*. Total Liabilities and Institutional Total are calculated fields and should match the institution financial statements.

Liabilities

	General and Designated (Operating) Funds	GASB 68/75	All Other Funds	Institution Total
Current Liabilities	$ 0		$ 0	$ 0
Noncurrent Liabilities - Pensions		$ 0		$ 0
Noncurrent Liabilities - Debt Issues	$ 0		$ 0	$ 0
Noncurrent Liabilities - Other	$ 0		$ 0	$ 0
Total Liabilities	**$ 0**	**$ 0**	**$ 0**	**$ 0**
Deferred Inflows	$ 0	$ 0	$ 0	$ 0

Please note: In the Liabilities section, the Noncurrent Liabilities – Debt Issues cell under the General and Designated Funds column is newly enabled to account for GASB No. 87 and 96.

Net Position

In the Net Position section, enter the amount for Net Investment in Capital Assets, Restricted and Unrestricted as reported related to the General and Designated (Operating) Funds*, GASB 68/75*, and All Other Funds*. Total Net Position and Institutional Total are calculated fields and should match the institution financial statements.

Net Position

	General and Designated (Operating) Funds	GASB 68/75	All Other Funds	Institution Total
Net Investment in Capital Assets	$ 0		$ 0	$ 0
Restricted			$ 0	$ 0
Unrestricted	$ 0	$ 0	$ 0	$ 0
Total Net Position	**$ 0**	**$ 0**	**$ 0**	**$ 0**

Please note: In the Net Position section, the Net Investment in Capital Assets cell under the General and Designated Funds column is newly enabled to account for GASB No. 87 and 96.

Composite Financial Indicator

In the Composite Financial Indicator section, enter the Higher Learning Commission CFI scores from the previous fiscal year as calculated in the HLC Institutional Update

reporting for the Entity-Wide and the Entity-Wide score excluding the GASB 68/75 effects.

Expenses, Enrollment and Employee FTE

Each community college examines the operation of the institution as it relates to the accomplishment of its objectives. The structure is arranged by an aggregation of activities serving a common set of objectives.

The framework arranges information by activity classifications, in which an "Activity" is defined as an aggregation of activities serving a common set of objectives. Activities are assigned to classifications based on the institutional objective served by the activities.

The major activities carried out by the community colleges are:

- 1.0 Instruction
- 2.0 Information Technology
- 3.0 Public Service
- 4.0 Academic Support
- 5.0 Student Services Total
- 6.0 Institutional Support
- 7.0 Physical Plant Operations Total

The 1.0 Instruction, 5.0 Student Services Total and 7.0 Physical Plant Operations Total activities are defined in terms of one or more sub-activity classifications. A sub-activity classification describes a specific set of activities through which the objectives of the major activity are achieved. Sub-activities include:

- 1.0 Instruction
    - 1.1 General Education
    - 1.2 Business & Human Services
    - 1.3 Technical & Industrial Occupations
    - 1.4 Health Occupations
    - 1.5 Developmental Education & Basic Skills
    - 1.6 Personal Interest & Human Development
- 5.0 Student Services Total
    - 5.1 Student Services
    - 5.2 Financial Aid
    - 5.3 Intercollegiate Athletics
- 7.0 Physical Plant Operations Total
    - 7.1 Physical Plant Operations
    - 7.2 Utilities
    - 7.3 Campus Security

Appendix A provides detailed information on the grouping of courses of similar subject matter to align with the six sub-activities in the Instruction activity.

Expenses

The Expenses module is where the college submits its expenses within the major activity classifications: Instruction Expenses; Information Technology, Public Service; and Academic Support; Student Services Total; Institutional Support, Plant Operations Total; Interest & Depreciation; and Buildings Operated & Maintained.

Like the revenue & net position modules, the columns in the expenses module allow colleges to report all financial data requested, regardless if it is recorded within or outside of the institution's operating fund(s).

In the first four activity sections, enter the expenses for each sub-activity as recorded in the institution's operating fund(s) for Salaries & Wages Fringes and Other. The Operating Fund Subtotal is the sum of the three expense classifications.

Financial data that is tied to GASB should be entered in GASB 68/75. Financial data recorded outside the institution's operating fund(s) should be entered in All Other Funds. Enter any deductions reported in the financial statement as a negative amount in Financial Statement Eliminations. The Institution Total is automatically calculated by adding Operating Funds, All Other Funds, and Financial Statement Eliminations and should match the institution's financial statements.

Instruction Expenses

In the Instruction Expenses section, enter expenses by classification (Salaries & Wages, Fringes, and Other) for all the following sub-activities:

- 1.1 General Education
- 1.2 Business & Human Services
- 1.3 Technical & Industrial Occupations
- 1.4 Health Occupations
- 1.5 Developmental Education & Basic Skills
- 1.6 Personal Interest & Human Development
- 1.7 Instructional Total (sum of each sub-activity entered for Salaries & Wages, Fringes, and Other)

Instruction Expenses

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
1.1	General Education	$ 0	$ 0	$ 0	$ 0				
1.2	Business & Human Services	$ 0	$ 0	$ 0	$ 0				
1.3	Technical & Industrial Occupations	$ 0	$ 0	$ 0	$ 0				
1.4	Health Occupations	$ 0	$ 0	$ 0	$ 0				
1.5	Developmental Ed & Basic Skills	$ 0	$ 0	$ 0	$ 0				
1.6	Personal Interest & Human Development	$ 0	$ 0	$ 0	$ 0				
1.0	**Instruction Total**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	$ 0	$ 0	$ 0	**$ 0**

The GASB 68/75, All Other Funds, and Financial Statement Eliminations columns are greyed out because the type of expenses reported are not expected to be submitted outside of the institution's operating fund. In the rare instance when other types of expenses are in Other Funds, the amount(s) can be entered in the All Other Funds and Financial Statement Eliminations data fields in the 1.0 Institution Total row for those two columns.

Information Technology

In this section, enter expenses for the following activities by classification (Salaries & Wages, Fringes, and Other) in the Operating Funds columns and complete the GASB 68/75, All Other Funds, and any negative amounts for Financial Statement Eliminations:

Information Technology

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
2.0	Information Technology	$ 0	$ 0	$ 0	**$ 0**	$ 0	$ 0	$ 0	**$ 0**

Public Service

In this section, enter expenses for the following activities by classification (Salaries & Wages, Fringes, and Other) in the Operating Funds columns and complete the GASB 68/75, All Other Funds, and any negative amounts for Financial Statement Eliminations:

- 3.0 Public Service

Public Service

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
3.0	Public Service	$ 0	$ 0	$ 0	**$ 0**	$ 0	$ 0	$ 0	**$ 0**

Academic Support

In this section, enter expenses for the following activities by classification (Salaries & Wages, Fringes, and Other) in the Operating Funds columns and complete the GASB 68/75, All Other Funds, and any negative amounts for Financial Statement Eliminations:

- 4.0 Academic Support

Academic Support

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
4.0	Academic Support	$ 0	$ 0	$ 0	**$ 0**	$ 0	$ 0	$ 0	**$ 0**

Student Services Total

In the Student Services section, enter expenses for the following sub-activities by classification (Salaries & Wages, Fringes, and Other):

- 5.1 Student Services
- 5.2 Financial Aid
- 5.3 Intercollegiate Athletics
- 5.0 Student Services Total (sum of each sub-activity expenses entered for salaries and wages, fringes, and other)

The GASB 68/75, All Other Funds, and Financial Statement Eliminations columns are greyed out because the type of expenses reported are not expected to be submitted outside of the institution's operating fund(s). In the rare instance this does occur, the amount(s) can be entered in the GASB 68/75, All Other Funds, and Financial Statement Eliminations data fields within the Institution Total row for those two columns. The scholarship allowance should be entered in the Total Financial Statement Elimination data field.

Student Services Total

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
5.1	Student Services	$ 0	$ 0	$ 0	**$ 0**				
5.2	Financial Aid	$ 0	$ 0	$ 0	**$ 0**				
5.3	Intercollegiate Athletics	$ 0	$ 0	$ 0	**$ 0**				
5.0	**Student Services Total**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	$ 0	$ 0	$ 0	**$ 0**

Institutional Support

Institutional support expenses are reported here as recorded by classification (Salaries & Wages, Fringes, and Other) within the Operating Fund(s), All Other Funds, and any financial statement eliminations. The Institution Total is a calculated field adding the Operating Fund(s), GASB 68/75, All Other Funds, and Financial Statement Eliminations

- 6.0 Institutional Support

Institutional Support

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
6.0	Institutional Support	$ 0	$ 0	$ 0	**$ 0**	$ 0	$ 0	$ 0	**$ 0**

Physical Plant Operations Total

In the 7.0 Physical Plant Operations Total section, enter expenses by classification (Salaries & Wages, Fringes, and Other) for the Operating Funds and for GASB 68/75, All Other Funds, and any Financial Statement Eliminations for all the following sub-activities:

- 7.1 Physical Plant Operations
- 7.2 Total Utility Costs
- 7.2A Water & Sewage Total
- 7.2B Energy Costs
- 7.3 Campus Security
- 7.0 Physical Plant Operations Total

The 7.2B line, Energy Costs, is automatically calculated by subtracting the Water & Sewage Total from the Total Utility Costs. The Water & Sewage Total cannot be larger than the Total Utility Costs, or a data error will result.

Physical Plant Operations Total

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
7.1	Physical Plant Operations	$ 0	$ 0	$ 0	**$ 0**				
7.2	Total Utility Costs	$ 0	$ 0	$ 0	**$ 0**				
7.2A	Water & Sewage Total	$ 0	$ 0	$ 0	**$ 0**				
7.2B	**Energy Costs (Total Utilities minus Water & Sewage)**	**$ 0**	**$ 0**	**$ 0**	**$ 0**				
7.3	Campus Security	$ 0	$ 0	$ 0	**$ 0**				
7.0	**Physical Plant Operations Total**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	$ 0	$ 0	$ 0	**$ 0**

Interest & Depreciation

In the Interest & Depreciation section, enter expenses for the following sub-activities:

- 7.4 Interest on Long Term Debt
- 7.5 Depreciation

These expenses are reported in each row as recorded in their operating fund(s), All Other Funds, and any financial statement eliminations. The Institution Total is a calculated field adding together the Operating Fund(s), All Other Funds and Financial Statement Eliminations.

Interest & Depreciation

Activity Code	Sub-Activity / Activity	Salaries & Wages	Fringes	Other	Operating Fund Subtotal	GASB 68/75	All Other Funds	Financial Statement Eliminations	Institution Total
7.4	Interest on Long Term Debt			$ 0	**$ 0**		$ 0	$ 0	**$ 0**
7.5	Depreciation			$ 0	**$ 0**		$ 0	$ 0	**$ 0**

Buildings Operated & Maintained

In the Buildings Operated & Maintained section, enter the total area for the following:

- Gross Square Feet
- Gross Cubic Feet

Buildings Operated & Maintained

	Measures
Gross Square Feet	0
Gross Cubic Feet	0

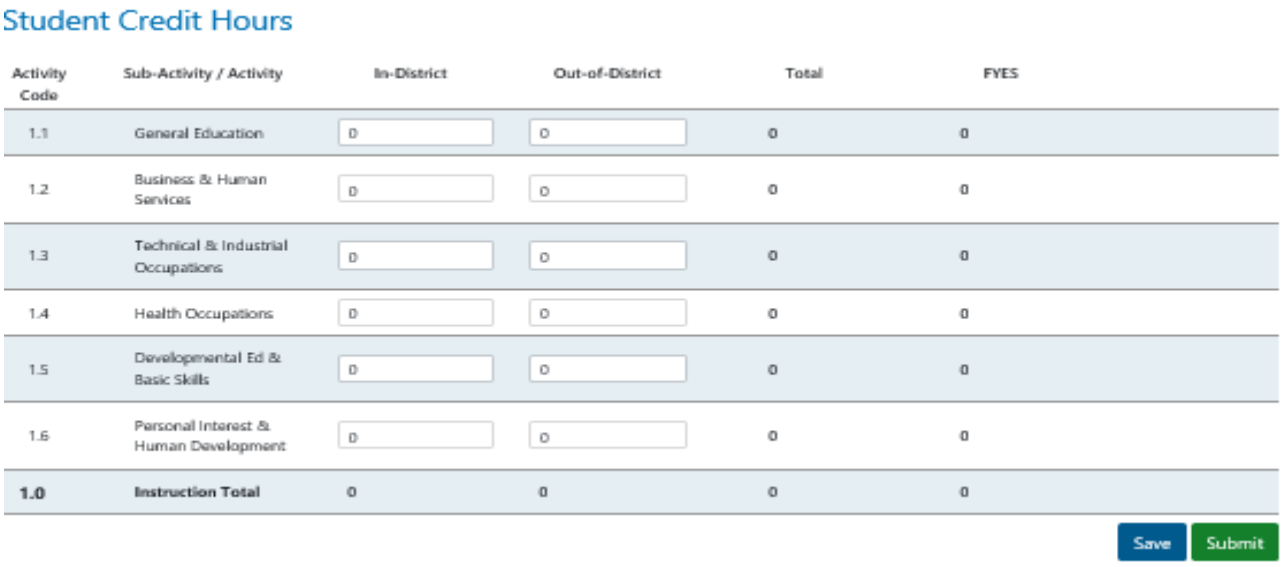
Save Submit

Enrollment

The Enrollment module is where the college submits Unduplicated Student Headcount, Duplicated Student Headcount, Student Contact Hours and Student Credit Hours for all credit and non-credit instruction:

1. Unduplicated student headcount—all credit and non-credit instruction
2. Duplicated student headcount—all credit and non-credit instruction
3. Student contact hours—all credit and non-credit instruction
4. Student credit hours—all credit instruction

Data collection items have not changed from the previous system but are now entered in a single screen per instructional code. Student, section, course, credit hour and contact hour count each have a section on the Enrollment Module screen.



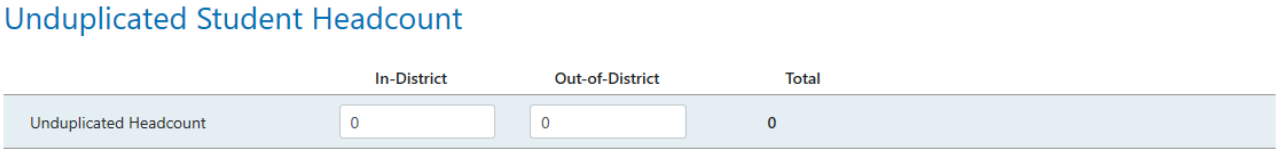
Student Credit Hours

Activity Code	Sub-Activity / Activity	In-District	Out-of-District	Total	FYES
1.1	General Education	0	0	0	0
1.2	Business & Human Services	0	0	0	0
1.3	Technical & Industrial Occupations	0	0	0	0
1.4	Health Occupations	0	0	0	0
1.5	Developmental Ed & Basic Skills	0	0	0	0
1.6	Personal Interest & Human Development	0	0	0	0
1.0	**Instruction Total**	0	0	0	0

Save Submit

Unduplicated Student Headcount

In the Unduplicated Student Headcount section, enter the number of In-District and Out-of-District students who were enrolled within the 12-month MCCDI reporting period. Students will only be counted once within the 12 months, and the total unduplicated headcount will equal the sum of the In-District and Out-of-District amounts.



Unduplicated Student Headcount

	In-District	Out-of-District	Total
Unduplicated Headcount	0	0	0

Duplicated Student Headcount

In the Duplicated Student Headcount section, enter the Number of Courses Delivered, Number of Sections Delivered, number of In-District students enrolled and number of Out-of-District students enrolled in courses categorized under each instructional sub-activity code.

The number of sections delivered must be equal or greater than the number of courses delivered. The Total column is a calculated field adding the In-District and Out-of-District students enrolled for each sub-activity. The 1.0 Instruction Total is a calculated field summing each column. The total duplicated student headcount for In-District and Out-of-District should be greater than the total unduplicated headcount.

Duplicated Student Headcount

Activity Code	Sub-Activity / Activity	# Courses Delivered	# Sections Delivered	In-District	Out-of-District	Total
1.1	General Education	0	0	0	0	0
1.2	Business & Human Services	0	0	0	0	0
1.3	Technical & Industrial Occupations	0	0	0	0	0
1.4	Health Occupations	0	0	0	0	0
1.5	Developmental Ed & Basic Skills	0	0	0	0	0
1.6	Personal Interest & Human Development	0	0	0	0	0
1.0	**Instruction Total**	**0**	**0**	**0**	**0**	**0**

Student Contact Hours

In the Student Contact Hours section, enter the number of In-District and Out-of-District Contact Hours for each instructional sub-activity. The Total is a calculated field adding the In-District and Out-of-District hours. Enter the Occupational Contact Hour for each instructional sub-activity. Occupational Contact Hour has been grayed out as 1.6 cannot be Occupational. Hours entered in 1.5 will have data validity checks completed. Total Occupational Contact Hours cannot be greater than the total Student Contact Hours.

Any questions regarding proper classification between sub-activity should be directed to CEPI for final determination. Any questions regarding qualification for occupational hours should be directed to each institution's Institutional Research area for final determination. See Appendix B for further information regarding Occupational Hours.

Notes: 1) Developmental courses (1.5) should not be occupational. If you have these hours in 1.5 in your initial data collection, review the course coding in your taxonomy

with the appropriate college staff. A possible example – apprentice math at the developmental level – review the course description to determine if the content is more about remediation or about the skills necessary for an apprenticeship. 2) Contact hours are a measure of instructional contact, not billing contact hours. Ensure contact hours attached to student course registrations are based on scheduled instruction (or a formula estimating instructional contact in the case of exceptions such as online courses or those with meetings to be determined in which a schedule cannot be fixed in the system).

The number of Contact Hour Equated Students equals the total number of In-District and Out-of-District contact hours for each sub-activity divided by 480. The 1.0 Instruction Total is a calculated field summing each column. The total number of CHES is calculated as the total Institutional In-District and Out-of-District contact hours divided by 480.

Student Contact Hours

Activity Code	Sub-Activity / Activity	In-District	Out-of-District	Total	OCC Contact Hours	CHES
1.1	General Education	0	0	0	0	0
1.2	Business & Human Services	0	0	0	0	0
1.3	Technical & Industrial Occupations	0	0	0	0	0
1.4	Health Occupations	0	0	0	0	0
1.5	Developmental Ed & Basic Skills	0	0	0	0	0
1.6	Personal Interest & Human Development	0	0	0		0
1.0	**Instruction Total**	0	0	0	0	0

Student Credit Hours

In the Student Credit Hours section, enter the number of In-District and Out-of-District Credit Hours for each instructional sub-activity. The Total is a calculated field adding the In-District and Out-of-District hours. Reminder: credit hours are a measure of instructional credit, not billing credit hours. The credit hours reported are those attempted for courses reported on transcripts. This may or may not be the same as the billed credit hours.

*Tip: If the course is shown on the transcript as a withdrawal, the course would be included in the count for credit hours. If the course is dropped and refunded, it is excluded.

The number of Fiscal Year Equated Students equals the total number of In-District and Out-of-District credit hours for each sub-activity divided by 30.

The 1.0 Instruction Total is a calculated field summing each column. The total number of FYES is calculated as the total Institutional In-District and Out-of-District credit hours divided by 30.

Student Credit Hours

Activity Code	Sub-Activity / Activity	In-District	Out-of-District	Total	FYES
1.1	General Education	0	0	0	0
1.2	Business & Human Services	0	0	0	0
1.3	Technical & Industrial Occupations	0	0	0	0
1.4	Health Occupations	0	0	0	0
1.5	Developmental Ed & Basic Skills	0	0	0	0
1.6	Personal Interest & Human Development	0	0	0	0
1.0	**Instruction Total**	0	0	0	0

Save Submit

Employee Full-Time Equivalency

The Employee Full-Time Equivalency module is where the college submits the actual number of Instructional and Non-Instructional FTE positions. The Total FTE section provides a summary of the total positions and FTE. Total Positions reported will be a whole number, and the Total FTE may be a decimal. FTE reporting is college-wide across all funds.

Instructional FTE

In the Instructional FTE section, enter the number of Full-Time Faculty, Part-Time Faculty and Contractual Instruction teaching credit bearing courses, and the number of Full-Time Faculty, Part-Time Faculty, and Contractual Instruction teaching non-credit courses. Report actual, paid positions only, not budgeted positions and contracted instruction employees. Instructional FTE should be determined by unique individual without regard to number of semesters taught.

The Total column represents the full-time equivalency for all positions reported. The Total is a calculated field and equals the number of full-time positions plus one-third the number of part time and contracted positions.

Staff whose primary position is non-teaching but are also adjunct/part-time faculty will be counted as part-time in the instructional FTE and full-time in the non-instructional FTE in the appropriate activity classification code. Staff whose primary position is non-teaching but also teach all semesters as adjunct should be counted as 1 part time adjunct. Double/triple counting for each semester taught would overstate how many actual faculty are employed throughout the year. Faculty who teach in both credit and non-credit would be counted under both.

Instructional FTE

Activity Code	Activity	Credit # Full-Time Faculty	Credit # Part-Time Faculty	Credit Contractual Instruction	Non-Credit # Full-Time Faculty	Non-Credit # Part-Time Faculty	Non-Credit Contractual Instruction	Total
1.0	Instructional Total	0	0	0	0	0	0	0.00

Items to note:

- Instructional Activity – activities carried out for the express purpose of eliciting some measure of educational change in a learner or group of learners. "Educational change" is defined to include: (1) the acquisition or improved understanding of some portion of a body of knowledge; (2) the adoption of new or different attitudes; and (3) the acquisition or measured mastery of a skill or set of skills. The activities that may be carried out to elicit these educational changes include both teaching and facilitating activities. The instruction activity includes both credit and non-credit instructional offerings.
- Contracted Instruction Definition – Non-payroll individual who delivers instructional activity on behalf of the college. This includes all individuals contracted either individually or through a third-party agency.

- If reporting courses (instructional activity) and related credit and contact hours, the applicable faculty should be reported in the Employee FTE Module.
- The State MPDI FTE amount will not match the IPEDS reporting amounts as the two reporting structures differ.

Non-Instructional FTE

In the Non-Instructional FTE section, enter the number of non-instructional staff positions within the following activities: 2.0 Information Technology, 3.0 Public Service, 4.0 Academic Support, 5.0 Student Services Total, 6.0 Institutional Support and 7.0 Physical Plant Operations Total for Full-Time and Part-Time positions. Report actual, paid positions only – not budgeted positions Report the position not the person. When there is one FTE position that was held by two people throughout the year, report one FTE. For part-time and students look at both the position and the number of people who held the position throughout the year. This will give you the number of unique employees that held those part-time positions throughout the year and then report by ACS code.

Only whole numbers are allowed for both full-time and part-time positions within each activity code. Institutions should take the total of all positions within the activity code that do not add up to a whole number and calculate the total by rounding up or down to get a whole number.

The Total column is a calculated field and represents the FTE for all positions reported per activity code for full-time positions plus one-third the number of part-time positions.

The Non-Instructional Total row is the sum of the Full-Time Positions and Part-Time Positions for each activity and the Non-Instructional Total FTE is the full-time positions plus one-third the number of part-time positions.

Non-Instructional FTE

Activity Code	Activity	# Full-Time Positions	# Part-Time Positions	Total
2.0	Information Technology	0.00	0.00	0.00
3.0	Public Service	0.00	0.00	0.00
4.0	Academic Support	0.00	0.00	0.00
5.0	Student Services	0.00	0.00	0.00
6.0	Institutional Support	0.00	0.00	0.00
7.0	Physical Plant Operations	0.00	0.00	0.00
	Non-Instruction Total	**0.00**	**0.00**	**0.00**

Total FTE

The cells in the Total FTE section are automatically calculated within the system.

Total Positions is automatically calculated within the system and is the sum of all full-time, part-time, and contractual positions reported in the Instructional FTE section and the Non-Instructional FTE section.

The Total FTE is automatically calculated within the system and is the sum derived from the total Instructional FTE plus the total Non-Instructional FTE.

Total FTE

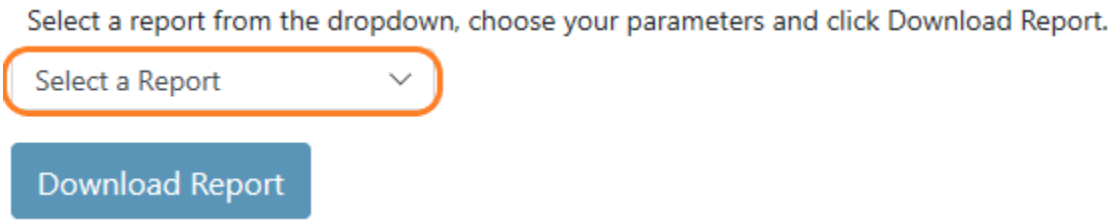
	Amount
Total Positions	0.00
Total FTE	0.00

Reports

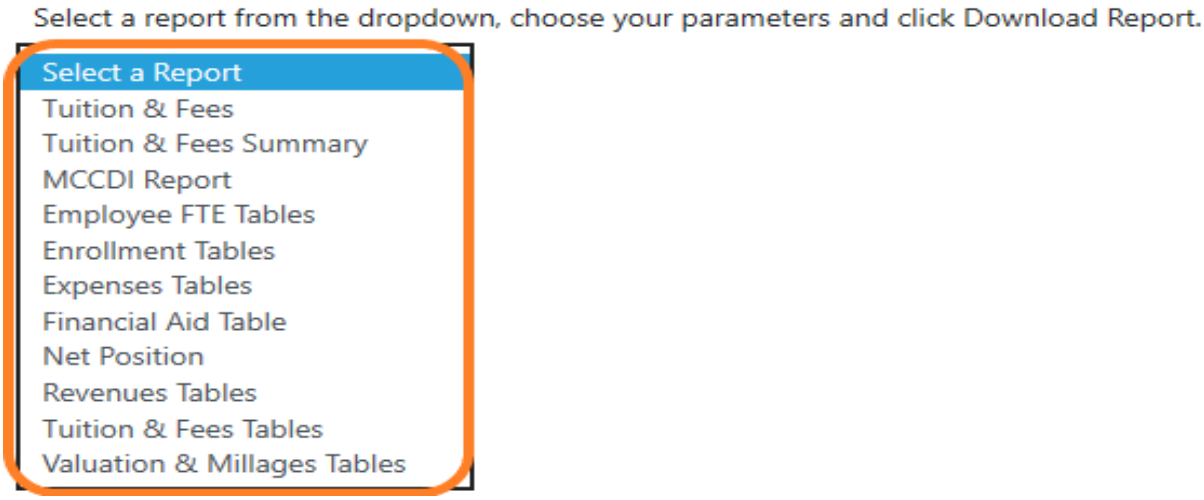
MPDI has a report feature that will allow the college to see how the information provided will translate into the MCCDI Report, formerly known as the Databook, that is made public after the collection is closed. Use the report feature while the collections are open to validate the data, as once the collections close there is no re-open window for modifications. To access the reports, follow the instructions below.

From the main menu bar select the Reports option.

The Reports screen will load, which is where the college will be able to specify the type of report to be run.



Click the arrow in the selection box to generate the drop-down list of the available reports.

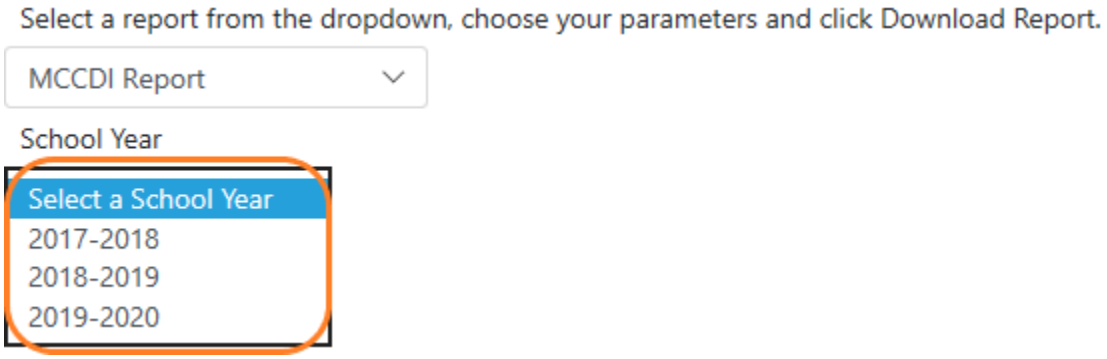


The following reports will be available:

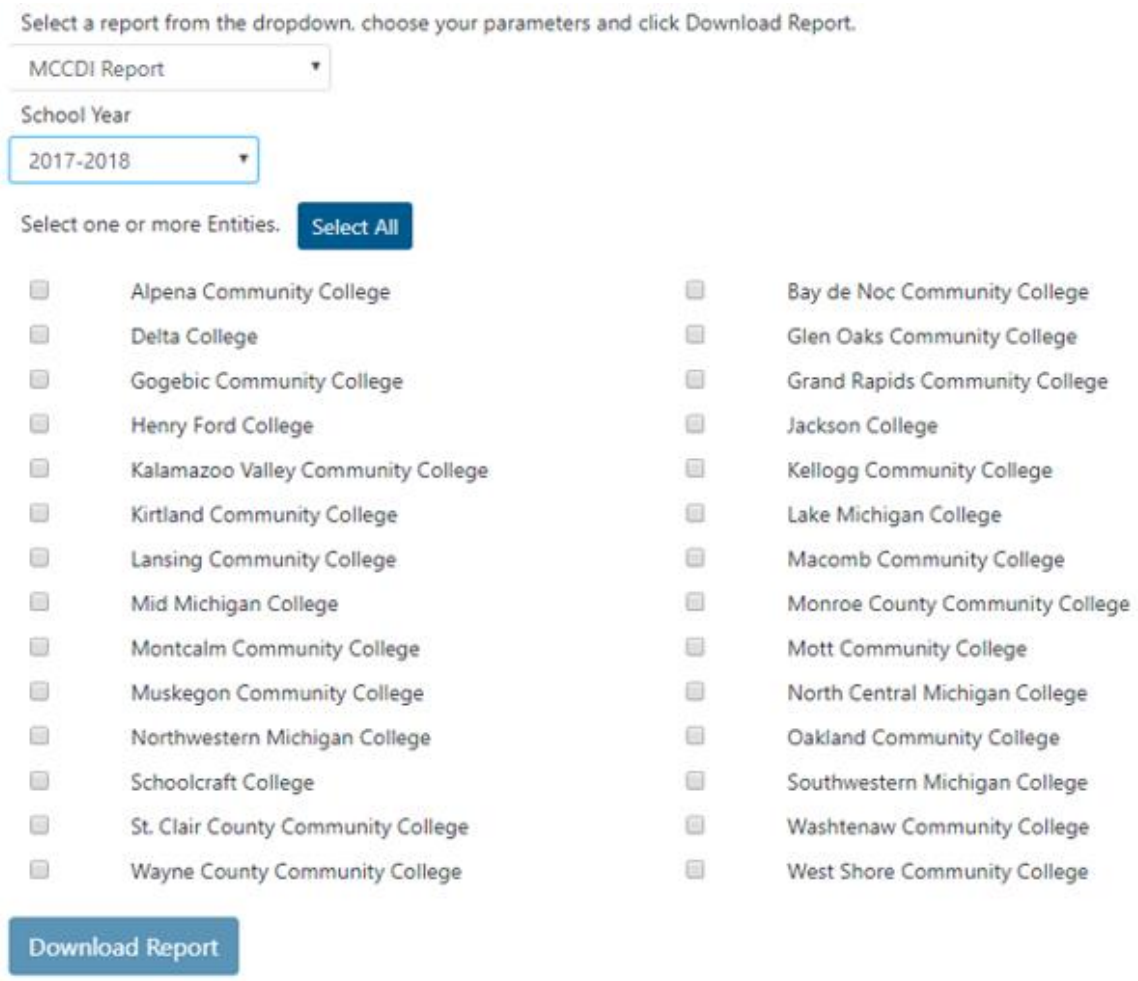
- **Tuition & Fees:** Generates the current year Tuition & Fees submission data

- **Tuition & Fees Summary:** Generates all the college's Tuition & Fees submission data
- **MCCDI Report:** Generates what was previously known as the Databook
- **Employee FTE Tables:** Generates the specific tables from the MCCDI Report that are from the Employee FTE module
- **Enrollment Tables:** Generates the specific tables from the MCCDI Report that are from the Enrollment module
- **Expenses Tables:** Generates the specific tables from the MCCDI Report that are from the Expenses module
- **Financial Aid Tables:** Generates the specific tables from the MCCDI Report that are from the Financial Aid module
- **Net Position:** Generates the specific tables from the Net Position module
- **Revenues Tables:** Generates the specific tables from the MCCDI Report that are from the Revenues module
- **Tuition & Fees Tables:** Generates the specific tables from the MCCDI Report that are from the previous year's Tuition & Fees data
- **Valuation & Millages Tables:** Generates the specific tables from the MCCDI Report that are from the Valuation & Millages module

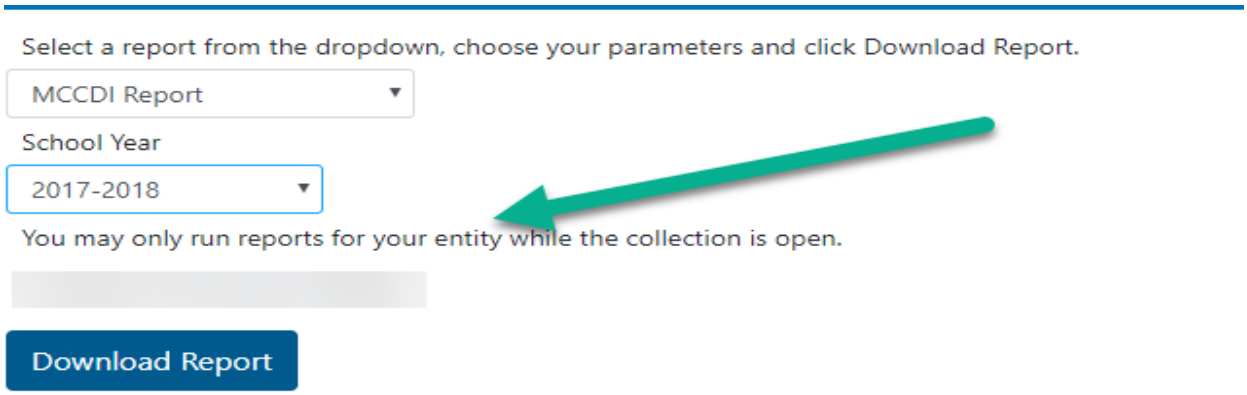
Once a report is selected, a new prompt to select the year desired will appear. The reports available for MCCDI begin with the 2017-18 submission data. The reports for Tuition and Fees will include both the initial submission of 2018-19 as well as the previous year's data from 2017-18.



After selecting the year, an option to select different colleges to view in the report output will be available if the collection being viewed is closed.



If the collection is open, a notice will generate on the selection screen noting that only the data for the college requesting the data is available.



After selecting the desired colleges, click Download Report to generate the report.

The report will generate an Excel file for view and use.

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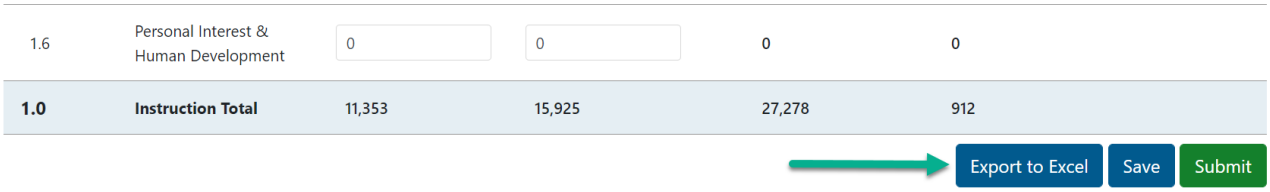
MCCDI Report_04-....xls

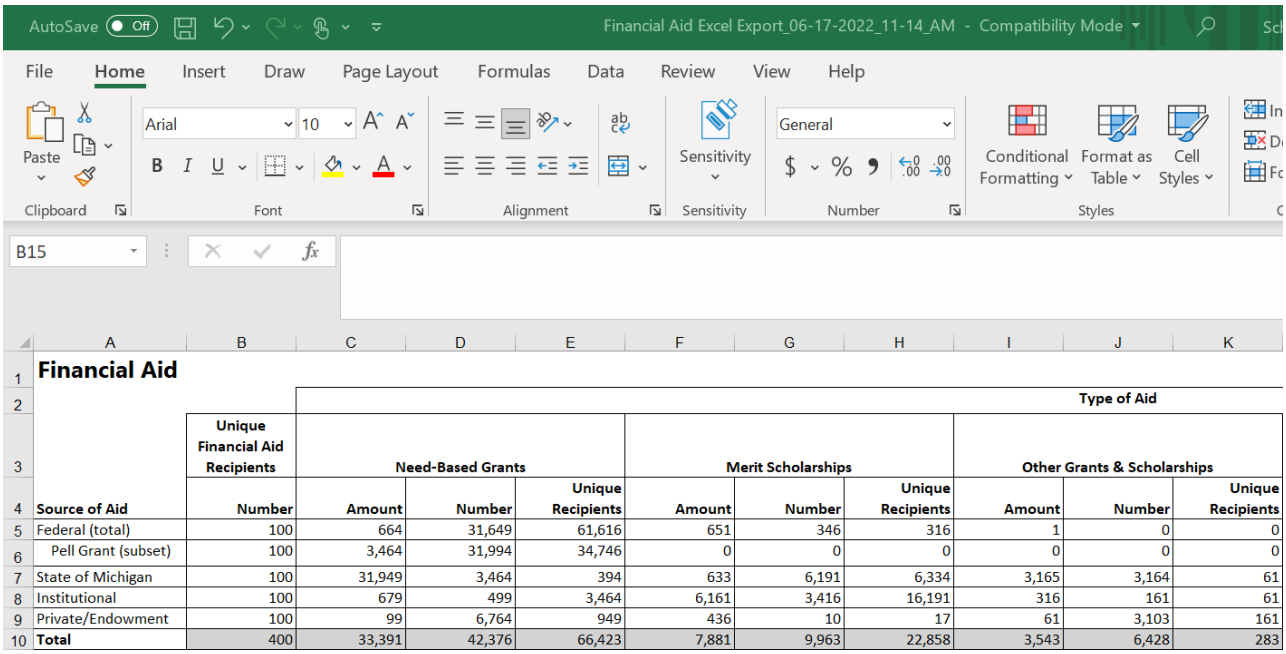
MCCDI Export to Excel Function

To assist users with data validation, the MCCDI collection has been updated with an Export to Excel function. This lets MCCDI users export any module into Excel to filter, save and print module data.

To access this function, the module must first be saved by clicking the "Save" button. Then, click the "Export to Excel" button.



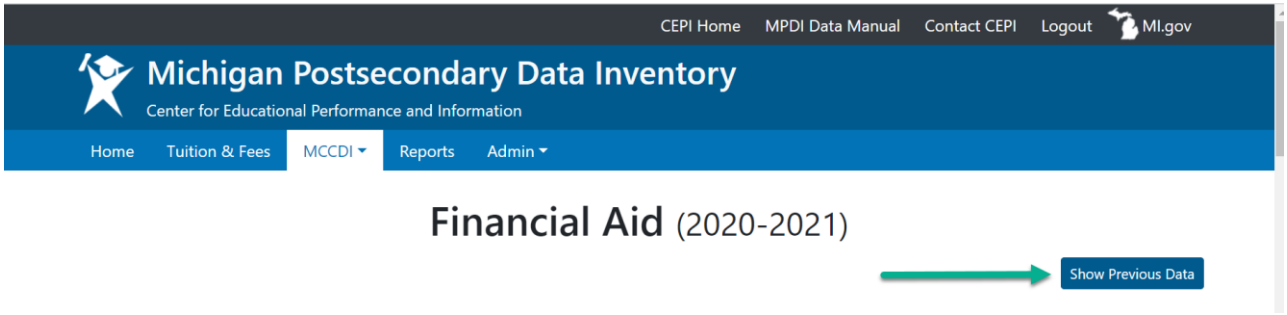
The requested Excel spreadsheet download will be available:

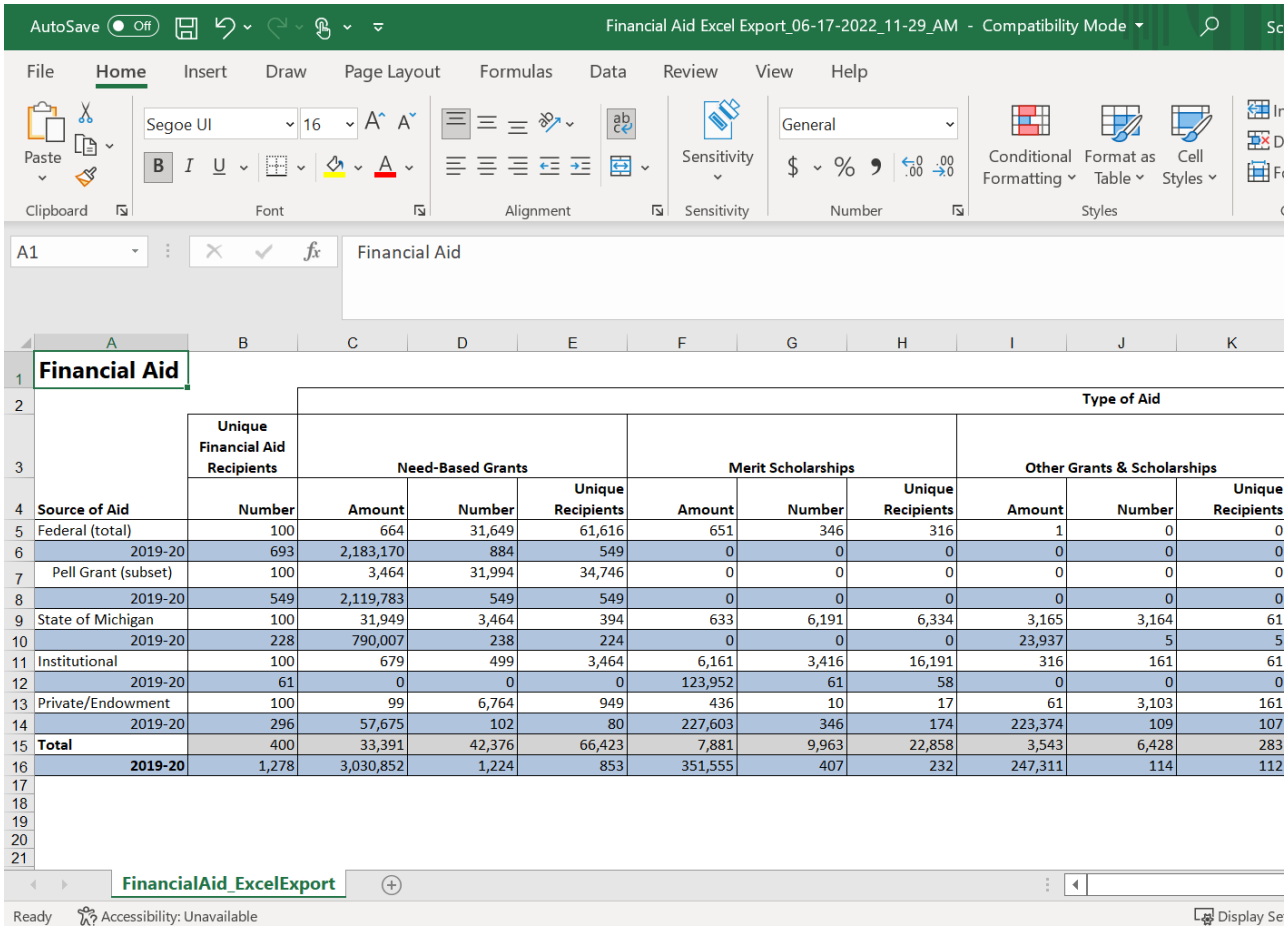


Financial Aid

			Type of Aid								
		Unique Financial Aid Recipients	Need-Based Grants			Merit Scholarships			Other Grants & Scholarships		
	Source of Aid	Number	Amount	Number	Unique Recipients	Amount	Number	Unique Recipients	Amount	Number	Unique Recipients
5	Federal (total)	100	664	31,649	61,616	651	346	316	1	0	0
6	Pell Grant (subset)	100	3,464	31,994	34,746	0	0	0	0	0	0
7	State of Michigan	100	31,949	3,464	394	633	6,191	6,334	3,165	3,164	61
8	Institutional	100	679	499	3,464	6,161	3,416	16,191	316	161	61
9	Private/Endowment	100	99	6,764	949	436	10	17	61	3,103	161
10	**Total**	400	33,391	42,376	66,423	7,881	9,963	22,858	3,543	6,428	283

Clicking the "Show Previous Data" button prior to running the "Export to Excel" function will generate a spreadsheet with data for both years:





Financial Aid

		Type of Aid								
	Unique Financial Aid Recipients	Need-Based Grants			Merit Scholarships			Other Grants & Scholarships		
Source of Aid	Number	Amount	Number	Unique Recipients	Amount	Number	Unique Recipients	Amount	Number	Unique Recipients
Federal (total)	100	664	31,649	61,616	651	346	316	1	0	0
2019-20	693	2,183,170	884	549	0	0	0	0	0	0
Pell Grant (subset)	100	3,464	31,994	34,746	0	0	0	0	0	0
2019-20	549	2,119,783	549	549	0	0	0	0	0	0
State of Michigan	100	31,949	3,464	394	633	6,191	6,334	3,165	3,164	61
2019-20	228	790,007	238	224	0	0	0	23,937	5	5
Institutional	100	679	499	3,464	6,161	3,416	16,191	316	161	61
2019-20	61	0	0	0	123,952	61	58	0	0	0
Private/Endowment	100	99	6,764	949	436	10	17	61	3,103	161
2019-20	296	57,675	102	80	227,603	346	174	223,374	109	107
Total	400	33,391	42,376	66,423	7,881	9,963	22,858	3,543	6,428	283
2019-20	1,278	3,030,852	1,224	853	351,555	407	232	247,311	114	112

MPDI Glossary of Definitions

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 but 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 should include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.

All Other Funds: Includes all other funds outside of the operating fund(s). These funds may include plant, restricted or auxiliary funds. All revenue and expenses recorded in these funds should be reported in the Other Funds category in the MPDI application.

Billable Hour: A billing hour represents an amount of time that a student spends in direct contact with an instructor or with laboratory equipment.

Buildings Operated and Maintained: The total area of buildings operated and maintained is reported in the expenses module. Buildings are defined as 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 to produce revenue are classified as investments and should not be included in the gross square feet and gross cubic feet information.

Business and Human Services: Includes instruction in, but is not limited to, the following subject matter areas: Business, Administration and Marketing, Computer and Information Sciences, Administrative Support, Social and Human Services, Media Production, Personal and Culinary Services.

Campus Security: This sub-activity consists of those activities related to the safety and security of campus residents, anyone using the facilities, students, visitors, and staff. Examples classified under this activity include campus security, fire protection, police protection and traffic control.

Capital Improvement/Infrastructure Fee: Supports the upkeep of the institution's financial assets, such as buildings, sidewalks and parking lots.

Composite Financial Index: An indicator of the overall financial position of a college. The value is comprised of four commonly used financial ratios that are weighted by relative importance, including:

1) Primary Reserve Ratio: A measure of the level of financial flexibility
2) Net Operating Revenues Ratio: A measure of the operating performance
3) Return on Net Assets Ratio: A measure of overall asset return and performance
4) Viability Ratio: A measure of the ability to cover debt with available resources

The Higher Learning Commission has identified the following CFI ranges for public institutions:

1) Above the Zone: 1.1 to 10.0 (No follow up needed)
2) In the Zone: 0 to 1.0 (Follow up and additional documentation needed)
3) Below the Zone: -4.0 to -0.1 (Must undergo Panel Review process)

Examining the trend of an institution's CFI score over an extended period offers a more stable long-term view of an institution's financial performance, given fluctuations in institutional conditions, and external circumstances, such as market performance.

Contact Hour: One course contact hour is a total of 50 minutes of student instruction in which the student is scheduled to come into contact with an instructor or with tutorial or laboratory equipment. The total contact hours for a course are calculated by summing the total instructional minutes for that course in the academic period and dividing by 50. For ACS reporting purposes, the following limitations are placed on the number of contact hours allowed for non-traditional courses:

1. Cooperative Education courses are automatically limited to 16 contact hours per 1 credit hour.
2. Independent Study courses are automatically limited to 16 contact hours per 1 credit hour.
3. Other Self-Directed Courses (Contracts with Business & Industry, Internships, Practicum's, Externships, and Open Labs). Contact hours for Other Self-Directed Courses must be limited to a ratio of 1 credit hour to 16 contact hours *unless* it is clear from the course description that the contact hours reported are supervised by college personnel such as instructors or tutors. Examples of courses fitting this exception are nursing practicums, clinical, etc.

Course contact hours may be calculated:

1. On a section-by-section basis, or
2. All sections of a course may be reported at the same course contact hour value if each section's actual course contact hour value is not less than the reported value of that course by more than 5%. Colleges must perform an actual calculation on a random sample of courses to determine the actual contact hour difference. Documentation of this random sample must be maintained for audit purposes.

Establishing a norm for courses delivered in an alternative method: Faculty assign credit hours and contact hours based upon a documented set of institutional policies and procedures. The norm process is to establish a measure or standard of attainment. The institutional measure or standard determines the proportionate instructional contact hours and associated credit hours that a student is expected to prepare for the instructional objectives.

The total student contact hours field is calculated by multiplying the student headcount in the course as of the count date by the course contact hours.

Contact Hour Equated Students: The calculated equivalent of a student having completed one full year of instruction (30 credit hours multiplied by 16 contact hours = 480 contact hours of instruction).

***Contracted Instruction*:** Non-payroll individuals who deliver instructional activity on behalf of the college. This includes all individuals contracted either individually or through a third-party agency.

Continuing Education Course: May be a community education course or an occupational related skill development course for credit or noncredit. The course content is usually developed following related formal instruction in a professional or occupational field of content.

Continuing Education Unit: One State Board of Education CEU is the equivalent of 10 contact hours in an activity or course.

***Courses Delivered (Unduplicated)*:** A course delivered is a course offered by the institution during the fiscal year in which at least one student contact hour has been generated. An unduplicated count is determined by summing all unique courses delivered; a course offered in more than one academic period should be counted once.

Credit Contractual Position: Number of instructional faculty contracted for hire to teach a course or activity that has credit applicable toward a degree, diploma, certificate, or other formal award.

Credit Hour: A course credit hour shall be determined by the institution's predominant calendar system. A semester credit hour shall not be less than 800 instructional minutes. All other units should be measured proportionately.

Establishing a norm for courses delivered in an alternative method: Faculty assign credit hours and contact hours based upon a documented set of institutional policies and procedures. The norm process is to establish a measure or standard of attainment. The institutional measure or standard determines the proportionate instructional contact hours and associated credit hours that a student is expected to prepare for the instructional objectives.

The total student credit hours for a course is calculated by multiplying the course credit hours value by the number of students enrolled in the course as of the count date.

Credit (Number of Part-Time Faculty): Number of part-time faculty who teach courses measured by credit hours.

Credit (Number of Full-Time Faculty): Number of full-time faculty who teach courses measured by credit hours.

Current Assets: Used for reporting all current assets, includes cash and cash equivalencies, investments, accounts, notes receivables (net of allowance for uncollectible amounts), inventories, and all other assets classified as 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, such as accounts payable, salaries payable, and the current portion of long-term debt.

Date the Board Approved: The date the board finalized/approved tuition and fee rates for the upcoming academic year. If the tuition and fees rates do not change throughout the years, this date will be the most recent date approved by the board.

Deferred Inflows: Acquisition of net assets acquired by a government that is applicable to future reporting periods. Examples of deferred inflows include:

- Receipts of cash or other assets as contributions with stipulations that they be used in future periods
- Sale and leaseback transactions
- Service concession arrangements when the public university is the transferor
- Split-interest agreements (SGAS 81, effective FY18)
    - When the Public Institution is the intermediary and has a lead or remainder interest
    - When the Public Institution is not the intermediary, the agreement contains specific criteria, and the institution has a lead or remainder interest
- Transactions or adjustments related to defined benefit pension or OPEB plans
- Current or advance refunding of debt resulting in defeasance, the difference between the reacquisition price and the carrying amount of the old debt

Deferred Outflows: Deferred outflows of resources – A consumption of net assets by a government that is applicable to future periods. Examples of deferred outflows include:

- Current or advance refunding of debt resulting in defeasance, the difference between the reacquisition price and the carrying amount of the old debt
- Loan origination fees
- Transactions or adjustments related to defined benefit pension or OPEB plans

- Changes in fair value for derivatives that effectively hedge an identified financial risk associated with a hedgeable item

Depreciation Expense: The total depreciation charged as expenses in the current year on the capital assets of the institution per the MUFR. The straight-line method of depreciation should be used, which calculates depreciation by subtracting the salvage value from the cost of the asset, then dividing by the estimated number of accounting periods in the asset's service life.

Designated Fund: Used to account for transactions of funds internally restricted by the board of trustees or the administration. The sources of such funds could be virtually any unrestricted revenue that the board or administration earmarks for a specific purpose. Such income might include unrestricted gifts or the income from an endowment whose income may be used for any purpose. Revenues and expenses recorded in an institution's Designated Fund(s) are to be reported in the Operating Fund category in the MPDI application.

Developmental Education & Basic Skills: Refer to Appendix A.

Duplicated Student Headcount: The number of students enrolled in courses within a specific instructional sub-activity. One student will be counted more than once if enrolled in courses categorized under multiple sub-activities.

Energy Costs: In the expenses module, subtracting the cost of water & sewage form the total utility costs equals energy costs.

***Excess Contact Hour Fee*:** A fee charged when a course meets for more hours than those generally reflected by the credit hours associated with that course, or additional/excess contact exists between the instructor and the student. In these situations, an Excess Contact Hour Fee is assessed to account for the additional (or excess) cost associated with providing this additional instructional time. Amounts for these charges may vary across community colleges.

Fees: Additional expenses charged to students for items or services 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. (E.g., school activity fees, center fees, material fees, non-resident fees, laboratory fees or registration fees.)

Financial Aid: This sub-activity includes those administrative activities carried out in support of the institution's financial aid program and the actual financial aid grants, scholarships, and stipends. Also included are activities carried out to assist students in obtaining employment under financial aid programs as well as those used to assist graduates in obtaining employment upon leaving the institution.

Financial Statement Eliminations: Used to account for interfund transactions within an institution's financial statement.

Fiscal Year-Equated Student: The calculated equivalent of a student having completed one full year of instructional work (30 semester credit hours or 480 semester contact hours).

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 compensation plans, and other benefits in-kind with cash options.

Full-Time/Part-Time Administration: Includes the following IPEDS categories: Management Occupations; Business and Financial Operations Occupations; Librarians; Computer, Engineering and Science Occupations; Community, Social Service, Legal, Arts, Design, Entertainment, Sports and Media Occupations; Healthcare Practitioners and Technical Occupations; Archivists, Curators, Museum Technicians; Library Technicians; Student and Academic Affairs; and other Educational Services Occupations.

Full-Time/Part-Time Faculty: Employees whose primary responsibilities are instruction, research, and/or public services. Include both tenure and non-tenure track. Adjunct faculty should be counted as part-time faculty. Graduate assistants should be counted as part-time faculty. Full-time faculty on sabbatical should be counted as full-time faculty.

Full-Time/Part-Time Staff: Includes the following IPEDS categories: Service Occupations; Sales and Related Occupations; Office and Administrative Support Occupations; Natural Resources, Constructions and Maintenance Occupations; Production, Transportation and Material Moving Occupations.

GASB 68/75: Statement that establishes standards for the financial reporting of pensions and other post-employment benefits. In the net position module, if there are additional (or decreased) pension expenses, additional liabilities (or assets), or additional deferrals related to the implementation of GASB 68 or GASB 75 for one or more defined benefit pension plans (either as a single employer, agent employer, or cost-sharing multiple employer), they are reported under the GASB 68/75 column for the reporting fiscal year.

If the institution fits any of the following criteria, there is no direct GASB 68 impact and the institution will not report anything:

- If the public institution does not have a defined benefit plan.
- If the public institution is part of a higher education system and the system reflects the additional unfunded pension expense and liability (and does not allocate the expense and liability to the individual institutions).
- If the institution is a branch campus that did not have allocated pension expenses and liabilities.

- If the institution is part of a special funding situation and additional unfunded pension expense, liability, or deferral are reported elsewhere.

General Fund: To be used to account for transactions related to academic and instructional programs and their administration. Revenues are to be recorded by source – see Principles 2, 3 and 4 in the MUFR. Principle revenues of the General Fund are: (1) the State of Michigan appropriation for general operations, (2) student tuition and fees, (3) property taxes for general operations, (4) recovery of indirect costs of sponsored programs, as recorded in the restricted fund, (5) income from temporary investments of the General Fund, and (6) incidental revenue of departments.

Grant and Contract Revenue: Revenues from governmental agencies for specific research projects or other types of programs. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Pell Grants are recorded as non-operating revenue separate from grant and contract revenue.

Gross Cubic Feet of Buildings Operated and Maintained: The sum of the products of the gross square feet of buildings operated and maintained (using the area of a single story for multi-story portions having the same area on each floor) and the height from the underside of the lowest floor construction system to the average height of the surface of the finished roof above, for the various parts of the buildings. Buildings held to produce revenue are classified as investments and should not be included in the gross square feet and gross cubic feet information.

Gross Square Feet of Buildings Operated and Maintained: The sum of the floor areas of buildings, operated and maintained, included within the outside faces of exterior walls for all stories, or areas that have floor surfaces. Buildings held to produce revenue are classified as investments and should not be included in the gross square feet and gross cubic feet information.

Health Occupations: Includes instruction in, but is not limited to, the following subject matter areas: Nursing, Dental Technologies, Diagnostic Technologies, Therapeutic Technologies, and all other health technologies.

In-District: Term used for billing tuition rates. The location where the student resides should be used to determine whether their tuition rate should be billed as "in-district" or "out-of-district." Therefore, a student who resides within the locality/district of the institution where they attend school is considered "in-district."

Institutional Support (Expenditures): 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.

Institutional Total: The sum of operating fund(s), all other funds, and financial statement eliminations. This value is automatically calculated within the MPDI application. The amounts reported in the revenue and expense modules should tie to the institution's financial statements.

Instructional Activity: Refer to Appendix A.

Instruction Expenses: Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted. Includes expenditures for credit and non-credit activities. Excludes expenditures for academic administration where the primary function is administration (e.g., academic deans). This category also includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. Includes regular, special and extension sessions.

Instructional FTE: Calculated by summing the total number of full-time instructional staff and adding one-third of the total number of part-time instructional staff. Instructional staff is an occupational category 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. Staff whose primary position is non-teaching but are also adjunct faculty will be counted as part-time in the instructional FTE and full-time in the non-instructional FTE in the appropriate activity classification code. Faculty who teach in both credit and non-credit would be counted under both.

Instructional Support: Includes activities carried out in support of the instructional program. The activities that should be reported in this activity classification include: (1) activities related to the preservation, maintenance, and display of both the stock of knowledge and educational materials; (2) activities that develop and support instruction; and (3) activities directly related to the administration of instructional programs. Instructional support includes the activities of the instructional vice presidents, deans, directors, their support staff, and other instructional secretarial staff.

Interest: (A) Revenue: Money earned due to investment or savings. (B) Expense: A charge for borrowing money. Generally, it is a percentage of the amount borrowed.

Interest on Long Term Debt: Interest paid and accrued in the current year on the 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.

Intercollegiate Athletics: Includes costs related to team and individual sport activities that involve competition between two or more educational institutions.

Levied Millage Rates: The property tax rate finalized and enforced by the taxing authority, as stated in terms of tenths of cents in tax per dollar of property value that was finalized and enforced by the taxing authority. Whereas the voted millage will set the maximum amount for the property tax rate, the actual levied millage may be less than that.

Net Investment in Capital Assets: Used for reporting the component of net assets represented by the total of all capital assets reduced by accumulated depreciation and by the amount of outstanding bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets (see indebtedness on capital assets). Outstanding debt may be reported in both current and noncurrent liabilities.

Noncurrent Assets (Capital Assets): Total capital assets are those not reasonably expected to be realized in cash or sold or consumed during the next normal operating cycle (normally one year) of the institution.

Noncurrent Assets (Other): Used for reporting all noncurrent assets not reported elsewhere. Other noncurrent assets are those 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 other than capital assets included above.

Noncurrent Liabilities-Debt Issues: Used for reporting the amount for long-term debt arising from debt issuance and long-term lease-purchase agreements.

Noncurrent Liabilities (Other): Used for reporting all other liabilities not reported elsewhere.

Noncurrent Liabilities-Pensions: Used for reporting the amount for long-term debt arising from the recognition of the institutions share of the pension and other post-employment benefits related to the MPSERS unfunded actuarially accrued liability.

Non-Credit Contractual Instruction: Number of instructional faculty contracted for hire to teach a course or activity that has no credit applicable toward a degree, diploma, certificate, or other formal award.

Non-Credit (Number of Full-Time Faculty): Number of full-time faculty who teach a course or activity that has no credit applicable toward a degree, diploma, certificate, or other formal award.

Non-Operating Revenue: All other revenue types not reported in operating revenues. Examples include state appropriations, property taxes, Pell grants, grants, and contracts if for nonoperating purposes, investment income, gifts, or interest income on student loan fund.

Number of Courses Delivered: Represents the number of courses delivered per instructional sub-activity for enrollment-reporting purposes.

Number of Sections Delivered: Represents the total number of unique course sections delivered for each individual course per instructional sub-activity for enrollment-reporting purposes in which at least one student contact hour has been generated. For this count, when sections are combined for a portion of the academic period, each section should be separately counted.

Occupational Contact Hours: Refer to Appendix B.

Operating Fund: Includes the activities of the general fund and designated fund(s). The operating fund is used to account for the transactions related to academic and instructional programs and their administration. This fund provides for the day-to-day operations and maintenance of the institutions and is funded primarily by tuition and fees, state appropriations, and property taxes. Other funding sources are defined in Operating Revenue.

Operating Revenue: Includes tuition and fees revenue, federal, state, local, and nongovernment grant and contract revenue if used for operating purposes, sales and service fees and other operating revenue including rentals/lease income, insurance recaptures, purchasing card rebates, indirect cost recovery, non-academic sales/fees.

Out-of-District: Term used for billing tuition rates. The location where the student resides should be used to determine whether their tuition rate should be billed as "in-district" or "out-of-district." Therefore, a student who resides outside of the locality/district of the institution where they attend school, yet still lives within the same state, is considered "out-of-district."

Out-of-State: Term used for billing tuition rates. The location where the student resides should be used to determine whether their tuition rate should be billed as "in-district" or "out-of-district." Therefore, a student who resides outside of the state of the institution where they attend school, is considered "out-of-state."

Pell Grant: Federal Pell grants represents the gross amount of Pell grants disbursed or otherwise made available to recipients by the institution.

Per Hour Mandatory Fees: Basic enrollment fees charged to students on a per-hour basis.

Per Semester Mandatory Fees: Basic enrollment fees charged to students on a per-semester basis.

Personal Interest and Human Development: Personal interest instruction are learning strategies designed to provide opportunities for persons seeking immediate pleasure, satisfaction, or relaxation during their leisure time. Courses and activities are designed for students to explore, develop, or refine hobby or handicraft skills or to participate in organized forms of recreation.

Human development courses include topics that emphasize learning about career guidance/college orientation, and consumer education. Career guidance and college

orientation courses intend to assist students in selecting an instructional program, in understanding and assessing career alternatives, and in preparation for seeking employment. Also included are activities in student study skills, the use of the library, and other skill necessities for success in college. Consumer education courses provide the learner with knowledge, skills and capabilities needed to function better, both individually and socially.

Physical Plant Operations (Expenses): An 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, property insurance, routine repair and maintenance of grounds/landscape, custodial services in institutional buildings, trash collection, snow removal, the motor pool (unallocated), planning and designing future plant expansion and modification, and similar items. These expenses do include amounts charged to auxiliary enterprises, hospitals, and independent operations.

Physical Plant Operations Total: Represents the sum of physical plant operation costs, total utility costs and campus security costs.

Property Tax Revenue: Classified as imposed nonexchange revenues where the principal characteristic is that the required transmittal of resources to the assessing government is imposed by that government on an act committed by the provider (such as property ownership) that is not an exchange transaction (GASB 33 paragraph 7(b)). Property tax revenue is reported net of estimated refunds and collectible amounts recognized for the period which taxes are levied, even if the enforceable legal claim arises or the due date for payment occurs in a different period (GASB 33 paragraph 18).

Public Services: A functional expense category that includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples are summer camps, wellness camps, community-centric events, 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.

Registration/Enrollment Charge: Applied to each semester the student is enrolled and pays for some of the cost of registration.

Renaissance Zones: State payouts to community colleges that account for property tax revenue lost from investing in Renaissance Zones located in areas targeted for development by the State.

Restricted: Used for reporting both expendable and nonexpendable net assets. Net assets should be reported as restricted 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. Nonexpendable net assets are those that are required to be retained in perpetuity.

Salaries and Wages: Fixed amounts paid as compensation for services to all employees - faculty, staff, part-time, full-time, regular employees, and student employees for services rendered. 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.). Does not include expenses for employee fringe benefits.

Semester: Either of the two usually 15-18-week periods of instruction into which an academic year is divided. The institution must not provide less than 800 instructional minutes per credit hour per course.

Semester Schedule: When the institution provides not less than 800 instructional minutes per credit hour per course for the fall and next succeeding academic period.

State Appropriations-MPSERS Offset: An additional monthly payment made by the State to community colleges to offset the unfunded accrued actuarial liability of the college's total pension debt (i.e., difference between the total cost for pensions and the college's present-day value of assets = UAAL).

State Appropriations-MPSERS UAAL Financial Statement Basis: The amount reported here should reflect the amount reported in your institution's financial statement. This is your institution's MPSERS UAAL appropriation adjusted based on the calculation of the deferred inflows and outflows related to the timing of the appropriations, the measurement date, and the institution's year end date.

State Appropriations-MPSERS UAAL GASB Unadjusted: The amount of State appropriations received for the MPSERS UAAL appropriation that is received and remitted to the Office of Retirement Services. This amount is automatically populated in the MPDI application.

State Appropriations-Operations (Institution Financial Statement Basis): The amount reported here should reflect the amount reported in your institution's financial statement. Per the MUFR, state appropriations should be classified as voluntary nonexchange revenue, and resulting net assets should be unrestricted because there are no purpose restrictions. State appropriations include all amounts received by the institution through acts of a state legislative body, except grants and contracts and amounts reportable as capital appropriations. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs.

State Appropriations-Operations (State Appropriated Basis): The amount reported here should reflect the amount detailed in the yearly appropriations act for Community Colleges. This amount is automatically populated in the MPDI application.

State Appropriations-Other: All other state appropriations not reported elsewhere.

State Appropriations-Ren Zones: Payouts to community colleges that account for the property tax revenue lost from investments in Renaissance Zones in locations targeted by the State to foster development in certain areas. (Public Act 376 of 1996; MCL 125.2692 {3}) Reimbursements occur each year for all tax revenue lost as a result of the exemption of property under this act, based on the property's taxable value in that year, from taxes levied or collected under the general property tax act, PA 206 of 1893 (MCL 211.1 to 211.155). This amount is automatically populated in the MPDI application.

State Disbursements: PPT Replacement Payment (LCSA): The Local Community Stabilization Authority Act, PA 86 of 2014, (MCL 123.1341 to 123.1362) requires personal property tax reimbursement for all operating and debt millages. This reimbursement is calculated based on the property tax revenues lost as a result of the repeal and phase out of the personal property tax on businesses in Michigan.

Student Activity/Recreation Center: Supports intramural facilities/events, recreation center operations, and various other student activities.

Student Organization Fee: Supports student government, student clubs, and various other student programming.

Student Services: Includes activities carried out with the objective of contributing to student emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the institution's regular instruction program. Students as defined here are all students who benefit under instruction 1.0.

Student Services Total (Expenses): Funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to student emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise).

Taxable Value: The institution's taxable value as reported by its taxing authority.

Technical and Industrial Occupations: Includes instruction in, but is not limited to, the following subject matter areas: agricultural and natural resource technologies, design technologies, mechanical trades and mechanical services, construction trade technologies, electrical trades, transportation and equipment operations, and registered apprenticeships.

Technology/Computing Fee: Supports the purchasing of computer and other related equipment to provide or improve student access to these technologies.

Total Assets: The sum of all current assets, noncurrent assets (capital assets), and noncurrent assets (other) reported by the institution.

Total Utility Costs: Includes the costs of utility services related to heating, cooling, light and power, gas, and any other utilities necessary for the operation of the physical plant (except for water and sewage). This also includes the cost of any renewable energy sources like solar, wind, etc. Other examples classified under this activity are gas, electricity, oil and/or propane/steam.

Tuition and Fees (Revenues): Charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions, even though there is no intention of collecting from the student. Used for reporting the gross amount of tuition and fees (including student activity fees) revenue received from students for educational purposes net of uncollectible amounts. Include revenues for tuition and fees (including discounts and scholarship allowances). Includes those tuition and fees that are remitted to the state as an offset to state appropriations. Excludes charges for room, board and other services rendered by auxiliary enterprises.

Unduplicated Student Headcount: Enrolled students are counted once by the institution in the 12-month reporting period, regardless of the number of classes in which the student was enrolled during this time.

Unrestricted: Unrestricted net assets are net assets held by the institution upon which no restrictions have been placed by the donor or other party external to the institution. The amount of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

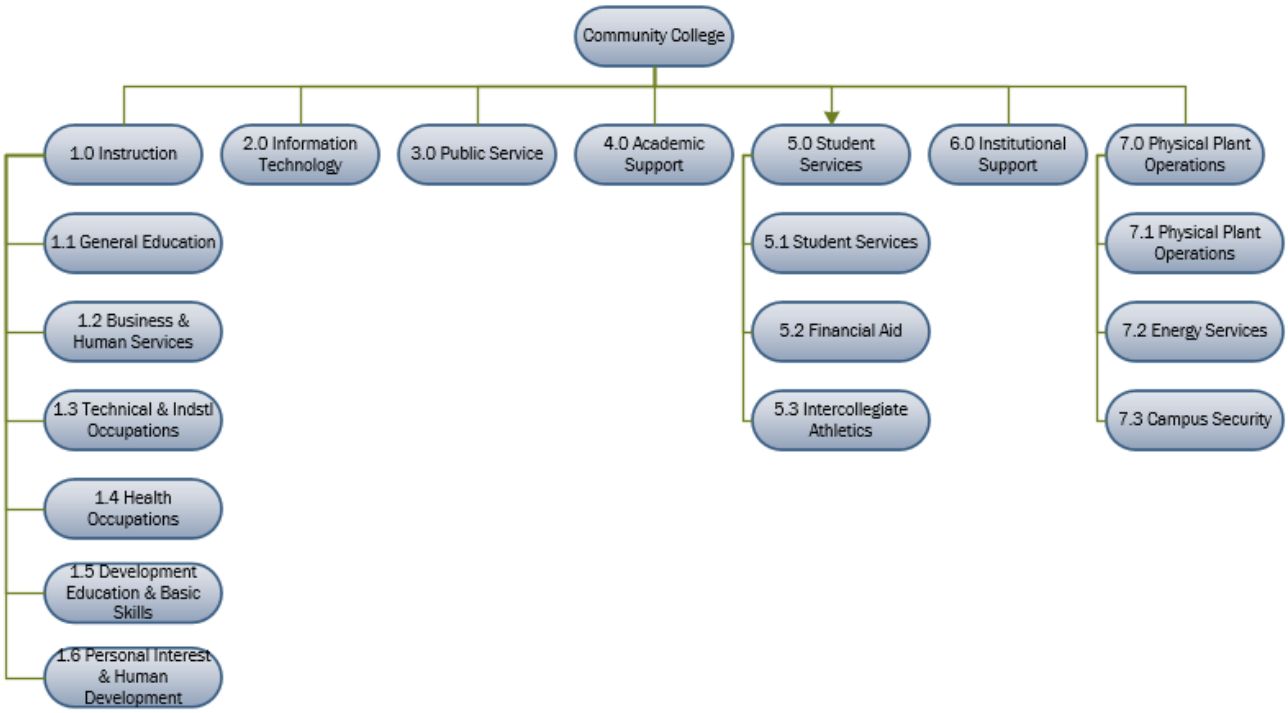
Voted Millage Rates: The voted property tax rate, as stated in terms of tenths of cents in tax per dollar of property value that was finalized and enforced by the taxing authority. The actual village levied may be less than the voted millage rate.

Water and Sewage Total: Includes the costs of water and sewage utility service.

Appendix A: Activities Classification Structure

The Activities Classification Structure is a set of categories and related definitions that allow users to examine the operations of an institution as the activities relate to the accomplishment of that institution's objectives. It is a framework of information by activity classifications in which an "Activity" is defined as an aggregation of activities serving a common set of objectives. Activities are assigned to classifications based on the institutional objective served by the activities.

The classification structure identifies seven major activities carried out by community colleges in pursuit of their objectives. Activities are defined in terms of one or more sub-activity classifications. The sub-activity describes a specific set of activities through which the objectives for the major activity are achieved. It is up to the institution to determine where each cost center or parts of cost centers should be reported based on the guidance provided in this manual. Throughout the manual there are examples of expenditures that fall under certain activities. These examples are not intended to be all-inclusive.



1.0 INSTRUCTION ACTIVITY DEFINITIONS

Activities carried out for the express purpose of eliciting some measure of educational change in a learner or group of learners. "Educational change" is defined to include:

1. The acquisition or improved understanding of some portion of a body of knowledge;
2. The adoption of new or different attitudes; and
3. The acquisition or measured mastery of a skill or set of skills.

The activities that may be carried out to elicit these educational changes include both teaching and facilitating activities. *The instruction activity includes both credit and non-credit instructional offerings.*

Examples classified under this activity are as follows:

- Faculty Salaries and Benefits
- Noncapital Equipment
- Lab Assistants
- Classroom Supplies
- Guest Lecturers
- Special Licenses or Fees for Curriculum

Course offerings should be classified. The determination of the classification of instructional offerings into basic and primary institutional reason for offering the courses. Briefly stated, the Activities Classification Structure recommends defining sub-activities based on an aggregation of groups of courses of similar subject matter rather than on the aggregation of instructional offerings that can be applied toward a degree or certificate, or what is commonly called a program. Thus, the subject matter of any course activity determines its sub-activity classification.

A sample list of course titles that could be classified under each of the instruction sub-activity classifications is included. This list is not comprehensive but was developed to show where certain types of courses could be classified. Remember that courses of similar titles, but different content, could be classified in different areas. *Courses should only be classified by reading the advertised course description, which describes the course instructional intent.*

1.1 GENERAL EDUCATION

Includes instruction in, but is not limited to, the following subject matter areas: Visual and Performing Arts, Communications and Language Arts, Humanities and Social Sciences, Mathematics, Sciences, and Physical and Wellness Education.

VISUAL & PERFORMING ARTS		
Art Classes	Ballet	Orchestra
Art Appreciation	Ballroom Dance	Singing
Drawing	Dance History	Band
Fiber Arts	Ethnic Dance	Voice
Painting	Modern Dance	Acting
Printmaking	Regional Dances	Clowning
Pottery	Tap Dance	Drama
Sculpture	Musical Instruments	Film/Cinema Studies
Silk Screening	Music Appreciation	Theater
	Music Theory	

COMMUNICATIONS & LANGUAGE ARTS		
Composition	Journalism	Public Speaking
Business Correspondence	Labor Journalism	Speed Reading
Communication Skills	Leadership Communications	Reading
Communications	Letter Writing	Report Writing
Creative Writing	Lip Reading	Sign Language
Debate	Listening Skills	Speech
English	Mass Media	Spelling
English as a Second Language	Newspaper Writing	Vocabulary
Foreign Languages (non-conversational)	Phonics	Writing
Human Communication	Poetry	

HUMANITIES & SOCIAL SCIENCES		
Anthropology	Education	International Relations
Archaeology	Ethics	Logic
Bible Studies	Ethnic Studies	Multicultural Studies
Cartography	Ethnology	Mythologies
Civilization	Folklore	Philosophy
Criminology	Gender Studies	Political Science
Cultural Studies	Geography	Psychology
Demography	Global Studies	Religious Studies
Econometrics	Government	Sociology
Economics	History	Theology
		Teach the Teacher (how to teach courses)

MATH		
Algebra	Finite Math	Real Numbers
Business Math	Fractions	Shop Math
Calculus	Geometry	Statistics
Computer Math	Graphs and Models	Trigonometry
Differential Equations	Math for Pipe Fitters	
Math for Electricians	Metrics	

SCIENCE		
Anatomy	Gas Chromatography	Paleontology
Astrology	Genetics	Parasitology
Astronomy	Geology	Photobiology
Atmospheric Science	Geomorphology	Physics
Biochemistry	Geophysics	Physiology
Biology	Ichthyology	Science Courses for Health
Biophysics	Limnology	Occupations
Botany	Lithology	Seismology
Chemistry	Marine Biology	Soil Science
Dendrology	Meteorology	Solar Energy
Ecology	Microbiology	Taxidermy
Entomology	Natural Resources	Toxicology
Environmental Science	Oceanography	Virology
Evolution	Ornithology	Zoology

PHYSICAL & WELLNESS EDUCATION		
Aerobic Fitness	Coaching Theory	Sport Theory
Baseball	Contemporary Health Issues	Sports Officiating
Basic Nutrition	Fitness Management	Swimming
Basketball	Football	Tennis
Boating Safety	Golf	Volleyball
Body Conditioning	Lifelong Wellness	Weightlifting
Canoeing	Scuba Diving	Wilderness
Cardiac Rehabilitation	Self Defense	
Coaching Strategy	Soccer	

1.2 BUSINESS & HUMAN SERVICES

Includes instruction in, but is not limited to, the following subject matter areas: Business, Administration and Marketing, Computer and Information Sciences, Administrative Support, Social and Human Services, Media Production, Personal and Culinary Services.

BUSINESS, ADMINISTRATION & MARKETING		
Accounting	Human Resources	Parliamentary Procedures
Advertising	Management	Personnel Management
Appraisal	Income Tax Preparation	Production & Quality Control
Auditing	Industrial Safety	Project Management
Banking	Industrial Supervision	Public Administration
Bookkeeping	Insurance	Public Finance
Business Administration	International Business	Public Relations
Business Law	Investments & Securities	Purchasing & Procurement
Business Management	ISO/QS 9000	Quality Assurance
Contract Administration	Labor Relations	Quality Control
Cost Estimating	Leadership Skills	Real Estate
Credit/Collection	Management Skills	Restaurant Management
Employee Relations	Management-Technical	Retailing
Fashion Merchandising	Marketing	Risk Management
Grant Management	Materials Handling	Small Business Management
Hotel Management	Occupational Safety (MIOSHA)	Statistical Process Control
		Time Management

COMPUTER & INFORMATION SCIENCES		
Computer Hardware Design	Data Processing Technology	Network Design
Computer Logic	Data Warehousing	Systems Analysis & Design
Computer Operating Systems	Database Administration	Telecommunications
Computer Programming	Database Design	Vendor/Product
Computer Security	Digital Logic	Certifications
Computer Software Courses	Internet Usage	Web Master
Data Modeling	Network Administration	Web Page Design

ADMINISTRATIVE SUPPORT		
Administrative Assistant	Filing/Record Keeping	Machine Transcription
Automated Office Assistant	Forms Design	Medical Insurance Forms
Cashier Training	General Office Procedures	Medical Office Administrations
Clerical Training	Hospital Admitting/Ward Clerk	Medical Office Assistant
Court Reporting	Keyboarding	Medical Office - Law and Ethics
Dental Insurance Forms	Keypunch	Medical Terminology
Dental Office Assistant	Legal Office Procedures	Office Machines
Dictation/Transcription	Legal Secretary	Speed Writing/Shorthand

SOCIAL & HUMAN SERVICES		
Adult Foster Care	Industrial Security	Playground Supervision
Child Care Worker	Introduction to Social Work	Pre-School Education
Deaf Interpreter	Legal Assistant	Recreational Management
Deaf Worker Aid	Library Technician	Social Work Assistant
Developmental Disability	Mental Health Aide	Substance Abuse Worker
Worker Aide	Nanny Courses	Teacher Aide
Gerontology Aide	Nursing Home Worker	
Home Health Care Aide	Paralegal	

PUBLIC SAFETY SERVICES		
Corrections Workers	Fire Science	Military Science
Criminal Justice	Forensic Photography	Police Academy
Crime Scene Investigation	Hazardous Materials	Police Training
Crisis Management	Response	Probation/Parole Worker

MEDIA PRODUCTION		
Advertising Design	Digital Imaging	Radio/TV Script Writing
Audio-Visual Technician	Graphic Arts	Radio/TV Announcer
Broadcast Journalism	Commercial Film Making	Recording Arts Technician
Commercial Art	Photojournalism	Television/Radio Production
Multi-media	Photography	Third Class FCC License
Communications	Printing	Typography
Commercial Photography	Publishing	Video/Film Production

PERSONAL & CULINARY SERVICES		
Barbering	Electrolysis Technician	Interior Design
Cosmetology	Food Purchasing	Mixology
Costume Design	Food Service	Mortuary Aide
Culinary Arts	Food Service Sanitation	Quantity Food Production
Custodial Worker	Institutional Housekeeping	Textile Design
Dietetic Aide	Interior Decorating	

1.3 TECHNICAL & INDUSTRIAL OCCUPATIONS

Includes instruction in, but is not limited to, the following subject matter areas: Agricultural and Natural Resource Technologies, Design Technologies, Mechanical Trades and Mechanical Service Technologies, Construction Trades, Electrical Trades, Transportation and Equipment Operations, and Registered Apprenticeships.

AGRICULTURAL & NATURAL RESOURCE TECHNOLOGIES		
Agricultural Engineering	Forest Management	Recycling Technologies
Agricultural Production	Greenhouse Operations	Soils Management
Agricultural Research	Hazardous Materials	Timber Management
Agronomy	Technology	Turf Management
Air Pollution Technician	Horticulture	Vegetable Gardening
Animal Science	Land Management	Water Purification
Apiary Science	Landscape Design	Technology
Conservation Technician	Landscape Maintenance	Water/Wastewater Program
Crop Science	Park Management	Wood Science
Energy Conservation	Plant Science	
Fisheries	Pulp & Paper Technologies	

DESIGN TECHNOLOGIES		
Architecture Drafting	Dynamics	Mold Design
Architecture Layout, Design	Engineering Drawing	Optical Technology
Architecture	Engineering Graphics	Pattern Drafting
Auto Body Design	Highway Engineering	Product Design/Development
Auto CAD	House Design	Solar Energy Design
Blueprint Reading	Industrial Design	Structural Design
Civil Technology	Kinematics	Surveying
Computer-Aided Design	Laser Technology	Tool/Die Design
Computer-Aided Drafting	Machine Design	Vector Mechanics
Drafting	Mechanical Drawing	

MECHANICAL TRADES & MECHANICAL SERVICES		
Air Conditioning Systems	Hydraulics	Numerical Control
Automotive Repair	Locksmith	Plastics/Polymer Processes
Aviation Mechanics	Machine Tool	Plumbing
Boiler Maintenance	Machining	Pollution Control Systems
Calibration	Maintenance Welding	Power Systems
Casting Technologies	Manufacturing Processes	Refrigeration Systems
Climate Control Systems	Materials Testing	Small Appliance Repair
Diesel Engines	Metal Casting	Small Engine Repair
Dishwasher Repair	Metal Processing	Solar Energy Systems
Electrical Circuits	Metallography	Strength of Materials
Engine & Equipment Theory	Metallurgy	Tool Room Operations
Fluid Power	Metals Machining	Washer/Dryer Repair
Gunsmith	Metrication	Welding
Heating Systems	Metrology	

CONSTRUCTION TRADE TECHNOLOGIES		
Blueprint Reading	Construction Materials	Masonry
Cabinet Making	Furniture Making	Power Tools Operation
Carpentry	Glazing	Rigging
Concrete Installation	Highway Maintenance	Sheet Metal
Concrete Technology	Home Building	Ship Building
Construction Codes & Zones	Iron Work	

ELECTRICAL TRADES		
1st Class Radio	Regulations	Integrated Circuits
2nd Class Radio	Commercial Wiring	Programmable Logic
A.C. Theory Review	Communications Electronics	Controllers
Aviation Electronics	Compute Repair	Radio/TV Repair
Basic Electricity	Digital Computer Circuitry	Residential Wiring
Biomedical Equipment	Electrical Engineering	Robotics Technician
Repair	Electrical Power Systems	Utility Technologies
Calibration	Industrial Electrical Control	Wind Generators
Commercial Radio	Industrial Electricity	

TRANSPORTATION & EQUIPMENT OPERATIONS		
Aviation Flight Training	Forklift Operator	Pilot Ground School
Backhoe Operator	Heavy Equipment Operator	Primary Flight
Crane Operator	Instrument Flight-Instructor	Private Pilot Ground School
Flight Instructor Training	Instrument Pilot Ground School	Truck Driver Training
Flight Simulator	Maritime Programs	

REGISTERED APPRENTICESHIPS

Registered apprenticeship programs in which instruction is a planned and supervised on-the-job training program supplemented with related instruction. Pre-apprentice instruction, not part of the registered program, is classified within the subject matter area. Courses classified here must be part of a Department of Labor-registered apprenticeship program.

1.4 HEALTH OCCUPATIONS

Includes instruction in, but is not limited to, the following subject matter areas: Nursing, Dental Technologies, Diagnostic Technologies, Therapeutic Technologies, and all other health technologies.

NURSING		
Community Health	Mental Health Nursing	Nursing Refresher
Ethical Aspects of Nursing	Nurse Aide	Nursing Theory
Health Aide	Nurse Anesthetist	Nutrition for Nurses
Legal Aspects of Nursing	Nurse Assistant	Orderly
Licensed Practical Nurse Courses	Nurse Midwife	Pharmacology for Nurses

Life Span	Nurse Practitioner	Psychology for Nurses
Management Skills for Nurses	Nursing Clinical	Registered Nurse Courses
Medical Terminology for Nurses	Nursing Leadership	State Board Review

DENTAL TECHNOLOGIES		
Community Dentistry	Dental Materials	Oral Anatomy
Dental Anatomy & Physiology	Dental Office Emergencies	Oral Pathology
Dental Assistant	Dental Pharmacology	Oral Physiology
Dental Ethics and Law	Dental Terminology	Orthodontics
Dental Hygienist	Histology	Periodontics
Dental Lab Technician	Nutrition and Oral Health	

DIAGNOSTIC TECHNOLOGIES		
Cytology	Radiography	Ultrasound Technician
Diagnostic Medical	Diathermy Technology	X-Ray Technician
Sonography	EKG Technician	Medical Lab Technologies
Diagnostic Radiology	Hematology	
Radiology	Phlebotomy	

THERAPEUTIC TECHNOLOGIES		
Therapeutic Massage	Occupational Therapy	Radiology Therapy
Orthotics	Oncology Patient Therapy	
Respiratory Therapy	Physical Therapy	

OTHER HEALTH OCCUPATION TECHNOLOGIES		
Central Supply Services	Medical Decontamination	Pharmacy Technician
CPR	Medical First Responder	Sports Medicine Assistant
Emergency Medical	Operating Room Technology	Surgical Technology
Technician	Ophthalmic Technician	Veterinarian Assistant
First Aid	Optometry Technician	
Forensic Technology	Paramedic	

1.5 DEVELOPMENTAL EDUCATION & BASIC SKILLS

Developmental education courses teach academically under-prepared students the skills they need to succeed in college-level courses. These courses provide learning strategies designed to improve or overcome any marked deficiency in basic competencies, including a deficiency in content previously taught but not learned. Basic competency is defined as reading, writing, mathematics, and science. GED preparation activities are included in this category. The term developmental education includes, but is not limited to, remedial education.

DEVELOPMENTAL EDUCATION & BASIC SKILLS		
Basic Computation Skills	Developmental Reading	Remedial English
Basic Learning Skills	GED Preparation	Spelling Mastery
Basic Writing Methods	Remedial Arithmetic	

1.6 PERSONAL INTEREST & HUMAN DEVELOPMENT

CAREER GUIDANCE AND COLLEGE ORIENTATION

Courses intended to assist students in selecting an instructional program, in understanding and assessing career alternatives and in preparation for seeking employment. Also included are activities in student study skills, the use of the library, and other skill necessities for success in college. Include items such as College Success Skills, Student Development courses for time management, note taking, etc., which are not categorized as developmental courses. These are not general education topics.

CAREER GUIDANCE AND COLLEGE ORIENTATION		
Career Exploration	Job Readiness	Survey of Technical Careers
Career Orientation	Orientation to Health Occupations	Using Your Library
College Survival	Research Skills	

CONSUMER EDUCATION AND HUMAN DEVELOPMENT

Courses that provide the learner with knowledge, skills, and capabilities needed to function better, both individually and socially.

CAREER GUIDANCE AND COLLEGE ORIENTATION		
Personal Decision-Making Skills	Drivers Safety	Investments
Stress Management	Drivers Training	Motorcycle Safety
Time Management	Estate Planning	Older Driver Training

Assertiveness Training	Personal Financial Planning	Community Awareness
Buying & Selling a Home	Home Maintenance & Repair	Parent-Child Relationships
Car Maintenance	Home Management	Retirement Planning
Childbirth Courses	Home Nutrition	Self-Awareness Courses
Consumer Finance	Housekeeping Techniques	Interpersonal Relationship Skills
Consumer Law	Human Relationships	Interpersonal and Social Skills
Dimensions of Death	Human Sexuality	Business and Social Skills
Divorce Workshop	Income Tax - Individual	

PERSONAL INTEREST

Personal interest instruction is defined as learning strategies designed to provide opportunities for persons seeking immediate pleasure, satisfaction, or relaxation during their leisure time. Courses and activities are designed for students to explore, develop, or refine hobby or handicraft skills or to participate in organized forms of recreation. Include only personal interest courses that can be measured in credits and contact hours.

PERSONAL INTEREST		
Recreational Activities	Community Theater	Knitting
Handicrafts	Disco Dancing	Local Trees & Shrubs
Model Making	Dog Grooming	Magic
Travel & Exploration	Doll House Construction	Microwave Cooking
Pet Ownership & Care	Drawing, Sketching, Painting	Music Lessons
Board & Card Games	Dried Flower Arrangement	Needlepoint
Art	Embroidery	Photography
Cooking	Youth Enrichment Classes	Picture Framing & Mounting
Computer Games	Fitness & Exercise Classes	Quilting
Dancing	Fish Rod/Lure Making	Self Defense
Astrology	Flower Arranging	Sports, Personal Interest
Backpacking	Foreign Languages - Conversational	Stained Glass
Baking, Pies & Cakes	Furniture Refinishing	Stamp Collecting
Beekeeping	Gourmet Cooking	Taxidermy
Bird Watching	Gun Safety	Travel Seminars
Cake Decorating	Yoga	Upholstery
Community Band	Home Decorating	Ventriloquism
Community Singers	Horse Training	Wine Tasting

PERSONAL INTEREST		
Community Orchestra	House Plants	
Community Recreation	Hunter Safety	

2.0 INFORMATION TECHNOLOGY

Information Technology activity includes the technology costs that benefit the institution as a whole. It consists of the Information Technology department, the operation of the computing system for the institution, all programs that are purchased and hardware that is maintained by the IT department, as well as telephone and telecommunication services.

Examples classified under this activity are as follows:

- Website development and maintenance
- Capital Outlay – cost of computers, printers, servers, platers, etc. that are maintained by the IT department
- Equipment rental activities
- Software purchase, design, and support
- Help desk
- Software program development related to operational and specialized computer systems for the institution
- Maintenance and development of specific user projects
- Maintenance and distribution of the institutional systems
- Telephone and telecommunication services

3.0 PUBLIC SERVICE

Public Service activity includes program activities established to make available to the public the various unique resources and capabilities of the institution for the specific purpose of responding to a community need or solving a community problem. This includes the provision of institutional facilities, as well as those services of the faculty and staff that are made available outside the context of the institution's regular instructional program. They consist of services to the community and consist primarily of classes or courses such as, a lecture series or concert series.

Examples of activities classified under this activity are as follows:

- Community Meetings and Events held in Institutional Facilities
- Conference Services
- Community Use of Gym and Recreational Facilities
- Summer Camps
- Public Health/Wellness Clinic for the general public, not used primarily for student training
- TV and Radio Stations that operate for the convenience of the students, faculty, etc.

4.0 ACADEMIC SUPPORT

Instructional Support activity includes those activities carried out in support of the instructional program. The activities that should be reported in this activity classification include: (1) activities related to the preservation, maintenance, and display of both the stock of knowledge and educational materials; (2) activities that develop and support instruction; and (3) activities directly related to the administration of instructional programs. Instructional support includes the activities of the Instructional Vice Presidents, Deans, Directors, their support staff, and other instructional secretarial staff.

Examples of activities classified under this activity are as follows:

- Library Services
- Educational Media Services Faculty Professional Development (non-program specific)
- Faculty Release/Supplemental Contract for Curriculum Development Centers for Instructional Excellence Curriculum Development (including online course development)
- Document Processing Center supporting the Instructional Activity.

5.0 STUDENT SERVICES TOTAL

Student Services activity includes those activities carried out with the objective of contributing to the emotional and physical well-being of the students, as well as to their intellectual, cultural, and social development outside the context of the institution's regular instruction program. Students as defined here are all students who benefit under instruction 1.0.

5.1 STUDENT SERVICES

Activities classified here: (1) expand the dimensions of the student's educational and social development by providing cultural, and social experience; (2) provide those services and conveniences needed by students as members of a student body; (3) assist students in dealing with personal problems and relationships, as well as their transition from student to member of the labor force; and (4) recruit and admit students to the institution's educational program.

Examples of activities classified under this activity are as follows:

- Counseling Services
- Student Admissions
- Registrar and Student Records
- Student Clubs and Associations
- Student Government
- Student Publications
- Student Newspapers and Yearbooks
- Student Counseling Center

- Disadvantaged Student Services, such as readers for the blind
- Veterans Affairs/Counselor
- Foreign Student Services
- Handicapped Services
- School Catalog

5.2 FINANCIAL AID

This sub-activity includes those administrative activities carried out in support of the institution's financial aid program and the actual financial aid grants, scholarships, and stipends. Also included are those activities carried out to assist students in obtaining employment under financial aid programs as well as those used to assist graduates in obtaining employment upon leaving the institution.

5.3 INTERCOLLEGIATE ATHLETICS

This sub-activity includes those team and individual sports activities that involve competition between two or more educational institutions.

6.0 INSTITUTIONAL SUPPORT

Institutional Administration activity consists of activities carried out to provide for both the day-to-day functioning and the long-range viability of the institution as an operating organization. The overall objective of the Institutional Administration Activity is to provide for the institution's organizational effectiveness and continuity.

Examples classified under this activity are as follows:

- President's Office
- Financial Services including the Business Office and Cashier's Office
- Board of Trustees
- Strategic Planning/Program Planning
- Human Resources
- Purchasing and Receiving Departments
- Printing and Duplication, net (administrative component, direct costs may be charged back to the user department)
- Campus Mail Services, net (administrative component, direct costs may be charged back to the user department)
- Alumni Office
- Public Relations
- Institutional Research
- Legal services (general, counsel, legal fees)
- Auditing Services (internal and external)
- Government Relations
- Contracts & Grants Administration

7.0 PHYSICAL PLANT OPERATIONS TOTAL

Physical Plant Operations activity consists of those activities related to maintaining existing grounds and facilities, providing utility services, planning, and designing future plant expansion and modifications, and safety services.

7.1 PHYSICAL PLANT OPERATIONS

This sub-activity consists of those administrative activities carried out in direct support of the institution's physical plant operations. Those activities related to the development of plans for plant expansion or modification as well as for new construction also should be included in this classification.

Examples classified under this activity are as follows:

- Facilities Management
- Routine repair, maintenance, including grounds and landscape
- Custodial services in institutional buildings
- Trash collection
- Snow removal
- Motor Pool (unallocated)

7.2 UTILITIES

This sub-activity consists of those activities and utility costs related to heating, cooling, light and power, gas, and any other utilities necessary for the operation of the physical plant.

Examples classified under this activity are as follows:

- Central Air
- Gas
- Electricity
- Heating
- Oil and/or Propane
- Steam

7.2A WATER & SEWAGE

This sub-activity consists of those activities and utility costs related to water and sewer for the operation of the physical plant.

7.3 CAMPUS SECURITY

This sub-activity consists of those activities related to the security of the campus and its residents.

Examples classified under this activity are as follows:

- Campus security
- Fire protection
- Police protection
- Traffic control

7.4 INTEREST ON LONG TERM DEBT

Interest paid and accrued in the current year on the 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.

7.5 DEPRECIATION

Depreciation expense is the total depreciation charged as expenses in the current year on the capital assets of the institution. Per the MUFR, the straight-line method of depreciation should be used, which calculates depreciation by subtracting the salvage value from the cost of the asset, then dividing by the estimated number of accounting periods in the asset's service life.

Appendix B: Occupational Contact Hours

Occupational Contact Hours Definition: One occupational education student contact hour is a total of 50 minutes of student instruction in a course that is designated as occupational in purpose. Courses defined as occupational must be designated on the community college taxonomy of courses with a [Y].

Contact hours for courses designated with an indicator of occupational can be counted here. The course designation rather than student program indicates whether a course can be considered occupational. The course description in the catalog must indicate instruction with a direct career relationship designed to impart work-related knowledge and skills, and can include specialty courses, supportive courses specifically designed for an occupational program, general occupational courses, and apprenticeship instruction. The standard is that the average person seeking to enroll would understand that this course provides these competencies. The occupational course differs from a general education course or course preparing a student to transfer to a four-year college. An example is science courses designed for students in allied health care professions. While the course may transfer to a four-year college, the description of the course should indicate the content of the course is geared to students preparing for allied health care professions.

1.6 Personal Interest & Human Development and 1.5 Developmental Education & Basic Skills courses are not occupational in purpose and, hence, are not eligible for this designation or counted for this purpose. While the occupational education courses are predominately found under activity codes 1.2, 1.3, and 1.4, occasionally (and these are exceptions), some occupational education courses are found in activity codes 1.1. For monitoring and audit purposes, each community college must be able to support their course designation with a course description.

Course Taxonomy: Each college must have a taxonomy of courses indicating whether courses are occupational. The taxonomy is a list of all courses offered and associated instructional code (1.1 through 1.6) and an indicator whether the course is occupational in nature. This taxonomy can be built into the student information system or a separate database/listing. However, it must be clear how the instructional and occupational coding are applied to counts.

Occupational Contact Hour Counts – Course content determines eligibility for conclusion in occupational counts. Items to consider:

- Number of occupational hours factors into the Perkins Grant allocation. Large increases or decreases year to year will generate scrutiny to see if the occupational designation is being applied too broadly.
- The designation must apply to the course and cannot be adjusted on a student-by-student basis.
- The catalog description must indicate how the course will impact career skills or how it is specifically part of a technical career path.
    - Example – The definition states, "…instructions with a direct career relationship…" – the direct relationship means it is unique to career

technical (occupational) programs. So, while a Nursing student may have to take English Composition, English Composition is required for all programs whether occupational or not; English Composition would not be Occupational. Conversely, a science course that is only required for students in the allied health care professions program would be considered Occupational. While the course may transfer to a four-year college, the description of the course should indicate the content of the course is geared to students preparing for allied health care professions.

Some subjects/courses are easier than others to determine the correct designation. For example, Welding, Phlebotomy, Auto Detailing, Journalism, and C++ Programming would likely have catalog lists describing the specific occupational skills. Others, such as some of the sciences, may not have occupational specific content, but are critical to a career technical program path. For example, at many colleges, anatomy and physiology would be considered a lab science for transfer purposes only. However, when the description includes wording such as, covers the principles and underlying concepts of chemistry, cell biology, histology, articulations, bones, muscles, and the nervous system. The labs reinforce lecture units that are a two-semester sequence designed for the student who plans to pursue a career in a health field.