

HEIDI DATA GLOSSARY

August 2015 Revision

ACADEMIC COMPETITIVENESS GRANT AWARD (ACG)

Number of *prior year* awards and dollar amount of awards made under the Federal Academic Competitiveness Grant Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

ACADEMIC PROGRAM LEVEL

The number of *prior year* degree program offerings are reported for the following academic program levels:

Postsecondary Award, Certificate, or Diploma (Less Than 1 Academic Year): A program that requires completion of an organized course of study at the postsecondary level (below the baccalaureate degree) in less than 1 academic year (2 semesters) or in less than 900 contact hours by a student enrolled full-time.

Postsecondary Award, Certificate, or Diploma (At Least 1 But Less Than 2 Academic Years): A program that requires completion of an organized course of study at the postsecondary level (below the baccalaureate degree) in at least 1 but less than 2 full-time equivalent academic years, or designed for completion in at least 60 but less than 120 credit hours, or in at least 1,800 but less than 3,600 contact hours.

Associate's Degree Program: A program leading to an award that normally requires at least 2 but less than 4 years of full-time equivalent college work.

Post Associate's Awards Program: A program leading to an award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate) of at least 2 but less than 4 full-time equivalent academic years, or designed for completion in at least 60 but less than 120 credit hours.

Bachelor's Degree Program: A program leading to an award that normally requires at least 4 but not more than 5 years of full-time equivalent college level work. This includes programs conferring degrees in a 5-year Cooperative (Work-Study Program). Also includes bachelor's degree programs in which the normal 4 years of work are completed in 3 years.

Post Baccalaureate Certificate Program: A program leading to an award that requires completion of an organized program of study requiring 18 credits beyond the bachelor's degree; designed for persons who have completed a baccalaureate degree, but do not meet the requirements of academic degrees carrying the title of master.

Master's Degree Program: A program leading to an award that requires completion of a program of study of at least the full-time equivalent of 1 but not more than 2 academic years of work beyond the bachelor's degree.

Post-Master's Certificate Program: A program leading to an award that requires completion of an organized program of study of 24 credits beyond the master's degree, but does not meet the requirements of academic degrees at the doctor's level.

Doctor's Degree – Research/Scholarship Program: A Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement. Some examples of this type of degree may include Ed.D., D.M.A., D.B.A., D.Sc., D.A., or D.M., and others, as designated by the awarding institution.

Doctor's Degree – Professional Practice Program: A doctor's degree that is conferred upon completion of a program providing the knowledge and skills for the recognition, credential, or license required for professional practice. The degree is awarded after a period of study such that the total time to the degree, including both pre-professional and professional preparation, equals at least six full-time equivalent academic years. Some of these degrees were formerly classified as first-professional and may include: Chiropractic (D.C. or D.C.M.); Dentistry (D.D.S. or D.M.D.); Law (L.L.B. or J.D.); Medicine (M.D.); Optometry (O.D.); Osteopathic Medicine (D.O); Pharmacy (Pharm.D.); Podiatry (D.P.M., Pod.D., D.P.); or, Veterinary Medicine (D.V.M.), and others, as designated by the awarding institution.

Doctor's Degree – Other Program: A doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.

ACADEMIC SUPPORT PROGRAM (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Activities providing support services related to instruction, research, and public service including retention, preservation, and display of materials and the provision of services that directly assist the instruction, research, and public service functions of the institution. Includes the following subprograms:

Libraries

Activities related to the classified collection of published materials in organized libraries, both general and departmental.

Museums and Galleries

Activities related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

Audiovisual

Activities to provide media services to support the instruction, research, and public service functions of the institution.

Computing Support

Activities to provide computing support to the instruction, research, and public service functions of the institution.

Ancillary Support

Activities to support instruction, research, and public service not appropriately classified in the previous categories. An example is a demonstration school associated with the school of education.

Academic Administration and Personal Development

Activities that provide administrative support and management directly to instruction, research, and public service. Includes college deans and subordinate staff assigned to academic administration, academic advising, etc.; dean or director of continuing education or extension and subordinate staff; sponsored research administration/development; and, faculty development programs.

Course & Curriculum Development

Activities that are separately identifiable that may result in instructional offerings at some point in the future.

ACADEMIC TERMS

Academic term is determined based on when the instruction takes place as follows:

Prior Year Summer Term - Term generally beginning after July 1 of prior academic year.

Prior Year Fall Term - Term generally beginning after August 20 of prior academic year.

Prior Year Winter Term - Term generally beginning after January 1 of prior academic year.

Prior Year Spring Term - Term generally beginning after May 1 of prior academic year.

Current Year Fall Term - Term generally beginning after August 20 of current academic year.

For example, the prior year enrollment data to be reported for all institutions except Wayne State University would include data for the 2000-2001 academic year terms beginning summer 2000, fall 2000, winter 2001, and spring 2001. (For Wayne State University the prior year enrollment data to be reported would be for the fall 2000, winter 2001, and summer 2001 terms.) *In cases where a summer academic term begins prior to July 1 (for example June 26, 2000), the institution should report that term's enrollment data as summer 2000 since the majority of instructional activity occurs after July 1 and the related instructional costs are included in the institution's fiscal year beginning July 1, 2000.* The current year fall term reporting is for the academic term beginning after August 20 of the current academic year.

ALL OTHER GENERAL FUND REVENUE

All other revenue recorded in the institution's general fund not reported as state appropriations, tuition and fees, federal general fund revenue, general fund investment income, or general fund indirect cost recovery. (Also see GENERAL FUND REVENUES)

ASSOCIATE'S DEGREE PROGRAM

A program leading to an award that normally requires at least 2 but less than 4 years of full-time equivalent college work. (Also see ACADEMIC PROGRAM LEVEL)

AUXILIARY ACTIVITIES (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Activities that furnish a service to students, faculty or staff for which a fee is charged. Examples are residence halls, food services, intercollegiate athletics, and student stores.

Includes the following subprograms:

Auxiliary Enterprises - Student

Activities furnishing a service to students for which a fee is charged.

Auxiliary Enterprises - Faculty/Staff

Activities furnishing a service to faculty/staff for which a fee is charged.

Intercollegiate Athletics

Activities related to intercollegiate athletics.

Hospitals

Activities associated with the operation of a hospital, including nursing, administrative services, fiscal services, and physical plant operations.

BACHELOR'S DEGREE PROGRAM

A program leading to an award that normally requires at least 4 but not more than 5 years of full-time equivalent college level work. This includes programs conferring degrees in a 5-year Cooperative (Work-Study Program). Also includes bachelor's degree programs in which the normal 4 years of work are completed in 3 years. (Also see ACADEMIC PROGRAM LEVEL)

BASE PAYROLL (SALARY & WAGES) – MPSERS

Total prior year salary and wage expenditures on employees participating in the Michigan Public Schools Employees' Retirement System. (See FRINGE BENEFITS).

BASE PAYROLL (SALARY & WAGES) – OTHER

Total prior year salary and wage expenditures on employees NOT participating in the Michigan Public Schools Employees' Retirement System, including employees that receive partial or no fringe benefits. (See FRINGE BENEFITS).

BUILDING SQUARE FEET (FLOOR AREA)

The floor area of buildings at the end of the *prior fiscal year* included within the outside faces of exterior walls for all stories, or areas, that have floor surfaces. Details of this definition are contained in NCHEMS, Higher Education Facilities Inventory and

Classification Manual 1972 or DHEW Facilities Inventory and Classification Manual 1973.
Floor area is reported as follows:

Current Fund Gross Square Feet: Space in all owned institutional facilities.

General Fund Gross Square Feet: Current Fund Gross Square Feet less self-supporting facilities as defined in the State Capital Outlay Manual. A partially self-supporting facility is included proportionate to the extent which the costs of operation and maintenance are funded from general fund revenues.

CIP CODES (CLASSIFICATION OF INSTRUCTIONAL PROGRAMS)

CIP is the United States Department of Education's standard educational program classification system. The following CIP-2010 programs and their related numerical codes are reported. For more detail see the Classification of Instructional Programs published by the National Center for Education Statistics, Office of Educational Research and Improvement, United States Department of Education.

- 01.00 Agriculture, Agriculture Operations, and Related Sciences
- 03.00 Natural Resources and Conservation
- 04.00 Architecture and Related Services
- 05.00 Area, Ethnic, Cultural, Gender, and Group Studies
- 09.00 Communication, Journalism, and Related Program
- 10.00 Communications Technologies/Technicians and Support Services
- 11.00 Computer and Information Sciences and Support Services
- 12.00 Personal and Culinary Services
- 13.00 Education
- 14.00 Engineering
- 15.00 Engineering Technologies and Engineering-Related Fields
- 16.00 Foreign Languages, Literatures, and Linguistics
- 19.00 Family and Consumer Sciences/Human Sciences
- 22.00 Legal Professions and Studies
- 23.00 English Language & Literature/Letters
- 24.00 Liberal Arts & Sciences, General Studies and Humanities
- 25.00 Library Science
- 26.00 Biological and Biomedical Sciences
- 27.00 Mathematics and Statistics
- 28.00 Military Science, Leadership, and Operational Art
- 29.00 Military Technologies and Applied Sciences
- 30.00 Multi/Interdisciplinary Studies
- 31.00 Parks, Recreation, Leisure, & Fitness Studies
- 32.00 Basic Skills and Developmental/Remedial Education
- 33.00 Citizenship Activities
- 34.00 Health-Related Knowledge and Skills
- 35.00 Interpersonal and Social Skills
- 36.00 Leisure and Recreational Activities
- 37.00 Personal Awareness and Self-Improvement
- 38.00 Philosophy and Religious Studies
- 39.00 Theology and Religious Vocations
- 40.00 Physical Sciences

- 41.00 Science Technologies/Technicians
- 42.00 Psychology
- 43.00 Homeland Security, Law Enforcement, Firefighting and Related Protective Services
- 44.00 Public Administration and Social Service Professions
- 45.00 Social Sciences
- 46.00 Construction Trades
- 47.00 Mechanic & Repair Technologies/Technicians
- 48.00 Precision Production
- 49.00 Transportation & Materials Moving
- 50.00 Visual and Performing Arts
- 51.00 Health Professions and Related Programs Sciences
- 51.04 Dentistry
- 51.08 Allied Health and Medical Assisting Services
- 51.12 Medicine (MD)
- 51.17 Optometry
- 51.19 Osteopathic Medicine/Osteopathy (DO)
- 51.20 Pharmacy, Pharmaceutical Sciences, and Administration
- 51.22 Public Health
- 51.24 Veterinary Medicine (DVM)
- 51.38 Registered Nursing, Nursing Administration, Nursing Research and Clinical Nursing
- 51.39 Practical Nursing, Vocational Nursing and Nursing Assistants
- 51.99* Health Professions and Related Clinical Sciences, Other (**All Other Health Profession Programs**)
- 52.00 Business, Management, Marketing, and Related Support Services
- 53.00 High School/Secondary Diplomas and Certificates
- 54.00 History
- 60.00 Residency Programs

* Includes all other health programs not separately reported.

COMPENSATION

Compensation includes salary and any other direct expenditures paid to employees for services rendered, plus fringe benefits paid on behalf of employees (e.g., retirement, social security, insurance, etc.).

COURSE LEVEL

Course level is that instructional level (lower division, upper division, master, and the three doctor's degree programs) for which the course is approved as determined by the academic governance structure of each institution. Course instructional levels are as follows:

Lower Division: Courses intended for freshman and sophomore level instruction.

Upper Division: Courses intended for junior and senior level instruction.

Master's Level: Courses intended to lead to a post baccalaureate certificate or master's degree.

Doctor's Degree – Research/Scholarship: Courses intended to lead to a Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement.

Doctor's Degree – Professional Practice: Courses intended to lead to a doctor's degree required for professional practice. Some of these degrees were formerly classified as first-professional and may include: Chiropractic; Dentistry; Law; Medicine; Osteopathic Medicine; Veterinary Medicine; and others.

Doctor's Degree – Other: Courses intended to lead to a doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.

CURRENT FUND EXPENDITURES

Prior fiscal year expenditures and transfers from the general fund, expendable restricted fund, designated fund, and auxiliary fund incurred for goods and services used in conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes. Current Fund expenditures are reported for instruction and the major non-instructional program categories.

CURRENT FUND GROSS SQUARE FEET

Prior year space in all owned institutional facilities. (See BUILDING SQUARE FEET for reporting instructions)

CURRENT FUND REVENUES

Prior fiscal year revenues recorded in the general fund, expendable restricted fund, designated fund, and auxiliary fund as defined in the Manual for Uniform Financial Reporting (1977).

CURRENT YEAR FALL TERM

Term generally beginning after August 20 of the current academic year. (Also see ACADEMIC TERMS)

DISTANCE/INTERNET LEARNING

Distance/Internet learning means instruction that occurs solely in other than a traditional classroom setting where the student and instructor are in the same physical location and for which a student receives course credits and is charged tuition and fees. Examples of distance learning are instruction delivered solely through the Internet, cable television, teleconference, or mail. **Resident students are those who are eligible for the institution's in-state main campus resident tuition rate. Non-Resident students are those who are not eligible for the institution's in-state main campus resident tuition rate.**

DISTANCE/INTERNET LEARNING HEADCOUNT

Distance/internet learning headcount means the number of students taking 1 or more distance education courses in the prior fall semester.

DISTANCE/INTERNET LEARNING - RESIDENT

Resident distance learning is all instruction the university provides solely through the internet, cable television, teleconference, or mail *to students eligible for the institution's in-state main campus resident tuition rate.* (Also see definition of Distance/Internet Learning)

RESIDENT DISTANCE LEARNING UNDERGRADUATE: An undergraduate student receiving instruction through the Internet, cable television, teleconference, or mail eligible for the institution's in-state main campus resident tuition rate.

RESIDENT DISTANCE LEARNING MASTERS: A master's level student receiving instruction through the Internet, cable television, teleconference, or mail eligible for the institution's in-state main campus resident tuition rate.

RESIDENT DISTANCE LEARNING DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP: A doctor's degree – research/scholarship student receiving instruction through the Internet, cable television, teleconference, or mail eligible for the institution's in-state main campus resident tuition rate.

RESIDENT DISTANCE LEARNING DOCTOR'S DEGREE – PROFESSIONAL PRACTICE: A doctor's degree – professional practice student receiving instruction through the Internet, cable television, teleconference, or mail eligible for the institution's in-state main campus resident tuition rate.

RESIDENT DISTANCE LEARNING DOCTOR'S DEGREE – OTHER: A doctor's degree – other student receiving instruction through the Internet, cable television, teleconference, or mail eligible for the institution's in-state main campus resident tuition rate.

DISTANCE/INTERNET LEARNING NON-RESIDENT

Non-resident distance learning is all instruction the university provides solely through the internet, cable television, teleconference, or mail *to students not eligible for the institution's in-state main campus resident tuition rate.* (Also see definition of Distance/Internet Learning)

NON-RESIDENT DISTANCE LEARNING UNDERGRADUATE: An undergraduate student receiving instruction through the Internet, cable television, teleconference, or mail not eligible for the institution's in-state main campus resident tuition rate.

NON-RESIDENT DISTANCE LEARNING MASTERS: A master's level student receiving instruction through the Internet, cable television, teleconference, or mail not eligible for the institution's in-state main campus resident tuition rate.

NON-RESIDENT DISTANCE LEARNING DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP: A doctor's degree – research/scholarship student receiving instruction through the Internet, cable television, teleconference, or mail not eligible for the institution's in-state main campus resident tuition rate.

NON-RESIDENT DISTANCE LEARNING DOCTOR'S DEGREE – PROFESSIONAL PRACTICE: A doctor's degree – professional practice student receiving instruction through the Internet, cable television, teleconference, or mail not eligible for the institution's in-state main campus resident tuition rate.

NON-RESIDENT DISTANCE LEARNING DOCTOR'S DEGREE – OTHER: A doctor's degree – other student receiving instruction through the Internet, cable television, teleconference, or mail not eligible for the institution's in-state main campus resident tuition rate.

DOCTOR'S DEGREE – OTHER COURSE LEVEL

Courses intended to lead to a doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.

DOCTOR'S DEGREE – OTHER FACULTY – FACULTY TEACHING DOCTOR'S DEGREE – OTHER LEVEL COURSES

Total full time equated faculty of all faculty categories teaching courses applicable to Doctor's Degree – Other degrees. See COURSE LEVEL for definition of Doctor's Degree – Other level courses and see FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY for instructions for determining the number of FTE faculty.

DOCTOR'S DEGREE – OTHER FYES

Prior year Doctor's Degree – Other level student credit hours divided by 16. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

DOCTOR'S DEGREE – OTHER PROGRAM

A doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.

DOCTOR'S DEGREE – OTHER STUDENT LEVEL

A doctoral student taking coursework applicable to receiving a Doctor's Degree – Other in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

DOCTOR'S DEGREE – PROFESSIONAL PRACTICE COURSE LEVEL

Courses intended to lead to a doctor's degree required for professional practice. Some of these degrees were formerly classified as first-professional and may include: Chiropractic; Dentistry; Law; Medicine; Osteopathic Medicine; Veterinary Medicine; and others.

DOCTOR'S DEGREE – PROFESSIONAL PRACTICE FACULTY – FACULTY TEACHING DOCTOR'S DEGREE – PROFESSIONAL PRACTICE LEVEL COURSES

Total full time equated faculty of all faculty categories teaching courses applicable to Doctor's Degree – Professional Practice degrees. See COURSE LEVEL for definition of Doctor's Degree – Professional Practice level courses and see FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY for instructions for determining the number of FTE faculty.

DOCTOR'S DEGREE – PROFESSIONAL PRACTICE FYES

Prior year Doctor's Degree – Professional Practice level headcount for Fall and Winter terms, divided by 2, and add one-half of the applicable prior year spring and/or summer headcount divided by 16. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

DOCTOR'S DEGREE – PROFESSIONAL PRACTICE PROGRAM

A doctor's degree that is conferred upon completion of a program providing the knowledge and skills for the recognition, credential, or license required for professional practice. The degree is awarded after a period of study such that the total time to the degree, including both pre-professional and professional preparation, equals at least six full-time equivalent academic years. Some of these degrees were formerly classified as first-professional and may include: Chiropractic (D.C. or D.C.M.); Dentistry (D.D.S. or D.M.D.); Law (L.L.B. or J.D.); Medicine (M.D.); Optometry (O.D.); Osteopathic Medicine (D.O.); Pharmacy (Pharm.D.); Podiatry (D.P.M., Pod.D., D.P.); or, Veterinary Medicine (D.V.M.), and others, as designated by the awarding institution.

DOCTOR'S DEGREE – PROFESSIONAL PRACTICE STUDENT LEVEL

A doctoral student taking coursework applicable to receiving a Doctor's Degree – Professional Practice in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP COURSE LEVEL

Courses intended to lead to a Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement.

DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP FACULTY – FACULTY TEACHING DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP LEVEL COURSES

Total full time equated faculty of all faculty categories teaching courses applicable to Doctor's Degree – Research/Scholarship degrees. See COURSE LEVEL for definition of Doctor's Degree – Research/Scholarship level courses and see FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY for instructions for determining the number of FTE faculty.

DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP FYES

Prior year Doctor's Degree – Research/Scholarship level student credit hours divided by 16. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP PROGRAM

A Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement. Some examples of this type of degree may include Ed.D., D.M.A., D.B.A., D.Sc., D.A., or D.M, and others, as designated by the awarding institution.

DOCTOR'S DEGREE – RESEARCH/SCHOLARSHIP STUDENT LEVEL

A doctoral student taking coursework applicable to receiving a Doctor's Degree – Research/Scholarship in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

ENROLLMENT DATA – HEIDI REPORTED ENROLLMENT

Headcount, student credit hour, and fiscal year equated student data are reported by student level, residency, and academic term. However, certain instructional activity is not to be reported pursuant to section 289 (previously 701) of the higher education appropriation act. Excluded student credit hours under section 289 are:

- (a) Student credit hours generated through instructional activity by faculty or staff in classrooms located outside Michigan, with the exception of instructional activity related to international study-abroad programs or field courses.
- (b) Student credit hours generated through distance learning instruction for a student not eligible for the institution's in-state main campus resident tuition rate. However, in instances where a student is enrolled in distance education and non-distance education credit hours in a given term and the student's non-distance education enrollment is at a campus or site located within Michigan, student credit hours per the student's eligibility for in-state or out-of-state tuition rates may be reported.
- (c) Student credit hours generated through credit by examination.
- (d) Student credit hours generated through inmate prison programs regardless of teaching location.
- (e) Student credit hours generated in new degree programs created on or after January 1, 1975 and before January 1, 2013, that were not specifically authorized for funding by the Legislature, except spin-off programs converted from existing core programs, and student credit hours generated in any new degree programs created after January 1, 2013, that are specifically excluded from reporting by the Legislature under current requirements in section 289.

Also excluded in HEIDI enrollment are credit hours earned at any other institution, even in cases of dual or concurrent enrollment, or even if the reporting university handles financial aid for both institutions.

Headcount and student credit hours should be counted at a specific date for each academic term and year to year according to policy established by the institution's governing board.

NOTE: See DISTANCE/INTERNET LEARNING for which enrollment data is also reported.

EQUIPMENT EXPENSES

Prior year expenditures for the purchase of equipment recorded as an asset by the institution and which are funded from the institution's general fund. Library acquisitions are to be reported as equipment. Expenditures are reported in the appropriate instructional and non-instructional program. Instruction costs are reported by CIP program and may be allocated by course level in proportion to direct salary/compensation costs.

FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY

The number of *prior fiscal year* full-time equated faculty are reported separately by CIP code (see CIP CODES) by the faculty categories identified below. Positions should be equated on an academic year basis. Academic year is defined as the fall and winter semesters.

A faculty member working full time for an entire academic year, as defined by the institution, equals 1.00 FTE position. A faculty member working full time for a fiscal year as defined by the institution equals 1.22 FTE positions. A faculty member who works full time in any semester in excess of an academic year, as defined by the institution, equals .22 FTE position. Faculty employees working more or less than this standard should be apportioned according to the fraction of full-time employment.

The following examples serve as guidelines in the calculation of other than full-time faculty employment for a full academic year.

Part-time during regular academic year:

Full time, one semester	$1 \times 1/2 = .50$
Half time, one semester	$1/2 \times 1/2 = .25$
Quarter time, one semester	$1/4 \times 1/2 = .13$
Half time, two semesters	$1/2 \times 2/2 = .50$

Overload, where faculty is paid extra compensation to teach above and beyond the normal load for a given term is calculated as follows:

1/3 overload, one semester	$1/3 \times 1/2 = .17$
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1/4 overload, two semesters

$$1/4 \times 2/2 = .25$$

The total for any faculty member would be the sum of any applicable FTE position calculations as listed above. For example, a faculty member who worked full time during the entire academic year, taught a 1/3 overload one of these semesters, and also taught half time during the summer semester would be counted as 1.28 FTE:

$$1.0 \text{ (academic year)} + .17 \text{ (overload)} + .11 \text{ (summer)} = 1.28 \text{ FTE positions}$$

FTE Faculty are to be reported for the following categories:

FTE Tenure Faculty: Faculty members who have attained tenure status.

FTE Tenure-track Faculty: Faculty members who have not yet earned tenure but are eligible to earn tenure.

FTE Nontenure-track Faculty: Faculty members who are not eligible to earn tenure.

FTE Graduate Teaching Assistants: Instructional students who are masters or doctoral degree candidates and are employed on a part-time basis for the primary purpose of assisting in classroom or laboratory instruction. These positions are typically held by graduate students having titles such as: teaching assistant, teaching associate, or teaching fellow. Exclude any student in the College Work-Study Program, students working as a Graduate Research Assistant but not teaching, or employees hired on a full-time basis (not students).

FTE Lower Division Faculty: Total of all faculty categories teaching freshmen and sophomore level courses. (See COURSE LEVEL for definition lower division courses)

FTE Upper Division Faculty: Total of all faculty categories teaching junior and senior level courses. (See COURSE LEVEL for definition of upper division courses)

FTE Master's Faculty: Total of all faculty categories teaching master's level courses. (See COURSE LEVEL for definition of master's level courses)

FTE Doctor's Degree – Research/Scholarship Faculty: Total of all faculty categories teaching courses intended to lead to a Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement.

FTE Doctor's Degree – Professional Practice Faculty: Total of all faculty categories teaching courses intended to lead to a doctor's degree required for professional practice. Some of these degrees were formerly classified as first-

professional and may include: Chiropractic; Dentistry; Law; Medicine; Osteopathic Medicine; Veterinary Medicine; and others.

FTE Doctor's Degree – Other: Total of all faculty categories teaching courses intended to lead to a doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.

FACULTY FULL-TIME EQUATED (FTE) FACULTY COMPENSATION

Prior fiscal year faculty staff compensation is reported for tenure faculty, tenure-track faculty, non-tenure-track faculty, and instruction/research assistants corresponding to the reported number of fiscal year full-time equated (FTE) faculty. (See FACULTY FTE - FULL TIME EQUATED (FTE) FACULTY and see COMPENSATION for additional reporting instructions)

FACULTY TEACHING STATUS

Faculty teaching status to be reported formerly in accordance with section 705 of the annual higher education appropriation act is the *prior year* status of faculty teaching undergraduates (tenured, tenure track, non-tenure track, or instruction/research assistants) **for the fiscal year**; the classification of total faculty relative to full-time/part-time status **as of fall term**; and, the classification of total faculty relative to tenured or non-tenured status **as of fall term**. The following definitions are used:

Tenured Faculty Teaching Undergraduates: Fiscal year number (FTE) of faculty members teaching an undergraduate class section who have earned tenure and the total number of undergraduate student credit hours they taught. Prorate FTE based on undergraduate sections taught (a full-time faculty member teaching 50% undergraduate courses would count as 0.5 FTE).

Tenure-track Faculty Teaching Undergraduates: Fiscal year number (FTE) of faculty members teaching an undergraduate class section who have not yet earned tenure but are eligible to earn tenure and the total number of undergraduate student credit hours they taught. Prorate FTE based on undergraduate sections taught (a full-time faculty member teaching 50% undergraduate courses would count as 0.5 FTE).

Nontenure-track Faculty Teaching Undergraduates: Fiscal year number (FTE) of faculty members teaching an undergraduate class section who are not eligible to earn tenure and the total number of undergraduate student credit hours they taught. Prorate FTE based on undergraduate sections taught (a full-time faculty member teaching 50% undergraduate courses would count as 0.5 FTE).

Instruction/Research Assistants Teaching Undergraduates: Fiscal year number (FTE) of individuals teaching an undergraduate class section who are master's or doctoral degree candidates and the total number of undergraduate student credit hours they taught.

Part-time Faculty Total: Total number (headcount) of the institution's faculty as of the fall term who do not have a full-time appointment as a faculty member.

Full-time Faculty Total: Total number (headcount) of the institution's faculty as of the fall term who have a full-time appointment as a faculty member.

Tenured Faculty Total: Total number (headcount) of the institution's faculty as of the fall term who have earned tenure (including visiting faculty who have earned tenure on another campus) and who do not hold an administrative post.

Nontenured Faculty Total: Total number (headcount) of the institution's faculty as of the fall term who have not earned tenure.

FEDERAL COLLEGE WORK STUDY (FWS)

Number of *prior year* awards and dollar amount of awards made under the federal College Work Study Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL GENERAL FUND REVENUE

Prior year federal revenue recorded in the institution's general fund. (Also see GENERAL FUND REVENUES)

FEDERAL NURSING STUDENT LOAN

Number of *prior year* loans and dollar amount of these loans received by students under the Federal Nursing Student Loan Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL PELL GRANTS (PELL)

Number of *prior year* Pell grants and dollar amount of these grants received by students. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL PERKINS LOAN (PERKINS)

Number of *prior year* loans and dollar amount of these loans received by students under the Federal Perkins Loan Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL PLUS LOAN FOR GRADUATE STUDENTS (GRAD PLUS)

Number of *prior year* loans and dollar amount of these loans received by students under the Federal Plus Loan Program for graduate students. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL PLUS LOAN FOR UNDERGRADUATE STUDENTS (PLUS)

Number of *prior year* loans and dollar amount of these loans received by students under the Federal Plus Loan Program for undergraduate students. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL STAFFORD LOAN (SUBSIDIZED)

Number of *prior year* loans and dollar amount of these loans received by students under the subsidized Federal Stafford Loan Program (include the Michigan Engineering Incentive Loan). (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL STAFFORD LOAN (UNSUBSIDIZED)

Number of *prior year* loans and dollar amount of these loans received by students under the unsubsidized Federal Stafford Loan Program (include the Michigan Engineering Incentive Loan). (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL SUPPLEMENTAL EDUCATION OPPORTUNITY GRANT AWARD (FSEOG)

Number of *prior year* awards and dollar amount of awards made under the Federal Supplemental Education Opportunity Grant Award. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FEDERAL WORK STUDY AWARD

Number of *prior year* awards and dollar amount of awards made under the Federal Work Study Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

FINANCIAL AID BY AMOUNT AND TYPE

Number and total dollar value of *prior year* awards received by undergraduate students for the institution's financial aid year.

For purposes of this reporting requirement, note the following:

An award shall be defined as the amount of aid disbursed to a student.

Need-based gift aid is defined as any gift aid for which demonstrated financial need is, at least in part, a required award criterion. Conversely, merit-based gift aid is any gift aid for which demonstrated financial need is not a required award criterion.

Report all program matches with the main program amounts. These matches should include, in general, the 25% match for the Federal Supplemental Educational Opportunity Grant (FSEOG) Program, the 25% match for the Federal Work-Study (FWS) Program, and the 20% match for the Michigan Work-Study Undergraduate (MWSU) Program.

Report financial aid from private sources to the extent that it is recorded within the institution's financial aid system.

Report any institutional or private/endowment gift aid as merit based for which the need/merit award criterion is either unknown or not recorded within the institution's financial aid system.

Michigan Educational Trust (MET), Michigan Educational Savings Program (MESP), and other 529 Plans should not be included.

Exclude Employee Tuition Waivers and all federal Veterans Administration Benefits from this report.

All institution-funded financial aid that is NOT paid from the general fund or endowment proceeds should be reported in Institutional Other Current Fund.

Include the following financial aid programs (if applicable) in the appropriate category as determined by your university's funding practices:

Athletic Grants/Scholarships
Aid from university academic departments
Private scholarships recorded on the institution's financial aid system

The following types of financial aid are reported:

Federal Need-Based Gift Aid

The number and total dollar value of federal need-based gift aid awards. Include programs such as:

Federal Pell Grant (PELL)
Academic Competitiveness Grant (ACG)
National Science and Mathematics Access to Retain Talent (SMART)
Federal Supplemental Educational Opportunity Grant (FSEOG)
Bureau of Indian Affairs awards based on need.
Scholarships for Disadvantaged Students (SDS)
Exceptional Financial Need Scholarships (EFN)
Financial Aid for Disadvantaged Health Profession Students (FADHPS)

State of Michigan Need-Based Gift Aid

The number and total dollar value of state need-based gift aid awards. Include programs such as:

Michigan Competitive Scholarship (MCS)
Michigan Educational Opportunity Grant (MEOG)
Adult Part-time Grant (APTG)

Michigan Tuition Incentive Program (TIP)
Michigan Rehabilitation Services Grants
Job Training Partnership Act Grants (JTPA)

Institutional General Fund Need-Based Gift Aid

The number and total dollar value of institutional need-based gift aid awards funded by the institution's general fund.

Institutional Other Current Fund Need-Based Gift Aid (formerly Institutional Restricted Fund Need-Based Gift Aid)

The number and total dollar value of institutional need-based gift aid awards funded by the institution's current funds, excluding general fund and endowment revenues.

Private/Endowment Need-Based Gift Aid

The number and total dollar value of need-based gift aid awards funded by private sources or by the institution's endowment fund.

Federal Merit-Based Gift Aid

The number and total dollar value of federal merit-based gift aid awards. Include programs such as:

Robert C. Byrd Honors Scholarship
ROTC grants
Rehabilitation Services (Non-Michigan)

State of Michigan Merit-Based Gift Aid

The number and total dollar value of state merit-based gift aid awards. Include programs such as:

Michigan Merit Award (MMA)
Michigan Promise
Michigan Indian Tuition Waiver (MITW)
Michigan Children of Veterans Tuition Grant
Michigan Nursing Scholarship (MNS)
Michigan Police Officer and Firefighter Survivor Tuition Act
Michigan Commission for the Blind Grants

Institutional General Fund Merit-Based Gift Aid

The number and total dollar value of institutional merit-based gift aid awards funded by the institution's general fund.

Institutional Other Current Fund Merit-Based Gift Aid (formerly Institutional Restricted Fund Merit-Based Gift Aid)

The number and total dollar value of institutional merit-based gift aid awards funded by the institution's current funds, excluding general fund and endowment revenues.

Private/Endowment Merit-Based Gift Aid

The number and total dollar value of merit-based gift aid awards funded by private sources or by the institution's endowment fund.

Federal Loans

The number and total dollar value of federal loan awards. Include programs such as:

- Federal Perkins Loan (Perkins)
- Federal Stafford Loan (Subsidized)
- Federal Stafford Loan (Unsubsidized)
- Federal PLUS Loan for Undergraduate Students (PLUS)
- Federal Health Professions Loan
- Federal Nursing Student Loan

State of Michigan Loans

The number and total dollar value of state loan awards. Include programs such as:

- MI Loan

Institutional General Fund Loans

The number and total dollar value of institutional loan awards funded by the institution's general fund excluding short term loans and cash advances.

Institutional Other Current Fund Loans (formerly Institutional Restricted Fund Loans)

The number and total dollar value of institutional loan awards funded by the institution's current funds, excluding general fund and endowment revenues, and also excluding short term loans and cash advances.

Private/Endowment Loans

The number and total dollar value of loan awards funded by private sources or by the institution's endowment fund excluding short term loans and cash advances.

Federal Work Study

The number and total dollar value of federal work study awards. Include programs such as:

- Federal Work-Study (FWS)

State of Michigan Work Study

The number and total dollar value of state work study awards. Include programs such as:

Michigan Work-Study Undergraduate (MWSU)

Institutional General Fund Work Study

The number and total dollar value of institutional work study awards funded by the institution's general fund.

Institutional Other Current Fund Work Study (formerly Institutional Restricted Fund Work Study)

The number and total dollar value of institutional work study awards funded by the institution's current funds, excluding general fund and endowment revenues.

Private/Endowment Work Study

The number and total dollar value of work study awards funded by private sources or the institution's endowment.

FISCAL YEAR EQUATED STUDENTS (FYES)

FYES are derived from prior year headcount (see HEADCOUNT) or prior year student credit hour (see STUDENT CREDIT HOURS) data for each student level (see STUDENT LEVEL) as follows:

Freshman FYES - divide prior year freshman student credit hours by 30.

Sophomore FYES - divide prior year sophomore student credit hours by 30.

Junior FYES - divide prior year junior student credit hours by 30.

Senior FYES - divide prior year senior student credit hours by 30.

Master's FYES - divide prior year master's level student credit hours by 24.

Doctor's Degree – Research/Scholarship FYES - divide prior year doctorate level student credit hours by 16.

Doctor's Degree – Professional Practice FYES - divide the total prior year headcount for the Fall and Winter terms by 2 and add one-half of the applicable prior year spring and/or summer headcount.

Doctor's Degree – Other FYES - divide prior year doctorate level student credit hours by 16.

See ENROLLMENT DATA – HEIDI REPORTED ENROLLMENT for instructions on reporting FYES and other student enrollment data. Also

see **RESIDENCY – TUITION BASED** for instructions for reporting student residency.

FISCAL YEAR FACULTY-STAFF COMPENSATION

Prior fiscal year faculty compensation is reported for tenured faculty, tenure track faculty, non-tenure track faculty, and instruction/research assistants corresponding to the reported number of fiscal year full time equated (FTE) faculty. See FACULTY - FULL-TIME EQUATED (FTE) FACULTY and see COMPENSATION.

FRESHMAN FYES

Prior year freshman level student credit hours divided by 30. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

FRESHMAN STUDENT LEVEL

A student taking courses in the first full-year equivalent year of study in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

FRINGE BENEFITS

Prior fiscal year general fund and current fund fringe benefit expenditures include contributions for the following categories:

Number of FTE Positions – MPSERS: Total full-time equated positions participating in the Michigan Public Schools Employees' Retirement System.

Number of FTE Positions – Other: Total full-time equated positions NOT participating in the Michigan Public Schools Employees' Retirement System, including employees that receive partial or no fringe benefits.

Base Payroll (Salary & Wages) – MPSERS: Total salary and wage expenditures on employees participating in the Michigan Public Schools Employees' Retirement System.

Base Payroll (Salary & Wages) – Other: Total salary and wage expenditures on employees NOT participating in the Michigan Public Schools Employees' Retirement System, including employees that receive partial or no fringe benefits.

Pension/403b-MPSERS – Normal: Contributions made to a pension or retirement system for normal pension costs or employer 403b contributions for an employee participating in the Michigan Public Schools Employees' Retirement System.

Pension MPSERS UAL – Member: Amount charged to the university for payments of unfunded actuarial accrued liability for the Michigan Public Schools Employees' Retirement System and based on employees that are members of MPSERS.

Pension MPSERS UAL – Non-member: Amount charged to the university for payments of unfunded actuarial accrued liability for the Michigan Public Schools Employees' Retirement System and based on employees that are not members of MPSERS.

Pension/403b – Other: Contributions made to a pension or retirement system for normal pension costs or employer 403b contributions for an employee NOT participating in the Michigan Public Schools Employees' Retirement System.

Retiree Health – MPSERS: Premiums for health insurance paid on behalf of retired employees who were members of the Michigan Public Schools Employees' Retirement System. Includes contributions made to health savings accounts.

Retiree Health – Other: Premiums for health insurance paid on behalf of retired employees who were NOT members of the Michigan Public Schools Employees' Retirement System. Includes contributions made to health savings accounts.

OASDHI - Old Age Survival, Disability and Health Insurance: OASHI taxes paid for all employees.

Health Insurance: Premiums paid on behalf of employees for health insurance. Includes employer contributions to health savings accounts.

Life Insurance Premiums: Premiums paid on behalf of employees for life insurance.

Guaranteed Disability Income Protection: Premiums paid on behalf of employees for guaranteed disability income protection.

Terminal Leave: Payments made to employees upon termination of employment.

Longevity: Compensation paid to employees based on length of service.

Unemployment Compensation: Premiums paid for unemployment compensation insurance.

Worker's Compensation: Premiums paid for worker's compensation insurance.

Other Fringe Benefits: All other payments for employee fringe benefits not included in the other reported categories. Do not include graduate student tuition waivers or grants.

(NUMBER OF) FTE POSITIONS – MPSERS

Total prior year full-time equated positions participating in the Michigan Public Schools Employees' Retirement System. (See FRINGE BENEFITS).

(NUMBER OF) FTE POSITIONS – OTHER

Total prior year full-time equated positions NOT participating in the Michigan Public Schools Employees' Retirement System, including employees that receive partial or no fringe benefits. (See FRINGE BENEFITS).

FULL-TIME FACULTY TOTAL

Total number (headcount) of the institution's faculty as of fall term who have a full-time appointment as a faculty member. (See FACULTY TEACHING STATUS for additional reporting instructions)

GENERAL FUND

The fund which accounts for those transactions related to academic and instructional programs and their administration. Revenues for the general fund consist of the state appropriations for general operations, student tuition and fees, recovery of indirect costs of sponsored programs, federal revenue recorded in the general fund, income from temporary investments of the general fund, and incidental revenue of departments (sale of supply items, rental of educational facilities, library sales, etc.).

GENERAL FUND BALANCE AT END OF THE YEAR:

Balance shown in Annual Financial Report, including both obligated and reserved balances. (Also see GENERAL FUND REVENUES)

GENERAL FUND BALANCE AT START OF THE YEAR:

Balance shown in Annual Financial Report for prior year, including both obligated and reserved balances. (Also see GENERAL FUND REVENUES)

GENERAL FUND EXPENDITURES – INSTRUCTIONAL

Prior fiscal year general fund instructional expenditures are reported by instructional program (see CIP CODES (CLASSIFICATION OF INSTRUCTION PROGRAMS)) and by instructional level (see COURSE LEVEL). Instructional costs are faculty salary expenditures based on the instructional program and course level taught by specific faculty plus indirect instructional expenditures including salaries paid to administrative/clerical/technical staff, fringe benefit costs, supplies and other non-equipment expenses (including travel, telephones, etc.), and equipment expenses. All instructional costs should be directly assigned to specific instructional programs whenever possible.

In some instances instructional costs by program and course level cannot be directly assigned because an organizational unit produces instructional activity in more than one instructional program and/or course level. In such cases determine the direct faculty salary costs by instructional program and/or course level by prorating an instructor's salary to specific courses taught based on the credit value of the course taught relative to the total credit hour load of the instructor. Indirect instructional expenditures including salaries paid to administrative/clerical/technical staff, fringe benefit costs, supplies and other non-equipment expenses (including travel, telephones, etc.), are a

proportion of the total organization's cost for these purposes as determined by the allocation of direct faculty salary expenditures.

GENERAL FUND EXPENDITURES – NON-INSTRUCTIONAL

Prior fiscal year general fund non-instructional expenditures are reported for each non-instructional program (see NON-INSTRUCTIONAL PROGRAMS). These include costs for salaries and employee fringe benefits, supplies and all other non-equipment expenses, and equipment expenses.

GENERAL FUND GROSS SQUARE FEET

Prior year current fund gross square feet less self-supporting facilities as defined in the State Capital Outlay Manual. A partially self-supporting facility is included proportionate to the extent which the costs of operation and maintenance are funded from general fund revenues. (See BUILDING FLOOR AREA for additional reporting instructions)

GENERAL FUND REVENUE TOTAL

The total of state appropriations for the **institutional** fiscal year, tuition and fee general fund revenue, federal general fund revenue, investment income general fund revenue, indirect cost recovery general fund revenue, and all other general fund revenue. (Also see GENERAL FUND REVENUES)

GENERAL FUND REVENUES

Prior fiscal year general fund revenues are as defined in the Manual for Uniform Financial Reporting (1977) and relate to academic and instructional programs and their administration. General fund revenues are reported for the following categories:

General Fund Balance at Start of Year: Balance shown in Annual Financial Report for prior year, including both obligated and reserved balances.

State Appropriations – State Basis: State funding for operations based on the state fiscal year. This entry will be made by the State Budget Office.

State Appropriations – Institutional Basis: State appropriations for operations recorded as general fund revenue in the institution's prior fiscal year corresponding to the amount reported in the institution's Annual Financial Report.

Tuition and Fee General Fund Revenue: Tuition and fee general fund revenue recorded in the institution's general fund.

Federal General Fund Revenue: Federal revenue recorded in the institution's general fund.

Investment Income General Fund Revenue: Investment income revenue recorded in the institution's general fund.

Indirect Cost Recovery: Revenue recorded in the institution's general fund based on the indirect cost computation research agreements with the federal government or other granting agencies to reflect university administrative costs that cannot be directly assigned to program activities related to sponsored projects and research.

All Other General Fund Revenue: All other revenue recorded in the institution's general fund not reported in the above categories.

Total General Fund Revenue: The total of state appropriations for the **institutional** fiscal year, tuition and fee general fund revenue, federal general fund revenue, investment income general fund revenue, indirect cost recovery general fund revenue, and all other general fund revenue.

General Fund Balance at End of the Year: Balance shown in Annual Financial Report, including both obligated and reserved balances.

GEOGRAPHIC ORIGIN HEADCOUNT – FALL TERM

The current year fall headcount based on geographic residency for counties in Michigan and other states and foreign countries.

GIFT AID MERIT-BASED

Any student financial aid gift/grant for which demonstrated financial need is not a required award criterion.

GIFT AID NEED-BASED

Any student financial aid gift/grant for which demonstrated financial need is, at least in part, a required award criterion.

GRADUATE

A student who has earned a baccalaureate degree and is taking courses at the post-baccalaureate level.

GUARANTEED DISABILITY INCOME PROTECTION

Prior year premiums paid on behalf of employees for guaranteed disability income protection. (Also see FRINGE BENEFITS)

HEADCOUNT TOTAL

The unduplicated count of the total number of students enrolled for the academic term.

HEALTH INSURANCE

Prior year premiums paid on behalf of employees for health insurance. Includes employer contributions to health savings accounts. (Also see FRINGE BENEFITS)

INDIRECT COST RECOVERY GENERAL FUND EXPENDITURES

The amount of *prior fiscal year* general fund expenditures which were reimbursed by indirect costs allowed by granting agencies. These expenditures are reported at major

program categories (instruction, research, public service, etc.). Expenditures should equal general fund indirect cost recovery revenues based on the indirect cost computation research agreements with the federal government or other granting agencies.

INDIRECT COST RECOVERY GENERAL FUND REVENUE

Prior year revenue recorded in the institution's general fund based on the indirect cost computation research agreements with the federal government or other granting agencies to reflect university administrative costs that cannot be directly assigned to program activities related to sponsored projects and research. (Also see GENERAL FUND REVENUES)

INSTITUTIONAL SUPPORT PROGRAM (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Activities to provide operational support for the day-to-day functioning of the institution, exclusive of physical plant operations. Includes the following subprograms:

Executive Management

Central executive level activities concerned with the management of, and long range planning for, the entire institution.

Fiscal Operations

Activities related to fiscal control and investments of the institution. Includes such operations as the accounting office, bursar, and internal and external audits.

General Administrative Services

Activities that provide central administrative support to the institution. Includes administrative data processing, space management, and personnel functions.

Logistical Services

Activities that provide procurement services and the orderly movement of support materials for the campus operation, including purchasing, transportation, printing, and campus security functions.

Community Relations

Activities established to maintain relationships with the general community, alumni, or other constituents and for the conduct of development and fund raising.

INSTRUCTION PROGRAM

Activities involving academic instruction, occupational and vocational instruction, and special session instruction conducted by the teaching faculty for the institution's students. Instruction activities are reported according to CIP code. Also see CIP CODES (CLASSIFICATION OF INSTRUCTIONAL PROGRAMS).

INSTRUCTIONAL PROGRAM EXPENDITURES

Prior fiscal year expenditures for general academic instruction, occupational and vocational instruction, and special session instruction conducted by the teaching faculty for the institution's students. Instruction expenditures are reported by CIP code. Also see CIP CODES (CLASSIFICATION OF INSTRUCTIONAL PROGRAMS).

GRADUATE TEACHING ASSISTANTS

Instructional students who are masters or doctoral degree candidates and are employed on a part-time basis for the primary purpose of assisting in classroom or laboratory instruction. These positions are typically held by graduate students having titles such as: teaching assistant, teaching associate, or teaching fellow. Exclude any student in the College Work-Study Program, students working as a Graduate Research Assistant but not teaching, or employees hired on a full-time basis (not students). (Also see FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY – FTE definition, or FACULTY TEACHING STATUS - headcount definition)

INVESTMENT INCOME GENERAL FUND REVENUE

Prior year investment income revenue recorded in the institution's general fund. (Also see GENERAL FUND REVENUES)

JUNIOR FYES

Prior year junior level student credit hours divided by 30. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

JUNIOR STUDENT LEVEL

A student taking courses in the third full-year equivalent year of study in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

LIFE INSURANCE PREMIUMS

Prior year premiums paid on behalf of employees for life insurance. (Also see FRINGE BENEFITS)

LOANS

Money borrowed by a student to pay for the cost of attending an institution that must be repaid with interest.

LONGEVITY

Prior year compensation paid to employees based on length of service. (Also see FRINGE BENEFITS)

LOWER DIVISION COURSES

Courses intended for freshman and sophomore level instruction. (Also see COURSE LEVEL)

LOWER DIVISION FACULTY – FACULTY TEACHING LOWER DIVISION COURSES

Total of all faculty categories teaching freshmen and sophomore level courses. (See COURSE LEVEL for definition lower division courses and see FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY for faculty reporting instructions)

LOWER DIVISION STUDENT LEVEL

A student taking courses at the freshman and sophomore level in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

MANDATORY TRANSFERS (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Transfers from the general fund for debt retirement, other financing costs, renewals, and replacements for the following:

- **Debt Service - Education Plant**
Transfers for debt retirement, other financing costs, renewals, and replacements.
- **Debt Service - Auxiliary Enterprises**
Transfers for debt retirement, other financing costs, renewals, & replacements.
- **Debt Service - Hospitals**
Transfers for debt retirement, other financing costs, renewals, and replacements.
- **Loan Fund Matching Grant**
Transfers to the Student Loan Fund.
- **Other Mandatory Transfers**

MARTIN LUTHER KING-CESAR CHAVEZ-ROSA PARKS COLLEGE DAY PROGRAM

Prior year state appropriations for the Martin Luther King-Cesar Chavez-Rosa Parks College Day Program. (Also see SPECIAL APPROPRIATIONS)

MARTIN LUTHER KING-CESAR CHAVEZ-ROSA PARKS FELLOWSHIPS

Prior year state appropriations for the Martin Luther King-Cesar Chavez-Rosa Parks Fellowships. (Also see SPECIAL APPROPRIATIONS)

MARTIN LUTHER KING-CESAR CHAVEZ-ROSA PARKS SCHOLARSHIPS

Prior year state appropriations for the Martin Luther King-Cesar Chavez-Rosa Parks Scholarships. (Also see SPECIAL APPROPRIATIONS)

MARTIN LUTHER KING-CESAR CHAVEZ-ROSA PARKS VISITING PROFESSOR PROGRAM

Prior year state appropriations for the Martin Luther King-Cesar Chavez-Rosa Parks Visiting Professors Program. (Also see SPECIAL APPROPRIATIONS)

MASTER'S DEGREE PROGRAM

A program leading to an award that requires completion of a program of study of at least the full-time equivalent of 1 but not more than 2 academic years of work beyond the bachelor's degree. (Also see ACADEMIC PROGRAM LEVEL)

MASTER'S FACULTY – FACULTY TEACHING MASTER'S LEVEL COURSES

Total full time equated faculty of all faculty categories teaching master' level courses. See COURSE LEVEL for definition of master's level courses and see

FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY) for instructions for determining the number of FTE faculty.

MASTER’S FYES

Prior year master’s level student credit hours divided by 24. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

MASTER’S LEVEL COURSES

Courses intended to lead to a post baccalaureate certificate or master’s degree. (Also see COURSE LEVEL)

MASTER’S STUDENT LEVEL

A student taking courses leading to a post-baccalaureate certificate or master’s degree in accordance with an institution’s policy for establishing a student’s level. For those students who bypass a master’s degree program to enroll directly in a doctorate level program, the first 30 student credit hours are considered as master’s student level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

MICHIGAN ADULT PART-TIME INDEPENDENT STUDENT AWARD (ATPG)

Number of *prior year* awards and dollar amount of awards made under the Michigan Part-Time Independent Student Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN CHILDREN OF VETERANS TUITION GRANT

Number of *prior year* awards and dollar amount of awards received by students under the Michigan Children of Veterans Tuition Grant Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN COMPETITIVE SCHOLARSHIPS (MCS)

Number of *prior year* awards and dollar amount of awards made under the Michigan Competitive Scholarship Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN EDUCATION OPPORTUNITY GRANT AWARD (MEOG)

Number of *prior year* awards and dollar amount of awards made under the Michigan Education Opportunity Grant Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN INDIAN TUITION WAIVER (MITW)

Number of prior year students receiving Indian Tuition Waivers and dollar amount of waivers received by students. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN MERIT AWARD (MMA)

Number of *prior year* awards and dollar amount of awards received by students under the Michigan Merit Award Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN NURSING SCHOLARSHIP (MNS)

Number of prior year awards and dollar amount of awards made under the Michigan Nursing Scholarship Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN POLICE OFFICER AND FIREFIGHTER SURVIVOR TUITION ACT

Number of *prior year* awards and dollar amount of awards received by students under the Michigan Police Officer and Firefighter Survivor Tuition Act. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN PROMISE GRANT

Number of *prior year* awards and dollar amount of awards received by students under the Michigan Promise Grant Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN ROBERT C. BYRD HONORS SCHOLARSHIPS (MICHIGAN ONLY)

Number of prior year awards and dollar amount of awards received by students under the Robert C. Byrd Honors Scholarship Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN TUITION INCENTIVE PROGRAM (TIP)

Number of prior year awards and dollar amount of awards received by students under the Michigan Tuition Incentive Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN WORK STUDY AWARD – GRADUATE (MWSG)

Number of *prior year* awards and dollar amount of awards made under the Michigan Work Study Program to graduate students. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MICHIGAN WORK STUDY AWARD - UNDERGRADUATE (MWSU)

Number of *prior year* awards and dollar amount of awards made under the Michigan Work Study Program to undergraduates. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MI LOAN

Number of *prior year* loans and dollar amount of these loans received by students under the MI Loan Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

MISCELLANEOUS ITEMS

Reports *prior year* building floor area (current fund and general fund gross square feet) of institutional facilities, *prior year* current fund and general fund public television and radio expenditures, and *prior year* plant asset value of buildings in the plant fund. See definitions for BUILDING SQUARE FEET (FLOOR AREA), TELEVISION AND RADIO EXPENDITURES, and PHYSICAL PLANT VALUE respectively.

NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT GRANT AWARD (SMART GRANT)

Number of *prior year* awards and dollar amount of awards made under the Federal National Science and Mathematics Access to Retain Talent Grant Program (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

NON-FACULTY (ADMINISTRATIVE AND SUPPORT) FULL-TIME EQUATED (FTE) STAFF

Prior fiscal year FTE positions are equated on a fiscal year basis and reported by non-instructional program (see NON-INSTRUCTIONAL PROGRAM CATEGORIES). A person working full time for one fiscal year equals 1.00 FTE. A person working less than full time or for a period less than the fiscal year should be prorated accordingly. For example, a person working 1/4 time who works 9 months would equal 0.19 FTE ($1/4 * 9/12$). Work-study funded employees should be reported when work-study funds are included in the institution's general fund.

Non-Faculty FTE staff are to be reported for the following categories aggregated from the federal Standard Occupation Classifications:

- **Management Occupations**
 - 11-0000 Management Occupations
- **Business and Financial Operations Occupations**
 - 13-0000 Business and Financial Operations
- **Computer, Engineering, and Science Occupations**
 - 15-0000 Computer and Mathematical Occupations
 - 17-0000 Architecture and Engineering Occupations
 - 19-0000 Life, Physical, and Social Science Occupations
- **Community/Social Service, Legal, Arts, Design, Entertainment, Sports, Media Occupations**

- 21-0000 Community and Social Service Occupations
- 23-0000 Legal Occupations
- 27-0000 Arts, Design, Entertainment, Sports, and Media Occupations
- **Library, Student, Academic Affairs, & Other Education Occupations**
 - 25-2000 Preschool, Primary, Secondary, and Special Education School Teachers
 - 25-3000 Other Teachers and Instructors
 - 25-4000 Librarians, Curators, and Archivists
 - 25-9000 Other Education, Training, and Library Occupations
- **Healthcare Practitioners and Technical Occupations**
 - 29-0000 Healthcare Practitioners and Technical Occupations
- **Service Occupations**
 - 31-0000 Healthcare Support Occupations
 - 33-0000 Protective Service Occupations
 - 35-0000 Food Preparation and Serving Related Occupations
 - 37-0000 Building and Grounds Cleaning and Maintenance Occupations
 - 39-0000 Personal Care and Service Occupations
- **Sales and Related Occupations**
 - 41-0000 Sales and Related Occupations
- **Office and Administrative Support Occupations**
 - 43-0000 Office and Administrative Support Occupations
- **Natural Resources, Construction, and Maintenance Occupations**
 - 45-0000 Farming, Fishing, and Forestry Occupations
 - 47-0000 Construction and Extraction Occupations
 - 49-0000 Installation, Maintenance, and Repair Occupations
- **Production, Transportation, and Material Moving Occupations**
 - 51-0000 Production Occupations
 - 53-0000 Transportation and Material Moving Occupations
- **Graduate Research and Other Assistants**
 - Various.

(Also see: STANDARD OCCUPATION CLASSIFICATIONS).

NON-FACULTY (ADMINISTRATIVE AND SUPPORT) FULL-TIME EQUATED (FTE) STAFF COMPENSATION

Prior fiscal year non-faculty staff compensation is reported for personnel along Standard Occupation Classification coding, corresponding to the reported number of fiscal year full-time equated (FTE) staff. See NON-FACULTY (ADMINISTRATIVE AND SUPPORT) FULL TIME EQUATED (FTE) STAFF and see COMPENSATION.

NON-INSTRUCTIONAL PROGRAM CATEGORIES

Non-instructional program classifications are generally as defined in the Manual for Uniform Financial Reporting (1977). However, several deviations from the Manual are identified (see underlining) in the definitions.

Mandatory Transfers: Transfers from the general fund for debt retirement, other financing costs, renewals, and replacements for the following.

- **Debt Service - Education Plant**
Transfers for debt retirement, other financing costs, renewals, and replacements.
- **Debt Service - Auxiliary Enterprises**
Transfers for debt retirement, other financing costs, renewals, and replacements.
- **Debt Service - Hospitals**
Transfers for debt retirement, other financing costs, renewals, and replacements.
- **Loan Fund Matching Grant**
Transfers to the Student Loan Fund.
- **Other Mandatory Transfers**

Non-Mandatory Transfers: Discretionary (non-mandatory) transfers from the General Fund.

- **Non-Mandatory Transfers**
Discretionary transfers, for example transfers to the Student Loan Fund, not needed to meet matching requirements.

Research: Activities specifically organized to produce research outcomes. Includes the following subprograms:

- **Institutes and Research Centers**
Formal research organizations created to manage a number of research efforts.
- **Individual or Project Research**
Research activities generally managed within academic departments created as a result of a contract or grant or the specific allocation of institutional resources.

Public Service: Activities primarily providing non-instructional services such as seminars and projects beneficial to groups external to the institution. Includes the following subprograms:

- **Community Education**
Activities providing instruction to members of the community or groups external to the institution. Reporting community education under Public Service is a deviation from the Accounting Manual structure under which Community Education is classified as Instruction.
- **Community Service**
Activities to make available to the public resources and capabilities that exist within the institution. Examples include conferences and institutes, reference bureaus, consultation, and similar services. Also includes public broadcasting.
- **Cooperative Extension Service**
Activities such as cooperative extension and urban extensive established as a result of cooperative extension efforts between the institution and outside agencies.

Academic Support: Activities providing support services related to instruction, research, and public service including retention, preservation, and display of materials and the provision of services that directly assist the instruction, research, and public service functions of the institution. Includes the following subprograms:

- **Libraries**
Activities related to the classified collection of published materials in organized libraries, both general and departmental.
- **Museums and Galleries**
Activities related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.
- **Audiovisual**
Activities to provide media services to support the instruction, research, and public service functions of the institution.
- **Computing Support**
Activities to provide computing support to the instruction, research, and public service functions of the institution.
- **Ancillary Support**
Activities to support instruction, research, and public service not appropriately classified in the previous categories. An example is a demonstration school associated with the school of education.
- **Academic Administration and Personal Development**
Activities that provide administrative support and management directly to instruction, research, and public service. Includes college deans and subordinate staff assigned to academic administration, academic advising, etc.; dean or director of continuing education or extension and subordinate staff; sponsored research administration/development; and, faculty development programs.
- **Course & Curriculum Development**
Activities that are separately identifiable that may result in instructional offerings at some point in the future.

Student Services: Activities relating to admissions and registration as well as activities that contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of formal instruction programs. Includes the following subprograms:

- **Student Services Administration**
Includes the Dean of Students and other administrative activities.
- **Social & Cultural Development**
Activities that provide for student development outside formal instruction. These include cultural events, student newspapers, and student organizations. Include intercollegiate athletics under Auxiliary Activities rather than Student Services.

- **Preparatory and Adult Basic Education**
Non-Credit instructional activities intended to give students the basic knowledge and skills they need in preparation for academic course work. Reporting preparatory and adult basic education under Student Services is a deviation from the Accounting Manual structure under which Preparatory and Adult Basic Education is classified as Instruction.
- **Counseling and Career Guidance**
Includes testing centers, placement office, etc.
- **Financial Aid Administration**
Activities providing financial aid services and assistance to students. Expenditures for financial aid grants are included under Scholarships and Fellowships.
- **Admissions and Records**
Activities of the student admissions office and registrar's office.
- **Student Health Services**
Student health services operated as a service to the student rather than a self-supporting auxiliary enterprise.

Institutional Support: Activities to provide operational support for the day-to-day functioning of the institution, exclusive of physical plant operations. Includes the following subprograms:

- **Executive Management**
Central executive level activities concerned with the management of, and long range planning for, the entire institution.
- **Fiscal Operations**
Activities related to fiscal control and investments of the institution. Includes such operations as the accounting office, bursar, and internal and external audits.
- **General Administrative Services**
Activities that provide central administrative support to the institution. Includes administrative data processing, space management, and personnel functions.
- **Logistical Services**
Activities that provide procurement services and the orderly movement of support materials for the campus operation, including purchasing, transportation, printing, and campus security functions.
- **Community Relations**
Activities established to maintain relationships with the general community, alumni, or other constituents and for the conduct of development and fund raising.

Operation and Maintenance of Plant: Activities to provide maintenance and services related to campus grounds and facilities including utilities and property insurance. The disaggregating of this function into the following six subprograms is a deviation from the Manual for Uniform Financial Reporting (1977). Additionally, hospital plant operations should be reported under Auxiliary Enterprises.

- **Physical Plant Administration**
Activities carried out in direct support of the institution's physical plant operations including plant expansion or modification.
- **Building Maintenance**
Activities related to routine repair and maintenance of buildings and structures, including both normally recurring repairs and preventive maintenance.
- **Custodial Services**
Activities related to custodial services of institutional buildings.
- **Utilities**
Activities related to heating, cooling, electricity, gas, water, and any other utilities necessary for operation of the physical plant.
- **Ground Maintenance**
Activities related to the operation and maintenance of campus landscape and grounds.
- **Major Repair & Renovation**
Activities related to major repairs, maintenance, and renovation projects, those over \$10,000. Do not include the capital expenditures used to finance such projects.

Scholarships and Fellowships: Includes funding for scholarships and grants and trainee stipends to students enrolled in formal coursework as follows:

- **Scholarships**
Grants-in-aid, trainee stipends, tuition and fee waivers, and prizes provided to undergraduate students.
- **Fellowships**
Grants-in-aid and trainee stipends provided to graduate students.

Auxiliary Activities: Activities that furnish a service to students, faculty or staff for which a fee is charged. Examples are residence halls, food services, intercollegiate athletics, and student stores. Includes the following subprograms:

- **Auxiliary Enterprises - Student**
Activities furnishing a service to students for which a fee is charged.
- **Auxiliary Enterprises - Faculty/Staff**
Activities furnishing a service to faculty/staff for which a fee is charged.
- **Intercollegiate Athletics**
Activities related to intercollegiate athletics.
- **Hospitals**
Activities associated with the operation of a hospital, including nursing, administrative services, fiscal services, and physical plant operations.

NON-MANDATORY TRANSFERS (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Discretionary (non-mandatory) transfers from the General Fund. For example, transfers to the Student Loan Fund not needed to meet matching requirements.

NON-RESIDENT STUDENT

A student who does not qualify to pay in-state tuition, **as determined by the institution's board**. Also see RESIDENCY – (TUITION BASED)

NONTENURE-TRACK FACULTY

Faculty members who are not eligible to earn tenure. (See FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY and FACULTY TEACHING STATUS)

NONTENURED FACULTY TOTAL

Total number (headcount) of the institution's faculty as of fall term who have not earned tenure. (See FACULTY TEACHING STATUS for additional reporting instructions)

OASDHI – OLD AGE SURVIVAL, DISABILITY AND HEALTH INSURANCE

Prior year OASDHI taxes paid for all employees. (Also see FRINGE BENEFITS)

OPERATION AND MAINTENANCE OF PLANT (see NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Activities to provide maintenance and services related to campus grounds and facilities including utilities and property insurance. The disaggregating of this function into six subprograms is a deviation from the Manual for Uniform Financial Reporting (1977).

Additionally, hospital plant operations should be reported under Auxiliary Enterprises.

Includes the following subprograms:

Physical Plant Administration

Activities carried out in direct support of the institution's physical plant operations including plant expansion or modification.

Building Maintenance

Activities related to routine repair and maintenance of buildings and structures, including both normally recurring repairs and preventive maintenance.

Custodial Services

Activities related to custodial services of institutional buildings.

Utilities

Activities related to heating, cooling, electricity, gas, water, and any other utilities necessary for operation of the physical plant.

Ground Maintenance

Activities related to the operation and maintenance of campus landscape and grounds.

Major Repair & Renovation

Activities related to major repairs, maintenance, and renovation projects, those over \$10,000. Do not include the capital expenditures used to finance such projects.

OTHER FEDERAL GOVERNMENT GRANTS (SEOG AND OTHER FEDERAL GRANTS)

Number of *prior year* grants from federal sources, excluding Pell Grants, and dollar amount of these grants received by students. Primarily Includes Supplemental Education

Opportunity Grants (SEOG's). (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

OTHER FRINGE BENEFITS

Any *prior year* payments made for employee fringe benefits not included in any other fringe benefit category. Does not include graduate student tuition waivers or grants. (See FRINGE BENEFITS)

OTHER STATE APPROPRIATIONS – Item under SPECIAL APPROPRIATIONS reserved for later use.

PART-TIME FACULTY TOTAL

Total number (headcount) of the institution's faculty as of fall term who do not have a full-time appointment as a faculty member. (See FACULTY TEACHING STATUS for additional reporting instructions)

PENSION/403B-MPSERS – NORMAL

Prior year contributions made to a pension or retirement system for normal pension costs or employer 403b contributions for an employee participating in the Michigan Public Schools Employees' Retirement System. (See FRINGE BENEFITS).

PENSION/403B – OTHER

Prior year contributions made to a pension or retirement system for normal pension costs or employer 403b contributions for an employee NOT participating in the Michigan Public Schools Employees' Retirement System. (See FRINGE BENEFITS).

PENSION MPSERS UAL – MEMBER

Prior year amount charged to the university for payments of unfunded actuarial accrued liability for the Michigan Public Schools Employees' Retirement System and based on employees that are members of MPSERS. (See FRINGE BENEFITS).

PENSION MPSERS UAL – NON-MEMBER

Prior year amount charged to the university for payments of unfunded actuarial accrued liability for the Michigan Public Schools Employees' Retirement System and based on employees that are not members of MPSERS. (See FRINGE BENEFITS).

PHYSICAL PLANT VALUE

Prior year asset value of buildings in the plant fund as reported in the institution's annual financial report.

POST ASSOCIATE'S AWARDS PROGRAM

A program leading to an award that requires completion of an organized program of study at the postsecondary level (below the baccalaureate) of at least 2 but less than 4 full-time equivalent academic years, or designed for completion in at least 60 but less than 120 credit hours. (Also see ACADEMIC PROGRAM LEVEL)

POST BACCALAUREATE CERTIFICATE PROGRAM

A program leading to an award that requires completion of an organized program of study requiring 18 credits beyond the bachelor's degree; designed for persons who have completed a baccalaureate degree, but do not meet the requirements of academic degrees carrying the title of master. (Also see ACADEMIC PROGRAM LEVEL)

POST-MASTER'S CERTIFICATE PROGRAM

A program leading to an award that requires completion of an organized program of study of 24 credits beyond the master's degree, but does not meet the requirements of academic degrees at the doctor's level. (Also see ACADEMIC PROGRAM LEVEL)

POSTSECONDARY ACCESS STUDENT SCHOLARSHIP

Number of *prior year* awards and dollar amount of awards received by students under the Postsecondary Access Student Scholarship Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

POSTSECONDARY AWARD, CERTIFICATE, OR DIPLOMA (AT LEAST 1 BUT LESS THAN 2 ACADEMIC YEARS)

A program that requires completion of an organized course of study at the postsecondary level (below the baccalaureate degree) in at least 1 but less than 2 full-time equivalent academic years, or designed for completion in at least 60 but less than 120 credit hours, or in at least 1,800 but less than 3,600 contact hours. (Also see ACADEMIC PROGRAM LEVEL)

POSTSECONDARY AWARD, CERTIFICATE, OR DIPLOMA (LESS THAN 1 ACADEMIC YEAR)

A program that requires completion of an organized course of study at the postsecondary level (below the baccalaureate degree) in less than 1 academic year (2 semesters) or in less than 900 contact hours by a student enrolled full-time. (Also see ACADEMIC PROGRAM LEVEL)

PRIOR YEAR FALL TERM

Term generally beginning after August 20 of prior academic year. (Also see ACADEMIC TERMS)

PRIOR YEAR SPRING TERM

Term generally beginning after May 1 of prior academic year. (Also see ACADEMIC TERMS)

PRIOR YEAR SUMMER TERM

Term generally beginning after July 1 of prior academic year. (Also see ACADEMIC TERMS)

PRIOR YEAR WINTER TERM

Term generally beginning after January 1 of prior academic year. (Also see ACADEMIC TERMS)

PROGRAMS OFFERED

The number of prior year degree program offerings at the following levels: Postsecondary Award, Certificate, or Diploma (Less Than 1 Academic Year); Postsecondary Award, Certificate, or Diploma (At Least 1 But Less Than 2 Academic Years); Associate's Degree Program; Post Associate's Awards Program, Bachelor's Degree Program; Post Baccalaureate Certificate Program; Master's Degree Program; Post-Master's Certificate Program; Doctor's degree – Research/Scholarship Program; Doctor's degree – Professional Practice Program; and Doctor's degree – Other Program (See ACADEMIC PROGRAM LEVEL)

PUBLIC SERVICE PROGRAM (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Activities primarily providing non-instructional services such as seminars and projects beneficial to groups external to the institution. Includes the following subprograms:

- **Community Education**
Activities providing instruction to members of the community or groups external to the institution. Reporting community education under Public Service is a deviation from the Accounting Manual structure under which Community Education is classified as Instruction.
- **Community Service**
Activities to make available to the public resources and capabilities that exist within the institution. Examples include conferences and institutes, reference bureaus, consultation, and similar services. Also includes public broadcasting.
- **Cooperative Extension Service**
Activities such as cooperative extension and urban extensive established as a result of cooperative extension efforts between the institution and outside agencies.

RADIO CURRENT FUND

Total *prior year* current fund expenditures for Corporation for Public Broadcasting qualified radio stations. (See TELEVISION AND RADIO EXPENDITURES)

RADIO GENERAL FUND

Total *prior year* general fund expenditures for Corporation for Public Broadcasting qualified radio stations. (See TELEVISION AND RADIO EXPENDITURES)

RECONCILIATION OF FINANCIAL REPORT EXPENDITURES WITH HEIDI EXPENDITURES

Provides a reconciliation of all differences between general fund expenditures reported under HEIDI by major program (Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Plant Operation, Financial Aid, Auxiliary Enterprises, Mandatory Transfers, and Non-Mandatory Transfers) to the entries included in the institution's Annual Financial Report for each program. Provides an itemization of each difference such that the totals by program reported in HEIDI and the Annual Financial Report can be reconciled. THIS IS A HARD COPY REPORT.

RESEARCH PROGRAM (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Activities specifically organized to produce research outcomes. Includes the following subprograms:

- **Institutes and Research Centers:**
Formal research organizations created to manage a number of research efforts.
- **Individual or Project Research:**
Research activities generally managed within academic departments created as a result of a contract or grant or the specific allocation of institutional resources.

RESIDENCY – (TUITION BASED)

Student residency status is determined as follows:

Resident Student: A student who qualifies to pay in-state tuition **as determined by the institution's board.**

Non-resident Student: A student who does not qualify to pay in-state tuition, **as determined by the institution's board.**

RESIDENT STUDENT

A student who qualifies to pay in-state tuition, **as determined by the institution's board.** Also see RESIDENCY – (TUITION BASED)

RETIREE HEALTH – MPSERS

Prior year premiums for health insurance paid on behalf of retired employees who were members of the Michigan Public Schools Employees' Retirement System. Includes contributions made to health savings accounts. (See FRINGE BENEFITS).

RETIREE HEALTH – OTHER

Prior year premiums for health insurance paid on behalf of retired employees who were NOT members of the Michigan Public Schools Employees' Retirement System. Includes contributions made to health savings accounts. (See FRINGE BENEFITS).

SCHOLARSHIPS AND FELLOWSHIPS (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Includes funding for scholarships and grants and trainee stipends to students enrolled in formal coursework as follows:

Scholarships

Grants-in-aid, trainee stipends, tuition and fee waivers, and prizes provided to undergraduate students.

Fellowships

Grants-in-aid and trainee stipends provided to graduate students.

SENIOR FYES

Prior year senior level student credit hours divided by 30. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

SENIOR STUDENT LEVEL

A student taking courses in the fourth full-year equivalent year of study in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

SOPHOMORE FYES

Prior year sophomore level student credit hours divided by 30. (Also see FISCAL YEAR EQUATED STUDENTS (FYES))

SOPHOMORE STUDENT LEVEL

A student taking courses in the second full-year equivalent year of study in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

SPECIAL APPROPRIATIONS

Prior state fiscal year appropriations for the following categories of special state appropriations:

- Martin Luther King-Cesar Chavez-Rosa Parks College Day Program
- Martin Luther King-Cesar Chavez-Rosa Parks Visiting Professor Program
- Martin Luther King-Cesar Chavez-Rosa Parks Scholarships
- Martin Luther King-Cesar Chavez-Rosa Parks Fellowships
- Other State Appropriations (for future use)
- Supplemental Appropriations for Operating Purposes (for future use)

STANDARD OCCUPATION CLASSIFICATION

Classification system for all employees and job functions, determined by the US Bureau of Labor Statistics. Replaced Non-Faculty FTE Staff activity categories (Executive/Administrative & Managerial, Other Professional, Technical and Paraprofessionals, Clerical and Secretarial, Skilled Crafts, and Service/Maintenance). (Also see NON-FACULTY (ADMINISTRATIVE AND SUPPORT) FULL-TIME EQUATED (FTE) STAFF)

For more information, including the SOC User Guide, definitions, coding structure, and crosswalks, see the SOC website at <http://www.bls.gov/soc/home.htm>.

STATE APPROPRIATIONS – INSTITUTIONAL BASIS

State appropriations for operations recorded as general fund revenue in the institution's prior fiscal year corresponding to the amount reported in the institution's Annual Financial Report.

STATE APPROPRIATIONS – STATE BASIS

Prior year state funding for operations based on the state fiscal year. This entry will be made by the State Budget Office. (Also see GENERAL FUND REVENUES)

STATE COMPETITIVE SCHOLARSHIP PROGRAM

Number of *prior year* awards and dollar amount of awards made under the State Competitive Scholarship Program. (Also see SCHOLARSHIPS AND GRANTS AWARDS AND DOLLAR AMOUNTS BY SOURCE)

STUDENT CREDIT HOURS

Number of semester credit hours offered for each course multiplied by the number of students taking each course including auditors and visitors provided that fees are assessed and an entry is made on the student's official record of academic progress. See **ENROLLMENT DATA – HEIDI REPORTED ENROLLMENT** for instructions on reporting FYES and other student enrollment data. Also see **RESIDENCY – TUITION BASED** for instructions for reporting student residency.

STUDENT CREDIT HOUR TOTAL BY STUDENT CATEGORY

Total *prior year* student credit hours for which tuition and fees were paid as reported under TUITION AND FEE REVENUE TOTAL BY STUDENT CATEGORY. Student credit hours are reported for the following categories of students:

- Resident Undergraduate**
- Resident Graduate**
- Non-resident Undergraduate**
- Non-resident Graduate**

STUDENT FINANCIAL AID PROGRAMS FOR UNDERGRADUATE AND GRADUATE STUDENTS

Report the number of *prior year* undergraduate and graduate students receiving student financial aid and the total dollar value of those awards for the institution's financial aid year in the following programs:

- Federal Pell Grants (PELL)
- Academic Competitiveness Grant (ACG)
- National Science and Mathematics Access to Retain Talent (SMART)
- Federal Supplemental Educational Opportunity Grant (FSEOG)
- Federal College Work Study (FWS)
- Federal Perkins Loan (Perkins)
- Federal Stafford Loan (Subsidized)
- Federal Stafford Loan (Unsubsidized)
- Federal Plus Loan for Undergraduate Students (PLUS)
- Federal Plus Loan for Graduate Students (Grad Plus)
- Federal Nursing Student Loan
- Michigan Competitive Scholarship (MCS)
- Michigan Merit Award (MMA)
- Michigan Promise
- Michigan Educational Opportunity Grant (MEOG)

- Adult Part-time Grant (APTG)
- Michigan Work-Study Undergraduate (MWSU)
- Michigan Work-Study Graduate (MWSG)
- Michigan Indian Tuition Waiver (MITW)
- Michigan Police Officer and Firefighter Survivor Tuition Act
- Michigan Tuition Incentive Program (TIP)
- Michigan Robert C. Byrd Honors Scholarship (Michigan only)
- Michigan Children of Veterans Tuition Grant
- Michigan Nursing Scholarship (MNS)
- Mi Loan

STUDENT HEADCOUNT

The unduplicated count of the total number of students enrolled for the academic term. Same as HEADCOUNT.

STUDENT LEVEL

Student level is determined based on each institution's policy for establishing student level based on the number of student credit hours completed. *However credit hours cannot be reported by an institution for an academic level and program for which the institution does not offer a degree. For example credit hours cannot be reported at the doctorate level in education if the institution does not offer a doctorate degree in education, even if these credit hours are generated by a student who has a master's degree. These student credit hours should be reported at the master's level assuming the institution offers a master's degree in education.*

Freshman Student Level: Course work in the first full-year equivalent year of study.

Sophomore Student Level: Course work in the second full-year equivalent year of study.

Lower Division Level: Course work intended for freshman and sophomore level instruction.

Junior Student Level: Course work in the third full-year equivalent year of study.

Senior Student Level: Course work in the fourth full-year equivalent year of study.

Upper Division level: Course work intended for junior and senior level instruction.

Masters Student Level: Course work leading to a post baccalaureate certificate or master's degree. For those students who bypass a master's degree program to enroll directly in a doctorate level program, the first 30 student credit hours are considered as master's student level.

Doctor's Degree – Research/Scholarship Level: Course work intended to lead to a Ph.D. or other doctor's degree that requires advanced work beyond the master's level, including the preparation and defense of a dissertation based on original research, or the planning and execution of an original project demonstrating substantial artistic or scholarly achievement.

Doctor's Degree – Professional Practice Level: Course work intended to lead to a doctor's degree required for professional practice. Some of these degrees were formerly classified as first-professional and may include: Chiropractic; Dentistry; Law; Medicine; Osteopathic Medicine; Veterinary Medicine; and others.

Doctor's Degree – Other Level: Course work intended to lead to a doctor's degree that does not meet the definition of a doctor's degree - research/scholarship or a doctor's degree - professional practice.

STUDENT SERVICES PROGRAM (See NON-INSTRUCTIONAL PROGRAM CATEGORIES for additional reporting instructions)

Activities relating to admissions and registration as well as activities that contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of formal instruction programs. Includes the following subprograms:

- **Student Services Administration**
Includes the Dean of Students and other administrative activities.
- **Social & Cultural Development**
Activities that provide for student development outside formal instruction. These include cultural events, student newspapers, and student organizations. Include intercollegiate athletics under Auxiliary Activities rather than Student Services.
- **Preparatory and Adult Basic Education**
Non-Credit instructional activities intended to give students the basic knowledge and skills they need in preparation for academic course work. Reporting preparatory and adult basic education under Student Services is a deviation from the Accounting Manual structure under which Preparatory and Adult Basic Education is classified as Instruction.
- **Counseling and Career Guidance**
Includes testing centers, placement office, etc.
- **Financial Aid Administration**
Activities providing financial aid services and assistance to students. Expenditures for financial aid grants are included under Scholarships and Fellowships.
- **Admissions and Records**
Activities of the student admissions office and registrars office.
- **Student Health Services**
Student health services operated as a service to the student rather than a self-supporting auxiliary enterprise.

SUPPLEMENTAL APPROPRIATIONS – Item under SPECIAL APPROPRIATIONS reserved for later use.

SUPPLIES AND OTHER NON-EQUIPMENT EXPENSES

All non-compensation objects of expenditure, except equipment, funded from the institution's general fund. Expenditures are reported in the appropriate instructional and non-instructional programs. These costs may be allocated by program and subprogram level in proportion to direct salary/compensation costs.

TELEVISION AND RADIO EXPENDITURES

Prior fiscal year public television and radio expenditures as reported as follows:

Total current fund expenditures for Corporation for Public Broadcasting qualified television stations.

Total general fund expenditures for Corporation for Public Broadcasting qualified television stations.

Total current fund expenditures for Corporation for Public Broadcasting qualified radio stations.

Total general fund expenditures for Corporation for Public Broadcasting qualified radio stations.

TELEVISION CURRENT FUND

Total prior year current fund expenditures for Corporation for Public Broadcasting qualified television stations. (See TELEVISION AND RADIO EXPENDITURES)

TELEVISION GENERAL FUND

Total prior year general fund expenditures for Corporation for Public Broadcasting qualified television stations. (See TELEVISION AND RADIO EXPENDITURES)

TENURE-TRACK FACULTY

Faculty members who have not yet earned tenure but are eligible to earn tenure. (See FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY and FACULTY TEACHING STATUS)

TENURED FACULTY

Faculty members who have attained tenure status. (See FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY and FACULTY TEACHING STATUS)

TENURED FACULTY TOTAL

Total number (headcount) of the institution's faculty as of fall term who have earned tenure (including visiting faculty who have earned tenure on another campus) and who do not hold an administrative post. (See FACULTY TEACHING STATUS for additional reporting instructions)

TERMINAL LEAVE

Prior year payments made to employees upon termination of employment. (Also see FRINGE BENEFITS)

TOTAL GENERAL FUND REVENUE

The prior year total of state appropriations for the **institutional** fiscal year, tuition and fee general fund revenue, federal general fund revenue, investment income general fund revenue, indirect cost recovery general fund revenue, and all other general fund revenue. (Also see GENERAL FUND REVENUES)

TUITION AND FEE GENERAL FUND REVENUE

Prior year tuition and fee general fund revenue recorded in the institution's general fund. (Also see GENERAL FUND REVENUES)

TUITION AND FEE RATES

Tuition and fee rates are reported for both the *prior year* and *current year* and are those rates paid by full-time students as established by the institution's Governing Board. Fees include all mandatory fees paid by a majority of full-time, on-campus, degree seeking students such as registration fees, health fees, activity fees, technology fees, etc, excluding fees which are refundable on request, such as student newspaper and student government fees. **See Undergraduate Resident Tuition and Fee Rates (Appendix B) for specific instructions for reporting current year resident tuition and fee charges.**

A full-time student is defined as follows:

Undergraduate Student – Tuition and fees based on 30 student credit hours.

Master's Level Student – Tuition and fees based on 24 student credit hours.

Doctoral level Student – Tuition and fees based on 16 student credit hours.

Tuition and fee rates are reported for the following student categories.

Freshman Resident: Michigan resident freshmen.

Sophomore Resident: Michigan resident sophomores.

Junior Resident: Michigan resident juniors.

Senior Resident: Michigan resident seniors.

Master's Resident: Michigan resident masters students.

Doctoral Resident: Michigan resident doctoral students.

Freshman Non-Resident: Non-resident freshmen.

Sophomore Non-Resident: Non-resident sophomores.

Junior Non-Resident: Non-resident juniors.

Senior Non-Resident: Non-resident seniors.

Master's Non-Resident: Non-resident masters students.

Doctoral Non-Resident: Non-resident doctoral students.

TUITION AND FEE REVENUE TOTAL BY STUDENT CATEGORY

Total *prior year* tuition and fee revenue included in the institution's general fund paid by the following categories of students (also see RESIDENCY – (TUITION BASED):

- Resident Undergraduate
- Resident Master's
- Resident Doctoral
- Non-resident Undergraduate
- Non-resident Master's
- Non-resident Doctoral

UNDERGRADUATE

A student enrolled in a bachelor's degree program, an associate's degree program, or a vocational or technical program below the baccalaureate.

UNDERGRADUATE RESIDENT TUITION AND FEE RATES (APPENDIX B)

Provides detail of the *current year* resident undergraduate tuition and fee rates reported under TUITION AND FEE RATES separately for fall and winter semesters for an undergraduate student taking 15 student credit hours. This survey should be completed no later than August 31. An institution implementing a tuition and fee increase for the second semester not reflected in the original reporting should revise the reported data to reflect the second semester change by January 15 (contact **Dan Horn** for access to the Tuition Fee Rates screen).

Report tuition and fee rates for each undergraduate student level – freshman, sophomore, junior and senior. Reported tuition and fees charges are to include all mandatory charges that are paid by a majority of full-time, on-campus, degree-seeking students at each class level (for example, charges paid by a majority of full-time, on-campus, degree-seeking freshmen). [A one-time tuition and fee charge that applies to first-time students should be reported at only one class level -- generally it would be reported as applying to the freshman level. An example is a Records Initiation Fee assessed one-time to newly enrolling students.]

[Note: A few institutions have implemented tuition and fee policies under which charges are based on year of student attendance. For these institutions class level should be reported given the hypothetical assumption that a student progresses one class level per year. For example, reported tuition and fee rates for academic year 2006-2007 would be as follows: 1) the freshman reported rate would be for a student initially enrolling at the university in 2006-2007; 2) the sophomore reported rate would be for a student initially enrolling at the university in 2005-2006; 3) the junior reported rate would be for a student initially enrolling at the university in 2004-2005; and, 4) the senior reported rate would be for a student initially enrolling at the university in 2003-2004.]

Reported tuition and fee amounts should be net of any refunds/rebates provided that they apply to the majority of students by each reported student level.

Each separate tuition or fee charge is reported on either a per credit hour basis or a per semester basis as follows:

Report separately for freshman, sophomore, junior and senior levels Student Charges per Credit Hour for the following purposes:

Tuition
General Charge
Health
Technology
Other

Report separately for freshman, sophomore, junior and senior levels Student Charges per Semester for the following purposes:

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

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 included in the data entry field but are reported in a comments field. **If the charges for a specific subset of courses do apply to a majority of students at a student level, include the simple average of these charges in the “other” charge.** This reporting should generally correspond to what is reported for the Presidents Council Tuition and Fees Report and included in the footnotes to that report. However, exclude reporting of application fees, student orientation fees, enrollment deposit fees, graduation fees, late registration fees, and automobile registration and parking fees.

Fees that are refundable upon request, such as student newspaper and student government fees, are also not included in the data entry field but are reported separately under a comments field.

Current year resident graduate tuition (masters and doctoral) for the academic year is also collected on the current year Tuition and Fee Rates screen.

Master's Level Student – Tuition and fees based on 24 student credit hours.

Doctoral Level Student – Tuition and fees based on 16 student credit hours.

UNEMPLOYMENT COMPENSATION

Prior year premiums paid for unemployment compensation insurance. (Also see FRINGE BENEFITS)

UPPER DIVISION COURSES

Courses intended for junior and senior level instruction. (Also see COURSE LEVEL)

UPPER DIVISION FACULTY – FACULTY TEACHING UPPER DIVISION COURSES

Total of all faculty categories teaching junior and senior level courses. (See COURSE LEVEL for definition of lower division courses and see FACULTY FTE – FULL-TIME EQUATED (FTE) FACULTY for faculty reporting instructions)

UPPER DIVISION STUDENT LEVEL

A student taking courses at the junior and senior level in accordance with an institution's policy for establishing a student's level. See STUDENT LEVEL for additional discussion on criteria for determining student level.

WORKER'S COMPENSATION

Prior year premiums paid for worker's compensation insurance. (Also see FRINGE BENEFITS)

WORK STUDY

Funds earned under federal and state works study programs for which the student works part-time while enrolled in a school.