

# **ACTIVITIES CLASSIFICATION STRUCTURE MANUAL 2016-2017**

***FOR MICHIGAN COMMUNITY COLLEGES***

**State of Michigan  
Center for Educational Performance and Information (CEPI)**

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## **Introduction**

The Activities Classification Structure Manual (ACS Manual) for Michigan Community Colleges was originally published in 1981. The ACS Manual coincides with the Manual for Uniform Financial Reporting (MUFR) for Michigan Community Colleges.

The ACS Committee comprised of members from the Michigan Community College Association, Michigan Community College Business Officers Association, Chief Instructional Administrators, Michigan Association of Community College Instructional Administrators, Michigan Occupational Deans Administrative Council, Apprentice Coordinators Association, Michigan Community College Community Services Association and the Center for Educational Performance and Information discuss and review the data elements to be collected on a yearly basis.

The 2017 ACS collection will include the reporting of the fiscal year activities July 1, 2016 through June 30, 2017. Additional Activity Classification Structure (ACS) data and information including an electronic copy of this manual are available at [www.michigancc.net](http://www.michigancc.net).

This document is meant to serve as a guide for reporting ACS data.

# Index of Changes

## Changes to Current Submission

Legislative changes and other issues occasionally require us to update a manual during a submission. If that happens, any changes will be noted here, allowing you to print new copies of just the affected pages.

The ACS Committee decided to revise the ACS Data Books and Tables to include renaissance zone reimbursements along with Michigan Public School Retirement System (MPERS) payments to display total state appropriations.

To achieve this goal, two additional data fields were added to the ACS 5 survey (State MPERS Appropriations and State Renaissance Zone Appropriations), the existing State Aid field was renamed "State Operations Appropriations" and the State Appropriations field was removed. The ACS 5 will now contain the following data elements:

### Tuition Rates (Semester Credit)

- Line 1 In-District
- Line 2 Out-of-District
- Line 3 Out-of-State

### Taxable Value

- Line 4 Taxable Value (Enter Actual)

### Millage Rates

- Line 5 Building and Site Millage
- Line 6 Debt Retirement Millage
- Line 7 Voted Operating Millage
- Line 8 Levied Operating Millage
- Line 9 Total Millage Levied

### Operating Fund Revenue

- Line 10 Tuition and Fees
- Line 11 Property Tax
- Line 12 State Operations Appropriations
- Line 13 State MPERS Appropriations
- Line 14 State Renaissance Zone Appropriations
- Line 15 All Other

### Pell Support

- Line 16 Pell Support

These changes will help to produce the following four columns in “Table 1 State Appropriations” of the ACS Data Books and Tables:

- **State Operations Appropriations** (FY 2017 Total; PA 249 of 2016; Sec. 201(2))
- **State MPSERS Appropriations** (FY 2017 Total; PA 249 of 2016; Sec. 201(4) and Sec. 201(5))
- **State Renaissance Zone Appropriations** (FY 2017 Total; PA 249 of 2016; Sec. 201(6))
- **Total** (FY 2017 Total; PA 249 of 2016; Sec. 201(1)(a))

### Changes from Prior Year/Submission

Summary paragraph of changes.

<b>Page Number(s)</b>	<b>Field</b>	<b>Edits/Changes</b>
41 & 49	FYES (Fiscal Year Equated Students)	Changed from 31 hours to 30 hours
32, 41 & 49	CHES (Contact Hour Equated Students)	Changed from 496 hours to 480 hours

# ACTIVITIES CLASSIFICATION STRUCTURE

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

The classification structure presented in manual identifies major activities carried out by the community colleges in Michigan in pursuit of their objectives:

- 1.0 Instruction Activity
- 3.0 Public Service Activity
- 4.0 Instructional Support Activity
- 5.0 Student Services Activity
- 6.0 Institutional Administration Activity
- 7.0 Physical Plant Operations Activity
- 8.0 open
- 9.0 open

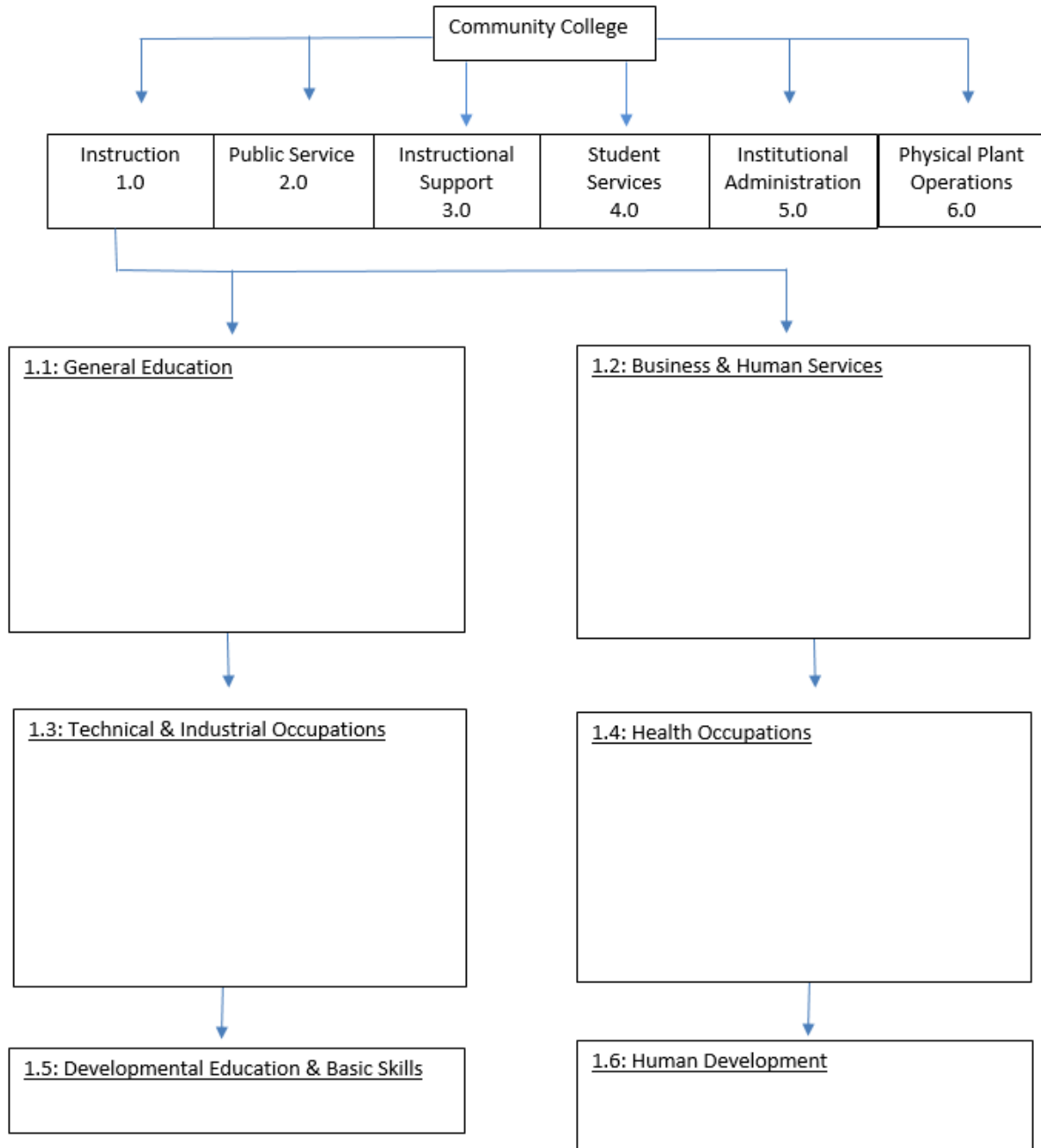
The above major activity classifications are defined in terms of one or more *sub-activity* classifications. A sub-activity classification describes a specific set of activities through which the objectives of the major activity are achieved.

The primary purpose of classifying expenditures according to activity and sub-activity is to provide consistent reporting of expenditures for all Michigan Community Colleges that is used by various state departments and agencies such as, Michigan Department of Energy, Labor and Economic Growth, House Fiscal, Senate Fiscal, and Department of Management and Budget. Classifying expenditures according to this manual is not intended to take significant time and effort. The intent is to record expenditures by their primary purpose area and not allocate costs across various functions. It is up to the institution to determine where each cost center or parts of cost centers should be reported based on the guidance provided in this manual. Throughout the manual are examples of expenditures that fall under certain activities – these examples are not intended to be all inclusive.

Following is an example showing the relationship between the *activity and sub-activity* classifications:

ACTIVITY	X.0	1.0	Instruction
SUB-ACTIVITY	X.X	1.4	Health Occupations Instruction





## 1.0 INSTRUCTION ACTIVITY DEFINITIONS

The Instruction Activity includes those activities carried out for the express purpose of eliciting some measure of educational change in a learner or group of learners. "Educational change" is defined to include: (1) the acquisition or improved understanding of some portion of a body of knowledge; (2) the adoption of new or different attitudes; and (3) the acquisition or measured mastery of a skill or set of skills. The activities that may be carried out to elicit these educational changes include both teaching activities and facilitating activities. *The instruction activity includes both credit and non-credit instructional offerings.*

Examples classified under this activity are as follows:

- Faculty Salaries and Benefits
- Noncapital equipment
- Lab Assistants
- Classroom Supplies
- Guest Lecturers
- Special Licenses or Fees for Curriculum
- Information Technology Activities Related to Instruction Support (including)
  - Hardware
  - Software
  - Support Staff

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

Thus, the subject matter of any course activity determines its sub-activity classification.

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

## **1.1 GENERAL EDUCATION**

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

### **VISUAL & PERFORMING ARTS**

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

### **COMMUNICATIONS & LANGUAGE ARTS**

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

## **HUMANITIES & SOCIAL SCIENCES**

Anthropology  
Archaeology Bible  
Studies Cartography  
Civilization  
Criminology  
Cultural Studies  
Demography  
Econometrics Economics  
Education Ethics

Ethnic Studies  
Ethnology Folklore  
Gender Studies  
Geography Global  
Studies  
Government  
History  
International Relations  
Logic

Multicultural Studies  
Mythologies Philosophy  
Political Science  
Psychology Religious  
Studies Sociology  
Teach the Teacher (how  
to teach courses)  
Theology

## **MATH**

Algebra  
Business Math  
Calculus  
Computer Math  
Differential  
Equations  
Math for  
Electricians

Finite Math  
Fractions  
Geometry  
Graphs and  
Models  
Math for Pipe  
fitters  
Metrics

Real Numbers  
Shop Math  
Statistics  
Trigonometry

## **SCIENCE**

Anatomy  
Astrology  
Astronomy  
Atmospheric  
Science  
Biochemistry  
Biology  
Biophysics  
Botany Chemistry  
Dendrology  
Ecology  
Entomology  
Environmental  
Science  
Evolution

Gas  
Chromatography  
Genetics  
Geology  
Geomorphology  
Geophysics  
Ichthyology  
Limnology  
Lithology Marine  
Biology  
Meteorology  
Microbiology  
Natural  
Resources  
Oceanography  
Ornithology  
Paleontology

Parasitology  
Photobiology  
Physics Physiology  
Science Courses for  
Health Occupations  
Seismology  
Soil Science  
Solar Energy  
Taxidermy  
Toxicology  
Virology  
Zoology

## **PHYSICAL & WELLNESS EDUCATION**

Aerobic Fitness  
Baseball  
Basic Nutrition  
Basketball  
Boating Safety  
Body Conditioning  
Canoeing  
Cardiac  
Rehabilitation  
Coaching Strategy

Coaching Theory  
Contemporary Health  
Issues  
Fitness Management  
Football  
Golf  
Lifelong Wellness  
Scuba Diving  
Self Defense  
Soccer

Sport Theory  
Sports Officiating  
Swimming  
Tennis  
Volleyball  
Weight Lifting  
Wilderness

## **1.2 BUSINESS & HUMAN SERVICES**

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

### **BUSINESS, ADMINISTRATION & MARKETING**

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

### **COMPUTER & INFORMATION SCIENCES**

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

## **ADMINISTRATIVE SUPPORT**

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

## **SOCIAL & HUMAN SERVICES**

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

## **PUBLIC SAFETY SERVICES**

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

## **MEDIA PRODUCTION**

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

## **PERSONAL & CULINARY SERVICES**

Barbering  
Cosmetology  
Costume Design  
Culinary Arts  
Custodial Worker  
Dietetic Aide  
Electrolysis  
Technician

Food Purchasing  
Food Service  
Food Service  
Sanitation  
Institutional  
Housekeeping  
Interior  
Decorating

Interior Design  
Mixology  
Mortuary Aide  
Quantity Food  
Production  
Textile Design



## **1.3 TECHNICAL & INDUSTRIAL OCCUPATIONS**

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

### **AGRICULTURAL & NATURAL RESOURCE TECHNOLOGIES**

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

### **DESIGN TECHNOLOGIES**

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

### **MECHANICAL TRADES AND MECHANICAL SERVICES**

Air Conditioning Systems  
Automotive Repair  
Aviation Mechanics  
Boiler Maintenance  
Calibration  
Casting Technologies  
Climate Control Systems  
Diesel Engines  
Dishwasher Repair  
Electrical Circuits  
Engine & Equipment  
Theory Fluid Power  
Gunsmith

Heating Systems  
Hydraulics  
Locksmith Machine Tool  
Machining  
Maintenance Welding  
Manufacturing Processes  
Materials Testing Metal  
Casting Metal Processing  
Metallography  
Metallurgy  
Metals Machining  
Metrication Metrology

Numerical Control  
Numerical Control  
Plastics/Polymer Processes  
Plumbing  
Pollution Control Systems  
Power Systems  
Refrigeration Systems  
Small Appliance Repair  
Small Engine Repair  
Solar Energy Systems  
Strength of Materials  
Tool Room Operations  
Washer, Dryer Repair  
Welding

## **CONSTRUCTION TRADE TECHNOLOGIES**

Blueprint Reading  
Cabinet Making  
Carpentry  
Concrete Installation  
Concrete Technology

Construction Codes and Zones  
Construction Materials  
Furniture Making  
Glazing  
Highway Maintenance

Home Building  
Iron Work  
Masonry  
Power Tools Operation  
Rigging  
Sheet Metal Ship Building

## **ELECTRICAL TRADES**

1st Class Radio  
2nd Class Radio  
A.C. Theory Review  
Aviation Electronics  
Basic Electricity  
Biomedical Equipment  
Repair Calibration  
Commercial Radio  
Regulations  
Commercial Wiring

Communications  
Electronics  
Computer Repair  
Digital Computer  
Circuitry  
Electrical Engineering  
Electrical Power  
Systems  
Industrial Electrical Control

Industrial Electricity  
Integrated Circuits  
Programmable Logic  
Controllers  
Radio-TV Repair  
Residential Wiring  
Robotics  
Technician Utility  
Technologies  
Wind Generators

## **TRANSPORTATION & EQUIPMENT OPERATIONS**

Aviation  
Flight Training

Backhoe Operator  
Crane Operator

Flight Instructor Training  
Flight Simulator

Fork Lift Operator  
Heavy Equipment  
Operator  
Instrument Flight-  
Instructor  
Instrument Pilot  
Ground School  
Maritime Programs  
Pilot Ground School  
Primary Flight  
Private Pilot Ground  
School Truck Driver  
Training

## **REGISTERED APPRENTICESHIP**

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

## 1.4 HEALTH OCCUPATIONS

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

### NURSING

Community Health	Medical Terminology for Nurses	Nursing Leadership Nursing Refresher Nursing Theory
Ethical Aspects of Nursing Health Aide	Mental Health	Nutrition for Nurses
Legal Aspects of Nursing	Nursing Nurse Aide	Orderly
Licensed Practical Nurse courses	Nurse Anesthetist	Pharmacology for Nurses
Life Span	Nurse Assistant	Psychology for Nurses
Management Skills for Nurses	Nurse Midwife Nurse Practitioner Nursing Clinical	Registered Nurse courses
		State Board Review

### DENTAL TECHNOLOGIES

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

### DIAGNOSTIC TECHNOLOGIES

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

### THERAPEUTIC TECHNOLOGIES

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

## **OTHER HEALTH OCCUPATION TECHNOLOGIES**

Central S  
upply Services CPR  
Emergency Medical  
Technician  
First Aid  
Forensic Technology  
Medical  
Decontamination  
Assistant

Medical First  
Responder  
Operating Room  
Technology  
Ophthalmic  
Technician Optometry  
Technician Paramedic

Pharmacy Technician  
Sports Medicine  
Assistant  
Surgical Technology  
Veterinarian

## **1.5 DEVELOPMENTAL EDUCATION & BASIC SKILLS**

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

Basic Computation  
Skills  
Basic Learning Skills  
Basic Writing Methods

Developmental  
Reading  
GED Preparation  
Remedial Arithmetic

Remedial English  
Spelling Mastery

## **1.6 HUMAN DEVELOPMENT**

### **CAREER GUIDANCE AND COLLEGE ORIENTATION**

Courses intended to assist students in selecting an instructional program, in understanding and assessing career alternatives and in preparation for seeking employment. Also included are activities in student study skills, the use of the library, and other skill necessities for success in college.

Career Exploration  
Career Orientation  
College Survival  
Skills

Job Readiness  
Orientation to  
Health  
Occupations

Research Skills  
Survey of Technical  
Careers Using Your  
Library

### **CONSUMER EDUCATION AND HUMAN DEVELOPMENT**

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

Personal Decision  
Making Skills  
Stress Management  
Time Management  
Assertiveness Training  
Buying & Selling a  
Home Car Maintenance  
Child Birth Courses  
Consumer Finance  
Consumer Law  
Dimensions of Death  
Divorce Workshop  
Drivers Safety Drivers  
Training Estate  
Planning  
Personal Financial  
Planning  
Home Maintenance &  
Repair Home  
Management  
Home Nutrition  
Housekeeping

Techniques Human  
Relationships Human  
Sexuality  
Income Tax-Individual  
Investments Motorcycle  
Safety Older Driver  
Training Community  
Awareness  
Parent-Child  
Relationships  
Retirement Planning  
Self-Awareness Courses  
Interpersonal  
Relationship Skills  
Interpersonal and Social  
Skills  
Business and Social  
Skills



## 1.7 PERSONAL INTEREST

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

Recreational  
Activities  
Handicrafts  
Model Making Travel  
& Exploration  
Pet Ownership &  
Care  
Board & Card Games  
Art  
Cooking Computer  
Games  
Dancing  
Astrology  
Backpacking  
Baking, Pies & Cakes  
Beekeeping  
Bird Watching  
Cake Decorating  
Community Band  
Community Singers  
Community  
Orchestra  
Community  
Recreation  
Community Theater  
Disco Dancing  
Dog Grooming  
Doll House  
Construction  
Drawing, Sketching,  
Painting Dried Flower  
Arrangement  
Embroidery  
Youth Enrichment  
Classes

Fitness & Exercise  
Classes  
Fish Rod/Lure Making  
Flower Arranging  
Foreign Languages-  
Conversational  
Furniture Refinishing  
Gourmet Cooking  
Gun Safety  
Yoga  
Home Decorating  
Horse Training  
House Plants  
Hunter Safety  
Knitting  
Local Trees & Shrubs  
Magic  
Microwave Cooking  
Music Lessons  
Needlepoint  
Photography  
Picture Framing &  
Mounting  
Quilting  
Self Defense  
Sports, Personal  
Interest  
Stained Glass  
Stamp Collecting  
Taxidermy  
Travel Seminars  
Upholstery  
Ventriloquism  
Wine Tasting

### **3.0 PUBLIC SERVICE ACTIVITY DEFINITION**

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

Examples of activities classified under this activity are as follows:

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

## **4.0 INSTRUCTIONAL SUPPORT ACTIVITY DEFINITION**

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

Examples of activities classified under this activity are as follows:

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

Direct costs may be changed back to the user department. Information Technology Activities Related to Instruction Support (including) Hardware Software Support Staff

## **5.0 STUDENT SERVICES ACTIVITY DEFINITION**

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

### **5.1 STUDENT SERVICE PROGRAMS**

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

Examples of activities classified under this activity are as follows:

- Counseling Services
- Student Admissions
- Registrar and Student Records

- Student Clubs and Associations
- Student Government
- Student Publications
- Student Newspapers and Yearbooks
- Student Counseling Center
- Disadvantaged Student Services, such as readers for the blind
- Veterans Affairs/Counselor
- Foreign Student Services
- Handicapped Services
- School Catalog

## **5.2 FINANCIAL AID**

This sub-activity includes those administrative activities carried out in support of the institution's financial aid program and the actual financial aid grants, scholarships and stipends. Also included are those activities carried out to assist students in obtaining employment under financial aid programs as well as those used to assist graduates in obtaining employment upon leaving the institution. (NOTE: Included in these services are the costs associated with providing technology support to the various activities included in the sub-activities.)

## **5.3 INTERCOLLEGIATE ATHLETICS**

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

## **6.0 INSTITUTIONAL ADMINISTRATION ACTIVITY DEFINITION**

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

Examples classified under this activity are as follows:

- President's Office
- Financial Services including the Business Office and Cashier's Office
- Board of Trustees
- Strategic Planning/Program Planning
- Human Resources
- Purchasing and Receiving Departments
- Printing and Duplication, net (administrative component, direct costs may be charged back to the user department.)
- Campus Mail Services, net (administrative component, direct costs may be charged back to the user department.)
- Alumni Office
- Public Relations

- Institutional Research
- Legal services (general, counsel, legal fees)
- Auditing Services (internal & external)
- Government Relations
- Contracts & Grants Administration
- Information Technology Activities Related to Instruction Support (including)
  - Hardware
  - Software
  - Support Staff

## **7.0 PHYSICAL PLANT OPERATIONS ACTIVITY DEFINITION**

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

### **7.1 PHYSICAL PLANT OPERATIONS**

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

Examples classified under this activity are as follows:

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

### **7.2 ENERGY SERVICES**

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

Examples classified under this activity are as follows:

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

## **7.3 CAMPUS SECURITY**

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

Examples classified under this activity are as follows:

- Campus security
- Fire protection
- Police protection
- Traffic Control

## **PLACEMENT OF SELECTED ACTIVITIES**

### **EMPLOYEE/EMPLOYEE DEPENDENT TUITION REMISSION**

This is considered a fringe benefit, not financial aid. Costs are to be allocated as fringe benefits are allocated.

### **FACILITY RENTAL & LEASING**

#### **Instructional Facility Rental**

If the rental is identifiable to a specific program (1.XX), allocate to that element; otherwise classify in 7.0 – Plant Operations.

#### **Non-Instructional Facility Rental**

Classify in the sub-activity related to the purpose of the facility rental.

### **FRINGE BENEFIT ALLOCATION**

Fringe benefits are to follow salary. They can be allocated either on an actual basis or on an average basis.

### **SABBATICALS AND PROFESSIONAL DEVELOPMENT**

Sabbaticals and professional development are a cost to the activity classification (program) where the individual is classified.

### **TELEPHONE COSTS**

Telephone is classified in 2.0 – Information Technology

### **TUTORING ACTIVITIES**

Classify in –4.0 as an instructional support activity

### **DOCUMENT PROCESSING CENTER**

Document processing centers' costs are charged to 4.0 – Instructional Support.

### **WORK-STUDY & STUDENT EMPLOYMENT**

The college match portion of work study should be reported in keeping with the MUFR. The charges should be classified as expenses of the department or organizational unit to which the service is rendered. You may show this distribution as operating fund expenditure or you may show this distribution within the restricted fund following a mandatory transfer from the general fund.

# ACS REPORTING REQUIREMENTS

## Funds upon Which ACS Expenditure Data Will Be Reported

- A. ACS expenditure data will be reported on the Operating Fund activity, as defined in this section.

Definition of the funds not included in ACS reporting are included as an appendix to this manual, for purposes of clarification of costs that are not included in the Operating Fund.

- B. Expenses are to be recorded by function as outlined in Principle 7 of the Manual for Uniform Reporting (MUFR) and the State reporting format (currently ACS).

## OPERATING FUND DEFINITION

The Operating Fund includes the activities of the General Fund and the Designated Fund.

Elimination of internal service costs is not required. An example, if a department in the General Fund purchases supplies from the College's bookstore, there is no need to eliminate the expense for ACS purposes. The cost is still an expense of the General Fund, regardless of where the items were purchased.

The purpose of not eliminating internal service costs is to 1) reduce the amount of time in preparing the ACS data, 2) to capture true costs of the College and 3) for ease in agreeing to the supplementary schedules of the financial statements (as eliminations are recorded in a separate column).

Expenses for fixed assets, generally equipment, are to be recorded as expenses of the account and function benefiting from the expense if Operating Fund monies are used. The capitalization and depreciation of fixed assets does not need to be made within the Operating Fund for ACS reporting purposes. The capitalization and depreciation will be done in the consolidation process of the funds in the supplementary information of the financial statements, as required by MUFR.

## GENERAL FUND

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



The General Fund expenses reported to ACS should agree to the expenses in the General Fund Column of the Consolidating Statement of Revenue, Expenses, Transfers, and Changes in Net Assets, as outlined in the MUFR.

## **DESIGNATED FUND**

The Designated Fund is to be used to account for transactions of funds internally restricted by the Board of Trustees or the administration. The sources of such funds could be virtually any unrestricted revenue that the Board or administration earmarks for a specific purpose. Such income might include unrestricted gifts or the income from an endowment whose income may be used for any purpose.

This fund could include organized departmental activities associated with various academic programs, conferences, or seminars. In addition, a portion of income from temporary investments of pooled cash may be recorded in this fund.

Revenues are to be recorded by source and expenses are to be recorded by function as outlined in Principle 7 of the MUFR.

The Designated Fund expenses reported to ACS should agree to the expenses in the Designated Fund Column of the Consolidating Statement of Revenue, Expenses, Transfers, and Changes in Net Assets, as outlined in the MUFR.

Summarized below are specific activities that should and should not be included in the Operating Fund:

### **Should be included in Operating Fund**

Athletics  
Student Activities  
Contract Services  
Designated Scholarships  
Wellness Programs  
Facility Rental Income

The operating fund is to be used to account for the transactions related to academic and instructional programs and their administration.

### **Should NOT be included in Operating Fund**

Auxiliary activities  
State and federal grants such as EDJT, Perkins, and other  
Restricted Donations  
Endowment Funds  
Student Loan Activity  
Plant Fund Expenses

In general – all activities as defined in the appendix for funds other than the general and designated funds.

The above listings are not all inclusive. The examples are meant to clarify the types of activities that are to be included, and those that are to be excluded from the Operating Fund.

## **ACTIVITY MEASURES DICTIONARY**

The fundamental purpose of the Activities Classification Structure is to provide data to the state that can be used to make sound fiscal decisions based on meaningful, uniform information from all 28 community colleges. Cost information alone has limited usefulness, but costs tied to activity measures provide understanding about causal factors associated with cost variances. Therefore, the identification of measures which represent major activities within the institutions will help to achieve the goal of understanding institutional costs.

All activity measures collected under the ACS must meet three criteria. They must:

1. Be quantifiable and feasible to collect and report;
2. Account for a cost impact or cost differential;
3. Have value in the state's funding process.

Detailed definitions of activity measures are essential to accurate reporting. Prior to the establishment of ACS, all definitions of major measures such as headcount, student credit hour, and student contact hours appeared annually in the boilerplate of the community college appropriations bill. Appropriations bills utilizing such data now reference the ACS Manual rather than incorporating lengthy definitions in the boilerplate. Changes to definitions occur only after a review process, thereby avoiding criticism that definitions are changed to suit political convenience.

Whereas the format for collecting cost information does not vary significantly between fiscal years, the output measures may change somewhat from year-to-year to accommodate new ideas or permit new analysis. Changes in institutional policies (such as personnel policies) over the years may necessitate re- definition of some measures. This section of the ACS Manual is dynamic in nature and should be understood as such by all those who have cause to be involved in its reporting requirements.

Activity measures may also be added to this manual in the future to reflect external variables which may deeply impact upon an institution's delivery design and response to community needs. These measures would help to measure the impact of factors such as: (1) general instructional needs of the community; (2) occupational training needs of the community; (3) educational level of constituents; (4) unusual community service demands; (5) district population and area; (6) cost of living and prevailing wage levels; (7) community supply of personnel; (8) weather; (9) access; (10) competition; (11) security and public safety; and (12) employment levels.

The Activity Measures Dictionary includes a matrix which illustrates each measure and the activity classifications where the measure will be collected. Also included are definitions of the activity measures and related definitions of terms which are essential to a uniform understanding and collection of the activity measures.

## ACTIVITY MEASURES MATRIX

	ACS CODE						
	1.0	1.X	3.0	4.0	5.0	6.0	7.0
Contact Hour Equated Students (CHES)	x	x					
Courses Delivered (Unduplicated)	x	x					
Fiscal Year Equated Students (FYES)	x	x					
Headcount (Duplicated)	x	x					
Headcount (Unduplicated)	x						
In-District Student Contact Hours	x	x					
In-District Student Credit Hours	x	x					
Occupational Student Contact Hour	x	x					
Out-of-District Student Contact Hours	AC	x					
Out-of-District Student Credit Hours	x	x					
Sections Delivered	x	x					
Gross Cubic Feet of Buildings							x
Gross Square Feet of Buildings							x

## ACTIVITY MEASURES DEFINITIONS

NOTE: All ACS activity measures are reported if they are funded by the operating fund as defined by Part 2 of the *ACS Manual and the Manual for Uniform Financial Reporting for Michigan Public Community Colleges*.

**Academic Period:** The total number of class days and examination days as designated and reported by each college in which courses are offered. The normal academic period corresponds in length to a semester schedule or a full academic year schedule or other time period as determined by the college.

**Academic Year:** The time period determined by the college whereby instruction occurs that is equivalent in time to the college fiscal year. The final ending calendar date is June 30 of each year.

For reporting purposes under full accrual accounting, revenues and expenses are recorded as earned. Therefore, summer session will no longer be deferred but instead will be split between fiscal years.

For reporting instructional activity, a college must count the credit hours, contact hours, duplicated and unduplicated student headcount, in-district, and out-of-district student head count for summer courses in the year whereby a majority of the course expenditures is reported.

**Audit Students:** Students auditing a course shall be included in head count (unduplicated and duplicated) and contact hour counts, but not credit hour counts.

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

### **Count Date:**

The college must adopt one of these methods as an institutional Policy and Procedure and count all such courses in a consistent manner for the entire academic period.

1. The Count Date must be the last scheduled day of the course; or
2. The Count Date must be the last day of the academic period.

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

1. Cooperative Education courses are automatically limited to 16 contact hours per 1 credit hour;
2. Independent Study courses are automatically limited to 16 contact hours per 1 credit hour;

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

Course contact hours may be calculated:

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

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

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

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

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

**Fiscal Year:** The twelve month period at the end of which an organization determines its financial condition, the results of its operations, and closes its books. The most common fiscal year for educational institutions begins on July 1 and ends the following June 30.

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

**Gross Cubic Feet of Buildings Operated and Maintained:**

1. Definition: The sum of the products of the gross square feet of buildings operated and maintained (using the area of a single story for multi-story portions having the same area on each floor) and the height from the underside of the lowest floor construction system to the average height of the surface of the finished roof above, for the various parts of the buildings.
2. Basis for Measurement: Measured in terms of gross cubic feet (GCF).
3. Reporting: Use the same weighted average method as for gross square feet when space is added or deleted.

***Gross Square Feet of Buildings Operated and Maintained:***

1. Definition: The sum of the floor areas of buildings, operated and maintained, included within the outside faces of exterior walls for all stories, or areas that have floor surfaces.
2. Basis for Measurement: Gross area should be computed by measuring from an outside face of exterior walls, disregarding cornices, pilasters, buttresses, etc., which extend beyond the wall face. Measured in terms of gross square feet (GSF).
3. Description: In addition to all the internal floored spaces obviously covered above, gross area should include basements (except unexcavated portions), attics, garages, enclosed porches, penthouses, mechanical equipment, floors, lobbies, mezzanines, all balconies (inside or outside) utilized for operational functions, and corridors, provided they are within the outside face lines of the building. Roofed loading or shipping platforms should be included, whether within or outside the exterior face lines of the building. Stairways, elevator shafts, mechanical service shafts, and ducts are to be counted as gross area on each floor through which the shaft passes.
4. Limitations: Exclude open courts and light wells, or portions of upper floors eliminated by rooms or lobbies that rise above single-floor ceiling height.
5. Reporting: Reporting should be made for the beginning and ending of a fiscal year, and if different, a weighted average should be reported to reflect the percentage of the fiscal year during which space added or deleted was in operation.

***Headcount (Duplicated)***: The headcount for one course delivered is the total number of students enrolled in the course as of the count date. An academic period headcount total is determined by summing the headcount for all courses delivered (duplicated) during the academic period.

***Headcount (Unduplicated)***: The total number of different students enrolled in at least one course delivered as of the count date within an academic year.

***In-District Student Contact Hours***: The number of student contact hours generated by students who maintain their legal residence within the legal boundaries of the college district. Student contact hours generated in prison programs are not to be included in this count. International students shall not be considered in-district.

***In-District Student Credit Hours***: The number of student credit hours generated by students who maintain their legal residence within the legal boundaries of the college district. Student credit hours generated in prison programs are not to be included in this count. International students shall not be considered in-district.

**Instruction:** Instruction includes those activities carried out for the expressed purpose of eliciting some measure of educational change in a learner or group of learners. "Educational change" is defined to include: (1) the acquisition or improved understanding of some portion of a body of knowledge; (2) the adoption of new or different attitudes, and (3) the acquisition or measured mastery of a skill or set of skills. The activities that may be carried out to elicit these educational changes include both teaching activities and facilitating activities. The instruction activity includes both credit and non-credit instructional offerings.

**Legal Residence:** Community colleges must verify the legal residence of all students. The institution must verify a person's domicile. The method used must meet the following criteria:

1. The residency verification method must be a *written institutional policy*, and
2. The process for verifying residency must be *documented*, and
3. The method must include *follow-up efforts for discrepancies*, and
4. A change in residency status must be proven by the student.

**Customized/Contracted Training:** If a student is enrolled via a company or firm, it is the *student's legal residence* that determines the tuition rate, not the location of the company. If all such students are charged in-district rates, the difference between the in-district and out-of-district rates must be regarded as a local board scholarship and recorded as a tuition discount.

When a company is charged a flat fee for instruction, the residency for each student attending must be established so that student contact hours and credit hours generated by such training can be reported on the ACS 6 reports.

**Non-Credit:** A course or activity having no credit applicable toward a degree, diploma, certificate, or other formal award.

**Occupational Education Student Contact Hours:** One occupational education student contact hour is a total of 50 minutes of student instruction in a course that is designated as occupational in purpose.

Courses defined as occupational must be designated on the community college taxonomy of courses with a [Y]. The intent is to determine the student contact hours of instruction that are occupational in purpose. "Occupational in purpose" means instruction with a direct career relationship designed to impart work-related knowledge and skills. Courses eligible for federal funding include occupational specialty courses, supportive courses specifically designed for an occupational program, general occupational courses, and apprenticeship instruction only.

General education courses and developmental courses are not occupational in purpose and, hence, are not eligible for this designation or counted for this purpose. While the occupational education courses are predominately found under ACS Codes 1.2, 1.3, and 1.4, occasionally (and these are exceptions) some occupational education courses are found in ACS Code 1.1. For monitoring and audit purposes, each community college must be able to support their course designation with a course description. The course description must specify that the primary content directly related to a specific occupational program or area.

**Out-District Student Contact Hours:** The number of student contact hours generated by students whose legal residence is outside the legal boundaries of the college district. Student contact hours generated in prison programs are not to be included in this count.

**Out-District Student Credit Hours:** The number of student credit hours generated by students whose legal residence is outside the legal boundaries of the college district. Student credit hours generated in prison programs are not to be included in this count.

**Sections Delivered:** The total number of unique course sections offered during the fiscal year in which at least one student contact hour has been generated. For this count, when sections are combined for a portion of the academic period, each section should be separately counted.

Example: If Biology 100 is offered three times a year with four sections each semester, the course count would be one and the section count twelve.

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

**Student Contact Hours:** Total student contact hours for a course are calculated by multiplying the student headcount in the course as of the count date by the course contact hours. One student contact hour equals 50 minutes of instruction.

Example: A course with an enrollment of 20 students meets twice weekly for 15 weeks, each meeting being 55 minutes in length. The contact hours for this course would be:  $2 \times 15 \times 55 = 165$  course contact hours. The total student contact hours for this course would be:  $165 \times 20 = 3300$ .

**Student Credit Hours:** One student credit hour represents one student engaged in a learning activity for which one course credit hour is granted by the institution upon successful completion. The total student credit hours for a course are calculated by multiplying the course credit hours value by the number of students enrolled in the course as of the count date.



## OTHER FUND DEFINITIONS AUXILIARY ACTIVITIES FUND

The Auxiliary Activities Fund includes program elements that are independent of or unrelated to the primary missions of the institution and are non-instructional in nature. Included are those activities and services intended for the benefit of the student body, faculty and staff. Some examples include the activities related to providing residential facilities for students and employees both on and off campus, the provision of food and eating facilities for students and employees, and the sale of books and supplies in the bookstore to students and employees. Other examples include special services such as museums, theatres, planetariums, conference centers, community activity centers, ice arenas, and child care facilities.

**Restricted Fund:** The Restricted Fund is used to account for transactions of outsider controlled funds used to achieve the college's principal operating purposes.

Principal revenues include special purpose state or federal grants, income from restricted endowments, federal or state contracts, and various other gifts or grants restricted as to use by the donor.

Most Restricted Fund accounts are in the nature of deposits to be used for a specific purpose determined by the donor or sponsoring agency. The college has the responsibility to see that the provisions of the gift, grant or contract are followed and, accordingly, no revenue is recognized until the appropriate expenses are made. This results in no excess of revenues over expenses in the Statement of Revenue, Expenses and Changes in Net Assets. Cash receipts in excess of recognizable revenue are recorded as unearned revenue as shown in the Balance Sheet. In the case of allowable expenses made after acceptance of a gift, grant or contract but prior to the receipt of cash, an unbilled receivable may be recorded for reporting purposes. Revenues are to be reported by source and expenses by function as outlined in Principle 7 in the MUFRR.

**Student Loan Fund:** The Student Loan Fund is to be used to account for loans made to students in connection with the college's activities.

Gifts restricted by the donor to be used for loans to students are to be recorded directly into the Student Loan Fund whereas unrestricted gifts designated by Board or administrative action to be used as loan funds are to be recorded as revenues of the General or Designated Fund and transferred to the Student Loan Fund.

A gift which specifies that only the income may be used for loans should be recorded in the Endowment and Similar Funds and its annual income should be distributed to the Student Loan Fund as endowment income.

An allowance for doubtful or uncollectible loans should be recorded as a reduction of the notes or loans receivable. The offsetting charge can be a separate account combined with the total loan fund balances. Actual write-offs should be made directly against the specific loan fund incurring the loss.

**Plant Funds:** The Plant Funds are used to account for the financing, payment, construction and major maintenance of properties. The four funds of the Plant Funds are:

1. Unexpended Plant Funds - These are funds, both restricted and unrestricted, that are used to account for construction of new facilities. Sources of construction funds include bond and note proceeds, State appropriations, federal grants, gifts and transfers from other funds. Appropriations receivable from the State should be recorded as an asset in the year appropriated.
2. Maintenance and Replacement Funds - These are funds, both restricted and unrestricted, that are used to account for major repairs, major maintenance, and replacement of equipment. Sources of funds are generally from bond proceeds, earnings of pledged income activities or current fund allocations.
3. Debt Service Funds - These are funds, both restricted and unrestricted, that are used to account for the payment of debt, generally bonds and notes. The assets are generally held by a bond trustee and transactions are limited to the payment of principal and interest and the recording of debt service income (generally mandatory transfers from General and/or Auxiliary Activities Funds).
4. Physical Properties - This section of the Plant Funds is used to account for all land, land improvements, infrastructure, buildings, building improvements, construction in progress, library material, vehicles, machinery and equipment owned by the college with the exception of that held for investment in Endowment Funds. Capital items purchased by other funds are to be recorded as expenses of those funds and capitalized in the Plant Fund. Physical properties are to be recorded as outlined in Principle 8 in the MUFR.

The dollar amount of the college's own outstanding notes and bonds payable if held as an investment in another fund group should be indicated on the financial statements parenthetically.

A capitalization policy should be adopted by every college so that all fixed assets over a specific dollar amount are capitalized and accounted for. Assets are to be depreciated as outlined in Principle 5 of the MUFR.

Significant assets acquired other than through purchase are to be recorded at the market value at the date of acceptance of the gift.

Library books are to be carried at approximate cost or approximate market value at date of gift, with appropriate adjustment for retirements. An alternative that may be used to record approximate cost is to annually adjust the carrying value of books to the actual number of books multiplied by a library industry average cost.

Premium and discount on revenue bonds issued are to be charged or credited to construction costs (as part of the interest capitalized during construction), unless the loan agreement specifically provides that initial interest costs during the period of construction are not chargeable to the project cost.

**Endowment and Similar Funds:** The Endowment and Similar Funds are to be used to account for gifts including money, securities, real estate or other investments for

which the principal may not be expended. The four principal types of funds included in this group are:

1. Endowments - These are gifts whose terms, fixed by the donor, require that the funds not be used but be held in perpetuity. The use of income may or may not be specified and distribution as endowment income would be determined by the gift's terms and the use of the funds.
2. Term Endowments - These are gifts whose terms, fixed by the donor, require that the funds not be used for a period of time or until the occurrence of a particular event. The use of income may or may not be specified and distribution as endowment income would be determined by those terms and the use of the funds. After the term has run, the funds are to be recorded according to the terms of the gift. That is, if unrestricted as an unrestricted gift; if restricted for operating purposes as a gift in the Restricted Fund; if restricted for loan purposes as a gift in the Student Loan Fund, etc.
3. Funds Functioning as Endowments - These are gifts (both restricted and unrestricted) that the Board or administration designates to be used as endowment funds. The restricted funds income must be used for the restricted purpose and the unrestricted funds income and principal can be used as designated by the Board or administration. The principal of restricted gifts can by Board or administrative action be used for the restricted purpose. Quasi endowments are to be recorded as outlined in Principle 8 of the MUFRR.
4. Annuity and Life Income Funds - These are gifts of future interests where the donor has specified that until a certain date or event (normally death), an amount (annuity) or the income from the gift is to be paid to a specified person/s. Thereafter the gift passes to the college and should be recorded based on its terms at that date.

Marketable securities and other investments are to be carried at market value at date of gift as outlined in Principle 8 of the MUFRR. Gains or losses on the sale of securities shall be recorded as such. Similarly, even though a college may have gains or losses on pooled investments that have not been distributed to each of the funds that constitute the Endowment and Similar Funds, the financial statements should present this distribution.

For annuity funds, the actuarial method of accounting should be used for recognizing the liability inherent in acceptance of these funds. Under this method, periodic adjustments will be made between the liability and the fund balance to record the actuarial gain or loss due to recomputation of the liability based on the life expectancy of the annuitant.

Assets of the Endowment and Similar Funds group may be combined in a consolidated investment pool with assets of other college funds.

A control account is to be maintained for the earnings of all pooled investments and a distribution of earnings is to be made periodically, at least annually, to the income accounts of the funds participating in the pool. Entrance to the pool of investments should be allowed only at income distribution dates, thus eliminating fractional period calculations.

Colleges maintaining an income stabilization reserve account will distribute the balance to the participating funds.

Investment income on assets subject to life annuitants is to be included in "Income from Investments" in the Statement of Revenue, Expenses and Changes in Net Assets. Payments to annuitants will be combined with payments to life income beneficiaries and shown as a deduction under the caption "Amounts Paid to Annuitants and Life Income Beneficiaries" on the same statement.

Expenses incurred during a fundraising campaign should not be charged to the principal of endowment and other similar funds unless they directly relate to the proceeds of the campaign for this purpose. These are generally considered expenses of the fundraising group.

**Agency Fund:** *The Agency Fund is used to account for assets held by the college for or on the behalf of others. The use of these funds can be for scholarships (awarded to students by corporations or others after which the student selects the college) or any purpose. Student or faculty organizations of the college may have deposits in this fund.*

The amounts withheld from payrolls for taxes, social security, bond deductions, insurance etc., and the college's related matching expenses, are to be reported as liabilities in the Agency Fund.

In that the college is only custodian of these resources, any funds distributed to another fund cannot be recorded as a transfer by the receiving fund. Similarly, any funds distributed by a fund to the Agency Fund will not be recorded as a transfer, but instead will be recorded as an expense in the disbursing fund.

## QUESTIONS AND ANSWERS

Q. What changes were made within the system for the 2016-2017 ACS collection?

A. Per the standards set forth by the Higher Learning Commission, the calculated equivalent of one fiscal year equated student (FYES) has changed from 31 to 30 credit hours. Similarly, the calculated equivalent of one contact hour equated student (CHES) has changed from 496 to 480 contact hours. Both changes were made within the system; therefore, the community college users do not need to do anything differently when submitting their data.

Q. Were there new fields added for the 2016-2017 ACS collection?

A. Yes, two new fields were added to the ACS 5 survey. One is the Michigan Public Service Employment Retirement Systems (MSPERS) field. MSPERS should have a dollar amount entered that is subtracted from State Appropriations to equal State Aid. The other new field added to ACS 5 is for Renaissance Zone deductions that account for the depreciation in the value of properties located within these zones.

Q. Why was the ACS manual updated and revised?

A. The ACS manual was originally written in 1981 with modifications, primarily additions to it since that time. The Manual for Uniform Financial Reporting was rewritten in 2001 in conjunction with GASB pronouncements that changed the external financial reporting of community colleges. During the rewriting of the MUFRR, there were issues with the ACS manual that resulted in an ACS task force being created to deal with the accounting issues and also take a fresh look at the current manual contents.

Q. Why has instruction changed from 1.XX to just 1.X?

A. The consensus of the ACS task force was that instruction has changed significantly over the last twenty years and each institution was not necessarily providing the same types and levels of instruction. By classifying only as far as 1.X, the data will probably be more comparable at a higher level for the Community College Group. The enrollment data reported by 1.XX will also be reported only at the 1.X level.

Q. Why was Independent Operations removed as 9.0?

A. This classification was used very little by the 28 Community Colleges and when it was used there were very little dollars associated with it. Based on the definitions of

what should be reported in the General and Designated Funds for reporting on ACS, it was felt that activities classified in the past in Independent Operations could stay in instruction since allocation of expenses is not required or it should be moved to the Auxiliary Fund.

Q. Why does the ACS Manual only report Operating Fund expenditures instead of all expenditures since the MUFR eliminated fund reporting for external financial statements?

A. While rewriting the ACS Manual was the assigned project for the Task Force, anything the group did was not to have an impact on the funding formula or the data that is used to go into the funding formula. Since the ACS data sheets are used to gather the data for the funding formula, bringing in all expenses would result in having to make significant changes to the data sheets or changes to the funding formulas. In addition, there were concerns that bringing in all expenses also meant bringing in all revenues (which are deducts to the funding formula).

Q. Why have employee FTEs been eliminated from the definition section?

A. The consensus of the task force was that the compilation of the employee FTE schedule for ACS reporting was the most time-consuming task. While there was comparability to a point in the data that was compiled each year, it was not used for any other purpose. It was also felt that any FTE data needed by a College for some purpose that the other Colleges would be able to respond. It was determined to delete FTE's from the ACS definitions and the data sheets going forward including the June 30, 2003 ACS reporting year.

Q. Transfers have not been recorded as an ACS expense in the past, is that still true.

A. It is currently. The original intent of the ACS Task Force was to report "All Expenditures" resulting in elimination of transfers which net to zero. However, due to the issues that arose regarding impact on funding formula, the Task Force then went back to reporting on "Operating Expenditures". The Task Force did acknowledge that there are pros and cons to reporting transfers as part of expenditures, but also felt that this was an issue that could not easily be solved. The Task Force also felt that the Colleges should think about that issue when responding back regarding the changes to the ACS Draft Manual. We are interested in everyone's thoughts on this issue and consider it still open until the Manual is finalized in June 2003.

# Data Reporting Instructions

## 2016-2017 ACS Data Collection Schedule

<u>COLLECTION DOCUMENT</u>	<u>ON MCCNET</u>
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2016-2017 Operating Fund Expenditures By Element/Sub-Activity/Activity (ACSXX32.XLS)	11/1/17
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2015-2016 and 2016-2017 Taxable Value/Millage Data (ACSXX52.XLS)	11/1/17
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2017-2018 Tuition Rates (ACS XX52.XLS)	11/1/17
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2016-2017 Course Enrollment Data - General Fund (AXX6GF2.XLS)	11/1/17
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2016-2017 Course Enrollment Data - Non-General Fund (AXX6NGF2.XLS)	11/1/17
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2016-2017 Plant and Grounds Expenditures and Activity Measures (ACSXX72.XLS)	11/1/17
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2016-2017 Audited Financial Statement and Management Letter (via mail or email) to the following:	11/15/17
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Center for Educational Performance and Information (CEPI)  
Attn: Postsecondary Data Collections Unit  
702 W. Kalamazoo Street  
Lansing, MI 48915

[CEPI@Michigan.gov](mailto:CEPI@Michigan.gov)  
517-335-0505 x3

House and Senate Appropriations Subcommittee Members:

- 1) Senator Darwin Booher, Chair, Senate Appropriations Subcommittee on Community Colleges, P.O. Box 30036, Lansing MI 48913-7536
- 2) State Rep. Paul Muxlow, Chair, House Appropriations Subcommittee on Community Colleges, P.O. Box 30014, Lansing, MI 48909-7514
- 3) Mr. Dan Horn, Department of Technology, Management & Budget, 111 S. Capitol Ave., Lansing, MI 48909 [hornd6@michigan.gov](mailto:hornd6@michigan.gov) (517) 335-1539
- 4) Mr. Bill Bowerman, Senate Fiscal Agency, P.O. Box 30036, Lansing, MI 48909-7536
- 5) Mr. Perry Zielak, House Fiscal Agency, P.O. Box 30014, Lansing, MI 48909-7536 [pzielak@house.mi.gov](mailto:pzielak@house.mi.gov) (517) 373-8080



# ACS 3 OPERATING FUND EXPENDITURES

## BY INSTRUCTIONAL ELEMENT, SUB-ACTIVITY, AND ACTIVITY

(ACS 3 XLS)

### PURPOSE AND INSTRUCTIONS

Columns C-G on the ACS 3 collects operating fund expenditure data for 2003-2004 at the element, sub- activity, and activity levels. Operating fund expenditures reported here should be consistent with general and designated fund revenues, expenditures, and other changes which are included in the audited financial statements.

**Enter college identifying information in cells C4:C6.**

All "*Total*" fields will be automatically calculated. DO NOT ENTER DATA IN THESE CELLS.

#### **NOTES**

It is the responsibility of the college to reconcile the data submitted on the ACS 3 with the general and designated fund expenditures reported in the college's audited financial statement. If there are changes to the ACS 3 report, the college must submit the corrections to the Department prior to November 15. The college must maintain complete documentation.

The enrollment information reported on the ACS 6 must correspond with expenditures reported on the ACS 3.

All expenditures should be reported as outlined in the manual with allocations where deemed appropriate by the College. An example of a required allocation is fringe benefits.

As much as possible, colleges should charge *non-general fund activities for all indirect costs* such as electricity and gas.

**Library books** should be expended as "Capital Expenditures" under ACS 4.0.

**Work Study** - The college match portion of work study should be reported in keeping with the MUFR. The charges should be classified as expenses of the department or organizational unit to which the service is rendered. You may show this distribution as an operating fund expenditure or you may show this distribution within the restricted fund following a mandatory transfer from the general fund.

**Computer Operating Expenditures** - Computer costs (excluding the cost of purchased computer equipment) should be reported on the 2.0 Technology line.

Computer equipment that is purchased should be reported under Capital Expenditures.

**Non-operating fund expenditures for auxiliary operations**, such as the cafeteria and bookstore, should not be reported here. Operating fund subsidies to auxiliary operations should not be reported on the ACS 3 since this form does not report transfers.

**Expenditures for the initial acquisition of small equipment items** are to be capitalized and subsequent **expenditures for** replacements are to be expensed (see *MUFR*). Since many colleges expend substantial sums for capital equipment out of the plant fund, and since there is often great difficulty in identifying detailed ACS units associated with those expenditures, the ACS 3 requires only equipment expenditure reporting by activity level (i.e., total instruction, public service, etc.).

**Tuition and fee waivers (remissions/exemptions)** of any kind are appropriately expensed as scholarships, employee benefits, etc. in the functional ACS category to which the waiver relates. Students residing outside the district who are charged in-district rates is an example of students for whom a scholarship should be recorded. Tuition waiver is only eligible for senior citizens or those students under approved interstate reciprocity agreements. Income lost due to waivers is reported.

**Energy expenditures** are reported in ACS Code 7.2 under "Other".

# ACS 5 REVENUE

## PURPOSE AND INSTRUCTIONS

This form provides information on tuition rates, taxable value, and local financing. Actual data should be used if available; if not, use an estimate.

**Enter college identifying information in cells B6:B8.**

### **NOTES**

Provide ***tuition rates per semester credit hour (items 1-3)*** for in-district, out-of-district, and out-of-state students.

Enter the ***actual Taxable Value (item 4)*** for both fiscal years. This should be the Taxable Value reported by your county . This includes the SEV loss due to TIFAs.

Enter the ***voted operating millage (item 7)*** for both years.

Enter the ***total operating millage levied (item 8)*** for both years. This should be the college's allowable operations millage levy (total operations millage less rollback).

The ***total millage levied (item 9) must equal the sum of the debt millage plus the building and site millage plus the levied operational Millage***

Enter the **State Operations Appropriations** (FY 2017 Total; PA 249 of 2016; Sec. 201(2)) **(Item 12)**.

Enter the **State MPSERS Appropriations** (FY 2017 Total; PA 249 of 2016; Sec. 201(4) and Sec. 201(5)) **(Item 13)**.

Enter the **State Renaissance Zone Appropriations** (FY 2017 Total; PA 249 of 2016; Sec. 201(6)) **(Item 14)**.

# ACS 6 COURSE ENROLLMENT DATA

## BY INSTRUCTIONAL ELEMENT, SUB-ACTIVITY, AND ACTIVITY (OPERATING FUND) and (NON-OPERATING FUND)

### PURPOSE AND INSTRUCTIONS

These spreadsheets report the following enrollment data for *all credit and non-credit instruction*: number of courses and sections actually delivered, duplicated student headcount, student contact hours, occupational education student contact hours, semester student credit hours, fiscal year equated students, and contact hour equated students by ACS Code.

Courses supported by operating fund expenditures must be reported on the AXX6OF4.XLS spreadsheet, while courses supported by non-operating funds must be reported on the AXX6NOF4.XLS spreadsheet. *If your audited financial statement shows expenditures for instruction outside the operating fund, you must submit a Non-Operating Fund ACS 6 report.*

The college's *unduplicated student headcount*, by in-district and out-of-district, must be reported on the *operating fund* spreadsheet.

Each college must have an ACS 6 Report Contact Person who is responsible for ensuring that the college's course and enrollment data are correct. In addition, each college's Occupational Contact Person is responsible for reporting occupational student contact hours for those courses that are eligible for federal occupational funding.

Occupational contact hours cannot be reported for Physical Education, Career Guidance, Home and Personal Interest, as they are not eligible for federal occupational funding. Data should not be entered in these cells.

The enrollment information on student headcount, contact hours, and credit hours reported on these spreadsheets must agree with supporting class lists and class summaries as of the count date. Reported units of instruction by ACS Code must correspond with expenditures data submitted on the ACS 3. There will be an exception to this in the year of implementing GASB 35 under the MUFR. Please review the definitions and based on the policy adopted by the College determine how "summer session" should be reported.

Enter college identifying information in cells C4:C6.

Enter *unduplicated student headcount* by in-district and out-of-district in cells I6 and J6 on AXX6GF2.XLS. The total will be automatically calculated.

*Subtotal/Total columns and rows* are automatically calculated. DO NOT ENTER DATA IN THESE CELLS.

**Fiscal year equated students (FYES)** are automatically calculated by dividing the semester student credit hour total by 30 (1 FYES = 30 semester credit hours). DO NOT ENTER DATA IN THIS COLUMN.

**Contact hour equated students (CHES)** are automatically calculated by dividing the student contact hour total by 480 (1 CHES = 480 student contact hours). DO NOT ENTER DATA IN THIS COLUMN.

### **NOTES**

Enrollment data for courses offered via the Michigan Community College Virtual Learning Collaborative should be included in the ACS 6 report by the provider college.

**High School Students:** Colleges should include enrollment data generated by these students in the ACS 6 reports.

# ACS 7 UTILITY EXPENDITURES

(ACS 7 XLS)

## PURPOSE AND INSTRUCTIONS

This spreadsheet reports information pertaining to the operation and maintenance of plant and grounds. Refer to Part 3 of the *ACS Manual* for pertinent definitions.

**Enter college identifying information in cells B7:B9.**

The "**Energy Total**" (**item 5**) will be automatically calculated. DO NOT ENTER DATA IN THIS CELL. This amount should equal the amount reported on ACS 3, Line 7.2.

**Physical Plant Total (All Funds), item 7, and Physical Plant Operating Fund, item 8**, capture the true cost of existing physical plant operations. This should not include expenditures for new construction. In the year following completion of new construction, the related maintenance expenditures should be included along with the additional square and cubic footage.

The Physical Plant Operations Activity consists of those activities related to maintaining existing grounds and facilities, planning and designing future plant expansion and modifications, and health and safety services. All expenses incurred, no matter the fund source, should be entered in item 9. All operating fund expenses recorded under ACS 7.1, 7.2, and 7.3 sub-activities on the ACS 3 should be included in item 10. Expenses for ACS 7.2, Energy Services, are excluded here as they are reported in items 5-6 above.

### NOTES

Expenditures for disposing of solid waste (i.e. trash) should be excluded from *water and sewage totals*.

All college-owned facilities should be included in this report (including space used for auxiliary activities), unless the space is used for non-college related activities.

**EXPENDITURES OR ACTIVITY MEASURES REPORTED ON THIS FORM MUST NOT**

**INCLUDE DATA FROM RENTED OR LEASED FACILITIES.** Report leased facilities operated by the college as rental and energy costs of leased facilities as part of facility and other costs on ACS

**OPERATING FUND EXPENDITURES**

(ACS 3 XLS)

**COLLEGE NAME:**

**CONTACT**

**PERSON: EMAIL:**

ACS CODE	SUB-ACTIVITY/ACTIVITY	SALARIES	FRINGES	FACILITY & OTHER	CAPITAL	TOTAL
		0	0	0		0
1.1	GENERAL EDUCATION	0	0	0		0
1.2	BUSINESS & HUMAN SERVICES	0	0	0		0
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	0	0	0		0
1.4	HEALTH OCCUPATIONS	0	0	0		0
1.5	DEVELOPMENTAL & BASIC SKILLS	0	0	0		0
1.6	HUMAN DEVELOPMENT	0	0	0		0
1.7	PERSONAL INTEREST	0	0	0		0
<b>1.0</b>	<b>INSTRUCTION TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3.0</b>	<b>PUBLIC SERVICE TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4.0</b>	<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.1	STUDENT SERVICES PROGRAMS & ADMINISTRATIO	0	0	0		0
5.2	FINANCIAL AID	0	0	0		0
5.3	INTERCOLLEGIATE ATHLETICS	0	0	0		0
<b>5.0</b>	<b>STUDENT SERVICES TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6.0</b>	<b>INSTITUTIONAL ADMINISTRATION TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
7.1	PHYSICAL PLANT OPERATIONS	0	0	0		0
7.2	ENERGY SERVICES	0	0	0		0
7.3	CAMPUS SECURITY	0	0	0		0
<b>7.0</b>	<b>PHYSICAL PLANT OPERATIONS TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**REVENUE**  
**(ACS 5 XLS)**

COLLEGE NAME:

CONTACT PERSON:

E-MAIL:

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TUITION RATES (Semester Credit)	2016-17
1. In-District	\$0.00
2. Out-of-District	\$0.00
3. Out-of-State	\$0.00

TAXABLE VALUE	2015-16
4. Taxable Value (Enter ACTUAL)	\$0

MILLAGE RATES	2015-16
5. Building and Site Millage	0.0000
6. Levied Debt Retirement Millage	0.0000
7. Voted Operating Millage	0.0000
8. Levied Operating Millage	0.0000
9. Total Millage Levied	0.0000



**COURSE ENROLLMENT DATA (ACS 6 XLS)**

COLLEGE NAME: \_\_\_\_\_  
 CONTACT PERSON: \_\_\_\_\_  
 E-MAIL: \_\_\_\_\_

UNDUPLICATED HEADCOUNT	IN-DISTRICT	OUT-DISTRICT	TOTAL
0	0	0	0

ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	# DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPATIONAL CONTACT HOURS	STUDENT CREDIT HOURS			FYES	CHES	
			IN-DISTRICT	OUT-DISTRICT	TOTAL	IN-DISTRICT	OUT-DISTRICT	TOTAL		IN-DISTRICT	OUT-DISTRICT	TOTAL			
1.1	GENERAL EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.2	BUSINESS & HUMAN SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.3	TECHNICAL & INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.4	HEALTH OCCUPATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.5	DEVEL. EDUC & BASIC SKILLS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.6	HUMAN DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1.7	PERSONAL INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>1.0</b>	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**UTILITY EXPENDITURES (ACS 7.XLS)**

COLLEGE NAME: \_\_\_\_\_  
 CONTACT PERSON: \_\_\_\_\_  
 E-MAIL: \_\_\_\_\_

<b>OPERATING FUNDEXPENDITURES</b>	<b>Expenditure</b>
ENERGY SERVICES	
1. Electricity	\$0
2. Gas	\$0
3. Steam	\$0
4. Oil	\$0
5. ENERGY TOTAL (1-4)	\$0
WATER	
6. Water & Sewage	\$0
PHYSICAL PLANT OPERATIONS	
7. Physical Plant Operating Fund	\$0
<b>ACTIVITY MEASURES</b>	<b>Measure</b>
BUILDINGS OPERATED & MAINTAINED	
7. Gross Square Feet	0
8. Gross Cubic Feet	0

