

PERFORMANCE AUDIT
OF

SELECTED STATE UNIVERSITIES' REPORTING
OF ENROLLMENT AND OTHER HIGHER EDUCATION
INSTITUTIONAL DATA INVENTORY (HEIDI) DATA

Fiscal Year 2001-02

“...The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.”

– Article IV, Section 53 of the Michigan Constitution

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Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit

Selected State Universities' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) Data

Report Number:
 33-300-03

Released:
 February 2004

The 15 State universities are required to report certain enrollment and other HEIDI data to the Legislature on a fiscal year basis. Instructions for reporting the data are included in the boilerplate of the annual appropriations act for higher education and in the Office of the State Budget's HEIDI User Manual.

Audit Objective:

To assess the accuracy of the State universities' reporting of selected enrollment and other HEIDI data as required by the annual appropriations act for higher education.

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Audit Conclusion:

Our assessment disclosed that the State universities generally reported selected enrollment data as required and, in total, the financial data reported to HEIDI was generally accurate. However, the financial data did contain errors and classification uncertainties (Findings 1 through 4).

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Reportable Conditions:

The University of Michigan - Flint did not accurately allocate and report instructional expenditures by Classification of Instructional Programs and noninstructional expenditures by program classification. Also, Oakland University did not retain documentation to support its rationale and computations for numerous adjustments to instructional and noninstructional expenditures. (Finding 1)

The Office of the State Budget's policies and procedures for correcting known, identified errors did not correct Western Michigan University's \$147 million underreporting of its current fund revenues on a timely basis (Finding 2).

The HEIDI database contained numerous data entry errors (Finding 3).

The accuracy of university reporting could be enhanced if the Office of the State Budget's reporting instructions included a definition of "correspondence course" for the universities' use in determining which type of courses and/or student credit hours to include when reporting enrollments (Finding 4).

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Agency Response:

The Office of the State Budget and the universities generally agreed with our recommendations.

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February 3, 2004

The Honorable Shirley Johnson, Chairperson
Senate Appropriations Committee
Michigan Senate
and
The Honorable Marc Shulman, Chairperson
House Appropriations Committee
Michigan House of Representatives
State Capitol
Lansing, Michigan

Ms. Mary A. Lannoye, State Budget Director
Office of the State Budget
Department of Management and Budget
George W. Romney Building
Lansing, Michigan

Dear Senator Johnson, Representative Shulman, and Ms. Lannoye:

This is our report on the performance audit of Selected State Universities' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) Data, including the provisions of Act 118, P.A. 2001, and Act 144, P.A. 2002, for fiscal year 2001-02.

This report contains our report summary; description of reported data; audit objective, scope, and methodology and agency responses and prior audit follow-up; comment, findings, recommendations, and agency preliminary responses; student credit hours and average instructional cost per student credit hour, presented as supplemental information; and a glossary of acronyms and terms.

The agency preliminary responses were taken from responses received subsequent to our audit fieldwork. Act 144, P.A. 2002, requires that the audited institutions for which we noted findings develop formal responses within 60 days after release of the audit report.

We appreciate the courtesy and cooperation extended to us by the universities.

AUDITOR GENERAL

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Description of Reported Data

The Legislature established the Higher Education Institutional Data Inventory (HEIDI) to capture enrollment and other data regarding State universities. Examples of information requested by the Legislature through HEIDI include expenditures, revenues, faculty and staff positions and compensation, student population profiles, physical plant specifications, and student credit hours (SCHs). The 15 State universities are required to report the data on a fiscal year basis. Instructions for reporting the data are included in the boilerplate of the annual appropriations act for higher education and in the Office of the State Budget's HEIDI User Manual.

For fiscal year 2001-02, gross appropriations to the 15 State universities totaled \$1,615,486,200, the total number of SCHs generated was 6,967,140, and the total number of fiscal year equated students enrolled was 241,134:

University	Appropriation *	Student Credit Hours	Fiscal Year Equated Students
Central Michigan University	\$ 90,003,800	606,048	20,961
Eastern Michigan University	87,637,200	556,185	19,256
Ferris State University **	55,520,300	286,726	9,568
Grand Valley State University	60,095,400	490,496	16,779
Lake Superior State University	14,268,700	84,433	2,819
Michigan State University	325,982,300	1,184,302	40,936
Michigan Technological University	55,241,600	172,251	5,916
Northern Michigan University	52,012,900	228,551	7,718
Oakland University **	52,384,700	364,344	12,619
Saginaw Valley State University	27,393,300	197,882	6,786
University of Michigan - Ann Arbor	363,562,700	1,072,852	37,998
University of Michigan - Dearborn	27,993,300	175,913	6,062
University of Michigan - Flint **	24,068,100	149,520	5,056
Wayne State University	253,644,700	677,457	23,754
Western Michigan University **	125,677,200	720,180	24,906
Total	<u>\$ 1,615,486,200</u>	<u>6,967,140</u>	<u>241,134</u>

* The appropriation amount reported for each university included only the amount specifically appropriated to the university under Act 144, P.A. 2002. A university may receive additional distributions authorized under Act 144, P.A. 2002, or other applicable appropriations acts.

** These 4 universities were selected for audit for fiscal year 2001-02.

For the 4 selected universities audited for fiscal year 2001-02, gross appropriations totaled \$257,650,300, the total number of SCHs generated was 1,520,770, and the total number of fiscal year equated students enrolled was 52,149.

Audit Objective, Scope, and Methodology and Agency Responses and Prior Audit Follow-Up

Audit Objective

The objective of our performance audit* of Selected State Universities' Reporting of Enrollment and Other Higher Education Institutional Data Inventory (HEIDI) Data was to assess the accuracy of the State universities' reporting of selected enrollment and other HEIDI data as required by the annual appropriations act for higher education.

Audit Scope

Our audit scope was to examine 4 of the 15 State universities' records supporting selected enrollment student credit hours and other Higher Education Institutional Data Inventory data relating to general fund expenditures and transfers reported for fiscal year 2001-02. This included comparing reported instructional and noninstructional expenditures with the audited financial statements. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

Audit Methodology

To accomplish our objective, we performed analytical audit procedures related to all 15 State universities. These procedures included performing data trend analysis and identifying significant differences between data reported to the House and Senate Fiscal Agencies and data recorded in HEIDI. We made telephone inquiries to the universities to obtain their representation as to the propriety of selected data recorded in HEIDI. In our telephone inquiry of Saginaw Valley State University (SVSU), SVSU informed us that it was not confident in the data that it had reported to HEIDI. SVSU conveyed to us that it was in the process of re-evaluating the data that it had reported to HEIDI and expected adjustments to be made. Based upon the timing and nature of SVSU's ongoing re-evaluation, we concluded that it would not be practical to audit

* See glossary at end of report for definition.

SVSU at this time. Based upon the analytical audit procedures we performed, we selected the following 4 universities for audit to accomplish our audit objective:

Ferris State University
Oakland University
University of Michigan - Flint
Western Michigan University

We tested fiscal year 2001-02 reported student credit hours and other selected HEIDI data for accuracy and adherence to the annual appropriations act and to HEIDI User Manual requirements. Our audit fieldwork was conducted during March through June 2003.

For student credit hours, we verified, on a selective basis, the accuracy and appropriateness of reported totals by tracing report totals to class lists and then to selected student transcripts.

For other HEIDI data, we verified reported general fund expenditures by category (instructional and noninstructional). As a starting point, we obtained and relied on audited financial statement reports, which we compared to the totals reported by universities. We then reviewed selected adjustments from the audited totals and reviewed selected accounting classifications to ensure that the expenditures were properly reported. Also, we judgmentally selected and evaluated individual expenditures to determine their propriety.

Agency Responses and Prior Audit Follow-Up

Our audit report contains 4 findings and 5 corresponding recommendations. The Office of the State Budget and the universities generally agreed with our recommendations.

The agency preliminary response that follows each recommendation in our report was taken from written comments and oral discussions subsequent to our audit fieldwork. Annual appropriations acts require the principal executive officers of the audited institutions to submit written responses to our audit to the Auditor General, the House and Senate Fiscal Agencies, and the State budget director. The responses are due within 60 days after the audit report has been issued and should specify the action taken by the institutions regarding the audit report's recommendations.

We noted compliance with 2 of the 3 prior audit recommendations included within the scope of our current audit. We repeated the other prior audit recommendation in this report.

COMMENT, FINDINGS, RECOMMENDATIONS, AND AGENCY PRELIMINARY RESPONSES

ACCURACY OF REPORTED ENROLLMENT AND OTHER HEIDI DATA

COMMENT

Background: The appropriations act for higher education (Act 144, P.A. 2002) states that the Auditor General shall review Higher Education Institutional Data Inventory (HEIDI) enrollment data submitted by all public universities and may perform audits of selected public universities if determined necessary. The review and audits shall be based upon the definitions, requirements, and uniform reporting categories established by the State budget director and the House and Senate Fiscal Agencies. In accordance with the act, these audits are based on uniform reporting categories and include HEIDI data. Examples of HEIDI data include resident undergraduate tuition and fees, expenditures, revenues, faculty and staff positions and compensation, student population profiles, physical plant specifications, and student credit hours (SCHs).

Audit Objective: To assess the accuracy of the State universities' reporting of selected enrollment and other HEIDI data as required by the annual appropriations act for higher education.

Conclusion: Our assessment disclosed that the State universities generally reported selected enrollment data as required and, in total, the financial data reported to HEIDI was generally accurate. However, the financial data did contain errors and classification uncertainties. Our assessment disclosed reportable conditions* related to expenditure allocation, timeliness of error correction, data entry errors, and definitions in reporting instructions (Findings 1 through 4).

* See glossary at end of report for definition.

FINDING

1. Expenditure Allocation

The University of Michigan - Flint did not accurately allocate and report instructional expenditures by Classification of Instructional Programs (CIP) and noninstructional expenditures by program classification. Also, Oakland University did not retain documentation to support its rationale and computations for numerous adjustments to instructional and noninstructional expenditures.

The HEIDI User Manual requires universities to report prior fiscal year instructional expenditures by CIP and noninstructional expenditures by program classification.

We compared the University of Michigan - Flint reported expenditures for CIP 27 to our determined actual expenditure amounts:

<u>Staff</u>	<u>Reported Expenditures</u>	<u>Actual Expenditures</u>	<u>Amount Overreported (Underreported)</u>
Tenure faculty	\$630,540	\$830,316	\$(199,776)
Tenure track faculty	\$126,509	\$ 99,111	\$ 27,398
Nontenure track faculty	\$355,732	\$157,572	\$ 198,160
Clerical and secretarial	\$ 64,786	\$ 28,180	\$ 36,606

The HEIDI User Manual specifies that expenditures related to institutes and research centers shall be reported under noninstructional expenditures as research. The University of Michigan - Flint misinterpreted this section of the HEIDI User Manual and inappropriately transferred from public service to research \$200,574 of expenditures related to the University Outreach Program.

Oakland University did not have an identifiable basis for the numerous adjustments it made to its instructional and noninstructional expenditures. These adjustments were allocations of expenditures based on percentages or, in some instances, lump-sum dollar amounts. When we made inquiries as to why specific percentages or dollar amounts were used, Oakland University could not provide us with a supporting rationale or supporting computational documentation for the specific dollar amount adjusted. Oakland University indicated that it did not maintain the historical work papers supporting the rationale for the reallocations because they originated over approximately 20 years ago.

As a result, the Legislature did not have accurate instructional and noninstructional expenditure data for the University of Michigan - Flint and Oakland University to use in its deliberations regarding appropriations for the State's universities.

RECOMMENDATIONS

We recommend that the University of Michigan - Flint create and implement a process to accurately allocate and report instructional expenditures by CIP and noninstructional expenditures by program classification.

We also recommend that Oakland University retain documentation to support its rationale and computations for any adjustments to instructional and noninstructional expenditures.

AGENCY PRELIMINARY RESPONSE

University of Michigan - Flint

The University supported this recommendation. The University informed us that it was in the process of implementing a process that will accurately allocate and report instructional expenditures by CIP and noninstructional expenditures by program classification. The process will include "crosswalks" of expenditures as they are reported on the University's annual audited financial statements to how it reports them in HEIDI.

Oakland University

The University agreed with our recommendation. The University informed us that, beginning with the fiscal year 2002-03 HEIDI data input, the University has re-addressed all of the assumptions and supporting rationale associated with adjustments and reallocations for reporting instructional and noninstructional expenditures. Each year, the Office of Budget and Financial Planning will review the supporting rationale for any adjustments and update or recalculate those adjustments as necessary, prior to submitting current year data. These calculations will be maintained as part of the documentation to support the University's HEIDI data collection and inventory records.

FINDING

2. Timeliness of Error Correction

The Office of the State Budget's policies and procedures for correcting known, identified errors did not correct Western Michigan University's (WMU's) \$147 million underreporting of its current fund revenues* on a timely basis.

The HEIDI User Manual requires universities to report prior fiscal year revenues recorded in the general fund, expendable restricted fund, designated fund, and auxiliary fund as current fund revenues. The Office of the State Budget policy is to have State universities request access to the HEIDI database to correct known errors and to notify State users when the corrections have been made.

In November 2002, WMU identified an error in HEIDI that resulted in a \$147 million understatement of current fund revenues. During that same month, WMU requested access to the HEIDI database to correct the understatement. In January 2003, the \$147 million understatement was brought to WMU's attention by the House Fiscal Agency. At that time, WMU provided the correct dollar amounts related to the current fund revenues to the House Fiscal Agency so that it could be appropriately reported to the Legislature. On February 7, 2003, WMU again requested access to the HEIDI database to correct this error and once more on March 4, 2003 without success. The error did not get corrected until June 2003, when we requested correction.

As a result, the HEIDI database used by the Legislature to capture enrollment and other financial data from the State's universities understated WMU's current fund revenues by \$147 million for over a six-month period during fiscal year 2002-03.

RECOMMENDATION

We recommend that the Office of the State Budget develop and implement policies and procedures to effectively ensure that known, identified errors are corrected on a timely basis.

AGENCY PRELIMINARY RESPONSE

The Office of the State Budget will comply by September 30, 2004. The Office of the State Budget informed us that it believed that policies and procedures exist to

* See glossary at end of report for definition.

correct HEIDI data errors on a timely basis. Under current policy, an institution requesting HEIDI data changes must justify the need for these revisions. The corrections are then made either by the Office of the State Budget or by the reporting institution, following a request from the institution that the relevant database survey be opened to allow it to make data changes. The Office of the State Budget will formally post this process, and the procedure for notification to HEIDI data users when data has been corrected, on the HEIDI Web site for the fall 2004 HEIDI reporting cycle.

FINDING

3. Data Entry Errors

The HEIDI database contained numerous data entry errors.

Based on our analytical review procedures, we identified the following errors:

- a. WMU overreported 1,264 and 2,801 SCHs under the doctorate level for CIP 16 and CIP 19, respectively. These SCHs were reported in the appropriate CIP; however, they should have been reported as master level SCHs.
- b. Ferris State University mistakenly recorded 761 lower division* SCHs for CIP 19 that should have been recorded under CIP 20.
- c. Ferris State University did not report \$55,877 related to lower division expenditures for CIP 41.
- d. The University of Michigan - Flint miscalculated and used incorrect percentages to spread expenditures related to CIP 52. Although the total expenditures of \$3,179,486 related to CIP 52 appeared to be appropriate, the individual amounts reported for each level were incorrect. Lower level expenditures were overreported by \$1,106,462, upper level expenditures were underreported by \$400,615, and master level expenditures were underreported by \$705,847.

* See glossary at end of report for definition.

Using the same analytical review procedures that allowed us to identify the errors noted in the previous paragraph, we identified numerous other likely errors. Most of these likely errors relate to either expenditures that were reported without corresponding SCHs or SCHs that were reported without any related expenditures. These likely errors relate to 13 of the 15 State universities and are associated with 28 separate CIPs.

The HEIDI User Manual requires State universities to record data in HEIDI using one of two methods. Data can be entered into HEIDI through the data entry screens available on the Web site or it can be electronically uploaded in a specified format.

For fiscal year 2001-02, Michigan State University was the only State university to have submitted its HEIDI data using the specified electronic format. We were informed by WMU that it used the data entry screens available on the Web site to report HEIDI data because the resources necessary to put the HEIDI data in the specified electronic format were not available. The process used to enter HEIDI data through the screens available on the Web site requires the data to be entered into individual boxes, independent of certain other related data. If a university desires to attempt to verify that the data entered is correct, it must manually check each digit of each number entered. The Web site does not provide category subtotals that could be used by the universities to identify and correct obvious errors. The Web site also does not have systems edits that could identify data not meeting certain parameters. For example, if a box is left empty or if its value increased or decreased by a predetermined percentage, the Web site could flag this data in some manner to bring it to the attention of the person inputting the data.

The Office of the State Budget maintains the database containing the HEIDI data reported by the State's universities. The Legislature is the primary user of this data. And it has been the practice of the House and Senate Fiscal Agencies to manually analyze the HEIDI data before reporting it to the Legislature. In some instances, at the discretion of the Fiscal Agencies, inquiries to the individual State universities were made to help ensure the accuracy of the data.

RECOMMENDATION

We recommend that the Office of the State Budget work, in conjunction with the House and Senate Fiscal Agencies and the State universities, to develop and implement a process to effectively identify and correct HEIDI data entry errors.

AGENCY PRELIMINARY RESPONSE

WMU

WMU agreed with the recommendation and informed us that it will work with the Office of the State Budget, in conjunction with the House and Senate Fiscal Agencies, to develop and implement a process to effectively identify and correct HEIDI data entry errors.

Ferris State University

The University strongly supported the audit recommendation to develop and implement a process to effectively identify and correct HEIDI data entry errors.

University of Michigan - Flint

The University supported this recommendation. The University informed us that it would welcome changes to the current process that would help it identify and correct data entry errors. Providing subtotals and system-generated trends would be helpful. Also, the University informed us that it is in the process of implementing an internal process that looks at fluctuations in its reported data to help identify any reporting errors.

Office of the State Budget

The Office of the State Budget agreed that adding HEIDI category subtotals and computer system "flags" for data not meeting certain parameters into the database software would be ideal and will continue to review the feasibility of adding these features within constrained financial resources.

The Office of the State Budget established a data validation process approved by the HEIDI Advisory Committee and posted on the HEIDI Web site in August 2002. Pursuant to this data validation process, each university is sent a copy of the data it entered and returns a signed certification to the Office of the State Budget that the data as submitted is correct. The Office of the State Budget believes that State universities must take primary responsibility for the accuracy of their data submissions.

FINDING

4. Definitions in Reporting Instructions

The accuracy of university reporting could be enhanced if the Office of the State Budget's reporting instructions included a definition of "correspondence course" for the universities' use in determining which type of courses and/or SCHs to include when reporting enrollments.

Annual appropriations acts require universities to exclude SCHs generated through correspondence courses from their enrollment reports, but the acts do not specifically exclude courses taught out-of-State. The acts place the responsibility for establishing reporting definitions and requirements on the State budget director and the House and Senate Fiscal Agencies. These instructions are incorporated in the HEIDI User Manual and are available to the universities through the Internet.

Our review of courses offered by the State universities disclosed that courses are taught on campus and off campus at locations that are in-State, out-of-State, or out-of-country and to residents and nonresidents. In addition to the traditional classroom instruction, courses are taught using various audio/visual techniques, including videotape, teleconferencing, and the Internet, which can transcend State boundaries. These courses are frequently very similar to traditional correspondence courses except that they do not use the United States Postal Service.

The universities informed us that there is a need for a detailed definition of "correspondence course" and specifically how it is different from "distance/Internet learning." This clarification would assist the universities in planning and developing courses and help ensure the consistent treatment and reporting of SCHs.

We noted the same condition in our prior audit. The Office of the State Budget agreed that the HEIDI instructions needed to be improved and indicated that the annual appropriations act contains a provision that SCHs generated through correspondence courses are not to be included. However, the act does not address courses offered through the Internet, teleconferencing, etc., that may transcend State boundaries. The Office of the State Budget stated that the HEIDI Advisory Committee was considering improved definitions and instructions at that time.

RECOMMENDATION

WE AGAIN RECOMMEND THAT THE OFFICE OF THE STATE BUDGET'S REPORTING INSTRUCTIONS TO UNIVERSITIES INCLUDE A DEFINITION OF "CORRESPONDENCE COURSE" FOR THE UNIVERSITIES' USE IN DETERMINING WHICH TYPE OF COURSES AND/OR SCHS TO INCLUDE WHEN REPORTING ENROLLMENTS.

AGENCY PRELIMINARY RESPONSE

The Office of the State Budget concurs with this recommendation. The Office of the State Budget will propose boilerplate language in the fiscal year 2004-05 executive budget bill to clarify HEIDI reporting requirements for all forms of "distance/Internet learning" instruction.

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SUPPLEMENTAL INFORMATION

SELECTED UNIVERSITIES' REPORTING OF ENROLLMENT AND OTHER HEIDI DATA
Student Credit Hours (SCHs) and Average Instructional Cost Per SCH
For the Fiscal Year Ended June 30, 2002

Ferris State University

CIP	Program	Lower Division*			Upper Division*		
		Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH
1	Agricultural Business and Production	\$ 175,503	685	\$ 256.21			
8	Marketing Operations/Marketing and Distribution	\$ 263,890	1,527	\$ 172.82	\$ 803,938	4,652	\$ 172.82
9	Communications	\$ 218,366	1,393	\$ 156.76	\$ 137,792	879	\$ 156.76
10	Communications Technologies	\$ 168,708	416	\$ 405.55	\$ 266,445	657	\$ 405.55
11	Computer and Information Sciences	\$ 1,601,266	7,404	\$ 216.27	\$ 801,930	3,708	\$ 216.27
12	Personal and Miscellaneous Services	\$ 142,157	647	\$ 219.72			
13	Education	\$ 191,189	1,011	\$ 189.11	\$ 958,592	5,069	\$ 189.11
15	Engineering-Related Technologies	\$ 5,459,982	21,455	\$ 254.49	\$ 3,742,461	14,706	\$ 254.49
16	Foreign Languages and Literature	\$ 436,850	3,035	\$ 143.94	\$ 43,325	301	\$ 143.94
19	Home Economics		761				
20	Vocational Home Economics	\$ 151,709					
22	Law and Legal Studies	\$ 73,881	515	\$ 143.46			
23	English Language and Literature/Letters	\$ 3,422,752	25,055	\$ 136.61	\$ 1,251,343	9,160	\$ 136.61
24	Liberal Arts and Sciences, General Studies and Humanities	\$ 1,039,643	9,991	\$ 104.06	\$ 172,944	1,662	\$ 104.06
26	Biological Sciences/Life Sciences	\$ 1,471,349	10,589	\$ 138.95	\$ 461,733	3,323	\$ 138.95
27	Mathematics	\$ 1,917,375	19,089	\$ 100.44	\$ 52,130	519	\$ 100.44
29	Military Technologies	\$ 2,232	48	\$ 46.50	\$ 1,953	42	\$ 46.50
30	Multi/Interdisciplinary Studies	\$ 28,653	180	\$ 159.18	\$ 22,923	144	\$ 159.18
31	Parks, Recreation, Leisure, and Fitness Studies	\$ 304,516	2,300	\$ 132.40	\$ 130,280	984	\$ 132.40
40	Physical Sciences	\$ 1,334,208	11,375	\$ 117.29	\$ 46,448	396	\$ 117.29
41	Science Technologies		103				
42	Psychology	\$ 436,658	4,660	\$ 93.70	\$ 274,738	2,932	\$ 93.70
43	Protective Services	\$ 296,379	1,872	\$ 158.32	\$ 865,390	5,466	\$ 158.32
44	Public Administration and Services	\$ 200,971	691	\$ 290.84	\$ 268,738	924	\$ 290.84
45	Social Sciences and History	\$ 1,507,074	15,514	\$ 97.14	\$ 489,989	5,044	\$ 97.14
47	Mechanics and Repairers	\$ 64,036	60	\$ 1,067.27			
48	Precision Production Trades	\$ 668,083	1,923	\$ 347.42	\$ 166,413	479	\$ 347.42
50	Visual and Performing Arts	\$ 3,182,880	15,610	\$ 203.90	\$ 1,260,714	6,183	\$ 203.90
51.08	Health and Medical Assistants	\$ 1,433,196	7,079	\$ 202.46	\$ 2,834	14	\$ 202.43
51.16	Nursing	\$ 485,095	1,422	\$ 341.14	\$ 610,973	1,791	\$ 341.14
51.17	Optometry				\$ 612,245	1,096	\$ 558.62
51.20	Pharmacy				\$ 2,037,919	6,491	\$ 313.96
51.22	Public Health	\$ 89,981	295	\$ 305.02	\$ 258,656	848	\$ 305.02
51.99	Other Health Professionals	\$ 1,172,197	4,160	\$ 281.78	\$ 378,992	1,345	\$ 281.78
52	Business Management and Administrative Services	\$ 1,326,142	8,057	\$ 164.60	\$ 2,214,626	13,455	\$ 164.60

Oakland University

CIP	Program	Lower Division			Upper Division		
		Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH
3	Conservation and Renewable Nature Resources				\$ 99,916	743	\$ 134.48
5	Area, Ethnic, and Cultural Studies	\$ 709,245	13,168	\$ 53.86	\$ 39,803	739	\$ 53.86
9	Communications	\$ 652,984	8,614	\$ 75.80	\$ 688,234	9,079	\$ 75.81
11	Computer and Information Sciences	\$ 1,756,958	7,590	\$ 231.48	\$ 384,957	1,663	\$ 231.48
13	Education	\$ 799,576	5,218	\$ 153.23	\$ 3,633,029	23,709	\$ 153.23
14	Engineering	\$ 676,578	2,733	\$ 247.56	\$ 1,786,383	7,216	\$ 247.56
16	Foreign Languages and Literature	\$ 1,647,688	15,168	\$ 108.63	\$ 285,260	2,626	\$ 108.63
23	English Language and Literature/Letters	\$ 2,326,679	26,367	\$ 88.24	\$ 793,296	8,990	\$ 88.24
24	Liberal Arts and Science, General Studies and Humanities	\$ 287,719	912	\$ 315.48	\$ 35,334	112	\$ 315.48
26	Biological Sciences/Life Sciences	\$ 1,369,863	7,912	\$ 173.14	\$ 732,371	4,230	\$ 173.14
27	Mathematics	\$ 2,440,427	20,431	\$ 119.45	\$ 80,269	672	\$ 119.45
31	Parks, Recreation, Leisure, and Fitness Studies	\$ 149,880	1,172	\$ 127.88	\$ 93,484	731	\$ 127.89
38	Philosophy and Religion	\$ 368,476	3,508	\$ 105.04	\$ 85,712	816	\$ 105.04
40	Physical Sciences	\$ 2,917,328	14,782	\$ 197.36	\$ 292,680	1,483	\$ 197.36
42	Psychology	\$ 733,160	8,840	\$ 82.94	\$ 317,564	3,829	\$ 82.94
44	Public Administration and Services				\$ 1,375,587	8,672	\$ 158.62
45	Social Sciences and History	\$ 3,282,160	29,538	\$ 111.12	\$ 1,331,287	11,981	\$ 111.12
50	Visual and Performing Arts	\$ 2,357,712	14,889	\$ 158.35	\$ 632,619	3,995	\$ 158.35
51.16	Nursing	\$ 785,759	2,617	\$ 300.25	\$ 1,232,533	4,105	\$ 300.25
51.22	Public Health				\$ 80,748	473	\$ 170.71
51.99	Other Health Professionals	\$ 800,017	4,028	\$ 198.61	\$ 634,572	3,195	\$ 198.61
52	Business Management and Administrative Services	\$ 1,932,115	9,328	\$ 207.13	\$ 4,185,283	20,206	\$ 207.13

* See glossary at end of report for definition.

This schedule continued on next page.

Master's			Graduate			Doctorate			Total		
Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH
									\$ 175,503	685	\$ 256.21
									\$ 1,067,828	6,179	\$ 172.82
									\$ 356,158	2,272	\$ 156.76
\$ 753,486	3,484	\$ 216.27							\$ 435,153	1,073	\$ 405.55
									\$ 3,156,682	14,596	\$ 216.27
									\$ 142,157	647	\$ 219.72
\$ 450,079	2,380	\$ 189.11							\$ 1,599,860	8,460	\$ 189.11
									\$ 9,202,443	36,161	\$ 254.49
									\$ 480,175	3,336	\$ 143.94
										761	
									\$ 151,709		
									\$ 73,881	515	\$ 143.46
									\$ 4,674,095	34,215	\$ 136.61
									\$ 1,212,587	11,653	\$ 104.06
									\$ 1,933,082	13,912	\$ 138.95
									\$ 1,969,505	19,608	\$ 100.44
									\$ 4,185	90	\$ 46.50
									\$ 51,576	324	\$ 159.19
									\$ 434,796	3,284	\$ 132.40
									\$ 1,380,656	11,771	\$ 117.29
										103	
									\$ 711,396	7,592	\$ 93.70
\$ 124,441	786	\$ 158.32							\$ 1,286,210	8,124	\$ 158.32
									\$ 469,709	1,615	\$ 290.84
									\$ 1,997,063	20,558	\$ 97.14
									\$ 64,036	60	\$ 1,067.27
									\$ 834,496	2,402	\$ 347.42
\$ 32,420	159	\$ 203.90							\$ 4,476,014	21,952	\$ 203.90
									\$ 1,436,030	7,093	\$ 202.46
									\$ 1,096,068	3,213	\$ 341.14
									\$ 2,902,578	5,196	\$ 558.62
			\$ 2,290,333	4,100	\$ 558.62				\$ 3,346,507	10,659	\$ 313.96
			\$ 1,308,588	4,168	\$ 313.96				\$ 348,637	1,143	\$ 305.02
									\$ 1,551,189	5,505	\$ 281.78
\$ 66,167	402	\$ 164.59							\$ 3,606,935	21,914	\$ 164.60

Master's			Graduate			Doctorate			Total		
Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH	Expenditures	SCHs	Cost Per SCH
									\$ 99,916	743	\$ 134.48
									\$ 749,048	13,907	\$ 53.86
\$ 303	4	\$ 75.75							\$ 1,341,521	17,697	\$ 75.80
\$ 605,791	2,617	\$ 231.48				\$ 8,333	36	\$ 231.47	\$ 2,756,039	11,906	\$ 231.48
\$ 3,469,988	22,645	\$ 153.23				\$ 300,492	1,961	\$ 153.23	\$ 8,203,085	53,533	\$ 153.23
\$ 1,046,925	4,229	\$ 247.56				\$ 103,975	420	\$ 247.56	\$ 3,613,861	14,598	\$ 247.56
\$ 12,166	112	\$ 108.63							\$ 1,945,114	17,906	\$ 108.63
\$ 43,062	488	\$ 88.24							\$ 3,163,037	35,845	\$ 88.24
									\$ 323,053	1,024	\$ 315.48
\$ 99,208	573	\$ 173.14							\$ 2,201,442	12,715	\$ 173.14
\$ 163,165	1,366	\$ 119.45				\$ 6,808	57	\$ 119.44	\$ 2,690,669	22,526	\$ 119.45
\$ 60,873	476	\$ 127.88							\$ 304,237	2,379	\$ 127.88
									\$ 454,188	4,324	\$ 105.04
\$ 46,774	237	\$ 197.36				\$ 20,328	103	\$ 197.36	\$ 3,277,110	16,605	\$ 197.36
									\$ 1,050,724	12,669	\$ 82.94
\$ 182,100	1,148	\$ 158.62							\$ 1,557,687	9,820	\$ 158.62
\$ 92,893	836	\$ 111.12							\$ 4,706,340	42,355	\$ 111.12
\$ 74,426	470	\$ 158.35							\$ 3,064,757	19,354	\$ 158.35
\$ 458,785	1,528	\$ 300.25							\$ 2,477,077	8,250	\$ 300.25
									\$ 80,748	473	\$ 170.71
\$ 391,072	1,969	\$ 198.61				\$ 794	4	\$ 198.50	\$ 1,826,455	9,196	\$ 198.61
\$ 1,446,809	6,985	\$ 207.13							\$ 7,564,207	36,519	\$ 207.13

SELECTED UNIVERSITIES' REPORTING OF ENROLLMENT AND OTHER HEIDI DATA
Student Credit Hours (SCHs) and Average Instructional Cost Per SCH
For the Fiscal Year Ended June 30, 2002

Continued

University of Michigan - Flint

CIP	Program	Lower Division			Upper Division		
		Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH
5	Area, Ethnic, and Cultural Studies	\$ 122,463	1,167	\$ 104.94	\$ 147,875	1,412	\$ 104.73
9	Communications	\$ 281,157	1,818	\$ 154.65	\$ 290,301	1,876	\$ 154.74
11	Computer and Information Sciences	\$ 511,022	4,824	\$ 105.93	\$ 112,175	1,059	\$ 105.93
13	Education	\$ 50,315	423	\$ 118.95	\$ 1,174,469	9,955	\$ 117.98
14	Engineering	\$ 158,735	521	\$ 304.67	\$ 113,538	373	\$ 304.39
16	Foreign Languages and Literature	\$ 641,078	5,638	\$ 113.71	\$ 60,320	530	\$ 113.81
23	English Language and Literature/Letters	\$ 1,375,547	11,307	\$ 121.65	\$ 498,804	4,092	\$ 121.90
26	Biological Sciences/Life Sciences	\$ 698,948	4,014	\$ 174.13	\$ 518,334	2,984	\$ 173.70
27	Mathematics	\$ 1,124,246	9,508	\$ 118.24	\$ 100,423	845	\$ 118.84
38	Philosophy and Religion	\$ 570,740	5,268	\$ 108.34	\$ 124,436	1,131	\$ 110.02
40	Physical Sciences	\$ 1,378,466	6,279	\$ 219.54	\$ 157,373	693	\$ 227.09
42	Psychology	\$ 573,925	5,457	\$ 105.17	\$ 249,497	2,368	\$ 105.36
43	Protective Services	\$ 146,442	963	\$ 152.07	\$ 176,117	1,156	\$ 152.35
44	Public Administration and Services	\$ 201,161	1,200	\$ 167.63	\$ 320,415	1,883	\$ 170.16
45	Social Sciences and History	\$ 1,884,368	17,152	\$ 109.86	\$ 867,996	7,414	\$ 117.08
50	Visual and Performing Arts	\$ 1,258,308	6,225	\$ 202.14	\$ 444,387	2,274	\$ 195.42
51.16	Nursing	\$ 716,692	2,282	\$ 314.06	\$ 913,261	3,025	\$ 301.90
51.22	Public Health	\$ 117,763	614	\$ 191.80	\$ 304,830	1,592	\$ 191.48
51.99	Other Health Professionals	\$ 11,443	30	\$ 381.43	\$ 379,161	1,084	\$ 349.78
52	Business Management and Administrative Services	\$ 1,809,128	3,067	\$ 589.87	\$ 1,306,769	7,469	\$ 174.96

Western Michigan University

CIP	Program	Lower Division			Upper Division		
		Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH
9	Communications	\$ 1,381,357	13,875	\$ 99.56	\$ 1,105,086	6,838	\$ 161.61
11	Computer and Information Sciences	\$ 637,619	12,023	\$ 53.03	\$ 309,925	977	\$ 317.22
13	Education	\$ 1,612,480	17,165	\$ 93.94	\$ 6,600,867	38,636	\$ 170.85
14	Engineering	\$ 3,996,130	18,681	\$ 213.91	\$ 5,852,868	12,775	\$ 458.15
15	Engineering-Related Technologies	\$ 21,639	36	\$ 601.08	\$ 72,130	103	\$ 700.29
16	Foreign Languages and Literature	\$ 1,590,630	13,547	\$ 117.42	\$ 1,280,055	7,205	\$ 177.66
19	Home Economics	\$ 614,948	7,524	\$ 81.73	\$ 627,345	4,411	\$ 142.22
23	English Language and Literature/Letters	\$ 2,753,523	27,571	\$ 99.87	\$ 1,688,598	13,911	\$ 121.39
26	Biological Sciences/Life Sciences	\$ 620,107	14,413	\$ 43.02	\$ 613,131	2,138	\$ 286.78
27	Mathematics	\$ 3,745,596	41,716	\$ 89.79	\$ 748,511	5,755	\$ 130.06
30	Multi/Interdisciplinary Studies	\$ 1,360,543	13,373	\$ 101.74	\$ 1,438,069	9,165	\$ 156.91
38	Philosophy and Religion	\$ 884,757	12,489	\$ 70.84	\$ 938,263	9,147	\$ 102.58
40	Physical Sciences	\$ 2,561,670	25,349	\$ 101.06	\$ 1,042,035	6,976	\$ 149.37
42	Psychology	\$ 406,276	12,036	\$ 33.76	\$ 1,003,359	5,600	\$ 179.17
44	Public Administration and Services	\$ 87,869	774	\$ 113.53	\$ 668,787	2,564	\$ 260.84
45	Social Sciences and History	\$ 2,517,875	63,187	\$ 39.85	\$ 2,848,239	46,364	\$ 61.43
49	Transportation and Materials Moving	\$ 658,614	4,804	\$ 137.10	\$ 1,810,028	7,524	\$ 240.57
50	Visual and Performing Arts	\$ 5,814,727	33,419	\$ 173.99	\$ 3,069,322	7,231	\$ 424.47
51.08	Health and Medical Assistants				\$ 18,015	101	\$ 178.37
51.16	Nursing	\$ 615,159	1,060	\$ 580.34	\$ 1,259,154	2,539	\$ 495.93
51.99	Other Health Professionals	\$ 504,232	10,791	\$ 46.73	\$ 1,539,233	5,195	\$ 296.29
52	Business Management and Administrative Services	\$ 4,058,197	36,047	\$ 112.58	\$ 7,462,793	46,379	\$ 160.91

Master's			Graduate			Doctorate			Total		
Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH
									\$ 270,338	2,579	\$ 104.82
									\$ 571,458	3,694	\$ 154.70
									\$ 623,197	5,883	\$ 105.93
\$ 99,307	836	\$ 118.79							\$ 1,324,091	11,214	\$ 118.07
									\$ 272,273	894	\$ 304.56
									\$ 701,398	6,168	\$ 113.72
\$ 44,125	365	\$ 120.89							\$ 1,918,476	15,764	\$ 121.70
\$ 19,793	116	\$ 170.63							\$ 1,237,075	7,114	\$ 173.89
									\$ 1,224,669	10,353	\$ 118.29
									\$ 695,176	6,399	\$ 108.64
									\$ 1,535,839	6,972	\$ 220.29
									\$ 823,422	7,825	\$ 105.23
									\$ 322,559	2,119	\$ 152.22
\$ 27,284	138	\$ 197.71							\$ 548,860	3,221	\$ 170.40
\$ 98,791	639	\$ 154.60							\$ 2,851,155	25,205	\$ 113.12
\$ 4,207	24	\$ 175.29							\$ 1,706,902	8,523	\$ 200.27
\$ 232,560	871	\$ 267.00							\$ 1,862,513	6,178	\$ 301.48
\$ 98,484	513	\$ 191.98							\$ 521,077	2,719	\$ 191.64
\$ 668,462	1,682	\$ 397.42							\$ 1,059,066	2,796	\$ 378.78
\$ 63,589	3,363	\$ 18.91							\$ 3,179,486	13,899	\$ 228.76

Master's			Graduate			Doctorate			Total		
Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH	Expenditures	SCH	Cost Per SCH
\$ 417,014	1,046	\$ 398.67							\$ 2,903,457	21,759	\$ 133.44
\$ 1,358,337	3,101	\$ 438.03				\$ 141,112	36	\$ 3,919.78	\$ 2,446,993	16,137	\$ 151.64
\$ 7,843,229	32,247	\$ 243.22				\$ 1,124,838	1,522	\$ 739.05	\$ 17,181,414	89,570	\$ 191.82
\$ 2,697,997	5,630	\$ 479.22				\$ 411,796	130	\$ 3,167.66	\$ 12,958,791	37,216	\$ 348.20
									\$ 93,769	139	\$ 674.60
\$ 287,677							1,264		\$ 3,158,362	22,016	\$ 143.46
\$ 710,959							2,801		\$ 1,953,252	14,736	\$ 132.55
\$ 440,761	2,370	\$ 185.98				\$ 259,576	317	\$ 818.85	\$ 5,142,458	44,169	\$ 116.43
\$ 947,988	1,695	\$ 559.28				\$ 428,649	149	\$ 2,876.84	\$ 2,609,875	18,395	\$ 141.88
\$ 446,064	1,634	\$ 272.99				\$ 281,757	412	\$ 683.88	\$ 5,221,928	49,517	\$ 105.46
\$ 393,981	935	\$ 421.37				\$ 80,172	75	\$ 1,068.96	\$ 3,272,765	23,548	\$ 138.98
\$ 577,366	977	\$ 590.96				\$ 90,924	34	\$ 2,674.24	\$ 2,491,310	22,647	\$ 110.01
\$ 1,889,232	1,349	\$ 1,400.47				\$ 1,030,638	343	\$ 3,004.78	\$ 6,523,575	34,017	\$ 191.77
\$ 661,984	2,841	\$ 233.01				\$ 759,594	1,146	\$ 662.82	\$ 2,831,213	21,623	\$ 130.94
\$ 2,999,776	7,945	\$ 377.57				\$ 244,083	365	\$ 668.72	\$ 4,000,515	11,648	\$ 343.45
\$ 1,529,795	4,082	\$ 374.77				\$ 1,098,742	1,433	\$ 766.74	\$ 7,994,651	115,066	\$ 69.48
									\$ 2,468,642	12,328	\$ 200.25
\$ 2,424,643	3,312	\$ 732.08							\$ 11,308,692	43,962	\$ 257.24
\$ 798,654	3,207	\$ 249.03							\$ 816,669	3,308	\$ 246.88
									\$ 1,874,313	3,599	\$ 520.79
\$ 2,360,789	5,474	\$ 431.27							\$ 4,404,254	21,460	\$ 205.23
\$ 3,055,219	10,905	\$ 280.17							\$ 14,576,209	93,331	\$ 156.18

Glossary of Acronyms and Terms

CIP	Classification of Instructional Programs.
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 of Uniform Financial Reporting (1977).
HEIDI	Higher Education Institutional Data Inventory.
lower division	Instruction at the freshman and sophomore levels.
performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or function to improve public accountability and to facilitate decision making by parties responsible for overseeing or initiating corrective action.
reportable condition	A matter that, in the auditor's judgment, represents either an opportunity for improvement or a significant deficiency in management's ability to operate a program in an effective and efficient manner.
SCHs	student credit hours.
SVSU	Saginaw Valley State University.
upper division	Instruction at the junior and senior levels.
WMU	Western Michigan University.