

MICHIGAN COMMUNITY COLLEGES

ACTIVITIES CLASSIFICATION STRUCTURE (ACS) 2007-08 DATA BOOK & COMPANION



Michigan Department of Energy, Labor & Economic Growth

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HOW TO OBTAIN ADDITIONAL INFORMATION

Requests for information about the Activities Classification Structure (ACS) should be directed to the Michigan Department of Energy, Labor & Economic Growth, Bureau of Workforce Transformation, Victor Center, 3rd Floor, 201 N. Washington Square, Lansing, MI 48913. Many of the tables contained in this Data Book are available on the Internet at www.michigancc.net.

Michigan Department of Energy, Labor & Economic Growth
Bureau of Workforce Transformation

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HISTORY OF ACTIVITIES CLASSIFICATION STRUCTURE (ACS)

A community college activities classification structure evolved in response to Section 8 of Public Act 419 of 1978, the community college appropriations act for fiscal year 1979. Section 8 reads as follows:

“The department of management and budget, in cooperation with the senate fiscal agency, the house fiscal agency, the department of education, and the community colleges shall begin development of a community college program classification structure for use in documenting financial needs of community colleges. Uniform application of accounting principles shall be employed in the collection of cost data.”

The need for a common and uniform financial reporting structure, as expressed in the above language, became apparent as alternative funding mechanisms for community colleges were being explored.

Unlike the K-12 system and baccalaureate institutions, the community college system has become a large and significant educational sector since the early 1960's and had rapid growth in the mid 1970's. It was during this period that state legislators and the Governor realized that available information was inadequate to accurately assess the financial needs of the community colleges. The need for a flexible funding framework based on actual costs and credit hour production was needed. An initial task force was established in 1976 to develop such a framework. The task force recommended a criterion model, which displayed costs within a program structure, but it also recognized the importance of accurate and uniform data in the evaluation of the model. This model was not adopted due to the lack of comparable cost data but was used as a prototype for the new funding model introduced in the 1978-79 appropriations act.

With passage of the new funding model the following legislative objectives were set forth:

1. To establish a funding formula which is “need based”, building upon criteria acceptable to the colleges and the state.
2. To recognize institutional uniqueness without creating a formula which encourages political manipulation.
3. To separately identify and fund fixed and variable costs to minimize the hazardous impact of rapid enrollment fluctuations.
4. To recognize output variables other than credit hours, which influence institutional costs (such as, headcount, use of learning labs, etc.)
5. To minimize the educational disparities caused by large variations in the property tax base of the college districts.
6. To provide state decision makers with a sound framework for prioritizing the funding of educational roles.
7. To take into consideration the costs associated with meeting the various objectives of an educational institution.
8. To provide a better long-range budgeting framework.
9. To permit the continuation of local board autonomy in educational decisions.

The model relied heavily on actual institutional expenditures and average cost data to define “need”. As the model was being developed, the need for improved financial reporting structure did not provide sufficient information to identify areas of institutional differences and similarities. It was recognized that it became necessary to define “what is” before “need” or “what should be” can be addressed. It has been widely accepted that the continued development and improvement of the new formula will require two broad steps: (1) define the current financial status of the institutions in the

system using a uniform reporting system (i.e., define “what is”); (2) define a “needs-based” model using output and financial parameters (i.e., define “what should be”). It was regarded as an unrealistic venture to create a needs-based funding model without having developed a financial database of sufficient quality to measure the validity of the criteria being incorporated into the model.

Objectives of the Activities Classification Structure

The objectives associated with the development of an activities classification structure (ACS) are as follows:

1. To assist in the collection of uniform and comparable financial data from the state-supported community colleges.
2. To provide an internal management tool to relate information about resources and activities to the achievement of institutional objectives.
3. To interface a state reporting structure with accounting practices and organizational structures common to the community college system.
4. To provide a framework for identifying areas of institutional similarities and differences.
5. To provide a logical basis for determining the gross need of individual colleges and of the total system, which then becomes translated into state appropriations.

Developing a Reporting System

In October 1978 a Task Force was established with membership, which consisted of representatives of the community college finance and instructional personnel, and representatives of the House and Senate fiscal agencies, the Department of Education, and the Department of Management and Budget. The Task Force agreed to pursue a reporting structure, which could link the activities of an institution with the organization’s objectives. It was felt that such a linkage between the expenditure of resources and institutional objectives would provide the best opportunities for objective-based planning and management at the state and local levels.

In March 1979, the First Report of the Activities Classification Structure Task Force was issued. The report proposed a new reporting structure that would link the activities of an institution with institutional objectives. The report was distributed to various personnel within the college community for review and comment.

In July 1979 the Second Report of the Activities Classification Structure Task Force was issued. This report was the result of Task Force consideration of the comments received on the First Report. The Second Report proposed a reporting structure that identified seven major activity classifications that described the activities carried out by the community colleges in pursuit of their objectives.

In November 1979 all colleges were requested to classify all instructional courses/activities into the classifications of the Instruction Activity. This was piloted first with 6 colleges and then each college participated in peer review workshops. This brought in representatives from the colleges that were not on the Task Force to assist in the development and awareness of the project. As a result of the peer review workshops it became apparent that the proposed structure did not fit the instructional programming at the colleges and a number of suggestions were made for revisions to the definitions based on actual practice at the colleges.

The President's Committee of the Michigan Community College Association met at Delta College on February 14-16, 1980 to continue discussion of an independent effort to respond to short and long-range state funding issues. The development of the Activities Classification Structure was an agenda item, and extensive discussion occurred on its implications for future funding models. As a result, the president's agreed to support the continued effort on the development of the Activities Classification Structure.

The Third Report of the Activities Classification Structure ("ACS") Task Force was issued July 1980. The report reflected the recommendation of the task force concerning definitional changes and other issues that surfaced as a result of the peer reviews. The report also identified and defined indicators that would measure programmatic activity for the various classifications within the structure and identified expense indicators to measure financial activity for the classifications.

In the fall of 1980, all colleges were asked to classify non-instructional activities into the ACS classifications. Another series of workshops were held; similar to the reviews used a year earlier to review the instructional classification definitions. As a result of these reviews, the task force adopted a number of definitional changes.

In conjunction with the ACS project and in order to provide a uniform financial base for reporting information in the ACS framework, it was determined that a comprehensive accounting manual to be used by all community colleges need to be developed. The Manual for Uniform Financial Reporting (MUFR), Michigan Public Community Colleges, was completed in the spring of 1981 and was effective for years beginning July 1, 1981.

The final meeting of the ACS Task Force was held June 12, 1981. The Final Report was adopted, a document that set forth a framework for classifying and reporting on financial and programmatic activity at Michigan's community colleges.

During the next 20 years, the ACS Report and the MUFR were utilized by Michigan Community Colleges consistently and provided a database that was utilized by the colleges and the State of Michigan Departments. There were modifications to the ACS Report during this time as instruction and programs at the community college's evolved. However, the need to update the 1981 MUFR became apparent with the issue of GASB Statement No.'s 34 (issued June 1999) and 35 (issued in November 1999). These pronouncements, which are effective for Michigan community colleges for fiscal years ending June 30, 2002 through June 30, 2004, significantly change the way in which financial information is presented.

As a result, Plante & Moran, LLP, a regional accounting and management-consulting firm, was engaged by the Michigan Department of Career Development to revise the 1981 manual. The primary focus of this revision was to provide guidance to the colleges on the reporting requirements for all-applicable governmental reporting up to and through GASB Statement No.'s 34 and 35. Plante & Moran, LLP, along with representatives from the Michigan Community College Business Officer's Association and the Michigan Department of Career Development, rewrote the financial reporting manual. The Manual for Uniform Financial Reporting (MUFR), Michigan Public Community Colleges, 2001 was completed in June 2001 and was effective over the years ending June 30, 2002 through June 30, 2004 as the colleges implemented the provisions of GASB Statement No.'s 34 and 35. Through this process the steering group that developed the MUFR changes recommended that the ACS Report as be revised due to potential conflicts with the new MUFR.

The first meeting of the new ACS Task Force took place in September 2002. The new ACS Task Force was moderated and coordinated by Plante & Moran, PLLC, a regional accounting and management consulting firm. The ACS Task Force was again made up of members throughout the community colleges, Office of Postsecondary Services - Michigan Department of Career Development, Office of the Budget – Michigan Department of Management and Budget, Senate Fiscal Agency and House Fiscal Agency. The objectives and items to be addressed by the ACS Task Force were as follows:

- Incorporating all activity of the community colleges into ACS reporting. Currently, ACS reporting is focused on General, Auxiliary, Designated and Restricted Funds. The MUFRR revision removed fund reporting to focus on the entity as a whole. ACS should mirror that reporting.
- Determine if related entities of the community colleges will be incorporated into ACS reporting or not.
- Pulling into ACS 1.0 – Instruction Activity those programs that are new since the ACS Manual was implemented such as Open Entry, Open Exit, Internet/Distance Learning, MTEC's, Customized Training, and Job Training.
- Determine if non-core programs should be based on Contact Hours versus Credit/Non-credit.
- Consider conversion of semester hours to contact hours based on core tuition programs.
- Overall impact on comparative data that is currently compiled using Audited Financial Statements and ACS Reports

The ACS Task Force met in September 2002, November 2002, January 2003 and February 2003 to discuss and suggest changes to the ACS Manual and Reporting. The revised ACS draft manual was issued in March 2003 and three colleges also tested the reporting. The ACS Task Force met again in May 2003 to discuss and resolve comments received on the draft manual.

The end result of the ACS Task Force is this ACS Manual revised June 2003. The overall result of the ACS Task Force was to streamline the instruction reporting, add a new category for Technology, incorporate the General and Designated Funds into the ACS Report as an "Operating Fund", and also allowed flexibility by the colleges in reporting and allocating costs on a consistent basis. The ACS Task Force did not recommend bringing in the institution as a whole into ACS reporting due to the fact that outside of the General and Designated Funds the day to day activities of each college are significantly different and comparability of each college would no longer be as valid as in the past. In addition, data from ACS reporting does roll into the ACS funding formula and the Task Force is not suggesting any changes to the funding formula at this time.

The community colleges' fiscal year 2003-04 signaled the implementation year of reporting under the new Activities Classification Structure. Readers should note that the data contained in this data book reflects activities of the "Operating Fund," defined as the General and Designated Funds. In past years, ACS reported only the General Fund information.

The information in this data book is also utilized to derive comparisons among colleges on a number of significant issues that relate to institutional policies. *For comparison purposes, readers should consider the size of the colleges compared. Table 17 on page 18 illustrates groupings of like community colleges.* Questions regarding size of physical plant, revenue sources, expenditure levels, staffing patterns, etc. may be answered by inspecting the tables and charts within this document. Users of this data book should also be aware that many of the numbers in these tables contain fractions that are not printed; thus, the rounded totals may not appear to add up correctly.

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SECTION I

HISTORICAL INFORMATION

**TABLE 1
STATE APPROPRIATIONS**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	1 YEAR CHANGE
ALPENA	\$5,011,623	\$5,353,111	\$5,415,977	\$5,226,563	\$4,931,300	\$4,931,200	\$4,853,400	\$4,537,600	\$5,561,100	\$5,206,300	-6.4%
BAY DE NOC	\$4,746,962	\$5,139,436	\$5,228,594	\$5,057,658	\$4,783,600	\$4,783,500	\$4,709,800	\$4,600,700	\$5,611,000	\$5,241,200	-6.6%
DELTA	\$13,938,153	\$14,718,761	\$14,924,104	\$14,450,752	\$13,247,600	\$13,247,500	\$13,014,200	\$12,197,100	\$14,767,800	\$13,856,100	-6.2%
GLEN OAKS	\$2,330,752	\$2,565,360	\$2,621,344	\$2,540,572	\$2,333,500	\$2,333,400	\$2,290,700	\$2,149,800	\$2,577,400	\$2,417,300	-6.2%
GOGEBIC	\$4,208,467	\$4,394,477	\$4,444,025	\$4,302,469	\$4,093,800	\$4,093,700	\$4,017,700	\$3,739,200	\$4,633,500	\$4,333,800	-6.5%
GRAND RAPIDS	\$17,901,264	\$18,525,605	\$18,707,559	\$18,129,871	\$16,636,100	\$16,636,000	\$16,364,700	\$15,310,600	\$18,526,500	\$17,352,100	-6.3%
HENRY FORD	\$21,006,095	\$22,464,393	\$22,873,301	\$22,148,444	\$20,301,400	\$20,301,300	\$19,947,000	\$18,633,700	\$22,531,500	\$21,060,800	-6.5%
JACKSON	\$12,088,186	\$12,549,680	\$12,684,209	\$12,281,961	\$11,258,700	\$11,258,600	\$11,062,800	\$10,318,700	\$12,473,700	\$11,663,200	-6.5%
KALAMAZOO VALLEY	\$11,493,600	\$12,673,174	\$12,939,470	\$12,532,330	\$11,483,900	\$11,483,800	\$11,273,300	\$10,560,800	\$12,781,600	\$11,980,600	-6.3%
KELLOGG	\$9,254,731	\$10,040,373	\$10,235,318	\$9,909,540	\$9,086,900	\$9,086,800	\$8,941,800	\$8,375,400	\$10,118,600	\$9,475,400	-6.4%
KIRTLAND	\$3,057,446	\$3,169,675	\$3,217,147	\$3,125,026	\$2,861,200	\$2,861,100	\$2,792,600	\$2,623,400	\$3,160,000	\$2,968,200	-6.1%
LAKE MICHIGAN	\$5,070,841	\$5,516,976	\$5,616,015	\$5,432,078	\$4,975,700	\$4,975,600	\$4,883,800	\$4,585,400	\$5,517,900	\$5,169,300	-6.3%
LANSING	\$29,950,749	\$31,821,408	\$32,380,906	\$31,361,118	\$28,747,200	\$28,747,100	\$28,236,900	\$26,398,900	\$31,954,000	\$29,916,000	-6.4%
MACOMB	\$32,610,199	\$34,076,836	\$34,472,041	\$33,382,797	\$30,599,200	\$30,599,100	\$30,062,200	\$28,126,200	\$34,047,300	\$31,858,300	-6.4%
MID MICHIGAN	\$4,236,632	\$4,625,292	\$4,715,839	\$4,575,479	\$4,194,700	\$4,194,600	\$4,133,500	\$3,879,000	\$4,723,700	\$4,430,600	-6.2%
MONROE	\$4,108,264	\$4,481,313	\$4,561,498	\$4,417,152	\$4,051,200	\$4,051,100	\$3,984,800	\$3,742,700	\$4,522,800	\$4,248,200	-6.1%
MONTCALM	\$3,107,820	\$3,259,210	\$3,299,224	\$3,192,474	\$2,932,500	\$2,932,400	\$2,881,000	\$2,693,900	\$3,248,300	\$3,056,600	-5.9%
MOTT	\$15,344,107	\$16,158,882	\$16,400,616	\$15,883,355	\$14,561,400	\$14,561,300	\$14,308,000	\$13,365,100	\$16,162,100	\$15,122,700	-6.4%
MUSKEGON	\$8,876,628	\$9,355,773	\$9,484,150	\$9,180,484	\$8,413,900	\$8,413,800	\$8,233,600	\$7,657,100	\$9,204,600	\$8,597,300	-6.6%
NORTH CENTRAL	\$3,072,523	\$3,278,567	\$3,318,548	\$3,192,087	\$2,908,500	\$2,908,400	\$2,854,000	\$2,672,200	\$3,209,600	\$3,004,700	-6.4%
NORTHWESTERN	\$8,767,583	\$9,428,609	\$9,580,843	\$9,285,469	\$8,526,200	\$8,526,100	\$8,372,000	\$7,805,100	\$9,423,300	\$8,804,400	-6.6%
OAKLAND	\$20,907,926	\$21,637,367	\$21,847,342	\$21,153,961	\$19,390,900	\$19,390,800	\$19,055,500	\$17,860,900	\$21,617,100	\$20,282,600	-6.2%
ST. CLAIR	\$6,879,165	\$7,253,703	\$7,345,023	\$7,120,212	\$6,536,200	\$6,536,100	\$6,427,700	\$6,032,700	\$7,304,900	\$6,854,600	-6.2%
SCHOOLCRAFT	\$11,934,759	\$12,702,569	\$12,878,904	\$12,473,201	\$11,432,300	\$11,432,200	\$11,227,900	\$10,487,600	\$12,680,600	\$11,894,300	-6.2%
SOUTHWESTERN	\$6,213,472	\$6,891,349	\$7,013,475	\$6,791,248	\$6,217,000	\$6,216,900	\$6,092,800	\$5,703,300	\$6,875,500	\$6,427,600	-6.5%
WASHTENAW	\$11,700,910	\$12,791,838	\$13,098,937	\$12,692,456	\$11,639,600	\$11,639,500	\$11,442,300	\$10,786,600	\$13,058,100	\$12,289,300	-5.9%
WAYNE COUNTY	\$16,666,321	\$17,211,518	\$17,373,105	\$16,816,331	\$14,972,600	\$14,972,500	\$14,982,100	\$13,998,900	\$17,116,500	\$16,022,500	-6.4%
WEST SHORE	\$2,374,384	\$2,493,333	\$2,518,804	\$2,433,506	\$2,232,700	\$2,232,600	\$2,206,300	\$2,077,000	\$2,494,800	\$2,346,500	-5.9%
STATE TOTAL	\$296,859,562	\$314,578,588	\$319,196,318	\$309,088,594	\$283,349,800	\$283,347,000	\$278,652,400	\$260,919,600	\$315,903,800	\$295,880,500	-6.3%

TABLE 1 (continued)
STATE APPROPRIATIONS FOOTNOTES

FY	AUTHORITY	AMOUNT	REASON
1999-2000	Public Act 109 of 1990 Public Act 291 of 2000	\$368,458 \$8,798,800	Reimbursement to community colleges for revenue lost due to renaissance zones. Supplemental appropriation for infrastructure, technology, equipment, and maintenance.
2000-01	Public Act 272 of 2000 Public Act 272 of 2000	\$483,131 \$10,000,000	Reimbursement to community colleges for revenue lost due to renaissance zones. Postsecondary access student scholarship program.
2001-02	Public Act 52 of 2001 Public Act 52 of 2001 Public Act 530 of 2001 Public Act 560 of 2001 Public Act 746 of 2001 Executive Order 2001-9	\$400,000 \$5,000,000 \$66,000 \$205,100 (\$1,655,200) (\$3,000,000)	Reimbursement to community colleges for revenue lost due to renaissance zones. Postsecondary access student scholarship program. These amounts are not included in Table 1. Reimbursement to community colleges for revenue lost due to renaissance zones. Reimbursement to community colleges for revenue lost due to renaissance zones. Postsecondary access student scholarship program. Postsecondary access student scholarship program.
2002-03	Public Act 161 of 2002 Public Act 161 of 2002 Executive Order 2002-22 Public Act 746 of 2002 Executive Order 2003-3 Public Act 146 of 2003	\$536,000 \$2,000,000 (\$7,993,308) \$1,595,983 (\$4,788,100) \$1,077,700	Reimbursement to community colleges for revenue lost due to renaissance zones. Postsecondary access student scholarship program. Reductions of \$7,900,850 in Operations and \$92,458 in At Risk. Supplemental appropriations of \$1,577,522 in Operations and \$18,461 in At Risk. Reductions of \$4,732,700 in Operations and \$55,400 in At Risk. Tuition Restraint Incentive payments made in FY 2004 but considered a supplemental for 2002-03.
2003-04	Public Act 146 of 2003 Executive Order 2003-23 Public Act 358 of 2004	\$1,750,000 (\$12,434,500) \$8,521,200	Reimbursement to community colleges for revenue lost due to renaissance zones. Reduction in FY 04 operations. Tuition Restraint Incentive payments made in FY 2005 but considered a supplemental for 2003-04.
2004-05	Public Act 358 of 2004 Public Act 358 of 2004 Executive Order 2005-7 Public Act 11 of 2005	\$2,400,000 \$17,036,800 (\$4,919,600) \$4,919,600	Reimbursement to community colleges for revenue lost due to renaissance zones. Tuition Restraint Incentive payments to be made in FY 2005. Executive order reduction. Supplemental appropriations.
2005-06 2006-07	Public Act 154 of 2005 Public Act 341 of 2006 Public Act 17 of 2007 Executive Order 2007-3	\$2,900,000 \$3,200,000 (\$12,879,900) (\$12,879,900)	Reimbursement to community colleges for revenue lost due to renaissance zones. Reimbursement to community colleges for revenue lost due to renaissance zones. Sec. 106 Community Colleges Operations - Payment Delay. Payment could not accrue to FY2007 per language, due to GAAP requirements. B.5 Community Colleges - Delayed Payments. Payment could not accrue to FY2007 per language due to GAAP requirements.
2007-2008	Public Act 120 of 2007 Public Act 120 of 2007 Public Act 279 of 2008	\$3,025,000 \$25,759,800 \$10,000	Reimbursement to community colleges for revenue lost due to renaissance zones. Sec. 211(2) One-Time Supplemental payment to Community Colleges in 2007-08 for delayed 2006-2007 payments (ref. EO 2007-3, and Sec. 106 of 2007, PA17). Payment was to be accrued to the fiscal year ending June 30, 2007, but GAAP requirements accrue these to FY2008. Supplemental appropriation to fully fund community colleges for revenue lost due to renaissance zones.
2008-2009	Public Act 255 of 2008	\$3,480,000	Reimbursement to community colleges for revenue lost due to renaissance zones. Application of GASB reporting requirements to the delayed payment revenue recognition created variances among the colleges.

**TABLE 2
STATE AID REVENUE PER FYES**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	\$4,326	\$4,663	\$4,189	\$3,820	\$3,721	\$4,115	\$3,949	\$3,455	\$3,947	14.2%
BAY DE NOC	\$3,290	\$3,575	\$3,274	\$2,875	\$2,532	\$2,829	\$2,968	\$2,871	\$3,454	20.3%
DELTA	\$2,523	\$2,689	\$2,427	\$2,263	\$2,014	\$1,992	\$1,961	\$1,695	\$2,088	23.2%
GLEN OAKS	\$2,790	\$2,759	\$2,319	\$2,568	\$2,226	\$2,563	\$2,668	\$2,426	\$2,808	15.7%
GOGEBIC	\$5,639	\$6,619	\$6,789	\$5,858	\$5,752	\$6,267	\$6,258	\$5,760	\$5,764	0.1%
GRAND RAPIDS	\$2,598	\$2,509	\$2,379	\$2,108	\$1,826	\$1,833	\$1,717	\$1,383	\$1,803	30.4%
HENRY FORD	\$3,033	\$3,229	\$3,111	\$2,820	\$2,488	\$2,464	\$2,410	\$2,002	\$2,332	16.5%
JACKSON	\$4,397	\$4,499	\$4,298	\$3,841	\$3,244	\$3,134	\$3,122	\$2,540	\$2,905	14.4%
KALAMAZOO VALLEY	\$2,353	\$2,611	\$2,406	\$2,105	\$1,829	\$1,848	\$1,774	\$1,507	\$1,886	25.1%
KELLOGG	\$3,258	\$3,442	\$3,291	\$2,818	\$2,474	\$2,663	\$2,637	\$2,283	\$2,782	21.9%
KIRTLAND	\$4,058	\$4,131	\$3,598	\$2,935	\$2,386	\$2,524	\$2,612	\$2,075	\$2,606	25.6%
LAKE MICHIGAN	\$2,603	\$2,942	\$2,732	\$2,452	\$1,735	\$2,087	\$2,211	\$1,941	\$2,567	32.3%
LANSING	\$3,215	\$3,445	\$3,147	\$2,791	\$2,644	\$2,692	\$2,504	\$2,099	\$2,661	26.8%
MACOMB	\$2,742	\$2,868	\$2,783	\$2,581	\$2,350	\$2,401	\$2,261	\$1,904	\$2,357	23.8%
MID MICHIGAN	\$2,982	\$3,373	\$3,021	\$2,569	\$2,108	\$2,000	\$1,870	\$1,533	\$1,744	13.8%
MONROE	\$2,195	\$2,378	\$2,193	\$1,982	\$1,661	\$1,642	\$1,540	\$1,258	\$1,652	31.3%
MONTCALM	\$3,455	\$4,515	\$3,985	\$3,515	\$2,797	\$2,491	\$2,170	\$1,486	\$1,766	18.8%
MOTT	\$3,002	\$3,159	\$2,840	\$2,463	\$2,331	\$2,389	\$2,281	\$1,957	\$2,175	11.1%
MUSKEGON	\$3,541	\$3,754	\$3,430	\$2,905	\$2,521	\$2,710	\$2,741	\$2,746	\$2,862	4.2%
NORTH CENTRAL	\$2,818	\$2,911	\$2,661	\$2,543	\$2,259	\$2,311	\$2,150	\$1,910	\$2,173	13.8%
NORTHWESTERN	\$3,437	\$3,691	\$3,583	\$3,268	\$2,862	\$2,621	\$2,524	\$2,200	\$2,759	25.4%
OAKLAND	\$1,465	\$1,469	\$1,537	\$1,457	\$1,272	\$1,299	\$1,248	\$1,016	\$1,339	31.8%
ST. CLAIR	\$2,957	\$2,887	\$2,742	\$2,440	\$2,104	\$2,273	\$2,221	\$1,933	\$2,350	21.6%
SCHOOLCRAFT	\$2,271	\$2,339	\$2,148	\$1,965	\$1,662	\$1,695	\$1,549	\$1,221	\$1,551	27.0%
SOUTHWESTERN	\$3,786	\$4,240	\$3,997	\$3,738	\$3,572	\$3,939	\$3,783	\$3,961	\$4,349	9.8%
WASHTENAW	\$2,067	\$2,088	\$1,920	\$1,696	\$1,511	\$1,579	\$1,467	\$1,190	\$1,639	37.7%
WAYNE COUNTY	\$3,474	\$3,924	\$3,117	\$2,400	\$2,020	\$2,061	\$1,969	\$1,553	\$1,504	-3.2%
WEST SHORE	\$3,242	\$3,105	\$3,046	\$2,790	\$2,385	\$2,489	\$2,436	\$2,309	\$2,497	8.1%
STATE AGGREGATE	\$2,746	\$2,883	\$2,708	\$2,425	\$2,137	\$2,183	\$2,089	\$1,762	\$2,126	20.7%
STATE AVERAGE	\$3,126	\$3,350	\$3,106	\$2,770	\$2,439	\$2,533	\$2,464	\$2,151	\$2,511	16.7%

**TABLE 3
PROPERTY TAX REVENUE**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	\$1,838,574	\$1,844,596	\$1,951,123	\$2,032,327	\$2,074,653	\$2,208,896	\$2,296,268	\$2,417,352	\$2,508,049	3.8%
BAY DE NOC	\$1,530,731	\$1,532,358	\$1,641,276	\$1,738,292	\$1,777,709	\$1,810,096	\$1,953,470	\$2,036,492	\$2,101,477	3.2%
DELTA	\$18,252,382	\$18,742,584	\$19,566,391	\$20,544,549	\$21,077,374	\$21,777,189	\$22,414,367	\$19,664,823	\$18,409,309	-6.4%
GLEN OAKS	\$3,366,604	\$3,484,407	\$3,798,131	\$3,864,608	\$4,046,034	\$3,998,308	\$4,576,940	\$4,598,234	\$4,858,461	5.7%
GOGEBIC	\$867,190	\$895,805	\$930,401	\$976,987	\$1,020,509	\$1,055,695	\$1,096,818	\$1,142,337	\$1,214,527	6.3%
GRAND RAPIDS	\$20,213,065	\$21,153,803	\$22,265,612	\$23,779,040	\$24,554,446	\$25,867,759	\$27,386,893	\$29,235,590	\$30,660,393	4.9%
HENRY FORD	\$10,098,719	\$10,174,660	\$10,768,816	\$10,893,431	\$11,144,200	\$11,619,289	\$14,290,409	\$14,185,475	\$14,463,223	2.0%
JACKSON	\$3,296,233	\$3,396,469	\$3,577,971	\$3,810,979	\$4,017,328	\$4,428,375	\$4,603,595	\$4,782,657	\$5,115,385	7.0%
KALAMAZOO VALLEY	\$10,396,055	\$10,918,722	\$12,441,455	\$13,961,330	\$15,114,838	\$16,174,396	\$17,041,556	\$17,940,039	\$19,175,756	6.9%
KELLOGG	\$7,356,952	\$7,537,491	\$7,974,785	\$8,582,199	\$8,900,235	\$9,114,148	\$9,418,372	\$9,816,168	\$10,251,358	4.4%
KIRTLAND	\$4,226,122	\$4,387,970	\$4,639,489	\$4,897,980	\$5,063,226	\$5,344,818	\$5,620,109	\$5,867,136	\$6,255,899	6.6%
LAKE MICHIGAN	\$8,125,368	\$8,214,757	\$8,599,589	\$9,735,277	\$10,219,154	\$10,973,049	\$11,735,503	\$12,357,052	\$13,360,678	8.1%
LANSING	\$20,597,546	\$21,093,460	\$30,484,020	\$32,590,694	\$34,460,949	\$36,106,835	\$38,133,388	\$39,394,072	\$41,722,075	5.9%
MACOMB	\$24,463,939	\$26,040,684	\$33,613,182	\$35,741,579	\$37,183,032	\$39,033,176	\$41,050,394	\$43,554,029	\$45,929,960	5.5%
MID MICHIGAN	\$1,479,757	\$1,551,332	\$1,640,123	\$1,744,176	\$1,794,848	\$1,885,260	\$2,003,811	\$2,101,514	\$2,208,220	5.1%
MONROE	\$9,838,512	\$10,037,409	\$10,518,389	\$10,939,320	\$11,244,481	\$11,684,119	\$12,259,020	\$12,864,794	\$13,468,676	4.7%
MONTCALM	\$3,621,514	\$3,666,115	\$3,838,652	\$4,542,282	\$4,558,711	\$4,612,646	\$4,871,794	\$5,143,813	\$5,420,165	5.4%
MOTT	\$10,908,622	\$11,443,343	\$18,082,110	\$19,225,971	\$19,942,024	\$20,989,013	\$22,023,933	\$23,418,678	\$24,151,850	3.1%
MUSKEGON	\$6,261,866	\$6,776,183	\$7,178,154	\$7,567,685	\$8,134,964	\$8,373,975	\$8,749,398	\$9,277,215	\$9,696,789	4.5%
NORTH CENTRAL	\$3,298,717	\$3,578,000	\$3,894,000	\$4,163,371	\$4,352,531	\$4,587,411	\$4,856,249	\$5,123,017	\$5,718,501	11.6%
NORTHWESTERN	\$5,538,969	\$5,823,265	\$6,233,800	\$6,617,368	\$6,888,471	\$7,335,917	\$7,745,330	\$8,345,863	\$8,860,932	6.2%
OAKLAND	\$66,339,792	\$69,288,038	\$73,882,524	\$79,213,789	\$81,064,779	\$85,557,465	\$89,673,237	\$96,075,189	\$98,852,768	2.9%
ST. CLAIR	\$7,315,886	\$7,876,909	\$8,347,968	\$8,271,894	\$8,602,611	\$8,945,783	\$9,492,715	\$9,785,321	\$10,395,943	6.2%
SCHOOLCRAFT	\$18,202,120	\$18,918,382	\$20,396,516	\$21,724,264	\$22,575,897	\$24,022,492	\$25,342,050	\$26,799,354	\$28,020,503	4.6%
SOUTHWESTERN	\$3,006,304	\$3,143,788	\$3,370,830	\$3,533,824	\$3,662,084	\$3,834,808	\$3,972,225	\$4,176,196	\$4,441,449	6.4%
WASHTENAW	\$30,742,047	\$32,734,279	\$35,407,097	\$38,033,617	\$39,964,037	\$42,335,874	\$45,093,110	\$47,928,867	\$51,137,437	6.7%
WAYNE COUNTY	\$20,992,038	\$21,787,471	\$58,011,039	\$60,738,639	\$62,540,354	\$65,617,962	\$67,135,607	\$71,346,222	\$74,916,900	5.0%
WEST SHORE	\$3,478,590	\$3,625,858	\$3,813,795	\$4,070,094	\$4,246,902	\$4,552,593	\$4,859,854	\$5,113,275	\$5,576,498	9.1%
STATE TOTAL	\$325,654,214	\$339,668,138	\$416,867,238	\$443,535,566	\$460,226,381	\$483,847,347	\$509,696,415	\$534,490,774	\$558,893,181	4.6%

**TABLE 4
PROPERTY TAX REVENUE PER FYES**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	\$1,627	\$1,644	\$1,539	\$1,516	\$1,631	\$1,828	\$1,883	\$1,946	\$1,806	-7.2%
BAY DE NOC	\$1,087	\$1,088	\$1,047	\$1,009	\$957	\$1,094	\$1,245	\$1,341	\$1,311	-2.2%
DELTA	\$3,269	\$3,354	\$3,206	\$3,253	\$3,317	\$3,326	\$3,375	\$2,957	\$2,621	-11.4%
GLEN OAKS	\$3,852	\$3,556	\$3,543	\$3,919	\$3,959	\$4,303	\$5,289	\$5,438	\$5,292	-2.7%
GOGEBIC	\$1,183	\$1,374	\$1,447	\$1,359	\$1,505	\$1,658	\$1,723	\$1,627	\$1,664	2.3%
GRAND RAPIDS	\$2,932	\$2,791	\$2,829	\$2,765	\$2,765	\$2,763	\$2,821	\$2,911	\$3,004	3.2%
HENRY FORD	\$1,470	\$1,474	\$1,475	\$1,401	\$1,419	\$1,389	\$1,726	\$1,650	\$1,508	-8.6%
JACKSON	\$1,210	\$1,229	\$1,223	\$1,207	\$1,200	\$1,254	\$1,301	\$1,228	\$1,202	-2.1%
KALAMAZOO VALLEY	\$2,149	\$2,271	\$2,334	\$2,374	\$2,505	\$2,568	\$2,682	\$2,700	\$2,849	5.5%
KELLOGG	\$2,632	\$2,551	\$2,604	\$2,487	\$2,539	\$2,654	\$2,804	\$2,845	\$2,866	0.7%
KIRTLAND	\$5,870	\$5,994	\$5,458	\$4,854	\$4,590	\$4,859	\$5,460	\$5,313	\$5,379	1.2%
LAKE MICHIGAN	\$4,175	\$4,321	\$4,332	\$4,562	\$3,783	\$4,697	\$5,391	\$5,738	\$6,395	11.4%
LANSING	\$2,199	\$2,256	\$2,978	\$2,926	\$3,286	\$3,324	\$3,372	\$3,305	\$3,491	5.6%
MACOMB	\$2,062	\$2,197	\$2,721	\$2,780	\$2,942	\$3,004	\$3,071	\$3,119	\$3,187	2.2%
MID MICHIGAN	\$1,071	\$1,121	\$1,080	\$1,008	\$932	\$934	\$930	\$911	\$842	-7.6%
MONROE	\$5,388	\$5,452	\$5,169	\$5,037	\$4,845	\$4,738	\$4,812	\$4,883	\$5,034	3.1%
MONTCALM	\$3,949	\$4,954	\$4,739	\$5,127	\$4,572	\$3,859	\$3,790	\$3,106	\$3,008	-3.2%
MOTT	\$2,084	\$2,241	\$3,137	\$2,987	\$3,277	\$3,367	\$3,482	\$3,668	\$3,247	-11.5%
MUSKEGON	\$2,557	\$2,782	\$2,656	\$2,457	\$2,561	\$2,698	\$2,943	\$3,072	\$3,316	7.9%
NORTH CENTRAL	\$3,178	\$3,360	\$3,300	\$3,481	\$3,639	\$3,720	\$3,783	\$3,831	\$4,017	4.9%
NORTHWESTERN	\$2,203	\$2,309	\$2,361	\$2,369	\$2,412	\$2,240	\$2,351	\$2,530	\$2,629	3.9%
OAKLAND	\$4,684	\$4,742	\$5,235	\$5,521	\$5,524	\$5,648	\$5,868	\$6,163	\$6,167	0.1%
ST. CLAIR	\$3,179	\$3,169	\$3,151	\$2,879	\$2,896	\$3,072	\$3,302	\$3,400	\$3,395	-0.1%
SCHOOLCRAFT	\$3,506	\$3,524	\$3,442	\$3,476	\$3,412	\$3,525	\$3,509	\$3,461	\$3,462	0.0%
SOUTHWESTERN	\$1,803	\$1,836	\$1,785	\$2,003	\$2,219	\$2,436	\$2,502	\$2,973	\$2,870	-3.5%
WASHTENAW	\$5,324	\$5,405	\$5,255	\$5,168	\$5,403	\$5,698	\$5,813	\$5,951	\$6,495	9.1%
WAYNE COUNTY	\$4,447	\$4,897	\$10,486	\$8,770	\$8,627	\$8,618	\$8,545	\$7,659	\$6,895	-10.0%
WEST SHORE	\$4,707	\$4,796	\$4,877	\$4,939	\$4,921	\$5,241	\$5,654	\$5,896	\$6,455	9.5%
STATE AGGREGATE	\$3,025	\$3,112	\$3,568	\$3,528	\$3,603	\$3,689	\$3,822	\$3,839	\$3,822	-0.4%
STATE AVERAGE	\$2,993	\$3,096	\$3,336	\$3,273	\$3,273	\$3,376	\$3,551	\$3,558	\$3,586	0.8%

**TABLE 5
TUITION AND FEE REVENUE**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	\$2,629,279	\$2,674,351	\$3,194,041	\$3,620,793	\$4,420,412	\$4,611,601	\$4,631,006	\$4,964,824	\$5,790,507	16.6%
BAY DE NOC	\$3,085,192	\$3,158,638	\$3,650,325	\$4,263,929	\$4,839,255	\$4,607,637	\$4,784,563	\$5,198,044	\$5,971,381	14.9%
DELTA	\$12,560,734	\$12,903,929	\$14,406,709	\$15,761,449	\$23,261,484	\$23,522,396	\$23,807,295	\$25,948,195	\$28,106,760	8.3%
GLEN OAKS	\$1,669,272	\$1,967,679	\$2,401,499	\$2,397,188	\$2,541,432	\$2,370,345	\$2,441,989	\$2,486,926	\$2,949,355	18.6%
GOGEBIC	\$1,538,124	\$1,433,961	\$1,520,362	\$1,780,861	\$1,954,085	\$1,909,479	\$2,103,354	\$2,507,103	\$2,715,280	8.3%
GRAND RAPIDS	\$15,991,818	\$17,785,390	\$19,584,528	\$23,237,077	\$26,668,826	\$29,751,698	\$33,350,809	\$36,608,481	\$40,389,594	10.3%
HENRY FORD	\$21,529,510	\$22,032,003	\$23,834,366	\$24,875,821	\$27,922,981	\$32,019,783	\$31,494,322	\$33,620,310	\$38,570,016	14.7%
JACKSON	\$6,741,475	\$7,385,596	\$8,014,551	\$9,907,070	\$11,732,001	\$12,945,477	\$14,204,249	\$17,015,674	\$19,537,427	14.8%
KALAMAZOO VALLEY	\$8,106,772	\$8,332,143	\$9,558,907	\$10,400,655	\$11,601,339	\$12,454,809	\$13,172,315	\$14,995,938	\$16,059,380	7.1%
KELLOGG	\$6,324,230	\$6,896,186	\$7,485,913	\$8,616,486	\$9,589,081	\$9,953,640	\$9,906,516	\$10,954,868	\$12,207,350	11.4%
KIRTLAND	\$1,763,369	\$1,940,372	\$2,434,027	\$3,088,887	\$3,891,825	\$4,322,460	\$4,429,296	\$5,007,115	\$5,166,814	3.2%
LAKE MICHIGAN	\$3,779,715	\$3,875,335	\$4,475,959	\$4,974,196	\$6,165,601	\$6,630,085	\$7,186,213	\$8,499,234	\$7,778,654	-8.5%
LANSING	\$19,819,707	\$20,472,371	\$22,830,601	\$26,095,448	\$27,103,801	\$31,134,402	\$37,223,761	\$40,160,599	\$45,172,683	12.5%
MACOMB	\$25,850,617	\$25,931,159	\$26,981,548	\$29,125,588	\$29,382,578	\$31,400,661	\$34,733,266	\$37,960,847	\$39,508,124	4.1%
MID MICHIGAN	\$3,589,753	\$3,590,604	\$4,516,003	\$5,450,221	\$6,453,064	\$7,652,024	\$8,280,568	\$9,395,640	\$11,348,587	20.8%
MONROE	\$3,482,756	\$3,537,634	\$3,959,052	\$4,113,045	\$4,869,449	\$5,365,456	\$5,725,284	\$6,216,159	\$6,932,511	11.5%
MONTCALM	\$1,576,733	\$1,713,734	\$2,113,267	\$2,367,632	\$3,051,329	\$3,605,339	\$4,225,980	\$5,422,411	\$5,561,266	2.6%
MOTT	\$13,347,664	\$15,669,579	\$19,128,524	\$21,301,026	\$22,486,000	\$22,809,215	\$24,444,941	\$25,321,353	\$27,650,338	9.2%
MUSKEGON	\$4,600,347	\$4,726,420	\$5,473,025	\$6,669,985	\$7,811,436	\$8,008,637	\$8,733,794	\$9,857,152	\$10,755,150	9.1%
NORTH CENTRAL	\$2,060,663	\$2,181,206	\$2,521,948	\$2,720,059	\$3,244,789	\$3,383,880	\$3,985,363	\$4,442,255	\$4,767,989	7.3%
NORTHWESTERN	\$8,093,557	\$8,138,469	\$9,025,766	\$10,478,158	\$12,614,198	\$13,340,839	\$13,938,531	\$14,474,378	\$15,175,794	4.8%
OAKLAND	\$25,711,786	\$26,842,728	\$27,265,957	\$30,695,200	\$33,712,810	\$35,656,095	\$36,406,323	\$37,483,181	\$39,298,139	4.8%
ST. CLAIR	\$6,004,718	\$6,714,095	\$6,912,982	\$7,683,703	\$8,216,355	\$8,041,119	\$8,484,530	\$9,512,725	\$11,182,626	17.6%
SCHOOLCRAFT	\$13,652,219	\$14,514,308	\$16,249,506	\$17,160,531	\$20,037,844	\$20,923,643	\$23,228,613	\$25,473,354	\$27,700,444	8.7%
SOUTHWESTERN	\$3,449,786	\$3,582,115	\$4,188,897	\$4,327,404	\$4,574,531	\$4,740,594	\$5,176,248	\$5,279,889	\$6,369,708	20.6%
WASHTENAW	\$13,505,540	\$13,806,771	\$15,455,722	\$16,978,733	\$19,545,541	\$20,000,125	\$21,395,863	\$22,889,002	\$23,229,059	1.5%
WAYNE COUNTY	\$10,145,600	\$10,267,181	\$11,283,906	\$15,418,252	\$15,323,057	\$17,053,830	\$19,567,155	\$22,854,318	\$29,950,664	31.1%
WEST SHORE	\$1,372,116	\$1,452,552	\$1,575,246	\$1,865,981	\$2,079,372	\$2,210,093	\$2,375,289	\$2,496,787	\$2,518,616	0.9%
STATE TOTAL	\$241,983,052	\$253,526,509	\$280,043,137	\$315,375,378	\$355,094,476	\$380,425,362	\$409,437,436	\$447,046,762	\$492,364,216	10.1%

**TABLE 6
TUITION AND FEE REVENUE PER FYES**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	\$2,327	\$2,384	\$2,519	\$2,700	\$3,475	\$3,817	\$3,797	\$3,996	\$4,169	4.3%
BAY DE NOC	\$2,191	\$2,243	\$2,329	\$2,476	\$2,606	\$2,784	\$3,050	\$3,423	\$3,724	8.8%
DELTA	\$2,249	\$2,309	\$2,360	\$2,495	\$3,661	\$3,593	\$3,585	\$3,901	\$4,001	2.6%
GLEN OAKS	\$1,910	\$2,008	\$2,240	\$2,431	\$2,487	\$2,551	\$2,822	\$2,941	\$3,213	9.2%
GOGEBIC	\$2,098	\$2,199	\$2,364	\$2,477	\$2,882	\$2,999	\$3,305	\$3,571	\$3,720	4.2%
GRAND RAPIDS	\$2,319	\$2,347	\$2,489	\$2,702	\$3,003	\$3,178	\$3,435	\$3,646	\$3,958	8.6%
HENRY FORD	\$3,133	\$3,191	\$3,265	\$3,200	\$3,555	\$3,829	\$3,803	\$3,910	\$4,021	2.8%
JACKSON	\$2,475	\$2,672	\$2,740	\$3,137	\$3,504	\$3,665	\$4,014	\$4,370	\$4,591	5.1%
KALAMAZOO VALLEY	\$1,676	\$1,733	\$1,793	\$1,769	\$1,922	\$1,977	\$2,073	\$2,257	\$2,386	5.7%
KELLOGG	\$2,263	\$2,334	\$2,445	\$2,497	\$2,736	\$2,898	\$2,949	\$3,174	\$3,412	7.5%
KIRTLAND	\$2,449	\$2,651	\$2,864	\$3,061	\$3,528	\$3,930	\$4,303	\$4,534	\$4,442	-2.0%
LAKE MICHIGAN	\$1,942	\$2,039	\$2,255	\$2,331	\$2,283	\$2,838	\$3,301	\$3,947	\$3,723	-5.7%
LANSING	\$2,116	\$2,189	\$2,230	\$2,343	\$2,584	\$2,866	\$3,291	\$3,369	\$3,779	12.2%
MACOMB	\$2,179	\$2,188	\$2,184	\$2,266	\$2,325	\$2,417	\$2,598	\$2,719	\$2,742	0.8%
MID MICHIGAN	\$2,598	\$2,594	\$2,975	\$3,149	\$3,351	\$3,789	\$3,842	\$4,072	\$4,326	6.2%
MONROE	\$1,907	\$1,922	\$1,945	\$1,894	\$2,098	\$2,176	\$2,248	\$2,360	\$2,591	9.8%
MONTCALM	\$1,719	\$2,316	\$2,609	\$2,672	\$3,061	\$3,017	\$3,287	\$3,274	\$3,087	-5.7%
MOTT	\$2,550	\$3,068	\$3,319	\$3,310	\$3,695	\$3,659	\$3,865	\$3,966	\$3,718	-6.3%
MUSKEGON	\$1,878	\$1,940	\$2,025	\$2,166	\$2,459	\$2,580	\$2,938	\$3,264	\$3,678	12.7%
NORTH CENTRAL	\$1,985	\$2,048	\$2,137	\$2,274	\$2,713	\$2,744	\$3,104	\$3,322	\$3,350	0.8%
NORTHWESTERN	\$3,219	\$3,227	\$3,419	\$3,752	\$4,417	\$4,073	\$4,231	\$4,389	\$4,502	2.6%
OAKLAND	\$1,816	\$1,837	\$1,932	\$2,139	\$2,297	\$2,354	\$2,383	\$2,404	\$2,452	2.0%
ST. CLAIR	\$2,610	\$2,701	\$2,610	\$2,674	\$2,766	\$2,762	\$2,951	\$3,306	\$3,652	10.5%
SCHOOLCRAFT	\$2,630	\$2,704	\$2,743	\$2,746	\$3,029	\$3,070	\$3,216	\$3,290	\$3,422	4.0%
SOUTHWESTERN	\$2,069	\$2,092	\$2,219	\$2,453	\$2,772	\$3,011	\$3,260	\$3,758	\$4,116	9.5%
WASHTENAW	\$2,339	\$2,280	\$2,294	\$2,307	\$2,642	\$2,692	\$2,758	\$2,842	\$2,950	3.8%
WAYNE COUNTY	\$2,149	\$2,308	\$2,040	\$2,226	\$2,114	\$2,240	\$2,490	\$2,453	\$2,757	12.4%
WEST SHORE	\$1,857	\$1,921	\$2,014	\$2,265	\$2,409	\$2,544	\$2,764	\$2,879	\$2,915	1.3%
STATE AGGREGATE	\$2,248	\$2,323	\$2,397	\$2,509	\$2,780	\$2,901	\$3,070	\$3,211	\$3,367	4.9%
STATE AVERAGE	\$2,238	\$2,337	\$2,441	\$2,568	\$2,871	\$3,002	\$3,202	\$3,405	\$3,550	4.3%

**TABLE 7
TOTAL REVENUE PER FYES**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	\$8,511	\$8,975	\$8,424	\$8,228	\$9,170	\$10,118	\$10,054	\$9,893	\$10,345	4.6%
BAY DE NOC	\$6,734	\$7,200	\$6,749	\$6,557	\$6,335	\$7,074	\$7,717	\$8,103	\$9,193	13.5%
DELTA	\$8,194	\$8,487	\$8,090	\$8,097	\$9,506	\$9,420	\$9,511	\$9,146	\$9,342	2.1%
GLEN OAKS	\$8,663	\$8,393	\$8,139	\$8,962	\$8,713	\$9,510	\$10,931	\$10,988	\$11,431	4.0%
GOGEBIC	\$9,178	\$10,483	\$10,884	\$9,965	\$10,562	\$11,687	\$11,814	\$11,424	\$11,635	1.8%
GRAND RAPIDS	\$8,230	\$8,002	\$7,926	\$7,812	\$8,042	\$8,231	\$8,500	\$8,498	\$9,393	10.5%
HENRY FORD	\$7,832	\$8,097	\$8,000	\$7,629	\$7,764	\$7,900	\$8,214	\$7,836	\$8,159	4.1%
JACKSON	\$8,655	\$8,968	\$8,799	\$8,720	\$8,605	\$8,712	\$8,979	\$8,695	\$9,302	7.0%
KALAMAZOO VALLEY	\$6,389	\$6,887	\$6,818	\$6,439	\$6,373	\$6,570	\$6,776	\$6,812	\$7,536	10.6%
KELLOGG	\$8,705	\$8,740	\$8,644	\$8,041	\$7,950	\$8,522	\$8,767	\$8,721	\$9,474	8.6%
KIRTLAND	\$12,751	\$13,607	\$13,251	\$11,884	\$11,412	\$12,241	\$13,379	\$13,019	\$13,482	3.6%
LAKE MICHIGAN	\$9,079	\$9,929	\$9,716	\$9,749	\$8,077	\$10,822	\$11,343	\$12,232	\$13,350	9.1%
LANSING	\$7,893	\$8,355	\$8,772	\$8,399	\$8,854	\$9,263	\$9,532	\$9,111	\$10,324	13.3%
MACOMB	\$7,288	\$7,603	\$7,999	\$7,851	\$7,827	\$8,083	\$8,284	\$8,219	\$8,708	5.9%
MID MICHIGAN	\$6,919	\$7,263	\$7,230	\$6,878	\$6,496	\$6,873	\$6,804	\$6,805	\$7,144	5.0%
MONROE	\$9,869	\$10,037	\$9,487	\$9,060	\$8,708	\$8,715	\$8,831	\$8,788	\$9,525	8.4%
MONTCALM	\$9,846	\$12,146	\$11,529	\$11,581	\$10,716	\$9,815	\$9,634	\$8,152	\$8,066	-1.1%
MOTT	\$8,083	\$8,960	\$9,650	\$9,022	\$9,621	\$9,815	\$10,095	\$10,187	\$9,661	-5.2%
MUSKEGON	\$8,139	\$8,749	\$8,268	\$7,627	\$7,598	\$8,149	\$8,841	\$9,421	\$10,115	7.4%
NORTH CENTRAL	\$8,129	\$8,476	\$8,326	\$8,417	\$8,714	\$9,144	\$9,234	\$9,385	\$9,828	4.7%
NORTHWESTERN	\$9,420	\$9,994	\$9,934	\$10,019	\$10,086	\$9,434	\$9,479	\$9,613	\$10,318	7.3%
OAKLAND	\$8,216	\$8,328	\$8,872	\$9,255	\$9,197	\$9,528	\$9,774	\$10,123	\$10,509	3.8%
ST. CLAIR	\$8,949	\$8,988	\$8,775	\$8,238	\$7,958	\$8,394	\$8,917	\$9,165	\$9,885	7.9%
SCHOOLCRAFT	\$8,629	\$8,865	\$8,434	\$8,259	\$8,452	\$8,756	\$8,900	\$8,593	\$9,007	4.8%
SOUTHWESTERN	\$8,083	\$8,489	\$8,199	\$8,858	\$9,023	\$9,956	\$9,931	\$11,666	\$11,829	1.4%
WASHTENAW	\$10,246	\$10,326	\$9,879	\$9,647	\$10,087	\$10,564	\$10,773	\$10,823	\$12,008	10.9%
WAYNE COUNTY	\$10,246	\$11,353	\$15,941	\$13,655	\$12,951	\$13,103	\$13,259	\$12,025	\$11,514	-4.2%
WEST SHORE	\$10,295	\$10,276	\$10,322	\$10,305	\$9,959	\$10,623	\$11,527	\$11,607	\$12,367	6.5%
STATE AGGREGATE	\$8,332	\$8,667	\$8,945	\$8,714	\$8,812	\$9,136	\$9,386	\$9,303	\$9,804	5.4%
STATE AVERAGE	\$8,685	\$9,142	\$9,181	\$8,898	\$8,884	\$9,322	\$9,636	\$9,609	\$10,123	5.3%

**TABLE 8
TAXABLE VALUE**

	1999-2000 (000's)	2000-01 (000's)	2001-02 (000's)	2002-03 (000's)	2003-04 (000's)	2004-05 (000's)	2005-06 (000's)	2006-07 (000's)	2007-08 (000's)	2008-09 (000's)	1 YEAR CHANGE
ALPENA	\$699,884	\$721,423	\$765,562	\$826,075	\$853,226	\$897,284	\$944,399	\$998,154	\$1,035,986	\$1,066,675	3.0%
BAY DE NOC	\$753,164	\$762,299	\$813,878	\$854,350	\$883,567	\$914,332	\$955,206	\$1,001,979	\$1,052,398	\$1,077,840	2.4%
DELTA	\$8,791,898	\$9,162,552	\$9,617,314	\$10,089,180	\$10,329,266	\$10,665,874	\$10,987,873	\$11,458,254	\$11,803,652	\$11,518,490	-2.4%
GLEN OAKS	\$1,165,584	\$1,213,874	\$1,315,721	\$1,369,808	\$1,430,005	\$1,460,667	\$1,569,589	\$1,651,488	\$1,727,076	\$1,799,097	4.2%
GOGEBIC	\$290,626	\$300,206	\$314,836	\$330,258	\$347,477	\$366,069	\$388,294	\$407,216	\$431,404	\$455,310	5.5%
GRAND RAPIDS	\$13,955,305	\$14,777,127	\$15,803,673	\$16,849,660	\$17,648,394	\$18,364,399	\$19,544,727	\$20,793,745	\$21,880,768	\$22,373,614	2.3%
HENRY FORD	\$3,792,555	\$3,792,555	\$3,792,555	\$4,111,627	\$4,313,878	\$4,386,238	\$4,386,238	\$4,523,966	\$4,649,373	\$4,575,536	-1.6%
JACKSON	\$2,646,113	\$2,777,596	\$3,022,214	\$3,267,303	\$3,595,871	\$3,790,536	\$3,988,242	\$4,220,571	\$4,335,490	\$4,414,730	1.8%
KALAMAZOO VALLEY	\$5,268,027	\$5,420,790	\$5,784,356	\$6,175,841	\$6,435,309	\$6,801,268	\$7,173,745	\$7,602,833	\$8,016,316	\$8,329,509	3.9%
KELLOGG	\$2,432,660	\$2,530,827	\$2,740,973	\$2,908,003	\$3,032,750	\$3,143,362	\$3,226,908	\$3,383,902	\$3,503,176	\$3,684,751	5.2%
KIRTLAND	\$1,872,987	\$1,950,603	\$2,081,566	\$2,229,688	\$2,355,688	\$2,510,432	\$2,664,316	\$2,811,595	\$2,962,472	\$3,064,348	3.4%
LAKE MICHIGAN	\$4,300,548	\$4,381,453	\$4,632,906	\$5,311,352	\$5,671,414	\$6,167,243	\$6,519,420	\$6,649,453	\$7,146,649	\$7,591,755	6.2%
LANSING	\$7,154,466	\$7,451,367	\$8,028,497	\$8,577,609	\$9,026,707	\$9,562,201	\$10,100,025	\$10,637,548	\$11,173,428	\$11,395,712	2.0%
MACOMB	\$19,844,723	\$21,099,256	\$22,702,422	\$24,205,983	\$25,573,225	\$26,980,530	\$28,602,727	\$30,373,918	\$31,862,670	\$31,937,933	0.2%
MID MICHIGAN	\$1,099,864	\$1,168,197	\$1,250,830	\$1,341,544	\$1,420,265	\$1,511,705	\$1,610,049	\$1,770,677	\$1,819,047	\$1,876,546	3.2%
MONROE	\$4,364,331	\$4,516,473	\$4,709,442	\$4,926,511	\$5,100,912	\$5,334,377	\$5,586,498	\$5,887,176	\$6,218,441	\$6,283,960	1.1%
MONTCALM	\$1,256,812	\$1,326,423	\$1,430,916	\$1,625,032	\$1,706,373	\$1,810,674	\$1,906,025	\$1,999,775	\$2,116,937	\$2,175,704	2.8%
MOTT	\$8,169,344	\$8,532,219	\$9,000,826	\$9,608,377	\$10,079,184	\$10,612,707	\$11,255,994	\$11,882,681	\$12,436,134	\$12,406,477	-0.2%
MUSKEGON	\$2,808,287	\$2,969,387	\$3,244,251	\$3,453,068	\$3,613,149	\$3,795,562	\$3,995,551	\$4,237,701	\$4,496,107	\$4,646,806	3.4%
NORTH CENTRAL	\$1,500,646	\$1,665,096	\$1,847,701	\$2,002,453	\$2,117,533	\$2,259,870	\$2,399,926	\$2,559,443	\$2,711,947	\$2,803,832	3.4%
NORTHWESTERN	\$2,274,876	\$2,444,762	\$2,660,298	\$2,876,573	\$3,071,914	\$3,322,297	\$3,563,214	\$3,881,076	\$4,167,149	\$4,324,889	3.8%
OAKLAND	\$41,460,785	\$44,062,984	\$47,314,390	\$50,332,419	\$52,814,126	\$55,604,203	\$58,462,967	\$61,706,284	\$63,203,194	\$64,265,442	1.7%
ST. CLAIR	\$4,016,343	\$4,264,890	\$4,525,137	\$4,858,654	\$4,976,878	\$5,224,301	\$5,498,699	\$5,782,079	\$6,094,393	\$6,216,225	2.0%
SCHOOLCRAFT	\$9,729,141	\$10,339,674	\$11,169,194	\$11,933,156	\$12,578,893	\$13,332,206	\$14,087,472	\$14,964,557	\$15,657,606	\$15,488,016	-1.1%
SOUTHWESTERN	\$1,105,258	\$1,164,443	\$1,268,555	\$1,348,856	\$1,414,389	\$1,496,815	\$1,581,257	\$1,693,519	\$1,816,605	\$1,904,657	4.8%
WASHTENAW	\$8,870,139	\$9,584,208	\$10,222,954	\$11,097,394	\$11,734,874	\$12,539,706	\$13,396,298	\$14,315,853	\$15,181,435	\$15,322,679	0.9%
WAYNE COUNTY	\$22,263,058	\$23,541,977	\$25,035,894	\$26,415,430	\$27,171,210	\$28,966,809	\$30,535,891	\$31,927,579	\$33,551,432	\$33,422,766	-0.4%
WEST SHORE	\$1,581,307	\$1,630,049	\$1,732,417	\$1,857,433	\$1,958,531	\$2,068,946	\$2,194,408	\$2,332,686	\$2,508,120	\$2,611,786	4.1%
STATE TOTAL	\$183,468,732	\$193,552,712	\$206,829,278	\$220,783,637	\$231,255,008	\$243,890,613	\$257,125,958	\$271,455,708	\$283,559,405	\$287,035,085	1.2%

TABLE 9
REVENUE SOURCES BY PERCENTAGE

REVENUE SOURCE	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04 1	2004-05	2005-06	2006-07 2	2007-08
STATE AID	32.9%	33.0%	33.3%	30.3%	27.8%	24.3%	23.9%	22.3%	18.9%	21.7%
PROPERTY TAX	35.9%	36.3%	35.9%	39.9%	40.5%	40.9%	40.4%	40.7%	41.3%	39.0%
TUITION & FEES	27.5%	27.0%	26.8%	26.8%	28.8%	31.6%	31.7%	32.7%	34.5%	34.3%
ALL OTHER	3.8%	3.8%	4.0%	3.1%	2.9%	3.3%	4.0%	4.3%	5.3%	5.0%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

1 Beginning in 2003-04 revenue includes General and Designated Funds due to reporting changes.

2 Two delayed payments were appropriated to the Community Colleges in 2007-08 as a one-time supplemental payment for 2006-07, and had to be recorded in 2007-08 due to GAAP requirements.

**TABLE 10
AT-RISK STUDENT SUCCESS GRANTS**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	1 YEAR CHANGE
ALPENA	\$123,339	\$121,725	\$104,004	\$82,652	\$68,700	\$68,700	\$76,300	\$78,600	\$80,500	\$80,200	-0.4%
BAY DE NOC	\$114,328	\$105,324	\$98,650	\$89,928	\$82,400	\$82,400	\$91,300	\$100,800	\$76,600	\$62,800	-18.0%
DELTA	\$105,062	\$110,504	\$110,240	\$105,387	\$99,400	\$99,400	\$97,100	\$97,900	\$99,400	\$104,500	5.1%
GLEN OAKS	\$128,094	\$131,210	\$135,832	\$133,674	\$127,500	\$127,500	\$123,600	\$117,500	\$115,100	\$112,500	-2.3%
GOGEBIC	\$74,735	\$78,617	\$78,902	\$75,431	\$71,500	\$71,500	\$66,200	\$62,400	\$58,200	\$58,600	0.7%
GRAND RAPIDS	\$76,248	\$76,714	\$74,179	\$85,841	\$98,000	\$98,000	\$117,200	\$122,100	\$128,700	\$132,300	2.8%
HENRY FORD	\$165,262	\$168,324	\$164,807	\$158,074	\$146,500	\$146,500	\$146,300	\$151,900	\$159,200	\$161,900	1.7%
JACKSON	\$111,433	\$114,933	\$113,768	\$109,157	\$101,800	\$101,800	\$102,000	\$105,000	\$113,800	\$120,900	6.2%
KALAMAZOO VALLEY	\$114,457	\$118,490	\$113,499	\$112,017	\$100,200	\$100,200	\$89,700	\$89,400	\$91,100	\$92,000	1.0%
KELLOGG	\$147,324	\$157,285	\$158,343	\$151,327	\$143,000	\$143,000	\$155,100	\$159,500	\$167,400	\$163,600	-2.3%
KIRTLAND	\$135,754	\$145,724	\$158,732	\$163,408	\$146,600	\$146,600	\$125,800	\$124,300	\$129,000	\$125,400	-2.8%
LAKE MICHIGAN	\$179,730	\$194,902	\$192,554	\$180,214	\$162,100	\$162,100	\$154,900	\$155,800	\$155,100	\$157,200	1.4%
LANSING	\$119,933	\$134,738	\$157,864	\$157,090	\$147,600	\$147,600	\$139,800	\$134,500	\$143,800	\$153,500	6.7%
MACOMB	\$84,971	\$90,272	\$91,038	\$89,157	\$84,400	\$84,400	\$83,600	\$83,300	\$84,300	\$84,400	0.1%
MID MICHIGAN	\$115,524	\$123,549	\$129,419	\$134,080	\$124,000	\$124,000	\$134,400	\$142,200	\$147,900	\$141,400	-4.4%
MONROE	\$99,520	\$102,673	\$99,275	\$96,061	\$90,700	\$90,700	\$94,000	\$97,500	\$103,900	\$105,400	1.4%
MONTCALM	\$71,875	\$70,131	\$71,694	\$67,030	\$67,800	\$67,800	\$66,700	\$66,700	\$66,000	\$75,000	13.6%
MOTT	\$104,786	\$105,617	\$109,157	\$107,209	\$101,900	\$101,900	\$102,600	\$103,800	\$105,700	\$106,300	0.6%
MUSKEGON	\$204,401	\$212,002	\$213,016	\$202,562	\$185,300	\$185,300	\$149,700	\$118,500	\$81,800	\$78,700	-3.8%
NORTH CENTRAL	\$147,238	\$178,833	\$178,336	\$151,211	\$121,300	\$121,300	\$115,900	\$117,200	\$116,200	\$111,100	-4.4%
NORTHWESTERN	\$126,094	\$120,835	\$120,677	\$124,503	\$129,700	\$129,700	\$123,100	\$118,200	\$122,600	\$122,400	-0.2%
OAKLAND	\$160,819	\$164,112	\$159,354	\$151,843	\$141,700	\$141,700	\$144,600	\$147,300	\$147,500	\$148,900	0.9%
ST. CLAIR	\$74,515	\$77,130	\$80,413	\$85,399	\$88,500	\$88,500	\$93,400	\$92,000	\$110,500	\$124,800	12.9%
SCHOOLCRAFT	\$148,320	\$148,852	\$150,164	\$146,970	\$134,800	\$134,800	\$129,000	\$130,000	\$128,500	\$127,300	-0.9%
SOUTHWESTERN	\$185,189	\$186,227	\$180,632	\$174,549	\$152,400	\$152,400	\$134,800	\$138,600	\$145,100	\$150,700	3.9%
WASHTENAW	\$137,820	\$148,858	\$161,709	\$164,416	\$157,200	\$157,200	\$161,700	\$159,800	\$153,700	\$140,300	-8.7%
WAYNE COUNTY	\$189,810	\$158,329	\$149,384	\$137,407	\$129,500	\$129,500	\$174,900	\$172,400	\$147,400	\$132,600	-10.0%
WEST SHORE	\$137,985	\$146,193	\$136,460	\$126,109	\$118,200	\$118,200	\$129,000	\$135,500	\$143,700	\$148,000	3.0%
STATE TOTAL	\$3,584,566	\$3,692,103	\$3,692,102	\$3,562,706	\$3,322,700	\$3,322,700	\$3,322,700	\$3,322,700	\$3,322,700	\$3,322,700	0.0%

**TABLE 11
EXPENDITURES PER FYES**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	\$7,690	\$8,220	\$7,646	\$7,628	\$9,192	\$9,632	\$9,887	\$9,847	\$9,503	-3.5%
BAY DE NOC	\$6,575	\$7,110	\$6,343	\$6,042	\$6,203	\$7,146	\$7,421	\$8,034	\$8,499	5.8%
DELTA	\$7,057	\$7,494	\$7,148	\$7,366	\$8,676	\$8,744	\$8,787	\$8,919	\$8,760	-1.8%
GLEN OAKS	\$7,926	\$7,512	\$7,326	\$8,220	\$7,777	\$8,575	\$9,996	\$10,928	\$10,456	-4.3%
GOGEBIC	\$8,082	\$9,344	\$9,798	\$8,814	\$9,726	\$10,597	\$10,747	\$10,163	\$10,120	-0.4%
GRAND RAPIDS	\$7,628	\$7,586	\$7,359	\$7,111	\$7,730	\$7,952	\$8,268	\$8,275	\$8,689	5.0%
HENRY FORD	\$7,475	\$7,758	\$9,195	\$7,086	\$10,312	\$7,560	\$7,684	\$7,223	\$7,225	0.0%
JACKSON	\$7,858	\$8,288	\$8,147	\$7,746	\$7,876	\$7,669	\$8,063	\$7,756	\$7,997	3.1%
KALAMAZOO VALLEY	\$5,582	\$6,070	\$6,122	\$5,882	\$5,682	\$5,798	\$6,076	\$6,106	\$6,724	10.1%
KELLOGG	\$7,822	\$8,110	\$8,161	\$7,747	\$7,619	\$8,214	\$8,498	\$8,306	\$8,195	-1.3%
KIRTLAND	\$12,818	\$12,916	\$12,486	\$11,487	\$11,336	\$11,797	\$12,843	\$12,127	\$11,915	-1.7%
LAKE MICHIGAN	\$8,403	\$9,248	\$8,214	\$8,036	\$7,044	\$8,549	\$8,786	\$9,491	\$10,935	15.2%
LANSING	\$6,832	\$7,249	\$7,015	\$7,202	\$7,608	\$7,778	\$7,895	\$7,732	\$8,093	4.7%
MACOMB	\$5,861	\$6,174	\$6,334	\$6,512	\$6,714	\$6,785	\$6,923	\$6,825	\$6,844	0.3%
MID MICHIGAN	\$5,963	\$6,352	\$6,585	\$5,847	\$5,656	\$5,742	\$5,813	\$5,905	\$5,813	-1.6%
MONROE	\$8,588	\$8,908	\$8,569	\$8,208	\$8,092	\$8,260	\$8,142	\$8,254	\$8,813	6.8%
MONTCALM	\$8,237	\$10,646	\$10,341	\$10,144	\$9,101	\$8,512	\$8,869	\$7,486	\$7,830	4.6%
MOTT	\$7,869	\$8,601	\$8,776	\$8,323	\$9,046	\$9,131	\$9,377	\$9,351	\$8,331	-10.9%
MUSKEGON	\$7,431	\$7,813	\$7,602	\$7,128	\$7,507	\$7,842	\$8,515	\$8,768	\$9,760	11.3%
NORTH CENTRAL	\$7,005	\$6,901	\$6,799	\$7,380	\$7,915	\$8,232	\$8,284	\$8,649	\$8,599	-0.6%
NORTHWESTERN	\$8,689	\$9,240	\$9,768	\$9,084	\$9,542	\$8,901	\$8,948	\$9,236	\$9,678	4.8%
OAKLAND	\$5,782	\$6,049	\$6,485	\$6,979	\$7,472	\$7,582	\$7,857	\$7,906	\$8,043	1.7%
ST. CLAIR	\$7,795	\$7,811	\$7,639	\$7,107	\$7,041	\$7,353	\$7,850	\$8,343	\$8,424	1.0%
SCHOOLCRAFT	\$7,168	\$7,404	\$7,117	\$7,060	\$7,666	\$7,506	\$7,525	\$7,204	\$7,410	2.9%
SOUTHWESTERN	\$6,443	\$7,069	\$6,743	\$7,356	\$7,696	\$8,507	\$8,405	\$9,409	\$9,348	-0.6%
WASHTENAW	\$9,023	\$8,935	\$8,369	\$8,169	\$8,678	\$9,296	\$9,333	\$9,609	\$10,250	6.7%
WAYNE COUNTY	\$11,590	\$11,310	\$11,427	\$11,420	\$10,966	\$9,866	\$10,306	\$9,184	\$8,711	-5.2%
WEST SHORE	\$9,316	\$9,566	\$9,850	\$10,302	\$9,427	\$10,130	\$11,230	\$11,496	\$12,353	7.5%
STATE AGGREGATE	\$7,291	\$7,584	\$7,665	\$7,542	\$8,035	\$7,983	\$8,204	\$8,125	\$8,257	1.6%

TABLE 12
FISCAL YEAR EQUATED STUDENTS (FYES)

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-2007	2007-2008	1 YEAR CHANGE
ALPENA	1,130	1,122	1,268	1,341	1,272	1,208	1,220	1,242	1,389	11.8%
BAY DE NOC	1,408	1,408	1,567	1,722	1,857	1,655	1,569	1,519	1,603	5.6%
DELTA	5,584	5,588	6,104	6,316	6,354	6,547	6,641	6,651	7,024	5.6%
GLEN OAKS	874	980	1,072	986	1,022	929	865	846	918	8.6%
GOGEBIC	733	652	643	719	678	637	637	702	730	4.0%
GRAND RAPIDS	6,895	7,578	7,870	8,599	8,880	9,363	9,708	10,042	10,205	1.6%
HENRY FORD	6,871	6,904	7,300	7,773	7,855	8,363	8,282	8,598	9,593	11.6%
JACKSON	2,724	2,764	2,925	3,158	3,348	3,532	3,539	3,894	4,255	9.3%
KALAMAZOO VALLEY	4,837	4,808	5,331	5,880	6,035	6,300	6,354	6,644	6,730	1.3%
KELLOGG	2,795	2,955	3,062	3,451	3,505	3,435	3,359	3,451	3,578	3.7%
KIRTLAND	720	732	850	1,009	1,103	1,100	1,029	1,104	1,163	5.3%
LAKE MICHIGAN	1,946	1,901	1,985	2,134	2,701	2,336	2,177	2,154	2,089	-3.0%
LANSING	9,365	9,351	10,238	11,137	10,488	10,863	11,311	11,919	11,953	0.3%
MACOMB	11,862	11,852	12,352	12,855	12,638	12,994	13,367	13,963	14,410	3.2%
MID MICHIGAN	1,382	1,384	1,518	1,731	1,926	2,020	2,155	2,307	2,623	13.7%
MONROE	1,826	1,841	2,035	2,172	2,321	2,466	2,547	2,634	2,675	1.6%
MONTCALM	917	740	810	886	997	1,195	1,286	1,656	1,802	8.8%
MOTT	5,235	5,107	5,764	6,436	6,086	6,234	6,326	6,385	7,437	16.5%
MUSKEGON	2,449	2,436	2,703	3,080	3,177	3,104	2,973	3,020	2,924	-3.2%
NORTH CENTRAL	1,038	1,065	1,180	1,196	1,196	1,233	1,284	1,337	1,423	6.4%
NORTHWESTERN	2,514	2,522	2,640	2,793	2,856	3,275	3,294	3,298	3,371	2.2%
OAKLAND	14,162	14,613	14,112	14,349	14,676	15,148	15,281	15,590	16,029	2.8%
ST. CLAIR	2,301	2,486	2,649	2,873	2,971	2,912	2,875	2,878	3,062	6.4%
SCHOOLCRAFT	5,191	5,368	5,925	6,250	6,616	6,815	7,222	7,744	8,095	4.5%
SOUTHWESTERN	1,667	1,712	1,888	1,764	1,650	1,574	1,588	1,405	1,548	10.2%
WASHTENAW	5,774	6,056	6,738	7,359	7,397	7,430	7,757	8,054	7,874	-2.2%
WAYNE COUNTY	4,721	4,450	5,491	6,926	7,249	7,614	7,857	9,316	10,865	16.6%
WEST SHORE	739	756	782	824	863	869	860	867	864	-0.4%
STATE TOTAL	107,660	109,131	116,802	125,719	127,717	131,150	133,359	139,219	146,234	5.0%

**TABLE 13
CONTACT HOUR EQUATED STUDENTS (CHES)**

Updated Jan. 2009

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	1,341	1,349	1,492	1,595	1,522	1,443	1,457	1,518	1,630	7.4%
BAY DE NOC	1,596	1,643	1,772	1,905	2,079	1,888	1,791	1,727	1,832	6.1%
DELTA	6,533	6,545	7,165	7,390	7,939	8,020	7,999	8,157	8,624	5.7%
GLEN OAKS	1,034	1,171	1,278	1,174	1,220	1,106	1,052	1,024	1,103	7.7%
GOGEBIC	885	788	782	864	800	761	769	849	876	3.2%
GRAND RAPIDS	8,168	8,974	8,995	9,703	10,346	10,806	11,179	11,517	11,693	1.5%
HENRY FORD	8,283	8,128	8,436	8,950	8,739	9,298	9,224	9,437	10,493	11.2%
JACKSON	3,589	3,687	3,771	4,058	4,235	4,414	4,538	4,793	5,213	8.7%
KALAMAZOO VALLEY	6,004	6,128	6,678	7,214	7,467	7,480	7,673	7,962	8,144	2.3%
KELLOGG	3,387	3,458	3,710	4,165	4,321	4,309	4,492	4,643	4,310	-7.2%
KIRTLAND	875	895	1,045	1,288	1,380	1,355	1,257	1,356	1,403	3.4%
LAKE MICHIGAN	2,335	2,366	2,447	3,437	3,372	2,737	2,572	2,670	2,556	-4.3%
LANSING	11,863	11,718	12,820	13,888	12,215	12,600	13,332	13,923	13,874	-0.4%
MACOMB	14,725	14,768	15,345	16,043	15,745	16,396	16,772	17,426	18,060	3.6%
MID MICHIGAN	1,828	1,827	2,064	2,179	2,432	2,524	2,663	2,751	3,273	19.0%
MONROE	2,287	2,250	2,434	2,634	2,827	2,974	3,038	3,156	3,297	4.5%
MONTCALM	1,086	920	986	1,074	1,192	1,453	1,547	2,039	2,122	4.1%
MOTT	6,897	6,745	7,311	8,265	7,610	7,968	8,102	7,886	9,317	18.1%
MUSKEGON	3,062	3,026	3,324	3,762	3,892	3,815	3,680	3,776	3,650	-3.4%
NORTH CENTRAL	1,264	1,298	1,380	1,410	1,479	1,539	1,630	1,777	1,888	6.3%
NORTHWESTERN	3,047	3,072	3,526	3,539	3,663	3,584	3,711	3,733	3,818	2.3%
OAKLAND	15,798	16,203	15,416	13,293	14,197	14,725	18,632	18,358	17,890	-2.6%
ST. CLAIR	2,630	2,836	3,001	3,274	3,371	3,289	3,418	3,431	3,501	2.0%
SCHOOLCRAFT	6,522	6,700	7,264	7,524	7,931	8,205	8,658	9,184	9,561	4.1%
SOUTHWESTERN	2,135	2,172	2,417	2,229	2,092	2,011	2,038	1,765	1,948	10.4%
WASHTENAW	7,463	7,809	8,599	9,399	9,492	9,311	9,611	9,989	9,834	-1.5%
WAYNE COUNTY	5,003	5,228	6,849	8,312	9,852	9,594	9,966	11,158	13,472	20.7%
WEST SHORE	907	1,031	996	1,033	1,102	1,084	1,079	1,070	1,066	-0.4%
STATE AGGREGATE	130,547	132,735	141,303	149,601	152,512	154,688	161,880	167,075	174,447	4.4%

**TABLE 14
UNDUPLICATED STUDENT HEADCOUNT**

Updated Jan. 2009

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	1 YEAR CHANGE
ALPENA	2,826	2,779	2,776	2,964	2,705	2,581	2,589	2,576	2,713	5.3%
BAY DE NOC	4,705	5,175	5,966	5,353	5,400	5,214	5,924	5,150	5,014	-2.6%
DELTA	16,124	16,240	15,996	16,143	16,537	16,462	16,241	14,917	15,325	2.7%
GLEN OAKS	3,693	3,777	3,947	3,255	3,638	2,717	2,470	2,563	2,630	2.6%
GOGEBIC	1,774	1,751	1,723	1,718	1,363	1,338	1,317	1,419	1,503	5.9%
GRAND RAPIDS	18,416	19,845	19,284	22,943	23,780	23,628	26,226	21,651	21,808	0.7%
HENRY FORD	27,414	25,158	25,480	27,707	22,333	24,801	22,065	21,706	21,821	0.5%
JACKSON	10,554	10,342	10,412	9,662	9,550	9,050	8,957	9,448	9,626	1.9%
KALAMAZOO VALLEY	17,247	18,086	18,501	18,573	18,500	17,598	17,577	18,068	17,736	-1.8%
KELLOGG	17,377	16,475	16,473	19,297	17,090	16,787	15,760	17,511	14,823	-15.4%
KIRTLAND	2,521	2,572	2,819	3,384	3,624	3,313	3,030	3,207	3,130	-2.4%
LAKE MICHIGAN	7,433	7,231	7,061	7,423	6,560	6,483	6,510	5,712	6,401	12.1%
LANSING	32,254	34,051	32,211	34,700	31,046	31,263	32,097	34,067	30,620	-10.1%
MACOMB	47,523	46,418	45,369	44,085	43,395	42,488	42,900	41,689	44,111	5.8%
MID MICHIGAN	4,933	4,740	5,058	5,545	5,037	5,574	5,859	5,968	6,141	2.9%
MONROE	7,446	7,362	7,256	7,597	7,846	7,760	8,119	8,557	9,080	6.1%
MONTCALM	4,313	3,645	3,684	4,212	4,182	4,736	5,295	5,403	5,678	5.1%
MOTT	18,283	17,299	17,553	21,028	18,874	18,826	18,676	18,055	19,113	5.9%
MUSKEGON	8,997	8,833	9,788	10,474	10,574	9,921	9,936	9,153	9,415	2.9%
NORTH CENTRAL	3,122	3,106	3,411	4,474	4,052	3,991	4,112	4,215	4,360	3.4%
NORTHWESTERN	12,331	12,789	12,398	12,554	12,306	12,413	13,236	13,691	13,407	-2.1%
OAKLAND	54,760	54,374	48,396	45,490	42,929	44,067	42,598	44,149	44,058	-0.2%
ST. CLAIR	9,210	9,098	8,804	8,700	8,104	7,539	7,559	7,432	7,595	2.2%
SCHOOLCRAFT	30,034	32,161	32,189	32,029	29,903	30,845	31,459	33,319	34,286	2.9%
SOUTHWESTERN	6,229	5,820	5,590	4,909	4,296	4,093	4,228	3,577	3,615	1.1%
WASHTENAW	23,993	25,855	28,023	28,790	27,801	26,353	26,873	27,359	24,722	-9.6%
WAYNE COUNTY	21,602	19,479	32,530	45,249	55,392	55,065	57,933	64,364	67,083	4.2%
WEST SHORE	2,406	2,961	2,689	2,719	2,772	2,693	2,573	2,566	2,582	0.6%
STATE TOTAL	417,520	417,422	425,387	450,977	439,589	437,599	442,119	447,492	448,396	0.2%

**TABLE 15
IN-DISTRICT TUITION RATE**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	1 YEAR CHANGE
ALPENA	\$54.00	\$55.00	\$58.00	\$61.00	\$66.00	\$67.75	\$72.00	\$76.00	\$80.00	\$84.00	5.0%
BAY DE NOC	\$53.50	\$55.00	\$56.75	\$58.00	\$59.75	\$61.10	\$64.50	\$71.25	\$77.00	\$77.00	0.0%
DELTA	\$58.00	\$59.30	\$61.40	\$63.70	\$67.50	\$69.00	\$72.50	\$76.00	\$78.00	\$79.00	1.3%
GLEN OAKS	\$47.00	\$48.00	\$54.00	\$56.00	\$59.00	\$60.00	\$64.00	\$68.00	\$70.00	\$72.00	2.9%
GOGEBIC	\$43.00	\$45.00	\$49.00	\$54.00	\$64.00	\$66.00	\$74.00	\$77.00	\$79.00	\$81.00	2.5%
GRAND RAPIDS	\$57.00	\$58.50	\$60.00	\$61.50	\$65.00	\$66.00	\$69.50	\$73.50	\$79.50	\$82.50	3.8%
HENRY FORD	\$53.00	\$55.00	\$55.00	\$57.00	\$57.00	\$57.00	\$57.00	\$57.00	\$60.00	\$65.00	8.3%
JACKSON	\$52.00	\$53.50	\$55.00	\$64.00	\$69.00	\$70.50	\$74.00	\$78.50	\$82.00	\$86.50	5.5%
KALAMAZOO VALLEY	\$42.00	\$43.25	\$45.25	\$47.50	\$51.00	\$52.40	\$55.00	\$61.00	\$66.00	\$68.00	3.0%
KELLOGG	\$48.50	\$49.50	\$51.75	\$54.75	\$57.75	\$59.00	\$62.00	\$65.00	\$68.50	\$70.50	2.9%
KIRTLAND	\$50.85	\$52.10	\$54.10	\$58.40	\$61.35	\$62.75	\$66.85	\$70.20	\$73.75	\$77.50	5.1%
LAKE MICHIGAN	\$46.50	\$48.00	\$51.00	\$57.50	\$65.00	\$66.55	\$72.50	\$72.50	\$72.50	\$72.50	0.0%
LANSING	\$48.50	\$49.00	\$50.00	\$51.00	\$54.00	\$55.00	\$65.00	\$67.00	\$73.00	\$73.00	0.0%
MACOMB	\$54.00	\$55.00	\$56.00	\$57.00	\$60.00	\$61.00	\$65.00	\$68.00	\$70.00	\$72.00	2.9%
MID MICHIGAN	\$47.75	\$52.75	\$54.25	\$56.75	\$59.50	\$60.86	\$62.30	\$68.50	\$72.60	\$76.50	5.4%
MONROE	\$46.00	\$47.00	\$49.00	\$51.00	\$53.00	\$54.00	\$58.00	\$60.00	\$64.00	\$67.00	4.7%
MONTCALM	\$51.40	\$52.94	\$54.74	\$57.00	\$60.00	\$61.00	\$64.00	\$67.00	\$70.00	\$74.00	5.7%
MOTT	\$59.40	\$61.15	\$61.15	\$62.85	\$69.00	\$70.55	\$75.80	\$79.50	\$82.05	\$84.70	3.2%
MUSKEGON	\$49.00	\$49.00	\$50.00	\$52.00	\$56.00	\$57.00	\$60.00	\$63.00	\$67.00	\$69.00	3.0%
NORTH CENTRAL	\$46.00	\$47.00	\$48.40	\$52.00	\$58.00	\$59.30	\$64.00	\$66.25	\$67.70	\$69.50	2.7%
NORTHWESTERN	\$54.75	\$56.00	\$56.00	\$58.00	\$63.20	\$64.60	\$68.60	\$71.15	\$73.40	\$77.40	5.4%
OAKLAND	\$47.70	\$48.70	\$50.30	\$51.70	\$52.50	\$53.70	\$55.15	\$56.80	\$58.50	\$60.10	2.7%
ST. CLAIR	\$58.25	\$59.25	\$61.00	\$64.00	\$64.00	\$65.45	\$68.50	\$75.25	\$81.50	\$86.50	6.1%
SCHOOLCRAFT	\$53.00	\$54.00	\$55.00	\$57.00	\$61.00	\$62.50	\$65.00	\$68.00	\$70.00	\$73.00	4.3%
SOUTHWESTERN	\$46.50	\$48.00	\$52.00	\$55.25	\$60.25	\$61.90	\$67.75	\$74.25	\$78.25	\$82.50	5.4%
WASHTENAW	\$52.00	\$56.00	\$57.00	\$58.00	\$60.00	\$60.00	\$62.00	\$64.00	\$67.00	\$70.00	4.5%
WAYNE COUNTY	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$55.50	\$55.50	\$56.80	\$57.65	1.5%
WEST SHORE	\$51.50	\$53.00	\$54.50	\$58.25	\$61.00	\$62.40	\$65.00	\$67.00	\$69.00	\$72.00	4.3%
STATE AVERAGE	\$50.90	\$52.32	\$54.09	\$56.76	\$60.28	\$61.48	\$65.19	\$68.47	\$71.68	\$74.30	3.7%

**TABLE 16
OUT-OF-DISTRICT TUITION RATE**

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	1 YEAR CHANGE
ALPENA	\$80.00	\$82.00	\$86.00	\$91.00	\$99.00	\$101.50	\$108.00	\$114.00	\$120.00	\$126.00	5.0%
BAY DE NOC	\$73.50	\$76.75	\$79.00	\$81.25	\$83.50	\$87.75	\$95.00	\$107.00	\$120.00	\$126.00	5.0%
DELTA	\$79.00	\$81.00	\$84.00	\$88.00	\$93.50	\$99.00	\$104.00	\$109.00	\$115.00	\$119.00	3.5%
GLEN OAKS	\$56.00	\$58.00	\$66.00	\$68.00	\$75.00	\$89.00	\$95.00	\$101.00	\$105.00	\$108.00	2.9%
GOGEBIC	\$60.00	\$62.00	\$67.00	\$72.00	\$82.00	\$86.00	\$94.00	\$97.00	\$99.00	\$102.00	3.0%
GRAND RAPIDS	\$84.00	\$86.00	\$88.00	\$90.00	\$100.00	\$110.00	\$125.00	\$142.00	\$157.00	\$173.00	10.2%
HENRY FORD	\$85.00	\$89.00	\$92.00	\$98.00	\$112.00	\$112.00	\$112.00	\$112.00	\$115.00	\$120.00	4.3%
JACKSON	\$68.50	\$70.50	\$73.00	\$82.00	\$88.50	\$95.00	\$104.00	\$118.00	\$118.00	\$122.00	3.4%
KALAMAZOO VALLEY	\$76.00	\$77.50	\$79.75	\$82.75	\$87.00	\$89.40	\$94.00	\$100.00	\$105.00	\$108.00	2.9%
KELLOGG	\$80.75	\$82.40	\$84.65	\$88.75	\$93.60	\$95.75	\$100.50	\$105.50	\$111.00	\$114.25	2.9%
KIRTLAND	\$69.70	\$71.40	\$80.80	\$87.25	\$96.25	\$115.15	\$122.65	\$128.75	\$135.20	\$142.00	5.0%
LAKE MICHIGAN	\$55.00	\$58.00	\$61.00	\$69.50	\$77.00	\$78.85	\$86.00	\$102.00	\$102.00	\$108.00	5.9%
LANSING	\$77.50	\$78.00	\$79.00	\$81.00	\$86.00	\$88.00	\$105.00	\$120.00	\$134.00	\$134.00	0.0%
MACOMB	\$82.00	\$83.00	\$84.00	\$85.00	\$88.00	\$89.00	\$99.00	\$104.00	\$107.00	\$110.00	2.8%
MID MICHIGAN	\$77.00	\$84.00	\$88.00	\$93.00	\$99.00	\$104.45	\$107.00	\$112.50	\$119.25	\$130.00	9.0%
MONROE	\$75.00	\$78.00	\$81.00	\$84.00	\$87.00	\$92.00	\$98.00	\$104.00	\$110.00	\$115.00	4.5%
MONTCALM	\$78.85	\$81.22	\$83.98	\$87.00	\$87.00	\$93.00	\$98.00	\$104.00	\$111.00	\$128.00	15.3%
MOTT	\$85.70	\$88.25	\$88.25	\$90.70	\$103.20	\$105.55	\$113.45	\$119.05	\$122.85	\$126.80	3.2%
MUSKEGON	\$71.00	\$71.00	\$73.00	\$76.00	\$82.00	\$83.50	\$90.00	\$99.00	\$107.00	\$113.50	6.1%
NORTH CENTRAL	\$70.50	\$73.00	\$75.20	\$79.00	\$90.00	\$92.10	\$101.30	\$106.40	\$109.80	\$114.20	4.0%
NORTHWESTERN	\$90.50	\$93.25	\$93.25	\$101.00	\$110.10	\$112.60	\$119.92	\$127.10	\$132.00	\$142.00	7.6%
OAKLAND	\$80.70	\$82.40	\$85.20	\$87.50	\$88.90	\$88.90	\$93.35	\$96.15	\$99.00	\$101.70	2.7%
ST. CLAIR	\$86.50	\$88.25	\$90.00	\$95.00	\$99.00	\$101.25	\$108.00	\$125.00	\$150.00	\$165.00	10.0%
SCHOOLCRAFT	\$78.00	\$80.00	\$82.00	\$85.00	\$91.00	\$93.00	\$97.00	\$100.00	\$103.00	\$107.00	3.9%
SOUTHWESTERN	\$52.50	\$54.25	\$60.00	\$63.75	\$69.50	\$71.30	\$85.75	\$94.00	\$99.75	\$105.25	5.5%
WASHTENAW	\$77.00	\$81.00	\$83.00	\$85.00	\$101.00	\$101.00	\$105.00	\$109.00	\$115.00	\$121.00	5.2%
WAYNE COUNTY	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$71.75	\$71.75	\$73.40	\$90.00	22.6%
WEST SHORE	\$80.00	\$82.25	\$84.75	\$91.00	\$97.00	\$102.00	\$106.00	\$110.00	\$114.00	\$120.00	5.3%
STATE AVERAGE	\$75.01	\$77.23	\$80.07	\$84.02	\$90.57	\$94.54	\$101.38	\$108.51	\$114.62	\$121.13	5.7%

SECTION II

INSTRUCTION & ENROLLMENT

**TABLE 17
GROUPING OF LIKE COMMUNITY COLLEGES
2007-08**

	GENERAL FUND REVENUES	FISCAL YEAR EQUATED STUDENTS (FYES)	CONTACT HOUR EQUATED STUDENTS (CHES)	UNDUPLICATED STUDENT HEADCOUNT
GROUP 1				
ALPENA	\$14,366,786	1,389	1,630	2,713
BAY DE NOC	\$14,739,354	1,603	1,832	5,014
GLEN OAKS	\$10,494,000	918	1,103	2,630
GOGEBIC	\$8,493,518	730	876	1,503
KIRTLAND	\$15,680,443	1,163	1,403	3,130
MID MICHIGAN	\$18,740,813	2,623	3,273	6,141
MONTCALM	\$14,532,485	1,802	2,122	5,678
NORTH CENTRAL	\$13,989,218	1,423	1,888	4,360
SOUTHWESTERN	\$18,308,186	1,548	1,948	3,615
WEST SHORE	\$10,683,520	864	1,066	2,582
GROUP 2				
JACKSON	\$39,582,626	4,255	5,213	9,626
KELLOGG	\$33,893,915	3,578	4,310	14,823
LAKE MICHIGAN	\$27,892,675	2,089	2,556	6,401
MONROE	\$25,481,815	2,675	3,297	9,080
MUSKEGON	\$29,574,149	2,924	3,650	9,415
NORTHWESTERN	\$34,783,347	3,371	3,818	13,407
ST. CLAIR	\$30,268,730	3,062	3,501	7,595
GROUP 3				
DELTA	\$65,622,331	7,024	8,624	15,325
GRAND RAPIDS	\$95,854,657	10,205	11,693	21,808
HENRY FORD	\$78,267,039	9,593	10,493	21,821
KALAMAZOO VALLEY	\$50,716,434	6,730	8,144	17,736
MOTT	\$71,852,872	7,437	9,317	19,113
SCHOOLCRAFT	\$72,912,811	8,095	9,561	34,286
WASHTENAW	\$94,547,193	7,874	9,834	24,722
WAYNE COUNTY	\$125,099,034	10,865	13,472	67,083
GROUP 4				
LANSING	\$123,396,809	11,953	13,874	30,620
MACOMB	\$125,483,575	14,410	18,060	44,111
OAKLAND	\$168,452,211	16,029	17,890	44,058
STATE AGGREGATE	\$1,433,710,546	146,234	174,447	448,396

TABLE 18
DISTRIBUTION OF FISCAL YEAR EQUATED STUDENT (FYES)

ACS CODE & SUB-ACTIVITY		2005-06	% OF TOTAL	2006-07	% OF TOTAL	2007-08	% OF TOTAL
1.1	GENERAL EDUCATION	74,425	55.8%	77,092	55.4%	81,035	55.4%
1.2	BUSINESS & HUMAN SERVICES	27,951	21.0%	29,929	21.5%	30,994	21.2%
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	7,479	5.6%	7,484	5.4%	7,566	5.2%
1.4	HEALTH OCCUPATIONS	11,716	8.8%	12,423	8.9%	13,054	8.9%
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	11,145	8.4%	11,593	8.3%	12,827	8.8%
1.6	HUMAN DEVELOPMENT	413	0.3%	460	0.3%	471	0.3%
1.7	PERSONAL INTEREST	230	0.2%	239	0.2%	287	0.2%
1.0	ALL INSTRUCTION	133,359		139,219		146,234	

TABLE 19
DISTRIBUTION OF CONTACT HOUR EQUATED STUDENT (CHES)

Updated Jan. 2009

ACS CODE & SUB-ACTIVITY		2005-06	% OF TOTAL	2006-07	% OF TOTAL	2007-08	% OF TOTAL
1.1	GENERAL EDUCATION	85,116	52.6%	87,222	52.2%	91,496	52.4%
1.2	BUSINESS & HUMAN SERVICES	32,604	20.1%	34,585	20.7%	35,539	20.4%
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	10,806	6.7%	10,783	6.5%	11,022	6.3%
1.4	HEALTH OCCUPATIONS	18,822	11.6%	19,427	11.6%	20,151	11.6%
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	12,139	7.5%	12,509	7.5%	13,602	7.8%
1.6	HUMAN DEVELOPMENT	907	0.6%	972	0.6%	1,028	0.6%
1.7	PERSONAL INTEREST	1,486	0.9%	1,576	0.9%	1,610	0.9%
1.0	ALL INSTRUCTION	161,880		167,075		174,447	

TABLE 20
STUDENT CONTACT HOURS (SCOH) / STUDENT CREDIT HOURS (SCRH) RATIO
2007-08

ACS CODE & SUB-ACTIVITY		COLUMN A COLUMN B / 16	COLUMN B SCOH / SCRH	COLUMN C SCOH	COLUMN D SCRH
1.1	GENERAL EDUCATION	1.13	18.1	45,382,053	2,512,090
1.2	BUSINESS & HUMAN SERVICES	1.14	18.3	17,627,365	960,803
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	1.46	23.3	5,467,011	234,548
1.4	HEALTH OCCUPATIONS	1.54	24.7	9,994,645	404,674
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	1.06	17.0	6,746,437	397,629
1.6	HUMAN DEVELOPMENT	2.18	34.9	509,726	14,592
1.7	PERSONAL INTEREST	5.61	89.7	798,341	8,902
1.0	INSTRUCTION TOTAL	1.19	19.1	86,525,578	4,533,238

NOTE: By definition, a semester credit hour must not be less than 800 minutes of instruction. Since one SCOH is 50 minutes of student instruction, a minimum of 16 course contact hours is necessary to generate one semester credit hour. A ratio of 1.0 or greater indicates that the minimum instructional time exists for that instructional activity.

**TABLE 21
UNDUPLICATED HEADCOUNT PER FYES AND CHES
2007-08**

	HEADCOUNT PER FYES	HEADCOUNT PER CHES	UNDUPLICATED HEADCOUNT	FYES	CHES
GROUP 1					
ALPENA	1.95	1.66	2,713	1,389	1,630
BAY DE NOC	3.13	2.74	5,014	1,603	1,832
GLEN OAKS	2.86	2.38	2,630	918	1,103
GOGEBIC	2.06	1.72	1,503	730	876
KIRTLAND	2.69	2.23	3,130	1,163	1,403
MID MICHIGAN	2.34	1.88	6,141	2,623	3,273
MONTCALM	3.15	2.68	5,678	1,802	2,122
NORTH CENTRAL	3.06	2.31	4,360	1,423	1,888
SOUTHWESTERN	2.34	1.86	3,615	1,548	1,948
WEST SHORE	2.99	2.42	2,582	864	1,066
GROUP 2					
JACKSON	2.26	1.85	9,626	4,255	5,213
KELLOGG	4.14	3.44	14,823	3,578	4,310
LAKE MICHIGAN	3.06	2.50	6,401	2,089	2,556
MONROE	3.39	2.75	9,080	2,675	3,297
MUSKEGON	3.22	2.58	9,415	2,924	3,650
NORTHWESTERN	3.98	3.51	13,407	3,371	3,818
ST. CLAIR	2.48	2.17	7,595	3,062	3,501
GROUP 3					
DELTA	2.18	1.78	15,325	7,024	8,624
GRAND RAPIDS	2.14	1.87	21,808	10,205	11,693
HENRY FORD	2.27	2.08	21,821	9,593	10,493
KALAMAZOO VALLEY	2.64	2.18	17,736	6,730	8,144
MOTT	2.57	2.05	19,113	7,437	9,317
SCHOOLCRAFT	4.24	3.59	34,286	8,095	9,561
WASHTENAW	3.14	2.51	24,722	7,874	9,834
WAYNE COUNTY	6.17	4.98	67,083	10,865	13,472
GROUP 4					
LANSING	2.56	2.21	30,620	11,953	13,874
MACOMB	3.06	2.44	44,111	14,410	18,060
OAKLAND	2.75	2.46	44,058	16,029	17,890
STATE AGGREGATE	3.07	2.57	448,396	146,234	174,447

**TABLE 22
IN-DISTRICT UNDUPLICATED HEADCOUNT
2007-08**

	% IN-DISTRICT STUDENTS	IN- DISTRICT	OUT-OF- DISTRICT	TOTAL STUDENTS
GROUP 1				
ALPENA	51.2%	1,389	1,324	2,713
BAY DE NOC	50.0%	2,506	2,508	5,014
GLEN OAKS	81.7%	2,148	482	2,630
GOGEBIC	39.0%	586	917	1,503
KIRTLAND	60.1%	1,882	1,248	3,130
MID MICHIGAN	31.4%	1,927	4,214	6,141
MONTCALM	61.9%	3,514	2,164	5,678
NORTH CENTRAL	50.2%	2,187	2,173	4,360
SOUTHWESTERN	43.3%	1,567	2,048	3,615
WEST SHORE	89.6%	2,313	269	2,582
GROUP 2				
JACKSON	52.7%	5,075	4,551	9,626
KELLOGG	51.6%	7,642	7,181	14,823
LAKE MICHIGAN	79.6%	5,092	1,309	6,401
MONROE	85.0%	7,717	1,363	9,080
MUSKEGON	66.7%	6,279	3,136	9,415
NORTHWESTERN	62.1%	8,327	5,080	13,407
ST. CLAIR	76.8%	5,830	1,765	7,595
GROUP 3				
DELTA	84.3%	12,913	2,412	15,325
GRAND RAPIDS	74.0%	16,130	5,678	21,808
HENRY FORD	26.4%	5,751	16,070	21,821
KALAMAZOO VALLEY	72.8%	12,918	4,818	17,736
MOTT	77.8%	14,879	4,234	19,113
SCHOOLCRAFT	49.5%	16,972	17,314	34,286
WASHTENAW	66.0%	16,321	8,401	24,722
WAYNE COUNTY	94.3%	63,284	3,799	67,083
GROUP 4				
LANSING	57.2%	17,505	13,115	30,620
MACOMB	71.0%	31,307	12,804	44,111
OAKLAND	78.1%	34,429	9,629	44,058
STATE AGGREGATE	68.8%	308,390	140,006	448,396

SECTION III

REVENUES

**TABLE 23
OPERATING FUND REVENUE
2007-2008**

	TUITION & FEES		PROPERTY TAX		STATE AID		ALL OTHER		TOTAL
GROUP 1									
ALPENA	\$5,790,507	40%	\$2,508,049	17%	\$5,481,134	38%	\$587,096	4%	\$14,366,786
BAY DE NOC	\$5,971,381	41%	\$2,101,477	14%	\$5,537,034	38%	\$1,129,462	8%	\$14,739,354
GLEN OAKS	\$2,949,355	28%	\$4,858,461	46%	\$2,577,400	25%	\$108,784	1%	\$10,494,000
GOGEBIC	\$2,715,280	32%	\$1,214,527	14%	\$4,207,700	50%	\$356,011	4%	\$8,493,518
KIRTLAND	\$5,166,814	33%	\$6,255,899	40%	\$3,031,000	19%	\$1,226,730	8%	\$15,680,443
MID MICHIGAN	\$11,348,587	61%	\$2,208,220	12%	\$4,575,800	24%	\$608,206	3%	\$18,740,813
MONTCALM	\$5,561,266	38%	\$5,420,165	37%	\$3,182,300	22%	\$368,754	3%	\$14,532,485
NORTH CENTRAL	\$4,767,989	34%	\$5,718,501	41%	\$3,093,400	22%	\$409,328	3%	\$13,989,218
SOUTHWESTERN	\$6,369,708	35%	\$4,441,449	24%	\$6,730,400	37%	\$766,629	4%	\$18,308,186
WEST SHORE	\$2,518,616	24%	\$5,576,498	52%	\$2,156,853	20%	\$431,553	4%	\$10,683,520
GROUP 2									
JACKSON	\$19,537,427	49%	\$5,115,385	13%	\$12,359,900	31%	\$2,569,914	6%	\$39,582,626
KELLOGG	\$12,207,350	36%	\$10,251,358	30%	\$9,951,200	29%	\$1,484,007	4%	\$33,893,915
LAKE MICHIGAN	\$7,778,654	28%	\$13,360,678	48%	\$5,362,800	19%	\$1,390,543	5%	\$27,892,675
MONROE	\$6,932,511	27%	\$13,468,676	53%	\$4,418,900	17%	\$661,728	3%	\$25,481,815
MUSKEGON	\$10,755,150	36%	\$9,696,789	33%	\$8,369,000	28%	\$753,210	3%	\$29,574,149
NORTHWESTERN	\$15,175,794	44%	\$8,860,932	25%	\$9,300,700	27%	\$1,445,921	4%	\$34,783,347
ST. CLAIR	\$11,182,626	37%	\$10,395,943	34%	\$7,194,400	24%	\$1,495,761	5%	\$30,268,730
GROUP 3									
DELTA	\$28,106,760	43%	\$18,409,309	28%	\$14,668,400	22%	\$4,437,862	7%	\$65,622,331
GRAND RAPIDS	\$40,389,594	42%	\$30,660,393	32%	\$18,397,802	19%	\$6,406,868	7%	\$95,854,657
HENRY FORD	\$38,570,016	49%	\$14,463,223	18%	\$22,372,300	29%	\$2,861,500	4%	\$78,267,039
KALAMAZOO VALLEY	\$16,059,380	32%	\$19,175,756	38%	\$12,690,500	25%	\$2,790,798	6%	\$50,716,434
MOTT	\$27,650,338	38%	\$24,151,850	34%	\$16,177,925	23%	\$3,872,759	5%	\$71,852,872
SCHOOLCRAFT	\$27,700,444	38%	\$28,020,503	38%	\$12,552,063	17%	\$4,639,801	6%	\$72,912,811
WASHTENAW	\$23,229,059	25%	\$51,137,437	54%	\$12,904,472	14%	\$7,276,225	8%	\$94,547,193
WAYNE COUNTY	\$29,950,664	24%	\$74,916,900	60%	\$16,339,928	13%	\$3,891,542	3%	\$125,099,034
GROUP 4									
LANSING	\$45,172,683	37%	\$41,722,075	34%	\$31,810,203	26%	\$4,691,848	4%	\$123,396,809
MACOMB	\$39,508,124	31%	\$45,929,960	37%	\$33,963,000	27%	\$6,082,491	5%	\$125,483,575
OAKLAND	\$39,298,139	23%	\$98,852,768	59%	\$21,469,602	13%	\$8,831,702	5%	\$168,452,211
STATE AGGREGATE	\$492,364,216	34.3%	\$558,893,181	39.0%	\$310,876,116	21.7%	\$71,577,033	5.0%	\$1,433,710,546

Source: 2007-08 Audited Financial Statements

**TABLE 24
OPERATING FUND REVENUE PER FYES
2007-08**

	TOTAL REVENUE PER FYES	TUITION & FEES PER FYES	PROPERTY TAXES PER FYES	STATE AID PER FYES	OTHER REVENUE PER FYES
GROUP 1					
ALPENA	\$10,345	\$4,169	\$1,806	\$3,947	\$423
BAY DE NOC	\$9,193	\$3,724	\$1,311	\$3,454	\$704
GLEN OAKS	\$11,431	\$3,213	\$5,292	\$2,808	\$119
GOGEBIC	\$11,635	\$3,720	\$1,664	\$5,764	\$488
KIRTLAND	\$13,482	\$4,442	\$5,379	\$2,606	\$1,055
MID MICHIGAN	\$7,144	\$4,326	\$842	\$1,744	\$232
MONTCALM	\$8,066	\$3,087	\$3,008	\$1,766	\$205
NORTH CENTRAL	\$9,828	\$3,350	\$4,017	\$2,173	\$288
SOUTHWESTERN	\$11,829	\$4,116	\$2,870	\$4,349	\$495
WEST SHORE	\$12,367	\$2,915	\$6,455	\$2,497	\$500
GROUP 2					
JACKSON	\$9,302	\$4,591	\$1,202	\$2,905	\$604
KELLOGG	\$9,474	\$3,412	\$2,866	\$2,782	\$415
LAKE MICHIGAN	\$13,350	\$3,723	\$6,395	\$2,567	\$666
MONROE	\$9,525	\$2,591	\$5,034	\$1,652	\$247
MUSKEGON	\$10,115	\$3,678	\$3,316	\$2,862	\$258
NORTHWESTERN	\$10,318	\$4,502	\$2,629	\$2,759	\$429
ST. CLAIR	\$9,885	\$3,652	\$3,395	\$2,350	\$488
GROUP 3					
DELTA	\$9,342	\$4,001	\$2,621	\$2,088	\$632
GRAND RAPIDS	\$9,393	\$3,958	\$3,004	\$1,803	\$628
HENRY FORD	\$8,159	\$4,021	\$1,508	\$2,332	\$298
KALAMAZOO VALLEY	\$7,536	\$2,386	\$2,849	\$1,886	\$415
MOTT	\$9,661	\$3,718	\$3,247	\$2,175	\$521
SCHOOLCRAFT	\$9,007	\$3,422	\$3,462	\$1,551	\$573
WASHTENAW	\$12,008	\$2,950	\$6,495	\$1,639	\$924
WAYNE COUNTY	\$11,514	\$2,757	\$6,895	\$1,504	\$358
GROUP 4					
LANSING	\$10,324	\$3,779	\$3,491	\$2,661	\$393
MACOMB	\$8,708	\$2,742	\$3,187	\$2,357	\$422
OAKLAND	\$10,509	\$2,452	\$6,167	\$1,339	\$551
STATE AGGREGATE	\$9,804	\$3,367	\$3,822	\$2,126	\$489
STATE AVERAGE	\$10,123	\$3,550	\$3,586	\$2,511	\$476

TABLE 25
REVENUE PER CONTACT HOUR EQUATED STUDENTS (CHES)
2007-08

	TOTAL REVENUE PER CHES	TUITION & FEES PER CHES	PROPERTY TAXES PER CHES	STATE AID PER CHES	OTHER REVENUE PER CHES
GROUP 1					
ALPENA	\$8,815	\$3,553	\$1,539	\$3,363	\$360
BAY DE NOC	\$8,045	\$3,259	\$1,147	\$3,022	\$616
GLEN OAKS	\$9,516	\$2,674	\$4,406	\$2,337	\$99
GOGEBIC	\$9,695	\$3,099	\$1,386	\$4,803	\$406
KIRTLAND	\$11,178	\$3,683	\$4,460	\$2,161	\$874
MID MICHIGAN	\$5,726	\$3,467	\$675	\$1,398	\$186
MONTCALM	\$6,849	\$2,621	\$2,554	\$1,500	\$174
NORTH CENTRAL	\$7,410	\$2,526	\$3,029	\$1,639	\$217
SOUTHWESTERN	\$9,397	\$3,269	\$2,280	\$3,454	\$393
WEST SHORE	\$10,019	\$2,362	\$5,230	\$2,023	\$405
GROUP 2					
JACKSON	\$7,594	\$3,748	\$981	\$2,371	\$493
KELLOGG	\$7,864	\$2,832	\$2,379	\$2,309	\$344
LAKE MICHIGAN	\$10,912	\$3,043	\$5,227	\$2,098	\$544
MONROE	\$7,728	\$2,102	\$4,085	\$1,340	\$201
MUSKEGON	\$8,103	\$2,947	\$2,657	\$2,293	\$206
NORTHWESTERN	\$9,112	\$3,975	\$2,321	\$2,436	\$379
ST. CLAIR	\$8,647	\$3,194	\$2,970	\$2,055	\$427
GROUP 3					
DELTA	\$7,609	\$3,259	\$2,135	\$1,701	\$515
GRAND RAPIDS	\$8,197	\$3,454	\$2,622	\$1,573	\$548
HENRY FORD	\$7,459	\$3,676	\$1,378	\$2,132	\$273
KALAMAZOO VALLEY	\$6,227	\$1,972	\$2,355	\$1,558	\$343
MOTT	\$7,712	\$2,968	\$2,592	\$1,736	\$416
SCHOOLCRAFT	\$7,626	\$2,897	\$2,931	\$1,313	\$485
WASHTENAW	\$9,614	\$2,362	\$5,200	\$1,312	\$740
WAYNE COUNTY	\$9,286	\$2,223	\$5,561	\$1,213	\$289
GROUP 4					
LANSING	\$8,894	\$3,256	\$3,007	\$2,293	\$338
MACOMB	\$6,948	\$2,188	\$2,543	\$1,881	\$337
OAKLAND	\$9,416	\$2,197	\$5,526	\$1,200	\$494
STATE AGGREGATE	\$8,219	\$2,822	\$3,204	\$1,782	\$410
STATE AVERAGE	\$8,414	\$2,957	\$2,971	\$2,090	\$397

**TABLE 26
TAXABLE VALUE AND MILLAGE RATES
2007-08**

	TAXABLE VALUE PER FYES	TAXABLE VALUE ('000)	FYES	MILLAGE RATES				
				BUILDING & SITE	DEBT RETIREMENT	VOTED OPERATING	LEVIED OPERATING	TOTAL LEVIED
GROUP 1								
ALPENA	\$746	\$1,035,986	1,389	0.0000	0.0000	2.5000	2.4358	2.4358
BAY DE NOC	\$656	\$1,052,398	1,603	1.0000	0.2149	2.5000	2.3076	3.5225
GLEN OAKS	\$1,881	\$1,727,076	918	0.0000	0.0000	3.0000	2.7249	2.7249
GOGEBIC	\$591	\$431,404	730	1.4077	0.0000	1.5000	1.3246	2.7323
KIRTLAND	\$2,547	\$2,962,472	1,163	0.0000	0.1300	0.0000	2.1093	2.2393
MID MICHIGAN	\$693	\$1,819,047	2,623	0.0000	0.0000	1.5000	1.2233	1.2233
MONTCALM	\$1,175	\$2,116,937	1,802	0.0000	0.0000	3.0000	2.7294	2.7294
NORTH CENTRAL	\$1,905	\$2,711,947	1,423	0.0000	0.2679	2.7500	2.1091	2.3770
SOUTHWESTERN	\$1,174	\$1,816,605	1,548	0.0000	0.0000	3.0000	2.4440	2.4440
WEST SHORE	\$2,903	\$2,508,120	864	0.9732	0.0000	2.2116	2.1175	3.0907
GROUP 2								
JACKSON	\$1,019	\$4,335,490	4,255	0.0000	0.0000	1.3300	1.1446	1.1446
KELLOGG	\$979	\$3,503,176	3,578	0.8500	0.0000	2.9500	2.8636	3.7106
LAKE MICHIGAN	\$3,420	\$7,146,649	2,089	0.0000	0.0000	1.9004	1.7946	1.7946
MONROE	\$2,324	\$6,218,441	2,675	0.0000	0.0000	2.2500	2.1794	2.1794
MUSKEGON	\$1,538	\$4,496,107	2,924	0.0000	0.0000	2.4000	2.2037	2.2037
NORTHWESTERN	\$1,236	\$4,167,149	3,371	0.0000	0.7000	2.5742	2.1700	2.8700
ST. CLAIR	\$1,990	\$6,094,393	3,062	0.0000	0.0000	1.9951	1.8891	1.8891
GROUP 3								
DELTA	\$1,680	\$11,803,652	7,024	0.0000	0.0000	2.0864	2.0427	2.0427
GRAND RAPIDS	\$2,144	\$21,880,768	10,205	0.0000	0.0000	1.9000	1.7865	1.7865
HENRY FORD	\$485	\$4,649,373	9,593	0.0000	0.4700	3.0000	3.0000	3.4700
KALAMAZOO VALLEY	\$1,191	\$8,016,316	6,730	0.0000	0.0000	2.5000	2.4089	2.4089
MOTT	\$1,672	\$12,436,134	7,437	0.0000	0.6900	2.0500	1.9896	2.6796
SCHOOLCRAFT	\$1,934	\$15,657,606	8,095	0.0000	0.0000	2.2700	1.7967	1.7967
WASHTENAW	\$1,928	\$15,181,435	7,874	0.0000	0.2900	3.8000	3.4056	3.6956
WAYNE COUNTY	\$3,088	\$33,551,432	10,865	0.0000	0.0000	2.5000	2.4769	2.4769
GROUP 4								
LANSING	\$935	\$11,173,428	11,953	0.0000	0.0000	4.0000	3.8072	3.8072
MACOMB	\$2,211	\$31,862,670	14,410	0.0000	0.0000	1.4640	1.4212	1.4212
OAKLAND	\$3,943	\$63,203,194	16,029	0.0000	0.0000	1.8000	1.5844	1.5844
STATE AGGREGATE	\$1,939	\$283,559,405	146,234	0.1511	0.0987	2.3118	2.1961	2.4457

SECTION IV
EXPENDITURES

**TABLE 27
OPERATING FUND EXPENDITURES
2007-08**

	INSTRUCTION	INFORMATION TECHNOLOGY	PUBLIC SERVICE	INSTRUCTIONAL SUPPORT	STUDENT SERVICES	ADMINISTRATION	PHYSICAL PLANT	TOTAL
GROUP 1								
ALPENA	\$6,209,304	\$811,845	\$126,411	\$1,079,412	\$1,321,095	\$1,995,907	\$1,653,420	\$13,197,394
BAY DE NOC	\$6,010,788	\$903,750	\$59,481	\$1,734,958	\$1,158,368	\$2,190,425	\$1,568,851	\$13,626,621
GLEN OAKS	\$3,827,386	\$504,866	\$319,799	\$1,091,770	\$1,275,174	\$1,423,058	\$1,156,910	\$9,598,963
GOGEBIC	\$3,628,476	\$251,948	\$0	\$685,135	\$999,170	\$1,081,874	\$740,697	\$7,387,300
KIRTLAND	\$5,439,863	\$726,837	\$212,787	\$1,912,012	\$1,721,809	\$1,776,024	\$2,069,202	\$13,858,534
MID MICHIGAN	\$6,082,260	\$559,895	\$671,313	\$1,970,065	\$2,015,963	\$2,160,789	\$1,787,707	\$15,247,992
MONTCALM	\$5,806,091	\$1,074,484	\$412,300	\$1,775,974	\$1,386,163	\$1,812,763	\$1,840,116	\$14,107,891
NORTH CENTRAL	\$5,012,838	\$912,390	\$0	\$1,277,098	\$2,003,583	\$1,616,622	\$1,416,656	\$12,239,187
SOUTHWESTERN	\$5,019,795	\$1,228,908	\$1,912	\$2,063,461	\$1,659,568	\$2,462,761	\$2,031,625	\$14,468,030
WEST SHORE	\$4,450,917	\$655,731	\$389,499	\$972,259	\$955,295	\$1,626,194	\$1,621,855	\$10,671,750
GROUP 2								
JACKSON	\$16,570,160	\$2,023,877	\$872,984	\$2,940,505	\$3,650,924	\$3,778,480	\$4,192,441	\$34,029,371
KELLOGG	\$14,109,022	\$1,473,713	\$0	\$4,834,503	\$2,356,502	\$3,128,323	\$3,413,946	\$29,316,009
LAKE MICHIGAN	\$9,253,074	\$1,718,189	\$33,596	\$2,353,083	\$3,076,874	\$3,383,112	\$3,030,236	\$22,848,164
MONROE	\$10,378,695	\$1,296,566	\$282,319	\$3,272,038	\$2,339,173	\$2,879,492	\$3,128,898	\$23,577,181
MUSKEGON	\$13,264,403	\$2,606,391	\$857,818	\$3,054,178	\$3,972,582	\$2,662,726	\$2,120,528	\$28,538,626
NORTHWESTERN	\$13,196,006	\$1,646,386	\$308,033	\$5,338,470	\$3,105,518	\$4,278,479	\$4,750,180	\$32,623,072
ST. CLAIR	\$9,900,616	\$1,845,812	\$124,305	\$3,536,679	\$2,630,859	\$4,412,306	\$3,342,406	\$25,792,983
GROUP 3								
DELTA	\$29,553,020	\$3,190,217	\$940,213	\$7,811,194	\$7,823,744	\$6,026,873	\$6,190,730	\$61,535,991
GRAND RAPIDS	\$44,384,803	\$5,592,780	\$1,289,553	\$10,011,721	\$6,957,931	\$10,075,801	\$10,358,576	\$88,671,165
HENRY FORD	\$35,614,940	\$4,063,819	\$0	\$7,667,695	\$7,120,857	\$7,232,824	\$7,604,782	\$69,304,917
KALAMAZOO VALLEY	\$21,408,420	\$3,516,265	\$1,321,526	\$4,520,373	\$4,847,926	\$4,635,834	\$5,003,361	\$45,253,705
MOTT	\$25,410,217	\$2,793,730	\$480,486	\$8,591,327	\$8,397,903	\$7,079,988	\$9,210,457	\$61,964,108
SCHOOLCRAFT	\$21,644,330	\$3,035,062	\$2,068,340	\$9,084,424	\$7,069,399	\$8,214,928	\$8,867,270	\$59,983,753
WASHTENAW	\$35,982,288	\$5,604,082	\$2,345	\$9,766,081	\$9,038,480	\$10,251,294	\$10,057,748	\$80,702,318
WAYNE COUNTY	\$33,820,911	\$4,121,850	\$1,349,365	\$10,800,047	\$18,931,595	\$13,571,657	\$12,048,880	\$94,644,305
GROUP 4								
LANSING	\$39,503,912	\$7,274,644	\$1,163,845	\$15,331,483	\$15,125,605	\$8,357,058	\$9,974,599	\$96,731,146
MACOMB	\$41,481,093	\$5,947,758	\$1,302,318	\$15,851,677	\$10,071,920	\$9,900,803	\$14,068,553	\$98,624,122
OAKLAND	\$54,674,614	\$8,804,896	\$357,408	\$20,274,732	\$13,270,235	\$13,397,872	\$18,144,543	\$128,924,300
STATE AGGREGATE	\$521,638,242	\$74,186,691	\$14,947,956	\$159,602,354	\$144,284,215	\$141,414,267	\$151,395,173	\$1,207,468,898

Capital expenditures excluded.

TABLE 28
EXPENDITURES BY ACTIVITY (PERCENTAGES)
2007-08

	INSTRUCTION	INFORMATION TECHNOLOGY	PUBLIC SERVICE	INSTRUCTIONAL SUPPORT	STUDENT SERVICES	ADMINISTRATION	PHYSICAL PLANT
GROUP 1							
ALPENA	47.0%	6.2%	1.0%	8.2%	10.0%	15.1%	12.5%
BAY DE NOC	44.1%	6.6%	0.4%	12.7%	8.5%	16.1%	11.5%
GLEN OAKS	39.9%	5.3%	3.3%	11.4%	13.3%	14.8%	12.1%
GOGEBIC	49.1%	3.4%	0.0%	9.3%	13.5%	14.6%	10.0%
KIRTLAND	39.3%	5.2%	1.5%	13.8%	12.4%	12.8%	14.9%
MID MICHIGAN	39.9%	3.7%	4.4%	12.9%	13.2%	14.2%	11.7%
MONTCALM	41.2%	7.6%	2.9%	12.6%	9.8%	12.8%	13.0%
NORTH CENTRAL	41.0%	7.5%	0.0%	10.4%	16.4%	13.2%	11.6%
SOUTHWESTERN	34.7%	8.5%	0.0%	14.3%	11.5%	17.0%	14.0%
WEST SHORE	41.7%	6.1%	3.6%	9.1%	9.0%	15.2%	15.2%
GROUP 2							
JACKSON	48.7%	5.9%	2.6%	8.6%	10.7%	11.1%	12.3%
KELLOGG	48.1%	5.0%	0.0%	16.5%	8.0%	10.7%	11.6%
LAKE MICHIGAN	40.5%	7.5%	0.1%	10.3%	13.5%	14.8%	13.3%
MONROE	44.0%	5.5%	1.2%	13.9%	9.9%	12.2%	13.3%
MUSKEGON	46.5%	9.1%	3.0%	10.7%	13.9%	9.3%	7.4%
NORTHWESTERN	40.4%	5.0%	0.9%	16.4%	9.5%	13.1%	14.6%
ST. CLAIR	38.4%	7.2%	0.5%	13.7%	10.2%	17.1%	13.0%
GROUP 3							
DELTA	48.0%	5.2%	1.5%	12.7%	12.7%	9.8%	10.1%
GRAND RAPIDS	50.1%	6.3%	1.5%	11.3%	7.8%	11.4%	11.7%
HENRY FORD	51.4%	5.9%	0.0%	11.1%	10.3%	10.4%	11.0%
KALAMAZOO VALLEY	47.3%	7.8%	2.9%	10.0%	10.7%	10.2%	11.1%
MOTT	41.0%	4.5%	0.8%	13.9%	13.6%	11.4%	14.9%
SCHOOLCRAFT	36.1%	5.1%	3.4%	15.1%	11.8%	13.7%	14.8%
WASHTENAW	44.6%	6.9%	0.0%	12.1%	11.2%	12.7%	12.5%
WAYNE COUNTY	35.7%	4.4%	1.4%	11.4%	20.0%	14.3%	12.7%
GROUP 4							
LANSING	40.8%	7.5%	1.2%	15.8%	15.6%	8.6%	10.3%
MACOMB	42.1%	6.0%	1.3%	16.1%	10.2%	10.0%	14.3%
OAKLAND	42.4%	6.8%	0.3%	15.7%	10.3%	10.4%	14.1%
STATE AGGREGATE	43.2%	6.1%	1.2%	13.2%	11.9%	11.7%	12.5%

Capital expenditures excluded.

**TABLE 29
EXPENDITURES PER FYES AND CHES
2007-08**

	EXPENDITURES PER FYES	EXPENDITURES PER CHES	OPERATING FUND EXPENDITURES	FYES	CHES
GROUP 1					
ALPENA	\$9,503	\$8,097	\$13,197,394	1,389	1,630
BAY DE NOC	\$8,499	\$7,438	\$13,626,621	1,603	1,832
GLEN OAKS	\$10,456	\$8,704	\$9,598,963	918	1,103
GOGEBIC	\$10,120	\$8,432	\$7,387,300	730	876
KIRTLAND	\$11,915	\$9,879	\$13,858,534	1,163	1,403
MID MICHIGAN	\$5,813	\$4,659	\$15,247,992	2,623	3,273
MONTCALM	\$7,830	\$6,649	\$14,107,891	1,802	2,122
NORTH CENTRAL	\$8,599	\$6,483	\$12,239,187	1,423	1,888
SOUTHWESTERN	\$9,348	\$7,426	\$14,468,030	1,548	1,948
WEST SHORE	\$12,353	\$10,008	\$10,671,750	864	1,066
GROUP 2					
JACKSON	\$7,997	\$6,528	\$34,029,371	4,255	5,213
KELLOGG	\$8,195	\$6,802	\$29,316,009	3,578	4,310
LAKE MICHIGAN	\$10,935	\$8,939	\$22,848,164	2,089	2,556
MONROE	\$8,813	\$7,150	\$23,577,181	2,675	3,297
MUSKEGON	\$9,760	\$7,820	\$28,538,626	2,924	3,650
NORTHWESTERN	\$9,678	\$8,546	\$32,623,072	3,371	3,818
ST. CLAIR	\$8,424	\$7,368	\$25,792,983	3,062	3,501
GROUP 3					
DELTA	\$8,760	\$7,136	\$61,535,991	7,024	8,624
GRAND RAPIDS	\$8,689	\$7,583	\$88,671,165	10,205	11,693
HENRY FORD	\$7,225	\$6,605	\$69,304,917	9,593	10,493
KALAMAZOO VALLEY	\$6,724	\$5,557	\$45,253,705	6,730	8,144
MOTT	\$8,331	\$6,651	\$61,964,108	7,437	9,317
SCHOOLCRAFT	\$7,410	\$6,274	\$59,983,753	8,095	9,561
WASHTENAW	\$10,250	\$8,206	\$80,702,318	7,874	9,834
WAYNE COUNTY	\$8,711	\$7,025	\$94,644,305	10,865	13,472
GROUP 4					
LANSING	\$8,093	\$6,972	\$96,731,146	11,953	13,874
MACOMB	\$6,844	\$5,461	\$98,624,122	14,410	18,060
OAKLAND	\$8,043	\$7,207	\$128,924,300	16,029	17,890
STATE AGGREGATE	\$8,927	\$6,922	\$1,207,468,898	146,234	174,447
STATE AVERAGE	\$8,833	\$7,343			

Capital expenditures excluded.

**TABLE 30
INSTRUCTIONAL COST
2007-08**

	COST PER FYES	COST PER CHES	INSTRUCTION EXPENDITURES	FYES	CHES
GROUP 1					
ALPENA	\$4,471	\$3,810	\$6,209,304	1,389	1,630
BAY DE NOC	\$3,749	\$3,281	\$6,010,788	1,603	1,832
GLEN OAKS	\$4,169	\$3,471	\$3,827,386	918	1,103
GOGEBIC	\$4,971	\$4,142	\$3,628,476	730	876
KIRTLAND	\$4,677	\$3,878	\$5,439,863	1,163	1,403
MID MICHIGAN	\$2,319	\$1,858	\$6,082,260	2,623	3,273
MONTCALM	\$3,222	\$2,736	\$5,806,091	1,802	2,122
NORTH CENTRAL	\$3,522	\$2,655	\$5,012,838	1,423	1,888
SOUTHWESTERN	\$3,243	\$2,576	\$5,019,795	1,548	1,948
WEST SHORE	\$5,152	\$4,174	\$4,450,917	864	1,066
GROUP 2					
JACKSON	\$3,894	\$3,179	\$16,570,160	4,255	5,213
KELLOGG	\$3,944	\$3,274	\$14,109,022	3,578	4,310
LAKE MICHIGAN	\$4,429	\$3,620	\$9,253,074	2,089	2,556
MONROE	\$3,879	\$3,148	\$10,378,695	2,675	3,297
MUSKEGON	\$4,537	\$3,634	\$13,264,403	2,924	3,650
NORTHWESTERN	\$3,915	\$3,457	\$13,196,006	3,371	3,818
ST. CLAIR	\$3,233	\$2,828	\$9,900,616	3,062	3,501
GROUP 3					
DELTA	\$4,207	\$3,427	\$29,553,020	7,024	8,624
GRAND RAPIDS	\$4,349	\$3,796	\$44,384,803	10,205	11,693
HENRY FORD	\$3,713	\$3,394	\$35,614,940	9,593	10,493
KALAMAZOO VALLEY	\$3,181	\$2,629	\$21,408,420	6,730	8,144
MOTT	\$3,417	\$2,727	\$25,410,217	7,437	9,317
SCHOOLCRAFT	\$2,674	\$2,264	\$21,644,330	8,095	9,561
WASHTENAW	\$4,570	\$3,659	\$35,982,288	7,874	9,834
WAYNE COUNTY	\$3,113	\$2,510	\$33,820,911	10,865	13,472
GROUP 4					
LANSING	\$3,305	\$2,847	\$39,503,912	11,953	13,874
MACOMB	\$2,879	\$2,297	\$41,481,093	14,410	18,060
OAKLAND	\$3,411	\$3,056	\$54,674,614	16,029	17,890
STATE AGGREGATE	\$3,567	\$2,990	\$521,638,242	146,234	174,447
STATE AVERAGE	\$3,791	\$3,155			

Capital expenditures excluded.

TABLE 31
COST PER STUDENT CONTACT HOUR AND STUDENT CREDIT HOUR
2007-08

ACS CODE & SUB-ACTIVITY		COST PER CONTACT HOUR	COST PER CREDIT HOUR	EXPENDITURES	CONTACT HOURS	CREDIT HOURS
1.1	GENERAL EDUCATION	\$5.50	\$99.42	\$249,742,024	45,382,053	2,512,090
1.2	BUSINESS & HUMAN SERVICES	\$5.82	\$106.78	\$102,595,631	17,627,365	960,803
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	\$10.57	\$246.30	\$57,769,569	5,467,011	234,548
1.4	HEALTH OCCUPATIONS	\$7.72	\$190.66	\$77,156,189	9,994,645	404,674
1.5	DEVELOPMENTAL EDUCATION & BASIC SKILLS	\$4.23	\$71.83	\$28,562,097	6,746,437	397,629
1.6	HUMAN DEVELOPMENT	\$4.75	\$166.02	\$2,422,558	509,726	14,592
1.7	PERSONAL INTEREST	\$4.25	\$380.83	\$3,390,174	798,341	8,902
1.0	INSTRUCTION TOTAL	\$6.03	\$115.07	\$521,638,242	86,525,578	4,533,238

Capital expenditures excluded.

TABLE 32
COST PER STUDENT CONTACT HOUR BY COLLEGE
2007-08

	ALL INSTRUCTION	GENERAL EDUCATION	BUSINESS & HUMAN SERVICES	TECHNICAL & INDUSTRIAL OCCUPATIONS	HEALTH OCCUPATIONS	DEVELOP. EDUC & BASIC SKILLS	HUMAN DEVELOP.	PERSONAL INTEREST
GROUP 1								
ALPENA	\$7.68	\$7.19	\$8.09	\$9.04	\$7.82	\$5.80	\$0.00	\$0.00
BAY DE NOC	\$6.61	\$5.50	\$7.05	\$10.79	\$6.73	\$8.77	\$1.01	\$2.70
GLEN OAKS	\$7.00	\$6.84	\$5.82	\$4.34	\$8.26	\$10.77	\$57.65	\$3.03
GOBEBIC	\$8.35	\$7.57	\$9.88	\$12.29	\$7.06	\$10.68	\$4.27	\$1.66
KIRTLAND	\$7.82	\$7.12	\$9.06	\$10.64	\$7.24	\$6.50	\$15.97	\$15.83
MID MICHIGAN	\$3.75	\$3.65	\$2.98	\$4.79	\$4.81	\$2.88	\$0.00	\$0.00
MONTCALM	\$5.52	\$4.21	\$4.89	\$5.11	\$10.71	\$6.66	\$2.00	\$0.00
NORTH CENTRAL	\$5.35	\$5.13	\$5.88	\$5.40	\$5.78	\$4.45	\$8.10	\$0.00
SOUTHWESTERN	\$5.19	\$5.02	\$3.74	\$8.16	\$5.94	\$5.35	\$2.49	\$6.11
WEST SHORE	\$8.42	\$8.16	\$8.67	\$12.74	\$10.17	\$11.43	\$0.00	\$1.15
GROUP 2								
JACKSON	\$6.41	\$5.61	\$6.93	\$9.30	\$7.36	\$6.79	\$9.24	\$7.47
KELLOGG	\$6.60	\$5.98	\$5.68	\$13.12	\$7.44	\$5.35	\$1.54	\$5.00
LAKE MICHIGAN	\$7.30	\$6.78	\$9.06	\$13.84	\$8.13	\$5.47	\$2.71	\$0.68
MONROE	\$6.35	\$5.32	\$6.87	\$10.46	\$9.31	\$4.52	\$3.76	\$4.56
MUSKEGON	\$7.33	\$6.56	\$7.08	\$7.11	\$11.54	\$10.17	\$2.06	\$3.89
NORTHWESTERN	\$6.97	\$5.51	\$7.43	\$19.34	\$9.99	\$3.58	\$3.50	\$3.50
ST. CLAIR	\$5.70	\$5.32	\$5.48	\$9.01	\$6.03	\$6.59	\$1.78	\$111.29
GROUP 3								
DELTA	\$6.91	\$6.31	\$6.46	\$8.73	\$9.93	\$6.46	\$6.81	\$7.12
GRAND RAPIDS	\$7.65	\$6.49	\$8.38	\$14.47	\$9.75	\$6.06	\$2.79	\$0.00
HENRY FORD	\$6.84	\$7.92	\$7.52	\$10.71	\$5.80	\$0.98	\$0.67	\$15.82
KALAMAZOO VALLEY	\$5.30	\$4.56	\$4.74	\$7.13	\$8.88	\$5.67	\$0.00	\$0.00
MOTT	\$5.50	\$5.35	\$3.58	\$8.71	\$11.66	\$3.49	\$6.53	\$2.15
SCHOOLCRAFT	\$4.56	\$3.92	\$5.49	\$9.00	\$6.67	\$3.73	\$4.80	\$2.42
WASHTENAW	\$7.38	\$5.54	\$8.20	\$17.37	\$8.80	\$4.26	\$4.90	\$3.18
WAYNE COUNTY	\$5.06	\$5.38	\$4.51	\$4.65	\$5.40	\$4.44	\$4.56	\$4.45
GROUP 4								
LANSING	\$5.74	\$4.87	\$4.99	\$8.84	\$7.38	\$6.07	\$4.80	\$25.45
MACOMB	\$4.63	\$4.05	\$3.84	\$12.12	\$7.08	\$1.02	\$6.14	\$6.80
OAKLAND	\$6.16	\$6.06	\$7.14	\$10.32	\$8.00	\$1.79	\$0.00	\$1.12
STATE AGGREGATE	\$6.03	\$5.50	\$5.82	\$10.57	\$7.72	\$4.23	\$4.75	\$4.25
STATE AVERAGE	\$6.36	\$5.78	\$6.41	\$9.91	\$7.99	\$5.70	\$5.95	\$5.42

Capital expenditures excluded.

**TABLE 33
INFORMATION TECHNOLOGY COST
2007-08**

	COST PER FYES	COST PER CHES	COST PER STUDENT HEADCOUNT	INFORMATION TECHNOLOGY EXPENDITURES	FYES	CHES	UNDULICATED HEADCOUNT
GROUP 1							
ALPENA	\$585	\$498	\$299	\$811,845	1,389	1,630	2,713
BAY DE NOC	\$564	\$493	\$180	\$903,750	1,603	1,832	5,014
GLEN OAKS	\$550	\$458	\$192	\$504,866	918	1,103	2,630
GOGEBIC	\$345	\$288	\$168	\$251,948	730	876	1,503
KIRTLAND	\$625	\$518	\$232	\$726,837	1,163	1,403	3,130
MID MICHIGAN	\$213	\$171	\$91	\$559,895	2,623	3,273	6,141
MONTCALM	\$596	\$506	\$189	\$1,074,484	1,802	2,122	5,678
NORTH CENTRAL	\$641	\$483	\$209	\$912,390	1,423	1,888	4,360
SOUTHWESTERN	\$794	\$631	\$340	\$1,228,908	1,548	1,948	3,615
WEST SHORE	\$759	\$615	\$254	\$655,731	864	1,066	2,582
GROUP 2							
JACKSON	\$476	\$388	\$210	\$2,023,877	4,255	5,213	9,626
KELLOGG	\$412	\$342	\$99	\$1,473,713	3,578	4,310	14,823
LAKE MICHIGAN	\$822	\$672	\$268	\$1,718,189	2,089	2,556	6,401
MONROE	\$485	\$393	\$143	\$1,296,566	2,675	3,297	9,080
MUSKEGON	\$891	\$714	\$277	\$2,606,391	2,924	3,650	9,415
NORTHWESTERN	\$488	\$431	\$123	\$1,646,386	3,371	3,818	13,407
ST. CLAIR	\$603	\$527	\$243	\$1,845,812	3,062	3,501	7,595
GROUP 3							
DELTA	\$454	\$370	\$208	\$3,190,217	7,024	8,624	15,325
GRAND RAPIDS	\$548	\$478	\$256	\$5,592,780	10,205	11,693	21,808
HENRY FORD	\$424	\$387	\$186	\$4,063,819	9,593	10,493	21,821
KALAMAZOO VALLEY	\$522	\$432	\$198	\$3,516,265	6,730	8,144	17,736
MOTT	\$376	\$300	\$146	\$2,793,730	7,437	9,317	19,113
SCHOOLCRAFT	\$375	\$317	\$89	\$3,035,062	8,095	9,561	34,286
WASHTENAW	\$712	\$570	\$227	\$5,604,082	7,874	9,834	24,722
WAYNE COUNTY	\$379	\$306	\$61	\$4,121,850	10,865	13,472	67,083
GROUP 4							
LANSING	\$609	\$524	\$238	\$7,274,644	11,953	13,874	30,620
MACOMB	\$413	\$329	\$135	\$5,947,758	14,410	18,060	44,111
OAKLAND	\$549	\$492	\$200	\$8,804,896	16,029	17,890	44,058
STATE AGGREGATE	\$507	\$425	\$165	\$74,186,691	146,234	174,447	448,396
STATE AVERAGE	\$543	\$451	\$195				

Capital expenditures excluded.

**TABLE 34
INSTRUCTIONAL SUPPORT COST
2007-08**

	COST PER FYES	COST PER CHES	COST PER STUDENT HEADCOUNT	INSTRUCTIONAL SUPPORT EXPENDITURES	FYES	CHES	UNDUPLICATED HEADCOUNT
GROUP 1							
ALPENA	\$777	\$662	\$398	\$1,079,412	1,389	1,630	2,713
BAY DE NOC	\$1,082	\$947	\$346	\$1,734,958	1,603	1,832	5,014
GLEN OAKS	\$1,189	\$990	\$415	\$1,091,770	918	1,103	2,630
GOGEBIC	\$939	\$782	\$456	\$685,135	730	876	1,503
KIRTLAND	\$1,644	\$1,363	\$611	\$1,912,012	1,163	1,403	3,130
MID MICHIGAN	\$751	\$602	\$321	\$1,970,065	2,623	3,273	6,141
MONTCALM	\$986	\$837	\$313	\$1,775,974	1,802	2,122	5,678
NORTH CENTRAL	\$897	\$676	\$293	\$1,277,098	1,423	1,888	4,360
SOUTHWESTERN	\$1,333	\$1,059	\$571	\$2,063,461	1,548	1,948	3,615
WEST SHORE	\$1,125	\$912	\$377	\$972,259	864	1,066	2,582
GROUP 2							
JACKSON	\$691	\$564	\$305	\$2,940,505	4,255	5,213	9,626
KELLOGG	\$1,351	\$1,122	\$326	\$4,834,503	3,578	4,310	14,823
LAKE MICHIGAN	\$1,126	\$921	\$368	\$2,353,083	2,089	2,556	6,401
MONROE	\$1,223	\$992	\$360	\$3,272,038	2,675	3,297	9,080
MUSKEGON	\$1,045	\$837	\$324	\$3,054,178	2,924	3,650	9,415
NORTHWESTERN	\$1,584	\$1,398	\$398	\$5,338,470	3,371	3,818	13,407
ST. CLAIR	\$1,155	\$1,010	\$466	\$3,536,679	3,062	3,501	7,595
GROUP 3							
DELTA	\$1,112	\$906	\$510	\$7,811,194	7,024	8,624	15,325
GRAND RAPIDS	\$981	\$856	\$459	\$10,011,721	10,205	11,693	21,808
HENRY FORD	\$799	\$731	\$351	\$7,667,695	9,593	10,493	21,821
KALAMAZOO VALLEY	\$672	\$555	\$255	\$4,520,373	6,730	8,144	17,736
MOTT	\$1,155	\$922	\$450	\$8,591,327	7,437	9,317	19,113
SCHOOLCRAFT	\$1,122	\$950	\$265	\$9,084,424	8,095	9,561	34,286
WASHTENAW	\$1,240	\$993	\$395	\$9,766,081	7,874	9,834	24,722
WAYNE COUNTY	\$994	\$802	\$161	\$10,800,047	10,865	13,472	67,083
GROUP 4							
LANSING	\$1,283	\$1,105	\$501	\$15,331,483	11,953	13,874	30,620
MACOMB	\$1,100	\$878	\$359	\$15,851,677	14,410	18,060	44,111
OAKLAND	\$1,265	\$1,133	\$460	\$20,274,732	16,029	17,890	44,058
STATE AGGREGATE	\$1,091	\$915	\$356	\$159,602,354	146,234	174,447	448,396
STATE AVERAGE	\$1,094	\$911	\$386				

Capital expenditures excluded.

**TABLE 35
STUDENT SERVICES COST
2007-08**

	COST PER FYES	COST PER CHES	COST PER STUDENT HEADCOUNT	STUDENT SERVICES EXPENDITURES	FYES	CHES	UNDUPLICATED HEADCOUNT
GROUP 1							
ALPENA	\$951	\$811	\$487	\$1,321,095	1,389	1,630	2,713
BAY DE NOC	\$722	\$632	\$231	\$1,158,368	1,603	1,832	5,014
GLEN OAKS	\$1,389	\$1,156	\$485	\$1,275,174	918	1,103	2,630
GOGEBIC	\$1,369	\$1,140	\$665	\$999,170	730	876	1,503
KIRTLAND	\$1,480	\$1,227	\$550	\$1,721,809	1,163	1,403	3,130
MID MICHIGAN	\$768	\$616	\$328	\$2,015,963	2,623	3,273	6,141
MONTCALM	\$769	\$653	\$244	\$1,386,163	1,802	2,122	5,678
NORTH CENTRAL	\$1,408	\$1,061	\$460	\$2,003,583	1,423	1,888	4,360
SOUTHWESTERN	\$1,072	\$852	\$459	\$1,659,568	1,548	1,948	3,615
WEST SHORE	\$1,106	\$896	\$370	\$955,295	864	1,066	2,582
GROUP 2							
JACKSON	\$858	\$700	\$379	\$3,650,924	4,255	5,213	9,626
KELLOGG	\$659	\$547	\$159	\$2,356,502	3,578	4,310	14,823
LAKE MICHIGAN	\$1,473	\$1,204	\$481	\$3,076,874	2,089	2,556	6,401
MONROE	\$874	\$709	\$258	\$2,339,173	2,675	3,297	9,080
MUSKEGON	\$1,359	\$1,088	\$422	\$3,972,582	2,924	3,650	9,415
NORTHWESTERN	\$921	\$813	\$232	\$3,105,518	3,371	3,818	13,407
ST. CLAIR	\$859	\$752	\$346	\$2,630,859	3,062	3,501	7,595
GROUP 3							
DELTA	\$1,114	\$907	\$511	\$7,823,744	7,024	8,624	15,325
GRAND RAPIDS	\$682	\$595	\$319	\$6,957,931	10,205	11,693	21,808
HENRY FORD	\$742	\$679	\$326	\$7,120,857	9,593	10,493	21,821
KALAMAZOO VALLEY	\$720	\$595	\$273	\$4,847,926	6,730	8,144	17,736
MOTT	\$1,129	\$901	\$439	\$8,397,903	7,437	9,317	19,113
SCHOOLCRAFT	\$873	\$739	\$206	\$7,069,399	8,095	9,561	34,286
WASHTENAW	\$1,148	\$919	\$366	\$9,038,480	7,874	9,834	24,722
WAYNE COUNTY	\$1,742	\$1,405	\$282	\$18,931,595	10,865	13,472	67,083
GROUP 4							
LANSING	\$1,265	\$1,090	\$494	\$15,125,605	11,953	13,874	30,620
MACOMB	\$699	\$558	\$228	\$10,071,920	14,410	18,060	44,111
OAKLAND	\$828	\$742	\$301	\$13,270,235	16,029	17,890	44,058
STATE AGGREGATE	\$987	\$827	\$322	\$144,284,215	146,234	174,447	448,396
STATE AVERAGE	\$1,035	\$857	\$368				

Capital expenditures excluded.

**TABLE 36
SALARY AND FRINGE BENEFIT COSTS
2007-08**

	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	SALARIES	FRINGE BENEFITS	COMPENSATION COLUMNS B + C	COMPENSATION % COLUMN D / F	TOTAL EXPENDITURES
GROUP 1					
ALPENA	\$7,560,078	\$2,882,544	\$10,442,622	79.1%	\$13,197,394
BAY DE NOC	\$7,497,792	\$3,261,391	\$10,759,183	79.0%	\$13,626,621
GLEN OAKS	\$5,191,465	\$2,215,380	\$7,406,845	77.2%	\$9,598,963
GOGEBIC	\$3,901,638	\$1,881,881	\$5,783,519	78.3%	\$7,387,300
KIRTLAND	\$7,378,816	\$3,210,958	\$10,589,774	76.4%	\$13,858,534
MID MICHIGAN	\$8,378,985	\$3,437,928	\$11,816,913	77.5%	\$15,247,992
MONTCALM	\$6,979,604	\$3,047,124	\$10,026,728	71.1%	\$14,107,891
NORTH CENTRAL	\$6,672,522	\$2,934,351	\$9,606,873	78.5%	\$12,239,187
SOUTHWESTERN	\$7,785,421	\$2,737,766	\$10,523,187	72.7%	\$14,468,030
WEST SHORE	\$6,142,296	\$2,800,099	\$8,942,395	83.8%	\$10,671,750
GROUP 2					
JACKSON	\$18,324,936	\$7,264,041	\$25,588,977	75.2%	\$34,029,371
KELLOGG	\$17,200,242	\$6,165,543	\$23,365,785	79.7%	\$29,316,009
LAKE MICHIGAN	\$12,630,467	\$4,821,419	\$17,451,886	76.4%	\$22,848,164
MONROE	\$13,533,498	\$6,160,045	\$19,693,543	83.5%	\$23,577,181
MUSKEGON	\$15,488,038	\$6,420,273	\$21,908,311	76.8%	\$28,538,626
NORTHWESTERN	\$17,133,613	\$7,424,976	\$24,558,589	75.3%	\$32,623,072
ST. CLAIR	\$13,700,553	\$5,487,960	\$19,188,513	74.4%	\$25,792,983
GROUP 3					
DELTA	\$36,832,771	\$12,344,835	\$49,177,606	79.9%	\$61,535,991
GRAND RAPIDS	\$53,331,215	\$20,629,046	\$73,960,261	83.4%	\$88,671,165
HENRY FORD	\$39,111,696	\$16,136,787	\$55,248,483	79.7%	\$69,304,917
KALAMAZOO VALLEY	\$26,794,918	\$10,685,052	\$37,479,970	82.8%	\$45,253,705
MOTT	\$35,393,431	\$14,190,448	\$49,583,879	80.0%	\$61,964,108
SCHOOLCRAFT	\$33,922,099	\$12,783,880	\$46,705,979	77.9%	\$59,983,753
WASHTENAW	\$45,873,804	\$18,665,497	\$64,539,301	80.0%	\$80,702,318
WAYNE COUNTY	\$49,359,274	\$20,533,822	\$69,893,096	73.8%	\$94,644,305
GROUP 4					
LANSING	\$56,235,179	\$16,458,879	\$72,694,058	75.2%	\$96,731,146
MACOMB	\$58,951,754	\$22,211,004	\$81,162,758	82.3%	\$98,624,122
OAKLAND	\$75,278,342	\$28,806,711	\$104,085,053	80.7%	\$128,924,300
STATE AGGREGATE	\$686,584,447	\$265,599,640	\$952,184,087	78.9%	\$1,207,468,898

Compensation includes salary, wages, and fringe benefits. Cost excludes capital expenditures.

**TABLE 37
COST PER SQUARE FOOT
2007-08**

	COST PER SQUARE FOOT	PHYSICAL PLANT COST LESS ENERGY	SQUARE FEET
GROUP 1			
ALPENA	\$2.65	\$1,106,397	417,284
BAY DE NOC	\$2.83	\$1,061,343	374,654
GLEN OAKS	\$4.16	\$827,510	198,848
GOGEBIC	\$1.84	\$424,606	230,650
KIRTLAND	\$5.87	\$1,621,549	276,469
MID MICHIGAN	\$3.83	\$1,231,045	321,796
MONTCALM	\$5.62	\$1,363,166	242,580
NORTH CENTRAL	\$3.86	\$967,162	250,284
SOUTHWESTERN	\$3.75	\$1,371,027	365,699
WEST SHORE	\$4.21	\$1,102,443	261,817
GROUP 2			
JACKSON	\$4.95	\$3,089,442	624,611
KELLOGG	\$4.84	\$2,882,257	595,328
LAKE MICHIGAN	\$4.23	\$2,309,694	546,214
MONROE	\$6.04	\$2,302,553	381,045
MUSKEGON	\$3.61	\$1,701,685	470,905
NORTHWESTERN	\$5.04	\$3,800,697	754,518
ST. CLAIR	\$5.27	\$2,468,750	468,692
GROUP 3			
DELTA	\$4.33	\$4,515,005	1,042,243
GRAND RAPIDS	\$6.72	\$8,006,969	1,190,754
HENRY FORD	\$6.70	\$6,759,685	1,009,001
KALAMAZOO VALLEY	\$4.91	\$3,429,229	698,719
MOTT	\$7.16	\$7,240,372	1,011,303
SCHOOLCRAFT	\$10.41	\$7,287,207	700,251
WASHTENAW	\$7.88	\$7,795,061	989,275
WAYNE COUNTY	\$7.89	\$9,164,594	1,162,254
GROUP 4			
LANSING	\$5.40	\$7,967,807	1,474,404
MACOMB	\$6.01	\$10,025,062	1,666,689
OAKLAND	\$6.46	\$14,044,423	2,175,336
STATE AGGREGATE	\$5.82	\$115,866,740	19,901,623

Capital expenditures included.

TABLE 38
ENERGY COST PER CUBIC FOOT
2007-08

	ENERGY COST PER CUBIC FOOT	ENERGY EXPENDITURES	CUBIC FEET
GROUP 1			
ALPENA	\$0.0833	\$547,023	6,564,358
BAY DE NOC	\$0.1101	507,508	4,611,408
GLEN OAKS	\$0.1354	329,400	2,432,352
GOGEBIC	\$0.0800	316,091	3,949,567
KIRTLAND	\$0.1223	470,545	3,847,580
MID MICHIGAN	\$0.1677	556,662	3,320,318
MONTCALM	\$0.1371	530,745	3,871,256
NORTH CENTRAL	\$0.1492	483,708	3,241,635
SOUTHWESTERN	\$0.1129	660,598	5,851,184
WEST SHORE	\$0.1179	519,412	4,405,592
GROUP 2			
JACKSON	\$0.1200	1,220,897	10,178,200
KELLOGG	\$0.0952	811,299	8,522,273
LAKE MICHIGAN	\$0.0689	732,991	10,633,455
MONROE	\$0.1429	876,837	6,135,768
MUSKEGON	\$0.0682	418,843	6,138,898
NORTHWESTERN	\$0.0986	1,002,945	10,173,748
ST. CLAIR	\$0.1241	889,704	7,171,759
GROUP 3			
DELTA	\$0.1171	1,833,716	15,661,525
GRAND RAPIDS	\$0.1259	2,351,607	18,681,069
HENRY FORD	\$0.0968	1,367,360	14,126,014
KALAMAZOO VALLEY	\$0.1429	1,580,952	11,063,373
MOTT	\$0.1374	1,988,467	14,466,862
SCHOOLCRAFT	\$0.1354	1,597,561	11,800,531
WASHTENAW	\$0.1447	2,278,858	15,749,268
WAYNE COUNTY	\$0.1881	2,963,472	15,755,864
GROUP 4			
LANSING	\$0.1203	2,006,792	16,679,304
MACOMB	\$0.1427	4,043,491	28,341,829
OAKLAND	\$0.1318	4,100,120	31,105,963
STATE AGGREGATE	\$0.1256	\$36,987,605	294,480,953

SECTION V

FUNDING FORMULA FOR FY 2009-10

**TABLE 39
INSTRUCTIONAL NEED
FISCAL YEAR 2009-10**

	1.1 GENERAL EDUCATION			1.2 BUSINESS & HUMAN SERVICES			1.3 TECHNICAL & INDUSTRIAL		
	CONTACT HOURS	COST PER CONTACT HOUR	TARGET NEED	CONTACT HOURS	COST PER CONTACT HOUR	TARGET NEED	CONTACT HOURS	COST PER CONTACT HOUR	TARGET NEED
ALPENA	452,208	\$7.19	\$2,487,144	116,937	\$8.09	\$680,573	158,098	\$9.04	\$1,671,096
BAY DE NOC	459,113	\$5.50	\$2,525,122	192,192	\$7.05	\$1,118,557	86,390	\$10.79	\$913,142
DELTA	2,315,695	\$6.31	\$12,736,323	872,273	\$6.46	\$5,076,629	351,581	\$8.73	\$3,716,211
GLEN OAKS	250,057	\$6.84	\$1,375,314	112,216	\$5.82	\$653,097	36,001	\$4.34	\$380,531
GOGEBIC	205,963	\$7.57	\$1,132,797	88,502	\$9.88	\$515,082	41,952	\$12.29	\$443,433
GRAND RAPIDS	3,206,517	\$6.49	\$17,635,844	1,153,176	\$8.38	\$6,711,484	386,904	\$14.47	\$4,089,575
HENRY FORD	2,588,603	\$7.92	\$14,237,317	807,538	\$7.52	\$4,699,871	301,109	\$10.71	\$3,182,722
JACKSON	1,343,936	\$5.61	\$7,391,648	387,077	\$6.93	\$2,252,788	100,408	\$9.30	\$1,061,313
KALAMAZOO VALLEY	2,278,786	\$4.56	\$12,533,323	850,355	\$4.74	\$4,949,066	284,206	\$7.13	\$3,004,057
KELLOGG	751,110	\$5.98	\$4,131,105	473,254	\$5.68	\$2,754,338	106,151	\$13.12	\$1,122,016
KIRTLAND	278,592	\$7.12	\$1,532,256	132,356	\$9.06	\$770,312	70,065	\$10.64	\$740,587
LAKE MICHIGAN	703,264	\$6.78	\$3,867,952	167,925	\$9.06	\$977,324	44,958	\$13.84	\$475,206
LANSING	3,376,512	\$4.87	\$18,570,816	1,390,834	\$4.99	\$8,094,654	670,560	\$8.84	\$7,087,819
MACOMB	5,123,501	\$4.05	\$28,179,256	2,223,648	\$3.84	\$12,941,631	594,794	\$12.12	\$6,286,973
MID MICHIGAN	759,019	\$3.65	\$4,174,605	323,531	\$2.98	\$1,882,950	95,877	\$4.79	\$1,013,420
MONROE	883,421	\$5.32	\$4,858,816	337,176	\$6.87	\$1,962,364	122,133	\$10.46	\$1,290,946
MONTCALM	481,215	\$4.21	\$2,646,683	302,566	\$4.89	\$1,760,934	78,666	\$5.11	\$831,500
MOTT	2,082,655	\$5.35	\$11,454,603	1,415,858	\$3.58	\$8,240,294	272,061	\$8.71	\$2,875,685
MUSKEGON	1,065,620	\$6.56	\$5,860,910	294,218	\$7.08	\$1,712,349	176,686	\$7.11	\$1,867,571
NORTH CENTRAL	537,467	\$5.13	\$2,956,069	187,953	\$5.88	\$1,093,886	3,748	\$5.40	\$39,616
NORTHWESTERN	1,013,851	\$5.51	\$5,576,181	388,337	\$7.43	\$2,260,121	135,750	\$19.34	\$1,434,878
OAKLAND	4,971,825	\$6.06	\$27,345,038	1,735,397	\$7.14	\$10,100,011	307,580	\$10.32	\$3,251,121
ST. CLAIR	870,760	\$5.32	\$4,789,180	316,173	\$5.48	\$1,840,127	69,610	\$9.01	\$735,778
SCHOOLCRAFT	2,565,548	\$3.92	\$14,110,514	1,163,015	\$5.49	\$6,768,747	131,654	\$9.00	\$1,391,583
SOUTHWESTERN	489,453	\$5.02	\$2,691,992	149,696	\$3.74	\$871,231	69,195	\$8.16	\$731,391
WASHTENAW	2,623,241	\$5.54	\$14,427,826	844,733	\$8.20	\$4,916,346	495,851	\$17.37	\$5,241,145
WAYNE COUNTY	3,453,401	\$5.38	\$18,993,706	1,081,629	\$4.51	\$6,295,081	258,180	\$4.65	\$2,728,963
WEST SHORE	250,720	\$8.16	\$1,378,960	118,800	\$8.67	\$691,416	16,843	\$12.74	\$178,031
STATE TOTAL	45,382,053	\$5.50	\$249,601,300	17,627,365	\$5.82	\$102,591,263	5,467,011	\$10.57	\$57,786,309

TABLE 39 (continued)
INSTRUCTIONAL NEED
FISCAL YEAR 2009-10

	1.4 HEALTH OCCUPATIONS			1.5 DEVELOPMENTAL & BASIC SKILLS			1.6 HUMAN DEVELOPMENT			TARGET NEED INSTRUCTION
	CONTACT HOURS	COST PER CONTACT HOUR	TARGET NEED	CONTACT HOURS	COST PER CONTACT HOUR	TARGET NEED	CONTACT HOURS	COST PER CONTACT HOUR	TARGET NEED	
ALPENA	46,940	\$7.82	\$362,377	34,287	\$5.80	\$145,034	0	\$0.00	\$0	\$5,346,224
BAY DE NOC	135,721	\$6.73	\$1,047,766	31,621	\$8.77	\$133,757	1,800	\$1.01	\$8,550	\$5,746,894
DELTA	422,144	\$9.93	\$3,258,952	269,840	\$6.46	\$1,141,423	39,859	\$6.81	\$189,330	\$26,118,868
GLEN OAKS	110,265	\$8.26	\$851,246	32,743	\$10.77	\$138,503	474	\$57.65	\$2,252	\$3,400,943
GOGEBIC	83,258	\$7.06	\$642,752	5,312	\$10.68	\$22,470	7,088	\$4.27	\$33,668	\$2,790,202
GRAND RAPIDS	540,616	\$9.75	\$4,173,556	500,192	\$6.06	\$2,115,812	12,336	\$2.79	\$58,596	\$34,784,867
HENRY FORD	871,745	\$5.80	\$6,729,871	611,329	\$0.98	\$2,585,922	13,879	\$0.67	\$65,925	\$31,501,628
JACKSON	492,605	\$7.36	\$3,802,911	247,284	\$6.79	\$1,046,011	1,950	\$9.24	\$9,263	\$15,563,934
KALAMAZOO VALLEY	435,182	\$8.88	\$3,359,605	190,944	\$5.67	\$807,693	0	\$0.00	\$0	\$24,653,744
KELLOGG	592,861	\$7.44	\$4,576,887	174,292	\$5.35	\$737,255	4,120	\$1.54	\$19,570	\$13,341,171
KIRTLAND	152,402	\$7.24	\$1,176,543	62,083	\$6.50	\$262,611	32	\$15.97	\$152	\$4,482,461
LAKE MICHIGAN	202,231	\$8.13	\$1,561,223	118,883	\$5.47	\$502,875	14,417	\$2.71	\$68,481	\$7,453,061
LANSING	731,241	\$7.38	\$5,645,181	654,104	\$6.07	\$2,766,860	32,224	\$4.80	\$153,064	\$42,318,394
MACOMB	559,847	\$7.08	\$4,322,019	355,525	\$1.02	\$1,503,871	62,612	\$6.14	\$297,407	\$53,531,157
MID MICHIGAN	316,091	\$4.81	\$2,440,223	127,149	\$2.88	\$537,840	1,741	\$0.00	\$8,270	\$10,057,308
MONROE	161,266	\$9.31	\$1,244,974	88,176	\$4.52	\$372,984	14,139	\$3.76	\$67,160	\$9,797,244
MONTCALM	157,968	\$10.71	\$1,219,513	30,784	\$6.66	\$130,216	1,234	\$2.00	\$5,862	\$6,594,708
MOTT	464,715	\$11.66	\$3,587,600	360,347	\$3.49	\$1,524,268	21,479	\$6.53	\$102,025	\$27,784,475
MUSKEGON	179,765	\$11.54	\$1,387,786	81,989	\$10.17	\$346,813	7,476	\$2.06	\$35,511	\$11,210,940
NORTH CENTRAL	139,421	\$5.78	\$1,076,330	62,321	\$4.45	\$263,618	5,508	\$8.10	\$26,163	\$5,455,682
NORTHWESTERN	129,409	\$9.99	\$999,037	144,563	\$3.58	\$611,501	6,717	\$3.50	\$31,906	\$10,913,624
OAKLAND	921,131	\$8.00	\$7,111,131	864,221	\$1.79	\$3,655,655	0	\$0.00	\$0	\$51,462,956
ST. CLAIR	392,837	\$6.03	\$3,032,702	79,334	\$6.59	\$335,583	7,621	\$1.78	\$36,200	\$10,769,570
SCHOOLCRAFT	325,850	\$6.67	\$2,515,562	339,736	\$3.73	\$1,437,083	25,698	\$4.80	\$122,066	\$26,345,555
SOUTHWESTERN	138,209	\$5.94	\$1,066,973	100,596	\$5.35	\$425,521	10,388	\$2.49	\$49,343	\$5,836,451
WASHTENAW	459,450	\$8.80	\$3,546,954	329,753	\$4.26	\$1,394,855	41,144	\$4.90	\$195,434	\$29,722,560
WAYNE COUNTY	773,059	\$5.40	\$5,968,015	803,237	\$4.44	\$3,397,693	175,790	\$4.56	\$835,003	\$38,218,461
WEST SHORE	58,416	\$10.17	\$450,972	45,792	\$11.43	\$193,700	0	\$0.00	\$0	\$2,893,079
STATE TOTAL	9,994,645	\$7.72	\$77,158,661	6,746,437	\$4.23	\$28,537,427	509,726	\$4.75	\$2,421,201	\$518,096,161

**TABLE 40
NON-INSTRUCTIONAL NEED FOR
FISCAL YEAR 2009-10**

	TARGET NEED INSTRUCTION	INSTRUCTIONAL SUPPORT EXPENDITURES	SUPPORT AS % NEED	INSTRUCTIONAL SUPPORT TARGET NEED	STUDENT SERVICES LESS ATHLETICS	UNDUPLICATED STUDENT HEADCOUNT	COST PER STUDENT	PELL RECIPIENT	STUDENT SERVICES NEED
ALPENA	\$5,346,224	\$1,079,412	20.2%	\$1,646,637	\$1,091,567	2,713	\$402	1,047	\$842,788
BAY DE NOC	\$5,746,894	\$1,734,958	30.2%	\$1,770,043	\$1,158,368	5,014	\$231	1,008	\$1,534,414
DELTA	\$26,118,868	\$7,811,194	29.9%	\$8,044,611	\$7,548,790	15,325	\$493	4,392	\$4,722,625
GLEN OAKS	\$3,400,943	\$1,091,770	32.1%	\$1,047,490	\$1,083,779	2,630	\$412	513	\$804,455
GOGEBIC	\$2,790,202	\$685,135	24.6%	\$859,382	\$889,949	1,503	\$592	508	\$465,103
GRAND RAPIDS	\$34,784,867	\$10,011,721	28.8%	\$10,713,739	\$6,507,463	21,808	\$298	5,765	\$6,708,333
HENRY FORD	\$31,501,628	\$7,667,695	24.3%	\$9,702,501	\$6,759,800	21,821	\$310	7,229	\$6,748,846
JACKSON	\$15,563,934	\$2,940,505	18.9%	\$4,793,692	\$3,251,717	9,626	\$338	2,722	\$2,965,476
KALAMAZOO VALLEY	\$24,653,744	\$4,520,373	18.3%	\$7,593,353	\$4,393,781	17,736	\$248	3,825	\$5,434,161
KELLOGG	\$13,341,171	\$4,834,503	36.2%	\$4,109,081	\$2,246,482	14,823	\$152	2,190	\$4,516,473
KIRTLAND	\$4,482,461	\$1,912,012	42.7%	\$1,380,598	\$1,478,393	3,130	\$472	1,065	\$968,755
LAKE MICHIGAN	\$7,453,061	\$2,353,083	31.6%	\$2,295,543	\$2,744,337	6,401	\$429	1,268	\$1,958,401
LANSING	\$42,318,394	\$15,331,483	36.2%	\$13,034,065	\$12,160,699	30,620	\$397	6,195	\$9,371,495
MACOMB	\$53,531,157	\$15,851,677	29.6%	\$16,487,596	\$9,889,640	44,111	\$224	4,874	\$13,399,261
MID MICHIGAN	\$10,057,308	\$1,970,065	19.6%	\$3,097,651	\$2,015,963	6,141	\$328	1,977	\$1,897,866
MONROE	\$9,797,244	\$3,272,038	33.4%	\$3,017,551	\$2,339,173	9,080	\$258	1,043	\$2,759,155
MONTCALM	\$6,594,708	\$1,775,974	26.9%	\$2,031,170	\$1,386,163	5,678	\$244	1,247	\$1,740,253
MOTT	\$27,784,475	\$8,591,327	30.9%	\$8,557,618	\$7,737,899	19,113	\$405	5,654	\$5,894,363
MUSKEGON	\$11,210,940	\$3,054,178	27.2%	\$3,452,970	\$3,441,637	9,415	\$366	1,742	\$2,877,465
NORTH CENTRAL	\$5,455,682	\$1,277,098	23.4%	\$1,680,350	\$2,003,583	4,360	\$460	998	\$1,337,310
NORTHWESTERN	\$10,913,624	\$5,338,470	48.9%	\$3,361,396	\$3,105,518	13,407	\$232	1,745	\$4,079,132
OAKLAND	\$51,462,956	\$20,274,732	39.4%	\$15,850,590	\$12,892,860	44,058	\$293	6,082	\$13,413,508
ST. CLAIR	\$10,769,570	\$3,536,679	32.8%	\$3,317,028	\$2,327,585	7,595	\$306	1,548	\$2,324,795
SCHOOLCRAFT	\$26,345,555	\$9,084,424	34.5%	\$8,114,431	\$6,502,598	34,286	\$190	2,608	\$10,385,286
SOUTHWESTERN	\$5,836,451	\$2,063,461	35.4%	\$1,797,627	\$1,659,568	3,615	\$459	1,227	\$1,118,790
WASHTENAW	\$29,722,560	\$9,766,081	32.9%	\$9,154,548	\$9,038,480	24,722	\$366	3,840	\$7,537,322
WAYNE COUNTY	\$38,218,461	\$10,800,047	28.3%	\$11,771,286	\$18,569,939	67,083	\$277	14,170	\$20,546,233
WEST SHORE	\$2,893,079	\$972,259	33.6%	\$891,068	\$955,295	2,582	\$370	570	\$791,432
STATE TOTAL	\$518,096,161	\$159,602,354	30.8%	\$159,573,615	\$135,181,026	448,396	\$301	87,052	\$137,143,496

TABLE 40 (continued)
NON-INSTRUCTIONAL NEED FOR
FISCAL YEAR 2009-10

	OPERATING FUND	ADM. NEED	ADM. NEED	ADM. NEED	TARGET NEED	
	FYES	EXPENDITURES	FYES < 2500	FYES >= 2500 FYES < 6000	FYES >= 6000	ADMINISTRATION
ALPENA	1,389	13,197,394	\$1,992,806	\$0	\$0	\$1,992,806
BAY DE NOC	1,603	13,626,621	\$2,057,620	\$0	\$0	\$2,057,620
DELTA	7,024	61,535,991	\$0	\$0	\$6,030,527	\$6,030,527
GLEN OAKS	918	9,598,963	\$1,449,443	\$0	\$0	\$1,449,443
GOGEBIC	730	7,387,300	\$1,115,482	\$0	\$0	\$1,115,482
GRAND RAPIDS	10,205	88,671,165	\$0	\$0	\$8,689,774	\$8,689,774
HENRY FORD	9,593	69,304,917	\$0	\$0	\$6,791,882	\$6,791,882
JACKSON	4,255	34,029,371	\$0	\$3,777,260	\$0	\$3,777,260
KALAMAZOO VALLEY	6,730	45,253,705	\$0	\$0	\$4,434,863	\$4,434,863
KELLOGG	3,578	29,316,009	\$0	\$3,254,077	\$0	\$3,254,077
KIRTLAND	1,163	13,858,534	\$2,092,639	\$0	\$0	\$2,092,639
LAKE MICHIGAN	2,089	22,848,164	\$3,450,073	\$0	\$0	\$3,450,073
LANSING	11,953	96,731,146	\$0	\$0	\$9,479,652	\$9,479,652
MACOMB	14,410	98,624,122	\$0	\$0	\$9,665,164	\$9,665,164
MID MICHIGAN	2,623	15,247,992	\$0	\$1,692,527	\$0	\$1,692,527
MONROE	2,675	23,577,181	\$0	\$2,617,067	\$0	\$2,617,067
MONTCALM	1,802	14,107,891	\$2,130,292	\$0	\$0	\$2,130,292
MOTT	7,437	61,964,108	\$0	\$0	\$6,072,483	\$6,072,483
MUSKEGON	2,924	28,538,626	\$0	\$3,167,787	\$0	\$3,167,787
NORTH CENTRAL	1,423	12,239,187	\$1,848,117	\$0	\$0	\$1,848,117
NORTHWESTERN	3,371	32,623,072	\$0	\$3,621,161	\$0	\$3,621,161
OAKLAND	16,029	128,924,300	\$0	\$0	\$12,634,581	\$12,634,581
ST. CLAIR	3,062	25,792,983	\$0	\$2,863,021	\$0	\$2,863,021
SCHOOLCRAFT	8,095	59,983,753	\$0	\$0	\$5,878,408	\$5,878,408
SOUTHWESTERN	1,548	14,468,030	\$2,184,673	\$0	\$0	\$2,184,673
WASHTENAW	7,874	80,702,318	\$0	\$0	\$7,908,827	\$7,908,827
WAYNE COUNTY	10,865	94,644,305	\$0	\$0	\$9,275,142	\$9,275,142
WEST SHORE	864	10,671,750	\$1,611,434	\$0	\$0	\$1,611,434
STATE TOTAL	146,234	\$1,207,468,898	\$19,932,579	\$20,992,900	\$86,861,303	\$127,786,782

TABLE 40 (continued)
NON-INSTRUCTIONAL NEED FOR
FISCAL YEAR 2009-10

	PHYSICAL PLANT EXPENDITURES LESS ENERGY	SQUARE FEET	COST PER SQUARE FOOT	PHYSICAL PLANT NEED	ENERGY EXPENDITURES	CUBIC FEET	COST PER CUBIC FOOT	ENERGY NEED	EQUIPMENT NEED 4% INSTR. NEED	NON INSTRUCTIONAL NEED
ALPENA	\$1,106,397	417,284	\$2.65	\$2,399,383	\$547,023	6,564,358	\$0.0833	\$824,483	\$213,849	\$7,919,946
BAY DE NOC	\$1,061,343	374,654	\$2.83	\$2,154,261	\$507,508	4,611,408	\$0.1101	\$579,193	\$229,876	\$8,325,407
DELTA	\$4,357,014	1,042,243	\$4.18	\$5,992,897	\$1,833,716	15,661,525	\$0.1171	\$1,967,088	\$1,044,755	\$27,802,503
GLEN OAKS	\$827,510	198,848	\$4.16	\$1,143,376	\$329,400	2,432,352	\$0.1354	\$305,503	\$136,038	\$4,886,305
GOGEBIC	\$424,606	230,650	\$1.84	\$1,326,238	\$316,091	3,949,567	\$0.0800	\$496,066	\$111,608	\$4,373,879
GRAND RAPIDS	\$8,006,969	1,190,754	\$6.72	\$6,846,836	\$2,351,607	18,681,069	\$0.1259	\$2,346,342	\$1,391,395	\$36,696,419
HENRY FORD	\$6,237,422	1,009,001	\$6.18	\$5,801,756	\$1,367,360	14,126,014	\$0.0968	\$1,774,227	\$1,260,065	\$32,079,277
JACKSON	\$2,971,544	624,611	\$4.76	\$3,591,513	\$1,220,897	10,178,200	\$0.1200	\$1,278,382	\$622,557	\$17,028,880
KALAMAZOO VALLEY	\$3,422,409	698,719	\$4.90	\$4,017,634	\$1,580,952	11,063,373	\$0.1429	\$1,389,560	\$986,150	\$23,855,721
KELLOGG	\$2,602,647	595,328	\$4.37	\$3,423,136	\$811,299	8,522,273	\$0.0952	\$1,070,397	\$533,647	\$16,906,811
KIRTLAND	\$1,598,657	276,469	\$5.78	\$1,589,697	\$470,545	3,847,580	\$0.1223	\$483,256	\$179,298	\$6,694,243
LAKE MICHIGAN	\$2,297,245	546,214	\$4.21	\$3,140,731	\$732,991	10,633,455	\$0.0689	\$1,335,562	\$298,122	\$12,478,432
LANSING	\$7,967,807	1,474,404	\$5.40	\$8,477,823	\$2,006,792	16,679,304	\$0.1203	\$2,094,921	\$1,692,736	\$44,150,692
MACOMB	\$10,025,062	1,666,689	\$6.01	\$9,583,462	\$4,043,491	28,341,829	\$0.1427	\$3,559,734	\$2,141,246	\$54,836,463
MID MICHIGAN	\$1,231,045	321,796	\$3.83	\$1,850,327	\$556,662	3,320,318	\$0.1677	\$417,032	\$402,292	\$9,357,695
MONROE	\$2,252,061	381,045	\$5.91	\$2,191,009	\$876,837	6,135,768	\$0.1429	\$770,652	\$391,890	\$11,747,324
MONTCALM	\$1,309,371	242,580	\$5.40	\$1,394,835	\$530,745	3,871,256	\$0.1371	\$486,230	\$263,788	\$8,046,568
MOTT	\$7,221,990	1,011,303	\$7.14	\$5,814,992	\$1,988,467	14,466,862	\$0.1374	\$1,817,038	\$1,111,379	\$29,267,873
MUSKEGON	\$1,701,685	470,905	\$3.61	\$2,707,704	\$418,843	6,138,898	\$0.0682	\$771,046	\$448,438	\$13,425,410
NORTH CENTRAL	\$932,948	250,284	\$3.73	\$1,439,133	\$483,708	3,241,635	\$0.1492	\$407,149	\$218,227	\$6,930,286
NORTHWESTERN	\$3,747,235	754,518	\$4.97	\$4,338,479	\$1,002,945	10,173,748	\$0.0986	\$1,277,823	\$436,545	\$17,114,536
OAKLAND	\$14,044,423	2,175,336	\$6.46	\$12,508,182	\$4,100,120	31,105,963	\$0.1318	\$3,906,909	\$2,058,518	\$60,372,288
ST. CLAIR	\$2,452,702	468,692	\$5.23	\$2,694,979	\$889,704	7,171,759	\$0.1241	\$900,773	\$430,783	\$12,531,379
SCHOOLCRAFT	\$7,269,709	700,251	\$10.38	\$4,026,443	\$1,597,561	11,800,531	\$0.1354	\$1,482,147	\$1,053,822	\$30,940,537
SOUTHWESTERN	\$1,371,027	365,699	\$3.75	\$2,102,769	\$660,598	5,851,184	\$0.1129	\$734,909	\$233,458	\$8,172,226
WASHTENAW	\$7,778,890	989,275	\$7.86	\$5,688,331	\$2,278,858	15,749,268	\$0.1447	\$1,978,108	\$1,188,902	\$33,456,038
WAYNE COUNTY	\$9,085,408	1,162,254	\$7.82	\$6,682,961	\$2,963,472	15,755,864	\$0.1881	\$1,978,937	\$1,528,738	\$51,783,297
WEST SHORE	\$1,102,443	261,817	\$4.21	\$1,505,448	\$519,412	4,405,592	\$0.1179	\$553,342	\$115,723	\$5,468,447
STATE TOTAL	\$114,407,569	19,901,623	\$5.75	\$114,434,335	\$36,987,605	294,480,953	\$0.1256	\$36,986,809	\$20,723,845	\$596,648,882

**TABLE 41
TAX GRANTS FOR
FISCAL YEAR 2009-10**

	TAXABLE VALUE ('000)	FYES	TAXABLE VALUE PER FYES	OPERATING MILLAGE LEVIED	EQUALIZATION MILLAGE	TAX GRANT
ALPENA	\$1,035,986	1,389	\$746	2.4358	0.5500	\$911,261
BAY DE NOC	\$1,052,398	1,603	\$656	2.3076	0.5500	\$1,131,369
DELTA	\$11,803,652	7,024	\$1,680	2.0427	0.5500	\$1,000,612
GLEN OAKS	\$1,727,076	918	\$1,881	2.7249	0.5500	\$29,284
GOGEBIC	\$431,404	730	\$591	1.3246	0.3246	\$319,419
GRAND RAPIDS	\$21,880,768	10,205	\$2,144	1.7865	0.5500	\$0
HENRY FORD	\$4,649,373	9,593	\$485	3.0000	0.5500	\$7,671,202
JACKSON	\$4,335,490	4,255	\$1,019	1.1446	0.1446	\$566,104
KALAMAZOO VALLEY	\$8,016,316	6,730	\$1,191	2.4089	0.5500	\$2,768,845
KELLOGG	\$3,503,176	3,578	\$979	2.8636	0.5500	\$1,888,920
KIRTLAND	\$2,962,472	1,163	\$2,547	2.1093	0.5500	\$0
LAKE MICHIGAN	\$7,146,649	2,089	\$3,420	1.7946	0.5500	\$0
LANSING	\$11,173,428	11,953	\$935	3.8072	0.5500	\$6,600,391
MACOMB	\$31,862,670	14,410	\$2,211	1.4212	0.4212	\$0
MID MICHIGAN	\$1,819,047	2,623	\$693	1.2233	0.2233	\$729,885
MONROE	\$6,218,441	2,675	\$2,324	2.1794	0.5500	\$0
MONTCALM	\$2,116,937	1,802	\$1,175	2.7294	0.5500	\$757,116
MOTT	\$12,436,134	7,437	\$1,672	1.9896	0.5500	\$1,092,182
MUSKEGON	\$4,496,107	2,924	\$1,538	2.2037	0.5500	\$644,866
NORTH CENTRAL	\$2,711,947	1,423	\$1,905	2.1091	0.5500	\$26,618
NORTHWESTERN	\$4,167,149	3,371	\$1,236	2.1700	0.5500	\$1,303,397
OAKLAND	\$63,203,194	16,029	\$3,943	1.5844	0.5500	\$0
ST. CLAIR	\$6,094,393	3,062	\$1,990	1.8891	0.5500	\$0
SCHOOLCRAFT	\$15,657,606	8,095	\$1,934	1.7967	0.5500	\$22,261
SOUTHWESTERN	\$1,816,605	1,548	\$1,174	2.4440	0.5500	\$651,195
WASHTENAW	\$15,181,435	7,874	\$1,928	3.4056	0.5500	\$47,635
WAYNE COUNTY	\$33,551,432	10,865	\$3,088	2.4769	0.5500	\$0
WEST SHORE	\$2,508,120	864	\$2,903	2.1175	0.5500	\$0
STATE TOTAL	\$283,559,405	146,234	\$1,939			\$28,162,562

NOTE: A tax equalization grant has been used to compensate colleges for a low tax base. In this case, tax revenue per FYES is equalized upward to a guaranteed level (the state average), if the college qualifies by levying additional millage beyond 1 mill (but not in excess of 1.55 mills).

**TABLE 42
DEDUCTIONS
FISCAL YEAR 2009-10**

	ONE MILL DEDUCT	IN DISTRICT CREDITS	OUT-OF- DISTRICT CREDITS	IN DISTRICT TUITION	OUT-OF- DISTRICT TUITION	AVERAGE TUITION REVENUE	IMPUTED TUITION REVENUE	TUITION DEDUCT (SMALLER)
ALPENA	(\$1,035,986)	23,614	19,438	\$80.00	\$120.00	\$3,920,635	\$4,221,680	(\$3,920,635)
BAY DE NOC	(\$1,052,398)	25,112	24,594	\$77.00	\$120.00	\$4,618,992	\$4,884,904	(\$4,618,992)
DELTA	(\$11,803,652)	184,238	33,514	\$78.00	\$115.00	\$17,047,555	\$18,224,674	(\$17,047,555)
GLEN OAKS	(\$1,727,076)	23,062	5,393	\$70.00	\$105.00	\$2,271,230	\$2,180,605	(\$2,180,605)
GOGEBIC	(\$431,404)	9,782	12,848	\$79.00	\$99.00	\$2,173,812	\$2,044,730	(\$2,044,730)
GRAND RAPIDS	(\$21,880,768)	234,646	81,723	\$79.50	\$157.00	\$26,186,516	\$31,484,868	(\$26,186,516)
HENRY FORD	(\$4,649,373)	84,200	213,167	\$60.00	\$115.00	\$30,468,658	\$29,566,205	(\$29,566,205)
JACKSON	(\$4,335,490)	71,163	60,753	\$82.00	\$118.00	\$12,064,473	\$13,004,220	(\$12,064,473)
KALAMAZOO VALLEY	(\$8,016,316)	151,478	57,165	\$66.00	\$105.00	\$17,410,195	\$15,999,873	(\$15,999,873)
KELLOGG	(\$3,503,176)	68,646	42,255	\$68.50	\$111.00	\$9,763,813	\$9,392,556	(\$9,392,556)
KIRTLAND	(\$2,962,472)	23,414	12,639	\$73.75	\$135.20	\$3,126,998	\$3,435,575	(\$3,126,998)
LAKE MICHIGAN	(\$7,146,649)	52,838	11,934	\$72.50	\$102.00	\$5,155,303	\$5,048,023	(\$5,048,023)
LANSING	(\$11,173,428)	231,292	139,250	\$73.00	\$134.00	\$32,539,846	\$35,543,816	(\$32,539,846)
MACOMB	(\$31,862,670)	383,322	63,398	\$70.00	\$107.00	\$34,743,200	\$33,616,126	(\$33,616,126)
MID MICHIGAN	(\$1,819,047)	27,045	54,279	\$72.60	\$119.25	\$8,160,045	\$8,436,238	(\$8,160,045)
MONROE	(\$6,218,441)	71,747	11,185	\$64.00	\$110.00	\$6,424,850	\$5,822,158	(\$5,822,158)
MONTCALM	(\$2,116,937)	38,784	17,072	\$70.00	\$111.00	\$4,736,830	\$4,609,872	(\$4,609,872)
MOTT	(\$12,436,134)	193,667	36,892	\$82.05	\$122.85	\$18,110,612	\$20,422,560	(\$18,110,612)
MUSKEGON	(\$4,496,107)	62,857	27,786	\$67.00	\$107.00	\$7,690,421	\$7,184,521	(\$7,184,521)
NORTH CENTRAL	(\$2,711,947)	18,360	25,764	\$67.70	\$109.80	\$4,269,114	\$4,071,859	(\$4,071,859)
NORTHWESTERN	(\$4,167,149)	52,733	51,770	\$73.40	\$132.00	\$9,713,779	\$10,704,242	(\$9,713,779)
OAKLAND	(\$63,203,194)	424,163	72,743	\$58.50	\$99.00	\$38,741,807	\$32,015,093	(\$32,015,093)
ST. CLAIR	(\$6,094,393)	76,460	18,460	\$81.50	\$150.00	\$7,596,538	\$9,000,490	(\$7,596,538)
SCHOOLCRAFT	(\$15,657,606)	149,987	100,949	\$70.00	\$103.00	\$22,321,843	\$20,896,837	(\$20,896,837)
SOUTHWESTERN	(\$1,816,605)	22,929	25,049	\$78.25	\$99.75	\$4,514,667	\$4,292,832	(\$4,292,832)
WASHTENAW	(\$15,181,435)	171,397	72,680	\$67.00	\$115.00	\$20,616,319	\$19,841,799	(\$19,841,799)
WAYNE COUNTY	(\$33,551,432)	312,820	24,004	\$56.80	\$73.40	\$25,174,276	\$19,530,070	(\$19,530,070)
WEST SHORE	(\$2,508,120)	23,576	3,202	\$69.00	\$114.00	\$2,056,941	\$1,991,772	(\$1,991,772)
STATE TOTAL	(\$283,559,405)	3,213,332	1,319,906	\$71.68	\$114.62			(\$361,190,920)

TABLE 42 (continued)
DEDUCTIONS
FISCAL YEAR 2009-10

	TOTAL OPERATING FUND REVENUE	ALL OTHER SOURCES OF OPER REVENUE	OTHER REV. % TOTAL	OTHER REVENUE DEDUCT	TOTAL DEDUCTIONS
ALPENA	\$14,366,786	\$587,096	4.1%	(\$718,339)	(\$5,674,960)
BAY DE NOC	\$14,739,354	\$1,129,462	7.7%	(\$736,968)	(\$6,408,358)
DELTA	\$65,622,331	\$4,437,862	6.8%	(\$3,281,117)	(\$32,132,324)
GLEN OAKS	\$10,494,000	\$108,784	1.0%	(\$524,700)	(\$4,432,381)
GOGEBIC	\$8,493,518	\$356,011	4.2%	(\$424,676)	(\$2,900,810)
GRAND RAPIDS	\$95,854,657	\$6,406,868	6.7%	(\$4,792,733)	(\$52,860,017)
HENRY FORD	\$78,267,039	\$2,861,500	3.7%	(\$3,913,352)	(\$38,128,930)
JACKSON	\$39,582,626	\$2,569,914	6.5%	(\$1,979,131)	(\$18,379,094)
KALAMAZOO VALLEY	\$50,716,434	\$2,790,798	5.5%	(\$2,535,822)	(\$26,552,011)
KELLOGG	\$33,893,915	\$1,484,007	4.4%	(\$1,694,696)	(\$14,590,428)
KIRTLAND	\$15,680,443	\$1,226,730	7.8%	(\$784,022)	(\$6,873,492)
LAKE MICHIGAN	\$27,892,675	\$1,390,543	5.0%	(\$1,394,634)	(\$13,589,306)
LANSING	\$123,396,809	\$4,691,848	3.8%	(\$6,169,840)	(\$49,883,114)
MACOMB	\$125,483,575	\$6,082,491	4.8%	(\$6,274,179)	(\$71,752,975)
MID MICHIGAN	\$18,740,813	\$608,206	3.2%	(\$937,041)	(\$10,916,133)
MONROE	\$25,481,815	\$661,728	2.6%	(\$1,274,091)	(\$13,314,690)
MONTCALM	\$14,532,485	\$368,754	2.5%	(\$726,624)	(\$7,453,433)
MOTT	\$71,852,872	\$3,872,759	5.4%	(\$3,592,644)	(\$34,139,390)
MUSKEGON	\$29,574,149	\$753,210	2.5%	(\$1,478,707)	(\$13,159,335)
NORTH CENTRAL	\$13,989,218	\$409,328	2.9%	(\$699,461)	(\$7,483,267)
NORTHWESTERN	\$34,783,347	\$1,445,921	4.2%	(\$1,739,167)	(\$15,620,095)
OAKLAND	\$168,452,211	\$8,831,702	5.2%	(\$8,422,611)	(\$103,640,898)
ST. CLAIR	\$30,268,730	\$1,495,761	4.9%	(\$1,513,437)	(\$15,204,368)
SCHOOLCRAFT	\$72,912,811	\$4,639,801	6.4%	(\$3,645,641)	(\$40,200,084)
SOUTHWESTERN	\$18,308,186	\$766,629	4.2%	(\$915,409)	(\$7,024,846)
WASHTENAW	\$94,547,193	\$7,276,225	7.7%	(\$4,727,360)	(\$39,750,594)
WAYNE COUNTY	\$125,099,034	\$3,891,542	3.1%	(\$6,254,952)	(\$59,336,454)
WEST SHORE	\$10,683,520	\$431,553	4.0%	(\$534,176)	(\$5,034,068)
STATE TOTAL	\$1,433,710,546	\$71,577,033	5.0%	(\$71,685,530)	(\$716,435,855)

**TABLE 43
MAJOR FUNDING FORMULA COMPONENTS FOR
Fiscal Year 2009-10**

	INSTRUCTIONAL NEED	NON INSTRUCTIONAL NEED	TAX GRANTS	GROSS FORMULA NEED	TOTAL DEDUCTS	FORMULA NET NEED
ALPENA	\$5,346,224	\$7,919,946	\$911,261	\$14,177,431	(\$5,674,960)	\$8,502,471
BAY DE NOC	\$5,746,894	\$8,325,407	\$1,131,369	\$15,203,670	(\$6,408,358)	\$8,795,312
DELTA	\$26,118,868	\$27,802,503	\$1,000,612	\$54,921,983	(\$32,132,324)	\$22,789,659
GLEN OAKS	\$3,400,943	\$4,886,305	\$29,284	\$8,316,532	(\$4,432,381)	\$3,884,151
GOGEBIC	\$2,790,202	\$4,373,879	\$319,419	\$7,483,500	(\$2,900,810)	\$4,582,690
GRAND RAPIDS	\$34,784,867	\$36,696,419	\$0	\$71,481,286	(\$52,860,017)	\$18,621,269
HENRY FORD	\$31,501,628	\$32,079,277	\$7,671,202	\$71,252,107	(\$38,128,930)	\$33,123,177
JACKSON	\$15,563,934	\$17,028,880	\$566,104	\$33,158,918	(\$18,379,094)	\$14,779,824
KALAMAZOO VALLEY	\$24,653,744	\$23,855,721	\$2,768,845	\$51,278,310	(\$26,552,011)	\$24,726,299
KELLOGG	\$13,341,171	\$16,906,811	\$1,888,920	\$32,136,902	(\$14,590,428)	\$17,546,474
KIRTLAND	\$4,482,461	\$6,694,243	\$0	\$11,176,704	(\$6,873,492)	\$4,303,212
LAKE MICHIGAN	\$7,453,061	\$12,478,432	\$0	\$19,931,493	(\$13,589,306)	\$6,342,187
LANSING	\$42,318,394	\$44,150,692	\$6,600,391	\$93,069,477	(\$49,883,114)	\$43,186,363
MACOMB	\$53,531,157	\$54,836,463	\$0	\$108,367,620	(\$71,752,975)	\$36,614,645
MID MICHIGAN	\$10,057,308	\$9,357,695	\$729,885	\$20,144,888	(\$10,916,133)	\$9,228,755
MONROE	\$9,797,244	\$11,747,324	\$0	\$21,544,568	(\$13,314,690)	\$8,229,878
MONTCALM	\$6,594,708	\$8,046,568	\$757,116	\$15,398,392	(\$7,453,433)	\$7,944,959
MOTT	\$27,784,475	\$29,267,873	\$1,092,182	\$58,144,530	(\$34,139,390)	\$24,005,140
MUSKEGON	\$11,210,940	\$13,425,410	\$644,866	\$25,281,216	(\$13,159,335)	\$12,121,881
NORTH CENTRAL	\$5,455,682	\$6,930,286	\$26,618	\$12,412,586	(\$7,483,267)	\$4,929,319
NORTHWESTERN	\$10,913,624	\$17,114,536	\$1,303,397	\$29,331,557	(\$15,620,095)	\$13,711,462
OAKLAND	\$51,462,956	\$60,372,288	\$0	\$111,835,244	(\$103,640,898)	\$8,194,346
ST. CLAIR	\$10,769,570	\$12,531,379	\$0	\$23,300,949	(\$15,204,368)	\$8,096,581
SCHOOLCRAFT	\$26,345,555	\$30,940,537	\$22,261	\$57,308,353	(\$40,200,084)	\$17,108,269
SOUTHWESTERN	\$5,836,451	\$8,172,226	\$651,195	\$14,659,872	(\$7,024,846)	\$7,635,026
WASHTENAW	\$29,722,560	\$33,456,038	\$47,635	\$63,226,233	(\$39,750,594)	\$23,475,639
WAYNE COUNTY	\$38,218,461	\$51,783,297	\$0	\$90,001,758	(\$59,336,454)	\$30,665,304
WEST SHORE	\$2,893,079	\$5,468,447	\$0	\$8,361,526	(\$5,034,068)	\$3,327,458
STATE TOTAL	\$518,096,161	\$596,648,882	\$28,162,562	\$1,142,907,605	(\$716,435,855)	\$426,471,750

SECTION VI

DATA BOOK COMPANION

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACSXX68.XLS)

STATE TOTAL

UNDULICATED HEADCOUNT=====>	IN- DISTRICT 308,390	OUT- DISTRICT 140,006	TOTAL 448,396
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	6,274	37,899	594,278	217,569	811,847	33,379,712	12,002,341	45,382,053	3,100,407	1,837,031	675,059	2,512,090	81,035.2	91,496.1
1.2	BUSINESS & HUMAN SERVICES	6,613	22,265	250,303	119,510	369,813	12,439,590	5,187,775	17,627,365	17,252,272	683,911	276,892	960,803	30,993.6	35,539.0
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	4,554	9,988	56,034	45,540	101,574	3,312,499	2,154,512	5,467,011	5,416,600	141,249	93,299	234,548	7,566.1	11,022.2
1.4	HEALTH OCCUPATIONS	2,603	9,012	100,093	53,438	153,531	6,357,785	3,636,860	9,994,645	9,564,331	255,499	149,175	404,674	13,054.0	20,150.5
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	502	6,627	87,592	36,768	124,360	4,722,313	2,024,124	6,746,437	51,030	279,382	118,247	397,629	12,826.7	13,601.7
1.6	HUMAN DEVELOPMENT	527	2,016	48,752	5,731	54,483	405,403	104,323	509,726		10,457	4,135	14,592	470.7	1,027.7
1.7	PERSONAL INTEREST	1,650	3,832	63,019	13,452	76,471	598,167	200,174	798,341		5,803	3,099	8,902	287.2	1,609.6
1.0	TOTAL	22,723	91,639	1,200,071	492,008	1,692,079	61,215,469	25,310,109	86,525,578	35,384,640	3,213,332	1,319,906	4,533,238	146,233.5	174,446.8

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS168.xls)

Alpena Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 1,389	OUT- DISTRICT 1,324	TOTAL 2,713
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	155	450	4,454	3,243	7,697	265,904	186,304	452,208	24,448	14,895	10,757	25,652	827.5	911.7
1.2	BUSINESS & HUMAN SERVICES	87	188	1,455	1,007	2,462	67,795	49,142	116,937	115,281	3,821	2,823	6,644	214.3	235.8
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	115	190	1,098	1,677	2,775	59,706	98,392	158,098	152,020	2,744	4,475	7,219	232.9	318.7
1.4	HEALTH OCCUPATIONS	35	68	903	425	1,328	30,902	16,038	46,940	45,560	1,167	630	1,797	58.0	94.6
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	8	45	307	260	567	19,544	14,743	34,287	0	987	753	1,740	56.1	69.1
1.6	HUMAN DEVELOPMENT	0	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	0.0
1.0	TOTAL	400	941	8,217	6,612	14,829	443,851	364,619	808,470	337,309	23,614	19,438	43,052	1,388.8	1,629.9

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS268.xls)

Bay de Noc Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 2,506	OUT- DISTRICT 2,508	TOTAL 5,014
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	113	475	3,949	3,642	7,591	240,003	219,110	459,113	32,153	14,499	13,318	27,817	897.3	925.6
1.2	BUSINESS & HUMAN SERVICES	121	314	2,150	1,820	3,970	98,427	93,765	192,192	190,018	5,801	5,600	11,401	367.8	387.5
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	94	132	605	720	1,325	44,701	41,689	86,390	84,726	1,922	1,371	3,293	106.2	174.2
1.4	HEALTH OCCUPATIONS	49	179	978	1,213	2,191	53,640	82,081	135,721	118,644	1,983	3,136	5,119	165.1	273.6
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	6	34	239	330	569	13,331	18,290	31,621	0	827	1,139	1,966	63.4	63.8
1.6	HUMAN DEVELOPMENT	2	4	40	20	60	1,280	520	1,800		80	30	110	3.5	3.6
1.7	PERSONAL INTEREST	5	13	120	40	160	1,321	585	1,906		0	0	0	0.0	3.8
1.0	TOTAL	390	1,151	8,081	7,785	15,866	452,703	456,040	908,743	425,541	25,112	24,594	49,706	1,603.3	1,832.1

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS468.xls)

Delta College

UNDUPLICATED HEADCOUNT=====>	IN-DISTRICT 12,913	OUT-DISTRICT 2,412	TOTAL 15,325
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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	336	2,213	34,557	5,974	40,531	1,975,546	340,149	2,315,695	356,424	105,685	18,326	124,011	4,000.4	4,668.7
1.2	BUSINESS & HUMAN SERVICES	398	1,979	16,588	11,303	27,891	697,248	175,025	872,273	872,033	36,662	5,705	42,367	1,366.7	1,758.6
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	269	826	4,290	3,497	7,787	252,434	99,147	351,581	348,877	11,317	3,612	14,929	481.6	708.8
1.4	HEALTH OCCUPATIONS	208	541	6,179	1,502	7,681	343,656	78,488	422,144	422,144	14,260	3,151	17,411	561.6	851.1
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	12	329	5,051	840	5,891	231,510	38,330	269,840	0	14,031	2,323	16,354	527.5	544.0
1.6	HUMAN DEVELOPMENT	17	96	1,152	265	1,417	33,059	6,800	39,859		1,960	379	2,339	75.5	80.4
1.7	PERSONAL INTEREST	33	46	463	19	482	5,707	413	6,120		323	18	341	11.0	12.3
1.0	TOTAL	1,273	6,030	68,280	23,400	91,680	3,539,160	738,352	4,277,512	1,999,478	184,238	33,514	217,752	7,024.3	8,623.9

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS568.xls)

Glen Oaks

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 2,148	OUT- DISTRICT 482	TOTAL 2,630
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	89	294	3,395	789	4,184	204,210	45,847	250,057	13,562	11,200	2,495	13,695	441.8	504.1
1.2	BUSINESS & HUMAN SERVICES	118	281	2,089	576	2,665	88,904	23,312	112,216	84,572	5,176	1,355	6,531	210.7	226.2
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	44	85	537	98	635	31,302	4,699	36,001	36,001	1,674	259	1,933	62.4	72.6
1.4	HEALTH OCCUPATIONS	40	101	1,044	235	1,279	91,135	19,130	110,265	82,445	3,550	769	4,319	139.3	222.3
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	7	37	365	126	491	24,343	8,400	32,743	0	1,449	500	1,949	62.9	66.0
1.6	HUMAN DEVELOPMENT	5	5	7	8	15	220	254	474		13	15	28	0.9	1.0
1.7	PERSONAL INTEREST	41	45	604	138	742	4,298	980	5,278		0	0	0	0.0	10.6
1.0	TOTAL	344	848	8,041	1,970	10,011	444,412	102,622	547,034	216,580	23,062	5,393	28,455	918.0	1,102.8

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS668.xls)

Gogebic Community College

UNDULICATED HEADCOUNT=====>	IN- DISTRICT 586	OUT- DISTRICT 917	TOTAL 1,503
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	125	272	1,956	2,094	4,050	100,064	105,899	205,963	8,784	5,710	6,054	11,764	379.5	415.2
1.2	BUSINESS & HUMAN SERVICES	100	188	657	1,074	1,731	35,044	53,458	88,502	88,502	1,768	2,811	4,579	147.7	178.4
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	67	68	266	592	858	15,248	26,704	41,952	41,952	695	1,166	1,861	60.0	84.6
1.4	HEALTH OCCUPATIONS	35	107	603	1,232	1,835	27,690	55,568	83,258	83,258	1,257	2,394	3,651	117.8	167.9
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	7	17	48	46	94	2,640	2,672	5,312	0	165	167	332	10.7	10.7
1.6	HUMAN DEVELOPMENT	5	26	165	238	403	2,992	4,096	7,088		187	256	443	14.3	14.3
1.7	PERSONAL INTEREST	6	20	183	6	189	2,402	72	2,474		0	0	0	0.0	5.0
1.0	TOTAL	345	698	3,878	5,282	9,160	186,080	248,469	434,549	222,496	9,782	12,848	22,630	730.0	876.1

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS768.xls)

Grand Rapids Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 16,130	OUT- DISTRICT 5,678	TOTAL 21,808
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	345	2,780	48,242	16,514	64,756	2,392,900	813,617	3,206,517	160,096	135,975	46,576	182,551	5,888.7	6,464.8
1.2	BUSINESS & HUMAN SERVICES	190	1,005	16,266	5,669	21,935	843,224	309,952	1,153,176	1,075,352	47,283	16,709	63,992	2,064.3	2,325.0
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	177	579	3,743	2,433	6,176	251,755	135,149	386,904	384,480	9,838	5,347	15,185	489.8	780.0
1.4	HEALTH OCCUPATIONS	103	641	8,833	3,225	12,058	397,652	142,964	540,616	532,072	16,628	6,232	22,860	737.4	1,090.0
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	24	373	6,466	1,781	8,247	392,304	107,888	500,192	10,528	24,337	6,673	31,010	1,000.3	1,008.5
1.6	HUMAN DEVELOPMENT	1	9	195	62	257	9,360	2,976	12,336		585	186	771	24.9	24.9
1.7	PERSONAL INTEREST	0	0	0	0	0	0	0	0		0	0	0	0.0	0.0
1.0	TOTAL	840	5,387	83,745	29,684	113,429	4,287,195	1,512,546	5,799,741	2,162,528	234,646	81,723	316,369	10,205.4	11,693.2

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS868.xls)

Henry Ford Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 5,751	OUT- DISTRICT 16,070	TOTAL 21,821
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	270	2,107	16,021	31,957	47,978	881,028	1,707,575	2,588,603	179,978	52,571	101,650	154,221	4,974.9	5,219.0
1.2	BUSINESS & HUMAN SERVICES	219	886	4,030	12,382	16,412	199,937	607,601	807,538	784,533	12,339	37,323	49,662	1,602.0	1,628.1
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	191	419	696	4,895	5,591	39,708	261,401	301,109	298,101	2,006	13,157	15,163	489.1	607.1
1.4	HEALTH OCCUPATIONS	122	505	2,340	8,986	11,326	172,587	699,158	871,745	863,073	8,321	33,032	41,353	1,334.0	1,757.6
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	29	616	2,691	8,637	11,328	157,204	454,125	611,329	0	8,831	27,329	36,160	1,166.5	1,232.5
1.6	HUMAN DEVELOPMENT	23	45	120	562	682	2,238	11,641	13,879		132	676	808	26.1	28.0
1.7	PERSONAL INTEREST	80	111	338	1,027	1,365	2,735	7,488	10,223		0	0	0	0.0	20.6
1.0	TOTAL	934	4,689	26,236	68,446	94,682	1,455,437	3,748,989	5,204,426	2,125,685	84,200	213,167	297,367	9,592.6	10,492.9

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1068.xls)

Jackson Community College

UNDULICATED HEADCOUNT=====>	IN- DISTRICT 5,075	OUT- DISTRICT 4,551	TOTAL 9,626
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	159	1,172	12,202	8,908	21,110	772,130	571,806	1,343,936	27,632	39,553	29,338	68,891	2,222.3	2,709.5
1.2	BUSINESS & HUMAN SERVICES	126	547	3,904	3,673	7,577	200,693	186,384	387,077	387,077	11,047	10,280	21,327	688.0	780.4
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	90	206	960	725	1,685	57,948	42,460	100,408	100,408	2,529	1,960	4,489	144.8	202.4
1.4	HEALTH OCCUPATIONS	98	531	3,739	4,201	7,940	231,367	261,238	492,605	492,605	10,677	12,533	23,210	748.7	993.2
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	19	251	2,240	2,046	4,286	130,169	117,115	247,284	0	7,357	6,642	13,999	451.6	498.6
1.6	HUMAN DEVELOPMENT	11	19	71	119	190	620	1,330	1,950		0	0	0	0.0	3.9
1.7	PERSONAL INTEREST	16	65	609	103	712	10,490	1,656	12,146		0	0	0	0.0	24.5
1.0	TOTAL	519	2,791	23,725	19,775	43,500	1,403,417	1,181,989	2,585,406	1,007,722	71,163	60,753	131,916	4,255.4	5,212.5

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1168.xls)

Kalamazoo Valley Community College

UNDUPLICATED HEADCOUNT=====>	IN-DISTRICT 12,918	OUT-DISTRICT 4,818	TOTAL 17,736
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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	233	1,663	31,619	11,573	43,192	1,663,158	615,628	2,278,786	196,818	95,182	35,726	130,908	4,222.8	4,594.3
1.2	BUSINESS & HUMAN SERVICES	164	680	10,729	4,252	14,981	591,729	258,626	850,355	832,773	29,750	11,818	41,568	1,340.9	1,714.4
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	94	204	2,016	885	2,901	197,600	86,606	284,206	281,326	5,886	2,577	8,463	273.0	573.0
1.4	HEALTH OCCUPATIONS	123	344	4,631	1,654	6,285	320,461	114,721	435,182	434,750	11,694	4,263	15,957	514.7	877.4
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	13	161	3,067	939	4,006	146,016	44,928	190,944	3,696	8,966	2,781	11,747	378.9	385.0
1.6	HUMAN DEVELOPMENT	0	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	0.0
1.0	TOTAL	627	3,052	52,062	19,303	71,365	2,918,964	1,120,509	4,039,473	1,749,363	151,478	57,165	208,643	6,730.3	8,144.1

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1268.xls)

Kellogg Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 7,642	OUT- DISTRICT 7,181	TOTAL 14,823
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	247	849	10,398	5,233	15,631	497,969	253,141	751,110	9,118	29,389	14,707	44,096	1,422.5	1,514.3
1.2	BUSINESS & HUMAN SERVICES	294	912	6,830	5,429	12,259	297,270	175,984	473,254	464,359	17,476	10,471	27,947	901.5	954.1
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	859	1,941	5,496	5,125	10,621	58,049	48,102	106,151	101,889	2,421	2,039	4,460	143.9	214.0
1.4	HEALTH OCCUPATIONS	225	714	5,503	4,963	10,466	290,689	302,172	592,861	592,793	11,756	11,878	23,634	762.4	1,195.3
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	13	166	2,100	859	2,959	122,830	51,462	174,292	112	7,466	3,106	10,572	341.0	351.4
1.6	HUMAN DEVELOPMENT	46	77	372	208	580	1,929	2,191	4,120		40	30	70	2.3	8.3
1.7	PERSONAL INTEREST	58	97	624	674	1,298	12,121	23,906	36,027		98	24	122	3.9	72.6
1.0	TOTAL	1,742	4,756	31,323	22,491	53,814	1,280,857	856,958	2,137,815	1,168,271	68,646	42,255	110,901	3,577.5	4,310.0

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1368.xls)

Kirtland Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 1,882	OUT- DISTRICT 1,248	TOTAL 3,130
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	159	258	3,938	1,312	5,250	207,663	70,929	278,592	5,504	11,809	4,043	15,852	511.4	561.7
1.2	BUSINESS & HUMAN SERVICES	170	205	2,083	995	3,078	85,526	46,830	132,356	103,775	4,624	2,240	6,864	221.4	266.8
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	324	390	1,312	3,168	4,480	25,403	44,662	70,065	70,065	1,124	1,835	2,959	95.5	141.3
1.4	HEALTH OCCUPATIONS	58	162	1,313	1,342	2,655	73,743	78,659	152,402	152,402	3,182	3,354	6,536	210.8	307.3
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	20	53	959	442	1,401	42,930	19,153	62,083	151	2,665	1,163	3,828	123.5	125.2
1.6	HUMAN DEVELOPMENT	1	1	1	0	1	32	0	32		2	0	2	0.1	0.1
1.7	PERSONAL INTEREST	3	3	11	4	15	137	64	201		8	4	12	0.4	0.4
1.0	TOTAL	735	1,072	9,617	7,263	16,880	435,434	260,297	695,731	331,897	23,414	12,639	36,053	1,163.1	1,402.8

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1468.xls)

Lake Michigan College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 5,092	OUT- DISTRICT 1,309	TOTAL 6,401
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	204	858	10,459	2,087	12,546	581,776	121,488	703,264	38,276	31,590	6,428	38,018	1,226.4	1,417.9
1.2	BUSINESS & HUMAN SERVICES	133	356	3,071	573	3,644	142,870	25,055	167,925	167,925	8,331	1,410	9,741	314.2	338.6
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	65	125	597	114	711	38,527	6,431	44,958	44,958	2,104	361	2,465	79.5	90.6
1.4	HEALTH OCCUPATIONS	53	147	1,530	793	2,323	133,419	68,812	202,231	202,231	4,165	2,172	6,337	204.4	407.7
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	23	188	1,526	383	1,909	95,337	23,546	118,883	0	5,759	1,419	7,178	231.5	239.7
1.6	HUMAN DEVELOPMENT	12	55	549	107	656	12,212	2,205	14,417		707	126	833	26.9	29.1
1.7	PERSONAL INTEREST	66	95	1,331	208	1,539	14,366	1,740	16,106		182	18	200	6.5	32.5
1.0	TOTAL	556	1,824	19,063	4,265	23,328	1,018,507	249,277	1,267,784	453,390	52,838	11,934	64,772	2,089.4	2,556.1

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1568.xls)

Lansing Community College

UNDULICATED HEADCOUNT=====>	IN- DISTRICT 17,505	OUT- DISTRICT 13,115	TOTAL 30,620
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	402	2,607	35,764	20,135	55,899	2,153,375	1,223,137	3,376,512	590,716	119,747	69,289	189,036	6,097.9	6,807.5
1.2	BUSINESS & HUMAN SERVICES	408	1,774	17,335	11,989	29,324	840,796	550,038	1,390,834	1,334,266	49,221	30,511	79,732	2,572.0	2,804.1
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	371	871	4,414	4,869	9,283	319,270	351,290	670,560	660,236	14,699	15,698	30,397	980.5	1,351.9
1.4	HEALTH OCCUPATIONS	150	397	6,087	2,822	8,909	521,892	209,349	731,241	730,947	20,493	8,768	29,261	943.9	1,474.3
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	54	667	6,481	4,651	11,132	389,112	264,992	654,104	0	24,958	13,984	38,942	1,256.2	1,318.8
1.6	HUMAN DEVELOPMENT	13	54	727	270	997	23,040	9,184	32,224		1,445	578	2,023	65.3	65.0
1.7	PERSONAL INTEREST	15	88	720	436	1,156	16,765	9,134	25,899		729	422	1,151	37.1	52.2
1.0	TOTAL	1,413	6,458	71,528	45,172	116,700	4,264,250	2,617,124	6,881,374	3,316,165	231,292	139,250	370,542	11,952.9	13,873.8

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1668.xls)

Macomb Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 31,307	OUT- DISTRICT 12,804	TOTAL 44,111
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	328	3,149	66,953	8,269	75,222	4,584,166	539,335	5,123,501	258,618	232,590	27,273	259,863	8,382.7	10,329.6
1.2	BUSINESS & HUMAN SERVICES	673	2,278	31,141	10,113	41,254	1,862,518	361,130	2,223,648	2,149,772	95,956	18,927	114,883	3,705.9	4,483.2
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	312	994	7,346	3,720	11,066	428,980	165,814	594,794	594,722	19,258	8,336	27,594	890.1	1,199.2
1.4	HEALTH OCCUPATIONS	165	483	6,869	1,559	8,428	453,820	106,027	559,847	559,847	15,666	3,715	19,381	625.2	1,128.7
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	36	410	6,924	996	7,920	308,809	46,716	355,525	0	16,567	2,511	19,078	615.4	716.8
1.6	HUMAN DEVELOPMENT	61	146	1,338	529	1,867	49,228	13,384	62,612		2,779	794	3,573	115.3	126.2
1.7	PERSONAL INTEREST	96	191	716	1,719	2,435	8,130	29,551	37,681		506	1,842	2,348	75.7	76.0
1.0	TOTAL	1,671	7,651	121,287	26,905	148,192	7,695,651	1,261,957	8,957,608	3,562,959	383,322	63,398	446,720	14,410.3	18,059.7

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1768.xls)

Mid Michigan Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 1,927	OUT- DISTRICT 4,214	TOTAL 6,141
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	148	693	4,247	9,911	14,158	228,744	530,275	759,019	120,668	13,122	30,129	43,251	1,395.2	1,530.3
1.2	BUSINESS & HUMAN SERVICES	92	287	1,696	3,292	4,988	113,351	210,180	323,531	323,531	5,327	10,251	15,578	502.5	652.3
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	99	168	492	963	1,455	37,327	58,550	95,877	95,551	1,619	2,136	3,755	121.1	193.3
1.4	HEALTH OCCUPATIONS	77	220	1,337	2,219	3,556	112,737	203,354	316,091	304,161	4,371	6,779	11,150	359.7	637.3
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	17	153	917	1,723	2,640	44,014	83,135	127,149	36,201	2,606	4,984	7,590	244.8	256.3
1.6	HUMAN DEVELOPMENT	2	13	0	118	118	0	1,741	1,741		0	0	0	0.0	3.5
1.7	PERSONAL INTEREST	0	0	0	0	0	0	0	0		0	0	0	0.0	0.0
1.0	TOTAL	435	1,534	8,689	18,226	26,915	536,173	1,087,235	1,623,408	880,112	27,045	54,279	81,324	2,623.3	3,273.0

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1868.xls)

Monroe County Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 7,717	OUT- DISTRICT 1,363	TOTAL 9,080
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	195	770	13,422	1,911	15,333	773,810	109,611	883,421	142,151	42,281	6,014	48,295	1,557.9	1,781.1
1.2	BUSINESS & HUMAN SERVICES	240	519	6,275	1,165	7,440	286,474	50,702	337,176	335,167	15,914	2,593	18,507	597.0	679.8
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	93	154	1,245	398	1,643	95,614	26,519	122,133	122,133	4,045	939	4,984	160.8	246.2
1.4	HEALTH OCCUPATIONS	64	119	1,513	281	1,794	136,536	24,730	161,266	161,266	4,844	958	5,802	187.2	325.1
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	4	62	1,304	193	1,497	76,939	11,237	88,176	0	4,663	681	5,344	172.4	177.8
1.6	HUMAN DEVELOPMENT	42	111	1,136	96	1,232	13,213	926	14,139		0	0	0	0.0	28.5
1.7	PERSONAL INTEREST	60	157	1,949	169	2,118	27,679	1,510	29,189		0	0	0	0.0	58.8
1.0	TOTAL	698	1,892	26,844	4,213	31,057	1,410,265	225,235	1,635,500	760,717	71,747	11,185	82,932	2,675.3	3,297.3

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS1968.xls)

Montcalm Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 3,514	OUT- DISTRICT 2,164	TOTAL 5,678
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	147	558	6,345	2,516	8,861	338,743	142,472	481,215	5,200	18,663	7,895	26,558	856.7	970.2
1.2	BUSINESS & HUMAN SERVICES	131	430	5,335	1,891	7,226	224,488	78,078	302,566	296,486	12,329	4,390	16,719	539.3	610.0
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	76	209	1,024	468	1,492	55,783	22,883	78,666	78,666	2,699	1,118	3,817	123.1	158.6
1.4	HEALTH OCCUPATIONS	33	130	1,237	934	2,171	84,616	73,352	157,968	153,712	3,947	3,194	7,141	230.4	318.5
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	13	52	555	231	786	21,760	9,024	30,784	0	1,146	475	1,621	52.3	62.1
1.6	HUMAN DEVELOPMENT	24	38	197	73	270	870	364	1,234		0	0	0	0.0	2.5
1.7	PERSONAL INTEREST	0	0	0	0	0	0	0	0		0	0	0	0.0	0.0
1.0	TOTAL	424	1,417	14,693	6,113	20,806	726,260	326,173	1,052,433	534,064	38,784	17,072	55,856	1,801.8	2,121.9

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS368.xls)

Mott Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 14,879	OUT- DISTRICT 4,234	TOTAL 19,113
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ACS CODE		# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	321	1,792	32,152	6,845	38,997	1,729,229	353,426	2,082,655	74,511	90,222	18,478	108,700	3,506.5	4,198.9
1.2	BUSINESS & HUMAN SERVICES	415	1,186	22,265	4,708	26,973	1,206,796	209,062	1,415,858	1,413,104	64,989	11,260	76,249	2,459.6	2,854.6
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	145	327	2,654	998	3,652	217,343	54,718	272,061	271,596	8,895	1,635	10,530	339.7	548.5
1.4	HEALTH OCCUPATIONS	189	624	7,275	1,692	8,967	377,190	87,525	464,715	464,679	12,813	2,943	15,756	508.3	936.9
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	39	577	5,715	1,036	6,751	309,850	50,497	360,347	0	16,356	2,527	18,883	609.1	726.5
1.6	HUMAN DEVELOPMENT	19	52	624	192	816	16,961	4,518	21,479		392	49	441	14.2	43.3
1.7	PERSONAL INTEREST	82	113	933	222	1,155	2,575	1,340	3,915		0	0	0	0.0	7.9
1.0	TOTAL	1,210	4,671	71,618	15,693	87,311	3,859,944	761,086	4,621,030	2,223,890	193,667	36,892	230,559	7,437.4	9,316.6

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2068.xls)

Muskegon Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 6,279	OUT- DISTRICT 3,136	TOTAL 9,415
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	262	1,101	13,245	5,987	19,232	733,805	331,815	1,065,620	85,701	38,898	17,675	56,573	1,824.9	2,148.4
1.2	BUSINESS & HUMAN SERVICES	162	532	4,874	1,955	6,829	208,066	86,152	294,218	294,218	12,220	5,042	17,262	556.8	593.2
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	103	227	1,689	632	2,321	127,129	49,557	176,686	176,686	4,107	1,525	5,632	181.7	356.2
1.4	HEALTH OCCUPATIONS	48	88	1,465	829	2,294	114,737	65,028	179,765	179,765	4,311	2,379	6,690	215.8	362.4
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	25	217	2,280	811	3,091	60,613	21,376	81,989	0	3,321	1,165	4,486	144.7	165.3
1.6	HUMAN DEVELOPMENT	8	43	513	105	618	4,860	2,616	7,476		0	0	0	0.0	15.1
1.7	PERSONAL INTEREST	38	50	412	56	468	2,898	1,560	4,458		0	0	0	0.0	9.0
1.0	TOTAL	646	2,258	24,478	10,375	34,853	1,252,108	558,104	1,810,212	736,370	62,857	27,786	90,643	2,923.9	3,649.6

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2168.xls)

North Central Michigan College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 2,187	OUT- DISTRICT 2,173	TOTAL 4,360
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	140	515	5,042	4,900	9,942	258,336	279,131	537,467	1,363	11,102	14,556	25,658	827.7	1,083.6
1.2	BUSINESS & HUMAN SERVICES	114	262	1,485	2,403	3,888	74,081	113,872	187,953	183,149	4,103	6,307	10,410	335.8	378.9
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	4	5	33	38	71	1,742	2,006	3,748	3,748	93	114	207	6.7	7.6
1.4	HEALTH OCCUPATIONS	34	78	486	770	1,256	54,084	85,337	139,421	126,614	1,549	2,449	3,998	129.0	281.1
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	8	79	495	811	1,306	23,742	38,579	62,321	0	1,349	2,192	3,541	114.2	125.6
1.6	HUMAN DEVELOPMENT	4	10	56	52	108	2,886	2,622	5,508		164	146	310	10.0	11.1
1.7	PERSONAL INTEREST	0	0	0	0	0	0	0	0		0	0	0	0.0	0.0
1.0	TOTAL	304	949	7,597	8,974	16,571	414,871	521,547	936,418	314,874	18,360	25,764	44,124	1,423.4	1,887.9

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2268.xls)

Northwestern Michigan College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 8,327	OUT- DISTRICT 5,080	TOTAL 13,407
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	380	1,119	10,832	8,861	19,693	548,812	465,039	1,013,851	52,616	31,803	27,598	59,401	1,916.2	2,044.1
1.2	BUSINESS & HUMAN SERVICES	300	721	4,930	4,220	9,150	183,737	204,600	388,337	384,221	10,487	11,988	22,475	725.0	782.9
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	175	288	1,032	1,849	2,881	50,711	85,039	135,750	135,557	2,287	4,608	6,895	222.4	273.7
1.4	HEALTH OCCUPATIONS	44	145	862	828	1,690	70,200	59,209	129,409	129,409	4,020	3,421	7,441	240.0	260.9
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	12	119	1,209	1,158	2,367	72,841	71,722	144,563	0	4,128	4,153	8,281	267.1	291.5
1.6	HUMAN DEVELOPMENT	25	76	464	123	587	5,348	1,369	6,717		0	0	0	0.0	13.5
1.7	PERSONAL INTEREST	314	548	5,449	1,366	6,815	62,561	12,274	74,835		8	2	10	0.3	150.9
1.0	TOTAL	1,250	3,016	24,778	18,405	43,183	994,210	899,252	1,893,462	701,803	52,733	51,770	104,503	3,371.0	3,817.5

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2368.xls)

Oakland Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 34,429	OUT- DISTRICT 9,629	TOTAL 44,058
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	308	3,633	80,996	12,436	93,432	4,317,997	653,828	4,971,825	232,567	252,660	37,715	290,375	9,366.9	10,023.8
1.2	BUSINESS & HUMAN SERVICES	469	1,833	26,588	7,940	34,528	1,422,177	313,220	1,735,397	1,728,615	80,957	13,893	94,850	3,059.7	3,498.8
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	174	346	3,959	1,128	5,087	252,179	55,401	307,580	307,580	13,536	2,546	16,082	518.8	620.1
1.4	HEALTH OCCUPATIONS	141	526	9,469	2,368	11,837	731,500	189,631	921,131	597,158	32,424	7,915	40,339	1,301.3	1,857.1
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	15	612	9,664	2,456	12,120	691,098	173,123	864,221	0	41,519	10,281	51,800	1,671.0	1,742.4
1.6	HUMAN DEVELOPMENT	0	0	0	0	0	0	0	0		0	0	0	0.0	0.0
1.7	PERSONAL INTEREST	41	159	1,957	942	2,899	55,785	17,481	73,266		3,067	393	3,460	111.6	147.7
1.0	TOTAL	1,148	7,109	132,633	27,270	159,903	7,470,736	1,402,684	8,873,420	2,865,920	424,163	72,743	496,906	16,029.3	17,889.9

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2468.xls)

St. Clair County Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 5,830	OUT- DISTRICT 1,765	TOTAL 7,595
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	191	743	12,576	2,458	15,034	732,472	138,288	870,760	66,120	43,137	8,281	51,418	1,658.6	1,755.6
1.2	BUSINESS & HUMAN SERVICES	257	498	5,399	1,253	6,652	273,578	42,595	316,173	314,557	16,688	2,601	19,289	622.2	637.4
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	83	124	1,139	182	1,321	60,348	9,262	69,610	69,050	2,466	392	2,858	92.2	140.3
1.4	HEALTH OCCUPATIONS	85	369	3,986	2,668	6,654	235,860	156,977	392,837	392,837	9,633	6,309	15,942	514.3	792.0
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	8	77	1,421	231	1,652	66,560	12,774	79,334	342	4,139	798	4,937	159.3	159.9
1.6	HUMAN DEVELOPMENT	7	23	349	74	423	6,353	1,268	7,621		397	79	476	15.4	15.4
1.7	PERSONAL INTEREST	4	5	5	0	5	7	0	7		0	0	0	0.0	0.0
1.0	TOTAL	635	1,839	24,875	6,866	31,741	1,375,178	361,164	1,736,342	842,906	76,460	18,460	94,920	3,062.0	3,500.6

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2568.xls)

Schoolcraft College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 16,972	OUT- DISTRICT 17,314	TOTAL 34,286
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	331	2,087	29,496	17,597	47,093	1,637,010	928,538	2,565,548	300,903	92,825	52,983	145,808	4,703.5	5,172.5
1.2	BUSINESS & HUMAN SERVICES	350	1,300	12,067	11,731	23,798	597,230	565,785	1,163,015	1,144,181	34,937	30,724	65,661	2,118.1	2,344.8
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	79	164	1,022	961	1,983	63,484	68,170	131,654	116,600	2,962	2,826	5,788	186.7	265.4
1.4	HEALTH OCCUPATIONS	51	158	1,769	1,457	3,226	179,697	146,153	325,850	316,158	7,003	5,570	12,573	405.6	657.0
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	25	229	3,247	2,358	5,605	197,612	142,124	339,736	0	11,735	8,505	20,240	652.9	685.0
1.6	HUMAN DEVELOPMENT	39	92	786	628	1,414	14,501	11,197	25,698		486	338	824	26.6	51.8
1.7	PERSONAL INTEREST	313	703	7,867	5,099	12,966	118,446	72,283	190,729		39	3	42	1.4	384.5
1.0	TOTAL	1,188	4,733	56,254	39,831	96,085	2,807,980	1,934,250	4,742,230	1,877,842	149,987	100,949	250,936	8,094.8	9,561.0

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2668.xls)

Southwestern Michigan College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 1,567	OUT- DISTRICT 2,048	TOTAL 3,615
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	175	580	4,204	4,207	8,411	243,388	246,065	489,453	17,778	12,680	12,781	25,461	821.3	986.8
1.2	BUSINESS & HUMAN SERVICES	117	323	1,294	1,629	2,923	70,938	78,758	149,696	140,191	3,534	4,030	7,564	244.0	301.8
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	59	88	412	443	855	35,638	33,557	69,195	69,195	1,484	1,345	2,829	91.3	139.5
1.4	HEALTH OCCUPATIONS	50	158	780	1,208	1,988	53,050	85,159	138,209	138,209	2,160	3,389	5,549	179.0	278.6
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	16	135	736	953	1,689	43,207	57,389	100,596	0	2,465	3,054	5,519	178.0	202.8
1.6	HUMAN DEVELOPMENT	12	24	149	99	248	6,586	3,802	10,388		321	215	536	17.3	20.9
1.7	PERSONAL INTEREST	26	73	189	162	351	4,902	4,003	8,905		285	235	520	16.8	18.0
1.0	TOTAL	455	1,381	7,764	8,701	16,465	457,709	508,733	966,442	365,373	22,929	25,049	47,978	1,547.7	1,948.4

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2768.xls)

Washtenaw Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 16,321	OUT- DISTRICT 8,401	TOTAL 24,722
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	241	2,124	34,573	13,016	47,589	1,902,091	721,150	2,623,241	98,108	103,699	39,738	143,437	4,627.0	5,288.8
1.2	BUSINESS & HUMAN SERVICES	278	886	11,532	4,305	15,837	611,572	233,161	844,733	844,185	31,092	11,519	42,611	1,374.5	1,703.1
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	192	421	3,975	4,359	8,334	235,902	259,949	495,851	495,850	7,978	11,315	19,293	622.4	999.7
1.4	HEALTH OCCUPATIONS	113	535	7,330	2,251	9,581	339,349	120,101	459,450	459,450	12,106	3,478	15,584	502.7	926.3
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	28	281	3,885	1,590	5,475	233,294	96,459	329,753	0	15,197	6,254	21,451	692.0	664.8
1.6	HUMAN DEVELOPMENT	37	121	1,385	772	2,157	27,072	14,072	41,144		767	238	1,005	32.4	83.0
1.7	PERSONAL INTEREST	191	490	5,720	584	6,304	75,068	8,596	83,664		558	138	696	22.5	168.7
1.0	TOTAL	1,080	4,858	68,400	26,877	95,277	3,424,348	1,453,488	4,877,836	1,897,593	171,397	72,680	244,077	7,873.5	9,834.4

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2868.xls)

Wayne County Community College District

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 63,284	OUT- DISTRICT 3,799	TOTAL 67,083
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	150	2,703	59,161	4,772	63,933	3,188,807	264,594	3,453,401	594	172,832	13,860	186,692	6,022.3	6,962.5
1.2	BUSINESS & HUMAN SERVICES	321	1,606	26,378	1,835	28,213	1,014,529	67,100	1,081,629	1,081,629	56,628	3,295	59,923	1,933.0	2,180.7
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	119	309	3,746	587	4,333	242,949	15,231	258,180	257,784	10,222	559	10,781	347.8	520.5
1.4	HEALTH OCCUPATIONS	184	898	11,505	1,660	13,165	678,824	94,235	773,059	769,726	29,350	3,854	33,204	1,071.1	1,558.6
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	15	639	17,047	818	17,865	762,944	40,293	803,237	0	43,788	2,436	46,224	1,491.1	1,619.4
1.6	HUMAN DEVELOPMENT	111	876	38,356	1,011	39,367	170,543	5,247	175,790		0	0	0	0.0	354.4
1.7	PERSONAL INTEREST	147	687	31,283	411	31,694	133,026	4,012	137,038		0	0	0	0.0	276.3
1.0	TOTAL	1,047	7,718	187,476	11,094	198,570	6,191,622	490,712	6,682,334	2,109,733	312,820	24,004	336,824	10,865.3	13,472.4

2007-08 COURSE ENROLLMENT DATA BY INSTRUCTIONAL SUBACTIVITY
 OPERATING FUND (ACS2968.xls)

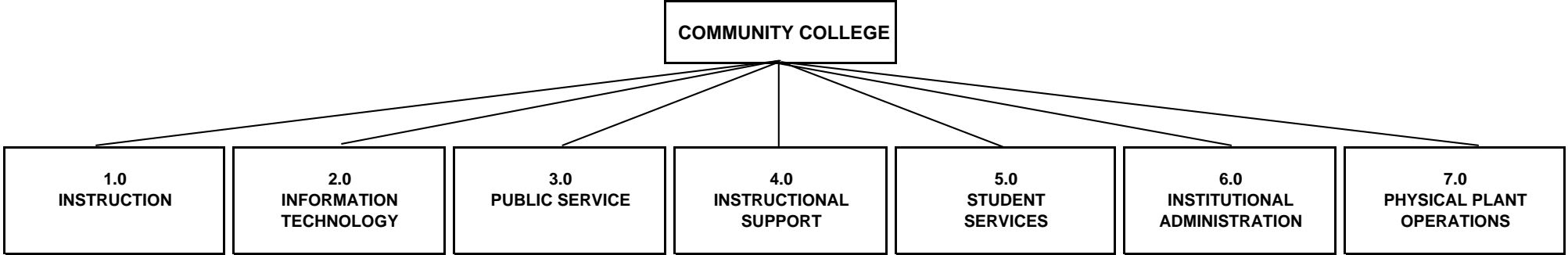
West Shore Community College

UNDUPLICATED HEADCOUNT=====>	IN- DISTRICT 2,313	OUT- DISTRICT 269	TOTAL 2,582
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ACS CODE	# OF COURSES DELIVERED	# OF SECTIONS DELIVERED	DUPLICATED STUDENT HEADCOUNT			STUDENT CONTACT HOURS			OCCUPA- TIONAL 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	120	334	4,080	422	4,502	226,576	24,144	250,720	0	12,712	1,376	14,088	454.5	505.5
1.2	BUSINESS & HUMAN SERVICES	166	289	1,857	328	2,185	100,592	18,208	118,800	118,800	5,451	1,016	6,467	208.6	239.5
1.3	TECHNICAL & INDUSTRIAL OCCUPATIONS	81	128	236	16	252	15,719	1,124	16,843	16,843	639	48	687	22.2	34.0
1.4	HEALTH OCCUPATIONS	26	44	527	121	648	46,752	11,664	58,416	58,416	2,169	510	2,679	86.4	117.8
1.5	DEVELOPMENTAL EDUC. & BASIC SKILLS	6	48	653	63	716	41,760	4,032	45,792	0	2,605	252	2,857	92.2	92.3
1.6	HUMAN DEVELOPMENT	0	0	0	0	0	0	0	0		0	0	0	0.0	0.0
1.7	PERSONAL INTEREST	15	73	1,536	67	1,603	36,748	1,526	38,274		0	0	0	0.0	77.2
1.0	TOTAL	414	916	8,889	1,017	9,906	468,147	60,698	528,845	194,059	23,576	3,202	26,778	863.9	1,066.3

APPENDIX

**MICHIGAN COMMUNITY COLLEGE
ACTIVITIES CLASSIFICATION STRUCTURE (ACS)**

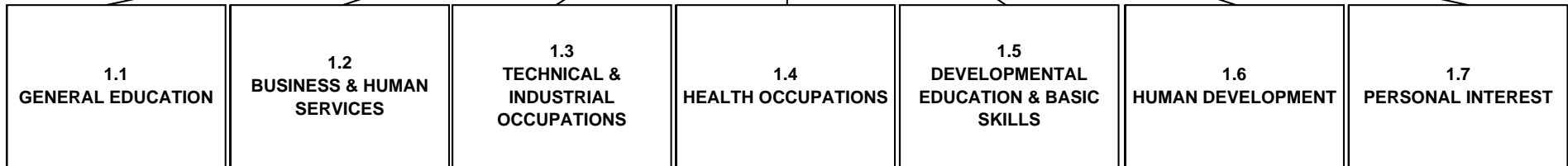


- 1.1 General Education
- 1.2 Business & Human Services
- 1.3 Technical & Industrial Occupations
- 1.4 Health Occupations
- 1.5 Developmental Education & Basic Skills
- 1.6 Human Development
- 1.7 Personal Interest

- 5.1 Programs & Administration
- 5.2 Financial Aid
- 5.3 Intercollegiate Athletics

- 7.1 Operations
- 7.2 Energy Services
- 7.3 Campus Security

1.0 INSTRUCTION



Visual & Performing Arts
 Communications &
 Language Arts
 Humanities & Social
 Sciences
 Math
 Science
 Physical & Wellness
 Education

Business, Administration
 & Marketing
 Computer & Information
 Sciences
 Administrative Support
 Social & Human Services
 Public Safety Services
 Media Production
 Personal & Culinary
 Services

Agricultural & Natural
 Resource Technologies
 Design Technologies
 Mechanical Trades &
 Mechanical Services
 Construction Trades
 Electrical Trades
 Transportation &
 Equipment Operations
 Registered Apprenticeship

Nursing
 Dental Technologies
 Diagnostic Technologies
 Therapeutic Technologies
 Other Health Occupation
 Technologies

Career Guidance &
 College Orientation
 Consumer Education &
 Human Development

ABBREVIATIONS USED IN TABLES

CHES	Contact Hour Equated Student (496 student contact hours of instruction)
FYES	Fiscal Year Equated Student (31 semester credit hours)
SCOH	Student Contact Hour (50 minutes of instruction)
SCRH	Student Credit Hour

ACTIVITY DEFINITIONS

(1.0) INSTRUCTION

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.

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

(2.0) INFORMATION TECHNOLOGY (IT)

The information technology activity includes the technology costs that benefit the institution as a whole and those specifically related to instructional activities as defined in 1.0. This activity consists of the information technology department, the operation of the computing system for the institution, all programs that are purchased and hardware that is maintained by the IT department.

(3.0) PUBLIC SERVICE

The Public Service Activity includes those 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 activity 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.

(4.0) INSTRUCTIONAL SUPPORT

The Instructional Support Activity includes those activities carried out in direct 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.

(5.0) STUDENT SERVICES

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 instructional program.

(6.0) INSTITUTIONAL ADMINISTRATION

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.

(7.0) PHYSICAL PLANT OPERATIONS

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.