

State Notes

TOPICS OF LEGISLATIVE INTEREST

Summer 2018



Capital Outlay Use and Finance Process **By Bill Bowerman, Associate Director**

Introduction

The Joint Capital Outlay Use and Finance process requires universities and community colleges to report biannually to the Joint Capital Outlay Subcommittee (JCOS) information on all contracts entered into for new construction of self-funded projects costing in excess of \$1.0 million. This article provides a brief history of the Use and Finance process and an overview of the current process, which was implemented in 2011.

Background

A version of the Use and Finance process dates back to 1960 in the form of language in the Higher Education appropriation bill. The language dealt specifically with self-liquidating projects (projects that have a dedicated revenue stream that fund construction and operation costs). The language provided that no contract could be let for the construction of any self-liquidating project at any public university without prior approval of the Legislature. By 1975, Use and Finance language was included in the Capital Outlay appropriation bill. Along with specifying that State appropriations in the bill could not be used to fund self-liquidating projects, it stated that contracts could not be let for any self-liquidating project funded from non-State sources until the project was authorized by a concurrent resolution of the Legislature. Requests to proceed with a project had to be submitted to the JCOS for review prior to approval by the Legislature.

Over the years, the Use and Finance process evolved to include State agencies. The scope of projects subject to the process expanded and stringent penalties for noncompliance were established. The Use and Finance process eventually included land and property acquisitions, remodeling and additions, maintenance projects, roads, landscaping, equipment, telecommunications, utilities, and parking lots and structures, and was no longer limited to self-liquidating projects.

Before the revisions enacted in 2011, universities and community colleges were prohibited from entering into contracts for new "self-funded" (no longer limited to "self-liquidating") construction projects unless the project was authorized by JCOS through approval of a use and finance statement. The dollar threshold for JCOS review was \$3.0 million for universities and \$2.0 million for community colleges. A project that failed to comply with the Use and Finance process could not receive State appropriations for purposes of operating the project or for supporting future infrastructure enhancements that were necessitated, in whole or in part, by construction of the project. In addition, a project constructed in violation of Use and Finance provisions resulted in the loss of any State capital outlay funding for the institution for two years and a prohibition against undertaking a self-funded project of any kind, except for in an emergency where health or safety concerns warranted, for one year. (See [Appendix](#) for Section 876 of Public Act 191 of 2010, FY 2010-11 General Government appropriation bill, Use and Finance requirements).

2011 Use and Finance Process

The pre-2011 Use and Finance process developed into a cumbersome process for institutions and the Legislature. Institution staff spent considerable time on processing statements and appearing before JCOS. Depending on the legislative schedule, projects could be substantially delayed pending JCOS approval.

Beginning in 2011, a new Use and Finance process was implemented that does not require self-funded projects to be approved by the JCOS. The process was implemented initially through changes to JCOS rules and then in 2012 codified through amendments to Public Act 431 of 1984 (the Management and Budget Act). Section 238 of the Act (see [Appendix](#) for Section 238 and JCOS Rule 8) requires universities and community colleges to report on all contracts entered into for new construction of self-funded projects costing in excess of \$1.0 million. Reports must be submitted to the JCOS, the fiscal agencies, and the State Budget Office on or before June 30 and December 31 of each year. Sections 208 and 275b of the State School Aid Act (see [Appendix](#)) provide for the reduction of 1.0% in State appropriations to community colleges and universities, respectively, for each violation of the Use and Finance requirements.

[Table 1](#) provides a summary of projects reported by institutions since 2011. Over that time period, public universities and community colleges have reported \$7.3 billion in non-State funded projects. Of that amount, universities accounted for \$6.7 billion (91.6%) and community colleges accounted for \$612.9 million (8.4%). Together, the University of Michigan and Michigan State University account for \$4.7 billion (65.2%) of amounts reported over the 7.5 year time period. The University of Michigan accounted for \$2.8 billion (37.9%), while Michigan State University accounted for \$2.0 billion (27.2%). Annual summaries for Use and Finance Reports can be found on the Senate Fiscal Agency website at the following location within the Capital Outlay budget area: [Community College and University Self-Funded Projects](#).

June 2018 Use and Finance Reports

To give some perspective on the number, types, and costs of projects reported, the following information provides an overview of reports submitted for the June 2018 reporting period. Use and Finance Statements submitted for the June 2018 reporting period totaled \$846.3 million, with universities accounting for \$792.5 million and community colleges accounting for \$53.8 million. Five universities and 21 community colleges had no new expenditures for projects over the \$1.0 million threshold.

The University of Michigan - Ann Arbor reported 18 projects totaling \$401.7 million. Major projects include:

- \$120.0 million for Edward Henry Kraus Building Renovation and Addition Project. The 183,000-gross-square-foot building was constructed in 1915. This project involves a deep renovation of the existing building and construction of a 62,000-gross-square-foot infill addition within the exterior courtyard. The renovated facility will enable the School of Kinesiology to consolidate its programs and operations into one facility. The project is being funded by Office of the Provost resources. The start date for the project is September 2018 with projected completion date of December 2020.

- \$85.2 million for the Michigan Union Renovation Project. The Michigan Union was constructed in 1919. This project includes a deep renovation of this 250,000-gross-square-foot structure. Changes will include improving accessibility pursuant to the Americans with Disabilities Act (ADA); redesigning space to expand and improve informal gathering spaces; creating state-of-the-art student organization and student involvement space; creating appropriate spaces for counseling and student support services; and adding additional meeting space near the main ballroom. The project also will include deferred maintenance, which entails life safety, electrical, mechanical, and plumbing system improvements; elevator replacements and upgrades; replacement of the roof and restoration and replacement of windows; interior finish upgrades on floors one through four; and restroom upgrades. The project commenced in May 2018 and has a projected completion date of March 2020.
- \$78.5 million for North Campus Research Complex Buildings 20 and 25 Laboratory Renovation. Constructed in 1959 and 1984, respectively, North Campus Research Complex Building 20 and Building 25 contain approximately 285,000 gross-square-feet of primarily unoccupied wet laboratory space. The project renovates approximately 158,000 gross-square-feet of space within both buildings to accommodate the Medical School's wet laboratory research growth over the next decade. A 6,900-gross-square-foot infill addition will be constructed to improve connectivity between the buildings and throughout the complex. The project also addresses deferred maintenance in both buildings, including heating, ventilation, and air conditioning (HVAC), electrical, and life safety system upgrades, as well as code-related items; and provides accessibility improvements and new finishes in public spaces. Funding for the project is supported by Medical School resources. The project began in June 2018 and has a projected completion date of December 2019.
- \$75.0 million for Ford Motor Company Robotics Building. The Ford Motor Company Robotics Building is a four-story, approximately 140,000-gross-square-foot research and teaching facility for the College of Engineering's robotics program. The project will accommodate space for its corporate partner, Ford Motor Company, and will situate collaborative research activities within the new building. This new state-of-the-art facility will house research and testing laboratories, associated support functions, offices and classroom space. Several of the key testing labs include a robot walking lab, a flight testing lab, a rehabilitation robotics lab, and labs for electronics and software development. The project is being funded by donations, College of Engineering resources, gifts, and a lump sum contribution by Ford Motor Company. The project began in March 2018 and has a projected completion date of March 2020.

Michigan State University reported 17 projects totaling \$140.7 million. Major projects include:

- \$36.3 million for Music Building Addition Project. The Music Building opened in 1940, with the last major addition in 1956. The project includes a 35,000-square-foot addition to the southwest portion of the Music Building, along with renovation of 8,400 square feet within the existing building. The addition will house performance and rehearsal rooms for jazz studies, conducting, bands, orchestras, and percussion, as well as additional student

practice and rehearsal rooms, faculty offices, and studio space. The renovated areas of the existing building will accommodate student recital, choral and opera rehearsal, large classroom space, expanded music recording and editing space, and a renovated piano repair workshop. The project also includes \$1,250,000 to address capital renewal needs, principally replacing windows and upgrading HVAC to related space as funds allow. The project is being funded through donations and facility reserve funds. The project began in May 2018 and has a projected completion date of August 2019.

- \$22.5 million for the Facility for Rare Isotope Beams (FRIB) - High Rigidity Spectrometer and Isotope Harvesting Experimental Vault. The U.S. Department of Energy has expressed interest in additional research opportunities at MSU. The project involves demolition of an existing building to accommodate the installation of a new 31,000-square-foot vault, truck bay, and overhead crane. The new vault will provide a highbay for isotope harvesting and space to accommodate a new large-scale detector (high rigidity spectrometer). The project will contain an area with a sunken floor and a two-level infill providing space for mechanical and electrical systems with circulation around the vault. Mechanical systems will include a new pressure release valve station with high-pressure steam fed from FRIB and a new chiller to provide the required process water and airside cooling systems for the vault. The project commenced in May of 2018 and has a projected completion date of January 2019.
- \$21.0 million for Water Treatment Plant and Tower - construct original buildings. The project will include a 2.0 million gallon elevated storage tank that will be 150 feet tall. Also included is a 11,500-gross-square-foot water treatment plant, which will include water treatment processes, such as chlorination, fluoridation, and iron removal, which are currently done at the reservoir. The old reservoir will be taken out of service when the new water treatment plant becomes operational. The project is being funded from the MSU facility reserve. The project began in June 2018 and has a projected completion date of May 2020.

Eastern Michigan University reported four projects totaling \$77.8 million, including:

- \$40.0 million for the Sill Hall Renovation and Addition Project. The building houses the College of Technology. The project involves the complete renovation of all building systems, and the addition of new programmed space for advanced engineering classrooms, discipline-specific laboratories, enhanced collaboration space, and new technology. The project also includes an approximately 20,000-square-foot addition to meet the growth needs of the Engineering Program. The project is being funded through bond proceeds. The estimated completion date for the project is July 2021.
- \$20.0 million for Athletic Sports Medicine and Training Facility. The project includes a new, approximately 60,000-square-foot building along with a new scoreboard, each located on the north side of Rynearson Stadium. The facility includes a new weight room, equipment room, training and nutritional space, football locker room, coaching locker room, coaching offices, and team meeting spaces, including a team lounge. The project is being funded by bond proceeds, and is scheduled to be completed by July 2019.

Grand Valley State University reported ten projects totaling \$51.7 million. One project accounts for \$39.4 million:

- \$39.4 million for the Health Campus Student Parking at 335 Michigan Street, Grand Rapids – New Parking Construction (800 spaces) shared with Spectrum Health. The project is being funded from \$21.8 million in bond proceeds and \$17.6 million from Spectrum Health. Construction began in February of 2018 and is scheduled for completion by May 2021.

Wayne State University reported 12 projects totaling \$95.5 million. One project accounted for \$65.0 million:

- \$65.0 million for the Hilberry Gateway Performance Complex Project. This project proposes to fully renovate approximately 23,000 square feet of existing Hilberry Theatre and construct a 71,300-square-foot addition. The new complex includes a new 400 seat theatre, a 150 seat performance lab, new back of house production facilities, combined lobby and box office, and the 380 seat Gretchen Valade Jazz Center. The construction of this project will require the relocation of the historic Mackenzie House, which is currently adjacent to the Hilberry Theatre. The relocation of the Mackenzie House is part of this overall project budget. The project is being funded by bond proceeds (\$55.0 million) and donations (\$10.0 million). The project commenced May 2018 and is scheduled for completion by fall 2021.

Of the \$53.8 million reported by community colleges for the June 2018 report, seven colleges reported expenditures on projects over \$1.0 million.

- Macomb Community College had four renovation projects totaling \$22.9 million, all supported by millage funds. All of the renovation projects are scheduled to be completed in 2018.
- Mott Community College reported \$13.2 million for two projects. Of that amount, \$11.65 million is for the Culinary Arts Institute. The project includes the major restoration and repurposing of a 36,000-square-foot/120-year-old building in downtown Flint. The project is being supported by a combination of bond proceeds, donations, student technology fees, New Market Tax Credit, and grant funds. The project commenced in January 2018 and has an estimated completion date of December 2018.
- Muskegon Community College reported \$8.96 million for the Arts and Humanities Center Renovation Project. The project would renovate the Applied Technology Building and move Arts and Humanities, which includes visual arts, music, dance, theater, and humanities programs, into the renovated space. These renovations will modernize and update this area and make it accessible for students with disabilities. The project is funded through a combination of millage funds (\$6.1 million) and bond proceeds (\$2.9 million). The project is currently underway and has an estimated completion date of summer 2019.



Conclusion

The current reporting procedure for Use and Finance Statements has been in effect for almost eight years. The process no longer involves a potentially lengthy approval process, where an institution's timeline for self-funded capital outlay projects could be adversely delayed pending JCOS approval. The reporting system implemented in 2011 provides transparency for university and community college capital outlay expenditures. The Use and Finance process also provides the Legislature with relevant information that continues to be useful in evaluating capital outlay requests for State-funded projects.

APPENDIX

Section 876 of Public Act 191 of 2010, FY 2010-11 General Government Appropriation Bill, Use and Finance Requirements

Sec. 876. (1) Except as otherwise provided in subsection (3) or (4), a university shall not enter into a contract for new construction of a self-funded project estimated to cost at least \$3,000,000.00 unless the project is authorized by JCOS through approval of a use and finance statement defined by a policy adopted by JCOS. The request for authorization shall be initially submitted for review to JCOS, the senate and house fiscal agencies, and the department of technology, management, and budget. The use and finance statement for a non-state-funded project shall contain the estimated total construction cost and all associated estimated operating costs, including a statement of anticipated project revenues. As used in this subsection, "new construction" includes land or property acquisition, remodeling and additions, maintenance projects, roads, landscaping, equipment, telecommunications, utilities, and parking lots and structures. Certificate of need forms may be submitted in lieu of a use and finance form where applicable.

(2) Except as otherwise provided in subsection (4), a community college shall not enter into a contract for new construction of a self-funded project estimated to cost at least \$2,000,000.00 unless the project is authorized by JCOS through approval of a use and finance statement defined by a policy adopted by JCOS. The request for legislative authorization shall be initially submitted for review to JCOS, the senate and house fiscal agencies, and the department of technology, management, and budget. The use and finance statement for a non-state-funded project shall contain the estimated total construction cost and all associated estimated operating costs, including a statement of anticipated project revenues. As used in this subsection, "new construction" includes land or property acquisition, remodeling and additions, maintenance projects, roads, landscaping, equipment, telecommunications, utilities, and parking lots and structures. Certificate of need forms may be submitted in lieu of a use and finance form where applicable.

(3) The University of Michigan hospital and health center is not required to obtain JCOS authorization through approval of a use and finance statement defined by a policy adopted by JCOS.

(4) If health or safety concerns warrant, a project may be completed without prior approval of a use and finance statement defined by a policy adopted by JCOS. However, a university or community college shall submit a use and finance statement as soon as possible after the project is completed and the health or safety concerns have abated.

(5) A project that is constructed in violation of this section shall not receive state appropriations for purposes of operating the project or for support for future infrastructure enhancements that are necessitated, in whole or in part, by construction of the project. In addition, a project constructed in violation of this section shall result in the loss of any state capital outlay funding for the institution for 2 years and a prohibition of doing self-funded projects of any kind, except for emergencies where health or safety concerns warrant, for 1 year.



(6) A state agency, including the department of military and veterans affairs, shall not enter into a contract, including those for a direct federally funded capital outlay construction or major maintenance or remodeling project if the total project is estimated to cost more than \$1,000,000.00 and is to be constructed on state-owned lands unless the project is approved by the department of technology, management, and budget and JCOS through approval of a use and finance statement defined by a policy adopted by JCOS, unless the project is otherwise appropriated in a capital outlay appropriations act. For projects not appropriated in a capital outlay appropriations act that are over \$1,000,000.00, the state agency shall submit a use and finance statement defined by a policy adopted by JCOS. As used in this subsection, “direct federally funded” refers to a project for which federal payments are made directly to the construction vendor and not to the state of Michigan.

(7) A public body corporate created under section 28 of article VII of the state constitution of 1963 and the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512, by a contractual interlocal agreement between local participating economic development corporations formed under the economic development corporations act, 1974 PA 338, MCL 125.1601 to 125.1636, and the Michigan strategic fund shall not enter into a contract for new construction estimated to cost more than \$1,000,000.00 unless the project is authorized by JCOS through the approval of a use and finance statement defined by a policy adopted by JCOS. For purposes of this subsection, the use and finance statement for a project shall contain the estimated total construction cost and all associated estimated operating costs. As used in this subsection, “new construction” means land or property acquisition, remodeling or additions, lease or lease purchase, and maintenance projects for the corporate office of the public body corporate described in this subsection.

(8) By not later than April 1 and October 1, each university shall report to the JCOS chairpersons, the senate and house fiscal agencies, and the department of technology, management, and budget all self-funded capital projects commenced for the immediately preceding 6-month period that cost less than \$3,000,000.00 but at least \$1,000,000.00. Community colleges shall also submit these reports for self-funded capital projects that cost less than \$2,000,000.00 but at least \$1,000,000.00.

Section 238 of the Management and Budget Act (PA 431 of 1984)

Sec. 238. (1) Universities and community colleges shall report on all contracts entered into for new construction of self-funded projects costing in excess of \$1,000,000.00. New construction includes land or property acquisition, remodeling and additions, maintenance projects, roads, landscaping, equipment, telecommunications, utilities, and parking lots and structures. Reports shall be submitted to the JCOS, the fiscal agencies, and the state budget office on or before June 30 and December 31 of each year. Each report shall include, but not be limited to, the following information on all self-funded capital projects commenced for the immediately preceding 6-month period:

(a) Description of the project, to include purpose, need, justification, and start and completion dates.

(b) Statement of gross estimated capital improvement or project costs including a breakdown of land costs, site development and demolition costs, construction costs, costs of furnishings and equipment, fees, and any other special costs.

(c) Listing of all sources of funding for project costs to include borrowed funds, university or college funds, gifts, grants, federal funds, private funds, state funds, student fees or tuition, any other funds, and any combination of funds.

(d) Statement of the impact of project financing on student tuition.

(2) If changes occur in any information provided in a previously submitted report, those changes shall be included in the next report issued. Failure to comply with this section will result in penalties as provided for in the higher education and community colleges appropriations bills. The university of Michigan hospital and health center is excluded from this reporting requirement.

JCOS Rule 8 (as adopted on February 15, 2017) Reporting Requirements For Non-State Funded Projects At State-Supported Universities and Community Colleges

Universities and community colleges shall comply with use and finance reporting requirements as provided for in section 238 of the management and budget act, Public Act 431 of 1984, MCL 18.1238, which provides for submission of reports on or before June 30 and December 31 of each year. Reports shall be considered submitted by an institution when posted on the institution's "budget and performance transparency reporting" section of the institutions website. No other submission to the Joint Capital Outlay Subcommittee is necessary for compliance with this section. A standard reporting form, approved by the Joint Capital Outlay Subcommittee, shall be used by institutions for compliance with this section.

Section 208 of the State School Aid Act (PA 94 of 1979)

Sec. 208. A community college shall not use money appropriated in section 201 to pay for the construction or maintenance of a self-liquidating project. A community college shall comply with section 238 of the management and budget act, 1984 PA 431, MCL 18.1238, and with the current use and finance requirements of the joint capital outlay subcommittee (JCOS) for any construction, renovation, or other capital outlay projects pursuant to JCOS policy. The appropriation in section 201 for a community college that fails to comply with JCOS requirements shall be reduced by 1% for each violation.

Section 275a of the State School Aid Act (PA 94 of 1979)

Sec. 275a. Funds appropriated in section 236 shall not be used by a public university to pay for the construction or maintenance of a self-liquidating project. A public university shall comply with section 238 of the management and budget act, 1984 PA 431, MCL 18.1238, and with the current use and finance requirements of the joint capital outlay subcommittee (JCOS) for any construction, renovation, or other capital outlay projects pursuant to JCOS policy. The appropriation in section 236 for a public university that fails to comply with JCOS reporting requirements shall be reduced by 1% for each violation.

Table 1

Use and Finance Reporting: Calendar Years 2011 through 2018									
University	2011	2012	2013	2014	2015	2016	2017	2018*	7½-Year Total
Central	\$49,268,000	\$10,988,527	\$5,365,000	\$31,350,000	\$27,722,248	\$5,479,000	\$2,850,000	\$4,849,434	\$137,872,209
Eastern	5,175,000	5,180,000	8,880,000	8,435,000	4,646,174	55,186,290	6,970,000	77,800,000	172,272,464
Ferris	1,300,000	39,889,330	4,200,000	0	2,630,000	39,829,883	8,900,000	3,500,000	100,249,213
Grand Valley	11,449,000	37,677,000	48,486,000	3,099,000	65,160,850	76,215,309	30,155,000	51,689,688	323,931,847
Lake Superior	0	0	0	0	0	0	0	0	0
Michigan State	89,990,000	188,032,000	176,215,000	678,981,300	341,974,214	158,200,000	209,715,000	140,677,948	1,983,785,462
Michigan Tech	1,500,000	2,350,000	0	0	17,100,000	7,700,000	2,567,059	0	31,217,059
Northern	24,811,449	0	2,300,000	1,505,000	1,097,000	21,470,000	15,520,000	5,424,995	72,128,444
Oakland	5,017,333	50,501,900	50,357,575	9,227,236	8,845,598	145,481,923	9,880,365	(4,500,000)	274,811,930
Saginaw Valley	3,000,000	2,560,000	24,085,000	1,250,000	3,740,000	12,900,000	0	0	47,535,000
U of M-Ann Arbor	163,700,000	291,775,000	499,124,565	460,076,035	621,345,000	76,865,450	249,002,484	401,702,000	2,763,590,534
U of M-Dearborn	0	0	9,840,000	1,720,000	0	2,100,000	0	3,100,000	16,760,000
U of M-Flint	5,328,000	4,600,000	0	1,700,000	0	8,500,000	0	0	20,128,000
Wayne State	11,150,000	14,936,000	59,505,794	16,540,000	81,635,000	134,465,000	63,099,695	95,460,425	476,791,914
Western	2,227,134	84,224,851	58,464,921	22,359,283	36,200,000	13,736,241	18,772,970	12,836,620	248,822,020
University Subtotal:	\$373,915,916	\$732,714,608	\$946,823,855	\$1,236,242,854	\$1,212,096,084	\$758,129,096	\$617,432,573	\$792,541,110	\$6,669,896,096
College	2011	2012	2013	2014	2015	2016	2017	2018*	7½-Year Total
Alpena	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bay de Noc	0	0	0	0	3,600,000	4,700,000	0	0	8,300,000
Delta	0	3,750,000	2,371,000	0	2,629,500	1,275,000	1,545,000	4,492,335	16,062,835
Glen Oaks	0	0	0	0	0	6,500,000	1,200,000	0	7,700,000
Gogebic	0	0	0	0	0	0	0	0	0
Grand Rapids	3,000,000	5,416,127	19,647,595	1,309,160	16,187,490	300,000	10,440,098	1,093,430	57,393,900
Henry Ford	2,113,416	0	0	1,039,789	0	0	0	0	3,153,205
Jackson	1,273,259	3,847,499	0	0	1,504,268	0	0	0	6,625,026
Kalamazoo Valley	1,145,434	0	0	11,848,040	1,385,270	1,774,194	123,600	0	16,276,538
Kellogg	0	7,250,000	1,286,733	12,090,811	2,750,000	0	9,970,359	1,095,266	34,443,169
Kirtland	0	0	0	0	12,830,701	0	0	0	12,830,701
Lake Michigan	3,051,929	0	12,088,175	1,120,550	17,068,186	0	2,315,358	0	35,644,198
Lansing	10,100,000	20,237,810	941,627	0	2,900,000	1,270,532	7,050,000	0	42,499,969
Macomb	10,000,000	4,449,500	0	8,049,142	11,763,337	15,153,847	12,421,968	22,940,000	84,777,794
Mid Michigan	2,700,000	1,700,000	3,600,000	0	0	0	0	0	8,000,000
Monroe	0	0	0	0	0	16,151,962	2,137,000	0	18,288,962
Montcalm	0	0	0	0	0	0	0	0	0
Mott	0	0	0	1,200,000	1,505,000	3,000,000	4,433,968	13,245,000	23,383,968
Muskegon	0	0	0	0	31,100,000	0	(2,349,627)	8,958,739	37,709,112
North Central	10,428,400	0	0	0	0	0	2,718,367	0	13,146,767
Northwestern	0	0	2,440,056	0	0	13,056,180	0	0	15,496,236
Oakland	6,340,000	1,464,500	3,961,703	9,338,229	2,480,000	1,550,000	1,905,023	1,970,695	29,010,150
Schoolcraft	12,679,000	3,954,276	21,189,900	7,673,000	1,045,357	8,262,941	0	0	54,804,474
Southwestern	0	7,300,000	177,804	0	0	0	0	0	7,477,804
St. Clair	1,894,418	0	4,250,000	4,220,961	1,494,944	3,000,000	4,009,411	0	18,869,734
Washtenaw	12,700,000	2,700,000	0	1,700,000	1,250,000	0	1,317,500	0	19,667,500
Wayne County	1,177,516	4,351,480	3,495,000	2,338,873	0	25,000,000	5,000,000	0	41,362,869
West Shore	0	0	0	0	0	0	0	0	0
College Subtotal:	\$78,603,372	\$66,421,192	\$75,449,593	\$61,928,555	\$111,494,053	\$100,994,656	\$64,238,025	\$53,795,465	\$612,924,911
Total:	\$452,519,288	\$799,135,800	\$1,022,273,448	\$1,298,171,409	\$1,323,590,137	\$859,123,752	\$681,670,598	\$846,336,575	\$7,282,821,007
Notes									
* Calendar 2018 represents the June 2018 reporting period only.									