

GASB 68 – Schedule of Covered-Employee Payroll By Employer

For K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges

R3527C (8/2017)

Data is not audited

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
5880	Detroit Public Schools		259,671,535	33,461,397
5890	Detroit Public Schools Community District		19,823,392	234,317,721
5900	Alcona Community Schools		3,480,100	3,351,862
5930	AuTrain-Onota Public Schools		444,385	423,101
5950	Burt Township School District		404,553	410,841
5980	Munising Public Schools		3,400,320	3,558,177
5990	Superior Central School District		1,630,852	1,649,364
6000	Allegan Area Educational Service Agency		9,449,867	9,358,774
6370	Glenn-Ganges School District #4		242,259	243,319
7000	Allegan Public Schools		12,301,352	12,245,819
7020	Plainwell Community School		12,578,314	12,478,657
7030	Hopkins Public School		7,219,041	7,397,104
7040	Fennville Public School		5,986,907	6,309,852
7050	Martin Public Schools		2,679,255	2,635,948
7060	Otsego Public Schools		10,897,077	10,769,597
7070	Saugatuck Public Schools		4,657,783	4,607,811
7080	Wayland Union Schools		13,349,353	13,755,519
7090	Alpena-Montmorency-Alcona Educational Service District		3,489,653	3,654,344
7120	Alpena Public Schools		18,851,387	18,123,018
7210	Ellsworth Community School		1,067,485	1,042,046
7220	Central Lake-Antrim County Public Schools		1,822,265	1,630,362
7230	Alba Public Schools		675,870	685,589
7240	Elk Rapids Schools		6,407,985	6,223,732
7250	Bellaire Public Schools		1,690,819	1,591,620
7270	Mancelona Public Schools		4,286,167	4,114,620
7470	Arenac-Eastern High School		787,453	744,749
7480	Au Gres-Sims School District		1,676,260	1,809,992
7520	Arvon Township Schools		125,054	125,175
7540	Baraga Township Schools		2,476,361	2,431,494
7560	L'Anse Public Schools		3,235,317	3,163,386
7570	Barry Intermediate School District		2,989,591	3,236,213
7980	Delton-Kellogg Schools		5,544,545	5,909,997
8000	Hastings Area School District		12,156,137	11,736,465
8020	Thornapple-Kellogg School		15,008,733	14,802,819
8040	Bay-Arenac Intermediate School District		16,201,398	16,725,316
8630	Bangor Township Schools		11,672,870	11,359,091
8640	Bay City Public Schools		39,284,506	38,076,234
8650	Essexville-Hampton Public Schools		7,485,828	7,157,754
8680	Pinconning Area Schools		6,076,123	5,998,286
8830	Berrien Regional Educational Service Agency		14,595,358	15,134,637
9250	Riverside-Hager School District #6		302,472	306,060
9600	River School		316,503	346,939
9720	Buchanan Community Schools		7,254,265	7,070,314
9760	Bridgman Public Schools		4,770,734	5,098,838

Schedule of Covered-Employee Payroll by Employer
For Non-University Employers

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Column A	Column B	Column X	Column Y
ORS Employer Number	Employer Name	Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
9780	New Buffalo Area Schools	6,139,941	5,881,840
9790	Niles Public Schools	17,698,458	17,004,492
9800	Brandywine Public Schools	5,852,933	6,322,676
9810	Berrien Springs Public Schools	12,321,081	13,054,515
9820	Eau Claire Public Schools	4,672,640	4,684,685
9830	St Joseph Public Schools	13,271,629	13,885,070
9850	Watervliet Public Schools	6,795,440	6,822,122
9870	Branch County Intermediate School District	10,336,183	10,156,053
10150	Bronson Community School	4,565,203	4,586,965
10160	Coldwater Community Schools	11,941,849	12,793,467
10180	Quincy Community Schools	5,371,182	5,474,934
10190	Union City Community Schools	5,374,322	5,472,447
10200	Calhoun County Intermediate School District	22,807,989	24,455,886
10790	Albion Public Schools	1,712,777	#N/A
10800	Athens Area School	2,536,186	2,492,129
10810	Battle Creek Public Schools	27,334,190	24,613,099
10820	Lakeview School District	20,611,416	20,721,329
10860	Harper Creek Community Schools	12,939,039	13,760,854
10880	Homer Community Schools	5,153,192	5,146,525
10890	Marshall Public Schools	11,763,850	13,903,376
10900	Pennfield Schools	10,011,577	10,251,970
10910	Tekonsha Community School	1,129,988	1,122,082
11410	Dowagiac-Union School District	10,670,201	10,971,920
11430	Cassopolis Public Schools	3,900,665	4,217,970
11440	Marcellus Community Schools	3,225,254	3,135,365
11450	Edwardsburg Public Schools	11,647,216	11,364,404
11470	Lewis Cass Intermediate School District	4,687,837	5,112,104
11560	Beaver Island Community School	855,271	971,678
11570	Boyne Falls Public School	1,211,510	1,176,953
11580	Charlevoix Public Schools	5,459,842	5,442,201
11620	Cheboygan-Otsego-Presque Isle Educational Service District	4,846,941	5,067,346
11810	Inland Lakes Schools	3,662,197	3,427,842
11820	Mackinaw City Public Schools	1,132,541	1,203,562
11830	Wolverine Community Schools	1,635,597	1,581,768
11840	Eastern Upper Peninsula Intermediate School District	4,582,776	4,611,986
11930	DeTour Area Schools	1,566,160	1,593,057
11950	Pickford Public Schools	2,553,414	2,522,977
11970	Rudyard Public Schools	2,920,106	2,920,039
11980	Sault Ste Marie Public Schools	10,701,107	9,782,424
12000	Brimley Public Schools	2,787,184	2,863,190
12010	Whitefish Township School	366,445	454,185
12020	Clare-Gladwin Intermediate School District	6,119,998	6,622,068
12230	Clare Public Schools	6,676,430	6,473,975
12240	Harrison Community Schools	5,778,289	6,088,945
12250	Farwell Area Schools	6,214,599	6,339,650
12260	Clinton County Intermediate School District	7,566,479	7,014,116
12930	Bath Community Schools	5,382,299	5,756,270
12940	St Johns Public Schools	14,119,379	14,087,232
12950	Fowler Public Schools	2,222,997	2,352,430
12980	Dewitt Public Schools	14,992,551	14,905,323

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
13070	Delta-Schoolcraft Intermediate School District		4,683,100	4,715,298
13120	Bark River - Harris Schools		3,250,527	3,477,301
13130	Escanaba Area Public Schools		12,196,742	11,484,960
13170	Gladstone Area Schools		6,535,562	6,504,330
13190	Rapid River Public Schools		1,612,548	1,541,685
13220	Dickinson-Iron Intermediate School District		4,619,921	4,517,602
13250	Breitung Township Schools		8,856,727	8,626,135
13270	Iron Mountain Public Schools		3,852,232	3,817,110
13310	Eaton County Intermediate School District		8,503,074	8,405,724
13720	Strange-Oneida School #3		61,486	57,555
13890	Bellevue Community Schools		2,641,483	2,758,853
13900	Pottersville Public Schools		4,170,339	4,239,002
13910	Charlotte Public Schools		11,099,487	11,365,040
13940	Eaton Rapids Public Schools		11,518,291	12,044,777
13950	Grand Ledge Public Schools		25,048,780	26,473,157
13980	Olivet Community Schools		7,201,999	6,887,090
14140	Alanson Public Schools		1,156,668	1,094,905
14150	Harbor Springs Public Schools		5,871,930	5,949,647
14160	Pellston Public Schools		2,624,124	2,484,578
14170	Petoskey Public Schools		12,848,982	12,587,130
14180	Genesee County Intermediate School District		38,596,598	38,535,567
14300	Goodrich Area Schools		8,656,011	8,951,972
14310	Bendle Public Schools		5,379,073	5,683,161
14320	Bentley Community Schools		3,385,116	3,426,883
14330	Atherton Community Schools		3,527,956	3,552,881
14340	Davison Community Schools		27,807,358	27,489,558
14350	Lake Fenton Community School District		9,158,403	9,766,283
14360	Fenton Area Public Schools		17,740,185	16,839,049
14370	Linden Community School		13,214,827	12,982,947
14380	Flint Community Schools		27,396,912	24,836,639
14400	Carman-Ainsworth Community School District		24,601,870	23,352,177
14430	Flushing Community Schools		20,170,499	20,880,074
14450	Swartz Creek Community Schools		17,751,099	18,191,095
14460	Mt Morris Consolidated Schools		11,060,076	10,766,014
14470	Genesee School District		3,495,616	3,034,216
14480	Kearsley Community Schools		15,489,228	15,977,410
14490	Grand Blanc Community Schools		38,592,140	37,085,384
14500	Montrose Community Schools		6,495,866	6,106,731
14510	Beecher Community School District		4,948,737	4,075,559
14520	Westwood Heights Schools		5,195,652	5,678,945
14530	Clio Area School District		14,337,032	13,833,520
14790	Beaverton Rural School District		5,140,703	4,852,867
14800	Gladwin Community Schools		7,342,215	7,180,281
14830	Bessemer Area School District		1,839,794	1,812,542
14890	Wakefield Township Schools		1,559,124	1,636,491
14900	Watersmeet Township School District		1,693,506	1,662,571
14910	Traverse Bay Area Intermediate School District		26,582,927	28,536,764
15130	Kingsley Area School		5,504,133	5,944,396
15150	Traverse City Public Schools		49,910,936	51,889,385
15170	Gratiot-Isabella Intermediate School District		9,736,097	10,182,471

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ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
16060	Alma Public Schools		10,230,790	10,766,545
16070	Ashley Community School		1,265,356	1,184,024
16080	Fulton Schools		4,318,227	4,228,538
16090	Ithaca Public Schools		5,659,045	5,629,285
16100	St Louis Public Schools		4,862,840	4,705,725
16120	Breckenridge Community Schools		3,190,954	3,197,738
16130	Hillsdale County Intermediate School District		5,637,193	4,882,466
16270	North Adams-Jerome Public Schools		1,326,019	1,223,285
16280	Camden-Frontier School		2,291,761	2,275,041
16290	Jonesville Community Schools		7,084,376	7,131,045
16300	Hillsdale Community Schools		6,446,326	6,903,006
16310	Litchfield Community Schools		1,484,028	1,550,489
16320	Pittsford Area Schools		2,683,331	2,580,547
16330	Reading Community School		3,469,535	3,724,879
16340	Waldron Area Schools		1,077,428	1,128,268
16350	Copper Country Intermediate School District		4,252,868	4,427,409
16390	Adams Township School District		1,645,658	1,694,913
16400	Calumet Public Schools		6,213,014	6,607,509
16420	Chassell Township Schools		954,466	931,421
16440	Elm River Township Schools		162,586	165,384
16450	Hancock Public Schools		3,161,813	3,174,711
16470	Dollar Bay-Tamarack City Area Schools		1,400,575	1,485,303
16480	Houghton-Portage Township School District		5,587,451	5,828,170
16490	Lake Linden-Hubbell Public School		2,027,326	2,082,951
16500	Stanton Township Public Schools		680,700	687,100
16510	Huron Intermediate School District		6,631,665	6,505,324
16600	Caseville Public School		1,383,644	1,361,531
16610	Big Burning-Colfax #1F School		107,146	101,259
16780	Church School		123,085	135,573
17020	Adams-Sigel #3 School		114,899	117,878
17030	Eccles-Sigel #4 School		112,851	115,249
17040	Kipper School		62,628	4,125
17060	Verona Mills School		112,891	117,331
17110	Ubly Community Schools		3,689,542	3,745,340
17130	North Huron Schools		2,151,076	2,070,540
17170	Port Hope Community Schools		0	0
17180	Harbor Beach Community School District		2,283,128	2,292,835
17200	Bad Axe Public Schools		4,919,778	4,992,332
17220	Ingham Intermediate School District		22,720,223	21,925,836
17710	Holt Public Schools		29,779,426	29,926,082
17740	East Lansing Public Schools		18,594,756	18,392,618
17750	Dansville Schools		3,542,263	3,406,777
17760	Lansing Public Schools		69,102,420	69,735,576
17830	Webberville Community Schools		2,439,388	2,417,134
17840	Leslie Public Schools		6,888,766	6,510,569
17850	Haslett Public Schools		14,393,378	14,239,759
17860	Okemos Public Schools		24,337,399	25,813,847
17890	Stockbridge Community Schools		6,862,928	6,676,111
17900	Mason Public Schools		15,668,869	16,610,443
17910	Williamston Community Schools		9,365,460	9,037,853

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
17920	Ionia County Intermediate School District		12,781,010	12,271,849
17940	Coon-Berlin Township School District #3		105,340	72,255
18140	Haynor-Easton Township School District #6		125,388	122,124
18160	North LeValley School #2		59,407	61,688
18640	Saranac Community Schools		4,191,885	4,271,880
18660	Ionia Public Schools		14,077,194	13,655,415
18680	Pewamo-Westphalia Community School District		2,913,744	2,950,129
18700	Belding Area Schools		8,567,968	8,401,303
18710	Portland Public Schools		8,773,466	8,550,524
18720	Iosco Regional Educational Service Agency		2,848,258	2,800,892
18760	Oscoda Area Schools		5,987,495	5,668,214
18770	Hale Area Schools		1,541,814	1,514,603
18780	Tawas Area Schools		5,694,488	5,432,492
19220	Shepherd Public Schools		8,644,325	8,430,658
19230	Mt Pleasant Public Schools		20,127,984	19,697,786
19240	Beal City Schools		3,048,539	2,931,071
19290	Bois Blanc Pines School District		42,051	41,679
19310	Moran Township School District		540,842	587,448
19340	Les Cheneaux Community Schools		1,138,671	1,203,668
19370	Mackinac Island Public School		763,038	764,705
19390	St Ignace Public Schools		2,618,906	2,697,711
19400	Jackson Intermediate School District		28,812,805	29,607,583
19730	East Jackson Community Schools		5,389,315	4,845,249
19750	Columbia School District		6,875,410	6,802,121
19760	Concord Community Schools		3,434,863	3,605,489
19770	Grass Lake Community Schools		6,029,541	6,130,660
19780	Hanover Horton School District		5,469,954	5,335,135
19800	Jackson Public Schools		24,269,128	25,136,160
19810	Michigan Center School District		7,246,628	7,664,613
19830	Napoleon Community School District		6,742,500	6,466,752
19840	Northwest School District		15,484,644	16,351,133
19860	Springport Public School		4,333,461	4,617,230
19880	Vandercook Lake Public Schools		6,227,227	6,666,042
19890	Kalamazoo Regional Educational Service Agency		25,306,193	26,593,033
20080	Climax-Scotts Community School		2,540,127	2,537,274
20090	Comstock Public Schools		8,868,433	8,376,975
20100	Galesburg-Augusta Community School District		4,627,444	4,523,557
20110	Kalamazoo Public Schools		72,789,152	74,317,120
20140	Parchment School District		8,609,722	8,314,056
20170	Portage Public Schools		43,422,102	46,623,424
20200	Vicksburg Community Schools		13,170,663	13,131,159
20210	Schoolcraft Community Schools		4,869,443	4,852,626
20260	Crawford-Excelsior School District #1		161,522	155,096
20390	Kalkaska Public Schools		7,137,797	6,702,162
20400	Kent County Intermediate School District		52,638,637	51,514,292
21660	Rockford Public Schools		42,608,960	41,320,140
21670	Byron Center Public Schools		20,007,393	19,858,673
21680	Caledonia Community Schools		25,366,089	24,754,886
21700	Grand Rapids Public Schools		105,342,820	109,438,783
21710	East Grand Rapids Public Schools		14,769,678	14,701,217

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21740	Lowell Area Schools		17,375,689	18,151,116
21750	Cedar Springs Public Schools		16,535,695	15,692,167
21780	Godwin Heights Public Schools		12,053,940	12,386,070
21800	Comstock Park Public Schools		10,010,209	10,296,773
21820	Sparta Area Schools		12,493,603	12,194,181
21830	Kent City Community Schools		6,724,035	6,742,355
21870	Grandville Public Schools		27,662,455	28,124,989
21900	Godfrey-Lee Public Schools		9,709,663	9,677,268
21910	Kelloggsville Public Schools		11,254,090	11,778,259
21940	Grant Township School		105,199	74,673
22110	Baldwin Community Schools		3,266,214	3,471,181
22120	Lapeer County Intermediate School District		6,550,253	6,842,661
22690	Almont Community Schools		6,092,008	6,283,608
22700	Dryden Community Schools		2,232,668	2,315,199
22710	Imlay City Community Schools		9,869,437	9,526,250
22720	Lapeer Public Schools		25,506,774	24,905,840
22730	North Branch Area Schools		9,889,184	10,001,728
22740	Lakeville Community Schools		5,139,397	5,008,067
22770	Glen Lake Community Schools		5,344,596	5,684,810
22790	Northport Public School		1,964,969	1,709,020
22800	Leland Public School		3,198,314	3,122,446
22810	Suttons Bay Public Schools		3,049,534	3,035,706
22830	Lenawee Intermediate School District		16,187,451	16,194,601
23250	Adrian Public Schools		15,339,854	16,176,030
23260	Blissfield Community School District		4,604,542	4,734,761
23270	Onsted Community School		6,449,686	6,585,921
23280	Clinton Community School		4,856,336	5,115,086
23300	Hudson Area Schools		4,852,198	5,176,842
23310	Sand Creek Community Schools		4,247,840	4,192,871
23320	Madison School District #2		8,387,800	9,097,556
23330	Britton Deerfield Schools		3,429,007	3,212,782
23340	Morenci Area Schools		3,088,870	3,099,358
23350	Tecumseh Public Schools		11,429,731	12,195,788
23360	Addison Community School		4,215,771	3,962,061
23370	Livingston Intermediate School District		21,820,262	22,354,285
23680	Brighton Area Schools		34,200,251	34,754,898
23690	Fowlerville Community Schools		13,920,640	13,990,846
23700	Hartland Consolidated Schools		25,961,095	26,765,504
23710	Howell Public Schools		34,371,624	32,913,561
23720	Pinckney Community Schools		14,036,929	14,433,884
23770	Tahquamenon Area School District		2,811,681	2,748,666
23780	Macomb Intermediate School District		55,682,624	59,302,888
23850	Armada Area Schools		8,891,880	9,017,378
23860	Romeo Community Schools		26,289,377	26,742,907
23870	Anchor Bay School District		31,388,251	30,067,167
23890	Mt Clemens Community Schools		5,403,441	5,095,820
23910	Clintondale Community Schools		10,325,550	10,482,838
23920	Fraser Public Schools		29,207,842	29,432,834
23930	East Detroit School District		14,802,220	13,978,114
23950	Roseville Community Schools		28,638,999	29,633,259

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23970	L'Anse Creuse Public Schools		62,894,908	60,642,994
23980	Lake Shore Public Schools		22,742,194	23,434,185
23990	Lakeview Public Schools		19,891,443	21,263,552
24000	South Lake Public Schools		11,418,705	10,353,553
24010	New Haven Community Schools		5,983,223	5,751,275
24020	Memphis Community Schools		4,116,117	4,323,489
24030	Richmond Community Schools		6,558,328	6,987,382
24040	Utica Community Schools		154,483,113	154,853,474
24060	Warren Consolidated Schools		86,351,406	90,578,218
24070	Center Line Public Schools		17,528,639	17,349,811
24080	Warren Woods Public Schools		19,594,780	20,550,724
24090	Vandyke Public Schools		15,600,876	14,567,896
24100	Fitzgerald Public Schools		13,977,239	14,686,099
24110	Manistee Intermediate School District		2,884,109	3,015,657
24250	Bear Lake School		1,271,599	1,311,276
24270	Manistee Public Schools		7,450,929	7,162,096
24300	Onkama Consolidated Schools		1,812,661	1,783,804
24350	Wells Township School #18		133,641	136,858
24390	Gwinn Area Community Schools		5,453,450	5,524,221
24400	Ishpeming Public Schools		3,988,551	3,921,399
24420	Marquette Area Public Schools		16,554,459	16,444,432
24450	Negaunee Public School		8,141,860	7,903,673
24460	Powell Township School District		509,889	484,336
24470	Republic-Michigamme Schools		1,221,237	1,218,548
24500	West Shore Educational Service District		9,085,781	9,987,825
24680	Mason County Central School District		4,835,317	5,083,813
24690	Mason County-Eastern-Custer #5 School District		2,041,385	2,168,163
24710	Ludington Area Schools		10,081,288	10,405,583
24720	Mecosta-Osceola Intermediate School District		10,030,774	9,861,140
24880	Big Rapids Public Schools		8,537,238	9,207,082
24930	Menominee County Intermediate School District		2,249,414	2,239,998
25050	Menominee Area Public Schools		6,673,949	6,466,433
25070	Carney-Nadeau Public School		1,349,841	1,315,345
25100	Midland County Educational Service Agency		7,501,137	7,240,584
25600	Midland Public Schools		42,736,921	39,701,321
25610	Bullock Creek School District		9,730,441	9,270,759
25620	Coleman Community Schools		3,701,682	3,539,020
25740	Lake City Area Schools		5,162,361	5,396,951
25750	McBain Rural Agricultural Schools		4,845,061	4,863,780
25760	Monroe County Intermediate School District		20,663,408	22,043,754
25920	Airport Community Schools		12,049,845	11,888,992
25930	Bedford Public Schools		23,220,386	21,951,520
25940	Dundee Community Schools		6,612,129	6,504,038
25950	Jefferson Schools		10,632,454	9,816,789
25960	Ida Public Schools		7,291,507	7,109,731
25970	Monroe Public Schools		25,694,545	24,536,412
25990	Mason Consolidated Schools		5,277,599	5,187,202
26000	Summerfield Schools		3,025,373	3,059,657
26010	Whiteford Agricultural Schools		3,020,287	3,066,347
26020	Montcalm Area Intermediate School District		9,254,559	9,538,985

Schedule of Covered-Employee Payroll by Employer
For Non-University Employers

Data is not audited.

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
26540	Lakeview Community Schools		5,384,760	5,236,598
26560	Greenville Public Schools		18,920,599	18,246,702
26600	Vestaburg Community School		2,814,804	2,826,215
26660	Atlanta Community Schools		1,135,782	1,171,200
26670	Hillman Community School		2,268,781	2,133,999
26680	Muskegon Area Intermediate School District		13,957,197	15,464,983
27080	Fruitport Community Schools		14,584,395	14,886,507
27100	Holton Public Schools		3,671,696	3,877,040
27120	Montague Area Public Schools		7,474,931	6,925,633
27130	Muskegon City Public Schools		21,548,962	20,698,554
27160	Orchard View Schools		13,559,988	12,651,872
27170	Reeths-Puffer Schools		18,522,931	18,229,222
27200	Muskegon Heights City Public Schools		80,536	71,082
27210	North Muskegon Public Schools		4,896,517	4,740,389
27270	Ravenna Public Schools #24		5,376,704	5,766,815
27280	Whitehall District Schools		12,673,722	12,662,854
27300	Newaygo County Regional Educational Service Agency		8,595,289	8,972,498
27690	Big Jackson School District		119,306	122,072
27830	Grant Public Schools		8,587,523	8,167,798
27840	Newaygo Public Schools		8,103,151	7,964,178
27860	Hesperia Community Schools		4,843,729	4,885,103
27880	Fremont Public Schools		11,380,315	11,106,943
27890	White Cloud Public Schools		4,639,063	4,674,803
27900	Oakland County Intermediate School District		41,107,979	44,453,506
27970	Rochester Community Schools		81,004,312	84,817,697
27980	Avondale School District		18,234,428	18,331,658
27990	Birmingham Public Schools		65,816,447	63,663,446
28000	Bloomfield Hills School District		50,842,733	52,144,086
28020	Brandon School District		11,852,357	11,773,314
28030	Walled Lake Consolidated School		83,254,201	81,141,029
28040	Farmington Public Schools		74,528,111	69,812,727
28050	Clarenceville School District		10,525,503	10,679,852
28060	Holly Area Schools		16,408,942	16,315,574
28070	Clarkston Community Schools #3F		44,463,107	45,148,692
28080	South Lyon Community Schools		37,989,382	40,648,258
28090	Huron Valley School District #4F		51,888,313	50,819,157
28100	Novi Community School District		38,540,672	38,643,725
28110	Lake Orion Community School #3		44,339,403	41,686,351
28120	Oxford Area Community School		27,554,203	27,813,462
28130	Pontiac City School District		24,382,505	23,117,875
28150	Oak Park School District		18,114,438	19,647,808
28160	Lamphere Public Schools		17,561,280	18,002,873
28170	Royal Oak City School District		26,644,005	28,206,096
28180	Berkley School District		29,142,008	31,071,120
28190	Hazel Park Public Schools		19,106,827	19,506,779
28200	Ferndale City School District		15,496,835	16,112,916
28210	Madison District Public Schools		7,150,755	7,485,806
28220	Southfield Public Schools		47,322,714	42,544,343
28230	Troy City School District		72,123,081	75,462,346
28240	Clawson City School District		10,385,688	9,404,979

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
28250	Waterford School District		54,303,126	53,610,377
28260	West Bloomfield Schools		30,006,650	31,203,571
28820	Hart Public Schools		6,331,036	6,640,429
28830	Walkerville Public Schools		1,491,822	1,557,754
28840	Pentwater Public Schools		1,554,135	1,598,541
28850	Shelby Public Schools		7,444,495	7,176,463
29180	Ontonagon Area School District		1,719,854	1,600,937
29540	Marion Public School		2,636,019	2,392,293
29550	Evart Public Schools		4,382,250	4,576,130
29560	Reed City Public School District		6,414,974	6,326,618
29600	Mio-AuSable Schools		2,730,531	2,867,184
29610	Fairview Area Schools		1,573,406	1,485,690
29650	Gaylord Community Schools		13,751,681	14,410,947
29660	Johannesburg-Lewiston Area Schools		3,339,499	3,321,281
29670	Vanderbilt Area School		600,361	551,752
29690	Ottawa Area Intermediate School District		23,572,021	24,218,069
30620	Hudsonville Public Schools		35,583,352	35,779,826
30630	Grand Haven Public Schools		37,354,823	35,729,492
30640	Holland Public Schools		22,788,223	22,139,755
30700	Coopersville Public Schools		13,127,527	12,728,362
30720	Spring Lake Public Schools		12,485,598	13,282,353
30740	Zeeland Public Schools		33,272,185	33,919,400
30950	Onaway Area Community Schools		3,009,446	2,908,368
30970	Posen Consolidated School		1,189,309	1,108,168
30980	Rogers City Area Schools		2,586,089	2,677,237
31020	Roscommon Area Public Schools		5,109,446	5,094,304
31030	Houghton Lake Community Schools		7,433,440	7,340,477
31040	Saginaw County Intermediate School District		22,356,147	24,098,537
31650	Birch Run Area Schools		7,788,386	7,562,071
31670	Bridgeport-Spaulding Community School District		6,717,777	6,387,242
31680	Buena Vista School District		0	0
31700	Carrollton School District		10,642,666	10,246,329
31710	Chesaning-Union Schools		6,581,627	6,714,147
31720	Frankenmuth School District		6,002,625	6,009,306
31730	Merrill Community Schools		3,013,029	2,789,100
31740	Hemlock Public Schools		5,541,650	5,395,962
31750	Saginaw City Schools		28,584,377	29,227,570
31780	St Charles Community Schools		4,777,623	4,531,221
31800	Freeland Community Schools		7,551,294	7,892,756
31820	St Clair County Regional Educational Service Agency		13,280,216	13,654,683
32110	East China School District #3		22,084,768	21,916,294
32410	Yale Public School District		10,015,791	9,485,873
32420	Algonac Community Schools		7,583,679	7,043,761
32470	Capac Community Schools		4,758,062	4,804,759
32480	Marysville Public Schools		12,175,959	12,332,663
32490	Port Huron Area Schools		44,220,436	44,433,716
32520	St Joseph County Intermediate School District		7,153,242	7,055,473
32830	Burr Oak Community Schools		1,231,876	1,240,500
32840	Colon Community School		2,165,832	2,178,027
32850	Constantine Public Schools		5,726,700	5,110,944

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
32860	Mendon Community School		2,695,524	2,550,767
32870	Centreville Public Schools		3,608,129	3,564,821
32880	Sturgis Public School		16,515,085	16,022,057
32890	Three Rivers Public Schools		11,911,259	12,343,542
32900	White Pigeon Community Schools		3,608,117	3,476,541
32910	Sanilac County Intermediate School District		3,900,935	3,884,427
33390	Carsonville-Port Sanilac School		1,477,486	1,578,139
33400	Peck Community Schools		1,572,047	1,507,207
33420	Croswell-Lexington Schools		9,188,836	8,892,324
33430	Brown City Community Schools		3,749,591	3,768,490
33440	Deckerville Community School District		2,875,204	3,025,801
33450	Marlette Community School		3,904,478	4,040,158
33460	Sandusky Community Schools		4,415,012	4,617,248
33870	Manistique Area Schools		3,546,309	3,576,372
33880	Shiawassee Regional Educational Service District		10,610,457	10,279,216
34650	Byron Area School		4,640,439	4,478,865
34660	Corunna Public Schools		9,180,066	8,979,018
34670	New Lothrop Area Public Schools		4,021,814	4,159,848
34680	Owosso Public Schools		16,524,234	16,113,490
34690	Perry Public Schools		5,300,522	4,997,313
34700	Morrice Area School		2,597,864	2,535,987
34710	Laingsburg Community Schools		5,261,677	5,041,112
34730	Tuscola County Intermediate School District		11,677,930	12,354,636
35410	Reese Public Schools		3,628,463	3,782,689
35420	Cass City Public Schools		4,893,722	4,612,146
35450	Mayville Community School		2,827,038	2,580,207
35460	Caro Community Schools		8,316,441	8,765,247
35470	Kingston Community School		3,044,610	3,010,295
35480	Millington Community School District		5,431,411	5,429,976
35490	Vassar Public Schools		5,382,191	5,807,578
35500	Van Buren County Intermediate School District		22,507,136	21,730,780
35660	Wood School District #8		97,439	96,344
36080	Mattawan Consolidated School		15,986,108	16,841,325
36090	Lawton Community Schools		4,870,697	4,822,820
36100	Bangor Public Schools		6,220,084	6,084,319
36110	Gobles Public Schools		3,418,307	3,748,162
36120	Bloomingdale Public Schools		5,532,620	5,427,034
36130	Covert Public Schools		2,509,798	2,811,243
36140	Decatur Public Schools		3,781,527	3,792,132
36150	Hartford Public Schools		6,215,335	6,322,819
36160	Lawrence Public Schools		2,841,966	2,844,907
36170	Paw Paw Public Schools		9,823,404	9,765,961
36180	South Haven Public Schools		10,317,763	9,645,760
36190	Washtenaw Intermediate School District		18,662,032	19,676,897
36590	Ann Arbor Public Schools		114,252,448	116,978,719
36600	Lincoln Consolidated School		17,751,357	19,681,793
36610	Manchester Community Schools		5,550,032	5,277,852
36620	Whitmore Lake Public Schools		5,272,419	5,498,207
36650	Saline Area Schools		30,839,024	34,530,890
36660	Dexter Community Schools		21,116,479	21,652,765

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
36670	Chelsea School District		14,799,458	15,416,119
36680	Milan Area Schools		12,305,228	12,590,601
36690	Ypsilanti Community Schools		22,743,743	22,696,790
36710	Wayne County Regional Educational Service Agency		15,939,963	15,675,485
36740	Flat Rock Community Schools		8,245,753	8,789,048
36790	Gibraltar School District		15,421,833	15,093,612
36810	Dearborn Public Schools		123,995,179	121,451,930
36811	Henry Ford College		39,002,600	40,361,645
36840	Crestwood School District		20,332,373	21,695,920
36850	Dearborn Heights School District #7		12,053,390	12,485,624
36860	Westwood Community Schools		9,655,864	8,811,990
36870	Ecorse Public Schools		5,517,146	5,562,236
36880	River Rouge Public School		8,846,275	8,813,927
36890	Lincoln Park Public Schools		28,512,259	27,968,652
36910	Southgate Community School District		23,849,984	24,534,204
36920	Allen Park Public Schools		20,802,738	20,373,650
36930	Melvindale-Northern Allen Park School District		14,687,643	14,633,435
36940	Grosse Ile Township Schools		10,320,752	10,449,164
36950	Grosse Pointe Public Schools		54,232,905	55,290,886
36960	Hamtramck Public Schools		14,646,493	16,287,220
36970	Harper Woods Public Schools		8,411,638	8,071,572
36980	Highland Park School District		64,234	2,471
36990	Huron School District		13,115,803	14,092,853
37000	Livonia Public Schools		92,850,396	95,720,662
37010	Trenton Public Schools		16,135,378	16,458,784
37020	Riverview Public Schools		12,719,525	13,143,260
37040	Garden City Public Schools		24,515,453	22,840,909
37070	Inkster Public Schools		0	0
37080	Wayne-Westland Community Schools		67,290,962	69,106,181
37090	Northville Public Schools		42,150,374	43,761,184
37100	Plymouth-Canton Community School District		84,727,708	85,419,410
37110	Redford-Union School District #1		18,017,423	19,499,127
37120	South Redford School District		16,799,452	17,539,570
37130	Romulus Community Schools		12,958,198	12,495,594
37150	Taylor School District		44,305,571	42,925,349
37160	Van Buren Public Schools		23,993,060	24,348,231
37170	Wyandotte Public Schools		31,642,310	33,484,756
37180	Wexford-Missaukee Intermediate School District		9,198,324	9,605,670
37390	Cadillac Area Public Schools		13,655,421	13,984,364
37400	Manton Consolidated School District		4,257,924	4,324,863
37410	Buckley Community School		1,640,252	1,624,940
37430	Mesick Consolidated Schools		3,085,866	3,025,267
39100	Allendale Public Schools		13,175,750	12,941,704
39350	Standish-Sterling Community School District		7,307,373	7,466,949
39370	Lakeshore Public Schools		13,867,201	13,599,647
39410	Whittemore-Prescott Area Schools		3,530,805	3,338,795
39420	Forest Hills Public Schools		54,085,295	56,010,898
39450	Northwestern Michigan College		16,077,647	15,454,034
39810	Coloma Community Schools		7,759,595	7,342,779
39830	Morley-Stanwood Community School		5,581,902	5,779,478

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
39880	Laker Schools		4,443,018	4,735,626
39890	Western School District		14,029,289	14,355,573
39900	Meridian Public Schools		6,644,242	6,670,702
39910	Hamilton Community Schools		13,601,408	14,327,362
39920	Owendale-Gagetown Area Schools		806,121	806,792
39980	Kentwood Public Schools		49,219,288	47,514,718
39990	Saginaw Township Community Schools		23,521,433	24,413,932
40010	West Ottawa Public Schools		38,716,839	37,855,541
40080	Delta College		30,432,804	31,475,611
40090	North Central Michigan College		4,254,349	4,077,329
40110	Akron-Fairgrove Schools		1,283,319	1,334,561
40330	Nottawa Community School		551,045	584,108
40360	Stephenson Area Public Schools		2,524,277	2,328,606
40370	Chippewa Valley Schools		82,311,382	83,464,030
40410	Mona Shores School District #29		18,426,941	18,141,090
40650	Waverly Community Schools		16,580,040	16,225,732
40660	Northview Public Schools		18,197,404	19,274,024
41030	Lakewood School District		7,909,972	8,026,963
41040	Kenowa Hills Public Schools		15,853,789	15,676,808
41330	Wyoming Public Schools		22,574,257	21,810,306
41440	Durand Area Schools		6,561,856	6,307,058
41450	Benzie County Central Schools		6,960,120	7,287,476
41460	Frankfort-Elberta Area Schools		3,072,230	3,013,041
41470	Tri-County Area Schools		8,532,240	8,754,659
41490	Gull Lake Community Schools		15,178,157	16,280,044
41500	Schoolcraft Community College		37,141,773	39,278,818
41540	Mar Lee School District		1,477,079	1,528,205
41690	Maple Valley Schools		5,142,050	4,937,834
41700	Carson City-Crystal Area School		4,493,478	4,576,779
41710	Bay De Noc Community College		4,725,908	4,896,144
41720	Kaleva Norman Dickson School District		2,429,171	2,415,228
41740	Oakridge Public Schools		9,017,287	9,054,723
41750	Central Montcalm Public Schools		7,952,870	7,911,372
41790	Macomb Community College		59,868,600	62,468,744
41810	Charlevoix-Emmet Intermediate School District		10,159,088	9,962,769
41820	Marquette-Alger Intermediate School District		5,132,353	5,156,200
41860	Muskegon County Community College		11,922,315	12,036,520
41910	River Valley School District		4,024,463	4,067,242
42070	Norway-Vulcan Area Schools		3,372,059	3,288,374
42080	Lake Michigan College		5,806,721	5,944,507
42120	Ovid-Elsie Area Schools		7,321,058	7,112,740
42300	Monroe County Community College		11,497,098	10,886,855
42310	Southwestern Michigan College		3,584,351	3,168,725
42370	Pine River Area Schools		4,518,488	4,820,344
42380	Oakland Community College		59,818,652	54,746,693
42450	Lansing Community College		46,761,637	45,541,378
42490	Benton Harbor Area Schools		8,650,937	8,520,045
42500	Montcalm Community College		5,648,042	5,979,999
42510	Jackson College		8,450,437	8,643,531
42520	Gogebic-Ontonagon Intermediate School District		2,439,668	2,619,472

Column A	Column B	Column X	Column Y
ORS Employer Number	Employer Name	Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
42560	Coor Intermediate School District	3,322,095	3,539,385
42580	Cheboygan Area School District	8,496,590	8,466,822
42600	West Branch-Rose City Area Schools	8,928,261	8,826,542
42640	Washtenaw Community College	39,507,699	41,220,476
42650	North Dickinson School	1,123,302	1,155,390
42680	Glen Oaks Community College	2,010,714	2,001,616
42730	Mid-Michigan Community College	11,163,086	10,950,681
42740	Engadine Consolidated School District #4	1,281,089	1,318,282
42810	Montabella Community Schools	3,420,495	3,608,422
42820	Swan Valley School District	7,861,734	8,036,658
42850	Crawford-AuSable School District	8,022,110	8,244,120
42870	Big Bay De Noc School District	968,607	919,076
42900	Gogebic Community College	3,466,844	3,266,843
42980	Kalamazoo Valley Community College	19,276,721	19,152,931
43020	Chippewa Hills School District	10,072,351	10,478,506
43030	West Iron County Public Schools	4,010,736	3,975,839
43040	Forest Park School District	2,021,875	2,180,129
43060	Ironwood-Gogebic City Area Schools	4,171,462	3,910,670
43080	Ewen-Trout Creek Consolidated School District	1,078,932	1,024,988
43100	Kirtland Community College	6,331,048	5,864,723
43170	West Shore Community College	4,899,244	4,929,747
43240	St Clair County Community College	10,815,715	10,547,616
43310	Unionville-Sebewaing Area Schools	3,401,034	3,361,629
43440	Jenison Public Schools	27,015,413	26,147,371
43450	Woodhaven-Brownstown School District	25,926,848	27,777,509
44010	Wayne County Community College	41,930,103	43,843,878
44920	Charles S Mott Community College	26,711,512	24,173,177
44960	North Central Area Schools	1,808,833	1,712,991
45000	Kellogg Community College	12,804,499	12,608,480
45780	Nice Community Schools	6,560,957	6,649,483
46510	Forest Area Schools	2,305,626	2,206,653
47180	East Jordan Public Schools	4,553,323	4,461,306
47190	Boyne City Public Schools	6,124,495	6,489,113
47200	Mid Peninsula Schools	932,144	873,022
47930	Alpena Community College	7,372,372	6,956,035
49130	Kalamazoo Public Library	1,046,905	995,556
49230	Grand Rapids Community College	48,876,771	49,237,412
60000	Macomb Academy	896,334	1,049,096
60010	New Branches School	0	0
60020	Walden Green Day School Inc	115,947	107,364
60050	Nah Tah Wahsh Public School Academy	1,394,392	1,378,611
60070	Windover High School	48,860	8,465
60100	Honey Creek Community School	1,495,646	1,478,283
60110	Bay-Arenac Community High School	608,220	637,799
60120	Da Vinci Institute	1,378,372	1,603,714
60130	El-Hajj Malik El-Shabazz Academy	791,162	961,800
60280	A G B U Alex & Marie Manoogian School	1,610,551	1,558,912
60300	Michigan Technical Academy	0	0
60380	Joseph K. Lumsden Public School Academy	4,276,892	4,340,640
60390	Martin Luther King Jr Public School Academy	1,644,585	1,600,646

Schedule of Covered-Employee Payroll by Employer
For Non-University Employers

Data is not audited.

Column A		Column B	Column X	Column Y
ORS Employer Number	Employer Name		Covered-Employee Payroll on September 30, 2016	Covered-Employee Payroll on June 30, 2017
60410	Woodland Park Academy		1,412,043	1,393,476
60420	St Clair County Learning Academy		0	0
60440	Central Academy		115,850	120,709
60500	Woodward Academy		0	0
60510	Summit Academy		21,100	29,000
60560	Commonwealth Community Development Academy		701,056	82,102
60830	Countryside Charter School		2,357,865	2,633,884
60890	Henry Ford Academy		2,111,695	2,028,594
60930	Dearborn Academy		62,875	65,049
60980	North Star Academy		1,011,065	1,035,291
61040	Washtenaw Technical Middle College		1,378,650	1,434,075
61220	Summit Academy North		126,610	122,239
61240	Creative Technologies Academy		1,272,351	1,312,327
61330	Hope Academy		0	0
61400	Detroit Edison Public School Academy		489,690	472,765
61670	Holly Academy		3,578,613	3,502,001
61680	International Academy of Flint		0	0
61700	West Village Academy		90,000	93,462
61810	Grand Rapids Child Discovery Center		1,137,739	1,181,079
61930	Blue Water Learning Academy		0	0
61960	Arts Academy in the Woods		1,240,262	1,265,450
62040	Presque Isle Academy II		70,718	121,112
62060	Outlook Academy		402,303	400,174
62120	St Clair County Academy of Style		0	0
62490	Wavecrest Career Academy		0	0
62590	Three Lakes Academy		413,574	479,066
62610	Virtual Learning Academy of St Clair		528,317	480,989
62620	Michigan Math And Science Academy		78,983	79,887
62810	St Clair County Career Prep Academy		0	0
62950	Blue Water Middle College Academy		310,904	328,036
63050	Relevant Academy of Eaton County		114,206	122,475
63430	Muskegon Heights Public School Academy		146,456	143,222
63440	Greater Heights Academy		261,292	299,562
63520	Rising Stars Academy		0	0
63780	Waterford Montessori Academy		7,894	9,185
70000	Cheboygan Area Public Library		82,990	80,987
70010	Bacon Memorial District Library		40,500	40,500
70020	Willard Library		327,842	272,784
70030	Grosse Pointe Public Library		203,053	136,794
70040	Public Libraries of Saginaw		580,684	567,557
70060	Houghton Lake Public Library		0	0
70070	Ann Arbor District Library		635,913	627,486
70090	Flint Public Library		618,368	535,134
70100	Hackley Public Library		537,508	530,176
70120	Mount Clemens Public Library		570,893	566,011