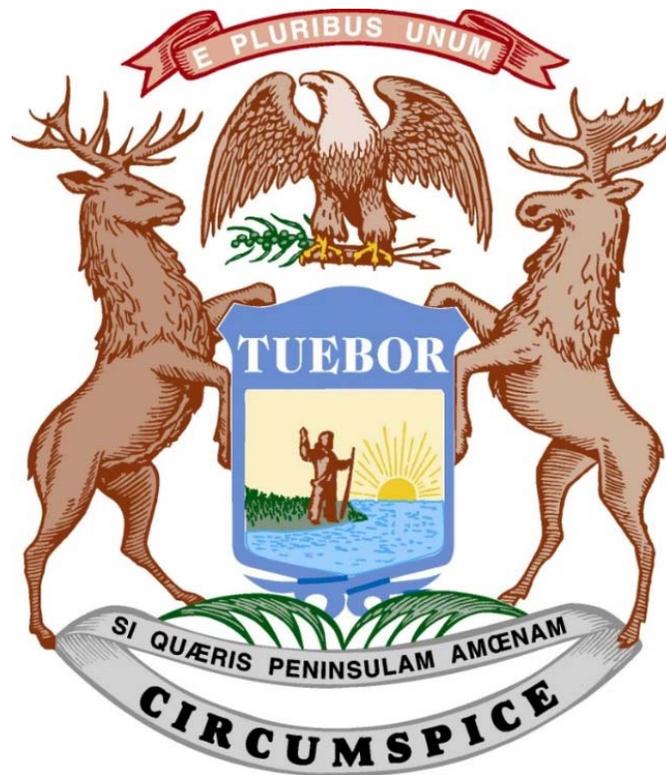


New Jobs Training Programs 2016 Report



Prepared by
Office of Revenue and Tax Analysis
Michigan Department of Treasury

Scott Darragh prepared this report based on reports submitted by the participating community colleges and withholding diversions reported by participating employers.

This report is required by Section 713 of the Income Tax Act, and will be transmitted to the Governor, the Clerk of the House of Representatives, the Secretary of the Senate, the chairperson of the House Committee on Commerce and Trade, the chairperson of the Senate Committee on Economic Development and International Investment, the chairperson of the House Appropriations Subcommittee on General Government, the chairperson of the House Appropriations Subcommittee on Licensing and Regulatory Affairs, the chairperson of the Senate Appropriations Subcommittee on Licensing and Regulatory Affairs, the chairperson of the Senate Appropriations Subcommittee on General Government, the chairperson of the House Committee on Tax Policy, the chairperson of the Senate Committee on Finance, and the chairperson of the Michigan Strategic Fund in accordance with Section 713.

**New Jobs Training Programs
2016 Report
June 2017**

Public Acts 359 and 360 of 2008 amended the Community College Act and the Income Tax Act, respectively, to allow a community college and an employer to enter into an agreement to provide training for new jobs and use the income tax withholding on the new jobs to pay for the costs of the training. Colleges and employers may enter into new agreements until December 31, 2023. A community college district may sell revenue bonds to finance training programs, in anticipation of the withholding payments due under an agreement with an employer. The aggregate outstanding obligation of all agreements entered into under the New Jobs Training Program shall not exceed \$50 million in any calendar year. As contract expenses are incurred and reimbursed, the available balance under the \$50 million cap increases.

Public Act 38 of 2012 requires the Department of Treasury to produce a report each year on the operation and effectiveness of the new jobs training programs. This report focuses on the 137 agreements in effect at some point during 2016. A total of 123 agreements involving 20 community colleges remained in effect at the end of 2016, and those agreements are presented in Table 1 grouped by community college.

The primary business code for each of the agreements is shown by college in Table 2. The agreements are numbered chronologically by the date of the agreement. The most common industry for an employer with an agreement is motor vehicle and equipment manufacturing, with the original agreement amounts within this industry totaling over \$40.4 million for 32 agreements. Only two other industries have original agreement amounts totaling more than \$2.0 million. See Table 3 for a distribution of agreements by business code for the agreements that were in effect during 2016.

Table 4 shows the amount of the original contract, reflecting the potential issuance of revenue bonds by community colleges. During 2016, \$3,255,303 in training expenses or debt were incurred and these expenses are listed in Table 4. Since some of the training contracts have incurred training expenses and those expenses have been reimbursed from new employee withholding, new contracts have been executed. These new contracts bring the total contract amount to \$62.6 million as of the end of 2016. Table 5 presents the number of new employees who were involved in the training programs during 2016, with the totals presented for each community college.

Since the program began in 2010, almost \$24.7 million in income tax withholding has been reported to Treasury as applied to training costs, with almost \$5.2 million reported during 2016. Table 6 presents the original contract amounts by community college, along with the withholding diverted to the colleges to offset training costs. The withholding amount in Table 6 is based on reports filed by participating employers with Treasury through December 31, 2016, and may differ from the withholding amount reported by the colleges on their annual reports as some payments are in transit at the end of the year. In fact, community colleges reported nearly \$6.3 million in withholding used to offset training costs for 2016. The outstanding balance as of the end of 2016 was approximately \$44.14 million. This means there was a balance of \$5.86 million available for

new agreements as of December 31, 2016, and new agreements were executed early in 2017. The outstanding balance reflects withholding diversions to cover training expenses, agreements that were cancelled prior to the commencement of training, and agreements that were terminated before all the training proposed originally was completed.

Table 1
Community Colleges with Agreements under
New Jobs Training Program
As of December 31, 2016

<u>Community College</u>	<u>Number of Agreements</u>
Alpena Community College	0
Bay College	1
Delta College	2
Grand Rapids Community College	10
Henry Ford College	3
Jackson Community College	12
Kellogg Community College	3
Kirtland Community College	1
Lansing Community College	8
Macomb Community College	3
Monroe County Community College	4
Montcalm Community College	2
Mott Community College	5
Muskegon Community College	2
North Central Community College	1
Northwestern Michigan College	28
Oakland Community College	20
St. Clair County Community College	4
Schoolcraft College	10
Washtenaw Community College	3
Wayne County Community College	1
Total	<u>123</u>

Note: 37 agreements have either concluded or been terminated by the end of 2016.

Table 2
Agreements under New Jobs Training Program
By Community College and Business Code
In Effect During 2016

<u>Community College</u>	<u>SIC Code</u>	<u>Industry</u>	<u>Original Agreement Amount</u>
<i>Alpena Community College</i>			
<i>Bay de Noc Community College</i>			
Agreement 90	349	Miscellaneous fabricated metal products	\$500,000
<i>Delta College</i>			
Agreement 19	371	Motor vehicles and equipment manufacturing	\$6,190,048
Agreement 31	306	Fabricated rubber products	\$200,000
<i>Grand Rapids</i>			
Agreement 3	349	Miscellaneous fabricated metal products	\$1,023,195
Agreement 4	631	Insurance	\$5,692,279
Agreement 7	371	Motor vehicle and equipment manufacturing	\$2,047,690
Agreement 8***	345	Screw machine products	\$213,429
Agreement 11	371	Motor vehicles and equipment manufacturing	\$19,630,500
Agreement 36	265	Paperboard containers and boxes	\$100,000
Agreement 58	355	Special industry machinery	\$220,000
Agreement 59	893	Data processing services including accounting, auditing, and bookkeeping	\$80,000
Agreement 82	208	Beverage industries	\$500,000
Agreement 138	737	Computer programming, data processing, and other computer related services	\$200,000
Agreement 155	323	Glass products	\$300,000
<i>Henry Ford College</i>			
Agreement 131	371	Motor vehicle and equipment manufacturing	\$500,000
Agreement 133	275	Commercial printing, not elsewhere classified	\$3,885
Agreement 159	371	Motor vehicle and equipment manufacturing	\$500,000
<i>Jackson Community College</i>			
Agreement 16	349	Miscellaneous fabricated metal products	\$184,965
Agreement 18	809	Miscellaneous health and allied services	\$275,195
Agreement 27	371	Motor vehicle and equipment manufacturing	\$48,442
Agreement 28	809	Miscellaneous health and allied services	\$104,661

Table 2 (cont.)

<u>Community College</u>	<u>SIC Code</u>	<u>Industry</u>	<u>Original Agreement Amount</u>
Agreement 40	371	Motor vehicle and equipment manufacturing	\$143,259
Agreement 41	891	Engineering and architectural services	\$183,309
Agreement 42	371	Motor vehicle and equipment manufacturing	\$161,694
Agreement 57***	358	Service industry machines	\$180,905
Agreement 60	355	Special industry machinery	\$66,959
Agreement 105	346	Metal forgings and stampings	\$264,828
Agreement 106	737	Computer programming and other services	\$235,172
Agreement 130	371	Motor vehicle and equipment manufacturing	\$432,281
Agreement 147	354	Metalworking machinery and equipment	\$158,128
<i>Kellogg Community College</i>			
Agreement 48	371	Motor vehicle and equipment manufacturing	\$450,087
Agreement 65	371	Motor vehicle and equipment manufacturing	\$250,000
Agreement 66**	399	Miscellaneous manufacturing industries	\$249,960
Agreement 85	204	Milling and grain mill products	\$250,000
Agreement 113***	349	Miscellaneous fabricated metal products	\$155,788
<i>Kirtland Community College</i>			
Agreement 75	243	Millwork, veneer, plywood, prefabricated structural wood products	\$81,650
<i>Lansing Community College</i>			
Agreement 6 ***	371	Motor vehicle and equipment manufacturing	\$783,442
Agreement 33	371	Motor vehicle and equipment manufacturing	\$200,000
Agreement 43	737	Computer programming and other services	\$299,999
Agreement 88*	371	Motor vehicle and equipment manufacturing	\$82,600
Agreement 89	809	Miscellaneous health and allied services	\$307,050
Agreement 108	371	Motor vehicle and equipment manufacturing	\$250,000
Agreement 110	873	Research, development and testing services	\$150,000
Agreement 125***	384	Medical and dental instruments and supplies	\$52,770
Agreement 126	399	Miscellaneous manufacturing industries	\$110,350
Agreement 129	179	Miscellaneous special trade contractors	\$119,600
Agreement 160	801	Offices and clinics of doctors of medicine	\$25,000

Table 2 (cont.)

<u>Community College</u>	<u>SIC Code</u>	<u>Industry</u>	<u>Original Agreement Amount</u>
<i>Macomb Community College</i>			
Agreement 67*	349	Miscellaneous fabricated metal products	\$106,828
Agreement 84	372	Aircraft and parts	\$289,730
Agreement 107	354	Metalworking machinery	\$500,000
Agreement 144	371	Motor vehicles and equipment manufacturing	\$500,000
<i>Monroe County Community College</i>			
Agreement 15	349	Miscellaneous fabricated metal products	\$518,671
Agreement 80	282	Plastics and synthetics manufacturing	\$73,378
Agreement 81	354	Metalworking machinery	\$32,921
Agreement 121	371	Motor vehicles and equipment manufacturing	\$142,683
<i>Montcalm Community College</i>			
Agreement 111	371	Motor vehicles and equipment manufacturing	\$491,145
Agreement 123	329	Abrasive, asbestos, and miscellaneous	\$500,000
<i>Mott Community College</i>			
Agreement 22	371	Motor vehicles and equipment manufacturing	\$200,000
Agreement 73	349	Miscellaneous fabricated metal products	\$37,000
Agreement 76**	399	Miscellaneous manufacturing industries	\$48,500
Agreement 83	359	Miscellaneous machinery	\$25,500
Agreement 94	339	Miscellaneous primary metal industries	\$129,326
Agreement 153	832	Individual and family social services	\$141,000
<i>Muskegon Community College</i>			
Agreement 30	282	Plastics and synthetics manufacturing	\$200,000
Agreement 156	208	Beverages	\$243,100
<i>North Central Michigan College</i>			
Agreement 151	308	Miscellaneous plastics products	\$223,620
<i>Northwestern Michigan College</i>			
Agreement 10	381	Engineering, laboratory, scientific and research instruments	\$80,500
Agreement 12**	354	Metalworking machinery	\$199,622
Agreement 32	354	Metalworking machinery	\$30,000

Table 2 (cont.)

<u>Community College</u>	<u>SIC Code</u>	<u>Industry</u>	<u>Original Agreement Amount</u>
Agreement 34*	384	Medical and dental instruments and supplies	\$35,000
Agreement 35	071	Agricultural services	\$70,000
Agreement 38*	238	Miscellaneous apparel and accessories	\$40,000
Agreement 39*	359	Miscellaneous machinery	\$25,000
Agreement 51	242	Sawmills and planing mills	\$32,000
Agreement 52	535	Direct sellers	\$150,000
Agreement 53	349	Miscellaneous fabricated metal products	\$84,000
Agreement 54	599	Other retail establishments	\$30,994
Agreement 55	173	On-site electrical service	\$119,012
Agreement 69	331	Blast furnaces, steel works, rolling and finishing mills	\$26,000
Agreement 70	399	Miscellaneous manufacturing industries	\$50,000
Agreement 72	349	Miscellaneous fabricated metal products	\$80,000
Agreement 74	504	Groceries and related products	\$80,000
Agreement 77	641	Insurance agents, brokers, and claims adjusters	\$80,000
Agreement 95	162	Heavy construction	\$115,000
Agreement 98	731	Advertising and sign painting	\$115,000
Agreement 99	809	Miscellaneous health and allied services	\$60,000
Agreement 114	399	Miscellaneous manufacturing industries	\$70,000
Agreement 115	399	Miscellaneous manufacturing industries	\$50,000
Agreement 116	399	Miscellaneous manufacturing industries	\$150,000
Agreement 117***	399	Miscellaneous manufacturing industries	\$70,000
Agreement 127	801	Physicians and surgeons	\$50,000
Agreement 128	514	Groceries and related products	\$45,000
Agreement 135	349	Miscellaneous fabricated metal products	\$8,696
Agreement 136	369	Miscellaneous electrical machinery, equipment and supplies	\$150,000
Agreement 137	252	Office furniture	\$25,000
Agreement 145	521	Lumber and other building materials dealers	\$38,250
Agreement 146	514	Groceries and related products	\$50,150
Agreement 148	873	Research, development, and testing services	\$10,625

Table 2 (cont.)

<u>Community College</u>	<u>SIC Code</u>	<u>Industry</u>	<u>Original Agreement Amount</u>
Agreement 152	832	Individual and family social services	\$50,000
<i>Oakland Community College</i>			
Agreement 13	345	Screw machine products	\$928,050
Agreement 14	501	Wholesale motor vehicle equipment	\$1,684,008
Agreement 17	371	Motor vehicles and equipment manufacturing	\$1,911,170
Agreement 20	371	Motor vehicles and equipment manufacturing	\$2,961,250
Agreement 21	384	Medical and dental instruments and supplies	\$340,168
Agreement 25**	354	Metalworking machinery	\$200,000
Agreement 46	616	Mortgage and brokers	\$500,000
Agreement 62***	329	Miscellaneous nonmetallic mineral products	\$150,000
Agreement 64	289	Miscellaneous chemical products	\$75,000
Agreement 78	473	Arranging transportation of freight and cargo	\$250,000
Agreement 79*	371	Motor vehicles and equipment manufacturing	\$250,000
Agreement 102	508	Wholesale machinery and equipment	\$80,000
Agreement 103	347	Coating, engraving, and allied services	\$175,000
Agreement 118	355	Special industry machinery	\$100,000
Agreement 134	804	Offices and clinics of other health practitioners	\$110,000
Agreement 119	356	General industrial machinery and equipment	\$275,000
Agreement 122	679	Miscellaneous investing	\$135,000
Agreement 139	371	Motor vehicles and equipment manufacturing	\$16,304
Agreement 140	371	Motor vehicles and equipment manufacturing	\$114,188
Agreement 141	346	Metal forgings and stampings	\$44,836
Agreement 142	371	Motor vehicles and equipment manufacturing	\$44,836
Agreement 143	371	Motor vehicles and equipment manufacturing	\$44,836
Agreement 149	519	Miscellaneous nondurable goods	\$100,000
<i>St. Clair County Community College</i>			
Agreement 49	371	Motor vehicles and equipment manufacturing	\$500,000
Agreement 68*	891	Engineering and architectural services	\$80,000
Agreement 91	329	Miscellaneous nonmetallic mineral products	\$300,000
Agreement 124	371	Motor vehicles and equipment manufacturing	\$150,000

Table 2 (cont.)

<u>Community College</u>	<u>SIC Code</u>	<u>Industry</u>	<u>Original Agreement Amount</u>
Agreement 154	349	Miscellaneous fabricated metal products	\$180,000
<i>Schoolcraft Community College</i>			
Agreement 24	891	Engineering and architectural services	\$199,273
Agreement 44	345	Screw machine products	\$51,670
Agreement 45	371	Motor vehicles and equipment manufacturing	\$422,766
Agreement 71	339	Miscellaneous primary metal industries	\$65,556
Agreement 96	371	Motor vehicles and equipment manufacturing	\$234,000
Agreement 97	671	Holding offices	\$112,320
Agreement 101	371	Motor vehicles and equipment manufacturing	\$494,832
Agreement 120	354	Metalworking machinery	\$222,462
Agreement 132	371	Motor vehicles and equipment manufacturing	\$214,371
Agreement 157	739	Business services, not elsewhere classified	\$494,773
<i>Washtenaw Community College</i>			
Agreement 100	762	Electrical repair shops	\$64,400
Agreement 104	739	Miscellaneous business services	\$234,600
Agreement 158	871	Engineering, architectural, and surveying services	\$138,000
<i>Wayne County Community College</i>			
Agreement 150	832	Individual and family social services	\$51,187

* Agreement completed in 2016

** Agreement completed in 2015 but not included in last year's report

*** Agreement terminated in 2016

Table 3
Agreements under New Jobs Training Program
Business Code Summary
In Effect During 2016

<u>SIC Code</u>	<u>Industry</u>	<u>Number of Agreements</u>	<u>Total of Original Agreement Amounts</u>
071	Agricultural services	1	\$70,000
162	Heavy construction	1	\$115,000
173	On-site electrical services	1	\$119,012
179	Miscellaneous special trade contractors	1	\$119,600
204	Milling and grain mill products	1	\$250,000
208	Beverage industries	2	\$743,100
238	Miscellaneous apparel and accessories	1	\$40,000
242	Sawmills and planing mills	1	\$32,000
243	Millwork, veneer, plywood, prefabricated structural wood products	1	\$81,650
252	Office furniture	1	\$25,000
265	Paperboard containers and boxes	1	\$100,000
275	Commercial printing, not elsewhere classified	1	\$3,885
282	Plastics and synthetics manufacturing	2	\$273,378
289	Miscellaneous chemical products	1	\$75,000
306	Fabricated rubber products	1	\$200,000
308	Miscellaneous plastics products	1	\$223,620
323	Glass products	1	\$300,000
329	Miscellaneous nonmetallic mineral products	3	\$950,000
331	Blast furnaces, steel works, rolling and finishing mills	1	\$26,000
339	Miscellaneous primary metal industries	2	\$194,882
345	Screw machine products	3	\$1,193,149
346	Metal forgings and stampings	2	\$309,664
347	Coating, engraving, and allied services	1	\$175,000
349	Miscellaneous fabricated metal products	11	\$2,879,143
354	Metalworking machinery	5	\$943,511
355	Special industry machinery	3	\$386,959
356	General industrial machinery and equipment	1	\$275,000
358	Service industry machines	1	\$180,905
359	Miscellaneous machinery	2	\$50,500
369	Miscellaneous electrical machinery, equipment and supplies	1	\$150,000
371	Motor vehicle and equipment manufacturing	32	\$40,362,424

Table 3 (cont.)

<u>SIC Code</u>	<u>Industry</u>	<u>Number of Agreements</u>	<u>Total of Original Agreement Amounts</u>
372	Aircraft and parts	1	\$289,730
381	Engineering, laboratory, scientific and research instruments	1	\$80,500
384	Medical and dental instruments and supplies	3	\$427,938
399	Miscellaneous manufacturing industries	6	\$500,350
473	Arranging transportation of freight and cargo	1	\$250,000
501	Wholesale motor vehicle and automotive equipment	1	\$1,684,008
504	Groceries and related products	1	\$80,000
508	Wholesale machinery and equipment	1	\$80,000
514	Groceries and related products	2	\$95,150
519	Miscellaneous nondurable goods	1	\$100,000
521	Lumber and other building materials dealers	1	\$38,250
535	Direct sellers	1	\$150,000
599	Other retail establishments	1	\$30,994
616	Mortgage and brokers	1	\$500,000
631	Insurance	1	\$5,692,279
641	Insurance agents, brokers, and claims adjusters	1	\$80,000
671	Holding offices	1	\$112,320
679	Miscellaneous investing	1	\$135,000
731	Advertising and sign painting	1	\$115,000
737	Computer programming and other services	3	\$735,171
739	Miscellaneous business services	2	\$729,373
762	Electrical repair shops	1	\$64,400
801	Physicians and surgeons	2	\$75,000
804	Offices and clinics of other health practitioners	1	\$110,000
809	Miscellaneous health and allied services	4	\$746,906
832	Individual and family social services	3	\$242,187
871	Engineering, architectural, and surveying services	1	\$138,000
873	Research, development and testing services	2	\$160,625
891	Engineering and architectural services	3	\$462,582
893	Data processing services including accounting, auditing, and bookkeeping	1	\$80,000
Totals		137	\$64,834,145

Table 4
Contract/Revenue Bonds & Debt Issued by Community Colleges
New Jobs Training Program
As of December 31, 2016

<u>College</u>	<u>Original Contract/ Revenue Bonds Issued</u>	<u>Debt or Training Expenses Incurred During 2016</u>
Alpena Community College	\$0	\$0
Bay de Noc Community College	\$500,000	\$0
Delta College	\$6,390,048	\$437,801
Grand Rapids Community College	\$29,793,664	\$349,323
Henry Ford College	\$1,003,885	\$21,184
Jackson Community College	\$2,258,893	\$526,037
Kellogg Community College	\$950,087	\$145,266
Kirtland Community College	\$81,650	\$0
Lansing Community College	\$1,461,999	\$228,195
Macomb Community College	\$1,289,730	\$80,419
Monroe County Community College	\$767,653	\$11,412
Montcalm Community College	\$991,145	\$275,802
Mott Community College	\$532,826	\$97,280
Muskegon Community College	\$443,100	\$43,309
North Central Michigan College	\$223,620	\$0
Northwestern Michigan College	\$1,900,227	\$318,450
Oakland Community College	\$9,889,646	\$720,824
St. Clair County Community College	\$1,130,000	\$219,088
Schoolcraft College	\$2,512,023	\$78,427
Washtenaw Community College	\$437,000	\$1,055
Wayne County Community College	\$51,187	\$0
Totals	\$62,608,383	\$3,255,303

**Table 5
Training Activity Completed
New Jobs Training Program
During 2016**

	<u>Alpena Comm. College</u>	<u>Bay College</u>	<u>Delta College</u>	<u>Grand Rapids Comm. College</u>
Qualified individuals entering the contracted training during the calendar year	0	0	193	649
Number of courses completed *	0	0	193	936
Individuals still enrolled in the contracted training at the end of the year	0	0	0	0
Number of degrees completed	0	0	0	0
Number of certifications completed	0	0	4	16
Number of apprenticeships completed	0	0	0	0

	<u>Henry Ford College</u>	<u>Jackson Comm. College</u>	<u>Kellogg Comm. College</u>	<u>Kirtland Comm. College</u>
Qualified individuals entering the contracted training during the calendar year	41	105	161	0
Number of courses completed *	321	184	222	0
Individuals still enrolled in the contracted training at the end of the year	38	0	13	0
Number of degrees completed	0	0	0	0
Number of certifications completed	0	0	96	0
Number of apprenticeships completed	0	0	0	0

* Duplicated student headcount

Table 5 (cont.)

	<u>Lansing Comm. College</u>	<u>Macomb Comm. College</u>	<u>Monroe County Comm. College</u>	<u>Montcalm Comm. College</u>
Qualified individuals entering the contracted training during the calendar year	81	36	39	69
Number of courses completed *	183	45	78	405
Individuals still enrolled in the contracted training at the end of the year	0	0	0	52
Number of degrees completed	0	0	0	0
Number of certifications completed	183	0	0	62
Number of apprenticeships completed	0	0	0	0
	<u>Mott Comm. College</u>	<u>Muskegon Comm. College</u>	<u>North Central Michigan College</u>	<u>North- western Michigan College</u>
Qualified individuals entering the contracted training during the calendar year	43	2	0	103
Number of courses completed *	33 (a)	12	0	227
Individuals still enrolled in the contracted training at the end of the year	9	2	0	292
Number of degrees completed	0	0	0	0
Number of certifications completed	112	0	0	0
Number of apprenticeships completed	0	0	0	0

* Duplicated student headcount

(a) Not all training is course-based so count is an approximation

Table 5 (cont.)

	Oakland Comm. <u>College</u>	St. Clair County Comm. <u>College</u>	Schoolcraft <u>College</u>	Washtenaw Comm. <u>College</u>
Qualified individuals entering the contracted training during the calendar year	437	151	86	0
Number of courses completed *	437	304	86 (b)	0
Individuals still enrolled in the contracted training at the end of the year	0	0	0	0
Number of degrees completed	0	0	0	0
Number of certifications completed	0	0	0	0
Number of apprenticeships completed	0	0	0	0
	Wayne County Comm. <u>College</u>			
Qualified individuals entering the contracted training during the calendar year	0			
Number of courses completed *	0			
Individuals still enrolled in the contracted training at the end of the year	0			
Number of degrees completed	0			
Number of certifications completed	0			
Number of apprenticeships completed	0			
* Duplicated student headcount				
(b) Estimated count				

Table 6
Contract Values and Outstanding Balances
New Jobs Training Program
As of December 31, 2016

<u>Community College</u>	Total Original Contract Values	Cumulative Withholding Diverted As of 12/31/2016	Contract Adjustments	Contract Balance Outstanding
Alpena Community College	\$76,670	\$76,670	\$0	\$0
Bay College	\$500,000	\$22,338	\$0	\$477,662
Delta College	\$6,890,048	\$1,428,299	-\$350,000	\$5,111,749
Grand Rapids Community College	\$33,106,998	\$6,721,713	-\$4,453,109	\$21,932,176
Henry Ford College	\$1,003,885	\$18,436	\$0	\$985,449
Jackson Community College	\$6,163,155	\$1,186,067	-\$2,801,353	\$2,175,736
Kellogg Community College	\$1,655,747	\$1,107,531	\$94,212	\$642,429
Kirtland Community College	\$81,650	\$30,686	\$0	\$50,964
Lansing Community College	\$2,980,271	\$2,761,581	\$1,133,091	\$1,351,781
Macomb Community College	\$1,396,558	\$594,122	\$0	\$802,436
Monroe County Community College	\$755,982	\$197,910	\$0	\$558,073
Montcalm Community College	\$1,160,441	\$165,063	\$330,704	\$1,326,082
Mott Community College	\$581,326	\$307,421	\$62,325	\$336,230
Muskegon Community College	\$443,100	\$191,000	\$500,000	\$752,100
North Central Michigan College	\$223,620	\$0	\$0	\$223,620
Northwestern Michigan College	\$2,302,147	\$1,615,004	\$1,567,758	\$2,254,902
Oakland Community College	\$10,764,646	\$5,890,658	-\$1,903,232	\$2,970,755
St. Clair County Community College	\$1,510,000	\$961,670	-\$99,530	\$448,800
Schoolcraft College	\$2,512,023	\$1,363,824	\$130,076	\$1,278,275
Washtenaw Community College	\$437,000	\$25,068	\$0	\$411,932
Wayne County Community College	\$51,187	\$0	\$0	\$51,187
Totals	\$74,596,455	\$24,665,061	-\$5,789,057	\$44,142,337

Note: Withholding taxes and outstanding balances are determined for payments reported to the Department of Treasury by December 31, 2016. Totals will be different from those reported by the community colleges due to different accounting methods.