



MICHIGAN

OFFICE OF THE AUDITOR GENERAL

AUDIT REPORT



THOMAS H. McTAVISH, C.P.A.
AUDITOR GENERAL

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– Article IV, Section 53 of the Michigan Constitution

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Michigan
Office of the Auditor General
REPORT SUMMARY

Performance Audit

*Tuition and Other Financial Obligations
Assessed to Students at Michigan Public
Universities*

Report Number:
331-0305-05

Released:
February 2007

Michigan's public university system, which began in 1817, has expanded to 15 four-year universities located throughout the State. The rising cost of higher education at Michigan public universities has received considerable attention from the Governor and the Legislature. Also, the cost of higher education has drawn considerable criticism at the national level. Based on a national comparison, Michigan received a failing grade for college affordability in 2004 and led the nation with the largest dollar increase in published tuition and fees for public universities in academic year 2005-06.

Audit Objective:

To assess Michigan public universities' effectiveness in publicly disclosing all tuition and other financial obligations assessed to their students.

Audit Conclusion:

We concluded that, collectively, Michigan public universities were effective in publicly disclosing all tuition and other financial obligations assessed to their students. Our report does not include any reportable conditions related to this audit objective.

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Audit Objective:

To assess Michigan public universities' compliance with the tuition restraint requirements prescribed by Section 436, Act 352, P.A. 2004.

Audit Conclusion:

We concluded that Michigan public universities were in compliance with tuition restraint requirements prescribed by

Section 436, Act 352, P.A. 2004. Our report does not include any reportable conditions related to this audit objective. However, our report does include a related observation regarding student fees (Observation 1).

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Audit Objective:

To analyze and provide data regarding Michigan public universities' establishment and assessment of tuition and other financial obligations assessed to their students.

Audit Conclusion:

We analyzed and provided data regarding Michigan public universities' establishment and assessment of tuition and other financial obligations assessed to their students. Our analyses and data are provided in Exhibits 1 through 15o. In addition, we noted one reportable condition (Finding 1) and four observations (Observations 1 through 4).

Reportable Condition:

Ferris State University (FSU) and Lake Superior State University (LSSU) did not consult with the Department of Labor and Economic Growth before entering into reciprocal agreements. Also, FSU and LSSU did not obtain approval from the appropriations committees of the House of Representatives and the Senate for their reciprocal agreements. (Finding 1)

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Observations:

Our analyses of data resulted in observations related to student fees, university general fund revenues, institutional aid, and nonresident tuition rates (Observations 1 through 4).

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Supplemental Information:

Our report provides data, analyses, and comparisons related to the revenues and expenditures of Michigan public universities. These include comparative analyses of tuition and fee revenues received by the universities as well as trend analyses of student tuition and fee assessments and fiscal year equated students among the universities; analyses of general fund expenditures as well as the compensation of the faculty and staff among the universities; and analyses of institutional aid and nonresident tuition rates (Exhibits 1 through 15o).

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Agency Response:

Our audit report includes 1 finding and 2 corresponding recommendations. FSU's and LSSU's preliminary responses indicate that they agree with the recommendations and will comply.

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A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>



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February 28, 2007

The Honorable Michael D. Bishop
Senate Majority Leader
and
The Honorable Mark H. Schauer
Senate Minority Leader
Michigan Senate
Capitol Building
Lansing, Michigan

The Honorable Andy Dillon
Speaker of the House
and
The Honorable Craig M. DeRoche
House Minority Leader
Michigan House of Representatives
Capitol Building
Lansing, Michigan

Dear Senators Bishop and Schauer and Representatives Dillon and DeRoche:

This is our report on the performance audit of Tuition and Other Financial Obligations Assessed to Students at Michigan Public Universities.

This report contains our report summary; background; audit objectives, scope, and methodology and agency responses; comments, finding, recommendations, and agency preliminary response; observations; various exhibits, presented as supplemental information; and a glossary of acronyms and terms.

Our comments, finding, and recommendations are organized by audit objective. The agency preliminary response to the finding was taken from Ferris State University's and Lake Superior State University's responses subsequent to our audit fieldwork. Annual appropriations acts require that these universities develop a formal response within 60 days after release of the audit report.

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

AUDITOR GENERAL

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Background

Michigan's public university system began in 1817 with the University of Michigan and has expanded to 15 four-year universities located throughout the State:

Central Michigan University	Mount Pleasant
Eastern Michigan University	Ypsilanti
Ferris State University	Big Rapids
Grand Valley State University	Allendale
Lake Superior State University	Sault Ste. Marie
Michigan State University	East Lansing
Michigan Technological University	Houghton
Northern Michigan University	Marquette
Oakland University	Rochester
Saginaw Valley State University	Saginaw
University of Michigan - Ann Arbor	Ann Arbor
University of Michigan - Dearborn	Dearborn
University of Michigan - Flint	Flint
Wayne State University	Detroit
Western Michigan University	Kalamazoo

Each State university has an eight-member governing board (except for the University of Michigan - Ann Arbor, the University of Michigan - Flint, and the University of Michigan - Dearborn, which are all governed by the Board of Regents of the University of Michigan). The president of each university is an ex-officio member of the board without the right to vote. The members of the governing boards of the University of Michigan, Michigan State University, and Wayne State University are elected by the public, whereas the members of the governing boards of the remaining State universities are appointed by the Governor, with the advice and consent of the Senate. The State Constitution empowered the public universities' governing boards to supervise their respective institutions and to control and direct the expenditures of their respective institutions.

The rising cost of higher education at the 15 Michigan public universities has received considerable attention from the Governor and the Legislature. For example, in her January 24, 2006 State of the State Address, the Governor stressed the need for a quality and affordable education. In the fiscal year 2004-05 higher education

appropriations act, the Legislature included financial incentives for universities that restrained tuition to certain percentage increases.

In addition, the cost of higher education has drawn considerable attention at the national level. For example, in October 2003, the U.S. House Committee on Education and the Workforce issued a fact sheet that stated:

The cost of higher education has been rising significantly faster than the rate of inflation or the growth in family incomes for decades.

The fact sheet also stated:

According to the Advisory Committee on Student Financial Assistance, cost factors prevent 48 percent of college-qualified high school graduates from attending a four-year institution, and 22 percent from attending any college at all. . . . At this rate, by the end of the decade, more than 2 million college-qualified students will be completely denied the opportunity for a postsecondary education.

In addition, in 2006, the National Center for Public Policy and Higher Education released a report entitled "Measuring Up 2006," which compared the net college cost (tuition and room and board minus financial aid) with household income to determine the percentage of household income required to attend college. Michigan, along with 42 other states, received a failing grade for affordability based on this national comparison. The report concluded that net college costs for low- and lower-middle-income students to attend a Michigan public four-year college or university would require 53% of their income.

Further, a September 2003 report entitled "The College Cost Crisis," issued jointly by the U.S. House Committee on Education and the Workforce and the U.S. House Subcommittee on 21st Century Competitiveness, included 9 key findings, 3 of which stated:

America's higher education system is in crisis due to exploding college costs. Tuition increases are outpacing the rate of inflation, increases in family income, and even increases in state and federal financial aid, which have grown tremendously in recent years. These cost increases are pricing students and families out of the college market, and forcing prospective students to "trade down" in their postsecondary educational choices because options that may have been affordable years ago have now been priced out of reach.

It's not just the economy Though many recent accounts attribute the college cost crisis primarily to state budget cuts and difficult economic times, the facts show tuition increases have persisted regardless of circumstances such as the economy or state funding, and have far outpaced inflation year after year, regardless of whether the economy has been stumbling or thriving.

While significant tuition increases are the norm, they are not unavoidable. This report found a number of instances where colleges have managed, through innovation and diligence, to hold tuition increases to a manageable level or in some cases even reduce tuition. This not only provides hope, but concrete examples that college costs do not necessarily have to increase at such a rapid pace, and it is possible to keep the dream of a college education within reach.

During fiscal years 2001-02 through 2005-06, the average tuition and fee revenue increases per fiscal year equated student for Michigan public universities ranged from 25.20% to 57.98% with an average four-year increase of 37.09%. During the same time period, State appropriations for Michigan public universities decreased by 12.11%. One university informed us that according to Grapevine¹ (a widely referenced national database of state appropriations for higher education), Michigan was among just 12 states that reduced appropriations for higher education from fiscal year 2001-02 to fiscal year 2005-06.

"Trends in College Pricing 2005," published by the College Board*, reported that Michigan public universities had the fifth highest tuition and fee assessments among the 50 states for academic year 2005-06. Also, Michigan public universities led the nation with the largest dollar increase in published tuition and fees for public universities among the 50 states for academic year 2005-06 (Exhibit 6a). According to Grapevine¹, Michigan ranked 35th among 48 states for higher education appropriation increases in fiscal year 2005-06 (data for 2 states was not comparable).

Our report provides data, analyses, and comparisons related to the revenues and expenditures of Michigan public universities. These include comparative analyses of tuition and fee revenues received by the universities as well as trend analyses of

* See glossary at end of report for definition.

¹ Grapevine cautions its users that there are important limitations to the data. Specifically, different practices among the 50 states make it impossible to eliminate all inconsistencies and to ensure absolute comparability among states and institutions. We noted that for Michigan, Grapevine data combines appropriations for all higher education (including community colleges) as reported in appropriations acts, whereas data in this report relates only to universities. Also, Grapevine data does not reflect increases or decreases in appropriations that occur as a result of supplemental appropriations acts.

student tuition and fee assessments and fiscal year equated students among the universities; analyses of general fund* expenditures as well as the compensation of the faculty and staff among the universities; and analyses of institutional aid and nonresident tuition rates. Our report contains four observations related to the data, analyses, and comparisons. The report also contains one finding related to reciprocal agreements.

For fiscal year 2005-06, the 15 Michigan public universities received over \$1.4 billion in State appropriations and collected over \$2.4 billion in tuition and fees from over 288,000 students:

University	Appropriation*	Tuition and Fees*	Students Enrolled*
Central Michigan University	\$ 80,061,900	\$ 139,684,116	24,562
Eastern Michigan University	76,140,600	126,484,709	23,463
Ferris State University	48,634,700	92,092,016	12,528
Grand Valley State University	61,129,900	141,682,258	22,565
Lake Superior State University	12,506,300	17,014,722	2,919
Michigan State University	283,730,300	418,793,372	45,166
Michigan Technological University	48,018,800	58,355,593	6,508
Northern Michigan University	45,051,600	55,534,309	9,500
Oakland University	50,685,700	96,598,683	17,339
Saginaw Valley State University	27,499,800	46,185,053	9,569
University of Michigan - Ann Arbor	316,368,500	734,167,555	39,825
University of Michigan - Dearborn	24,739,200	55,989,934	8,613
University of Michigan - Flint	20,903,100	39,566,718	6,422
Wayne State University	214,666,300	207,978,074	33,137
Western Michigan University	109,695,200	170,960,643	26,234
Total	\$ 1,419,831,900	\$ 2,401,087,755	288,350

* Source: Higher Education Institutional Data Inventory (HEIDI) data as of December 22, 2006.

In fiscal years 2001-02, 2002-03, 2003-04, 2004-05, and 2005-06, State appropriations to the 15 Michigan public universities were \$1,615,486,200, \$1,565,442,911, \$1,390,762,930, \$1,470,692,800, and \$1,419,831,900, respectively. In fiscal years 2001-02, 2002-03, 2003-04, 2004-05, and 2005-06, the 15 Michigan public universities reported tuition and fee revenues of \$1,669,729,870, \$1,862,944,828, \$2,051,539,447, \$2,151,285,339, and \$2,401,087,755, respectively.

* See glossary at end of report for definition.

Audit Objectives, Scope, and Methodology and Agency Responses

Audit Objectives

Our performance audit* of Tuition and Other Financial Obligations Assessed to Students at Michigan Public Universities had the following objectives:

1. To assess Michigan public universities' effectiveness in publicly disclosing all tuition and other financial obligations assessed to their students.
2. To assess Michigan public universities' compliance with the tuition restraint requirements prescribed by Section 436, Act 352, P.A. 2004.
3. To analyze and provide data regarding Michigan public universities' establishment and assessment of tuition and other financial obligations assessed to their students.

Audit Scope

Our audit scope was to examine Michigan public universities' practices of assessing tuition and other financial obligations to students. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances. Our audit procedures, performed from April 2005 through December 2006, included examination of university tuition and other financial obligation data of the 15 four-year public universities in Michigan for the period September 2001 through September 2006.

As part of our audit, we prepared supplemental information that relates to our audit objectives (Exhibits 1 through 15o). Our audit was not directed toward expressing an opinion on this information and, accordingly, we express no opinion on it.

Audit Methodology

We conducted a preliminary review of Michigan public universities' tuition and other financial obligations assessed to students. As part of our preliminary review, we surveyed universities to gather data related to the universities' tuition and other financial

* See glossary at end of report for definition.

obligations assessed to students. We also completed trend analyses from data collected from the universities' publications, Michigan's Higher Education Institutional Data Inventory (HEIDI), and other public reports and identified differences between data reported on the survey and data from other sources. We made inquiries of the universities and performed additional audit procedures on these differences. Based on our preliminary review, we selected the following 6 universities to visit as part of our audit fieldwork:

- Eastern Michigan University
- Ferris State University
- Saginaw Valley State University
- University of Michigan - Ann Arbor
- Wayne State University
- Western Michigan University

To complete our first objective, we analyzed data related to tuition and other financial obligations assessed to students by Michigan public universities collected from our survey of universities; university published course books; university Web sites; the annual tuition report of the Presidents Council, State Universities of Michigan; and HEIDI reports. We collected and analyzed student billing account summaries to determine whether all student assessments were disclosed.

To complete our second objective, we reviewed Section 436, Act 352, P.A. 2004, and interviewed Department of Management and Budget personnel regarding the reporting requirements. We performed calculations of the universities' certified tuition and fees to verify compliance with Act 352, P.A. 2004. We also reviewed university tuition and fee data to ensure the accuracy of the universities' certified tuition and fee amounts.

To complete our third objective, we surveyed the 15 Michigan public universities regarding establishment and assessment of tuition and other financial obligations assessed to their students. We performed comparisons of universities' survey data with the other Michigan public universities' data and with data from out-of-State public universities obtained from regional and national sources. Our analysis of the data resulted in the creation of various charts, graphs, and listings for presentation in our report. We also made observations based on our analysis of data.

We use a risk and opportunity based approach when selecting activities or programs to be audited. Accordingly, our audit efforts are focused on activities or programs having

the greatest probability for needing improvements as identified through a preliminary review. By design, our limited resources are used to identify where and how improvements can be made. Consequently, our performance audit reports are prepared on an exception basis.

Agency Responses

Our audit report includes 1 finding and 2 corresponding recommendations. Ferris State University's and Lake Superior State University's preliminary responses indicate that they agree with the recommendations and will comply.

The agency preliminary response that follows the recommendations in our report was taken from the agencies' written comments and oral discussion subsequent to our audit fieldwork. Annual appropriations acts require the principal executive officer of the audited institution to submit a written response to our audit to the Auditor General, the House and Senate Fiscal Agencies, and the State Budget Director. The response is due within 60 days after the audit report has been issued and should specify the action taken by the institution regarding the audit report's recommendations.

COMMENTS, FINDING, RECOMMENDATIONS,
AND AGENCY PRELIMINARY RESPONSE

PUBLIC DISCLOSURE OF TUITION AND OTHER STUDENT FINANCIAL OBLIGATIONS

COMMENT

Audit Objective: To assess Michigan public universities' effectiveness in publicly disclosing all tuition and other financial obligations assessed to their students.

Conclusion: We concluded that, collectively, Michigan public universities were effective in publicly disclosing all tuition and other financial obligations assessed to their students. Our report does not include any reportable conditions* related to this audit objective.

PUBLIC UNIVERSITIES' COMPLIANCE WITH TUITION RESTRAINT

COMMENT

Background: Act 352, P.A. 2004, established a tuition restraint incentive for each Michigan public university, which was in addition to each university's fiscal year 2004-05 appropriation. To earn the incentive, Michigan public universities were required to certify to the State Budget Director their compliance with this Act by October 1, 2004. The Department of Management and Budget received tuition restraint certifications from the 15 Michigan public universities.

Audit Objective: To assess Michigan public universities' compliance with the tuition restraint requirements prescribed by Section 436, Act 352, P.A. 2004.

Conclusion: We concluded that Michigan public universities were in compliance with tuition restraint requirements prescribed by Section 436, Act 352, P.A. 2004. Our report does not include any reportable conditions related to this audit objective. However, our report does include a related observation regarding student fees* (Observation 1).

* See glossary at end of report for definition.

ANALYSES OF TUITION AND OTHER STUDENT FINANCIAL OBLIGATIONS

COMMENT

Audit Objective: To analyze and provide data regarding Michigan public universities' establishment and assessment of tuition and other financial obligations assessed to their students.

Conclusion: We analyzed and provided data regarding Michigan public universities' establishment and assessment of tuition and other financial obligations assessed to their students. Our analyses and data are provided in Exhibits 1 through 15o, presented as supplemental information. In addition, we noted a reportable condition related to reciprocal agreements (Finding 1). Further, the analyses resulted in observations related to student fees, university general fund revenues, institutional aid, and nonresident tuition rates (Observations 1 through 4).

FINDING

1. **Reciprocal Agreements**

Ferris State University (FSU) and Lake Superior State University (LSSU) did not consult with the Department of Labor and Economic Growth (DLEG) before entering into reciprocal agreements. Also, FSU and LSSU did not obtain approval from the appropriations committees of the House of Representatives and the Senate for their reciprocal agreements.

The reciprocal agreements allowed out-of-State students to pay tuition rates less than the rates normally charged to nonresident students. As more fully discussed in Observation 4, providing tuition discounts for non-Michigan residents may result in Michigan residents being assessed higher tuition rates.

Sections of the *Michigan Compiled Laws* include the following provisions related to reciprocal exchanges of educational services:

- Section 390.501 defines a reciprocal agreement as a contractual arrangement permitting resident students of a designated state to be admitted to a public institution of higher education in another state at an agreed tuition rate less than normally charged nonresident students of that state.

- Section 390.502 requires that DLEG enter into reciprocal agreements with public educational agencies in other states.
- Section 390.503 states that a reciprocal agreement may include reduction of tuition and fees for residents of the states of Wisconsin, Illinois, Indiana, and Ohio and the province of Ontario.
- Section 390.504 states that a reciprocal agreement is not valid until approved by the appropriations committees of the House of Representatives and the Senate.
- Section 390.506 excludes the University of Michigan, Michigan State University, and Wayne State University from these provisions.

The reciprocal agreements included the following:

a. FSU

FSU entered into a multi-State compact, Midwest Student Exchange Program (MSEP), that allowed students from other states and Canada to attend FSU at 150% of the resident tuition rate. FSU's normal nonresident tuition rates are 200% of the resident tuition rate. Although not provided for in Section 390.503 of the *Michigan Compiled Laws*, MSEP allowed students from Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and all Canadian provinces to attend FSU at the discounted rate.

A total of 975 nonresident students attended FSU and received tuition discounts under this arrangement during fiscal years 2002-03 through 2004-05.

b. LSSU

LSSU entered into a multi-State compact, Midwest Higher Education Commission (MHEC), that allowed students from other states to attend LSSU at 150% of the resident tuition rate. LSSU's normal nonresident tuition rates are 200% of the resident tuition rate. Although not provided for in Section 390.503 of the *Michigan Compiled Laws*, MHEC allowed students from Kansas, Minnesota, Missouri, and Nebraska to attend LSSU at the discounted rate.

A total of 14 nonresident students attended LSSU and received tuition discounts under this arrangement during fiscal years 2002-03 through 2004-05.

RECOMMENDATIONS

We recommend that FSU and LSSU consult with DLEG before entering into reciprocal agreements.

We also recommend that FSU and LSSU obtain approval from the appropriations committees of the House of Representatives and the Senate for their reciprocal agreements.

AGENCY PRELIMINARY RESPONSE

FSU agrees and informed us that it initiated contact with DLEG to begin the process to obtain formal approval.

LSSU agrees and will review all reciprocal agreements to ensure compliance with State law.

OBSERVATIONS

The observations presented in this report relate to the data, analyses, and comparisons presented as supplemental information. The observations highlight certain areas that may be of interest to users of the report. Observations differ from audit findings in that they may not include attributes (condition, effect, criteria, cause, and recommendation) that are presented in audit findings.

OBSERVATION

1. Student Fees

As part of their fiscal year 2004-05 State appropriation, all Michigan public universities received a tuition restraint incentive because they limited increases in tuition and required fees assessments to the restraint amounts identified in Act 352, P.A. 2004. However, the reporting requirements set forth by the Department of Management and Budget (DMB) to qualify for the incentive defined required fees as fees that universities initiate and assess to the majority of full-time, on-campus, degree seeking students. The reporting requirements did not include a myriad of additional fees that a university may assess its students. Consequently, approximately \$92.1 million in fees escaped the purview of DMB's reporting mechanism and were not certified in DMB's tuition and fee calculation and certification process.

To qualify for the incentive, universities had to restrain increases in tuition and required fees to 2.4% (Grand Valley State University, Michigan State University, Saginaw Valley State University, and Western Michigan University) or 2.8% (all other Michigan public universities). However, some universities significantly increased additional student fees that were not reported as required fees by DMB's definition. For example, from fiscal year 2003-04 to fiscal year 2004-05, Grand Valley State University increased its additional student fees by \$2.8 million (243.55%) and Western Michigan University's additional and required student fees increased by \$2.8 million (22.57%). Exhibit 8 illustrates, by university, the amount of fee revenues reported to DMB as required fees and the amount of additional fees not reported.

Student fees, which are in addition to tuition, include, but are not limited to, application, student activity, technology, registration, parking, and graduation fees. The fees may be assessed to all students within a university. Exhibit 9 lists, by university, the different types of fees that a student may be assessed while attending a Michigan public university.

Another significant source of fee revenue for Michigan public universities is course fees, which are also not included in DMB's definition of required fees. These fees are assessed to students who enroll in specific courses or certain majors. For example, in fiscal year 2004-05, Eastern Michigan University collected \$12.3 million in course fees, an average of \$649 per fiscal year equated student (FYES). Exhibit 11 shows the amount of course fees collected by Michigan public universities and the average amount assessed per FYES.

Student fees represent a significant portion of a student's cost of education and may not be considered by students who are contemplating the cost to attend a university. During fiscal years 2002-03 through 2004-05, the 15 Michigan public universities collected over \$200 million per year in student fees. The amounts of student fees varied widely among Michigan public universities, depending on the composition of students and the fee setting policies of the university. For example, in fiscal year 2004-05, Michigan State University, which has 41,836 FYES, collected \$58 million in student fees, an average of \$1,386 per FYES, whereas in the same fiscal year, Lake Superior State University, which has 2,591 FYES, collected \$1.6 million in student fees, an average of \$618 per FYES. Exhibit 10 illustrates for each Michigan public university the amount of revenues collected from fees assessed to students for fiscal years 2002-03 through 2004-05.

OBSERVATION

2. University General Fund Revenues

Reductions in State appropriations and the increased cost of operations at Michigan public universities have, in part, shifted additional financial burden to students who pay tuition and fees assessed by the universities. All 15 Michigan public universities realized increases in general fund revenues during fiscal years 2001-02 through 2005-06 even though, during the same period, the universities experienced reductions in State appropriations and, in fiscal year 2004-05, a restraint on tuition increases. Changes in annual Statewide appropriations ranged from a decrease of 11.16% (fiscal year 2003-04) to an increase of 5.75% (fiscal year 2004-05) with a four-year reduction of 12.11%. In fiscal year 2004-05, as part of a legislative tuition restraint incentive, Michigan public universities limited the amount of tuition increases in increments ranging from 2.4% to 2.8%. However, in the subsequent year, Michigan public university increases in tuition and required

fees for incoming freshmen ranged from 7.50% to 18.88%.² During the four-year period, the average general fund tuition and fee revenue increases per FYES for Michigan public universities ranged from 25.20% to 57.98% with an average four-year increase of 37.09%. One university informed us that according to Grapevine³ (a widely referenced national database of state appropriations for higher education), Michigan was among just 12 states that reduced appropriations for higher education from fiscal year 2001-02 to fiscal year 2005-06.

"Trends in College Pricing 2005," published by the College Board, reported that the published tuition and fee charges for Michigan's four-year public universities were among the highest in the nation. For academic years 2004-05 and 2005-06, Michigan public universities ranked seventh and fifth, respectively, among the 50 states in tuition and fee charges. Furthermore, from academic year 2004-05 to academic year 2005-06, Michigan public universities had the largest dollar increase in tuition among all 50 states. Exhibit 6a, presented as supplemental information, shows the dollar increase in tuition and fees from academic years 2004-05 to 2005-06 for the 50 states. According to Grapevine³, Michigan ranked 35th among 48 states for higher education appropriation increases in fiscal year 2005-06 (data for 2 states was not comparable).

General fund revenues of Michigan public universities are derived largely from tuition and fees and State appropriations. Also, the universities receive general fund revenues from the federal government, investments, indirect cost recovery, and other miscellaneous sources. Exhibit 1, presented as supplemental information, illustrates the amount of general fund revenues for each of the universities.

² For academic year 2005-06, Central Michigan University instituted "the CMU Promise," a tuition program that guarantees students that their tuition rates will not increase for five years. CMU's tuition rate increases in academic year 2005-06 ranged from 16.09% to 18.88% depending on accumulated credit hours. Also, in academic year 2005-06, Michigan State University increased its rates higher for incoming students than returning students. MSU's tuition and fee rate increases in academic year 2005-06 ranged from 10.03% to 18.49% depending on lower and upper division and incoming and returning students. Other universities applied percentage increases uniformly to their undergraduate student populations.

³ Grapevine cautions its users that there are important limitations to the data. Specifically, different practices among the 50 states make it impossible to eliminate all inconsistencies and to ensure absolute comparability among states and institutions. We noted that for Michigan, Grapevine data combines appropriations for all higher education (including community colleges) as reported in appropriations acts, whereas data in this report relates only to universities. Also, Grapevine data does not reflect increases or decreases in appropriations that occur as a result of supplemental appropriations acts.

In fiscal year 2001-02, the universities' general fund revenues were composed of 46.79% tuition and fees and 45.28% State appropriations. However, by fiscal year 2005-06, the universities' general fund revenues were composed of 57.49% tuition and fees (an increase of 10.70%) and 34.00% State appropriations (a decrease of 11.28%).

To counter the reduction in State higher education appropriations from fiscal year 2001-02 to 2005-06, universities imposed the aforementioned increases in tuition and fees, which were two and a half times greater than the rate of inflation as measured by the national consumer price index*. During the four-year period, universities' general fund tuition and fee revenues increased by an average of 37.09%, per FYES whereas the rate of inflation increased by only 14.31%. Sustained periods of this disparity increase the risk that prospective students will be priced out of opportunities to attend Michigan public universities.

Finally, during fiscal years 2001-02 through 2004-05, net assets for Michigan public universities increased by over \$3 billion (26.97%). Net assets increase when revenues exceed expenses. For example, in fiscal year 2004-05, the University of Michigan's revenues exceeded its expenses by \$1.08 billion, increasing its net assets to \$8.81 billion, as of June 30, 2005.

OBSERVATION

3. Institutional Aid

All 15 Michigan public universities use tuition and fee revenues to provide institutional aid to certain segments of their student populations. Institutional aid, also referred to as tuition discounting, helps students pay for part or all of the tuition and fees assessed by the university. This practice requires tuition-paying students to assume additional financial burden to help finance the education of students who receive institutional aid.

This occurs because the amount of revenue needed to sustain university operations, net of non-tuition revenue, is derived from the population of tuition-paying students. To illustrate, if a university has a population of 10,000 students and an annual revenue need of \$60,000,000, net of non-tuition revenue, it would need to assess each student \$6,000 annually in tuition. However, if the

* See glossary at end of report for definition.

university granted full institutional scholarships to 1,000 of the 10,000 students, the remaining 9,000 students would each have to pay \$6,667 annually in tuition to satisfy the same revenue need, thus requiring the university to increase its annual tuition revenue by \$667 (11%) per student.

The following table illustrates how institutional aid affects student tuition on a per credit hour basis:

Tuition Rate Comparisons
(With and Without Institutional Aid)

	Student Population	Without Institutional Aid		With Institutional Aid	
		Cost Per Credit Hour	Total Revenue Per Credit Hour	Cost Per Credit Hour	Total Revenue Per Credit Hour
Students Not Eligible for Institutional Aid	9,000	\$250.00	\$ 2,250,000	\$ 277.78	\$ 2,500,000
Students Eligible for Institutional Aid	1,000	\$250.00	250,000	\$ 0.00	0
Total Tuition Revenue			<u>\$ 2,500,000</u>		<u>\$ 2,500,000</u>

Observation:

When institutional aid is provided to 10% of the student population, the tuition for the remaining 90% of the student population increases by \$27.78 per credit hour in order to maintain the same revenue level.

Assumptions:

Total tuition revenue need is unchanged. When revenue from one source is reduced, revenue from one or more other sources must increase to maintain the same revenue level. In this illustration, institutional aid is equal to 100% of tuition; however, in actuality, students frequently receive institutional aid that is less than 100% of tuition.

As illustrated in Exhibit 7a, the percentage of tuition and fee revenues used for institutional aid can be significant. For fiscal year 2004-05, the total amount of tuition and fee revenues that the 15 Michigan public universities used to provide institutional aid to certain segments of their student populations was \$357,244,000.

In explaining its 18.5% tuition increase for academic year 2005-06, Wayne State University (WSU) indicated that it would utilize \$6.6 million of the increase for institutional aid. In doing so, WSU charged one segment of its student population for the cost of educating another segment. In its fiscal year ended September 30, 2005, WSU funded \$49.4 million of institutional aid from its operating revenues.

In a report entitled "Unintended Consequences of Tuition Discounting," the Lumina Foundation for Education* stated:

One reason that revenue is frequently lost through tuition discounting is that much of the money awarded to students as scholarships, tuition discounts or grants [institutional aid] comes from tuition and fees collected from other students. . . . Using large amounts of tuition and fee revenue for financial aid reduces an institution's options to use net revenue for other purposes. (© 2003, Lumina Foundation for Education. All rights reserved.)

OBSERVATION

4. Nonresident Tuition Rates

Five Michigan public universities (Eastern Michigan University, Ferris State University, Lake Superior State University, University of Michigan - Flint, and Wayne State University) discounted the tuition rate for some of their nonresident students.

Unlike reciprocal agreements that are required to be approved by the Legislature in accordance with Section 390.504 of the *Michigan Compiled Laws* (see Finding 1), Lake Superior State University, University of Michigan - Flint, and Wayne State University have unilateral tuition discounting policies that do not require reciprocity from a college or university of the student's home state or province.

The "Guide to State Residency," published by the College Board, explains the origin of the nonresident tuition rate as follows:

The creation and maintenance of public institutions of higher education and university systems in the fifty states are financed first and foremost by each state's citizens through the payment of taxes. States seek to provide educational opportunity to their residents at an appropriate cost, recognizing that a well-educated electorate helps the state economy to grow and supports improved social and cultural amenities. Relatively few state colleges and universities get any significant amount of operating expenses [revenue] from fundraising or outside development or endowments, as do the private institutions.

* See glossary at end of report for definition.

Obviously, state legislatures and boards do not want their residents to assume the financial burden of educating persons whose presence in the state is not intended to be permanent, except in very specific situations (merit scholarships, for example). Thus, the nonresident tuition rate is born.

All 15 Michigan public universities have established nonresident tuition rates that are generally double the resident student tuition rates. The tuition premium assessed to nonresident students helps to equalize the amount of financial burden among resident and nonresident students.

By waiving all or part of the nonresident tuition premium, resident students, through the payment of both State income tax and tuition and fee assessments, may actually contribute more toward the cost of education than do nonresident students who pay the lower resident student tuition rates.

Further, as illustrated in the following table, discounting tuition rates for nonresident students may result in tuition rate increases for resident students to enable a university to maintain the same revenue level:

Tuition Rate Comparisons
(With and Without Nonresident Tuition Discounts)

	Student Population	Without Nonresident Tuition Discounts		With Nonresident Tuition Discounts	
		Cost Per Credit Hour	Total Revenue Per Credit Hour	Cost Per Credit Hour	Total Revenue Per Credit Hour
Resident Students	9,000	\$ 250.00	\$ 2,250,000	\$ 275.00	\$ 2,475,000
Nonresident Students	1,000	\$ 500.00	500,000	\$ 275.00	275,000
Total Tuition Revenue			\$ 2,750,000		\$ 2,750,000

Observation:

When nonresident tuition discounts are granted to 10% of the student population, the tuition for the remaining 90% of the student population increases by \$25.00 per credit hour to maintain the same revenue level.

Assumptions:

Total tuition revenue need is unchanged. When revenue from one source is reduced, revenue from one or more other sources must increase to maintain the same revenue level.

This concept is illustrated further in a document entitled "Challenges and Implications: Declining State Support of Michigan Public Higher Education," published by the Presidents Council, State Universities of Michigan, which stated, "State appropriation cuts have historically required a combination of internal cost adjustments and tuition increases to balance institutional budgets." As depicted in the preceding table, tuition discounting for nonresident students would also require a combination of internal cost adjustments and tuition increases for resident students to balance institutional budgets.

Tuition discounts granted to nonresident students can be significant. For example, during fall term 2004, Wayne State University, which allows students from Ohio and Ontario to pay resident student tuition rates, provided discounts of \$205.60 and \$243.90 per credit hour from its normal nonresident rate for lower division and upper division students, respectively. For the five universities, 3,046 nonresident

students received tuition discounts totaling approximately \$13.9 million for fiscal year 2004-05, as depicted in detail on the following table:

Undergraduate Tuition Discounting Summary for Fiscal Year 2004-05

University	Per Credit Hour Rate	Number of Students Receiving Discount	Total Amount of Discount
Eastern Michigan University			
Ohio Resident	\$ 156.90	870	\$ 7,278,917
Nonresident	\$ 490.45		
Ferris State University			
Midwest Higher Education Commission (MHEC)	\$ 309.53	326	\$ 955,836
Nonresident	\$ 412.66		
Lake Superior State University			
Midwest Student Exchange Program (MSEP)	\$ 338.50	3	\$ 8,362
Ontario Resident	\$ 225.75	305	\$ 1,414,098
Nonresident	\$ 451.50		
University of Michigan - Flint			
Ontario Resident (LD)	\$ 213.58		
Ontario Resident (UD)	\$ 216.83	19	\$ 87,366
Nonresident (LD)	\$ 427.17		
Nonresident (UD)	\$ 433.67		
Wayne State University			
Ohio Resident (F, LD)	\$ 159.10		
Ohio Resident (F, UD)	\$ 187.70		
Ohio Resident (W, LD)	\$ 159.80	26	\$ 61,960
Ohio Resident (W, UD)	\$ 188.40		
Ontario Resident (F, LD)	\$ 159.10		
Ontario Resident (F, UD)	\$ 187.70		
Ontario Resident (W, LD)	\$ 159.80	1,485	\$ 4,132,611
Ontario Resident (W, UD)	\$ 188.40		
Nonresident (F, LD)	\$ 364.70		
Nonresident (F, UD)	\$ 431.60		
Nonresident (W, LD)	\$ 366.10		
Nonresident (W, UD)	\$ 433.30		
Total		3,034	\$ 13,939,150

LD = lower division
UD = upper division
F = fall term
W = winter term

SUPPLEMENTAL INFORMATION

Exhibit 1 - Analysis of General Fund Revenues

Exhibit 1 presents a comparative analysis of the general fund revenues received by the 15 Michigan public universities during fiscal years 2001-02 through 2005-06.

Tuition and fees and State appropriations comprise the most significant sources of general fund revenues for the universities. However, fees collected by universities can be recorded in the general, auxiliary, designated, or agency funds. This exhibit includes only the fees recorded in the general fund. The analysis also shows the percentage change in general fund revenues from fiscal year to fiscal year for each university. Increases in tuition and fee revenues may not result solely from tuition and fee rate increases. Changes in revenue are also impacted by changes in enrollment from year to year.

Observation 1 of this report contains additional discussion about university general fund revenues in relation to national trends and changes in State funding.

Analysis of General Fund Revenues

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change
Central Michigan University					
Tuition and Fee Revenues (General Fund)	\$ 98,229,035	\$ 110,871,723	12.87%	\$ 121,177,813	9.30%
State Appropriation for State Fiscal Year	90,003,800	88,353,522	-1.83%	77,464,600	-12.32%
Other Revenues	<u>10,092,929</u>	<u>9,654,573</u>		<u>9,069,811</u>	
Total Revenues	<u>\$ 198,325,764</u>	<u>\$ 208,879,818</u>	5.32%	<u>\$ 207,712,224</u>	-0.56%
Eastern Michigan University					
Tuition and Fee Revenues (General Fund)	\$ 85,306,800	\$ 98,003,970	14.88%	\$ 108,719,757	10.93%
State Appropriation for State Fiscal Year	87,637,200	84,993,688	-3.02%	74,929,600	-11.84%
Other Revenues	<u>8,852,489</u>	<u>6,411,269</u>		<u>8,405,291</u>	
Total Revenues	<u>\$ 181,796,489</u>	<u>\$ 189,408,927</u>	4.19%	<u>\$ 192,054,648</u>	1.40%
Ferris State University					
Tuition and Fee Revenues (General Fund)	\$ 61,076,100	\$ 66,615,230	9.07%	\$ 77,572,616	16.45%
State Appropriation for State Fiscal Year	55,520,300	53,937,221	-2.85%	47,469,800	-11.99%
Other Revenues	<u>3,612,226</u>	<u>3,643,930</u>		<u>4,398,021</u>	
Total Revenues	<u>\$ 120,208,626</u>	<u>\$ 124,196,381</u>	3.32%	<u>\$ 129,440,437</u>	4.22%
Grand Valley State University					
Tuition and Fee Revenues (General Fund)	\$ 90,014,101	\$ 102,205,269	13.54%	\$ 116,606,434	14.09%
State Appropriation for State Fiscal Year	60,095,400	57,992,024	-3.50%	56,131,500	-3.21%
Other Revenues	<u>5,014,303</u>	<u>4,684,524</u>		<u>4,841,533</u>	
Total Revenues	<u>\$ 155,123,804</u>	<u>\$ 164,881,817</u>	6.29%	<u>\$ 177,579,467</u>	7.70%
Lake Superior State University					
Tuition and Fee Revenues (General Fund)	\$ 12,417,376	\$ 14,082,938	13.41%	\$ 16,196,521	15.01%
State Appropriation for State Fiscal Year	14,268,700	14,047,630	-1.55%	12,199,700	-13.15%
Other Revenues	<u>805,848</u>	<u>954,903</u>		<u>1,005,369</u>	
Total Revenues	<u>\$ 27,491,924</u>	<u>\$ 29,085,471</u>	5.80%	<u>\$ 29,401,590</u>	1.09%
Michigan State University					
Tuition and Fee Revenues (General Fund)	\$ 282,630,054	\$ 312,764,595	10.66%	\$ 346,638,823	10.83%
State Appropriation for State Fiscal Year	325,982,300	315,469,556	-3.22%	278,714,500	-11.65%
Other Revenues	<u>48,060,967</u>	<u>50,859,002</u>		<u>38,771,268</u>	
Total Revenues	<u>\$ 656,673,321</u>	<u>\$ 679,093,153</u>	3.41%	<u>\$ 664,124,591</u>	-2.20%
Michigan Technological University					
Tuition and Fee Revenues (General Fund)	\$ 44,706,897	\$ 47,966,471	7.29%	\$ 52,113,888	8.65%
State Appropriation for State Fiscal Year	55,241,600	53,667,742	-2.85%	47,231,500	-11.99%
Other Revenues	<u>6,170,495</u>	<u>5,883,177</u>		<u>5,916,666</u>	
Total Revenues	<u>\$ 106,118,992</u>	<u>\$ 107,517,390</u>	1.32%	<u>\$ 105,262,054</u>	-2.10%
Northern Michigan University					
Tuition and Fee Revenues (General Fund)	\$ 34,703,379	\$ 40,696,824	17.27%	\$ 46,683,544	14.71%
State Appropriation for State Fiscal Year	52,012,900	50,545,612	-2.82%	44,470,900	-12.02%
Other Revenues	<u>1,634,535</u>	<u>1,844,256</u>		<u>1,885,338</u>	
Total Revenues	<u>\$ 88,350,814</u>	<u>\$ 93,086,692</u>	5.36%	<u>\$ 93,039,782</u>	-0.05%
Oakland University					
Tuition and Fee Revenues (General Fund)	\$ 63,761,984	\$ 71,045,008	11.42%	\$ 80,993,074	14.00%
State Appropriation for State Fiscal Year	52,384,700	50,551,147	-3.50%	46,633,500	-7.75%
Other Revenues	<u>3,120,200</u>	<u>3,019,646</u>		<u>4,078,313</u>	
Total Revenues	<u>\$ 119,266,884</u>	<u>\$ 124,615,801</u>	4.48%	<u>\$ 131,704,887</u>	5.69%

This analysis continued on next page.

UNAUDITED
Exhibit 1

Fiscal Year 2004-05	Percentage Change	Fiscal Year 2005-06	Percentage Change	Four-Year Percentage Change
\$ 125,095,747	3.23%	\$ 139,684,116	11.66%	42.20%
82,357,200	6.32%	80,061,900	-2.79%	-11.05%
11,156,268		13,012,862		
<u>\$ 218,609,215</u>	5.25%	<u>\$ 232,758,878</u>	6.47%	17.36%
\$ 110,374,398	1.52%	\$ 126,484,709	14.60%	48.27%
79,662,000	6.32%	76,140,600	-4.42%	-13.12%
8,578,108		9,399,656		
<u>\$ 198,614,506</u>	3.42%	<u>\$ 212,024,965</u>	6.75%	16.63%
\$ 81,901,423	5.58%	\$ 92,092,016	12.44%	50.78%
50,467,800	6.32%	48,634,700	-3.63%	-12.40%
4,888,752		4,214,371		
<u>\$ 137,257,975</u>	6.04%	<u>\$ 144,941,087</u>	5.60%	20.57%
\$ 129,187,760	10.79%	\$ 141,682,258	9.67%	57.40%
59,676,700	6.32%	61,129,900	2.44%	1.72%
4,980,476		3,430,917		
<u>\$ 193,844,936</u>	9.16%	<u>\$ 206,243,075</u>	6.40%	32.95%
\$ 15,475,207	-4.45%	\$ 17,014,722	9.95%	37.02%
12,877,650	5.56%	12,506,300	-2.88%	-12.35%
1,102,579		1,021,983		
<u>\$ 29,455,436</u>	0.18%	<u>\$ 30,543,005</u>	3.69%	11.10%
\$ 368,354,469	6.26%	\$ 418,793,372	13.69%	48.18%
296,317,500	6.32%	283,730,300	-4.25%	-12.96%
45,997,170		43,092,201		
<u>\$ 710,669,139</u>	7.01%	<u>\$ 745,615,873</u>	4.92%	13.54%
\$ 52,785,882	1.29%	\$ 58,355,593	10.55%	30.53%
50,214,500	6.32%	48,018,800	-4.37%	-13.07%
6,462,476		6,640,042		
<u>\$ 109,462,858</u>	3.99%	<u>\$ 113,014,435</u>	3.24%	6.50%
\$ 49,661,435	6.38%	\$ 55,534,309	11.83%	60.03%
46,477,350	4.51%	45,051,600	-3.07%	-13.38%
2,114,421		2,301,416		
<u>\$ 98,253,206</u>	5.60%	<u>\$ 102,887,325</u>	4.72%	16.45%
\$ 83,505,327	3.10%	\$ 96,598,683	15.68%	51.50%
49,578,700	6.32%	50,685,700	2.23%	-3.24%
3,000,458		3,240,706		
<u>\$ 136,084,485</u>	3.33%	<u>\$ 150,525,089</u>	10.61%	26.21%

Analysis of General Fund Revenues

Continued

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change
Saginaw Valley State University					
Tuition and Fee Revenues (General Fund)	\$ 29,332,931	\$ 34,277,502	16.86%	\$ 39,063,627	13.96%
State Appropriation for State Fiscal Year	27,393,300	26,434,503	-3.50%	25,340,000	-4.14%
Other Revenues	1,794,774	1,710,897		1,443,937	
Total Revenues	<u>\$ 58,521,005</u>	<u>\$ 62,422,902</u>	6.67%	<u>\$ 65,847,564</u>	5.49%
University of Michigan - Ann Arbor					
Tuition and Fee Revenues (General Fund)	\$ 556,451,056	\$ 608,224,224	9.30%	\$ 644,291,162	5.93%
State Appropriation for State Fiscal Year	363,562,700	351,809,191	-3.23%	310,845,800	-11.64%
Other Revenues	142,711,487	154,275,534		168,388,139	
Total Revenues	<u>\$ 1,062,725,243</u>	<u>\$ 1,114,308,949</u>	4.85%	<u>\$ 1,123,525,101</u>	0.83%
University of Michigan - Dearborn					
Tuition and Fee Revenues (General Fund)	\$ 39,661,250	\$ 46,621,486	17.55%	\$ 50,449,514	8.21%
State Appropriation for State Fiscal Year	27,993,300	27,319,061	-2.41%	23,934,200	-12.39%
Other Revenues	1,387,427	1,534,425		3,754,405	
Total Revenues	<u>\$ 69,041,977</u>	<u>\$ 75,474,972</u>	9.32%	<u>\$ 78,138,119</u>	3.53%
University of Michigan - Flint					
Tuition and Fee Revenues (General Fund)	\$ 26,897,966	\$ 29,564,372	9.91%	\$ 32,884,335	11.23%
State Appropriation for State Fiscal Year	24,068,100	23,523,479	-2.26%	20,578,200	-12.52%
Other Revenues	648,753	626,635		539,937	
Total Revenues	<u>\$ 51,614,819</u>	<u>\$ 53,714,486</u>	4.07%	<u>\$ 54,002,472</u>	0.54%
Wayne State University					
Tuition and Fee Revenues (General Fund)	\$ 123,923,885	\$ 145,428,622	17.35%	\$ 165,418,781	13.75%
State Appropriation for State Fiscal Year	253,644,700	245,520,223	-3.20%	216,865,900	-11.67%
Other Revenues	44,301,713	40,271,715		45,742,744	
Total Revenues	<u>\$ 421,870,298</u>	<u>\$ 431,220,560</u>	2.22%	<u>\$ 428,027,425</u>	-0.74%
Western Michigan University					
Tuition and Fee Revenues (General Fund)	\$ 120,617,056	\$ 134,576,594	11.57%	\$ 152,729,558	13.49%
State Appropriation for State Fiscal Year	125,677,200	121,278,312	-3.50%	107,953,230	-10.99%
Other Revenues	4,633,020	8,592,662		8,781,253	
Total Revenues	<u>\$ 250,927,276</u>	<u>\$ 264,447,568</u>	5.39%	<u>\$ 269,464,041</u>	1.90%
Statewide Total					
Tuition and Fee Revenues (General Fund)	\$ 1,669,729,870	\$ 1,862,944,828	11.57%	\$ 2,051,539,447	10.12%
State Appropriation for State Fiscal Year	1,615,486,200	1,565,442,911	-3.10%	1,390,762,930	-11.16%
Other Revenues	282,841,166	293,967,148		307,022,025	
Total Revenues	<u>\$ 3,568,057,236</u>	<u>\$ 3,722,354,887</u>	4.32%	<u>\$ 3,749,324,402</u>	0.72%

Source: Higher Education Institutional Data Inventory (HEIDI) data as of February 6, 2006 for fiscal years 2001-02 through 2004-05, HEIDI data as of December 22, 2006 for fiscal year 2005-06, and the universities.

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Exhibit 1

Fiscal Year 2004-05	Percentage Change	Fiscal Year 2005-06	Percentage Change	Four-Year Percentage Change
\$ 42,327,045	8.35%	\$ 46,185,053	9.11%	57.45%
26,940,400	6.32%	27,499,800	2.08%	0.39%
<u>1,753,397</u>		<u>2,214,079</u>		
<u>\$ 71,020,842</u>	7.86%	<u>\$ 75,898,932</u>	6.87%	29.70%
\$ 676,994,472	5.08%	\$ 734,167,555	8.45%	31.94%
330,478,200	6.32%	316,368,500	-4.27%	-12.98%
<u>178,197,222</u>		<u>193,970,240</u>		
<u>\$ 1,185,669,894</u>	5.53%	<u>\$ 1,244,506,295</u>	4.96%	17.11%
\$ 50,460,448	0.02%	\$ 55,989,934	10.96%	41.17%
25,445,800	6.32%	24,739,200	-2.78%	-11.62%
<u>4,396,761</u>		<u>3,881,382</u>		
<u>\$ 80,303,009</u>	2.77%	<u>\$ 84,610,516</u>	5.36%	22.55%
\$ 34,718,125	5.58%	\$ 39,566,718	13.97%	47.10%
21,877,800	6.32%	20,903,100	-4.46%	-13.15%
<u>675,186</u>		<u>1,066,446</u>		
<u>\$ 57,271,111</u>	6.05%	<u>\$ 61,536,264</u>	7.45%	19.22%
\$ 177,658,107	7.40%	\$ 207,978,074	17.07%	67.83%
224,956,800	3.73%	214,666,300	-4.57%	-15.37%
<u>52,221,669</u>		<u>58,581,277</u>		
<u>\$ 454,836,576</u>	6.26%	<u>\$ 481,225,651</u>	5.80%	14.07%
\$ 152,785,494	0.04%	\$ 170,960,643	11.90%	41.74%
113,364,400	5.01%	109,695,200	-3.24%	-12.72%
<u>8,551,353</u>		<u>9,306,639</u>		
<u>\$ 274,701,247</u>	1.94%	<u>\$ 289,962,482</u>	5.56%	15.56%
\$ 2,151,285,339	4.86%	\$ 2,401,087,755	11.61%	43.80%
1,470,692,800	5.75%	1,419,831,900	-3.46%	-12.11%
<u>334,076,296</u>		<u>355,374,217</u>		
<u>\$ 3,956,054,435</u>	5.51%	<u>\$ 4,176,293,872</u>	5.57%	17.05%

Exhibit 2 - Analysis of General Fund Expenditures

Exhibit 2 presents a comparative analysis of the general fund expenditures incurred by the 15 Michigan public universities during fiscal years 2001-02 through 2005-06. The analysis shows the percentage change in general fund expenditures from fiscal year to fiscal year for each university.

The analysis shows that from fiscal years 2001-02 to 2005-06, Michigan public universities increased spending by an average of 16.28%, while inflation increases averaged 14.31% based on the consumer price index. Expenditure increases may not result solely from inflationary factors, but are also impacted by changes in enrollment from year to year.

Analysis of General Fund Expenditures

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change
Central Michigan University	\$ 192,220,458	\$ 206,136,484	7.24%	\$ 202,304,588	-1.86%
Eastern Michigan University	178,884,112	188,785,617	5.54%	190,932,191	1.14%
Ferris State University	119,037,946	126,296,477	6.10%	135,570,753	7.34%
Grand Valley State University	154,856,989	165,751,220	7.04%	178,189,838	7.50%
Lake Superior State University	27,422,337	28,850,992	5.21%	28,984,336	0.46%
Michigan State University	647,498,664	664,415,418	2.61%	665,156,730	0.11%
Michigan Technological University	108,462,165	108,978,300	0.48%	108,082,339	-0.82%
Northern Michigan University	87,198,994	90,467,934	3.75%	91,460,217	1.10%
Oakland University	118,658,482	124,666,253	5.06%	130,194,680	4.43%
Saginaw Valley State University	58,475,027	62,421,704	6.75%	66,610,963	6.71%
University of Michigan - Ann Arbor	1,081,828,797	1,110,571,599	2.66%	1,103,427,390	-0.64%
University of Michigan - Dearborn	68,839,136	74,745,726	8.58%	80,189,840	7.28%
University of Michigan - Flint	50,980,762	55,924,522	9.70%	53,316,836	-4.66%
Wayne State University	408,772,222	415,657,246	1.68%	418,380,450	0.66%
Western Michigan University	<u>256,290,457</u>	<u>264,462,674</u>	3.19%	<u>270,592,132</u>	2.32%
Statewide Total	<u>\$ 3,559,426,548</u>	<u>\$ 3,688,132,166</u>	3.62%	<u>\$ 3,723,393,283</u>	0.96%

Source: Higher Education Institutional Data Inventory (HEIDI) data as of February 6, 2006 for fiscal years 2001-02 through 2004-05, HEIDI data as of December 22, 2006 for fiscal year 2005-06, and the universities.

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Exhibit 2

Fiscal Year 2004-05	Percentage Change	Fiscal Year 2005-06	Percentage Change	Four-Year Percentage Change
\$ 210,253,107	3.93%	\$ 226,384,075	7.67%	17.77%
196,386,341	2.86%	206,326,470	5.06%	15.34%
136,436,707	0.64%	140,746,039	3.16%	18.24%
192,892,150	8.25%	207,595,792	7.62%	34.06%
29,109,490	0.43%	30,344,008	4.24%	10.65%
698,071,956	4.95%	733,136,497	5.02%	13.23%
107,243,560	-0.78%	112,767,523	5.15%	3.97%
101,925,818	11.44%	105,310,573	3.32%	20.77%
133,850,465	2.81%	150,139,565	12.17%	26.53%
69,968,695	5.04%	76,053,842	8.70%	30.06%
1,171,685,194	6.19%	1,247,333,021	6.46%	15.30%
82,967,931	3.46%	84,349,007	1.66%	22.53%
56,234,173	5.47%	61,649,647	9.63%	20.93%
446,139,407	6.63%	459,117,988	2.91%	12.32%
<u>269,836,907</u>	-0.28%	<u>297,719,549</u>	10.33%	16.16%
<u>\$ 3,903,001,901</u>	4.82%	<u>\$ 4,138,973,596</u>	6.05%	16.28%

Exhibit 3 - Analysis of University Compensation for Faculty and Staff

Exhibit 3 presents a comparative analysis of the compensation for faculty and staff paid by the 15 Michigan public universities during fiscal years 2001-02 through 2005-06. The analysis lists the number of full-time equivalent (FTE) employees and compensation by faculty, administrative/professional, and service categories.

The analysis shows the percentage change in compensation from fiscal year to fiscal year for each university by category. This comparison illustrates for the universities in total a gradual increase in faculty and administrative/professional FTE employees and compensation, whereas service FTE employees have declined while service compensation remained steady.

Analysis of University Compensation for Faculty and Staff

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change
Central Michigan University					
Faculty FTE	1,125.9	1,166.4	3.60%	1,140.8	-2.19%
Faculty Compensation	\$ 61,726,619	\$ 68,420,308	10.84%	\$ 73,880,123	7.98%
Administrative/Professional FTE	521.2	554.0	6.29%	543.8	-1.84%
Administrative/Professional Compensation	\$ 33,539,118	\$ 36,873,458	9.94%	\$ 37,218,056	0.93%
Service FTE	888.5	883.1	-0.61%	826.7	-6.39%
Service Compensation	\$ 26,583,568	\$ 29,056,591	9.30%	\$ 26,465,155	-8.92%
Eastern Michigan University					
Faculty FTE	980.7	994.5	1.41%	1,016.0	2.16%
Faculty Compensation	\$ 62,499,988	\$ 68,777,038	10.04%	\$ 71,294,169	3.66%
Administrative/Professional FTE	552.9	560.7	1.41%	638.2	13.82%
Administrative/Professional Compensation	\$ 41,223,741	\$ 47,533,631	15.31%	\$ 48,502,554	2.04%
Service FTE	800.7	793.8	-0.86%	753.3	-5.10%
Service Compensation	\$ 25,911,427	\$ 26,352,150	1.70%	\$ 26,746,603	1.50%
Ferris State University					
Faculty FTE	622.3	653.8	5.06%	669.7	2.43%
Faculty Compensation	\$ 44,435,782	\$ 47,816,070	7.61%	\$ 47,667,230	-0.31%
Administrative/Professional FTE	276.4	292.8	5.93%	303.2	3.55%
Administrative/Professional Compensation	\$ 20,826,805	\$ 22,515,066	8.11%	\$ 21,564,360	-4.22%
Service FTE	527.4	526.0	-0.27%	511.5	-2.76%
Service Compensation	\$ 19,245,829	\$ 20,744,337	7.79%	\$ 19,802,319	-4.54%
Grand Valley State University					
Faculty FTE	902.7	863.5	-4.34%	943.8	9.30%
Faculty Compensation	\$ 53,829,504	\$ 59,142,344	9.87%	\$ 65,352,441	10.50%
Administrative/Professional FTE	354.3	362.9	2.43%	394.8	8.79%
Administrative/Professional Compensation	\$ 23,855,746	\$ 26,161,196	9.66%	\$ 28,478,157	8.86%
Service FTE	768.9	854.2	11.09%	941.0	10.16%
Service Compensation	\$ 18,504,008	\$ 21,106,430	14.06%	\$ 23,368,427	10.72%
Lake Superior State University					
Faculty FTE	180.0	182.3	1.28%	176.7	-3.07%
Faculty Compensation	\$ 9,647,921	\$ 10,615,283	10.03%	\$ 10,683,318	0.64%
Administrative/Professional FTE	81.0	78.1	-3.58%	53.2	-31.88%
Administrative/Professional Compensation	\$ 4,648,500	\$ 4,536,961	-2.40%	\$ 4,226,315	-6.85%
Service FTE	175.3	163.6	-6.67%	109.7	-32.95%
Service Compensation	\$ 4,602,762	\$ 4,170,252	-9.40%	\$ 4,259,773	2.15%

This analysis continued on next page.

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Exhibit 3

Fiscal Year 2004-05	Percentage Change	Fiscal Year 2005-06	Percentage Change	Four-Year Percentage Change
1,156.7	1.39%	1,152.5	-0.36%	2.36%
\$ 76,412,671	3.43%	\$ 79,948,880	4.63%	29.52%
534.5	-1.71%	549.0	2.71%	5.33%
\$ 37,608,955	1.05%	\$ 41,024,904	9.08%	22.32%
790.1	-4.43%	808.7	2.35%	-8.98%
\$ 27,252,783	2.98%	\$ 28,708,169	5.34%	7.99%
1,023.9	0.78%	1,028.5	0.45%	4.87%
\$ 73,178,406	2.64%	\$ 77,028,884	5.26%	23.25%
598.0	-6.30%	570.0	-4.68%	3.09%
\$ 48,171,940	-0.68%	\$ 49,090,049	1.91%	19.08%
724.8	-3.78%	730.5	0.79%	-8.77%
\$ 28,226,036	5.53%	\$ 27,913,133	-1.11%	7.73%
692.4	3.39%	709.7	2.50%	14.04%
\$ 50,742,818	6.45%	\$ 53,148,100	4.74%	19.61%
292.6	-3.50%	323.0	10.39%	16.86%
\$ 21,831,850	1.24%	\$ 25,713,087	17.78%	23.46%
508.3	-0.63%	467.8	-7.97%	-11.30%
\$ 20,410,244	3.07%	\$ 19,131,740	-6.26%	-0.59%
996.3	5.56%	1,067.3	7.13%	18.23%
\$ 70,301,022	7.57%	\$ 73,698,635	4.83%	36.91%
431.7	9.35%	451.0	4.47%	27.29%
\$ 30,499,248	7.10%	\$ 32,445,039	6.38%	36.01%
957.1	1.71%	906.9	-5.25%	17.95%
\$ 24,134,656	3.28%	\$ 25,790,756	6.86%	39.38%
180.6	2.21%	172.7	-4.37%	-4.06%
\$ 10,083,229	-5.62%	\$ 10,117,510	0.34%	4.87%
54.2	1.88%	292.0	438.75%	260.49%
\$ 4,137,720	-2.10%	\$ 4,459,113	7.77%	-4.07%
130.3	18.78%	154.1	18.27%	-12.09%
\$ 4,248,190	-0.27%	\$ 4,454,645	4.86%	-3.22%

Analysis of University Compensation for Faculty and Staff

Continued

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change
Michigan State University					
Faculty FTE	3,319.0	3,258.7	-1.82%	3,165.4	-2.86%
Faculty Compensation	\$ 253,296,699	\$ 261,225,291	3.13%	\$ 266,224,227	1.91%
Administrative/Professional FTE	2,140.4	2,100.2	-1.88%	2,050.8	-2.35%
Administrative/Professional Compensation	\$ 157,136,069	\$ 162,332,970	3.31%	\$ 164,061,250	1.06%
Service FTE	1,832.9	1,733.1	-5.44%	1,631.0	-5.89%
Service Compensation	\$ 77,600,855	\$ 74,551,995	-3.93%	\$ 71,754,226	-3.75%
Michigan Technological University					
Faculty FTE	453.8	477.3	5.18%	473.6	-0.78%
Faculty Compensation	\$ 34,329,704	\$ 35,254,791	2.69%	\$ 34,106,165	-3.26%
Administrative/Professional FTE	268.9	267.8	-0.41%	266.6	-0.45%
Administrative/Professional Compensation	\$ 19,469,552	\$ 19,663,599	1.00%	\$ 19,722,165	0.30%
Service FTE	369.9	384.8	4.03%	378.4	-1.66%
Service Compensation	\$ 12,514,454	\$ 12,829,664	2.52%	\$ 12,525,809	-2.37%
Northern Michigan University					
Faculty FTE	363.7	361.6	-0.58%	362.8	0.33%
Faculty Compensation	\$ 24,925,132	\$ 26,001,556	4.32%	\$ 27,593,270	6.12%
Administrative/Professional FTE	162.8	170.8	4.91%	164.2	-3.86%
Administrative/Professional Compensation	\$ 12,285,504	\$ 13,253,670	7.88%	\$ 12,584,327	-5.05%
Service FTE	341.9	337.5	-1.29%	327.5	-2.96%
Service Compensation	\$ 12,321,539	\$ 12,058,007	-2.14%	\$ 12,097,242	0.33%
Oakland University					
Faculty FTE	631.3	657.0	4.07%	656.1	-0.14%
Faculty Compensation	\$ 42,366,756	\$ 45,701,557	7.87%	\$ 46,076,458	0.82%
Administrative/Professional FTE	303.8	374.6	23.30%	357.8	-4.48%
Administrative/Professional Compensation	\$ 26,434,192	\$ 28,146,127	6.48%	\$ 28,181,756	0.13%
Service FTE	438.3	510.3	16.43%	473.7	-7.17%
Service Compensation	\$ 17,391,057	\$ 19,362,502	11.34%	\$ 20,542,065	6.09%
Saginaw Valley State University					
Faculty FTE	323.7	354.6	9.55%	363.7	2.57%
Faculty Compensation	\$ 19,903,096	\$ 21,907,960	10.07%	\$ 23,223,892	6.01%
Administrative/Professional FTE	207.1	218.2	5.36%	209.6	-3.94%
Administrative/Professional Compensation	\$ 11,926,708	\$ 13,279,084	11.34%	\$ 13,325,516	0.35%
Service FTE	230.4	226.8	-1.56%	230.2	1.50%
Service Compensation	\$ 8,300,419	\$ 8,082,373	-2.63%	\$ 8,564,359	5.96%

This analysis continued on next page.

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Exhibit 3

Fiscal Year 2004-05	Percentage Change	Fiscal Year 2005-06	Percentage Change	Four-Year Percentage Change
3,120.1	-1.43%	3,200.1	2.56%	-3.58%
\$ 265,869,239	-0.13%	\$ 278,004,369	4.56%	9.75%
2,035.5	-0.75%	2,189.0	7.54%	2.27%
\$ 169,382,028	3.24%	\$ 183,679,734	8.44%	16.89%
1,573.3	-3.54%	1,587.2	0.88%	-13.40%
\$ 77,608,467	8.16%	\$ 80,067,637	3.17%	3.18%
462.8	-2.28%	469.5	1.45%	3.46%
\$ 35,386,836	3.75%	\$ 37,616,305	6.30%	9.57%
259.7	-2.59%	269.0	3.58%	0.04%
\$ 19,744,665	0.11%	\$ 20,946,034	6.08%	7.58%
372.0	-1.69%	367.8	-1.13%	-0.57%
\$ 12,523,754	-0.02%	\$ 12,802,412	2.23%	2.30%
371.5	2.40%	383.3	3.18%	5.39%
\$ 27,533,692	-0.22%	\$ 28,343,373	2.94%	13.71%
162.6	-0.97%	156.0	-4.06%	-4.18%
\$ 13,032,103	3.56%	\$ 13,144,430	0.86%	6.99%
308.0	-5.95%	270.0	-12.34%	-21.03%
\$ 10,580,400	-12.54%	\$ 10,661,924	0.77%	-13.47%
646.9	-1.40%	653.8	1.07%	3.56%
\$ 48,169,441	4.54%	\$ 51,699,517	7.33%	22.03%
372.5	4.11%	371.0	-0.40%	22.12%
\$ 29,026,314	3.00%	\$ 30,816,200	6.17%	16.58%
417.8	-11.80%	437.7	4.76%	-0.14%
\$ 20,156,206	-1.88%	\$ 21,536,345	6.85%	23.84%
375.7	3.30%	387.0	3.01%	19.56%
\$ 25,065,817	7.93%	\$ 26,548,806	5.92%	33.39%
214.4	2.29%	225.0	4.94%	8.64%
\$ 13,868,067	4.07%	\$ 15,044,297	8.48%	26.14%
237.3	3.08%	239.1	0.76%	3.78%
\$ 8,793,610	2.68%	\$ 8,939,691	1.66%	7.70%

Analysis of University Compensation for Faculty and Staff
Continued

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change
University of Michigan - Ann Arbor					
Faculty FTE	3,584.6	3,411.8	-4.82%	3,434.8	0.67%
Faculty Compensation	\$ 339,182,570	\$ 369,748,338	9.01%	\$ 375,467,737	1.55%
Administrative/Professional FTE	3,302.9	3,431.3	3.89%	3,431.2	0.00%
Administrative/Professional Compensation	\$ 253,756,097	\$ 265,577,839	4.66%	\$ 266,330,788	0.28%
Service FTE	1,231.3	1,149.9	-6.61%	1,080.0	-6.08%
Service Compensation	\$ 54,790,564	\$ 52,597,476	-4.00%	\$ 50,345,974	-4.28%
University of Michigan - Dearborn					
Faculty FTE	374.5	373.8	-0.19%	411.6	10.11%
Faculty Compensation	\$ 24,673,645	\$ 26,205,655	6.21%	\$ 27,403,629	4.57%
Administrative/Professional FTE	265.0	273.2	3.09%	266.0	-2.64%
Administrative/Professional Compensation	\$ 17,355,390	\$ 19,444,412	12.04%	\$ 19,088,599	-1.83%
Service FTE	218.2	218.7	0.23%	148.0	-32.33%
Service Compensation	\$ 7,095,973	\$ 7,794,406	9.84%	\$ 8,785,842	12.72%
University of Michigan - Flint					
Faculty FTE	285.0	300.1	5.30%	282.6	-5.83%
Faculty Compensation	\$ 17,402,013	\$ 19,322,559	11.04%	\$ 18,376,878	-4.89%
Administrative/Professional FTE	165.9	212.9	28.33%	179.1	-15.88%
Administrative/Professional Compensation	\$ 7,223,375	\$ 12,712,693	75.99%	\$ 11,803,370	-7.15%
Service FTE	279.5	278.8	-0.25%	258.6	-7.25%
Service Compensation	\$ 12,582,096	\$ 9,251,288	-26.47%	\$ 9,204,995	-0.50%
Wayne State University					
Faculty FTE	2,066.0	2,501.9	21.10%	2,886.1	15.36%
Faculty Compensation	\$ 146,636,858	\$ 133,531,745	-8.94%	\$ 144,012,435	7.85%
Administrative/Professional FTE	964.5	1,029.7	6.76%	1,002.3	-2.66%
Administrative/Professional Compensation	\$ 78,622,266	\$ 100,499,183	27.83%	\$ 97,264,378	-3.22%
Service FTE	1,600.0	1,183.6	-26.03%	1,024.1	-13.48%
Service Compensation	\$ 52,033,327	\$ 56,940,118	9.43%	\$ 53,066,344	-6.80%
Western Michigan University					
Faculty FTE	1,651.1	1,738.4	5.29%	1,726.9	-0.66%
Faculty Compensation	\$ 94,045,498	\$ 102,548,443	9.04%	\$ 104,425,660	1.83%
Administrative/Professional FTE	440.4	442.1	0.39%	434.7	-1.67%
Administrative/Professional Compensation	\$ 33,972,868	\$ 35,194,455	3.60%	\$ 34,953,705	-0.68%
Service FTE	1,132.7	1,122.1	-0.94%	1,090.2	-2.84%
Service Compensation	\$ 43,994,157	\$ 46,179,443	4.97%	\$ 45,103,669	-2.33%

This analysis continued on next page.

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Exhibit 3

Fiscal Year 2004-05	Percentage Change	Fiscal Year 2005-06	Percentage Change	Four-Year Percentage Change
3,323.8	-3.23%	3,165.4	-4.77%	-11.69%
\$ 384,024,717	2.28%	\$ 389,167,800	1.34%	14.74%
3,413.5	-0.52%	3,200.0	-6.25%	-3.12%
\$ 281,110,809	5.55%	\$ 288,591,017	2.66%	13.73%
1,010.7	-6.42%	1,309.2	29.53%	6.33%
\$ 49,792,717	-1.10%	\$ 71,210,993	43.01%	29.97%
404.0	-1.85%	400.7	-0.82%	7.00%
\$ 29,452,070	7.48%	\$ 29,278,180	-0.59%	18.66%
272.7	2.52%	251.0	-7.96%	-5.28%
\$ 19,554,223	2.44%	\$ 20,155,434	3.07%	16.13%
153.7	3.85%	182.9	19.00%	-16.18%
\$ 8,621,955	-1.87%	\$ 9,823,365	13.93%	38.44%
303.4	7.36%	312.0	2.83%	9.47%
\$ 19,620,637	6.77%	\$ 20,828,727	6.16%	19.69%
181.0	1.06%	258.0	42.54%	55.52%
\$ 11,858,863	0.47%	\$ 15,458,150	30.35%	114.00%
248.3	-3.98%	201.7	-18.77%	-27.84%
\$ 8,661,732	-5.90%	\$ 6,765,410	-21.89%	-46.23%
3,298.0	14.27%	(1)	(1)	(1)
\$ 146,684,717	1.86%	\$ 150,480,185	2.59%	2.62%
937.7	-6.45%	(1)	(1)	(1)
\$ 102,652,636	5.54%	\$ 105,670,214	2.94%	34.40%
970.8	-5.20%	(1)	(1)	(1)
\$ 53,852,254	1.48%	\$ 57,446,682	6.67%	10.40%
1,766.4	2.29%	1,712.8	-3.03%	3.74%
\$ 104,540,491	0.11%	\$ 108,883,995	4.15%	15.78%
409.4	-5.82%	410.0	0.15%	-6.90%
\$ 34,508,423	-1.27%	\$ 37,405,158	8.39%	10.10%
1,004.4	-7.87%	1,005.2	0.08%	-11.26%
\$ 41,770,041	-7.39%	\$ 45,439,753	8.79%	3.29%

Analysis of University Compensation for Faculty and Staff
Continued

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change
Statewide Total					
Faculty FTE	16,864.0	17,296.0	2.56%	17,711.0	2.40%
Faculty Compensation	\$ 1,228,901,785	\$ 1,296,218,938	5.48%	\$ 1,335,787,632	3.05%
Administrative/Professional FTE	10,008.0	10,369.0	3.61%	10,296.0	-0.70%
Administrative/Professional Compensation	\$ 742,275,931	\$ 807,724,344	8.82%	\$ 807,305,296	-0.05%
Service FTE	10,836.0	10,366.0	-4.34%	9,784.0	-5.61%
Service Compensation	\$ 393,472,035	\$ 401,077,032	1.93%	\$ 392,632,802	-2.11%

FTE = full-time equivalent.

(1) Fiscal year 2005-06 data was not available for Wayne State University.

(2) Statewide totals were not computed for FTE because fiscal year 2005-06 data for Wayne State University was not available.

Source: Higher Education Institutional Data Inventory (HEIDI) data as of February 6, 2006 for fiscal years 2001-02 through 2004-05 and HEIDI data as of December 22, 2006 for fiscal year 2005-06.

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Fiscal Year 2004-05	Percentage Change	Fiscal Year 2005-06	Percentage Change	Four-Year Percentage Change
18,123.0	2.33%	(2)	(2)	(2)
\$ 1,367,065,803	2.34%	\$ 1,414,793,266	3.49%	15.13%
10,170.0	-1.22%	(2)	(2)	(2)
\$ 836,987,844	3.68%	\$ 883,642,860	5.57%	19.05%
9,407.0	-3.85%	(2)	(2)	(2)
\$ 396,633,045	1.02%	\$ 430,692,655	8.59%	9.46%

Exhibit 4 - Analysis of Fiscal Year Equated Students

Exhibit 4 is a five-year enrollment analysis of the 15 Michigan public universities. The enrollment data was extracted from the Higher Education Institutional Data Inventory (HEIDI). Annually, the universities compute and input fiscal year equated student (FYES) statistics into the HEIDI database. HEIDI provides the universities with standardized instructions for computing FYES.

The analysis shows that from fiscal year 2001-02 to fiscal year 2005-06 enrollments of FYES decreased at 3 Michigan public universities (Eastern Michigan University, Lake Superior State University, and Western Michigan University).

Analysis of Fiscal Year Equated Students (FYES)

	Fiscal Year 2001-02 FYES	Fiscal Year 2002-03 FYES	Percentage Change	Fiscal Year 2003-04 FYES	Percentage Change	Fiscal Year 2004-05 FYES	Percentage Change	Fiscal Year 2005-06 FYES	Percentage Change	Four-Year Percentage Change in FYES
Central Michigan University	20,961.00	21,307.00	1.65%	21,447.00	0.66%	21,431.00	-0.07%	21,579.00	0.69%	2.95%
Eastern Michigan University	19,256.00	19,581.56	1.69%	19,579.35	-0.01%	18,947.30	-3.23%	18,775.38	-0.91%	-2.50%
Ferris State University	9,568.00	9,840.00	2.84%	10,340.00	5.08%	10,548.00	2.01%	11,063.00	4.88%	15.63%
Grand Valley State University	16,779.00	17,565.80	4.69%	18,515.00	5.40%	19,400.00	4.78%	19,985.90	3.02%	19.11%
Lake Superior State University	2,819.00	2,900.00	2.87%	2,802.50	-3.36%	2,591.00	-7.55%	2,561.00	-1.16%	-9.15%
Michigan State University	40,936.00	41,586.00	1.59%	41,528.00	-0.14%	41,836.00	0.74%	42,430.00	1.42%	3.65%
Michigan Technological University	5,915.80	6,007.64	1.55%	6,045.67	0.63%	5,931.59	-1.89%	6,124.25	3.25%	3.52%
Northern Michigan University	7,718.00	8,047.00	4.26%	8,305.00	3.21%	8,424.00	1.43%	8,553.00	1.53%	10.82%
Oakland University	12,619.00	13,070.00	3.57%	13,652.00	4.45%	13,834.00	1.33%	14,246.00	2.98%	12.89%
Saginaw Valley State University	6,857.39	7,129.60	3.97%	7,406.60	3.89%	7,648.87	3.27%	7,780.67	1.72%	13.46%
University of Michigan - Ann Arbor	37,998.00	38,651.00	1.72%	38,873.00	0.57%	39,311.00	1.13%	40,043.00	1.86%	5.38%
University of Michigan - Dearborn	6,062.00	6,335.00	4.50%	6,462.00	2.00%	6,227.00	-3.64%	6,243.00	0.26%	2.99%
University of Michigan - Flint	5,056.00	5,019.00	-0.73%	4,892.00	-2.53%	4,941.00	1.00%	5,111.00	3.44%	1.09%
Wayne State University	23,754.00	23,704.00	-0.21%	24,728.80	4.32%	24,953.00	0.91%	25,235.00	1.13%	6.23%
Western Michigan University	<u>24,905.90</u>	<u>25,461.00</u>	2.23%	<u>25,038.60</u>	-1.66%	<u>24,006.10</u>	-4.12%	<u>23,290.00</u>	-2.98%	-6.49%
Statewide Total	<u>241,205.09</u>	<u>246,204.60</u>	2.07%	<u>249,615.52</u>	1.39%	<u>250,029.86</u>	0.17%	<u>253,020.20</u>	1.20%	4.90%

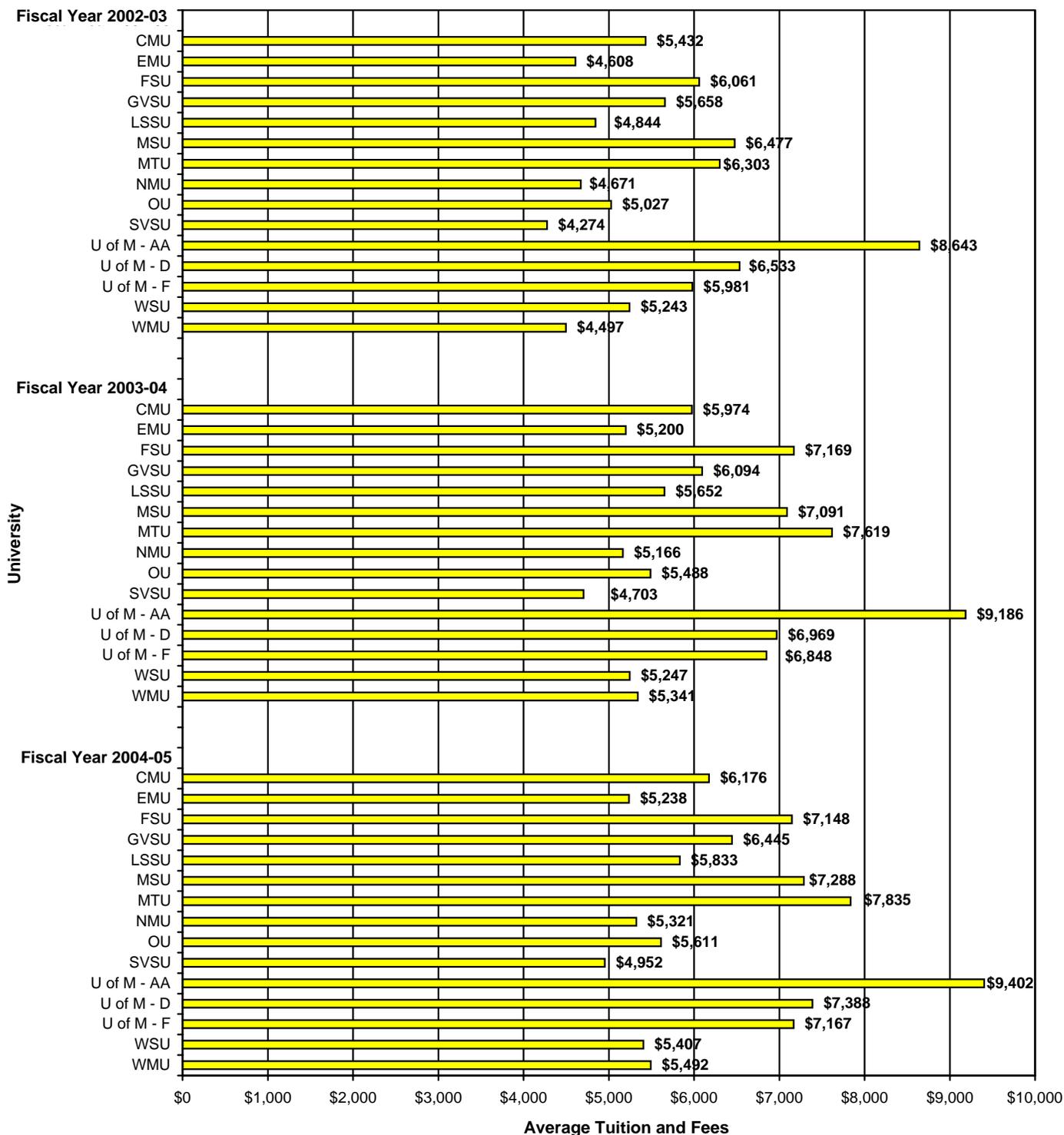
Source: Higher Education Institutional Data Inventory (HEIDI) data as of February 6, 2006 for fiscal years 2001-02 through 2004-05 and HEIDI data as of December 22, 2006 for fiscal year 2005-06.

**Exhibit 5 - Comparison of Average Tuition and Fees Assessed to
In-State Undergraduate Fiscal Year Equated Students**

Exhibit 5 is a comparative analysis of the average tuition and fees assessed per in-State undergraduate fiscal year equated student at all 15 Michigan public universities for fiscal years 2002-03 through 2004-05.

Observation 2 of this report contains additional discussion about comparisons of average tuition and fees.

**Comparison of Average Tuition and Fees Assessed to
In-State Undergraduate Fiscal Year Equated Students**



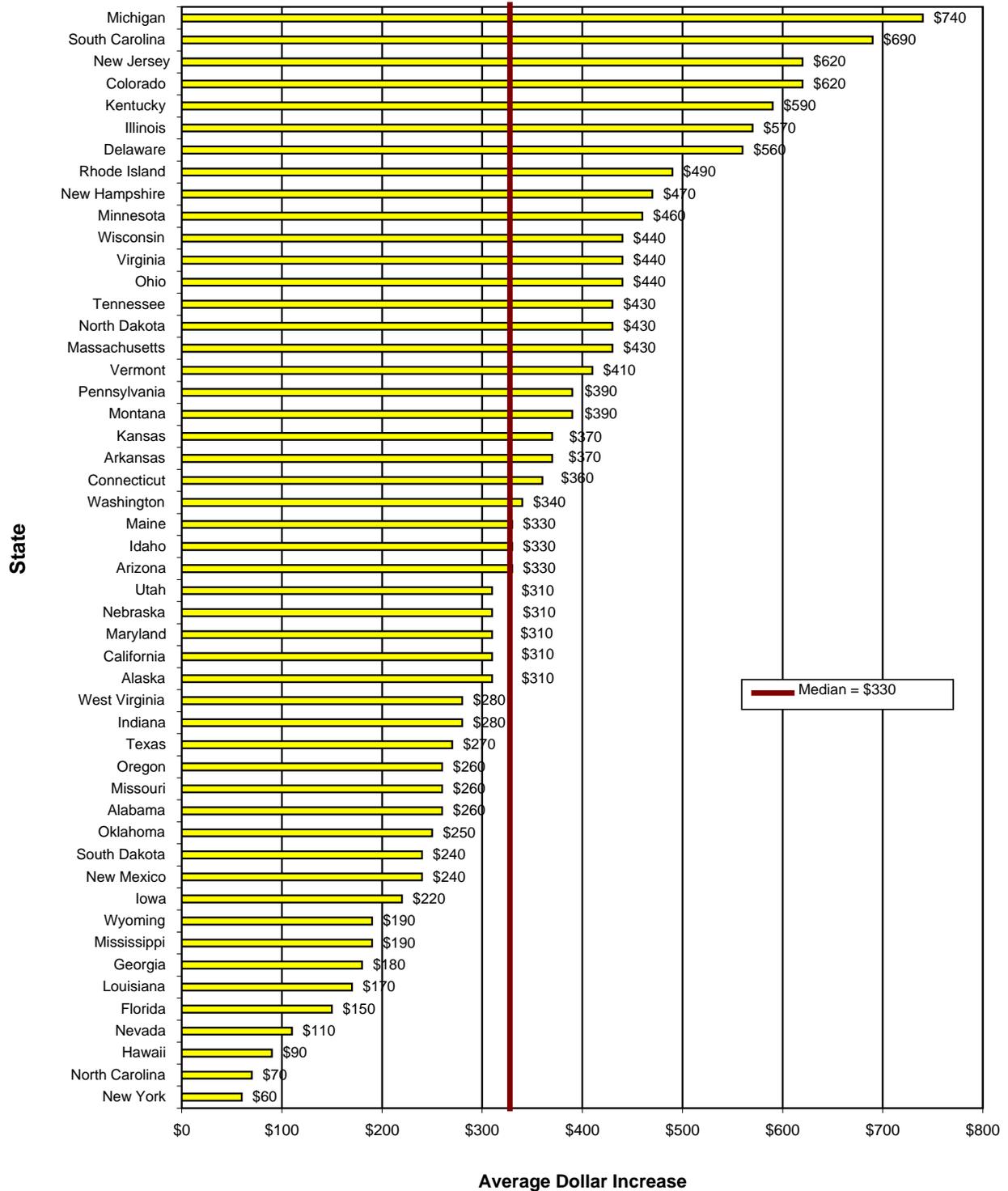
Source: Higher Education Institutional Data Inventory (HEIDI).

Exhibits 6a and 6b - Comparison of Average Tuition and Fee Increases (in Dollars)
From Fiscal Year 2004-05 to Fiscal Year 2005-06

Exhibit 6a compares the average increase in tuition and fees from fiscal year 2004-05 to fiscal year 2005-06 for the 15 Michigan public universities to the average increase in tuition and fees for the 49 other states' publicly financed universities. The comparison shows that the average annual increase of Michigan public universities is the highest among the 50 states, exceeding the median average dollar increase by \$410.

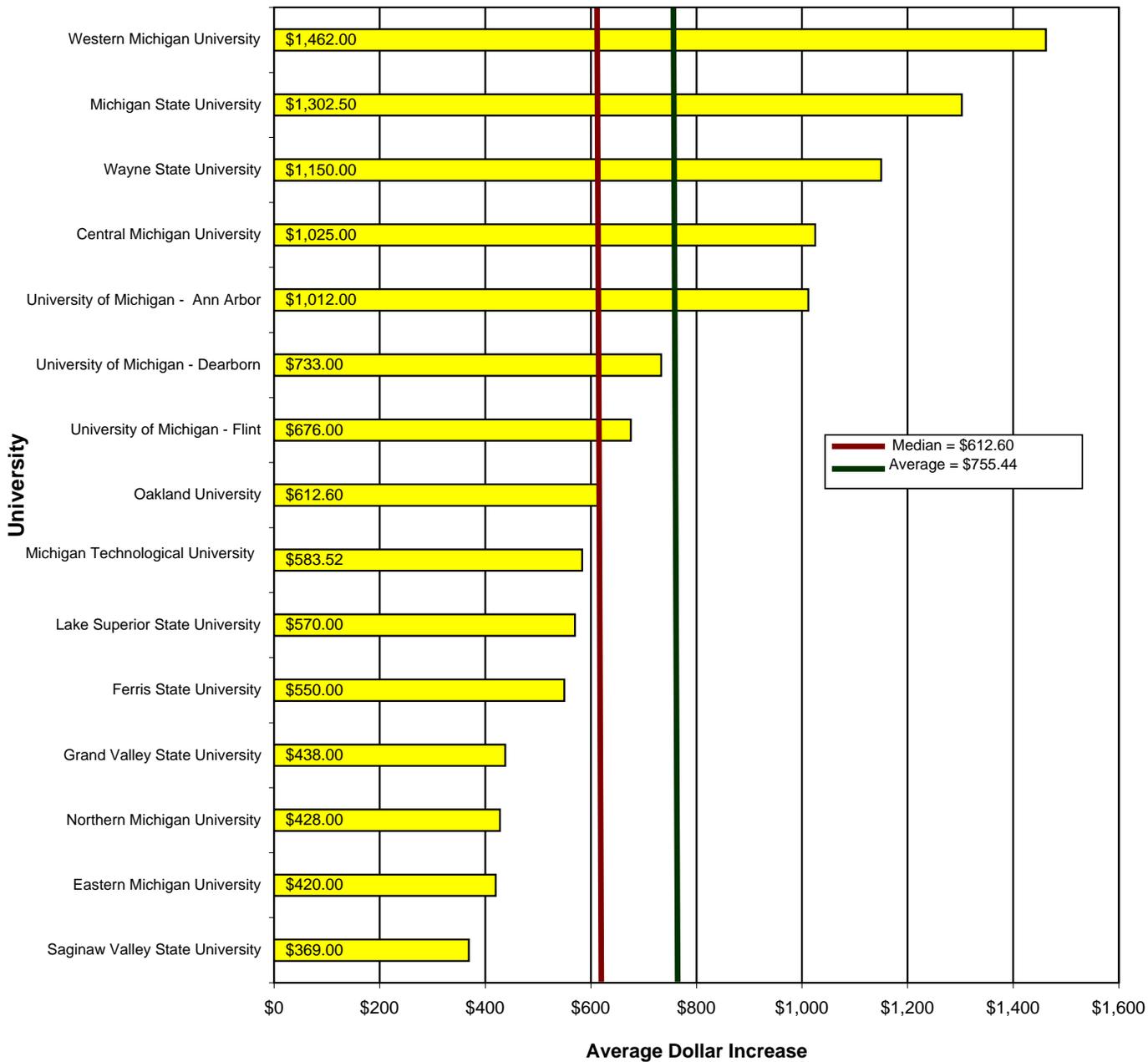
Exhibit 6b compares the average increase in tuition and fees from fiscal year 2004-05 to fiscal year 2005-06 for the 15 Michigan public universities.

**Comparison of Average Tuition and Fee Increases (in Dollars)
From Fiscal Year 2004-05 to Fiscal Year 2005-06 by State**



Source: "Trends in College Pricing 2005," published by the College Board.

**Comparison of Average Tuition and Fee Increases (in Dollars)
From Fiscal Year 2004-05 to Fiscal Year 2005-06 by University**



Source: Universities' survey responses.

Exhibits 7a and 7b - Comparison of Institutional Aid

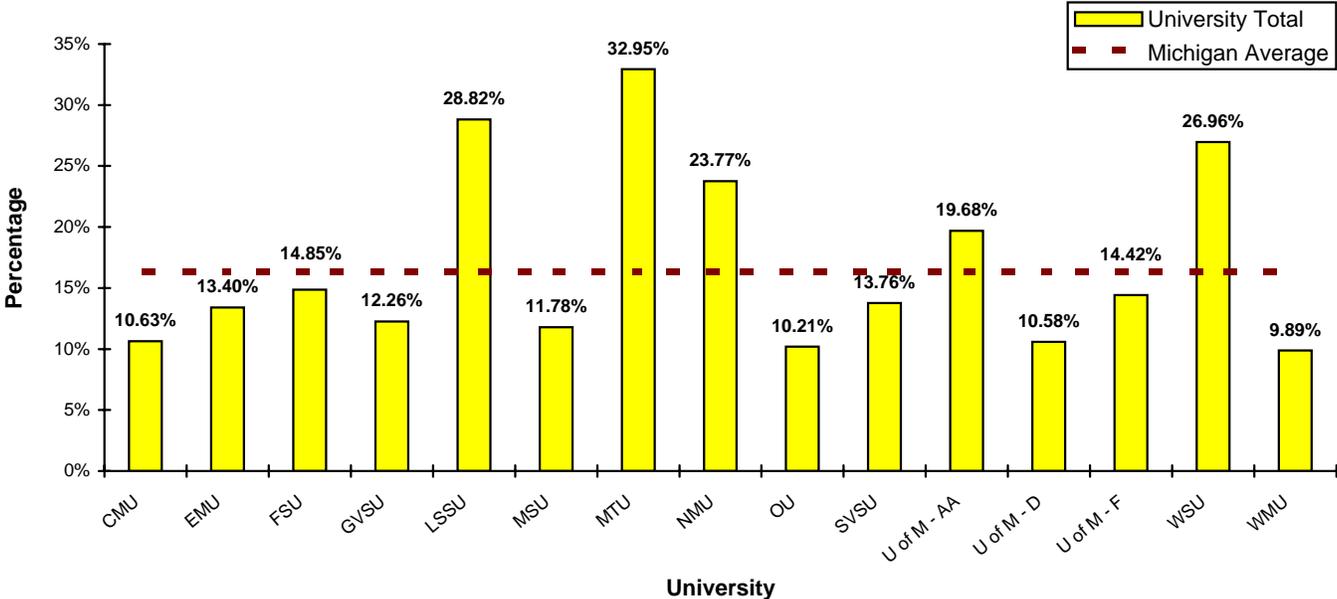
Exhibit 7a compares, by percentage of tuition and fee revenues, the amount of institutional aid provided by each Michigan public university for fiscal years 2002-03 through 2004-05. Sometimes referred to as "tuition discounting," institutional aid is generally funded from tuition and fee revenue received by universities. The analysis shows that all 15 public universities use tuition and fee revenues to provide institutional aid to certain segments of their student populations. The comparative data shows that the amount of tuition and fee revenues allocated to institutional aid varies widely by university. For example, in fiscal year 2004-05, Michigan Technological University (MTU) allocated the largest percentage (28.76%) of its tuition and fee revenues to institutional aid, whereas Oakland University (OU) allocated the smallest percentage (8.74%) of its tuition and fee revenues to institutional aid.

Exhibit 7b illustrates, for fiscal year 2004-05, the amount of a student's dollar that is allocated to his/her education and the amount used to fund other students' education.

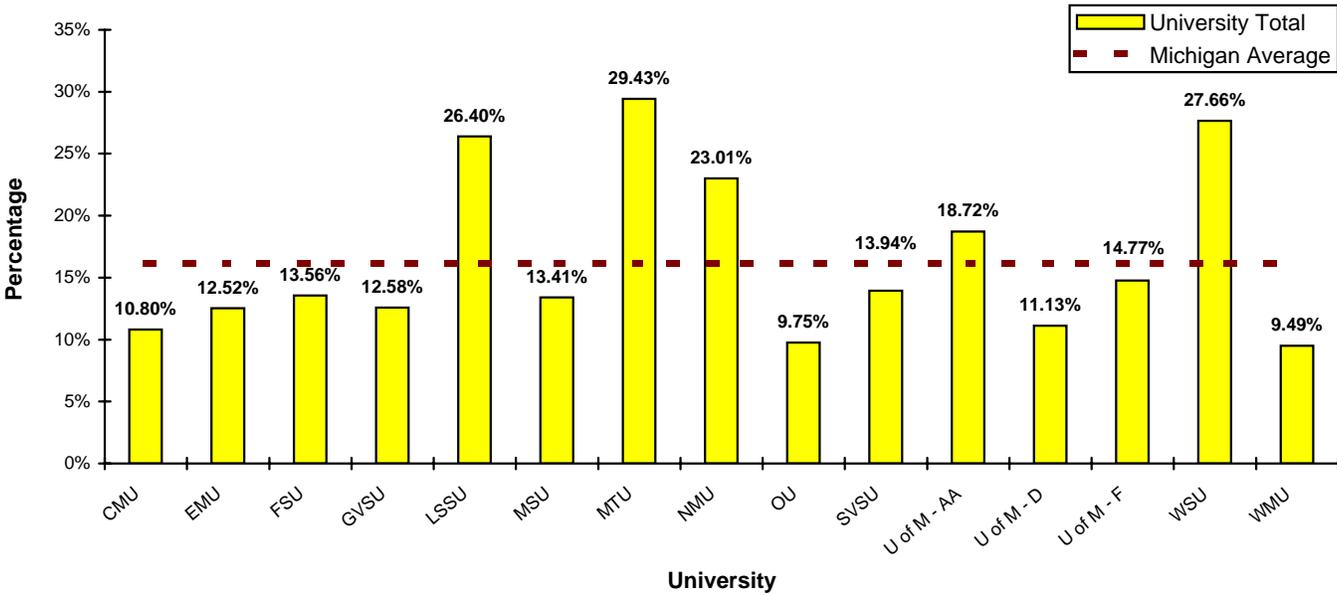
Observation 3 of this report contains additional discussion about institutional aid and how it can affect tuition and fee rates.

Comparison of Institutional Aid

Institutional Aid as a Percentage of Total Tuition and Fees for Fiscal Year 2002-03

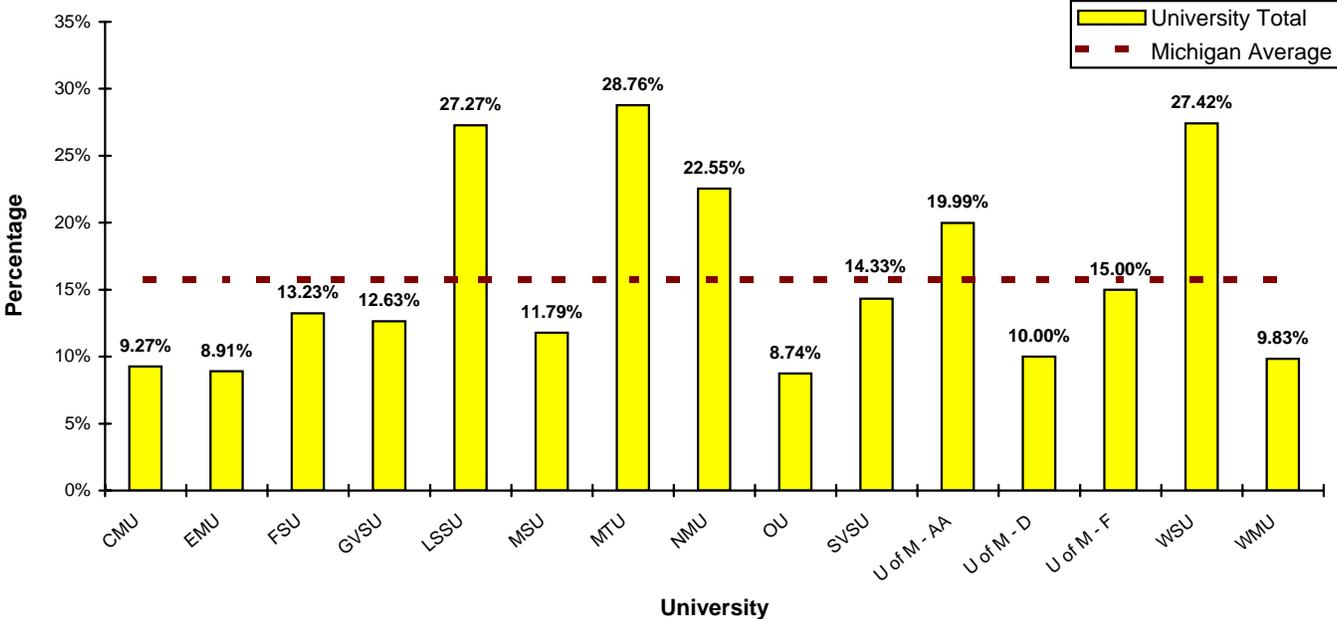


Institutional Aid as a Percentage of Total Tuition and Fees for Fiscal Year 2003-04



Comparison of Institutional Aid
Continued

Institutional Aid as a Percentage of Total Tuition and Fees for Fiscal Year 2004-05



Note: Tuition scholarship allowance divided by tuition and fees per the universities' audited financial statements.

Comparison of Institutional Aid Student Tuition Dollar Spending in Fiscal Year 2004-05



 = Amount of students' tuition dollar applied to his/her education

 = Amount of students' tuition dollar applied to other students' education

Note: Tuition scholarship allowance divided by tuition and fees per the universities' audited financial statements.

Exhibit 8 - Analysis of Additional and Required Fees

Exhibit 8 presents the amount of required student fee revenues (excluding tuition revenue) that each of the 15 Michigan public universities certified to the Department of Management and Budget (DMB). The exhibit also presents the amount of additional fees collected, which are not required to be certified to DMB.

Section 436, Act 352, P.A. 2004, provided for a tuition restraint incentive for universities that restrained increases in tuition and fees to 2.4% or 2.8% (depending on the university) for academic year 2004-05. Section 436 required all 15 Michigan public universities to disclose and certify to DMB by October 1, 2004 their prior year and current year tuition and fees. Section 436 also required the State Budget Director to implement a reporting requirement based on definitions and uniform reporting requirements established by the State Budget Director and the House and Senate Fiscal Agencies. DMB defined required fees as fees paid by the majority of full-time, on-campus, degree-seeking students and, accordingly, instructed the universities to disclose tuition and only required fees.

Applying DMB's definition, required fees included fees such as technology, registration, activity center, and student activity fees, but excluded additional fees such as course, application/orientation, graduation, and parking fees.

Observation 1 of this report contains additional discussion about student fees and their relationship to tuition restraints.

Analysis of Additional and Required Fees

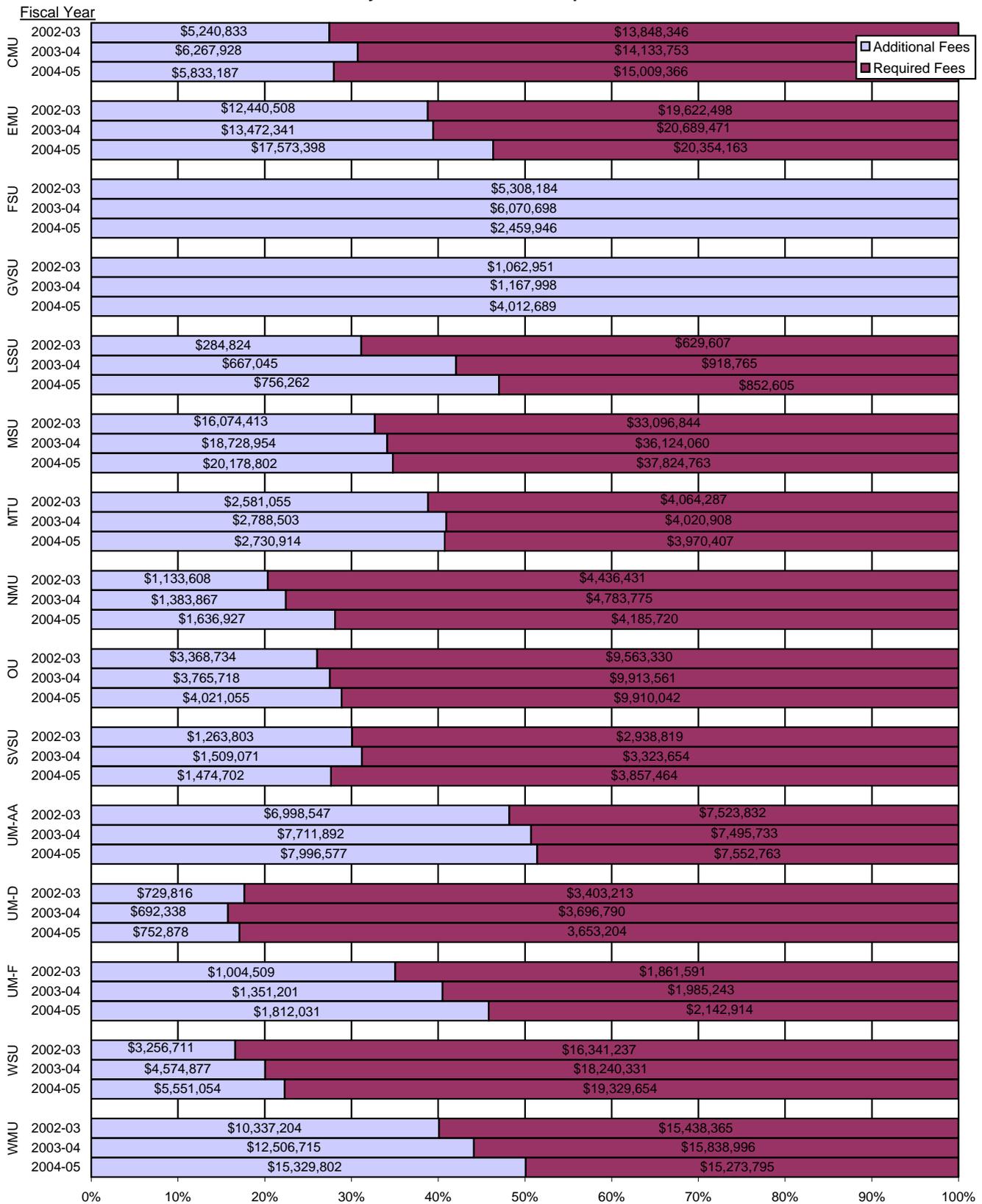


Exhibit 9 - Comparison of Student Fees

Exhibit 9 illustrates the different fee types and amounts that the 15 Michigan public universities assessed to students during academic years 2002-03 through 2004-05. The types and amounts of the student fees were derived from the universities' survey responses and discussions with university personnel. The comparison presents fees assessed to undergraduate students. Because the number of course specific fees can be voluminous for some universities, the listings do not itemize course specific fees by name or amount.

Observation 1 of this report contains additional discussion about student fees and how they can affect a student's ability to pay for higher education.

Comparison of Student Fees

	Academic Year		
	2002-03	2003-04	2004-05
Data Reported by Central Michigan University			
Enrollment Fee per Semester (7 or more credits)	\$ 80.00	\$ 80.00	\$ 80.00
Enrollment Fee per Semester (6 credits or less)	\$ 40.00	\$ 40.00	\$ 40.00
Student Activity Center Fee per Semester (7 or more credits)	\$ 50.00	\$ 50.00	\$ 50.00
Campus Programming Fee per Semester (7 or more credits)	\$ 25.00	\$ 25.00	\$ 25.00
Student Technology Fee per Semester (7 or more credits)	\$ 110.00	\$ 110.00	\$ 110.00
Student Technology Fee per Semester (6 or less credits)	\$ 55.00	\$ 55.00	\$ 55.00
Campus Improvement Fee per Semester	\$ 37.50	\$ 37.50	\$ 37.50
Library Fee per Semester	\$ 75.00	\$ 75.00	\$ 75.00
Student Publication Fee per Semester			\$ 5.00
Application Fee (undergraduate)	\$ 25.00	35.00	35.00
Parking/Auto Registration	Various Rates	Various Rates	Various Rates
Late Registration	\$ 100.00	\$ 100.00	\$ 100.00
Orientation (newly admitted undergraduate students)	\$ 125.00	\$ 125.00	\$ 125.00
Application for Graduation	\$ 35.00	\$ 35.00	\$ 35.00
Multiple Course Fees	Various	Various	Various
Data Reported by Eastern Michigan University			
Registration Fee per Semester	\$ 40.00	\$ 40.00	\$ 40.00
General Fee per Credit	\$ 20.00	\$ 21.00	\$ 21.00
Technology Fee per Credit	\$ 10.00	\$ 10.00	\$ 10.00
Union Fee per Credit		\$ 0.75	\$ 1.50
Records Initiation Fee (new students, one-time fee)			\$ 75.00
Student Teaching Fee per Class			\$ 125.00
Late Registration Fee per Semester	\$ 50.00	\$ 50.00	\$ 100.00
Drop Fee per Class			\$ 10.00
General Education Fee per Credit			\$ 12.00
Application (on-line, undergraduate)		\$ 20.00	\$ 20.00
Application (paper, undergraduate)	\$ 25.00	\$ 30.00	\$ 30.00
Graduation		\$ 90.00	\$ 90.00
Late Add			\$ 100.00
Late Payment		\$ 25.00	\$ 30.00
Student Orientation		\$ 145.00	\$ 165.00
Transcript			\$ 5.00
Parking	Various Rates	Various Rates	Various Rates
Credit by Exam		\$ 10.00	1 Credit Hour
Fast Track		\$ 25.00	\$ 25.00
Installment Fee		\$ 30.00	\$ 30.00
Payment Plan		\$ 55.00	\$ 50.00
Multiple Course Fees	Various	Various	Various
Data Reported by Ferris State University			
Application Fee	\$ 30.00	\$ 30.00	\$ 30.00
Auto Registration	\$ 50.00	\$ 60.00	\$ 85.00
Late Registration	\$ 100.00	\$ 100.00	\$ 100.00
Racquet Facility Fee (refundable)	\$ 12.00	\$ 13.00	\$ 13.00
Student Activity Fee (refundable)	\$ 20.00	\$ 20.00	\$ 20.00
Health Care Center Fee (refundable)	\$ 27.00	\$ 37.00	\$ 37.00
Student Government Fee (refundable)		\$ 1.00	\$ 1.00
Transcript	\$ 5.00	\$ 5.00	\$ 5.00

This comparison continued on next page.

Comparison of Student Fees
Continued

	Academic Year		
	2002-03	2003-04	2004-05
Data Reported by Grand Valley State University			
Application Fee	\$ 20.00	\$ 30.00	\$ 30.00
Late Registration	\$ 50.00	\$ 50.00	\$ 50.00
Orientation (incoming student)	\$ 75.00	\$ 75.00	\$ 75.00
Optional Auxiliary Parking Permits	\$ 40.00	\$ 40.00	\$ 190.00
Optional Tuition Deferral Fee	\$ 30.00	\$ 30.00	\$ 30.00
Optional Auxiliary Health Services	Varies - per visit	Varies - per visit	Varies - per visit
Multiple Course Fees	Various	Various	Various
Data Reported by Lake Superior State University			
Technology Fee per Credit (up to 12 credits)	\$ 5.00	\$ 7.00	\$ 7.00
Technology Fee per Semester (full-time students)	\$ 55.00	\$ 84.00	\$ 84.00
Activity Center Fee per Semester	\$ 40.00	\$ 40.00	\$ 40.00
Student Activity Fee per Semester	\$ 10.00	\$ 35.00	\$ 35.00
Registration Fee (one-time fee)			\$ 75.00
Parking	\$ 50.00	\$ 75.00	\$ 75.00
Application Fee (undergraduate)	\$ 20.00	\$ 20.00	\$ 20.00
Deferment	\$ 30.00	\$ 30.00	\$ 50.00
Addendum	\$ 10.00	\$ 10.00	\$ 10.00
Special Deferment	\$ 36.00	\$ 36.00	\$ 50.00
Late Registration	\$ 25.00	\$ 25.00	\$ 25.00
Multiple Course Fees	Various	Various	Various
Data Reported by Michigan State University			
Registration per Semester (1 - 4 credits)	\$ 243.00	\$ 267.00	\$ 277.00
Registration per Semester (5 credits or more)	\$ 296.00	\$ 325.00	\$ 339.00
Student Government Fee per Semester	\$ 13.00	\$ 13.75	\$ 13.75
Newspaper Fee per Semester (6 credits or more)	\$ 5.00	\$ 5.00	\$ 5.00
Radio Fee per Semester	\$ 3.00	\$ 3.00	\$ 3.00
Infrastructure Technology Support per Semester (full-time student)	\$ 58.00	\$ 64.00	\$ 67.00
Infrastructure Technology Support per Semester (part-time student)	\$ 47.00	\$ 52.00	\$ 55.00
Residence Halls Association Tax per Semester (students living in undergraduate housing)	\$ 21.00	\$ 21.00	\$ 22.00
Owen Graduate Association Tax per Semester (students living in Owen Graduate Center)	\$ 5.00	\$ 5.00	\$ 5.00
University Apartments Council of Residents Tax per Semester (students in university apartments)	\$ 1.50	\$ 1.50	\$ 3.00
Engineering Fee per Semester (upper division - full time)	\$ 288.00	\$ 337.00	\$ 380.00
Engineering Fee per Semester (upper division - part time)	\$ 161.00	\$ 188.00	\$ 231.00
Application Fee (undergraduate)	\$ 30.00	\$ 35.00	\$ 35.00
Parking/Auto Registration	Various Rates	Various Rates	Various Rates
Late Registration	\$ 50.00	\$ 50.00	\$ 50.00
Late Enrollment Fee	\$50 - \$200	\$50 - \$200	\$50 - \$200
Transcript	\$ 5.00	\$ 5.00	\$ 5.00
Fall Health Insurance Fee for International Students	\$ 342.00	\$ 358.00	\$ 369.00
Spring/Summer Health Insurance Fee for International Students	\$ 568.00	\$ 595.00	\$ 613.00
Advance Enrollment Fee (incoming students)	\$ 175.00	\$ 175.00	\$ 175.00
Field Trip Fees	Varies	Varies	Varies
Marching Band Fee	\$ 49.00	\$ 49.00	\$ 49.00
James Madison College Book Fee (annual)	\$5 - \$20	\$5 - \$20	\$5 - \$20
Deferred Payment Plan Fee per Semester	\$ 8.00	\$ 10.00	\$ 10.00

This comparison continued on next page.

Comparison of Student Fees
Continued

	Academic Year		
	2002-03	2003-04	2004-05
Data Reported by Michigan Technological University			
Memorial Union Expansion Fee per Semester	\$ 22.50	\$ 22.50	\$ 22.50
Student Activity Fee per Semester	\$ 44.30	\$ 44.30	\$ 44.30
Basic Computing Access Fee per Semester	\$ 176.00	\$ 180.00	\$ 181.20
Student Development Complex Support per Semester	\$ 31.00	\$ 31.00	\$ 31.00
Memorial Union Building Support per Semester	\$ 37.10	\$ 37.10	\$ 37.10
Parking (optional, commuter only, per year)	\$ 50.00	\$ 50.00	\$ 50.00
Application Fee (undergraduate)	\$ 30.00	\$ 30.00	\$ 40.00
Late Registration	\$ 100.00	\$ 100.00	\$ 100.00
Orientation Fee	\$ 115.00	\$ 115.00	\$ 115.00
Orientation Fee (transferring students with 31 or more credits)	\$ 50.00	\$ 50.00	\$ 50.00
Late Enrollment Processing Fee	\$ 50.00	\$ 50.00	\$ 50.00
Residence Hall Student Association (per semester)	\$ 10.00	\$ 10.00	\$ 10.00
Registration Fee (matriculation fee per semester)	\$ 25.50		
Tuition Differential Fee (per semester for certain majors)		\$ 400.00	\$ 400.00
Continuing Enrollment Deposit	\$ 100.00	\$ 100.00	\$ 100.00
Deferred Payment Plan Contract Fee per Semester	\$ 50.00	\$ 50.00	\$ 50.00
Multiple Course Fees	Various	Various	Various
Data Reported by Northern Michigan University			
Discretionary Fee per Semester (6 or more credits)	\$ 30.00	\$ 30.00	\$ 30.00
University Fee per Semester (12 or more credits)	\$ 296.00	\$ 309.00	\$ 249.00
Student Athletic Event Fee (new or transferring student taking 12 or more credits; one-time fee)	\$ 100.00	\$ 100.00	\$ 100.00
Student Athletic Event Fee (transferring student with 56 or more credits taking 12 or more credits; one-time fee)	\$ 50.00	\$ 50.00	\$ 50.00
Application Fee	\$ 25.00	\$ 25.00	\$ 30.00
Auto Registration Fee	\$ 50.00	\$ 60.00	\$ 65.00
Late Registration	\$ 25.00	\$ 25.00	\$ 25.00
Orientation Fee	\$ 75.00	\$ 75.00	\$ 75.00
Graduation	\$ 15.00	\$ 15.00	\$ 15.00
Tuition Late Payment (each month late)		\$ 100.00	\$ 100.00
Transcripts	\$ 4.00	\$ 4.00	\$ 4.00
iBook Fee (Arts and Design Majors)	\$ 150.00	\$ 150.00	\$ 150.00
Payment Plan Late Payment (each month late)		\$ 25.00	\$ 25.00
4-Payment Plan Set-Up Fee		\$ 50.00	\$ 50.00
Billing Deferment Fee (enrolled prior to August 1)	\$ 50.00	\$ 75.00	\$ 75.00
Billing Deferment Fee (enrolled after to August 1)		\$ 100.00	\$ 100.00
Study Abroad	\$ 100.00	\$ 100.00	\$ 100.00
Non-Consortial Study Abroad	\$ 250.00	\$ 250.00	\$ 250.00
Science Breakage	Cost over \$1	Cost over \$1	Cost over \$1
Current Affairs Material (photocopies)	Cost	Cost	Cost
Bowling	\$ 17.50	\$ 19.55	\$ 40.00
Downhill Skiing or Snowboarding	\$ 32.00	\$ 32.00	\$ 32.00
Cross Country Skiing	\$ 4.00	\$ 4.00	\$ 4.00
Wilderness Stewardship	\$ 50.00	\$ 50.00	\$ 40.00
Cosmetology Make-Up Kits and Equipment	Cost	Cost	Cost
Aviation Co-op	\$ 50.00	\$ 50.00	\$ 50.00
American Welding Society (AWS) Plate Welding Certification	\$ 30.00	\$ 30.00	\$ 35.00
AWS Pipe Welding Certification	\$ 40.00	\$ 40.00	\$ 45.00
Nursing-Educational Resources, Inc. (ERI) Testing Package	\$ 60.00	\$ 60.00	\$ 65.00

This comparison continued on next page.

Comparison of Student Fees
Continued

	Academic Year		
	2002-03	2003-04	2004-05
National League for Nursing (NLN) Licensed Practical Nurse (LPN)			
Mobility Profile Exams	\$ 35.00	\$ 35.00	\$ 35.00
NLN Pharmacology Exam	\$ 10.00	\$ 10.00	\$ 10.00
NLN Pre-admission LPN Exam	\$ 20.00	\$ 20.00	\$ 20.00
NLN Comprehensive Exam for LPNs	\$ 20.00	\$ 20.00	\$ 20.00
K-12 Professional Studies Program Manual	\$ 4.00	\$ 4.00	\$ 4.00
Arts and Design Purchasing Co-op	Cost	Cost	Cost
Culinary Sets	\$ 120.00	\$ 120.00	
Welding Gloves	Cost	Cost	
Psychology Junior and Senior Seminar	Cost	Cost	
Multiple Course Fees	Various	Various	Various
Data Reported by Oakland University			
General Service Fee per Semester	\$ 145.00	\$ 145.00	\$ 147.00
Activity Fee per Semester	\$ 21.00	\$ 21.00	\$ 21.00
Recreation Center Fee per Semester	\$ 77.00	\$ 77.00	\$ 75.00
Orientation Fee (freshman)	\$ 80.00	\$ 80.00	\$ 100.00
Orientation Fee (transfers)	\$ 55.00	\$ 55.00	\$ 65.00
Graduation	\$ 30.00	\$ 30.00	\$ 30.00
Application Fee (undergraduate)	\$ 25.00	\$ 35.00	
Application Fee (paper)			\$ 40.00
Application Fee (Internet)			\$ 25.00
Late Registration	\$ 35.00	\$ 35.00	\$ 35.00
Late Payment Penalty (monthly)	1.50%	1.50%	1.50%
Returned Check Fee		\$ 25.00	\$ 25.00
Course Fee (\$13.50 per credit hour for some classes)			
Data Reported by Saginaw Valley State University			
Technology Fee per Credit	\$ 2.75	\$ 3.00	\$ 3.15
Parking Facility Fee per Credit	\$ 1.50	\$ 1.50	\$ 1.50
Student Association Fee per Credit	\$ 0.50	\$ 0.50	\$ 0.50
Program Board Fee per Credit	\$ 0.25	\$ 0.25	\$ 0.25
Publication Fee per Credit	\$ 0.17	\$ 0.17	\$ 0.17
Facility Debt Service Fee per Credit	\$ 8.00	\$ 8.00	\$ 8.00
First Aid Facility Fee per Credit	\$ 1.00	\$ 1.00	\$ 1.00
Application Fee	\$ 25.00	\$ 25.00	\$ 25.00
Academic Computing Fee (per course that requires the use of computers in specialized or general labs)	\$ 22.00	\$ 35.00	\$ 36.00
Late Registration Fee (first time registration during drop/add period)	\$ 55.00	\$ 75.00	\$ 75.00
Late Registration Fee (de-registration grace period)	\$ 27.50	\$ 30.00	\$ 30.00
Graduation	\$ 30.00	\$ 30.00	\$ 30.00
Hand Registration per Transaction	\$ 27.50	\$ 30.00	\$ 30.00
Registration Fee per Credit	\$ 5.33	\$ 5.93	\$ 6.83
Late Payment Penalty (monthly)	1.50%	1.50%	1.50%
Transcript	\$ 4.00	\$ 5.00	\$ 5.00
Orientation Fee (first time student)	\$ 35.00	\$ 35.00	\$ 35.00
Listener's Permit (per course)	\$ 80.00	\$ 85.00	\$ 85.00
Athletic Season Pass (annual)	\$ 25.00	\$ 25.00	\$ 25.00
Diploma Replacement	\$ 5.00	\$ 5.00	\$ 5.00
Diploma Cover Replacement	\$ 6.00	\$ 6.00	\$ 6.00
Identification/Transaction Card Replacement	\$ 10.50	\$ 11.00	\$ 11.00
Student Teaching Fee	\$ 75.00	\$ 100.00	\$ 100.00
Not Sufficient Funds (NSF) Fee per Transaction	\$ 27.50	\$ 28.00	\$ 28.00

This comparison continued on next page.

Comparison of Student Fees
Continued

	Academic Year		
	2002-03	2003-04	2004-05
SVSU Cardinal Payment Plan Enrollment Fee (annual)	\$ 80.00	\$ 90.00	\$ 90.00
Multiple Course Fees	Various	Various	Various
Data Reported by University of Michigan - Ann Arbor			
School and College Government Fee per Semester	\$ 1.50	\$ 1.50	\$ 1.50
Student Assembly Fee per Semester	\$ 6.69	\$ 6.69	\$ 6.69
Student Legal Services per Semester	\$ 5.50	\$ 5.50	\$ 5.50
Registration Fee per Semester	\$ 80.00	\$ 80.00	\$ 80.00
Health Service Fee per Semester (included in tuition)	\$ 124.15	\$ 130.35	\$ 137.37
Infrastructure Maintenance Fee per Semester (included in tuition)	\$ 185.00	\$ 185.00	\$ 185.00
Application Fee (undergraduate)	\$ 40.00	\$ 40.00	\$ 40.00
Late Registration	\$ 50.00	\$ 50.00	\$ 50.00
Disenrollment Fee	\$ 130.00	\$ 130.00	\$ 130.00
Multiple Course Fees	Various	Various	Various
Data Reported by University of Michigan - Dearborn			
Enrollment Fee per Semester	\$ 97.80	\$ 107.10	\$ 110.10
Technology Fee per Semester (7 or more credits)	\$ 60.10	\$ 65.80	\$ 67.65
Technology Fee per Semester (6 or less credits)	\$ 30.05	\$ 32.90	\$ 33.80
Engineering Students (7 or more credits)	\$ 96.40	\$ 103.60	\$ 106.50
Engineering Students (6 or less credits)	\$ 48.20	\$ 51.80	\$ 53.25
Application Fee (undergraduate)	\$ 30.00	\$ 30.00	\$ 30.00
Late Registration	Up to \$45	Up to \$45	\$25 to \$45
Orientation Fee	\$ 50.00	\$ 50.00	\$ 50.00
Students in the Ford On-site Program per Semester			\$ 160.00
Drop/Add Charge	\$ 10.00	\$ 10.00	
Multiple Course Fees	Various	Various	Various
Data Reported by University of Michigan - Flint			
Registration Fee per Semester	\$ 50.00	\$ 50.00	\$ 50.00
Technology Fee per Semester (full-time)	\$ 50.00	\$ 55.00	\$ 65.00
Technology Fee per Semester (part-time)	\$ 25.00	\$ 27.50	\$ 32.50
Student Activity Fee per Semester	\$ 12.00	\$ 14.00	\$ 14.00
Recreation Fee per Semester	\$ 17.00	\$ 18.00	\$ 19.00
Application Fee	\$ 30.00	\$ 30.00	\$ 30.00
Late Registration	\$ 15.00	\$ 15.00	\$ 15.00
Orientation Fee (first-time student)	\$ 60.00	\$ 60.00	\$ 60.00
Orientation Fee (transfer)	\$ 5.00	\$ 5.00	\$ 5.00
Monthly Late Charges			1.5%
On-Line Course Fees (per credit hour)		\$ 43.00	\$ 43.00
Enrollment Deposit	\$ 50.00	\$ 50.00	\$ 50.00
Multiple Course Fees	Various	Various	Various
Data Reported by Wayne State University			
Registration Fee per Semester	\$ 87.50	\$ 96.20	\$ 98.50
Omnibus Fee per Credit	\$ 12.75	\$ 14.00	\$ 14.40
Maintenance and Operation of Student Center Building per Credit		\$ 3.50	\$ 3.50
Application Fee (undergraduate)	\$ 30.00	\$ 30.00	\$ 30.00
Late Registration	\$ 35.00	\$ 35.00	\$ 35.00
Late Registration (after classes start)	\$ 70.00	\$ 70.00	\$ 70.00
Graduation Fee	\$ 40.00	\$ 40.00	\$ 40.00
Orientation Fee (first-time student)	\$36 - \$46.50	\$ 75.00	\$ 75.00

This comparison continued on next page.

Comparison of Student Fees
Continued

	Academic Year		
	2002-03	2003-04	2004-05
Orientation Fee (transfer)	\$ 10.00	\$ 25.00	\$ 25.00
Orientation Fee (parents)		\$ 10.00	
Parking Fee	\$ 160.00	\$ 160.00	\$180 or \$260
Late Payment Fee	\$25 or \$40	\$25 or \$40	\$25 or \$40
Recreational and Fitness Center (RFC) Fee		\$ 25.00	\$ 25.00
Student Exchange and Visitors Information Service (SEVIS) Fee		\$ 50.00	\$ 50.00
Partial Payment Fee	\$ 20.00	\$ 20.00	\$ 20.00
Credit Card Processing Fee		2.9%	2.9%
Returned Item Fees (NSF)		\$ 35.00	\$ 35.00
Certification Fee	\$ 15.00	\$ 40.00	\$ 40.00
Multiple Course Fees	Various	Various	Various
Data Reported by Western Michigan University			
Enrollment Fee per Semester (5 or more credits)	\$ 289.00	\$ 289.00	\$ 289.00
Enrollment Fee per Semester (1 - 4 credits)	\$ 120.00	\$ 150.00	\$ 150.00
Activity Fee per Semester	\$ 12.00	\$ 12.00	\$ 12.00
Extended University Programs Technology Fee per Semester			\$ 25.00
Records Initiation Fee (entering students only; one-time fee)			\$ 300.00
Remedial Fee (per remedial course)			\$ 100.00
Course Repeat Fee (per repeat course)			\$ 150.00
Professional College Fee (per course, 300 and 400 level courses)			\$ 40.00
Entering Student Development Fee (freshmen/transfers)		\$ 100.00	
Late Registration Fee	\$ 100.00	\$ 100.00	\$ 100.00
Parking Fees	Various Rates	Various Rates	Various Rates
Admission Application Fee (per application)	\$ 25.00	\$ 25.00	\$ 25.00
Graduation Fee	\$ 45.00	\$ 45.00	\$ 45.00
Late Add Fee per Class	\$ 50.00	\$ 50.00	\$ 50.00
Transcript Fee	\$ 5.00	\$ 5.00	\$ 5.00
Auto Registration (per year for full-time student)	\$ 250.00	\$ 300.00	\$ 300.00
Auto Registration (per semester - full-time student)		\$ 180.00	\$ 180.00
Auto Registration (per semester - part-time student)	\$ 150.00	\$ 130.00	\$ 130.00
Student Assessment Fee (full-time students)		\$ 24.00	\$ 24.00
International Student Fee	\$ 25.00	\$ 25.00	\$ 25.00
International Student Application Fee	\$ 100.00	\$ 100.00	\$ 100.00
Graduate Course Adjustment Fee per Course (undergraduate taking a 500 or 600 level course)			\$ 150.00
Multiple Course Fees	Various	Various	Various

Sources: Universities' survey responses, universities' Web sites, and Presidents Council Annual Report on Tuition and Fees.

Exhibit 10 - Comparison of Student Fee Revenues

Exhibit 10 illustrates the amount of revenues collected from fees assessed to students during fiscal years 2002-03 through 2004-05 by the 15 Michigan public universities. The types and amounts of the student fee revenues were derived from the universities' survey responses and discussions with university personnel.

Observation 1 of this report contains additional discussion about student fees and how they can affect a student's ability to pay for higher education.

Comparison of Student Fee Revenues

	Fiscal Year		
	2002-03	2003-04	2004-05
Data Reported by Central Michigan University			
Course Fees	\$ 925,294.00	\$ 1,096,134.00	\$ 895,295.00
Enrollment Fees	3,140,340.00	3,188,181.00	3,156,715.00
Technology Fees	4,115,360.00	4,118,648.00	4,154,793.00
Library Fees	2,775,548.00	2,795,715.00	3,619,939.00
Recreation Fees (Student Activity Center)	1,646,713.00	1,659,663.00	1,681,419.00
Student Organization Fees	823,338.00	829,948.00	841,541.00
Capital Improvement Fees	1,347,047.00	1,355,578.00	1,366,941.00
Student Media Fees		186,020.00	188,018.00
Credit by Exam	7,500.00	4,640.00	6,920.00
Computer-Based Testing - College Level Examination Program Fee	9,596.00	8,545.00	11,665.00
Correspondence Course Fees			185.00
Rematriculation Fee		4,200.00	15,765.00
Student Activity Center - Off Campus	6,765.00	1,900.00	150.00
Graduate Fees for Graduate SC	30,250.00	23,259.00	27,825.00
Program Change Fees - Graduate	1,650.00	1,325.00	1,195.00
Late Fees	188.00	366.00	482.00
Beaver Island - Room and Board	88,321.00	116,575.00	105,964.00
Beaver Island - Room and Board Interuniversity			3,694.00
Class - Specific Fees	14,379.00	11,870.00	50,989.00
Admission Fees	326,135.00	339,729.00	301,154.00
Orientation Fees	761,600.00	762,687.00	639,982.00
Application Fees	591,815.00	673,978.00	659,462.00
Refund - Tuition and Fee	(9,478.00)	(26,596.00)	14,492.00
Parking Permits	1,146,646.00	2,039,332.00	2,080,853.00
Extended Degree Program - Sales Taxable			411.00
Extended Degree Program - College of Extended Learning Course Pack Sales		18,564.00	37,438.00
Extended Degree Program - Sales Interuniversity	(45.00)	1,500.00	3,325.00
Extended Degree Program - Fees Noncredit Courses	1,163,942.00	800,300.00	611,528.00
Extended Degree Program - Refunds	(8,471.00)	(7,991.00)	(5,117.00)
Extended Degree Program - Graduation Fees	172,310.00	162,630.00	141,195.00
Extended Degree Program - Miscellaneous Income	12,436.00	234,981.00	228,062.00
Extended Degree Program - Check Cashing Fee			273.00
	<u>\$ 19,089,179.00</u>	<u>\$ 20,401,681.00</u>	<u>\$ 20,842,553.00</u>
Data Reported by Eastern Michigan University			
Registration Fee - Resident Undergraduate	\$ 2,621,073.00	\$ 2,705,211.00	\$ 2,615,001.38
Registration Fee - Nonresident Graduate	204,156.14	198,406.10	203,109.16
Application Fee - Undergraduate	322,734.00	308,347.00	337,386.66
Application Fee - Graduate	134,520.00	119,630.00	114,340.00
Graduate Fee	131,876.50	196,497.50	418,918.00
Correspondence Course Fee	184,926.00	1,200.00	
Installment Fee	554,655.00	501,420.00	378,649.68
Lab or Course Related Fees	34,073.70	13,475.51	
Late Fees	1,898,658.06	2,510,347.97	2,684,964.82
Library Fines	58,958.16	49,704.86	63,308.99
Music Fees	39,389.00	57,475.00	51,124.95
Program Fees - Continuing Education	1,762,644.31	1,590,530.25	1,909,169.32
Program Fees - Academic	5,736,271.71	6,540,051.13	8,735,810.40
Program Administrative/ Withdraw Fee	185,109.08	(552.76)	(239.98)
Program Adjustment/Drops	46,973.00	(30.00)	127,369.58

This comparison continued on next page.

Comparison of Student Fee Revenues
Continued

	Fiscal Year		
	2002-03	2003-04	2004-05
Late Registration Fee	\$	\$	\$ 191,509.20
Late Add Fee			7,200.00
General Education Fee			546,206.95
Records Initiation Fee			424,875.90
General Fee	11,335,403.01	11,884,917.45	11,461,931.10
Non-Credit Course Fee	952,407.55	724,334.80	804,599.16
Technology Fee	5,666,022.00	5,672,807.00	5,457,743.00
Union Fee		426,536.00	819,488.00
Other Program Fee	79,255.91	544,943.20	244,601.80
Payment Plan Fee			116,787.50
Transcripts	(995.00)		
Identification (ID) Card Fee	114,757.42	116,542.35	84,361.92
Student Teacher Fee			129,343.75
Other Miscellaneous Fees	137.28	18.15	
	<u>\$ 32,063,005.83</u>	<u>\$ 34,161,812.51</u>	<u>\$ 37,927,561.24</u>
Data Reported by Ferris State University			
Library Fines	\$ 3,722.00	\$ 6,325.00	\$ 7,242.00
Class Fees	235,319.00	162,992.00	124,318.00
Application Fee	169,232.00	124,047.00	79,085.00
Orientation Fee	19,792.00	11,348.00	10,609.00
Workshop/Seminar Fee	17,128.00	925.00	2,661.00
Kendall Technology Fee			446,899.00
General/Off-Campus Fee	265,630.00	4,947,580.00	1,231,965.00
Technology Fee	3,487,332.00	398,881.00	
Transcript Fee	1,568.00	1,984.00	1,778.00
Return Check Fee	2,890.00	2,273.00	1,900.00
Tuition Refund Fee	22,708.00	20,190.00	17,655.00
Automobile Registration	287,872.00	368,081.00	535,834.00
Student Recreation Fee	794,991.00	26,072.00	
	<u>\$ 5,308,184.00</u>	<u>\$ 6,070,698.00</u>	<u>\$ 2,459,946.00</u>
Data Reported by Grand Valley State University			
Late Registration Fees	\$ 80,400.00	\$ 55,550.00	\$ 55,525.00
Course Fees			203,177.00
Tuition Deferral Plan Fee			262,470.00
Application Fees	315,457.05	452,420.40	476,520.55
Transcript Fees	260.00		
Library Fines	13,647.46	5,944.99	4,779.95
Parking Meters		26,440.75	2,855.00
Parking Fines	334,234.99	348,398.58	286,462.01
Parking Charges	154,885.00	153,346.00	(56.50)
Credit Card Expense	(525,861.33)	(467,757.30)	(501,722.61)
Write-Off Recovery	88,618.55	136,057.91	130,371.37
Non-Credit Continuing Education, Consulting, etc.	84,388.57	79,356.44	88,530.00
Orientation Fees	371,789.02	337,040.04	347,314.01
Registration Fees for Workshops and Conferences	145,131.70		1,615.00
Study Abroad Deposit		41,200.00	41,587.99
Parking Stickers			2,613,260.00
	<u>\$ 1,062,951.01</u>	<u>\$ 1,167,997.81</u>	<u>\$ 4,012,688.77</u>

This comparison continued on next page.

Comparison of Student Fee Revenues
Continued

	Fiscal Year		
	2002-03	2003-04	2004-05
Data Reported by Lake Superior State University			
Student Activity Center Fee	\$ 248,858.00	\$ 245,055.00	\$ 224,311.00
Student Activity/Media Fee	55,865.00	190,111.00	174,995.00
Technology Fee	323,733.00	477,221.00	449,766.00
Credit by Exam	1,151.00	6,378.00	3,533.00
Academic Program Fee		108,390.00	158,018.00
Activity Course Fee		10,319.00	10,330.00
Distance Education Fee		6,538.00	7,825.00
Orientation Program/Enrollment Fee		42,237.00	30,425.00
Regional Center Fee		54,287.00	47,365.00
Special Course Fee	90,418.00	218,996.00	271,043.00
Parking Fee	91,195.00	109,560.00	121,020.00
Application Fee	41,626.00	34,724.00	28,965.00
Other Fees	61,585.00	81,994.00	81,271.00
	<u>\$ 914,431.00</u>	<u>\$ 1,585,810.00</u>	<u>\$ 1,608,867.00</u>
Data Reported by Michigan State University			
Matriculation Fees	\$ 31,301,208.14	\$ 34,278,258.22	\$ 35,954,286.49
Undergraduate Student Government (ASMSU) Tax	1,038,457.33	1,090,455.19	1,107,678.46
FM Radio Tax	301,700.39	300,363.07	302,452.78
The State News	455,478.31	454,983.13	460,345.51
Engineering Program Fees	1,564,906.77	1,674,227.93	1,746,025.84
Late Enrollment Fees	330,071.90	347,791.05	323,387.65
Late Registration Fees	192,200.00	251,930.00	239,860.00
Owen Graduate Association Tax	8,583.90	8,121.91	8,327.50
Residence Halls Association Tax	587,958.00	577,918.28	624,232.14
University Apartment Tax	6,475.00	6,147.00	15,383.00
Graduate Student Government (COGS) Tax	136,726.79	137,782.73	136,183.48
Council of Medical Students (COMS) Tax	5,382.00	5,364.00	5,451.40
Study Abroad Application, Acceptance, and Program Fees	4,601,468.64	6,287,930.51	7,156,376.44
Deferred Payment Plan Services Fees	267,688.96	294,518.10	267,304.20
Interest on Deferred Tuition	619,747.90	656,143.47	636,421.20
Late Payment Fees - Controllor	286,157.80	267,133.60	326,885.20
Late Payment Fees - Housing	148,253.60	157,966.32	193,262.41
Late Registration Fees (failure to confirm attendance)		48,420.00	53,390.00
Walk-In Refund Charge		18,525.00	14,785.00
Graduate Business Certificate Program	94,000.00	57,000.00	39,000.00
Computer Science Waiver Exam Fee	800.00	350.00	450.00
Master of Science in Food Safety Program Fee	77,007.50	59,250.00	81,115.00
International Student Health Insurance	1,233,451.20	1,293,281.00	1,297,876.00
Student Identification (ID) Replacement	64,832.00	63,280.00	67,030.00
James Madison College Book Fee	3,240.00	3,540.00	2,890.00
Linguistic Society of America Summer Institute 2003 Program Fees	226,200.00	105,400.00	
Social Science Washington, D.C., and Hawaii Program Fees	163,698.00	225,530.00	176,729.00
Lyman Briggs Book Charge	7,515.00		
Medical Student Health Insurance	731,100.20	758,130.00	851,493.00
Student Life Seminar Fee		16,325.00	12,225.00
Sponsored Student Billing Fees	11,694.93	13,213.02	14,924.19
Athletic Tutorial Missed Appointment Charges	1,170.00		4,148.00
Returned Check/Automated Clearinghouse (payment reversals)	136,048.55	279,025.87	430,174.48
Student Motor Vehicle Registration Fees	1,038,923.75	1,004,204.25	1,139,455.50
Spartan Marching Band Fees	35,032.75	35,214.00	21,074.00
Transcript and Diploma (replacement and certification)	385,810.04	383,465.87	371,729.20

This comparison continued on next page.

Comparison of Student Fee Revenues
Continued

	Fiscal Year		
	2002-03	2003-04	2004-05
Application Processing Fees	\$ 1,185,300.00	\$ 1,525,000.00	\$ 1,256,000.00
Advanced Enrollment Deposit	1,235,239.83	1,323,364.45	1,757,463.61
Returned Check/Automated Clearinghouse Fees	33,753.78	30,326.10	35,313.04
Late Payment Charges - Short-Term Loans	30,670.00	42,856.00	48,143.00
Perkins Loan Late Fee and Turnover Charges	584,841.25	722,092.20	765,038.83
Short-Term Loan Interest	38,463.00	48,186.00	59,255.00
	<u>\$ 49,171,257.21</u>	<u>\$ 54,853,013.27</u>	<u>\$ 58,003,565.55</u>
Data Reported by Michigan Technological University			
Memorial Union Expansion Fee	\$ 273,542.00	\$ 280,676.00	\$ 281,918.00
Basic Computing Lab Fee	2,215,244.00	2,321,918.00	2,327,358.00
Memorial Union Support Fee Revenue	451,194.00	462,767.00	464,852.00
Student Development Complex Support Fee Revenue	378,136.00	387,746.00	389,537.00
Student Activity Fee	427,541.00	499,152.00	502,128.00
Resident Hall Association Fees	40,345.00	39,340.00	38,779.00
Matriculation Fee	319,959.00	370.00	
Graduate Student Continuing Fee		3,500.00	3,000.00
Utility Fee	(3,050.00)		14.00
Basic Computing Lab Fee - Deferred	1,721.00	68,279.00	4,600.00
Lab Fees	1,983,258.00	2,134,084.00	2,199,858.00
Lab Fees - Deferred	(6,111.00)	29,511.00	1,700.00
Application Fees	173,377.00	173,972.00	87,546.00
Orientation Fees	154,395.00	153,805.00	156,910.00
Parking Permit Fees	141,629.00	153,002.00	148,974.00
Late Registration Fees	94,162.00	101,289.00	94,147.00
	<u>\$ 6,645,342.00</u>	<u>\$ 6,809,411.00</u>	<u>\$ 6,701,321.00</u>
Data Reported by Northern Michigan University			
University Fee	\$ 3,989,761.00	\$ 4,320,005.00	\$ 3,711,750.00
Student Activity Fee	446,670.00	463,770.00	473,970.00
Student Athletic Fee	217,900.00	222,200.00	243,250.00
University Center/Health Center/Learning Technology (UC/HC/LT) Fee	58,367.00		
Registration Fee	48,826.00		
Late Registration Fee	1,425.00		
Financial Services Billing Fees	41,687.36	247,830.00	358,245.53
Teaching, Learning, and Communication Opt-In Fee	265,265.00	321,225.00	322,494.00
Orientation Fee	205,422.75	235,246.62	250,790.14
Application Fee	136,107.68	142,059.00	159,332.10
iBook Fee	79,350.00	121,950.00	136,800.00
U.S. Olympic Education Center Participation Fee			66,500.00
Transcripts	48,479.73	53,361.13	50,521.38
Graduation Fee	26,326.08	28,033.90	29,798.11
U.S. Olympic Education Center Boxing Participation Fee		7,500.00	14,000.00
Bowling Course Fee	4,182.50	4,281.45	5,000.00
Cross Country Skiing Course Fee	268.00	180.00	196.00
	<u>\$ 5,570,038.10</u>	<u>\$ 6,167,642.10</u>	<u>\$ 5,822,647.26</u>
Data Reported by Oakland University			
Registration Fees	\$ 43,343.00	\$ 46,735.50	\$ 39,722.41
Late Fees	588,654.14	605,853.02	656,328.35
General Service Fee	6,185,919.82	6,405,145.96	6,474,089.74
Course Fees	1,966,791.33	2,110,809.17	2,206,043.78
Applied Music Individual Instruction	61,115.00	56,958.50	56,023.50

This comparison continued on next page.

Comparison of Student Fee Revenues
Continued

	Fiscal Year		
	2002-03	2003-04	2004-05
Applied Music Group Instruction	\$ 11,925.00	\$ 14,852.50	\$ 11,930.00
Masters in Physical Therapy Education	106,140.00	110,370.00	134,940.00
Competency Testing	16,100.00	15,515.50	15,610.00
Graduation Fee	28,439.80	28,696.00	31,994.00
Nursing Test Fee	91,790.00	92,465.00	93,570.00
Application Fee	31,888.00	33,650.40	39,592.00
Orientation Fee	167,425.00	377,095.00	397,976.00
Recreation Center Fee	255,123.00	272,717.00	337,325.00
Student Activity Fee	2,675,173.90	2,784,383.49	2,710,923.01
	702,236.00	724,032.00	725,029.00
	<u>\$ 12,932,063.99</u>	<u>\$ 13,679,279.04</u>	<u>\$ 13,931,096.79</u>
Data Reported by Saginaw Valley State University			
General Service Fee (GSF)	\$ 2,403,271.65	\$ 2,709,022.33	\$ 3,194,431.38
Technology Fee	535,547.50	614,631.75	663,032.45
Academic Computing	197,857.00	318,111.00	313,153.00
Application/Orientation	124,451.83	121,410.00	102,181.00
Applied Music	13,415.62	12,294.07	12,246.57
Diploma Cover Replacement (included in miscellaneous revenues)			
Graduation	42,892.00	49,912.00	42,374.00
Hand Registration	1,290.00	1,450.00	990.00
Late Payment Fee	18,805.00	12,694.70	1,240.16
Late Registration	40,210.00	46,675.00	37,650.00
Listener's Permit	160.32		
Not Sufficient Funds (NSF)	3,857.50	3,272.00	3,192.00
Nursing Fee - Baccalaureate	1,970.00	2,816.00	3,729.00
Nurse Practitioner - Practicum	3,125.00	5,500.00	5,000.00
Occupational Therapy Program Fee	760.00	880.00	902.00
Off-Campus Course Fees	672,779.65	767,136.75	781,252.00
Distance Learning Courses	4,725.00	6,728.00	3,600.00
Off-Campus Dual Enrollment Fee (included in GSF)			
Student Teaching Fee	42,025.00	60,275.00	71,200.00
SVSU Cardinal Payment Plan Enrollment Fee	53,990.00	48,335.00	55,092.60
Transcript	41,489.00	51,581.00	40,899.96
	<u>\$ 4,202,622.07</u>	<u>\$ 4,832,724.60</u>	<u>\$ 5,332,166.12</u>
Data Reported by University of Michigan - Ann Arbor			
Registration	\$ 6,424,477.01	\$ 6,408,669.83	\$ 6,455,017.36
Application Fees	3,065,888.50	3,554,000.16	3,027,767.96
Student Legal Services Fee	438,102.00	437,337.00	441,004.00
Michigan Student Assembly Fee	544,541.00	530,440.00	536,469.00
School/College and Government Fee	116,712.00	119,286.00	120,273.00
Penalty Fees	1,355,789.00	1,259,890.00	1,734,474.00
Course Fees	928,979.00	1,021,658.00	1,129,114.00
Orientation Fees	638,784.00	687,754.00	737,042.00
Study Abroad Fees	1,009,106.00	1,188,590.00	1,368,179.00
	<u>\$ 14,522,378.51</u>	<u>\$ 15,207,624.99</u>	<u>\$ 15,549,340.32</u>
Data Reported by University of Michigan - Dearborn			
Application Fees	\$ 173,732.21	\$ 135,116.17	\$ 163,004.00
Registration Fees	2,239,785.85	2,434,934.00	2,424,399.30
Technology Fees	1,163,427.23	1,261,856.14	1,228,804.30
Late Registration Fees	1,585.00	1,855.00	485.00

This comparison continued on next page.

Comparison of Student Fee Revenues
Continued

	Fiscal Year		
	2002-03	2003-04	2004-05
Course Fees	\$ 224,260.00	\$ 241,460.00	\$ 251,605.00
Orientation Fee	61,650.00	61,900.00	59,900.00
Late Payment Fees	247,580.00	234,220.00	262,327.00
Library Fines	21,008.45	17,786.67	15,557.00
	<u>\$ 4,133,028.74</u>	<u>\$ 4,389,127.98</u>	<u>\$ 4,406,081.60</u>
Data Reported by University of Michigan - Flint			
Anesthesiology Course Fee	\$ 35,500.00	\$ 47,000.00	\$ 52,500.00
Doctor of Physical Therapy Course Fee	66,675.00	83,860.00	99,155.00
Flint Recreation Fee	272,636.00	288,403.00	307,391.00
Forfeited Enrollment Deposits	50.00	2,858.40	
Generic Testing Fee		15,900.00	18,500.00
Lab Course Fees	91,965.00	168,101.00	415,373.00
Net Plus! Master's of Business Administration Course Fee	119,556.90	150,069.15	203,407.20
On-Line Course Fee	355,567.00	561,322.00	670,714.00
Student Life Activity Fee	198,156.00	222,532.00	227,630.00
Technology Support	615,731.00	668,757.50	794,942.50
Registration Fees	775,068.47	805,550.00	812,950.00
Student Application Fees	128,704.53	77,430.00	90,594.56
Transcript Fees	36,415.00	36,442.00	36,509.26
Penalty Fees	170,076.00	208,218.27	225,278.35
	<u>\$ 2,866,100.90</u>	<u>\$ 3,336,443.32</u>	<u>\$ 3,954,944.87</u>
Data Reported by Wayne State University			
Registration Fee	\$ 7,353,305.60	\$ 7,629,354.10	\$ 8,290,885.40
Late Registration Fee	508,445.00	289,590.00	309,330.00
Omnibus Fee	8,987,931.55	10,610,976.41	11,038,768.38
Forst Professional/Medicine Program Student Support Fee	395,832.35	379,942.20	983,955.45
Orientation Fee	53,700.00	213,699.00	154,520.00
Graduation/Certification Fee	123,303.04	254,853.15	252,379.00
Application Fee	673,779.45	793,943.73	781,626.39
Partial Payment Fee	99,425.00	209,328.03	132,285.63
Late Payment Fee	602,460.00	625,136.79	456,965.00
Student Exchange and Visitors Information Service (SEVIS)	36,112.50	305,750.00	260,350.00
Fitness Center Fee	47,575.00	494,237.50	872,125.00
Course Fees	716,078.40	1,000,863.15	1,323,970.90
Credit Card and Returned Check Fee		7,533.75	23,546.25
	<u>\$ 19,597,947.89</u>	<u>\$ 22,815,207.81</u>	<u>\$ 24,880,707.40</u>
Data Reported by Western Michigan University			
Enrollment Fee	\$ 14,742,659.00	\$ 15,157,221.00	\$ 14,570,340.00
Activity Fee (Agency Fund)	695,706.00	681,775.00	703,455.00
Course Fees	5,960,720.00	6,454,962.00	6,565,326.00
International Student Fee	102,906.82	88,615.00	80,461.25
Private Client Fee Revenue	(50.00)		
Contract Client Fee Revenue	14.27	(30.00)	
Entering Student Development Fee		719,300.00	
Records Initiation Fee			2,075,100.00
Registration Fees	95,575.00		
Course Repeat Fee			1,300,642.50
Remedial Course Fee			74,695.00

This comparison continued on next page.

Comparison of Student Fee Revenues
Continued

	Fiscal Year		
	2002-03	2003-04	2004-05
Late Fees	\$ 113,625.00	\$ 125,100.00	\$ 112,950.00
Application Fees	580,815.00	514,685.00	641,621.00
Graduation Fee		6,645.00	11,925.00
Transcript Fee	151,720.00	465,480.00	457,402.00
Student Parking Permits	3,331,878.00	4,131,958.00	4,009,679.00
	<u>\$ 25,775,569.09</u>	<u>\$ 28,345,711.00</u>	<u>\$ 30,603,596.75</u>
Statewide Totals	<u><u>\$ 203,854,099.34</u></u>	<u><u>\$ 223,824,184.43</u></u>	<u><u>\$ 236,037,083.67</u></u>

Source: Universities' survey responses.

Exhibit 11 - Analysis of Revenue From Course Fees

Exhibit 11 compares course fees assessed by each of the 15 Michigan public universities. The comparison includes the total amount of course fees collected by the universities as well as the average amount of course fees assessed per fiscal year equated student (FYES) for fiscal years 2002-03 through 2004-05. As the comparison shows, for fiscal year 2004-05, Eastern Michigan University had the highest average course fee per FYES (\$648.72) and Michigan State University had the lowest average course fee per FYES (\$0.00). For fiscal year 2004-05, the median average course fee for the 15 Michigan public universities was \$48.61.

Analysis of Revenue From Course Fees

	Fiscal Year 2002-03 Course Fees (1)	Average Course Fee per FYES	Fiscal Year 2003-04 Course Fees (1)	Average Course Fee per FYES	Fiscal Year 2004-05 Course Fees (1)	Average Course Fee per FYES
Central Michigan University	\$ 939,673.00	\$ 44.10	\$ 1,108,004.00	\$ 51.66	\$ 946,284.00	\$ 44.15
Eastern Michigan University	\$ 8,788,968.18	\$ 448.84	\$ 9,472,009.89	\$ 483.78	\$ 12,291,512.58	\$ 648.72
Ferris State University	\$ 235,319.00	\$ 23.91	\$ 162,992.00	\$ 15.76	\$ 124,318.00	\$ 11.79
Grand Valley State University (2)	\$	\$	\$	\$	\$ 203,177.00	\$ 10.47
Lake Superior State University	\$ 271,043.00	\$ 93.46	\$ 218,996.00	\$ 78.14	\$ 90,418.00	\$ 34.90
Michigan State University (3)						
Michigan Technological University	\$ 1,977,147.00	\$ 329.11	\$ 2,163,595.00	\$ 357.88	\$ 2,201,558.00	\$ 371.16
Northern Michigan University	\$ 4,450.50	\$ 0.55	\$ 4,461.45	\$ 0.54	\$ 5,196.00	\$ 0.62
Oakland University	\$ 2,039,831.33	\$ 156.07	\$ 2,182,620.17	\$ 159.88	\$ 2,273,997.28	\$ 164.38
Saginaw Valley State University	\$ 936,657.27	\$ 131.38	\$ 1,173,740.82	\$ 158.47	\$ 1,191,082.57	\$ 155.72
University of Michigan - Ann Arbor	\$ 928,979.00	\$ 24.04	\$ 1,021,658.00	\$ 26.28	\$ 1,129,114.00	\$ 28.72
University of Michigan - Dearborn	\$ 224,260.00	\$ 35.40	\$ 241,460.00	\$ 37.37	\$ 251,605.00	\$ 40.41
University of Michigan - Flint	\$ 91,965.00	\$ 18.32	\$ 168,101.00	\$ 34.36	\$ 415,373.00	\$ 84.07
Wayne State University	\$ 716,078.40	\$ 30.21	\$ 1,000,863.15	\$ 40.47	\$ 1,323,970.90	\$ 53.06
Western Michigan University	\$ 5,960,720.00	\$ 234.11	\$ 6,454,962.00	\$ 257.80	\$ 6,565,326.00	\$ 273.49

Source: Course fees from universities' survey responses. Fiscal year equated students (FYES) from Higher Education Institutional Data Inventory (HEIDI) data. The amount of course fees collected by the universities was divided by the number of FYES to calculate the average amount assessed to a student.

(1) Because of accounting limitations, it was not always feasible to identify and remove course fees assessed to graduate students; therefore, total fees may reflect some graduate course fees.

(2) Grand Valley State University did not charge course fees for undergraduate students in fiscal years 2002-03 and 2003-04.

(3) Michigan State University did not charge course fees for undergraduate students.

Exhibits 12 and 13 - Agreements Related to Tuition Discounts for Nonresident Students

Exhibit 12 lists various agreements involving tuition discounting that existed at the 15 Michigan public universities as of February 17, 2006. As of this date, 3 universities had such agreements in effect. The agreements involve reducing or eliminating the tuition differential normally paid by nonresident students.

Exhibit 13 lists the residency policies and nonresident scholarships that also provide nonresident students with opportunities to attend Michigan public universities at a reduced tuition rate.

Observation 4 of this report contains additional discussion about nonresident tuition rates and how they can affect resident tuition and fee rates.

Agreements Related to Tuition Discounts for Nonresident Students

University	Agreement
Eastern Michigan University	All Ohio students are allowed to attend Eastern Michigan University at resident rates.
Ferris State University	Midwest Student Exchange Program (MSEP) - Allows students from Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin, and all Canadian provinces to attend Ferris State University at 150% of resident tuition.
Lake Superior State University	Midwest Higher Education Commission (MHEC) - Allows students from Illinois, Indiana, Kansas, Minnesota, Missouri, Nebraska, Ohio, and Wisconsin to attend Lake Superior State University at 150% of resident tuition.

Note: The other 12 universities did not have tuition discount agreements for nonresident students.

Source: Universities' survey responses.

Analysis of Special Residency Policies and Nonresident Scholarships

University	Policy or Scholarship
Central Michigan University (CMU)	<ol style="list-style-type: none"> 1. Alumni Legacy Program - Children of CMU alumni who live outside of Michigan are eligible to receive an award for the difference in resident and nonresident tuition. 2. CMU President's Award - Non-Michigan resident high school seniors with both a grade point average (GPA) of 3.3 and an American College Test (ACT) composite score of at least 22 and nonresident community college graduates with a cumulative GPA of at least 3.3 are eligible to receive an award equal to the difference between in-State and out-of-State tuition rates.
Eastern Michigan University (EMU)	<ol style="list-style-type: none"> 1. Great Lakes Award - Incoming students who are residents of Illinois, Indiana, Minnesota, New York, Pennsylvania, Wisconsin, or Canada and have a 3.0 high school GPA can receive the \$6,000 award. 2. National Scholars Program - Awards are made to new freshman students and new transfer students with a minimum GPA of 3.50 who are residents of states other than Michigan and Ohio. Students must complete 15 credits per semester and maintain a 3.0 EMU GPA. The recipient is awarded the difference between in-State and out-of-State tuition. 3. International Student Award - Awards are made to students from foreign countries who are not permanent residents of the United States (U.S.) and are not fully funded by foreign governments, agencies, or athletics. Students must have a 3.0 cumulative GPA to be considered and are awarded \$2,000 per year.
Ferris State University (FSU)	<ol style="list-style-type: none"> 1. Nonresident students enrolled in the rubber-tech program are given a special 150% rate of tuition and they receive additional university financial aid to reduce their tuition to resident rates. Per FSU, this tuition reduction was discontinued as of fall 2005. 2. Students enrolled in the Intensive English Program are allowed to attend FSU at 150% of resident tuition. Per FSU, this tuition reduction was discontinued as of fall 2005.
Grand Valley State University (GVSU)	<ol style="list-style-type: none"> 1. Out-of-State Award for Excellence - This scholarship awards the difference between full-time Michigan resident tuition and nonresident tuition to out-of-State high school graduates. Recipients must have a 3.5 GPA and a 26 ACT composite score or an 1150 Scholastic Aptitude Test (SAT) score. The amount is renewable for three years provided the student maintains a 3.25 GPA. The student must also enroll full time and have completed 25 GVSU credits after the first year, 55 after the second year, and 85 after the third year. 2. Presidential Scholarship (Non-Michigan Resident) - Awards of up to \$51,520 (up to \$12,880 a year for up to four years) in combination with the Out-of-State Award for Excellence are available to out-of-State high school graduates. Students with a 3.8 GPA and a 32 composite ACT or a 1420 combined SAT score are eligible. 3. Faculty Scholarships (Non-Michigan Resident) - Awards of up to \$35,520 (up to \$8,880 a year for up to four years) in combination with the Out-of-State Award for Excellence are available to out-of-State high school graduates. Students with a 3.6 GPA and a 29 composite ACT or a 1300 combined SAT score are eligible. 4. Bert Price Diversity Scholarship Program (Non-Michigan Residents) - This scholarship for the difference between non-Michigan and Michigan resident tuition is awarded to students from underrepresented populations on the GVSU campus. Awards are made to entering freshman students with a minimum high school GPA of 3.3 and a minimum composite ACT score of 21 or SAT score of 960. The scholarship is renewable for three years provided the

This analysis continued on next page.

Analysis of Special Residency Policies and Nonresident Scholarships
Continued

University	Policy or Scholarship
	<p>student maintains a 2.85 GPA, maintains full-time enrollment status, and meets satisfactory financial aid academic progress.</p> <p>5. Alumni Heritage Scholarship - Awards of \$500 are made to the children of GVSU alumni who are entering as freshman students. Students must have a 3.3 GPA and a 22 ACT composite score and must not be receiving an Award of Excellence or an Award of Distinction.</p>
Lake Superior State University (LSSU)	<p>1. Laker USA Scholarship - Awards are made to U.S. students scoring 24 or higher on the ACT or having a 3.0 GPA and who graduate in the top 20% of their graduating class. The award amount is for the difference between in-State and out-of-State tuition.</p> <p>2. Tuition Waiver for Out-of-State Transfers - Any junior or community college transfer student who achieves a 3.0 GPA with a minimum of 60 credit hours is eligible for a tuition waiver for the difference between in-State and out-of-State tuition rates.</p> <p>3. All students from Ontario may attend LSSU at resident rates.</p>
Michigan State University (MSU)	<p>1. Global Spartan Scholarship for International Students - All international undergraduates applying to MSU are automatically eligible to be considered for this \$1,000 nonrenewable scholarship given to 40 academically talented students each academic year.</p> <p>2. Honors College Tuition Grant - International students who are eligible for the Honors College and have standardized test scores that place them in the top 1% of college-bound seniors (33 ACT or 1500 SAT) qualify for this award, which equalizes tuition and fees to the rate charged to Michigan residents. The award is renewable for up to four years.</p> <p>3. Legacy Scholarship - Awards are made to academically talented out-of-State students who are the dependents of MSU alumni. Awards of \$1,000 annually are renewable over four years.</p> <p>4. University Scholars Award - Awards are made to academically talented, out-of-State students. Awards of \$2,000 to \$6,000 annually are renewable over eight semesters.</p> <p>5. National Merit Recognition Scholarships for Out-of-State Students - Awards are made to out-of-State National Merit Scholars who select MSU as their first-choice institution. Awards of \$4,000 annually, plus room and board, are renewable for up to four years.</p> <p>6. Honors College National Scholarship - Awards are made to out-of-State Honors College invitees who are U.S. citizens, permanent aliens, or citizens of Canada or Mexico. Awards of \$8,000 are made annually for four years.</p> <p>7. Presidential Study Abroad Scholarship - Awards are made to academically talented students with residency in a state other than Michigan for use with an MSU-sponsored Study Abroad program.</p> <p>8. Global Neighbors Scholarship - Awards are made to citizens of Ontario, Canada; Mexico; the Middle East; or Sub-Saharan Africa.</p>
Michigan Technological University (MTU)	<p>1. United States Scholarships - This merit-based scholarship is equal to the difference between resident and nonresident tuition for U.S. citizens of any state or territory except Michigan.</p>

This analysis continued on next page.

Analysis of Special Residency Policies and Nonresident Scholarships
Continued

University	Policy or Scholarship
Northern Michigan University (NMU)	<ol style="list-style-type: none"> 2. Alumni Legacy Award - Non-Michigan residents who are children or grandchildren of MTU alumni receive an award equal to the difference between resident and nonresident tuition rates. 3. Academic Excellence Award - This merit-based award is for non-Michigan residents of the U.S. or residents of Canada. Full-time award of the difference between resident and nonresident tuition is given to new incoming students who have a 3.5 or higher high school GPA. Transfer students must have a 3.0 average based on full-time enrollment for two semesters. Non-Michigan students with a high school GPA of 3.0 or higher qualify for an incentive award of \$4,000, which is less than the full-time award. Students who are not eligible for this award prior to enrollment may become eligible if they hold a 3.0 cumulative GPA for two semesters.
Oakland University	Oakland University Tuition Differential Scholarship - This scholarship is awarded to nonresident high school students in recognition of academic achievement. Recipients must live in the residence halls. Scholarships may be received for a total of eight semesters as long as a 2.0 GPA is maintained.
Saginaw Valley State University (SVSU)	SVSU does not have any policies or scholarships that allow nonresident students to attend at a lower than stated rate.
University of Michigan - Ann Arbor	<ol style="list-style-type: none"> 1. Michigan Scholars Award - This award is offered to top nonresident underrepresented students. The award is for \$5,000 and is renewable based on satisfactory progress toward a degree and maintaining a specified GPA. 2. Award of Excellence - This scholarship was established in 1999 to recognize outstanding nonresident students with financial need.
University of Michigan - Dearborn	Nonresidential Scholarship - A renewable scholarship is awarded for the difference between residential and nonresidential tuition. An eligible student must be a U.S. citizen or permanent resident, a Canadian citizen or landed immigrant, or a Mexican citizen with a recalculated GPA of 3.4 and an ACT score of 24 or an SAT combined score of 1110. Transfer students must have a recalculated GPA of 3.5.
University of Michigan - Flint (U of M - F)	For academic years 2003-04 and 2004-05, all Ontario students were allowed to attend U of M - F at resident tuition rates.
Wayne State University (WSU)	Good Neighbor Policy - This policy allows residents in Williams, Fulton, Lucas, and Ottawa counties in Ohio along with residents of Ontario to attend WSU at resident rates.
Western Michigan University	If students can verify their presence in Michigan for 12 consecutive months, regardless of where permanent domicile is established, they are granted residency status and pay resident tuition rates.

Source: Universities' survey responses.

Exhibit 14 - Analysis of Room and Board

Exhibit 14 illustrates the amount of room and board assessed to students for fiscal years 2001-02 through 2004-05 by the 15 Michigan public universities. Numerous variables affect the amount of room and board assessments at universities. These variables, such as varying room styles, room size, different amenities, age of the building housing the students, and number of meals included in the meal plan, should be considered when comparing one university's room and board assessments with those of another university.

For fiscal year 2004-05, room and board assessments ranged from a low of \$5,458 at Michigan State University to a high of \$7,030 at the University of Michigan - Ann Arbor.

Analysis of Room and Board

	Fiscal Year 2001-02	Fiscal Year 2002-03	Percentage Change	Fiscal Year 2003-04	Percentage Change	Fiscal Year 2004-05	Percentage Change	Three-Year Percentage Change
Central Michigan University	\$ 5,220	\$ 5,524	5.8%	\$ 5,924	7.2%	\$ 6,160	4.0%	18.01%
Eastern Michigan University	\$ 5,268	\$ 5,597	6.2%	\$ 5,850	4.5%	\$ 6,082	4.0%	15.45%
Ferris State University	\$ 5,628	\$ 5,968	6.0%	\$ 6,326	6.0%	\$ 6,522	3.1%	15.88%
Grand Valley State University	\$ 5,380	\$ 5,656	5.1%	\$ 5,768	2.0%	\$ 6,160	6.8%	14.50%
Lake Superior State University	\$ 5,281	\$ 5,548	5.1%	\$ 5,993	8.0%	\$ 6,228	3.9%	17.93%
Michigan State University	\$ 4,678	\$ 4,932	5.4%	\$ 5,230	6.0%	\$ 5,458	4.4%	16.67%
Michigan Technological University	\$ 5,201	\$ 5,465	5.1%	\$ 5,795	6.0%	\$ 6,096	5.2%	17.21%
Northern Michigan University	\$ 5,436	\$ 5,630	3.6%	\$ 5,894	4.7%	\$ 6,182	4.9%	13.72%
Oakland University	\$ 4,978	\$ 5,252	5.5%	\$ 5,540	5.5%	\$ 5,790	4.5%	16.31%
Saginaw Valley State University	\$ 5,200	\$ 5,485	5.5%	\$ 5,786	5.5%	\$ 5,850	1.1%	12.50%
University of Michigan - Ann Arbor	\$ 6,068	\$ 6,366	4.9%	\$ 6,704	5.3%	\$ 7,030	4.9%	15.85%
University of Michigan - Dearborn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
University of Michigan - Flint	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wayne State University	N/A	\$ 6,100	N/A	\$ 6,500	6.6%	\$ 6,700	3.1%	N/A
Western Michigan University	\$ 5,517	\$ 6,128	11.1%	\$ 6,496	6.0%	\$ 6,496	0.0%	17.75%

Sources: Presidents Council, State Universities of Michigan, Report on Tuition and Fees for fiscal years 2001-02 through 2004-05.

Exhibits 15a through 15o - University Summary Sheets

Exhibits 15a through 15o summarize various university-provided data for each of the universities. Most of the data presented in the summary sheets is also presented in other exhibits. In addition, the exhibits provide the cost for a Michigan undergraduate to attend the university for academic years 2004-05 and 2005-06.

Central Michigan University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by CMU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,365	\$ 6,390
Books and Supplies	780	1,000
Room and Board	6,160	6,376
Transportation	500	500
Other Expenses	1,110	1,165
Total	<u>\$ 13,915</u>	<u>\$ 15,431</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 98,229,035	\$ 110,871,723	\$ 121,177,813	\$ 125,095,747	27.35%
State Appropriations	90,003,800	88,353,522	77,464,600	82,357,200	-8.50%
Other General Fund Revenues	10,092,929	9,654,573	9,069,811	11,156,268	10.54%
Total General Fund Revenues	<u>\$ 198,325,764</u>	<u>\$ 208,879,818</u>	<u>\$ 207,712,224</u>	<u>\$ 218,609,215</u>	10.23%
General Fund Expenditures					
Total General Fund Expenditures	\$ 192,220,458	\$ 206,136,484	\$ 202,304,588	\$ 210,253,107	9.38%
Other					
General Fund Balance	\$ 17,422,041	\$ 14,210,367	\$ 15,757,013	\$ 18,271,241	4.87%
Fiscal Year Equated Students	20,961	21,307	21,447	21,431	2.24%
Faculty FTE	1,125.9	1,166.4	1,140.8	1,156.7	2.74%
Faculty Compensation	\$ 61,726,619	\$ 68,420,308	\$ 73,880,123	\$ 76,412,671	23.79%
Administrative/Professional FTE	521.2	554.0	543.8	534.5	2.55%
Administrative/Professional Compensation	\$ 33,539,118	\$ 36,873,458	\$ 37,218,056	\$ 37,608,955	12.13%
Service FTE	888.5	883.1	826.7	790.1	-11.07%
Service Compensation	\$ 26,583,568	\$ 29,056,591	\$ 26,465,155	\$ 27,252,783	2.52%

FTE = full-time equivalent.

Eastern Michigan University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by EMU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,640	\$ 6,541
Books and Supplies	900	900
Room and Board	6,055	6,325
Transportation	800	800
Other Expenses	1,080	900
Total	<u>\$ 14,475</u>	<u>\$ 15,466</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 85,306,800	\$ 98,003,970	\$ 108,719,757	\$ 110,374,398	29.39%
State Appropriations	87,637,200	84,993,688	74,929,600	79,662,000	-9.10%
Other General Fund Revenues	8,852,489	6,411,269	8,405,291	8,578,108	-3.10%
Total General Fund Revenues	<u>\$ 181,796,489</u>	<u>\$ 189,408,927</u>	<u>\$ 192,054,648</u>	<u>\$ 198,614,506</u>	9.25%
General Fund Expenditures					
Total General Fund Expenditures	\$ 178,884,112	\$ 188,785,617	\$ 190,932,191	\$ 196,386,341	9.78%
Other					
General Fund Balance	\$ 10,719,879	\$ 10,778,558	\$ 10,788,243	\$ 11,164,590	4.15%
Fiscal Year Equated Students	19,256	19,582	19,579	18,947	-1.60%
Faculty FTE	980.7	994.5	1,016.0	1,023.9	4.41%
Faculty Compensation	\$ 62,499,988	\$ 68,777,038	\$ 71,294,169	\$ 73,178,406	17.09%
Administrative/Professional FTE	552.9	560.7	638.2	598.0	8.16%
Administrative/Professional Compensation	\$ 41,223,741	\$ 47,533,631	\$ 48,502,554	\$ 48,171,940	16.85%
Service FTE	800.7	793.8	753.3	724.8	-9.48%
Service Compensation	\$ 25,911,427	\$ 26,352,150	\$ 26,746,603	\$ 28,226,036	8.93%

FTE = full-time equivalent.

Ferris State University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by FSU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 6,190	\$ 6,740
Books and Supplies	1,000	1,000
Room and Board	6,522	6,816
Transportation		
Other Expenses	1,966	2,078
Total	<u>\$ 15,678</u>	<u>\$ 16,634</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 61,076,100	\$ 66,615,230	\$ 77,572,616	\$ 81,901,423	34.10%
State Appropriations	55,520,300	53,937,221	47,469,800	50,467,800	-9.10%
Other General Fund Revenues	3,612,226	3,643,930	4,398,021	4,888,752	35.34%
Total General Fund Revenues	<u>\$ 120,208,626</u>	<u>\$ 124,196,381</u>	<u>\$ 129,440,437</u>	<u>\$ 137,257,975</u>	14.18%
General Fund Expenditures					
Total General Fund Expenditures	\$ 119,037,946	\$ 126,296,477	\$ 135,570,753	\$ 136,436,707	14.62%
Other					
General Fund Balance	\$ 14,937,767	\$ 12,829,636	\$ 7,287,874	\$ 8,069,602	-45.98%
Fiscal Year Equated Students	9,568	9,840	10,340	10,548	10.24%
Faculty FTE	622.3	653.8	669.7	692.4	11.26%
Faculty Compensation	\$ 44,435,782	\$ 47,816,070	\$ 47,667,230	\$ 50,742,818	14.19%
Administrative/Professional FTE	276.4	292.8	303.2	292.6	5.86%
Administrative/Professional Compensation	\$ 20,826,805	\$ 22,515,066	\$ 21,564,360	\$ 21,831,850	4.83%
Service FTE	527.4	526.0	511.5	508.3	-3.62%
Service Compensation	\$ 19,245,829	\$ 20,744,337	\$ 19,802,319	\$ 20,410,244	6.05%

FTE = full-time equivalent.

Grand Valley State University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by GVSU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,782	\$ 6,220
Books and Supplies	800	800
Room and Board	6,160	6,360
Transportation		
Other Expenses	1,200	1,200
Total	<u>\$ 13,942</u>	<u>\$ 14,580</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 90,014,101	\$ 102,205,269	\$ 116,606,434	\$ 129,187,760	43.52%
State Appropriations	60,095,400	57,992,024	56,131,500	59,676,700	-0.70%
Other General Fund Revenues	5,014,303	4,684,524	4,841,533	4,980,476	-0.67%
Total General Fund Revenues	<u>\$ 155,123,804</u>	<u>\$ 164,881,817</u>	<u>\$ 177,579,467</u>	<u>\$ 193,844,936</u>	24.96%
General Fund Expenditures					
Total General Fund Expenditures	\$ 154,856,989	\$ 165,751,220	\$ 178,189,838	\$ 192,892,150	24.56%
Other					
General Fund Balance	\$ 1,239,998	\$ 371,076	\$ (239,294)	\$ 320,455	-74.16%
Fiscal Year Equated Students	16,779	17,566	18,515	19,400	15.62%
Faculty FTE	902.7	863.5	943.8	996.3	10.37%
Faculty Compensation	\$ 53,829,504	\$ 59,142,344	\$ 65,352,441	\$ 70,301,022	30.60%
Administrative/Professional FTE	354.3	362.9	394.8	431.7	21.85%
Administrative/Professional Compensation	\$ 23,855,746	\$ 26,161,196	\$ 28,478,157	\$ 30,499,248	27.85%
Service FTE	768.9	854.2	941.0	957.1	24.48%
Service Compensation	\$ 18,504,008	\$ 21,106,430	\$ 23,368,427	\$ 24,134,656	30.43%

FTE = full-time equivalent.

Lake Superior State University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by LSSU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,736	\$ 6,306
Books and Supplies	750	785
Room and Board	6,228	6,466
Transportation		
Other Expenses	1,400	1,400
Total	<u>\$ 14,114</u>	<u>\$ 14,957</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 12,417,376	\$ 14,082,938	\$ 16,196,521	\$ 15,475,207	24.63%
State Appropriations	14,268,700	14,047,630	12,199,700	12,877,650	-9.75%
Other General Fund Revenues	805,848	954,903	1,005,369	1,102,579	36.82%
Total General Fund Revenues	<u>\$ 27,491,924</u>	<u>\$ 29,085,471</u>	<u>\$ 29,401,590</u>	<u>\$ 29,455,436</u>	7.14%
General Fund Expenditures					
Total General Fund Expenditures	\$ 27,422,337	\$ 28,850,992	\$ 28,984,336	\$ 29,109,490	6.15%
Other					
General Fund Balance	\$ (1,366,410)	\$ (1,817,209)	\$ (1,235,918)	\$ (1,109,920)	-18.77%
Fiscal Year Equated Students	2,819	2,900	2,803	2,591	-8.09%
Faculty FTE	180.0	182.3	176.7	180.6	0.33%
Faculty Compensation	\$ 9,647,921	\$ 10,615,283	\$ 10,683,318	\$ 10,083,229	4.51%
Administrative/Professional FTE	81.0	78.1	53.2	54.2	-33.09%
Administrative/Professional Compensation	\$ 4,648,500	\$ 4,536,961	\$ 4,226,315	\$ 4,137,720	-10.99%
Service FTE	175.3	163.6	109.7	130.3	-25.67%
Service Compensation	\$ 4,602,762	\$ 4,170,252	\$ 4,259,773	\$ 4,248,190	-7.70%

FTE = full-time equivalent.

Michigan State University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by MSU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees (1) (2)	\$ 7,000	\$ 8,302
Books and Supplies	826	854
Room and Board (3)	5,458	5,744
Transportation	344	356
Other Expenses	1,076	1,170
Total	<u>\$ 14,704</u>	<u>\$ 16,426</u>

(1) Tuition is based on 30 credit hours.

(2) Tuition and fees does not include student voted taxes totaling \$43.50. All students are assessed these taxes, but they are refundable upon request.

(3) Room and board does not include student voted taxes totaling \$44.00. These taxes are refundable upon request.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 282,630,054	\$ 312,764,595	\$ 346,638,823	\$ 368,354,469	30.33%
State Appropriations	325,982,300	315,469,556	278,714,500	296,317,500	-9.10%
Other General Fund Revenues	48,060,967	50,859,002	38,771,268	45,997,170	-4.29%
Total General Fund Revenues	<u>\$ 656,673,321</u>	<u>\$ 679,093,153</u>	<u>\$ 664,124,591</u>	<u>\$ 710,669,139</u>	8.22%
General Fund Expenditures					
Total General Fund Expenditures	\$ 647,498,664	\$ 664,415,418	\$ 665,156,730	\$ 698,071,956	7.81%
Other					
General Fund Balance	\$ 74,970,674	\$ 88,751,773	\$ 88,616,622	\$ 98,941,705	31.97%
Fiscal Year Equated Students	40,936	41,586	41,528	41,836	2.20%
Faculty FTE	3,319.00	3,258.70	3,165.40	3,120.10	-5.99%
Faculty Compensation	\$ 253,296,699	\$ 261,225,291	\$ 266,224,227	\$ 265,869,239	4.96%
Administrative/Professional FTE	2,140.40	2,100.20	2,050.80	2,035.50	-4.90%
Administrative/Professional Compensation	\$ 157,136,069	\$ 162,332,970	\$ 164,061,250	\$ 169,382,028	7.79%
Service FTE	1,832.90	1,733.10	1,631.00	1,573.30	-14.16%
Service Compensation	\$ 77,600,855	\$ 74,551,995	\$ 71,754,226	\$ 77,608,467	0.01%

FTE = full-time equivalent.

Michigan Technological University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by MTU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 7,610	\$ 8,194
Books and Supplies	900	1,000
Room and Board	6,096	6,375
Transportation	700	750
Other Expenses	938	1,013
Total	<u>\$ 16,244</u>	<u>\$ 17,332</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 44,706,897	\$ 47,966,471	\$ 52,113,888	\$ 52,785,882	18.07%
State Appropriations	55,241,600	53,667,742	47,231,500	50,214,500	-9.10%
Other General Fund Revenues	6,170,495	5,883,177	5,916,666	6,462,476	4.73%
Total General Fund Revenues	<u>\$ 106,118,992</u>	<u>\$ 107,517,390</u>	<u>\$ 105,262,054</u>	<u>\$ 109,462,858</u>	3.15%
General Fund Expenditures					
Total General Fund Expenditures	\$ 108,462,165	\$ 108,978,300	\$ 108,082,339	\$ 107,243,560	-1.12%
Other					
General Fund Balance	\$ (7,603,618)	\$ (9,424,171)	\$ (11,884,982)	\$ (10,050,684)	32.18%
Fiscal Year Equated Students	5,916	6,008	6,046	5,932	0.27%
Faculty FTE	453.8	477.3	473.6	462.8	1.98%
Faculty Compensation	\$ 34,329,704	\$ 35,254,791	\$ 34,106,165	\$ 35,386,836	3.08%
Administrative/Professional FTE	268.9	267.8	266.6	259.7	-3.42%
Administrative/Professional Compensation	\$ 19,469,552	\$ 19,663,599	\$ 19,722,165	\$ 19,744,665	1.41%
Service FTE	369.9	384.8	378.4	372.0	0.57%
Service Compensation	\$ 12,514,454	\$ 12,829,664	\$ 12,525,809	\$ 12,523,754	0.07%

FTE = full-time equivalent.

Northern Michigan University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by NMU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,430	\$ 5,858
Books and Supplies	645	645
Room and Board	6,013	6,482
Transportation		
Other Expenses	1,616	1,667
Total	<u>\$ 13,704</u>	<u>\$ 14,652</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 34,703,379	\$ 40,696,824	\$ 46,683,544	\$ 49,661,435	43.10%
State Appropriations	52,012,900	50,545,612	44,470,900	46,477,350	-10.64%
Other General Fund Revenues	1,634,535	1,844,256	1,885,338	2,114,421	29.36%
Total General Fund Revenues	<u>\$ 88,350,814</u>	<u>\$ 93,086,692</u>	<u>\$ 93,039,782</u>	<u>\$ 98,253,206</u>	11.21%
General Fund Expenditures					
Total General Fund Expenditures	\$ 87,198,994	\$ 90,467,934	\$ 91,460,217	\$ 101,925,818	16.89%
Other					
General Fund Balance	\$ 1,655,933	\$ 4,274,691	\$ 5,584,256	\$ 1,819,944	9.90%
Fiscal Year Equated Students	7,718	8,047	8,305	8,424	9.15%
Faculty FTE	363.7	361.6	362.8	371.5	2.14%
Faculty Compensation	\$ 24,925,132	\$ 26,001,556	\$ 27,593,270	\$ 27,533,692	10.47%
Administrative/Professional FTE	162.8	170.8	164.2	162.6	-0.12%
Administrative/Professional Compensation	\$ 12,285,504	\$ 13,253,670	\$ 12,584,327	\$ 13,032,103	6.08%
Service FTE	341.9	337.5	327.5	308.0	-9.92%
Service Compensation	\$ 12,321,539	\$ 12,058,007	\$ 12,097,242	\$ 10,580,400	-14.13%

FTE = full-time equivalent.

Oakland University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by OU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,420	\$ 6,032
Books and Supplies	722	1,035
Room and Board	5,790	6,080
Transportation		
Other Expenses	1,742	2,580
Total	<u>\$ 13,674</u>	<u>\$ 15,727</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 63,761,984	\$ 71,045,008	\$ 80,993,074	\$ 83,505,327	30.96%
State Appropriations	52,384,700	50,551,147	46,633,500	49,578,700	-5.36%
Other General Fund Revenues	3,120,200	3,019,646	4,078,313	3,000,458	-3.84%
Total General Fund Revenues	<u>\$ 119,266,884</u>	<u>\$ 124,615,801</u>	<u>\$ 131,704,887</u>	<u>\$ 136,084,485</u>	14.10%
General Fund Expenditures					
Total General Fund Expenditures	\$ 118,658,482	\$ 124,666,253	\$ 130,194,680	\$ 133,850,465	12.80%
Other					
General Fund Balance	\$ 1,731,405	\$ 1,680,948	\$ 3,191,154	\$ 3,107,777	79.49%
Fiscal Year Equated Students	12,619	13,070	13,652	13,834	9.63%
Faculty FTE	631.3	657.0	656.1	646.9	2.47%
Faculty Compensation	\$ 42,366,756	\$ 45,701,557	\$ 46,076,458	\$ 48,169,441	13.70%
Administrative/Professional FTE	303.8	374.6	357.8	372.5	22.61%
Administrative/Professional Compensation	\$ 26,434,192	\$ 28,146,127	\$ 28,181,756	\$ 29,026,314	9.81%
Service FTE	438.3	510.3	473.7	417.8	-4.68%
Service Compensation	\$ 17,391,057	\$ 19,362,502	\$ 20,542,065	\$ 20,156,206	15.90%

FTE = full-time equivalent.

Saginaw Valley State University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by SVSU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 4,913	\$ 5,282
Books and Supplies	800	800
Room and Board	6,024	6,475
Transportation		
Other Expenses	858	880
Total	<u>\$ 12,595</u>	<u>\$ 13,437</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 29,332,931	\$ 34,277,502	\$ 39,063,627	\$ 42,327,045	44.30%
State Appropriations	27,393,300	26,434,503	25,340,000	26,940,400	-1.65%
Other General Fund Revenues	1,794,774	1,710,897	1,443,937	1,753,397	-2.31%
Total General Fund Revenues	<u>\$ 58,521,005</u>	<u>\$ 62,422,902</u>	<u>\$ 65,847,564</u>	<u>\$ 71,020,842</u>	21.36%
General Fund Expenditures					
Total General Fund Expenditures	\$ 58,475,027	\$ 62,421,704	\$ 66,610,963	\$ 69,968,695	19.66%
Other					
General Fund Balance	\$ 1,244,135	\$ 1,245,333	\$ 1,282,135	\$ 1,327,583	6.71%
Fiscal Year Equated Students	6,857	7,130	7,407	7,649	11.54%
Faculty FTE	323.7	354.6	363.7	375.7	16.06%
Faculty Compensation	\$ 19,903,096	\$ 21,907,960	\$ 23,223,892	\$ 25,065,817	25.94%
Administrative/Professional FTE	207.1	218.2	209.6	214.4	3.52%
Administrative/Professional Compensation	\$ 11,926,708	\$ 13,279,084	\$ 13,325,516	\$ 13,868,067	16.28%
Service FTE	230.4	226.8	230.2	237.3	2.99%
Service Compensation	\$ 8,300,419	\$ 8,082,373	\$ 8,564,359	\$ 8,793,610	5.94%

FTE = full-time equivalent.

University of Michigan - Ann Arbor Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by U of M - AA):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 8,201	\$ 9,213
Books and Supplies	956	980
Room and Board	6,972	7,374
Transportation		
Other Expenses	2,076	2,076
Total	<u>\$ 18,205</u>	<u>\$ 19,643</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 556,451,056	\$ 608,224,224	\$ 644,291,162	\$ 676,994,472	21.66%
State Appropriations	363,562,700	351,809,191	310,845,800	330,478,200	-9.10%
Other General Fund Revenues	142,711,487	154,275,534	168,388,139	178,197,222	24.87%
Total General Fund Revenues	<u>\$ 1,062,725,243</u>	<u>\$ 1,114,308,949</u>	<u>\$ 1,123,525,101</u>	<u>\$ 1,185,669,894</u>	11.57%
General Fund Expenditures					
Total General Fund Expenditures	\$ 1,081,828,797	\$ 1,110,571,599	\$ 1,103,427,390	\$ 1,171,685,194	8.31%
Other					
General Fund Balance	\$ 85,251,670	\$ 85,689,126	\$ 106,181,376	\$ 117,219,723	37.50%
Fiscal Year Equated Students	37,998	38,651	38,873	39,311	3.46%
Faculty FTE	3,584.6	3,411.8	3,434.8	3,323.8	-7.28%
Faculty Compensation	\$ 339,182,570	\$ 369,748,338	\$ 375,467,737	\$ 384,024,717	13.22%
Administrative/Professional FTE	3,302.9	3,431.3	3,431.2	3,413.5	3.35%
Administrative/Professional Compensation	\$ 253,756,097	\$ 265,577,839	\$ 266,330,788	\$ 281,110,809	10.78%
Service FTE	1,231.3	1,149.9	1,080.0	1,010.7	-17.92%
Service Compensation	\$ 54,790,564	\$ 52,597,476	\$ 50,345,974	\$ 49,792,717	-9.12%

FTE = full-time equivalent.

University of Michigan - Dearborn Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by U of M - D):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 6,137	\$ 6,870
Books and Supplies	800	800
Room and Board		
Transportation	1,449	1,449
Other Expenses	1,504	1,504
Total	<u>\$ 9,890</u>	<u>\$ 10,623</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 39,661,250	\$ 46,621,486	\$ 50,449,514	\$ 50,460,448	27.23%
State Appropriations	27,993,300	27,319,061	23,934,200	25,445,800	-9.10%
Other General Fund Revenues	1,387,427	1,534,425	3,754,405	4,396,761	216.90%
Total General Fund Revenues	<u>\$ 69,041,977</u>	<u>\$ 75,474,972</u>	<u>\$ 78,138,119</u>	<u>\$ 80,303,009</u>	16.31%
General Fund Expenditures					
Total General Fund Expenditures	\$ 68,839,136	\$ 74,745,726	\$ 80,189,840	\$ 82,967,931	20.52%
Other					
General Fund Balance	\$ 7,105,540	\$ 7,627,694	\$ 5,875,875	\$ 3,015,856	-57.56%
Fiscal Year Equated Students	6,062	6,335	6,462	6,227	2.72%
Faculty FTE	374.5	373.8	411.6	404.0	7.88%
Faculty Compensation	\$ 24,673,645	\$ 26,205,655	\$ 27,403,629	\$ 29,452,070	19.37%
Administrative/Professional FTE	265.0	273.2	266.0	272.7	2.91%
Administrative/Professional Compensation	\$ 17,355,390	\$ 19,444,412	\$ 19,088,599	\$ 19,554,223	12.67%
Service FTE	218.2	218.7	148.0	153.7	-29.56%
Service Compensation	\$ 7,095,973	\$ 7,794,406	\$ 8,785,842	\$ 8,621,955	21.50%

FTE = full-time equivalent.

University of Michigan - Flint Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by U of M - F):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,722	\$ 6,398
Books and Supplies	824	850
Room and Board		
Transportation	1,543	2,074
Other Expenses	1,343	1,350
Total	<u>\$ 9,432</u>	<u>\$ 10,672</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 26,897,966	\$ 29,564,372	\$ 32,884,335	\$ 34,718,125	29.07%
State Appropriations	24,068,100	23,523,479	20,578,200	21,877,800	-9.10%
Other General Fund Revenues	648,753	626,635	539,937	675,186	4.07%
Total General Fund Revenues	<u>\$ 51,614,819</u>	<u>\$ 53,714,486</u>	<u>\$ 54,002,472</u>	<u>\$ 57,271,111</u>	10.96%
General Fund Expenditures					
Total General Fund Expenditures	\$ 50,980,762	\$ 55,924,522	\$ 53,316,836	\$ 56,234,173	10.30%
Other					
General Fund Balance	\$ 6,453,352	\$ 3,953,044	\$ 5,498,552	\$ 6,331,195	-1.89%
Fiscal Year Equated Students	5,056	5,019	4,892	4,941	-2.27%
Faculty FTE	285.0	300.1	282.6	303.4	6.46%
Faculty Compensation	\$ 17,402,013	\$ 19,322,559	\$ 18,376,878	\$ 19,620,637	12.75%
Administrative/Professional FTE	165.9	212.9	179.1	181.0	9.10%
Administrative/Professional Compensation	\$ 7,223,375	\$ 12,712,693	\$ 11,803,370	\$ 11,858,863	64.17%
Service FTE	279.5	278.8	258.6	248.3	-11.16%
Service Compensation	\$ 12,582,096	\$ 9,251,288	\$ 9,204,995	\$ 8,661,732	-31.16%

FTE = full-time equivalent.

Wayne State University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by WSU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,304	\$ 6,454
Books and Supplies	816	835
Room and Board	7,014	7,014
Transportation	1,530	1,566
Other Expenses	2,153	2,103
Total	<u>\$ 16,817</u>	<u>\$ 17,972</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 123,923,885	\$ 145,428,622	\$ 165,418,781	\$ 177,658,107	43.36%
State Appropriations	253,644,700	245,520,223	216,865,900	224,956,800	-11.31%
Other General Fund Revenues	44,301,713	40,271,715	45,742,744	52,221,669	17.88%
Total General Fund Revenues	<u>\$ 421,870,298</u>	<u>\$ 431,220,560</u>	<u>\$ 428,027,425</u>	<u>\$ 454,836,576</u>	7.82%
General Fund Expenditures					
Total General Fund Expenditures	\$ 408,772,222	\$ 415,657,246	\$ 418,380,450	\$ 446,139,407	9.14%
Other					
General Fund Balance	\$ 59,105,407	\$ 65,992,825	\$ 64,218,534	\$ 67,210,677	13.71%
Fiscal Year Equated Students	23,754	23,704	24,729	24,953	5.05%
Faculty FTE	2,066.0	2,501.9	2,886.1	3,298.0	59.63%
Faculty Compensation	\$ 146,636,858	\$ 133,531,745	\$ 144,012,435	\$ 146,684,717	0.03%
Administrative/Professional FTE	964.5	1,029.7	1,002.3	937.7	-2.78%
Administrative/Professional Compensation	\$ 78,622,266	\$ 100,499,183	\$ 97,264,378	\$ 102,652,636	30.56%
Service FTE	1,600.0	1,183.6	1,024.1	970.8	-39.33%
Service Compensation	\$ 52,033,327	\$ 56,940,118	\$ 53,066,344	\$ 53,852,254	3.50%

FTE = full-time equivalent.

Western Michigan University Summary Sheet

Cost to Attend University for Resident Undergraduate (as reported by WMU):

	Academic Year	
	2004-05	2005-06
Tuition and Fees*	\$ 5,238	\$ 6,700
Books and Supplies	846	880
Room and Board	6,496	6,820
Transportation	684	700
Other Expenses	1,930	2,000
Total	<u>\$ 15,194</u>	<u>\$ 17,100</u>

* Tuition is based on 30 credit hours.

University Data:

	Fiscal Year				Three-Year Change
	2001-02	2002-03	2003-04	2004-05	
General Fund Revenues					
Tuition and Fee Revenues	\$ 120,617,056	\$ 134,576,594	\$ 152,729,558	\$ 152,785,494	26.67%
State Appropriations	125,677,200	121,278,312	107,953,230	113,364,400	-9.80%
Other General Fund Revenues	4,633,020	8,592,662	8,781,253	8,551,353	84.57%
Total General Fund Revenues	<u>\$ 250,927,276</u>	<u>\$ 264,447,568</u>	<u>\$ 269,464,041</u>	<u>\$ 274,701,247</u>	9.47%
General Fund Expenditures					
Total General Fund Expenditures	\$ 256,290,457	\$ 264,462,674	\$ 270,592,132	\$ 269,836,907	5.29%
Other					
General Fund Balance	\$ 10,948,845	\$ 10,933,739	\$ 9,805,648	\$ 14,669,988	33.99%
Fiscal Year Equated Students	24,906	25,461	25,039	24,006	-3.61%
Faculty FTE	1,651.1	1,738.4	1,726.9	1,766.4	6.98%
Faculty Compensation	\$ 94,045,498	\$ 102,548,443	\$ 104,425,660	\$ 104,540,491	11.16%
Administrative/Professional FTE	440.4	442.1	434.7	409.4	-7.04%
Administrative/Professional Compensation	\$ 33,972,868	\$ 35,194,455	\$ 34,953,705	\$ 34,508,423	1.58%
Service FTE	1,132.7	1,122.1	1,090.2	1,004.4	-11.33%
Service Compensation	\$ 43,994,157	\$ 46,179,443	\$ 45,103,669	\$ 41,770,041	-5.06%

FTE = full-time equivalent.

GLOSSARY

Glossary of Acronyms and Terms

ACT	American College Test.
AWS	American Welding Society.
CMU	Central Michigan University.
College Board	A not-for-profit membership association whose mission is to connect students to college success and opportunity. Founded in 1990, the association is composed of more than 5,000 schools, colleges, universities, and other educational organizations.
consumer price index	An index prepared and published by the Bureau of Labor Statistics of the U.S. Department of Labor that is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.
DLEG	Department of Labor and Economic Growth.
DMB	Department of Management and Budget.
EMU	Eastern Michigan University.
FSU	Ferris State University.
FTE	full-time equivalent.
FYES	fiscal year equated student.
general fund	The fund that accounts for all financial resources except those required to be accounted for in another fund.
GPA	grade point average.

GSF	general service fee.
GVSU	Grand Valley State University.
HEIDI	Higher Education Institutional Data Inventory.
LPN	licensed practical nurse.
LSSU	Lake Superior State University.
Lumina Foundation for Education	A private, independent foundation that strives to help people achieve their potential by expanding access and success in education beyond high school. The Foundation bases its mission on the belief that postsecondary education remains one of the most beneficial investments that individuals can make in themselves and that society can make in its people.
MHEC	Midwest Higher Education Commission.
MSEP	Midwest Student Exchange Program.
MSU	Michigan State University.
MTU	Michigan Technological University.
NLN	National League for Nursing.
NMU	Northern Michigan University.
NSF	not sufficient funds.
OU	Oakland University.
performance audit	An economy and efficiency audit or a program audit that is designed to provide an independent assessment of the performance of a governmental entity, program, activity, or

function to improve public accountability and to facilitate decision making by parties responsible for overseeing or initiating corrective action.

reportable condition A matter that, in the auditor’s judgment, represents either an opportunity for improvement or a significant deficiency in management’s ability to operate a program in an effective and efficient manner.

SAT Scholastic Aptitude Test.

student fees Financial obligations assessed to students in addition to tuition. Such obligations may include, but are not limited to, application fees, student activity fees, technology fees, registration fees, graduation fees, and course fees and are categorized into required fees and additional fees. Required fees consist of fees that universities initiate and assess to the majority of full-time, on-campus, degree-seeking students. Additional fees consist of university-initiated fees assessed to some students.

SVSU Saginaw Valley State University.

U of M - AA University of Michigan - Ann Arbor.

U of M - D University of Michigan - Dearborn.

U of M - F University of Michigan - Flint.

U.S. United States.

WSU Wayne State University.

WMU Western Michigan University.

