

## GASB 68 - Schedule of Deferred Resources by Year by Employer As of September 30, 2015

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

This table contains data for use in Notes to Financial Statements.

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
<b>MPSERS - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges</b>		<b>\$ 70,585,392</b>	<b>\$ 70,585,400</b>	<b>\$ 37,957,481</b>	<b>\$ 473,528,391</b>
05880	Detroit Public Schools	(24,180,033)	(24,180,033)	(25,341,225)	(2,400,385)
05900	Alcona Community Schools	(1,947)	(1,947)	(15,181)	170,312
05930	Autrain-Onota Public Schools	1,905	1,905	246	22,901
05950	Burt Township School District	28,761	28,761	27,140	41,615
05980	Munising Public Schools	136,002	136,002	122,905	267,284
05990	Superior Central School District	(2,341)	(2,341)	(8,148)	73,634
06000	Allegan Area Educational Service Agency	(100,394)	(100,394)	(134,625)	372,658
06370	Glenn-Ganges School District #4	(3,409)	(3,409)	(4,401)	10,423
07000	Allegan Public Schools	258,485	258,485	211,514	794,461
07020	Plainwell Community School	317,534	317,534	271,222	828,835
07030	Hopkins Public School	125,909	125,909	98,922	440,205
07040	Fennville Public School	47,928	47,928	25,164	329,642
07050	Martin Public Schools	46,707	46,707	36,932	160,258
07060	Otsego Public Schools	104,248	104,248	64,102	599,006
07070	Saugatuck Public Schools	174,253	174,253	156,390	356,344
07080	Wayland Union Schools	308,197	308,197	256,428	892,235
07090	Alpena-Montmorency-Alcona Educational Service District	(18,644)	(18,644)	(31,644)	155,327
07120	Alpena Public Schools	(168,687)	(168,687)	(238,414)	783,945
07210	Ellsworth Community School	13,476	13,476	9,586	60,211
07220	Central Lake-Antrim County Public Schools	(119,551)	(119,551)	(126,854)	9,176

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
07230	Alba Public Schools	(6,585)	(6,585)	(9,369)	31,211
07240	Elk Rapids Schools	(12,348)	(12,348)	(36,673)	306,749
07250	Bellaire Public Schools	21,309	21,309	14,922	97,945
07270	Mancelona Public Schools	3,933	3,933	(12,057)	210,242
07470	Arenac-Eastern High School	9,995	9,995	6,670	50,399
07480	Au Gres-Sims School District	7,660	7,660	1,400	88,123
07520	Arvon Township Schools	(2,366)	(2,366)	(2,766)	3,494
07540	Baraga Township Schools	7,768	7,769	(1,860)	130,505
07560	L'Anse Public Schools	45,657	45,657	33,573	189,873
07570	Barry Intermediate School District	104,532	104,532	94,160	209,395
07980	Delton-Kellogg Schools	(333,205)	(333,205)	(354,914)	43,318
08000	Hastings Area School District	301,952	301,952	256,906	800,758
08020	Thornapple-Kellogg School	300,544	300,544	245,242	932,925
08040	Bay-Arenac Intermediate School District	(103,605)	(103,605)	(170,373)	792,156
08630	Bangor Township Schools	207,174	207,174	163,746	711,757
08640	Bay City Public Schools	475,331	475,331	322,595	2,321,518
08650	Essexville-Hampton Public Schools	(215,796)	(215,796)	(245,830)	234,745
08680	Pinconning Area Schools	(71,071)	(71,071)	(94,034)	247,066
08830	Berrien RESA	624,260	624,260	570,963	1,138,369
09250	Riverside-Hager School District #6	9,235	9,235	8,082	21,569
09600	River School	28,868	28,868	27,378	40,006
09720	Buchanan Community Schools	88,331	88,331	60,785	420,756
09760	Bridgman Public Schools	276,202	276,202	257,772	436,831
09780	New Buffalo Area Schools	34,836	34,836	11,619	326,463
09790	Niles Public Schools	236,025	236,025	171,527	1,005,319
09800	Brandywine Public Schools	132,066	132,066	108,629	398,388
09810	Berrien Springs Public Schools	694,679	694,679	653,168	1,035,742
09820	Eau Claire Public Schools	182,180	182,180	164,304	362,268
09830	St Joseph Public Schools	106,571	106,571	54,806	747,942
09850	Watervliet Public Schools	194,837	194,837	170,065	460,431
09870	Branch County Intermediate School District	244,260	244,260	206,135	669,524
10150	Bronson Community School	(1,360)	(1,360)	(19,026)	228,220
10160	Coldwater Community Schools	489,825	489,825	438,960	1,010,532

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
10180	Quincy Community Schools	(271)	(271)	(20,601)	263,577
10190	Union City Community Schools	127,258	127,258	106,198	364,338
10200	Calhoun County Intermediate School District	838,784	838,784	748,729	1,769,541
10790	Albion Public Schools	7,892	7,892	(3,931)	159,046
10800	Athens Area School	58,150	58,150	48,573	165,891
10810	Battle Creek Public Schools	(598,822)	(598,822)	(705,208)	952,999
10820	Lakeview School District	305,542	305,542	228,028	1,224,651
10860	Harper Creek Community Schools	135,002	135,002	85,345	741,194
10880	Homer Community Schools	(16,958)	(16,958)	(37,008)	247,988
10890	Marshall Public Schools	363,259	363,259	315,707	873,636
10900	Pennfield Schools	212,285	212,285	173,668	653,003
10910	Tekonsha Community School	6,740	6,740	2,765	56,434
11410	Dowagiac-Union School District	206,167	206,167	164,618	686,658
11430	Cassopolis Public Schools	(111,014)	(111,014)	(126,072)	115,907
11440	Marcellus Community Schools	76,765	76,765	64,813	209,994
11450	Edwardsburg Public Schools	236,213	236,213	193,489	724,703
11470	Lewis Cass Intermediate School District	229,026	229,026	210,416	405,394
11560	Beaver Island Community School	(61,441)	(61,441)	(64,553)	(3,587)
11570	Boyne Falls Public School	45,746	45,746	41,297	90,472
11580	Charlevoix Public Schools	231,637	231,637	211,551	426,396
11620	Cheboygan-Otsego-Presque Isle Educational Service District	158,205	158,205	140,638	341,123
11810	Inland Lakes Schools	141,516	141,516	128,401	271,484
11820	Mackinaw City Public Schools	(54,744)	(54,744)	(59,334)	20,367
11830	Wolverine Community Schools	5,301	5,301	(1,318)	89,674
11840	Eastern U P Intermediate School District	140,082	140,082	124,262	305,543
11930	Detour Area Schools	70,559	70,559	64,873	124,273
11950	Pickford Public Schools	(2,717)	(2,717)	(12,447)	123,697
11970	Rudyard Public Schools	(114,351)	(114,351)	(125,788)	66,744
11980	Sault Ste Marie Public Schools	227,024	227,024	184,717	711,242
12000	Brimley Public Schools	131,949	131,949	121,180	234,203
12010	Whitefish Township School	(36,225)	(36,225)	(37,864)	(4,674)
12020	Clare-Gladwin Intermediate School District	(76,181)	(76,181)	(99,721)	251,066
12230	Clare Public Schools	113,756	113,756	87,567	421,146

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
12240	Harrison Community Schools	65,871	65,872	41,883	358,401
12250	Farwell Area Schools	28,634	28,635	3,598	345,349
12260	Clinton County Intermediate School District	329,278	329,278	299,586	620,573
12930	Bath Community Schools	226,909	226,909	206,586	426,101
12940	St Johns Public Schools	(51,576)	(51,576)	(107,767)	692,141
12950	Fowler Public Schools	13,448	13,448	3,263	133,396
12980	Dewitt Public Schools	641,622	641,622	586,052	1,180,272
13070	Delta-Schoolcraft Intermediate School District	(14,724)	(14,724)	(32,061)	214,407
13120	Bark River - Harris Schools	43,012	43,012	30,687	190,684
13130	Escanaba Area Public Schools	402,170	402,170	356,615	878,791
13170	Gladstone Area Schools	73,089	73,089	48,629	368,976
13190	Rapid River Public Schools	37,429	37,429	31,367	105,439
13220	Dickinson-Iron Intermediate School District	135,965	135,965	118,956	318,127
13250	Breitung Township Schools	314,188	314,188	282,145	640,740
13270	Iron Mountain Public Schools	(139,913)	(139,913)	(156,468)	114,666
13310	Eaton County Intermediate School District	(185,631)	(185,631)	(215,858)	249,160
13720	Strange-Oneida School #3	(17,167)	(17,167)	(17,364)	(9,724)
13890	Bellevue Community Schools	145,034	145,034	134,853	235,498
13900	Potterville Public Schools	113,609	113,609	97,892	284,164
13910	Charlotte Public Schools	(94,745)	(94,745)	(139,768)	516,352
13940	Eaton Rapids Public Schools	14,839	14,839	(30,274)	595,919
13950	Grand Ledge Public Schools	598,029	598,029	500,239	1,696,889
13980	Olivet Community Schools	187,652	187,652	159,079	505,022
14140	Alanson Public Schools	(55,598)	(55,598)	(60,032)	17,724
14150	Harbor Springs Public Schools	127,666	127,666	105,004	385,454
14160	Pellston Public Schools	(149,756)	(149,756)	(159,960)	25,039
14170	Petoskey Public Schools	318,044	318,044	269,135	862,232
14180	Genesee County Intermediate School District	888,447	888,447	741,796	2,543,105
14300	Goodrich Area Schools	103,168	103,168	68,676	521,370
14310	Bendle Public Schools	48,376	48,375	27,072	311,035
14320	Bentley Community Schools	(54,563)	(54,563)	(67,743)	133,854
14330	Atherton Community Schools	(18,858)	(18,858)	(32,027)	157,019
14340	Davison Community Schools	(53,368)	(53,368)	(151,660)	1,237,012

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
14350	Lake Fenton Community School District	255,480	255,480	220,538	636,195
14360	Fenton Area Public Schools	56,683	56,683	(11,400)	923,511
14370	Linden Community School	467,664	467,664	417,027	993,171
14380	Flint Community Schools	(9,292,460)	(9,292,460)	(9,414,946)	(5,103,240)
14400	Carman-Ainsworth Community School District	193,414	193,414	97,138	1,389,587
14430	Flushing Community Schools	421,052	421,052	341,491	1,332,871
14450	Swartz Creek Community Schools	338,068	338,068	267,696	1,154,931
14460	Mt Morris Consolidated Schools	(147,852)	(147,852)	(190,739)	450,611
14470	Genesee School District	(22,079)	(22,079)	(36,123)	166,413
14480	Kearsley Community Schools	730,425	730,425	668,329	1,328,509
14490	Grand Blanc Community Schools	688,992	688,992	540,109	2,427,125
14500	Montrose Community Schools	220,163	220,163	195,934	471,957
14510	Beecher Community School District	54,111	54,111	31,068	337,590
14520	Westwood Heights Schools	295,940	295,940	277,000	457,147
14530	Clio Area School District	(176,308)	(176,308)	(237,721)	571,145
14790	Beaverton Rural School District	(106,943)	(106,943)	(125,802)	168,168
14800	Gladwin Community Schools	(310,380)	(310,380)	(338,932)	148,399
14830	Bessemer Area School District	(25,707)	(25,707)	(33,137)	77,999
14890	Wakefield Township Schools	62,960	62,960	56,932	123,268
14900	Watersmeet Township School District	46,920	46,920	40,599	115,603
14910	Traverse Bay Area Intermediate School District	915,349	915,349	813,731	1,936,900
15130	Kingsley Area School	13,402	13,402	(8,316)	290,759
15150	Traverse City Public Schools	1,226,858	1,226,858	1,034,406	3,375,361
15170	Gratiot-Isabella Regional Education Service District	489,610	489,610	454,142	810,606
16060	Alma Public Schools	213,822	213,822	172,320	691,429
16070	Ashley Community School	22,174	22,174	17,562	75,709
16080	Fulton Schools	82,525	82,525	65,037	285,843
16090	Ithaca Public Schools	153,894	153,894	132,297	402,315
16100	St Louis Public Schools	122,026	122,026	102,277	343,576
16120	Breckenridge Community Schools	102,846	102,846	89,806	242,805
16130	Hillsdale County Intermediate School District	210,059	210,059	187,323	445,099
16270	North Adams-Jerome Public Schools	(73,322)	(73,322)	(78,579)	15,725
16280	Camden-Frontier School	(45,013)	(45,013)	(54,226)	87,325

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
16290	Jonesville Community Schools	291,812	291,812	265,630	548,578
16300	Hillsdale Community Schools	61,569	61,569	35,527	381,970
16310	Litchfield Community Schools	913	913	(4,254)	67,698
16320	Pittsford Area Schools	(34,551)	(34,551)	(45,133)	112,571
16330	Reading Community School	130,936	130,936	116,452	281,653
16340	Waldron Area Schools	(13,595)	(13,595)	(17,799)	50,715
16350	Copper Country Intermediate School District	229,761	229,761	214,840	357,445
16390	Adams Township School District	11,784	11,784	5,059	95,686
16400	Calumet Public Schools	34,243	34,243	9,917	340,123
16420	Chassell Township Schools	(30,579)	(30,579)	(34,139)	24,298
16440	Elm River Township Schools	(3,560)	(3,560)	(4,030)	3,557
16450	Hancock Public Schools	96,632	96,632	84,436	226,542
16470	Dollar Bay-Tamarack City Area Schools	51,232	51,232	45,775	107,048
16480	Houghton-Portage Township School District	255,648	255,648	233,725	467,127
16490	Lake Linden-Hubbell Public School	(9,652)	(9,652)	(17,367)	93,202
16500	Stanton Township Public Schools	(2,382)	(2,382)	(4,842)	30,210
16510	Huron Intermediate School District	257,782	257,782	233,402	500,867
16600	Caseville Public School	106,207	106,207	101,352	139,018
16610	Big Burning-Colfax #1F School	2,098	2,098	1,723	6,365
16780	Church School	4,108	4,108	3,619	9,279
17020	Adams-Sigel #3 School	12,674	12,674	12,317	13,711
17030	Eccles-Sigel #4 School	382	382	23	4,933
17040	Kipper School	2,300	2,300	2,032	5,128
17060	Verona Mills School	10,622	10,622	10,210	12,939
17110	Uby Community Schools	15,866	15,866	1,450	198,408
17130	North Huron Schools	144,029	144,029	136,247	204,066
17170	Port Hope Community Schools	(110,505)	(110,505)	(110,807)	(75,171)
17180	Harbor Beach Community School District	89,435	89,435	80,837	175,331
17200	Bad Axe Public Schools	170,713	170,713	151,719	368,634
17220	Ingham Intermediate School District	764,576	764,576	681,647	1,624,315
17710	Holt Public Schools	171,473	171,473	54,959	1,635,654
17740	East Lansing Public Schools	(121,931)	(121,931)	(191,987)	821,489
17750	Dansville Schools	87,685	87,685	73,550	246,153

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ORS Employer Number	Employer Name	2016	2017	2018	2019
17760	Lansing Public Schools	(1,334,111)	(1,334,111)	(1,610,441)	2,638,710
17830	Webberville Community Schools	19,447	19,447	9,548	142,421
17840	Leslie Public Schools	185,053	185,053	158,987	469,284
17850	Haslett Public Schools	(244,252)	(244,252)	(295,854)	494,236
17860	Okemos Public Schools	494,386	494,386	403,686	1,512,761
17890	Stockbridge Community Schools	54,921	54,921	28,139	386,641
17900	Mason Public Schools	483,437	483,437	420,926	1,157,083
17910	Williamston Community Schools	21,116	21,116	(13,723)	467,483
17920	Ionia County Intermediate School District	401,895	401,895	351,792	937,192
17940	Coon-Berlin Township School District #3	7,804	7,804	7,403	10,799
18140	Haynor-Easton Township School District #6	3,909	3,909	3,477	8,406
18160	North LeValley School #2	932	931	716	3,450
18640	Saranac Community Schools	22,928	22,929	5,868	237,782
18660	Ionia Public Schools	208,894	208,894	156,155	833,824
18680	Pewamo-Westphalia Community School District	(49,177)	(49,177)	(60,013)	105,380
18700	Belding Area Schools	(20,189)	(20,189)	(52,814)	408,710
18710	Portland Public Schools	(6,358)	(6,358)	(37,145)	395,187
18720	Iosco Regional Educational Services Agency	78,455	78,455	69,095	177,597
18760	Oscoda Area Schools	188,828	188,828	166,122	429,796
18770	Hale Area Schools	(20,548)	(20,548)	(26,530)	62,831
18780	Tawas Area Schools	119,791	119,792	98,075	367,523
19220	Shepherd Public Schools	197,125	197,125	165,733	548,415
19230	Mt Pleasant Public Schools	603,438	603,438	529,462	1,391,752
19240	Beal City Schools	19,779	19,779	8,258	163,631
19290	Bois Blanc Pines School District	(1,129)	(1,129)	(1,298)	1,384
19310	Moran Township School District	54,832	54,832	52,893	64,410
19340	Les Cheneaux Community Schools	37,853	37,853	33,095	88,837
19370	Mackinac Island Public School	(10,126)	(10,126)	(12,834)	27,895
19390	St Ignace Public Schools	(67,806)	(67,806)	(78,297)	87,579
19400	Jackson Intermediate School District	1,207,747	1,207,747	1,098,626	2,279,668
19730	East Jackson Community Schools	82,644	82,644	61,885	327,995
19750	Columbia School District	291,761	291,761	267,730	520,678
19760	Concord Community Schools	(131,402)	(131,402)	(143,724)	64,877

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ORS Employer Number	Employer Name	2016	2017	2018	2019
19770	Grass Lake Community Schools	136,266	136,266	113,792	389,013
19780	Hanover Horton School District	24,889	24,889	2,605	305,641
19800	Jackson Public Schools	(226,280)	(226,280)	(329,392)	1,176,561
19810	Michigan Center School District	131,347	131,347	104,386	444,177
19830	Napoleon Community School District	192,944	192,944	167,235	471,663
19840	Northwest School District	737,772	737,772	681,527	1,257,864
19860	Springport Public School	139,014	139,014	121,679	324,168
19880	Vandercook Lake Public Schools	105,446	105,446	81,106	391,280
19890	Kalamazoo RESA	1,318,110	1,318,110	1,224,878	2,153,043
20080	Climax-Scotts Community School	(2,799)	(2,799)	(12,249)	121,018
20090	Comstock Public Schools	97,850	97,850	62,840	523,997
20100	Galesburg-Augusta Community School District	34,581	34,581	16,872	254,521
20110	Kalamazoo Public Schools	1,559,541	1,559,541	1,284,259	4,682,239
20140	Parchment School District	156,282	156,282	126,234	501,590
20170	Portage Public Schools	727,861	727,861	563,042	2,661,030
20200	Vicksburg Community Schools	509,493	509,493	460,050	1,006,215
20210	Schoolcraft Community Schools	111,760	111,760	93,190	320,935
20260	Crawford-Excelsior School District #1	(4,804)	(4,804)	(5,463)	4,295
20390	Kalkaska Public Schools	206,236	206,236	178,555	506,784
20400	Kent County Intermediate School District	1,785,509	1,785,509	1,593,406	3,770,525
21660	Rockford Public Schools	823,416	823,416	665,891	2,631,873
21670	Byron Center Public Schools	712,810	712,810	639,259	1,464,275
21680	Caledonia Community Schools	738,883	738,883	645,724	1,737,910
21700	Grand Rapids Public Schools	1,892,327	1,892,327	1,471,940	6,810,798
21710	East Grand Rapids Public Schools	(230,475)	(230,475)	(289,094)	595,477
21740	Lowell Area Schools	91,580	91,580	26,316	920,258
21750	Cedar Springs Public Schools	221,774	221,774	160,998	943,584
21780	Godwin Heights Public Schools	492,708	492,708	445,730	963,601
21800	Comstock Park Public Schools	252,083	252,083	211,340	709,084
21820	Sparta Area Schools	79,265	79,265	33,789	646,405
21830	Kent City Community Schools	208,092	208,092	181,545	493,412
21870	Grandville Public Schools	571,422	571,422	463,216	1,813,003
21900	Godfrey-Lee Public Schools	539,043	539,043	502,958	859,700

		Deferred (Inflows) and Deferred Outflows by Year			
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ORS Employer Number	Employer Name	2016	2017	2018	2019
21910	Kelloggsville Public Schools	(5,731)	(5,731)	(48,907)	556,097
21940	Grant Township School	(610)	(610)	(937)	3,801
22110	Baldwin Community Schools	175,943	175,943	161,787	309,618
22120	Lapeer County Intermediate School District	362,088	362,088	337,165	582,545
22690	Almont Community Schools	86,486	86,486	61,149	390,655
22700	Dryden Community Schools	(166,985)	(166,985)	(175,999)	(2,569)
22710	Imlay City Community Schools	139,851	139,851	103,117	577,280
22720	Lapeer Public Schools	128,636	128,636	27,370	1,406,757
22730	North Branch Area Schools	213,844	213,844	174,193	667,534
22740	Lakeville Community Schools	(65,522)	(65,522)	(86,730)	228,270
22770	Glen Lake Community Schools	142,565	142,565	120,869	383,548
22790	Northport Public School	31,655	31,655	24,201	119,380
22800	Leland Public School	157,531	157,531	145,655	266,855
22810	Suttons Bay Public Schools	(256,624)	(256,624)	(268,853)	(25,595)
22830	Lenawee Intermediate School District	860,263	860,263	799,275	1,400,836
23250	Adrian Public Schools	233,288	233,288	172,592	958,313
23260	Blissfield Community School District	(142,315)	(142,315)	(159,865)	125,979
23270	Onsted Community School	23,533	23,533	(2,351)	352,686
23280	Clinton Community School	136,581	136,581	116,456	358,870
23300	Hudson Area Schools	327,402	327,402	308,974	473,160
23310	Sand Creek Community Schools	31,479	31,479	14,562	242,103
23320	Madison School District #2	207,312	207,312	174,074	580,015
23330	Britton-Macon Area School	69,312	69,312	54,882	236,848
23340	Morenci Area Schools	157,905	157,905	145,542	272,350
23350	Tecumseh Public Schools	273,533	273,533	232,487	732,592
23360	Addison Community School	56,250	56,250	39,761	254,201
23370	Livingston Intermediate School District	607,861	607,861	525,371	1,504,859
23680	Brighton Area Schools	1,484,191	1,484,191	1,362,851	2,636,782
23690	Fowlerville Community Schools	166,090	166,090	112,178	819,629
23700	Hartland Consolidated Schools	595,255	595,255	496,720	1,705,263
23710	Howell Public Schools	717,999	717,999	589,259	2,184,305
23720	Pinckney Community Schools	(612,691)	(612,691)	(669,896)	303,602
23770	Tahquamenon Area School District	(15,872)	(15,872)	(28,332)	150,312

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
23780	Macomb Intermediate School District	1,622,627	1,622,627	1,408,187	3,936,572
23850	Armada Area Schools	(168,428)	(168,428)	(202,376)	320,207
23860	Romeo Community Schools	346,045	346,045	237,653	1,654,269
23870	Anchor Bay School District	1,042,190	1,042,190	923,206	2,290,239
23890	Mt Clemens Community Schools	(310,103)	(310,103)	(329,428)	29,123
23910	Clintondale Community Schools	119,237	119,237	75,436	653,639
23920	Fraser Public Schools	(175,254)	(175,254)	(288,914)	1,349,805
23930	East Detroit School District	(139,016)	(139,016)	(197,009)	652,381
23950	Roseville Community Schools	(588,203)	(588,203)	(694,310)	955,105
23970	L'Anse Creuse Public Schools	1,133,272	1,133,272	887,720	3,996,955
23980	Lake Shore Public Schools	794,735	794,735	705,675	1,724,913
23990	Lakeview Public Schools	703,555	703,555	624,568	1,530,914
24000	South Lake Public Schools	(181,978)	(181,978)	(227,364)	458,826
24010	New Haven Community Schools	25,441	25,441	2,540	313,936
24020	Memphis Community Schools	(67,937)	(67,937)	(84,461)	165,657
24030	Richmond Community Schools	118,855	118,855	92,005	433,498
24040	Utica Community Schools	3,566,906	3,566,906	2,961,594	10,406,850
24060	Warren Consolidated Schools	(3,995,583)	(3,995,583)	(4,345,676)	1,685,664
24070	Center Line Public Schools	396,107	396,107	327,626	1,172,080
24080	Warren Woods Public Schools	216,966	216,966	138,291	1,175,845
24090	Vandyke Public Schools	554,997	554,997	496,779	1,152,519
24100	Fitzgerald Public Schools	(66,034)	(66,034)	(123,893)	703,244
24110	Manistee Intermediate School District	47,655	47,655	36,857	174,136
24250	Bear Lake School	(15,871)	(15,871)	(20,980)	54,918
24270	Manistee Public Schools	(27,241)	(27,241)	(54,709)	336,422
24300	Onkama Consolidated Schools	27,320	27,320	20,394	109,417
24350	Wells Township School #18	5,185	5,185	4,578	11,586
24390	Gwinn Area Community Schools	70,117	70,117	49,566	316,825
24400	Ishpeming Public Schools	86,647	86,647	71,454	256,647
24420	Marquette Area Public Schools	663,148	663,148	603,412	1,249,809
24450	Negaunee Public School	173,785	173,785	144,119	511,402
24460	Powell Township School District	(870)	(870)	(2,686)	22,936
24470	Republic-Michigamme Schools	95,495	95,495	90,943	126,667

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
24500	Mason Lake Intermediate School District	134,441	134,441	101,719	520,621
24680	Mason County Central School District	(70,696)	(70,697)	(91,104)	214,165
24690	Mason County-Eastern-Custer #5 School District	79,085	79,085	71,318	157,402
24710	Ludington Area Schools	318,591	318,591	279,325	737,220
24720	Mecosta-Osceola Intermediate School District	227,655	227,655	190,772	641,494
24880	Big Rapids Public Schools	285,607	285,607	252,196	637,752
24930	Menominee County Intermediate School District	45,387	45,387	37,528	134,458
25050	Menominee Area Public Schools	154,807	154,807	129,241	442,530
25070	Carney-Nadeau Public School	151,638	151,638	145,965	182,144
25100	Midland County Educational Services Agency	31,007	31,007	1,928	399,481
25600	Midland Public Schools	(617,476)	(617,476)	(785,784)	1,741,512
25610	Bullock Creek School District	229,672	229,672	193,000	640,208
25620	Coleman Community Schools	135,493	135,493	121,933	272,679
25740	Lake City Area Schools	(12,924)	(12,924)	(32,938)	250,419
25750	McBain Rural Agricultural Schools	(7,612)	(7,612)	(25,359)	224,794
25760	Monroe County Intermediate School District	725,123	725,123	645,465	1,552,526
25920	Airport Community Schools	268,197	268,197	223,243	775,008
25930	Bedford Public Schools	770,009	770,009	681,461	1,699,628
25940	Dundee Community Schools	81,536	81,536	56,891	377,938
25950	Jefferson Schools	108,749	108,749	64,615	650,305
25960	Ida Public Schools	82,118	82,118	55,559	402,758
25970	Monroe Public Schools	(334,568)	(334,568)	(430,874)	1,011,319
25990	Mason Consolidated Schools	(201,964)	(201,964)	(221,856)	113,519
26000	Summerfield Schools	119,893	119,893	107,580	245,514
26010	Whiteford Agricultural Schools	(23,373)	(23,373)	(33,826)	118,894
26020	Montcalm Area Intermediate School District	575,572	575,572	541,022	860,319
26540	Lakeview Community Schools	(12,269)	(12,269)	(32,155)	249,242
26560	Greenville Public Schools	501,862	501,862	430,412	1,286,295
26600	Vestaburg Community School	(41,686)	(41,686)	(52,106)	105,360
26660	Atlanta Community Schools	(6,896)	(6,896)	(11,390)	53,379
26670	Hillman Community School	55,610	55,610	46,626	156,280
26680	Muskegon Area Intermediate School District	587,718	587,718	538,371	1,060,976
27080	Fruitport Community Schools	77,185	77,185	18,496	816,830

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
27100	Holton Public Schools	(62,003)	(62,003)	(75,875)	135,768
27120	Montague Area Public Schools	293,641	293,641	265,142	579,926
27130	Muskegon City Public Schools	(409,783)	(409,783)	(496,573)	833,348
27160	Orchard View Schools	230,057	230,057	178,371	835,270
27170	Reeths-Puffer Schools	455,193	455,193	382,640	1,267,191
27200	Muskegon Heights City Public Schools	(351)	(351)	(656)	3,707
27210	North Muskegon Public Schools	104,606	104,606	86,951	303,944
27270	Ravenna Public Schools #24	136,070	136,070	115,774	360,399
27280	Whitehall District Schools	163,637	163,637	117,793	711,560
27300	Newaygo County RESA	425,752	425,752	392,809	732,063
27690	Big Jackson School District	(29,013)	(29,013)	(29,442)	(15,091)
27830	Grant Public Schools	(63,952)	(63,952)	(96,614)	378,015
27840	Newaygo Public Schools	5,961	5,961	(23,414)	385,577
27860	Hesperia Community Schools	31,795	31,795	12,151	278,067
27880	Fremont Public Schools	311,399	311,399	269,722	763,630
27890	White Cloud Public Schools	(62,425)	(62,425)	(78,767)	167,347
27900	Oakland County Intermediate School District	1,815,228	1,815,228	1,665,214	3,249,510
27970	Rochester Community Schools	1,590,453	1,590,453	1,265,914	5,349,334
27980	Avondale School District	432,889	432,888	358,527	1,274,676
27990	Birmingham City Schools	740,678	740,678	493,863	3,732,739
28000	Bloomfield Hills School District	461,055	461,055	257,669	2,968,941
28020	Brandon School District	123,590	123,590	75,120	717,210
28030	Walled Lake Consolidated School	(630,562)	(630,562)	(958,057)	3,796,559
28040	Farmington Public Schools	(958,496)	(958,496)	(1,274,781)	3,416,817
28050	Clarenceville School District	82,585	82,585	40,333	607,324
28060	Holly Area Schools	(225,015)	(225,014)	(290,254)	685,415
28070	Clarkston Community Schools #3F	1,826,644	1,826,644	1,656,925	3,509,600
28080	South Lyon Community Schools	1,553,109	1,553,109	1,412,411	2,937,385
28090	Huron Valley School District #4F	584,040	584,040	390,299	2,931,683
28100	Novi Community School District	661,356	661,356	508,991	2,452,839
28110	Lake Orion Community School #3	701,167	701,167	538,354	2,614,130
28120	Oxford Area Community School	1,252,832	1,252,832	1,153,494	2,185,321
28130	Pontiac City School District	1,342,887	1,342,887	1,252,204	2,137,948

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
28150	Oak Park School District	35,916	35,916	(30,491)	887,533
28160	Lamphere Public Schools	41,480	41,480	(28,988)	945,212
28170	Royal Oak City School District	491,373	491,373	389,092	1,679,061
28180	Berkley School District	825,808	825,808	717,803	1,989,108
28190	Hazel Park Public Schools	(575,882)	(575,882)	(660,901)	690,814
28200	Ferndale City School District	(290,221)	(290,221)	(356,499)	596,312
28210	Madison District Public Schools	129,477	129,477	102,829	438,364
28220	Southfield Public Schools	744,184	744,184	559,757	2,925,872
28230	Troy City School District	2,493,950	2,493,950	2,218,718	5,356,035
28240	Clawson City School District	(81,776)	(81,776)	(123,541)	484,151
28250	Waterford School District	(1,666,064)	(1,666,064)	(1,889,261)	1,704,682
28260	West Bloomfield Schools	(915,938)	(915,938)	(1,040,411)	959,784
28820	Hart Public Schools	112,863	112,863	88,820	392,726
28830	Walkerville Public Schools	37,063	37,063	31,632	96,992
28840	Pentwater Public Schools	82,790	82,790	77,012	134,956
28850	Shelby Public Schools	203,808	203,808	176,190	504,229
29180	Ontonagon Area School District	(20,164)	(20,164)	(26,700)	70,365
29540	Marion Public School	32,108	32,108	22,071	153,216
29550	Ewart Public Schools	(54,310)	(54,310)	(71,407)	182,946
29560	Reed City Public School District	(49,544)	(49,544)	(73,196)	268,522
29600	Mio-AuSable Schools	1,129	1,129	(9,895)	143,842
29610	Fairview Area Schools	49,166	49,166	43,230	112,223
29650	Gaylord Community Schools	236,398	236,398	181,136	882,942
29660	Johannesburg-Lewiston Area Schools	147,119	147,119	134,242	272,378
29670	Vanderbilt Area School	(14,831)	(14,831)	(16,910)	16,359
29690	Ottawa Area Intermediate School District	782,405	782,405	697,812	1,658,158
30620	Hudsonville Public Schools	459,365	459,365	330,467	2,000,794
30630	Grand Haven Public Schools	271,599	271,599	135,570	1,960,490
30640	Holland Public Schools	222,899	222,899	134,864	1,302,779
30700	Coopersville Public Schools	64,002	64,002	15,394	676,368
30720	Spring Lake Public Schools	74,658	74,658	25,964	684,156
30740	Zeeland Public Schools	1,067,835	1,067,835	940,729	2,409,672
30950	Onaway Area Community Schools	56,024	56,024	44,052	195,266

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
30970	Posen Consolidated School	26,539	26,538	22,270	74,383
30980	Rogers City Area Schools	93,733	93,733	83,969	193,782
31020	Roscommon Area Public Schools	10,702	10,702	(10,390)	281,321
31030	Houghton Lake Community Schools	106,982	106,982	80,303	422,660
31040	Saginaw County Intermediate School District	669,760	669,760	582,751	1,608,514
31650	Birch Run Area Schools	237,966	237,966	209,363	541,443
31670	Bridgeport-Spaulding Community School District	(201,780)	(201,780)	(227,948)	196,114
31680	Buena Vista School District	(5,902)	(5,902)	(5,845)	(3,970)
31700	Carrollton School District	315,978	315,978	277,883	720,459
31710	Chesaning-Union Schools	(4,968)	(4,968)	(31,120)	348,539
31720	Frankenmuth School District	(59,642)	(59,642)	(80,865)	232,405
31730	Merrill Community Schools	89,204	89,204	77,846	211,215
31740	Hemlock Public Schools	(70,131)	(70,131)	(90,472)	213,724
31750	Saginaw City Schools	(2,591,267)	(2,591,267)	(2,699,972)	(445,233)
31780	St Charles Community Schools	84,213	84,213	66,479	290,376
31800	Freeland Community Schools	190,364	190,365	161,001	517,254
31820	St Clair County RESA	1,028,400	1,028,400	977,949	1,389,731
32110	East China School District #3	(74,722)	(74,722)	(161,942)	1,078,213
32410	Yale Public School District	202,289	202,289	163,248	651,356
32420	Algonac Community Schools	(93,980)	(93,980)	(125,380)	338,688
32470	Capac Community Schools	(6,106)	(6,106)	(25,587)	248,537
32480	Marysville Public Schools	555,599	555,599	505,992	1,041,179
32490	Port Huron Area Schools	695,618	695,618	521,831	2,754,695
32520	St Joseph County Intermediate School District	317,611	317,611	290,424	579,987
32830	Burr Oak Community Schools	(10,723)	(10,723)	(15,459)	53,775
32840	Colon Community School	41,585	41,585	31,850	156,046
32850	Constantine Public Schools	72,175	72,175	49,263	346,039
32860	Mendon Community School	19,724	19,724	8,969	154,160
32870	Centreville Public Schools	(126,776)	(126,776)	(139,195)	70,376
32880	Sturgis Public School	605,306	605,306	545,123	1,214,098
32890	Three Rivers Public Schools	169,065	169,065	122,957	721,056
32900	White Pigeon Community Schools	(5,837)	(5,837)	(18,817)	164,311
32910	Sanilac County Intermediate School District	55,847	55,847	41,116	230,894

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
33390	Carsonville-Port Sanilac School	(52,301)	(52,301)	(58,865)	44,393
33400	Peck Community Schools	(82,797)	(82,797)	(89,451)	27,074
33420	Croswell-Lexington Schools	56,759	56,759	20,170	515,082
33430	Brown City Community Schools	25,386	25,386	9,853	219,010
33440	Deckerville Community School District	57,504	57,504	46,360	185,765
33450	Marlette Community School	(111,559)	(111,559)	(127,432)	125,989
33460	Sandusky Community Schools	148,444	148,444	131,784	322,416
33870	Manistique Area Schools	73,441	73,441	58,072	251,973
33880	Shiawassee Regional Educational Service District	217,592	217,592	178,857	658,932
34650	Byron Area School	(204,505)	(204,505)	(222,437)	86,080
34660	Corunna Public Schools	178,283	178,283	140,547	616,721
34670	New Lothrop Area Public Schools	117,236	117,236	101,973	281,946
34680	Owosso Public Schools	(23,813)	(23,813)	(82,973)	750,725
34690	Perry Public Schools	(15,745)	(15,745)	(35,744)	250,209
34700	Morrice Area School	4,830	4,830	(5,379)	135,922
34710	Laingsburg Community Schools	72,630	72,631	53,347	302,193
34730	Tuscola County Intermediate School District	159,122	159,122	116,311	667,471
35410	Reese Public Schools	59,015	59,015	45,053	223,391
35420	Cass City Public Schools	126,921	126,921	108,761	326,496
35450	Mayville Community School	116,261	116,261	104,255	238,989
35460	Caro Community Schools	108,089	108,089	76,290	489,776
35470	Kingston Community School	22,237	22,237	11,242	158,455
35480	Millington Community School District	60,419	60,419	40,464	302,153
35490	Vassar Public Schools	(287,620)	(287,620)	(309,403)	76,781
35500	Van Buren County Intermediate School District	819,573	819,573	736,522	1,663,832
35660	Wood School District #8	3,408	3,408	3,050	7,012
36080	Mattawan Consolidated School	375,222	375,222	311,388	1,096,703
36090	Lawton Community Schools	64,669	64,669	47,022	275,264
36100	Bangor Public Schools	(94,983)	(94,983)	(118,863)	241,378
36110	Gobles Public Schools	(27,406)	(27,406)	(40,535)	150,768
36120	Bloomington Public Schools	(65,588)	(65,588)	(85,799)	215,244
36130	Covert Public Schools	(641)	(641)	(10,345)	124,188
36140	Decatur Public Schools	15,893	15,893	1,063	205,903

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
36150	Hartford Public Schools	79,232	79,232	54,320	379,935
36160	Lawrence Public Schools	79,112	79,112	67,081	212,731
36170	Paw Paw Public Schools	15,825	15,825	(20,576)	483,610
36180	South Haven Public Schools	368,754	368,754	329,266	777,084
36190	Washtenaw Intermediate School District	614,949	614,949	530,947	1,528,410
36590	Ann Arbor Public Schools	1,118,685	1,118,685	704,213	6,179,742
36600	Lincoln Consolidated School	(364,649)	(364,649)	(446,291)	797,677
36610	Manchester Community Schools	(58,965)	(58,965)	(81,845)	254,819
36620	Whitmore Lake Public Schools	(404,056)	(404,056)	(424,082)	(29,297)
36650	Saline Area Schools	1,248,251	1,248,251	1,121,554	2,537,470
36660	Dexter Community Schools	776,270	776,270	694,452	1,616,023
36670	Chelsea School District	179,282	179,282	122,414	865,973
36680	Milan Area Schools	724,773	724,773	676,640	1,143,308
36690	Ypsilanti Public Schools	1,006,528	1,006,528	914,253	1,921,537
36710	Wayne County RESA	615,388	615,388	558,048	1,184,947
36740	Flat Rock Community Schools	(94,763)	(94,763)	(126,761)	347,317
36790	Gibraltar School District	(168,059)	(168,059)	(234,324)	739,615
36810	Dearborn Public Schools	3,209,431	3,209,431	2,750,578	8,249,218
36811	Henry Ford Community College	2,058,627	2,058,627	1,914,370	3,356,087
36840	Crestwood School District	784,933	784,933	709,469	1,540,942
36850	Dearborn Heights School District #7	36,506	36,506	(10,285)	632,988
36860	Westwood Community Schools	(238,775)	(238,775)	(277,285)	328,736
36870	Ecorse Public Schools	846,181	846,181	827,206	854,010
36880	River Rouge Public School	674,155	674,155	645,956	848,331
36890	Lincoln Park Public Schools	248,215	248,215	143,340	1,535,334
36910	Southgate Community School District	(135,294)	(135,294)	(230,213)	1,134,896
36920	Allen Park Public Schools	606,789	606,789	530,798	1,419,651
36930	Melvindale-Northern Allen Park School District	332,254	332,254	277,913	943,056
36940	Grosse Ile Township Schools	83,411	83,411	41,099	608,689
36950	Grosse Pointe Public Schools	992,385	992,385	777,969	3,493,694
36960	Hamtramck Public Schools	55,197	55,198	(850)	766,717
36970	Harper Woods Public Schools	336,406	336,406	307,100	623,924
36980	Highland Park School District	1,227	1,227	920	4,959

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
36990	Huron School District	146,430	146,430	96,941	746,912
37000	Livonia Public Schools	470,427	470,427	96,626	5,183,607
37010	Trenton Public Schools	306,286	306,286	243,660	1,031,581
37020	Riverview Public Schools	229,182	229,182	177,987	828,182
37040	Garden City Public Schools	(744,178)	(744,178)	(854,606)	899,772
37070	Inkster Public Schools	(6,328)	(6,328)	(6,281)	(4,311)
37080	Wayne-Westland Community Schools	(440,402)	(440,402)	(702,981)	3,094,272
37090	Northville Public Schools	1,302,554	1,302,554	1,137,392	3,075,203
37100	Plymouth-Canton Community School District	(1,101,658)	(1,101,658)	(1,439,049)	3,589,779
37110	Redford-Union School District #1	204,120	204,120	138,149	1,002,007
37120	South Redford School District	460,922	460,922	399,672	1,125,081
37130	Romulus Community Schools	(681,679)	(681,679)	(732,003)	165,072
37150	Taylor School District	762,028	762,028	600,391	2,643,124
37160	Van Buren Public Schools	310,348	310,348	217,489	1,425,997
37170	Wyandotte Public Schools	881,542	881,542	758,125	2,232,256
37180	Wexford-Missaukee Intermediate School District	310,808	310,808	275,823	676,751
37390	Cadillac Area Public Schools	507,199	507,199	452,803	1,068,821
37400	Manton Consolidated School District	67,539	67,539	52,263	246,517
37410	Buckley Community School	37,214	37,214	30,771	110,489
37430	Mesick Consolidated Schools	22,753	22,753	11,335	164,466
39100	Allendale Public Schools	340,926	340,926	292,627	870,454
39350	Standish-Sterling Community School District	(90,545)	(90,545)	(120,298)	321,229
39370	Lakeshore Public Schools	130,867	130,867	79,045	766,126
39410	Whittemore-Prescott Area Schools	(144,375)	(144,374)	(158,304)	77,398
39420	Forest Hills Public Schools	857,963	857,963	641,048	3,428,175
39450	Northwestern Michigan College	159,094	159,094	100,281	876,959
39810	Coloma Community Schools	(25,859)	(25,859)	(56,526)	380,250
39830	Morley-Stanwood Community School	125,046	125,046	103,568	368,098
39880	Laker Schools	150,952	150,953	134,876	316,647
39890	Western School District	410,022	410,022	356,550	987,289
39900	Meridian Public Schools	63,584	63,584	38,778	367,329
39910	Hamilton Community Schools	190,640	190,640	139,168	804,289
39920	Owendale-Gagetown Area Schools	(6,909)	(6,909)	(10,025)	35,491

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
39980	Kentwood Public Schools	1,259,990	1,259,990	1,076,112	3,287,669
39990	Saginaw Township Community Schools	463,721	463,721	369,956	1,547,967
40010	West Ottawa Public Schools	500,515	500,515	349,787	2,313,732
40080	Delta College	(21,495)	(21,495)	(138,713)	1,503,990
40090	North Central Michigan College	92,227	92,227	75,655	282,797
40110	Akron-Fairgrove Schools	42,544	42,544	37,558	95,145
40330	Nottawa Community School	(11,720)	(11,720)	(13,809)	18,844
40360	Stephenson Area Public Schools	(79,808)	(79,808)	(89,416)	67,529
40370	Chippewa Valley Schools	1,929,284	1,929,284	1,605,457	5,583,159
40410	Mona Shores School District #29	397,379	397,379	328,529	1,178,133
40650	Waverly Community Schools	(274,662)	(274,662)	(336,161)	600,237
40660	Northview Public Schools	551,134	551,134	479,303	1,326,449
41030	Lakewood School District	91,812	91,812	58,983	491,289
41040	Kenowa Hills Public Schools	317,358	317,358	256,157	1,021,059
41330	Wyoming Public Schools	207,982	207,982	121,292	1,273,531
41440	Durand Area Schools	159,136	159,136	133,320	448,108
41450	Benzie County Central Schools	178,290	178,290	150,452	488,703
41460	Frankfort-Elberta Area Schools	170,285	170,285	158,799	270,891
41470	Tri-County Area Schools	44	45	(35,367)	459,492
41490	Gull Lake Community Schools	609,935	609,935	553,319	1,171,932
41500	Schoolcraft Community College	376,477	376,477	239,623	2,046,631
41540	Mar Lee School District	26,756	26,756	20,827	96,088
41690	Maple Valley Schools	81,696	81,696	62,821	303,320
41700	Carson City-Crystal Area School	240,435	240,435	223,403	393,082
41710	Bay De Noc Community College	(111,687)	(111,687)	(131,961)	181,837
41720	Kaleva Norman Dickson School District	(30,571)	(30,571)	(40,150)	104,036
41740	Oakridge Public Schools	100,828	100,828	68,109	496,699
41750	Central Montcalm Public Schools	73,711	73,711	45,387	420,261
41790	Macomb Community College	1,989,382	1,989,382	1,764,041	4,347,036
41810	Charlevoix-Emmet Intermediate School District	202,086	202,086	163,358	647,215
41820	Marquette-Alger Intermediate School District	80,724	80,724	60,176	324,383
41860	Muskegon Co Community College	308,281	308,281	262,462	815,125
41910	River Valley School District	(5,023)	(5,023)	(20,139)	192,695

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
42070	Norway-Vulcan Area Schools	89,457	89,457	76,361	233,953
42080	Lake Michigan College	(797,672)	(797,672)	(820,015)	(280,610)
42120	Ovid-Elsie Area Schools	179,190	179,190	149,958	507,911
42300	Monroe Co Community College	50,680	50,680	7,028	602,624
42310	Southwestern Michigan College	(157,984)	(157,984)	(172,433)	74,351
42370	Pine River Area Schools	(11,836)	(11,836)	(29,765)	224,203
42380	Oakland Community College	(1,688,856)	(1,688,856)	(1,923,640)	1,836,261
42450	Lansing Community College	(37,689)	(37,689)	(217,634)	2,302,607
42490	Benton Harbor Area Schools	140,905	140,905	97,342	666,349
42500	Montcalm Community College	3,940	3,941	(18,245)	290,677
42510	Jackson Co Community College	(1,897,528)	(1,897,528)	(1,931,375)	(919,182)
42520	Gogebic-Ontonagon Intermediate School District	123,777	123,777	114,778	205,360
42560	Coor Intermediate School District	79,282	79,282	66,399	218,734
42580	Cheboygan Area School District	(110,251)	(110,251)	(144,653)	367,437
42600	West Branch-Rose City Area Schools	(203,572)	(203,572)	(235,525)	308,985
42640	Washtenaw Community College	764,278	764,278	616,360	2,464,482
42650	North Dickinson School	40,426	40,426	36,103	87,963
42680	Glen Oaks Community College	(213,394)	(213,394)	(221,305)	(50,106)
42730	Mid-Michigan Community College	386,401	386,401	343,832	829,007
42740	Engadine Consolidated School District #4	55,440	55,440	50,518	103,500
42810	Montabella Community Schools	68,774	68,774	55,469	221,939
42820	Swan Valley School District	375,547	375,547	344,873	666,740
42850	Crawford-AuSable School District	208,794	208,794	178,028	548,478
42870	Big Bay De Noc School District	24,379	24,379	20,544	67,201
42900	Gogebic Community College	(27,629)	(27,629)	(41,618)	161,722
42980	Kalamazoo Valley Community College	281,151	281,151	206,766	1,167,469
43020	Chippewa Hills School District	213,630	213,630	172,350	687,972
43030	West Iron County Public Schools	117,892	117,892	102,431	284,979
43040	Forest Park School District	7,193	7,193	(707)	107,651
43060	Ironwood-Gogebic City Area Schools	4,185	4,185	(12,199)	215,573
43080	Ewen-Trout Creek Consolidated School District	53,842	53,842	49,872	93,278
43100	Kirtland Community College	(346,012)	(346,012)	(371,023)	76,068
43170	West Shore Community College	90,095	90,095	71,454	306,516

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
43240	St Clair County Community College	(127,138)	(127,138)	(168,785)	453,195
43310	Unionville-Sebewaing Area Schools	65,575	65,575	53,142	208,249
43440	Jenison Public Schools	252,717	252,717	154,512	1,454,763
43450	Woodhaven-Brownstown School District	647,689	647,689	548,710	1,748,227
44010	Wayne County Community College	774,708	774,708	614,413	2,626,409
44920	Charles S Mott Community College	(1,353,815)	(1,353,815)	(1,455,099)	341,825
44960	North Central Area Schools	(58,693)	(58,693)	(64,960)	39,386
45000	Kellogg Community College	(56,281)	(56,281)	(108,218)	632,553
45780	Nice Community Schools	244,318	244,318	220,507	483,840
46510	Forest Area Schools	(37,351)	(37,351)	(46,943)	100,118
47180	East Jordan Public Schools	(11,198)	(11,198)	(29,644)	231,318
47190	Boyne City Public Schools	55,098	55,098	30,867	353,794
47200	Mid Peninsula Schools	48,208	48,208	44,802	83,025
47930	Alpena Community College	46,595	46,595	18,633	396,074
49130	Kalamazoo Public Library	4,105	4,105	(197)	59,654
49230	Grand Rapids Community College	(301,848)	(301,848)	(496,542)	2,310,298
60000	Macomb Academy	69,171	69,171	65,593	95,938
60010	New Branches School	(878,783)	(878,783)	(879,548)	(619,107)
60020	Walden Green Day School	2,443	2,443	2,030	7,103
60050	Nah Tah Wahsh Public School Academy	70,801	70,801	65,564	118,625
60070	Windover High School	(19,710)	(19,710)	(20,092)	(9,146)
60100	Honey Creek Community School	8,963	8,963	3,955	71,381
60110	Bay-Arenac Community High School	26,804	26,804	24,269	52,092
60120	Da Vinci Institute	93,265	93,265	88,020	134,779
60130	El-Hajj Malik El-Shabazz Academy	(31,025)	(31,025)	(35,254)	33,265
60280	AGBU Alex & Marie Manoogian School	48,057	48,057	42,068	112,094
60300	Michigan Technical Academy	(16,596)	(16,596)	(16,983)	(6,860)
60380	Joseph K. Lumsden Public School Academy	124,193	124,193	108,245	295,811
60390	Martin Luther King Jr Public School Academy	63,565	63,565	57,744	121,036
60410	Woodland Park Academy	(3,129)	(3,129)	(8,426)	66,496
60420	St Clair County Learning Academy	(21,380)	(21,380)	(21,380)	(15,304)
60440	Central Academy	2,478	2,478	2,002	7,959
60500	Woodward Academy	(117,460)	(117,460)	(117,460)	(84,077)

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
60510	Summit Academy	1,306	1,306	1,070	4,004
60560	Commonwealth Community Development Academy	(46,372)	(46,372)	(49,906)	12,705
60830	Countryside Charter School	169,839	169,839	161,462	229,483
60890	Henry Ford Academy	21,598	21,598	13,840	116,118
60930	Dearborn Academy	1,902	1,902	1,667	4,413
60980	North Star Academy	15,992	15,992	12,179	60,896
61040	Washtenaw Technical Middle College	121,722	121,722	117,265	144,964
61220	Summit Academy North	1,851	1,851	1,516	5,674
61240	Creative Technologies Academy	31,823	31,823	27,197	82,793
61330	Hope Academy	(812,088)	(812,088)	(812,087)	(581,292)
61400	Edison Public School Academy	(76,645)	(76,645)	(78,256)	(31,062)
61670	Holly Academy	16,954	16,954	2,805	195,715
61680	International Academy of Flint	(33,311)	(33,311)	(33,311)	(23,843)
61700	West Village Academy	(16,322)	(16,322)	(16,779)	(5,738)
61810	Grand Rapids Child Discovery Center	87,205	87,205	82,976	116,891
61930	Blue Water Learning Academy	(8,403)	(8,403)	(8,710)	(2,035)
61960	Arts Academy in the Woods	51,885	51,885	47,359	96,088
62040	Presque Isle Academy II	22,923	22,923	22,767	18,396
62060	Outlook Academy	19,743	19,743	18,232	33,733
62120	St Clair County Academy of Style	(80,278)	(80,278)	(80,278)	(57,465)
62490	Wavecrest Career Academy	(274,775)	(274,775)	(274,775)	(196,685)
62590	Three Lakes Academy	32,628	32,628	30,997	44,516
62610	Virtual Learning Academy of St Clair	42,577	42,577	40,379	59,003
62620	Michigan Math and Science Academy	4,477	4,477	4,182	7,033
62810	St Clair County Career Prep Academy	(572,490)	(572,490)	(572,490)	(409,781)
62950	Blue Water Middle College Academy	44,612	44,612	43,427	47,319
63050	Relevant Academy of Eaton County	(1,097)	(1,097)	(1,521)	4,716
63430	Muskegon Heights Public School Academy	67,104	67,104	66,555	55,150
63440	Greater Heights Academy	15,641	15,641	14,710	23,266
63520	Rising Stars Academy	237	237	236	188
63780	Waterford Montessori Academy	179	179	177	140
70000	Cheboygan Area Public Library	1,678	1,678	1,371	5,191
70010	Bacon Memorial District Library	(9,972)	(9,972)	(10,130)	(5,088)

		Deferred (Inflows) and Deferred Outflows by Year			
Column A	Column B	Column T	Column U	Column V	Column W
ORS Employer Number	Employer Name	2016	2017	2018	2019
70020	Willard Library	(71,188)	(71,188)	(72,788)	(30,190)
70030	Grosse Pointe Public Library	7,194	7,194	6,347	16,135
70040	Public Libraries of Saginaw	(78,360)	(78,360)	(80,858)	(23,687)
70060	Houghton Lake Public Library	(1,027)	(1,027)	(1,027)	(733)
70070	Ann Arbor District Library	(50,738)	(50,738)	(53,166)	(4,828)
70090	Flint Public Library	(15,244)	(15,244)	(17,897)	23,507
70100	Hackley Public Library	10,687	10,687	8,525	35,703
70120	Mount Clemens Public Library	(4)	(4)	(2,158)	27,942