

## GASB 68 Pension Amounts by Employer

Plan Fiscal Year Ending **September 30, 2015**

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

This table contains data for use in Financial Statements, Notes to Financial Statements, and Required Supplemental Information.

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
								Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
<b>MPSERS0K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges</b>		<b>\$ 1,929,129,843</b>	<b>99.99999997%</b>	<b>\$ 31,490,120,773</b>	<b>\$ 24,425,026,747</b>	<b>\$ 18,468,863,194</b>				
05880	Detroit Public Schools	68,163,372	3.53337397%	1,112,663,731	<b>863,027,538</b>	652,574,005				
05900	Alcona Community Schools	782,911	0.04058362%	12,779,831	<b>9,912,560</b>	7,495,333				
05930	Autrain-Onota Public Schools	98,194	0.00509008%	1,602,872	<b>1,243,253</b>	940,080				
05950	Burt Township School District	95,861	0.00496915%	1,564,791	<b>1,213,716</b>	917,746				
05980	Munising Public Schools	774,818	0.04016414%	12,647,736	<b>9,810,102</b>	7,417,860				
05990	Superior Central School District	343,404	0.01780100%	5,605,556	<b>4,347,899</b>	3,287,642				
06000	Allegan Area Educational Service Agency	2,026,419	0.10504317%	33,078,221	<b>25,656,822</b>	19,400,279				
06370	Glenn-Ganges School District #4	58,672	0.00304136%	957,728	<b>742,853</b>	561,705				
07000	Allegan Public Schools	2,778,746	0.14404143%	45,358,820	<b>35,182,158</b>	26,602,815				
07020	Plainwell Community School	2,741,998	0.14213652%	44,758,962	<b>34,716,883</b>	26,250,999				
07030	Hopkins Public School	1,596,266	0.08274541%	26,056,630	<b>20,210,589</b>	15,282,137				

\*The Basic plan and MIP are non-hybrid plans. Pension Plus is a hybrid plan.

Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense			
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S	
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
	\$ -	\$ 124,670,060	\$ 601,395,886	\$ 376,079,404	\$ 1,102,145,350	\$ 80,902,842	\$ -	\$ 368,585,844	\$ 449,488,686	\$ 2,064,438,770	\$ 2,045,516	\$ 2,066,484,286	
05880	-	4,405,059	21,249,566	165,899	25,820,524	2,858,600	-	99,063,600	101,922,200	72,944,342	(26,601,803)	46,342,539	
05900	-	50,596	244,068	422	295,086	32,833	-	111,016	143,849	837,824	(29,763)	808,061	
05930	-	6,346	30,612	10,820	47,778	4,118	-	16,703	20,821	105,082	(1,584)	103,498	
05950	-	6,195	29,884	94,218	130,297	4,020	-	-	4,020	102,585	25,355	127,940	
05980	-	50,073	241,545	403,069	694,687	32,494	-	-	32,494	829,164	108,474	937,638	
05990	-	22,193	107,054	1,196	130,443	14,402	-	55,237	69,639	367,491	(14,542)	352,949	
06000	-	130,957	631,725	824	763,506	84,983	-	641,278	726,261	2,168,552	(172,390)	1,996,162	
06370	-	3,792	18,291	162	22,245	2,461	-	20,580	23,041	62,787	(5,494)	57,293	
07000	-	179,577	866,259	593,682	1,639,518	116,534	-	39	116,573	2,973,647	159,759	3,133,406	
07020	-	177,202	854,803	818,810	1,850,815	114,992	-	698	115,690	2,934,321	220,114	3,154,435	
07030	-	103,159	497,627	257,102	857,888	66,943	-	-	66,943	1,708,228	69,195	1,777,423	

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
07040	Fennville Public School	1,346,620	0.06980452%	21,981,528	<b>17,049,773</b>	12,892,101				
07050	Martin Public Schools	578,263	0.02997533%	9,439,268	<b>7,321,482</b>	5,536,103				
07060	Otsego Public Schools	2,386,810	0.12372470%	38,961,057	<b>30,219,791</b>	22,850,546				
07070	Saugatuck Public Schools	1,056,230	0.05475160%	17,241,345	<b>13,373,093</b>	10,111,998				
07080	Wayland Union Schools	3,062,399	0.15874508%	49,989,017	<b>38,773,528</b>	29,318,412				
07090	Alpena-Montmorency-Alcona Educational Service District	769,094	0.03986742%	12,554,299	<b>9,737,628</b>	7,363,059				
07120	Alpena Public Schools	4,125,049	0.21382951%	67,335,171	<b>52,227,915</b>	39,491,880				
07210	Ellsworth Community School	230,439	0.01194523%	3,761,567	<b>2,917,626</b>	2,206,148				
07220	Central Lake-Antrim County Public Schools	432,009	0.02239400%	7,051,898	<b>5,469,740</b>	4,135,917				
07230	Alba Public Schools	164,006	0.00850154%	2,677,145	<b>2,076,503</b>	1,570,138				
07240	Elk Rapids Schools	1,438,988	0.07459259%	23,489,297	<b>18,219,260</b>	13,776,403				
07250	Bellaire Public Schools	377,268	0.01955636%	6,158,321	<b>4,776,646</b>	3,611,837				
07270	Mancelona Public Schools	945,807	0.04902766%	15,438,869	<b>11,975,019</b>	9,054,851				
07470	Arenac-Eastern High School	197,014	0.01021260%	3,215,960	<b>2,494,430</b>	1,886,151				
07480	Au Gres-Sims School District	375,101	0.01944403%	6,122,949	<b>4,749,210</b>	3,591,091				
07520	Arvon Township Schools	23,666	0.00122678%	386,315	<b>299,641</b>	226,572				
07540	Baraga Township Schools	569,680	0.02953043%	9,299,168	<b>7,212,815</b>	5,453,935				
07560	L'Anse Public Schools	716,269	0.03712912%	11,692,005	<b>9,068,797</b>	6,857,326				
07570	Barry Intermediate School District	613,583	0.03180623%	10,015,820	<b>7,768,680</b>	5,874,249				
07980	Delton-Kellogg Schools	1,284,835	0.06660180%	20,972,987	<b>16,267,507</b>	12,300,595				
08000	Hastings Area School District	2,665,468	0.13816945%	43,509,727	<b>33,747,925</b>	25,518,327				
08020	Thornapple-Kellogg School	3,272,572	0.16963982%	53,419,784	<b>41,434,571</b>	31,330,546				

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	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
07040	-	87,025	419,802	9,648	516,475	56,474	-	9,339	65,813	1,441,072	84	1,441,156
07050	-	37,370	180,270	97,215	314,855	24,251	-	-	24,251	618,822	26,162	644,984
07060	-	154,248	744,075	82,574	980,897	100,097	-	9,196	109,293	2,554,221	19,447	2,573,668
07070	-	68,259	329,274	508,365	905,898	44,296	-	362	44,658	1,130,313	136,726	1,267,039
07080	-	197,908	954,686	742,969	1,895,563	128,429	-	2,077	130,506	3,277,195	199,393	3,476,588
07090	-	49,703	239,761	823	290,287	32,254	-	171,638	203,892	823,038	(45,969)	777,069
07120	-	266,581	1,285,962	3,562	1,556,105	172,994	-	1,174,954	1,347,948	4,414,379	(315,245)	4,099,134
07210	-	14,892	71,838	20,825	107,555	9,664	-	1,142	10,806	246,602	5,289	251,891
07220	-	27,919	134,677	9,955	172,551	18,117	-	511,214	529,331	462,310	(134,900)	327,410
07230	-	10,599	51,128	7,798	69,525	6,878	-	53,975	60,853	175,509	(12,412)	163,097
07240	-	92,995	448,597	695	542,287	60,348	-	236,559	296,907	1,539,918	(63,474)	1,476,444
07250	-	24,381	117,611	29,315	171,307	15,822	-	-	15,822	403,729	7,905	411,634
07270	-	61,123	294,850	21	355,994	39,665	-	110,278	149,943	1,012,146	(29,670)	982,476
07470	-	12,732	61,418	11,324	85,474	8,262	-	153	8,415	210,833	2,995	213,828
07480	-	24,241	116,936	-	141,177	15,731	-	20,603	36,334	401,410	(5,667)	395,743
07520	-	1,529	7,378	18	8,925	992	-	11,937	12,929	25,326	(3,207)	22,119
07540	-	36,816	177,595	982	215,393	23,891	-	47,320	71,211	609,638	(12,472)	597,166
07560	-	46,289	223,293	75,623	345,205	30,039	-	406	30,445	766,508	20,209	786,717
07570	-	39,653	191,281	307,417	538,351	25,732	-	-	25,732	656,620	82,732	739,352
07980	-	83,033	400,540	-	483,573	53,883	-	1,407,696	1,461,579	1,374,953	(378,854)	996,099
08000	-	172,256	830,945	770,309	1,773,510	111,783	-	159	111,942	2,852,424	207,251	3,059,675
08020	-	211,490	1,020,207	686,811	1,918,508	137,243	-	2,010	139,253	3,502,110	184,273	3,686,383

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08040	Bay-Arenac Intermediate School District	3,950,015	0.20475632%	64,478,012	<b>50,011,786</b>	37,816,165				
08630	Bangor Township Schools	2,569,163	0.13317731%	41,937,696	<b>32,528,594</b>	24,596,335				
08640	Bay City Public Schools	9,034,350	0.46831217%	147,472,068	<b>114,385,373</b>	86,491,934				
08650	Essexville-Hampton Public Schools	1,775,209	0.09202123%	28,977,596	<b>22,476,210</b>	16,995,275				
08680	Pinconning Area Schools	1,358,492	0.07041995%	22,175,327	<b>17,200,092</b>	13,005,764				
08830	Berrien RESA	3,153,091	0.16344627%	51,469,428	<b>39,921,795</b>	30,186,668				
09250	Riverside-Hager School District #6	68,200	0.00353526%	1,113,258	<b>863,488</b>	652,922				
09600	River School	88,195	0.00457174%	1,439,646	<b>1,116,649</b>	844,348				
09720	Buchanan Community Schools	1,630,017	0.08449492%	26,607,552	<b>20,637,907</b>	15,605,251				
09760	Bridgman Public Schools	1,090,321	0.05651879%	17,797,835	<b>13,804,730</b>	10,438,378				
09780	New Buffalo Area Schools	1,374,482	0.07124881%	22,436,336	<b>17,402,541</b>	13,158,845				
09790	Niles Public Schools	3,814,089	0.19771035%	62,259,228	<b>48,290,806</b>	36,514,854				
09800	Brandywine Public Schools	1,385,699	0.07183026%	22,619,436	<b>17,544,560</b>	13,266,232				
09810	Berrien Springs Public Schools	2,455,447	0.12728261%	40,081,448	<b>31,088,812</b>	23,507,651				
09820	Eau Claire Public Schools	1,057,280	0.05480607%	17,258,498	<b>13,386,397</b>	10,122,058				
09830	St Joseph Public Schools	3,062,452	0.15874786%	49,989,893	<b>38,774,207</b>	29,318,925				
09850	Watervliet Public Schools	1,463,995	0.07588890%	23,897,506	<b>18,535,884</b>	14,015,817				
09870	Branch County Intermediate School District	2,255,554	0.11692078%	36,818,495	<b>28,557,932</b>	21,593,939				
10150	Bronson Community School	1,045,090	0.05417417%	17,059,512	<b>13,232,056</b>	10,005,353				
10160	Coldwater Community Schools	3,009,011	0.15597763%	49,117,544	<b>38,097,578</b>	28,807,295				
10180	Quincy Community Schools	1,202,679	0.06234310%	19,631,917	<b>15,227,319</b>	11,514,062				
10190	Union City Community Schools	1,245,895	0.06458325%	20,337,343	<b>15,774,476</b>	11,927,792				

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ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
08040	-	255,270	1,231,396	671	1,487,337	165,654	-	907,110	1,072,764	4,227,069	(243,945)	3,983,124
08630	-	166,032	800,923	430,643	1,397,598	107,744	-	3	107,747	2,749,364	115,894	2,865,258
08640	-	583,845	2,816,410	574,723	3,974,978	378,878	-	1,325	380,203	9,668,018	154,350	9,822,368
08650	-	114,723	553,412	866	669,001	74,448	-	1,037,230	1,111,678	1,899,722	(278,867)	1,620,855
08680	-	87,793	423,503	149	511,445	56,972	-	443,583	500,555	1,453,777	(119,337)	1,334,440
08830	-	203,769	982,959	1,906,340	3,093,068	132,233	-	2,983	135,216	3,374,248	512,234	3,886,482
09250	-	4,407	21,261	25,313	50,981	2,860	-	-	2,860	72,983	6,812	79,795
09600	-	5,700	27,494	95,625	128,819	3,699	-	-	3,699	94,381	25,735	120,116
09720	-	105,340	508,149	113,225	726,714	68,359	-	152	68,511	1,744,346	30,418	1,774,764
09760	-	70,462	339,902	882,368	1,292,732	45,725	-	-	45,725	1,166,796	237,464	1,404,260
09780	-	88,826	428,487	48,743	566,056	57,642	-	100,660	158,302	1,470,888	(13,998)	1,456,890
09790	-	246,486	1,189,022	373,341	1,808,849	159,953	-	-	159,953	4,081,609	100,515	4,182,124
09800	-	89,551	431,984	307,759	829,294	58,113	-	32	58,145	1,482,892	82,834	1,565,726
09810	-	158,683	765,472	2,257,088	3,181,243	102,975	-	-	102,975	2,627,672	607,440	3,235,112
09820	-	68,327	329,601	537,344	935,272	44,340	-	-	44,340	1,131,438	144,616	1,276,054
09830	-	197,911	954,703	77,349	1,229,963	128,432	-	85,641	214,073	3,277,252	(2,235)	3,275,017
09850	-	94,611	456,393	530,562	1,081,566	61,396	-	-	61,396	1,566,680	142,823	1,709,503
09870	-	145,765	703,157	609,849	1,458,771	94,592	-	-	94,592	2,413,758	164,123	2,577,881
10150	-	67,539	325,801	891	394,231	43,828	-	143,929	187,757	1,118,393	(38,491)	1,079,902
10160	-	194,457	938,043	1,423,401	2,555,901	126,190	-	569	126,759	3,220,063	382,918	3,602,981
10180	-	77,723	374,929	70	452,722	50,437	-	159,851	210,288	1,287,035	(43,001)	1,244,034
10190	-	80,516	388,401	315,058	783,975	52,250	-	6,673	58,923	1,333,282	82,993	1,416,275

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10200	Calhoun County Intermediate School District	5,330,002	0.27629045%	87,004,196	<b>67,484,016</b>	51,027,705
10790	Albion Public Schools	699,454	0.03625748%	11,417,524	<b>8,855,899</b>	6,696,344
10800	Athens Area School	566,592	0.02937035%	9,248,759	<b>7,173,716</b>	5,424,370
10810	Battle Creek Public Schools	6,298,124	0.32647485%	102,807,325	<b>79,741,569</b>	60,296,193
10820	Lakeview School District	4,586,476	0.23774843%	74,867,268	<b>58,070,118</b>	43,909,432
10860	Harper Creek Community Schools	2,938,577	0.15232654%	47,967,811	<b>37,205,798</b>	28,132,980
10880	Homer Community Schools	1,186,091	0.06148321%	19,361,137	<b>15,017,290</b>	11,355,250
10890	Marshall Public Schools	2,801,863	0.14523973%	45,736,166	<b>35,474,843</b>	26,824,127
10900	Pennfield Schools	2,284,592	0.11842601%	37,292,494	<b>28,925,585</b>	21,871,938
10910	Tekonsha Community School	235,255	0.01219488%	3,840,182	<b>2,978,603</b>	2,252,256
11410	Dowagiac-Union School District	2,458,007	0.12741533%	40,123,241	<b>31,121,228</b>	23,532,163
11430	Cassopolis Public Schools	890,816	0.04617707%	14,541,215	<b>11,278,762</b>	8,528,380
11440	Marcellus Community Schools	707,013	0.03664932%	11,540,915	<b>8,951,606</b>	6,768,713
11450	Edwardsburg Public Schools	2,531,839	0.13124254%	41,328,434	<b>32,056,026</b>	24,239,005
11470	Lewis Cass Intermediate School District	1,100,957	0.05707012%	17,971,450	<b>13,939,392</b>	10,540,202
11560	Beaver Island Community School	184,149	0.00954569%	3,005,949	<b>2,331,537</b>	1,762,980
11570	Boyne Falls Public School	263,205	0.01364372%	4,296,424	<b>3,332,482</b>	2,519,840
11580	Charlevoix Public Schools	1,188,197	0.06159237%	19,395,512	<b>15,043,953</b>	11,375,411
11620	Cheboygan-Otsego-Presque Isle Educational Service District	1,039,119	0.05386467%	16,962,050	<b>13,156,460</b>	9,948,192
11810	Inland Lakes Schools	775,942	0.04022238%	12,666,076	<b>9,824,327</b>	7,428,616
11820	Mackinaw City Public Schools	271,539	0.01407575%	4,432,471	<b>3,438,006</b>	2,599,631
11830	Wolverine Community Schools	391,590	0.02029877%	6,392,107	<b>4,957,980</b>	3,748,952

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
10200	-	344,451	1,661,599	2,414,025	4,420,075	223,527	-	710	224,237	5,703,847	649,415	6,353,262
10790	-	45,202	218,051	4,850	268,103	29,333	-	67,871	97,204	748,513	(16,959)	731,554
10800	-	36,616	176,632	141,277	354,525	23,761	-	-	23,761	606,333	38,020	644,353
10810	-	407,016	1,963,406	131,343	2,501,765	264,127	-	3,187,491	3,451,618	6,739,873	(822,587)	5,917,286
10820	-	296,401	1,429,809	532,587	2,258,797	192,345	-	2,689	195,034	4,908,171	142,590	5,050,761
10860	-	189,906	916,086	114,838	1,220,830	123,237	-	1,050	124,287	3,144,688	30,598	3,175,286
10880	-	76,651	369,757	1,481	447,889	49,742	-	221,083	270,825	1,269,283	(59,099)	1,210,184
10890	-	181,070	873,466	978,828	2,033,364	117,503	-	-	117,503	2,998,385	263,712	3,262,097
10900	-	147,642	712,209	487,200	1,347,051	95,810	-	-	95,810	2,444,832	131,116	2,575,948
10910	-	15,203	73,340	99	88,642	9,866	-	6,097	15,963	251,756	(1,618)	250,138
11410	-	158,849	766,271	441,573	1,366,693	103,083	-	-	103,083	2,630,411	118,837	2,749,248
11430	-	57,569	277,707	536	335,812	37,359	-	530,646	568,005	953,297	(142,664)	810,633
11440	-	45,691	220,408	191,888	457,987	29,650	-	-	29,650	756,603	51,646	808,249
11450	-	163,620	789,287	545,255	1,498,162	106,179	-	1,365	107,544	2,709,422	146,260	2,855,682
11470	-	71,149	343,217	705,667	1,120,033	46,171	-	-	46,171	1,178,178	189,910	1,368,088
11560	-	11,901	57,407	80	69,388	7,723	-	252,687	260,410	197,065	(67,984)	129,081
11570	-	17,010	82,053	135,236	234,299	11,038	-	-	11,038	281,666	36,395	318,061
11580	-	76,787	370,414	703,855	1,151,056	49,830	-	5	49,835	1,271,537	189,422	1,460,959
11620	-	67,153	323,940	450,656	841,749	43,578	-	-	43,578	1,112,003	121,286	1,233,289
11810	-	50,145	241,896	423,446	715,487	32,541	-	29	32,570	830,366	113,948	944,314
11820	-	17,548	84,651	6,593	108,792	11,388	-	245,859	257,247	290,585	(64,392)	226,193
11830	-	25,306	122,076	4,068	151,450	16,422	-	36,070	52,492	419,056	(8,612)	410,444

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
11840	Eastern U P Intermediate School District	935,920	0.04851513%	15,277,473	<b>11,849,833</b>	8,960,193				
11930	Detour Area Schools	336,367	0.01743618%	5,490,674	<b>4,258,792</b>	3,220,264				
11950	Pickford Public Schools	573,635	0.02973544%	9,363,726	<b>7,262,889</b>	5,491,798				
11970	Rudyard Public Schools	677,326	0.03511045%	11,056,323	<b>8,575,737</b>	6,484,501				
11980	Sault Ste Marie Public Schools	2,502,250	0.12970876%	40,845,445	<b>31,681,399</b>	23,955,733				
12000	Brimley Public Schools	637,200	0.03303045%	10,401,329	<b>8,067,696</b>	6,100,349				
12010	Whitefish Township School	96,932	0.00502465%	1,582,268	<b>1,227,272</b>	927,996				
12020	Clare-Gladwin Intermediate School District	1,393,235	0.07222089%	22,742,445	<b>17,639,972</b>	13,338,377				
12230	Clare Public Schools	1,549,090	0.08029991%	25,286,539	<b>19,613,275</b>	14,830,481				
12240	Harrison Community Schools	1,419,185	0.07356608%	23,166,047	<b>17,968,535</b>	13,586,819				
12250	Farwell Area Schools	1,481,194	0.07678042%	24,178,247	<b>18,753,638</b>	14,180,471				
12260	Clinton County Intermediate School District	1,755,325	0.09099049%	28,653,015	<b>22,224,452</b>	16,804,909				
12930	Bath Community Schools	1,202,272	0.06232198%	19,625,267	<b>15,222,160</b>	11,510,161				
12940	St Johns Public Schools	3,324,216	0.17231686%	54,262,787	<b>42,088,439</b>	31,824,965				
12950	Fowler Public Schools	574,400	0.02977506%	9,376,202	<b>7,272,566</b>	5,499,115				
12980	Dewitt Public Schools	3,287,465	0.17041182%	53,662,888	<b>41,623,133</b>	31,473,126				
13070	Delta-Schoolcraft Intermediate School District	1,025,669	0.05316745%	16,742,494	<b>12,986,164</b>	9,819,424				
13120	Bark River0Harris Schools	729,077	0.03779305%	11,901,077	<b>9,230,963</b>	6,979,947				
13130	Escanaba Area Public Schools	2,694,526	0.13967571%	43,984,050	<b>34,115,830</b>	25,796,516				
13170	Gladstone Area Schools	1,444,724	0.07488991%	23,582,923	<b>18,291,881</b>	13,831,315				
13190	Rapid River Public Schools	358,606	0.01858901%	5,853,702	<b>4,540,371</b>	3,433,179				
13220	Dickinson-Iron Intermediate School District	1,006,607	0.05217931%	16,431,328	<b>12,744,810</b>	9,636,925				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
11840	-	60,484	291,768	396,991	749,243	39,250	-	24	39,274	1,001,565	106,830	1,108,395
11930	-	21,738	104,860	217,772	344,370	14,106	-	-	14,106	359,959	58,608	418,567
11950	-	37,071	178,828	21,467	237,366	24,057	-	107,493	131,550	613,870	(23,098)	590,772
11970	-	43,772	211,153	-	254,925	28,405	-	514,266	542,671	724,834	(138,417)	586,417
11980	-	161,708	780,063	513,174	1,454,945	104,938	-	-	104,938	2,677,758	138,122	2,815,880
12000	-	41,179	198,644	406,194	646,017	26,723	-	13	26,736	681,893	109,310	791,203
12010	-	6,264	30,218	2,202	38,684	4,065	-	149,607	153,672	103,731	(39,670)	64,061
12020	-	90,038	434,333	59,977	584,348	58,429	-	526,936	585,365	1,490,956	(125,681)	1,365,275
12230	-	100,110	482,920	218,160	801,190	64,965	-	-	64,965	1,657,742	58,719	1,716,461
12240	-	91,715	442,423	57,407	591,545	59,517	-	1	59,518	1,518,727	15,449	1,534,176
12250	-	95,722	461,754	1,499	558,975	62,118	-	90,641	152,759	1,585,085	(23,991)	1,561,094
12260	-	113,438	547,213	991,678	1,652,329	73,614	-	-	73,614	1,878,443	266,913	2,145,356
12930	-	77,697	374,802	684,426	1,136,925	50,420	-	-	50,420	1,286,599	184,194	1,470,793
12940	-	214,828	1,036,307	-	1,251,135	139,409	-	630,504	769,913	3,557,376	(169,682)	3,387,694
12950	-	37,121	179,066	23,951	240,138	24,089	-	52,494	76,583	614,688	(6,960)	607,728
12980	-	212,453	1,024,850	1,950,133	3,187,436	137,868	-	-	137,868	3,518,048	524,822	4,042,870
13070	-	66,284	319,747	188	386,219	43,014	-	190,307	233,321	1,097,609	(51,165)	1,046,444
13120	-	47,117	227,286	64,170	338,573	30,576	-	602	31,178	780,214	17,109	797,323
13130	-	174,134	840,004	1,138,610	2,152,748	113,002	-	-	113,002	2,883,519	306,436	3,189,955
13170	-	93,365	450,385	80,621	624,371	60,588	-	-	60,588	1,546,056	21,760	1,567,816
13190	-	23,175	111,794	91,734	226,703	15,039	-	-	15,039	383,759	24,688	408,447
13220	-	65,052	313,804	372,530	751,386	42,215	-	158	42,373	1,077,210	100,201	1,177,411

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
13250	Breitung Township Schools	1,895,962	0.09828070%	30,948,711	<b>24,005,087</b>	18,151,328				
13270	Iron Mountain Public Schools	979,465	0.05077237%	15,988,281	<b>12,401,165</b>	9,377,080				
13310	Eaton County Intermediate School District	1,754,137	0.09092894%	28,633,633	<b>22,209,418</b>	16,793,542				
13720	Strange-Oneida School #3	11,693	0.00060613%	190,871	<b>148,047</b>	111,945				
13890	Bellevue Community Schools	600,903	0.03114892%	9,808,833	<b>7,608,132</b>	5,752,851				
13900	Potterville Public Schools	926,202	0.04801138%	15,118,842	<b>11,726,792</b>	8,867,156				
13910	Charlotte Public Schools	2,663,587	0.13807194%	43,479,021	<b>33,724,108</b>	25,500,318				
13940	Eaton Rapids Public Schools	2,668,720	0.13833801%	43,562,806	<b>33,789,096</b>	25,549,458				
13950	Grand Ledge Public Schools	5,785,298	0.29989158%	94,436,221	<b>73,248,599</b>	55,386,566				
13980	Olivet Community Schools	1,690,233	0.08761634%	27,590,491	<b>21,400,314</b>	16,181,742				
14140	Alanson Public Schools	262,289	0.01359624%	4,281,472	<b>3,320,885</b>	2,511,071				
14150	Harbor Springs Public Schools	1,340,842	0.06950500%	21,887,208	<b>16,976,615</b>	12,836,783				
14160	Pellston Public Schools	603,091	0.03126236%	9,844,555	<b>7,635,840</b>	5,773,803				
14170	Petoskey Public Schools	2,893,435	0.14998653%	47,230,939	<b>36,634,250</b>	27,700,807				
14180	Genesee County Intermediate School District	8,690,561	0.45049127%	141,860,245	<b>110,032,613</b>	83,200,616				
14300	Goodrich Area Schools	2,040,531	0.10577467%	33,308,571	<b>25,835,491</b>	19,535,379				
14310	Bendle Public Schools	1,260,306	0.06533028%	20,572,584	<b>15,956,938</b>	12,065,760				
14320	Bentley Community Schools	786,110	0.04074947%	12,832,057	<b>9,953,069</b>	7,525,964				
14330	Atherton Community Schools	777,911	0.04032445%	12,698,218	<b>9,849,258</b>	7,447,468				
14340	Davison Community Schools	5,814,565	0.30140871%	94,913,967	<b>73,619,158</b>	55,666,762				
14350	Lake Fenton Community School District	2,067,002	0.10714688%	33,740,682	<b>26,170,654</b>	19,788,811				
14360	Fenton Area Public Schools	4,026,346	0.20871307%	65,723,998	<b>50,978,223</b>	38,546,931				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
13250	-	122,527	591,056	917,284	1,630,867	79,512	-	94	79,606	2,028,945	246,827	2,275,772
13270	-	63,298	305,343	1,944	370,585	41,076	-	651,137	692,213	1,048,164	(174,712)	873,452
13310	-	113,361	546,843	10,638	670,842	73,564	-	935,238	1,008,802	1,877,172	(247,954)	1,629,218
13720	-	756	3,645	-	4,401	490	-	65,333	65,823	12,513	(17,582)	(5,069)
13890	-	38,833	187,328	459,458	685,619	25,200	-	-	25,200	643,050	123,685	766,735
13900	-	59,856	288,738	299,523	648,117	38,843	-	-	38,843	991,166	80,702	1,071,868
13910	-	172,134	830,359	-	1,002,493	111,704	-	703,695	815,399	2,850,411	(189,379)	2,661,032
13940	-	172,466	831,959	125,710	1,130,135	111,919	-	422,893	534,812	2,855,903	(79,978)	2,775,925
13950	-	373,875	1,803,536	1,458,401	3,635,812	242,621	-	5	242,626	6,191,078	392,484	6,583,562
13980	-	109,231	526,921	474,142	1,110,294	70,884	-	5	70,889	1,808,786	127,600	1,936,386
14140	-	16,950	81,767	511	99,228	11,000	-	241,732	252,732	280,686	(64,917)	215,769
14150	-	86,652	418,000	297,915	802,567	56,232	-	545	56,777	1,434,888	80,027	1,514,915
14160	-	38,975	188,011	187	227,173	25,292	-	636,314	661,606	645,392	(171,183)	474,209
14170	-	186,988	902,013	799,797	1,888,798	121,343	-	-	121,343	3,096,380	215,242	3,311,622
14180	-	561,628	2,709,236	2,160,011	5,430,875	364,460	-	4,620	369,080	9,300,116	579,681	9,879,797
14300	-	131,869	636,125	113,963	881,957	85,575	-	-	85,575	2,183,653	30,670	2,214,323
14310	-	81,447	392,894	13,371	487,712	52,854	-	-	52,854	1,348,704	3,599	1,352,303
14320	-	50,802	245,066	492	296,360	32,967	-	306,408	339,375	841,248	(82,493)	758,755
14330	-	50,273	242,510	1,142	293,925	32,624	-	174,025	206,649	832,474	(46,496)	785,978
14340	-	375,766	1,812,660	4,587	2,193,013	243,848	-	970,549	1,214,397	6,222,398	(259,953)	5,962,445
14350	-	133,580	644,377	676,421	1,454,378	86,685	-	-	86,685	2,211,982	182,042	2,394,024
14360	-	260,203	1,255,192	445	1,515,840	168,855	-	321,508	490,363	4,308,754	(86,369)	4,222,385

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column A	Column B	Column C	Column D	Column E	Column F	Column G				
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
14370	Linden Community School	3,000,402	0.15553134%	48,977,007	<b>37,988,571</b>	28,724,870				
14380	Flint Community Schools	7,108,779	0.36849665%	116,040,040	<b>90,005,405</b>	68,057,142				
14400	Carman-Ainsworth Community School District	5,702,298	0.29558914%	93,081,377	<b>72,197,727</b>	54,591,954				
14430	Flushing Community Schools	4,704,062	0.24384372%	76,786,682	<b>59,558,894</b>	45,035,163				
14450	Swartz Creek Community Schools	4,162,798	0.21578628%	67,951,360	<b>52,705,857</b>	39,853,273				
14460	Mt Morris Consolidated Schools	2,537,159	0.13151832%	41,415,278	<b>32,123,385</b>	24,289,939				
14470	Genesee School District	830,844	0.04306832%	13,562,266	<b>10,519,449</b>	7,954,229				
14480	Kearsley Community Schools	3,673,529	0.19042416%	59,964,798	<b>46,511,152</b>	35,169,178				
14490	Grand Blanc Community Schools	8,815,368	0.45696085%	143,897,524	<b>111,612,810</b>	84,395,474				
14500	Montrose Community Schools	1,433,375	0.07430164%	23,397,676	<b>18,148,195</b>	13,722,668				
14510	Beecher Community School District	1,362,801	0.07064331%	22,245,664	<b>17,254,647</b>	13,047,016				
14520	Westwood Heights Schools	1,119,039	0.05800747%	18,266,622	<b>14,168,340</b>	10,713,320				
14530	Clio Area School District	3,299,048	0.17101225%	53,851,964	<b>41,769,788</b>	31,584,019				
14790	Beaverton Rural School District	1,115,802	0.05783966%	18,213,779	<b>14,127,352</b>	10,682,328				
14800	Gladwin Community Schools	1,689,552	0.08758102%	27,579,369	<b>21,391,688</b>	16,175,219				
14830	Bessemer Area School District	439,555	0.02278513%	7,175,065	<b>5,565,274</b>	4,208,154				
14890	Wakefield Township Schools	356,577	0.01848385%	5,820,587	<b>4,514,685</b>	3,413,757				
14900	Watersmeet Township School District	373,957	0.01938477%	6,104,287	<b>4,734,735</b>	3,580,147				
14910	Traverse Bay Area Intermediate School District	5,888,131	0.30522213%	96,114,817	<b>74,550,587</b>	56,371,058				
15130	Kingsley Area School	1,282,715	0.06649188%	20,938,373	<b>16,240,659</b>	12,280,294				
15150	Traverse City Public Schools	11,385,930	0.59021069%	185,858,059	<b>144,159,119</b>	109,005,205				
15170	Gratiot-Isabella Regional Education Service District	2,098,134	0.10876064%	34,248,857	<b>26,564,815</b>	20,086,854				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
14370	-	193,901	935,359	1,343,608	2,472,868	125,829	-	1,513	127,342	3,210,849	361,063	3,571,912
14380	-	459,405	2,216,124	664,658	3,340,187	298,124	-	36,145,169	36,443,293	7,607,388	(9,545,027)	(1,937,639)
14400	-	368,511	1,777,661	141,208	2,287,380	239,140	-	174,687	413,827	6,102,257	(9,182)	6,093,075
14430	-	304,000	1,466,466	962,357	2,732,823	197,277	-	19,080	216,357	5,034,004	253,922	5,287,926
14450	-	269,021	1,297,730	706,589	2,273,340	174,577	-	-	174,577	4,454,776	190,168	4,644,944
14460	-	163,964	790,946	574	955,484	106,402	-	884,914	991,316	2,715,115	(237,995)	2,477,120
14470	-	53,693	259,011	729	313,433	34,843	-	192,458	227,301	889,119	(51,598)	837,521
14480	-	237,402	1,145,203	2,229,146	3,611,751	154,059	-	4	154,063	3,931,190	599,909	4,531,099
14490	-	569,693	2,748,144	1,407,458	4,725,295	369,694	-	10,383	380,077	9,433,677	375,792	9,809,469
14500	-	92,632	446,847	628,850	1,168,329	60,112	-	-	60,112	1,533,912	169,237	1,703,149
14510	-	88,071	424,846	24,558	537,475	57,152	-	3,443	60,595	1,458,388	5,692	1,464,080
14520	-	72,318	348,855	951,784	1,372,957	46,930	-	-	46,930	1,197,529	256,182	1,453,711
14530	-	213,201	1,028,461	104,199	1,345,861	138,354	-	1,226,699	1,365,053	3,530,443	(293,520)	3,236,923
14790	-	72,109	347,845	110	420,064	46,794	-	544,790	591,584	1,194,064	(146,586)	1,047,478
14800	-	109,187	526,709	43,822	679,718	70,856	-	1,420,155	1,491,011	1,808,057	(370,408)	1,437,649
14830	-	28,406	137,029	22,091	187,526	18,434	-	175,644	194,078	470,385	(41,324)	429,061
14890	-	23,044	111,161	186,869	321,074	14,954	-	-	14,954	381,588	50,291	431,879
14900	-	24,167	116,579	129,113	269,859	15,683	-	4,134	19,817	400,187	33,634	433,821
14910	-	380,521	1,835,593	2,612,148	4,828,262	246,933	-	-	246,933	6,301,124	706,150	7,007,274
15130	-	82,895	399,879	29,868	512,642	53,794	-	149,601	203,395	1,372,684	(32,171)	1,340,513
15150	-	735,816	3,549,503	3,055,837	7,341,156	477,497	-	176	477,673	12,184,538	822,328	13,006,866
15170	-	135,592	654,082	1,542,284	2,331,958	87,990	-	-	87,990	2,245,297	415,066	2,660,363

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
16060	Alma Public Schools	2,454,911	0.12725482%	40,072,697	<b>31,082,024</b>	23,502,519				
16070	Ashley Community School	272,835	0.01414292%	4,453,623	<b>3,454,412</b>	2,612,037				
16080	Fulton Schools	1,034,109	0.05360493%	16,880,257	<b>13,093,018</b>	9,900,221				
16090	Ithaca Public Schools	1,317,776	0.06830933%	21,510,691	<b>16,684,572</b>	12,615,957				
16100	St Louis Public Schools	1,168,345	0.06056334%	19,071,469	<b>14,792,612</b>	11,185,360				
16120	Breckenridge Community Schools	771,432	0.03998858%	12,592,452	<b>9,767,221</b>	7,385,436				
16130	Hillsdale County Intermediate School District	1,344,228	0.06968053%	21,942,483	<b>17,019,488</b>	12,869,202				
16270	North Adams-Jerome Public Schools	311,009	0.01612171%	5,076,746	<b>3,937,732</b>	2,977,497				
16280	Camden-Frontier School	545,058	0.02825406%	8,897,238	<b>6,901,062</b>	5,218,204				
16290	Jonesville Community Schools	1,548,904	0.08029028%	25,283,506	<b>19,610,922</b>	14,828,702				
16300	Hillsdale Community Schools	1,540,674	0.07986368%	25,149,169	<b>19,506,725</b>	14,749,914				
16310	Litchfield Community Schools	305,697	0.01584637%	4,990,041	<b>3,870,480</b>	2,926,644				
16320	Pittsford Area Schools	626,039	0.03245186%	10,219,130	<b>7,926,375</b>	5,993,490				
16330	Reading Community School	856,861	0.04441698%	13,986,961	<b>10,848,859</b>	8,203,311				
16340	Waldron Area Schools	268,550	0.01392079%	4,383,674	<b>3,400,157</b>	2,571,012				
16350	Copper Country Intermediate School District	880,692	0.04565231%	14,375,968	<b>11,150,589</b>	8,431,463				
16390	Adams Township School District	397,843	0.02062291%	6,494,179	<b>5,037,151</b>	3,808,817				
16400	Calumet Public Schools	1,439,068	0.07459672%	23,490,597	<b>18,220,269</b>	13,777,166				
16420	Chassell Township Schools	210,590	0.01091630%	3,437,556	<b>2,666,309</b>	2,016,117				
16440	Elm River Township Schools	27,840	0.00144314%	454,447	<b>352,487</b>	266,532				
16450	Hancock Public Schools	718,574	0.03724859%	11,729,626	<b>9,097,978</b>	6,879,391				
16470	Dollar Bay-Tamarack City Area Schools	321,360	0.01665830%	5,245,719	<b>4,068,794</b>	3,076,599				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
16060	-	158,649	765,305	473,016	1,396,970	102,953	-	2,624	105,577	2,627,098	126,602	2,753,700
16070	-	17,632	85,055	46,374	149,061	11,442	-	-	11,442	291,972	12,480	304,452
16080	-	66,829	322,378	170,091	559,298	43,368	-	-	43,368	1,106,641	45,784	1,152,425
16090	-	85,161	410,809	414,201	910,171	55,264	-	12,507	67,771	1,410,204	107,075	1,517,279
16100	-	75,504	364,225	299,173	738,902	48,997	-	-	48,997	1,250,293	80,516	1,330,809
16120	-	49,854	240,490	280,311	570,655	32,352	-	-	32,352	825,540	75,438	900,978
16130	-	86,871	419,056	602,987	1,108,914	56,374	-	-	56,374	1,438,512	162,300	1,600,812
16270	-	20,099	96,955	-	117,054	13,043	-	313,509	326,552	332,823	(84,372)	248,451
16280	-	35,224	169,919	40,482	245,625	22,858	-	279,694	302,552	583,288	(64,378)	518,910
16290	-	100,098	482,862	879,829	1,462,789	64,957	-	-	64,957	1,657,544	236,781	1,894,325
16300	-	99,566	480,297	25,384	605,247	64,612	-	-	64,612	1,648,737	6,831	1,655,568
16310	-	19,756	95,299	7,199	122,254	12,820	-	44,164	56,984	327,139	(9,948)	317,191
16320	-	40,458	195,164	-	235,622	26,254	-	211,032	237,286	669,949	(56,793)	613,156
16330	-	55,375	267,122	373,421	695,918	35,935	-	6	35,941	916,961	100,493	1,017,454
16340	-	17,355	83,719	28,119	129,193	11,262	-	112,205	123,467	287,386	(23,136)	264,250
16350	-	56,915	274,551	737,275	1,068,741	36,934	-	-	36,934	942,464	198,471	1,140,935
16390	-	25,711	124,025	11,670	161,406	16,685	-	20,408	37,093	425,747	(2,351)	423,396
16400	-	93,000	448,622	34,832	576,454	60,351	-	97,577	157,928	1,540,004	(16,886)	1,523,118
16420	-	13,609	65,650	-	79,259	8,832	-	141,426	150,258	225,360	(38,060)	187,300
16440	-	1,799	8,679	-	10,478	1,168	-	16,903	18,071	29,793	(4,549)	25,244
16450	-	46,438	224,011	264,161	534,610	30,135	-	233	30,368	768,974	71,102	840,076
16470	-	20,768	100,182	147,814	268,764	13,477	-	-	13,477	343,900	39,814	383,714

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
16480	Houghton-Portage Township School District	1,295,908	0.06717575%	21,153,725	<b>16,407,695</b>	12,406,597				
16490	Lake Linden-Hubbell Public School	456,455	0.02366121%	7,450,944	<b>5,779,257</b>	4,369,957				
16500	Stanton Township Public Schools	145,509	0.00754274%	2,375,218	<b>1,842,316</b>	1,393,058				
16510	Huron Intermediate School District	1,442,416	0.07477032%	23,545,264	<b>18,262,671</b>	13,809,228				
16600	Caseville Public School	287,228	0.01488902%	4,688,570	<b>3,636,647</b>	2,749,833				
16610	Big Burning-Colfax #1F School	22,170	0.00114925%	361,900	<b>280,705</b>	212,253				
16780	Church School	28,899	0.00149803%	471,731	<b>365,894</b>	276,669				
17020	Adams-Sigel #3 School	21,146	0.00109614%	345,176	<b>267,732</b>	202,445				
17030	Eccles-Sigel #4 School	21,228	0.00110040%	346,517	<b>268,773</b>	203,231				
17040	Kipper School	15,883	0.00082330%	259,258	<b>201,091</b>	152,054				
17060	Verona Mills School	24,339	0.00126164%	397,292	<b>308,156</b>	233,011				
17110	Ubyly Community Schools	852,876	0.04421038%	13,921,902	<b>10,798,397</b>	8,165,155				
17130	North Huron Schools	460,386	0.02386497%	7,515,108	<b>5,829,025</b>	4,407,589				
17170	Port Hope Community Schools	17,906	0.00092820%	292,291	<b>226,713</b>	171,428				
17180	Harbor Beach Community School District	507,832	0.02632440%	8,289,585	<b>6,429,742</b>	4,861,817				
17200	Bad Axe Public Schools	1,123,673	0.05824767%	18,342,262	<b>14,227,009</b>	10,757,682				
17220	Ingham Intermediate School District	4,909,546	0.25449534%	80,140,890	<b>62,160,555</b>	47,002,396				
17710	Holt Public Schools	6,896,856	0.35751125%	112,580,724	<b>87,322,218</b>	66,028,264				
17740	East Lansing Public Schools	4,143,828	0.21480299%	67,641,721	<b>52,465,688</b>	39,671,670				
17750	Dansville Schools	836,187	0.04334528%	13,649,481	<b>10,587,096</b>	8,005,380				
17760	Lansing Public Schools	16,375,652	0.84886208%	267,307,694	<b>207,334,790</b>	156,775,176				
17830	Webberville Community Schools	585,861	0.03036918%	9,563,291	<b>7,417,680</b>	5,608,842				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
16480	-	83,748	403,992	778,755	1,266,495	54,347	-	-	54,347	1,386,802	209,606	1,596,408
16490	-	29,498	142,298	-	171,796	19,143	-	96,122	115,265	488,471	(25,869)	462,602
16500	-	9,404	45,362	7,562	62,328	6,102	-	35,622	41,724	155,715	(7,552)	148,163
16510	-	93,216	449,666	767,442	1,310,324	60,491	-	-	60,491	1,543,587	206,535	1,750,122
16600	-	18,562	89,542	356,726	464,830	12,046	-	-	12,046	307,375	96,002	403,377
16610	-	1,433	6,912	4,869	13,214	930	-	-	930	23,726	1,310	25,036
16780	-	1,868	9,009	11,449	22,326	1,212	-	-	1,212	30,926	3,081	34,007
17020	-	1,367	6,592	44,304	52,263	887	-	-	887	22,629	11,923	34,552
17030	-	1,372	6,618	-	7,990	890	-	1,380	2,270	22,717	(372)	22,345
17040	-	1,026	4,951	6,482	12,459	666	-	33	699	16,997	1,736	18,733
17060	-	1,573	7,587	36,254	45,414	1,021	-	-	1,021	26,046	9,757	35,803
17110	-	55,117	265,879	21,306	342,302	35,767	-	74,945	110,712	912,696	(14,436)	898,260
17130	-	29,752	143,523	474,690	647,965	19,307	-	287	19,594	492,678	127,672	620,350
17170	-	1,157	5,582	-	6,739	751	-	412,976	413,727	19,162	(111,141)	(91,979)
17180	-	32,819	158,314	265,202	456,335	21,297	-	-	21,297	543,451	71,392	614,843
17200	-	72,617	350,299	485,987	908,903	47,124	-	-	47,124	1,202,487	130,790	1,333,277
17220	-	317,279	1,530,524	2,194,330	4,042,133	205,894	-	1,125	207,019	5,253,900	590,145	5,844,045
17710	-	445,709	2,150,058	-	2,595,767	289,237	-	272,971	562,208	7,380,601	(73,565)	7,307,036
17740	-	267,795	1,291,816	752	1,560,363	173,782	-	1,000,941	1,174,723	4,434,476	(269,157)	4,165,319
17750	-	54,039	260,677	215,425	530,141	35,068	-	-	35,068	894,837	57,977	952,814
17760	-	1,058,277	5,105,022	1,992,732	8,156,031	686,754	-	9,109,230	9,795,984	17,524,238	(1,915,920)	15,608,318
17830	-	37,861	182,639	1,343	221,843	24,570	-	6,410	30,980	626,953	(1,368)	625,585

		Net Pension Liability with Sensitivity Analysis				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
17840	Leslie Public Schools	1,537,428	0.07969543%	25,096,187	<b>19,465,630</b>	14,718,840
17850	Haslett Public Schools	3,051,206	0.15816488%	49,806,312	<b>38,631,814</b>	29,211,255
17860	Okemos Public Schools	5,305,581	0.27502454%	86,605,560	<b>67,174,817</b>	50,793,906
17890	Stockbridge Community Schools	1,583,907	0.08210472%	25,854,875	<b>20,054,100</b>	15,163,808
17900	Mason Public Schools	3,698,040	0.19169470%	60,364,893	<b>46,821,482</b>	35,403,832
17910	Williamston Community Schools	2,062,213	0.10689862%	33,662,505	<b>26,110,017</b>	19,742,960
17920	Ionia County Intermediate School District	2,962,152	0.15354862%	48,352,646	<b>37,504,292</b>	28,358,685
17940	Coon-Berlin Township School District #3	23,765	0.00123193%	387,936	<b>300,899</b>	227,523
18140	Haynor-Easton Township School District #6	25,566	0.00132526%	417,326	<b>323,695</b>	244,760
18160	North LeValley School #2	12,694	0.00065800%	207,205	<b>160,717</b>	121,525
18640	Saranac Community Schools	1,009,353	0.05232168%	16,476,160	<b>12,779,584</b>	9,663,220
18660	Ionia Public Schools	3,120,129	0.16173761%	50,931,369	<b>39,504,455</b>	29,871,098
18680	Pewamo-Westphalia Community School District	641,007	0.03322776%	10,463,462	<b>8,115,889</b>	6,136,790
18700	Belding Area Schools	1,929,607	0.10002471%	31,497,902	<b>24,431,062</b>	18,473,427
18710	Portland Public Schools	1,822,345	0.09446460%	29,747,017	<b>23,073,004</b>	17,446,538
18720	Iosco Regional Educational Services Agency	553,718	0.02870299%	9,038,606	<b>7,010,713</b>	5,301,116
18760	Oscoda Area Schools	1,343,348	0.06963490%	21,928,114	<b>17,008,343</b>	12,860,774
18770	Hale Area Schools	353,643	0.01833172%	5,772,681	<b>4,477,528</b>	3,385,660
18780	Tawas Area Schools	1,284,790	0.06659944%	20,972,244	<b>16,266,931</b>	12,300,159
19220	Shepherd Public Schools	1,857,171	0.09626991%	30,315,511	<b>23,513,951</b>	17,779,958
19230	Mt Pleasant Public Schools	4,376,368	0.22685709%	71,437,572	<b>55,409,905</b>	41,897,926
19240	Beal City Schools	681,544	0.03532907%	11,125,167	<b>8,629,135</b>	6,524,878

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	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
17840	-	99,356	479,285	484,212	1,062,853	64,476	-	-	64,476	1,645,263	130,430	1,775,693
17850	-	197,184	951,197	2,484	1,150,865	127,960	-	1,313,027	1,440,987	3,265,217	(352,658)	2,912,559
17860	-	342,873	1,653,986	1,130,863	3,127,722	222,503	-	-	222,503	5,677,713	305,885	5,983,598
17890	-	102,360	493,774	40,160	636,294	66,425	-	45,247	111,672	1,695,002	(1,353)	1,693,649
17900	-	238,986	1,152,844	1,340,135	2,731,965	155,086	-	31,996	187,082	3,957,420	352,050	4,309,470
17910	-	133,271	642,884	868	777,023	86,484	-	194,547	281,031	2,206,857	(52,152)	2,154,705
17920	-	191,429	923,435	1,102,135	2,216,999	124,225	-	-	124,225	3,169,917	296,653	3,466,570
17940	-	1,536	7,409	25,862	34,807	997	-	-	997	25,432	6,960	32,392
18140	-	1,652	7,970	11,151	20,773	1,072	-	-	1,072	27,359	3,001	30,360
18160	-	820	3,957	2,013	6,790	532	-	229	761	13,584	481	14,065
18640	-	65,229	314,660	24,075	403,964	42,330	-	72,127	114,457	1,080,149	(12,933)	1,067,216
18660	-	201,638	972,683	364,306	1,538,627	130,850	-	10	130,860	3,338,974	98,039	3,437,013
18680	-	41,425	199,830	16,306	257,561	26,882	-	283,666	310,548	685,967	(71,951)	614,016
18700	-	124,701	601,544	75,729	801,974	80,923	-	405,533	486,456	2,064,949	(88,746)	1,976,203
18710	-	117,769	568,106	154	686,029	76,425	-	264,278	340,703	1,950,164	(71,104)	1,879,060
18720	-	35,784	172,619	218,421	426,824	23,222	-	-	23,222	592,556	58,782	651,338
18760	-	86,814	418,781	524,380	1,029,975	56,337	-	64	56,401	1,437,570	141,100	1,578,670
18770	-	22,854	110,246	68	133,168	14,831	-	123,132	137,963	378,447	(33,113)	345,334
18780	-	83,030	400,526	275,507	759,063	53,881	-	1	53,882	1,374,905	74,144	1,449,049
19220	-	120,020	578,963	487,300	1,186,283	77,885	-	-	77,885	1,987,433	131,141	2,118,574
19230	-	282,823	1,364,309	1,664,492	3,311,624	183,534	-	-	183,534	4,683,326	447,950	5,131,276
19240	-	44,045	212,468	-	256,513	28,582	-	16,484	45,066	729,347	(4,436)	724,911

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
								Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
19290	Bois Blanc Pines School District	10,000	0.00051836%	163,232	<b>126,610</b>	95,735				
19310	Moran Township School District	114,727	0.00594710%	1,872,749	<b>1,452,581</b>	1,098,362				
19340	Les Cheneaux Community Schools	281,496	0.01459184%	4,594,988	<b>3,564,061</b>	2,694,947				
19370	Mackinac Island Public School	160,221	0.00830538%	2,615,374	<b>2,028,591</b>	1,533,909				
19390	St Ignace Public Schools	620,643	0.03217218%	10,131,058	<b>7,858,064</b>	5,941,836				
19400	Jackson Intermediate School District	6,453,410	0.33452440%	105,342,138	<b>81,707,674</b>	61,782,854				
19730	East Jackson Community Schools	1,226,398	0.06357259%	20,019,085	<b>15,527,622</b>	11,741,135				
19750	Columbia School District	1,421,785	0.07370084%	23,208,484	<b>18,001,450</b>	13,611,707				
19760	Concord Community Schools	725,832	0.03762482%	11,848,101	<b>9,189,872</b>	6,948,877				
19770	Grass Lake Community Schools	1,329,117	0.06889725%	21,695,827	<b>16,828,172</b>	12,724,539				
19780	Hanover Horton School District	1,313,943	0.06811065%	21,448,126	<b>16,636,044</b>	12,579,263				
19800	Jackson Public Schools	6,102,376	0.31632789%	99,612,035	<b>77,263,172</b>	58,422,165				
19810	Michigan Center School District	1,596,146	0.08273916%	26,054,661	<b>20,209,062</b>	15,280,982				
19830	Napoleon Community School District	1,520,929	0.07884015%	24,826,858	<b>19,256,728</b>	14,560,879				
19840	Northwest School District	3,327,440	0.17248397%	54,315,410	<b>42,129,256</b>	31,855,828				
19860	Springport Public School	1,024,716	0.05311806%	16,726,941	<b>12,974,100</b>	9,810,302				
19880	Vandercook Lake Public Schools	1,439,931	0.07464150%	23,504,699	<b>18,231,206</b>	13,785,437				
19890	Kalamazoo RESA	5,515,117	0.28588625%	90,025,925	<b>69,827,793</b>	52,799,940				
20080	Climax-Scotts Community School	560,471	0.02905307%	9,148,847	<b>7,096,220</b>	5,365,772				
20090	Comstock Public Schools	2,070,222	0.10731377%	33,793,236	<b>26,211,417</b>	19,819,633				
20100	Galesburg-Augusta Community School District	1,047,648	0.05430678%	17,101,271	<b>13,264,446</b>	10,029,845				
20110	Kalamazoo Public Schools	16,266,125	0.84318456%	265,519,836	<b>205,948,054</b>	155,726,603				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
19290	-	646	3,117	-	3,763	419	-	5,516	5,935	10,701	(1,484)	9,217
19310	-	7,414	35,766	188,598	231,778	4,811	-	-	4,811	122,774	50,756	173,530
19340	-	18,192	87,755	103,687	209,634	11,805	-	191	11,996	301,240	27,852	329,092
19370	-	10,354	49,948	4,216	64,518	6,719	-	62,990	69,709	171,459	(15,818)	155,641
19390	-	40,109	193,482	-	233,591	26,028	-	333,893	359,921	664,175	(89,857)	574,318
19400	-	417,052	2,011,816	3,635,560	6,064,428	270,640	-	-	270,640	6,906,051	978,464	7,884,515
19730	-	79,256	382,323	145,021	606,600	51,432	-	-	51,432	1,312,417	39,071	1,351,488
19750	-	91,883	443,234	896,479	1,431,596	59,626	-	40	59,666	1,521,509	241,247	1,762,756
19760	-	46,907	226,274	31,376	304,557	30,440	-	615,768	646,208	776,741	(157,190)	619,551
19770	-	85,894	414,345	330,838	831,077	55,740	-	-	55,740	1,422,342	89,044	1,511,386
19780	-	84,914	409,615	35,241	529,770	55,103	-	116,643	171,746	1,406,103	(21,794)	1,384,309
19800	-	394,366	1,902,383	105,731	2,402,480	255,918	-	1,751,953	2,007,871	6,530,396	(443,091)	6,087,305
19810	-	103,151	497,590	286,405	887,146	66,938	-	8,951	75,889	1,708,099	74,638	1,782,737
19830	-	98,290	474,141	516,139	1,088,570	63,784	-	-	63,784	1,627,607	138,907	1,766,514
19840	-	215,036	1,037,311	2,302,132	3,554,479	139,544	-	-	139,544	3,560,826	619,551	4,180,377
19860	-	66,222	319,450	381,177	766,849	42,974	-	-	42,974	1,096,590	102,607	1,199,197
19880	-	93,056	448,891	201,718	743,665	60,387	-	-	60,387	1,540,928	54,287	1,595,215
19890	-	356,415	1,719,308	4,169,708	6,245,431	231,290	-	-	231,290	5,901,947	1,122,164	7,024,111
20080	-	36,220	174,724	-	210,944	23,505	-	84,268	107,773	599,783	(22,712)	577,071
20090	-	133,788	645,381	90,188	869,357	86,820	-	-	86,820	2,215,427	24,297	2,239,724
20100	-	67,704	326,599	-	394,303	43,936	-	9,812	53,748	1,121,130	(2,641)	1,118,489
20110	-	1,051,199	5,070,877	3,645,664	9,767,740	682,160	-	-	682,160	17,407,029	981,623	18,388,652

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
ORS Employer Number	Employer Name	Statorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
20140	Parchment School District	1,777,176	0.09212322%	29,009,713	<b>22,501,121</b>	17,014,111				
20170	Portage Public Schools	9,755,792	0.50570943%	159,248,510	<b>123,519,664</b>	93,398,783				
20200	Vicksburg Community Schools	2,925,078	0.15162680%	47,747,462	<b>37,034,886</b>	28,003,746				
20210	Schoolcraft Community Schools	1,098,577	0.05694675%	17,932,600	<b>13,909,259</b>	10,517,417				
20260	Crawford-Excelsior School District #1	36,284	0.00188085%	592,282	<b>459,398</b>	347,372				
20390	Kalkaska Public Schools	1,637,630	0.08488959%	26,731,834	<b>20,734,305</b>	15,678,142				
20400	Kent County Intermediate School District	11,364,678	0.58910901%	185,511,139	<b>143,890,033</b>	108,801,737				
21660	Rockford Public Schools	9,314,529	0.48283576%	152,045,564	<b>117,932,764</b>	89,174,276				
21670	Byron Center Public Schools	4,350,362	0.22550901%	71,013,060	<b>55,080,636</b>	41,648,951				
21680	Caledonia Community Schools	5,512,241	0.28573719%	89,978,986	<b>69,791,385</b>	52,772,411				
21700	Grand Rapids Public Schools	24,876,200	1.28950365%	406,066,257	<b>314,961,612</b>	238,156,665				
21710	East Grand Rapids Public Schools	3,467,467	0.17974254%	56,601,143	<b>43,902,163</b>	33,196,404				
21740	Lowell Area Schools	3,887,633	0.20152264%	63,459,723	<b>49,221,959</b>	37,218,941				
21750	Cedar Springs Public Schools	3,583,021	0.18573249%	58,487,385	<b>45,365,210</b>	34,302,680				
21780	Godwin Heights Public Schools	2,783,872	0.14430714%	45,442,493	<b>35,247,058</b>	26,651,888				
21800	Comstock Park Public Schools	2,410,398	0.12494743%	39,346,097	<b>30,518,443</b>	23,076,370				
21820	Sparta Area Schools	2,689,083	0.13939359%	43,895,210	<b>34,046,922</b>	25,744,411				
21830	Kent City Community Schools	1,570,593	0.08141457%	25,637,546	<b>19,885,531</b>	15,036,346				
21870	Grandville Public Schools	6,401,503	0.33183369%	104,494,830	<b>81,050,468</b>	61,285,910				
21900	Godfrey-Lee Public Schools	2,153,774	0.11164482%	35,157,089	<b>27,269,277</b>	20,619,529				
21910	Kelloggsville Public Schools	2,554,264	0.13240497%	41,694,485	<b>32,339,949</b>	24,453,693				
21940	Grant Township School	19,325	0.00100177%	315,459	<b>244,683</b>	185,016				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
20140	-	114,850	554,025	347,611	1,016,486	74,530	-	1,568	76,098	1,901,827	93,141	1,994,968
20170	-	630,468	3,041,316	1,418,795	5,090,579	409,133	-	1,652	410,785	10,440,061	381,248	10,821,309
20200	-	189,033	911,877	1,507,013	2,607,923	122,670	-	2	122,672	3,130,242	405,568	3,535,810
20210	-	70,996	342,475	270,246	683,717	46,072	-	-	46,072	1,175,631	72,729	1,248,360
20260	-	2,345	11,311	2,626	16,282	1,522	-	25,536	27,058	38,829	(6,093)	32,736
20390	-	105,832	510,522	550,135	1,166,489	68,678	-	-	68,678	1,752,494	148,053	1,900,547
20400	-	734,443	3,542,877	5,134,235	9,411,555	476,606	-	-	476,606	12,161,795	1,381,734	13,543,529
21660	-	601,952	2,903,754	1,830,308	5,336,014	390,628	-	790	391,418	9,967,849	492,481	10,460,330
21670	-	281,142	1,356,202	2,074,253	3,711,597	182,443	-	-	182,443	4,655,495	558,246	5,213,741
21680	-	356,229	1,718,412	2,018,284	4,092,925	231,170	-	355	231,525	5,898,869	543,039	6,441,908
21700	-	1,607,625	7,755,022	3,749,917	13,112,564	1,043,245	-	1,927	1,045,172	26,621,013	1,008,503	27,629,516
21710	-	224,085	1,080,964	1,107	1,306,156	145,417	-	1,315,306	1,460,723	3,710,675	(353,670)	3,357,005
21740	-	251,238	1,211,949	3,165	1,466,352	163,038	-	173,580	336,618	4,160,311	(46,543)	4,113,768
21750	-	231,553	1,116,988	349,852	1,698,393	150,263	-	-	150,263	3,834,334	94,473	3,928,807
21780	-	179,908	867,857	1,465,209	2,512,974	116,749	-	1,478	118,227	2,979,133	393,800	3,372,933
21800	-	155,772	751,429	621,372	1,528,573	101,086	-	2,897	103,983	2,579,463	166,444	2,745,907
21820	-	173,782	838,307	396	1,012,485	112,773	-	60,988	173,761	2,877,695	(16,275)	2,861,420
21830	-	101,500	489,624	565,884	1,157,008	65,867	-	-	65,867	1,680,754	152,291	1,833,045
21870	-	413,697	1,995,634	1,278,612	3,687,943	268,463	-	417	268,880	6,850,503	343,984	7,194,487
21900	-	139,188	671,427	1,728,155	2,538,770	90,324	-	7,702	98,026	2,304,839	462,522	2,767,361
21910	-	165,069	796,278	5,364	966,711	107,119	-	363,864	470,983	2,733,420	(96,481)	2,636,939
21940	-	1,249	6,025	-	7,274	810	-	4,820	5,630	20,681	(1,297)	19,384

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
22110	Baldwin Community Schools	837,492	0.04341296%	13,670,794	<b>10,603,627</b>	8,017,880				
22120	Lapeer County Intermediate School District	1,474,402	0.07642835%	24,067,380	<b>18,667,645</b>	14,115,447				
22690	Almont Community Schools	1,498,958	0.07770127%	24,468,224	<b>18,978,556</b>	14,350,541				
22700	Dryden Community Schools	533,278	0.02764344%	8,704,953	<b>6,751,918</b>	5,105,429				
22710	Imlay City Community Schools	2,175,094	0.11275000%	35,505,111	<b>27,539,218</b>	20,823,643				
22720	Lapeer Public Schools	5,993,494	0.31068382%	97,834,710	<b>75,884,606</b>	57,379,770				
22730	North Branch Area Schools	2,345,755	0.12159652%	38,290,891	<b>29,699,983</b>	22,457,495				
22740	Lakeville Community Schools	1,254,664	0.06503784%	20,480,494	<b>15,885,510</b>	12,011,750				
22770	Glen Lake Community Schools	1,283,523	0.06653380%	20,951,574	<b>16,250,898</b>	12,288,037				
22790	Northport Public School	441,003	0.02286021%	7,198,708	<b>5,583,612</b>	4,222,021				
22800	Leland Public School	702,615	0.03642132%	11,469,118	<b>8,895,917</b>	6,726,604				
22810	Suttons Bay Public Schools	721,554	0.03740310%	11,778,281	<b>9,135,717</b>	6,907,927				
22830	Lenawee Intermediate School District	3,587,090	0.18594343%	58,553,811	<b>45,416,733</b>	34,341,638				
23250	Adrian Public Schools	3,603,567	0.18679753%	58,822,768	<b>45,625,347</b>	34,499,380				
23260	Blissfield Community School District	1,038,748	0.05384543%	16,955,991	<b>13,151,761</b>	9,944,639				
23270	Onsted Community School	1,531,302	0.07937787%	24,996,187	<b>19,388,066</b>	14,660,190				
23280	Clinton Community School	1,190,540	0.06171384%	19,433,763	<b>15,073,622</b>	11,397,845				
23300	Hudson Area Schools	1,089,190	0.05646015%	17,779,369	<b>13,790,407</b>	10,427,548				
23310	Sand Creek Community Schools	1,001,058	0.05189168%	16,340,753	<b>12,674,557</b>	9,583,803				
23320	Madison School District #2	1,967,592	0.10199377%	32,117,961	<b>24,912,006</b>	18,837,090				
23330	Britton-Macon Area School	853,703	0.04425327%	13,935,408	<b>10,808,873</b>	8,173,076				
23340	Morenci Area Schools	727,756	0.03772458%	11,879,516	<b>9,214,239</b>	6,967,301				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
22110	-	54,123	261,084	543,206	858,413	35,122	-	-	35,122	896,234	146,188	1,042,422
22120	-	95,283	459,637	1,150,799	1,705,719	61,833	-	-	61,833	1,577,816	309,705	1,887,521
22690	-	96,870	467,292	123,477	687,639	62,863	-	-	62,863	1,604,095	33,231	1,637,326
22700	-	34,463	166,247	72	200,782	22,364	-	690,956	713,320	570,682	(185,932)	384,750
22710	-	140,565	678,074	233,248	1,051,887	91,218	-	570	91,788	2,327,655	62,572	2,390,227
22720	-	387,330	1,868,440	2,280	2,258,050	251,352	-	315,299	566,651	6,413,877	(84,306)	6,329,571
22730	-	151,594	731,276	484,920	1,367,790	98,375	-	-	98,375	2,510,286	130,501	2,640,787
22740	-	81,083	391,135	-	472,218	52,617	-	409,105	461,722	1,342,666	(110,100)	1,232,566
22770	-	82,948	400,132	363,905	846,985	53,828	-	3,610	57,438	1,373,550	96,963	1,470,513
22790	-	28,500	137,480	59,731	225,711	18,495	-	325	18,820	471,935	15,987	487,922
22800	-	45,406	219,036	492,596	757,038	29,466	-	-	29,466	751,896	132,568	884,464
22810	-	46,630	224,941	16,713	288,284	30,260	-	1,065,720	1,095,980	772,164	(282,260)	489,904
22830	-	231,816	1,118,256	2,720,999	4,071,071	150,434	-	-	150,434	3,838,688	732,818	4,571,506
23250	-	232,881	1,123,393	396,303	1,752,577	151,125	-	3,971	155,096	3,856,321	105,257	3,961,578
23260	-	67,129	323,824	23,932	414,885	43,562	-	689,839	733,401	1,111,606	(179,221)	932,385
23270	-	98,960	477,375	2,804	579,139	64,219	-	117,519	181,738	1,638,708	(30,872)	1,607,836
23280	-	76,939	371,144	350,333	798,416	49,928	-	-	49,928	1,274,044	94,282	1,368,326
23300	-	70,389	339,549	1,072,678	1,482,616	45,678	-	-	45,678	1,165,585	288,704	1,454,289
23310	-	64,693	312,074	18,840	395,607	41,982	-	34,002	75,984	1,071,272	(4,087)	1,067,185
23320	-	127,156	613,386	511,050	1,251,592	82,516	-	363	82,879	2,105,599	137,406	2,243,005
23330	-	55,171	266,137	144,848	466,156	35,802	-	-	35,802	913,582	38,980	952,562
23340	-	47,031	226,874	496,896	770,801	30,520	-	6,579	37,099	778,801	132,049	910,850

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
								Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
23350	Tecumseh Public Schools	2,442,474	0.12661014%	39,869,686	<b>30,924,561</b>	23,383,454				
23360	Addison Community School	975,475	0.05056556%	15,923,156	<b>12,350,652</b>	9,338,884				
23370	Livingston Intermediate School District	4,878,265	0.25287384%	79,630,278	<b>61,764,503</b>	46,702,924				
23680	Brighton Area Schools	7,178,602	0.37211608%	117,179,803	<b>90,889,452</b>	68,725,610				
23690	Fowlerville Community Schools	3,193,632	0.16554778%	52,131,196	<b>40,435,090</b>	30,574,793				
23700	Hartland Consolidated Schools	5,831,693	0.30229653%	95,193,542	<b>73,836,008</b>	55,830,733				
23710	Howell Public Schools	7,616,195	0.39479950%	124,322,839	<b>96,429,884</b>	72,914,980				
23720	Pinckney Community Schools	3,384,053	0.17541861%	55,239,532	<b>42,846,042</b>	32,397,823				
23770	Tahquamenon Area School District	737,159	0.03821198%	12,032,999	<b>9,333,286</b>	7,057,318				
23780	Macomb Intermediate School District	12,661,946	0.65635532%	206,687,083	<b>160,314,963</b>	121,221,366				
23850	Armada Area Schools	2,009,389	0.10416037%	32,800,226	<b>25,441,198</b>	19,237,236				
23860	Romeo Community Schools	6,413,157	0.33243779%	104,685,062	<b>81,198,019</b>	61,397,481				
23870	Anchor Bay School District	7,040,585	0.36496170%	114,926,880	<b>89,141,993</b>	67,404,277				
23890	Mt Clemens Community Schools	1,144,436	0.05932395%	18,681,184	<b>14,489,891</b>	10,956,459				
23910	Clintondale Community Schools	2,591,159	0.13431751%	42,296,746	<b>32,807,088</b>	24,806,917				
23920	Fraser Public Schools	6,725,922	0.34865055%	109,790,479	<b>85,157,990</b>	64,391,793				
23930	East Detroit School District	3,428,962	0.17774655%	55,972,603	<b>43,414,642</b>	32,827,767				
23950	Roseville Community Schools	6,275,380	0.32529587%	102,436,062	<b>79,453,603</b>	60,078,449				
23970	L'Anse Creuse Public Schools	14,526,067	0.75298545%	237,116,028	<b>183,916,898</b>	139,067,853				
23980	Lake Shore Public Schools	5,270,474	0.27320473%	86,032,499	<b>66,730,328</b>	50,457,808				
23990	Lakeview Public Schools	4,681,120	0.24265445%	76,412,179	<b>59,268,414</b>	44,815,518				
24000	South Lake Public Schools	2,685,768	0.13922175%	43,841,097	<b>34,004,950</b>	25,712,675				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
23350	-	157,845	761,428	699,743	1,619,016	102,431	-	4,440	106,871	2,613,789	186,755	2,800,544
23360	-	63,040	304,099	80,989	448,128	40,909	-	757	41,666	1,043,895	21,592	1,065,487
23370	-	315,258	1,520,773	1,614,503	3,450,534	204,582	-	-	204,582	5,220,426	434,542	5,654,968
23680	-	463,917	2,237,891	4,567,286	7,269,094	301,052	-	27	301,079	7,682,109	1,229,143	8,911,252
23690	-	206,389	995,598	198,247	1,400,234	133,933	-	2,314	136,247	3,417,633	52,624	3,470,257
23700	-	376,873	1,817,999	1,442,944	3,637,816	244,566	-	757	245,323	6,240,727	388,061	6,628,788
23710	-	492,197	2,374,308	1,662,461	4,528,966	319,404	-	-	319,404	8,150,394	447,404	8,597,798
23720	-	218,694	1,054,960	80,286	1,353,940	141,919	-	2,803,697	2,945,616	3,621,410	(732,923)	2,888,487
23770	-	47,639	229,805	691	278,135	30,915	-	156,984	187,899	788,863	(42,062)	746,801
23780	-	818,279	3,947,294	4,355,450	9,121,023	531,010	-	-	531,010	13,550,054	1,172,762	14,722,816
23850	-	129,857	626,416	50,435	806,708	84,269	-	941,464	1,025,733	2,150,327	(239,819)	1,910,508
23860	-	414,450	1,999,267	439,463	2,853,180	268,952	-	216	269,168	6,862,975	118,193	6,981,168
23870	-	454,998	2,194,865	2,943,683	5,593,546	295,264	-	457	295,721	7,534,411	792,046	8,326,457
23890	-	73,959	356,772	-	430,731	47,995	-	1,303,247	1,351,242	1,224,707	(350,764)	873,943
23910	-	167,454	807,780	116,737	1,091,971	108,667	-	15,755	124,422	2,772,903	27,176	2,800,079
23920	-	434,663	2,096,770	-	2,531,433	282,068	-	1,538,982	1,821,050	7,197,677	(414,219)	6,783,458
23930	-	221,597	1,068,960	2,324	1,292,881	143,802	-	971,739	1,115,541	3,669,469	(260,843)	3,408,626
23950	-	405,547	1,956,316	628	2,362,491	263,174	-	3,014,928	3,278,102	6,715,534	(811,160)	5,904,374
23970	-	938,747	4,528,423	2,293,236	7,760,406	609,187	-	-	609,187	15,544,923	617,177	16,162,100
23980	-	340,604	1,643,042	2,257,989	4,241,635	221,030	-	547	221,577	5,640,144	607,481	6,247,625
23990	-	302,517	1,459,314	1,999,689	3,761,520	196,314	-	2,614	198,928	5,009,453	537,240	5,546,693
24000	-	173,568	837,274	1,414	1,012,256	112,634	-	1,032,116	1,144,750	2,874,148	(277,400)	2,596,748

Column A		Column B		Net Pension Liability with Sensitivity Analysis		
				Column C	Column D	Column E
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
24010	New Haven Community Schools	1,350,089	0.06998434%	22,038,153	<b>17,093,694</b>	12,925,312
24020	Memphis Community Schools	977,161	0.05065295%	15,950,675	<b>12,371,997</b>	9,355,024
24030	Richmond Community Schools	1,588,603	0.08234816%	25,931,535	<b>20,113,560</b>	15,208,769
24040	Utica Community Schools	35,809,703	1.85626196%	584,539,133	<b>453,392,480</b>	342,830,482
24060	Warren Consolidated Schools	20,722,531	1.07419057%	338,263,908	<b>262,371,334</b>	198,390,787
24070	Center Line Public Schools	4,051,405	0.21001206%	66,133,051	<b>51,295,502</b>	38,786,840
24080	Warren Woods Public Schools	4,653,547	0.24122521%	75,962,110	<b>58,919,322</b>	44,551,554
24090	Vandyke Public Schools	3,443,801	0.17851579%	56,214,838	<b>43,602,529</b>	32,969,837
24100	Fitzgerald Public Schools	3,422,261	0.17739923%	55,863,232	<b>43,329,809</b>	32,763,621
24110	Manistee Intermediate School District	638,547	0.03310025%	10,423,309	<b>8,084,745</b>	6,113,240
24250	Bear Lake School	302,183	0.01566423%	4,932,685	<b>3,825,992</b>	2,893,005
24270	Manistee Public Schools	1,623,427	0.08415333%	26,499,985	<b>20,554,473</b>	15,542,163
24300	Onokama Consolidated Schools	409,753	0.02124032%	6,688,602	<b>5,187,954</b>	3,922,846
24350	Wells Township School #18	35,906	0.00186126%	586,113	<b>454,613</b>	343,754
24390	Gwinn Area Community Schools	1,215,757	0.06302100%	19,845,389	<b>15,392,896</b>	11,639,262
24400	Ishpeming Public Schools	890,415	0.04615628%	14,534,668	<b>11,273,684</b>	8,524,540
24420	Marquette Area Public Schools	3,534,190	0.18320122%	57,690,285	<b>44,746,947</b>	33,835,183
24450	Negaunee Public School	1,762,085	0.09134090%	28,763,360	<b>22,310,039</b>	16,869,626
24460	Powell Township School District	107,421	0.00556835%	1,753,480	<b>1,360,071</b>	1,028,411
24470	Republic-Michigamme Schools	266,756	0.01382777%	4,354,381	<b>3,377,437</b>	2,553,832
24500	Mason Lake Intermediate School District	1,935,218	0.10031559%	31,589,500	<b>24,502,110</b>	18,527,149
24680	Mason County Central School District	1,207,242	0.06257959%	19,706,388	<b>15,285,082</b>	11,557,739

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
24010	-	87,250	420,883	2,414	510,547	56,619	-	86,570	143,189	1,444,784	(22,526)	1,422,258
24020	-	63,149	304,625	25,377	393,151	40,980	-	406,849	447,829	1,045,699	(102,654)	943,045
24030	-	102,663	495,238	238,765	836,666	66,622	-	6,831	73,453	1,700,027	62,414	1,762,441
24040	-	2,314,203	11,163,483	8,526,339	22,004,025	1,501,769	-	-	1,501,769	38,321,391	2,294,626	40,616,017
24060	-	1,339,194	6,460,138	509,568	8,308,900	869,051	-	18,091,027	18,960,078	22,176,006	(4,731,832)	17,444,174
24070	-	261,822	1,263,004	939,637	2,464,463	169,906	-	2,637	172,543	4,335,570	252,165	4,587,735
24080	-	300,736	1,450,718	191,772	1,943,226	195,158	-	-	195,158	4,979,947	51,631	5,031,578
24090	-	222,556	1,073,587	1,607,733	2,903,876	144,424	-	160	144,584	3,685,349	432,642	4,117,991
24100	-	221,164	1,066,872	163,940	1,451,976	143,521	-	861,172	1,004,693	3,662,298	(187,623)	3,474,675
24110	-	41,266	199,064	92,752	333,082	26,779	-	-	26,779	683,334	24,968	708,302
24250	-	19,529	94,204	-	113,733	12,673	-	98,864	111,537	323,378	(26,607)	296,771
24270	-	104,914	506,095	481	611,490	68,082	-	316,177	384,259	1,737,294	(84,920)	1,652,374
24300	-	26,480	127,738	47,417	201,635	17,184	-	-	17,184	438,493	12,762	451,255
24350	-	2,320	11,194	14,526	28,040	1,506	-	-	1,506	38,425	3,909	42,334
24390	-	78,568	379,006	108,705	566,279	50,986	-	8,668	59,654	1,301,030	26,922	1,327,952
24400	-	57,543	277,582	204,281	539,406	37,342	-	669	38,011	952,868	55,012	1,007,880
24420	-	228,397	1,101,765	1,997,656	3,327,818	148,215	-	86	148,301	3,782,077	537,582	4,319,659
24450	-	113,875	549,320	415,993	1,079,188	73,897	-	2,200	76,097	1,885,677	111,180	1,996,857
24460	-	6,942	33,488	2,676	43,106	4,505	-	20,091	24,596	114,955	(4,687)	110,268
24470	-	17,239	83,160	319,388	419,787	11,187	-	-	11,187	285,466	86,017	371,483
24500	-	125,064	603,294	244,022	972,380	81,158	-	-	81,158	2,070,954	65,685	2,136,639
24680	-	78,018	376,351	28,752	483,121	50,629	-	450,824	501,453	1,291,917	(113,588)	1,178,329

		Net Pension Liability with Sensitivity Analysis				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
24690	Mason County-Eastern-Custer #5 School District	459,551	0.02382168%	7,501,476	<b>5,818,452</b>	4,399,593
24710	Ludington Area Schools	2,322,019	0.12036616%	37,903,449	<b>29,399,467</b>	22,230,261
24720	Mecosta-Osceola Intermediate School District	2,181,959	0.11310587%	35,617,175	<b>27,626,139</b>	20,889,368
24880	Big Rapids Public Schools	1,975,965	0.10242777%	32,254,628	<b>25,018,010</b>	18,917,245
24930	Menominee County Intermediate School District	464,923	0.02410016%	7,589,169	<b>5,886,471</b>	4,451,026
25050	Menominee Area Public Schools	1,512,496	0.07840302%	24,689,206	<b>19,149,959</b>	14,480,147
25070	Carney-Nadeau Public School	335,611	0.01739703%	5,478,346	<b>4,249,229</b>	3,213,034
25100	Midland County Educational Services Agency	1,720,281	0.08917391%	28,080,972	<b>21,780,751</b>	16,469,407
25600	Midland Public Schools	9,956,195	0.51609769%	162,519,786	<b>126,056,999</b>	95,317,376
25610	Bullock Creek School District	2,169,511	0.11246059%	35,413,976	<b>27,468,529</b>	20,770,193
25620	Coleman Community Schools	801,415	0.04154281%	13,081,881	<b>10,146,842</b>	7,672,485
25740	Lake City Area Schools	1,183,997	0.06137469%	19,326,964	<b>14,990,784</b>	11,335,208
25750	McBain Rural Agricultural Schools	1,049,845	0.05442064%	17,137,125	<b>13,292,256</b>	10,050,874
25760	Monroe County Intermediate School District	4,712,320	0.24427179%	76,921,482	<b>59,663,450</b>	45,114,223
25920	Airport Community Schools	2,658,646	0.13781584%	43,398,374	<b>33,661,556</b>	25,453,019
25930	Bedford Public Schools	5,237,007	0.27146991%	85,486,203	<b>66,306,598</b>	50,137,406
25940	Dundee Community Schools	1,457,371	0.07554554%	23,789,382	<b>18,452,018</b>	13,952,402
25950	Jefferson Schools	2,610,404	0.13531511%	42,610,892	<b>33,050,752</b>	24,991,163
25960	Ida Public Schools	1,569,161	0.08134035%	25,614,174	<b>19,867,402</b>	15,022,638
25970	Monroe Public Schools	5,701,662	0.29555618%	93,070,998	<b>72,189,676</b>	54,585,867
25990	Mason Consolidated Schools	1,176,760	0.06099952%	19,208,823	<b>14,899,149</b>	11,265,918
26000	Summerfield Schools	728,211	0.03774814%	11,886,935	<b>9,219,993</b>	6,971,652

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
24690	-	29,699	143,263	233,211	406,173	19,272	-	11	19,283	491,784	62,758	554,542
24710	-	150,061	723,877	877,169	1,751,107	97,380	-	-	97,380	2,484,886	236,092	2,720,978
24720	-	141,009	680,214	557,859	1,379,082	91,506	-	-	91,506	2,335,001	150,132	2,485,133
24880	-	127,697	615,996	800,336	1,544,029	82,867	-	-	82,867	2,114,559	215,403	2,329,962
24930	-	30,046	144,937	107,281	282,264	19,498	-	6	19,504	497,533	28,869	526,402
25050	-	97,745	471,513	381,804	951,062	63,430	-	6,247	69,677	1,618,582	101,069	1,719,651
25070	-	21,689	104,625	519,146	645,460	14,075	-	-	14,075	359,151	139,714	498,865
25100	-	111,173	536,288	40,770	688,231	72,144	-	152,664	224,808	1,840,941	(30,113)	1,810,828
25600	-	643,419	3,103,790	262,033	4,009,242	417,538	-	3,870,928	4,288,466	10,654,521	(971,209)	9,683,312
25610	-	140,205	676,333	566,998	1,383,536	90,984	-	-	90,984	2,321,680	152,592	2,474,272
25620	-	51,791	249,837	397,579	699,207	33,609	-	-	33,609	857,626	107,020	964,646
25740	-	76,516	369,105	1,349	446,970	49,654	-	205,683	255,337	1,267,043	(54,990)	1,212,053
25750	-	67,846	327,283	17	395,146	44,028	-	166,907	210,935	1,123,481	(44,912)	1,078,569
25760	-	304,534	1,469,040	2,072,286	3,845,860	197,623	-	-	197,623	5,042,842	557,699	5,600,541
25920	-	171,815	828,819	645,508	1,646,142	111,497	-	-	111,497	2,845,124	173,738	3,018,862
25930	-	338,442	1,632,609	2,169,683	4,140,734	219,627	-	-	219,627	5,604,330	583,944	6,188,274
25940	-	94,183	454,328	135,738	684,249	61,118	-	25,230	86,348	1,559,591	29,757	1,589,348
25950	-	168,697	813,780	64,890	1,047,367	109,474	-	5,475	114,949	2,793,498	16,004	2,809,502
25960	-	101,407	489,178	98,500	689,085	65,807	-	725	66,532	1,679,222	26,367	1,705,589
25970	-	368,470	1,777,463	5,382	2,151,315	239,113	-	2,000,893	2,240,006	6,101,576	(537,142)	5,564,434
25990	-	76,048	366,849	513	443,410	49,350	-	906,325	955,675	1,259,298	(243,773)	1,015,525
26000	-	47,061	227,016	349,342	623,419	30,539	-	-	30,539	779,287	94,020	873,307

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
								Column E	Column F	Column G
ORS Employer Number	Employer Name	Statorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
26010	Whiteford Agricultural Schools	618,396	0.03205570%	10,094,379	<b>7,829,613</b>	5,920,323				
26020	Montcalm Area Intermediate School District	2,044,175	0.10596355%	33,368,050	<b>25,881,625</b>	19,570,263				
26540	Lakeview Community Schools	1,176,487	0.06098538%	19,204,370	<b>14,895,695</b>	11,263,306				
26560	Greenville Public Schools	4,227,002	0.21911443%	68,999,399	<b>53,518,758</b>	40,467,944				
26600	Vestaburg Community School	616,451	0.03195485%	10,062,621	<b>7,804,981</b>	5,901,698				
26660	Atlanta Community Schools	265,908	0.01378385%	4,340,551	<b>3,366,709</b>	2,545,720				
26670	Hillman Community School	531,213	0.02753641%	8,671,249	<b>6,725,776</b>	5,085,662				
26680	Muskegon Area Intermediate School District	2,919,454	0.15133529%	47,655,666	<b>36,963,685</b>	27,949,908				
27080	Fruitport Community Schools	3,472,368	0.17999659%	56,681,144	<b>43,964,215</b>	33,243,324				
27100	Holton Public Schools	821,223	0.04256962%	13,405,225	<b>10,397,641</b>	7,862,125				
27120	Montague Area Public Schools	1,685,880	0.08739070%	27,519,437	<b>21,345,202</b>	16,140,069				
27130	Muskegon City Public Schools	5,136,480	0.26625889%	83,845,246	<b>65,033,805</b>	49,174,990				
27160	Orchard View Schools	3,057,678	0.15850036%	49,911,955	<b>38,713,755</b>	29,273,215				
27170	Reeths-Puffer Schools	4,292,224	0.22249532%	70,064,045	<b>54,344,541</b>	41,092,356				
27200	Muskegon Heights City Public Schools	18,041	0.00093520%	294,496	<b>228,423</b>	172,721				
27210	North Muskegon Public Schools	1,044,474	0.05414223%	17,049,454	<b>13,224,254</b>	9,999,454				
27270	Ravenna Public Schools #24	1,199,603	0.06218362%	19,581,697	<b>15,188,366</b>	11,484,608				
27280	Whitehall District Schools	2,710,770	0.14051775%	44,249,209	<b>34,321,498</b>	25,952,031				
27300	Newaygo County RESA	1,948,497	0.10100393%	31,806,260	<b>24,670,237</b>	18,654,278				
27690	Big Jackson School District	25,725	0.00133351%	419,924	<b>325,710</b>	246,284				
27830	Grant Public Schools	1,932,294	0.10016400%	31,541,765	<b>24,465,084</b>	18,499,152				
27840	Newaygo Public Schools	1,738,421	0.09011425%	28,377,086	<b>22,010,430</b>	16,643,078				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
26010	-	39,964	192,782	420	233,166	25,934	-	168,910	194,844	661,770	(45,344)	616,426
26020	-	132,105	637,260	1,884,358	2,653,723	85,728	-	15,510	101,238	2,187,553	502,945	2,690,498
26540	-	76,031	366,764	320	443,115	49,339	-	201,227	250,566	1,259,006	(54,068)	1,204,938
26560	-	273,170	1,317,745	1,310,030	2,900,945	177,270	-	3,244	180,514	4,523,483	351,681	4,875,164
26600	-	39,838	192,175	556	232,569	25,852	-	236,835	262,687	659,688	(63,588)	596,100
26660	-	17,184	82,896	359	100,439	11,152	-	61,090	72,242	284,559	(16,343)	268,216
26670	-	34,330	165,603	136,471	336,404	22,278	-	-	22,278	568,472	36,737	605,209
26680	-	188,670	910,124	1,798,428	2,897,222	122,435	-	4	122,439	3,124,224	483,993	3,608,217
27080	-	224,402	1,082,492	84,404	1,391,298	145,622	-	255,980	401,602	3,715,919	(46,184)	3,669,735
27100	-	53,072	256,012	20,490	329,574	34,440	-	359,247	393,687	878,824	(91,180)	787,644
27120	-	108,950	525,564	875,994	1,510,508	70,702	-	7,456	78,158	1,804,127	233,744	2,037,871
27130	-	331,945	1,601,270	238,851	2,172,066	215,411	-	2,439,446	2,654,857	5,496,752	(592,277)	4,904,475
27160	-	197,602	953,215	451,169	1,601,986	128,231	-	-	128,231	3,272,143	121,421	3,393,564
27170	-	277,385	1,338,078	1,124,771	2,740,234	180,005	-	12	180,017	4,593,280	302,695	4,895,975
27200	-	1,166	5,624	417	7,207	757	-	4,101	4,858	19,307	(992)	18,315
27210	-	67,499	325,609	250,802	643,910	43,803	-	-	43,803	1,117,733	67,497	1,185,230
27270	-	77,524	373,970	347,127	798,621	50,308	-	-	50,308	1,283,743	93,449	1,377,192
27280	-	175,184	845,068	250,058	1,270,310	113,683	-	-	113,683	2,900,903	67,326	2,968,229
27300	-	125,922	607,433	1,324,736	2,058,091	81,715	-	-	81,715	2,085,164	356,524	2,441,688
27690	-	1,662	8,020	1,230	10,912	1,079	-	112,392	113,471	27,529	(29,927)	(2,398)
27830	-	124,875	602,382	-	727,257	81,036	-	492,724	573,760	2,067,824	(132,604)	1,935,220
27840	-	112,345	541,943	-	654,288	72,905	-	207,298	280,203	1,860,354	(55,803)	1,804,551

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORs Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
27860	Hesperia Community Schools	1,163,613	0.06031801%	18,994,214	<b>14,732,690</b>	11,140,051				
27880	Fremont Public Schools	2,465,543	0.12780594%	40,246,245	<b>31,216,635</b>	23,604,304				
27890	White Cloud Public Schools	966,766	0.05011410%	15,780,991	<b>12,240,382</b>	9,255,505				
27900	Oakland County Intermediate School District	8,887,478	0.46069881%	145,074,612	<b>112,525,808</b>	85,085,833				
27970	Rochester Community Schools	19,199,906	0.99526249%	313,409,360	<b>243,093,129</b>	183,813,668				
27980	Avondale School District	4,399,178	0.22803951%	71,809,917	<b>55,698,711</b>	42,116,305				
27990	Birmingham City Schools	14,602,167	0.75693021%	238,358,237	<b>184,880,406</b>	139,796,405				
28000	Bloomfield Hills School District	12,032,387	0.62372093%	196,410,474	<b>152,344,004</b>	115,194,165				
28020	Brandon School District	2,867,002	0.14861634%	46,799,465	<b>36,299,581</b>	27,447,749				
28030	Walled Lake Consolidated School	19,370,304	1.00409539%	316,190,851	<b>245,250,568</b>	185,445,004				
28040	Farmington Public Schools	18,708,567	0.96979307%	305,389,009	<b>236,872,217</b>	179,109,755				
28050	Clarenceville School District	2,499,624	0.12957259%	40,802,565	<b>31,648,140</b>	23,930,584				
28060	Holly Area Schools	3,859,595	0.20006920%	63,002,033	<b>48,866,956</b>	36,950,507				
28070	Clarkston Community Schools #3F	10,040,657	0.52047594%	163,898,502	<b>127,126,388</b>	96,125,989				
28080	South Lyon Community Schools	8,324,181	0.43149926%	135,879,638	<b>105,393,810</b>	79,693,008				
28090	Huron Valley School District #4F	11,461,285	0.59411681%	187,088,101	<b>145,113,190</b>	109,726,621				
28100	Novi Community School District	9,022,432	0.46769440%	147,277,531	<b>114,234,482</b>	86,377,839				
28110	Lake Orion Community School #3	9,631,193	0.49925062%	157,214,623	<b>121,942,098</b>	92,205,914				
28120	Oxford Area Community School	5,875,664	0.30457589%	95,911,316	<b>74,392,743</b>	56,251,704				
28130	Pontiac City School District	5,365,168	0.27811335%	87,578,230	<b>67,929,260</b>	51,364,374				
28150	Oak Park School District	3,929,327	0.20368389%	64,140,303	<b>49,749,845</b>	37,618,099				
28160	Lamphere Public Schools	4,172,951	0.21631258%	68,117,093	<b>52,834,406</b>	39,950,474				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORS Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
27860	-	75,198	362,750	87,608	525,556	48,799	-	122,949	171,748	1,245,228	(9,547)	1,235,681
27880	-	159,336	768,620	831,593	1,759,549	103,399	-	-	103,399	2,638,475	223,801	2,862,276
27890	-	62,477	301,384	-	363,861	40,544	-	359,587	400,131	1,034,575	(96,773)	937,802
27900	-	574,353	2,770,624	5,576,849	8,921,826	372,718	-	3,928	376,646	9,510,845	1,499,466	11,010,311
27970	-	1,240,794	5,985,468	3,375,160	10,601,422	805,196	-	72	805,268	20,546,585	908,301	21,454,886
27980	-	284,297	1,371,420	1,038,601	2,694,318	184,490	-	10,848	195,338	4,707,736	276,591	4,984,327
27990	-	943,665	4,552,147	829,256	6,325,068	612,378	-	4,732	617,110	15,626,361	221,879	15,848,240
28000	-	777,593	3,751,032	308,617	4,837,242	504,608	-	183,914	688,522	12,876,337	33,557	12,909,894
28020	-	185,280	893,773	93,286	1,172,339	120,235	-	12,594	132,829	3,068,093	21,729	3,089,822
28030	-	1,251,806	6,038,588	1,296	7,291,690	812,342	-	4,901,970	5,714,312	20,728,934	(1,318,768)	19,410,166
28040	-	1,209,042	5,832,296	456,952	7,498,290	784,590	-	6,488,656	7,273,246	20,020,784	(1,623,191)	18,397,593
28050	-	161,538	779,244	24,030	964,812	104,828	-	47,157	151,985	2,674,947	(6,224)	2,668,723
28060	-	249,426	1,203,208	-	1,452,634	161,862	-	1,345,640	1,507,502	4,130,306	(362,142)	3,768,164
28070	-	648,878	3,130,121	5,461,903	9,240,902	421,080	-	9	421,089	10,744,907	1,469,910	12,214,817
28080	-	537,950	2,595,019	4,672,260	7,805,229	349,095	-	120	349,215	8,908,038	1,257,360	10,165,398
28090	-	740,686	3,572,994	1,041,325	5,355,005	480,657	-	384,286	864,943	12,265,178	176,833	12,442,011
28100	-	583,075	2,812,695	1,269,795	4,665,565	378,378	-	2,645	381,023	9,655,264	340,799	9,996,063
28110	-	622,416	3,002,473	1,333,837	4,958,726	403,908	-	-	403,908	10,306,723	358,981	10,665,704
28120	-	379,715	1,831,707	3,879,525	6,090,947	246,411	-	57	246,468	6,287,783	1,044,076	7,331,859
28130	-	346,724	1,672,562	4,281,797	6,301,083	225,002	-	155	225,157	5,741,480	1,152,268	6,893,748
28150	-	253,933	1,224,947	95,344	1,574,224	164,786	-	480,564	645,350	4,204,929	(103,689)	4,101,240
28160	-	269,677	1,300,895	110,389	1,680,961	175,003	-	506,774	681,777	4,465,641	(106,780)	4,358,861

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORs Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
28170	Royal Oak City School District	6,051,796	0.31370598%	98,786,392	<b>76,622,770</b>	57,937,928				
28180	Berkley School District	6,378,302	0.33063105%	104,116,117	<b>80,756,722</b>	61,063,796				
28190	Hazel Park Public Schools	5,029,451	0.26071085%	82,098,162	<b>63,678,695</b>	48,150,330				
28200	Ferndale City School District	3,733,297	0.19352232%	60,940,412	<b>47,267,878</b>	35,741,373				
28210	Madison District Public Schools	1,576,271	0.08170893%	25,730,241	<b>19,957,428</b>	15,090,711				
28220	Southfield Public Schools	10,911,624	0.56562415%	178,115,728	<b>138,153,850</b>	104,464,351				
28230	Troy City School District	16,281,923	0.84400351%	265,777,725	<b>206,148,083</b>	155,877,854				
28240	Clawson City School District	2,473,486	0.12821769%	40,375,905	<b>31,317,205</b>	23,680,350				
28250	Waterford School District	13,208,744	0.68469959%	215,612,728	<b>167,238,058</b>	126,456,231				
28260	West Bloomfield Schools	7,365,180	0.38178770%	120,225,408	<b>93,251,748</b>	70,511,848				
28820	Hart Public Schools	1,422,334	0.07372928%	23,217,439	<b>18,008,396</b>	13,616,960				
28830	Walkerville Public Schools	321,303	0.01665533%	5,244,784	<b>4,068,069</b>	3,076,050				
28840	Pentwater Public Schools	344,247	0.01784469%	5,619,314	<b>4,358,570</b>	3,295,711				
28850	Shelby Public Schools	1,633,894	0.08469590%	26,670,841	<b>20,686,996</b>	15,642,370				
29180	Ontonagon Area School District	386,658	0.02004311%	6,311,600	<b>4,895,535</b>	3,701,735				
29540	Marion Public School	593,811	0.03078131%	9,693,072	<b>7,518,343</b>	5,684,958				
29550	Ewart Public Schools	1,011,418	0.05242874%	16,509,874	<b>12,805,734</b>	9,682,992				
29560	Reed City Public School District	1,389,556	0.07203020%	22,682,397	<b>17,593,396</b>	13,303,159				
29600	Mio-AuSable Schools	652,181	0.03380701%	10,645,868	<b>8,257,371</b>	6,243,770				
29610	Fairview Area Schools	351,221	0.01820618%	5,733,148	<b>4,446,864</b>	3,362,474				
29650	Gaylord Community Schools	3,258,258	0.16889781%	53,186,124	<b>41,253,335</b>	31,193,505				
29660	Johannesburg-Lewiston Area Schools	761,770	0.03948773%	12,434,734	<b>9,644,889</b>	7,292,935				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Pension Expense
28170	-	391,097	1,886,615	1,027,259	3,304,971	253,797	-	275	254,072	6,476,268	276,359	6,752,627
28180	-	412,198	1,988,402	2,225,417	4,626,017	267,490	-	-	267,490	6,825,676	599,194	7,424,870
28190	-	325,028	1,567,904	27,492	1,920,424	210,922	-	2,831,353	3,042,275	5,382,216	(754,573)	4,627,643
28200	-	241,264	1,163,835	341,706	1,746,805	156,565	-	1,930,869	2,087,434	3,995,150	(422,861)	3,572,289
28210	-	101,867	491,394	272,991	866,252	66,105	-	-	66,105	1,686,831	73,474	1,760,305
28220	-	705,164	3,401,640	1,325,100	5,431,904	457,606	-	301	457,907	11,676,964	356,506	12,033,470
28230	-	1,052,220	5,075,802	7,232,979	13,361,001	682,823	-	115,525	798,348	17,423,936	1,915,471	19,339,407
28240	-	159,849	771,096	-	930,945	103,732	-	630,155	733,887	2,646,976	(169,656)	2,477,320
28250	-	853,615	4,117,755	248,961	5,220,331	553,941	-	8,183,097	8,737,038	14,135,204	(2,135,356)	11,999,848
28260	-	475,975	2,296,056	-	2,772,031	308,877	-	4,375,657	4,684,534	7,881,773	(1,177,615)	6,704,158
28820	-	91,918	443,405	231,598	766,921	59,649	-	-	59,649	1,522,096	62,329	1,584,425
28830	-	20,764	100,164	95,297	216,225	13,475	-	-	13,475	343,839	25,647	369,486
28840	-	22,247	107,317	263,202	392,766	14,437	-	781	15,218	368,393	70,559	438,952
28850	-	105,590	509,358	541,608	1,156,556	68,521	-	-	68,521	1,748,495	145,758	1,894,253
29180	-	24,988	120,538	363	145,889	16,215	-	126,337	142,552	413,778	(33,902)	379,876
29540	-	38,375	185,118	40,913	264,406	24,903	-	-	24,903	635,461	11,011	646,472
29550	-	65,363	315,304	582	381,249	42,416	-	335,914	378,330	1,082,359	(90,245)	992,114
29560	-	89,800	433,187	3,184	526,171	58,274	-	371,659	429,933	1,487,019	(98,913)	1,388,106
29600	-	42,147	203,314	16,904	262,365	27,351	-	98,809	126,160	697,925	(22,042)	675,883
29610	-	22,698	109,491	136,325	268,514	14,729	-	-	14,729	375,855	36,688	412,543
29650	-	210,565	1,015,744	447,208	1,673,517	136,643	-	-	136,643	3,486,792	120,636	3,607,428
29660	-	49,229	237,478	446,111	732,818	31,947	-	13	31,960	815,200	120,054	935,254

		Net Pension Liability with Sensitivity Analysis				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
29670	Vanderbilt Area School	122,997	0.00637578%	2,007,741	<b>1,557,286</b>	1,177,534
29690	Ottawa Area Intermediate School District	5,006,311	0.25951134%	81,720,434	<b>63,385,714</b>	47,928,794
30620	Hudsonville Public Schools	7,624,096	0.39520909%	124,451,820	<b>96,529,926</b>	72,990,626
30630	Grand Haven Public Schools	8,051,225	0.41735006%	131,424,038	<b>101,937,864</b>	77,079,812
30640	Holland Public Schools	5,211,443	0.27014474%	85,068,905	<b>65,982,925</b>	49,892,662
30700	Coopersville Public Schools	2,875,176	0.14904005%	46,932,892	<b>36,403,072</b>	27,526,003
30720	Spring Lake Public Schools	2,877,138	0.14914173%	46,964,911	<b>36,427,907</b>	27,544,782
30740	Zeeland Public Schools	7,506,630	0.38912001%	122,534,361	<b>95,042,667</b>	71,866,042
30950	Onaway Area Community Schools	707,657	0.03668272%	11,551,433	<b>8,959,764</b>	6,774,881
30970	Posen Consolidated School	252,536	0.01309065%	4,122,261	<b>3,197,395</b>	2,417,694
30980	Rogers City Area Schools	577,642	0.02994316%	9,429,137	<b>7,313,625</b>	5,530,161
31020	Roscommon Area Public Schools	1,247,782	0.06468109%	20,368,153	<b>15,798,374</b>	11,945,862
31030	Houghton Lake Community Schools	1,578,053	0.08180128%	25,759,322	<b>19,979,985</b>	15,107,767
31040	Saginaw County Intermediate School District	5,147,981	0.26685506%	84,032,981	<b>65,179,420</b>	49,285,096
31650	Birch Run Area Schools	1,692,111	0.08771369%	27,621,147	<b>21,424,092</b>	16,199,721
31670	Bridgeport-Spaulding Community School District	1,551,521	0.08042596%	25,326,232	<b>19,644,062</b>	14,853,761
31680	Buena Vista School District	-	-	-	-	-
31700	Carrollton School District	2,253,721	0.11682578%	36,788,579	<b>28,534,728</b>	21,576,393
31710	Chesaning-Union Schools	1,590,063	0.08242386%	25,955,373	<b>20,132,050</b>	15,222,750
31720	Frankenmuth School District	1,254,666	0.06503791%	20,480,516	<b>15,885,527</b>	12,011,763
31730	Merrill Community Schools	671,902	0.03482930%	10,967,789	<b>8,507,066</b>	6,432,576
31740	Hemlock Public Schools	1,203,392	0.06238005%	19,643,553	<b>15,236,344</b>	11,520,886

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
29670	-	7,949	38,344	4,653	50,946	5,158	-	76,001	81,159	131,624	(19,201)	112,423
29690	-	323,533	1,560,691	2,247,077	4,131,301	209,952	-	569	210,521	5,357,453	604,536	5,961,989
30620	-	492,707	2,376,771	700,248	3,569,726	319,735	-	-	319,735	8,158,850	188,489	8,347,339
30630	-	520,311	2,509,926	-	3,030,237	337,648	-	53,331	390,979	8,615,936	(14,452)	8,601,484
30640	-	336,790	1,624,639	148,491	2,109,920	218,555	-	7,924	226,479	5,576,973	37,742	5,614,715
30700	-	185,808	896,321	4,022	1,086,151	120,578	-	145,807	266,385	3,076,841	(38,150)	3,038,691
30720	-	185,935	896,932	68,420	1,151,287	120,660	-	171,191	291,851	3,078,940	(27,564)	3,051,376
30740	-	485,116	2,340,152	2,975,612	5,800,880	314,809	-	-	314,809	8,033,144	801,133	8,834,277
30950	-	45,732	220,608	115,894	382,234	29,677	-	1,191	30,868	757,292	30,882	788,174
30970	-	16,320	78,727	65,274	160,321	10,591	-	-	10,591	270,248	17,567	287,815
30980	-	37,330	180,077	272,035	489,442	24,225	-	-	24,225	618,158	73,210	691,368
31020	-	80,638	388,989	-	469,627	52,329	-	124,963	177,292	1,335,301	(33,630)	1,301,671
31030	-	101,982	491,950	189,175	783,107	66,180	-	-	66,180	1,688,737	50,916	1,739,653
31040	-	332,688	1,604,855	1,809,365	3,746,908	215,893	-	230	216,123	5,509,059	486,858	5,995,917
31650	-	109,353	527,507	660,841	1,297,701	70,963	-	-	70,963	1,810,795	177,847	1,988,642
31670	-	100,267	483,678	-	583,945	65,067	-	954,272	1,019,339	1,660,345	(256,904)	1,403,441
31680	-	-	-	-	-	-	-	21,619	21,619	-	(5,902)	(5,902)
31700	-	145,647	702,585	876,581	1,724,813	94,515	-	-	94,515	2,411,797	235,906	2,647,703
31710	-	102,758	495,694	112,663	711,115	66,683	-	336,949	403,632	1,701,590	(61,461)	1,640,129
31720	-	81,083	391,135	80,323	552,541	52,618	-	467,667	520,285	1,342,668	(104,219)	1,238,449
31730	-	43,422	209,462	242,763	495,647	28,178	-	-	28,178	719,030	65,332	784,362
31740	-	77,769	375,151	28,864	481,784	50,467	-	448,327	498,794	1,287,798	(112,886)	1,174,912

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
								Column E	Column F	Column G
ORS Employer Number	Employer Name	Statorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
31750	Saginaw City Schools	6,428,189	0.33321704%	104,930,448	<b>81,388,351</b>	61,541,399				
31780	St Charles Community Schools	1,049,144	0.05438431%	17,125,685	<b>13,283,382</b>	10,044,164				
31800	Freeland Community Schools	1,737,173	0.09004959%	28,356,725	<b>21,994,636</b>	16,631,136				
31820	St Clair County RESA	2,981,332	0.15454285%	48,665,730	<b>37,747,132</b>	28,542,308				
32110	East China School District #3	5,160,037	0.26748005%	84,229,791	<b>65,332,074</b>	49,400,525				
32410	Yale Public School District	2,309,720	0.11972861%	37,702,684	<b>29,243,745</b>	22,112,513				
32420	Algonac Community Schools	1,852,753	0.09604086%	30,243,383	<b>23,458,006</b>	17,737,655				
32470	Capac Community Schools	1,152,942	0.05976488%	18,820,033	<b>14,597,588</b>	11,037,894				
32480	Marysville Public Schools	2,934,168	0.15209800%	47,895,844	<b>37,149,977</b>	28,090,772				
32490	Port Huron Area Schools	10,287,640	0.53327875%	167,930,123	<b>130,253,477</b>	98,490,523				
32520	St Joseph County Intermediate School District	1,608,047	0.08335605%	26,248,921	<b>20,359,738</b>	15,394,915				
32830	Burr Oak Community Schools	280,194	0.01452439%	4,573,748	<b>3,547,586</b>	2,682,490				
32840	Colon Community School	575,789	0.02984707%	9,398,878	<b>7,290,155</b>	5,512,415				
32850	Constantine Public Schools	1,345,731	0.06975843%	21,967,014	<b>17,038,515</b>	12,883,589				
32860	Mendon Community School	637,955	0.03306956%	10,413,644	<b>8,077,249</b>	6,107,572				
32870	Centreville Public Schools	734,651	0.03808198%	11,992,061	<b>9,301,534</b>	7,033,309				
32880	Sturgis Public School	3,560,246	0.18455189%	58,115,613	<b>45,076,849</b>	34,084,636				
32890	Three Rivers Public Schools	2,733,794	0.14171127%	44,625,050	<b>34,613,016</b>	26,172,461				
32900	White Pigeon Community Schools	768,187	0.03982041%	12,539,495	<b>9,726,146</b>	7,354,377				
32910	Sanilac County Intermediate School District	870,793	0.04513917%	14,214,379	<b>11,025,254</b>	8,336,692				
33390	Carsonville-Port Sanilac School	377,109	0.01954813%	6,155,730	<b>4,774,636</b>	3,610,317				
33400	Peck Community Schools	393,663	0.02040627%	6,425,959	<b>4,984,237</b>	3,768,806				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
31750	-	415,422	2,003,954	298,021	2,717,397	269,582	-	10,775,554	11,045,136	6,879,062	(2,819,654)	4,059,408
31780	-	67,801	327,065	174,413	569,279	43,998	-	-	43,998	1,122,731	46,938	1,169,669
31800	-	112,265	541,555	478,018	1,131,838	72,853	-	1	72,854	1,859,019	128,644	1,987,663
31820	-	192,669	929,414	3,427,427	4,549,510	125,030	-	-	125,030	3,190,442	922,477	4,112,919
32110	-	333,468	1,608,614	131,666	2,073,748	216,399	-	1,090,522	1,306,921	5,521,962	(258,053)	5,263,909
32410	-	149,266	720,043	446,737	1,316,046	96,864	-	-	96,864	2,471,724	120,227	2,591,951
32420	-	119,734	577,586	1,599	698,919	77,700	-	595,871	673,571	1,982,705	(159,806)	1,822,899
32470	-	74,509	359,424	27,909	461,842	48,351	-	202,753	251,104	1,233,809	(47,069)	1,186,740
32480	-	189,621	914,711	1,677,089	2,781,421	123,052	-	-	123,052	3,139,970	451,351	3,591,321
32490	-	664,839	3,207,116	1,229,310	5,101,265	431,438	-	2,065	433,503	11,009,213	330,109	11,339,322
32520	-	103,920	501,300	1,045,371	1,650,591	67,437	-	77,521	144,958	1,720,835	260,479	1,981,314
32830	-	18,108	87,349	87	105,544	11,751	-	76,923	88,674	299,847	(20,678)	279,169
32840	-	37,210	179,499	78,504	295,213	24,147	-	-	24,147	616,174	21,128	637,302
32850	-	86,968	419,524	89,597	596,089	56,437	-	-	56,437	1,440,120	24,363	1,464,483
32860	-	41,228	198,879	24,355	264,462	26,754	-	35,131	61,885	682,701	(2,942)	679,759
32870	-	47,477	229,023	16,895	293,395	30,809	-	584,957	615,766	786,179	(152,877)	633,302
32880	-	230,081	1,109,887	1,779,173	3,119,141	149,308	-	-	149,308	3,809,961	478,814	4,288,775
32890	-	176,672	852,246	269,747	1,298,665	114,648	-	1,874	116,522	2,925,542	71,936	2,997,478
32900	-	49,644	239,478	17,931	307,053	32,216	-	141,017	173,233	822,068	(33,130)	788,938
32910	-	56,275	271,465	92,483	420,223	36,519	-	-	36,519	931,871	24,909	956,780
33390	-	24,371	117,562	3,497	145,430	15,815	-	248,689	264,504	403,559	(65,699)	337,860
33400	-	25,441	122,722	-	148,163	16,509	-	359,625	376,134	421,275	(96,783)	324,492

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
33420	Croswell-Lexington Schools	2,163,669	0.11215775%	35,318,611	<b>27,394,560</b>	20,714,261				
33430	Brown City Community Schools	916,607	0.04751399%	14,962,213	<b>11,605,305</b>	8,775,294				
33440	Deckerville Community School District	659,300	0.03417601%	10,762,067	<b>8,347,500</b>	6,311,921				
33450	Marlette Community School	938,709	0.04865970%	15,322,998	<b>11,885,145</b>	8,986,893				
33460	Sandusky Community Schools	985,615	0.05109119%	16,088,677	<b>12,479,037</b>	9,435,962				
33870	Manistique Area Schools	909,196	0.04712987%	14,841,253	<b>11,511,483</b>	8,704,351				
33880	Shiawassee Regional Educational Service District	2,293,598	0.11889288%	37,439,512	<b>29,039,618</b>	21,958,163				
34650	Byron Area School	1,060,215	0.05495821%	17,306,407	<b>13,423,557</b>	10,150,157				
34660	Corunna Public Schools	2,230,727	0.11563384%	36,413,236	<b>28,243,596</b>	21,356,256				
34670	New Lothrop Area Public Schools	902,947	0.04680594%	14,739,247	<b>11,432,363</b>	8,644,525				
34680	Owosso Public Schools	3,500,494	0.18145458%	57,140,266	<b>44,320,330</b>	33,512,598				
34690	Perry Public Schools	1,189,883	0.06167976%	19,423,031	<b>15,065,298</b>	11,391,550				
34700	Morrice Area School	603,988	0.03130884%	9,859,192	<b>7,647,193</b>	5,782,387				
34710	Laingsburg Community Schools	1,140,827	0.05913686%	18,622,269	<b>14,444,194</b>	10,921,906				
34730	Tuscola County Intermediate School District	2,526,295	0.13095516%	41,237,938	<b>31,985,833</b>	24,185,929				
35410	Reese Public Schools	825,970	0.04281569%	13,482,712	<b>10,457,744</b>	7,907,571				
35420	Cass City Public Schools	1,074,460	0.05569663%	17,538,936	<b>13,603,917</b>	10,286,534				
35450	Mayville Community School	710,254	0.03681732%	11,593,819	<b>8,992,640</b>	6,799,740				
35460	Caro Community Schools	1,880,631	0.09748599%	30,698,456	<b>23,810,979</b>	18,004,554				
35470	Kingston Community School	650,062	0.03369716%	10,611,276	<b>8,230,540</b>	6,223,482				
35480	Millington Community School District	1,180,505	0.06119366%	19,269,957	<b>14,946,568</b>	11,301,773				
35490	Vassar Public Schools	1,288,738	0.06680412%	21,036,698	<b>16,316,924</b>	12,337,962				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
33420	-	139,827	674,512	3,371	817,710	90,739	-	78,201	168,940	2,315,428	(20,114)	2,295,314
33430	-	59,236	285,747	1,556	346,539	38,440	-	28,464	66,904	980,897	(7,180)	973,717
33440	-	42,607	205,533	126,678	374,818	27,649	-	36	27,685	705,543	34,080	739,623
33450	-	60,664	292,637	23,285	376,586	39,367	-	561,780	601,147	1,004,550	(144,910)	859,640
33460	-	63,695	307,260	452,242	823,197	41,334	-	30,775	72,109	1,054,746	113,426	1,168,172
33870	-	58,757	283,437	178,991	521,185	38,129	-	26,129	64,258	972,967	41,138	1,014,105
33880	-	148,224	715,017	506,536	1,369,777	96,188	-	616	96,804	2,454,471	136,103	2,590,574
34650	-	68,516	330,516	4,599	403,631	44,463	-	904,535	948,998	1,134,579	(242,173)	892,406
34660	-	144,161	695,417	367,807	1,207,385	93,551	-	-	93,551	2,387,190	99,028	2,486,218
34670	-	58,353	281,489	316,416	656,258	37,867	-	-	37,867	966,280	85,155	1,051,435
34680	-	226,220	1,091,260	2,676	1,320,156	146,802	-	553,228	700,030	3,746,019	(148,182)	3,597,837
34690	-	76,896	370,940	32,238	480,074	49,901	-	247,198	297,099	1,273,341	(58,020)	1,215,321
34700	-	39,033	188,290	15,271	242,594	25,330	-	77,061	102,391	646,352	(16,629)	629,723
34710	-	73,726	355,647	119,272	548,645	47,843	-	1	47,844	1,220,844	32,098	1,252,942
34730	-	163,262	787,559	257,151	1,207,972	105,946	-	-	105,946	2,703,489	69,365	2,772,854
35410	-	53,378	257,492	110,243	421,113	34,639	-	-	34,639	883,904	29,669	913,573
35420	-	69,437	334,957	329,765	734,159	45,060	-	-	45,060	1,149,823	88,747	1,238,570
35450	-	45,900	221,418	338,234	605,552	29,786	-	-	29,786	760,071	91,026	851,097
35460	-	121,536	586,277	153,300	861,113	78,869	-	-	78,869	2,012,539	41,272	2,053,811
35470	-	42,010	202,653	357	245,020	27,262	-	3,587	30,849	695,657	(859)	694,798
35480	-	76,290	368,016	68,656	512,962	49,507	-	-	49,507	1,263,306	18,477	1,281,783
35490	-	83,285	401,757	30,704	515,746	54,046	-	1,269,562	1,323,608	1,379,130	(333,407)	1,045,723

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORs Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
35500	Van Buren County Intermediate School District	4,911,984	0.25462172%	80,180,687	<b>62,191,423</b>	47,025,737				
35660	Wood School District #8	20,940	0.00108545%	341,810	<b>265,121</b>	200,470				
36080	Mattawan Consolidated School	3,775,988	0.19573530%	61,637,282	<b>47,808,399</b>	36,150,085				
36090	Lawton Community Schools	1,044,033	0.05411936%	17,042,252	<b>13,218,668</b>	9,995,231				
36100	Bangor Public Schools	1,411,129	0.07314846%	23,034,538	<b>17,866,531</b>	13,509,689				
36110	Gobles Public Schools	776,863	0.04027010%	12,681,103	<b>9,835,983</b>	7,437,430				
36120	Bloomington Public Schools	1,195,530	0.06197249%	19,515,212	<b>15,136,797</b>	11,445,614				
36130	Covert Public Schools	569,878	0.02954066%	9,302,390	<b>7,215,314</b>	5,455,824				
36140	Decatur Public Schools	884,422	0.04584567%	14,436,857	<b>11,197,817</b>	8,467,174				
36150	Hartford Public Schools	1,473,771	0.07639561%	24,057,070	<b>18,659,648</b>	14,109,401				
36160	Lawrence Public Schools	711,758	0.03689530%	11,618,375	<b>9,011,687</b>	6,814,142				
36170	Paw Paw Public Schools	2,153,408	0.11162585%	35,151,115	<b>27,264,644</b>	20,616,026				
36180	South Haven Public Schools	2,338,710	0.12123134%	38,175,895	<b>29,610,787</b>	22,390,050				
36190	Washtenaw Intermediate School District	4,963,918	0.25731382%	81,028,433	<b>62,848,969</b>	47,522,937				
36590	Ann Arbor Public Schools	24,524,473	1.27127126%	400,324,855	<b>310,508,345</b>	234,789,350				
36600	Lincoln Consolidated School	4,827,941	0.25026523%	78,808,823	<b>61,127,349</b>	46,221,143				
36610	Manchester Community Schools	1,354,096	0.07019207%	22,103,568	<b>17,144,432</b>	12,963,677				
36620	Whitmore Lake Public Schools	1,185,046	0.06142905%	19,344,082	<b>15,004,062</b>	11,345,247				
36650	Saline Area Schools	7,495,683	0.38855254%	122,355,664	<b>94,904,062</b>	71,761,237				
36660	Dexter Community Schools	4,836,283	0.25069767%	78,944,999	<b>61,232,973</b>	46,301,010				
36670	Chelsea School District	3,363,580	0.17435736%	54,905,343	<b>42,586,832</b>	32,201,822				
36680	Milan Area Schools	2,847,525	0.14760671%	46,481,531	<b>36,052,978</b>	27,261,281				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
35500	-	317,437	1,531,285	2,396,774	4,245,496	205,996	-	-	205,996	5,256,509	645,056	5,901,565
35660	-	1,353	6,528	9,875	17,756	878	-	-	878	22,408	2,664	25,072
36080	-	244,023	1,177,144	895,723	2,316,890	158,355	-	-	158,355	4,040,835	241,065	4,281,900
36090	-	67,471	325,472	102,465	495,408	43,784	-	-	43,784	1,117,261	27,575	1,144,836
36100	-	91,194	439,912	474	531,580	59,179	-	539,852	599,031	1,510,105	(145,119)	1,364,986
36110	-	50,205	242,183	20,245	312,633	32,580	-	224,632	257,212	831,352	(55,007)	776,345
36120	-	77,261	372,700	531	450,492	50,138	-	402,085	452,223	1,279,384	(108,064)	1,171,320
36130	-	36,828	177,656	1,333	215,817	23,899	-	79,357	103,256	609,849	(20,888)	588,961
36140	-	57,156	275,714	46,294	379,164	37,090	-	103,322	140,412	946,456	(15,530)	930,926
36150	-	95,242	459,440	102,272	656,954	61,806	-	2,429	64,235	1,577,141	26,871	1,604,012
36160	-	45,997	221,887	200,001	467,885	29,849	-	-	29,849	761,681	53,824	815,505
36170	-	139,164	671,313	5	810,482	90,308	-	225,490	315,798	2,304,447	(60,683)	2,243,764
36180	-	151,139	729,080	1,062,560	1,942,779	98,080	-	841	98,921	2,502,747	285,662	2,788,409
36190	-	320,793	1,547,475	1,629,161	3,497,429	208,174	-	-	208,174	5,312,086	438,586	5,750,672
36590	-	1,584,895	7,645,373	1,082,738	10,313,006	1,028,495	-	163,186	1,191,681	26,244,617	247,357	26,491,974
36600	-	312,006	1,505,085	1,567	1,818,658	202,472	-	1,994,098	2,196,570	5,166,572	(536,180)	4,630,392
36610	-	87,508	422,132	30,152	539,792	56,787	-	427,961	484,748	1,449,072	(107,075)	1,341,997
36620	-	76,584	369,432	-	446,016	49,698	-	1,657,809	1,707,507	1,268,165	(446,159)	822,006
36650	-	484,409	2,336,739	3,648,878	6,470,026	314,350	-	150	314,500	8,021,429	981,938	9,003,367
36660	-	312,545	1,507,685	2,265,770	4,086,000	202,822	-	20,163	222,985	5,175,500	604,442	5,779,942
36670	-	217,371	1,048,578	222,062	1,488,011	141,060	-	-	141,060	3,599,501	59,778	3,659,279
36680	-	184,021	887,701	2,317,190	3,388,912	119,418	-	-	119,418	3,047,250	623,604	3,670,854

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
36690	Ypsilanti Public Schools	5,471,767	0.28363912%	89,318,301	<b>69,278,931</b>	52,384,921				
36710	Wayne County RESA	3,393,817	0.17592474%	55,398,913	<b>42,969,665</b>	32,491,300				
36740	Flat Rock Community Schools	1,892,943	0.09812420%	30,899,429	<b>23,966,862</b>	18,122,424				
36790	Gibraltar School District	3,920,710	0.20323723%	63,999,649	<b>49,640,748</b>	37,535,606				
36810	Dearborn Public Schools	27,140,228	1.40686374%	443,023,091	<b>343,626,845</b>	259,831,740				
36811	Henry Ford Community College	8,570,555	0.44427052%	139,901,323	<b>108,513,193</b>	82,051,715				
36840	Crestwood School District	4,464,285	0.23141443%	72,872,684	<b>56,523,036</b>	42,739,615				
36850	Dearborn Heights School District #7	2,767,282	0.14344717%	45,171,687	<b>35,037,010</b>	26,493,062				
36860	Westwood Community Schools	2,278,225	0.11809599%	37,188,570	<b>28,844,977</b>	21,810,987				
36870	Ecorse Public Schools	1,129,669	0.05855846%	18,440,130	<b>14,302,920</b>	10,815,082				
36880	River Rouge Public School	1,667,870	0.08645713%	27,225,455	<b>21,117,177</b>	15,967,649				
36890	Lincoln Park Public Schools	6,194,073	0.32108119%	101,108,855	<b>78,424,167</b>	59,300,046				
36910	Southgate Community School District	5,616,057	0.29111866%	91,673,618	<b>71,105,811</b>	53,766,307				
36920	Allen Park Public Schools	4,493,383	0.23292280%	73,347,671	<b>56,891,456</b>	43,018,193				
36930	Melvindale-Northern Allen Park School District	3,215,358	0.16667402%	52,485,850	<b>40,710,174</b>	30,782,797				
36940	Grosse Ile Township Schools	2,503,158	0.12975578%	40,860,252	<b>31,692,884</b>	23,964,418				
36950	Grosse Pointe Public Schools	12,689,313	0.65777393%	207,133,805	<b>160,661,458</b>	121,483,367				
36960	Hamtramck Public Schools	3,315,786	0.17187987%	54,125,179	<b>41,981,704</b>	31,744,258				
36970	Harper Woods Public Schools	1,743,424	0.09037358%	28,458,750	<b>22,073,771</b>	16,690,973				
36980	Highland Park School District	18,523	0.00096019%	302,365	<b>234,527</b>	177,336				
36990	Huron School District	2,927,731	0.15176435%	47,790,777	<b>37,068,483</b>	28,029,150				
37000	Livonia Public Schools	22,103,505	1.14577589%	360,806,212	<b>279,856,068</b>	211,611,782				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
36690	-	353,613	1,705,794	3,041,990	5,101,397	229,472	-	23,079	252,551	5,855,556	812,122	6,667,678
36710	-	219,325	1,058,004	1,839,288	3,116,617	142,328	-	518	142,846	3,631,859	494,809	4,126,668
36740	-	122,331	590,115	2,890	715,336	79,385	-	604,921	684,306	2,025,714	(162,017)	1,863,697
36790	-	253,376	1,222,260	103,086	1,578,722	164,425	-	1,245,124	1,409,549	4,195,708	(307,358)	3,888,350
36810	-	1,753,938	8,460,821	8,342,092	18,556,851	1,138,193	-	-	1,138,193	29,043,840	2,245,168	31,289,008
36811	-	553,872	2,671,825	6,532,772	9,758,469	359,427	-	11,331	370,758	9,171,693	1,754,125	10,925,818
36840	-	288,504	1,391,717	2,327,277	4,007,498	187,221	-	-	187,221	4,777,409	626,322	5,403,731
36850	-	178,836	862,685	67,647	1,109,168	116,053	-	297,400	413,453	2,961,379	(61,813)	2,899,566
36860	-	147,230	710,224	109,979	967,433	95,543	-	1,297,989	1,393,532	2,438,019	(319,717)	2,118,302
36870	-	73,005	352,168	3,018,616	3,443,789	47,375	-	22,836	70,211	1,208,904	806,045	2,014,949
36880	-	107,786	519,950	2,302,619	2,930,355	69,946	-	17,812	87,758	1,784,855	614,897	2,399,752
36890	-	400,292	1,930,969	103,607	2,434,868	259,764	-	-	259,764	6,628,525	28,146	6,656,671
36910	-	362,938	1,750,776	141,073	2,254,787	235,523	-	1,385,169	1,620,692	6,009,966	(334,826)	5,675,140
36920	-	290,385	1,400,788	1,661,854	3,353,027	188,441	-	559	189,000	4,808,549	447,144	5,255,693
36930	-	207,793	1,002,371	810,336	2,020,500	134,844	-	179	135,023	3,440,883	218,016	3,658,899
36940	-	161,767	780,346	61,019	1,003,132	104,976	-	81,546	186,522	2,678,729	(5,523)	2,673,206
36950	-	820,047	3,955,825	2,014,142	6,790,014	532,158	-	1,423	533,581	13,579,340	541,548	14,120,888
36960	-	214,283	1,033,678	79,828	1,327,789	139,056	-	312,471	451,527	3,548,355	(62,609)	3,485,746
36970	-	112,669	543,503	1,023,798	1,679,970	73,115	-	3,019	76,134	1,865,707	274,464	2,140,171
36980	-	1,197	5,775	2,711	9,683	777	-	573	1,350	19,823	569	20,392
36990	-	189,205	912,705	158,118	1,260,028	122,782	-	533	123,315	3,133,082	42,411	3,175,493
37000	-	1,428,439	6,890,649	533,372	8,852,460	926,965	-	1,704,408	2,631,373	23,653,842	(314,886)	23,338,956

		<b>Net Pension Liability with Sensitivity Analysis</b>				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
37010	Trenton Public Schools	3,704,229	0.19201555%	60,465,929	<b>46,899,849</b>	35,463,089
37020	Riverview Public Schools	3,028,315	0.15697828%	49,432,650	<b>38,341,987</b>	28,992,104
37040	Garden City Public Schools	6,531,823	0.33858910%	106,622,117	<b>82,700,478</b>	62,533,558
37070	Inkster Public Schools	-	-	-	-	-
37080	Wayne-Westland Community Schools	15,542,888	0.80569426%	253,714,096	<b>196,791,039</b>	148,802,571
37090	Northville Public Schools	9,770,618	0.50647799%	159,490,531	<b>123,707,385</b>	93,540,727
37100	Plymouth-Canton Community School District	19,962,550	1.03479558%	325,858,378	<b>252,749,097</b>	191,114,980
37110	Redford-Union School District #1	3,902,621	0.20229956%	63,704,376	<b>49,411,722</b>	37,362,429
37120	South Redford School District	3,625,035	0.18791039%	59,173,209	<b>45,897,163</b>	34,704,913
37130	Romulus Community Schools	2,977,416	0.15433986%	48,601,808	<b>37,697,552</b>	28,504,818
37150	Taylor School District	9,563,950	0.49576499%	156,116,994	<b>121,090,731</b>	91,562,158
37160	Van Buren Public Schools	5,490,272	0.28459839%	89,620,377	<b>69,513,233</b>	52,562,087
37170	Wyandotte Public Schools	7,301,152	0.37846865%	119,180,235	<b>92,441,069</b>	69,898,857
37180	Wexford-Missaukee Intermediate School District	2,070,912	0.10734954%	33,804,500	<b>26,220,154</b>	19,826,240
37390	Cadillac Area Public Schools	3,218,022	0.16681210%	52,529,332	<b>40,743,900</b>	30,808,299
37400	Manton Consolidated School District	903,594	0.04683948%	14,749,809	<b>11,440,556</b>	8,650,719
37410	Buckley Community School	382,042	0.01980385%	6,236,256	<b>4,837,096</b>	3,657,546
37430	Mesick Consolidated Schools	675,602	0.03502105%	11,028,171	<b>8,553,901</b>	6,467,990
39100	Allendale Public Schools	2,856,505	0.14807218%	46,628,108	<b>36,166,670</b>	27,347,248
39350	Standish-Sterling Community School District	1,760,199	0.09124316%	28,732,581	<b>22,286,166</b>	16,851,574
39370	Lakeshore Public Schools	3,066,061	0.15893492%	50,048,798	<b>38,819,897</b>	29,353,473
39410	Whittemore-Prescott Area Schools	824,096	0.04271853%	13,452,117	<b>10,434,012</b>	7,889,627

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
37010	-	239,386	1,154,774	649,622	2,043,782	155,346	-	623	155,969	3,964,043	174,679	4,138,722
37020	-	195,705	944,061	452,867	1,592,633	127,000	-	1,100	128,100	3,240,720	121,589	3,362,309
37040	-	422,119	2,036,261	334	2,458,714	273,928	-	3,627,976	3,901,904	6,989,965	(976,247)	6,013,718
37070	-	-	-	-	-	-	-	23,248	23,248	-	(6,328)	(6,328)
37080	-	1,004,459	4,845,412	396,541	6,246,412	651,830	-	4,084,095	4,735,925	16,633,065	(992,624)	15,640,441
37090	-	631,426	3,045,938	3,550,094	7,227,458	409,755	-	-	409,755	10,455,928	955,415	11,411,343
37100	-	1,290,080	6,223,218	534,674	8,047,972	837,179	-	7,263,379	8,100,558	21,362,721	(1,810,906)	19,551,815
37110	-	252,207	1,216,621	243,234	1,712,062	163,666	-	-	163,666	4,176,351	65,464	4,241,815
37120	-	234,268	1,130,085	1,234,762	2,599,115	152,025	-	493	152,518	3,879,295	332,128	4,211,423
37130	-	192,416	928,194	1,213	1,121,823	124,865	-	2,927,247	3,052,112	3,186,252	(787,463)	2,398,789
37150	-	618,070	2,981,510	1,569,586	5,169,166	401,088	-	507	401,595	10,234,765	422,231	10,656,996
37160	-	354,809	1,711,563	428,058	2,494,430	230,248	-	-	230,248	5,875,359	115,285	5,990,644
37170	-	471,837	2,276,095	2,311,725	5,059,657	306,192	-	-	306,192	7,813,253	622,140	8,435,393
37180	-	133,833	645,596	881,971	1,661,400	86,849	-	361	87,210	2,216,166	237,231	2,453,397
37390	-	207,965	1,003,201	1,459,812	2,670,978	134,956	-	-	134,956	3,443,734	392,867	3,836,601
37400	-	58,395	281,691	140,245	480,331	37,894	-	8,579	46,473	966,972	35,435	1,002,407
37410	-	24,689	119,100	88,182	231,971	16,022	-	261	16,283	408,838	23,640	432,478
37430	-	43,661	210,615	511	254,787	28,333	-	5,147	33,480	722,988	(1,250)	721,738
39100	-	184,602	890,500	889,626	1,964,728	119,795	-	-	119,795	3,056,859	239,438	3,296,297
39350	-	113,753	548,733	13	662,499	73,818	-	568,840	642,658	1,883,659	(153,083)	1,730,576
39370	-	198,144	955,828	82,407	1,236,379	128,583	-	891	129,474	3,281,114	21,933	3,303,047
39410	-	53,257	256,907	972	311,136	34,561	-	646,230	680,791	881,898	(173,654)	708,244

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
39420	Forest Hills Public Schools	12,831,363	0.66513735%	209,452,555	<b>162,459,976</b>	122,843,307				
39450	Northwestern Michigan College	3,479,346	0.18035829%	56,795,043	<b>44,052,561</b>	33,310,126				
39810	Coloma Community Schools	1,817,131	0.09419434%	29,661,911	<b>23,006,993</b>	17,396,624				
39830	Morley-Stanwood Community School	1,270,327	0.06584975%	20,736,166	<b>16,083,819</b>	12,161,700				
39880	Laker Schools	951,112	0.04930264%	15,525,461	<b>12,042,183</b>	9,105,637				
39890	Western School District	3,163,418	0.16398159%	51,638,001	<b>40,052,547</b>	30,285,536				
39900	Meridian Public Schools	1,467,430	0.07606695%	23,953,574	<b>18,579,373</b>	14,048,701				
39910	Hamilton Community Schools	3,045,044	0.15784546%	49,705,726	<b>38,553,796</b>	29,152,262				
39920	Owendale-Gagetown Area Schools	184,365	0.00955692%	3,009,486	<b>2,334,280</b>	1,765,054				
39980	Kentwood Public Schools	10,878,169	0.56388996%	177,569,630	<b>137,730,274</b>	104,144,065				
39990	Saginaw Township Community Schools	5,545,286	0.28745013%	90,518,393	<b>70,209,771</b>	53,088,771				
40010	West Ottawa Public Schools	8,916,331	0.46219447%	145,545,597	<b>112,891,123</b>	85,362,064				
40080	Delta College	6,929,499	0.35920337%	113,113,575	<b>87,735,519</b>	66,340,779				
40090	North Central Michigan College	986,277	0.05112548%	16,099,475	<b>12,487,412</b>	9,442,295				
40110	Akron-Fairgrove Schools	294,971	0.01529038%	4,814,959	<b>3,734,679</b>	2,823,959				
40330	Nottawa Community School	124,036	0.00642965%	2,024,705	<b>1,570,444</b>	1,187,483				
40360	Stephenson Area Public Schools	568,374	0.02946274%	9,277,852	<b>7,196,282</b>	5,441,433				
40370	Chippewa Valley Schools	19,159,501	0.99316802%	312,749,809	<b>242,581,555</b>	183,426,843				
40410	Mona Shores School District #29	4,074,405	0.21120429%	66,508,486	<b>51,586,704</b>	39,007,031				
40650	Waverly Community Schools	3,634,581	0.18840521%	59,329,028	<b>46,018,023</b>	34,796,301				
40660	Northview Public Schools	4,249,359	0.22027334%	69,364,341	<b>53,801,822</b>	40,681,982				
41030	Lakewood School District	1,940,874	0.10060876%	31,681,820	<b>24,573,717</b>	18,581,294				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
39420	-	829,227	4,000,109	1,493,928	6,323,264	538,115	-	-	538,115	13,731,353	402,079	14,133,432
39450	-	224,853	1,084,667	136,867	1,446,387	145,915	-	5,044	150,959	3,723,386	35,476	3,758,862
39810	-	117,432	566,481	210,416	894,329	76,206	-	546,117	622,323	1,944,584	(90,420)	1,854,164
39830	-	82,095	396,018	297,042	775,155	53,274	-	123	53,397	1,359,428	79,913	1,439,341
39880	-	61,466	296,504	435,346	793,316	39,887	-	1	39,888	1,017,823	117,160	1,134,983
39890	-	204,436	986,179	1,105,936	2,296,551	132,666	-	2	132,668	3,385,299	297,629	3,682,928
39900	-	94,833	457,464	42,518	594,815	61,540	-	-	61,540	1,570,356	11,448	1,581,804
39910	-	196,786	949,276	306,376	1,452,438	127,701	-	-	127,701	3,258,623	82,454	3,341,077
39920	-	11,915	57,475	-	69,390	7,732	-	50,010	57,742	197,297	(13,459)	183,838
39980	-	703,002	3,391,211	3,245,756	7,339,969	456,203	-	5	456,208	11,641,163	873,500	12,514,663
39990	-	358,364	1,728,713	1,148,537	3,235,614	232,555	-	157,694	390,249	5,934,232	266,703	6,200,935
40010	-	576,218	2,779,619	692,653	4,048,490	373,928	-	10,013	383,941	9,541,722	183,727	9,725,449
40080	-	447,819	2,160,234	337,993	2,946,046	290,606	-	1,333,153	1,623,759	7,415,534	(267,693)	7,147,841
40090	-	63,738	307,467	215,169	586,374	41,362	-	2,106	43,468	1,055,454	57,186	1,112,640
40110	-	19,063	91,956	119,142	230,161	12,370	-	-	12,370	315,661	32,064	347,725
40330	-	8,016	38,668	3,033	49,717	5,202	-	62,920	68,122	132,736	(16,127)	116,609
40360	-	36,731	177,188	16,277	230,196	23,836	-	387,863	411,699	608,240	(100,002)	508,238
40370	-	1,238,183	5,972,872	4,743,756	11,954,811	803,501	-	104,126	907,627	20,503,346	1,248,568	21,751,914
40410	-	263,309	1,270,174	939,212	2,472,695	170,870	-	405	171,275	4,360,183	252,620	4,612,803
40650	-	234,885	1,133,061	90,115	1,458,061	152,425	-	1,590,884	1,743,309	3,889,510	(403,795)	3,485,715
40660	-	274,615	1,324,715	1,486,897	3,086,227	178,207	-	-	178,207	4,547,408	400,159	4,947,567
41030	-	125,429	605,057	84,805	815,291	81,395	-	-	81,395	2,077,006	22,855	2,099,861

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
Column E	Column F	Column G								
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
41040	Kenowa Hills Public Schools	3,620,014	0.18765011%	59,091,246	<b>45,833,590</b>	34,656,842				
41330	Wyoming Public Schools	5,128,115	0.26582530%	83,708,708	<b>64,927,901</b>	49,094,911				
41440	Durand Area Schools	1,524,737	0.07903754%	24,889,017	<b>19,304,940</b>	14,597,335				
41450	Benzie County Central Schools	1,646,531	0.08535096%	26,877,120	<b>20,846,995</b>	15,763,352				
41460	Frankfort-Elberta Area Schools	679,443	0.03522018%	11,090,877	<b>8,602,538</b>	6,504,767				
41470	Tri-County Area Schools	2,094,941	0.10859515%	34,196,744	<b>26,524,394</b>	20,056,290				
41490	Gull Lake Community Schools	3,351,986	0.17375636%	54,716,088	<b>42,440,037</b>	32,090,824				
41500	Schoolcraft Community College	8,101,320	0.41994685%	132,241,770	<b>102,572,130</b>	77,559,409				
41540	Mar Lee School District	350,770	0.01818279%	5,725,783	<b>4,441,151</b>	3,358,155				
41690	Maple Valley Schools	1,116,459	0.05787371%	18,224,501	<b>14,135,669</b>	10,688,616				
41700	Carson City-Crystal Area School	1,007,589	0.05223023%	16,447,363	<b>12,757,248</b>	9,646,330				
41710	Bay De Noc Community College	1,195,165	0.06195359%	19,509,260	<b>15,132,181</b>	11,442,124				
41720	Kaleva Norman Dickson School District	572,161	0.02965903%	9,339,664	<b>7,244,226</b>	5,477,686				
41740	Oakridge Public Schools	1,935,673	0.10033915%	31,596,920	<b>24,507,864</b>	18,531,500				
41750	Central Montcalm Public Schools	1,675,632	0.08685949%	27,352,158	<b>21,215,454</b>	16,041,960				
41790	Macomb Community College	13,328,735	0.69091955%	217,571,401	<b>168,757,285</b>	127,604,987				
41810	Charlevoix-Emmet Intermediate School District	2,291,410	0.11877946%	37,403,795	<b>29,011,915</b>	21,937,216				
41820	Marquette-Alger Intermediate School District	1,215,597	0.06301268%	19,842,769	<b>15,390,864</b>	11,637,726				
41860	Muskegon Co Community College	2,710,505	0.14050400%	44,244,879	<b>34,318,140</b>	25,949,492				
41910	River Valley School District	894,834	0.04638539%	14,606,815	<b>11,329,644</b>	8,566,854				
42070	Norway-Vulcan Area Schools	774,756	0.04016091%	12,646,719	<b>9,809,313</b>	7,417,264				
42080	Lake Michigan College	1,323,362	0.06859888%	21,601,870	<b>16,755,295</b>	12,669,433				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
41040	-	233,943	1,128,520	701,283	2,063,746	151,814	-	-	151,814	3,873,922	188,743	4,062,665
41330	-	331,405	1,598,662	100,972	2,031,039	215,060	-	5,192	220,252	5,487,801	25,786	5,513,587
41440	-	98,536	475,329	389,779	963,644	63,944	-	-	63,944	1,631,682	104,964	1,736,646
41450	-	106,407	513,297	445,082	1,064,786	69,051	-	-	69,051	1,762,018	119,791	1,881,809
41460	-	43,909	211,813	543,032	798,754	28,494	-	-	28,494	727,099	146,145	873,244
41470	-	135,386	653,087	-	788,473	87,857	-	276,402	364,259	2,241,880	(74,387)	2,167,493
41490	-	216,622	1,044,964	1,824,878	3,086,464	140,574	-	769	141,343	3,587,094	490,843	4,077,937
41500	-	523,548	2,525,543	331,418	3,380,509	339,749	-	1,552	341,301	8,669,546	88,646	8,758,192
41540	-	22,668	109,351	53,118	185,137	14,710	-	-	14,710	375,373	14,294	389,667
41690	-	72,151	348,050	192,145	612,346	46,821	-	35,992	82,813	1,194,767	42,029	1,236,796
41700	-	65,115	314,110	760,386	1,139,611	42,256	-	-	42,256	1,078,261	204,636	1,282,897
41710	-	77,238	372,586	3,867	453,691	50,122	-	577,067	627,189	1,278,994	(154,150)	1,124,844
41720	-	36,976	178,368	2,109	217,453	23,995	-	190,714	214,709	612,293	(50,899)	561,394
41740	-	125,093	603,436	119,112	847,641	81,177	-	-	81,177	2,071,440	32,055	2,103,495
41750	-	108,288	522,369	52,685	683,342	70,272	-	-	70,272	1,793,161	14,177	1,807,338
41790	-	861,370	4,155,162	5,647,594	10,664,126	558,974	-	15,311	574,285	14,263,611	1,515,827	15,779,438
41810	-	148,082	714,335	449,050	1,311,467	96,096	-	626	96,722	2,452,129	120,675	2,572,804
41820	-	78,558	378,956	139,472	596,986	50,979	-	-	50,979	1,300,858	37,535	1,338,393
41860	-	175,166	844,985	787,670	1,807,821	113,672	-	-	113,672	2,900,619	211,980	3,112,599
41910	-	57,829	278,960	22,119	358,908	37,527	-	158,871	196,398	957,598	(36,815)	920,783
42070	-	50,069	241,526	230,124	521,719	32,491	-	-	32,491	829,097	61,931	891,028
42080	-	85,522	412,551	-	498,073	55,498	-	3,138,544	3,194,042	1,416,182	(844,690)	571,492

Column A		Column B		Column C		Column D		Net Pension Liability with Sensitivity Analysis		
ORS Employer Number	Employer Name	Statorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)				
42120	Ovid-Elsie Area Schools	1,730,572	0.08970737%	28,248,959	<b>21,911,049</b>	16,567,931				
42300	Monroe Co Community College	2,582,318	0.13385923%	42,152,433	<b>32,695,153</b>	24,722,278				
42310	Southwestern Michigan College	854,671	0.04430344%	13,951,207	<b>10,821,127</b>	8,182,342				
42370	Pine River Area Schools	1,060,854	0.05499133%	17,316,836	<b>13,431,647</b>	10,156,274				
42380	Oakland Community College	13,885,986	0.71980568%	226,667,678	<b>175,812,730</b>	132,939,926				
42450	Lansing Community College	10,628,153	0.55092989%	173,488,488	<b>134,564,773</b>	101,750,488				
42490	Benton Harbor Area Schools	2,578,097	0.13364039%	42,083,520	<b>32,641,701</b>	24,681,861				
42500	Montcalm Community College	1,312,512	0.06803647%	21,424,767	<b>16,617,926</b>	12,565,563				
42510	Jackson Co Community College	2,002,054	0.10378018%	32,680,504	<b>25,348,337</b>	19,167,019				
42520	Gogebic-Ontonagon Intermediate School District	532,387	0.02759726%	8,690,411	<b>6,740,638</b>	5,096,900				
42560	Coor Intermediate School District	744,771	0.03860658%	12,157,259	<b>9,429,667</b>	7,130,196				
42580	Cheboygan Area School District	2,035,195	0.10549811%	33,221,482	<b>25,767,942</b>	19,484,302				
42600	West Branch-Rose City Area Schools	2,025,111	0.10497535%	33,056,865	<b>25,640,257</b>	19,387,754				
42640	Washtenaw Community College	8,744,763	0.45330089%	142,744,998	<b>110,718,864</b>	83,719,521				
42650	North Dickinson School	265,629	0.01376936%	4,335,988	<b>3,363,170</b>	2,543,044				
42680	Glen Oaks Community College	468,009	0.02426012%	7,639,541	<b>5,925,541</b>	4,480,568				
42730	Mid-Michigan Community College	2,518,698	0.13056137%	41,113,933	<b>31,889,650</b>	24,113,201				
42740	Engadine Consolidated School District #4	290,996	0.01508430%	4,750,064	<b>3,684,344</b>	2,785,899				
42810	Montabella Community Schools	787,399	0.04081630%	12,853,102	<b>9,969,392</b>	7,538,307				
42820	Swan Valley School District	1,814,428	0.09405421%	29,617,784	<b>22,972,766</b>	17,370,743				
42850	Crawford-AuSable School District	1,819,558	0.09432016%	29,701,532	<b>23,037,724</b>	17,419,861				
42870	Big Bay De Noc School District	226,849	0.01175916%	3,702,974	<b>2,872,178</b>	2,171,783				

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
42120	-	111,838	539,496	437,906	1,089,240	72,576	-	415	72,991	1,851,954	117,705	1,969,659
42300	-	166,882	805,024	68,004	1,039,910	108,296	-	220,602	328,898	2,763,442	(41,067)	2,722,375
42310	-	55,233	266,439	2,357	324,029	35,843	-	702,236	738,079	914,617	(188,350)	726,267
42370	-	68,558	330,716	25,855	425,129	44,490	-	209,873	254,363	1,135,262	(49,527)	1,085,735
42380	-	897,382	4,328,882	10,781	5,237,045	582,343	-	8,119,793	8,702,136	14,859,947	(2,182,210)	12,677,737
42450	-	686,845	3,313,270	15,234	4,015,349	445,718	-	1,560,036	2,005,754	11,373,610	(415,296)	10,958,314
42490	-	166,610	803,708	183,565	1,153,883	108,119	-	263	108,382	2,758,924	49,308	2,808,232
42500	-	84,821	409,169	33,456	527,446	55,043	-	192,090	247,133	1,404,571	(42,692)	1,361,879
42510	-	129,383	624,130	43,340	796,853	83,961	-	7,358,505	7,442,466	2,142,478	(1,968,659)	173,819
42520	-	34,406	165,969	389,644	590,019	22,327	-	-	22,327	569,729	104,862	674,591
42560	-	48,131	232,178	205,519	485,828	31,234	-	10,897	42,131	797,009	52,821	849,830
42580	-	131,525	634,461	1,225	767,211	85,351	-	679,578	764,929	2,177,944	(182,559)	1,995,385
42600	-	130,873	631,317	5,125	767,315	84,928	-	1,016,071	1,100,999	2,167,152	(275,522)	1,891,630
42640	-	565,130	2,726,133	1,731,080	5,022,343	366,733	-	46,212	412,945	9,358,119	453,586	9,811,705
42650	-	17,166	82,808	119,153	219,127	11,140	-	3,069	14,209	284,260	30,988	315,248
42680	-	30,245	145,899	11,210	187,354	19,627	-	865,926	885,553	500,835	(230,022)	270,813
42730	-	162,771	785,191	1,103,424	2,051,386	105,628	-	117	105,745	2,695,360	296,914	2,992,274
42740	-	18,806	90,716	167,580	277,102	12,204	-	-	12,204	311,406	45,101	356,507
42810	-	50,886	245,468	151,698	448,052	33,022	-	74	33,096	842,628	40,799	883,427
42820	-	117,257	565,638	1,155,905	1,838,800	76,093	-	-	76,093	1,941,692	311,082	2,252,774
42850	-	117,589	567,238	535,575	1,220,402	76,308	-	-	76,308	1,947,182	144,147	2,091,329
42870	-	14,660	70,719	60,637	146,016	9,513	-	-	9,513	242,761	16,319	259,080

		Net Pension Liability with Sensitivity Analysis				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
42900	Gogebic Community College	827,573	0.04289875%	13,508,868	<b>10,478,031</b>	7,922,911
42980	Kalamazoo Valley Community College	4,404,292	0.22830460%	71,893,394	<b>55,763,460</b>	42,165,264
43020	Chippewa Hills School District	2,440,274	0.12649611%	39,833,778	<b>30,896,709</b>	23,362,394
43030	West Iron County Public Schools	914,628	0.04741141%	14,929,910	<b>11,580,250</b>	8,756,348
43040	Forest Park School District	467,357	0.02422629%	7,628,888	<b>5,917,278</b>	4,474,320
43060	Ironwood-Gogebic City Area Schools	969,257	0.05024320%	15,821,644	<b>12,271,915</b>	9,279,348
43080	Ewen-Trout Creek Consolidated School District	245,736	0.01273817%	4,011,265	<b>3,111,301</b>	2,352,595
43100	Kirtland Community College	1,477,066	0.07656642%	24,110,858	<b>18,701,369</b>	14,140,947
43170	West Shore Community College	1,103,370	0.05719524%	18,010,850	<b>13,969,953</b>	10,563,311
43240	St Clair County Community College	2,476,738	0.12838630%	40,429,001	<b>31,358,388</b>	23,711,490
43310	Unionville-Sebewaing Area Schools	735,510	0.03812650%	12,006,081	<b>9,312,408</b>	7,041,531
43440	Jenison Public Schools	5,808,722	0.30110582%	94,818,586	<b>73,545,177</b>	55,610,822
43450	Woodhaven-Brownstown School District	5,856,832	0.30359967%	95,603,903	<b>74,154,301</b>	56,071,408
44010	Wayne County Community College	9,456,374	0.49018856%	154,360,970	<b>119,728,687</b>	90,532,255
44920	Charles S Mott Community College	5,981,032	0.31003779%	97,631,275	<b>75,726,813</b>	57,260,455
44960	North Central Area Schools	371,086	0.01923592%	6,057,414	<b>4,698,379</b>	3,552,656
45000	Kellogg Community College	3,069,110	0.15909296%	50,098,565	<b>38,858,498</b>	29,382,661
45780	NICE Community Schools	1,408,728	0.07302401%	22,995,349	<b>17,836,134</b>	13,486,705
46510	Forest Area Schools	575,534	0.02983388%	9,394,725	<b>7,286,933</b>	5,509,978
47180	East Jordan Public Schools	1,091,279	0.05656847%	17,813,480	<b>13,816,864</b>	10,447,553
47190	Boyne City Public Schools	1,433,402	0.07430304%	23,398,117	<b>18,148,537</b>	13,722,927
47200	Mid Peninsula Schools	216,039	0.01119877%	3,526,506	<b>2,735,303</b>	2,068,286

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
42900	-	53,482	257,991	-	311,473	34,706	-	211,921	246,627	885,618	(57,032)	828,586
42980	-	284,627	1,373,014	489,340	2,146,981	184,705	-	25,739	210,444	4,713,209	124,671	4,837,880
43020	-	157,703	760,742	471,476	1,389,921	102,339	-	-	102,339	2,611,435	126,930	2,738,365
43030	-	59,108	285,130	317,313	661,551	38,357	-	-	38,357	978,780	85,396	1,064,176
43040	-	30,203	145,696	-	175,899	19,600	-	34,969	54,569	500,137	(9,412)	490,725
43060	-	62,638	302,161	1,016	365,815	40,648	-	113,423	154,071	1,037,240	(30,252)	1,006,988
43080	-	15,881	76,607	172,008	264,496	10,306	-	3,356	13,662	262,972	45,111	308,083
43100	-	95,455	460,467	36,263	592,185	61,944	-	1,517,220	1,579,164	1,580,667	(398,491)	1,182,176
43170	-	71,305	343,970	189,316	604,591	46,273	-	158	46,431	1,180,761	50,893	1,231,654
43240	-	160,059	772,110	1,097	933,266	103,868	-	799,264	903,132	2,650,457	(215,134)	2,435,323
43310	-	47,532	229,291	146,898	423,721	30,845	-	335	31,180	787,098	39,442	826,540
43440	-	375,389	1,810,838	172,085	2,358,312	243,603	-	-	243,603	6,216,145	46,339	6,262,484
43450	-	378,498	1,825,836	1,634,030	3,838,364	245,621	-	428	246,049	6,267,629	439,602	6,707,231
44010	-	611,118	2,947,974	1,627,722	5,186,814	396,576	-	-	396,576	10,119,643	438,733	10,558,376
44920	-	386,524	1,864,555	147,236	2,398,315	250,829	-	5,968,390	6,219,219	6,400,540	(1,566,315)	4,834,225
44960	-	23,981	115,684	8,570	148,235	15,562	-	275,633	291,195	397,114	(71,877)	325,237
45000	-	198,341	956,779	2,969	1,158,089	128,711	-	617,605	746,316	3,284,377	(165,323)	3,119,054
45780	-	91,039	439,163	721,867	1,252,069	59,079	-	7	59,086	1,507,536	194,267	1,701,803
46510	-	37,194	179,420	22,350	238,964	24,136	-	236,355	260,491	615,902	(57,799)	558,103
47180	-	70,524	340,200	1,687	412,411	45,766	-	187,367	233,133	1,167,821	(49,970)	1,117,851
47190	-	92,634	446,855	15,481	554,970	60,113	-	-	60,113	1,533,941	4,171	1,538,112
47200	-	13,962	67,349	156,516	237,827	9,060	-	4,524	13,584	231,192	40,532	271,724

		Net Pension Liability with Sensitivity Analysis				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
47930	Alpena Community College	1,653,949	0.08573547%	26,998,203	<b>20,940,911</b>	15,834,367
49130	Kalamazoo Public Library	257,511	0.01334856%	4,203,478	<b>3,260,389</b>	2,465,327
49230	Grand Rapids Community College	11,518,880	0.59710239%	188,028,264	<b>145,842,419</b>	110,278,024
60000	Macomb Academy	211,668	0.01097222%	3,455,165	<b>2,679,968</b>	2,026,444
60010	New Branches School	45,259	0.00234610%	738,790	<b>573,036</b>	433,298
60020	Walden Green Day School	24,423	0.00126600%	398,665	<b>309,221</b>	233,816
60050	Nah Tah Wahsh Public School Academy	309,805	0.01605933%	5,057,102	<b>3,922,496</b>	2,965,976
60070	Windover High School	22,634	0.00117326%	369,461	<b>286,569</b>	216,688
60100	Honey Creek Community School	296,225	0.01535537%	4,835,425	<b>3,750,553</b>	2,835,962
60110	Bay-Arenac Community High School	150,003	0.00777570%	2,448,577	<b>1,899,217</b>	1,436,083
60120	Da Vinci Institute	310,226	0.01608112%	5,063,964	<b>3,927,818</b>	2,970,000
60130	El-Hajj Malik El-Shabazz Academy	252,176	0.01307199%	4,116,385	<b>3,192,837</b>	2,414,248
60280	AGBU Alex & Marie Manoogian School	354,261	0.01836378%	5,782,777	<b>4,485,358</b>	3,391,581
60300	Michigan Technical Academy	22,886	0.00118633%	373,577	<b>289,761</b>	219,102
60380	Joseph K. Lumsden Public School Academy	943,453	0.04890564%	15,400,445	<b>11,945,216</b>	9,032,316
60390	Martin Luther King Jr Public School Academy	344,407	0.01785295%	5,621,916	<b>4,360,588</b>	3,297,237
60410	Woodland Park Academy	313,390	0.01624517%	5,115,624	<b>3,967,887</b>	3,000,298
60420	St Clair County Learning Academy	-	0.00000000%	-	-	-
60440	Central Academy	28,188	0.00146117%	460,124	<b>356,891</b>	269,861
60500	Woodward Academy	-	0.00000000%	-	-	-
60510	Summit Academy	13,990	0.00072518%	228,360	<b>177,125</b>	133,933
60560	Commonwealth Community Development Academy	209,260	0.01084735%	3,415,844	<b>2,649,468</b>	2,003,382

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORS Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
47930	-	106,886	515,610	67	622,563	69,362	-	45,304	114,666	1,769,956	(12,168)	1,757,788
49130	-	16,642	80,278	405	97,325	10,799	-	18,859	29,658	275,573	(5,044)	270,529
49230	-	744,408	3,590,949	-	4,335,357	483,073	-	2,642,224	3,125,297	12,326,813	(711,101)	11,615,712
60000	-	13,679	65,986	229,085	308,750	8,877	-	-	8,877	226,515	61,651	288,166
60010	-	2,925	14,109	53,735	70,769	1,898	-	3,325,092	3,326,990	48,434	(880,391)	(831,957)
60020	-	1,578	7,614	5,851	15,043	1,024	-	-	1,024	26,136	1,575	27,711
60050	-	20,021	96,580	222,182	338,783	12,992	-	-	12,992	331,535	59,794	391,329
60070	-	1,463	7,056	716	9,235	949	-	76,944	77,893	24,221	(20,514)	3,707
60100	-	19,144	92,347	14,930	126,421	12,423	-	20,736	33,159	317,002	(1,562)	315,440
60110	-	9,694	46,763	85,881	142,338	6,291	-	6,078	12,369	160,525	21,475	182,000
60120	-	20,048	96,711	305,580	422,339	13,010	-	-	13,010	331,985	82,243	414,228
60130	-	16,297	78,614	1,685	96,596	10,576	-	150,059	160,635	269,863	(39,985)	229,878
60280	-	22,894	110,439	131,800	265,133	14,857	-	-	14,857	379,109	35,470	414,579
60300	-	1,479	7,135	1,488	10,102	960	-	66,177	67,137	24,491	(17,409)	7,082
60380	-	60,971	294,117	336,920	692,008	39,566	-	-	39,566	1,009,627	90,673	1,100,300
60390	-	22,257	107,367	190,730	320,354	14,444	-	-	14,444	368,563	51,329	419,892
60410	-	20,253	97,698	392	118,343	13,143	-	53,388	66,531	335,372	(14,263)	321,109
60420	-	-	-	-	-	-	-	79,444	79,444	-	(21,380)	(21,380)
60440	-	1,822	8,787	5,490	16,099	1,182	-	-	1,182	30,165	1,477	31,642
60500	-	-	-	-	-	-	-	436,457	436,457	-	(117,460)	(117,460)
60510	-	904	4,361	3,101	8,366	587	-	93	680	14,971	809	15,780
60560	-	13,523	65,236	9,526	88,285	8,776	-	209,454	218,230	223,937	(53,807)	170,130

		<b>Net Pension Liability with Sensitivity Analysis</b>				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
60830	Countryside Charter School	492,979	0.02555450%	8,047,143	<b>6,241,693</b>	4,719,626
60890	Henry Ford Academy	458,957	0.02379089%	7,491,780	<b>5,810,931</b>	4,393,907
60930	Dearborn Academy	13,918	0.00072146%	227,189	<b>176,217</b>	133,245
60980	North Star Academy	225,537	0.01169112%	3,681,548	<b>2,855,559</b>	2,159,217
61040	Washtenaw Technical Middle College	263,703	0.01366954%	4,304,555	<b>3,338,789</b>	2,524,609
61220	Summit Academy North	19,819	0.00102735%	323,514	<b>250,931</b>	189,740
61240	Creative Technologies Academy	273,626	0.01418391%	4,466,530	<b>3,464,424</b>	2,619,607
61330	Hope Academy	-	0.00000000%	-	-	-
61400	Edison Public School Academy	105,070	0.00544649%	1,715,106	<b>1,330,307</b>	1,005,905
61670	Holly Academy	837,043	0.04338965%	13,663,453	<b>10,597,934</b>	8,013,575
61680	International Academy of Flint	-	0.00000000%	-	-	-
61700	West Village Academy	27,087	0.00140411%	442,156	<b>342,954</b>	259,323
61810	Grand Rapids Child Discovery Center	248,860	0.01290010%	4,062,257	<b>3,150,853</b>	2,382,502
61930	Blue Water Learning Academy	18,149	0.00094077%	296,250	<b>229,783</b>	173,750
61960	Arts Academy in the Woods	268,546	0.01392059%	4,383,611	<b>3,400,108</b>	2,570,975
62040	Presque Isle Academy II	9,102	0.00047184%	148,583	<b>115,247</b>	87,143
62060	Outlook Academy	89,384	0.00463337%	1,459,054	<b>1,131,702</b>	855,731
62120	St Clair County Academy of Style	-	0.00000000%	-	-	-
62490	Wavecrest Career Academy	-	0.00000000%	-	-	-
62590	Three Lakes Academy	96,477	0.00500105%	1,574,837	<b>1,221,508</b>	923,637
62610	Virtual Learning Academy of St Clair	130,074	0.00674260%	2,123,253	<b>1,646,882</b>	1,245,282
62620	Michigan Math and Science Academy	17,451	0.00090460%	284,860	<b>220,949</b>	167,069

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Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORs Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Pension Expense
60830	-	31,859	153,684	565,754	751,297	20,674	-	-	20,674	527,557	152,324	679,881
60890	-	29,660	143,077	21,433	194,170	19,248	-	1,768	21,016	491,148	5,292	496,440
60930	-	899	4,339	5,230	10,468	584	-	-	584	14,894	1,408	16,302
60980	-	14,575	70,310	29,632	114,517	9,458	-	-	9,458	241,356	7,979	249,335
61040	-	17,042	82,208	417,482	516,732	11,059	-	-	11,059	282,199	112,353	394,552
61220	-	1,281	6,178	4,396	11,855	831	-	132	963	21,209	1,147	22,356
61240	-	17,683	85,301	82,127	185,111	11,475	-	-	11,475	292,818	22,101	314,919
61330	-	-	-	4	4	-	-	3,017,559	3,017,559	-	(812,088)	(812,088)
61400	-	6,790	32,755	11,560	51,105	4,406	-	309,307	313,713	112,439	(80,378)	32,061
61670	-	54,094	260,944	41,405	356,443	35,103	-	88,912	124,015	895,753	(12,785)	882,968
61680	-	-	-	-	-	-	-	123,776	123,776	-	(33,311)	(33,311)
61700	-	1,751	8,444	-	10,195	1,136	-	64,220	65,356	28,987	(17,284)	11,703
61810	-	16,083	77,581	292,275	385,939	10,437	-	1,225	11,662	266,315	78,363	344,678
61930	-	1,173	5,658	528	7,359	761	-	34,149	34,910	19,422	(9,048)	10,374
61960	-	17,355	83,718	157,603	258,676	11,262	-	197	11,459	287,382	42,344	329,726
62040	-	588	2,838	83,965	87,391	382	-	-	382	9,741	22,600	32,341
62060	-	5,776	27,865	61,559	95,200	3,749	-	-	3,749	95,653	16,567	112,220
62120	-	-	-	-	-	-	-	298,299	298,299	-	(80,278)	(80,278)
62490	-	-	-	-	-	-	-	1,021,010	1,021,010	-	(274,775)	(274,775)
62590	-	6,235	30,076	111,374	147,685	4,046	-	2,870	6,916	103,244	29,200	132,444
62610	-	8,406	40,550	141,035	189,991	5,455	-	-	5,455	139,197	37,956	177,153
62620	-	1,128	5,440	14,333	20,901	732	-	-	732	18,675	3,857	22,532

		Net Pension Liability with Sensitivity Analysis				
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
62810	St Clair County Career Prep Academy	-	0.00000000%	-	-	-
62950	Blue Water Middle College Academy	70,147	0.00363617%	1,145,034	<b>888,135</b>	671,559
63050	Relevant Academy of Eaton County	25,085	0.00130034%	409,479	<b>317,608</b>	240,158
63430	Muskegon Heights Public School Academy	32,467	0.00168299%	529,976	<b>411,071</b>	310,829
63440	Greater Heights Academy	55,041	0.00285315%	898,460	<b>696,883</b>	526,944
63520	Rising Stars Academy	90	0.00000466%	1,467	<b>1,138</b>	861
63780	Waterford Montessori Academy	73	0.00000380%	1,197	<b>928</b>	702
70000	Cheboygan Area Public Library	18,193	0.00094309%	296,980	<b>230,350</b>	174,178
70010	Bacon Memorial District Library	9,343	0.00048433%	152,516	<b>118,298</b>	89,450
70020	Willard Library	94,689	0.00490837%	1,545,652	<b>1,198,871</b>	906,520
70030	Grosse Pointe Public Library	50,100	0.00259703%	817,808	<b>634,325</b>	479,642
70040	Public Libraries of Saginaw	147,753	0.00765907%	2,411,850	<b>1,870,730</b>	1,414,543
70060	Houghton Lake Public Library	-	0.00000000%	-	-	-
70070	Ann Arbor District Library	143,589	0.00744319%	2,343,870	<b>1,818,001</b>	1,374,673
70090	Flint Public Library	156,931	0.00813479%	2,561,655	<b>1,986,925</b>	1,502,403
70100	Hackley Public Library	127,909	0.00663040%	2,087,921	<b>1,619,477</b>	1,224,560
70120	Mount Clemens Public Library	127,434	0.00660575%	2,080,159	<b>1,613,456</b>	1,220,007

Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORS Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
62810	-	-	-	-	-	-	-	2,127,251	2,127,251	-	(572,490)	(572,490)
62950	-	4,533	21,868	156,511	182,912	2,942	-	-	2,942	75,067	42,120	117,187
63050	-	1,621	7,820	2,483	11,924	1,052	-	9,871	10,923	26,845	(1,988)	24,857
63430	-	2,098	10,121	245,056	257,275	1,362	-	-	1,362	34,744	65,950	100,694
63440	-	3,557	17,159	50,850	71,566	2,308	-	-	2,308	58,902	13,685	72,587
63520	-	6	28	868	902	4	-	-	4	96	234	330
63780	-	5	23	708	736	3	-	58	61	78	176	254
70000	-	1,176	5,672	3,833	10,681	763	-	-	763	19,470	1,032	20,502
70010	-	604	2,913	-	3,517	392	-	38,287	38,679	9,999	(10,304)	(305)
70020	-	6,119	29,519	-	35,638	3,971	-	277,021	280,992	101,330	(74,552)	26,778
70030	-	3,238	15,618	20,115	38,971	2,101	-	-	2,101	53,614	5,414	59,028
70040	-	9,549	46,061	3,709	59,319	6,196	-	314,388	320,584	158,117	(83,610)	74,507
70060	-	-	-	-	-	-	-	3,814	3,814	-	(1,027)	(1,027)
70070	-	9,279	44,763	-	54,042	6,022	-	207,490	213,512	153,660	(55,840)	97,820
70090	-	10,142	48,922	3,894	62,958	6,581	-	81,255	87,836	167,938	(20,820)	147,118
70100	-	8,266	39,875	22,910	71,051	5,364	-	85	5,449	136,881	6,143	143,024
70120	-	8,235	39,727	-	47,962	5,344	-	16,842	22,186	136,372	(4,532)	131,840