

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

This table contains data for informational purposes, as an example of what will be provided for use in Financial Statements, Notes to Financial Statements, and Required Supplemental Information.

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
05880	Detroit Public Schools	900,668,520	(17,412,703)	-	(61,890,463)	-	(79,303,166)
05900	Alcona Community Schools	9,850,808	(190,447)	-	(676,910)	-	(867,356)
05930	Autrain-Onota Public Schools	1,176,754	(22,750)	-	(80,862)	-	(103,612)
05950	Burt Township School District	988,416	(19,109)	-	(67,920)	-	(87,029)
05980	Munising Public Schools	9,072,467	(175,399)	-	(623,425)	-	(798,824)
05990	Superior Central School District	3,836,939	(74,180)	-	(263,660)	-	(337,839)
06000	Allegan Area Educational Service Agency	25,270,912	(488,565)	-	(1,736,519)	-	(2,225,084)
06370	Glenn-Ganges School District #4	716,814	(13,858)	-	(49,257)	-	(63,115)
07000	Allegan Public Schools	31,531,065	(609,593)	-	(2,166,693)	-	(2,776,286)
07020	Plainwell Community School	32,935,369	(636,742)	-	(2,263,191)	-	(2,899,934)
07030	Hopkins Public School	19,786,743	(382,539)	-	(1,359,669)	-	(1,742,207)
07040	Fennville Public School	15,168,794	(293,260)	-	(1,042,341)	-	(1,335,601)
07050	Martin Public Schools	6,739,201	(130,290)	-	(463,092)	-	(593,381)
07060	Otsego Public Schools	29,518,756	(570,689)	-	(2,028,415)	-	(2,599,104)
07070	Saugatuck Public Schools	12,165,691	(235,200)	-	(835,979)	-	(1,071,180)
07080	Wayland Union Schools	35,766,414	(691,475)	-	(2,457,730)	-	(3,149,205)
07090	Alpena-Montmorency-Alcona ESD	10,147,182	(196,176)	-	(697,275)	-	(893,452)
07120	Alpena Public Schools	53,616,018	(1,036,563)	-	(3,684,286)	-	(4,720,849)
07210	Ellsworth Community School	2,926,041	(56,569)	-	(201,066)	-	(257,636)
07220	Central Lake-Antrim County Public Schools	5,272,791	(101,939)	-	(362,326)	-	(464,265)
07230	Alba Public Schools	2,142,758	(41,426)	-	(147,242)	-	(188,668)

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	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
05880	-	-	-	-	-	61,586,694	-	61,586,694
05900	-	-	-	-	-	674,930	-	674,930
05930	-	-	-	-	-	80,513	-	80,513
05950	-	-	-	-	-	66,888	-	66,888
05980	-	-	-	-	-	619,525	-	619,525
05990	-	-	-	-	-	262,182	-	262,182
06000	-	-	-	-	-	1,721,266	-	1,721,266
06370	-	-	-	-	-	48,113	-	48,113
07000	-	-	-	-	-	2,153,641	-	2,153,641
07020	-	-	-	-	-	2,249,662	-	2,249,662
07030	-	-	-	-	-	1,348,201	-	1,348,201
07040	-	-	-	-	-	1,035,872	-	1,035,872
07050	-	-	-	-	-	460,524	-	460,524
07060	-	-	-	-	-	2,022,295	-	2,022,295
07070	-	-	-	-	-	829,166	-	829,166
07080	-	-	-	-	-	2,444,234	-	2,444,234
07090	-	-	-	-	-	694,383	-	694,383
07120	-	-	-	-	-	3,670,446	-	3,670,446
07210	-	-	-	-	-	200,028	-	200,028
07220	-	-	-	-	-	360,207	-	360,207
07230	-	-	-	-	-	146,738	-	146,738

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07240	Elk Rapids Schools	17,539,803	(339,099)	-	(1,205,268)	-	(1,544,366)
07250	Bellaire Public Schools	4,546,476	(87,897)	-	(312,416)	-	(400,314)
07270	Mancelona Public Schools	11,056,548	(213,757)	-	(759,763)	-	(973,520)
07470	Arenac-Eastern High School	3,170,726	(61,300)	-	(217,880)	-	(279,180)
07480	Au Gres-Sims School District	4,559,760	(88,154)	-	(313,329)	-	(401,483)
07520	Arvon Township Schools	284,270	(5,496)	-	(19,534)	-	(25,030)
07540	Baraga Township Schools	7,499,665	(144,992)	-	(515,348)	-	(660,340)
07560	L'Anse Public Schools	8,977,738	(173,567)	-	(616,915)	-	(790,483)
07570	Barry Intermediate School District	6,739,926	(130,304)	-	(463,142)	-	(593,445)
07980	Delton-Kellogg Schools	18,883,443	(365,075)	-	(1,297,597)	-	(1,662,673)
08000	Hastings Area School District	31,005,753	(599,437)	-	(2,130,596)	-	(2,730,033)
08020	Thornapple-Kellogg School	39,426,867	(762,243)	-	(2,709,262)	-	(3,471,505)
08040	Bay-Arenac Intermediate School District	44,000,101	(850,658)	-	(3,023,517)	-	(3,874,175)
08630	Bangor Township Schools	29,351,264	(567,451)	-	(2,016,906)	-	(2,584,356)
08640	Bay City Public Schools	109,605,485	(2,119,012)	-	(7,531,666)	-	(9,650,678)
08650	Essexville-Hampton Public Schools	22,901,326	(442,753)	-	(1,573,691)	-	(2,016,444)
08680	Pinconning Area Schools	16,768,444	(324,186)	-	(1,152,263)	-	(1,476,448)
08830	Berrien RESA	34,448,343	(665,993)	-	(2,367,157)	-	(3,033,150)
09250	Riverside-Hager School District #6	830,278	(16,052)	-	(57,053)	-	(73,105)
09600	River School	918,034	(17,748)	-	(63,084)	-	(80,832)
09720	Buchanan Community Schools	19,313,166	(373,383)	-	(1,327,126)	-	(1,700,509)
09750	Galien Township School	13,778	(266)	-	(947)	-	(1,213)
09760	Bridgman Public Schools	12,540,537	(242,447)	-	(861,737)	-	(1,104,185)
09780	New Buffalo Area Schools	16,059,702	(310,484)	-	(1,103,561)	-	(1,414,044)
09790	Niles Public Schools	44,683,531	(863,871)	-	(3,070,480)	-	(3,934,350)
09800	Brandywine Public Schools	15,810,055	(305,657)	-	(1,086,406)	-	(1,392,063)
09810	Berrien Springs Public Schools	25,233,351	(487,839)	-	(1,733,938)	-	(2,221,777)
09820	Eau Claire Public Schools	11,018,378	(213,019)	-	(757,140)	-	(970,160)

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07240	-	-	-	-	-	1,200,288	-	1,200,288
07250	-	-	-	-	-	312,163	-	312,163
07270	-	-	-	-	-	757,661	-	757,661
07470	-	-	-	-	-	215,714	-	215,714
07480	-	-	-	-	-	311,860	-	311,860
07520	-	-	-	-	-	19,249	-	19,249
07540	-	-	-	-	-	513,918	-	513,918
07560	-	-	-	-	-	612,887	-	612,887
07570	-	-	-	-	-	458,804	-	458,804
07980	-	-	-	-	-	1,289,273	-	1,289,273
08000	-	-	-	-	-	2,117,738	-	2,117,738
08020	-	-	-	-	-	2,694,366	-	2,694,366
08040	-	-	-	-	-	3,000,262	-	3,000,262
08630	-	-	-	-	-	2,006,929	-	2,006,929
08640	-	-	-	-	-	7,483,591	-	7,483,591
08650	-	-	-	-	-	1,565,035	-	1,565,035
08680	-	-	-	-	-	1,147,371	-	1,147,371
08830	-	-	-	-	-	2,345,922	-	2,345,922
09250	-	-	-	-	-	56,692	-	56,692
09600	-	-	-	-	-	61,581	-	61,581
09720	-	-	-	-	-	1,315,662	-	1,315,662
09750	-	-	-	-	-	923	-	923
09760	-	-	-	-	-	856,100	-	856,100
09780	-	-	-	-	-	1,096,090	-	1,096,090
09790	-	-	-	-	-	3,046,846	-	3,046,846
09800	-	-	-	-	-	1,077,755	-	1,077,755
09810	-	-	-	-	-	1,712,924	-	1,712,924
09820	-	-	-	-	-	751,655	-	751,655

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09830	St Joseph Public Schools	36,250,175	(700,828)	-	(2,490,972)	-	(3,191,800)
09850	Watervliet Public Schools	16,321,661	(315,548)	-	(1,121,562)	-	(1,437,110)
09870	Branch County Intermediate School District	26,046,937	(503,568)	-	(1,789,845)	-	(2,293,413)
10150	Bronson Community School	13,727,726	(265,399)	-	(943,316)	-	(1,208,716)
10160	Coldwater Community Schools	34,745,220	(671,732)	-	(2,387,557)	-	(3,059,290)
10180	Quincy Community Schools	14,859,701	(287,284)	-	(1,021,101)	-	(1,308,385)
10190	Union City Community Schools	14,694,482	(284,090)	-	(1,009,748)	-	(1,293,838)
10200	Calhoun County Intermediate School District	59,379,131	(1,147,982)	-	(4,080,305)	-	(5,228,286)
10790	Albion Public Schools	10,533,985	(203,654)	-	(723,855)	-	(927,509)
10800	Athens Area School	6,616,749	(127,922)	-	(454,677)	-	(582,600)
10810	Battle Creek Public Schools	83,441,097	(1,613,174)	-	(5,733,750)	-	(7,346,924)
10820	Lakeview School District	53,354,193	(1,031,501)	-	(3,666,294)	-	(4,697,795)
10860	Harper Creek Community Schools	33,119,373	(640,300)	-	(2,275,835)	-	(2,916,135)
10880	Homer Community Schools	14,087,354	(272,352)	-	(968,029)	-	(1,240,381)
10890	Marshall Public Schools	30,767,076	(594,823)	-	(2,114,195)	-	(2,709,017)
10900	Pennfield Schools	26,136,207	(505,294)	-	(1,795,979)	-	(2,301,273)
10910	Tekonsha Community School	3,138,144	(60,670)	-	(215,641)	-	(276,311)
11410	Dowagiac-Union School District	29,727,782	(574,730)	-	(2,042,778)	-	(2,617,508)
11430	Cassopolis Public Schools	12,899,106	(249,380)	-	(886,377)	-	(1,135,756)
11440	Marcellus Community Schools	8,761,145	(169,380)	-	(602,032)	-	(771,412)
11450	Edwardsburg Public Schools	29,294,699	(566,357)	-	(2,013,019)	-	(2,579,376)
11470	Lewis Cass Intermediate School District	11,776,219	(227,671)	-	(809,216)	-	(1,036,887)
11560	Beaver Island Community School	2,360,642	(45,638)	-	(162,214)	-	(207,853)
11570	Boyne Falls Public School	3,000,574	(58,010)	-	(206,188)	-	(264,198)
11580	Charlevoix Public Schools	14,000,896	(270,681)	-	(962,087)	-	(1,232,768)
11620	Cheboygan-Otsego-Presque Isle ESD	12,479,176	(241,261)	-	(857,521)	-	(1,098,782)
11810	Inland Lakes Schools	9,427,242	(182,258)	-	(647,804)	-	(830,061)
11820	Mackinaw City Public Schools	3,523,696	(68,124)	-	(242,135)	-	(310,259)

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09830	-	-	-	-	-	2,471,091	-	2,471,091
09850	-	-	-	-	-	1,114,431	-	1,114,431
09870	-	-	-	-	-	1,776,453	-	1,776,453
10150	-	-	-	-	-	939,420	-	939,420
10160	-	-	-	-	-	2,368,724	-	2,368,724
10180	-	-	-	-	-	1,011,075	-	1,011,075
10190	-	-	-	-	-	1,003,938	-	1,003,938
10200	-	-	-	-	-	4,041,897	-	4,041,897
10790	-	-	-	-	-	720,801	-	720,801
10800	-	-	-	-	-	450,619	-	450,619
10810	-	-	-	-	-	5,698,792	-	5,698,792
10820	-	-	-	-	-	3,636,183	-	3,636,183
10860	-	-	-	-	-	2,255,496	-	2,255,496
10880	-	-	-	-	-	959,665	-	959,665
10890	-	-	-	-	-	2,102,746	-	2,102,746
10900	-	-	-	-	-	1,779,867	-	1,779,867
10910	-	-	-	-	-	214,201	-	214,201
11410	-	-	-	-	-	2,025,858	-	2,025,858
11430	-	-	-	-	-	884,369	-	884,369
11440	-	-	-	-	-	599,038	-	599,038
11450	-	-	-	-	-	1,997,194	-	1,997,194
11470	-	-	-	-	-	804,356	-	804,356
11560	-	-	-	-	-	161,010	-	161,010
11570	-	-	-	-	-	205,394	-	205,394
11580	-	-	-	-	-	957,024	-	957,024
11620	-	-	-	-	-	848,529	-	848,529
11810	-	-	-	-	-	644,397	-	644,397
11820	-	-	-	-	-	240,363	-	240,363

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11830	Wolverine Community Schools	4,576,850	(88,485)	-	(314,503)	-	(402,988)	
11840	Eastern U P Intermediate School District	10,778,095	(208,374)	-	(740,629)	-	(949,003)	
11930	Detour Area Schools	3,538,715	(68,414)	-	(243,167)	-	(311,581)	
11950	Pickford Public Schools	7,042,007	(136,144)	-	(483,900)	-	(620,043)	
11970	Rudyard Public Schools	9,433,503	(182,379)	-	(648,234)	-	(830,613)	
11980	Sault Ste Marie Public Schools	28,940,927	(559,517)	-	(1,988,709)	-	(2,548,226)	
12000	Brimley Public Schools	7,033,958	(135,988)	-	(483,346)	-	(619,335)	
12010	Whitefish Township School	1,311,945	(25,364)	-	(90,152)	-	(115,516)	
12020	Clare-Gladwin Intermediate School District	17,743,150	(343,030)	-	(1,219,241)	-	(1,562,271)	
12230	Clare Public Schools	18,335,013	(354,472)	-	(1,259,911)	-	(1,614,384)	
12240	Harrison Community Schools	16,463,909	(318,298)	-	(1,131,336)	-	(1,449,634)	
12250	Farwell Area Schools	18,303,922	(353,871)	-	(1,257,775)	-	(1,611,646)	
12260	Clinton County Intermediate School District	18,875,313	(364,918)	-	(1,297,039)	-	(1,661,957)	
12930	Bath Community Schools	12,594,863	(243,498)	-	(865,470)	-	(1,108,968)	
12940	St Johns Public Schools	40,992,994	(792,521)	-	(2,816,880)	-	(3,609,401)	
12950	Fowler Public Schools	6,675,587	(129,060)	-	(458,721)	-	(587,780)	
12980	Dewitt Public Schools	36,505,291	(705,760)	-	(2,508,503)	-	(3,214,263)	
13070	Delta-Schoolcraft Intermediate School District	12,300,467	(237,806)	-	(845,241)	-	(1,083,047)	
13120	Bark River - Harris Schools	7,867,489	(152,103)	-	(540,623)	-	(692,726)	
13130	Escanaba Area Public Schools	32,097,112	(620,536)	-	(2,205,590)	-	(2,826,126)	
13170	Gladstone Area Schools	16,810,341	(324,996)	-	(1,155,142)	-	(1,480,138)	
13190	Rapid River Public Schools	4,235,223	(81,880)	-	(291,028)	-	(372,908)	
13220	Dickinson-Iron Intermediate School District	11,129,585	(215,169)	-	(764,782)	-	(979,951)	
13250	Breitung Township Schools	20,695,720	(400,112)	-	(1,422,130)	-	(1,822,242)	
13270	Iron Mountain Public Schools	13,919,282	(269,103)	-	(956,479)	-	(1,225,582)	
13310	Eaton County Intermediate School District	26,401,830	(510,429)	-	(1,814,232)	-	(2,324,661)	
13720	Strange-Oneida School #3	195,522	(3,780)	-	(13,436)	-	(17,216)	
13890	Bellevue Community Schools	6,684,333	(129,229)	-	(459,322)	-	(588,550)	

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11830	-	-	-	-	-	313,476	-	313,476
11840	-	-	-	-	-	736,186	-	736,186
11930	-	-	-	-	-	241,410	-	241,410
11950	-	-	-	-	-	480,463	-	480,463
11970	-	-	-	-	-	642,338	-	642,338
11980	-	-	-	-	-	1,979,831	-	1,979,831
12000	-	-	-	-	-	480,522	-	480,522
12010	-	-	-	-	-	89,478	-	89,478
12020	-	-	-	-	-	1,209,785	-	1,209,785
12230	-	-	-	-	-	1,253,979	-	1,253,979
12240	-	-	-	-	-	1,126,526	-	1,126,526
12250	-	-	-	-	-	1,250,051	-	1,250,051
12260	-	-	-	-	-	1,287,506	-	1,287,506
12930	-	-	-	-	-	857,918	-	857,918
12940	-	-	-	-	-	2,794,903	-	2,794,903
12950	-	-	-	-	-	456,776	-	456,776
12980	-	-	-	-	-	2,496,987	-	2,496,987
13070	-	-	-	-	-	840,062	-	840,062
13120	-	-	-	-	-	537,347	-	537,347
13130	-	-	-	-	-	2,195,155	-	2,195,155
13170	-	-	-	-	-	1,152,712	-	1,152,712
13190	-	-	-	-	-	290,093	-	290,093
13220	-	-	-	-	-	758,452	-	758,452
13250	-	-	-	-	-	1,416,058	-	1,416,058
13270	-	-	-	-	-	952,199	-	952,199
13310	-	-	-	-	-	1,791,398	-	1,791,398
13720	-	-	-	-	-	12,912	-	12,912
13890	-	-	-	-	-	456,089	-	456,089

Table 2: GASB 68 Pension Amounts by Reporting Unit
Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
13900	Potterville Public Schools	11,840,402	(228,912)	-	(813,627)	-	(1,042,538)
13910	Charlotte Public Schools	32,043,960	(619,509)	-	(2,201,937)	-	(2,821,446)
13940	Eaton Rapids Public Schools	34,936,942	(675,439)	-	(2,400,732)	-	(3,076,171)
13950	Grand Ledge Public Schools	65,954,153	(1,275,097)	-	(4,532,115)	-	(5,807,212)
13980	Olivet Community Schools	19,989,320	(386,455)	-	(1,373,589)	-	(1,760,044)
14140	Alanson Public Schools	3,533,157	(68,307)	-	(242,785)	-	(311,092)
14150	Harbor Springs Public Schools	15,721,125	(303,938)	-	(1,080,295)	-	(1,384,233)
14160	Pellston Public Schools	8,260,562	(159,702)	-	(567,634)	-	(727,336)
14170	Petoskey Public Schools	34,147,781	(660,182)	-	(2,346,504)	-	(3,006,686)
14180	Genesee County Intermediate School District	90,317,393	(1,746,114)	-	(6,206,262)	-	(7,952,377)
14300	Goodrich Area Schools	25,939,106	(501,483)	-	(1,782,435)	-	(2,283,918)
14310	Bendle Public Schools	19,443,857	(375,910)	-	(1,336,107)	-	(1,712,017)
14320	Bentley Community Schools	9,402,408	(181,778)	-	(646,097)	-	(827,875)
14330	Atherton Community Schools	9,743,930	(188,380)	-	(669,565)	-	(857,945)
14340	Davison Community Schools	70,249,495	(1,358,140)	-	(4,827,274)	-	(6,185,414)
14350	Lake Fenton Community School District	24,630,391	(476,182)	-	(1,692,505)	-	(2,168,687)
14360	Fenton Area Public Schools	47,119,374	(910,963)	-	(3,237,861)	-	(4,148,824)
14370	Linden Community School	33,181,153	(641,494)	-	(2,280,081)	-	(2,921,575)
14380	Flint Community Schools	160,769,993	(3,108,180)	-	(11,047,493)	-	(14,155,673)
14400	Carman-Ainsworth Community School District	75,622,210	(1,462,011)	-	(5,196,466)	-	(6,658,477)
14430	Flushing Community Schools	56,733,391	(1,096,832)	-	(3,898,500)	-	(4,995,331)
14450	Swartz Creek Community Schools	50,060,706	(967,828)	-	(3,439,978)	-	(4,407,806)
14460	Mt Morris Consolidated Schools	31,812,003	(615,024)	-	(2,185,998)	-	(2,801,022)
14470	Genesee School District	9,380,673	(181,357)	-	(644,604)	-	(825,961)
14480	Kearsley Community Schools	41,879,620	(809,662)	-	(2,877,806)	-	(3,687,468)
14490	Grand Blanc Community Schools	107,012,672	(2,068,885)	-	(7,353,498)	-	(9,422,383)
14500	Montrose Community Schools	17,331,499	(335,071)	-	(1,190,954)	-	(1,526,025)
14510	Beecher Community School District	22,514,096	(435,267)	-	(1,547,082)	-	(1,982,349)

Table 2: GASB 68 Pension Amounts by Reporting Unit
Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
13900	-	-	-	-	-	807,785	-	807,785
13910	-	-	-	-	-	2,185,790	-	2,185,790
13940	-	-	-	-	-	2,382,149	-	2,382,149
13950	-	-	-	-	-	4,501,399	-	4,501,399
13980	-	-	-	-	-	1,365,845	-	1,365,845
14140	-	-	-	-	-	241,003	-	241,003
14150	-	-	-	-	-	1,076,825	-	1,076,825
14160	-	-	-	-	-	563,896	-	563,896
14170	-	-	-	-	-	2,337,182	-	2,337,182
14180	-	-	-	-	-	6,166,239	-	6,166,239
14300	-	-	-	-	-	1,770,077	-	1,770,077
14310	-	-	-	-	-	1,326,475	-	1,326,475
14320	-	-	-	-	-	642,594	-	642,594
14330	-	-	-	-	-	667,661	-	667,661
14340	-	-	-	-	-	4,790,007	-	4,790,007
14350	-	-	-	-	-	1,682,246	-	1,682,246
14360	-	-	-	-	-	3,216,369	-	3,216,369
14370	-	-	-	-	-	2,269,082	-	2,269,082
14380	-	-	-	-	-	11,011,340	-	11,011,340
14400	-	-	-	-	-	5,170,478	-	5,170,478
14430	-	-	-	-	-	3,868,731	-	3,868,731
14450	-	-	-	-	-	3,417,680	-	3,417,680
14460	-	-	-	-	-	2,173,226	-	2,173,226
14470	-	-	-	-	-	641,245	-	641,245
14480	-	-	-	-	-	2,853,596	-	2,853,596
14490	-	-	-	-	-	7,323,092	-	7,323,092
14500	-	-	-	-	-	1,188,438	-	1,188,438
14510	-	-	-	-	-	1,539,183	-	1,539,183

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
14520	Westwood Heights Schools	11,235,812	(217,223)	-	(772,082)	-	(989,305)
14530	Clio Area School District	38,983,943	(753,680)	-	(2,678,826)	-	(3,432,506)
14790	Beaverton Rural School District	14,701,412	(284,224)	-	(1,010,224)	-	(1,294,448)
14800	Gladwin Community Schools	22,569,063	(436,330)	-	(1,550,859)	-	(1,987,189)
14830	Bessemer Area School District	5,531,556	(106,942)	-	(380,107)	-	(487,049)
14890	Wakefield Township Schools	4,272,210	(82,595)	-	(293,570)	-	(376,165)
14900	Watersmeet Township School District	4,019,420	(77,708)	-	(276,199)	-	(353,907)
14910	Traverse Bay Area Intermediate School District	63,592,346	(1,229,436)	-	(4,369,820)	-	(5,599,257)
15130	Kingsley Area School	14,870,406	(287,491)	-	(1,021,837)	-	(1,309,328)
15150	Traverse City Public Schools	130,577,473	(2,524,466)	-	(8,972,780)	-	(11,497,245)
15170	Gratiot-Isabella Intermediate School District	22,931,104	(443,329)	-	(1,575,737)	-	(2,019,066)
16060	Alma Public Schools	29,764,975	(575,449)	-	(2,045,334)	-	(2,620,783)
16070	Ashley Community School	3,642,964	(70,430)	-	(250,330)	-	(320,760)
16080	Fulton Schools	11,560,321	(223,497)	-	(794,381)	-	(1,017,877)
16090	Ithaca Public Schools	16,154,616	(312,319)	-	(1,110,083)	-	(1,422,401)
16100	St Louis Public Schools	13,681,235	(264,501)	-	(940,122)	-	(1,204,622)
16120	Breckenridge Community Schools	10,065,958	(194,606)	-	(691,694)	-	(886,300)
16130	Hillsdale County Intermediate School District	15,644,147	(302,450)	-	(1,075,005)	-	(1,377,455)
16270	North Adams-Jerome Public Schools	4,201,433	(81,227)	-	(288,706)	-	(369,933)
16280	Camden-Frontier School	7,532,562	(145,628)	-	(517,609)	-	(663,236)
16290	Jonesville Community Schools	16,809,182	(324,973)	-	(1,155,062)	-	(1,480,035)
16300	Hillsdale Community Schools	18,405,671	(355,838)	-	(1,264,767)	-	(1,620,605)
16310	Litchfield Community Schools	3,732,285	(72,157)	-	(256,468)	-	(328,625)
16320	Pittsford Area Schools	7,295,182	(141,038)	-	(501,297)	-	(642,335)
16330	Reading Community School	9,627,541	(186,130)	-	(661,567)	-	(847,698)
16340	Waldron Area Schools	3,599,571	(69,591)	-	(247,349)	-	(316,939)
16350	Copper Country Intermediate School District	9,393,748	(181,610)	-	(645,502)	-	(827,112)
16390	Adams Township School District	4,567,528	(88,304)	-	(313,863)	-	(402,167)

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
14520	-	-	-	-	-	768,360	-	768,360
14530	-	-	-	-	-	2,671,350	-	2,671,350
14790	-	-	-	-	-	1,005,510	-	1,005,510
14800	-	-	-	-	-	1,545,575	-	1,545,575
14830	-	-	-	-	-	378,215	-	378,215
14890	-	-	-	-	-	291,479	-	291,479
14900	-	-	-	-	-	274,314	-	274,314
14910	-	-	-	-	-	4,331,494	-	4,331,494
15130	-	-	-	-	-	1,015,523	-	1,015,523
15150	-	-	-	-	-	8,907,946	-	8,907,946
15170	-	-	-	-	-	1,565,749	-	1,565,749
16060	-	-	-	-	-	2,029,122	-	2,029,122
16070	-	-	-	-	-	249,777	-	249,777
16080	-	-	-	-	-	788,411	-	788,411
16090	-	-	-	-	-	1,103,838	-	1,103,838
16100	-	-	-	-	-	936,253	-	936,253
16120	-	-	-	-	-	687,957	-	687,957
16130	-	-	-	-	-	1,070,312	-	1,070,312
16270	-	-	-	-	-	287,038	-	287,038
16280	-	-	-	-	-	514,065	-	514,065
16290	-	-	-	-	-	1,148,469	-	1,148,469
16300	-	-	-	-	-	1,256,708	-	1,256,708
16310	-	-	-	-	-	255,492	-	255,492
16320	-	-	-	-	-	496,366	-	496,366
16330	-	-	-	-	-	656,360	-	656,360
16340	-	-	-	-	-	245,558	-	245,558
16350	-	-	-	-	-	641,170	-	641,170
16390	-	-	-	-	-	312,424	-	312,424

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Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
16400	Calumet Public Schools	17,192,177	(332,378)	-	(1,181,380)	-	(1,513,758)
16420	Chassell Township Schools	2,756,294	(53,288)	-	(189,402)	-	(242,690)
16440	Elm River Township Schools	329,111	(6,363)	-	(22,615)	-	(28,978)
16450	Hancock Public Schools	7,963,157	(153,952)	-	(547,197)	-	(701,150)
16470	Dollar Bay-Tamarack City Area Schools	3,472,199	(67,128)	-	(238,596)	-	(305,724)
16480	Houghton-Portage Township School District	13,401,612	(259,095)	-	(920,907)	-	(1,180,002)
16490	Lake Linden-Hubbell Public School	5,550,049	(107,300)	-	(381,378)	-	(488,678)
16500	Stanton Township Public Schools	1,623,395	(31,385)	-	(111,553)	-	(142,939)
16510	Huron Intermediate School District	15,558,217	(300,788)	-	(1,069,101)	-	(1,369,889)
16600	Caseville Public School	3,102,397	(59,979)	-	(213,185)	-	(273,164)
16610	Big Burning-Colfax #1F School	219,494	(4,244)	-	(15,083)	-	(19,326)
16780	Church School	284,817	(5,506)	-	(19,572)	-	(25,078)
17020	Adams-Sigel #3 School	164,972	(3,189)	-	(11,336)	-	(14,526)
17030	Eccles-Sigel #4 School	218,141	(4,217)	-	(14,990)	-	(19,207)
17040	Kipper School	138,156	(2,671)	-	(9,494)	-	(12,165)
17060	Verona Mills School	204,475	(3,953)	-	(14,051)	-	(18,004)
17110	Uby Community Schools	9,958,524	(192,529)	-	(684,311)	-	(876,840)
17130	North Huron Schools	4,768,644	(92,193)	-	(327,683)	-	(419,875)
17170	Port Hope Community Schools	937,808	(18,131)	-	(64,443)	-	(82,573)
17180	Harbor Beach Community School District	5,219,275	(100,905)	-	(358,648)	-	(459,553)
17200	Bad Axe Public Schools	13,310,818	(257,339)	-	(914,668)	-	(1,172,007)
17220	Ingham Intermediate School District	55,205,213	(1,067,287)	-	(3,793,489)	-	(4,860,776)
17710	Holt Public Schools	88,696,568	(1,714,778)	-	(6,094,886)	-	(7,809,664)
17740	East Lansing Public Schools	49,940,491	(965,504)	-	(3,431,718)	-	(4,397,222)
17750	Dansville Schools	9,726,896	(188,051)	-	(668,395)	-	(856,446)
17760	Lansing Public Schools	222,139,674	(4,294,646)	-	(15,264,581)	-	(19,559,226)
17830	Webberville Community Schools	7,328,373	(141,680)	-	(503,577)	-	(645,258)
17840	Leslie Public Schools	17,591,439	(340,097)	-	(1,208,816)	-	(1,548,913)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
16400	-	-	-	-	-	1,172,340	-	1,172,340
16420	-	-	-	-	-	188,339	-	188,339
16440	-	-	-	-	-	22,629	-	22,629
16450	-	-	-	-	-	544,725	-	544,725
16470	-	-	-	-	-	236,853	-	236,853
16480	-	-	-	-	-	916,482	-	916,482
16490	-	-	-	-	-	378,367	-	378,367
16500	-	-	-	-	-	110,929	-	110,929
16510	-	-	-	-	-	1,064,582	-	1,064,582
16600	-	-	-	-	-	210,123	-	210,123
16610	-	-	-	-	-	15,073	-	15,073
16780	-	-	-	-	-	19,123	-	19,123
17020	-	-	-	-	-	11,209	-	11,209
17030	-	-	-	-	-	14,960	-	14,960
17040	-	-	-	-	-	9,340	-	9,340
17060	-	-	-	-	-	14,042	-	14,042
17110	-	-	-	-	-	679,187	-	679,187
17130	-	-	-	-	-	325,298	-	325,298
17170	-	-	-	-	-	64,124	-	64,124
17180	-	-	-	-	-	356,215	-	356,215
17200	-	-	-	-	-	908,894	-	908,894
17220	-	-	-	-	-	3,766,630	-	3,766,630
17710	-	-	-	-	-	6,061,887	-	6,061,887
17740	-	-	-	-	-	3,415,317	-	3,415,317
17750	-	-	-	-	-	666,743	-	666,743
17760	-	-	-	-	-	15,162,559	-	15,162,559
17830	-	-	-	-	-	499,910	-	499,910
17840	-	-	-	-	-	1,201,702	-	1,201,702

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Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
17850	Haslett Public Schools	38,833,312	(750,768)	-	(2,668,475)	-	(3,419,243)	
17860	Okemos Public Schools	63,863,689	(1,234,682)	-	(4,388,466)	-	(5,623,148)	
17890	Stockbridge Community Schools	19,526,891	(377,515)	-	(1,341,813)	-	(1,719,328)	
17900	Mason Public Schools	43,968,478	(850,046)	-	(3,021,344)	-	(3,871,390)	
17910	Williamston Community Schools	24,966,703	(482,683)	-	(1,715,615)	-	(2,198,299)	
17920	Ionia County Intermediate School District	34,523,865	(667,453)	-	(2,372,347)	-	(3,039,800)	
17940	Coon-Berlin Township School District #3	261,497	(5,056)	-	(17,969)	-	(23,025)	
18140	Haynor-Easton Township School District #6	290,643	(5,619)	-	(19,972)	-	(25,591)	
18160	North LeValley School #2	162,498	(3,142)	-	(11,166)	-	(14,308)	
18640	Saranac Community Schools	12,791,966	(247,308)	-	(879,014)	-	(1,126,323)	
18660	Ionia Public Schools	36,461,472	(704,913)	-	(2,505,492)	-	(3,210,404)	
18680	Pewamo-Westphalia Community School District	8,058,941	(155,804)	-	(553,779)	-	(709,584)	
18700	Belding Area Schools	23,281,182	(450,097)	-	(1,599,793)	-	(2,049,890)	
18710	Portland Public Schools	23,639,870	(457,032)	-	(1,624,441)	-	(2,081,472)	
18720	Iosco Regional Educational Services Agency	5,817,931	(112,479)	-	(399,786)	-	(512,264)	
18760	Oscoda Area Schools	15,993,724	(309,208)	-	(1,099,027)	-	(1,408,235)	
18770	Hale Area Schools	4,755,162	(91,932)	-	(326,756)	-	(418,688)	
18780	Tawas Area Schools	14,742,973	(285,027)	-	(1,013,080)	-	(1,298,107)	
19220	Shepherd Public Schools	21,992,175	(425,177)	-	(1,511,217)	-	(1,936,394)	
19230	Mt Pleasant Public Schools	46,975,056	(908,173)	-	(3,227,944)	-	(4,136,117)	
19240	Beal City Schools	7,709,323	(149,045)	-	(529,755)	-	(678,800)	
19290	Bois Blanc Pines School District	113,669	(2,198)	-	(7,811)	-	(10,008)	
19310	Moran Township School District	1,115,996	(21,576)	-	(76,687)	-	(98,263)	
19340	Les Cheneaux Community Schools	3,173,804	(61,359)	-	(218,092)	-	(279,451)	
19370	Mackinac Island Public School	1,840,539	(35,583)	-	(126,475)	-	(162,058)	
19390	St Ignace Public Schools	7,988,305	(154,439)	-	(548,925)	-	(703,364)	
19400	Jackson Intermediate School District	69,859,685	(1,350,603)	-	(4,800,488)	-	(6,151,091)	
19730	East Jackson Community Schools	16,971,979	(328,121)	-	(1,166,249)	-	(1,494,370)	

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
17850	-	-	-	-	-	2,649,198	-	2,649,198
17860	-	-	-	-	-	4,349,531	-	4,349,531
17890	-	-	-	-	-	1,334,944	-	1,334,944
17900	-	-	-	-	-	2,995,430	-	2,995,430
17910	-	-	-	-	-	1,704,151	-	1,704,151
17920	-	-	-	-	-	2,361,236	-	2,361,236
17940	-	-	-	-	-	17,530	-	17,530
18140	-	-	-	-	-	19,862	-	19,862
18160	-	-	-	-	-	11,084	-	11,084
18640	-	-	-	-	-	872,630	-	872,630
18660	-	-	-	-	-	2,495,637	-	2,495,637
18680	-	-	-	-	-	549,068	-	549,068
18700	-	-	-	-	-	1,587,355	-	1,587,355
18710	-	-	-	-	-	1,614,517	-	1,614,517
18720	-	-	-	-	-	397,022	-	397,022
18760	-	-	-	-	-	1,093,128	-	1,093,128
18770	-	-	-	-	-	321,160	-	321,160
18780	-	-	-	-	-	1,007,149	-	1,007,149
19220	-	-	-	-	-	1,503,358	-	1,503,358
19230	-	-	-	-	-	3,212,803	-	3,212,803
19240	-	-	-	-	-	527,102	-	527,102
19290	-	-	-	-	-	7,740	-	7,740
19310	-	-	-	-	-	76,003	-	76,003
19340	-	-	-	-	-	217,112	-	217,112
19370	-	-	-	-	-	126,048	-	126,048
19390	-	-	-	-	-	547,161	-	547,161
19400	-	-	-	-	-	4,766,924	-	4,766,924
19730	-	-	-	-	-	1,159,372	-	1,159,372

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Column A		Column B	Column C	Deferred (Inflows) of Resources				Column H
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
19750	Columbia School District	16,314,413	(315,408)	-	(1,121,063)	-	(1,436,471)	
19760	Concord Community Schools	9,845,861	(190,351)	-	(676,570)	-	(866,920)	
19770	Grass Lake Community Schools	15,466,478	(299,015)	-	(1,062,797)	-	(1,361,811)	
19780	Hanover Horton School District	15,892,694	(307,255)	-	(1,092,085)	-	(1,399,339)	
19800	Jackson Public Schools	85,508,510	(1,653,143)	-	(5,875,815)	-	(7,528,958)	
19810	Michigan Center School District	18,520,452	(358,058)	-	(1,272,654)	-	(1,630,711)	
19830	Napoleon Community School District	18,231,521	(352,472)	-	(1,252,800)	-	(1,605,271)	
19840	Northwest School District	34,759,699	(672,012)	-	(2,388,552)	-	(3,060,565)	
19860	Springport Public School	12,181,554	(235,507)	-	(837,069)	-	(1,072,576)	
19880	Vandercook Lake Public Schools	15,934,081	(308,055)	-	(1,094,929)	-	(1,402,984)	
19890	Kalamazoo RESA	51,907,868	(1,003,539)	-	(3,566,908)	-	(4,570,448)	
20080	Climax-Scotts Community School	6,972,005	(134,790)	-	(479,089)	-	(613,880)	
20090	Comstock Public Schools	27,325,040	(528,277)	-	(1,877,671)	-	(2,405,949)	
20100	Galesburg-Augusta Community School District	13,229,831	(255,773)	-	(909,103)	-	(1,164,876)	
20110	Kalamazoo Public Schools	187,927,809	(3,633,225)	-	(12,913,673)	-	(16,546,898)	
20140	Parchment School District	21,580,886	(417,225)	-	(1,482,955)	-	(1,900,180)	
20170	Portage Public Schools	112,897,823	(2,182,663)	-	(7,757,902)	-	(9,940,566)	
20200	Vicksburg Community Schools	33,028,962	(638,552)	-	(2,269,623)	-	(2,908,175)	
20210	Schoolcraft Community Schools	13,411,286	(259,282)	-	(921,572)	-	(1,180,853)	
20260	Crawford-Excelsior School District #1	406,890	(7,866)	-	(27,960)	-	(35,826)	
20390	Kalkaska Public Schools	19,199,069	(371,177)	-	(1,319,286)	-	(1,690,463)	
20400	Kent County Intermediate School District	132,538,414	(2,562,377)	-	(9,107,528)	-	(11,669,905)	
21660	Rockford Public Schools	106,427,648	(2,057,575)	-	(7,313,297)	-	(9,370,872)	
21670	Byron Center Public Schools	47,903,503	(926,123)	-	(3,291,744)	-	(4,217,866)	
21680	Caledonia Community Schools	59,907,281	(1,158,193)	-	(4,116,597)	-	(5,274,790)	
21700	Grand Rapids Public Schools	317,090,135	(6,130,331)	-	(21,789,210)	-	(27,919,541)	
21710	East Grand Rapids Public Schools	43,167,526	(834,562)	-	(2,966,306)	-	(3,800,867)	
21740	Lowell Area Schools	47,394,704	(916,286)	-	(3,256,781)	-	(4,173,067)	

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
19750	-	-	-	-	-	1,116,726	-	1,116,726
19760	-	-	-	-	-	674,026	-	674,026
19770	-	-	-	-	-	1,054,028	-	1,054,028
19780	-	-	-	-	-	1,086,899	-	1,086,899
19800	-	-	-	-	-	5,844,197	-	5,844,197
19810	-	-	-	-	-	1,263,506	-	1,263,506
19830	-	-	-	-	-	1,247,700	-	1,247,700
19840	-	-	-	-	-	2,371,874	-	2,371,874
19860	-	-	-	-	-	831,267	-	831,267
19880	-	-	-	-	-	1,088,632	-	1,088,632
19890	-	-	-	-	-	3,526,121	-	3,526,121
20080	-	-	-	-	-	475,094	-	475,094
20090	-	-	-	-	-	1,865,792	-	1,865,792
20100	-	-	-	-	-	904,053	-	904,053
20110	-	-	-	-	-	12,825,150	-	12,825,150
20140	-	-	-	-	-	1,471,593	-	1,471,593
20170	-	-	-	-	-	7,708,641	-	7,708,641
20200	-	-	-	-	-	2,254,263	-	2,254,263
20210	-	-	-	-	-	913,856	-	913,856
20260	-	-	-	-	-	27,847	-	27,847
20390	-	-	-	-	-	1,311,199	-	1,311,199
20400	-	-	-	-	-	9,048,857	-	9,048,857
21660	-	-	-	-	-	7,262,326	-	7,262,326
21670	-	-	-	-	-	3,269,650	-	3,269,650
21680	-	-	-	-	-	4,086,075	-	4,086,075
21700	-	-	-	-	-	21,586,248	-	21,586,248
21710	-	-	-	-	-	2,951,554	-	2,951,554
21740	-	-	-	-	-	3,232,137	-	3,232,137

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
21750	Cedar Springs Public Schools	42,261,007	(817,036)	-	(2,904,013)	-	(3,721,049)
21780	Godwin Heights Public Schools	29,648,671	(573,200)	-	(2,037,342)	-	(2,610,543)
21800	Comstock Park Public Schools	27,891,979	(539,238)	-	(1,916,629)	-	(2,455,867)
21820	Sparta Area Schools	35,096,172	(678,517)	-	(2,411,673)	-	(3,090,191)
21830	Kent City Community Schools	16,739,986	(323,636)	-	(1,150,307)	-	(1,473,943)
21870	Grandville Public Schools	72,144,212	(1,394,770)	-	(4,957,472)	-	(6,352,242)
21900	Godfrey-Lee Public Schools	24,472,773	(473,134)	-	(1,681,674)	-	(2,154,809)
21910	Kelloggsville Public Schools	31,635,895	(611,620)	-	(2,173,897)	-	(2,785,516)
21940	Grant Township School	233,462	(4,514)	-	(16,043)	-	(20,556)
22110	Baldwin Community Schools	9,125,501	(176,424)	-	(627,069)	-	(803,493)
22120	Lapeer County Intermediate School District	16,758,091	(323,986)	-	(1,151,551)	-	(1,475,537)
22690	Almont Community Schools	18,864,068	(364,701)	-	(1,296,266)	-	(1,660,967)
22700	Dryden Community Schools	8,132,440	(157,225)	-	(558,830)	-	(716,055)
22710	Imlay City Community Schools	25,616,329	(495,243)	-	(1,760,255)	-	(2,255,498)
22720	Lapeer Public Schools	68,805,288	(1,330,219)	-	(4,728,034)	-	(6,058,252)
22730	North Branch Area Schools	27,134,793	(524,599)	-	(1,864,598)	-	(2,389,198)
22740	Lakeville Community Schools	15,525,662	(300,159)	-	(1,066,864)	-	(1,367,023)
22770	Glen Lake Community Schools	14,414,644	(278,680)	-	(990,519)	-	(1,269,198)
22790	Northport Public School	5,108,983	(98,772)	-	(351,070)	-	(449,842)
22800	Leland Public School	7,279,109	(140,728)	-	(500,192)	-	(640,920)
22810	Suttons Bay Public Schools	9,816,966	(189,792)	-	(674,584)	-	(864,376)
22830	Lenawee Intermediate School District	40,449,262	(782,009)	-	(2,779,517)	-	(3,561,526)
23250	Adrian Public Schools	45,382,319	(877,380)	-	(3,118,498)	-	(3,995,878)
23260	Blissfield Community School District	13,573,474	(262,417)	-	(932,717)	-	(1,195,134)
23270	Onsted Community School	17,974,977	(347,512)	-	(1,235,171)	-	(1,582,683)
23280	Clinton Community School	13,168,361	(254,585)	-	(904,879)	-	(1,159,464)
23300	Hudson Area Schools	11,461,515	(221,586)	-	(787,591)	-	(1,009,178)
23310	Sand Creek Community Schools	12,130,606	(234,522)	-	(833,568)	-	(1,068,090)

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	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
21750	-	-	-	-	-	2,888,076	-	2,888,076
21780	-	-	-	-	-	2,025,933	-	2,025,933
21800	-	-	-	-	-	1,904,734	-	1,904,734
21820	-	-	-	-	-	2,401,796	-	2,401,796
21830	-	-	-	-	-	1,138,979	-	1,138,979
21870	-	-	-	-	-	4,923,256	-	4,923,256
21900	-	-	-	-	-	1,671,892	-	1,671,892
21910	-	-	-	-	-	2,164,411	-	2,164,411
21940	-	-	-	-	-	15,965	-	15,965
22110	-	-	-	-	-	622,657	-	622,657
22120	-	-	-	-	-	1,140,220	-	1,140,220
22690	-	-	-	-	-	1,289,929	-	1,289,929
22700	-	-	-	-	-	555,263	-	555,263
22710	-	-	-	-	-	1,750,828	-	1,750,828
22720	-	-	-	-	-	4,694,728	-	4,694,728
22730	-	-	-	-	-	1,857,051	-	1,857,051
22740	-	-	-	-	-	1,059,928	-	1,059,928
22770	-	-	-	-	-	983,264	-	983,264
22790	-	-	-	-	-	348,549	-	348,549
22800	-	-	-	-	-	498,196	-	498,196
22810	-	-	-	-	-	668,204	-	668,204
22830	-	-	-	-	-	2,753,171	-	2,753,171
23250	-	-	-	-	-	3,095,354	-	3,095,354
23260	-	-	-	-	-	926,649	-	926,649
23270	-	-	-	-	-	1,230,152	-	1,230,152
23280	-	-	-	-	-	899,614	-	899,614
23300	-	-	-	-	-	784,259	-	784,259
23310	-	-	-	-	-	828,711	-	828,711

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Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
23320	Madison School District #2	23,360,231	(451,625)	-	(1,605,225)	-	(2,056,850)
23330	Britton-Macon Area School	10,456,427	(202,155)	-	(718,525)	-	(920,680)
23340	Morenci Area Schools	8,605,083	(166,363)	-	(591,308)	-	(757,671)
23350	Tecumseh Public Schools	28,028,596	(541,879)	-	(1,926,017)	-	(2,467,896)
23360	Addison Community School	12,150,256	(234,902)	-	(834,919)	-	(1,069,821)
23370	Livingston Intermediate School District	61,304,210	(1,185,200)	-	(4,212,589)	-	(5,397,788)
23680	Brighton Area Schools	77,088,452	(1,490,358)	-	(5,297,221)	-	(6,787,578)
23690	Fowlerville Community Schools	37,628,196	(727,469)	-	(2,585,664)	-	(3,313,134)
23700	Hartland Consolidated Schools	64,500,337	(1,246,991)	-	(4,432,214)	-	(5,679,205)
23710	Howell Public Schools	91,744,810	(1,773,710)	-	(6,304,349)	-	(8,078,059)
23720	Pinckney Community Schools	49,254,268	(952,237)	-	(3,384,563)	-	(4,336,800)
23770	Tahquamenon Area School District	9,202,706	(177,917)	-	(632,374)	-	(810,291)
23780	Macomb Intermediate School District	144,514,542	(2,793,912)	-	(9,930,481)	-	(12,724,394)
23850	Armada Area Schools	25,652,965	(495,951)	-	(1,762,773)	-	(2,258,724)
23860	Romeo Community Schools	74,003,119	(1,430,709)	-	(5,085,209)	-	(6,515,917)
23870	Anchor Bay School District	81,829,850	(1,582,024)	-	(5,623,031)	-	(7,205,055)
23890	Mt Clemens Community Schools	20,687,635	(399,956)	-	(1,421,574)	-	(1,821,530)
23910	Clintondale Community Schools	33,933,001	(656,030)	-	(2,331,745)	-	(2,987,774)
23920	Fraser Public Schools	79,566,372	(1,538,264)	-	(5,467,494)	-	(7,005,757)
23930	East Detroit School District	44,777,374	(865,685)	-	(3,076,928)	-	(3,942,613)
23950	Roseville Community Schools	82,372,048	(1,592,506)	-	(5,660,289)	-	(7,252,795)
23970	L'Anse Creuse Public Schools	171,351,615	(3,312,756)	-	(11,774,621)	-	(15,087,377)
23980	Lake Shore Public Schools	62,174,473	(1,202,025)	-	(4,272,390)	-	(5,474,414)
23990	Lakeview Public Schools	52,410,260	(1,013,252)	-	(3,601,431)	-	(4,614,683)
24000	South Lake Public Schools	34,178,688	(660,780)	-	(2,348,627)	-	(3,009,407)
24010	New Haven Community Schools	15,228,062	(294,405)	-	(1,046,414)	-	(1,340,819)
24020	Memphis Community Schools	12,163,476	(235,158)	-	(835,827)	-	(1,070,985)
24030	Richmond Community Schools	19,233,117	(371,836)	-	(1,321,626)	-	(1,693,461)

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23320	-	-	-	-	-	1,593,459	-	1,593,459
23330	-	-	-	-	-	713,824	-	713,824
23340	-	-	-	-	-	587,946	-	587,946
23350	-	-	-	-	-	1,915,781	-	1,915,781
23360	-	-	-	-	-	831,569	-	831,569
23370	-	-	-	-	-	4,169,209	-	4,169,209
23680	-	-	-	-	-	5,279,158	-	5,279,158
23690	-	-	-	-	-	2,569,045	-	2,569,045
23700	-	-	-	-	-	4,401,764	-	4,401,764
23710	-	-	-	-	-	6,282,446	-	6,282,446
23720	-	-	-	-	-	3,364,627	-	3,364,627
23770	-	-	-	-	-	630,731	-	630,731
23780	-	-	-	-	-	9,869,674	-	9,869,674
23850	-	-	-	-	-	1,750,966	-	1,750,966
23860	-	-	-	-	-	5,053,796	-	5,053,796
23870	-	-	-	-	-	5,601,873	-	5,601,873
23890	-	-	-	-	-	1,415,662	-	1,415,662
23910	-	-	-	-	-	2,319,214	-	2,319,214
23920	-	-	-	-	-	5,440,227	-	5,440,227
23930	-	-	-	-	-	3,070,345	-	3,070,345
23950	-	-	-	-	-	5,626,986	-	5,626,986
23970	-	-	-	-	-	11,729,903	-	11,729,903
23980	-	-	-	-	-	4,231,520	-	4,231,520
23990	-	-	-	-	-	3,578,892	-	3,578,892
24000	-	-	-	-	-	2,341,244	-	2,341,244
24010	-	-	-	-	-	1,042,651	-	1,042,651
24020	-	-	-	-	-	831,809	-	831,809
24030	-	-	-	-	-	1,312,094	-	1,312,094

Table 2: GASB 68 Pension Amounts by Reporting Unit
Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
24040	Utica Community Schools	414,538,784	(8,014,314)	-	(28,485,504)	-	(36,499,819)
24060	Warren Consolidated Schools	276,427,224	(5,344,192)	-	(18,995,011)	-	(24,339,203)
24070	Center Line Public Schools	46,283,754	(894,808)	-	(3,180,441)	-	(4,075,249)
24080	Warren Woods Public Schools	55,363,421	(1,070,346)	-	(3,804,361)	-	(4,874,706)
24090	Vandyke Public Schools	45,027,317	(870,517)	-	(3,094,103)	-	(3,964,620)
24100	Fitzgerald Public Schools	43,269,794	(836,539)	-	(2,973,333)	-	(3,809,872)
24110	Manistee Intermediate School District	7,095,128	(137,171)	-	(487,550)	-	(624,720)
24250	Bear Lake School	4,278,550	(82,718)	-	(294,005)	-	(376,723)
24270	Manistee Public Schools	20,214,979	(390,818)	-	(1,389,095)	-	(1,779,913)
24300	Onekama Consolidated Schools	4,394,585	(84,961)	-	(301,979)	-	(386,940)
24350	Wells Township School #18	435,135	(8,413)	-	(29,901)	-	(38,313)
24390	Gwinn Area Community Schools	16,302,663	(315,181)	-	(1,120,256)	-	(1,435,437)
24400	Ishpeming Public Schools	9,508,430	(183,827)	-	(653,383)	-	(837,210)
24420	Marquette Area Public Schools	40,147,343	(776,172)	-	(2,758,770)	-	(3,534,942)
24450	Negaunee Public School	19,737,298	(381,583)	-	(1,356,271)	-	(1,737,854)
24460	Powell Township School District	1,178,004	(22,774)	-	(80,948)	-	(103,722)
24470	Republic-Michigamme Schools	2,261,404	(43,720)	-	(155,395)	-	(199,115)
24500	Mason Lake Intermediate School District	22,191,310	(429,027)	-	(1,524,901)	-	(1,953,928)
24680	Mason County Central School District	17,208,321	(332,690)	-	(1,182,489)	-	(1,515,179)
24690	Mason County-Eastern-Custer #5 School District	5,231,704	(101,145)	-	(359,502)	-	(460,647)
24700	Free Soil Community S E #8	21,106	(408)	-	(1,450)	-	(1,858)
24710	Ludington Area Schools	28,902,735	(558,779)	-	(1,986,084)	-	(2,544,863)
24720	Mecosta-Osceola Intermediate School District	26,743,698	(517,038)	-	(1,837,724)	-	(2,354,762)
24880	Big Rapids Public Schools	22,720,893	(439,265)	-	(1,561,292)	-	(2,000,557)
24930	Menominee County Intermediate School District	5,396,887	(104,338)	-	(370,853)	-	(475,192)
25050	Menominee Area Public Schools	18,182,825	(351,530)	-	(1,249,454)	-	(1,600,984)
25070	Carney-Nadeau Public School	3,150,087	(60,901)	-	(216,462)	-	(277,363)
25100	Midland County Educational Services Agency	18,498,327	(357,630)	-	(1,271,134)	-	(1,628,763)

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
24040	-	-	-	-	-	28,361,021	-	28,361,021
24060	-	-	-	-	-	18,890,626	-	18,890,626
24070	-	-	-	-	-	3,148,846	-	3,148,846
24080	-	-	-	-	-	3,778,951	-	3,778,951
24090	-	-	-	-	-	3,077,019	-	3,077,019
24100	-	-	-	-	-	2,955,013	-	2,955,013
24110	-	-	-	-	-	479,955	-	479,955
24250	-	-	-	-	-	290,483	-	290,483
24270	-	-	-	-	-	1,383,606	-	1,383,606
24300	-	-	-	-	-	299,899	-	299,899
24350	-	-	-	-	-	29,844	-	29,844
24390	-	-	-	-	-	1,113,513	-	1,113,513
24400	-	-	-	-	-	650,226	-	650,226
24420	-	-	-	-	-	2,741,774	-	2,741,774
24450	-	-	-	-	-	1,349,772	-	1,349,772
24460	-	-	-	-	-	79,313	-	79,313
24470	-	-	-	-	-	152,480	-	152,480
24500	-	-	-	-	-	1,508,529	-	1,508,529
24680	-	-	-	-	-	1,175,786	-	1,175,786
24690	-	-	-	-	-	357,273	-	357,273
24700	-	-	-	-	-	1,448	-	1,448
24710	-	-	-	-	-	1,972,868	-	1,972,868
24720	-	-	-	-	-	1,820,078	-	1,820,078
24880	-	-	-	-	-	1,550,512	-	1,550,512
24930	-	-	-	-	-	366,021	-	366,021
25050	-	-	-	-	-	1,241,655	-	1,241,655
25070	-	-	-	-	-	214,901	-	214,901
25100	-	-	-	-	-	1,258,615	-	1,258,615

Table 2: GASB 68 Pension Amounts by Reporting Unit
Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A		Column B	Column C	Deferred (Inflows) of Resources				Column H
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
25600	Midland Public Schools	122,199,154	(2,362,487)	-	(8,397,054)	-	(10,759,541)	
25610	Bullock Creek School District	24,474,251	(473,163)	-	(1,681,776)	-	(2,154,939)	
25620	Coleman Community Schools	8,714,914	(168,486)	-	(598,855)	-	(767,341)	
25740	Lake City Area Schools	14,512,708	(280,575)	-	(997,257)	-	(1,277,833)	
25750	McBain Rural Agricultural Schools	12,589,658	(243,397)	-	(865,113)	-	(1,108,510)	
25760	Monroe County Intermediate School District	50,115,242	(968,882)	-	(3,443,726)	-	(4,412,608)	
25920	Airport Community Schools	34,027,623	(657,859)	-	(2,338,247)	-	(2,996,106)	
25930	Bedford Public Schools	60,882,007	(1,177,037)	-	(4,183,576)	-	(5,360,614)	
25940	Dundee Community Schools	18,599,756	(359,591)	-	(1,278,103)	-	(1,637,694)	
25950	Jefferson Schools	32,863,254	(635,348)	-	(2,258,236)	-	(2,893,584)	
25960	Ida Public Schools	18,883,206	(365,071)	-	(1,297,581)	-	(1,662,652)	
25970	Monroe Public Schools	73,499,134	(1,420,965)	-	(5,050,577)	-	(6,471,542)	
25990	Mason Consolidated Schools	16,507,954	(319,150)	-	(1,134,363)	-	(1,453,513)	
26000	Summerfield Schools	8,044,918	(155,533)	-	(552,816)	-	(708,349)	
26010	Whiteford Agricultural Schools	8,038,761	(155,414)	-	(552,393)	-	(707,807)	
26020	Montcalm Area Intermediate School District	23,315,976	(450,770)	-	(1,602,184)	-	(2,052,954)	
26540	Lakeview Community Schools	13,737,008	(265,579)	-	(943,954)	-	(1,209,533)	
26560	Greenville Public Schools	47,816,310	(924,437)	-	(3,285,752)	-	(4,210,189)	
26600	Vestaburg Community School	7,777,799	(150,369)	-	(534,460)	-	(684,829)	
26660	Atlanta Community Schools	3,332,507	(64,428)	-	(228,997)	-	(293,425)	
26670	Hillman Community School	5,979,989	(115,612)	-	(410,922)	-	(526,533)	
26680	Muskegon Area Intermediate School District	31,767,685	(614,167)	-	(2,182,953)	-	(2,797,120)	
27080	Fruitport Community Schools	41,814,876	(808,411)	-	(2,873,357)	-	(3,681,767)	
27100	Holton Public Schools	11,165,404	(215,862)	-	(767,243)	-	(983,105)	
27120	Montague Area Public Schools	19,754,314	(381,912)	-	(1,357,440)	-	(1,739,352)	
27130	Muskegon City Public Schools	77,182,145	(1,492,169)	-	(5,303,659)	-	(6,795,828)	
27160	Orchard View Schools	38,868,263	(751,444)	-	(2,670,877)	-	(3,422,320)	
27170	Reeths-Puffer Schools	48,803,553	(943,523)	-	(3,353,592)	-	(4,297,115)	

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
25600	-	-	-	-	-	8,363,835	-	8,363,835
25610	-	-	-	-	-	1,674,772	-	1,674,772
25620	-	-	-	-	-	594,613	-	594,613
25740	-	-	-	-	-	989,108	-	989,108
25750	-	-	-	-	-	863,109	-	863,109
25760	-	-	-	-	-	3,416,473	-	3,416,473
25920	-	-	-	-	-	2,329,801	-	2,329,801
25930	-	-	-	-	-	4,166,460	-	4,166,460
25940	-	-	-	-	-	1,268,769	-	1,268,769
25950	-	-	-	-	-	2,245,798	-	2,245,798
25960	-	-	-	-	-	1,290,634	-	1,290,634
25970	-	-	-	-	-	5,035,295	-	5,035,295
25990	-	-	-	-	-	1,126,599	-	1,126,599
26000	-	-	-	-	-	550,230	-	550,230
26010	-	-	-	-	-	547,891	-	547,891
26020	-	-	-	-	-	1,589,824	-	1,589,824
26540	-	-	-	-	-	939,051	-	939,051
26560	-	-	-	-	-	3,269,138	-	3,269,138
26600	-	-	-	-	-	532,475	-	532,475
26660	-	-	-	-	-	226,536	-	226,536
26670	-	-	-	-	-	407,566	-	407,566
26680	-	-	-	-	-	2,165,094	-	2,165,094
27080	-	-	-	-	-	2,860,180	-	2,860,180
27100	-	-	-	-	-	762,154	-	762,154
27120	-	-	-	-	-	1,345,779	-	1,345,779
27130	-	-	-	-	-	5,260,302	-	5,260,302
27160	-	-	-	-	-	2,660,037	-	2,660,037
27170	-	-	-	-	-	3,341,429	-	3,341,429

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Column A Reporting Unit Number	Column B Reporting Unit Name	Column C NET PENSION LIABILITY	Deferred (Inflows) of Resources				
			Column D Differences Between Expected and Actual Experience	Column E Changes of Assumptions	Column F Net Difference Between Projected and Actual Plan Investment Earnings	Column G Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Column H Total Deferred (Inflows) of Resources
27200	Muskegon Heights City Public Schools	325,417	(6,291)	-	(22,361)	-	(28,653)
27210	North Muskegon Public Schools	12,306,481	(237,922)	-	(845,654)	-	(1,083,576)
27270	Ravenna Public Schools #24	14,320,863	(276,866)	-	(984,074)	-	(1,260,941)
27280	Whitehall District Schools	31,168,640	(602,586)	-	(2,141,789)	-	(2,744,375)
27300	Newaygo County RESA	20,604,177	(398,342)	-	(1,415,839)	-	(1,814,182)
27690	Big Jackson School District	379,591	(7,339)	-	(26,084)	-	(33,423)
27830	Grant Public Schools	26,176,574	(506,074)	-	(1,798,753)	-	(2,304,827)
27840	Newaygo Public Schools	20,844,040	(402,980)	-	(1,432,322)	-	(1,835,302)
27860	Hesperia Community Schools	14,607,581	(282,410)	-	(1,003,777)	-	(1,286,186)
27880	Fremont Public Schools	28,621,853	(553,349)	-	(1,966,783)	-	(2,520,132)
27890	White Cloud Public Schools	13,384,601	(258,766)	-	(919,738)	-	(1,178,504)
27900	Oakland County Intermediate School District	95,490,764	(1,846,131)	-	(6,561,757)	-	(8,407,888)
27970	Rochester Community Schools	235,399,504	(4,550,999)	-	(16,175,745)	-	(20,726,744)
27980	Avondale School District	54,044,398	(1,044,845)	-	(3,713,722)	-	(4,758,567)
27990	Birmingham City Schools	171,251,539	(3,310,821)	-	(11,767,744)	-	(15,078,565)
28000	Bloomfield Hills School District	141,650,798	(2,738,547)	-	(9,733,696)	-	(12,472,243)
28020	Brandon School District	36,686,228	(709,258)	-	(2,520,936)	-	(3,230,194)
28030	Walled Lake Consolidated School	244,175,009	(4,720,657)	-	(16,778,764)	-	(21,499,420)
28040	Farmington Public Schools	233,003,529	(4,504,678)	-	(16,011,103)	-	(20,515,780)
28050	Clarenceville School District	29,674,336	(573,697)	-	(2,039,106)	-	(2,612,802)
28060	Holly Area Schools	48,154,287	(930,971)	-	(3,308,977)	-	(4,239,948)
28070	Clarkston Community Schools #3F	113,386,820	(2,192,117)	-	(7,791,504)	-	(9,983,622)
28080	South Lyon Community Schools	90,029,879	(1,740,555)	-	(6,186,506)	-	(7,927,061)
28090	Huron Valley School District #4F	132,320,087	(2,558,156)	-	(9,092,525)	-	(11,650,681)
28100	Novi Community School District	110,030,256	(2,127,225)	-	(7,560,854)	-	(9,688,079)
28110	Lake Orion Community School #3	115,101,185	(2,225,261)	-	(7,909,309)	-	(10,134,570)
28120	Oxford Area Community School	64,609,754	(1,249,106)	-	(4,439,733)	-	(5,688,839)
28130	Pontiac City School District	78,596,839	(1,519,520)	-	(5,400,871)	-	(6,920,391)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
27200	-	-	-	-	-	22,473	-	22,473
27210	-	-	-	-	-	842,504	-	842,504
27270	-	-	-	-	-	976,646	-	976,646
27280	-	-	-	-	-	2,126,383	-	2,126,383
27300	-	-	-	-	-	1,407,053	-	1,407,053
27690	-	-	-	-	-	25,750	-	25,750
27830	-	-	-	-	-	1,790,362	-	1,790,362
27840	-	-	-	-	-	1,425,188	-	1,425,188
27860	-	-	-	-	-	997,965	-	997,965
27880	-	-	-	-	-	1,958,611	-	1,958,611
27890	-	-	-	-	-	917,192	-	917,192
27900	-	-	-	-	-	6,505,879	-	6,505,879
27970	-	-	-	-	-	16,061,509	-	16,061,509
27980	-	-	-	-	-	3,688,349	-	3,688,349
27990	-	-	-	-	-	11,722,991	-	11,722,991
28000	-	-	-	-	-	9,669,738	-	9,669,738
28020	-	-	-	-	-	2,508,425	-	2,508,425
28030	-	-	-	-	-	16,713,946	-	16,713,946
28040	-	-	-	-	-	15,958,384	-	15,958,384
28050	-	-	-	-	-	2,028,121	-	2,028,121
28060	-	-	-	-	-	3,295,885	-	3,295,885
28070	-	-	-	-	-	7,749,072	-	7,749,072
28080	-	-	-	-	-	6,147,270	-	6,147,270
28090	-	-	-	-	-	9,050,185	-	9,050,185
28100	-	-	-	-	-	7,524,981	-	7,524,981
28110	-	-	-	-	-	7,874,592	-	7,874,592
28120	-	-	-	-	-	4,415,691	-	4,415,691
28130	-	-	-	-	-	5,355,245	-	5,355,245

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
28150	Oak Park School District	48,277,370	(933,351)	-	(3,317,434)	-	(4,250,785)
28160	Lamphere Public Schools	50,960,223	(985,218)	-	(3,501,790)	-	(4,487,008)
28170	Royal Oak City School District	70,194,077	(1,357,068)	-	(4,823,466)	-	(6,180,534)
28180	Berkley School District	73,811,076	(1,426,996)	-	(5,072,012)	-	(6,499,008)
28190	Hazel Park Public Schools	69,158,050	(1,337,039)	-	(4,752,274)	-	(6,089,313)
28200	Ferndale City School District	51,248,256	(990,787)	-	(3,521,582)	-	(4,512,369)
28210	Madison District Public Schools	17,447,487	(337,314)	-	(1,198,924)	-	(1,536,238)
28220	Southfield Public Schools	125,721,141	(2,430,578)	-	(8,639,071)	-	(11,069,649)
28230	Troy City School District	191,361,872	(3,699,616)	-	(13,149,649)	-	(16,849,265)
28240	Clawson City School District	30,218,607	(584,219)	-	(2,076,506)	-	(2,660,725)
28250	Waterford School District	172,059,961	(3,326,450)	-	(11,823,296)	-	(15,149,746)
28260	West Bloomfield Schools	96,541,529	(1,866,446)	-	(6,633,961)	-	(8,500,407)
28820	Hart Public Schools	15,748,810	(304,473)	-	(1,082,197)	-	(1,386,671)
28830	Walkerville Public Schools	3,960,327	(76,565)	-	(272,138)	-	(348,704)
28840	Pentwater Public Schools	3,908,962	(75,572)	-	(268,609)	-	(344,181)
28850	Shelby Public Schools	19,714,149	(381,135)	-	(1,354,680)	-	(1,735,816)
29180	Ontonagon Area School District	5,008,164	(96,823)	-	(344,142)	-	(440,965)
29540	Marion Public School	7,302,019	(141,171)	-	(501,767)	-	(642,937)
29550	Ewart Public Schools	12,708,224	(245,689)	-	(873,260)	-	(1,118,949)
29560	Reed City Public School District	17,356,120	(335,547)	-	(1,192,646)	-	(1,528,193)
29600	Mio-AuSable Schools	8,697,026	(168,140)	-	(597,626)	-	(765,766)
29610	Fairview Area Schools	4,073,438	(78,752)	-	(279,911)	-	(358,663)
29650	Gaylord Community Schools	37,692,980	(728,722)	-	(2,590,116)	-	(3,318,838)
29660	Johannesburg-Lewiston Area Schools	9,241,430	(178,665)	-	(635,035)	-	(813,701)
29670	Vanderbilt Area School	1,646,488	(31,832)	-	(113,140)	-	(144,972)
29690	Ottawa Area Intermediate School District	57,553,838	(1,112,693)	-	(3,954,877)	-	(5,067,571)
30620	Hudsonville Public Schools	87,445,234	(1,690,586)	-	(6,008,899)	-	(7,699,485)
30630	Grand Haven Public Schools	94,954,165	(1,835,757)	-	(6,524,884)	-	(8,360,641)

Table 2: GASB 68 Pension Amounts by Reporting Unit
Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
28150	-	-	-	-	-	3,299,002	-	3,299,002
28160	-	-	-	-	-	3,480,499	-	3,480,499
28170	-	-	-	-	-	4,799,097	-	4,799,097
28180	-	-	-	-	-	5,036,776	-	5,036,776
28190	-	-	-	-	-	4,733,295	-	4,733,295
28200	-	-	-	-	-	3,496,027	-	3,496,027
28210	-	-	-	-	-	1,191,435	-	1,191,435
28220	-	-	-	-	-	8,612,521	-	8,612,521
28230	-	-	-	-	-	13,082,293	-	13,082,293
28240	-	-	-	-	-	2,067,909	-	2,067,909
28250	-	-	-	-	-	11,743,219	-	11,743,219
28260	-	-	-	-	-	6,595,165	-	6,595,165
28820	-	-	-	-	-	1,074,665	-	1,074,665
28830	-	-	-	-	-	269,585	-	269,585
28840	-	-	-	-	-	266,759	-	266,759
28850	-	-	-	-	-	1,349,382	-	1,349,382
29180	-	-	-	-	-	342,674	-	342,674
29540	-	-	-	-	-	499,076	-	499,076
29550	-	-	-	-	-	868,726	-	868,726
29560	-	-	-	-	-	1,185,898	-	1,185,898
29600	-	-	-	-	-	593,385	-	593,385
29610	-	-	-	-	-	276,961	-	276,961
29650	-	-	-	-	-	2,574,285	-	2,574,285
29660	-	-	-	-	-	632,573	-	632,573
29670	-	-	-	-	-	111,559	-	111,559
29690	-	-	-	-	-	3,922,259	-	3,922,259
30620	-	-	-	-	-	5,978,132	-	5,978,132
30630	-	-	-	-	-	6,486,957	-	6,486,957

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
30640	Holland Public Schools	56,071,092	(1,084,027)	-	(3,852,989)	-	(4,937,016)
30700	Coopersville Public Schools	34,648,910	(669,870)	-	(2,380,939)	-	(3,050,810)
30720	Spring Lake Public Schools	36,712,984	(709,775)	-	(2,522,775)	-	(3,232,550)
30740	Zeeland Public Schools	83,754,084	(1,619,225)	-	(5,755,257)	-	(7,374,482)
30950	Onaway Area Community Schools	8,021,430	(155,079)	-	(551,202)	-	(706,281)
30970	Posen Consolidated School	3,059,215	(59,144)	-	(210,217)	-	(269,362)
30980	Rogers City Area Schools	6,593,732	(127,477)	-	(453,096)	-	(580,573)
31020	Roscommon Area Public Schools	17,385,358	(336,113)	-	(1,194,655)	-	(1,530,767)
31030	Houghton Lake Community Schools	19,325,447	(373,621)	-	(1,327,970)	-	(1,701,591)
31040	Saginaw County Intermediate School District	57,412,865	(1,109,968)	-	(3,945,190)	-	(5,055,158)
31650	Birch Run Area Schools	19,616,548	(379,248)	-	(1,347,973)	-	(1,727,222)
31670	Bridgeport-Spaulding Community School District	19,325,070	(373,613)	-	(1,327,944)	-	(1,701,557)
31680	Buena Vista School District	7,031,253	(135,936)	-	(483,161)	-	(619,096)
31700	Carrollton School District	26,029,579	(503,232)	-	(1,788,652)	-	(2,291,884)
31710	Chesaning-Union Schools	16,285,302	(314,845)	-	(1,119,063)	-	(1,433,908)
31720	Frankenmuth School District	15,170,331	(293,289)	-	(1,042,447)	-	(1,335,736)
31730	Merrill Community Schools	7,709,766	(149,054)	-	(529,785)	-	(678,839)
31740	Hemlock Public Schools	15,304,824	(295,889)	-	(1,051,688)	-	(1,347,578)
31750	Saginaw City Schools	105,469,875	(2,039,058)	-	(7,247,483)	-	(9,286,541)
31780	St Charles Community Schools	12,524,928	(242,146)	-	(860,665)	-	(1,102,810)
31800	Freeland Community Schools	20,231,393	(391,135)	-	(1,390,223)	-	(1,781,358)
31820	St Clair County RESA	29,300,129	(566,462)	-	(2,013,392)	-	(2,579,854)
32110	East China School District #3	63,515,286	(1,227,947)	-	(4,364,525)	-	(5,592,472)
32410	Yale Public School District	26,688,430	(515,970)	-	(1,833,926)	-	(2,349,896)
32420	Algonac Community Schools	24,408,202	(471,886)	-	(1,677,237)	-	(2,149,123)
32470	Capac Community Schools	15,919,910	(307,781)	-	(1,093,955)	-	(1,401,736)
32480	Marysville Public Schools	31,687,594	(612,619)	-	(2,177,449)	-	(2,790,068)
32490	Port Huron Area Schools	132,925,677	(2,569,864)	-	(9,134,139)	-	(11,704,003)

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
30640	-	-	-	-	-	3,830,514	-	3,830,514
30700	-	-	-	-	-	2,370,064	-	2,370,064
30720	-	-	-	-	-	2,507,649	-	2,507,649
30740	-	-	-	-	-	5,710,492	-	5,710,492
30950	-	-	-	-	-	548,597	-	548,597
30970	-	-	-	-	-	209,412	-	209,412
30980	-	-	-	-	-	451,071	-	451,071
31020	-	-	-	-	-	1,190,060	-	1,190,060
31030	-	-	-	-	-	1,319,251	-	1,319,251
31040	-	-	-	-	-	3,900,262	-	3,900,262
31650	-	-	-	-	-	1,341,895	-	1,341,895
31670	-	-	-	-	-	1,324,830	-	1,324,830
31680	-	-	-	-	-	481,852	-	481,852
31700	-	-	-	-	-	1,780,251	-	1,780,251
31710	-	-	-	-	-	1,119,247	-	1,119,247
31720	-	-	-	-	-	1,031,474	-	1,031,474
31730	-	-	-	-	-	526,650	-	526,650
31740	-	-	-	-	-	1,045,967	-	1,045,967
31750	-	-	-	-	-	7,214,616	-	7,214,616
31780	-	-	-	-	-	858,608	-	858,608
31800	-	-	-	-	-	1,385,398	-	1,385,398
31820	-	-	-	-	-	1,993,541	-	1,993,541
32110	-	-	-	-	-	4,342,941	-	4,342,941
32410	-	-	-	-	-	1,827,276	-	1,827,276
32420	-	-	-	-	-	1,672,726	-	1,672,726
32470	-	-	-	-	-	1,089,974	-	1,089,974
32480	-	-	-	-	-	2,165,060	-	2,165,060
32490	-	-	-	-	-	9,088,719	-	9,088,719

Table 2: GASB 68 Pension Amounts by Reporting Unit
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Column A		Column B	Column C	Deferred (Inflows) of Resources				Column H
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
32520	St Joseph County Intermediate School District	16,889,715	(326,530)	-	(1,160,596)	-	(1,487,126)	
32830	Burr Oak Community Schools	3,291,470	(63,634)	-	(226,177)	-	(289,811)	
32840	Colon Community School	7,286,676	(140,874)	-	(500,712)	-	(641,586)	
32850	Constantine Public Schools	16,179,600	(312,802)	-	(1,111,800)	-	(1,424,601)	
32860	Mendon Community School	7,534,425	(145,664)	-	(517,737)	-	(663,400)	
32870	Centreville Public Schools	10,980,828	(212,293)	-	(754,560)	-	(966,853)	
32880	Sturgis Public School	40,836,101	(789,488)	-	(2,806,099)	-	(3,595,587)	
32890	Three Rivers Public Schools	32,143,852	(621,440)	-	(2,208,801)	-	(2,830,241)	
32900	White Pigeon Community Schools	9,706,742	(187,661)	-	(667,010)	-	(854,671)	
32910	Sanilac County Intermediate School District	9,893,209	(191,266)	-	(679,823)	-	(871,089)	
33390	Carsonville-Port Sanilac School	5,766,687	(111,488)	-	(396,264)	-	(507,752)	
33400	Peck Community Schools	5,725,890	(110,699)	-	(393,461)	-	(504,160)	
33420	Croswell-Lexington Schools	24,558,839	(474,798)	-	(1,687,589)	-	(2,162,387)	
33430	Brown City Community Schools	11,286,556	(218,204)	-	(775,569)	-	(993,773)	
33440	Deckerville Community School District	7,572,236	(146,395)	-	(520,335)	-	(666,730)	
33450	Marlette Community School	12,943,087	(250,230)	-	(889,399)	-	(1,139,629)	
33460	Sandusky Community Schools	11,731,860	(226,813)	-	(806,168)	-	(1,032,981)	
33870	Manistique Area Schools	10,426,235	(201,571)	-	(716,451)	-	(918,022)	
33880	Shiawassee Regional ESD	25,386,590	(490,801)	-	(1,744,468)	-	(2,235,270)	
34650	Byron Area School	13,673,982	(264,360)	-	(939,623)	-	(1,203,984)	
34660	Corunna Public Schools	26,998,878	(521,972)	-	(1,855,259)	-	(2,377,230)	
34670	New Lothrop Area Public Schools	10,447,257	(201,978)	-	(717,895)	-	(919,873)	
34680	Owosso Public Schools	42,498,288	(821,623)	-	(2,920,318)	-	(3,741,941)	
34690	Perry Public Schools	15,856,598	(306,557)	-	(1,089,604)	-	(1,396,161)	
34700	Morrice Area School	7,602,906	(146,988)	-	(522,442)	-	(669,430)	
34710	Laingsburg Community Schools	13,481,343	(260,636)	-	(926,386)	-	(1,187,022)	
34730	Tuscola County Intermediate School District	30,307,863	(585,945)	-	(2,082,639)	-	(2,668,584)	
35410	Reese Public Schools	9,834,069	(190,123)	-	(675,759)	-	(865,882)	

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
32520	-	-	-	-	-	1,154,027	-	1,154,027
32830	-	-	-	-	-	223,256	-	223,256
32840	-	-	-	-	-	495,387	-	495,387
32850	-	-	-	-	-	1,101,511	-	1,101,511
32860	-	-	-	-	-	515,736	-	515,736
32870	-	-	-	-	-	748,914	-	748,914
32880	-	-	-	-	-	2,792,233	-	2,792,233
32890	-	-	-	-	-	2,190,980	-	2,190,980
32900	-	-	-	-	-	661,445	-	661,445
32910	-	-	-	-	-	676,995	-	676,995
33390	-	-	-	-	-	394,793	-	394,793
33400	-	-	-	-	-	392,603	-	392,603
33420	-	-	-	-	-	1,682,149	-	1,682,149
33430	-	-	-	-	-	771,679	-	771,679
33440	-	-	-	-	-	517,899	-	517,899
33450	-	-	-	-	-	882,864	-	882,864
33460	-	-	-	-	-	803,248	-	803,248
33870	-	-	-	-	-	713,733	-	713,733
33880	-	-	-	-	-	1,734,124	-	1,734,124
34650	-	-	-	-	-	933,053	-	933,053
34660	-	-	-	-	-	1,845,610	-	1,845,610
34670	-	-	-	-	-	713,143	-	713,143
34680	-	-	-	-	-	2,904,185	-	2,904,185
34690	-	-	-	-	-	1,086,054	-	1,086,054
34700	-	-	-	-	-	517,986	-	517,986
34710	-	-	-	-	-	917,277	-	917,277
34730	-	-	-	-	-	2,067,340	-	2,067,340
35410	-	-	-	-	-	672,319	-	672,319

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Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
35420	Cass City Public Schools	11,909,721	(230,252)	-	(818,390)	-	(1,048,642)	
35450	Mayville Community School	8,480,909	(163,962)	-	(582,775)	-	(746,737)	
35460	Caro Community Schools	22,060,871	(426,505)	-	(1,515,938)	-	(1,942,443)	
35470	Kingston Community School	7,107,466	(137,409)	-	(488,398)	-	(625,807)	
35480	Millington Community School District	15,815,473	(305,762)	-	(1,086,778)	-	(1,392,540)	
35490	Vassar Public Schools	17,430,081	(336,977)	-	(1,197,728)	-	(1,534,705)	
35500	Van Buren County Intermediate School District	52,556,819	(1,016,086)	-	(3,611,502)	-	(4,627,587)	
35660	Wood School District #8	234,476	(4,533)	-	(16,112)	-	(20,645)	
36080	Mattawan Consolidated School	44,658,973	(863,396)	-	(3,068,792)	-	(3,932,188)	
36090	Lawton Community Schools	12,303,901	(237,872)	-	(845,477)	-	(1,083,349)	
36100	Bangor Public Schools	16,408,493	(317,227)	-	(1,127,528)	-	(1,444,755)	
36110	Gobles Public Schools	9,344,959	(180,667)	-	(642,149)	-	(822,816)	
36120	Bloomington Public Schools	15,371,349	(297,176)	-	(1,056,260)	-	(1,353,435)	
36130	Covert Public Schools	9,796,538	(189,397)	-	(673,180)	-	(862,578)	
36140	Decatur Public Schools	11,057,768	(213,781)	-	(759,847)	-	(973,628)	
36150	Hartford Public Schools	18,471,922	(357,119)	-	(1,269,319)	-	(1,626,438)	
36160	Lawrence Public Schools	8,259,629	(159,684)	-	(567,570)	-	(727,254)	
36170	Paw Paw Public Schools	26,844,886	(518,995)	-	(1,844,677)	-	(2,363,671)	
36180	South Haven Public Schools	26,698,193	(516,158)	-	(1,834,597)	-	(2,350,755)	
36190	Washtenaw Intermediate School District	44,463,449	(859,616)	-	(3,055,357)	-	(3,914,972)	
36590	Ann Arbor Public Schools	308,198,816	(5,958,435)	-	(21,178,232)	-	(27,136,667)	
36600	Lincoln Consolidated School	65,679,921	(1,269,796)	-	(4,513,271)	-	(5,783,066)	
36610	Manchester Community Schools	16,950,463	(327,705)	-	(1,164,770)	-	(1,492,475)	
36620	Whitmore Lake Public Schools	18,238,098	(352,599)	-	(1,253,252)	-	(1,605,850)	
36650	Saline Area Schools	84,653,290	(1,636,609)	-	(5,817,047)	-	(7,453,657)	
36660	Dexter Community Schools	56,887,534	(1,099,812)	-	(3,909,092)	-	(5,008,903)	
36670	Chelsea School District	39,896,657	(771,326)	-	(2,741,544)	-	(3,512,870)	
36680	Milan Area Schools	35,326,404	(682,968)	-	(2,427,494)	-	(3,110,463)	

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	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
35420	-	-	-	-	-	816,751	-	816,751
35450	-	-	-	-	-	578,780	-	578,780
35460	-	-	-	-	-	1,503,398	-	1,503,398
35470	-	-	-	-	-	486,875	-	486,875
35480	-	-	-	-	-	1,081,250	-	1,081,250
35490	-	-	-	-	-	1,189,659	-	1,189,659
35500	-	-	-	-	-	3,586,297	-	3,586,297
35660	-	-	-	-	-	16,089	-	16,089
36080	-	-	-	-	-	3,048,757	-	3,048,757
36090	-	-	-	-	-	842,138	-	842,138
36100	-	-	-	-	-	1,124,394	-	1,124,394
36110	-	-	-	-	-	639,444	-	639,444
36120	-	-	-	-	-	1,050,095	-	1,050,095
36130	-	-	-	-	-	666,075	-	666,075
36140	-	-	-	-	-	750,638	-	750,638
36150	-	-	-	-	-	1,263,981	-	1,263,981
36160	-	-	-	-	-	562,541	-	562,541
36170	-	-	-	-	-	1,832,590	-	1,832,590
36180	-	-	-	-	-	1,825,939	-	1,825,939
36190	-	-	-	-	-	3,024,085	-	3,024,085
36590	-	-	-	-	-	21,083,304	-	21,083,304
36600	-	-	-	-	-	4,486,524	-	4,486,524
36610	-	-	-	-	-	1,155,290	-	1,155,290
36620	-	-	-	-	-	1,242,922	-	1,242,922
36650	-	-	-	-	-	5,774,314	-	5,774,314
36660	-	-	-	-	-	3,878,285	-	3,878,285
36670	-	-	-	-	-	2,726,549	-	2,726,549
36680	-	-	-	-	-	2,404,109	-	2,404,109

Table 2: GASB 68 Pension Amounts by Reporting Unit
Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
36690	Ypsilanti Public Schools	45,007,998	(870,144)	-	(3,092,776)	-	(3,962,919)
36710	Wayne County RESA	36,845,157	(712,331)	-	(2,531,857)	-	(3,244,188)
36740	Flat Rock Community Schools	23,320,880	(450,865)	-	(1,602,521)	-	(2,053,385)
36790	Gibraltar School District	46,926,010	(907,225)	-	(3,224,574)	-	(4,131,799)
36810	Dearborn Public Schools	312,939,936	(6,050,095)	-	(21,504,024)	-	(27,554,119)
36811	Henry Ford Community College	107,472,244	(2,077,770)	-	(7,385,078)	-	(9,462,848)
36840	Crestwood School District	48,034,768	(928,660)	-	(3,300,764)	-	(4,229,424)
36850	Dearborn Heights School District #7	34,860,567	(673,962)	-	(2,395,484)	-	(3,069,446)
36860	Westwood Community Schools	31,984,653	(618,362)	-	(2,197,862)	-	(2,816,224)
36870	Ecorse Public Schools	13,084,256	(252,959)	-	(899,100)	-	(1,152,059)
36880	River Rouge Public School	16,514,901	(319,284)	-	(1,134,840)	-	(1,454,124)
36890	Lincoln Park Public Schools	73,775,439	(1,426,307)	-	(5,069,563)	-	(6,495,870)
36910	Southgate Community School District	72,141,867	(1,394,725)	-	(4,957,311)	-	(6,352,036)
36920	Allen Park Public Schools	51,426,426	(994,232)	-	(3,533,825)	-	(4,528,057)
36930	Melvindale-Northern Allen Park School District	35,985,340	(695,708)	-	(2,472,774)	-	(3,168,481)
36940	Grosse Ile Township Schools	29,042,766	(561,486)	-	(1,995,707)	-	(2,557,193)
36950	Grosse Pointe Public Schools	155,387,722	(3,004,124)	-	(10,677,644)	-	(13,681,769)
36960	Hamtramck Public Schools	41,519,641	(802,703)	-	(2,853,069)	-	(3,655,772)
36970	Harper Woods Public Schools	18,043,879	(348,844)	-	(1,239,906)	-	(1,588,750)
36980	Highland Park School District	732,657	(14,165)	-	(50,345)	-	(64,510)
36990	Huron School District	34,260,240	(662,356)	-	(2,354,231)	-	(3,016,588)
37000	Livonia Public Schools	266,174,950	(5,145,984)	-	(18,290,515)	-	(23,436,498)
37010	Trenton Public Schools	42,970,185	(830,746)	-	(2,952,745)	-	(3,783,492)
37020	Riverview Public Schools	37,199,530	(719,182)	-	(2,556,208)	-	(3,275,390)
37040	Garden City Public Schools	85,347,756	(1,650,036)	-	(5,864,768)	-	(7,514,804)
37070	Inkster Public Schools	22,202,362	(429,240)	-	(1,525,661)	-	(1,954,901)
37080	Wayne-Westland Community Schools	201,295,663	(3,891,667)	-	(13,832,261)	-	(17,723,927)
37090	Northville Public Schools	108,449,021	(2,096,654)	-	(7,452,198)	-	(9,548,852)

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
36690	-	-	-	-	-	3,080,690	-	3,080,690
36710	-	-	-	-	-	2,518,684	-	2,518,684
36740	-	-	-	-	-	1,594,956	-	1,594,956
36790	-	-	-	-	-	3,205,940	-	3,205,940
36810	-	-	-	-	-	21,424,036	-	21,424,036
36811	-	-	-	-	-	7,341,623	-	7,341,623
36840	-	-	-	-	-	3,280,524	-	3,280,524
36850	-	-	-	-	-	2,383,312	-	2,383,312
36860	-	-	-	-	-	2,187,115	-	2,187,115
36870	-	-	-	-	-	896,766	-	896,766
36880	-	-	-	-	-	1,128,575	-	1,128,575
36890	-	-	-	-	-	5,046,926	-	5,046,926
36910	-	-	-	-	-	4,938,890	-	4,938,890
36920	-	-	-	-	-	3,518,181	-	3,518,181
36930	-	-	-	-	-	2,462,817	-	2,462,817
36940	-	-	-	-	-	1,984,458	-	1,984,458
36950	-	-	-	-	-	10,621,872	-	10,621,872
36960	-	-	-	-	-	2,835,158	-	2,835,158
36970	-	-	-	-	-	1,234,095	-	1,234,095
36980	-	-	-	-	-	49,938	-	49,938
36990	-	-	-	-	-	2,335,686	-	2,335,686
37000	-	-	-	-	-	18,209,552	-	18,209,552
37010	-	-	-	-	-	2,938,728	-	2,938,728
37020	-	-	-	-	-	2,540,145	-	2,540,145
37040	-	-	-	-	-	5,834,337	-	5,834,337
37070	-	-	-	-	-	1,518,538	-	1,518,538
37080	-	-	-	-	-	13,738,546	-	13,738,546
37090	-	-	-	-	-	7,400,403	-	7,400,403

Table 2: GASB 68 Pension Amounts by Reporting Unit
Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
37100	Plymouth-Canton Community School District	249,558,146	(4,824,729)	-	(17,148,672)	-	(21,973,402)
37110	Redford-Union School District #1	47,540,808	(919,111)	-	(3,266,821)	-	(4,185,931)
37120	South Redford School District	43,383,047	(838,728)	-	(2,981,115)	-	(3,819,844)
37130	Romulus Community Schools	52,174,952	(1,008,703)	-	(3,585,261)	-	(4,593,964)
37150	Taylor School District	119,057,473	(2,301,749)	-	(8,181,170)	-	(10,482,918)
37160	Van Buren Public Schools	66,009,074	(1,276,159)	-	(4,535,889)	-	(5,812,048)
37170	Wyandotte Public Schools	86,033,769	(1,663,298)	-	(5,911,908)	-	(7,575,207)
37180	Wexford-Missaukee Intermediate School District	23,013,745	(444,927)	-	(1,581,416)	-	(2,026,342)
37390	Cadillac Area Public Schools	36,336,609	(702,499)	-	(2,496,911)	-	(3,199,410)
37400	Manton Consolidated School District	10,916,776	(211,055)	-	(750,159)	-	(961,214)
37410	Buckley Community School	5,018,715	(97,027)	-	(344,867)	-	(441,894)
37430	Mesick Consolidated Schools	8,358,685	(161,599)	-	(574,377)	-	(735,976)
39100	Allendale Public Schools	30,893,041	(597,258)	-	(2,122,850)	-	(2,720,108)
39350	Standish-Sterling Community School District	22,934,757	(443,400)	-	(1,575,988)	-	(2,019,388)
39370	Lakeshore Public Schools	35,194,799	(680,424)	-	(2,418,451)	-	(3,098,875)
39410	Whittemore-Prescott Area Schools	11,934,236	(230,726)	-	(820,075)	-	(1,050,800)
39420	Forest Hills Public Schools	144,971,851	(2,802,753)	-	(9,961,906)	-	(12,764,659)
39450	Northwestern Michigan College	40,770,791	(788,225)	-	(2,801,611)	-	(3,589,837)
39810	Coloma Community Schools	21,373,167	(413,209)	-	(1,468,681)	-	(1,881,891)
39830	Morley-Stanwood Community School	15,334,406	(296,461)	-	(1,053,721)	-	(1,350,183)
39880	Laker Schools	10,742,867	(207,693)	-	(738,208)	-	(945,901)
39890	Western School District	36,811,482	(711,680)	-	(2,529,543)	-	(3,241,222)
39900	Meridian Public Schools	17,471,362	(337,775)	-	(1,200,564)	-	(1,538,340)
39910	Hamilton Community Schools	36,271,367	(701,237)	-	(2,492,428)	-	(3,193,666)
39920	Owendale-Gagetown Area Schools	2,320,107	(44,855)	-	(159,429)	-	(204,284)
39980	Kentwood Public Schools	125,771,338	(2,431,548)	-	(8,642,521)	-	(11,074,069)
39990	Saginaw Township Community Schools	64,696,621	(1,250,785)	-	(4,445,702)	-	(5,696,487)
40010	West Ottawa Public Schools	103,987,563	(2,010,401)	-	(7,145,624)	-	(9,156,024)

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
37100	-	-	-	-	-	17,044,362	-	17,044,362
37110	-	-	-	-	-	3,257,025	-	3,257,025
37120	-	-	-	-	-	2,961,761	-	2,961,761
37130	-	-	-	-	-	3,573,024	-	3,573,024
37150	-	-	-	-	-	8,151,445	-	8,151,445
37160	-	-	-	-	-	4,500,244	-	4,500,244
37170	-	-	-	-	-	5,877,647	-	5,877,647
37180	-	-	-	-	-	1,571,202	-	1,571,202
37390	-	-	-	-	-	2,485,677	-	2,485,677
37400	-	-	-	-	-	744,925	-	744,925
37410	-	-	-	-	-	342,823	-	342,823
37430	-	-	-	-	-	570,642	-	570,642
39100	-	-	-	-	-	2,106,220	-	2,106,220
39350	-	-	-	-	-	1,568,050	-	1,568,050
39370	-	-	-	-	-	2,376,412	-	2,376,412
39410	-	-	-	-	-	816,431	-	816,431
39420	-	-	-	-	-	9,878,738	-	9,878,738
39450	-	-	-	-	-	2,759,814	-	2,759,814
39810	-	-	-	-	-	1,461,167	-	1,461,167
39830	-	-	-	-	-	1,049,288	-	1,049,288
39880	-	-	-	-	-	734,759	-	734,759
39890	-	-	-	-	-	2,514,995	-	2,514,995
39900	-	-	-	-	-	1,191,155	-	1,191,155
39910	-	-	-	-	-	2,473,078	-	2,473,078
39920	-	-	-	-	-	158,556	-	158,556
39980	-	-	-	-	-	8,595,007	-	8,595,007
39990	-	-	-	-	-	4,428,323	-	4,428,323
40010	-	-	-	-	-	7,108,210	-	7,108,210

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Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
40080	Delta College	85,911,656	(1,660,938)	-	(5,903,517)	-	(7,564,455)
40090	North Central Michigan College	12,131,118	(234,532)	-	(833,604)	-	(1,068,136)
40110	Akron-Fairgrove Schools	3,108,850	(60,104)	-	(213,628)	-	(273,732)
40330	Nottawa Community School	1,620,672	(31,333)	-	(111,366)	-	(142,699)
40360	Stephenson Area Public Schools	7,556,332	(146,087)	-	(519,242)	-	(665,329)
40370	Chippewa Valley Schools	216,392,855	(4,183,542)	-	(14,869,681)	-	(19,053,223)
40410	Mona Shores School District #29	48,188,711	(931,637)	-	(3,311,342)	-	(4,242,979)
40650	Waverly Community Schools	45,605,303	(881,691)	-	(3,133,820)	-	(4,015,512)
40660	Northview Public Schools	49,423,631	(955,511)	-	(3,396,201)	-	(4,351,712)
41030	Lakewood School District	23,673,607	(457,684)	-	(1,626,759)	-	(2,084,443)
41040	Kenowa Hills Public Schools	43,931,638	(849,334)	-	(3,018,813)	-	(3,868,147)
41330	Wyoming Public Schools	59,225,707	(1,145,016)	-	(4,069,762)	-	(5,214,778)
41440	Durand Area Schools	18,950,159	(366,365)	-	(1,302,182)	-	(1,668,547)
41450	Benzie County Central Schools	20,286,643	(392,203)	-	(1,394,020)	-	(1,786,223)
41460	Frankfort-Elberta Area Schools	7,175,690	(138,728)	-	(493,086)	-	(631,814)
41470	Tri-County Area Schools	26,238,478	(507,271)	-	(1,803,007)	-	(2,310,278)
41490	Gull Lake Community Schools	37,200,493	(719,200)	-	(2,556,274)	-	(3,275,475)
41500	Schoolcraft Community College	100,888,505	(1,950,486)	-	(6,932,668)	-	(8,883,155)
41540	Mar Lee School District	4,114,116	(79,539)	-	(282,706)	-	(362,245)
41690	Maple Valley Schools	13,618,327	(263,284)	-	(935,799)	-	(1,199,083)
41700	Carson City-Crystal Area School	11,491,450	(222,165)	-	(789,648)	-	(1,011,813)
41710	Bay De Noc Community College	14,709,441	(284,379)	-	(1,010,776)	-	(1,295,155)
41720	Kaleva Norman Dickson School District	7,421,135	(143,473)	-	(509,952)	-	(653,425)
41740	Oakridge Public Schools	21,832,589	(422,091)	-	(1,500,251)	-	(1,922,343)
41750	Central Montcalm Public Schools	20,484,618	(396,031)	-	(1,407,624)	-	(1,803,655)
41790	Macomb Community College	149,500,923	(2,890,314)	-	(10,273,126)	-	(13,163,440)
41810	Charlevoix-Emmet Intermediate School District	26,300,089	(508,462)	-	(1,807,241)	-	(2,315,702)
41820	Marquette-Alger Intermediate School District	12,656,881	(244,697)	-	(869,732)	-	(1,114,429)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
40080	-	-	-	-	-	5,825,066	-	5,825,066
40090	-	-	-	-	-	828,657	-	828,657
40110	-	-	-	-	-	212,145	-	212,145
40330	-	-	-	-	-	110,020	-	110,020
40360	-	-	-	-	-	516,635	-	516,635
40370	-	-	-	-	-	14,779,909	-	14,779,909
40410	-	-	-	-	-	3,297,488	-	3,297,488
40650	-	-	-	-	-	3,123,180	-	3,123,180
40660	-	-	-	-	-	3,373,833	-	3,373,833
41030	-	-	-	-	-	1,616,513	-	1,616,513
41040	-	-	-	-	-	3,007,626	-	3,007,626
41330	-	-	-	-	-	4,054,987	-	4,054,987
41440	-	-	-	-	-	1,297,083	-	1,297,083
41450	-	-	-	-	-	1,382,971	-	1,382,971
41460	-	-	-	-	-	490,707	-	490,707
41470	-	-	-	-	-	1,794,154	-	1,794,154
41490	-	-	-	-	-	2,539,757	-	2,539,757
41500	-	-	-	-	-	6,856,804	-	6,856,804
41540	-	-	-	-	-	281,573	-	281,573
41690	-	-	-	-	-	930,617	-	930,617
41700	-	-	-	-	-	784,356	-	784,356
41710	-	-	-	-	-	998,181	-	998,181
41720	-	-	-	-	-	507,623	-	507,623
41740	-	-	-	-	-	1,492,006	-	1,492,006
41750	-	-	-	-	-	1,401,673	-	1,401,673
41790	-	-	-	-	-	10,137,056	-	10,137,056
41810	-	-	-	-	-	1,799,343	-	1,799,343
41820	-	-	-	-	-	860,267	-	860,267

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Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
41860	Muskegon Co Community College	32,048,118	(619,589)	-	(2,202,223)	-	(2,821,812)	
41910	River Valley School District	10,889,059	(210,519)	-	(748,254)	-	(958,773)	
42070	Norway-Vulcan Area Schools	8,767,329	(169,500)	-	(602,457)	-	(771,957)	
42080	Lake Michigan College	22,669,887	(438,279)	-	(1,557,787)	-	(1,996,066)	
42120	Ovid-Elsie Area Schools	20,448,063	(395,324)	-	(1,405,112)	-	(1,800,436)	
42300	Monroe Co Community College	31,784,205	(614,487)	-	(2,184,088)	-	(2,798,575)	
42310	Southwestern Michigan College	12,121,896	(234,354)	-	(832,970)	-	(1,067,324)	
42370	Pine River Area Schools	14,648,367	(283,198)	-	(1,006,579)	-	(1,289,777)	
42380	Oakland Community College	178,596,006	(3,452,812)	-	(12,272,428)	-	(15,725,240)	
42450	Lansing Community College	131,514,644	(2,542,584)	-	(9,037,179)	-	(11,579,763)	
42490	Benton Harbor Area Schools	29,570,524	(571,690)	-	(2,031,972)	-	(2,603,662)	
42500	Montcalm Community College	15,975,879	(308,863)	-	(1,097,801)	-	(1,406,664)	
42510	Jackson Co Community College	37,357,886	(722,243)	-	(2,567,090)	-	(3,289,333)	
42520	Gogebic-Ontonagon Intermediate School District	5,666,437	(109,550)	-	(389,376)	-	(498,925)	
42560	Coor Intermediate School District	7,735,149	(149,544)	-	(531,530)	-	(681,074)	
42580	Cheboygan Area School District	25,046,838	(484,233)	-	(1,721,122)	-	(2,205,355)	
42600	West Branch-Rose City Area Schools	28,493,856	(550,874)	-	(1,957,988)	-	(2,508,862)	
42640	Washtenaw Community College	104,524,782	(2,020,787)	-	(7,182,539)	-	(9,203,326)	
42650	North Dickinson School	2,887,668	(55,828)	-	(198,429)	-	(254,257)	
42680	Glen Oaks Community College	8,195,883	(158,452)	-	(563,189)	-	(721,641)	
42730	Mid-Michigan Community College	30,147,099	(582,836)	-	(2,071,592)	-	(2,654,429)	
42740	Engadine Consolidated School District #4	3,298,750	(63,775)	-	(226,677)	-	(290,452)	
42810	Montabella Community Schools	9,416,938	(182,058)	-	(647,096)	-	(829,154)	
42820	Swan Valley School District	19,652,753	(379,948)	-	(1,350,461)	-	(1,730,410)	
42850	Crawford-AuSable School District	20,684,254	(399,890)	-	(1,421,342)	-	(1,821,233)	
42870	Big Bay De Noc School District	2,743,776	(53,046)	-	(188,542)	-	(241,587)	
42900	Gogebic Community College	10,987,395	(212,420)	-	(755,011)	-	(967,432)	
42980	Kalamazoo Valley Community College	55,682,418	(1,076,513)	-	(3,826,281)	-	(4,902,794)	

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A	Deferred Outflows of Resources					Pension Expense		
	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
41860	-	-	-	-	-	2,184,106	-	2,184,106
41910	-	-	-	-	-	741,581	-	741,581
42070	-	-	-	-	-	600,409	-	600,409
42080	-	-	-	-	-	1,535,284	-	1,535,284
42120	-	-	-	-	-	1,396,238	-	1,396,238
42300	-	-	-	-	-	2,167,308	-	2,167,308
42310	-	-	-	-	-	817,881	-	817,881
42370	-	-	-	-	-	1,002,930	-	1,002,930
42380	-	-	-	-	-	12,184,747	-	12,184,747
42450	-	-	-	-	-	8,931,182	-	8,931,182
42490	-	-	-	-	-	2,013,831	-	2,013,831
42500	-	-	-	-	-	1,081,781	-	1,081,781
42510	-	-	-	-	-	2,529,421	-	2,529,421
42520	-	-	-	-	-	383,924	-	383,924
42560	-	-	-	-	-	526,009	-	526,009
42580	-	-	-	-	-	1,713,696	-	1,713,696
42600	-	-	-	-	-	1,945,563	-	1,945,563
42640	-	-	-	-	-	7,074,696	-	7,074,696
42650	-	-	-	-	-	197,683	-	197,683
42680	-	-	-	-	-	557,189	-	557,189
42730	-	-	-	-	-	2,047,578	-	2,047,578
42740	-	-	-	-	-	226,055	-	226,055
42810	-	-	-	-	-	643,938	-	643,938
42820	-	-	-	-	-	1,338,587	-	1,338,587
42850	-	-	-	-	-	1,416,354	-	1,416,354
42870	-	-	-	-	-	186,994	-	186,994
42900	-	-	-	-	-	748,658	-	748,658
42980	-	-	-	-	-	3,781,931	-	3,781,931

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Column A		Column B	Column C	Deferred (Inflows) of Resources				Column H
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
43020	Chippewa Hills School District	28,446,983	(549,968)	-	(1,954,767)	-	(2,504,735)	
43030	West Iron County Public Schools	10,080,160	(194,881)	-	(692,670)	-	(887,550)	
43040	Forest Park School District	5,589,939	(108,071)	-	(384,119)	-	(492,190)	
43060	Ironwood-Gogebic City Area Schools	11,463,403	(221,623)	-	(787,721)	-	(1,009,344)	
43080	Ewen-Trout Creek Consolidated School District	2,751,734	(53,200)	-	(189,089)	-	(242,288)	
43100	Kirtland Community College	19,212,226	(371,432)	-	(1,320,190)	-	(1,691,622)	
43170	West Shore Community College	13,077,360	(252,826)	-	(898,626)	-	(1,151,451)	
43240	St Clair County Community College	33,408,901	(645,897)	-	(2,295,731)	-	(2,941,628)	
43310	Unionville-Sebewaing Area Schools	8,526,073	(164,835)	-	(585,879)	-	(750,714)	
43440	Jenison Public Schools	67,150,797	(1,298,232)	-	(4,614,343)	-	(5,912,576)	
43450	Woodhaven-Brownstown School District	66,476,606	(1,285,198)	-	(4,568,016)	-	(5,853,214)	
44010	Wayne County Community College	118,444,557	(2,289,899)	-	(8,139,053)	-	(10,428,951)	
44730	Central Michigan University	116,779,131	(2,684,010)	-	(9,539,852)	-	(12,223,862)	
44740	Eastern Michigan University	56,234,811	(1,292,481)	-	(4,593,901)	-	(5,886,382)	
44750	Michigan Technological University	47,770,045	(1,097,930)	-	(3,902,402)	-	(5,000,332)	
44760	Northern Michigan University	44,250,771	(1,017,044)	-	(3,614,908)	-	(4,631,952)	
44770	Western Michigan University	106,736,268	(2,453,188)	-	(8,719,436)	-	(11,172,625)	
44780	Ferris State University	78,401,726	(1,801,957)	-	(6,404,748)	-	(8,206,705)	
44790	Lake Superior State University	13,474,333	(309,689)	-	(1,100,737)	-	(1,410,426)	
44920	Charles S Mott Community College	79,294,327	(1,533,004)	-	(5,448,800)	-	(6,981,804)	
44960	North Central Area Schools	5,041,171	(97,461)	-	(346,410)	-	(443,871)	
45000	Kellogg Community College	36,816,181	(711,770)	-	(2,529,866)	-	(3,241,636)	
45780	Nice Community Schools	15,179,303	(293,463)	-	(1,043,063)	-	(1,336,526)	
46510	Forest Area Schools	7,734,525	(149,532)	-	(531,487)	-	(681,019)	
47180	East Jordan Public Schools	13,435,436	(259,748)	-	(923,231)	-	(1,182,980)	
47190	Boyne City Public Schools	18,025,380	(348,486)	-	(1,238,634)	-	(1,587,121)	
47200	Mid Peninsula Schools	2,531,302	(48,938)	-	(173,941)	-	(222,879)	
47930	Alpena Community College	19,782,631	(382,459)	-	(1,359,386)	-	(1,741,845)	

Table 2: GASB 68 Pension Amounts by Reporting Unit
 Plan Fiscal Year Ending September 30, 2013 (Estimates)

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Column A Reporting Unit Number	Deferred Outflows of Resources					Pension Expense		
	Column I Differences Between Expected and Actual Experience	Column J Net Difference Between Projected and Actual Plan Investment Earnings	Column K Changes of Assumptions	Column L Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Column M Total Deferred Outflows of Resources	Column N Pension Expense	Column O Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Column P TOTAL PENSION EXPENSE
43020	-	-	-	-	-	1,939,103	-	1,939,103
43030	-	-	-	-	-	690,450	-	690,450
43040	-	-	-	-	-	381,733	-	381,733
43060	-	-	-	-	-	783,684	-	783,684
43080	-	-	-	-	-	188,316	-	188,316
43100	-	-	-	-	-	1,306,536	-	1,306,536
43170	-	-	-	-	-	890,086	-	890,086
43240	-	-	-	-	-	2,276,402	-	2,276,402
43310	-	-	-	-	-	584,086	-	584,086
43440	-	-	-	-	-	4,587,817	-	4,587,817
43450	-	-	-	-	-	4,537,293	-	4,537,293
44010	-	-	-	-	-	8,058,424	-	8,058,424
44730	-	-	-	-	-	8,179,348	-	8,179,348
44740	-	-	-	-	-	4,047,388	-	4,047,388
44750	-	-	-	-	-	3,390,169	-	3,390,169
44760	-	-	-	-	-	3,189,886	-	3,189,886
44770	-	-	-	-	-	7,561,445	-	7,561,445
44780	-	-	-	-	-	5,711,796	-	5,711,796
44790	-	-	-	-	-	981,873	-	981,873
44920	-	-	-	-	-	5,405,080	-	5,405,080
44960	-	-	-	-	-	343,865	-	343,865
45000	-	-	-	-	-	2,499,052	-	2,499,052
45780	-	-	-	-	-	1,039,105	-	1,039,105
46510	-	-	-	-	-	529,520	-	529,520
47180	-	-	-	-	-	919,854	-	919,854
47190	-	-	-	-	-	1,228,797	-	1,228,797
47200	-	-	-	-	-	173,413	-	173,413
47930	-	-	-	-	-	1,346,908	-	1,346,908

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Column A		Column B	Column C	Deferred (Inflows) of Resources			
Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources
49130	Kalamazoo Public Library	3,128,642	(60,486)	-	(214,988)	-	(275,475)
49230	Grand Rapids Community College	147,765,178	(2,856,757)	-	(10,153,852)	-	(13,010,609)
60000	Macomb Academy	2,074,747	(40,111)	-	(142,569)	-	(182,680)
60010	New Branches School	4,209,834	(81,389)	-	(289,284)	-	(370,673)
60020	Walden Green Day School	151,246	(2,924)	-	(10,393)	-	(13,317)
60030	Concord Academy-Petoskey	347,627	(6,721)	-	(23,888)	-	(30,608)
60050	Nah Tah Wahsh Public School Academy	3,487,555	(67,425)	-	(239,651)	-	(307,077)
60070	Windover High School	657,549	(12,712)	-	(45,184)	-	(57,897)
60100	Honey Creek Community School	3,378,676	(65,320)	-	(232,170)	-	(297,490)
60110	Bay-Arenac Community High School	1,527,157	(29,525)	-	(104,940)	-	(134,465)
60120	Da Vinci Institute	2,910,124	(56,262)	-	(199,972)	-	(256,234)
60130	El-Hajj Malik El-Shabazz Academy	3,863,546	(74,694)	-	(265,488)	-	(340,182)
60280	A G B U Alex & Marie Manoojian School	3,959,395	(76,547)	-	(272,074)	-	(348,622)
60300	Michigan Technical Academy	309,280	(5,979)	-	(21,253)	-	(27,232)
60380	Joseph K. Lumsden P S Academy	10,689,882	(206,668)	-	(734,567)	-	(941,236)
60390	Martin Luther King Jr	3,889,730	(75,200)	-	(267,287)	-	(342,488)
60410	Woodland Park Academy	3,841,583	(74,270)	-	(263,979)	-	(338,248)
60440	Central Academy	343,046	(6,632)	-	(23,573)	-	(30,205)
60470	Mid-Michigan Leadership Academy	163,026	(3,152)	-	(11,203)	-	(14,354)
60510	Summit Academy	271,664	(5,252)	-	(18,668)	-	(23,920)
60560	Commonwealth Community Dev Academy	2,792,627	(53,990)	-	(191,899)	-	(245,889)
60830	Countryside Charter School	5,186,582	(100,273)	-	(356,402)	-	(456,675)
60890	Henry Ford Academy	5,088,202	(98,371)	-	(349,642)	-	(448,012)
60930	Countryside Charter School	143,418	(2,773)	-	(9,855)	-	(12,628)
60940	Detroit Academy of Arts & Sciences	66,016	(1,276)	-	(4,536)	-	(5,813)
60980	North Star Academy	2,266,843	(43,825)	-	(155,769)	-	(199,594)
61040	Washtenaw Technical Middle College	2,580,411	(49,887)	-	(177,316)	-	(227,203)
61220	Summit Academy North	915,193	(17,694)	-	(62,889)	-	(80,582)

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	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
49130	-	-	-	-	-	214,559	-	214,559
49230	-	-	-	-	-	10,057,365	-	10,057,365
60000	-	-	-	-	-	140,605	-	140,605
60010	-	-	-	-	-	286,426	-	286,426
60020	-	-	-	-	-	10,427	-	10,427
60030	-	-	-	-	-	23,875	-	23,875
60050	-	-	-	-	-	237,293	-	237,293
60070	-	-	-	-	-	45,272	-	45,272
60100	-	-	-	-	-	224,940	-	224,940
60110	-	-	-	-	-	103,863	-	103,863
60120	-	-	-	-	-	198,114	-	198,114
60130	-	-	-	-	-	262,879	-	262,879
60280	-	-	-	-	-	268,893	-	268,893
60300	-	-	-	-	-	21,205	-	21,205
60380	-	-	-	-	-	730,470	-	730,470
60390	-	-	-	-	-	265,123	-	265,123
60410	-	-	-	-	-	260,355	-	260,355
60440	-	-	-	-	-	23,523	-	23,523
60470	-	-	-	-	-	11,239	-	11,239
60510	-	-	-	-	-	18,566	-	18,566
60560	-	-	-	-	-	190,438	-	190,438
60830	-	-	-	-	-	351,945	-	351,945
60890	-	-	-	-	-	346,420	-	346,420
60930	-	-	-	-	-	9,799	-	9,799
60940	-	-	-	-	-	4,457	-	4,457
60980	-	-	-	-	-	153,324	-	153,324
61040	-	-	-	-	-	174,656	-	174,656
61220	-	-	-	-	-	62,802	-	62,802

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Reporting Unit Number	Reporting Unit Name	NET PENSION LIABILITY	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Plan Investment Earnings	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred (Inflows) of Resources	
61240	Creative Technologies Academy	2,925,392	(56,557)	-	(201,022)	-	(257,579)	
61400	Edison Public School Academy	1,486,053	(28,730)	-	(102,116)	-	(130,846)	
61670	Holly Academy	10,193,922	(197,080)	-	(700,487)	-	(897,567)	
61700	West Village Academy	415,393	(8,031)	-	(28,544)	-	(36,575)	
61810	Grand Rapids Child Discovery Center	2,351,342	(45,459)	-	(161,575)	-	(207,034)	
61930	Blue Water Learning Academy	149,810	(2,896)	-	(10,294)	-	(13,191)	
61960	Arts Academy in the Woods	2,694,725	(52,097)	-	(185,171)	-	(237,268)	
62040	Presque Isle Academy II	334,062	(6,458)	-	(22,955)	-	(29,414)	
62060	Outlook Academy	1,018,725	(19,695)	-	(70,003)	-	(89,698)	
62530	International Academy of Saginaw	2,647,405	(51,183)	-	(181,919)	-	(233,102)	
62590	Three Lakes Academy	943,791	(18,246)	-	(64,854)	-	(83,100)	
62610	Virtual Learning Ac of St Clair	1,175,439	(22,725)	-	(80,772)	-	(103,497)	
62620	Michigan Math and Science Academy	204,560	(3,955)	-	(14,057)	-	(18,011)	
62950	Blue Water Middle College Academy	542,874	(10,495)	-	(37,304)	-	(47,800)	
63140	Charlton Heston Academy	70,577	(1,364)	-	(4,850)	-	(6,214)	
70000	Cheboygan Area Public Library	207,296	(4,008)	-	(14,245)	-	(18,252)	
70010	Bacon Memorial District Library	215,711	(4,170)	-	(14,823)	-	(18,993)	
70020	Willard Library	1,604,498	(31,020)	-	(110,255)	-	(141,275)	
70030	Grosse Pointe Public Library	567,145	(10,965)	-	(38,972)	-	(49,937)	
70040	Public Libraries of Saginaw	2,207,551	(42,679)	-	(151,694)	-	(194,373)	
70060	Houghton Lake Public Library	113,384	(2,192)	-	(7,791)	-	(9,983)	
70070	Ann Arbor District Library	2,441,344	(47,199)	-	(167,760)	-	(214,958)	
70090	Flint Public Library	2,073,345	(40,084)	-	(142,472)	-	(182,556)	
70100	Hackley Public Library	1,582,771	(30,600)	-	(108,762)	-	(139,362)	
70120	Mount Clemens Public Library	1,582,233	(30,589)	-	(108,725)	-	(139,314)	

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	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P
Reporting Unit 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	Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	TOTAL PENSION EXPENSE
61240	-	-	-	-	-	197,233	-	197,233
61400	-	-	-	-	-	101,075	-	101,075
61670	-	-	-	-	-	695,311	-	695,311
61700	-	-	-	-	-	27,729	-	27,729
61810	-	-	-	-	-	156,373	-	156,373
61930	-	-	-	-	-	10,252	-	10,252
61960	-	-	-	-	-	183,570	-	183,570
62040	-	-	-	-	-	22,959	-	22,959
62060	-	-	-	-	-	68,693	-	68,693
62530	-	-	-	-	-	177,505	-	177,505
62590	-	-	-	-	-	63,396	-	63,396
62610	-	-	-	-	-	79,977	-	79,977
62620	-	-	-	-	-	14,000	-	14,000
62950	-	-	-	-	-	36,775	-	36,775
63140	-	-	-	-	-	4,860	-	4,860
70000	-	-	-	-	-	13,950	-	13,950
70010	-	-	-	-	-	14,803	-	14,803
70020	-	-	-	-	-	109,718	-	109,718
70030	-	-	-	-	-	38,855	-	38,855
70040	-	-	-	-	-	151,156	-	151,156
70060	-	-	-	-	-	7,776	-	7,776
70070	-	-	-	-	-	167,559	-	167,559
70090	-	-	-	-	-	142,307	-	142,307
70100	-	-	-	-	-	108,439	-	108,439
70120	-	-	-	-	-	108,428	-	108,428