

GASB 68 Pension Amounts by Employer

For Universities

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

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

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Employer Number	Employer Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (7.0%)	Net Pension Liability at Current Single Discount Rate (8.0%)	Net Pension Liability at 1% Increase (9.0%)
MPSERS - Universities		\$ 34,313,516	100.000000%	\$ 643,692,608	\$ 548,599,975	\$ 466,520,602
44730	Central Michigan University	8,061,201	23.49278694%	151,221,333	128,881,423	109,598,691
44740	Eastern Michigan University	4,720,008	13.75553560%	88,543,366	75,462,865	64,172,408
44750	Michigan Technological University	3,433,137	10.00520402%	64,402,759	54,888,547	46,676,338
44760	Northern Michigan University	3,402,937	9.91719014%	63,836,220	54,405,703	46,265,735
44770	Western Michigan University	7,381,028	21.51055417%	138,461,847	118,006,895	100,351,167
44780	Ferris State University	6,240,513	18.18674970%	117,066,763	99,772,504	84,844,934
44790	Lake Superior State University	1,074,692	3.13197943%	20,160,320	17,182,038	14,611,329

Column A	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense		
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q	Column R	Column S
ORS Employer Number	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Plan Investment Earnings	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Pension Expense
	\$ 7,535,352	\$ 1,588,713	-	\$ 1,946,546	\$ 11,070,611	\$ -	\$ -	\$ 1,761,589	\$ 1,761,589	\$ 173,706,470	\$ 499,121	\$ 174,205,591
44730	1,770,264	373,233	-	51,647	2,195,144	-	-	1,575,339	1,575,339	40,808,491	(3,879,130)	36,929,361
44740	1,036,528	218,536	-	215,178	1,470,242	-	-	1,394	1,394	23,894,255	552,715	24,446,970
44750	753,927	158,954	-	414,688	1,327,569	-	-	-	-	17,379,687	1,059,909	18,439,596
44760	747,295	157,556	-	146,107	1,050,958	-	-	-	-	17,226,801	373,606	17,600,407
44770	1,620,896	341,741	-	81,456	2,044,093	-	-	178,209	178,209	37,365,224	(240,785)	37,124,439
44780	1,370,436	288,935	-	772,671	2,432,042	-	-	-	-	31,591,561	1,974,699	33,566,260
44790	236,006	49,758	-	264,799	550,563	-	-	6,647	6,647	5,440,451	658,107	6,098,558