

**GASB 68 - Schedule of Recognition of Outflow (Inflow) of Resources
Due to Difference Between Actual and Expected Employer Contributions
By Employer
For Universities**

ORS Employer		Measurement Date: September 30, 2014		Measurement Date: September 30, 2015	
		Year 01	Year 02	Year 01	Year 02
Number	Employer Name				
44730	Central Michigan University	8,379	4,867	131,652	51,647
44740	Eastern Michigan University	13,368	7,766	(3,555)	(1,394)
44750	Michigan Technological University	4,893	2,842	33,932	13,312
44760	Northern Michigan University	2,013	1,169	56,562	22,189
44770	Western Michigan University	10,062	5,845	207,636	81,456
44780	Ferris State University	8,788	5,105	62,185	24,395
44790	Lake Superior State University	102	60	(16,945)	(6,647)