

GASB 68 Pension Amounts by Reporting Unit

For K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
Plan Fiscal Year Ending **September 30, 2014**

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

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
MPSERS - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges		\$ 1,553,059,628	100%	\$ 29,040,026,341	\$ 22,026,503,133	\$ 16,117,506,254
05880	Detroit Public Schools	61,535,461	3.96221%	1,150,626,415	872,735,996	638,609,215
05900	Alcona Community Schools	639,541	0.04118%	11,958,506	9,070,380	6,637,091
05930	Autrain-Onota Public Schools	80,444	0.00518%	1,504,183	1,140,905	834,837
05950	Burt Township School District	69,561	0.00448%	1,300,688	986,556	721,895
05980	Munising Public Schools	591,338	0.03808%	11,057,187	8,386,741	6,136,850
05990	Superior Central School District	281,064	0.01810%	5,255,498	3,986,231	2,916,854
06000	Allegan Area Educational Service Agency	1,684,800	0.10848%	31,503,390	23,894,934	17,484,698
06370	Glenn-Ganges School District #4	48,949	0.00315%	915,284	694,231	507,992
07000	Allegan Public Schools	2,199,807	0.14164%	41,133,284	31,199,090	22,829,385
07020	Plainwell Community School	2,144,239	0.13807%	40,094,249	30,410,995	22,252,711
07030	Hopkins Public School	1,263,670	0.08137%	23,628,839	17,922,184	13,114,243
07040	Fennville Public School	1,083,302	0.06975%	20,256,223	15,364,096	11,242,407
07050	Martin Public Schools	457,635	0.02947%	8,557,123	6,490,473	4,749,289
07060	Otsego Public Schools	1,914,636	0.12328%	35,800,997	27,154,617	19,869,913
07070	Saugatuck Public Schools	807,966	0.05202%	15,107,827	11,459,101	8,384,996
07080	Wayland Union Schools	2,403,486	0.15476%	44,941,793	34,087,798	24,943,146
07090	Alpena-Montmorency-Alcona Educational Service District	633,470	0.04079%	11,844,997	8,984,285	6,574,092
07120	Alpena Public Schools	3,418,827	0.22013%	63,927,245	48,488,029	35,480,263
07210	Ellsworth Community School	183,781	0.01183%	3,436,443	2,606,500	1,907,260
07220	Central Lake-Antrim County Public Schools	390,399	0.02514%	7,299,908	5,536,890	4,051,522

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Pension Plus is a hybrid plan.

Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
	\$ -	\$ 812,730,849	\$ 816,176	\$ 813,547,025	\$ -	\$ 2,435,038,868	\$ -	\$ 342,184	\$ 2,435,381,052	\$ 1,784,208,490
05880	-	32,202,091	224,197	32,426,288	-	96,481,319	-	-	96,481,319	70,694,062
05900	-	334,678	-	334,678	-	1,002,734	-	-	1,002,734	734,726
05930	-	42,097	-	42,097	-	126,127	-	7	126,134	92,416
05950	-	36,402	-	36,402	-	109,064	-	-	109,064	79,914
05980	-	309,453	-	309,453	-	927,158	-	-	927,158	679,350
05990	-	147,083	10	147,093	-	440,679	-	-	440,679	322,896
06000	-	881,672	-	881,672	-	2,641,595	-	494	2,642,089	1,935,557
06370	-	25,616	-	25,616	-	76,748	-	-	76,748	56,235
07000	-	1,151,180	-	1,151,180	-	3,449,072	-	52	3,449,124	2,527,214
07020	-	1,122,101	-	1,122,101	-	3,361,948	-	943	3,362,891	2,463,376
07030	-	661,290	40	661,330	-	1,981,305	-	-	1,981,305	1,451,747
07040	-	566,902	7	566,909	-	1,698,507	-	-	1,698,507	1,244,535
07050	-	239,485	-	239,485	-	717,524	-	-	717,524	525,746
07060	-	1,001,947	-	1,001,947	-	3,001,954	-	4,936	3,006,890	2,199,600
07070	-	422,816	179	422,995	-	1,266,808	-	-	1,266,808	928,219
07080	-	1,257,767	48	1,257,815	-	3,768,420	-	-	3,768,420	2,761,207
07090	-	331,501	-	331,501	-	993,216	-	-	993,216	727,752
07120	-	1,789,105	20	1,789,125	-	5,360,371	-	-	5,360,371	3,927,666
07210	-	96,174	-	96,174	-	288,150	-	143	288,293	211,134
07220	-	204,299	-	204,299	-	612,105	-	12	612,117	448,504

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 Plan Fiscal Year Ending September 30, 2014

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07230	Alba Public Schools	136,533	0.00879%	2,552,967	1,936,394	1,416,922
07240	Elk Rapids Schools	1,178,183	0.07586%	22,030,371	16,709,766	12,227,077
07250	Bellaire Public Schools	302,001	0.01945%	5,647,002	4,283,181	3,134,143
07270	Mancelona Public Schools	770,548	0.04961%	14,408,166	10,928,416	7,996,677
07470	Arenac-Eastern High School	158,195	0.01019%	2,958,017	2,243,620	1,641,729
07480	Au Gres-Sims School District	303,542	0.01954%	5,675,818	4,305,038	3,150,136
07520	Arvon Township Schools	20,047	0.00129%	374,860	284,327	208,051
07540	Baraga Township Schools	462,569	0.02978%	8,649,389	6,560,455	4,800,498
07560	L'Anse Public Schools	573,129	0.03690%	10,716,708	8,128,491	5,947,880
07570	Barry Intermediate School District	469,673	0.03024%	8,782,221	6,661,207	4,874,221
07980	Delton-Kellogg Schools	1,148,519	0.07395%	21,475,686	16,289,044	11,919,221
08000	Hastings Area School District	2,087,307	0.13440%	39,029,705	29,603,552	21,661,878
08020	Thornapple-Kellogg School	2,577,365	0.16595%	48,193,094	36,553,870	26,747,651
08040	Bay-Arenac Intermediate School District	3,255,588	0.20962%	60,874,900	46,172,863	33,786,181
08630	Bangor Township Schools	2,032,464	0.13087%	38,004,215	28,825,730	21,092,721
08640	Bay City Public Schools	7,225,303	0.46523%	135,102,987	102,473,955	74,983,515
08650	Essexville-Hampton Public Schools	1,515,593	0.09759%	28,339,453	21,495,127	15,728,681
08680	Pinconning Area Schools	1,130,634	0.07280%	21,141,270	16,035,393	11,733,617
08830	Berrien RESA	2,379,535	0.15322%	44,493,958	33,748,120	24,694,594
09250	Riverside-Hager School District #6	52,932	0.00341%	989,748	750,712	549,320
09600	River School	63,068	0.00406%	1,179,281	894,470	654,513
09720	Buchanan Community Schools	1,302,826	0.08389%	24,361,016	18,477,531	13,520,609
09760	Bridgman Public Schools	805,693	0.05188%	15,065,330	11,426,867	8,361,409
09780	New Buffalo Area Schools	1,114,899	0.07179%	20,847,039	15,812,223	11,570,316
09790	Niles Public Schools	3,039,859	0.19573%	56,841,083	43,113,263	31,547,372
09800	Brandywine Public Schools	1,089,935	0.07018%	20,380,250	15,458,169	11,311,243
09810	Berrien Springs Public Schools	1,788,948	0.11519%	33,450,803	25,372,023	18,565,531
09820	Eau Claire Public Schools	806,896	0.05196%	15,087,810	11,443,918	8,373,886
09830	St Joseph Public Schools	2,472,582	0.15921%	46,233,804	35,067,772	25,660,226
09850	Watervliet Public Schools	1,134,513	0.07305%	21,213,789	16,090,398	11,773,866

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07230	-	71,449	240	71,689	-	214,069	-	-	214,069	156,853
07240	-	616,555	31	616,586	-	1,847,271	-	-	1,847,271	1,353,538
07250	-	158,040	278	158,318	-	473,507	-	-	473,507	346,950
07270	-	403,235	29	403,264	-	1,208,141	-	-	1,208,141	885,232
07470	-	82,785	-	82,785	-	248,033	-	206	248,239	181,739
07480	-	158,847	-	158,847	-	475,924	-	2,007	477,931	348,720
07520	-	10,491	-	10,491	-	31,432	-	-	31,432	23,031
07540	-	242,067	-	242,067	-	725,261	-	2	725,263	531,415
07560	-	299,924	-	299,924	-	898,608	-	549	899,157	658,431
07570	-	245,784	-	245,784	-	736,399	-	-	736,399	539,576
07980	-	601,031	-	601,031	-	1,800,760	-	211	1,800,971	1,319,458
08000	-	1,092,308	-	1,092,308	-	3,272,685	-	215	3,272,900	2,397,971
08020	-	1,348,760	-	1,348,760	-	4,041,045	-	336	4,041,381	2,960,966
08040	-	1,703,680	-	1,703,680	-	5,104,429	-	59	5,104,488	3,740,131
08630	-	1,063,608	-	1,063,608	-	3,186,696	-	4	3,186,700	2,334,965
08640	-	3,781,070	592	3,781,662	-	11,328,537	-	-	11,328,537	8,300,678
08650	-	793,124	677	793,801	-	2,376,295	-	-	2,376,295	1,741,166
08680	-	591,672	-	591,672	-	1,772,719	-	-	1,772,719	1,298,912
08830	-	1,245,233	33	1,245,266	-	3,730,868	-	-	3,730,868	2,733,692
09250	-	27,700	-	27,700	-	82,991	-	-	82,991	60,810
09600	-	33,004	-	33,004	-	98,884	-	-	98,884	72,455
09720	-	681,781	-	681,781	-	2,042,699	-	205	2,042,904	1,496,732
09760	-	421,627	-	421,627	-	1,263,245	-	-	1,263,245	925,608
09780	-	583,437	-	583,437	-	1,748,048	-	439	1,748,487	1,280,834
09790	-	1,590,787	689	1,591,476	-	4,766,189	-	-	4,766,189	3,492,295
09800	-	570,373	302	570,675	-	1,708,907	-	-	1,708,907	1,252,155
09810	-	936,173	170	936,343	-	2,804,887	-	-	2,804,887	2,055,205
09820	-	422,256	72	422,328	-	1,265,130	-	-	1,265,130	926,989
09830	-	1,293,926	-	1,293,926	-	3,876,756	-	71	3,876,827	2,840,588
09850	-	593,701	610	594,311	-	1,778,800	-	-	1,778,800	1,303,367

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09870	Branch County Intermediate School District	1,765,034	0.11365%	33,003,650	25,032,863	18,317,357
10150	Bronson Community School	853,353	0.05495%	15,956,498	12,102,808	8,856,017
10160	Coldwater Community Schools	2,303,796	0.14834%	43,077,743	32,673,939	23,908,580
10180	Quincy Community Schools	981,548	0.06320%	18,353,567	13,920,955	10,186,414
10190	Union City Community Schools	976,758	0.06289%	18,263,993	13,853,014	10,136,699
10200	Calhoun County Intermediate School District	4,100,679	0.26404%	76,676,914	58,158,497	42,556,457
10790	Albion Public Schools	568,757	0.03662%	10,634,954	8,066,482	5,902,506
10800	Athens Area School	445,417	0.02868%	8,328,677	6,317,199	4,622,499
10810	Battle Creek Public Schools	5,335,897	0.34357%	99,773,751	75,677,164	55,375,434
10820	Lakeview School District	3,647,986	0.23489%	68,212,199	51,738,115	37,858,456
10860	Harper Creek Community Schools	2,356,151	0.15171%	44,056,699	33,416,465	24,451,911
10880	Homer Community Schools	973,297	0.06267%	18,199,286	13,803,935	10,100,786
10890	Marshall Public Schools	2,174,539	0.14002%	40,660,823	30,840,734	22,567,165
10900	Pennfield Schools	1,798,716	0.11582%	33,633,450	25,510,558	18,666,902
10910	Tekonsha Community School	189,897	0.01223%	3,550,811	2,693,247	1,970,736
11410	Dowagiac-Union School District	1,942,044	0.12505%	36,313,493	27,543,338	20,154,353
11430	Cassopolis Public Schools	761,384	0.04902%	14,236,815	10,798,449	7,901,575
11440	Marcellus Community Schools	553,200	0.03562%	10,344,066	7,845,847	5,741,061
11450	Edwardsburg Public Schools	1,993,095	0.12833%	37,268,073	28,267,376	20,684,155
11470	Lewis Cass Intermediate School District	829,720	0.05342%	15,514,599	11,767,633	8,610,758
11560	Beaver Island Community School	169,308	0.01090%	3,165,828	2,401,241	1,757,066
11570	Boyne Falls Public School	200,624	0.01292%	3,751,382	2,845,377	2,082,055
11580	Charlevoix Public Schools	897,942	0.05782%	16,790,249	12,735,198	9,318,757
11620	Cheboygan-Otsego-Presque Isle Educational Service District	801,190	0.05159%	14,981,119	11,362,995	8,314,672
11810	Inland Lakes Schools	589,457	0.03795%	11,022,006	8,360,056	6,117,324
11820	Mackinaw City Public Schools	239,096	0.01540%	4,470,759	3,391,015	2,481,316
11830	Wolverine Community Schools	318,258	0.02049%	5,950,981	4,513,746	3,302,854
11840	Eastern U P Intermediate School District	722,146	0.04650%	13,503,110	10,241,943	7,494,362
11930	Detour Area Schools	253,846	0.01634%	4,746,569	3,600,214	2,634,394
11950	Pickford Public Schools	470,768	0.03031%	8,802,700	6,676,740	4,885,587

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09870	-	923,659	5	923,664	-	2,767,393	-	-	2,767,393	2,027,732
10150	-	446,568	60	446,628	-	1,337,970	-	-	1,337,970	980,361
10160	-	1,205,598	74	1,205,672	-	3,612,117	-	-	3,612,117	2,646,681
10180	-	513,653	-	513,653	-	1,538,967	-	4	1,538,971	1,127,636
10190	-	511,147	-	511,147	-	1,531,456	-	-	1,531,456	1,122,133
10200	-	2,145,924	-	2,145,924	-	6,429,445	-	960	6,430,405	4,711,001
10790	-	297,636	16	297,652	-	891,753	-	-	891,753	653,408
10800	-	233,091	-	233,091	-	698,369	-	-	698,369	511,711
10810	-	2,792,325	-	2,792,325	-	8,366,141	-	1,866	8,368,007	6,130,062
10820	-	1,909,026	-	1,909,026	-	5,719,670	-	271	5,719,941	4,190,932
10860	-	1,232,996	-	1,232,996	-	3,694,204	-	409	3,694,613	2,706,827
10880	-	509,336	-	509,336	-	1,526,031	-	-	1,526,031	1,118,157
10890	-	1,137,957	4,737	1,142,694	-	3,409,456	-	-	3,409,456	2,498,186
10900	-	941,285	-	941,285	-	2,820,203	-	-	2,820,203	2,066,427
10910	-	99,375	-	99,375	-	297,740	-	75	297,815	218,161
11410	-	1,016,290	-	1,016,290	-	3,044,927	-	-	3,044,927	2,231,088
11430	-	398,440	8	398,448	-	1,193,773	-	-	1,193,773	874,705
11440	-	289,495	87	289,582	-	867,362	-	-	867,362	635,536
11450	-	1,043,006	-	1,043,006	-	3,124,970	-	1,844	3,126,814	2,289,737
11470	-	434,200	-	434,200	-	1,300,917	-	-	1,300,917	953,211
11560	-	88,601	-	88,601	-	265,458	-	35	265,493	194,507
11570	-	104,988	-	104,988	-	314,558	-	-	314,558	230,484
11580	-	469,902	-	469,902	-	1,407,881	-	6	1,407,887	1,031,587
11620	-	419,270	106	419,376	-	1,256,184	-	-	1,256,184	920,434
11810	-	308,468	-	308,468	-	924,208	-	39	924,247	677,188
11820	-	125,121	-	125,121	-	374,878	-	-	374,878	274,682
11830	-	166,548	-	166,548	-	498,996	-	-	498,996	365,626
11840	-	377,906	-	377,906	-	1,132,251	-	32	1,132,283	829,626
11930	-	132,840	-	132,840	-	398,005	-	-	398,005	291,627
11950	-	246,357	879	247,236	-	738,116	-	-	738,116	540,835

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11970	Rudyard Public Schools	588,132	0.03787%	10,997,234	8,341,267	6,103,576
11980	Sault Ste Marie Public Schools	1,971,992	0.12697%	36,873,469	27,968,073	20,465,146
12000	Brimley Public Schools	480,483	0.03094%	8,984,345	6,814,515	4,986,402
12010	Whitefish Township School	90,505	0.00583%	1,692,313	1,283,599	939,251
12020	Clare-Gladwin Intermediate School District	1,165,539	0.07505%	21,793,947	16,530,441	12,095,860
12230	Clare Public Schools	1,228,933	0.07913%	22,979,309	17,429,523	12,753,747
12240	Harrison Community Schools	1,140,652	0.07345%	21,328,581	16,177,467	11,837,577
12250	Farwell Area Schools	1,200,000	0.07727%	22,438,311	17,019,183	12,453,488
12260	Clinton County Intermediate School District	1,334,015	0.08590%	24,944,198	18,919,867	13,844,280
12930	Bath Community Schools	913,352	0.05881%	17,078,390	12,953,749	9,478,678
12940	St Johns Public Schools	2,728,706	0.17570%	51,022,952	38,700,282	28,318,251
12950	Fowler Public Schools	466,799	0.03006%	8,728,494	6,620,455	4,844,402
12980	Dewitt Public Schools	2,484,100	0.15995%	46,449,162	35,231,119	25,779,751
13070	Delta-Schoolcraft Intermediate School District	841,583	0.05419%	15,736,424	11,935,885	8,733,874
13120	Bark River - Harris Schools	581,602	0.03745%	10,875,133	8,248,654	6,035,808
13130	Escanaba Area Public Schools	2,079,468	0.13389%	38,883,129	29,492,375	21,580,527
13170	Gladstone Area Schools	1,156,780	0.07448%	21,630,156	16,406,207	12,004,954
13190	Rapid River Public Schools	281,064	0.01810%	5,255,510	3,986,240	2,916,861
13220	Dickinson-Iron Intermediate School District	779,370	0.05018%	14,573,130	11,053,540	8,088,234
13250	Breitung Township Schools	1,450,009	0.09336%	27,113,125	20,564,972	15,048,057
13270	Iron Mountain Public Schools	842,794	0.05427%	15,759,070	11,953,061	8,746,442
13310	Eaton County Intermediate School District	1,485,719	0.09566%	27,780,857	21,071,438	15,418,654
13720	Strange-Oneida School #3	14,859	0.00096%	277,838	210,736	154,203
13890	Bellevue Community Schools	446,586	0.02876%	8,350,523	6,333,769	4,634,624
13900	Potterville Public Schools	722,698	0.04653%	13,513,439	10,249,778	7,500,095
13910	Charlotte Public Schools	2,202,350	0.14181%	41,180,834	31,235,156	22,855,776
13940	Eaton Rapids Public Schools	2,183,718	0.14061%	40,832,449	30,970,911	22,662,419
13950	Grand Ledge Public Schools	4,536,066	0.29207%	84,818,038	64,333,440	47,074,863
13980	Olivet Community Schools	1,321,363	0.08508%	24,707,626	18,740,431	13,712,981
14140	Alanson Public Schools	231,305	0.01489%	4,325,076	3,280,517	2,400,461

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
11970	-	307,775	-	307,775	-	922,130	-	263	922,393	675,666
11980	-	1,031,962	257	1,032,219	-	3,091,882	-	-	3,091,882	2,265,492
12000	-	251,441	-	251,441	-	753,347	-	18	753,365	551,995
12010	-	47,362	-	47,362	-	141,902	-	1	141,903	103,975
12020	-	609,938	-	609,938	-	1,827,447	-	190	1,827,637	1,339,012
12230	-	643,112	136	643,248	-	1,926,841	-	-	1,926,841	1,411,840
12240	-	596,914	-	596,914	-	1,788,425	-	2	1,788,427	1,310,420
12250	-	627,971	-	627,971	-	1,881,478	-	2	1,881,480	1,378,602
12260	-	698,103	507	698,610	-	2,091,599	-	-	2,091,599	1,532,562
12930	-	477,966	11	477,977	-	1,432,042	-	-	1,432,042	1,049,290
12940	-	1,427,958	-	1,427,958	-	4,278,332	-	4	4,278,336	3,134,831
12950	-	244,281	11,849	256,130	-	731,894	-	-	731,894	536,275
12980	-	1,299,953	4	1,299,957	-	3,894,814	-	-	3,894,814	2,853,819
13070	-	440,409	-	440,409	-	1,319,517	-	-	1,319,517	966,840
13120	-	304,358	23	304,381	-	911,892	-	-	911,892	668,164
13130	-	1,088,206	196	1,088,402	-	3,260,394	-	-	3,260,394	2,388,965
13170	-	605,354	1,028	606,382	-	1,813,713	-	-	1,813,713	1,328,949
13190	-	147,084	-	147,084	-	440,680	-	-	440,680	322,897
13220	-	407,852	-	407,852	-	1,221,973	-	213	1,222,186	895,368
13250	-	758,803	-	758,803	-	2,273,466	-	127	2,273,593	1,665,820
13270	-	441,042	9	441,051	-	1,321,416	-	-	1,321,416	968,231
13310	-	777,491	14,376	791,867	-	2,329,456	-	-	2,329,456	1,706,846
13720	-	7,776	-	7,776	-	23,297	-	-	23,297	17,070
13890	-	233,703	588	234,291	-	700,201	-	-	700,201	513,053
13900	-	378,195	1,543	379,738	-	1,133,117	-	-	1,133,117	830,261
13910	-	1,152,510	-	1,152,510	-	3,453,059	-	3	3,453,062	2,530,135
13940	-	1,142,760	10	1,142,770	-	3,423,847	-	-	3,423,847	2,508,731
13950	-	2,373,766	-	2,373,766	-	7,112,088	-	7	7,112,095	5,211,189
13980	-	691,482	-	691,482	-	2,071,762	-	6	2,071,768	1,518,027
14140	-	121,044	-	121,044	-	362,663	-	-	362,663	265,731

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
14150	Harbor Springs Public Schools	1,054,624	0.06791%	19,719,987	14,957,368	10,944,791
14160	Pellston Public Schools	538,557	0.03468%	10,070,256	7,638,166	5,589,093
14170	Petoskey Public Schools	2,262,844	0.14570%	42,311,986	32,093,122	23,483,577
14180	Genesee County Intermediate School District	6,834,787	0.44009%	127,800,878	96,935,396	70,930,771
14300	Goodrich Area Schools	1,637,865	0.10546%	30,625,774	23,229,274	16,997,612
14310	Bendle Public Schools	1,013,541	0.06526%	18,951,785	14,374,696	10,518,431
14320	Bentley Community Schools	658,235	0.04238%	12,308,072	9,335,521	6,831,104
14330	Atherton Community Schools	640,767	0.04126%	11,981,439	9,087,774	6,649,819
14340	Davison Community Schools	4,761,948	0.30662%	89,041,713	67,537,045	49,419,045
14350	Lake Fenton Community School District	1,629,336	0.10491%	30,466,289	23,108,306	16,909,097
14360	Fenton Area Public Schools	3,268,199	0.21044%	61,110,722	46,351,732	33,917,064
14370	Linden Community School	2,316,023	0.14913%	43,306,360	32,847,342	24,035,465
14380	Flint Community Schools	8,735,508	0.56247%	163,341,686	123,892,661	90,656,276
14400	Carman-Ainsworth Community School District	4,605,061	0.29652%	86,108,147	65,311,972	47,790,886
14430	Flushing Community Schools	3,706,898	0.23868%	69,313,760	52,573,635	38,469,833
14450	Swartz Creek Community Schools	3,300,763	0.21253%	61,719,610	46,813,566	34,255,003
14460	Mt Morris Consolidated Schools	2,116,311	0.13627%	39,572,042	30,014,908	21,962,881
14470	Genesee School District	684,917	0.04410%	12,806,986	9,713,941	7,108,006
14480	Kearsley Community Schools	2,778,721	0.17892%	51,958,160	39,409,626	28,837,300
14490	Grand Blanc Community Schools	6,979,569	0.44941%	130,508,109	98,988,797	72,433,311
14500	Montrose Community Schools	1,101,538	0.07093%	20,597,208	15,622,729	11,431,657
14510	Beecher Community School District	1,095,096	0.07051%	20,476,744	15,531,359	11,364,799
14520	Westwood Heights Schools	823,535	0.05303%	15,398,942	11,679,908	8,546,567
14530	Clio Area School District	2,758,162	0.17760%	51,573,742	39,118,050	28,623,945
14790	Beaverton Rural School District	943,689	0.06076%	17,645,661	13,384,017	9,793,519
14800	Gladwin Community Schools	1,478,542	0.09520%	27,646,648	20,969,643	15,344,167
14830	Bessemer Area School District	368,506	0.02373%	6,890,539	5,226,389	3,824,318
14890	Wakefield Township Schools	271,490	0.01748%	5,076,490	3,850,455	2,817,503
14900	Watersmeet Township School District	290,296	0.01869%	5,428,127	4,117,168	3,012,665
14910	Traverse Bay Area Intermediate School District	4,538,060	0.29220%	84,855,323	64,361,720	47,095,556

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
OR Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
14150	-	551,895	-	551,895	-	1,653,543	-	13	1,653,556	1,211,589
14160	-	281,832	190	282,022	-	844,402	-	-	844,402	618,713
14170	-	1,184,168	-	1,184,168	-	3,547,908	-	1	3,547,909	2,599,633
14180	-	3,576,709	-	3,576,709	-	10,716,247	-	6,243	10,722,490	7,852,039
14300	-	857,110	-	857,110	-	2,568,006	-	-	2,568,006	1,881,636
14310	-	530,396	2	530,398	-	1,589,129	-	-	1,589,129	1,164,391
14320	-	344,461	-	344,461	-	1,032,046	-	2,692	1,034,738	756,203
14330	-	335,319	512	335,831	-	1,004,657	-	-	1,004,657	736,135
14340	-	2,491,972	114	2,492,086	-	7,466,248	-	-	7,466,248	5,470,690
14350	-	852,647	21	852,668	-	2,554,633	-	-	2,554,633	1,871,838
14360	-	1,710,280	601	1,710,881	-	5,124,203	-	-	5,124,203	3,754,620
14370	-	1,211,997	-	1,211,997	-	3,631,287	-	2,044	3,633,331	2,660,727
14380	-	4,571,374	57,909	4,629,283	-	13,696,384	-	-	13,696,384	10,035,653
14400	-	2,409,872	-	2,409,872	-	7,220,265	-	2,824	7,223,089	5,290,453
14430	-	1,939,855	1,090	1,940,945	-	5,812,037	-	-	5,812,037	4,258,612
14450	-	1,727,320	154	1,727,474	-	5,175,259	-	-	5,175,259	3,792,030
14460	-	1,107,486	-	1,107,486	-	3,318,160	-	-	3,318,160	2,431,292
14470	-	358,424	-	358,424	-	1,073,880	-	-	1,073,880	786,856
14480	-	1,454,131	-	1,454,131	-	4,356,750	-	5	4,356,755	3,192,290
14490	-	3,652,475	-	3,652,475	-	10,943,252	-	3,113	10,946,365	8,018,370
14500	-	576,445	-	576,445	-	1,727,099	-	-	1,727,099	1,265,485
14510	-	573,074	157	573,231	-	1,716,998	-	-	1,716,998	1,258,084
14520	-	430,964	599	431,563	-	1,291,219	-	-	1,291,219	946,105
14530	-	1,443,372	140,733	1,584,105	-	4,324,516	-	-	4,324,516	3,168,672
14790	-	493,842	-	493,842	-	1,479,609	-	14	1,479,623	1,084,143
14800	-	773,735	-	773,735	-	2,318,203	-	117	2,318,320	1,698,600
14830	-	192,843	20	192,863	-	577,779	-	-	577,779	423,352
14890	-	142,074	-	142,074	-	425,669	-	-	425,669	311,898
14900	-	151,915	-	151,915	-	455,155	-	-	455,155	333,502
14910	-	2,374,810	51,996	2,426,806	-	7,115,214	-	-	7,115,214	5,213,480

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
15130	Kingsley Area School	1,045,127	0.06729%	19,542,404	14,822,674	10,846,231
15150	Traverse City Public Schools	8,911,943	0.57383%	166,640,781	126,394,985	92,487,307
15170	Gratiot-Isabella Regional Education Service District	1,560,701	0.10049%	29,182,918	22,134,885	16,196,812
16060	Alma Public Schools	1,936,930	0.12472%	36,217,853	27,470,796	20,101,272
16070	Ashley Community School	215,854	0.01390%	4,036,157	3,061,376	2,240,108
16080	Fulton Schools	828,127	0.05332%	15,484,810	11,745,038	8,594,225
16090	Ithaca Public Schools	1,026,405	0.06609%	19,192,318	14,557,137	10,651,929
16100	St Louis Public Schools	915,779	0.05897%	17,123,768	12,988,168	9,503,863
16120	Breckenridge Community Schools	599,247	0.03858%	11,205,065	8,498,904	6,218,924
16130	Hillsdale County Intermediate School District	1,036,879	0.06676%	19,388,179	14,705,695	10,760,634
16270	North Adams-Jerome Public Schools	276,357	0.01779%	5,167,481	3,919,471	2,868,004
16280	Camden-Frontier School	462,114	0.02976%	8,640,874	6,553,997	4,795,772
16290	Jonesville Community Schools	1,173,641	0.07557%	21,945,432	16,645,340	12,179,935
16300	Hillsdale Community Schools	1,238,370	0.07974%	23,155,782	17,563,376	12,851,692
16310	Litchfield Community Schools	249,784	0.01608%	4,670,603	3,542,595	2,592,232
16320	Pittsford Area Schools	521,352	0.03357%	9,748,542	7,394,150	5,410,539
16330	Reading Community School	660,645	0.04254%	12,353,134	9,369,700	6,856,113
16340	Waldron Area Schools	225,038	0.01449%	4,207,900	3,191,640	2,335,427
16350	Copper Country Intermediate School District	649,468	0.04182%	12,144,141	9,211,182	6,740,120
16390	Adams Township School District	321,987	0.02073%	6,020,703	4,566,629	3,341,551
16400	Calumet Public Schools	1,166,664	0.07512%	21,814,975	16,546,391	12,107,530
16420	Chassell Township Schools	181,324	0.01168%	3,390,501	2,571,654	1,881,762
16440	Elm River Township Schools	23,822	0.00153%	445,430	337,854	247,218
16450	Hancock Public Schools	556,549	0.03584%	10,406,691	7,893,347	5,775,818
16470	Dollar Bay-Tamarack City Area Schools	246,428	0.01587%	4,607,856	3,495,003	2,557,407
16480	Houghton-Portage Township School District	978,540	0.06301%	18,297,316	13,878,289	10,155,194
16490	Lake Linden-Hubbell Public School	375,461	0.02418%	7,020,595	5,325,035	3,896,501
16500	Stanton Township Public Schools	120,112	0.00773%	2,245,930	1,703,510	1,246,513
16510	Huron Intermediate School District	1,097,338	0.07066%	20,518,669	15,563,158	11,388,067
16600	Caseville Public School	201,504	0.01297%	3,767,839	2,857,859	2,091,188

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ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
15130	-	546,925	848	547,773	-	1,638,653	-	-	1,638,653	1,200,678
15150	-	4,663,705	-	4,663,705	-	13,973,017	-	238	13,973,255	10,238,348
15170	-	816,730	65	816,795	-	2,447,020	-	-	2,447,020	1,792,988
16060	-	1,013,614	162	1,013,776	-	3,036,908	-	-	3,036,908	2,225,211
16070	-	112,958	-	112,958	-	338,436	-	-	338,436	247,980
16080	-	433,367	148	433,515	-	1,298,419	-	-	1,298,419	951,381
16090	-	537,127	-	537,127	-	1,609,297	-	16,902	1,626,199	1,179,169
16100	-	479,236	36	479,272	-	1,435,847	-	-	1,435,847	1,052,078
16120	-	313,591	-	313,591	-	939,557	-	-	939,557	688,435
16130	-	542,609	398	543,007	-	1,625,721	-	-	1,625,721	1,191,203
16270	-	144,620	-	144,620	-	433,299	-	-	433,299	317,488
16280	-	241,828	-	241,828	-	724,547	-	-	724,547	530,892
16290	-	614,177	-	614,177	-	1,840,149	-	-	1,840,149	1,348,319
16300	-	648,051	-	648,051	-	1,941,638	-	-	1,941,638	1,422,683
16310	-	130,714	-	130,714	-	391,635	-	12	391,647	286,960
16320	-	272,828	-	272,828	-	817,426	-	-	817,426	598,947
16330	-	345,722	-	345,722	-	1,035,824	-	8	1,035,832	758,972
16340	-	117,765	-	117,765	-	352,837	-	8,297	361,134	258,532
16350	-	339,873	898	340,771	-	1,018,300	-	-	1,018,300	746,132
16390	-	168,499	-	168,499	-	504,843	-	-	504,843	369,910
16400	-	610,526	-	610,526	-	1,829,210	-	-	1,829,210	1,340,304
16420	-	94,889	-	94,889	-	284,297	-	-	284,297	208,311
16440	-	12,466	-	12,466	-	37,350	-	-	37,350	27,367
16450	-	291,248	1,190	292,438	-	872,613	-	-	872,613	639,383
16470	-	128,958	556	129,514	-	386,374	-	-	386,374	283,105
16480	-	512,079	446	512,525	-	1,534,251	-	-	1,534,251	1,124,180
16490	-	196,482	-	196,482	-	588,685	-	-	588,685	431,343
16500	-	62,856	-	62,856	-	188,324	-	-	188,324	137,989
16510	-	574,247	33	574,280	-	1,720,513	-	-	1,720,513	1,260,659
16600	-	105,449	-	105,449	-	315,938	-	-	315,938	231,495

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
16610	Big Burning-Colfax #1F School	17,443	0.00112%	326,154	247,384	181,019
16780	Church School	22,311	0.00144%	417,186	316,431	231,542
17020	Adams-Sigel #3 School	13,331	0.00086%	249,274	189,071	138,349
17030	Eccles-Sigel #4 School	17,205	0.00111%	321,708	244,012	178,551
17040	Kipper School	12,246	0.00079%	228,984	173,681	127,088
17060	Verona Mills School	16,584	0.00107%	310,101	235,208	172,109
17110	Ubly Community Schools	692,859	0.04461%	12,955,490	9,826,580	7,190,427
17130	North Huron Schools	331,074	0.02132%	6,190,616	4,695,506	3,435,854
17170	Port Hope Community Schools	48,835	0.00314%	913,149	692,612	506,807
17180	Harbor Beach Community School District	386,756	0.02490%	7,231,800	5,485,231	4,013,722
17200	Bad Axe Public Schools	866,403	0.05579%	16,200,507	12,287,886	8,991,444
17220	Ingham Intermediate School District	3,769,591	0.24272%	70,486,033	53,462,790	39,120,456
17710	Holt Public Schools	5,572,552	0.35881%	104,198,867	79,033,560	57,831,418
17740	East Lansing Public Schools	3,419,442	0.22017%	63,938,753	48,496,759	35,486,650
17750	Dansville Schools	655,267	0.04219%	12,252,568	9,293,422	6,800,298
17760	Lansing Public Schools	13,941,817	0.89770%	260,692,325	197,731,925	144,686,858
17830	Webberville Community Schools	472,183	0.03040%	8,829,158	6,696,808	4,900,272
17840	Leslie Public Schools	1,202,625	0.07744%	22,487,403	17,056,419	12,480,734
17850	Haslett Public Schools	2,565,830	0.16521%	47,977,399	36,390,268	26,627,938
17860	Okemos Public Schools	4,181,128	0.26922%	78,181,202	59,299,481	43,391,352
17890	Stockbridge Community Schools	1,278,906	0.08235%	23,913,747	18,138,283	13,272,370
17900	Mason Public Schools	2,865,441	0.18450%	53,579,702	40,639,546	29,737,273
17910	Williamston Community Schools	1,676,386	0.10794%	31,346,051	23,775,595	17,397,373
17920	Ionia County Intermediate School District	2,342,512	0.15083%	43,801,670	33,223,028	24,310,367
17940	Coon-Berlin Township School District #3	17,230	0.00111%	322,170	244,362	178,808
18140	Haynor-Easton Township School District #6	20,084	0.00129%	375,537	284,840	208,427
18160	North LeValley School #2	10,238	0.00066%	191,441	145,205	106,251
18640	Saranac Community Schools	818,598	0.05271%	15,306,635	11,609,894	8,495,336
18660	Ionia Public Schools	2,481,616	0.15979%	46,402,730	35,195,900	25,753,981
18680	Pewamo-Westphalia Community School District	539,689	0.03475%	10,091,427	7,654,223	5,600,843

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
16610	-	9,128	-	9,128	-	27,348	-	-	27,348	20,039
16780	-	11,676	-	11,676	-	34,982	-	-	34,982	25,632
17020	-	6,976	-	6,976	-	20,902	-	-	20,902	15,315
17030	-	9,004	-	9,004	-	26,976	-	-	26,976	19,766
17040	-	6,408	-	6,408	-	19,201	-	-	19,201	14,069
17060	-	8,679	-	8,679	-	26,002	-	-	26,002	19,052
17110	-	362,580	-	362,580	-	1,086,332	-	11	1,086,343	795,981
17130	-	173,254	-	173,254	-	519,090	-	-	519,090	380,349
17170	-	25,556	-	25,556	-	76,569	-	-	76,569	56,104
17180	-	202,393	338	202,731	-	606,395	-	-	606,395	444,319
17200	-	453,397	12	453,409	-	1,358,431	-	-	1,358,431	995,353
17220	-	1,972,663	-	1,972,663	-	5,910,333	-	1,520	5,911,853	4,330,636
17710	-	2,916,169	-	2,916,169	-	8,737,192	-	1,705	8,738,897	6,401,940
17740	-	1,789,427	241	1,789,668	-	5,361,336	-	-	5,361,336	3,928,373
17750	-	342,907	1	342,908	-	1,027,392	-	-	1,027,392	752,793
17760	-	7,295,885	-	7,295,885	-	21,859,345	-	11,841	21,871,186	16,016,840
17830	-	247,098	-	247,098	-	740,335	-	44	740,379	542,460
17840	-	629,345	1,950	631,295	-	1,885,594	-	-	1,885,594	1,381,618
17850	-	1,342,723	598	1,343,321	-	4,022,959	-	-	4,022,959	2,947,714
17860	-	2,188,024	25,390	2,213,414	-	6,555,582	-	-	6,555,582	4,803,424
17890	-	669,264	271	669,535	-	2,005,195	-	-	2,005,195	1,469,252
17900	-	1,499,512	30	1,499,542	-	4,492,718	-	-	4,492,718	3,291,917
17910	-	877,269	-	877,269	-	2,628,402	-	457	2,628,859	1,925,890
17920	-	1,225,859	740	1,226,599	-	3,672,819	-	-	3,672,819	2,691,158
17940	-	9,016	-	9,016	-	27,014	-	-	27,014	19,794
18140	-	10,510	-	10,510	-	31,489	-	-	31,489	23,073
18160	-	5,358	2	5,360	-	16,053	-	-	16,053	11,762
18640	-	428,380	-	428,380	-	1,283,479	-	2	1,283,481	940,434
18660	-	1,298,653	-	1,298,653	-	3,890,921	-	14	3,890,935	2,850,967
18680	-	282,424	3	282,427	-	846,177	-	-	846,177	620,014

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
18700	Belding Area Schools	1,587,243	0.10220%	29,679,203	22,511,311	16,472,256
18710	Portland Public Schools	1,489,096	0.09588%	27,843,990	21,119,324	15,453,694
18720	Iosco Regional Educational Services Agency	427,580	0.02753%	7,995,137	6,064,213	4,437,382
18760	Oscoda Area Schools	1,037,806	0.06682%	19,405,507	14,718,838	10,770,251
18770	Hale Area Schools	294,882	0.01899%	5,513,873	4,182,205	3,060,255
18780	Tawas Area Schools	1,011,483	0.06513%	18,913,307	14,345,511	10,497,076
19220	Shepherd Public Schools	1,454,962	0.09368%	27,205,742	20,635,221	15,099,460
19230	Mt Pleasant Public Schools	3,384,682	0.21794%	63,288,782	48,003,764	35,125,910
19240	Beal City Schools	550,034	0.03542%	10,284,856	7,800,937	5,708,199
19290	Bois Blanc Pines School District	8,510	0.00055%	159,128	120,696	88,317
19310	Moran Township School District	76,643	0.00493%	1,433,119	1,087,004	795,396
19340	Les Cheneaux Community Schools	217,978	0.01404%	4,075,884	3,091,508	2,262,156
19370	Mackinac Island Public School	134,237	0.00864%	2,510,051	1,903,843	1,393,104
19390	St Ignace Public Schools	525,952	0.03387%	9,834,570	7,459,401	5,458,285
19400	Jackson Intermediate School District	4,906,476	0.31592%	91,744,186	69,586,838	50,918,945
19730	East Jackson Community Schools	978,080	0.06298%	18,288,723	13,871,772	10,150,425
19750	Columbia School District	1,072,695	0.06907%	20,057,876	15,213,653	11,132,323
19760	Concord Community Schools	635,657	0.04093%	11,885,897	9,015,307	6,596,792
19770	Grass Lake Community Schools	1,047,795	0.06747%	19,592,286	14,860,509	10,873,916
19780	Hanover Horton School District	1,067,521	0.06874%	19,961,133	15,140,274	11,078,629
19800	Jackson Public Schools	5,058,720	0.32573%	94,590,934	71,746,061	52,498,918
19810	Michigan Center School District	1,261,118	0.08120%	23,581,129	17,885,996	13,087,763
19830	Napoleon Community School District	1,187,321	0.07645%	22,201,231	16,839,361	12,321,906
19840	Northwest School District	2,494,007	0.16059%	46,634,417	35,371,632	25,882,570
19860	Springport Public School	793,301	0.05108%	14,833,614	11,251,114	8,232,804
19880	Vandercook Lake Public Schools	1,145,438	0.07375%	21,418,079	16,245,350	11,887,249
19890	Kalamazoo RESA	4,099,770	0.26398%	76,659,917	58,145,605	42,547,024
20080	Climax-Scotts Community School	458,132	0.02950%	8,566,422	6,497,525	4,754,450
20090	Comstock Public Schools	1,659,214	0.10684%	31,024,959	23,532,050	17,219,164
20100	Galesburg-Augusta Community School District	844,168	0.05436%	15,784,756	11,972,543	8,760,698

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	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
18700	-	830,619	192	830,811	-	2,488,635	-	-	2,488,635	1,823,479
18710	-	779,258	-	779,258	-	2,334,750	-	363	2,335,113	1,710,724
18720	-	223,757	-	223,757	-	670,401	-	-	670,401	491,218
18760	-	543,094	-	543,094	-	1,627,174	-	86	1,627,260	1,192,267
18770	-	154,314	92	154,406	-	462,344	-	-	462,344	338,770
18780	-	529,319	-	529,319	-	1,585,902	-	2	1,585,904	1,162,027
19220	-	761,396	-	761,396	-	2,281,232	-	1	2,281,233	1,671,511
19230	-	1,771,236	4	1,771,240	-	5,306,836	-	-	5,306,836	3,888,439
19240	-	287,838	-	287,838	-	862,397	-	-	862,397	631,898
19290	-	4,453	-	4,453	-	13,343	-	-	13,343	9,777
19310	-	40,108	-	40,108	-	120,169	-	-	120,169	88,050
19340	-	114,070	-	114,070	-	341,767	-	-	341,767	250,421
19370	-	70,248	-	70,248	-	210,471	-	-	210,471	154,217
19390	-	275,236	-	275,236	-	824,640	-	-	824,640	604,232
19400	-	2,567,605	952	2,568,557	-	7,692,853	-	-	7,692,853	5,636,729
19730	-	511,839	684	512,523	-	1,533,530	-	-	1,533,530	1,123,652
19750	-	561,351	-	561,351	-	1,681,875	-	54	1,681,929	1,232,349
19760	-	332,646	1,347	333,993	-	996,646	-	-	996,646	730,265
19770	-	548,321	137	548,458	-	1,642,835	-	-	1,642,835	1,203,743
19780	-	558,644	1,854	560,498	-	1,673,763	-	-	1,673,763	1,226,405
19800	-	2,647,276	-	2,647,276	-	7,931,556	-	944	7,932,500	5,811,632
19810	-	659,955	-	659,955	-	1,977,304	-	505	1,977,809	1,448,816
19830	-	621,336	52	621,388	-	1,861,598	-	-	1,861,598	1,364,035
19840	-	1,305,138	-	1,305,138	-	3,910,348	-	1	3,910,349	2,865,201
19860	-	415,142	410	415,552	-	1,243,815	-	-	1,243,815	911,372
19880	-	599,419	-	599,419	-	1,795,930	-	-	1,795,930	1,315,919
19890	-	2,145,448	113	2,145,561	-	6,428,020	-	-	6,428,020	4,709,957
20080	-	239,745	-	239,745	-	718,304	-	544	718,848	526,318
20090	-	868,282	424	868,706	-	2,601,478	-	-	2,601,478	1,906,162
20100	-	441,761	-	441,761	-	1,323,570	-	-	1,323,570	969,810

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

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20110	Kalamazoo Public Schools	12,792,177	0.82368%	239,195,690	181,426,991	132,756,010
20140	Parchment School District	1,401,772	0.09026%	26,211,153	19,880,838	14,547,453
20170	Portage Public Schools	7,736,003	0.49811%	144,652,355	109,717,034	80,283,510
20200	Vicksburg Community Schools	2,229,540	0.14356%	41,689,252	31,620,785	23,137,953
20210	Schoolcraft Community Schools	861,944	0.05550%	16,117,142	12,224,654	8,945,176
20260	Crawford-Excelsior School District #1	31,339	0.00202%	585,996	444,471	325,234
20390	Kalkaska Public Schools	1,272,682	0.08195%	23,797,366	18,050,010	13,207,777
20400	Kent County Intermediate School District	8,721,431	0.56156%	163,078,476	123,693,020	90,510,192
21660	Rockford Public Schools	7,346,301	0.47302%	137,365,467	104,190,018	76,239,213
21670	Byron Center Public Schools	3,329,684	0.21440%	62,260,396	47,223,746	34,555,145
21680	Caledonia Community Schools	4,269,803	0.27493%	79,839,306	60,557,132	44,311,617
21700	Grand Rapids Public Schools	19,805,382	1.27525%	370,332,730	280,892,825	205,538,384
21710	East Grand Rapids Public Schools	2,901,134	0.18680%	54,247,109	41,145,766	30,107,690
21740	Lowell Area Schools	3,143,545	0.20241%	58,779,862	44,583,803	32,623,414
21750	Cedar Springs Public Schools	2,856,396	0.18392%	53,410,576	40,511,266	29,643,406
21780	Godwin Heights Public Schools	2,119,256	0.13646%	39,627,096	30,056,666	21,993,436
21800	Comstock Park Public Schools	1,888,720	0.12161%	35,316,395	26,787,052	19,600,954
21820	Sparta Area Schools	2,169,823	0.13971%	40,572,628	30,773,840	22,518,216
21830	Kent City Community Schools	1,217,314	0.07838%	22,762,055	17,264,739	12,633,169
21870	Grandville Public Schools	5,047,009	0.32497%	94,371,949	71,579,963	52,377,379
21900	Godfrey-Lee Public Schools	1,589,877	0.10237%	29,728,455	22,548,668	16,499,591
21910	Kelloggsville Public Schools	2,086,655	0.13436%	39,017,500	29,594,294	21,655,104
21940	Grant Township School	15,918	0.00102%	297,649	225,763	165,198
22110	Baldwin Community Schools	628,955	0.04050%	11,760,580	8,920,256	6,527,240
22120	Lapeer County Intermediate School District	1,093,888	0.07043%	20,454,168	15,514,235	11,352,269
22690	Almont Community Schools	1,199,947	0.07726%	22,437,315	17,018,427	12,452,935
22700	Dryden Community Schools	486,907	0.03135%	9,104,478	6,905,635	5,053,077
22710	Imlay City Community Schools	1,731,814	0.11151%	32,382,487	24,561,718	17,972,605
22720	Lapeer Public Schools	4,851,316	0.31237%	90,712,780	68,804,529	50,346,504
22730	North Branch Area Schools	1,853,271	0.11933%	34,653,553	26,284,294	19,233,070

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20110	-	6,694,268	8,196	6,702,464	-	20,056,828	-	-	20,056,828	14,696,095
20140	-	733,560	240	733,800	-	2,197,835	-	-	2,197,835	1,610,404
20170	-	4,048,324	-	4,048,324	-	12,129,263	-	2,232	12,131,495	8,887,387
20200	-	1,166,739	-	1,166,739	-	3,495,691	-	3	3,495,694	2,561,372
20210	-	451,064	-	451,064	-	1,351,440	-	-	1,351,440	990,231
20260	-	16,400	1,198	17,598	-	49,136	-	-	49,136	36,003
20390	-	666,007	-	666,007	-	1,995,436	-	-	1,995,436	1,462,101
20400	-	4,564,008	56	4,564,064	-	13,674,314	-	-	13,674,314	10,019,481
21660	-	3,844,389	1,963	3,846,352	-	11,518,249	-	-	11,518,249	8,439,684
21670	-	1,742,455	358	1,742,813	-	5,220,604	-	-	5,220,604	3,825,256
21680	-	2,234,429	-	2,234,429	-	6,694,616	-	479	6,695,095	4,905,297
21700	-	10,364,344	-	10,364,344	-	31,052,816	-	2,605	31,055,421	22,753,106
21710	-	1,518,191	133	1,518,324	-	4,548,681	-	-	4,548,681	3,332,922
21740	-	1,645,047	-	1,645,047	-	4,928,758	-	11,170	4,939,928	3,611,413
21750	-	1,494,779	5,278	1,500,057	-	4,478,537	-	-	4,478,537	3,281,526
21780	-	1,109,027	-	1,109,027	-	3,322,777	-	1,997	3,324,774	2,434,674
21800	-	988,385	-	988,385	-	2,961,319	-	11	2,961,330	2,169,826
21820	-	1,135,489	535	1,136,024	-	3,402,060	-	-	3,402,060	2,492,767
21830	-	637,032	21	637,053	-	1,908,624	-	-	1,908,624	1,398,492
21870	-	2,641,147	-	2,641,147	-	7,913,194	-	83	7,913,277	5,798,178
21900	-	831,998	-	831,998	-	2,492,764	-	8,011	2,500,775	1,826,505
21910	-	1,091,966	-	1,091,966	-	3,271,661	-	-	3,271,661	2,397,221
21940	-	8,330	-	8,330	-	24,958	-	-	24,958	18,287
22110	-	329,138	-	329,138	-	986,138	-	1	986,139	722,566
22120	-	572,442	1	572,443	-	1,715,105	-	-	1,715,105	1,256,697
22690	-	627,944	1	627,945	-	1,881,394	-	-	1,881,394	1,378,540
22700	-	254,803	-	254,803	-	763,421	-	-	763,421	559,376
22710	-	906,275	-	906,275	-	2,715,308	-	771	2,716,079	1,989,568
22720	-	2,538,740	-	2,538,740	-	7,606,369	-	1,091	7,607,460	5,573,360
22730	-	969,834	-	969,834	-	2,905,739	-	1	2,905,740	2,129,102

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
22740	Lakeville Community Schools	1,043,726	0.06720%	19,516,202	14,802,799	10,831,688
22770	Glen Lake Community Schools	1,002,980	0.06458%	18,754,307	14,224,912	10,408,829
22790	Northport Public School	350,054	0.02254%	6,545,523	4,964,699	3,632,831
22800	Leland Public School	526,118	0.03388%	9,837,660	7,461,744	5,460,000
22810	Suttons Bay Public Schools	669,715	0.04312%	12,522,733	9,498,339	6,950,243
22830	Lenawee Intermediate School District	2,682,818	0.17274%	50,164,918	38,049,474	27,842,033
23250	Adrian Public Schools	2,885,180	0.18577%	53,948,795	40,919,498	29,942,123
23260	Blissfield Community School District	893,737	0.05755%	16,711,615	12,675,554	9,275,114
23270	Onsted Community School	1,242,580	0.08001%	23,234,501	17,623,084	12,895,381
23280	Clinton Community School	931,911	0.06000%	17,425,418	13,216,966	9,671,282
23300	Hudson Area Schools	790,710	0.05091%	14,785,154	11,214,358	8,205,909
23310	Sand Creek Community Schools	808,736	0.05207%	15,122,228	11,470,024	8,392,988
23320	Madison School District #2	1,545,549	0.09952%	28,899,589	21,919,983	16,039,562
23330	Britton-Macon Area School	678,642	0.04370%	12,689,646	9,624,941	7,042,881
23340	Morenci Area Schools	544,567	0.03506%	10,182,641	7,723,408	5,651,468
23350	Tecumseh Public Schools	1,918,689	0.12354%	35,876,775	27,212,093	19,911,970
23360	Addison Community School	778,563	0.05013%	14,558,035	11,042,091	8,079,856
23370	Livingston Intermediate School District	3,810,225	0.24534%	71,245,842	54,039,096	39,542,158
23680	Brighton Area Schools	5,412,963	0.34854%	101,214,772	76,770,161	56,175,215
23690	Fowlerville Community Schools	2,554,533	0.16448%	47,766,162	36,230,047	26,510,700
23700	Hartland Consolidated Schools	4,574,863	0.29457%	85,543,499	64,883,693	47,477,501
23710	Howell Public Schools	6,023,164	0.38783%	112,624,680	85,424,435	62,507,828
23720	Pinckney Community Schools	2,958,031	0.19046%	55,311,011	41,952,722	30,698,166
23770	Tahquamenon Area School District	606,539	0.03905%	11,341,420	8,602,327	6,294,602
23780	Macomb Intermediate School District	9,855,945	0.63461%	184,292,293	139,783,440	102,284,074
23850	Armada Area Schools	1,696,116	0.10921%	31,714,976	24,055,419	17,602,130
23860	Romeo Community Schools	5,139,509	0.33093%	96,101,573	72,891,862	53,337,338
23870	Anchor Bay School District	5,422,819	0.34917%	101,399,077	76,909,954	56,277,506
23890	Mt Clemens Community Schools	1,029,409	0.06628%	19,248,496	14,599,748	10,683,109
23910	Clintondale Community Schools	2,076,302	0.13369%	38,823,913	29,447,461	21,547,662

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
22740	-	546,192	-	546,192	-	1,636,455	-	1	1,636,456	1,199,068
22770	-	524,869	-	524,869	-	1,572,570	-	-	1,572,570	1,152,258
22790	-	183,187	-	183,187	-	548,849	-	12	548,861	402,155
22800	-	275,322	-	275,322	-	824,899	-	-	824,899	604,422
22810	-	350,468	832	351,300	-	1,050,045	-	-	1,050,045	769,392
22830	-	1,403,944	8,866	1,412,810	-	4,206,385	-	-	4,206,385	3,082,114
23250	-	1,509,842	-	1,509,842	-	4,523,667	-	5,367	4,529,034	3,314,594
23260	-	467,701	-	467,701	-	1,401,288	-	163	1,401,451	1,026,755
23270	-	650,254	-	650,254	-	1,948,239	-	-	1,948,239	1,427,519
23280	-	487,678	-	487,678	-	1,461,141	-	-	1,461,141	1,070,611
23300	-	413,786	363	414,149	-	1,239,752	-	-	1,239,752	908,394
23310	-	423,219	-	423,219	-	1,268,016	-	104	1,268,120	929,104
23320	-	808,800	-	808,800	-	2,423,263	-	491	2,423,754	1,775,580
23330	-	355,140	-	355,140	-	1,064,041	-	1	1,064,042	779,647
23340	-	284,977	1,558	286,535	-	853,826	-	-	853,826	625,618
23350	-	1,004,068	-	1,004,068	-	3,008,308	-	6,000	3,014,308	2,204,256
23360	-	407,430	-	407,430	-	1,220,708	-	-	1,220,708	894,440
23370	-	1,993,927	741	1,994,668	-	5,974,044	-	-	5,974,044	4,377,318
23680	-	2,832,655	-	2,832,655	-	8,486,972	-	37	8,487,009	6,218,598
23690	-	1,336,811	-	1,336,811	-	4,005,246	-	1,737	4,006,983	2,934,735
23700	-	2,394,069	-	2,394,069	-	7,172,919	-	1,023	7,173,942	5,255,761
23710	-	3,151,979	24	3,152,003	-	9,443,706	-	-	9,443,706	6,919,619
23720	-	1,547,966	66	1,548,032	-	4,637,890	-	-	4,637,890	3,398,288
23770	-	317,407	-	317,407	-	950,991	-	-	950,991	696,813
23780	-	5,157,710	10,159	5,167,869	-	15,453,116	-	-	15,453,116	11,322,850
23850	-	887,594	-	887,594	-	2,659,336	-	383	2,659,719	1,948,556
23860	-	2,689,554	-	2,689,554	-	8,058,225	-	292	8,058,517	5,904,445
23870	-	2,837,813	-	2,837,813	-	8,502,427	-	618	8,503,045	6,229,922
23890	-	538,699	-	538,699	-	1,614,008	-	540	1,614,548	1,182,620
23910	-	1,086,548	-	1,086,548	-	3,255,429	-	17	3,255,446	2,385,327

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
23920	Fraser Public Schools	5,539,434	0.35668%	103,579,620	78,563,869	57,487,729
23930	East Detroit School District	2,841,500	0.18296%	53,132,045	40,300,003	29,488,818
23950	Roseville Community Schools	5,302,737	0.34144%	99,153,703	75,206,865	55,031,301
23970	L'Anse Creuse Public Schools	11,503,600	0.74071%	215,101,104	163,151,544	119,383,273
23980	Lake Shore Public Schools	4,054,995	0.26110%	75,822,696	57,510,583	42,082,358
23990	Lakeview Public Schools	3,602,177	0.23194%	67,355,632	51,088,419	37,383,052
24000	South Lake Public Schools	2,248,203	0.14476%	42,038,232	31,885,482	23,331,641
24010	New Haven Community Schools	1,094,114	0.07045%	20,458,385	15,517,434	11,354,609
24020	Memphis Community Schools	820,579	0.05284%	15,343,681	11,637,994	8,515,897
24030	Richmond Community Schools	1,259,016	0.08107%	23,541,826	17,856,186	13,065,950
24040	Utica Community Schools	28,197,650	1.81562%	527,256,326	399,917,444	292,632,556
24060	Warren Consolidated Schools	18,190,330	1.17126%	340,133,542	257,987,112	188,777,531
24070	Center Line Public Schools	3,183,298	0.20497%	59,523,188	45,147,607	33,035,967
24080	Warren Woods Public Schools	3,730,521	0.24020%	69,755,491	52,908,682	38,714,998
24090	Vandyke Public Schools	2,638,470	0.16989%	49,335,671	37,420,500	27,381,793
24100	Fitzgerald Public Schools	2,826,891	0.18202%	52,858,871	40,092,804	29,337,204
24110	Manistee Intermediate School District	506,433	0.03261%	9,469,581	7,182,561	5,255,712
24250	Bear Lake School	251,512	0.01619%	4,702,913	3,567,102	2,610,164
24270	Manistee Public Schools	1,333,259	0.08585%	24,930,061	18,909,145	13,836,434
24300	Onkama Consolidated Schools	325,924	0.02099%	6,094,317	4,622,464	3,382,407
24350	Wells Township School #18	27,767	0.00179%	519,212	393,816	288,168
24390	Gwinn Area Community Schools	969,694	0.06244%	18,131,904	13,752,827	10,063,389
24400	Ishpeming Public Schools	700,027	0.04507%	13,089,516	9,928,237	7,264,813
24420	Marquette Area Public Schools	2,678,914	0.17249%	50,091,923	37,994,108	27,801,520
24450	Negaunee Public School	1,383,949	0.08911%	25,877,887	19,628,059	14,362,487
24460	Powell Township School District	88,154	0.00568%	1,648,361	1,250,262	914,857
24470	Republic-Michigamme Schools	188,215	0.01212%	3,519,364	2,669,394	1,953,282
24500	Mason Lake Intermediate School District	1,542,404	0.09931%	28,840,780	21,875,377	16,006,922
24680	Mason County Central School District	1,009,473	0.06500%	18,875,712	14,316,996	10,476,210
24690	Mason County-Eastern-Custer #5 School District	350,546	0.02257%	6,554,711	4,971,668	3,637,931

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
OR Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
23920	-	2,898,839	-	2,898,839	-	8,685,268	-	764	8,686,032	6,363,894
23930	-	1,486,984	764	1,487,748	-	4,455,182	-	-	4,455,182	3,264,413
23950	-	2,774,972	848	2,775,820	-	8,314,149	-	-	8,314,149	6,091,967
23970	-	6,019,943	317	6,020,260	-	18,036,469	-	-	18,036,469	13,215,732
23980	-	2,122,017	-	2,122,017	-	6,357,818	-	739	6,358,557	4,658,518
23990	-	1,885,053	-	1,885,053	-	5,647,845	-	3,532	5,651,377	4,138,305
24000	-	1,176,506	-	1,176,506	-	3,524,953	-	256	3,525,209	2,582,813
24010	-	572,560	2,016	574,576	-	1,715,459	-	-	1,715,459	1,256,956
24020	-	429,417	129	429,546	-	1,286,585	-	-	1,286,585	942,710
24030	-	658,855	-	658,855	-	1,974,009	-	81	1,974,090	1,446,401
24040	-	14,756,098	156	14,756,254	-	44,211,036	-	-	44,211,036	32,394,434
24060	-	9,519,172	-	9,519,172	-	28,520,580	-	4,774	28,525,354	20,897,679
24070	-	1,665,850	-	1,665,850	-	4,991,086	-	26	4,991,112	3,657,083
24080	-	1,952,217	326	1,952,543	-	5,849,076	-	-	5,849,076	4,285,752
24090	-	1,380,736	171	1,380,907	-	4,136,851	-	-	4,136,851	3,031,165
24100	-	1,479,339	293	1,479,632	-	4,432,276	-	-	4,432,276	3,247,629
24110	-	265,021	128	265,149	-	794,035	-	-	794,035	581,808
24250	-	131,618	-	131,618	-	394,345	-	9	394,354	288,945
24270	-	697,707	650	698,357	-	2,090,414	-	-	2,090,414	1,531,694
24300	-	170,559	16	170,575	-	511,015	-	-	511,015	374,433
24350	-	14,531	-	14,531	-	43,537	-	-	43,537	31,900
24390	-	507,450	-	507,450	-	1,520,381	-	-	1,520,381	1,114,017
24400	-	366,331	3,538	369,869	-	1,097,571	-	-	1,097,571	804,215
24420	-	1,401,901	-	1,401,901	-	4,200,264	-	116	4,200,380	3,077,629
24450	-	724,233	-	724,233	-	2,169,890	-	2,973	2,172,863	1,589,928
24460	-	46,132	-	46,132	-	138,217	-	-	138,217	101,275
24470	-	98,495	1,026	99,521	-	295,103	-	-	295,103	216,228
24500	-	807,155	234	807,389	-	2,418,332	-	-	2,418,332	1,771,967
24680	-	528,267	2	528,269	-	1,582,750	-	-	1,582,750	1,159,717
24690	-	183,444	-	183,444	-	549,620	-	15	549,635	402,719

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

					Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G	
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)	
24710	Ludington Area Schools	1,801,155	0.11597%	33,679,060	25,545,153	18,692,217	
24720	Mecosta-Osceola Intermediate School District	1,710,367	0.11013%	31,981,447	24,257,535	17,750,024	
24880	Big Rapids Public Schools	1,524,221	0.09814%	28,500,791	21,617,500	15,818,225	
24930	Menominee County Intermediate School District	366,291	0.02359%	6,849,125	5,194,977	3,801,333	
25050	Menominee Area Public Schools	1,185,824	0.07635%	22,173,239	16,818,129	12,306,370	
25070	Carney-Nadeau Public School	227,473	0.01465%	4,253,423	3,226,169	2,360,692	
25100	Midland County Educational Services Agency	1,397,648	0.08999%	26,134,040	19,822,348	14,504,655	
25600	Midland Public Schools	8,337,929	0.53687%	155,907,523	118,253,941	86,530,241	
25610	Bullock Creek School District	1,699,458	0.10943%	31,777,467	24,102,818	17,636,813	
25620	Coleman Community Schools	612,090	0.03941%	11,445,226	8,681,063	6,352,215	
25740	Lake City Area Schools	970,328	0.06248%	18,143,770	13,761,827	10,069,975	
25750	McBain Rural Agricultural Schools	859,075	0.05531%	16,063,485	12,183,956	8,915,395	
25760	Monroe County Intermediate School District	3,630,570	0.23377%	67,886,536	51,491,103	37,677,709	
25920	Airport Community Schools	2,128,296	0.13704%	39,796,127	30,184,873	22,087,250	
25930	Bedford Public Schools	4,036,646	0.25992%	75,479,599	57,250,349	41,891,936	
25940	Dundee Community Schools	1,175,370	0.07568%	21,977,765	16,669,865	12,197,880	
25950	Jefferson Schools	2,101,981	0.13534%	39,304,076	29,811,658	21,814,157	
25960	Ida Public Schools	1,255,109	0.08082%	23,468,770	17,800,774	13,025,403	
25970	Monroe Public Schools	4,756,819	0.30629%	88,945,802	67,464,298	49,365,813	
25990	Mason Consolidated Schools	1,022,897	0.06586%	19,126,731	14,507,391	10,615,528	
26000	Summerfield Schools	558,534	0.03596%	10,443,790	7,921,486	5,796,408	
26010	Whiteford Agricultural Schools	511,922	0.03296%	9,572,220	7,260,411	5,312,678	
26020	Montcalm Area Intermediate School District	1,488,624	0.09585%	27,835,179	21,112,641	15,448,804	
26540	Lakeview Community Schools	963,911	0.06207%	18,023,771	13,670,809	10,003,374	
26560	Greenville Public Schools	3,293,793	0.21208%	61,589,281	46,714,713	34,182,670	
26600	Vestaburg Community School	516,017	0.03323%	9,648,790	7,318,488	5,355,175	
26660	Atlanta Community Schools	219,163	0.01411%	4,098,038	3,108,312	2,274,453	
26670	Hillman Community School	416,309	0.02681%	7,784,394	5,904,367	4,320,417	
26680	Muskegon Area Intermediate School District	2,200,455	0.14169%	41,145,408	31,208,286	22,836,115	
27080	Fruitport Community Schools	2,816,779	0.18137%	52,669,800	39,949,396	29,232,268	

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
24710	-	942,562	456	943,018	-	2,824,027	-	-	2,824,027	2,069,229
24720	-	895,051	-	895,051	-	2,681,680	-	-	2,681,680	1,964,928
24880	-	797,639	262	797,901	-	2,389,823	-	-	2,389,823	1,751,078
24930	-	191,684	-	191,684	-	574,307	-	8	574,315	420,808
25050	-	620,553	-	620,553	-	1,859,251	-	1	1,859,252	1,362,316
25070	-	119,039	-	119,039	-	356,654	-	-	356,654	261,329
25100	-	731,402	-	731,402	-	2,191,369	-	4	2,191,373	1,605,666
25600	-	4,363,317	330	4,363,647	-	13,073,021	-	-	13,073,021	9,578,901
25610	-	889,342	-	889,342	-	2,664,576	-	-	2,664,576	1,952,396
25620	-	320,313	378	320,691	-	959,695	-	-	959,695	703,190
25740	-	507,782	8	507,790	-	1,521,376	-	-	1,521,376	1,114,747
25750	-	449,562	23	449,585	-	1,346,941	-	-	1,346,941	986,935
25760	-	1,899,912	49	1,899,961	-	5,692,362	-	-	5,692,362	4,170,924
25920	-	1,113,757	295	1,114,052	-	3,336,950	-	-	3,336,950	2,445,059
25930	-	2,112,415	587	2,113,002	-	6,329,049	-	-	6,329,049	4,637,439
25940	-	615,082	294	615,376	-	1,842,860	-	-	1,842,860	1,350,306
25950	-	1,099,986	239	1,100,225	-	3,295,691	-	-	3,295,691	2,414,828
25960	-	656,810	882	657,692	-	1,967,883	-	-	1,967,883	1,441,913
25970	-	2,489,288	-	2,489,288	-	7,458,206	-	1,792	7,459,998	5,464,797
25990	-	535,292	3	535,295	-	1,603,798	-	-	1,603,798	1,175,139
26000	-	292,286	85	292,371	-	875,723	-	-	875,723	641,663
26010	-	267,894	-	267,894	-	802,641	-	-	802,641	588,114
26020	-	779,011	-	779,011	-	2,334,011	-	21	2,334,032	1,710,183
26540	-	504,424	-	504,424	-	1,511,313	-	-	1,511,313	1,107,374
26560	-	1,723,673	-	1,723,673	-	5,164,331	-	51	5,164,382	3,784,023
26600	-	270,037	-	270,037	-	809,062	-	-	809,062	592,818
26660	-	114,690	-	114,690	-	343,625	-	-	343,625	251,782
26670	-	217,859	171	218,030	-	652,730	-	-	652,730	478,270
26680	-	1,151,519	-	1,151,519	-	3,450,089	-	6	3,450,095	2,527,959
27080	-	1,474,047	-	1,474,047	-	4,416,422	-	162	4,416,584	3,236,013

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
27100	Holton Public Schools	691,060	0.04450%	12,921,842	9,801,058	7,171,752
27120	Montague Area Public Schools	1,284,223	0.08269%	24,013,154	18,213,682	13,327,542
27130	Muskegon City Public Schools	4,338,426	0.27935%	81,122,451	61,530,382	45,023,775
27160	Orchard View Schools	2,430,367	0.15649%	45,444,435	34,469,046	25,222,118
27170	Reeths-Puffer Schools	3,361,758	0.21646%	62,860,146	47,678,648	34,888,012
27200	Muskegon Heights City Public Schools	14,866	0.00096%	277,974	210,840	154,278
27210	North Muskegon Public Schools	819,959	0.05280%	15,332,077	11,629,192	8,509,457
27270	Ravenna Public Schools #24	940,426	0.06055%	17,584,648	13,337,739	9,759,656
27280	Whitehall District Schools	2,162,672	0.13925%	40,438,922	30,672,425	22,444,008
27300	Newaygo County RESA	1,458,397	0.09390%	27,269,976	20,683,941	15,135,110
27690	Big Jackson School District	30,067	0.00194%	562,203	426,424	312,028
27830	Grant Public Schools	1,596,503	0.10280%	29,852,354	22,642,644	16,568,356
27840	Newaygo Public Schools	1,416,769	0.09122%	26,491,575	20,093,534	14,703,090
27860	Hesperia Community Schools	946,986	0.06098%	17,707,313	13,430,779	9,827,736
27880	Fremont Public Schools	1,915,653	0.12335%	35,820,004	27,169,033	19,880,462
27890	White Cloud Public Schools	808,113	0.05203%	15,110,568	11,461,180	8,386,517
27900	Oakland County Intermediate School District	6,706,580	0.43183%	125,403,592	95,117,084	69,600,253
27970	Rochester Community Schools	15,215,067	0.97968%	284,500,306	215,789,986	157,900,527
27980	Avondale School District	3,455,027	0.22247%	64,604,136	49,001,443	35,855,944
27990	Birmingham City Schools	11,686,463	0.75248%	218,520,384	165,745,026	121,281,008
28000	Bloomfield Hills School District	9,702,084	0.62471%	181,415,295	137,601,272	100,687,311
28020	Brandon School District	2,300,338	0.14812%	43,013,088	32,624,899	23,872,696
28030	Walled Lake Consolidated School	16,002,538	1.03039%	299,224,915	226,958,421	166,072,833
28040	Farmington Public Schools	15,602,264	1.00461%	291,740,359	221,281,477	161,918,829
28050	Clarenceville School District	2,016,270	0.12983%	37,701,406	28,596,053	20,924,659
28060	Holly Area Schools	3,217,990	0.20720%	60,171,873	45,639,626	33,395,994
28070	Clarkston Community Schools #3F	7,628,126	0.49117%	142,635,206	108,187,051	79,163,972
28080	South Lyon Community Schools	6,312,449	0.40645%	118,033,899	89,527,262	65,509,999
28090	Huron Valley School District #4F	9,140,210	0.58853%	170,909,043	129,632,409	94,856,235
28100	Novi Community School District	7,195,127	0.46329%	134,538,728	102,045,972	74,670,345

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
27100	-	361,638	-	361,638	-	1,083,511	-	219	1,083,730	793,913
27120	-	672,046	50	672,096	-	2,013,530	-	-	2,013,530	1,475,359
27130	-	2,270,339	-	2,270,339	-	6,802,209	-	813	6,803,022	4,984,133
27160	-	1,271,834	35	1,271,869	-	3,810,567	-	-	3,810,567	2,792,089
27170	-	1,759,240	-	1,759,240	-	5,270,894	-	16	5,270,910	3,862,104
27200	-	7,780	-	7,780	-	23,308	-	-	23,308	17,079
27210	-	429,092	-	429,092	-	1,285,612	-	-	1,285,612	941,997
27270	-	492,134	506	492,640	-	1,474,492	-	-	1,474,492	1,080,394
27280	-	1,131,747	490	1,132,237	-	3,390,849	-	-	3,390,849	2,484,552
27300	-	763,193	161	763,354	-	2,286,618	-	-	2,286,618	1,675,457
27690	-	15,734	-	15,734	-	47,141	-	178	47,319	34,542
27830	-	835,465	-	835,465	-	2,503,153	-	48	2,503,201	1,834,118
27840	-	741,408	-	741,408	-	2,221,348	-	246	2,221,594	1,627,633
27860	-	495,567	-	495,567	-	1,484,778	-	575	1,485,353	1,087,931
27880	-	1,002,479	11	1,002,490	-	3,003,548	-	-	3,003,548	2,200,768
27890	-	422,893	-	422,893	-	1,267,038	-	-	1,267,038	928,388
27900	-	3,509,617	-	3,509,617	-	10,515,232	-	5,309	10,520,541	7,704,750
27970	-	7,962,189	-	7,962,189	-	23,855,671	-	98	23,855,769	17,479,594
27980	-	1,808,048	2	1,808,050	-	5,417,129	-	-	5,417,129	3,969,254
27990	-	6,115,637	-	6,115,637	-	18,323,180	-	280	18,323,460	13,425,812
28000	-	5,077,193	-	5,077,193	-	15,211,877	-	41	15,211,918	11,146,089
28020	-	1,203,789	212	1,204,001	-	3,606,696	-	-	3,606,696	2,642,708
28030	-	8,374,280	1,751	8,376,031	-	25,090,346	-	-	25,090,346	18,384,268
28040	-	8,164,813	1,099	8,165,912	-	24,462,757	-	-	24,462,757	17,924,420
28050	-	1,055,133	8	1,055,141	-	3,161,305	-	-	3,161,305	2,316,360
28060	-	1,684,005	-	1,684,005	-	5,045,479	-	2	5,045,481	3,696,938
28070	-	3,991,871	-	3,991,871	-	11,960,122	-	13	11,960,135	8,763,454
28080	-	3,303,364	-	3,303,364	-	9,897,275	-	163	9,897,438	7,251,959
28090	-	4,783,159	182	4,783,341	-	14,330,915	-	-	14,330,915	10,500,588
28100	-	3,765,278	-	3,765,278	-	11,281,224	-	3,575	11,284,799	8,266,010

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
28110	Lake Orion Community School #3	7,642,546	0.49210%	142,904,837	108,391,563	79,313,620
28120	Oxford Area Community School	4,406,934	0.28376%	82,403,447	62,502,002	45,734,741
28130	Pontiac City School District	3,962,407	0.25514%	74,091,419	56,197,431	41,121,482
28150	Oak Park School District	3,203,367	0.20626%	59,898,446	45,432,235	33,244,239
28160	Lamphere Public Schools	3,401,594	0.21903%	63,605,016	48,243,623	35,301,423
28170	Royal Oak City School District	4,798,826	0.30899%	89,731,291	68,060,082	49,801,768
28180	Berkley School District	4,957,834	0.31923%	92,704,511	70,315,232	51,451,935
28190	Hazel Park Public Schools	4,284,975	0.27591%	80,123,001	60,772,312	44,469,070
28200	Ferndale City School District	3,166,446	0.20388%	59,208,081	44,908,602	32,861,079
28210	Madison District Public Schools	1,246,432	0.08026%	23,306,523	17,677,711	12,935,354
28220	Southfield Public Schools	8,674,208	0.55852%	162,195,462	123,023,264	90,020,110
28230	Troy City School District	12,505,055	0.80519%	233,826,915	177,354,841	129,776,286
28240	Clawson City School District	2,043,639	0.13159%	38,213,161	28,984,213	21,208,688
28250	Waterford School District	11,315,702	0.72861%	211,587,676	160,486,652	117,433,285
28260	West Bloomfield Schools	6,293,946	0.40526%	117,687,924	89,264,844	65,317,980
28820	Hart Public Schools	1,128,743	0.07268%	21,105,905	16,008,570	11,713,989
28830	Walkerville Public Schools	251,334	0.01618%	4,699,600	3,564,589	2,608,325
28840	Pentwater Public Schools	255,266	0.01644%	4,773,117	3,620,351	2,649,128
28850	Shelby Public Schools	1,270,315	0.08179%	23,753,101	18,016,435	13,183,209
29180	Ontonagon Area School District	321,811	0.02072%	6,017,413	4,564,134	3,339,725
29540	Marion Public School	474,653	0.03056%	8,875,346	6,731,841	4,925,906
29550	Evart Public Schools	842,246	0.05423%	15,748,822	11,945,288	8,740,754
29560	Reed City Public School District	1,149,648	0.07402%	21,496,798	16,305,057	11,930,939
29600	Mio-AuSable Schools	533,278	0.03434%	9,971,552	7,563,300	5,534,312
29610	Fairview Area Schools	271,569	0.01749%	5,077,962	3,851,572	2,818,320
29650	Gaylord Community Schools	2,608,620	0.16797%	48,777,525	36,997,153	27,072,016
29660	Johannesburg-Lewiston Area Schools	576,087	0.03709%	10,772,009	8,170,436	5,978,573
29670	Vanderbilt Area School	105,354	0.00678%	1,969,971	1,494,199	1,093,354
29690	Ottawa Area Intermediate School District	3,843,279	0.24747%	71,863,910	54,507,893	39,885,192
30620	Hudsonville Public Schools	6,094,194	0.39240%	113,952,843	86,431,831	63,244,972

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
28110	-	3,999,417	292	3,999,709	-	11,982,731	-	-	11,982,731	8,780,020
28120	-	2,306,190	473	2,306,663	-	6,909,622	-	-	6,909,622	5,062,837
28130	-	2,073,565	-	2,073,565	-	6,212,649	-	209	6,212,858	4,552,149
28150	-	1,676,352	-	1,676,352	-	5,022,552	-	295	5,022,847	3,680,138
28160	-	1,780,086	-	1,780,086	-	5,333,352	-	1,727	5,335,079	3,907,869
28170	-	2,511,271	-	2,511,271	-	7,524,070	-	372	7,524,442	5,513,057
28180	-	2,594,482	4,710	2,599,192	-	7,773,377	-	-	7,773,377	5,695,731
28190	-	2,242,368	72	2,242,440	-	6,718,404	-	-	6,718,404	4,922,728
28200	-	1,657,031	79,104	1,736,135	-	4,964,664	-	-	4,964,664	3,637,723
28210	-	652,270	104	652,374	-	1,954,278	-	-	1,954,278	1,431,944
28220	-	4,539,295	-	4,539,295	-	13,600,272	-	407	13,600,679	9,965,229
28230	-	6,544,014	221	6,544,235	-	19,606,650	-	-	19,606,650	14,366,239
28240	-	1,069,455	-	1,069,455	-	3,204,217	-	1,127	3,205,344	2,347,802
28250	-	5,921,614	-	5,921,614	-	17,741,865	-	1,864	17,743,729	12,999,869
28260	-	3,293,682	-	3,293,682	-	9,868,265	-	536	9,868,801	7,230,703
28820	-	590,682	23	590,705	-	1,769,754	-	-	1,769,754	1,296,739
28830	-	131,526	17	131,543	-	394,067	-	-	394,067	288,742
28840	-	133,583	-	133,583	-	400,231	-	1,055	401,286	293,259
28850	-	664,768	-	664,768	-	1,991,724	-	-	1,991,724	1,459,382
29180	-	168,407	-	168,407	-	504,567	-	-	504,567	369,708
29540	-	248,391	-	248,391	-	744,208	-	-	744,208	545,298
29550	-	440,756	-	440,756	-	1,320,556	-	-	1,320,556	967,602
29560	-	601,622	4,140	605,762	-	1,802,531	-	-	1,802,531	1,320,755
29600	-	279,070	-	279,070	-	836,126	-	-	836,126	612,648
29610	-	142,115	-	142,115	-	425,793	-	-	425,793	311,988
29650	-	1,365,116	4,654	1,369,770	-	4,090,050	-	-	4,090,050	2,996,873
29660	-	301,472	-	301,472	-	903,245	-	-	903,245	661,828
29670	-	55,133	-	55,133	-	165,184	-	-	165,184	121,034
29690	-	2,011,225	-	2,011,225	-	6,025,870	-	769	6,026,639	4,415,292
30620	-	3,189,150	628	3,189,778	-	9,555,074	-	-	9,555,074	7,001,221

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
30630	Grand Haven Public Schools	6,485,466	0.41759%	121,269,082	91,981,109	67,305,559
30640	Holland Public Schools	4,183,133	0.26935%	78,218,689	59,327,915	43,412,158
30700	Coopersville Public Schools	2,326,833	0.14982%	43,508,502	33,000,664	24,147,656
30720	Spring Lake Public Schools	2,330,528	0.15006%	43,577,588	33,053,065	24,185,999
30740	Zeeland Public Schools	5,810,698	0.37415%	108,651,862	82,411,102	60,302,874
30950	Onaway Area Community Schools	560,059	0.03606%	10,472,304	7,943,114	5,812,234
30970	Posen Consolidated School	197,865	0.01274%	3,699,804	2,806,256	2,053,428
30980	Rogers City Area Schools	448,990	0.02891%	8,395,480	6,367,869	4,659,576
31020	Roscommon Area Public Schools	1,014,647	0.06533%	18,972,465	14,390,381	10,529,909
31030	Houghton Lake Community Schools	1,257,336	0.08096%	23,510,416	17,832,362	13,048,517
31040	Saginaw County Intermediate School District	4,014,941	0.25852%	75,073,748	56,942,515	41,666,684
31650	Birch Run Area Schools	1,310,706	0.08440%	24,508,348	18,589,281	13,602,379
31670	Bridgeport-Spaulding Community School District	1,328,487	0.08554%	24,840,830	18,841,464	13,786,910
31680	Buena Vista School District	1,718	0.00011%	32,121	24,364	17,828
31700	Carrollton School District	1,747,819	0.11254%	32,681,759	24,788,713	18,138,704
31710	Chesaning-Union Schools	1,307,060	0.08416%	24,440,188	18,537,582	13,564,550
31720	Frankenmuth School District	1,049,055	0.06755%	19,615,858	14,878,387	10,886,998
31730	Merrill Community Schools	521,989	0.03361%	9,760,466	7,403,194	5,417,157
31740	Hemlock Public Schools	1,006,165	0.06479%	18,813,874	14,270,093	10,441,889
31750	Saginaw City Schools	6,073,153	0.39104%	113,559,397	86,133,407	63,026,606
31780	St Charles Community Schools	833,014	0.05364%	15,576,193	11,814,351	8,644,944
31800	Freeland Community Schools	1,362,392	0.08772%	25,474,817	19,322,336	14,138,779
31820	St Clair County RESA	2,125,742	0.13687%	39,748,373	30,148,653	22,060,746
32110	East China School District #3	4,245,010	0.27333%	79,375,708	60,205,499	44,054,315
32410	Yale Public School District	1,826,954	0.11764%	34,161,476	25,911,060	18,959,962
32420	Algonac Community Schools	1,541,235	0.09924%	28,818,921	21,858,798	15,994,791
32470	Capac Community Schools	945,068	0.06085%	17,671,434	13,403,565	9,807,823
32480	Marysville Public Schools	2,228,040	0.14346%	41,661,208	31,599,514	23,122,389
32490	Port Huron Area Schools	8,180,089	0.52671%	152,956,139	116,015,352	84,892,193
32520	St Joseph County Intermediate School District	1,207,453	0.07775%	22,577,665	17,124,881	12,530,831

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
30630	-	3,393,906	-	3,393,906	-	10,168,549	-	1,644	10,170,193	7,450,728
30640	-	2,189,073	-	2,189,073	-	6,558,725	-	1,435	6,560,160	4,805,727
30700	-	1,217,654	113	1,217,767	-	3,648,237	-	-	3,648,237	2,673,146
30720	-	1,219,587	1,548	1,221,135	-	3,654,030	-	-	3,654,030	2,677,391
30740	-	3,040,793	5,482	3,046,275	-	9,110,581	-	-	9,110,581	6,675,530
30950	-	293,084	214	293,298	-	878,114	-	-	878,114	643,414
30970	-	103,545	-	103,545	-	310,233	-	-	310,233	227,315
30980	-	234,961	-	234,961	-	703,970	-	-	703,970	515,815
31020	-	530,974	-	530,974	-	1,590,863	-	-	1,590,863	1,165,661
31030	-	657,976	75	658,051	-	1,971,375	-	-	1,971,375	1,444,471
31040	-	2,101,057	-	2,101,057	-	6,295,018	-	310	6,295,328	4,612,503
31650	-	685,905	-	685,905	-	2,055,053	-	-	2,055,053	1,505,784
31670	-	695,210	-	695,210	-	2,082,932	-	1,470	2,084,402	1,526,211
31680	-	899	-	899	-	2,693	-	1,363	4,056	1,974
31700	-	914,650	-	914,650	-	2,740,402	-	-	2,740,402	2,007,955
31710	-	683,997	-	683,997	-	2,049,337	-	18,071	2,067,408	1,501,596
31720	-	548,981	377	549,358	-	1,644,812	-	-	1,644,812	1,205,191
31730	-	273,162	-	273,162	-	818,426	-	-	818,426	599,679
31740	-	526,536	-	526,536	-	1,577,565	-	-	1,577,565	1,155,917
31750	-	3,178,138	1,178	3,179,316	-	9,522,083	-	-	9,522,083	6,977,047
31780	-	435,924	-	435,924	-	1,306,081	-	-	1,306,081	956,996
31800	-	712,953	-	712,953	-	2,136,092	-	2	2,136,094	1,565,163
31820	-	1,112,421	1,367	1,113,788	-	3,332,946	-	-	3,332,946	2,442,125
32110	-	2,221,454	-	2,221,454	-	6,655,742	-	73	6,655,815	4,876,814
32410	-	956,063	5	956,068	-	2,864,478	-	-	2,864,478	2,098,868
32420	-	806,543	2,050	808,593	-	2,416,499	-	-	2,416,499	1,770,624
32470	-	494,563	-	494,563	-	1,481,770	-	244	1,482,014	1,085,726
32480	-	1,165,954	167	1,166,121	-	3,493,339	-	-	3,493,339	2,559,649
32490	-	4,280,718	-	4,280,718	-	12,825,544	-	2,790	12,828,334	9,397,569
32520	-	631,871	170	632,041	-	1,893,163	-	-	1,893,163	1,387,163

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
32830	Burr Oak Community Schools	231,984	0.01494%	4,337,767	3,290,143	2,407,504
32840	Colon Community School	458,561	0.02953%	8,574,445	6,503,611	4,758,903
32850	Constantine Public Schools	1,076,245	0.06930%	20,124,262	15,264,005	11,169,167
32860	Mendon Community School	516,475	0.03326%	9,657,348	7,324,980	5,359,925
32870	Centreville Public Schools	640,189	0.04122%	11,970,633	9,079,578	6,643,821
32880	Sturgis Public School	2,718,478	0.17504%	50,831,700	38,555,220	28,212,104
32890	Three Rivers Public Schools	2,178,459	0.14027%	40,734,108	30,896,320	22,607,839
32900	White Pigeon Community Schools	630,184	0.04058%	11,783,548	8,937,677	6,539,988
32910	Sanilac County Intermediate School District	693,442	0.04465%	12,966,386	9,834,845	7,196,475
33390	Carsonville-Port Sanilac School	324,307	0.02088%	6,064,080	4,599,530	3,365,625
33400	Peck Community Schools	346,895	0.02234%	6,486,441	4,919,886	3,600,040
33420	Croswell-Lexington Schools	1,748,394	0.11258%	32,692,512	24,796,869	18,144,673
33430	Brown City Community Schools	740,293	0.04767%	13,842,434	10,499,316	7,682,690
33440	Deckerville Community School District	520,216	0.03350%	9,727,308	7,378,044	5,398,754
33450	Marlette Community School	802,536	0.05167%	15,006,291	11,382,088	8,328,642
33460	Sandusky Community Schools	755,784	0.04866%	14,132,102	10,719,026	7,843,459
33870	Manistique Area Schools	717,037	0.04617%	13,407,580	10,169,485	7,441,341
33880	Shiawassee Regional Educational Service District	1,804,455	0.11619%	33,740,759	25,591,951	18,726,460
34650	Byron Area School	928,923	0.05981%	17,369,545	13,174,587	9,640,272
34660	Corunna Public Schools	1,765,387	0.11367%	33,010,245	25,037,865	18,321,018
34670	New Lothrop Area Public Schools	702,298	0.04522%	13,131,987	9,960,451	7,288,385
34680	Owosso Public Schools	2,864,189	0.18442%	53,556,308	40,621,801	29,724,289
34690	Perry Public Schools	978,355	0.06300%	18,293,855	13,875,664	10,153,273
34700	Morrice Area School	492,668	0.03172%	9,212,190	6,987,333	5,112,858
34710	Laingsburg Community Schools	910,651	0.05864%	17,027,884	12,915,441	9,450,646
34730	Tuscola County Intermediate School District	2,021,726	0.13018%	37,803,432	28,673,439	20,981,284
35410	Reese Public Schools	657,383	0.04233%	12,292,129	9,323,429	6,822,255
35420	Cass City Public Schools	837,682	0.05394%	15,663,479	11,880,556	8,693,388
35450	Mayville Community School	544,672	0.03507%	10,184,599	7,724,893	5,652,554
35460	Caro Community Schools	1,508,700	0.09714%	28,210,562	21,397,365	15,657,145

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
32830	-	121,399	-	121,399	-	363,727	-	-	363,727	266,511
32840	-	239,969	6	239,975	-	718,977	-	-	718,977	526,811
32850	-	563,209	4,095	567,304	-	1,687,442	-	-	1,687,442	1,236,427
32860	-	270,276	-	270,276	-	809,779	-	703	810,482	593,344
32870	-	335,017	-	335,017	-	1,003,751	-	5	1,003,756	735,471
32880	-	1,422,605	14	1,422,619	-	4,262,295	-	-	4,262,295	3,123,081
32890	-	1,140,008	-	1,140,008	-	3,415,601	-	2,533	3,418,134	2,502,689
32900	-	329,781	-	329,781	-	988,064	-	67	988,131	723,977
32910	-	362,885	344	363,229	-	1,087,246	-	-	1,087,246	796,650
33390	-	169,713	4,726	174,439	-	508,480	-	-	508,480	372,575
33400	-	181,533	-	181,533	-	543,895	-	-	543,895	398,525
33420	-	914,951	405	915,356	-	2,741,304	-	-	2,741,304	2,008,616
33430	-	387,402	1,021	388,423	-	1,160,704	-	-	1,160,704	850,474
33440	-	272,234	-	272,234	-	815,646	-	48	815,694	597,642
33450	-	419,975	186	420,161	-	1,258,294	-	-	1,258,294	921,981
33460	-	395,509	-	395,509	-	1,184,993	-	-	1,184,993	868,271
33870	-	375,232	-	375,232	-	1,124,241	-	-	1,124,241	823,757
33880	-	944,288	-	944,288	-	2,829,201	-	833	2,830,034	2,073,020
34650	-	486,114	333	486,447	-	1,456,456	-	-	1,456,456	1,067,178
34660	-	923,844	695	924,539	-	2,767,946	-	-	2,767,946	2,028,137
34670	-	367,519	-	367,519	-	1,101,132	-	-	1,101,132	806,824
34680	-	1,498,858	-	1,498,858	-	4,490,757	-	281	4,491,038	3,290,480
34690	-	511,982	-	511,982	-	1,533,960	-	2,782	1,536,742	1,123,968
34700	-	257,818	-	257,818	-	772,453	-	-	772,453	565,994
34710	-	476,552	-	476,552	-	1,427,807	-	2	1,427,809	1,046,187
34730	-	1,057,989	2,625	1,060,614	-	3,169,860	-	-	3,169,860	2,322,629
35410	-	344,015	-	344,015	-	1,030,709	-	-	1,030,709	755,224
35420	-	438,367	10	438,377	-	1,313,400	-	-	1,313,400	962,358
35450	-	285,032	-	285,032	-	853,990	-	-	853,990	625,738
35460	-	789,517	270	789,787	-	2,365,487	-	-	2,365,487	1,733,246

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
35470	Kingston Community School	523,636	0.03372%	9,791,254	7,426,546	5,434,244
35480	Millington Community School District	947,138	0.06099%	17,710,153	13,432,933	9,829,313
35490	Vassar Public Schools	1,143,315	0.07362%	21,378,382	16,215,240	11,865,217
35500	Van Buren County Intermediate School District	3,755,147	0.24179%	70,215,949	53,257,935	38,970,557
35660	Wood School District #8	16,042	0.00103%	299,954	227,512	166,478
36080	Mattawan Consolidated School	2,973,064	0.19143%	55,592,112	42,165,934	30,854,181
36090	Lawton Community Schools	837,523	0.05393%	15,660,493	11,878,292	8,691,731
36100	Bangor Public Schools	1,177,468	0.07582%	22,016,992	16,699,618	12,219,652
36110	Gobles Public Schools	644,139	0.04148%	12,044,490	9,135,598	6,684,813
36120	Bloomington Public Schools	995,982	0.06413%	18,623,453	14,125,660	10,336,203
36130	Covert Public Schools	464,872	0.02993%	8,692,461	6,593,125	4,824,403
36140	Decatur Public Schools	720,437	0.04639%	13,471,151	10,217,703	7,476,624
36150	Hartford Public Schools	1,177,945	0.07585%	22,025,919	16,706,389	12,224,606
36160	Lawrence Public Schools	556,455	0.03583%	10,404,917	7,892,001	5,774,833
36170	Paw Paw Public Schools	1,752,394	0.11283%	32,767,308	24,853,600	18,186,185
36180	South Haven Public Schools	1,794,522	0.11555%	33,555,042	25,451,087	18,623,385
36190	Washtenaw Intermediate School District	3,876,003	0.24957%	72,475,801	54,972,004	40,224,797
36590	Ann Arbor Public Schools	19,653,359	1.26546%	367,490,123	278,736,743	203,960,709
36600	Lincoln Consolidated School	4,052,967	0.26097%	75,784,775	57,481,821	42,061,311
36610	Manchester Community Schools	1,125,776	0.07249%	21,050,430	15,966,492	11,683,200
36620	Whitmore Lake Public Schools	1,091,750	0.07030%	20,414,183	15,483,907	11,330,077
36650	Saline Area Schools	5,731,397	0.36904%	107,169,049	81,286,407	59,479,898
36660	Dexter Community Schools	3,704,745	0.23854%	69,273,516	52,543,111	38,447,497
36670	Chelsea School District	2,704,847	0.17416%	50,576,830	38,361,904	28,070,649
36680	Milan Area Schools	2,099,347	0.13517%	39,254,835	29,774,310	21,786,828
36690	Ypsilanti Public Schools	4,151,549	0.26731%	77,628,108	58,879,966	43,084,380
36710	Wayne County RESA	2,578,930	0.16605%	48,222,349	36,576,059	26,763,888
36740	Flat Rock Community Schools	1,574,345	0.10137%	29,438,029	22,328,383	16,338,402
36790	Gibraltar School District	3,260,160	0.20992%	60,960,402	46,237,716	33,833,635
36810	Dearborn Public Schools	21,203,538	1.36528%	396,476,281	300,722,387	220,048,317

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
35470	-	274,024	165	274,189	-	821,008	-	-	821,008	601,571
35480	-	495,647	-	495,647	-	1,485,016	-	-	1,485,016	1,088,105
35490	-	598,308	-	598,308	-	1,792,601	-	79	1,792,680	1,313,480
35500	-	1,965,104	558	1,965,662	-	5,887,686	-	-	5,887,686	4,314,042
35660	-	8,395	112	8,507	-	25,152	-	-	25,152	18,429
36080	-	1,555,833	102	1,555,935	-	4,661,461	-	-	4,661,461	3,415,559
36090	-	438,284	-	438,284	-	1,313,150	-	1	1,313,151	962,175
36100	-	616,180	641	616,821	-	1,846,150	-	-	1,846,150	1,352,716
36110	-	337,084	-	337,084	-	1,009,944	-	29	1,009,973	740,009
36120	-	521,207	38	521,245	-	1,561,597	-	-	1,561,597	1,144,218
36130	-	243,272	1,801	245,073	-	728,873	-	-	728,873	534,062
36140	-	377,011	-	377,011	-	1,129,571	-	3,004	1,132,575	827,663
36150	-	616,430	-	616,430	-	1,846,898	-	5	1,846,903	1,353,264
36160	-	291,198	-	291,198	-	872,464	-	-	872,464	639,274
36170	-	917,045	7	917,052	-	2,747,576	-	-	2,747,576	2,013,211
36180	-	939,091	-	939,091	-	2,813,628	-	1,136	2,814,764	2,061,609
36190	-	2,028,349	2,378	2,030,727	-	6,077,177	-	-	6,077,177	4,452,886
36590	-	10,284,789	-	10,284,789	-	30,814,460	-	1,875	30,816,335	22,578,457
36600	-	2,120,956	862	2,121,818	-	6,354,639	-	-	6,354,639	4,656,189
36610	-	589,129	-	589,129	-	1,765,102	-	275	1,765,377	1,293,331
36620	-	571,323	-	571,323	-	1,711,752	-	107	1,711,859	1,254,240
36650	-	2,999,294	-	2,999,294	-	8,986,245	-	202	8,986,447	6,584,427
36660	-	1,938,728	1,664	1,940,392	-	5,808,662	-	-	5,808,662	4,256,139
36670	-	1,415,472	248	1,415,720	-	4,240,924	-	-	4,240,924	3,107,422
36680	-	1,098,608	-	1,098,608	-	3,291,562	-	-	3,291,562	2,411,803
36690	-	2,172,545	-	2,172,545	-	6,509,204	-	5,435	6,514,639	4,769,442
36710	-	1,349,578	-	1,349,578	-	4,043,498	-	700	4,044,198	2,962,763
36740	-	823,870	51	823,921	-	2,468,412	-	-	2,468,412	1,808,662
36790	-	1,706,073	-	1,706,073	-	5,111,598	-	171	5,111,769	3,745,385
36810	-	11,096,013	2,235	11,098,248	-	33,244,982	-	-	33,244,982	24,359,356

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
36811	Henry Ford Community College	6,397,865	0.41195%	119,631,059	90,738,688	66,396,439
36840	Crestwood School District	3,400,274	0.21894%	63,580,338	48,224,905	35,287,726
36850	Dearborn Heights School District #7	2,252,607	0.14504%	42,120,578	31,947,941	23,377,344
36860	Westwood Community Schools	1,942,283	0.12506%	36,317,948	27,546,717	20,156,826
36870	Ecorse Public Schools	657,860	0.04236%	12,301,053	9,330,198	6,827,208
36880	River Rouge Public School	1,150,826	0.07410%	21,518,825	16,321,764	11,943,164
36890	Lincoln Park Public Schools	4,978,417	0.32056%	93,089,375	70,607,147	51,665,538
36910	Southgate Community School District	4,636,680	0.29855%	86,699,382	65,760,416	48,119,028
36920	Allen Park Public Schools	3,478,978	0.22401%	65,051,985	49,341,131	36,104,505
36930	Melvindale-Northern Allen Park School District	2,521,072	0.16233%	47,140,486	35,755,479	26,163,443
36940	Grosse Ile Township Schools	2,021,981	0.13019%	37,808,198	28,677,053	20,983,929
36950	Grosse Pointe Public Schools	10,072,136	0.64854%	188,334,752	142,849,595	104,527,679
36960	Hamtramck Public Schools	2,695,440	0.17356%	50,400,926	38,228,483	27,973,020
36970	Harper Woods Public Schools	1,319,323	0.08495%	24,669,476	18,711,495	13,691,807
36980	Highland Park School District	14,686	0.00095%	274,614	208,291	152,414
36990	Huron School District	2,343,815	0.15092%	43,826,046	33,241,517	24,323,896
37000	Livonia Public Schools	17,936,637	1.15492%	335,389,842	254,389,073	186,144,730
37010	Trenton Public Schools	2,927,993	0.18853%	54,749,342	41,526,703	30,386,434
37020	Riverview Public Schools	2,400,231	0.15455%	44,880,945	34,041,646	24,909,375
37040	Garden City Public Schools	5,560,815	0.35806%	103,979,397	78,867,095	57,709,610
37070	Inkster Public Schools	1,866	0.00012%	34,883	26,458	19,360
37080	Wayne-Westland Community Schools	12,853,076	0.82760%	240,334,407	182,290,694	133,388,009
37090	Northville Public Schools	7,589,361	0.48867%	141,910,358	107,637,263	78,761,674
37100	Plymouth-Canton Community School District	16,676,292	1.07377%	311,823,155	236,514,031	173,064,982
37110	Redford-Union School District #1	3,138,203	0.20207%	58,679,979	44,508,043	32,567,978
37120	South Redford School District	2,815,954	0.18132%	52,654,365	39,937,689	29,223,701
37130	Romulus Community Schools	2,640,958	0.17005%	49,382,184	37,455,780	27,407,608
37150	Taylor School District	7,568,910	0.48735%	141,527,948	107,347,209	78,549,432
37160	Van Buren Public Schools	4,384,626	0.28232%	81,986,325	62,185,620	45,503,234
37170	Wyandotte Public Schools	5,685,691	0.36610%	106,314,401	80,638,167	59,005,560

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
36811	-	3,348,063	-	3,348,063	-	10,031,199	-	15,313	10,046,512	7,350,088
36840	-	1,779,396	34	1,779,430	-	5,331,283	-	-	5,331,283	3,906,352
36850	-	1,178,811	290	1,179,101	-	3,531,858	-	-	3,531,858	2,587,873
36860	-	1,016,415	1	1,016,416	-	3,045,301	-	-	3,045,301	2,231,361
36870	-	344,264	-	344,264	-	1,031,457	-	3,000	1,034,457	755,772
36880	-	602,238	130	602,368	-	1,804,378	-	-	1,804,378	1,322,109
36890	-	2,605,253	4,319	2,609,572	-	7,805,649	-	-	7,805,649	5,719,377
36910	-	2,426,419	-	2,426,419	-	7,269,841	-	225	7,270,066	5,326,778
36920	-	1,820,582	907	1,821,489	-	5,454,682	-	-	5,454,682	3,996,770
36930	-	1,319,301	-	1,319,301	-	3,952,783	-	242	3,953,025	2,896,294
36940	-	1,058,122	28	1,058,150	-	3,170,260	-	-	3,170,260	2,322,922
36950	-	5,270,844	-	5,270,844	-	15,792,081	-	1,923	15,794,004	11,571,218
36960	-	1,410,549	-	1,410,549	-	4,226,174	-	2	4,226,176	3,096,614
36970	-	690,414	-	690,414	-	2,068,563	-	4,080	2,072,643	1,515,684
36980	-	7,686	-	7,686	-	23,027	-	114	23,141	16,872
36990	-	1,226,541	48	1,226,589	-	3,674,863	-	-	3,674,863	2,692,656
37000	-	9,386,413	4,340	9,390,753	-	28,122,815	-	-	28,122,815	20,606,228
37010	-	1,532,246	324	1,532,570	-	4,590,794	-	-	4,590,794	3,363,779
37020	-	1,256,064	154	1,256,218	-	3,763,318	-	-	3,763,318	2,757,469
37040	-	2,910,027	451	2,910,478	-	8,718,789	-	-	8,718,789	6,388,456
37070	-	976	-	976	-	2,925	-	1,169	4,094	2,143
37080	-	6,726,137	-	6,726,137	-	20,152,310	-	3,682	20,155,992	14,766,057
37090	-	3,971,585	167	3,971,752	-	11,899,343	-	-	11,899,343	8,718,920
37100	-	8,726,862	-	8,726,862	-	26,146,722	-	1,138	26,147,860	19,158,299
37110	-	1,642,252	69	1,642,321	-	4,920,382	-	-	4,920,382	3,605,276
37120	-	1,473,615	-	1,473,615	-	4,415,128	-	666	4,415,794	3,235,065
37130	-	1,382,038	-	1,382,038	-	4,140,752	-	84	4,140,836	3,034,023
37150	-	3,960,882	-	3,960,882	-	11,867,278	-	685	11,867,963	8,695,425
37160	-	2,294,516	1,425	2,295,941	-	6,874,646	-	-	6,874,646	5,037,210
37170	-	2,975,376	94	2,975,470	-	8,914,582	-	-	8,914,582	6,531,918

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
37180	Wexford-Missaukee Intermediate School District	1,598,001	0.10289%	29,880,375	22,663,897	16,583,908
37390	Cadillac Area Public Schools	2,476,417	0.15945%	46,305,516	35,122,164	25,700,026
37400	Manton Consolidated School District	715,756	0.04609%	13,383,633	10,151,321	7,428,051
37410	Buckley Community School	304,830	0.01963%	5,699,898	4,323,303	3,163,501
37430	Mesick Consolidated Schools	544,325	0.03505%	10,178,105	7,719,968	5,648,951
39100	Allendale Public Schools	2,225,618	0.14331%	41,615,920	31,565,164	23,097,254
39350	Standish-Sterling Community School District	1,463,795	0.09425%	27,370,907	20,760,497	15,191,128
39370	Lakeshore Public Schools	2,461,486	0.15849%	46,026,316	34,910,395	25,545,068
39410	Whittemore-Prescott Area Schools	717,305	0.04619%	13,412,583	10,173,280	7,444,118
39420	Forest Hills Public Schools	10,205,700	0.65714%	190,832,218	144,743,892	105,913,797
39450	Northwestern Michigan College	2,789,665	0.17962%	52,162,796	39,564,840	28,950,876
39810	Coloma Community Schools	1,508,334	0.09712%	28,203,729	21,392,182	15,653,353
39830	Morley-Stanwood Community School	997,935	0.06426%	18,659,977	14,153,363	10,356,474
39880	Laker Schools	731,258	0.04708%	13,673,491	10,371,175	7,588,925
39890	Western School District	2,461,280	0.15848%	46,022,462	34,907,472	25,542,929
39900	Meridian Public Schools	1,177,873	0.07584%	22,024,566	16,705,363	12,223,855
39910	Hamilton Community Schools	2,432,165	0.15660%	45,478,058	34,494,548	25,240,779
39920	Owendale-Gagetown Area Schools	152,593	0.00983%	2,853,270	2,164,170	1,583,593
39980	Kentwood Public Schools	8,487,404	0.54650%	158,702,486	120,373,886	88,081,474
39990	Saginaw Township Community Schools	4,368,594	0.28129%	81,686,554	61,958,247	45,336,858
40010	West Ottawa Public Schools	7,120,440	0.45848%	133,142,184	100,986,711	73,895,249
40080	Delta College	5,689,755	0.36636%	106,390,396	80,695,808	59,047,738
40090	North Central Michigan College	776,076	0.04997%	14,511,525	11,006,813	8,054,042
40110	Akron-Fairgrove Schools	228,732	0.01473%	4,276,960	3,244,022	2,373,756
40330	Nottawa Community School	105,091	0.00677%	1,965,054	1,490,470	1,090,625
40360	Stephenson Area Public Schools	489,901	0.03154%	9,160,450	6,948,089	5,084,142
40370	Chippewa Valley Schools	15,029,121	0.96771%	281,023,384	213,152,783	155,970,800
40410	Mona Shores School District #29	3,232,538	0.20814%	60,443,905	45,845,959	33,546,974
40650	Waverly Community Schools	3,058,638	0.19694%	57,192,224	43,379,599	31,742,258
40660	Northview Public Schools	3,297,305	0.21231%	61,654,958	46,764,528	34,219,121

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
37180	-	836,249	-	836,249	-	2,505,503	-	488	2,505,991	1,835,839
37390	-	1,295,933	1	1,295,934	-	3,882,770	-	-	3,882,770	2,844,994
37400	-	374,562	-	374,562	-	1,122,233	-	6	1,122,239	822,285
37410	-	159,521	-	159,521	-	477,943	-	353	478,296	350,200
37430	-	284,850	-	284,850	-	853,446	-	34	853,480	625,339
39100	-	1,164,687	337	1,165,024	-	3,489,542	-	-	3,489,542	2,556,867
39350	-	766,018	17	766,035	-	2,295,081	-	-	2,295,081	1,681,658
39370	-	1,288,119	-	1,288,119	-	3,859,358	-	67	3,859,425	2,827,840
39410	-	375,372	-	375,372	-	1,124,660	-	2	1,124,662	824,064
39420	-	5,340,740	527	5,341,267	-	16,001,496	-	-	16,001,496	11,724,661
39450	-	1,459,858	-	1,459,858	-	4,373,909	-	1	4,373,910	3,204,863
39810	-	789,326	-	789,326	-	2,364,914	-	1,235	2,366,149	1,732,827
39830	-	522,229	99	522,328	-	1,564,660	-	-	1,564,660	1,146,462
39880	-	382,674	-	382,674	-	1,146,538	-	2	1,146,540	840,094
39890	-	1,288,011	-	1,288,011	-	3,859,035	-	3	3,859,038	2,827,603
39900	-	616,392	102	616,494	-	1,846,785	-	-	1,846,785	1,353,181
39910	-	1,272,775	1	1,272,776	-	3,813,386	-	-	3,813,386	2,794,155
39920	-	79,853	-	79,853	-	239,250	-	-	239,250	175,304
39980	-	4,441,539	-	4,441,539	-	13,307,382	-	7	13,307,389	9,750,622
39990	-	2,286,127	770	2,286,897	-	6,849,509	-	-	6,849,509	5,018,792
40010	-	3,726,194	217	3,726,411	-	11,164,122	-	-	11,164,122	8,180,207
40080	-	2,977,503	2,063	2,979,566	-	8,920,954	-	-	8,920,954	6,536,587
40090	-	406,128	-	406,128	-	1,216,808	-	2,521	1,219,329	891,583
40110	-	119,697	-	119,697	-	358,628	-	-	358,628	262,775
40330	-	54,995	-	54,995	-	164,772	-	152	164,924	120,732
40360	-	256,370	-	256,370	-	768,114	-	-	768,114	562,815
40370	-	7,864,882	-	7,864,882	-	23,564,127	-	913	23,565,040	17,265,973
40410	-	1,691,618	-	1,691,618	-	5,068,289	-	547	5,068,836	3,713,651
40650	-	1,600,614	1,518	1,602,132	-	4,795,632	-	-	4,795,632	3,513,869
40660	-	1,725,511	62	1,725,573	-	5,169,838	-	-	5,169,838	3,788,058

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
41030	Lakewood School District	1,555,571	0.10016%	29,086,987	22,062,122	16,143,570
41040	Kenowa Hills Public Schools	2,862,407	0.18431%	53,522,976	40,596,519	29,705,789
41330	Wyoming Public Schools	4,120,019	0.26528%	77,038,549	58,432,793	42,757,168
41440	Durand Area Schools	1,195,230	0.07696%	22,349,120	16,951,533	12,403,986
41450	Benzie County Central Schools	1,291,798	0.08318%	24,154,797	18,321,117	13,406,155
41460	Frankfort-Elberta Area Schools	503,177	0.03240%	9,408,707	7,136,389	5,221,927
41470	Tri-County Area Schools	1,704,534	0.10975%	31,872,376	24,174,805	17,689,489
41490	Gull Lake Community Schools	2,552,503	0.16435%	47,728,204	36,201,256	26,489,632
41500	Schoolcraft Community College	6,512,707	0.41935%	121,778,447	92,367,456	67,588,261
41540	Mar Lee School District	278,680	0.01794%	5,210,922	3,952,420	2,892,114
41690	Maple Valley Schools	882,803	0.05684%	16,507,173	12,520,488	9,161,647
41700	Carson City-Crystal Area School	767,797	0.04944%	14,356,712	10,889,390	7,968,120
41710	Bay De Noc Community College	1,010,272	0.06505%	18,890,665	14,328,337	10,484,509
41720	Kaleva Norman Dickson School District	476,374	0.03067%	8,907,526	6,756,249	4,943,766
41740	Oakridge Public Schools	1,548,504	0.09971%	28,954,843	21,961,893	16,070,229
41750	Central Montcalm Public Schools	1,344,622	0.08658%	25,142,547	19,070,313	13,954,366
41790	Macomb Community College	10,259,752	0.66062%	191,842,904	145,510,485	106,474,738
41810	Charlevoix-Emmet Intermediate School District	1,807,290	0.11637%	33,793,768	25,632,158	18,755,881
41820	Marquette-Alger Intermediate School District	967,112	0.06227%	18,083,637	13,716,216	10,036,600
41860	Muskegon Co Community College	2,120,917	0.13656%	39,658,169	30,080,234	22,010,682
41910	River Valley School District	733,621	0.04724%	13,717,687	10,404,697	7,613,454
42070	Norway-Vulcan Area Schools	606,242	0.03904%	11,335,867	8,598,116	6,291,520
42080	Lake Michigan College	1,326,906	0.08544%	24,811,267	18,819,041	13,770,502
42120	Ovid-Elsie Area Schools	1,360,674	0.08761%	25,442,690	19,297,968	14,120,949
42300	Monroe Co Community College	2,097,300	0.13504%	39,216,552	29,745,273	21,765,580
42310	Southwestern Michigan College	746,587	0.04807%	13,960,124	10,588,583	7,748,009
42370	Pine River Area Schools	871,536	0.05612%	16,296,502	12,360,696	9,044,722
42380	Oakland Community College	11,855,759	0.76338%	221,685,988	168,146,098	123,037,950
42450	Lansing Community College	8,686,291	0.55930%	162,421,410	123,194,644	90,145,514
42490	Benton Harbor Area Schools	2,063,078	0.13284%	38,576,649	29,259,914	21,410,428

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	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
OR Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
41030	-	814,045	522	814,567	-	2,438,977	-	-	2,438,977	1,787,094
41040	-	1,497,925	218	1,498,143	-	4,487,962	-	-	4,487,962	3,288,432
41330	-	2,156,045	149	2,156,194	-	6,459,769	-	-	6,459,769	4,733,220
41440	-	625,475	1,085	626,560	-	1,873,999	-	-	1,873,999	1,373,122
41450	-	676,010	154	676,164	-	2,025,407	-	-	2,025,407	1,484,062
41460	-	263,317	59	263,376	-	788,931	-	-	788,931	578,067
41470	-	891,999	-	891,999	-	2,672,535	-	2	2,672,537	1,958,227
41490	-	1,335,749	-	1,335,749	-	4,002,064	-	1,040	4,003,104	2,932,403
41500	-	3,408,161	-	3,408,161	-	10,211,260	-	2,098	10,213,358	7,482,023
41540	-	145,836	-	145,836	-	436,942	-	-	436,942	320,157
41690	-	461,979	69	462,048	-	1,384,145	-	-	1,384,145	1,014,195
41700	-	401,795	-	401,795	-	1,203,826	-	-	1,203,826	882,071
41710	-	528,685	1,817	530,502	-	1,584,003	-	-	1,584,003	1,160,635
41720	-	249,291	-	249,291	-	746,906	-	2,324	749,230	547,275
41740	-	810,347	-	810,347	-	2,427,896	-	1	2,427,897	1,778,975
41750	-	703,654	-	703,654	-	2,108,231	-	1	2,108,232	1,544,749
41790	-	5,369,026	984	5,370,010	-	16,086,243	-	-	16,086,243	11,786,757
41810	-	945,772	-	945,772	-	2,833,645	-	88	2,833,733	2,076,277
41820	-	506,099	-	506,099	-	1,516,333	-	-	1,516,333	1,111,052
41860	-	1,109,896	30	1,109,926	-	3,325,382	-	-	3,325,382	2,436,583
41910	-	383,911	-	383,911	-	1,150,243	-	203	1,150,446	842,810
42070	-	317,252	-	317,252	-	950,525	-	-	950,525	696,471
42080	-	694,382	-	694,382	-	2,080,453	-	701	2,081,154	1,524,395
42120	-	712,054	-	712,054	-	2,133,398	-	560	2,133,958	1,563,189
42300	-	1,097,537	6	1,097,543	-	3,288,352	-	-	3,288,352	2,409,450
42310	-	390,696	18	390,714	-	1,170,572	-	-	1,170,572	857,705
42370	-	456,083	-	456,083	-	1,366,480	-	61	1,366,541	1,001,251
42380	-	6,204,231	1,557	6,205,788	-	18,588,619	-	-	18,588,619	13,620,305
42450	-	4,545,619	7,264	4,552,883	-	13,619,218	-	-	13,619,218	9,979,111
42490	-	1,079,628	-	1,079,628	-	3,234,695	-	356	3,235,051	2,370,135

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
42500	Montcalm Community College	1,072,657	0.06907%	20,057,168	15,213,115	11,131,930
42510	Jackson Co Community College	2,225,066	0.14327%	41,605,596	31,557,334	23,091,524
42520	Gogebic-Ontonagon Intermediate School District	396,898	0.02556%	7,421,437	5,629,069	4,118,972
42560	Coor Intermediate School District	582,904	0.03753%	10,899,483	8,267,124	6,049,322
42580	Cheboygan Area School District	1,695,088	0.10915%	31,695,763	24,040,847	17,591,467
42600	West Branch-Rose City Area Schools	1,711,515	0.11020%	32,002,922	24,273,823	17,761,943
42640	Washtenaw Community College	6,895,911	0.44402%	128,943,815	97,802,299	71,565,112
42650	North Dickinson School	204,561	0.01317%	3,824,998	2,901,214	2,122,912
42680	Glen Oaks Community College	448,945	0.02891%	8,394,641	6,367,232	4,659,110
42730	Mid-Michigan Community College	1,939,468	0.12488%	36,265,316	27,506,796	20,127,614
42740	Engadine Consolidated School District #4	220,324	0.01419%	4,119,746	3,124,777	2,286,500
42810	Montabella Community Schools	622,856	0.04011%	11,646,532	8,833,751	6,463,942
42820	Swan Valley School District	1,367,938	0.08808%	25,578,522	19,400,995	14,196,337
42850	Crawford-AuSable School District	1,424,112	0.09170%	26,628,897	20,197,691	14,779,305
42870	Big Bay De Noc School District	177,592	0.01144%	3,320,727	2,518,731	1,843,037
42900	Gogebic Community College	683,906	0.04404%	12,788,075	9,699,598	7,097,510
42980	Kalamazoo Valley Community College	3,504,922	0.22568%	65,537,107	49,709,091	36,373,753
43020	Chippewa Hills School District	1,930,600	0.12431%	36,099,503	27,381,029	20,035,587
43030	West Iron County Public Schools	709,895	0.04571%	13,274,042	10,068,198	7,367,227
43040	Forest Park School District	379,150	0.02441%	7,089,562	5,377,346	3,934,778
43060	Ironwood-Gogebic City Area Schools	789,760	0.05085%	14,767,402	11,200,893	8,196,057
43080	Ewen-Trout Creek Consolidated School District	183,897	0.01184%	3,438,606	2,608,141	1,908,461
43100	Kirtland Community College	1,315,576	0.08471%	24,599,408	18,658,349	13,652,919
43170	West Shore Community College	872,623	0.05619%	16,316,815	12,376,104	9,055,996
43240	St Clair County Community College	2,060,196	0.13265%	38,522,771	29,219,048	21,380,525
43310	Unionville-Sebewaing Area Schools	579,884	0.03734%	10,843,014	8,224,293	6,017,982
43440	Jenison Public Schools	4,662,115	0.30019%	87,174,991	66,121,159	48,382,995
43450	Woodhaven-Brownstown School District	4,579,215	0.29485%	85,624,872	64,945,413	47,522,664
44010	Wayne County Community College	7,514,923	0.48388%	140,518,473	106,581,535	77,989,164
44920	Charles S Mott Community College	5,312,510	0.34207%	99,336,449	75,345,475	55,132,726

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
42500	-	561,331	-	561,331	-	1,681,816	-	2	1,681,818	1,232,305
42510	-	1,164,398	67	1,164,465	-	3,488,676	-	-	3,488,676	2,556,232
42520	-	207,701	-	207,701	-	622,296	-	-	622,296	455,970
42560	-	305,039	7,294	312,333	-	913,934	-	-	913,934	669,660
42580	-	887,056	-	887,056	-	2,657,725	-	-	2,657,725	1,947,376
42600	-	895,652	-	895,652	-	2,683,481	-	56,742	2,740,223	1,966,248
42640	-	3,608,696	2,519	3,611,215	-	10,812,084	-	-	10,812,084	7,922,260
42650	-	107,049	-	107,049	-	320,730	-	4,148	324,878	235,006
42680	-	234,937	-	234,937	-	703,900	-	-	703,900	515,764
42730	-	1,014,942	-	1,014,942	-	3,040,887	-	158	3,041,045	2,228,128
42740	-	115,298	17	115,315	-	345,445	-	-	345,445	253,116
42810	-	325,947	-	325,947	-	976,575	-	100	976,675	715,559
42820	-	715,855	60	715,915	-	2,144,788	-	-	2,144,788	1,571,535
42850	-	745,252	211	745,463	-	2,232,863	-	-	2,232,863	1,636,070
42870	-	92,936	-	92,936	-	278,447	-	-	278,447	204,024
42900	-	357,894	-	357,894	-	1,072,294	-	-	1,072,294	785,695
42980	-	1,834,159	-	1,834,159	-	5,495,360	-	1,545	5,496,905	4,026,576
43020	-	1,010,301	733	1,011,034	-	3,026,984	-	-	3,026,984	2,217,940
43030	-	371,495	-	371,495	-	1,113,043	-	-	1,113,043	815,552
43040	-	198,413	-	198,413	-	594,468	-	-	594,468	435,580
43060	-	413,289	-	413,289	-	1,238,263	-	-	1,238,263	907,304
43080	-	96,235	-	96,235	-	288,331	-	4,536	292,867	211,267
43100	-	688,453	1,077	689,530	-	2,062,688	-	-	2,062,688	1,511,379
43170	-	456,652	-	456,652	-	1,368,183	-	214	1,368,397	1,002,499
43240	-	1,078,120	-	1,078,120	-	3,230,178	-	5,421	3,235,599	2,366,825
43310	-	303,459	-	303,459	-	909,199	-	1	909,200	666,191
43440	-	2,439,729	455	2,440,184	-	7,309,721	-	-	7,309,721	5,355,999
43450	-	2,396,347	-	2,396,347	-	7,179,742	-	578	7,180,320	5,260,760
44010	-	3,932,631	11,135	3,943,766	-	11,782,632	-	-	11,782,632	8,633,403
44920	-	2,780,087	4,621	2,784,708	-	8,329,473	-	-	8,329,473	6,103,195

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
44960	North Central Area Schools	321,714	0.02071%	6,015,598	4,562,757	3,338,717
45000	Kellogg Community College	2,522,283	0.16241%	47,163,140	35,772,662	26,176,016
45780	Nice Community Schools	1,073,990	0.06915%	20,082,099	15,232,025	11,145,766
46510	Forest Area Schools	482,828	0.03109%	9,028,204	6,847,782	5,010,744
47180	East Jordan Public Schools	894,158	0.05757%	16,719,499	12,681,534	9,279,490
47190	Boyne City Public Schools	1,152,728	0.07422%	21,554,382	16,348,734	11,962,898
47200	Mid Peninsula Schools	161,727	0.01041%	3,024,060	2,293,712	1,678,384
47930	Alpena Community College	1,335,262	0.08598%	24,967,511	18,937,550	13,857,219
49130	Kalamazoo Public Library	208,804	0.01344%	3,904,339	2,961,393	2,166,947
49230	Grand Rapids Community College	9,488,294	0.61094%	177,417,729	134,569,167	98,468,621
60000	Macomb Academy	151,313	0.00974%	2,829,347	2,146,025	1,570,316
60010	New Branches School	313,568	0.02019%	5,863,271	4,447,219	3,254,174
60020	Walden Green Day School	19,174	0.00123%	358,528	271,939	198,987
60050	Nah Tah Wahsh Public School Academy	231,360	0.01490%	4,326,101	3,281,295	2,401,030
60070	Windover High School	24,634	0.00159%	460,627	349,380	255,653
60100	Honey Creek Community School	240,206	0.01547%	4,491,519	3,406,762	2,492,838
60110	Bay-Arenac Community High School	113,604	0.00731%	2,124,226	1,611,199	1,178,967
60120	Da Vinci Institute	225,405	0.01451%	4,214,753	3,196,839	2,339,230
60130	El-Hajj Malik El-Shabazz Academy	215,468	0.01387%	4,028,941	3,055,902	2,236,103
60280	AGBU Alex & Marie Manoogian School	274,311	0.01766%	5,129,227	3,890,455	2,846,772
60300	Michigan Technical Academy	23,940	0.00154%	447,643	339,532	248,447
60380	Joseph K. Lumsden Public School Academy	731,955	0.04713%	13,686,524	10,381,060	7,596,158
60390	Martin Luther King Jr Public School Academy	261,548	0.01684%	4,890,584	3,709,448	2,714,323
60410	Woodland Park Academy	256,747	0.01653%	4,800,804	3,641,351	2,664,495
60420	St Clair County Learning Academy	6,621	0.00043%	123,809	93,908	68,715
60440	Central Academy	22,280	0.00143%	416,611	315,994	231,223
60500	Woodward Academy	36,377	0.00234%	680,193	515,918	377,514
60510	Summit Academy	11,004	0.00071%	205,760	156,067	114,199
60560	Commonwealth Community Development Academy	185,920	0.01197%	3,476,448	2,636,843	1,929,464
60830	Countryside Charter School	350,751	0.02258%	6,558,539	4,974,571	3,640,055

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Column A	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
OR Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
44960	-	168,356	-	168,356	-	504,415	-	67	504,482	369,596
45000	-	1,319,935	1,465	1,321,400	-	3,954,682	-	-	3,954,682	2,897,686
45780	-	562,029	-	562,029	-	1,683,907	-	10	1,683,917	1,233,837
46510	-	252,669	-	252,669	-	757,025	-	3,388	760,413	554,690
47180	-	467,921	-	467,921	-	1,401,949	-	-	1,401,949	1,027,240
47190	-	603,233	82	603,315	-	1,807,359	-	-	1,807,359	1,324,293
47200	-	84,633	-	84,633	-	253,571	-	6,114	259,685	185,797
47930	-	698,755	91	698,846	-	2,093,554	-	-	2,093,554	1,533,995
49130	-	109,269	-	109,269	-	327,383	-	1,281	328,664	239,881
49230	-	4,965,314	-	4,965,314	-	14,876,676	-	393	14,877,069	10,900,480
60000	-	79,184	-	79,184	-	237,244	-	-	237,244	173,834
60010	-	164,093	-	164,093	-	491,642	-	-	491,642	360,237
60020	-	10,034	-	10,034	-	30,063	-	-	30,063	22,028
60050	-	121,073	-	121,073	-	362,748	-	-	362,748	265,794
60070	-	12,891	-	12,891	-	38,624	-	-	38,624	28,301
60100	-	125,702	-	125,702	-	376,619	-	-	376,619	275,957
60110	-	59,450	-	59,450	-	178,119	-	32	178,151	130,512
60120	-	117,957	87	118,044	-	353,412	-	-	353,412	258,953
60130	-	112,756	-	112,756	-	337,831	-	890	338,721	247,537
60280	-	143,549	-	143,549	-	430,091	-	-	430,091	315,138
60300	-	12,528	-	12,528	-	37,535	-	-	37,535	27,503
60380	-	383,039	-	383,039	-	1,147,630	-	-	1,147,630	840,895
60390	-	136,871	-	136,871	-	410,081	-	-	410,081	300,476
60410	-	134,358	-	134,358	-	402,553	-	-	402,553	294,960
60420	-	3,465	-	3,465	-	10,382	-	-	10,382	7,607
60440	-	11,660	-	11,660	-	34,933	-	-	34,933	25,596
60500	-	19,036	-	19,036	-	57,035	-	-	57,035	41,791
60510	-	5,759	-	5,759	-	17,253	-	-	17,253	12,642
60560	-	97,294	-	97,294	-	291,504	-	41	291,545	213,592
60830	-	183,551	1,108	184,659	-	549,941	-	-	549,941	402,954

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
Column A	Column B	Column C	Column D	Column E	Column F	Column G
ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
60890	Henry Ford Academy	367,700	0.02368%	6,875,479	5,214,966	3,815,960
60930	Dearborn Academy	10,769	0.00069%	201,361	152,730	111,757
60980	North Star Academy	179,578	0.01156%	3,357,852	2,546,889	1,863,641
61040	Washtenaw Technical Middle College	177,501	0.01143%	3,319,017	2,517,433	1,842,088
61220	Summit Academy North	15,589	0.00100%	291,492	221,093	161,781
61240	Creative Technologies Academy	213,481	0.01375%	3,991,801	3,027,732	2,215,490
61330	Hope Academy	251,500	0.01619%	4,702,692	3,566,934	2,610,042
61400	Edison Public School Academy	110,115	0.00709%	2,059,005	1,561,730	1,142,768
61670	Holly Academy	681,278	0.04387%	12,738,930	9,662,322	7,070,234
61680	International Academy of Flint	10,316	0.00066%	192,898	146,311	107,061
61700	West Village Academy	27,117	0.00175%	507,053	384,594	281,420
61810	Grand Rapids Child Discovery Center	176,024	0.01133%	3,291,394	2,496,482	1,826,757
61930	Blue Water Learning Academy	17,457	0.00112%	326,419	247,585	181,166
61960	Arts Academy in the Woods	203,607	0.01311%	3,807,171	2,887,692	2,113,018
62040	Presque Isle Academy II	356	0.00002%	6,662	5,053	3,697
62060	Outlook Academy	66,828	0.00430%	1,249,595	947,803	693,538
62120	St Clair County Academy of Style	24,862	0.00160%	464,881	352,607	258,014
62490	Wavecrest Career Academy	85,097	0.00548%	1,591,184	1,206,894	883,123
62590	Three Lakes Academy	68,387	0.00440%	1,278,737	969,906	709,712
62610	Virtual Learning Academy of St Clair	93,305	0.00601%	1,744,678	1,323,317	968,314
62620	Michigan Math and Science Academy	12,930	0.00083%	241,767	183,377	134,183
62810	St Clair County Career Prep Academy	177,295	0.01142%	3,315,166	2,514,513	1,839,950
62950	Blue Water Middle College Academy	43,566	0.00281%	814,616	617,876	452,120
63050	Relevant Academy of Eaton County	21,018	0.00135%	393,002	298,087	218,120
63430	Muskegon Heights Public School Academy	5,714	0.00037%	106,835	81,033	59,295
63440	Greater Heights Academy	40,073	0.00258%	749,308	568,341	415,874
70000	Cheboygan Area Public Library	14,327	0.00092%	267,900	203,199	148,687
70010	Bacon Memorial District Library	10,713	0.00069%	200,318	151,939	111,179
70020	Willard Library	99,318	0.00640%	1,857,113	1,408,597	1,030,716
70030	Grosse Pointe Public Library	38,757	0.00250%	724,700	549,676	402,216

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	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O	Column P	Column Q
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	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	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 Inflows of Resources	Proportionate Share of Pension Expense
60890	-	192,421	-	192,421	-	576,517	-	-	576,517	422,427
60930	-	5,635	-	5,635	-	16,884	-	-	16,884	12,372
60980	-	93,975	75	94,050	-	281,560	-	-	281,560	206,305
61040	-	92,888	-	92,888	-	278,303	-	-	278,303	203,919
61220	-	8,158	-	8,158	-	24,442	-	-	24,442	17,909
61240	-	111,717	-	111,717	-	334,717	-	-	334,717	245,255
61330	-	131,612	5	131,617	-	394,326	-	-	394,326	288,932
61400	-	57,624	-	57,624	-	172,650	-	4,071	176,721	126,504
61670	-	356,519	-	356,519	-	1,068,174	-	-	1,068,174	782,675
61680	-	5,399	-	5,399	-	16,175	-	-	16,175	11,852
61700	-	14,191	-	14,191	-	42,517	-	-	42,517	31,153
61810	-	92,115	602	92,717	-	275,987	-	-	275,987	202,222
61930	-	9,135	-	9,135	-	27,371	-	-	27,371	20,055
61960	-	106,550	-	106,550	-	319,236	-	267	319,503	233,911
62040	-	186	49	235	-	559	-	-	559	409
62060	-	34,972	-	34,972	-	104,780	-	-	104,780	76,775
62120	-	13,010	-	13,010	-	38,981	-	-	38,981	28,562
62490	-	44,532	-	44,532	-	133,423	-	-	133,423	97,762
62590	-	35,787	-	35,787	-	107,224	-	-	107,224	78,565
62610	-	48,828	-	48,828	-	146,293	-	-	146,293	107,192
62620	-	6,766	-	6,766	-	20,272	-	-	20,272	14,854
62810	-	92,780	-	92,780	-	277,980	-	28	278,008	203,683
62950	-	22,798	-	22,798	-	68,306	-	-	68,306	50,050
63050	-	10,999	-	10,999	-	32,954	-	-	32,954	24,146
63430	-	2,990	-	2,990	-	8,958	-	-	8,958	6,564
63440	-	20,971	-	20,971	-	62,830	-	-	62,830	46,037
70000	-	7,498	-	7,498	-	22,464	-	-	22,464	16,460
70010	-	5,606	-	5,606	-	16,797	-	-	16,797	12,307
70020	-	51,974	-	51,974	-	155,721	-	-	155,721	114,100
70030	-	20,282	-	20,282	-	60,767	-	-	60,767	44,525

GASB 68 Pension Amounts by Reporting Unit - K12 Districts, ISDs, Charter Schools/PSAs, Libraries, and Community Colleges
 Plan Fiscal Year Ending September 30, 2014

				Net Pension Liability		
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ORS Reporting Unit Number	Reporting Unit Name	Statutorily Required Pension Contributions	Proportionate Share Percent	Net Pension Liability at 1% Decrease (Non-Hybrid/Hybrid)* (7.0% / 6.0%)	Net Pension Liability at Current Discount Rate (Non-Hybrid/Hybrid)* (8.0% / 7.0%)	Net Pension Liability at 1% Increase (Non-Hybrid/Hybrid)* (9.0% / 8.0%)
70040	Public Libraries of Saginaw	145,153	0.00935%	2,714,151	2,058,650	1,506,381
70060	Houghton Lake Public Library	318	0.00002%	5,944	4,509	3,299
70070	Ann Arbor District Library	132,890	0.00856%	2,484,865	1,884,740	1,379,125
70090	Flint Public Library	133,110	0.00857%	2,488,977	1,887,859	1,381,407
70100	Hackley Public Library	101,065	0.00651%	1,889,765	1,433,364	1,048,839
70120	Mount Clemens Public Library	103,995	0.00670%	1,944,558	1,474,923	1,079,249

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
ORS Reporting Unit Number	Differences Between Expected and Actual Experience	Changes in 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	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 Inflows of Resources	Proportionate Share of Pension Expense
70040	-	75,960	-	75,960	-	227,585	-	-	227,585	166,756
70060	-	166	-	166	-	498	-	-	498	365
70070	-	69,543	-	69,543	-	208,359	-	-	208,359	152,669
70090	-	69,658	-	69,658	-	208,704	-	-	208,704	152,922
70100	-	52,888	-	52,888	-	158,459	-	-	158,459	116,106
70120	-	54,422	-	54,422	-	163,053	-	-	163,053	119,473