

GASB 68 Pension Amounts by Reporting Unit

For Universities

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 (7.0%)	Net Pension Liability at Current Single Discount Rate (8.0%)	Net Pension Liability at 1% Increase (9.0%)
MPSERS - Universities		\$ 32,339,444	100.00%	\$ 469,457,406	\$ 375,106,000	\$ 293,804,340
44730	Central Michigan University	8,049,467	24.89056%	116,850,555	93,365,966	73,129,532
44740	Eastern Michigan University	4,386,720	13.56461%	63,680,076	50,881,674	39,853,419
44750	Michigan Technological University	3,120,456	9.64907%	45,298,278	36,194,244	28,349,389
44760	Northern Michigan University	3171607	0.098072401	46040815	36787546	28814097
44770	Western Michigan University	7,007,529	21.66868%	101,725,201	81,280,501	63,663,508
44780	Ferris State University	5,666,782	17.52282%	82,262,168	65,729,143	51,482,801
44790	Lake Superior State University	936,883	2.89703%	13,600,313	10,866,926	8,511,594

	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense
Column A	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	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	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense
		\$ 11,175,182	\$ 27,654	\$ 11,202,836	\$ -	\$ 36,063,086	\$ -	\$ -	\$ 36,063,086.0	\$ 40,783,498.00
44730	-	2,781,565	4,867	2,786,432	-	8,976,302	-	-	8,976,302	10,151,239
44740	-	1,515,870	7,766	1,523,636	-	4,891,818	-	-	4,891,818	5,532,123
44750	-	1,078,301	2,842	1,081,143	-	3,479,753	-	-	3,479,753	3,935,229
44760	€	1095977	1169	1097146	€	3536793	-	-	3536793	3999736
44770	-	2,421,514	5,845	2,427,359	-	7,814,393	-	-	7,814,393	8,837,244
44780	-	1,958,207	5,105	1,963,312	-	6,319,269	-	-	6,319,269	7,146,418
44790	-	323,748	60	323,808	-	1,044,758	-	-	1,044,758	1,181,509