

**GASB 68 - Schedule of Recognition of Outflow (Inflow) of Resources
Due to Changes in Proportionate Share By Employer
For Universities**

ORS Employer		Measurement Date: September 30, 2014		Measurement Date: September 30, 2015	
		Year 01	Year 02	Year 01	Year 02
Number	Employer Name				
44730	Central Michigan University	0	0	(4,015,649)	(1,575,339)
44740	Eastern Michigan University	0	0	548,504	215,178
44750	Michigan Technological University	0	0	1,023,135	401,376
44760	Northern Michigan University	0	0	315,875	123,918
44770	Western Michigan University	0	0	(454,266)	(178,209)
44780	Ferris State University	0	0	1,907,409	748,276
44790	Lake Superior State University	0	0	674,992	264,799