

Michigan Public School Employees' Retirement System

A Fiduciary Component Unit of the State of Michigan

Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedules of Collective Pension and Other Postemployment Benefit Amounts for Fiscal Year Ended September 30, 2021



**MICHIGAN OFFICE OF
RETIREMENT SERVICES**
Big Plans. Small Steps.

Prepared by
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Office of the Auditor General

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Doug A. Ringler, CPA, CIA
Auditor General

Independent Auditor's Report

Dr. Scott Koenigsknecht, Chair
Michigan Public School Employees' Retirement System Board
Stevens T. Mason Building
and
Ms. Michelle Lange, Acting Director
Department of Technology, Management, and Budget
Elliott-Larsen Building
and
Mr. Anthony J. Estell, Director
Office of Retirement Services
Stevens T. Mason Building
Lansing, Michigan

Dear Dr. Koenigsknecht, Ms. Lange, and Mr. Estell:

Report on the Schedules

We have audited the accompanying schedules of employer allocations for non-university employers and university employers and the related notes of the Michigan Public School Employees' Retirement System as of and for the fiscal year ended September 30, 2021. We have also audited the respective totals for non-universities and universities for the following columns, hereafter referred to as the specified column totals:

- September 30, 2021 net pension liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and pension expense excluding that attributable to employer-paid member contributions included in the accompanying schedule of collective pension amounts as of and for the fiscal year ended September 30, 2021.
- September 30, 2021 net OPEB liability, total deferred outflows of resources excluding employer-specific amounts, total deferred inflows of resources excluding employer-specific amounts, and OPEB expense excluding that attributable to employer-paid member contributions included in the accompanying schedule of collective other postemployment benefit (OPEB) amounts as of and for the fiscal year ended September 30, 2021.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations for non-university employers and university employers and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations for non-university employers and university employers and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts are free from material misstatement.



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Office of the Auditor General

Doug A. Ringler, CPA, CIA
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Dr. Scott Koenigsnecht, Chair
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Mr. Anthony J. Estell, Director
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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations for non-university employers and university employers and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations for non-university employers and university employers and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations for non-university employers and university employers and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations for non-university employers and university employers and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to in the first paragraph present fairly, in all material respects, the non-university employers' and university employers' pension and OPEB allocations and the respective non-universities' and universities' specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts for the Michigan Public School Employees' Retirement System as of and for the fiscal year ended September 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the fiscal year ended September 30, 2021, and our report thereon, dated February 24, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Michigan Public School Employees' Retirement System Board, the Department of Technology, Management, and Budget, the Office of Retirement Services, and the System's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Doug Ringler". The signature is written in a cursive, flowing style.

Doug Ringler
Auditor General
July 22, 2022

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
*5880	Detroit Public Schools	\$ -	-	\$ -	-
5890	Detroit Public Schools Community District	124,882,332	0.0415910934	31,716,503	0.0427247655
5900	Alcona Community Schools	1,304,625	0.0004344954	322,494	0.0004344260
5930	AuTrain-Onota Public Schools	153,979	0.0000512816	38,716	0.0000521533
5950	Burt Township School District	135,187	0.0000450231	33,983	0.0000457776
5980	Munising Public Schools	1,238,958	0.0004126254	312,304	0.0004206999
5990	Superior Central School District	580,362	0.0001932852	141,361	0.0001904256
6000	Allegan Area Educational Service Agency	3,522,828	0.0011732505	874,955	0.0011786374
6370	Glenn-Ganges School District #4	91,264	0.0000303949	23,217	0.0000312747
7000	Allegan Public Schools	4,322,531	0.0014395854	1,045,243	0.0014080291
7020	Plainwell Community School	4,394,648	0.0014636036	1,081,495	0.0014568635
7030	Hopkins Public School	2,670,205	0.0008892911	669,939	0.0009024630
7040	Fennville Public School	2,247,729	0.0007485888	562,952	0.0007583430
7050	Martin Public Schools	1,043,378	0.0003474888	256,599	0.0003456598
7060	Otsego Public Schools	4,276,415	0.0014242268	1,070,634	0.0014422333
7070	Saugatuck Public Schools	1,605,444	0.0005346807	396,830	0.0005345629
7080	Wayland Union Schools	5,374,809	0.0017900386	1,326,596	0.0017870357
7090	Alpena-Montmorency-Alcona ESD	1,226,402	0.0004084438	290,964	0.0003919525
7120	Alpena Public Schools	6,185,157	0.0020599185	1,492,921	0.0020110883
7210	Ellsworth Community School	438,324	0.0001459803	108,255	0.0001458286
7220	Central Lake-Antrim County Public Schools	480,201	0.0001599273	119,577	0.0001610808
7230	Alba Public Schools	201,808	0.0000672106	48,221	0.0000649581
7240	Elk Rapids Schools	2,071,739	0.0006899767	497,709	0.0006704556
7250	Bellaire Public Schools	643,122	0.0002141868	162,806	0.0002193132
7270	Mancelona Public Schools	1,504,628	0.0005011048	363,341	0.0004894509
*7470	Arenac-Eastern High School	-	-	-	-
7480	Au Gres-Sims School District	677,239	0.0002255491	173,734	0.0002340341
7520	Arvon Township Schools	44,990	0.0000149837	10,751	0.0000144829
7540	Baraga Township Schools	784,661	0.0002613251	188,494	0.0002539164
7560	L'Anse Public Schools	1,090,353	0.0003631335	267,070	0.0003597658
7570	Barry ISD	1,003,006	0.0003340433	235,133	0.0003167437
7980	Delton-Kellogg Schools	2,100,520	0.0006995620	526,117	0.0007087236
8000	Hastings Area School District	4,047,759	0.0013480747	991,284	0.0013353414
8020	Thornapple-Kellogg School	5,925,275	0.0019733670	1,485,178	0.0020006576
8040	Bay-Arenac ISD	5,907,638	0.0019674931	1,463,421	0.0019713494
8630	Bangor Township Schools	4,155,740	0.0013840371	1,007,742	0.0013575116
8640	Bay City Public Schools	13,555,225	0.0045144625	3,333,059	0.0044899073

*Employer had no statutorily required contributions. See Note 2.
The accompanying notes are an integral part of this schedule.

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
8650	Essexville-Hampton Public Schools	2,476,678	0.0008248384	627,577	0.0008453977
8680	Pinconning Area Schools	2,050,277	0.0006828288	497,074	0.0006696001
8830	Berrien RESA	5,554,937	0.0018500286	1,368,613	0.0018436351
9250	Riverside-Hager School District #6	99,311	0.0000330749	25,692	0.0000346095
9600	River School	125,809	0.0000418997	31,007	0.0000417693
9720	Buchanan Community Schools	2,526,613	0.0008414689	638,001	0.0008594400
9760	Bridgman Public Schools	1,960,948	0.0006530785	489,233	0.0006590369
9780	New Buffalo Area Schools	2,285,998	0.0007613341	576,298	0.0007763215
9790	Niles Public Schools	5,738,946	0.0019113115	1,381,278	0.0018606960
9800	Brandywine Public Schools	2,149,005	0.0007157093	527,470	0.0007105462
9810	Berrien Springs Public Schools	6,181,194	0.0020585989	1,547,620	0.0020847724
9820	Eau Claire Public Schools	1,432,292	0.0004770138	353,806	0.0004766067
9830	St Joseph Public Schools	4,928,999	0.0016415648	1,231,914	0.0016594909
9850	Watervliet Public Schools	2,444,798	0.0008142211	606,299	0.0008167349
9870	Branch County ISD	3,958,889	0.0013184775	990,008	0.0013336228
10150	Bronson Community School	1,661,276	0.0005532752	408,990	0.0005509437
10160	Coldwater Community Schools	4,440,516	0.0014788794	1,088,331	0.0014660719
10180	Quincy Community Schools	1,851,579	0.0006166540	454,269	0.0006119377
10190	Union City Community Schools	1,764,844	0.0005877678	439,724	0.0005923450
10200	Calhoun County ISD	8,542,075	0.0028448719	2,104,078	0.0028343682
*10790	Albion Public Schools	-	-	-	-
10800	Athens Area School	847,255	0.0002821718	207,406	0.0002793927
10810	Battle Creek Public Schools	8,102,103	0.0026983428	2,019,158	0.0027199730
10820	Lakeview School District	6,933,102	0.0023090159	1,716,975	0.0023129083
10860	Harper Creek Community Schools	5,022,667	0.0016727603	1,238,255	0.0016680327
10880	Homer Community Schools	1,775,845	0.0005914313	446,689	0.0006017279
10890	Marshall Public Schools	5,090,976	0.0016955100	1,251,266	0.0016855589
10900	Pennfield Schools	3,733,267	0.0012433357	924,478	0.0012453493
10910	Tekonsha Community School	385,729	0.0001284642	95,447	0.0001285754
11410	Dowagiac-Union School District	3,529,537	0.0011754850	868,832	0.0011703895
11430	Cassopolis Public Schools	1,501,163	0.0004999507	376,974	0.0005078156
11440	Marcellus Community Schools	1,134,015	0.0003776747	274,603	0.0003699131
11450	Edwardsburg Public Schools	4,103,258	0.0013665583	1,027,217	0.0013837460
11470	Lewis Cass ISD	1,819,700	0.0006060370	461,986	0.0006223330
11560	Beaver Island Community School	264,252	0.0000880072	67,743	0.0000912561
11570	Boyne Falls Public School	440,839	0.0001468180	105,520	0.0001421442
11580	Charlevoix Public Schools	1,764,005	0.0005874884	428,574	0.0005773247

*Employer had no statutorily required contributions. See Note 2.
The accompanying notes are an integral part of this schedule.

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
11620	Cheboygan-Otsego-Presque Isle ESD	1,890,113	0.0006294876	480,966	0.0006479017
11810	Inland Lakes Schools	1,175,425	0.0003914663	285,981	0.0003852399
11820	Mackinaw City Public Schools	419,445	0.0001396929	105,950	0.0001427234
11830	Wolverine Community Schools	439,992	0.0001465359	106,140	0.0001429792
11840	Eastern Upper Peninsula ISD	2,178,509	0.0007255356	563,975	0.0007597216
11930	DeTour Area Schools	530,430	0.0001766556	130,698	0.0001760608
11950	Pickford Public Schools	679,294	0.0002262335	176,599	0.0002378938
11970	Rudyard Public Schools	1,074,392	0.0003578178	272,399	0.0003669446
11980	Sault Ste Marie Public Schools	3,306,707	0.0011012732	812,668	0.0010947313
12000	Brimley Public Schools	1,096,093	0.0003650454	280,781	0.0003782355
12010	Whitefish Township School	185,792	0.0000618765	47,544	0.0000640454
12020	Clare-Gladwin ISD	2,548,284	0.0008486862	632,581	0.0008521398
12230	Clare Public Schools	2,411,048	0.0008029808	586,584	0.0007901771
12240	Harrison Community Schools	2,173,608	0.0007239034	528,740	0.0007122566
12250	Farwell Area Schools	1,766,720	0.0005883925	434,111	0.0005847839
12260	Clinton County ISD	2,831,498	0.0009430085	703,436	0.0009475866
12930	Bath Community Schools	1,959,906	0.0006527314	469,125	0.0006319507
12940	St Johns Public Schools	4,764,567	0.0015868022	1,172,786	0.0015798405
12950	Fowler Public Schools	828,748	0.0002760081	203,843	0.0002745937
12980	Dewitt Public Schools	5,528,100	0.0018410909	1,379,608	0.0018584471
13070	Delta-Schoolcraft ISD	1,802,934	0.0006004531	455,059	0.0006130020
13120	Bark River - Harris Schools	1,242,020	0.0004136450	311,191	0.0004191995
13130	Escanaba Area Public Schools	3,782,886	0.0012598609	926,820	0.0012485031
13170	Gladstone Area Schools	2,398,985	0.0007989635	591,707	0.0007970783
13190	Rapid River Public Schools	511,282	0.0001702786	125,484	0.0001690368
13220	Dickinson-Iron ISD	1,759,767	0.0005860767	443,060	0.0005968385
13250	Breitung Township Schools	3,202,645	0.0010666161	793,055	0.0010683111
13270	Iron Mountain Public Schools	1,282,849	0.0004272430	315,360	0.0004248156
13310	Eaton County ISD	3,473,098	0.0011566884	875,007	0.0011787077
13720	Strange-Oneida School #3	36,079	0.0000120157	9,350	0.0000125954
13890	Bellevue Community Schools	908,200	0.0003024689	234,247	0.0003155505
13900	Potterville Public Schools	1,367,581	0.0004554624	319,024	0.0004297523
13910	Charlotte Public Schools	3,886,039	0.0012942153	943,016	0.0012703210
13940	Eaton Rapids Public Schools	4,154,482	0.0013836181	1,005,664	0.0013547135
13950	Grand Ledge Public Schools	9,261,840	0.0030845841	2,328,146	0.0031362060
13980	Olivet Community Schools	2,256,047	0.0007513590	537,897	0.0007245913
14140	Alanson Public Schools	359,995	0.0001198934	94,003	0.0001266294

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
14150	Harbor Springs Public Schools	2,184,154	0.0007274155	535,906	0.0007219094
14160	Pellston Public Schools	920,694	0.0003066298	232,073	0.0003126218
14170	Petoskey Public Schools	4,630,984	0.0015423134	1,138,430	0.0015335593
14180	Genesee County ISD	13,447,627	0.0044786280	3,250,920	0.0043792594
14300	Goodrich Area Schools	3,153,433	0.0010502265	769,480	0.0010365537
14310	Bendle Public Schools	2,164,328	0.0007208125	532,819	0.0007177515
14320	Bentley Community Schools	1,233,190	0.0004107045	300,736	0.0004051163
14330	Atherton Community Schools	1,328,603	0.0004424810	324,344	0.0004369184
14340	Davison Community Schools	9,718,792	0.0032367683	2,432,378	0.0032766154
14350	Lake Fenton Community School District	3,502,290	0.0011664105	852,428	0.0011482918
14360	Fenton Area Public Schools	5,832,281	0.0019423959	1,426,213	0.0019212281
14370	Linden Community School	4,337,141	0.0014444511	1,054,007	0.0014198352
14380	Flint Community Schools	6,561,865	0.0021853783	1,563,347	0.0021059590
14400	Carman-Ainsworth Community School District	7,471,768	0.0024884146	1,823,772	0.0024567720
14430	Flushing Community Schools	7,730,870	0.0025747063	1,912,589	0.0025764169
14450	Swartz Creek Community Schools	6,129,779	0.0020414756	1,515,100	0.0020409657
14460	Mt Morris Consolidated Schools	3,104,976	0.0010340882	736,882	0.0009926417
14470	Genesee School District	1,039,559	0.0003462172	258,184	0.0003477950
14480	Kearsley Community Schools	5,209,443	0.0017349647	1,277,098	0.0017203566
14490	Grand Blanc Community Schools	13,916,313	0.0046347204	3,473,354	0.0046788965
14500	Montrose Community Schools	2,425,500	0.0008077941	603,897	0.0008134997
14510	Beecher Community School District	1,064,497	0.0003545226	247,462	0.0003333515
14520	Westwood Heights Schools	2,571,867	0.0008565403	652,606	0.0008791147
14530	Clio Area School District	4,476,940	0.0014910100	1,096,110	0.0014765514
14790	Beaverton Rural School District	1,556,484	0.0005183750	371,326	0.0005002075
14800	Gladwin Community Schools	2,572,467	0.0008567403	631,507	0.0008506921
14830	Bessemer Area School District	702,650	0.0002340121	168,360	0.0002267955
14890	Wakefield Township Schools	569,684	0.0001897288	140,648	0.0001894644
14900	Watersmeet Township School District	550,633	0.0001833839	136,081	0.0001833119
14910	Traverse Bay Area ISD	10,099,323	0.0033635012	2,516,447	0.0033898631
15130	Kingsley Area School	2,401,952	0.0007999515	601,727	0.0008105765
15150	Traverse City Public Schools	17,478,938	0.0058212250	4,260,696	0.0057395121
15170	Gratiot-Isabella ISD	3,925,670	0.0013074138	959,257	0.0012921985
16060	Alma Public Schools	3,904,351	0.0013003140	960,399	0.0012937374
16070	Ashley Community School	410,965	0.0001368688	104,305	0.0001405075
16080	Fulton Schools	1,169,689	0.0003895558	270,621	0.0003645495
16090	Ithaca Public Schools	1,778,478	0.0005923084	431,780	0.0005816430

Michigan Public School Employees' Retirement System
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As Of And For The Fiscal Year Ended September 30, 2021

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
16100	St Louis Public Schools	1,584,515	0.0005277103	380,990	0.0005132253
16120	Breckenridge Community Schools	1,082,310	0.0003604549	266,447	0.0003589268
16130	Hillsdale County ISD	1,953,130	0.0006504747	500,515	0.0006742356
16270	North Adams-Jerome Public Schools	542,400	0.0001806422	142,385	0.0001918039
16280	Camden-Frontier School	801,562	0.0002669539	213,522	0.0002876313
16290	Jonesville Community Schools	2,420,187	0.0008060245	582,416	0.0007845626
16300	Hillsdale Community Schools	2,334,452	0.0007774712	581,606	0.0007834717
16310	Litchfield Community Schools	500,004	0.0001665224	127,993	0.0001724167
16320	Pittsford Area Schools	710,761	0.0002367134	167,243	0.0002252901
16330	Reading Community School	1,249,712	0.0004162069	308,161	0.0004151190
16340	Waldron Area Schools	369,152	0.0001229433	96,333	0.0001297682
16350	Copper Country ISD	1,966,879	0.0006550537	497,117	0.0006696578
16390	Adams Township School District	696,672	0.0002320213	170,959	0.0002302957
16400	Calumet Public Schools	2,278,549	0.0007588531	567,301	0.0007642014
16420	Chassell Township Schools	315,400	0.0001050416	78,342	0.0001055335
16440	Elm River Township Schools	46,251	0.0000154035	11,798	0.0000158928
16450	Hancock Public Schools	1,042,611	0.0003472334	263,003	0.0003542872
16470	Dollar Bay-Tamarack City Area Schools	489,290	0.0001629543	122,569	0.0001651101
16480	Houghton-Portage Township School District	2,175,249	0.0007244499	547,204	0.0007371295
16490	Lake Linden-Hubbell Public School	666,878	0.0002220986	163,784	0.0002206301
16500	Stanton Township Public Schools	255,746	0.0000851741	65,176	0.0000877972
16510	Huron ISD	2,480,807	0.0008262137	621,820	0.0008376434
16600	Caseville Public School	466,131	0.0001552415	115,265	0.0001552709
16610	Big Burning-Colfax #1F School	35,417	0.0000117954	8,925	0.0000120225
16780	Church School	30,009	0.0000099942	7,347	0.0000098976
17020	Adams-Sigel #3 School	62,204	0.0000207167	15,688	0.0000211327
17030	Eccles-Sigel #4 School	49,401	0.0000164525	12,418	0.0000167276
*17040	Kipper School	-	-	-	-
17060	Verona Mills School	36,832	0.0000122665	9,634	0.0000129783
17110	Ubyly Community Schools	1,249,390	0.0004160998	309,201	0.0004165191
17130	North Huron Schools	647,715	0.0002157164	163,581	0.0002203567
*17170	Port Hope Community Schools	-	-	-	-
17180	Harbor Beach Community School District	913,370	0.0003041907	224,414	0.0003023048
17200	Bad Axe Public Schools	1,665,218	0.0005545880	394,467	0.0005313801
17220	Ingham ISD	8,272,017	0.0027549311	2,041,510	0.0027500834
17710	Holt Public Schools	10,658,256	0.0035496495	2,644,079	0.0035617937
17740	East Lansing Public Schools	6,522,695	0.0021723332	1,624,477	0.0021883051

*Employer had no statutorily required contributions. See Note 2.
The accompanying notes are an integral part of this schedule.

**Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021**

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
17750	Dansville Schools	1,088,013	0.0003623544	270,251	0.0003640501
17760	Lansing Public Schools	22,079,326	0.0073533487	5,563,369	0.0074943205
17830	Webberville Community Schools	757,257	0.0002521984	183,226	0.0002468213
17840	Leslie Public Schools	2,248,304	0.0007487801	540,801	0.0007285041
17850	Haslett Public Schools	5,100,074	0.0016985400	1,253,433	0.0016884785
17860	Okemos Public Schools	9,309,585	0.0031004853	2,302,481	0.0031016337
17890	Stockbridge Community Schools	2,266,502	0.0007548409	562,089	0.0007571811
17900	Mason Public Schools	6,357,022	0.0021171569	1,573,603	0.0021197738
17910	Williamston Community Schools	3,127,543	0.0010416041	774,405	0.0010431875
17920	Ionia County ISD	4,116,865	0.0013710899	1,010,261	0.0013609055
17940	Coon-Berlin Township School District #3	19,089	0.0000063574	4,909	0.0000066135
18140	Haynor-Easton Township School District #6	27,691	0.0000092223	6,269	0.0000084454
18160	North LeValley School #2	31,008	0.0000103269	8,254	0.0000111194
18640	Saranac Community Schools	1,339,643	0.0004461576	338,426	0.0004558886
18660	Ionia Public Schools	4,514,447	0.0015035017	1,120,135	0.0015089143
18680	Pewamo-Westphalia Community School District	1,096,213	0.0003650852	270,517	0.0003644095
18700	Belding Area Schools	2,822,418	0.0009399844	702,175	0.0009458884
18710	Portland Public Schools	3,147,462	0.0010482378	782,244	0.0010537479
18720	Iosco RESA	1,216,778	0.0004052383	305,326	0.0004112995
18760	Oscoda Area Schools	2,063,054	0.0006870840	515,766	0.0006947798
18770	Hale Area Schools	619,786	0.0002064150	151,611	0.0002042321
18780	Tawas Area Schools	1,970,474	0.0006562509	480,997	0.0006479435
19220	Shepherd Public Schools	2,947,441	0.0009816223	722,777	0.0009736407
19230	Mt Pleasant Public Schools	7,016,701	0.0023368580	1,734,034	0.0023358883
19240	Beal City Schools	1,042,224	0.0003471047	257,998	0.0003475453
19290	Bois Blanc Pines School District	17,719	0.0000059012	5,427	0.0000073105
19310	Moran Township School District	253,688	0.0000844888	67,054	0.0000903279
19340	Les Cheneaux Community Schools	463,390	0.0001543284	113,679	0.0001531357
19370	Mackinac Island Public School	283,084	0.0000942789	72,885	0.0000981828
19390	St Ignace Public Schools	792,824	0.0002640439	193,605	0.0002608025
19400	Jackson ISD	11,304,884	0.0037650041	2,818,525	0.0037967877
19730	East Jackson Community Schools	1,626,624	0.0005417347	400,365	0.0005393255
19750	Columbia School District	2,518,050	0.0008386170	623,860	0.0008403915
19760	Concord Community Schools	1,158,387	0.0003857919	284,642	0.0003834358
19770	Grass Lake Community Schools	2,168,367	0.0007221579	535,805	0.0007217739
19780	Hanover Horton School District	1,867,788	0.0006220523	454,110	0.0006117244
19800	Jackson Public Schools	7,995,518	0.0026628452	1,907,521	0.0025695888

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
19810	Michigan Center School District	2,483,643	0.0008271582	617,627	0.0008319945
19830	Napoleon Community School District	2,215,665	0.0007379100	539,406	0.0007266245
19840	Northwest School District	5,722,408	0.0019058037	1,379,006	0.0018576356
19860	Springport Public School	1,760,611	0.0005863580	443,893	0.0005979614
19880	Vandercook Lake Public Schools	1,514,818	0.0005044986	352,423	0.0004747437
19890	Kalamazoo RESA	10,308,163	0.0034330537	2,616,104	0.0035241088
20080	Climax-Scotts Community School	926,411	0.0003085339	239,923	0.0003231964
20090	Comstock Public Schools	3,293,764	0.0010969626	828,222	0.0011156838
20100	Galesburg-Augusta Community School District	1,874,689	0.0006243508	472,331	0.0006362691
20110	Kalamazoo Public Schools	25,699,721	0.0085590929	6,246,424	0.0084144516
20140	Parchment School District	2,872,237	0.0009565764	704,930	0.0009495998
20170	Portage Public Schools	16,357,833	0.0054478495	4,001,131	0.0053898562
20200	Vicksburg Community Schools	4,675,122	0.0015570132	1,161,136	0.0015641472
20210	Schoolcraft Community Schools	1,695,220	0.0005645797	414,316	0.0005581184
20260	Crawford-Excelsior School District #1	69,714	0.0000232177	18,404	0.0000247917
20390	Kalkaska Public Schools	2,721,685	0.0009064363	665,641	0.0008966733
20400	Kent County ISD	25,991,393	0.0086562320	6,531,789	0.0087988631
21660	Rockford Public Schools	14,705,087	0.0048974153	3,649,410	0.0049160586
21670	Byron Center Public Schools	7,582,662	0.0025253470	1,883,399	0.0025370955
21680	Caledonia Community Schools	9,135,319	0.0030424471	2,268,072	0.0030552816
21700	Grand Rapids Public Schools	30,125,325	0.0100330063	7,357,502	0.0099111666
21710	East Grand Rapids Public Schools	5,207,217	0.0017342233	1,267,587	0.0017075449
21740	Lowell Area Schools	6,435,012	0.0021431309	1,586,002	0.0021364767
21750	Cedar Springs Public Schools	5,672,918	0.0018893214	1,406,862	0.0018951602
21780	Godwin Heights Public Schools	4,386,116	0.0014607619	1,114,707	0.0015016031
21800	Comstock Park Public Schools	3,189,386	0.0010622003	796,885	0.0010734706
21820	Sparta Area Schools	4,289,742	0.0014286653	1,058,190	0.0014254704
21830	Kent City Community Schools	2,207,377	0.0007351498	542,020	0.0007301466
21870	Grandville Public Schools	10,485,209	0.0034920176	2,640,991	0.0035576348
21900	Godfrey-Lee Public Schools	3,264,858	0.0010873357	813,682	0.0010960975
21910	Kelloggsville Public Schools	4,787,990	0.0015946029	1,198,954	0.0016150910
21940	Grant Township School	28,852	0.0000096091	7,267	0.0000097898
22110	Baldwin Community Schools	1,073,797	0.0003576196	268,052	0.0003610880
22120	Lapeer County ISD	2,307,611	0.0007685319	570,538	0.0007685624
22690	Almont Community Schools	2,014,770	0.0006710035	490,566	0.0006608337
22700	Dryden Community Schools	638,010	0.0002124843	158,381	0.0002133520
22710	Imlay City Community Schools	3,464,996	0.0011539902	859,978	0.0011584619

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
22720	Lapeer Public Schools	8,547,065	0.0028465339	2,107,294	0.0028387007
22730	North Branch Area Schools	3,384,850	0.0011272982	824,339	0.0011104535
22740	Lakeville Community Schools	1,736,219	0.0005782341	434,522	0.0005853372
22770	Glen Lake Community Schools	2,137,534	0.0007118893	546,638	0.0007363670
22790	Northport Public School	675,742	0.0002250506	169,508	0.0002283410
22800	Leland Public School	1,146,556	0.0003818516	286,603	0.0003860775
22810	Suttons Bay Public Schools	1,078,127	0.0003590617	270,228	0.0003640196
22830	Lenawee ISD	5,787,618	0.0019275214	1,421,143	0.0019143983
23250	Adrian Public Schools	5,285,747	0.0017603772	1,319,208	0.0017770822
23260	Blissfield Community School District	1,736,111	0.0005781982	442,137	0.0005955947
23270	Onsted Community School	2,217,837	0.0007386335	541,440	0.0007293653
23280	Clinton Community School	2,044,251	0.0006808221	511,912	0.0006895878
23300	Hudson Area Schools	2,064,913	0.0006877032	529,280	0.0007129841
23310	Sand Creek Community Schools	1,529,348	0.0005093376	392,466	0.0005286840
23320	Madison School District #2	3,140,200	0.0010458194	780,882	0.0010519128
23330	Britton Deerfield Schools	774,092	0.0002578052	184,941	0.0002491308
23340	Morenci Area Schools	1,070,363	0.0003564760	263,671	0.0003551867
23350	Tecumseh Public Schools	4,047,942	0.0013481356	1,009,162	0.0013594257
23360	Addison Community School	1,366,760	0.0004551889	328,489	0.0004425017
23370	Livingston ISD	8,812,708	0.0029350042	2,227,094	0.0030000803
23680	Brighton Area Schools	13,820,107	0.0046026797	3,468,423	0.0046722541
23690	Fowlerville Community Schools	4,952,779	0.0016494848	1,231,140	0.0016584476
23700	Hartland Consolidated Schools	8,755,021	0.0029157919	2,122,601	0.0028593194
23710	Howell Public Schools	11,813,351	0.0039343450	2,917,458	0.0039300583
23720	Pinckney Community Schools	4,059,982	0.0013521455	942,337	0.0012694064
23770	Tahquamenon Area School District	1,006,712	0.0003352777	256,895	0.0003460590
23780	Macomb ISD	20,014,404	0.0066656424	4,896,886	0.0065965124
23850	Armada Area Schools	3,233,234	0.0010768034	807,334	0.0010875457
23860	Romeo Community Schools	9,767,928	0.0032531329	2,398,093	0.0032304299
23870	Anchor Bay School District	11,260,453	0.0037502066	2,734,920	0.0036841646
23890	Mt Clemens Community Schools	1,862,635	0.0006203362	458,408	0.0006175137
23910	Clintondale Community Schools	3,918,196	0.0013049249	976,272	0.0013151195
23920	Fraser Public Schools	10,217,321	0.0034027995	2,517,842	0.0033917420
23930	East Detroit School District	3,894,135	0.0012969116	939,496	0.0012655793
23950	Roseville Community Schools	9,343,372	0.0031117378	2,300,505	0.0030989708
23970	L'Anse Creuse Public Schools	20,093,165	0.0066918729	5,007,530	0.0067455593
23980	Lake Shore Public Schools	7,645,977	0.0025464333	1,887,559	0.0025426982

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
23990	Lakeview Public Schools	8,294,855	0.0027625372	2,067,390	0.0027849458
24000	South Lake Public Schools	3,321,470	0.0011061900	803,240	0.0010820312
24010	New Haven Community Schools	2,135,040	0.0007110584	546,409	0.0007360585
24020	Memphis Community Schools	1,440,734	0.0004798253	359,708	0.0004845565
24030	Richmond Community Schools	2,593,816	0.0008638502	647,440	0.0008721551
24040	Utica Community Schools	51,678,935	0.0172112689	12,811,217	0.0172577742
24060	Warren Consolidated Schools	31,250,726	0.0104078122	7,718,339	0.0103972440
24070	Center Line Public Schools	5,784,460	0.0019264697	1,411,385	0.0019012534
24080	Warren Woods Public Schools	7,160,325	0.0023846907	1,780,146	0.0023980040
24090	Vandyke Public Schools	4,806,312	0.0016007050	1,202,821	0.0016202994
24100	Fitzgerald Public Schools	4,800,900	0.0015989026	1,165,336	0.0015698041
24110	Manistee ISD	1,000,592	0.0003332394	246,956	0.0003326697
24250	Bear Lake School	469,586	0.0001563921	118,258	0.0001593039
24270	Manistee Public Schools	2,403,016	0.0008003060	590,124	0.0007949457
24300	Onkama Consolidated Schools	539,170	0.0001795665	129,291	0.0001741654
24350	Wells Township School #18	78,186	0.0000260393	19,985	0.0000269209
24390	Gwinn Area Community Schools	1,899,968	0.0006327695	476,838	0.0006423401
24400	Ishpeming Public Schools	1,287,097	0.0004286576	324,623	0.0004372936
24420	Marquette Area Public Schools	5,939,178	0.0019779972	1,486,517	0.0020024615
24450	Negaunee Public School	2,759,286	0.0009189587	670,859	0.0009037033
24460	Powell Township School District	197,196	0.0000656747	50,381	0.0000678673
24470	Republic-Michigamme Schools	376,350	0.0001253404	92,676	0.0001248422
24500	West Shore ESD	3,432,924	0.0011433088	854,193	0.0011506683
24680	Mason County Central School District	1,823,167	0.0006071917	437,948	0.0005899526
24690	Mason County-Eastern-Custer #5 School District	640,854	0.0002134315	157,595	0.0002122938
24710	Ludington Area Schools	4,008,343	0.0013349476	992,597	0.0013371105
24720	Mecosta-Osceola ISD	3,738,568	0.0012451012	936,398	0.0012614055
24880	Big Rapids Public Schools	3,742,024	0.0012462522	949,659	0.0012792693
24930	Menominee County ISD	886,755	0.0002953270	232,360	0.0003130084
25050	Menominee Area Public Schools	2,275,189	0.0007577340	576,025	0.0007759536
25070	Carney-Nadeau Public School	510,689	0.0001700811	128,893	0.0001736293
25100	Midland County Ed Service Agency	2,562,173	0.0008533120	648,375	0.0008734154
25600	Midland Public Schools	14,645,509	0.0048775733	3,678,221	0.0049548695
25610	Bullock Creek School District	3,417,801	0.0011382722	826,474	0.0011133296
25620	Coleman Community Schools	1,117,778	0.0003722673	269,952	0.0003636480
25740	Lake City Area Schools	1,905,700	0.0006346785	473,453	0.0006377811
25750	McBain Rural Agricultural Schools	1,782,896	0.0005937797	447,024	0.0006021784

Michigan Public School Employees' Retirement System
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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
25760	Monroe County ISD	8,253,712	0.0027488349	2,051,694	0.0027638028
25920	Airport Community Schools	4,606,026	0.0015340014	1,149,783	0.0015488538
25930	Bedford Public Schools	7,439,697	0.0024777335	1,816,103	0.0024464411
25940	Dundee Community Schools	2,614,928	0.0008708816	656,596	0.0008844896
25950	Jefferson Schools	2,719,617	0.0009057472	650,954	0.0008768889
25960	Ida Public Schools	2,525,081	0.0008409586	629,320	0.0008477459
25970	Monroe Public Schools	8,031,154	0.0026747138	1,954,645	0.0026330695
25990	Mason Consolidated Schools	1,836,925	0.0006117735	442,114	0.0005955638
26000	Summerfield Schools	1,042,136	0.0003470754	258,340	0.0003480058
26010	Whiteford Agricultural Schools	1,279,290	0.0004260576	326,763	0.0004401769
26020	Montcalm Area ISD	3,700,708	0.0012324922	922,944	0.0012432824
26540	Lakeview Community Schools	1,690,214	0.0005629128	394,016	0.0005307726
26560	Greenville Public Schools	6,638,549	0.0022109174	1,660,767	0.0022371910
26600	Vestaburg Community School	1,236,287	0.0004117358	312,544	0.0004210222
26660	Atlanta Community Schools	401,549	0.0001337328	98,315	0.0001324389
26670	Hillman Community School	721,137	0.0002401690	180,009	0.0002424866
26680	Muskegon Area ISD	6,464,569	0.0021529745	1,606,543	0.0021641471
27080	Fruitport Community Schools	4,935,496	0.0016437288	1,196,063	0.0016111963
27100	Holton Public Schools	1,370,609	0.0004564707	341,145	0.0004595513
27120	Montague Area Public Schools	2,731,741	0.0009097851	677,860	0.0009131344
27130	Muskegon City Public Schools	6,683,488	0.0022258839	1,627,882	0.0021928918
27160	Orchard View Schools	4,377,853	0.0014580101	1,081,992	0.0014575333
27170	Reeths-Puffer Schools	6,252,397	0.0020823125	1,501,625	0.0020228137
27200	Muskegon Heights City Public Schools	11,868	0.0000039525	5,058	0.0000068136
27210	North Muskegon Public Schools	1,764,425	0.0005876281	437,096	0.0005888051
27270	Ravenna Public Schools #24	1,688,787	0.0005624373	411,321	0.0005540831
27280	Whitehall District Schools	4,449,611	0.0014819084	1,102,711	0.0014854436
27300	Newaygo County RESA	2,970,245	0.0009892172	738,323	0.0009945823
27690	Big Jackson School District	36,024	0.0000119976	9,468	0.0000127539
27830	Grant Public Schools	2,821,876	0.0009398038	674,948	0.0009092104
27840	Newaygo Public Schools	2,853,759	0.0009504224	707,875	0.0009535668
27860	Hesperia Community Schools	1,673,068	0.0005572023	424,110	0.0005713113
27880	Fremont Public Schools	3,976,002	0.0013241768	967,097	0.0013027596
27890	White Cloud Public Schools	1,581,157	0.0005265921	385,206	0.0005189048
27900	Oakland County ISD	15,096,749	0.0050278554	3,727,165	0.0050208004
27970	Rochester Community Schools	29,832,792	0.0099355804	7,367,675	0.0099248711
27980	Avondale School District	7,057,004	0.0023502806	1,722,004	0.0023196821

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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
27990	Birmingham Public Schools	22,616,292	0.0075321810	5,656,690	0.0076200316
28000	Bloomfield Hills School District	17,830,988	0.0059384726	4,393,864	0.0059189004
28020	Brandon School District	3,623,874	0.0012069033	885,411	0.0011927223
28030	Walled Lake Consolidated School	26,518,605	0.0088318161	6,416,510	0.0086435725
28040	Farmington Public Schools	22,970,195	0.0076500455	5,596,789	0.0075393405
28050	Clarenceville School District	3,528,901	0.0011752732	862,079	0.0011612926
28060	Holly Area Schools	5,630,678	0.0018752538	1,368,303	0.0018432179
28070	Clarkston Community Schools #3F	16,611,897	0.0055324637	4,148,581	0.0055884831
28080	South Lyon Community Schools	15,493,606	0.0051600255	3,846,634	0.0051817355
28090	Huron Valley School District #4F	17,370,395	0.0057850754	4,239,623	0.0057111243
28100	Novi Community School District	13,588,180	0.0045254380	3,337,255	0.0044955596
28110	Lake Orion Community School #3	15,120,045	0.0050356139	3,742,439	0.0050413762
28120	Oxford Area Community School	11,989,073	0.0039928680	3,101,318	0.0041777331
28130	Pontiac City School District	7,869,519	0.0026208822	2,088,493	0.0028133735
28150	Oak Park School District	7,424,494	0.0024726702	1,882,669	0.0025361121
28160	Lamphere Public Schools	5,804,215	0.0019330490	1,441,344	0.0019416106
28170	Royal Oak City School District	10,714,839	0.0035684943	2,650,615	0.0035705982
28180	Berkley School District	11,375,080	0.0037883822	2,785,338	0.0037520819
28190	Hazel Park Public Schools	6,668,753	0.0022209764	1,713,948	0.0023088302
28200	Ferndale City School District	5,774,349	0.0019231021	1,451,951	0.0019558982
28210	Madison District Public Schools	2,325,996	0.0007746550	555,291	0.0007480235
28220	Southfield Public Schools	14,300,133	0.0047625484	3,466,772	0.0046700297
28230	Troy City School District	26,743,382	0.0089066761	6,570,401	0.0088508756
28240	Clawson City School District	2,803,514	0.0009336885	698,108	0.0009404091
28250	Waterford School District	16,807,204	0.0055975090	4,059,869	0.0054689816
28260	West Bloomfield Schools	11,174,603	0.0037216149	2,780,878	0.0037460735
28820	Hart Public Schools	2,224,830	0.0007409624	554,457	0.0007468992
28830	Walkerville Public Schools	475,032	0.0001582057	118,476	0.0001595968
28840	Pentwater Public Schools	547,212	0.0001822448	135,867	0.0001830248
28850	Shelby Public Schools	2,610,932	0.0008695506	647,551	0.0008723048
29180	Ontonagon Area School District	501,914	0.0001671587	127,426	0.0001716528
29540	Marion Public School	736,611	0.0002453226	178,898	0.0002409899
29550	Ewart Public Schools	1,635,632	0.0005447344	421,666	0.0005680192
29560	Reed City Public School District	2,164,562	0.0007208907	528,738	0.0007122536
29600	Mio-AuSable Schools	974,796	0.0003246484	245,771	0.0003310738
29610	Fairview Area Schools	558,044	0.0001858522	138,523	0.0001866019
29650	Gaylord Community Schools	5,230,686	0.0017420396	1,304,123	0.0017567626

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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
29660	Johannesburg-Lewiston Area Schools	1,211,095	0.0004033460	300,746	0.0004051293
29670	Vanderbilt Area School	168,755	0.0000562024	41,974	0.0000565421
29690	Ottawa Area ISD	9,920,892	0.0033040761	2,451,802	0.0033027816
30620	Hudsonville Public Schools	13,992,463	0.0046600813	3,477,465	0.0046844340
30630	Grand Haven Public Schools	12,753,413	0.0042474256	3,142,552	0.0042332789
30640	Holland Public Schools	7,010,007	0.0023346287	1,730,753	0.0023314683
30700	Coopersville Public Schools	4,641,449	0.0015457988	1,168,782	0.0015744461
30720	Spring Lake Public Schools	4,724,180	0.0015733517	1,176,695	0.0015851056
30740	Zeeland Public Schools	13,031,897	0.0043401724	3,279,256	0.0044174307
30950	Onaway Area Community Schools	1,037,107	0.0003454006	256,625	0.0003456951
30970	Posen Consolidated School	385,487	0.0001283836	95,904	0.0001291900
30980	Rogers City Area Schools	912,039	0.0003037475	224,724	0.0003027225
31020	Roscommon Area Public Schools	1,743,459	0.0005806455	426,503	0.0005745355
31030	Houghton Lake Community Schools	2,005,537	0.0006679284	457,864	0.0006167815
31040	Saginaw County ISD	9,267,797	0.0030865681	2,291,222	0.0030864659
31650	Birch Run Area Schools	2,862,131	0.0009532105	707,688	0.0009533148
31670	Bridgeport-Spaulding Community School District	2,014,836	0.0006710255	489,513	0.0006594143
31700	Carrollton School District	3,906,522	0.0013010367	975,931	0.0013146602
31710	Chesaning-Union Schools	2,383,677	0.0007938652	597,829	0.0008053256
31720	Frankenmuth School District	2,146,438	0.0007148546	522,892	0.0007043796
31730	Merrill Community Schools	802,457	0.0002672520	201,577	0.0002715416
31740	Hemlock Public Schools	1,862,134	0.0006201693	450,977	0.0006075034
31750	Saginaw City Schools	10,087,765	0.0033596518	2,533,416	0.0034127220
31780	St Charles Community Schools	1,508,072	0.0005022517	360,056	0.0004850254
31800	Freeland Community Schools	2,926,491	0.0009746451	727,154	0.0009795367
31820	St Clair County RESA	4,947,315	0.0016476651	1,229,623	0.0016564038
32110	East China School District #3	7,371,305	0.0024549560	1,795,282	0.0024183942
32410	Yale Public School District	3,283,273	0.0010934685	825,350	0.0011118145
32420	Algonac Community Schools	2,247,902	0.0007486462	555,169	0.0007478586
32470	Capac Community Schools	1,284,169	0.0004276826	314,651	0.0004238604
32480	Marysville Public Schools	4,251,005	0.0014157642	1,025,242	0.0013810861
32490	Port Huron Area Schools	13,894,793	0.0046275533	3,393,664	0.0045715471
32520	St Joseph County ISD	3,019,986	0.0010057828	772,885	0.0010411401
32830	Burr Oak Community Schools	386,980	0.0001288808	90,484	0.0001218890
32840	Colon Community School	747,142	0.0002488300	179,517	0.0002418237
32850	Constantine Public Schools	1,969,228	0.0006558361	488,387	0.0006578976
32860	Mendon Community School	714,120	0.0002378322	172,473	0.0002323355

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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
32870	Centreville Public Schools	1,281,928	0.0004269360	324,911	0.0004376820
32880	Sturgis Public School	5,166,971	0.0017208197	1,270,847	0.0017119359
32890	Three Rivers Public Schools	4,343,070	0.0014464259	1,114,741	0.0015016493
32900	White Pigeon Community Schools	1,201,394	0.0004001149	299,065	0.0004028652
32910	Sanilac County ISD	1,391,079	0.0004632881	340,709	0.0004589637
33390	Carsonville-Port Sanilac School	512,998	0.0001708499	128,704	0.0001733750
33400	Peck Community Schools	525,990	0.0001751769	131,570	0.0001772361
33420	Croswell-Lexington Schools	3,181,987	0.0010597362	778,747	0.0010490371
33430	Brown City Community Schools	1,371,733	0.0004568451	330,581	0.0004453200
33440	Deckerville Community School District	1,100,865	0.0003666347	270,685	0.0003646349
33450	Marlette Community School	1,244,449	0.0004144541	310,959	0.0004188877
33460	Sandusky Community Schools	1,711,303	0.0005699362	417,549	0.0005624731
33870	Manistique Area Schools	1,142,929	0.0003806437	277,248	0.0003734757
33880	Shiawassee Regional ESD	3,640,947	0.0012125891	892,463	0.0012022218
34650	Byron Area School	1,295,008	0.0004312923	311,262	0.0004192960
34660	Corunna Public Schools	3,123,200	0.0010401575	768,579	0.0010353394
34670	New Lothrop Area Public Schools	1,507,436	0.0005020399	382,029	0.0005146248
34680	Owosso Public Schools	5,416,417	0.0018038957	1,361,686	0.0018343041
34690	Perry Public Schools	1,660,154	0.0005529016	406,132	0.0005470935
34700	Morrice Area School	893,507	0.0002975757	222,340	0.0002995104
34710	Laingsburg Community Schools	1,815,296	0.0006045702	445,954	0.0006007367
34730	Tuscola County ISD	4,190,510	0.0013956168	1,022,772	0.0013777592
35410	Reese Public Schools	1,277,033	0.0004253061	319,405	0.0004302646
35420	Cass City Public Schools	1,589,664	0.0005294254	390,342	0.0005258233
35450	Mayville Community School	816,858	0.0002720484	208,254	0.0002805352
35460	Caro Community Schools	2,955,262	0.0009842271	724,059	0.0009753671
35470	Kingston Community School	1,011,427	0.0003368481	256,618	0.0003456864
35480	Millington Community School District	1,826,906	0.0006084368	446,644	0.0006016660
35490	Vassar Public Schools	1,906,923	0.0006350860	462,689	0.0006232810
35500	Van Buren County ISD	7,859,198	0.0026174452	1,969,629	0.0026532541
35660	Wood School District #8	34,922	0.0000116306	8,500	0.0000114503
36080	Mattawan Consolidated School	5,549,631	0.0018482615	1,374,204	0.0018511664
36090	Lawton Community Schools	1,715,227	0.0005712430	425,698	0.0005734501
36100	Bangor Public Schools	1,958,953	0.0006524142	472,376	0.0006363296
36110	Gobles Public Schools	1,193,154	0.0003973707	298,991	0.0004027656
36120	Bloomington Public Schools	1,859,321	0.0006192324	466,657	0.0006286262
36130	Covert Public Schools	877,874	0.0002923691	212,030	0.0002856216

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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
36140	Decatur Public Schools	1,147,641	0.0003822129	285,531	0.0003846336
36150	Hartford Public Schools	2,077,072	0.0006917527	505,724	0.0006812528
36160	Lawrence Public Schools	896,638	0.0002986184	220,615	0.0002971862
36170	Paw Paw Public Schools	3,544,628	0.0011805110	877,391	0.0011819183
36180	South Haven Public Schools	3,498,453	0.0011651327	885,053	0.0011922402
36190	Washtenaw ISD	9,892,243	0.0032945348	2,487,140	0.0033503840
36590	Ann Arbor Public Schools	43,123,754	0.0143620323	10,819,824	0.0145752026
36600	Lincoln Consolidated School	7,080,314	0.0023580438	1,728,738	0.0023287542
36610	Manchester Community Schools	1,466,826	0.0004885149	357,292	0.0004813017
36620	Whitmore Lake Public Schools	1,687,302	0.0005619429	420,925	0.0005670206
36650	Saline Area Schools	10,951,541	0.0036473259	2,668,853	0.0035951663
36660	Dexter Community Schools	8,055,121	0.0026826955	1,998,173	0.0026917053
36670	Chelsea School District	5,510,542	0.0018352435	1,362,187	0.0018349792
36680	Milan Area Schools	4,413,968	0.0014700377	1,077,615	0.0014516369
36690	Ypsilanti Community Schools	8,631,061	0.0028745079	2,142,590	0.0028862465
36710	Wayne County RESA	6,724,664	0.0022395971	1,626,334	0.0021908069
36740	Flat Rock Community Schools	3,087,231	0.0010281783	762,376	0.0010269844
36790	Gibraltar School District	6,507,926	0.0021674142	1,641,300	0.0022109672
36810	Dearborn Public Schools	47,459,442	0.0158059995	12,251,428	0.0165036919
36811	Henry Ford College	13,021,801	0.0043368100	3,169,595	0.0042697083
36840	Crestwood School District	7,902,156	0.0026317517	1,959,312	0.0026393562
36850	Dearborn Heights School District #7	4,265,206	0.0014204939	1,069,871	0.0014412056
36860	Westwood Community Schools	3,112,768	0.0010366831	785,557	0.0010582099
36870	Ecorse Public Schools	1,767,024	0.0005884936	463,198	0.0006239662
36880	River Rouge Public School	3,623,271	0.0012067022	922,823	0.0012431198
36890	Lincoln Park Public Schools	12,156,051	0.0040484787	3,073,245	0.0041399166
36910	Southgate Community School District	7,875,152	0.0026227583	1,950,671	0.0026277155
36920	Allen Park Public Schools	7,125,058	0.0023729453	1,766,500	0.0023796219
36930	Melvindale-Northern Allen Park School District	5,721,652	0.0019055518	1,387,568	0.0018691692
36940	Grosse Ile Township Schools	3,609,297	0.0012020483	872,253	0.0011749973
36950	Grosse Pointe Public Schools	18,360,173	0.0061147133	4,581,704	0.0061719359
36960	Hamtramck Public Schools	6,698,410	0.0022308535	1,654,174	0.0022283098
36970	Harper Woods Public Schools	3,587,518	0.0011947949	881,236	0.0011870988
*36980	Highland Park School District	-	-	-	-
36990	Huron School District	5,202,906	0.0017327875	1,277,988	0.0017215561
37000	Livonia Public Schools	32,754,914	0.0109087703	7,969,312	0.0107353256
37010	Trenton Public Schools	5,701,445	0.0018988220	1,421,763	0.0019152327

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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
37020	Riverview Public Schools	4,520,986	0.0015056794	1,111,363	0.0014970979
37040	Garden City Public Schools	8,557,055	0.0028498608	2,136,685	0.0028782929
37080	Wayne-Westland Community Schools	23,967,848	0.0079823063	5,914,628	0.0079674957
37090	Northville Public Schools	15,952,468	0.0053128459	3,914,576	0.0052732590
37100	Plymouth-Canton Community School District	33,368,239	0.0111130335	8,351,273	0.0112498590
37110	Redford-Union School District #1	6,621,152	0.0022051235	1,563,057	0.0021055677
37120	South Redford School District	6,366,381	0.0021202737	1,599,673	0.0021548928
37130	Romulus Community Schools	4,370,484	0.0014555559	1,072,119	0.0014442328
37150	Taylor School District	13,598,584	0.0045289030	3,372,571	0.0045431340
37160	Van Buren Public Schools	8,879,169	0.0029571384	2,168,089	0.0029205960
37170	Wyandotte Public Schools	12,119,958	0.0040364582	2,972,598	0.0040043368
37180	Wexford-Missaukee ISD	3,380,761	0.0011259363	833,711	0.0011230784
37390	Cadillac Area Public Schools	4,768,670	0.0015881685	1,163,777	0.0015677047
37400	Manton Consolidated School District	1,570,206	0.0005229451	393,910	0.0005306293
37410	Buckley Community School	651,610	0.0002170137	166,536	0.0002243378
37430	Mesick Consolidated Schools	1,094,520	0.0003645216	278,885	0.0003756809
39100	Allendale Public Schools	4,953,894	0.0016498562	1,218,848	0.0016418893
39350	Standish-Sterling Community School District	2,678,697	0.0008921194	655,996	0.0008836812
39370	Lakeshore Public Schools	4,789,308	0.0015950420	1,188,183	0.0016005809
39410	Whittemore-Prescott Area Schools	1,238,863	0.0004125938	298,702	0.0004023771
39420	Forest Hills Public Schools	18,806,864	0.0062634805	4,681,108	0.0063058415
39450	Northwestern Michigan College	4,822,646	0.0016061451	1,162,848	0.0015664524
39810	Coloma Community Schools	2,262,445	0.0007534898	561,215	0.0007560038
39830	Morley-Stanwood Community School	2,027,141	0.0006751235	496,482	0.0006688022
39880	Laker Schools	1,688,018	0.0005621813	425,531	0.0005732259
39890	Western School District	4,823,185	0.0016063246	1,174,290	0.0015818662
39900	Meridian Public Schools	2,316,841	0.0007716058	569,352	0.0007669643
39910	Hamilton Community Schools	5,418,003	0.0018044239	1,342,505	0.0018084657
39920	Owendale-Gagetown Area Schools	276,562	0.0000921067	69,309	0.0000933650
39980	Kentwood Public Schools	18,728,555	0.0062374003	4,697,278	0.0063276238
39990	Saginaw Township Community Schools	8,473,319	0.0028219734	2,081,799	0.0028043560
40010	West Ottawa Public Schools	13,429,946	0.0044727393	3,312,370	0.0044620377
40080	Delta College	9,683,483	0.0032250089	2,320,426	0.0031258067
40090	North Central Michigan College	1,075,349	0.0003581365	251,878	0.0003393000
40110	Akron-Fairgrove Schools	600,387	0.0001999541	147,558	0.0001987734
40330	Nottawa Community School	209,059	0.0000696256	54,556	0.0000734910
40360	Stephenson Area Public Schools	702,818	0.0002340681	182,771	0.0002462075

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Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
40370	Chippewa Valley Schools	30,741,836	0.0102383303	7,690,828	0.0103601845
40410	Mona Shores School District #29	6,951,149	0.0023150264	1,698,394	0.0022878783
40650	Waverly Community Schools	6,359,749	0.0021180651	1,555,712	0.0020956737
40660	Northview Public Schools	6,304,386	0.0020996270	1,491,561	0.0020092567
41030	Lakewood School District	2,781,472	0.0009263477	678,722	0.0009142946
41040	Kenowa Hills Public Schools	5,890,145	0.0019616672	1,496,502	0.0020159131
41330	Wyoming Public Schools	7,851,485	0.0026148762	1,941,016	0.0026147095
41440	Durand Area Schools	2,175,447	0.0007245157	536,977	0.0007233528
41450	Benzie County Central Schools	2,211,464	0.0007365111	539,241	0.0007264023
41460	Frankfort-Elberta Area Schools	1,213,367	0.0004041024	305,513	0.0004115508
41470	Tri-County Area Schools	3,079,418	0.0010255764	760,334	0.0010242327
41490	Gull Lake Community Schools	6,243,460	0.0020793361	1,568,769	0.0021132619
41500	Schoolcraft Community College	11,852,714	0.0039474546	2,844,153	0.0038313106
41540	Mar Lee School District	528,230	0.0001759229	128,596	0.0001732293
41690	Maple Valley Schools	1,562,713	0.0005204494	391,378	0.0005272191
41700	Carson City-Crystal Area School	1,333,326	0.0004440539	316,572	0.0004264494
41710	Bay De Noc Community College	1,436,125	0.0004782904	335,278	0.0004516472
41720	Kaleva Norman Dickson School District	841,267	0.0002801773	211,677	0.0002851459
41740	Oakridge Public Schools	3,261,336	0.0010861627	814,060	0.0010966060
41750	Central Montcalm Public Schools	2,624,936	0.0008742144	628,407	0.0008465163
41790	Macomb Community College	19,853,788	0.0066121502	4,708,297	0.0063424675
41810	Charlevoix-Emmet ISD	3,499,284	0.0011654093	864,390	0.0011644053
41820	Marquette-Alger ISD	1,903,423	0.0006339201	476,575	0.0006419862
41860	Muskegon County Community College	4,140,279	0.0013788878	981,490	0.0013221492
41910	River Valley School District	1,494,593	0.0004977626	371,525	0.0005004752
42070	Norway-Vulcan Area Schools	1,112,682	0.0003705702	280,793	0.0003782514
42080	Lake Michigan College	1,714,045	0.0005708495	405,826	0.0005466816
42120	Ovid-Elsie Area Schools	2,515,964	0.0008379224	615,960	0.0008297498
42300	Monroe County Community College	3,523,680	0.0011735343	838,112	0.0011290070
42310	Southwestern Michigan College	1,154,380	0.0003844572	279,111	0.0003759860
42370	Pine River Area Schools	1,768,929	0.0005891282	442,375	0.0005959162
42380	Oakland Community College	18,246,371	0.0060768126	4,377,007	0.0058961925
42450	Lansing Community College	14,861,031	0.0049493514	3,518,338	0.0047394940
42490	Benton Harbor Area Schools	2,877,954	0.0009584803	753,723	0.0010153277
42500	Montcalm Community College	2,184,224	0.0007274389	528,888	0.0007124566
42510	Jackson College	2,140,197	0.0007127760	486,571	0.0006554519
42520	Gogebic-Ontonagon ISD	1,014,173	0.0003377623	267,550	0.0003604117

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		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
42560	Coor ISD	1,130,367	0.0003764601	279,418	0.0003763994
42580	Cheboygan Area School District	2,776,617	0.0009247308	688,374	0.0009272967
42600	West Branch-Rose City Area Schools	3,007,363	0.0010015791	732,932	0.0009873201
42640	Washtenaw Community College	12,735,550	0.0042414762	3,071,825	0.0041380030
42650	North Dickinson School	431,832	0.0001438183	108,450	0.0001460913
42680	Glen Oaks Community College	811,361	0.0002702175	194,327	0.0002617750
42730	Mid-Michigan Community College	3,115,077	0.0010374524	727,139	0.0009795173
42740	Engadine Consolidated School District #4	688,149	0.0002291828	170,500	0.0002296772
42810	Montabella Community Schools	1,361,387	0.0004533992	332,569	0.0004479978
42820	Swan Valley School District	2,777,727	0.0009251006	691,546	0.0009315696
42850	Crawford-AuSable School District	2,864,158	0.0009538856	712,652	0.0009600021
42870	Big Bay De Noc School District	341,284	0.0001136619	87,291	0.0001175884
42900	Gogebic Community College	747,366	0.0002489045	178,298	0.0002401822
42980	Kalamazoo Valley Community College	5,905,124	0.0019666557	1,382,604	0.0018624824
43020	Chippewa Hills School District	3,666,889	0.0012212290	910,610	0.0012266679
43030	West Iron County Public Schools	1,528,140	0.0005089351	385,425	0.0005192000
43040	Forest Park School District	770,132	0.0002564863	188,341	0.0002537116
43060	Ironwood-Gogebic City Area Schools	1,381,530	0.0004601079	332,598	0.0004480365
43080	Ewen-Trout Creek Consolidated School District	362,634	0.0001207725	90,125	0.0001214062
43100	Kirtland Community College	1,858,939	0.0006191051	440,421	0.0005932834
43170	West Shore Community College	1,339,724	0.0004461846	322,660	0.0004346502
43240	St Clair County Community College	3,498,722	0.0011652224	839,894	0.0011314069
43310	Unionville-Sebewaing Area Schools	1,151,382	0.0003834587	287,272	0.0003869793
43440	Jenison Public Schools	10,357,024	0.0034493267	2,560,239	0.0034488541
43450	Woodhaven-Brownstown School District	10,682,182	0.0035576179	2,693,521	0.0036283965
44010	Wayne County Community College	13,663,316	0.0045504617	3,245,420	0.0043718499
44920	Charles S Mott Community College	8,028,632	0.0026738737	1,910,653	0.0025738090
44960	North Central Area Schools	609,669	0.0002030455	154,665	0.0002083464
45000	Kellogg Community College	4,277,657	0.0014246405	1,008,181	0.0013581036
45780	Nice Community Schools	2,403,802	0.0008005678	600,990	0.0008095841
46510	Forest Area Schools	824,893	0.0002747244	207,022	0.0002788762
47180	East Jordan Public Schools	1,646,953	0.0005485049	406,802	0.0005479959
47190	Boyne City Public Schools	2,458,758	0.0008188705	612,607	0.0008252330
47200	Mid Peninsula Schools	304,442	0.0001013921	81,069	0.0001092062
47930	Alpena Community College	2,353,257	0.0007837339	569,816	0.0007675894
49130	Kalamazoo Public Library	198,146	0.0000659911	37,958	0.0000511320
49230	Grand Rapids Community College	15,599,926	0.0051954346	3,753,411	0.0050561570

**Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021**

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
60000	Macomb Academy	87,739	0.0000292209	16,976	0.0000228675
*60010	New Branches School	-	-	-	-
60020	Walden Green Day School Inc	31,818	0.0000105968	8,153	0.0000109826
60050	Nah Tah Wahsh Public School Academy	419,091	0.0001395750	123,584	0.0001664781
*60070	Windover High School	-	-	-	-
60100	Honey Creek Community School	477,817	0.0001591333	116,561	0.0001570172
60110	Bay-Arenac Community High School	231,016	0.0000769381	53,994	0.0000727343
60120	Da Vinci Institute	659,553	0.0002196590	166,074	0.0002237155
*60130	El-Hajj Malik El-Shabazz Academy	-	-	-	-
60280	A G B U Alex & Marie Manoogian School	561,786	0.0001870986	133,281	0.0001795403
*60300	Michigan Technical Academy	-	-	-	-
60380	Joseph K. Lumsden Public School Academy	1,800,218	0.0005995486	445,214	0.0005997403
60390	Martin Luther King Jr Public School Academy	497,945	0.0001658366	121,460	0.0001636171
60410	Woodland Park Academy	456,073	0.0001518917	113,705	0.0001531699
60440	Central Academy	43,767	0.0000145761	10,805	0.0000145553
**60510	Summit Academy	3,192	0.0000010632	-	-
*60560	Commonwealth Community Development Academy	-	-	-	-
*60580	Midland Academy of Advanced and Creative Studies	-	-	-	-
60600	Academy for Business and Technology	15,037	0.0000050078	4,403	0.0000059318
60720	Flat River Academy	9,443	0.0000031448	2,517	0.0000033907
60760	Charlevoix Montessori Academy for the Arts	746	0.0000002485	422	0.0000005681
60830	Countryside Charter School	963,462	0.0003208736	252,407	0.0003400129
60850	Detroit Community High School	8,768	0.0000029201	4,542	0.0000061185
60890	Henry Ford Academy	742,282	0.0002472113	181,836	0.0002449477
60930	Dearborn Academy	26,086	0.0000086878	6,625	0.0000089242
60980	North Star Academy	342,832	0.0001141775	84,417	0.0001137164
61040	Washtenaw Technical Middle College	653,638	0.0002176890	160,169	0.0002157614
61220	Summit Academy North	50,022	0.0000166595	13,393	0.0000180417
61240	Creative Technologies Academy	491,989	0.0001638531	122,962	0.0001656402
61380	Francis Reh Public School Academy	14,603	0.0000048635	6,725	0.0000090591
61400	Detroit Edison Public School Academy	94,348	0.0000314218	23,940	0.0000322490
61620	Hope of Detroit Academy	16,808	0.0000055978	4,839	0.0000065184
*61630	Joy Preparatory Academy	-	-	-	-
61670	Holly Academy	1,078,712	0.0003592566	276,498	0.0003724662
61700	West Village Academy	38,418	0.0000127947	9,836	0.0000132500
61810	Grand Rapids Child Discovery Center	404,177	0.0001346081	100,341	0.0001351677
61840	George Washington Carver Academy	46,979	0.0000156461	12,290	0.0000165561

*Employer had no statutorily required contributions. See Note 2.

**Employer had no statutorily required OPEB contributions. See Note 2.

The accompanying notes are an integral part of this schedule.

**Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021**

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
61900	Advanced Technology Academy	775	0.0000002581	438	0.0000005902
*61930	Blue Water Learning Academy	-	-	-	-
61960	Arts Academy in the Woods	437,208	0.0001456088	109,246	0.0001471632
61970	Battle Creek Area Learning Center	34,843	0.0000116042	8,469	0.0000114089
62040	Presque Isle Academy II	35,734	0.0000119009	8,889	0.0000119741
62060	Outlook Academy	171,159	0.0000570031	42,420	0.0000571427
62180	Richfield Public School Academy	61,098	0.0000203483	17,703	0.0000238475
*62360	Crescent Academy	-	-	-	-
62590	Three Lakes Academy	213,155	0.0000709897	52,502	0.0000707248
62610	Virtual Learning Academy of St Clair	171,602	0.0000571507	42,719	0.0000575454
*62620	Michigan Math and Science Academy	-	-	-	-
62660	Washington-Parks Academy	5,314	0.0000017697	3,004	0.0000040467
62740	Madison Academy	3,670	0.0000012221	1,564	0.0000021067
62830	Detroit Leadership Academy	1,645	0.0000005479	930	0.0000012527
62940	West Michigan Aviation Academy	5,216	0.0000017371	1,191	0.0000016043
62950	Blue Water Middle College Academy	119,336	0.0000397441	27,920	0.0000376110
63050	Relevant Academy of Eaton County	48,492	0.0000161500	11,963	0.0000161157
*63230	Cornerstone Health School	-	-	-	-
63310	Madison-Carver Elementary	8,647	0.0000028797	4,888	0.0000065849
63430	Muskegon Heights Public School Academy	154,475	0.0000514466	43,195	0.0000581875
**63440	Greater Heights Academy	25,281	0.0000084196	-	-
63520	Rising Stars Academy	35,344	0.0000117709	8,082	0.0000108869
*63530	Detroit Public Safety Academy	-	-	-	-
**63580	Covenant House Academy Grand Rapids	2,410	0.0000008028	-	-
63590	Covenant House AC Detroit	419	0.0000001396	237	0.0000003192
63780	Waterford Montessori Academy	4,376	0.0000014573	1,193	0.0000016071
*63960	New School High	-	-	-	-
64160	Cornerstone Jefferson-Douglass Academy	2,517	0.0000008383	1,423	0.0000019169
64170	Distinctive College Prep	6,683	0.0000022256	3,778	0.0000050892
64210	Michigan Online School	6,793	0.0000022623	3,840	0.0000051732
64310	Flint Cultural Center Academy	64,873	0.0000216053	13,279	0.0000178875
*70000	Cheboygan Area Public Library	-	-	-	-
70010	Bacon Memorial District Library	16,134	0.0000053733	3,721	0.0000050120
70020	Willard Library	34,894	0.0000116213	7,925	0.0000106752
70030	Grosse Pointe Public Library	53,050	0.0000176678	12,160	0.0000163809
70040	Public Libraries of Saginaw	75,120	0.0000250181	12,864	0.0000173282
70070	Ann Arbor District Library	159,840	0.0000532335	29,190	0.0000393207

*Employer had no statutorily required contributions. See Note 2.

**Employer had no statutorily required OPEB contributions. See Note 2.

The accompanying notes are an integral part of this schedule.

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2021

Employer Number	Employer Name	Total Required		Total Required	
		Pension Employer Contributions	Pension Proportionate Share	OPEB Employer Contributions	OPEB Proportionate Share
70090	Flint Public Library	178,508	0.0000594509	41,842	0.0000563645
70100	Hackley Public Library	115,398	0.0000384326	24,740	0.0000333265
70120	Mount Clemens Public Library	128,572	0.0000428200	26,320	0.0000354547
Total		\$ 3,002,622,000	1.0000000011	\$ 742,344,699	1.0000000010

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – University Employers
As Of And For The Fiscal Year Ended September 30, 2021

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
44730	Central Michigan University	14,314,782	0.2478054840	3,376,373	0.2475176797
44740	Eastern Michigan University	7,142,425	0.1236436528	1,682,727	0.1233585803
44750	Michigan Technological University	6,519,482	0.1128597913	1,535,302	0.1125511049
44760	Northern Michigan University	5,460,575	0.0945288875	1,286,655	0.0943231050
44770	Western Michigan University	13,176,899	0.2281073956	3,109,447	0.2279496596
44780	Ferris State University	9,405,453	0.1628193063	2,233,062	0.1637029914
44790	Lake Superior State University	1,746,589	0.0302354825	417,370	0.0305968791
Total		\$ 57,766,205	1.0000000000	\$ 13,640,936	1.0000000000

Michigan Public School Employees' Retirement System
Schedule Of Collective Pension Amounts
As Of And For The Fiscal Year Ended September 30, 2021

	Deferred Outflows of Resources				Deferred Inflows of Resources				
	September 30, 2021 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions*
Non-Universities**	\$ 23,675,412,475	\$ 366,742,287	\$ 1,492,413,354	\$ 1,859,155,641	\$ 139,420,030	\$ 7,611,569,003	-	\$ 7,750,989,033	\$ 2,642,534,917
Universities**	561,854,814	-	-	-	-	75,648,408	-	75,648,408	12,287,520
System Total	\$ 24,237,267,289	\$ 366,742,287	\$ 1,492,413,354	\$ 1,859,155,641	\$ 139,420,030	\$ 7,687,217,411	-	\$ 7,826,637,441	\$ 2,654,822,437

* Employer-specific amounts that are excluded from this schedule are the changes in proportion and differences between employer contributions and proportionate share of contributions as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

**Employer-level results may not add to the System-wide results due to rounding.

Michigan Public School Employees' Retirement System
Schedule Of Collective Other Postemployment Benefit (OPEB) Amounts
As Of And For The Fiscal Year Ended September 30, 2021

	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense Excluding That Attributable to Employer-Paid Member Contributions*		
	September 30, 2021 Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*
Non-Universities**	\$ 1,526,377,890	-	\$1,275,976,146	\$ 1,275,976,146	\$4,356,936,908	\$ 1,150,458,476	\$ 190,933,689	\$ 5,698,329,073	\$ (852,921,925)
Universities**	(42,878,094)	-	-	-	-	24,529,494	-	24,529,494	(47,247,099)
System Total	\$ 1,483,499,796	-	\$1,275,976,146	\$ 1,275,976,146	\$4,356,936,908	\$ 1,174,987,970	\$ 190,933,689	\$ 5,722,858,567	\$ (900,169,024)

* Employer-specific amounts that are excluded from this schedule are the changes in proportion and differences between employer contributions and proportionate share of contributions as well as the related amortization as defined in paragraphs 64-65 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions.

**Employer-level results may not add to the System-wide results due to rounding.

Michigan Public School Employees' Retirement System
Notes to the Schedules of Employer Allocations
and Collective Pension and OPEB Amounts
As of and for the Fiscal Year Ended September 30, 2021

Note 1: Plan Description

Organization

The Michigan Public School Employees' Retirement System (System or MPERS) is a cost-sharing, multiple employer, state-wide, defined benefit (DB) public employee retirement plan governed by the State of Michigan (State) originally created under Public Act (PA) 136 of 1945, re-codified and currently operating under the provisions of PA 300 of 1980, as amended. Section 25 of this act establishes the board's authority to promulgate or amend the provisions of the System. The board consists of twelve members – eleven appointed by the Governor and the State Superintendent of Instruction, who serves as an ex-officio member.

The System is administered by the Office of Retirement Services within the Michigan Department of Technology, Management & Budget. The Department Director appoints the Office Director, with whom the general oversight of the System resides. The State Treasurer serves as the investment officer and custodian for the System. Executive Order 2018-10 created the new State of Michigan Investment Board to be the investment fiduciary with respect to the investment and functions for which the State Treasurer had responsibilities and investment authority. The order became effective November 26th, 2018.

Plan Membership

The System's pension plan was established by the State to provide retirement, survivor and disability benefits to public school employees. In addition, the System's health plan provides eligible retirees with the option of receiving health, dental and vision coverage under the Michigan Public School Employees Retirement Act. There are more than 680 participating employers, adjusted for changes to employer status that occurred during the measurement period. The System is a qualified pension trust fund under section 401(a) of the Internal Revenue Code.

By statute, employees of K-12 public school districts, public school academies, district libraries, tax-supported community colleges and seven universities may be members. In 1995, PA 272 amended the Retirement Act to exclude new university employees from MPERS, effective January 1, 1996. These employees became members of an alternative plan. As a result of PA 272, the seven participating university employers (Eastern Michigan University, Central Michigan University, Northern Michigan University, Western Michigan University, Ferris State University, Michigan Technological University, and Lake Superior State University) would be responsible for their own unfunded actuarial accrued liability (UAAL).

Additionally, due to PA 272, separate actuarial valuations are performed for the university employers and the non-university employers (K12 districts, intermediate school districts (ISDs), charter schools/public school academies, district libraries, and community colleges), and separate employer contribution rates are calculated for the two employer types based on those actuarial valuations. Therefore, the net pension liability and pension expense are presented separately for the two employer types.

Since the OPEB plan began to be prefunded, separate OPEB actuarial valuations have been performed for the university and non-university employers, and separate employer OPEB contribution rates are calculated using the two actuarial valuations. Therefore, the net OPEB liability and OPEB expense are presented separately for the two employer types.

The System's financial statements are available on the ORS website at www.michigan.gov/orsschools.

Note 2: Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statements 68 and 75

Employers participating in the System are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Employers participating in the System are required to report information about OPEB in their financial statements for fiscal periods beginning on or after June 15, 2017, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

The requirements of GASB 68 and 75 incorporate provisions intended to reflect the effects of transactions and events related to pensions and OPEB in the measurement of employer liabilities and recognition of expense and deferred outflows of resources and deferred inflows of resources related to pensions and OPEB.

The Schedules of Employer Allocations recognize the employers' proportionate share of the collective net pension and OPEB liabilities determined in conformity with GASB 68 and 75. The Schedule of Collective Pension Amounts recognizes the collective pension expense, including ending net pension liability, deferred inflows of resources and deferred outflows of resources related to the System's pension plan. The Schedule of Collective OPEB Amounts recognizes the collective OPEB expense, including ending net OPEB liability, deferred inflows of resources and deferred outflows of resources related to the System's OPEB plan. These schedules were prepared by ORS with assistance from its third-party actuaries and provide employers with the required information for financial reporting related to the System's pension and OPEB plans as of and for the fiscal year ended September 30, 2021 (the measurement period).

Basis of Accounting and Presentation

The System's financial statements are prepared using the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States (GAAP). Employer contributions are recognized as revenue when due and payable. Benefits and refunds are recognized when due and payable in accordance with the terms of the System.

The Schedules of Employer Allocations, Schedule of Collective Pension Amounts, and Schedule of Collective OPEB Amounts were prepared in conformity with GAAP. The preparation of these schedules required management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

The schedules present elements of the financial statements of the System and its participating employers and are not a complete financial presentation of the System or its participating employers.

Proportionate Share Allocation Methodology

In determining the proportionate share allocation, GASB Statements 68 and 75 require the basis for each employer's proportion be consistent with the determination of the System's contributions. The System has

determined that utilizing the statutorily required employer pension and OPEB contributions based on reportable compensation during the System's fiscal year is an appropriate allocation methodology. Each employer's proportionate share allocation is determined by dividing each employer's statutorily required contributions to the system during the measurement period by the percent of contributions required from all applicable employers during the measurement period.

In fiscal year ended September 30, 1995, the System's actuaries allocated the System's net position between non-university employers and university employers based on the employer groups' share of the unfunded actuarial accrued liability. Starting in fiscal year ended September 30, 1996, the actuaries accounted for the member activity and applied the applicable actuarial assumptions for university employers to determine the university employers' net position. With the implementation of GASB 68, the actuaries prepared separate valuations for non-university employers and university employers that calculate the total pension liability, net position and net pension liability.

Prior to the fiscal year ended September 30, 2013, non-university OPEB was funded on a pay-as-you-go basis. Prior to the fiscal year ended September 30, 2015, university OPEB was funded on a pay-as-you-go basis. For the purposes of the proportionate share allocation methodology the Office of Retirement Services allocated the System's net OPEB position between non-university employers and university employers based on the employer group's proportionate share of the System's total membership as of the fiscal year beginning October 1, 2009. Starting in the fiscal year beginning October 1, 2014, the actuaries accounted for the member activity and applied the applicable actuarial assumptions for university employers to determine the university employers' net OPEB position. With the implementation of GASB 75, the actuaries prepared separate valuations for non-university employers and university employers that calculate the total OPEB liability, net position and net OPEB liability.

The Schedules of Employer Allocations display the proportionate allocation to contributing employers within the System. Required employer pension contributions for non-university employers are comprised of pension normal cost, pension unfunded actuarial accrued liability (UAAL), and pension early retirement incentive contributions. Required employer pension contributions for university employers are comprised of pension normal cost and pension UAAL charged on active member payroll, UAAL charged on university non-member payroll and the minimum required payroll established by PA 136 of 2016. Required employer pension contributions for both non-university and university employers also include the UAAL rate stabilization contributions. Required employer OPEB contributions for both non-university and university employers are comprised of OPEB normal cost and OPEB UAAL. Required employer OPEB contributions for university employers also include UAAL charged on university non-member payroll and the minimum required payroll established by PA 136 of 2016.

Employers that had no statutorily required pension or OPEB contributions for the fiscal year are identified with an asterisk (*) in the employer allocation schedules. These employers have residual deferred inflows and/or deferred outflows which are being amortized over the current and future year's pension and/or OPEB expense.

The Schedules of Employer Allocations have been rounded and present the first ten decimal places.

Note 3: Net Pension and OPEB Liability

The System's net pension liability is measured as the total pension liability, less the amount of the pension plan's fiduciary net position. In actuarial terms, this is the accrued liability less the market value of assets.

Net Pension Liability As of October 1, 2020	<u>Non-University Employers</u>	<u>University Employers</u>	<u>System Total</u>
Total Pension Liability	\$ 85,290,583,799	\$ 1,199,752,611	\$ 86,490,336,410
Fiduciary Net Position	(50,939,496,006)	(516,732,549)	(51,456,228,555)
Net Pension Liability*	<u>\$ 34,351,087,793</u>	<u>\$ 683,020,062</u>	<u>\$ 35,034,107,855</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	59.72%	43.07%	59.49%
Net Pension Liability as a Percentage of Covered Payroll	387.25%	314.54%	385.51%

*Employer-level results may not add to the System-wide results due to rounding.

Net Pension Liability As of September 30, 2021	<u>Non-University Employers</u>	<u>University Employers</u>	<u>System Total</u>
Total Pension Liability	\$ 86,392,473,395	\$ 1,176,949,367	\$ 87,569,422,762
Fiduciary Net Position	(62,717,060,920)	(615,094,553)	(63,332,155,473)
Net Pension Liability*	<u>\$ 23,675,412,475</u>	<u>\$ 561,854,814</u>	<u>\$ 24,237,267,289</u>
Fiduciary Net Position as a Percentage of Total Pension Liability	72.60%	52.26%	72.32%
Net Pension Liability as a Percentage of Covered Payroll	261.68%	253.66%	261.49%

*Employer-level results may not add to the System-wide results due to rounding.

The System's net OPEB liability is measured as the total OPEB liability, less the amount of the OPEB plan's fiduciary net position. In actuarial terms, this is the accrued liability less the market value of assets.

**Net OPEB Liability
As of October 1, 2020**

	Non-University Employers	University Employers	System Total
Total OPEB Liability	\$ 13,206,903,534	\$ 211,644,907	\$ 13,418,548,441
Fiduciary Net Position	(7,849,636,555)	(169,390,633)	(8,019,027,188)
Net OPEB Liability*	<u>\$ 5,357,266,979</u>	<u>\$ 42,254,274</u>	<u>\$ 5,399,521,253</u>
Fiduciary Net Position as a Percentage of Total OPEB Liability	59.44%	80.04%	59.76%
Net OPEB Liability as a Percentage of Covered Payroll	60.39%	19.46%	59.42%

*Employer-level results may not add to the System-wide results due to rounding.

**Net OPEB Liability
As of September 30, 2021**

	Non-University Employers	University Employers	System Total
Total OPEB Liability	\$ 12,046,393,511	\$ 179,304,062	\$ 12,225,697,573
Fiduciary Net Position	(10,520,015,621)	(222,182,156)	(10,742,197,777)
Net OPEB Liability*	<u>\$ 1,526,377,890</u>	<u>\$ (42,878,094)</u>	<u>\$ 1,483,499,796</u>
Fiduciary Net Position as a Percentage of Total OPEB Liability	87.33%	123.91%	87.87%
Net OPEB Liability as a Percentage of Covered Payroll	16.87%	(19.36)%	16.00%

*Employer-level results may not add to the System-wide results due to rounding.

Discount Rate

A discount rate of 6.80% was used to measure the total pension liability (6.80% for the Pension Plus plan, 6.0% for the Pension Plus 2 plan, hybrid plans provided through non-university employers only). This discount rate was based on the long-term expected rate of return on pension plan investments of 6.80% (6.80% for the Pension Plus plan, 6.0% for the Pension Plus 2 plan). A discount rate of 6.95% was used to measure the total OPEB liability. This discount rate was based on the long-term expected rate of return on OPEB plan investments of 6.95%. The projection of cash flows used to determine these discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the fiduciary net positions of both the pension and OPEB plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

As required by GASB Statement No. 68, the following presents the System's net pension liability for university employers and non-university employers, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease* 5.80% / 5.80% / 5.00%	Current Single Discount Rate* 6.80% / 6.80% / 6.00%	1% Increase* 7.80% / 7.80% / 7.00%
Non-University Employers	\$ 33,849,419,072	\$ 23,675,412,475	\$ 15,240,493,701
University Employers	675,070,151	561,854,814	465,201,778
System Total	\$ 34,524,489,223	\$ 24,237,267,289	\$ 15,705,695,479

* Discount rates listed in the following order: Basic and Member Investment Plan (MIP), Pension Plus, and Pension Plus 2. Non-university employers provide Basic, MIP, Pension Plus and Pension Plus 2 plans. University employers provide only the Basic and MIP plans.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

As required by GASB Statement No. 75, the following table presents the System's net OPEB liability, calculated using a discount rate of 6.95%, as well as what the System's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease 5.95%	Current Single Discount Rate 6.95%	1% Increase 7.95%
Non-University Employers	\$ 2,836,285,572	\$ 1,526,377,890	\$ 414,734,073
University Employers	(26,237,752)	(42,878,094)	(57,121,929)
System Total	\$ 2,810,047,820	\$ 1,483,499,796	\$ 357,612,144

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

As required by GASB Statement No. 75, the following presents the System's net OPEB liability calculated using assumed trend rates, as well as what the System's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Non-University Employers	\$ 371,508,239	\$ 1,526,377,890	\$ 2,825,745,248
University Employers	(58,191,564)	(42,878,094)	(25,412,446)
System Total	\$ 313,316,675	\$ 1,483,499,796	\$ 2,800,332,802

Timing of the Pension and OPEB Plan Valuations

An actuarial valuation to determine the total pension liability is required to be performed every year. An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. The MPSERS pension and OPEB valuations are performed every year. If the actuarial valuation is not calculated as of the plan's fiscal year end, the total pension liability or total OPEB liability is required to be rolled forward from the actuarial valuation date to the pension or OPEB plan's fiscal year end.

The total pension and OPEB liabilities as of September 30, 2021, are based on the results of an actuarial valuation date of September 30, 2020, and rolled forward using generally accepted actuarial procedures.

Actuarial Valuations and Assumptions

Actuarial valuations for the pension and OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and mortality.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the fall of 2017, the Department of Technology, Management, and Budget Director and the MPSERS Retirement Board adopted a dedicated gains policy to lower the discount rate below 7.50% in years where investment returns exceed the current assumption based on a schedule determined by the plan actuary. Excess investment gains in the 2021 fiscal year were sufficient to reduce the discount rate for the MPSERS non-hybrid and the Pension Plus plans from 6.80% to 6.00%, and to reduce the MPSERS OPEB plan discount rate to 6.00% from 6.95% beginning with the September 30, 2021 actuarial valuations.

Additional information as of the latest actuarial valuation follows:

Summary of Actuarial Assumptions

Valuation Date:	September 30, 2020
Actuarial Cost Method:	Entry Age, Normal
Wage Inflation Rate:	2.75%
Investment Rate of Return:	
– Basic and MIP plans:	6.80% net of investment expenses
– Pension Plus plan:	6.80% net of investment expenses
– Pension Plus 2 plan:	6.00% net of investment expenses
– OPEB Plan (Retiree Healthcare Fund):	6.95% net of investment expenses
Projected Salary Increases:	2.75 - 11.55%, including wage inflation at 2.75%
Cost-of-Living Pension Adjustments:	3% Annual Non-Compounded for MIP Members
Healthcare Cost Trend Rate:	Pre-65: 7.75% year 1 graded to 3.50% Year 15; 3.00% Year 120 Post-65: 5.25% Year 1 graded to 3.50% Year 15; 3.00% Year 120
Mortality:	
Retirees:	RP-2014 Male and Female Healthy Annuitant Mortality Tables, scaled by 82% for males and 78% for females and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Active:	RP-2014 Male and Female Employee Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Other OPEB Assumptions: ¹	
Opt-Out Assumption	21% of eligible participants hired before July 1, 2008 and 30% of those hired after June 30, 2008 are assumed to opt out of the retiree health plan
Survivor Coverage	80% of male retirees and 67% of female retirees are assumed to have coverage continuing after the retiree's death
Coverage Election at Retirement	75% of male and 60% of female future retirees are assumed to elect coverage for 1 or more dependents

Notes:

- Assumption changes as a result of an experience study for the periods 2012 through 2017 have been adopted by the System for use in the determination of the total pension and OPEB liabilities beginning with the September 30, 2018 valuation.
- Recognition period for pension liabilities is the average of the expected remaining service lives of all employees in years is as follows:
 - University employers: 1.0000
 - Non-university employers: 4.44367
- Recognition period for pension assets in years is 5.0000
- Recognition period for OPEB liabilities is the average of the expected remaining service lives of all employees in years is as follows:
 - University employers: 1.0000
 - Non-university employers: 6.1312
- Recognition period for OPEB assets in years is 5.0000
- Full actuarial assumptions are available in the 2021 MPSERS CAFR found on the ORS website at www.michigan.gov/orsschools.

¹Applies to individuals hired before September 4, 2012.

Note 4: Pension and OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB

Pension Plan

The following table provides details of the System's pension expense for the fiscal year ended September 30, 2021.

Expense	Non-University Employers	University Employers	System Total
Service Cost	\$ 846,485,607	\$ 3,530,427	\$ 850,016,034
Interest on the Total Pension Liability	5,649,952,978	78,479,993	5,728,432,971
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(412,426,220)	(1,104,285)	(413,530,505)
Projected Earnings on Plan Investments (shown as negative for addition here)	(3,401,185,768)	(33,876,137)	(3,435,061,905)
Pension Plan Administrative Expense ¹	22,891,626	347,675	23,239,301
Other Changes in Plan Fiduciary Net Position ²	(149,180)	17,160	(132,020)
Recognition of Outflow (Inflow) of Resources due to Liabilities	2,385,127,273	(10,013,112)	2,375,114,161
Recognition of Outflow (Inflow) of Resources due to Assets	(2,448,161,399)	(25,094,201)	(2,473,255,600)
Total Pension Expense ³	\$ 2,642,534,917	\$ 12,287,520	\$ 2,654,822,437

¹The Net Investment Income and the Administrative Expenses attributable to University and Non-University employers are derived by allocating the total MPSERS values in proportion to the average market values of assets.

²Other includes \$17,160 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between groups.

³Employer-level results may not add to the System-wide results due to rounding.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in future years' pension expense as follows:

Net Deferred Outflows (Inflows) of Resources			
Fiscal Year Ending September 30	Non-University Employers	University Employers	System Total
2022	\$ (663,310,074)	\$ (20,198,595)	\$ (683,508,669)
2023	(1,329,539,478)	(16,547,634)	(1,346,087,112)
2024	(1,843,101,916)	(18,579,946)	(1,861,681,862)
2025	(2,055,881,924)	(20,322,233)	(2,076,204,157)
2026	-	-	-
Thereafter	-	-	-
Total	\$ (5,891,833,392)	\$ (75,648,408)	\$ (5,967,481,800)

Other Postemployment Benefit Plan

The following table provides details of the OPEB plan expense for the fiscal year ended September 30, 2021.

Expense	Non-University Employers	University Employers	System Total
Service Cost	\$ 206,972,883	\$ 1,198,247	\$ 208,171,130
Interest on the Total OPEB Liability	912,210,605	14,529,612	926,740,217
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(202,803,971)	(965,135)	(203,769,106)
Projected Earnings on Plan Investments (shown as negative for addition here)	(565,033,138)	(12,046,295)	(577,079,433)
OPEB Plan Administrative Expense ²	8,300,476	142,227	8,442,703
Other Changes in Plan Fiduciary Net Position ³	(175,717)	60,046	(115,671)
Recognition of Outflow (Inflow) of Resources due to Liabilities	(862,951,362)	(42,643,790)	(905,595,152)
Recognition of Outflow (Inflow) of Resources due to Assets	(349,441,701)	(7,522,011)	(356,963,712)
Total OPEB Expense ¹	\$ (852,921,925)	\$ (47,247,099)	\$ (900,169,024)

¹Employer-level results may not add to the System-wide results due to rounding.

²The Net Investment Income and the Administrative Expenses attributable to University and Non-University members are derived from the total MPSERS values by allocating in proportion to the average market value of assets.

³Other includes \$60,046 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between the groups.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in future years' OPEB expense as follows:

Net Deferred Outflows (Inflows) of Resources			
Fiscal Year Ending September 30	Non-University Employers	University Employers	System Total
2022	\$ (1,150,043,912)	\$ (6,637,902)	\$ (1,156,411,814)
2023	(1,053,281,918)	(5,543,571)	(1,058,825,489)
2024	(966,356,436)	(6,031,910)	(972,388,346)
2025	(900,355,431)	(6,586,111)	(906,941,542)
2026	(311,452,648)	-	(311,452,648)
Thereafter	<u>(40,862,582)</u>	<u>-</u>	<u>(40,862,582)</u>
Total	\$ <u>(4,422,352,927)</u>	\$ <u>(24,529,494)</u>	\$ <u>(4,446,882,421)</u>