

# Michigan Public School Employees' Retirement System

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A Pension and Other Postemployment Benefit Trust Fund 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, 2020**



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

**Prepared by**  
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# OAG

Office of the Auditor General

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**Doug A. Ringler, CPA, CIA**  
Auditor General

## Independent Auditor's Report

Mr. Scott Koenigsknecht, Chair  
Michigan Public School Employees' Retirement System Board  
Stevens T. Mason Building  
and  
Mr. Brom Stibitz, 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 Mr. Koenigsknecht, Mr. Stibitz, 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, 2020. 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, 2020 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, 2020.
- September 30, 2020 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, 2020.

### **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.



# OAG

Office of the Auditor General

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Auditor General

Mr. Scott Koenigskecht, Chair  
Mr. Brom Stibitz, Director  
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, 2020 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, 2020, and our report thereon, dated January 29, 2021, 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,

Doug Ringler  
Auditor General  
August 6, 2021

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
*5880	Detroit Public Schools	\$ -	-	\$ -	-
5890	Detroit Public Schools Community District	107,336,800	0.0390581207	28,623,737	0.0405134204
5900	Alcona Community Schools	1,162,430	0.0004229895	308,467	0.0004365973
5930	AuTrain-Onota Public Schools	142,259	0.0000517658	35,691	0.0000505168
5950	Burt Township School District	122,136	0.0000444432	31,801	0.0000450109
5980	Munising Public Schools	1,110,722	0.0004041737	285,233	0.0004037123
5990	Superior Central School District	548,928	0.0001997460	140,652	0.0001990763
6000	Allegan Area Educational Service Agency	3,214,125	0.0011695680	836,790	0.0011843745
6370	Glenn-Ganges School District #4	79,181	0.0000288127	21,617	0.0000305955
7000	Allegan Public Schools	4,030,114	0.0014664933	1,032,070	0.0014607700
7020	Plainwell Community School	4,085,446	0.0014866276	1,046,242	0.0014808283
7030	Hopkins Public School	2,417,222	0.0008795879	616,046	0.0008719382
7040	Fennville Public School	2,048,829	0.0007455357	524,509	0.0007423788
7050	Martin Public Schools	967,075	0.0003519030	243,122	0.0003441095
7060	Otsego Public Schools	3,877,342	0.0014109018	1,008,732	0.0014277374
7070	Saugatuck Public Schools	1,471,454	0.0005354383	382,230	0.0005410002
7080	Wayland Union Schools	4,898,908	0.0017826332	1,271,874	0.0018001835
7090	Alpena-Montmorency-Alcona ESD	1,175,927	0.0004279008	308,898	0.0004372073
7120	Alpena Public Schools	5,882,296	0.0021404723	1,494,033	0.0021146214
7210	Ellsworth Community School	410,647	0.0001494277	101,961	0.0001443134
7220	Central Lake-Antrim County Public Schools	443,007	0.0001612030	114,296	0.0001617724
7230	Alba Public Schools	199,567	0.0000726191	51,278	0.0000725771
7240	Elk Rapids Schools	1,988,716	0.0007236615	504,640	0.0007142565
7250	Bellaire Public Schools	561,215	0.0002042170	148,276	0.0002098665
7270	Mancelona Public Schools	1,424,353	0.0005182990	362,971	0.0005137416
7470	Arenac-Eastern High School	7,855	0.0000028584	3,274	0.0000046341
7480	Au Gres-Sims School District	589,492	0.0002145067	150,147	0.0002125147
7520	Arvon Township Schools	41,739	0.0000151883	10,254	0.0000145126
7540	Baraga Township Schools	758,415	0.0002759750	195,263	0.0002763714
7560	L'Anse Public Schools	1,022,769	0.0003721692	259,692	0.0003675629
7570	Barry ISD	965,573	0.0003513563	247,183	0.0003498574
7980	Delton-Kellogg Schools	1,897,924	0.0006906236	494,323	0.0006996539
8000	Hastings Area School District	3,774,512	0.0013734839	971,087	0.0013744555
8020	Thornapple-Kellogg School	5,263,431	0.0019152770	1,368,794	0.0019373619
8040	Bay-Arenac ISD	5,383,178	0.0019588512	1,393,365	0.0019721394
8630	Bangor Township Schools	3,897,772	0.0014183359	997,087	0.0014112549
8640	Bay City Public Schools	12,301,875	0.0044764529	3,188,373	0.0045127539

\*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, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
8650	Essexville-Hampton Public Schools	2,258,623	0.0008218763	565,386	0.0008002358
8680	Pinconning Area Schools	1,950,353	0.0007097017	494,240	0.0006995367
8830	Berrien RESA	5,141,170	0.0018707884	1,331,116	0.0018840336
9250	Riverside-Hager School District #6	92,769	0.0000337570	21,982	0.0000311125
9600	River School	113,214	0.0000411968	30,319	0.0000429132
9720	Buchanan Community Schools	2,235,183	0.0008133469	578,306	0.0008185217
9760	Bridgman Public Schools	1,741,820	0.0006338202	451,994	0.0006397428
9780	New Buffalo Area Schools	2,076,459	0.0007555899	538,658	0.0007624044
9790	Niles Public Schools	5,428,645	0.0019753959	1,406,902	0.0019912984
9800	Brandywine Public Schools	1,993,875	0.0007255386	508,491	0.0007197068
9810	Berrien Springs Public Schools	5,403,437	0.0019662233	1,452,558	0.0020559186
9820	Eau Claire Public Schools	1,339,227	0.0004873231	349,112	0.0004941253
9830	St Joseph Public Schools	4,400,975	0.0016014434	1,129,863	0.0015991834
9850	Watervliet Public Schools	2,249,279	0.0008184762	575,689	0.0008148177
9870	Branch County ISD	3,476,699	0.0012651144	925,617	0.0013100983
10150	Bronson Community School	1,514,324	0.0005510381	393,615	0.0005571140
10160	Coldwater Community Schools	4,114,682	0.0014972661	1,055,390	0.0014937769
10180	Quincy Community Schools	1,730,783	0.0006298039	436,156	0.0006173261
10190	Union City Community Schools	1,631,117	0.0005935371	416,017	0.0005888216
10200	Calhoun County ISD	8,121,649	0.0029553364	2,048,570	0.0028995025
*10790	Albion Public Schools	-	-	-	-
10800	Athens Area School	781,228	0.0002842763	203,948	0.0002886634
10810	Battle Creek Public Schools	7,298,245	0.0026557132	1,896,260	0.0026839262
10820	Lakeview School District	6,396,902	0.0023277288	1,624,289	0.0022989840
10860	Harper Creek Community Schools	4,591,589	0.0016708049	1,171,771	0.0016584997
10880	Homer Community Schools	1,624,135	0.0005909963	406,436	0.0005752612
10890	Marshall Public Schools	4,654,574	0.0016937239	1,201,986	0.0017012654
10900	Pennfield Schools	3,466,262	0.0012613165	877,359	0.0012417948
10910	Tekonsha Community School	358,191	0.0001303398	89,208	0.0001262637
11410	Dowagiac-Union School District	3,331,398	0.0012122417	849,436	0.0012022734
11430	Cassopolis Public Schools	1,336,869	0.0004864651	355,818	0.0005036164
11440	Marcellus Community Schools	1,062,465	0.0003866137	276,067	0.0003907389
11450	Edwardsburg Public Schools	3,721,418	0.0013541636	961,814	0.0013613303
11470	Lewis Cass ISD	1,633,176	0.0005942862	426,176	0.0006031998
11560	Beaver Island Community School	238,158	0.0000866617	60,674	0.0000858762
11570	Boyne Falls Public School	418,243	0.0001521917	105,859	0.0001498312
11580	Charlevoix Public Schools	1,652,777	0.0006014188	419,150	0.0005932561

\*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, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
11620	Cheboygan-Otsego-Presque Isle ESD	1,662,153	0.0006048305	431,560	0.0006108208
11810	Inland Lakes Schools	1,092,863	0.0003976750	283,560	0.0004013443
11820	Mackinaw City Public Schools	377,719	0.0001374459	98,337	0.0001391847
11830	Wolverine Community Schools	424,620	0.0001545122	105,728	0.0001496452
11840	Eastern Upper Peninsula ISD	1,841,650	0.0006701467	486,121	0.0006880452
11930	DeTour Area Schools	483,974	0.0001761103	125,830	0.0001780974
11950	Pickford Public Schools	572,667	0.0002083843	150,830	0.0002134816
11970	Rudyard Public Schools	961,807	0.0003499860	239,607	0.0003391351
11980	Sault Ste Marie Public Schools	3,116,570	0.0011340691	789,381	0.0011172733
12000	Brimley Public Schools	968,034	0.0003522517	248,360	0.0003515232
12010	Whitefish Township School	169,737	0.0000617647	41,200	0.0000583133
12020	Clare-Gladwin ISD	2,294,086	0.0008347806	594,519	0.0008414688
12230	Clare Public Schools	2,250,181	0.0008188043	573,767	0.0008120980
12240	Harrison Community Schools	2,003,696	0.0007291126	508,197	0.0007192913
12250	Farwell Area Schools	1,708,291	0.0006216195	428,321	0.0006062358
12260	Clinton County ISD	2,548,318	0.0009272915	670,471	0.0009489697
12930	Bath Community Schools	1,859,854	0.0006767708	476,725	0.0006747456
12940	St Johns Public Schools	4,446,433	0.0016179850	1,133,879	0.0016048676
12950	Fowler Public Schools	752,625	0.0002738679	194,586	0.0002754130
12980	Dewitt Public Schools	4,987,328	0.0018148079	1,285,454	0.0018194034
13070	Delta-Schoolcraft ISD	1,578,139	0.0005742592	406,104	0.0005747908
13120	Bark River - Harris Schools	1,132,747	0.0004121884	288,753	0.0004086948
13130	Escanaba Area Public Schools	3,557,619	0.0012945599	903,769	0.0012791755
13170	Gladstone Area Schools	2,198,409	0.0007999654	564,205	0.0007985631
13190	Rapid River Public Schools	490,153	0.0001783588	122,174	0.0001729227
13220	Dickinson-Iron ISD	1,549,303	0.0005637663	410,219	0.0005806158
13250	Breitung Township Schools	2,890,495	0.0010518042	744,826	0.0010542106
13270	Iron Mountain Public Schools	1,235,495	0.0004495766	305,686	0.0004326612
13310	Eaton County ISD	3,104,578	0.0011297056	816,242	0.0011552916
13720	Strange-Oneida School #3	29,562	0.0000107570	8,461	0.0000119754
13890	Bellevue Community Schools	817,245	0.0002973823	206,140	0.0002917664
13900	Pottsville Public Schools	1,331,195	0.0004844001	342,223	0.0004843745
13910	Charlotte Public Schools	3,522,019	0.0012816056	943,727	0.0013357308
13940	Eaton Rapids Public Schools	3,919,803	0.0014263527	1,007,211	0.0014255851
13950	Grand Ledge Public Schools	8,281,671	0.0030135657	2,140,189	0.0030291777
13980	Olivet Community Schools	2,192,588	0.0007978474	549,543	0.0007778110
14140	Alanson Public Schools	313,167	0.0001139565	83,254	0.0001178361

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
14150	Harbor Springs Public Schools	2,016,435	0.0007337482	510,295	0.0007222612
14160	Pellston Public Schools	813,361	0.0002959689	214,000	0.0003028904
14170	Petoskey Public Schools	4,315,696	0.0015704119	1,105,614	0.0015648629
14180	Genesee County ISD	12,688,366	0.0046170907	3,249,565	0.0045993645
14300	Goodrich Area Schools	2,925,634	0.0010645907	743,111	0.0010517833
14310	Bendle Public Schools	1,989,439	0.0007239244	512,629	0.0007255644
14320	Bentley Community Schools	1,144,677	0.0004165295	291,986	0.0004132712
14330	Atherton Community Schools	1,258,016	0.0004577718	318,274	0.0004504780
14340	Davison Community Schools	8,802,490	0.0032030834	2,258,284	0.0031963266
14350	Lake Fenton Community School District	3,261,789	0.0011869122	843,697	0.0011941510
14360	Fenton Area Public Schools	5,381,729	0.0019583240	1,369,153	0.0019378697
14370	Linden Community School	4,119,409	0.0014989863	1,037,984	0.0014691396
14380	Flint Community Schools	6,539,906	0.0023797656	1,606,187	0.0022733625
14400	Carman-Ainsworth Community School District	7,082,824	0.0025773249	1,776,944	0.0025150483
14430	Flushing Community Schools	7,054,277	0.0025669369	1,807,223	0.0025579052
14450	Swartz Creek Community Schools	5,663,207	0.0020607491	1,437,145	0.0020341045
14460	Mt Morris Consolidated Schools	3,097,921	0.0011272834	757,970	0.0010728141
14470	Genesee School District	951,746	0.0003463249	236,179	0.0003342828
14480	Kearsley Community Schools	4,864,923	0.0017702666	1,222,739	0.0017306385
14490	Grand Blanc Community Schools	12,451,051	0.0045307354	3,234,766	0.0045784180
14500	Montrose Community Schools	2,194,628	0.0007985896	553,685	0.0007836742
14510	Beecher Community School District	1,038,586	0.0003779246	266,464	0.0003771478
14520	Westwood Heights Schools	2,213,652	0.0008055120	578,495	0.0008187897
14530	Clio Area School District	4,176,837	0.0015198833	1,059,327	0.0014993488
14790	Beaverton Rural School District	1,527,988	0.0005560101	373,273	0.0005283229
14800	Gladwin Community Schools	2,359,570	0.0008586094	601,416	0.0008512307
14830	Bessemer Area School District	660,172	0.0002402258	170,934	0.0002419360
14890	Wakefield Township Schools	513,256	0.0001867656	133,413	0.0001888298
14900	Watersmeet Township School District	500,444	0.0001821033	129,122	0.0001827560
14910	Traverse Bay Area ISD	9,188,833	0.0033436673	2,381,779	0.0033711189
15130	Kingsley Area School	2,116,759	0.0007702543	555,621	0.0007864139
15150	Traverse City Public Schools	16,155,266	0.0058786394	4,215,009	0.0059658325
15170	Gratiot-Isabella ISD	3,556,091	0.0012940038	939,604	0.0013298952
16060	Alma Public Schools	3,580,955	0.0013030516	927,215	0.0013123599
16070	Ashley Community School	371,005	0.0001350028	94,665	0.0001339869
16080	Fulton Schools	1,199,006	0.0004362989	293,775	0.0004158027
16090	Ithaca Public Schools	1,681,228	0.0006117714	431,740	0.0006110750

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
16100	St Louis Public Schools	1,519,141	0.0005527908	383,849	0.0005432923
16120	Breckenridge Community Schools	994,729	0.0003619659	254,073	0.0003596100
16130	Hillsdale County ISD	1,659,650	0.0006039197	440,434	0.0006233815
16270	North Adams-Jerome Public Schools	435,673	0.0001585344	114,779	0.0001624563
16280	Camden-Frontier School	739,270	0.0002690085	174,724	0.0002473004
16290	Jonesville Community Schools	2,285,351	0.0008316023	583,968	0.0008265363
16300	Hillsdale Community Schools	2,150,535	0.0007825447	551,205	0.0007801642
16310	Litchfield Community Schools	452,450	0.0001646394	119,570	0.0001692362
16320	Pittsford Area Schools	712,924	0.0002594214	178,123	0.0002521117
16330	Reading Community School	1,167,761	0.0004249294	295,894	0.0004188026
16340	Waldron Area Schools	290,806	0.0001058197	78,584	0.0001112256
16350	Copper Country ISD	1,689,594	0.0006148159	456,346	0.0006459016
16390	Adams Township School District	643,654	0.0002342153	168,978	0.0002391678
16400	Calumet Public Schools	2,041,657	0.0007429258	534,047	0.0007558788
16420	Chassell Township Schools	296,000	0.0001077097	78,113	0.0001105600
16440	Elm River Township Schools	42,843	0.0000155900	10,771	0.0000152446
16450	Hancock Public Schools	946,438	0.0003443936	241,968	0.0003424766
16470	Dollar Bay-Tamarack City Area Schools	464,469	0.0001690126	116,877	0.0001654255
16480	Houghton-Portage Township School District	1,949,382	0.0007093485	498,211	0.0007051564
16490	Lake Linden-Hubbell Public School	626,152	0.0002278464	158,143	0.0002238326
16500	Stanton Township Public Schools	232,551	0.0000846215	59,291	0.0000839189
16510	Huron ISD	2,193,760	0.0007982737	577,283	0.0008170738
16600	Caseville Public School	423,919	0.0001542571	107,634	0.0001523435
16610	Big Burning-Colfax #1F School	30,877	0.0000112356	7,974	0.0000112861
16780	Church School	29,444	0.0000107141	6,575	0.0000093067
17020	Adams-Sigel #3 School	56,063	0.0000204005	14,007	0.0000198257
17030	Eccles-Sigel #4 School	44,164	0.0000160705	11,818	0.0000167268
*17040	Kipper School	-	-	-	-
17060	Verona Mills School	31,663	0.0000115215	7,870	0.0000111386
17110	Uby Community Schools	1,161,713	0.0004227286	293,869	0.0004159360
17130	North Huron Schools	591,242	0.0002151433	147,530	0.0002088115
*17170	Port Hope Community Schools	-	-	-	-
17180	Harbor Beach Community School District	847,757	0.0003084851	218,022	0.0003085830
17200	Bad Axe Public Schools	1,624,652	0.0005911847	409,302	0.0005793167
17220	Ingham ISD	7,610,304	0.0027692661	1,964,204	0.0027800916
17710	Holt Public Schools	9,688,004	0.0035253074	2,502,599	0.0035421254
17740	East Lansing Public Schools	5,905,164	0.0021487933	1,531,972	0.0021683196

\*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, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
17750	Dansville Schools	1,002,689	0.0003648622	263,878	0.0003734869
17760	Lansing Public Schools	20,898,835	0.0076047472	5,335,843	0.0075522367
17830	Webberville Community Schools	710,442	0.0002585185	185,266	0.0002622214
17840	Leslie Public Schools	2,159,046	0.0007856420	556,460	0.0007876021
17850	Haslett Public Schools	4,738,698	0.0017243352	1,218,537	0.0017246908
17860	Okemos Public Schools	8,495,273	0.0030912920	2,214,833	0.0031348264
17890	Stockbridge Community Schools	2,041,744	0.0007429575	532,318	0.0007534312
17900	Mason Public Schools	5,724,304	0.0020829813	1,479,036	0.0020933953
17910	Williamston Community Schools	2,898,095	0.0010545697	745,780	0.0010555612
17920	Ionia County ISD	3,831,324	0.0013941567	984,519	0.0013934672
17940	Coon-Berlin Township School District #3	18,908	0.0000068802	4,604	0.0000065168
18140	Haynor-Easton Township School District #6	30,467	0.0000110865	7,446	0.0000105392
18160	North LeValley School #2	23,030	0.0000083803	6,232	0.0000088208
18640	Saranac Community Schools	1,178,573	0.0004288638	301,273	0.0004264147
18660	Ionia Public Schools	4,127,783	0.0015020331	1,058,868	0.0014986991
18680	Pewamo-Westphalia Community School District	994,865	0.0003620154	260,185	0.0003682605
18700	Belding Area Schools	2,535,328	0.0009225648	666,742	0.0009436916
18710	Portland Public Schools	2,804,974	0.0010206847	726,023	0.0010275968
18720	Iosco RESA	1,062,923	0.0003867805	283,874	0.0004017894
18760	Oscoda Area Schools	1,917,664	0.0006978069	489,843	0.0006933135
18770	Hale Area Schools	548,800	0.0001996994	142,768	0.0002020710
18780	Tawas Area Schools	1,840,225	0.0006696279	471,298	0.0006670645
19220	Shepherd Public Schools	2,760,198	0.0010043911	716,603	0.0010142639
19230	Mt Pleasant Public Schools	6,480,413	0.0023581172	1,664,382	0.0023557305
19240	Beal City Schools	942,110	0.0003428186	241,984	0.0003424992
19290	Bois Blanc Pines School District	15,150	0.0000055130	2,740	0.0000038788
19310	Moran Township School District	212,823	0.0000774428	54,324	0.0000768891
19340	Les Cheneaux Community Schools	432,385	0.0001573378	109,472	0.0001549437
19370	Mackinac Island Public School	260,440	0.0000947698	66,840	0.0000946040
19390	St Ignace Public Schools	749,670	0.0002727929	187,893	0.0002659390
19400	Jackson ISD	10,180,893	0.0037046619	2,645,483	0.0037443600
19730	East Jackson Community Schools	1,511,302	0.0005499382	381,023	0.0005392919
19750	Columbia School District	2,263,505	0.0008236527	594,611	0.0008415999
19760	Concord Community Schools	1,078,490	0.0003924450	277,202	0.0003923452
19770	Grass Lake Community Schools	1,992,287	0.0007249611	510,285	0.0007222466
19780	Hanover Horton School District	1,752,898	0.0006378512	449,490	0.0006361982
19800	Jackson Public Schools	7,677,742	0.0027938058	1,957,713	0.0027709043

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
19810	Michigan Center School District	2,311,745	0.0008412064	582,451	0.0008243890
19830	Napoleon Community School District	2,085,641	0.0007589309	533,568	0.0007552003
19840	Northwest School District	5,357,655	0.0019495636	1,374,229	0.0019450535
19860	Springport Public School	1,585,378	0.0005768935	416,144	0.0005890007
19880	Vandercook Lake Public Schools	1,545,449	0.0005623638	384,060	0.0005435901
19890	Kalamazoo RESA	9,144,464	0.0033275221	2,385,009	0.0033756898
20080	Climax-Scotts Community School	825,952	0.0003005507	218,022	0.0003085831
20090	Comstock Public Schools	3,064,581	0.0011151513	772,687	0.0010936444
20100	Galesburg-Augusta Community School District	1,612,977	0.0005869364	413,793	0.0005856736
20110	Kalamazoo Public Schools	24,078,775	0.0087618756	6,209,562	0.0087888798
20140	Parchment School District	2,653,657	0.0009656228	685,208	0.0009698285
20170	Portage Public Schools	15,144,747	0.0055109277	3,908,027	0.0055313367
20200	Vicksburg Community Schools	4,280,495	0.0015576026	1,093,956	0.0015483622
20210	Schoolcraft Community Schools	1,586,482	0.0005772949	412,320	0.0005835885
20260	Crawford-Excelsior School District #1	59,506	0.0000216534	15,709	0.0000222338
20390	Kalkaska Public Schools	2,463,333	0.0008963669	650,634	0.0009208935
20400	Kent County ISD	21,421,736	0.0077950222	6,054,122	0.0085688737
21660	Rockford Public Schools	13,343,117	0.0048553440	3,417,229	0.0048366730
21670	Byron Center Public Schools	6,867,612	0.0024990127	1,782,476	0.0025228778
21680	Caledonia Community Schools	8,577,139	0.0031210816	2,143,792	0.0030342776
21700	Grand Rapids Public Schools	29,907,751	0.0108829455	7,246,279	0.0102562269
21710	East Grand Rapids Public Schools	4,889,279	0.0017791294	1,250,664	0.0017701630
21740	Lowell Area Schools	5,941,140	0.0021618847	1,537,358	0.0021759435
21750	Cedar Springs Public Schools	5,140,348	0.0018704894	1,328,736	0.0018806642
21780	Godwin Heights Public Schools	3,859,505	0.0014044115	1,016,257	0.0014383885
21800	Comstock Park Public Schools	2,947,542	0.0010725628	742,166	0.0010504455
21820	Sparta Area Schools	3,942,856	0.0014347413	1,007,555	0.0014260715
21830	Kent City Community Schools	2,073,233	0.0007544159	523,889	0.0007415013
21870	Grandville Public Schools	9,307,933	0.0033870060	2,426,018	0.0034337340
21900	Godfrey-Lee Public Schools	3,007,070	0.0010942239	771,795	0.0010923815
21910	Kelloggsville Public Schools	4,287,934	0.0015603095	1,118,019	0.0015824201
21940	Grant Township School	25,465	0.0000092664	7,228	0.0000102310
22110	Baldwin Community Schools	980,084	0.0003566367	250,047	0.0003539114
22120	Lapeer County ISD	2,143,152	0.0007798583	546,113	0.0007729562
22690	Almont Community Schools	1,926,584	0.0007010525	483,883	0.0006848771
22700	Dryden Community Schools	600,238	0.0002184169	149,276	0.0002112819
22710	Imlay City Community Schools	3,236,630	0.0011777573	812,266	0.0011496638

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
22720	Lapeer Public Schools	7,910,834	0.0028786241	2,008,345	0.0028425685
22730	North Branch Area Schools	3,171,477	0.0011540489	812,696	0.0011502724
22740	Lakeville Community Schools	1,528,879	0.0005563342	392,822	0.0005559921
22770	Glen Lake Community Schools	1,872,401	0.0006813365	480,630	0.0006802729
22790	Northport Public School	581,017	0.0002114228	156,288	0.0002212065
22800	Leland Public School	1,071,960	0.0003900688	268,068	0.0003794172
22810	Suttons Bay Public Schools	986,777	0.0003590723	245,658	0.0003476986
22830	Lenawee ISD	5,318,624	0.0019353611	1,382,234	0.0019563837
23250	Adrian Public Schools	4,942,768	0.0017985931	1,270,757	0.0017986021
23260	Blissfield Community School District	1,513,529	0.0005507485	393,512	0.0005569685
23270	Onsted Community School	2,034,828	0.0007404409	524,346	0.0007421487
23280	Clinton Community School	1,778,586	0.0006471987	465,818	0.0006593094
23300	Hudson Area Schools	1,804,362	0.0006565780	472,284	0.0006684601
23310	Sand Creek Community Schools	1,341,481	0.0004881433	345,727	0.0004893343
23320	Madison School District #2	2,887,714	0.0010507921	737,402	0.0010437033
23330	Britton Deerfield Schools	727,987	0.0002649027	188,448	0.0002667254
23340	Morenci Area Schools	990,491	0.0003604235	256,674	0.0003632912
23350	Tecumseh Public Schools	3,762,681	0.0013691786	945,317	0.0013379808
23360	Addison Community School	1,310,893	0.0004770125	335,232	0.0004744797
23370	Livingston ISD	7,780,043	0.0028310314	2,037,691	0.0028841045
23680	Brighton Area Schools	12,407,516	0.0045148937	3,222,552	0.0045611309
23690	Fowlerville Community Schools	4,522,784	0.0016457678	1,147,595	0.0016242819
23700	Hartland Consolidated Schools	8,440,287	0.0030712837	2,130,445	0.0030153855
23710	Howell Public Schools	10,765,304	0.0039173195	2,813,420	0.0039820543
23720	Pinckney Community Schools	4,103,783	0.0014933000	1,024,720	0.0014503670
23770	Tahquamenon Area School District	870,921	0.0003169139	224,692	0.0003180237
23780	Macomb ISD	18,547,521	0.0067491420	4,793,377	0.0067844425
23850	Armada Area Schools	2,923,144	0.0010636845	757,093	0.0010715725
23860	Romeo Community Schools	8,859,547	0.0032238456	2,301,180	0.0032570406
23870	Anchor Bay School District	10,494,824	0.0038188962	2,688,706	0.0038055370
23890	Mt Clemens Community Schools	1,681,249	0.0006117793	437,542	0.0006192874
23910	Clintondale Community Schools	3,537,394	0.0012872002	900,904	0.0012751200
23920	Fraser Public Schools	9,436,272	0.0034337064	2,406,747	0.0034064583
23930	East Detroit School District	3,830,540	0.0013938714	951,288	0.0013464319
23950	Roseville Community Schools	8,770,117	0.0031913032	2,209,213	0.0031268722
23970	L'Anse Creuse Public Schools	18,469,200	0.0067206423	4,662,166	0.0065987290
23980	Lake Shore Public Schools	7,053,064	0.0025664955	1,806,830	0.0025573482

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
23990	Lakeview Public Schools	7,340,280	0.0026710088	1,924,384	0.0027237317
24000	South Lake Public Schools	3,119,110	0.0011349935	798,610	0.0011303353
24010	New Haven Community Schools	1,823,285	0.0006634639	476,494	0.0006744193
24020	Memphis Community Schools	1,299,789	0.0004729722	330,044	0.0004671373
24030	Richmond Community Schools	2,308,401	0.0008399898	601,991	0.0008520444
24040	Utica Community Schools	47,054,715	0.0171224476	11,987,883	0.0169673915
24060	Warren Consolidated Schools	28,595,993	0.0104056182	7,318,768	0.0103588264
24070	Center Line Public Schools	5,418,805	0.0019718153	1,382,604	0.0019569073
24080	Warren Woods Public Schools	6,541,718	0.0023804251	1,682,340	0.0023811481
24090	Vandyke Public Schools	4,388,836	0.0015970261	1,113,389	0.0015758663
24100	Fitzgerald Public Schools	4,513,312	0.0016423209	1,139,073	0.0016122192
24110	Manistee ISD	905,325	0.0003294330	235,702	0.0003336069
24250	Bear Lake School	424,993	0.0001546482	106,656	0.0001509586
24270	Manistee Public Schools	2,227,041	0.0008103842	564,069	0.0007983716
24300	Onkama Consolidated Schools	530,106	0.0001928971	129,718	0.0001835996
24350	Wells Township School #18	64,003	0.0000232895	17,554	0.0000248458
24390	Gwinn Area Community Schools	1,727,290	0.0006285329	442,047	0.0006256638
24400	Ishpeming Public Schools	1,154,803	0.0004202143	295,255	0.0004178976
24420	Marquette Area Public Schools	5,347,769	0.0019459663	1,385,468	0.0019609609
24450	Negaunee Public School	2,578,850	0.0009384016	661,752	0.0009366289
24460	Powell Township School District	168,691	0.0000613838	44,206	0.0000625683
24470	Republic-Michigamme Schools	337,347	0.0001227551	88,559	0.0001253440
24500	West Shore ESD	3,102,959	0.0011291163	805,606	0.0011402372
24680	Mason County Central School District	1,722,350	0.0006267353	440,825	0.0006239345
24690	Mason County-Eastern-Custer #5 School District	606,499	0.0002206952	154,138	0.0002181636
24710	Ludington Area Schools	3,609,762	0.0013135339	937,678	0.0013271693
24720	Mecosta-Osceola ISD	3,340,069	0.0012153971	877,044	0.0012413490
24880	Big Rapids Public Schools	3,250,608	0.0011828434	861,930	0.0012199570
24930	Menominee County ISD	730,414	0.0002657856	194,903	0.0002758613
25050	Menominee Area Public Schools	1,996,647	0.0007265476	526,702	0.0007454832
25070	Carney-Nadeau Public School	470,573	0.0001712339	121,583	0.0001720863
25100	Midland County Ed Service Agency	2,297,182	0.0008359073	592,698	0.0008388919
25600	Midland Public Schools	13,086,080	0.0047618124	3,386,267	0.0047928493
25610	Bullock Creek School District	3,186,139	0.0011593844	825,341	0.0011681698
25620	Coleman Community Schools	1,077,077	0.0003919309	273,681	0.0003873624
25740	Lake City Area Schools	1,716,756	0.0006246998	441,748	0.0006252402
25750	McBain Rural Agricultural Schools	1,619,183	0.0005891944	412,319	0.0005835874

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
25760	Monroe County ISD	7,388,505	0.0026885571	1,949,611	0.0027594375
25920	Airport Community Schools	4,041,354	0.0014705830	1,072,067	0.0015173807
25930	Bedford Public Schools	6,959,248	0.0025323576	1,777,151	0.0025153407
25940	Dundee Community Schools	2,341,397	0.0008519962	598,665	0.0008473381
25950	Jefferson Schools	2,700,285	0.0009825898	666,587	0.0009434728
25960	Ida Public Schools	2,271,162	0.0008264391	590,884	0.0008363240
25970	Monroe Public Schools	7,436,080	0.0027058690	1,945,582	0.0027537353
25990	Mason Consolidated Schools	1,704,420	0.0006202107	442,598	0.0006264438
26000	Summerfield Schools	977,178	0.0003555793	250,252	0.0003542019
26010	Whiteford Agricultural Schools	1,112,284	0.0004047421	289,956	0.0004103979
26020	Montcalm Area ISD	3,334,507	0.0012133730	867,330	0.0012275996
26540	Lakeview Community Schools	1,683,916	0.0006127498	421,495	0.0005965752
26560	Greenville Public Schools	6,024,547	0.0021922351	1,546,628	0.0021890635
26600	Vestaburg Community School	1,075,093	0.0003912090	286,868	0.0004060273
26660	Atlanta Community Schools	365,322	0.0001329346	94,739	0.0001340915
26670	Hillman Community School	685,608	0.0002494816	167,842	0.0002375597
26680	Muskegon Area ISD	5,732,357	0.0020859118	1,501,514	0.0021252112
27080	Fruitport Community Schools	4,657,700	0.0016948616	1,198,464	0.0016962796
27100	Holton Public Schools	1,236,147	0.0004498138	318,377	0.0004506233
27120	Montague Area Public Schools	2,490,477	0.0009062440	636,948	0.0009015226
27130	Muskegon City Public Schools	6,326,514	0.0023021158	1,607,084	0.0022746317
27160	Orchard View Schools	4,002,313	0.0014563767	1,030,875	0.0014590789
27170	Reeths-Puffer Schools	5,949,940	0.0021650865	1,514,154	0.0021431011
27200	Muskegon Heights City Public Schools	11,646	0.0000042378	4,854	0.0000068702
27210	North Muskegon Public Schools	1,597,343	0.0005812473	409,135	0.0005790815
27270	Ravenna Public Schools #24	1,596,104	0.0005807965	400,786	0.0005672638
27280	Whitehall District Schools	4,087,112	0.0014872337	1,051,224	0.0014878803
27300	Newaygo County RESA	2,722,241	0.0009905793	699,516	0.0009900797
27690	Big Jackson School District	31,010	0.0000112840	8,326	0.0000117851
27830	Grant Public Schools	2,647,533	0.0009633943	679,331	0.0009615099
27840	Newaygo Public Schools	2,581,575	0.0009393934	656,733	0.0009295252
27860	Hesperia Community Schools	1,502,687	0.0005468035	386,081	0.0005464500
27880	Fremont Public Schools	3,646,061	0.0013267423	939,685	0.0013300096
27890	White Cloud Public Schools	1,469,624	0.0005347722	375,381	0.0005313068
27900	Oakland County ISD	13,939,030	0.0050721869	3,574,647	0.0050594777
27970	Rochester Community Schools	26,861,982	0.0097746398	7,041,327	0.0099661428
27980	Avondale School District	6,494,183	0.0023631280	1,696,404	0.0024010536

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
27990	Birmingham Public Schools	20,685,702	0.0075271916	5,275,598	0.0074669678
28000	Bloomfield Hills School District	16,424,505	0.0059766110	4,231,590	0.0059893021
28020	Brandon School District	3,368,139	0.0012256110	854,269	0.0012091146
28030	Walled Lake Consolidated School	25,201,581	0.0091704467	6,369,169	0.0090147841
28040	Farmington Public Schools	21,897,086	0.0079679945	5,488,651	0.0077685188
28050	Clarenceville School District	3,255,489	0.0011846198	830,214	0.0011750670
28060	Holly Area Schools	5,290,860	0.0019252580	1,338,187	0.0018940410
28070	Clarkston Community Schools #3F	14,970,672	0.0054475849	3,832,419	0.0054243236
28080	South Lyon Community Schools	14,111,697	0.0051350175	3,647,336	0.0051623603
28090	Huron Valley School District #4F	16,222,920	0.0059032576	4,156,518	0.0058830464
28100	Novi Community School District	12,746,143	0.0046381147	3,258,523	0.0046120428
28110	Lake Orion Community School #3	13,868,441	0.0050465006	3,532,495	0.0049998180
28120	Oxford Area Community School	10,077,067	0.0036668814	2,678,494	0.0037910823
28130	Pontiac City School District	6,727,673	0.0024480912	1,688,676	0.0023901152
28150	Oak Park School District	6,563,498	0.0023883504	1,681,468	0.0023799132
28160	Lamphere Public Schools	5,338,368	0.0019425455	1,350,551	0.0019115405
28170	Royal Oak City School District	9,622,230	0.0035013734	2,524,764	0.0035734970
28180	Berkley School District	10,656,499	0.0038777273	2,712,524	0.0038392485
28190	Hazel Park Public Schools	5,700,412	0.0020742875	1,502,999	0.0021273129
28200	Ferndale City School District	5,158,571	0.0018771204	1,343,715	0.0019018659
28210	Madison District Public Schools	2,393,921	0.0008711092	570,534	0.0008075212
28220	Southfield Public Schools	13,500,929	0.0049127689	3,411,550	0.0048286341
28230	Troy City School District	24,647,912	0.0089689754	6,342,044	0.0089763925
28240	Clawson City School District	2,651,608	0.0009648773	652,269	0.0009232080
28250	Waterford School District	16,110,459	0.0058623349	4,092,045	0.0057917928
28260	West Bloomfield Schools	10,114,425	0.0036804754	2,604,847	0.0036868438
28820	Hart Public Schools	2,007,859	0.0007306272	516,035	0.0007303853
28830	Walkerville Public Schools	441,993	0.0001608342	112,977	0.0001599049
28840	Pentwater Public Schools	500,621	0.0001821679	128,270	0.0001815511
28850	Shelby Public Schools	2,397,401	0.0008723755	621,904	0.0008802296
29180	Ontonagon Area School District	456,820	0.0001662292	116,902	0.0001654612
29540	Marion Public School	704,872	0.0002564915	179,911	0.0002546416
29550	Evart Public Schools	1,422,281	0.0005175449	371,220	0.0005254163
29560	Reed City Public School District	2,019,539	0.0007348773	513,877	0.0007273301
29600	Mio-AuSable Schools	868,936	0.0003161916	226,951	0.0003212222
29610	Fairview Area Schools	500,475	0.0001821146	129,870	0.0001838156
29650	Gaylord Community Schools	4,860,014	0.0017684803	1,236,352	0.0017499059

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
29660	Johannesburg-Lewiston Area Schools	1,095,173	0.0003985157	283,259	0.0004009185
29670	Vanderbilt Area School	150,279	0.0000546842	39,935	0.0000565237
29690	Ottawa Area ISD	9,000,037	0.0032749675	2,366,710	0.0033497909
30620	Hudsonville Public Schools	12,631,738	0.0045964846	3,301,263	0.0046725359
30630	Grand Haven Public Schools	11,774,605	0.0042845878	2,980,621	0.0042187063
30640	Holland Public Schools	6,552,571	0.0023843744	1,656,833	0.0023450464
30700	Coopersville Public Schools	4,127,042	0.0015017637	1,070,713	0.0015154645
30720	Spring Lake Public Schools	4,286,918	0.0015599401	1,102,241	0.0015600882
30740	Zeeland Public Schools	11,518,692	0.0041914652	3,013,140	0.0042647333
30950	Onaway Area Community Schools	941,183	0.0003424811	241,733	0.0003421439
30970	Posen Consolidated School	352,831	0.0001283894	90,875	0.0001286228
30980	Rogers City Area Schools	843,177	0.0003068186	213,192	0.0003017468
31020	Roscommon Area Public Schools	1,615,158	0.0005877299	410,327	0.0005807673
31030	Houghton Lake Community Schools	2,093,903	0.0007619374	513,035	0.0007261385
31040	Saginaw County ISD	8,370,613	0.0030459304	2,190,011	0.0030996951
31650	Birch Run Area Schools	2,578,325	0.0009382107	677,955	0.0009595633
31670	Bridgeport-Spaulding Community School District	1,885,981	0.0006862780	483,242	0.0006839700
*31680	Buena Vista School District	-	-	-	-
31700	Carrollton School District	3,512,065	0.0012779835	913,452	0.0012928809
31710	Chesaning-Union Schools	2,122,725	0.0007724252	551,330	0.0007803410
31720	Frankenmuth School District	2,032,329	0.0007395314	528,251	0.0007476745
31730	Merrill Community Schools	765,035	0.0002783840	186,427	0.0002638649
31740	Hemlock Public Schools	1,731,836	0.0006301869	442,047	0.0006256631
31750	Saginaw City Schools	9,044,608	0.0032911860	2,313,342	0.0032742540
31780	St Charles Community Schools	1,448,158	0.0005269611	370,092	0.0005238205
31800	Freeland Community Schools	2,634,819	0.0009587677	678,763	0.0009607059
31820	St Clair County RESA	4,443,691	0.0016169869	1,162,903	0.0016459478
32110	East China School District #3	6,960,017	0.0025326372	1,756,793	0.0024865273
32410	Yale Public School District	2,959,622	0.0010769586	757,044	0.0010715038
32420	Algonac Community Schools	2,058,877	0.0007491918	521,681	0.0007383758
32470	Capac Community Schools	1,227,015	0.0004464910	303,827	0.0004300300
32480	Marysville Public Schools	4,004,154	0.0014570466	1,022,664	0.0014474566
32490	Port Huron Area Schools	13,134,144	0.0047793021	3,310,246	0.0046852514
32520	St Joseph County ISD	2,609,718	0.0009496342	693,606	0.0009817149
32830	Burr Oak Community Schools	383,846	0.0001396754	97,605	0.0001381482
32840	Colon Community School	691,608	0.0002516649	178,474	0.0002526080
32850	Constantine Public Schools	1,806,352	0.0006573021	468,352	0.0006628958

\*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, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
32860	Mendon Community School	694,336	0.0002526577	169,657	0.0002401285
32870	Centreville Public Schools	1,161,947	0.0004228138	298,894	0.0004230475
32880	Sturgis Public School	4,828,309	0.0017569435	1,228,437	0.0017387029
32890	Three Rivers Public Schools	3,970,735	0.0014448861	997,850	0.0014123361
32900	White Pigeon Community Schools	1,081,308	0.0003934705	281,313	0.0003981650
32910	Sanilac County ISD	1,292,285	0.0004702417	334,723	0.0004737595
33390	Carsonville-Port Sanilac School	473,920	0.0001724518	119,594	0.0001692711
33400	Peck Community Schools	469,208	0.0001707373	122,248	0.0001730266
33420	Croswell-Lexington Schools	2,914,710	0.0010606158	746,610	0.0010567359
33430	Brown City Community Schools	1,286,932	0.0004682935	329,498	0.0004663641
33440	Deckerville Community School District	1,017,304	0.0003701803	255,560	0.0003617142
33450	Marlette Community School	1,164,982	0.0004239181	290,336	0.0004109346
33460	Sandusky Community Schools	1,581,549	0.0005755002	402,161	0.0005692100
33870	Manistique Area Schools	1,083,925	0.0003944227	271,457	0.0003842140
33880	Shiawassee Regional ESD	3,393,223	0.0012347387	877,302	0.0012417141
34650	Byron Area School	1,264,252	0.0004600410	319,114	0.0004516673
34660	Corunna Public Schools	2,880,005	0.0010479869	736,777	0.0010428187
34670	New Lothrop Area Public Schools	1,318,704	0.0004798551	348,955	0.0004939034
34680	Owosso Public Schools	4,946,086	0.0017998005	1,251,423	0.0017712377
34690	Perry Public Schools	1,547,746	0.0005631997	393,942	0.0005575771
34700	Morrice Area School	822,967	0.0002994643	213,252	0.0003018327
34710	Laingsburg Community Schools	1,671,685	0.0006082992	436,312	0.0006175459
34730	Tuscola County ISD	3,929,229	0.0014297827	1,003,109	0.0014197787
35410	Reese Public Schools	1,151,544	0.0004190281	298,037	0.0004218352
35420	Cass City Public Schools	1,453,859	0.0005290357	370,608	0.0005245512
35450	Mayville Community School	742,249	0.0002700922	188,112	0.0002662499
35460	Caro Community Schools	2,757,350	0.0010033550	704,076	0.0009965345
35470	Kingston Community School	915,903	0.0003332823	233,561	0.0003305775
35480	Millington Community School District	1,739,965	0.0006331450	439,223	0.0006216672
35490	Vassar Public Schools	1,787,850	0.0006505695	454,243	0.0006429261
35500	Van Buren County ISD	7,085,584	0.0025783291	1,843,635	0.0026094410
35660	Wood School District #8	32,286	0.0000117483	8,265	0.0000116977
36080	Mattawan Consolidated School	5,109,769	0.0018593622	1,303,474	0.0018449085
36090	Lawton Community Schools	1,549,753	0.0005639301	394,944	0.0005589949
36100	Bangor Public Schools	1,871,687	0.0006810766	480,604	0.0006802362
36110	Gobles Public Schools	1,099,940	0.0004002502	279,340	0.0003953715
36120	Bloomingdale Public Schools	1,678,158	0.0006106545	425,428	0.0006021411

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
36130	Covert Public Schools	868,899	0.0003161781	209,929	0.0002971283
36140	Decatur Public Schools	1,044,323	0.0003800123	266,877	0.0003777323
36150	Hartford Public Schools	1,930,566	0.0007025016	490,373	0.0006940639
36160	Lawrence Public Schools	816,797	0.0002972193	208,905	0.0002956802
36170	Paw Paw Public Schools	3,225,048	0.0011735428	835,964	0.0011832059
36180	South Haven Public Schools	3,088,536	0.0011238681	799,550	0.0011316661
36190	Washtenaw ISD	8,590,075	0.0031257891	2,318,582	0.0032816714
36590	Ann Arbor Public Schools	39,465,109	0.0143607132	10,025,912	0.0141904600
36600	Lincoln Consolidated School	6,569,493	0.0023905321	1,683,037	0.0023821350
36610	Manchester Community Schools	1,429,690	0.0005202409	351,667	0.0004977422
36620	Whitmore Lake Public Schools	1,565,167	0.0005695390	392,073	0.0005549320
36650	Saline Area Schools	10,427,473	0.0037943883	2,621,190	0.0037099761
36660	Dexter Community Schools	7,325,649	0.0026656848	1,913,373	0.0027081472
36670	Chelsea School District	5,071,758	0.0018455305	1,305,653	0.0018479927
36680	Milan Area Schools	4,104,008	0.0014933818	1,057,517	0.0014967867
36690	Ypsilanti Community Schools	7,773,314	0.0028285827	2,063,392	0.0029204801
36710	Wayne County RESA	6,186,571	0.0022511929	1,601,809	0.0022671660
36740	Flat Rock Community Schools	2,806,437	0.0010212169	715,626	0.0010128813
36790	Gibraltar School District	5,584,730	0.0020321925	1,464,227	0.0020724355
36810	Dearborn Public Schools	41,080,347	0.0149484719	10,608,634	0.0150152316
36811	Henry Ford College	12,232,412	0.0044511762	3,064,179	0.0043369726
36840	Crestwood School District	7,185,297	0.0026146129	1,844,607	0.0026108177
36850	Dearborn Heights School District #7	3,800,093	0.0013827923	974,578	0.0013793960
36860	Westwood Community Schools	2,722,773	0.0009907728	707,115	0.0010008353
36870	Ecorse Public Schools	1,482,639	0.0005395085	393,749	0.0005573035
36880	River Rouge Public School	3,128,422	0.0011383820	822,262	0.0011638114
36890	Lincoln Park Public Schools	10,465,724	0.0038083071	2,750,377	0.0038928250
36910	Southgate Community School District	7,208,583	0.0026230866	1,832,771	0.0025940646
36920	Allen Park Public Schools	6,518,378	0.0023719320	1,668,661	0.0023617872
36930	Melvindale-Northern Allen Park School District	5,388,268	0.0019607035	1,370,899	0.0019403416
36940	Grosse Ile Township Schools	3,351,713	0.0012196340	865,946	0.0012256413
36950	Grosse Pointe Public Schools	16,755,240	0.0060969602	4,272,188	0.0060467631
36960	Hamtramck Public Schools	6,040,698	0.0021981120	1,567,854	0.0022191067
36970	Harper Woods Public Schools	3,305,496	0.0012028162	865,528	0.0012250495
*36980	Highland Park School District	-	-	-	-
36990	Huron School District	4,764,350	0.0017336698	1,229,664	0.0017404405
37000	Livonia Public Schools	30,519,378	0.0111055067	7,866,281	0.0111337644

\*Employer had no statutorily required contributions. See Note 2.  
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**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
37010	Trenton Public Schools	5,213,006	0.0018969284	1,330,128	0.0018826344
37020	Riverview Public Schools	4,179,739	0.0015209392	1,059,697	0.0014998729
37040	Garden City Public Schools	7,832,031	0.0028499489	1,997,385	0.0028270552
*37070	Inkster Public Schools	-	-	-	-
37080	Wayne-Westland Community Schools	21,295,328	0.0077490247	5,647,838	0.0079938280
37090	Northville Public Schools	14,625,381	0.0053219390	3,776,398	0.0053450329
37100	Plymouth-Canton Community School District	29,841,861	0.0108589694	7,748,821	0.0109675138
37110	Redford-Union School District #1	6,595,430	0.0023999701	1,665,138	0.0023568011
37120	South Redford School District	5,716,220	0.0020800397	1,475,425	0.0020882848
37130	Romulus Community Schools	3,982,098	0.0014490208	1,042,731	0.0014758584
37150	Taylor School District	12,700,545	0.0046215225	3,198,915	0.0045276756
37160	Van Buren Public Schools	8,271,649	0.0030099190	2,127,774	0.0030116053
37170	Wyandotte Public Schools	11,122,277	0.0040472163	2,875,869	0.0040704425
37180	Wexford-Missaukee ISD	3,052,023	0.0011105815	789,882	0.0011179815
37390	Cadillac Area Public Schools	4,457,426	0.0016219850	1,128,443	0.0015971735
37400	Manton Consolidated School District	1,424,682	0.0005184187	372,876	0.0005277610
37410	Buckley Community School	581,293	0.0002115232	150,388	0.0002128558
37430	Mesick Consolidated Schools	959,864	0.0003492788	245,909	0.0003480538
39100	Allendale Public Schools	4,510,263	0.0016412116	1,179,058	0.0016688126
39350	Standish-Sterling Community School District	2,442,662	0.0008888452	623,312	0.0008822228
39370	Lakeshore Public Schools	4,372,714	0.0015911597	1,133,232	0.0016039519
39410	Whittemore-Prescott Area Schools	1,174,716	0.0004274602	299,781	0.0004243031
39420	Forest Hills Public Schools	17,217,212	0.0062650644	4,396,864	0.0062232273
39450	Northwestern Michigan College	4,543,863	0.0016534379	1,137,191	0.0016095559
39810	Coloma Community Schools	2,096,112	0.0007627410	532,829	0.0007541541
39830	Morley-Stanwood Community School	1,865,349	0.0006787701	481,436	0.0006814145
39880	Laker Schools	1,534,688	0.0005584480	388,078	0.0005492779
39890	Western School District	4,550,574	0.0016558799	1,162,867	0.0016458967
39900	Meridian Public Schools	2,110,863	0.0007681089	551,433	0.0007804867
39910	Hamilton Community Schools	4,906,186	0.0017852814	1,282,939	0.0018158449
39920	Owendale-Gagetown Area Schools	253,710	0.0000923208	66,561	0.0000942092
39980	Kentwood Public Schools	16,888,556	0.0061454717	4,411,879	0.0062444782
39990	Saginaw Township Community Schools	7,846,921	0.0028553673	2,007,917	0.0028419621
40010	West Ottawa Public Schools	12,311,086	0.0044798046	3,166,351	0.0044815854
40080	Delta College	9,224,008	0.0033564669	2,286,084	0.0032356740
40090	North Central Michigan College	1,052,384	0.0003829455	256,677	0.0003632949
40110	Akron-Fairgrove Schools	526,468	0.0001915733	141,370	0.0002000914

\*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, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
40330	Nottawa Community School	178,781	0.0000650554	47,121	0.0000666937
40360	Stephenson Area Public Schools	648,807	0.0002360904	158,953	0.0002249784
40370	Chippewa Valley Schools	27,850,190	0.0101342326	7,150,872	0.0101211899
40410	Mona Shores School District #29	6,316,929	0.0022986279	1,639,798	0.0023209347
40650	Waverly Community Schools	5,878,791	0.0021391967	1,515,636	0.0021451986
40660	Northview Public Schools	6,119,410	0.0022267541	1,568,540	0.0022200781
41030	Lakewood School District	2,589,941	0.0009424376	668,499	0.0009461787
41040	Kenowa Hills Public Schools	5,196,481	0.0018909153	1,337,766	0.0018934449
41330	Wyoming Public Schools	7,183,501	0.0026139595	1,852,299	0.0026217035
41440	Durand Area Schools	1,992,949	0.0007252019	510,613	0.0007227108
41450	Benzie County Central Schools	2,057,254	0.0007486012	530,935	0.0007514745
41460	Frankfort-Elberta Area Schools	1,073,886	0.0003907696	279,205	0.0003951802
41470	Tri-County Area Schools	2,766,556	0.0010067050	712,820	0.0010089094
41490	Gull Lake Community Schools	5,533,785	0.0020136547	1,439,249	0.0020370825
41500	Schoolcraft Community College	11,112,790	0.0040437642	2,793,704	0.0039541481
41540	Mar Lee School District	483,384	0.0001758955	125,682	0.0001778881
41690	Maple Valley Schools	1,390,521	0.0005059882	361,831	0.0005121275
41700	Carson City-Crystal Area School	1,315,378	0.0004786449	329,121	0.0004658314
41710	Bay De Noc Community College	1,431,189	0.0005207866	347,884	0.0004923880
41720	Kaleva Norman Dickson School District	762,093	0.0002773133	194,230	0.0002749088
41740	Oakridge Public Schools	2,973,226	0.0010819088	753,860	0.0010669975
41750	Central Montcalm Public Schools	2,524,024	0.0009184515	644,053	0.0009115784
41790	Macomb Community College	18,642,687	0.0067837715	4,700,949	0.0066536220
41810	Charlevoix-Emmet ISD	3,188,656	0.0011603002	822,616	0.0011643126
41820	Marquette-Alger ISD	1,734,619	0.0006311997	451,115	0.0006384989
41860	Muskegon County Community College	3,885,402	0.0014138348	978,561	0.0013850343
41910	River Valley School District	1,374,879	0.0005002963	364,011	0.0005152139
42070	Norway-Vulcan Area Schools	992,100	0.0003610092	255,425	0.0003615229
42080	Lake Michigan College	1,585,581	0.0005769673	409,134	0.0005790793
42120	Ovid-Elsie Area Schools	2,331,045	0.0008482296	603,171	0.0008537148
42300	Monroe County Community College	3,326,529	0.0012104701	831,540	0.0011769439
42310	Southwestern Michigan College	1,072,100	0.0003901198	273,266	0.0003867745
42370	Pine River Area Schools	1,617,792	0.0005886883	413,992	0.0005859555
42380	Oakland Community College	16,915,996	0.0061554567	4,265,894	0.0060378541
42450	Lansing Community College	14,122,001	0.0051387673	3,530,950	0.0049976302
42490	Benton Harbor Area Schools	2,422,985	0.0008816848	665,515	0.0009419555
42500	Montcalm Community College	1,989,222	0.0007238456	506,165	0.0007164156

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
42510	Jackson College	2,211,027	0.0008045568	543,281	0.0007689488
42520	Gogebic-Ontonagon ISD	839,523	0.0003054889	223,176	0.0003158788
42560	Coor ISD	1,064,285	0.0003872760	274,805	0.0003889531
42580	Cheboygan Area School District	2,563,018	0.0009326406	653,317	0.0009246907
42600	West Branch-Rose City Area Schools	2,843,700	0.0010347762	718,535	0.0010169995
42640	Washtenaw Community College	12,271,641	0.0044654513	2,997,207	0.0042421820
42650	North Dickinson School	383,810	0.0001396621	96,896	0.0001371446
42680	Glen Oaks Community College	750,270	0.0002730110	190,843	0.0002701148
42730	Mid-Michigan Community College	3,054,480	0.0011114758	748,145	0.0010589079
42740	Engadine Consolidated School District #4	643,665	0.0002342192	165,880	0.0002347834
42810	Montabella Community Schools	1,236,956	0.0004501084	325,783	0.0004611068
42820	Swan Valley School District	2,524,162	0.0009185017	641,032	0.0009073034
42850	Crawford-AuSable School District	2,619,812	0.0009533072	672,817	0.0009522913
42870	Big Bay De Noc School District	293,460	0.0001067852	77,974	0.0001103623
42900	Gogebic Community College	761,430	0.0002770720	175,964	0.0002490559
42980	Kalamazoo Valley Community College	5,801,730	0.0021111554	1,444,544	0.0020445770
43020	Chippewa Hills School District	3,339,298	0.0012151162	859,197	0.0012160887
43030	West Iron County Public Schools	1,361,535	0.0004954407	351,283	0.0004971984
43040	Forest Park School District	728,947	0.0002652519	186,285	0.0002636643
43060	Ironwood-Gogebic City Area Schools	1,285,368	0.0004677245	336,638	0.0004764702
43080	Ewen-Trout Creek Consolidated School District	330,170	0.0001201434	84,249	0.0001192447
43100	Kirtland Community College	1,775,315	0.0006460084	450,912	0.0006382107
43170	West Shore Community College	1,222,696	0.0004449191	309,404	0.0004379233
43240	St Clair County Community College	3,213,597	0.0011693759	820,658	0.0011615423
43310	Unionville-Sebewaing Area Schools	1,062,949	0.0003867899	269,601	0.0003815869
43440	Jenison Public Schools	9,420,663	0.0034280264	2,438,258	0.0034510573
43450	Woodhaven-Brownstown School District	9,384,228	0.0034147685	2,447,641	0.0034643379
44010	Wayne County Community College	12,955,004	0.0047141158	3,242,206	0.0045889489
44920	Charles S Mott Community College	7,557,610	0.0027500919	1,907,134	0.0026993158
44960	North Central Area Schools	537,957	0.0001957537	138,850	0.0001965247
45000	Kellogg Community College	4,045,270	0.0014720082	1,041,788	0.0014745239
45780	Nice Community Schools	2,186,677	0.0007956964	568,071	0.0008040359
46510	Forest Area Schools	737,071	0.0002682084	190,624	0.0002698057
47180	East Jordan Public Schools	1,507,810	0.0005486675	385,201	0.0005452055
47190	Boyne City Public Schools	2,204,933	0.0008023395	570,116	0.0008069303
47200	Mid Peninsula Schools	247,473	0.0000900513	64,877	0.0000918256
47930	Alpena Community College	2,140,771	0.0007789919	540,877	0.0007655460

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2020**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
49130	Kalamazoo Public Library	230,676	0.0000839392	50,656	0.0000716973
49230	Grand Rapids Community College	14,480,247	0.0052691269	3,649,243	0.0051650597
60000	Macomb Academy	107,866	0.0000392505	26,505	0.0000375144
*60010	New Branches School	-	-	-	-
60020	Walden Green Day School Inc	28,925	0.0000105254	6,957	0.0000098473
60050	Nah Tah Wahsh Public School Academy	413,964	0.0001506348	104,365	0.0001477162
*60070	Windover High School	-	-	-	-
60100	Honey Creek Community School	467,772	0.0001702148	115,892	0.0001640317
60110	Bay-Arenac Community High School	215,322	0.0000783523	58,206	0.0000823832
60120	Da Vinci Institute	563,643	0.0002051007	151,342	0.0002142068
*60130	El-Hajj Malik El-Shabazz Academy	-	-	-	-
60280	A G B U Alex & Marie Manoogian School	537,241	0.0001954932	136,239	0.0001928292
*60300	Michigan Technical Academy	-	-	-	-
60380	Joseph K. Lumsden Public School Academy	1,641,673	0.0005973782	421,441	0.0005964981
60390	Martin Luther King Jr Public School Academy	473,449	0.0001722804	120,307	0.0001702805
60410	Woodland Park Academy	431,122	0.0001568782	107,663	0.0001523832
*60420	St Clair County Learning Academy	-	-	-	-
60440	Central Academy	39,888	0.0000145145	10,422	0.0000147505
*60500	Woodward Academy	-	-	-	-
60510	Summit Academy	7,876	0.0000028661	1,760	0.0000024904
*60560	Commonwealth Community Development Academy	-	-	-	-
*60580	Midland Academy of Advanced and Creative Studies	-	-	-	-
60600	Academy for Business and Technology	6,612	0.0000024060	3,738	0.0000052907
60720	Flat River Academy	4,899	0.0000017827	2,574	0.0000036430
*60760	Charlevoix Montessori Academy for the Arts	-	-	-	-
60830	Countryside Charter School	840,809	0.0003059566	221,488	0.0003134895
60850	Detroit Community High School	670	0.0000002436	379	0.0000005357
60890	Henry Ford Academy	688,536	0.0002505470	177,879	0.0002517664
60930	Dearborn Academy	22,405	0.0000081528	5,810	0.0000082239
60980	North Star Academy	319,545	0.0001162771	84,489	0.0001195836
61040	Washtenaw Technical Middle College	571,887	0.0002081003	153,660	0.0002174874
61220	Summit Academy North	40,271	0.0000146541	10,365	0.0000146697
61240	Creative Technologies Academy	444,572	0.0001617725	116,469	0.0001648472
*61330	Hope Academy	-	-	-	-
61380	Francis Reh Public School Academy	2,470	0.0000008990	1,397	0.0000019768
61400	Detroit Edison Public School Academy	82,970	0.0000301913	21,042	0.0000297818
61620	Hope of Detroit Academy	7,525	0.0000027383	4,254	0.0000060214

\*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, 2020**

<b>Employer Number</b>	<b>Employer Name</b>	<b>Total Required Pension Employer Contributions</b>	<b>Pension Proportionate Share</b>	<b>Total Required OPEB Employer Contributions</b>	<b>OPEB Proportionate Share</b>
*61630	Joy Preparatory Academy	-	-	-	-
61670	Holly Academy	962,096	0.0003500910	244,379	0.0003458891
*61680	International Academy of Flint	-	-	-	-
61700	West Village Academy	32,698	0.0000118981	8,454	0.0000119658
61810	Grand Rapids Child Discovery Center	372,088	0.0001353967	99,765	0.0001412052
61840	George Washington Carver Academy	39,605	0.0000144115	9,999	0.0000141529
*61930	Blue Water Learning Academy	-	-	-	-
61960	Arts Academy in the Woods	407,832	0.0001484033	105,357	0.0001491195
61970	Battle Creek Area Learning Center	28,895	0.0000105144	8,252	0.0000116795
62040	Presque Isle Academy II	33,186	0.0000120757	9,164	0.0000129701
62060	Outlook Academy	154,555	0.0000562400	40,580	0.0000574357
*62120	St Clair County Academy of Style	-	-	-	-
62180	Richfield Public School Academy	40,359	0.0000146861	10,781	0.0000152598
*62360	Crescent Academy	-	-	-	-
*62490	Wavecrest Career Academy	-	-	-	-
62590	Three Lakes Academy	196,981	0.0000716783	50,366	0.0000712868
62610	Virtual Learning Academy of St Clair	153,310	0.0000557869	40,295	0.0000570327
*62620	Michigan Math and Science Academy	-	-	-	-
*62660	Washington-Parks Academy	-	-	-	-
*62810	St Clair County Career Prep Academy	-	-	-	-
62940	West Michigan Aviation Academy	5,166	0.0000018799	1,604	0.0000022697
62950	Blue Water Middle College Academy	112,743	0.0000410253	28,092	0.0000397615
63050	Relevant Academy of Eaton County	44,411	0.0000161603	11,256	0.0000159314
*63230	Cornerstone Health School	-	-	-	-
63310	Madison-Carver Elementary	4,869	0.0000017719	2,753	0.0000038963
63430	Muskegon Heights Public School Academy	106,155	0.0000386281	29,272	0.0000414311
63440	Greater Heights Academy	71,982	0.0000261931	13,935	0.0000197226
63520	Rising Stars Academy	32,797	0.0000119343	8,956	0.0000126762
*63530	Detroit Public Safety Academy	-	-	-	-
63580	Covenant House Academy Grand Rapids	7,436	0.0000027060	1,243	0.0000017595
63780	Waterford Montessori Academy	3,919	0.0000014260	938	0.0000013275
63960	New School High	4,702	0.0000017109	790	0.0000011186
64160	Cornerstone Jefferson-Douglass Academy	5,242	0.0000019075	2,964	0.0000041946
64310	Flint Cultural Center Academy	59,734	0.0000217361	18,503	0.0000261891
*70000	Cheboygan Area Public Library	-	-	-	-
70010	Bacon Memorial District Library	14,969	0.0000054471	3,438	0.0000048664
70020	Willard Library	45,620	0.0000166005	7,569	0.0000107130

\*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, 2020

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
70030	Grosse Pointe Public Library	48,846	0.0000177742	11,385	0.0000161143
70040	Public Libraries of Saginaw	112,177	0.0000408193	20,868	0.0000295357
*70060	Houghton Lake Public Library	-	-	-	-
70070	Ann Arbor District Library	189,417	0.0000689259	42,421	0.0000600411
70090	Flint Public Library	163,990	0.0000596733	37,991	0.0000537710
70100	Hackley Public Library	120,781	0.0000439502	28,434	0.0000402448
70120	Mount Clemens Public Library	134,249	0.0000488511	31,171	0.0000441183
<b>Total</b>		<b>\$ 2,748,130,159</b>	<b>1.0000000002</b>	<b>\$ 706,524,817</b>	<b>0.9999999986</b>

\*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 – University Employers  
As Of And For The Fiscal Year Ended September 30, 2020

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
44730	Central Michigan University	12,533,713	0.2474264871	3,285,342	0.2477958620
44740	Eastern Michigan University	6,257,085	0.1235203532	1,639,903	0.1236891299
44750	Michigan Technological University	5,735,218	0.1132182257	1,497,010	0.1129114761
44760	Northern Michigan University	4,788,721	0.0945335559	1,245,672	0.0939544008
44770	Western Michigan University	11,567,734	0.2283572247	3,024,945	0.2281555109
44780	Ferris State University	8,246,758	0.1627982270	2,161,524	0.1630322530
44790	Lake Superior State University	1,527,081	0.0301459264	403,865	0.0304613674
<b>Total</b>		<b>\$ 50,656,310</b>	<b>1.0000000000</b>	<b>\$ 13,258,261</b>	<b>1.0000000001</b>

Michigan Public School Employees' Retirement System  
Schedule Of Collective Pension Amounts  
As Of And For The Fiscal Year Ended September 30, 2020

		Deferred Outflows of Resources				Deferred Inflows of Resources			
			Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*			Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions*
	September 30, 2020 Net Pension Liability	Differences Between Expected and Actual Experience				Differences Between Expected and Actual Experience	Changes of Assumptions		
Non-Universities**	\$ 34,351,087,793	\$ 524,856,438	\$ 144,327,904	\$3,806,431,721	\$ 4,475,616,063	\$ 73,317,361	-	\$ 73,317,361	\$ 5,023,434,899
Universities**	683,020,062	-	868,552	-	868,552	-	-	-	51,273,159
<b>System Total</b>	<b>\$ 35,034,107,855</b>	<b>\$ 524,856,438</b>	<b>\$ 145,196,456</b>	<b>\$3,806,431,721</b>	<b>\$ 4,476,484,615</b>	<b>\$ 73,317,361</b>	<b>-</b>	<b>\$ 73,317,361</b>	<b>\$ 5,074,708,058</b>

\* 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, 2020

		Deferred Outflows of Resources				Deferred Inflows of Resources			
			Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*			Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*	OPEB Expense Excluding That Attributable to Employer-Paid Member Contributions*
	September 30, 2020 Net OPEB Liability	Differences Between Expected and Actual Experience				Differences Between Expected and Actual Experience	Changes of Assumptions		
Non-Universities**	\$ 5,357,266,979	-	\$ 44,712,395	\$1,766,397,321	\$ 1,811,109,716	\$3,991,664,664	-	\$ 3,991,664,664	\$ (147,997,138)
Universities**	42,254,274	-	879,058	206,153	1,085,211	1,150,979	-	1,150,979	(42,368,125)
<b>System Total</b>	<b>\$ 5,399,521,253</b>	<b>-</b>	<b>\$ 45,591,453</b>	<b>\$1,766,603,474</b>	<b>\$ 1,812,194,927</b>	<b>\$3,992,815,643</b>	<b>-</b>	<b>\$ 3,992,815,643</b>	<b>\$ (190,365,263)</b>

\* 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, 2020**

**Note 1: Plan Description**

**Organization**

The Michigan Public School Employees' Retirement System (System or MPSERS) 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 26<sup>th</sup>, 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 MPSERS, 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](http://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, 2020 (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, 2019

	Non-University Employers	University Employers	System Total
Total Pension Liability	\$ 83,442,507,212	\$ 1,200,891,617	\$ 84,643,398,829
Fiduciary Net Position	(50,325,869,388)	(531,300,707)	(50,857,170,095)
Net Pension Liability*	\$ 33,116,637,824	\$ 669,590,910	\$ 33,786,228,734
Fiduciary Net Position as a Percentage of Total Pension Liability	60.31%	44.24%	60.08%
Net Pension Liability as a Percentage of Covered Payroll	378.65%	314.52%	377.13%

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

#### Net Pension Liability As of September 30, 2020

	Non-University Employers	University Employers	System Total
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*	\$ 34,351,087,793	\$ 683,020,062	\$ 35,034,107,855
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.

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, 2019**

	Non-University Employers	University Employers	System Total
Total OPEB Liability	\$ 13,925,860,688	\$ 235,765,954	\$ 14,161,626,642
Fiduciary Net Position	(6,748,112,668)	(143,985,860)	(6,892,098,528)
Net OPEB Liability*	\$ 7,177,748,020	\$ 91,780,094	\$ 7,269,528,114
Fiduciary Net Position as a Percentage of Total OPEB Liability	48.46%	61.07%	48.67%
Net OPEB Liability as a Percentage of Covered Payroll	82.07%	43.11%	81.14%

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

**Net OPEB Liability  
As of September 30, 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*	\$ 5,357,266,979	\$ 42,254,274	\$ 5,399,521,253
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.

**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:

	<b>1% Decrease*</b> 5.80% / 5.80% / 5.00%	<b>Current Single Discount Rate*</b> 6.80% / 6.80% / 6.00%	<b>1% Increase*</b> 7.80% / 7.80% / 7.00%
Non-University Employers	\$ 44,461,655,957	\$ 34,351,087,793	\$ 25,971,680,348
University Employers	800,457,973	683,020,062	582,869,518
System Total	<u>\$ 45,262,113,930</u>	<u>\$ 35,034,107,855</u>	<u>\$ 26,554,549,866</u>

\* 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:

	<b>1% Decrease</b> 5.95%	<b>Current Single Discount Rate</b> 6.95%	<b>1% Increase</b> 7.95%
Non-University Employers	\$ 6,882,018,308	\$ 5,357,266,979	\$ 4,073,554,176
University Employers	63,169,059	42,254,274	24,429,078
System Total	<u>\$ 6,945,187,367</u>	<u>\$ 5,399,521,253</u>	<u>\$ 4,097,983,254</u>

#### **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:

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Non-University Employers	\$ 4,024,403,183	\$ 5,357,266,979	\$ 6,873,235,119
University Employers	23,253,279	42,254,274	64,000,527
System Total	<u>\$ 4,047,656,462</u>	<u>\$ 5,399,521,253</u>	<u>\$ 6,937,235,646</u>

## **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, 2020, are based on the results of an actuarial valuation date of September 30, 2019, 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 2018 fiscal year were sufficient to reduce the discount rate for the MPSERS non-hybrid and the Pension Plus plans from 7.05% and 7.00%, respectively, to 6.80%; and to reduce the MPSERS OPEB plan discount rate to 6.95% from 7.15% beginning with the September 30, 2018 actuarial valuations.

Additional information as of the latest actuarial valuation follows:

### Summary of Actuarial Assumptions

Valuation Date:	September 30, 2019
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:	7.00% 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: <sup>1</sup>	
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, 2017 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: 4.4892
- 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: 1.0217
  - Non-university employers: 5.9870
- Recognition period for OPEB assets in years is 5.0000
- Full actuarial assumptions are available in the 2020 MPSERS CAFR found on the ORS website at [www.michigan.gov/orsschools](http://www.michigan.gov/orsschools).

<sup>1</sup>Applies 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, 2020.

Expense	Non-University Employers	University Employers	System Total
Service Cost	\$ 849,734,177	\$ 4,537,434	\$ 854,271,611
Interest on the Total Pension Liability	5,528,834,088	78,678,371	5,607,512,459
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(400,203,868)	(1,422,420)	(401,626,288)
Projected Earnings on Plan Investments (shown as negative for addition here)	(3,359,681,960)	(34,811,576)	(3,394,493,536)
Pension Plan Administrative Expense <sup>1</sup>	22,766,436	352,159	23,118,595
Other Changes in Plan Fiduciary Net Position <sup>2</sup>	(77,844,743)	318,510	(77,526,233)
Recognition of Outflow (Inflow) of Resources due to Liabilities	2,824,939,818	7,896,125	2,832,835,943
Recognition of Outflow (Inflow) of Resources due to Assets	(365,109,049)	(4,275,444)	(369,384,493)
Total Pension Expense <sup>3</sup>	\$ 5,023,434,899	\$ 51,273,159	\$ 5,074,708,058

<sup>1</sup>The 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.

<sup>2</sup>Other includes \$1,127,649 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between groups. Other also includes a \$76,643,234 adjustment for the difference between the amount submitted as Net Position Beginning of Year for the current report and the amount submitted as Net Position End of Year for the prior report.

<sup>3</sup>Employer-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:

<b>Net Deferred Outflows (Inflows) of Resources</b>			
<b>Fiscal Year Ending September 30</b>	<b>Non-University Employers</b>	<b>University Employers</b>	<b>System Total</b>
2021	\$ 2,012,286,948	\$ (4,771,969)	\$ 2,007,514,979
2022	1,412,011,000	123,637	1,412,134,637
2023	745,781,596	3,774,598	749,556,194
2024	232,219,158	1,742,286	233,961,444
2025	-	-	-
Thereafter	-	-	-
Total	<u>\$ 4,402,298,702</u>	<u>\$ 868,552</u>	<u>\$ 4,403,167,254</u>

### Other Postemployment Benefit Plan

The following table provides details of the OPEB plan expense for the fiscal year ended September 30, 2020.

<b>Expense</b>	<b>Non-University Employers</b>	<b>University Employers</b>	<b>System Total</b>
Service Cost	\$ 203,270,910	\$ 1,431,862	\$ 204,702,772
Interest on the Total OPEB Liability	968,234,045	16,519,340	984,753,385
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(203,416,181)	(1,336,068)	(204,752,249)
Projected Earnings on Plan Investments (shown as negative for addition here)	(495,712,030)	(10,646,814)	(506,358,844)
OPEB Plan Administrative Expense <sup>2</sup>	6,107,423	106,150	6,213,573
Other Changes in Plan Fiduciary Net Position <sup>3</sup>	(34,463,404)	(576,706)	(35,040,110)
Recognition of Outflow (Inflow) of Resources due to Liabilities	(551,498,714)	(46,929,989)	(598,428,703)
Recognition of Outflow (Inflow) of Resources due to Assets	(40,519,187)	(935,900)	(41,455,087)
Total OPEB Expense <sup>1</sup>	<u>\$ (147,997,138)</u>	<u>\$ (42,368,125)</u>	<u>\$ (190,365,263)</u>

<sup>1</sup>Employer-level results may not add to the System-wide results due to rounding.

<sup>2</sup>The 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.

<sup>3</sup>Other includes \$152,864 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between the groups. Other also includes a \$34,192,369 adjustment for the difference between the amount submitted as Net Position Beginning of Year for the current report and the amount submitted as Net Position End of Year for the prior report.

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:

<b>Net Deferred Outflows (Inflows) of Resources</b>			
<b>Fiscal Year Ending September 30</b>	<b>Non-University Employers</b>	<b>University Employers</b>	<b>System Total</b>
2021	\$ (592,017,901)	\$ (1,880,724)	\$ (593,898,625)
2022	(529,668,750)	218,211	(529,450,539)
2023	(432,906,756)	1,042,542	(431,864,214)
2024	(345,981,274)	554,203	(345,427,071)
2025	(279,980,267)	-	(279,980,267)
Thereafter	-	-	-
Total	<u>\$ (2,180,554,948)</u>	<u>\$ (65,768)</u>	<u>\$ (2,180,620,716)</u>