

# Michigan Public School Employees' Retirement System

A Fiduciary Component Unit of the State of Michigan

## **Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedules of Collective Pension and Other Postemployment Benefit Amounts for Fiscal Year Ended September 30, 2023**



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

**Prepared by**  
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Office of the Auditor General

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

## Independent Auditor's Report

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

## Report on the Audit of the Schedules

### ***Opinions***

We have audited the schedule of employer allocations - non-university employers and the schedule of employer allocations - university employers of the Michigan Public School Employees' Retirement System (System) as of and for the fiscal year ended September 30, 2023 and the related notes. 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, 2023 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, 2023 and the related notes.
- September 30, 2023 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, 2023 and the related notes.

In our opinion, the accompanying 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 other postemployment benefit (OPEB) amounts as of and for the fiscal year ended September 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



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### ***Responsibilities of Management 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 and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations - non-university employers, the schedule of employer allocations - 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, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations - non-university employers, the schedule of employer allocations - university employers, and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations - non-university employers, the schedule of employer allocations - 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations - non-university employers, the schedule of employer allocations - university employers, and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations - non-university employers, the schedule of employer allocations - university employers, and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts.



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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter***

We have audited, in accordance with GAAS 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, 2023, and our report thereon, dated February 14, 2024, 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.

Doug Ringler  
Auditor General  
July 30, 2024

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

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	158,863,122	0.0440783066	32,809,024	0.0421170933
5900	Alcona Community Schools	1,533,989	0.0004256218	332,163	0.0004263990
5930	Autrain-Onota Public Schools	154,284	0.0000428079	30,372	0.0000389885
5950	Burt Township School District	200,960	0.0000557585	45,724	0.0000586955
5980	Munising Public Schools	1,496,158	0.0004151254	320,537	0.0004114743
5990	Superior Central School District	715,131	0.0001984208	151,940	0.0001950462
6000	Allegan Area Educational Service Agency	4,136,994	0.0011478541	918,380	0.0011789284
6370	Glenn-Ganges School District #4	113,999	0.0000316304	26,936	0.0000345785
7000	Allegan Public Schools	5,134,643	0.0014246628	1,098,388	0.0014100061
7020	Plainwell Community Schools	5,353,356	0.0014853470	1,172,841	0.0015055812
7030	Hopkins Public School District	3,326,028	0.0009228428	708,644	0.0009096890
7040	Fennville Public Schools	2,893,657	0.0008028766	632,378	0.0008117869
7050	Martin Public Schools	1,279,287	0.0003549521	276,951	0.0003555238
7060	Otsego Public Schools	5,212,982	0.0014463987	1,130,753	0.0014515525
7070	Saugatuck Public Schools	1,885,640	0.0005231915	409,878	0.0005261622
7080	Wayland Union Schools	6,411,703	0.0017789969	1,368,031	0.0017561481
7090	Alpena-Montmorency-Alcona ESD	1,615,387	0.0004482069	378,011	0.0004852546
7120	Alpena Public Schools	7,335,700	0.0020353700	1,596,933	0.0020499905
7210	Ellsworth Community Schools	524,435	0.0001455101	105,832	0.0001358571
7220	Central Lake-Antrim Co Public Schools	600,015	0.0001664806	131,288	0.0001685344
7230	Alba Public Schools	207,943	0.0000576960	42,096	0.0000540383
7240	Elk Rapids Schools	2,381,541	0.0006607844	508,276	0.0006524760
7250	Bellaire Public Schools	797,284	0.0002212153	175,678	0.0002255181
7270	Mancelona Public Schools	1,685,160	0.0004675659	373,512	0.0004794792
*7470	Arenac-Eastern High School	-	-	-	-
7480	Au Gres-Sims School District	851,720	0.0002363189	185,733	0.0002384269
7520	Arvon Township Schools	67,647	0.0000187693	14,242	0.0000182820
7540	Baraga Township Schools	919,202	0.0002550427	206,097	0.0002645678
7560	L'anse Public Schools	1,277,664	0.0003545019	277,710	0.0003564973
7570	Barry Intermediate School District	1,151,999	0.0003196346	243,497	0.0003125784
7980	Delton-Kellogg Schools	2,453,341	0.0006807061	528,316	0.0006782021
8000	Hastings Area School District	5,100,846	0.0014152853	1,142,363	0.0014664572
8020	Thornapple-Kellogg Schools	7,293,081	0.0020235448	1,584,685	0.0020342672
8040	Bay-Arenac Intermediate School District	7,137,832	0.0019804694	1,545,349	0.0019837720
8630	Bangor Township Schools	4,538,551	0.0012592705	966,908	0.0012412241
8640	Bay City Public Schools	15,611,499	0.0043315808	3,302,704	0.0042396967

\*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, 2023**

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	2,926,275	0.0008119268	618,449	0.0007939057
8680	Pinconning Area Schools	2,355,176	0.0006534692	509,514	0.0006540653
8830	Berrien Regional Educational Service Agency	6,783,230	0.0018820813	1,449,839	0.0018611648
9250	Riverside-Hager School District #6	140,185	0.0000388960	29,005	0.0000372333
9600	River School	140,684	0.0000390343	32,084	0.0000411866
9720	Buchanan Community Schools	3,017,115	0.0008371314	647,541	0.0008312513
9760	Bridgman Public Schools	2,366,537	0.0006566216	515,291	0.0006614818
9780	New Buffalo Area Schools	2,572,408	0.0007137427	557,421	0.0007155641
9790	Niles Public Schools	6,247,319	0.0017333867	1,344,321	0.0017257113
9800	Brandywine Public Schools	2,598,771	0.0007210572	565,643	0.0007261189
9810	Berrien Springs Public Schools	8,565,053	0.0023764673	1,944,769	0.0024965087
9820	Eau Claire Public Schools	1,593,096	0.0004420219	342,205	0.0004392904
9830	St Joseph Public Schools	5,951,009	0.0016511723	1,275,267	0.0016370660
9850	Watervliet Public Schools	3,239,862	0.0008989350	698,762	0.0008970042
9870	Branch County Intermediate School District	4,724,245	0.0013107934	1,040,339	0.0013354876
10150	Bronson Community Schools	1,941,096	0.0005385782	423,118	0.0005431589
10160	Coldwater Community Schools	5,538,901	0.0015368285	1,188,487	0.0015256665
10180	Quincy Community Schools	2,161,811	0.0005998181	459,211	0.0005894910
10190	Union City Community Schools	2,315,950	0.0006425856	498,786	0.0006402933
10200	Calhoun County Intermediate School District	9,914,805	0.0027509709	2,103,117	0.0026997811
10800	Athens Area Schools	1,012,305	0.0002808750	217,520	0.0002792319
10810	Battle Creek Public Schools	8,397,240	0.0023299059	1,781,408	0.0022868015
10820	Lakeview School District	8,498,741	0.0023580685	1,807,915	0.0023208289
10860	Harper Creek Community Schools	6,332,183	0.0017569334	1,359,943	0.0017457653
10880	Homer Community Schools	2,075,215	0.0005757911	444,736	0.0005709100
10890	Marshall Public Schools	6,090,282	0.0016898152	1,296,181	0.0016639132
10900	Pennfield Schools	4,354,723	0.0012082654	921,321	0.0011827037
10910	Tekonsha Community Schools	436,234	0.0001210380	94,085	0.0001207770
11410	Dowagiac-Union School District	4,137,577	0.0011480158	884,717	0.0011357156
11430	Cassopolis Public Schools	1,852,502	0.0005139969	398,177	0.0005111417
11440	Marcellus Community Schools	1,443,716	0.0004005747	317,260	0.0004072684
11450	Edwardsburg Public Schools	4,771,291	0.0013238468	1,029,193	0.0013211791
11470	Heritage Southwest Intermediate School District	2,622,701	0.0007276969	598,891	0.0007687990
11560	Beaver Island Community School	386,708	0.0001072963	84,651	0.0001086672
11570	Boyne Falls Public Schools	597,691	0.0001658358	128,794	0.0001653333
11580	Charlevoix Public Schools	2,135,909	0.0005926313	461,201	0.0005920463
11620	Cheboygan-Otsego-Presque Isle ESD	2,347,765	0.0006514130	499,878	0.0006416951

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
11810	Inland Lakes Schools	1,372,365	0.0003807775	292,647	0.0003756728
11820	Mackinaw City Public Schools	530,245	0.0001471224	113,436	0.0001456186
11830	Wolverine Community Schools	542,278	0.0001504610	117,123	0.0001503508
11840	Eastern U P Intermediate School District	2,827,258	0.0007844536	637,006	0.0008177270
11930	Detour Area Schools	666,787	0.0001850075	150,459	0.0001931447
11950	Pickford Public Schools	862,916	0.0002394255	196,222	0.0002518911
11970	Rudyard Public Schools	1,364,464	0.0003785854	296,688	0.0003808594
11980	Sault Ste Marie Public Schools	3,688,317	0.0010233637	805,471	0.0010339865
12000	Brimley Public Schools	1,288,393	0.0003574786	287,095	0.0003685458
12010	Whitefish Township Schools	224,659	0.0000623341	45,893	0.0000589129
12020	Clare-Gladwin Intermediate School District	2,991,844	0.0008301198	660,942	0.0008484542
12230	Clare Public Schools	2,953,954	0.0008196067	650,440	0.0008349723
12240	Harrison Community Schools	2,763,051	0.0007666386	580,848	0.0007456376
12250	Farwell Area Schools	2,281,783	0.0006331056	493,037	0.0006329135
12260	Clinton County Intermediate School District	3,440,119	0.0009544985	769,885	0.0009883052
12930	Bath Community Schools	2,415,470	0.0006701985	505,259	0.0006486031
12940	St Johns Public Schools	5,797,963	0.0016087082	1,262,171	0.0016202552
12950	Fowler Public Schools	991,513	0.0002751060	202,434	0.0002598648
12980	Dewitt Public Schools	6,505,737	0.0018050878	1,416,309	0.0018181229
13070	Delta-Schoolcraft Intermediate School District	2,323,345	0.0006446373	485,366	0.0006230664
13120	Bark River - Harris Schools	1,506,234	0.0004179209	318,657	0.0004090618
13130	Escanaba Area Public Schools	4,376,134	0.0012142062	927,438	0.0011905568
13170	Gladstone Area Schools	2,792,618	0.0007748424	616,247	0.0007910795
13190	Rapid River Public Schools	585,726	0.0001625160	123,536	0.0001585843
13220	Dickinson-Iron Intermediate School District	2,119,048	0.0005879530	500,623	0.0006426516
13250	Breitung Township Schools	3,723,761	0.0010331981	814,081	0.0010450399
13270	Iron Mountain Public Schools	1,460,337	0.0004051864	311,844	0.0004003159
13310	Eaton Regional Education Service Agency	4,202,333	0.0011659833	936,918	0.0012027265
13720	Strange-Oneida School #3	54,742	0.0000151888	12,585	0.0000161557
13890	Bellevue Community Schools	1,155,840	0.0003207004	238,584	0.0003062717
13900	Pottersville Public Schools	1,652,244	0.0004584331	375,620	0.0004821849
13910	Charlotte Public Schools	4,550,725	0.0012626483	988,104	0.0012684342
13940	Eaton Rapids Public Schools	4,934,194	0.0013690459	1,063,521	0.0013652471
13950	Grand Ledge Public Schools	11,727,736	0.0032539883	2,489,800	0.0031961677
13980	Olivet Community Schools	2,584,734	0.0007171626	557,087	0.0007151348
14140	Alanson Public Schools	428,624	0.0001189265	96,559	0.0001239533
14150	Harbor Springs Public Schools	2,556,632	0.0007093655	549,036	0.0007047998



**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
14160	Pellston Public Schools	1,142,675	0.0003170475	249,032	0.0003196838
14170	Petoskey Public Schools	5,374,545	0.0014912262	1,160,929	0.0014902899
14180	Genesee County Intermediate School District	15,188,612	0.0042142460	3,296,025	0.0042311219
14300	Goodrich Area Schools	3,575,657	0.0009921050	737,634	0.0009469045
14310	Bendle Public Schools	2,733,348	0.0007583972	590,393	0.0007578901
14320	Bentley Community Schools	1,426,357	0.0003957582	304,126	0.0003904084
14330	Atherton Community Schools	1,629,200	0.0004520392	350,104	0.0004494297
14340	Davison Community Schools	11,549,561	0.0032045517	2,530,370	0.0032482475
14350	Lake Fenton Community School District	4,467,813	0.0012396434	956,659	0.0012280680
14360	Fenton Area Public Schools	6,731,108	0.0018676193	1,437,316	0.0018450896
14370	Linden Community Schools	5,190,423	0.0014401394	1,140,124	0.0014635823
14380	Flint Community Schools	6,201,219	0.0017205957	1,244,896	0.0015980781
14400	Carman-Ainsworth Community School District	8,585,175	0.0023820505	1,848,188	0.0023725273
14430	Flushing Community Schools	9,370,562	0.0025999646	1,989,292	0.0025536629
14450	Swartz Creek Community Schools	7,515,219	0.0020851795	1,604,369	0.0020595355
14460	Mt Morris Consolidated Schools	3,319,307	0.0009209779	701,877	0.0009010023
14470	Genesee School District	1,320,014	0.0003662523	282,903	0.0003631643
14480	Kearsley Community Schools	6,298,236	0.0017475144	1,334,377	0.0017129457
14490	Grand Blanc Community Schools	16,257,238	0.0045107481	3,400,675	0.0043654622
14500	Montrose Community Schools	2,819,945	0.0007824245	601,146	0.0007716941
14510	Beecher Community School District	1,180,793	0.0003276240	268,438	0.0003445947
14520	Westwood Heights Schools	3,587,957	0.0009955177	783,785	0.0010061488
14530	Clio Area School District	4,798,540	0.0013314073	1,017,063	0.0013056080
14790	Beaverton Schools	1,943,024	0.0005391131	429,276	0.0005510637
14800	Gladwin Community Schools	2,956,259	0.0008202464	632,584	0.0008120507
14830	Bessemer Area School District	756,111	0.0002097913	158,178	0.0002030537
14890	Wakefield Township Schools	670,940	0.0001861597	140,702	0.0001806196
14900	Watersmeet Township School District	626,320	0.0001737792	130,642	0.0001677052
14910	Northwest Education Services	12,228,636	0.0033929685	2,587,726	0.0033218757
15130	Kingsley Area Schools	2,772,714	0.0007693198	584,818	0.0007507337
15150	Traverse City Public Schools	21,636,215	0.0060032040	4,667,079	0.0059911499
15170	Gratiot-Isabella Intermediate School District	5,133,866	0.0014244470	1,207,632	0.0015502430
16060	Alma Public Schools	4,710,917	0.0013070953	984,610	0.0012639483
16070	Ashley Community Schools	497,242	0.0001379652	104,560	0.0001342238
16080	Fulton Schools	1,311,105	0.0003637805	277,223	0.0003558718
16090	Ithaca Public Schools	2,184,436	0.0006060957	489,687	0.0006286137
16100	St Louis Public Schools	1,894,069	0.0005255302	409,284	0.0005253995

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
16120	Breckenridge Community Schools	1,379,435	0.0003827392	290,734	0.0003732168
16130	Hillsdale County Intermediate School District	2,473,723	0.0006863615	559,098	0.0007177164
16270	North Adams-Jerome Public Schools	756,001	0.0002097608	160,995	0.0002066705
16280	Camden-Frontier Schools	1,057,653	0.0002934574	213,204	0.0002736915
16290	Jonesville Community Schools	2,679,692	0.0007435097	561,799	0.0007211833
16300	Hillsdale Community Schools	2,900,490	0.0008047726	606,891	0.0007790684
16310	Litchfield Community Schools	543,119	0.0001506944	113,475	0.0001456685
16320	Pittsford Area Schools	665,576	0.0001846713	149,843	0.0001923544
16330	Reading Community Schools	1,514,537	0.0004202249	327,650	0.0004206060
16340	Waldron Area Schools	507,746	0.0001408797	111,545	0.0001431903
16350	Copper Country Intermediate School District	2,699,611	0.0007490366	614,430	0.0007887466
16390	Adams Township School District	917,321	0.0002545208	204,480	0.0002624924
16400	Calumet Public Schools	2,759,332	0.0007656068	592,693	0.0007608429
16420	Chassell Township Schools	371,328	0.0001030289	76,746	0.0000985187
16440	Elm River Township Schools	53,380	0.0000148108	11,487	0.0000147453
16450	Hancock Public Schools	1,174,885	0.0003259847	241,830	0.0003104379
16470	Dollar Bay-Tamarack City Area Schools	647,213	0.0001795762	138,492	0.0001777822
16480	Houghton-Portage Township School District	2,616,929	0.0007260955	571,510	0.0007336495
16490	Lake Linden-Hubbell Public Schools	773,043	0.0002144894	158,350	0.0002032747
16500	Stanton Township Public Schools	315,825	0.0000876290	69,740	0.0000895261
16510	Huron Intermediate School District	3,133,423	0.0008694025	689,084	0.0008845809
16600	Caseville Public Schools	549,804	0.0001525491	117,200	0.0001504497
16610	Big Burning-Colfax #1F School	39,542	0.0000109714	7,953	0.0000102087
16780	Church School	42,945	0.0000119157	8,621	0.0000110674
17020	Adams-Sigel #3 School District	76,291	0.0000211678	16,450	0.0000211176
17030	Eccles-Sigel #4 School District	62,894	0.0000174505	14,012	0.0000179879
17060	Verona Mills Schools	49,128	0.0000136310	9,998	0.0000128345
17110	Uby Community Schools	1,516,625	0.0004208043	322,154	0.0004135500
17130	North Huron Schools	885,368	0.0002456550	174,226	0.0002236541
17180	Harbor Beach Community School District	1,135,515	0.0003150610	236,372	0.0003034320
17200	Bad Axe Public Schools	1,991,404	0.0005525366	427,762	0.0005491202
17220	Ingham Intermediate School District	10,032,407	0.0027836008	2,208,149	0.0028346105
17710	Holt Public Schools	12,639,823	0.0035070567	2,753,743	0.0035349918
17740	East Lansing Public Schools	8,221,229	0.0022810696	1,835,690	0.0023564834
17750	Dansville Schools	1,296,237	0.0003596551	280,300	0.0003598222
17760	Lansing Public Schools	24,424,917	0.0067769597	5,371,453	0.0068953582
17830	Webberville Community Schools	844,066	0.0002341954	178,972	0.0002297467

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
17840	Leslie Public Schools	2,374,501	0.0006588313	508,736	0.0006530670
17850	Haslett Public Schools	6,278,044	0.0017419118	1,355,600	0.0017401901
17860	Okemos Public Schools	11,373,155	0.0031556059	2,454,670	0.0031510710
17890	Stockbridge Community Schools	2,771,773	0.0007690587	604,656	0.0007761998
17900	Mason Public Schools	7,923,187	0.0021983746	1,685,220	0.0021633242
17910	Williamston Community Schools	3,962,694	0.0010994928	875,610	0.0011240240
17920	Ionia County Intermediate School District	4,699,332	0.0013038809	1,019,226	0.0013083844
17940	Coon-Berlin Township School District #3	21,020	0.0000058322	5,219	0.0000066993
18140	Haynor- Easton Township School District #6	30,511	0.0000084656	5,689	0.0000073036
18160	North Levalley School #2	39,368	0.0000109230	7,434	0.0000095427
18640	Saranac Community Schools	1,703,280	0.0004725937	367,278	0.0004714764
18660	Ionia Public Schools	5,279,223	0.0014647780	1,133,287	0.0014548057
18680	Pewamo-Westphalia Community School District	1,524,884	0.0004230958	346,461	0.0004447541
18700	Belding Area Schools	3,648,485	0.0010123119	778,341	0.0009991596
18710	Portland Public Schools	4,050,327	0.0011238075	897,013	0.0011514994
18720	Iosco Regional Educational Service Agency	1,616,158	0.0004484208	346,280	0.0004445211
18760	Oscoda Area Schools	2,492,240	0.0006914992	528,735	0.0006787395
18770	Hale Area Schools	786,133	0.0002181210	165,221	0.0002120949
18780	Tawas Area Schools	2,332,196	0.0006470933	501,095	0.0006432582
19220	Shepherd Public Schools	3,616,304	0.0010033830	804,450	0.0010326756
19230	Mt Pleasant Public Schools	8,103,095	0.0022482920	1,766,023	0.0022670516
19240	Beal City Schools	1,217,582	0.0003378313	264,926	0.0003400866
19290	Bois Blanc Pines School District	11,380	0.0000031575	72	0.0000000921
19310	Moran Township School District	320,175	0.0000888360	65,460	0.0000840316
19340	Les Cheneaux Community Schools	516,626	0.0001433434	112,109	0.0001439148
19370	Mackinac Island Public Schools	350,730	0.0000973140	76,952	0.0000987832
19390	St Ignace Public Schools	914,862	0.0002538385	197,288	0.0002532591
19400	Jackson Intermediate School District	13,762,985	0.0038186903	3,055,907	0.0039228815
19730	East Jackson Community Schools	1,964,805	0.0005451565	435,448	0.0005589864
19750	Columbia School District	3,173,365	0.0008804847	704,957	0.0009049570
19760	Concord Community Schools	1,530,005	0.0004245165	347,258	0.0004457762
19770	Grass Lake Community Schools	2,664,953	0.0007394202	581,522	0.0007465030
19780	Hanover Horton School District	2,145,188	0.0005952058	465,087	0.0005970341
19800	Jackson Public Schools	9,304,236	0.0025815617	2,187,227	0.0028077531
19810	Michigan Center School District	2,871,934	0.0007968494	598,790	0.0007686690
19830	Napoleon Community School District	2,701,351	0.0007495193	593,528	0.0007619148
19840	Northwest School District	6,663,096	0.0018487486	1,400,523	0.0017978581

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
19860	Springport Public Schools	2,014,398	0.0005589167	442,049	0.0005674605
19880	Vandercook Lake Public Schools	1,675,952	0.0004650111	362,856	0.0004657993
19890	Kalamazoo Regional Educational Service Agency	12,672,233	0.0035160493	2,716,942	0.0034877502
20080	Climax-Scotts Community Schools	1,147,499	0.0003183861	249,454	0.0003202254
20090	Comstock Public Schools	4,032,764	0.0011189344	917,264	0.0011774965
20100	Galesburg-Augusta Community School District	2,428,006	0.0006736766	527,892	0.0006776569
20110	Kalamazoo Public Schools	30,696,224	0.0085170021	6,554,780	0.0084144007
20140	Parchment School District	3,588,703	0.0009957248	780,214	0.0010015644
20170	Portage Public Schools	19,450,929	0.0053968724	4,116,256	0.0052840561
20200	Vicksburg Community Schools	5,717,889	0.0015864907	1,237,358	0.0015884022
20210	Schoolcraft Community Schools	2,110,526	0.0005855883	452,436	0.0005807945
20260	Crawford-Excelsior School District #1	69,411	0.0000192590	13,342	0.0000171273
20390	Kalkaska Public Schools	3,120,960	0.0008659444	700,181	0.0008988255
20400	Kent County Intermediate School District	33,068,353	0.0091751752	7,315,497	0.0093909360
21660	Rockford Public Schools	18,054,328	0.0050093702	3,871,875	0.0049703438
21670	Byron Center Public Schools	9,330,783	0.0025889274	2,027,596	0.0026028340
21680	Caledonia Community Schools	10,992,172	0.0030498980	2,433,214	0.0031235277
21700	Grand Rapids Public Schools	34,906,530	0.0096851977	7,538,008	0.0096765757
21710	East Grand Rapids Public Schools	5,913,566	0.0016407833	1,288,862	0.0016545174
21740	Lowell Area Schools	7,891,382	0.0021895501	1,703,788	0.0021871598
21750	Cedar Springs Public Schools	6,808,871	0.0018891956	1,502,179	0.0019283544
21780	Godwin Heights Public Schools	5,394,463	0.0014967527	1,201,049	0.0015417921
21800	Comstock Park Public Schools	4,107,221	0.0011395932	853,836	0.0010960726
21820	Sparta Area Schools	5,442,463	0.0015100708	1,179,444	0.0015140577
21830	Kent City Community Schools	2,558,460	0.0007098727	555,558	0.0007131722
21870	Grandville Public Schools	12,805,072	0.0035529068	2,833,111	0.0036368769
21900	Godfrey-Lee Public Schools	3,988,170	0.0011065613	868,876	0.0011153803
21910	Kelloggsville Public Schools	5,665,044	0.0015718284	1,197,526	0.0015372700
21940	Grant Township School	33,315	0.0000092436	7,649	0.0000098189
22110	Baldwin Community Schools	1,387,370	0.0003849409	311,904	0.0004003927
22120	Lapeer County Intermediate School District	2,719,128	0.0007544517	579,096	0.0007433878
22690	Almont Community Schools	2,552,190	0.0007081329	572,555	0.0007349920
22700	Dryden Community Schools	885,691	0.0002457447	195,834	0.0002513934
22710	Imlay City Community Schools	4,114,723	0.0011416748	881,165	0.0011311549
22720	Lapeer Public Schools	9,646,438	0.0026765094	2,054,923	0.0026379145
22730	North Branch Area Schools	4,072,624	0.0011299940	900,439	0.0011558973
22740	Lakeville Community Schools	2,095,612	0.0005814503	442,109	0.0005675368

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
22770	Glen Lake Community Schools	2,591,644	0.0007190798	546,823	0.0007019595
22790	Northport Public Schools	769,216	0.0002134275	164,803	0.0002115585
22800	Leland Public Schools	1,279,985	0.0003551458	274,918	0.0003529128
22810	Suttons Bay Public Schools	1,400,160	0.0003884897	297,265	0.0003816005
22830	Lenawee Intermediate School District	6,748,111	0.0018723369	1,419,391	0.0018220784
23250	Adrian Public Schools	6,574,000	0.0018240280	1,397,800	0.0017943617
23260	Blissfield Community School District	2,192,261	0.0006082667	464,886	0.0005967766
23270	Onsted Community Schools	2,924,581	0.0008114570	625,204	0.0008025777
23280	Clinton Community Schools	2,453,075	0.0006806325	512,832	0.0006583244
23300	Hudson Area Schools	2,494,185	0.0006920389	547,227	0.0007024775
23310	Sand Creek Community Schools	1,855,120	0.0005147233	400,145	0.0005136677
23320	Madison School District #2	3,751,868	0.0010409966	796,492	0.0010224606
23330	Britton Deerfield Schools	794,973	0.0002205739	167,296	0.0002147581
23340	Morenci Area Schools	1,247,990	0.0003462684	267,414	0.0003432812
23350	Tecumseh Public Schools	5,151,888	0.0014294474	1,092,666	0.0014026597
23360	Addison Community Schools	1,608,440	0.0004462793	343,956	0.0004415382
23370	Livingston Intermediate School District	10,584,929	0.0029369042	2,300,779	0.0029535210
23680	Brighton Area Schools	17,683,580	0.0049065021	4,073,762	0.0052295066
23690	Fowlerville Community Schools	5,891,229	0.0016345857	1,245,200	0.0015984685
23700	Hartland Consolidated Schools	10,544,818	0.0029257749	2,285,938	0.0029344693
23710	Howell Public Schools	14,486,828	0.0040195285	3,158,147	0.0040541280
23720	Pinckney Community Schools	4,290,237	0.0011903732	907,457	0.0011649061
23770	Tahquamenon Area School District	1,083,585	0.0003006524	228,438	0.0002932474
23780	Macomb Intermediate School District	24,490,405	0.0067951301	5,321,152	0.0068307875
23850	Armada Area Schools	4,218,555	0.0011704841	917,832	0.0011782257
23860	Romeo Community Schools	12,208,995	0.0033875188	2,620,287	0.0033636749
23870	Anchor Bay School District	12,537,066	0.0034785458	2,753,792	0.0035350558
23890	Mt Clemens Community Schools	1,928,568	0.0005351021	397,889	0.0005107721
23910	Clintondale Community Schools	4,975,888	0.0013806145	1,084,241	0.0013918446
23920	Fraser Public Schools	11,747,834	0.0032595648	2,519,598	0.0032344190
23930	Eastpointe Community Schools	4,547,517	0.0012617582	980,329	0.0012584531
23950	Roseville Community Schools	11,429,662	0.0031712844	2,431,061	0.0031207639
23970	L'anse Creuse Public Schools	24,798,265	0.0068805492	5,448,338	0.0069940560
23980	Lake Shore Public Schools	8,961,124	0.0024863618	1,857,889	0.0023849803
23990	Lakeview Public Schools	9,952,418	0.0027614069	2,149,763	0.0027596599
24000	South Lake Public Schools	4,101,414	0.0011379821	912,607	0.0011715180
24010	New Haven Community Schools	2,765,249	0.0007672486	602,141	0.0007729706

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
24020	Memphis Community Schools	1,733,978	0.0004811110	362,428	0.0004652509
24030	Richmond Community Schools	3,291,679	0.0009133123	736,124	0.0009449654
24040	Utica Community Schools	62,256,305	0.0172736911	13,673,277	0.0175524477
24060	Warren Consolidated Schools	39,699,242	0.0110149879	8,406,453	0.0107914018
24070	Center Line Public Schools	7,006,213	0.0019439502	1,513,173	0.0019424674
24080	Warren Woods Public Schools	8,923,246	0.0024758519	1,913,027	0.0024557612
24090	Vandyke Public Schools	6,289,766	0.0017451642	1,395,678	0.0017916382
24100	Fitzgerald Public Schools	5,850,936	0.0016234059	1,262,568	0.0016207642
24110	Manistee Intermediate School District	1,143,081	0.0003171602	253,497	0.0003254146
24250	Bear Lake Schools	627,898	0.0001742171	137,399	0.0001763792
24270	Manistee Public Schools	2,809,916	0.0007796418	605,654	0.0007774805
24300	Onkama Consolidated Schools	624,666	0.0001733205	133,143	0.0001709160
24350	Wells Township School #18	99,526	0.0000276146	20,961	0.0000269083
24390	Gwinn Area Community Schools	2,270,608	0.0006300050	497,689	0.0006388850
24400	Ishpeming Public Schools	1,478,648	0.0004102670	318,957	0.0004094461
24420	Marquette Area Public Schools	7,033,113	0.0019514140	1,527,988	0.0019614851
24450	Negaunee Public Schools	3,404,701	0.0009446713	744,615	0.0009558650
24460	Powell Township School District	247,331	0.0000686246	52,393	0.0000672571
24470	Republic-Michigamme Schools	435,663	0.0001208794	93,784	0.0001203909
24500	West Shore Educational Service District	4,114,494	0.0011416113	884,105	0.0011349295
24680	Mason County Central School District	2,138,409	0.0005933248	448,608	0.0005758799
24690	Mason County-Eastern-Custer #5 School District	785,142	0.0002178461	168,616	0.0002164526
24710	Ludington Area Schools	4,833,651	0.0013411493	1,043,938	0.0013401082
24720	Mecosta-Osceola Intermediate School District	4,127,884	0.0011453265	886,273	0.0011377132
24880	Big Rapids Public Schools	4,878,113	0.0013534857	1,058,006	0.0013581673
24930	Menominee County Intermediate School District	1,085,105	0.0003010741	226,882	0.0002912489
25050	Menominee Area Public Schools	2,550,213	0.0007075845	556,496	0.0007143760
25070	Carney-Nadeau Public Schools	605,454	0.0001679897	128,417	0.0001648500
25100	Midland County Educational Service Agency	3,393,469	0.0009415551	758,551	0.0009737547
25600	Midland Public Schools	17,229,974	0.0047806443	3,796,119	0.0048730955
25610	Bullock Creek School District	3,917,218	0.0010868749	846,402	0.0010865306
25620	Coleman Community Schools	1,317,889	0.0003656626	291,762	0.0003745358
25740	Lake City Area Schools	2,384,225	0.0006615292	514,697	0.0006607189
25750	Mcbain Rural Agricultural Schools	2,144,088	0.0005949006	475,719	0.0006106829
25760	Monroe County Intermediate School District	10,058,424	0.0027908196	2,197,049	0.0028203615
25920	Airport Community Schools	5,727,777	0.0015892344	1,266,095	0.0016252914
25930	Bedford Public Schools	8,672,655	0.0024063228	1,832,244	0.0023520604

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
25940	Dundee Community Schools	3,235,949	0.0008978494	690,610	0.0008865388
25950	Jefferson Schools	2,994,782	0.0008309349	629,365	0.0008079192
25960	Ida Public Schools	2,984,996	0.0008282196	653,860	0.0008393627
25970	Monroe Public Schools	9,337,533	0.0025908005	2,035,390	0.0026128397
25990	Mason Consolidated Schools	2,159,581	0.0005991994	454,635	0.0005836165
26000	Summerfield Schools	1,235,592	0.0003428285	264,962	0.0003401328
26010	Whiteford Agricultural Schools	1,536,180	0.0004262299	343,016	0.0004403306
26020	Montcalm Area Intermediate School District	4,365,014	0.0012111206	970,911	0.0012463634
26540	Lakeview Community Schools	1,889,991	0.0005243986	403,961	0.0005185668
26560	Greenville Public Schools	8,925,706	0.0024765344	1,957,468	0.0025128106
26600	Vestaburg Community Schools	1,545,501	0.0004288161	341,266	0.0004380842
26660	Atlanta Community Schools	496,317	0.0001377085	102,002	0.0001309409
26670	Hillman Community Schools	895,952	0.0002485917	205,133	0.0002633302
26680	Muskegon Area Intermediate School District	7,876,021	0.0021852880	1,681,117	0.0021580581
27080	Fruitport Community Schools	6,058,384	0.0016809646	1,294,980	0.0016623719
27100	Holton Public Schools	1,928,179	0.0005349944	414,249	0.0005317728
27120	Montague Area Public Schools	3,172,614	0.0008802763	685,703	0.0008802395
27130	Muskegon City Public Schools	7,876,741	0.0021854878	1,651,070	0.0021194854
27160	Orchard View Schools	5,383,512	0.0014937141	1,189,423	0.0015268681
27170	Reeths-Puffer Schools	7,241,235	0.0020091596	1,577,706	0.0020253089
27200	Muskegon Heights City Public Schools	14,515	0.0000040274	5,810	0.0000074589
27210	North Muskegon Public Schools	2,025,857	0.0005620962	431,808	0.0005543135
27270	Ravenna Public Schools #24	2,155,608	0.0005980970	453,695	0.0005824100
27280	Whitehall District Schools	5,601,323	0.0015541481	1,220,668	0.0015669769
27300	Newaygo County RESA	4,086,627	0.0011338792	911,132	0.0011696244
27690	Big Jackson School District	35,737	0.0000099157	8,073	0.0000103631
27830	Grant Public Schools	3,316,887	0.0009203065	728,617	0.0009353292
27840	Newaygo Public Schools	3,410,154	0.0009461844	738,269	0.0009477187
27860	Hesperia Community Schools	1,754,495	0.0004868037	397,949	0.0005108486
27880	Fremont Public Schools	4,830,618	0.0013403077	1,027,790	0.0013193789
27890	White Cloud Public Schools	1,814,121	0.0005033476	394,182	0.0005060136
27900	Oakland Schools Intermediate School District	17,074,124	0.0047374021	3,619,829	0.0046467911
27970	Rochester Community Schools	36,366,060	0.0100901602	7,681,586	0.0098608871
27980	Avondale School District	9,623,813	0.0026702320	2,105,884	0.0027033330
27990	Birmingham Public Schools	25,978,232	0.0072079438	5,541,423	0.0071135498
28000	Bloomfield Hills School District	21,038,780	0.0058374390	4,426,992	0.0056829501
28020	Brandon School District	4,359,129	0.0012094880	936,223	0.0012018334

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
28030	Walled Lake Consolidated Schools	30,196,130	0.0083782457	6,501,415	0.0083458959
28040	Farmington Public Schools	27,097,152	0.0075184006	5,842,183	0.0074996372
28050	Clarenceville School District	4,057,324	0.0011257487	831,917	0.0010679359
28060	Holly Area Schools	6,701,244	0.0018593334	1,462,630	0.0018775851
28070	Clarkston Community Schools #3F	21,127,617	0.0058620877	4,585,110	0.0058859269
28080	South Lyon Community Schools	19,707,068	0.0054679410	4,354,407	0.0055897716
28090	Huron Valley School District #4F	20,224,115	0.0056114015	4,330,706	0.0055593467
28100	Novi Community School District	16,492,274	0.0045759613	3,574,196	0.0045882115
28110	Lake Orion Community Schools #3	17,995,258	0.0049929806	3,914,482	0.0050250378
28120	Oxford Area Community Schools	15,309,576	0.0042478090	3,420,558	0.0043909859
28130	Pontiac City School District	9,584,421	0.0026593023	2,093,725	0.0026877247
28150	Oak Park School District	8,231,831	0.0022840114	1,792,024	0.0023004295
28160	Lamphere Public Schools	6,810,416	0.0018896243	1,471,831	0.0018893958
28170	Royal Oak City School District	12,593,515	0.0034942082	2,620,641	0.0033641285
28180	Berkley School District	13,703,888	0.0038022932	2,874,858	0.0036904678
28190	Hazel Park Public Schools	8,968,769	0.0024884829	1,976,870	0.0025377174
28200	Ferndale City School District	7,023,123	0.0019486420	1,519,381	0.0019504360
28210	Madison District Public Schools	2,811,429	0.0007800617	593,640	0.0007620583
28220	Southfield Public Schools	14,934,768	0.0041438143	3,148,202	0.0040413612
28230	Troy City School District	32,165,081	0.0089245527	6,770,296	0.0086910598
28240	Clawson City School District	3,330,472	0.0009240759	707,425	0.0009081248
28250	Waterford School District	20,266,953	0.0056232871	4,435,836	0.0056943026
28260	West Bloomfield Schools	13,542,010	0.0037573783	2,829,138	0.0036317778
28820	Hart Public Schools	2,771,920	0.0007690994	600,479	0.0007708375
28830	Walkerville Public Schools	567,144	0.0001573602	126,314	0.0001621504
28840	Pentwater Public Schools	619,693	0.0001719406	130,735	0.0001678246
28850	Shelby Public Schools	3,049,533	0.0008461263	651,427	0.0008362399
29180	Ontonagon Area School District	659,840	0.0001830797	144,527	0.0001855300
29540	Marion Public Schools	905,743	0.0002513082	194,710	0.0002499501
29550	Evart Public Schools	2,089,255	0.0005796867	450,460	0.0005782575
29560	Reed City Public School District	2,721,556	0.0007551254	596,309	0.0007654840
29600	Mio-Ausable Schools	1,233,267	0.0003421834	246,447	0.0003163653
29610	Fairview Area Schools	595,596	0.0001652546	132,087	0.0001695607
29650	Gaylord Community Schools	6,406,036	0.0017774246	1,379,084	0.0017703368
29660	Johannesburg-Lewiston Area Schools	1,445,401	0.0004010422	306,892	0.0003939585
29670	Vanderbilt Area Schools	244,412	0.0000678148	53,665	0.0000688904
29690	Ottawa Area Intermediate School District	12,208,108	0.0033872727	2,703,199	0.0034701085



**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
30620	Hudsonville Public Schools	16,971,031	0.0047087976	3,727,603	0.0047851411
30630	Grand Haven Public Schools	14,900,502	0.0041343068	3,240,635	0.0041600173
30640	Holland Public Schools	7,608,263	0.0021109955	1,816,835	0.0023322793
30700	Coopersville Public Schools	5,683,549	0.0015769626	1,253,601	0.0016092539
30720	Spring Lake Public Schools	5,723,159	0.0015879528	1,221,295	0.0015677825
30740	Zeeland Public Schools	16,029,098	0.0044474481	3,425,476	0.0043972993
30950	Onaway Area Community Schools	1,251,052	0.0003471181	261,336	0.0003354779
30970	Posen Consolidated Schools	455,761	0.0001264559	98,775	0.0001267974
30980	Rogers City Area Schools	975,288	0.0002706043	208,182	0.0002672445
31020	Roscommon Area Public Schools	2,053,576	0.0005697871	455,710	0.0005849974
31030	Houghton Lake Community Schools	2,139,754	0.0005936982	454,380	0.0005832895
31040	Saginaw County Intermediate School District	11,016,931	0.0030567677	2,382,402	0.0030583000
31650	Birch Run Area Schools	3,447,196	0.0009564621	754,688	0.0009687969
31670	Bridgeport-Spaulding Community School District	2,536,282	0.0007037190	564,917	0.0007251864
31700	Carrollton School District	4,976,474	0.0013807770	1,096,389	0.0014074397
31710	Chesaning-Union Schools	2,961,159	0.0008216059	626,349	0.0008040470
31720	Frankenmuth School District	2,758,614	0.0007654075	587,428	0.0007540835
31730	Merrill Community Schools	1,075,502	0.0002984098	238,890	0.0003066645
31740	Hemlock Public Schools	2,157,943	0.0005987447	454,768	0.0005837874
31750	Saginaw City Schools	12,584,638	0.0034917451	2,816,008	0.0036149220
31780	St Charles Community Schools	1,629,349	0.0004520805	336,226	0.0004316144
31800	Freeland Community Schools	3,550,815	0.0009852124	752,351	0.0009657963
31820	St Clair County RESA	6,362,134	0.0017652435	1,393,950	0.0017894205
32110	East China School District #3	8,534,013	0.0023678549	1,870,564	0.0024012517
32410	Yale Public School District	3,910,651	0.0010850529	843,569	0.0010828937
32420	Algonac Community Schools	2,780,486	0.0007714762	603,795	0.0007750945
32470	Capac Community Schools	1,507,020	0.0004181392	323,235	0.0004149378
32480	Marysville Public Schools	4,907,214	0.0013615600	1,062,045	0.0013633526
32490	Port Huron Area Schools	17,110,341	0.0047474507	3,739,054	0.0047998410
32520	St Joseph County Intermediate School District	3,778,286	0.0010483268	832,150	0.0010682349
32830	Burr Oak Community Schools	514,249	0.0001426840	115,738	0.0001485737
32840	Colon Community Schools	910,514	0.0002526320	202,379	0.0002597946
32850	Constantine Public Schools	2,390,877	0.0006633748	519,352	0.0006666946
32860	Mendon Community Schools	891,923	0.0002474736	196,855	0.0002527034
32870	Centreville Public Schools	1,702,674	0.0004724255	396,160	0.0005085521
32880	Sturgis Public Schools	5,713,024	0.0015851409	1,240,730	0.0015927308
32890	Three Rivers Community Schools	5,226,233	0.0014500752	1,092,758	0.0014027780

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
32900	White Pigeon Community Schools	1,335,103	0.0003704390	292,013	0.0003748583
32910	Sanilac County Intermediate School District	1,593,700	0.0004421894	342,507	0.0004396775
33390	Carsonville-Port Sanilac Schools	585,098	0.0001623419	127,080	0.0001631327
33400	Peck Community Schools	695,469	0.0001929655	149,717	0.0001921922
33420	Croswell-Lexington Schools	3,641,724	0.0010104362	786,919	0.0010101717
33430	Brown City Community Schools	1,711,228	0.0004747989	360,848	0.0004632220
33440	Deckerville Community School District	1,292,537	0.0003586284	274,844	0.0003528188
33450	Marlette Community Schools	1,463,285	0.0004060043	310,177	0.0003981754
33460	Sandusky Community Schools	1,903,818	0.0005282351	409,145	0.0005252211
33870	Manistique Area Schools	1,404,745	0.0003897618	295,157	0.0003788950
33880	Shiawassee Regional Educational Service District	4,650,681	0.0012903823	1,073,361	0.0013778779
34650	Byron Area Schools	1,389,247	0.0003854617	290,870	0.0003733909
34660	Corunna Public Schools	3,663,659	0.0010165221	807,018	0.0010359724
34670	New Lothrop Area Public Schools	1,883,262	0.0005225317	409,569	0.0005257655
34680	Owosso Public Schools	6,490,933	0.0018009802	1,386,226	0.0017795040
34690	Perry Public Schools	1,971,495	0.0005470129	425,462	0.0005461674
34700	Morrice Area Schools	1,077,934	0.0002990845	226,768	0.0002911032
34710	Laingsburg Community Schools	2,341,708	0.0006497325	511,244	0.0006562860
34730	Tuscola County Intermediate School District	4,702,024	0.0013046278	1,011,902	0.0012989835
35410	Reese Public Schools	1,508,108	0.0004184410	318,416	0.0004087517
35420	Cass City Public Schools	1,830,187	0.0005078053	391,033	0.0005019713
35450	Mayville Community Schools	1,092,155	0.0003030303	236,800	0.0003039809
35460	Caro Community Schools	3,435,725	0.0009532793	737,717	0.0009470105
35470	Kingston Community Schools	1,207,319	0.0003349839	269,197	0.0003455692
35480	Millington Community School District	2,143,958	0.0005948645	462,335	0.0005935016
35490	Vassar Public Schools	2,299,922	0.0006381385	481,030	0.0006175006
35500	Van Buren County Intermediate School District	9,506,636	0.0026377199	2,091,626	0.0026850292
35660	Wood School District #8	39,670	0.0000110068	8,495	0.0000109054
36080	Mattawan Consolidated Schools	7,587,332	0.0021051881	1,608,358	0.0020646563
36090	Lawton Community Schools	2,159,570	0.0005991963	470,010	0.0006033537
36100	Bangor Public Schools	2,433,209	0.0006751204	540,570	0.0006939319
36110	Gobles Public Schools	1,399,538	0.0003883171	312,214	0.0004007903
36120	Bloomington Public Schools	2,220,950	0.0006162267	467,034	0.0005995339
36130	Covert Public Schools	917,053	0.0002544464	192,914	0.0002476449
36140	Decatur Public Schools	1,500,423	0.0004163088	313,392	0.0004023033
36150	Hartford Public Schools	2,452,350	0.0006804311	510,280	0.0006550492
36160	Lawrence Public Schools	947,543	0.0002629061	201,034	0.0002580680

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
36170	Paw Paw Public Schools	4,882,294	0.0013546457	1,104,930	0.0014184039
36180	South Haven Public Schools	4,203,114	0.0011661999	897,749	0.0011524440
36190	Washtenaw Intermediate School District	12,135,020	0.0033669938	2,692,498	0.0034563716
36590	Ann Arbor Public Schools	51,620,795	0.0143227527	11,132,668	0.0142910564
36600	Lincoln Consolidated Schools	8,242,124	0.0022868671	1,722,431	0.0022110926
36610	Manchester Community Schools	1,689,594	0.0004687964	369,994	0.0004749624
36620	Whitmore Lake Public Schools	2,297,987	0.0006376015	542,239	0.0006960744
36650	Saline Area Schools	12,969,498	0.0035985287	2,730,195	0.0035047641
36660	Dexter Community Schools	9,619,732	0.0026690997	2,151,655	0.0027620898
36670	Chelsea School District	6,653,122	0.0018459814	1,434,775	0.0018418274
36680	Milan Area Schools	5,209,342	0.0014453887	1,116,154	0.0014328125
36690	Ypsilanti Community Schools	10,003,183	0.0027754922	2,150,663	0.0027608158
36710	Wayne County RESA	7,423,912	0.0020598454	1,605,657	0.0020611885
36740	Flat Rock Community Schools	3,869,592	0.0010736606	828,900	0.0010640624
36790	Gibraltar School District	8,331,456	0.0023116534	1,804,150	0.0023159959
36810	Dearborn Public Schools	58,913,845	0.0163462892	12,654,789	0.0162450097
36811	Henry Ford College	13,954,281	0.0038717676	3,157,452	0.0040532352
36840	Crestwood School District	10,138,445	0.0028130221	2,178,845	0.0027969938
36850	Dearborn Heights School District #7	5,646,949	0.0015668075	1,220,070	0.0015662091
36860	Westwood Community Schools	3,724,773	0.0010334789	790,481	0.0010147439
36870	Ecorse Public Schools	2,643,213	0.0007333882	563,688	0.0007236086
36880	River Rouge Public Schools	4,088,518	0.0011344039	967,956	0.0012425694
36890	Lincoln Park Public Schools	15,290,081	0.0042423998	3,302,406	0.0042393136
36910	Southgate Community School District	10,151,100	0.0028165333	2,211,104	0.0028384037
36920	Allen Park Public Schools	8,579,828	0.0023805668	1,860,396	0.0023881992
36930	Melvindale-Northern Allen Park School District	7,224,016	0.0020043820	1,548,980	0.0019884332
36940	Grosse Ile Township Schools	4,018,684	0.0011150278	839,804	0.0010780602
36950	Grosse Pointe Public Schools	21,266,619	0.0059006554	4,458,100	0.0057228827
36960	Hamtramck Public Schools	8,186,604	0.0022714625	1,752,259	0.0022493831
36970	Harper Woods Public Schools	4,418,621	0.0012259947	1,012,288	0.0012994788
36990	Huron School District	6,619,035	0.0018365236	1,418,293	0.0018206697
37000	Livonia Public Schools	38,996,462	0.0108199938	8,531,238	0.0109515889
37010	Trenton Public Schools	6,957,827	0.0019305250	1,467,745	0.0018841512
37020	Riverview Public Schools	5,340,658	0.0014818239	1,141,946	0.0014659216
37040	Garden City Public Schools	10,044,579	0.0027869782	2,160,366	0.0027732713
37080	Wayne-Westland Community Schools	32,270,865	0.0089539036	7,329,548	0.0094089743
37090	Northville Public Schools	18,708,442	0.0051908613	3,945,827	0.0050652764

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
37100	Plymouth-Canton Community School District	41,524,299	0.0115213698	8,949,470	0.0114884753
37110	Redford-Union School District #1	7,504,984	0.0020823396	1,595,004	0.0020475140
37120	South Redford School District	7,725,306	0.0021434703	1,730,893	0.0022219546
37130	Romulus Community Schools	5,368,866	0.0014896505	1,193,417	0.0015319948
37150	Taylor School District	16,959,935	0.0047057189	3,737,433	0.0047977601
37160	Van Buren Public Schools	11,423,886	0.0031696818	2,520,898	0.0032360884
37170	Wyandotte Public Schools	14,806,631	0.0041082612	3,140,290	0.0040312048
37180	Wexford-Missaukee Intermediate School District	4,168,363	0.0011565577	883,856	0.0011346103
37390	Cadillac Area Public Schools	5,456,415	0.0015139418	1,169,202	0.0015009093
37400	Manton Consolidated School District	1,798,843	0.0004991085	390,438	0.0005012071
37410	Buckley Community Schools	844,458	0.0002343041	181,834	0.0002334215
37430	Mesick Consolidated Schools	1,268,115	0.0003518523	268,758	0.0003450057
39100	Allendale Public Schools	5,997,185	0.0016639843	1,312,602	0.0016849932
39350	Standish-Sterling Community School District	3,209,123	0.0008904063	673,171	0.0008641527
39370	Lakeshore Public Schools	5,791,561	0.0016069318	1,279,410	0.0016423839
39410	Whittemore-Prescott Area Schools	1,418,149	0.0003934810	303,303	0.0003893514
39420	Forest Hills Public Schools	22,956,757	0.0063696027	4,838,793	0.0062115807
39450	Northwestern Michigan College	5,197,096	0.0014419911	1,135,631	0.0014578142
39810	Coloma Community Schools	2,537,134	0.0007039555	536,731	0.0006890036
39830	Morley-Stanwood Community Schools	2,383,080	0.0006612115	504,885	0.0006481237
39880	Laker Schools	2,279,058	0.0006323494	494,914	0.0006353236
39890	Western School District	5,607,221	0.0015557846	1,200,633	0.0015412583
39900	Meridian Public Schools	2,837,865	0.0007873967	609,536	0.0007824646
39910	Hamilton Community Schools	6,167,290	0.0017111818	1,319,571	0.0016939388
39920	Owendale-Gagetown Area Schools	381,963	0.0001059798	81,159	0.0001041848
39980	Kentwood Public Schools	22,771,119	0.0063180955	5,021,361	0.0064459438
39990	Saginaw Township Community Schools	10,094,604	0.0028008581	2,179,127	0.0027973556
40010	West Ottawa Public Schools	16,064,891	0.0044573793	3,477,528	0.0044641189
40080	Delta College	10,720,564	0.0029745375	2,374,933	0.0030487120
40090	North Central Michigan College	1,239,386	0.0003438813	283,995	0.0003645652
40110	Akron-Fairgrove Schools	751,772	0.0002085872	167,116	0.0002145270
40330	Nottawa Community Schools	286,844	0.0000795879	65,034	0.0000834842
40360	Stephenson Area Public Schools	894,764	0.0002482620	201,645	0.0002588526
40370	Chippewa Valley Schools	34,282,115	0.0095119469	7,435,784	0.0095453497
40410	Mona Shores School District #29	8,829,058	0.0024497185	1,957,343	0.0025126496
40650	Waverly Community Schools	7,731,653	0.0021452314	1,699,124	0.0021811738
40660	Northview Public Schools	7,646,588	0.0021216294	1,650,144	0.0021182976

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
41030	Lakewood School District	3,445,679	0.0009560411	735,180	0.0009437541
41040	Kenowa Hills Public Schools	7,264,540	0.0020156260	1,585,207	0.0020349372
41330	Wyoming Public Schools	9,292,312	0.0025782534	2,042,970	0.0026225705
41440	Durand Area Schools	2,616,916	0.0007260918	558,367	0.0007167783
41450	Benzie County Central Schools	2,641,151	0.0007328161	574,770	0.0007378352
41460	Frankfort-Elberta Area Schools	1,451,137	0.0004026339	318,639	0.0004090378
41470	Tri-County Area Schools	3,663,884	0.0010165846	769,077	0.0009872679
41490	Gull Lake Community Schools	7,164,228	0.0019877933	1,516,716	0.0019470149
41500	Schoolcraft Community College	12,629,540	0.0035042036	2,715,179	0.0034854882
41540	Mar Lee School District	656,850	0.0001822503	139,972	0.0001796832
41690	Maple Valley Schools	1,952,287	0.0005416833	409,939	0.0005262403
41700	Carson City-Crystal Area Schools	1,610,736	0.0004469162	341,092	0.0004378612
41710	Bay De Noc Community College	1,559,936	0.0004328214	342,763	0.0004400063
41720	Kaleva Norman Dickson School District	1,129,092	0.0003132788	249,599	0.0003204112
41740	Oakridge Public Schools	4,075,557	0.0011308077	859,331	0.0011031271
41750	Central Montcalm Public Schools	2,984,085	0.0008279670	646,940	0.0008304794
41790	Macomb Community College	22,566,186	0.0062612346	5,011,579	0.0064333871
41810	Charlevoix-Emmet Intermediate School District	4,440,119	0.0012319593	957,836	0.0012295789
41820	Marquette-Alger Intermediate School District	2,800,381	0.0007769964	634,906	0.0008150317
41860	Muskegon Co Community College	4,265,434	0.0011834912	940,484	0.0012073035
41910	River Valley School District	1,687,211	0.0004681350	362,282	0.0004650630
42070	Norway-Vulcan Area Schools	1,251,840	0.0003473365	274,029	0.0003517717
42080	Lake Michigan College	2,115,211	0.0005868885	473,299	0.0006075755
42120	Ovid-Elsie Area Schools	3,249,989	0.0009017448	674,099	0.0008653441
42300	Monroe Co Community College	3,598,067	0.0009983229	790,448	0.0010147015
42310	Southwestern Michigan College	1,239,620	0.0003439462	281,053	0.0003607889
42370	Pine River Area Schools	2,156,946	0.0005984681	455,202	0.0005843453
42380	Oakland Community College	19,261,436	0.0053442956	4,199,288	0.0053906447
42450	Lansing Community College	15,981,012	0.0044341063	3,510,753	0.0045067701
42490	Benton Harbor Area Schools	3,375,925	0.0009366872	771,229	0.0009900298
42500	Montcalm Community College	2,502,760	0.0006944180	545,644	0.0007004453
42510	Jackson College	2,241,559	0.0006219450	492,831	0.0006326499
42520	Gogebic-Ontonagon Intermediate School District	1,529,034	0.0004242470	331,280	0.0004252651
42560	Coor Intermediate School District	1,559,541	0.0004327116	347,467	0.0004460455
42580	Cheboygan Area School District	3,328,467	0.0009235195	736,326	0.0009452256
42600	West Branch-Rose City Area Schools	3,490,417	0.0009684542	765,659	0.0009828805
42640	Washtenaw Community College	13,286,349	0.0036864425	2,940,564	0.0037748158

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
42650	North Dickinson School	503,630	0.0001397375	106,401	0.0001365871
42680	Glen Oaks Community College	830,716	0.0002304913	187,188	0.0002402941
42730	Mid Michigan College	3,322,762	0.0009219367	718,093	0.0009218192
42740	Engadine Consolidated School District #4	787,059	0.0002183781	166,884	0.0002142292
42810	Montabella Community Schools	1,707,843	0.0004738596	366,119	0.0004699890
42820	Swan Valley School District	3,409,860	0.0009461030	724,482	0.0009300203
42850	Crawford-Ausable School District	3,386,295	0.0009395644	704,465	0.0009043244
42870	Big Bay De Noc School District	409,399	0.0001135923	86,473	0.0001110063
42900	Gogebic Community College	742,045	0.0002058886	168,441	0.0002162287
42980	Kalamazoo Valley Community College	6,556,614	0.0018192042	1,509,957	0.0019383382
43020	Chippewa Hills School District	4,517,785	0.0012535088	946,377	0.0012148689
43030	West Iron County Public Schools	1,698,211	0.0004711873	355,415	0.0004562484
43040	Forest Park School District	959,702	0.0002662798	207,192	0.0002659733
43060	Ironwood-Gogebic City Area Schools	1,760,531	0.0004884785	377,485	0.0004845796
43080	Ewen-Trout Creek Consol School District	409,541	0.0001136315	83,132	0.0001067173
43100	Kirtland Community College	1,976,676	0.0005484503	447,395	0.0005743235
43170	West Shore Community College	1,267,312	0.0003516295	263,309	0.0003380114
43240	St Clair County Community College	3,866,938	0.0010729242	863,215	0.0011081135
43310	Unionville-Sebewaing Area Schools	1,347,827	0.0003739692	287,839	0.0003694996
43440	Jenison Public Schools	12,647,367	0.0035091499	2,762,624	0.0035463933
43450	Woodhaven-Brownstown School District	13,415,800	0.0037223600	2,851,752	0.0036608069
44010	Wayne County Community College	14,419,103	0.0040007374	3,175,414	0.0040762932
44920	Charles S Mott Community College	9,097,444	0.0025241851	2,067,082	0.0026535230
44960	North Central Area Schools	693,398	0.0001923908	147,605	0.0001894811
45000	Kellogg Community College	4,684,807	0.0012998509	1,021,322	0.0013110753
45780	Nice Community Schools	2,806,983	0.0007788281	622,674	0.0007993293
46510	Forest Area Schools	1,024,456	0.0002842464	216,395	0.0002777875
47180	East Jordan Public Schools	2,097,751	0.0005820439	460,333	0.0005909319
47190	Boyer City Public Schools	3,017,606	0.0008372677	648,771	0.0008328300
47200	Mid Peninsula Schools	444,341	0.0001232874	100,641	0.0001291939
47930	Alpena Community College	2,443,909	0.0006780891	533,592	0.0006849747
49130	Kalamazoo Public Library	180,866	0.0000501832	32,710	0.0000419895
49230	Grand Rapids Community College	16,465,910	0.0045686463	3,586,646	0.0046041941
60000	Macomb Academy	112,915	0.0000313294	25,087	0.0000322037
60020	Walden Green Day School Inc	43,489	0.0000120665	8,882	0.0000114024
60050	Nah Tah Wahsh Public School Academy	601,207	0.0001668114	135,150	0.0001734923
*60070	Windover High School	-	-	-	-

\*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, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
60100	Honey Creek Community School	585,909	0.0001625668	133,789	0.0001717454
60110	Bay-Arenac Community High School	301,969	0.0000837847	64,975	0.0000834092
60120	Da Vinci Institute	862,503	0.0002393108	200,524	0.0002574134
*60130	El-Hajj Malik El-Shabazz Academy	-	-	-	-
60280	A G B U Alex & Marie Manoogian School	678,108	0.0001881485	158,546	0.0002035256
60380	Joseph K. Lumsden P S Academy	2,233,981	0.0006198423	478,548	0.0006143149
60390	Martin Luther King Jr	596,756	0.0001655764	126,394	0.0001622523
60410	Woodland Park Academy	511,704	0.0001419777	109,905	0.0001410855
*60440	Central Academy	-	-	-	-
*60510	Summit Academy	-	-	-	-
*60580	Midland Academy of Advanced and Creative Studies	-	-	-	-
**60600	Academy For Business And Technology	11,018	0.0000030570	-	-
**60720	Flat River Academy	6,133	0.0000017017	-	-
*60750	Pontiac Academy of Excellence	-	-	-	-
**60760	Charlevoix Academy	1,632	0.0000004529	-	-
60830	Countryside Academy	1,279,595	0.0003550376	281,317	0.0003611285
*60850	Detroit Community High School	-	-	-	-
60890	Henry Ford Academy	900,928	0.0002499722	200,548	0.0002574449
60930	Dearborn Academy	36,335	0.0000100814	7,971	0.0000102325
60980	North Star Academy	353,818	0.0000981706	74,451	0.0000955733
61040	Washtenaw Technical Middle College	912,836	0.0002532762	202,523	0.0002599802
*61140	Will Carleton Academy	-	-	-	-
61220	Summit Academy North	66,428	0.0000184310	11,993	0.0000153952
61240	Creative Technologies Academy	617,894	0.0001714415	138,522	0.0001778212
**61380	Francis Reh PSA	5,004	0.0000013885	-	-
61400	Detroit Edison Public School Academy	81,738	0.0000226790	16,509	0.0000211926
*61620	Hope of Detroit Academy	-	-	-	-
*61630	Joy Preparatory Academy	-	-	-	-
61670	Holly Academy	1,221,990	0.0003390545	256,896	0.0003297784
61700	West Village Academy	38,671	0.0000107298	7,699	0.0000098833
61810	Grand Rapids Child Discovery Center	520,546	0.0001444312	116,442	0.0001494766
61840	George Washington Carver Academy	51,092	0.0000141759	10,949	0.0000140549
*61900	Advanced Technology Academy	-	-	-	-
61960	Arts Academy In The Woods	526,917	0.0001461988	121,793	0.0001563464
61970	Battle Creek Area Learning Center	36,627	0.0000101625	7,667	0.0000098417
62040	Presque Isle Academy Ii	57,606	0.0000159834	13,455	0.0000172724
62060	Outlook Academy	176,815	0.0000490593	37,983	0.0000487595

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

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

The accompanying notes are an integral part of this schedule.

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2023**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
62180	Richfield Public School Academy	83,472	0.0000231601	17,951	0.0000230433
*62360	Crescent Academy	-	-	-	-
*62370	Academy of Warren	-	-	-	-
*62500	Academic and Career Education Academy	-	-	-	-
62590	Three Lakes Academy	232,891	0.0000646182	50,942	0.0000653951
62610	Virtual Learning Ac Of St Clair	201,510	0.0000559111	48,656	0.0000624600
*62620	Michigan Math and Science Academy	-	-	-	-
*62660	Washington-Parks Academy	-	-	-	-
**62740	Madison Academy	25,746	0.0000071436	-	-
**62830	Detroit Leadership Academy	2,844	0.0000007891	-	-
**62940	West Michigan Aviation Academy	2,150	0.0000005964	-	-
62950	Blue Water Middle College Academy	131,837	0.0000365797	26,716	0.0000342953
*63050	Relevant Academy of Eaton County	-	-	-	-
*63230	Cornerstone Health School	-	-	-	-
**63310	Madison-Carver Academy	11,756	0.0000032618	-	-
*63350	WSC Academy	-	-	-	-
63430	Muskegon Heights Public School Academy	61,135	0.0000169627	2,365	0.0000030361
*63440	Greater Heights Academy	-	-	-	-
63520	Rising Stars Academy	44,754	0.0000124174	8,838	0.0000113458
*63530	Detroit Public Safety Academy	-	-	-	-
*63580	Covenant House Academy Grand Rapids	-	-	-	-
**63590	Covenant Schools Detroit	20,771	0.0000057630	-	-
**63730	Michigan Great Lakes Virtual Academy	11,668	0.0000032375	-	-
63780	Waterford Montessori Academy	7,555	0.0000020962	620	0.0000007965
*63960	New School High	-	-	-	-
**64160	Cornerstone Jefferson-Douglass Academy	11,520	0.0000031964	-	-
*64170	Distinctive College Prep	-	-	-	-
**64210	Michigan Online School	17,001	0.0000047171	-	-
64310	Flint Cultural Center Academy	67,777	0.0000188055	12,633	0.0000162169
*70000	Cheboygan Area Public Library	-	-	-	-
70010	Bacon Memorial District Library	18,952	0.0000052584	3,613	0.0000046379
70020	Willard Library	44,188	0.0000122605	8,361	0.0000107327
70030	Grosse Pointe Public Library	30,983	0.0000085966	5,332	0.0000068446
70040	Public Libraries Of Saginaw	30,675	0.0000085111	4,362	0.0000055997
70070	Ann Arbor District Library	151,650	0.0000420770	28,620	0.0000367400
70090	Flint Public Library	230,571	0.0000639744	43,136	0.0000553737
70100	Hackley Public Library	102,405	0.0000284134	19,209	0.0000246586

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

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

The accompanying notes are an integral part of this schedule.



Michigan Public School Employees' Retirement System  
Schedule Of Employer Allocations – Non-University Employers  
As Of And For The Fiscal Year Ended September 30, 2023

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
70120	Mount Clemens Public Library	103,549	0.0000287308	12,539	0.0000160961
<b>Total</b>		<b>\$ 3,604,111,305</b>	<b>0.9999999990</b>	<b>\$ 778,995,455</b>	<b>0.9999999994</b>

Michigan Public School Employees' Retirement System  
Schedule Of Employer Allocations – University Employers  
As Of And For The Fiscal Year Ended September 30, 2023

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
44730	Central Michigan University	\$ 6,207,040	0.2486590278	\$ 60,810	0.2465732412
44740	Eastern Michigan University	3,100,711	0.1242170025	32,198	0.1305561652
44750	Michigan Technological University	2,802,564	0.1122729775	27,024	0.1095779430
44760	Northern Michigan University	2,390,225	0.0957543492	30,796	0.1248717199
44770	Western Michigan University	5,657,209	0.2266323658	49,645	0.2013044352
44780	Ferris State University	4,052,792	0.1623581044	40,191	0.1629685205
44790	Lake Superior State University	751,512	0.0301061728	5,955	0.0241479749
<b>Total</b>		<b>\$ 24,962,053</b>	<b>1.0000000000</b>	<b>\$ 246,619</b>	<b>0.9999999999</b>

Michigan Public School Employees' Retirement System  
Schedule Of Collective Pension Amounts  
As Of And For The Fiscal Year Ended September 30, 2023

	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions*
	September 30, 2023 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*	
Non-Universities** \$	32,366,066,276	\$ 1,021,697,972	\$ 4,385,749,268	\$ 5,407,447,240	\$ 49,579,683	\$ 662,314,492	\$ 2,528,723,341	\$3,240,617,516	\$4,050,993,958
Universities**	23,066,755	-	-	-	-	1,815,029	-	1,815,029	(52,789,569)
<b>System Total</b>	<b>\$ 32,389,133,031</b>	<b>\$ 1,021,697,972</b>	<b>\$ 4,385,749,268</b>	<b>\$ 5,407,447,240</b>	<b>\$ 49,579,683</b>	<b>\$664,129,521</b>	<b>\$2,528,723,341</b>	<b>\$3,242,432,545</b>	<b>\$3,998,204,389</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, 2023

		Deferred Outflows of Resources				Deferred Inflows of Resources				
			Net Difference Between Projected and Actual Investments Earnings on OPEB Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*	OPEB Expense Excluding That Attributable to Employer-Paid Member Contributions*
	September 30, 2023 Net OPEB Liability	Differences Between Expected and Actual Experience								
Non-Universities**	\$ (565,698,397)	-	\$1,724,807	\$1,259,343,356	\$ 1,261,068,163	\$4,274,707,678	-	\$ 151,648,761	\$ 4,426,356,439	\$ (984,330,596)
Universities**	(84,555,668)	-	-	-	-	-	73,577	-	73,577	(43,723,840)
System Total	\$ (650,254,065)	-	\$1,724,807	\$1,259,343,356	\$ 1,261,068,163	\$4,274,707,678	\$ 73,577	\$ 151,648,761	\$ 4,426,430,016	\$ (1,028,054,436)

\* 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, 2023**

**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 and a fiduciary component unit of 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 of Michigan Investment Board serves as the investment fiduciary and custodian for the System.

**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, prescription drug, dental and vision coverage under the Michigan Public School Employees Retirement Act. There are more than 690 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*, as amended.

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*, as amended.

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, 2023 (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. Employers that had statutorily required pension contributions but no statutorily required OPEB contributions are identified with two asterisks (\*\*) in the 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, 2022

	Non-University Employers	University Employers	System Total
Total Pension Liability	\$ 95,876,795,620	\$ 1,248,180,072	\$ 97,124,975,692
Fiduciary Net Position	(58,268,076,344)	(928,478,539)	(59,196,554,883)
Net Pension Liability*	\$ 37,608,719,276	\$ 319,701,533	\$ 37,928,420,809
Fiduciary Net Position as a Percentage of Total Pension Liability	60.77%	74.39%	60.95%
Net Pension Liability as a Percentage of Covered Payroll	386.25%	141.51%	380.70%

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

#### Net Pension Liability As of September 30, 2023

	Non-University Employers	University Employers	System Total
Total Pension Liability	\$ 94,947,828,557	\$ 1,164,121,314	\$ 96,111,949,871
Fiduciary Net Position	(62,581,762,238)	(1,141,054,558)	(63,722,816,796)
Net Pension Liability*	\$ 32,366,066,319	\$ 23,066,756	\$ 32,389,133,075
Fiduciary Net Position as a Percentage of Total Pension Liability	65.91%	98.02%	66.30%
Net Pension Liability as a Percentage of Covered Payroll	320.51%	10.01%	313.58%

\*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, 2022**

	Non-University Employers	University Employers	System Total
Total OPEB Liability	\$ 12,522,713,324	\$ 176,676,168	\$ 12,699,389,492
Fiduciary Net Position	(10,404,650,683)	(214,115,486)	(10,618,766,169)
Net OPEB Liability*	\$ 2,118,062,641	\$ (37,439,318)	\$ 2,080,623,323
Fiduciary Net Position as a Percentage of Total OPEB Liability	83.09%	121.19%	83.62%
Net OPEB Liability as a Percentage of Covered Payroll	21.75%	(16.57)%	20.88%

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

**Net OPEB Liability  
As of September 30, 2023**

	Non-University Employers	University Employers	System Total
Total OPEB Liability	\$ 11,223,648,949	\$ 143,414,233	\$ 11,367,063,182
Fiduciary Net Position	(11,789,347,341)	(227,969,901)	(12,017,317,242)
Net OPEB Liability*	\$ (565,698,392)	\$ (84,555,668)	\$ (650,254,060)
Fiduciary Net Position as a Percentage of Total OPEB Liability	105.04%	158.96%	105.72%
Net OPEB Liability as a Percentage of Covered Payroll	(5.60)%	(36.69)%	(6.30)%

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

## Discount Rate

A discount rate of 6.00% was used to measure the total pension liability. This discount rate was based on the long-term expected rate of return on pension plan investments of 6.00%. A discount rate of 6.00% 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 6.00%. 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> 5.00% / 5.00% / 5.00%	<b>Current Single Discount Rate*</b> 6.00% / 6.00% / 6.00%	<b>1% Increase*</b> 7.00% / 7.00% / 7.00%
Non-University Employers	\$ 43,726,460,706	\$ 32,366,066,276	\$ 22,908,127,087
University Employers	132,396,009	23,066,755	(70,719,157)
System Total	<u>\$ 43,858,856,715</u>	<u>\$ 32,389,133,031</u>	<u>\$ 22,837,407,930</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 6.00%, 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> 5.00%	<b>Current Single Discount Rate</b> 6.00%	<b>1% Increase</b> 7.00%
Non-University Employers	\$ 586,459,526	\$ (565,698,397)	\$ (1,555,864,979)
University Employers	(71,800,004)	(84,555,668)	(95,551,702)
System Total	<u>\$ 514,659,522</u>	<u>\$ (650,254,065)</u>	<u>\$ (1,651,416,681)</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	\$ (1,558,333,786)	\$ (565,698,397)	\$ 508,658,419
University Employers	(96,206,778)	(84,555,668)	(71,445,619)
System Total	<u>\$ (1,654,540,564)</u>	<u>\$ (650,254,065)</u>	<u>\$ 437,212,800</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, 2023, are based on the results of an actuarial valuation date of September 30, 2022, and rolled forward using generally accepted actuarial procedures.

## **Actuarial Valuations and Assumptions**

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

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

In the fall of 2017, the Department of Technology, Management, and Budget Director and the MPSERS Retirement Board adopted a dedicated gains policy to lower the discount rate below 7.50% in years where investment returns exceed the current assumption based on a schedule determined by the plan actuary. Excess investment gains in the 2021 fiscal year were sufficient to reduce the discount rate for the MPSERS non-hybrid and the Pension Plus plans from 6.80% to 6.00%, and to reduce the MPSERS OPEB plan discount rate to 6.00% from 6.95% beginning with the September 30, 2021 actuarial valuations. There were no new changes to the discount rates for the September 30, 2023 actuarial valuations.

Additional information as of the latest actuarial valuation follows:

## Summary of Actuarial Assumptions

Valuation Date:	September 30, 2022
Actuarial Cost Method:	Entry Age, Normal
Wage Inflation Rate:	2.75%
Investment Rate of Return:	
– Basic and MIP plans:	6.00% net of investment expenses
– Pension Plus plan:	6.00% net of investment expenses
– Pension Plus 2 plan:	6.00% net of investment expenses
– OPEB Plan (Retiree Healthcare Fund):	6.00% net of investment expenses
Projected Salary Increases:	2.75 - 11.55%, including wage inflation at 2.75%
Cost-of-Living Pension Adjustments:	3% Annual Non-Compounded for MIP Members
Healthcare Cost Trend Rate:	Pre-65: 7.50% year 1 graded to 3.50% Year 15 Post-65: 6.25% Year 1 graded to 3.50% Year 15
Mortality:	
Retirees:	PubT-2010 Male and Female Retiree Mortality Tables scaled by 116% for males and 116% for females and adjusted for mortality improvements using projection scale MP-2021 from 2010.
Active:	PubT-2010 Male and Female Employee Mortality Tables scaled 100% and adjusted for mortality improvements using projection scale MP-2021 from 2010
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 2017 through 2022 have been adopted by the System for use in the determination of the total pension and OPEB liabilities beginning with the September 30, 2023 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: 4.4406
- Recognition period for pension assets in years is 5.0000
- Recognition period for OPEB liabilities is the average of the expected remaining service lives of all employees in years is as follows:
  - University employers: 1.0000
  - Non-university employers: 6.5099
- Recognition period for OPEB assets in years is 5.0000
- Full actuarial assumptions are available in the 2023 MPSERS ACFR 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, 2023.

Expense	Non-University Employers	University Employers	System Total
Service Cost	\$ 1,103,746,590	\$ 3,358,141	\$ 1,107,104,731
Interest on the Total Pension Liability	5,621,503,108	72,137,609	5,693,640,717
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(448,921,070)	(985,294)	(449,906,364)
Projected Earnings on Plan Investments (shown as negative for addition here)	(3,483,068,448)	(59,620,634)	(3,542,689,082)
Pension Plan Administrative Expense <sup>1</sup>	26,557,591	383,102	26,940,693
Other Changes in Plan Fiduciary Net Position <sup>2</sup>	860,922	(898,042)	(37,120)
Recognition of Outflow (Inflow) of Resources due to Liabilities	1,745,194,893	(64,423,198)	1,680,771,695
Recognition of Outflow (Inflow) of Resources due to Assets	(514,879,612)	(2,741,252)	(517,620,864)
Total Pension Expense <sup>3</sup>	\$ 4,050,993,974	\$ (52,789,568)	\$ 3,998,204,406

<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 \$898,042 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between groups.

<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>
2024	\$ 716,752,843	\$ (4,773,564)	\$ 711,979,279
2025	503,972,835	(6,515,851)	497,456,984
2026	1,415,514,116	13,806,381	1,429,320,497
2027	(469,410,055)	(4,331,995)	(473,742,050)
2028	-	-	-
Thereafter	-	-	-
Total	<u>\$ 2,166,829,739</u>	<u>\$ (1,815,029)</u>	<u>\$ 2,165,014,710</u>

### Other Postemployment Benefit Plan

The following table provides details of the OPEB plan expense for the fiscal year ended September 30, 2023.

<b>Expense</b>	<b>Non-University Employers</b>	<b>University Employers</b>	<b>System Total</b>
Service Cost	\$ 225,719,168	\$ 1,020,140	\$ 226,739,308
Interest on the Total OPEB Liability	744,796,762	10,508,557	755,305,319
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(202,121,115)	(851,115)	(202,972,230)
Projected Earnings on Plan Investments (shown as negative for addition here)	(640,252,007)	(12,753,305)	(653,005,312)
OPEB Plan Administrative Expense <sup>2</sup>	8,124,560	134,624	8,259,184
Other Changes in Plan Fiduciary Net Position <sup>3</sup>	(125,584)	1,188	(124,396)
Recognition of Outflow (Inflow) of Resources due to Liabilities	(1,072,279,589)	(40,703,379)	(1,112,982,968)
Recognition of Outflow (Inflow) of Resources due to Assets	(48,192,785)	(1,080,550)	(49,273,335)
Total OPEB Expense <sup>1</sup>	<u>\$ (984,330,590)</u>	<u>\$ (43,723,840)</u>	<u>\$ (1,028,054,430)</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 \$1,188 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between the groups.

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

<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>
2024	\$ (1,033,546,892)	\$ (1,568,889)	\$ (1,035,115,781)
2025	(967,545,887)	(2,123,090)	(969,668,977)
2026	(378,643,106)	4,463,021	(374,180,085)
2027	(362,511,478)	(844,618)	(363,356,096)
2028	(280,094,935)	-	(280,094,935)
Thereafter	(142,945,977)	-	(142,945,977)
Total	<u>\$ (3,165,288,275)</u>	<u>\$ (73,576)</u>	<u>\$ (3,165,361,851)</u>