Michigan Public School Employees' Retirement System

A Pension and Other Postemployment Benefit Trust Fund of the State of Michigan

Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedules of Collective Pension and Other Postemployment Benefit Amounts for Fiscal Year Ended September 30, 2017

MICHIGAN OFFICE OF RETIREMENT SERVICES

Big Plans. Small Steps.

Prepared by
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Table of Contents

Independent Auditor's Report 3

Schedule of Employer Allocations – Non-University Employers 5

Schedule of Employer Allocations – University Employers 23

Schedule of Collective Pension Amounts 24

Schedule of Collective Other Postemployment Benefit (OPEB) Amounts 25

Notes to the Schedules of Employer Allocations and
Schedules of Collective Pension and OPEB Amounts 26

OAG
Office of the Auditor General
Doug A. Ringler, CPA, CIA
Auditor General
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Independent Auditor's Report

Mr. Scott Koenigsknecht, Chair
Michigan Public School Employees' Retirement System Board
Stevens T. Mason Building
and
Mr. David L. DeVries, Director
Department of Technology, Management, and Budget
Lewis Cass Building
and
Ms. Kerrie L. Vanden Bosch, Director
Office of Retirement Services
Stevens T. Mason Building
Lansing, Michigan

Dear Mr. Koenigsknecht, Mr. DeVries, and Ms. Vanden Bosch:

Report on the Schedules
We have audited the accompanying schedules of employer allocations for non-university employers and university employers and the related notes of the Michigan Public School Employees' Retirement System as of and for the fiscal year ended September 30, 2017. 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, 2017 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, 2017.

- October 1, 2016 net OPEB liability, September 30, 2017 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, 2017.

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

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

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

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

Opinions
In our opinion, the schedules referred to in the first paragraph present fairly, in all material respects, the non-university employers' and university employers' pension and OPEB allocations and the respective non-universities' and universities' specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts for the Michigan Public School Employees' Retirement System as of and for the fiscal year ended September 30, 2017 in accordance with accounting principles generally accepted in the United States of America.

Other Matter
We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the fiscal year ended September 30, 2017, and our report thereon, dated December 29, 2017, expressed an unmodified opinion on those financial statements.

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

Sincerely,

Doug Ringler

Doug Ringler
Auditor General
July 24, 2018

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
5880	Detroit Public Schools	$ 16,811	0.0000071674	$ 5,216	0.0000067000
5890	Detroit Public Schools Community District	75,876,130	0.0323492350	25,172,265	0.0323325719
5900	Alcona Community Schools	956,257	0.0004076933	318,982	0.0004097170
5930	AuTrain-Onota Public Schools	120,735	0.0000514743	39,907	0.0000512591
5950	Burt Township School District	111,408	0.0000474981	37,776	0.0000485219
5980	Munising Public Schools	962,250	0.0004102483	319,047	0.0004098003
5990	Superior Central School District	461,418	0.0001967221	152,640	0.0001960583
6000	Allegan Area Educational Service Agency	2,591,188	0.0011047340	863,506	0.0011091321
6370	Glenn-Ganges School District #4	66,903	0.0000285236	22,662	0.0000291083
7000	Allegan Public Schools	3,439,541	0.0014664230	1,140,196	0.0014645267
7020	Plainwell Community School	3,463,607	0.0014766834	1,152,892	0.0014808344
7030	Hopkins Public School	2,046,009	0.0008723011	679,650	0.0008729774
7040	Fennville Public School	1,700,374	0.0007249421	563,480	0.0007237626
7050	Martin Public Schools	746,662	0.0003183340	247,684	0.0003181383
7060	Otsego Public Schools	3,056,903	0.0013032882	1,017,008	0.0013062977
7070	Saugatuck Public Schools	1,287,776	0.0005490338	429,240	0.0005513376
7080	Wayland Union Schools	3,819,521	0.0016284248	1,269,105	0.0016301053
7090	Alpena-Montmorency-Alcona ESD	1,017,324	0.0004337287	336,879	0.0004327046
7120	Alpena Public Schools	5,146,137	0.0021940182	1,708,965	0.0021950845
7210	Ellsworth Community School	294,259	0.0001254554	97,497	0.0001252297
7220	Central Lake-Antrim County Public Schools	460,507	0.0001963338	153,725	0.0001974526
7230	Alba Public Schools	183,795	0.0000783598	61,673	0.0000792161
7240	Elk Rapids Schools	1,756,829	0.0007490111	584,258	0.0007504520
7250	Bellaire Public Schools	452,576	0.0001929523	150,754	0.0001936367
7270	Mancelona Public Schools	1,169,377	0.0004985553	387,378	0.0004975682
7470	Arenac-Eastern High School	189,475	0.0000807815	64,069	0.0000822940
7480	Au Gres-Sims School District	492,795	0.0002100996	162,718	0.0002090032
7520	Arvon Township Schools	35,241	0.0000150247	11,584	0.0000148786
7540	Baraga Township Schools	680,551	0.0002901480	226,707	0.0002911941
7560	L'Anse Public Schools	889,399	0.0003791886	295,793	0.0003799318
7570	Barry ISD	842,950	0.0003593856	281,694	0.0003618230
7980	Delton-Kellogg Schools	1,584,513	0.0006755458	526,932	0.0006768189
8000	Hastings Area School District	3,309,406	0.0014109411	1,101,301	0.0014145680
8020	Thornapple-Kellogg School	4,188,666	0.0017858072	1,387,221	0.0017818194
8040	Bay-Arenac ISD	4,532,678	0.0019324742	1,503,725	0.0019314630
8630	Bangor Township Schools	3,209,519	0.0013683552	1,066,089	0.0013693398
8640	Bay City Public Schools	10,489,056	0.0044719326	3,484,902	0.0044761901
8650	Essexville-Hampton Public Schools	2,034,986	0.0008676013	675,391	0.0008675076
8680	Pinconning Area Schools	1,688,001	0.0007196670	562,145	0.0007220482
8830	Berrien RESA	4,197,496	0.0017895717	1,391,971	0.0017879206

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, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
9250	Riverside-Hager School District #6	83,465	0.0000355848	27,610	0.0000354634
9600	River School	92,940	0.0000396241	30,820	0.0000395867
9720	Buchanan Community Schools	1,981,316	0.0008447196	660,402	0.0008482544
9760	Bridgman Public Schools	1,370,702	0.0005843889	453,446	0.0005824296
9780	New Buffalo Area Schools	1,656,576	0.0007062691	556,188	0.0007143967
9790	Niles Public Schools	4,783,333	0.0020393393	1,594,501	0.0020480609
9800	Brandywine Public Schools	1,706,271	0.0007274561	563,972	0.0007243946
9810	Berrien Springs Public Schools	3,611,597	0.0015397781	1,202,337	0.0015443446
9820	Eau Claire Public Schools	1,321,811	0.0005635446	440,026	0.0005651921
9830	St Joseph Public Schools	3,740,950	0.0015949266	1,240,301	0.0015931080
9850	Watervliet Public Schools	1,926,901	0.0008215203	638,236	0.0008197831
9870	Branch County ISD	2,804,797	0.0011958048	934,910	0.0012008470
10150	Bronson Community School	1,279,832	0.0005456469	425,012	0.0005459078
10160	Coldwater Community Schools	3,416,486	0.0014565938	1,132,472	0.0014546064
10180	Quincy Community Schools	1,485,899	0.0006335023	493,125	0.0006333951
10190	Union City Community Schools	1,495,607	0.0006376410	495,511	0.0006364607
10200	Calhoun County ISD	6,548,260	0.0027918029	2,175,206	0.0027939478
*10790	Albion Public Schools	–	–	–	–
10800	Athens Area School	693,081	0.0002954900	230,793	0.0002964427
10810	Battle Creek Public Schools	7,012,090	0.0029895533	2,340,107	0.0030057555
10820	Lakeview School District	5,746,385	0.0024499292	1,910,895	0.0024544529
10860	Harper Creek Community Schools	3,718,145	0.0015852041	1,229,907	0.0015797570
10880	Homer Community Schools	1,420,103	0.0006054505	471,254	0.0006053031
10890	Marshall Public Schools	3,811,737	0.0016251065	1,263,396	0.0016227713
10900	Pennfield Schools	2,845,630	0.0012132136	946,135	0.0012152649
10910	Tekonsha Community School	315,819	0.0001346471	105,097	0.0001349925
11410	Dowagiac-Union School District	2,962,185	0.0012629060	984,432	0.0012644558
11430	Cassopolis Public Schools	1,134,835	0.0004838287	376,649	0.0004837875
11440	Marcellus Community Schools	887,774	0.0003784958	294,858	0.0003787308
11450	Edwardsburg Public Schools	3,189,471	0.0013598075	1,064,300	0.0013670419
11470	Lewis Cass ISD	1,356,855	0.0005784851	450,703	0.0005789069
11560	Beaver Island Community School	255,597	0.0001089718	86,179	0.0001106926
11570	Boyne Falls Public School	332,200	0.0001416312	110,191	0.0001415346
11580	Charlevoix Public Schools	1,525,303	0.0006503018	505,666	0.0006495038
11620	Cheboygan-Otsego-Presque Isle ESD	1,366,211	0.0005824740	453,510	0.0005825121
11810	Inland Lakes Schools	947,310	0.0004038786	316,115	0.0004060351
11820	Mackinaw City Public Schools	322,782	0.0001376156	107,388	0.0001379344
11830	Wolverine Community Schools	439,736	0.0001874782	145,735	0.0001871898
11840	Eastern Upper Peninsula ISD	1,297,825	0.0005533184	430,525	0.0005529883
11930	DeTour Area Schools	445,252	0.0001898299	148,123	0.0001902575

*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, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
11950	Pickford Public Schools	671,342	0.0002862217	224,038	0.0002877666
11970	Rudyard Public Schools	819,435	0.0003493602	270,638	0.0003476211
11980	Sault Ste Marie Public Schools	2,830,469	0.0012067500	940,802	0.0012084147
12000	Brimley Public Schools	798,534	0.0003404490	264,112	0.0003392391
12010	Whitefish Township School	125,195	0.0000533761	40,751	0.0000523422
12020	Clare-Gladwin ISD	1,805,192	0.0007696305	597,270	0.0007671650
12230	Clare Public Schools	1,834,713	0.0007822164	608,776	0.0007819434
12240	Harrison Community Schools	1,643,955	0.0007008884	543,886	0.0006985957
12250	Farwell Area Schools	1,700,173	0.0007248565	563,927	0.0007243374
12260	Clinton County ISD	2,074,399	0.0008844049	690,436	0.0008868319
12930	Bath Community Schools	1,556,027	0.0006634007	515,285	0.0006618589
12940	St Johns Public Schools	3,933,463	0.0016770034	1,305,778	0.0016772092
12950	Fowler Public Schools	634,692	0.0002705961	210,858	0.0002708366
12980	Dewitt Public Schools	4,204,759	0.0017926684	1,393,658	0.0017900877
13070	Delta-Schoolcraft ISD	1,320,573	0.0005630166	439,071	0.0005639662
13120	Bark River - Harris Schools	939,281	0.0004004556	310,598	0.0003989478
13130	Escanaba Area Public Schools	3,284,998	0.0014005351	1,092,419	0.0014031601
13170	Gladstone Area Schools	1,839,241	0.0007841470	609,987	0.0007834991
13190	Rapid River Public Schools	441,872	0.0001883889	146,293	0.0001879067
13220	Dickinson-Iron ISD	1,276,796	0.0005443526	423,186	0.0005435625
13250	Breitung Township Schools	2,434,912	0.0010381070	806,836	0.0010363427
13270	Iron Mountain Public Schools	1,071,084	0.0004566490	355,033	0.0004560224
13310	Eaton County ISD	2,393,156	0.0010203048	797,361	0.0010241718
13720	Strange-Oneida School #3	16,855	0.0000071859	5,574	0.0000071598
13890	Bellevue Community Schools	739,724	0.0003153761	245,012	0.0003147059
13900	Potterville Public Schools	1,174,984	0.0005009459	390,316	0.0005013427
13910	Charlotte Public Schools	3,215,076	0.0013707244	1,062,528	0.0013647667
13940	Eaton Rapids Public Schools	3,251,744	0.0013863575	1,080,579	0.0013879527
13950	Grand Ledge Public Schools	7,253,378	0.0030924250	2,402,953	0.0030864780
13980	Olivet Community Schools	1,965,515	0.0008379829	650,998	0.0008361753
14140	Alanson Public Schools	303,458	0.0001293770	101,690	0.0001306158
14150	Harbor Springs Public Schools	1,663,754	0.0007093292	550,769	0.0007074368
14160	Pellston Public Schools	695,687	0.0002966010	231,479	0.0002973239
14170	Petoskey Public Schools	3,567,289	0.0015208879	1,182,745	0.0015191788
14180	Genesee County ISD	11,003,731	0.0046913606	3,646,102	0.0046832436
14300	Goodrich Area Schools	2,436,805	0.0010389142	806,372	0.0010357464
14310	Bendle Public Schools	1,536,637	0.0006551339	508,416	0.0006530367
14320	Bentley Community Schools	972,889	0.0004147842	321,290	0.0004126813
14330	Atherton Community Schools	1,010,015	0.0004306123	333,910	0.0004288920
14340	Davison Community Schools	7,786,754	0.0033198258	2,583,220	0.0033180224

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
14350	Lake Fenton Community School District	2,637,516	0.0011244859	872,208	0.0011203101
14360	Fenton Area Public Schools	4,791,155	0.0020426741	1,590,791	0.0020432953
14370	Linden Community School	3,654,557	0.0015580938	1,211,514	0.0015561322
14380	Flint Community Schools	7,095,903	0.0030252867	2,360,376	0.0030317901
14400	Carman-Ainsworth Community School District	6,493,795	0.0027685820	2,157,098	0.0027706894
14430	Flushing Community Schools	5,645,487	0.0024069121	1,872,769	0.0024054817
14450	Swartz Creek Community Schools	4,953,400	0.0021118461	1,641,010	0.0021077985
14460	Mt Morris Consolidated Schools	3,041,382	0.0012966712	1,008,047	0.0012947885
14470	Genesee School District	885,554	0.0003775496	295,155	0.0003791124
14480	Kearsley Community Schools	4,336,525	0.0018488458	1,436,162	0.0018446810
14490	Grand Blanc Community Schools	10,514,479	0.0044827714	3,493,998	0.0044878736
14500	Montrose Community Schools	1,770,743	0.0007549434	586,869	0.0007538047
14510	Beecher Community School District	1,187,211	0.0005061589	397,106	0.0005100633
14520	Westwood Heights Schools	1,522,409	0.0006490678	503,349	0.0006465279
14530	Clio Area School District	3,922,681	0.0016724066	1,300,843	0.0016708703
14790	Beaverton Rural School District	1,387,696	0.0005916339	459,665	0.0005904182
14800	Gladwin Community Schools	2,039,846	0.0008696734	674,488	0.0008663475
14830	Bessemer Area School District	506,577	0.0002159755	168,030	0.0002158259
14890	Wakefield Township Schools	440,978	0.0001880078	146,026	0.0001875639
14900	Watersmeet Township School District	470,841	0.0002007395	155,766	0.0002000738
14910	Traverse Bay Area ISD	7,620,075	0.0032487632	2,531,227	0.0032512407
15130	Kingsley Area School	1,599,157	0.0006817891	527,993	0.0006781822
15150	Traverse City Public Schools	13,975,971	0.0059585533	4,641,309	0.0059615400
15170	Gratiot-Isabella ISD	2,805,674	0.0011961785	929,283	0.0011936191
16060	Alma Public Schools	2,904,254	0.0012382074	962,758	0.0012366164
16070	Ashley Community School	334,833	0.0001427535	111,975	0.0001438259
16080	Fulton Schools	1,167,094	0.0004975819	386,445	0.0004963703
16090	Ithaca Public Schools	1,572,296	0.0006703369	521,795	0.0006702209
16100	St Louis Public Schools	1,334,096	0.0005687821	443,353	0.0005694658
16120	Breckenridge Community Schools	883,623	0.0003767264	292,073	0.0003751536
16130	Hillsdale County ISD	1,415,023	0.0006032848	472,657	0.0006071049
16270	North Adams-Jerome Public Schools	350,819	0.0001495690	116,655	0.0001498373
16280	Camden-Frontier School	642,954	0.0002741188	212,528	0.0002729823
16290	Jonesville Community Schools	1,994,709	0.0008504295	660,926	0.0008489281
16300	Hillsdale Community Schools	1,847,858	0.0007878210	613,890	0.0007885124
16310	Litchfield Community Schools	412,910	0.0001760411	138,326	0.0001776736
16320	Pittsford Area Schools	725,292	0.0003092228	240,920	0.0003094506
16330	Reading Community School	1,012,360	0.0004316122	337,457	0.0004334469
16340	Waldron Area Schools	300,887	0.0001282810	99,903	0.0001283205
16350	Copper Country ISD	1,225,860	0.0005226365	407,782	0.0005237763

Michigan Public School Employees' Retirement System
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As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
16390	Adams Township School District	470,194	0.0002004639	155,327	0.0001995098
16400	Calumet Public Schools	1,774,859	0.0007566982	588,033	0.0007552999
16420	Chassell Township Schools	264,649	0.0001128310	87,507	0.0001123989
16440	Elm River Township Schools	44,004	0.0000187608	15,017	0.0000192892
16450	Hancock Public Schools	867,599	0.0003698944	287,930	0.0003698322
16470	Dollar Bay-Tamarack City Area Schools	403,818	0.0001721650	133,593	0.0001715939
16480	Houghton-Portage Township School District	1,609,889	0.0006863646	533,128	0.0006847776
16490	Lake Linden-Hubbell Public School	572,511	0.0002440857	189,781	0.0002437644
16500	Stanton Township Public Schools	193,262	0.0000823956	64,144	0.0000823893
16510	Huron ISD	1,823,416	0.0007774002	605,508	0.0007777458
16600	Caseville Public School	371,463	0.0001583705	122,837	0.0001577777
16610	Big Burning-Colfax #1F School	28,737	0.0000122520	9,541	0.0000122551
16780	Church School	34,545	0.0000147280	11,448	0.0000147038
17020	Adams-Sigel #3 School	34,897	0.0000148781	11,469	0.0000147310
17030	Eccles-Sigel #4 School	31,935	0.0000136153	10,556	0.0000135581
*17040	Kipper School	–	–	–	–
17060	Verona Mills School	32,432	0.0000138272	10,818	0.0000138954
17110	Ubly Community Schools	1,023,682	0.0004364395	340,863	0.0004378220
17130	North Huron Schools	582,715	0.0002484361	194,513	0.0002498431
*17170	Port Hope Community Schools	–	–	–	–
17180	Harbor Beach Community School District	626,820	0.0002672403	208,210	0.0002674355
17200	Bad Axe Public Schools	1,363,192	0.0005811871	452,056	0.0005806440
17220	Ingham ISD	6,206,950	0.0026462879	2,064,292	0.0026514842
17710	Holt Public Schools	8,400,278	0.0035813975	2,784,380	0.0035764034
17740	East Lansing Public Schools	5,145,918	0.0021939245	1,711,172	0.0021979189
17750	Dansville Schools	951,331	0.0004055930	316,831	0.0004069543
17760	Lansing Public Schools	18,553,232	0.0079100354	6,163,521	0.0079167484
17830	Webberville Community Schools	674,174	0.0002874293	224,897	0.0002888694
17840	Leslie Public Schools	1,809,939	0.0007716543	603,318	0.0007749335
17850	Haslett Public Schools	3,997,746	0.0017044099	1,327,512	0.0017051254
17860	Okemos Public Schools	6,906,703	0.0029446227	2,291,678	0.0029435511
17890	Stockbridge Community Schools	1,864,753	0.0007950240	621,463	0.0007982401
17900	Mason Public Schools	4,481,040	0.0019104588	1,480,507	0.0019016407
17910	Williamston Community Schools	2,543,949	0.0010845939	845,738	0.0010863097
17920	Ionia County ISD	3,466,135	0.0014777616	1,155,276	0.0014838969
17940	Coon-Berlin Township School District #3	22,961	0.0000097894	7,686	0.0000098719
18140	Haynor-Easton Township School District #6	33,644	0.0000143438	11,480	0.0000147450
18160	North LeValley School #2	16,895	0.0000072032	5,580	0.0000071677
18640	Saranac Community Schools	1,149,127	0.0004899219	381,382	0.0004898671
18660	Ionia Public Schools	3,824,653	0.0016306130	1,269,490	0.0016305995

*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, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
18680	Pewamo-Westphalia Community School District	824,999	0.0003517322	274,564	0.0003526645
18700	Belding Area Schools	2,341,721	0.0009983757	779,600	0.0010013594
18710	Portland Public Schools	2,408,483	0.0010268393	798,043	0.0010250479
18720	Iosco RESA	782,575	0.0003336452	260,227	0.0003342497
18760	Oscoda Area Schools	1,615,658	0.0006888238	539,191	0.0006925649
18770	Hale Area Schools	422,405	0.0001800893	140,961	0.0001810575
18780	Tawas Area Schools	1,547,023	0.0006595618	513,056	0.0006589962
19220	Shepherd Public Schools	2,372,082	0.0010113200	790,293	0.0010150936
19230	Mt Pleasant Public Schools	5,550,946	0.0023666054	1,846,182	0.0023713324
19240	Beal City Schools	834,456	0.0003557641	276,771	0.0003554997
19290	Bois Blanc Pines School District	11,806	0.0000050336	3,903	0.0000050131
19310	Moran Township School District	161,802	0.0000689831	53,367	0.0000685472
19340	Les Cheneaux Community Schools	333,082	0.0001420070	110,343	0.0001417301
19370	Mackinac Island Public School	212,116	0.0000904343	70,673	0.0000907758
19390	St Ignace Public Schools	731,305	0.0003117868	241,540	0.0003102468
19400	Jackson ISD	8,211,565	0.0035009409	2,726,235	0.0035017190
19730	East Jackson Community Schools	1,372,694	0.0005852380	458,677	0.0005891491
19750	Columbia School District	1,897,092	0.0008088114	630,556	0.0008099194
19760	Concord Community Schools	988,919	0.0004216185	328,163	0.0004215093
19770	Grass Lake Community Schools	1,707,073	0.0007277981	566,642	0.0007278251
19780	Hanover Horton School District	1,513,277	0.0006451744	502,462	0.0006453890
19800	Jackson Public Schools	7,002,904	0.0029856370	2,312,328	0.0029700745
19810	Michigan Center School District	2,066,696	0.0008811209	683,247	0.0008775982
19830	Napoleon Community School District	1,801,472	0.0007680443	599,345	0.0007698303
19840	Northwest School District	4,384,154	0.0018691521	1,454,011	0.0018676080
19860	Springport Public School	1,244,263	0.0005304825	412,810	0.0005302347
19880	Vandercook Lake Public Schools	1,777,841	0.0007579696	587,507	0.0007546245
19890	Kalamazoo RESA	7,143,470	0.0030455664	2,376,317	0.0030522661
20080	Climax-Scotts Community School	704,214	0.0003002365	236,198	0.0003033852
20090	Comstock Public Schools	2,393,992	0.0010206612	796,377	0.0010229086
20100	Galesburg-Augusta Community School District	1,274,261	0.0005432718	422,168	0.0005422550
20110	Kalamazoo Public Schools	20,611,187	0.0087874294	6,833,033	0.0087767048
20140	Parchment School District	2,344,108	0.0009993934	782,144	0.0010046269
20170	Portage Public Schools	12,456,364	0.0053106801	4,133,418	0.0053091778
20200	Vicksburg Community Schools	3,706,069	0.0015800556	1,231,059	0.0015812368
20210	Schoolcraft Community Schools	1,354,418	0.0005774463	449,943	0.0005779307
20260	Crawford-Excelsior School District #1	43,324	0.0000184709	14,372	0.0000184604
20390	Kalkaska Public Schools	1,906,528	0.0008128342	633,997	0.0008143390
20400	Kent County ISD	14,598,760	0.0062240748	4,850,587	0.0062303469
21660	Rockford Public Schools	11,407,599	0.0048635468	3,787,360	0.0048646825

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
21670	Byron Center Public Schools	5,576,192	0.0023773689	1,855,192	0.0023829060
21680	Caledonia Community Schools	6,991,370	0.0029807197	2,323,943	0.0029849940
21700	Grand Rapids Public Schools	29,151,589	0.0124285677	9,679,164	0.0124324234
21710	East Grand Rapids Public Schools	4,197,705	0.0017896608	1,389,920	0.0017852854
21740	Lowell Area Schools	4,878,312	0.0020798328	1,624,611	0.0020867350
21750	Cedar Springs Public Schools	4,430,311	0.0018888310	1,477,853	0.0018982314
21780	Godwin Heights Public Schools	3,444,641	0.0014685977	1,142,883	0.0014679787
21800	Comstock Park Public Schools	2,790,690	0.0011897903	923,948	0.0011867668
21820	Sparta Area Schools	3,346,021	0.0014265519	1,110,895	0.0014268909
21830	Kent City Community Schools	1,858,778	0.0007924766	617,758	0.0007934801
21870	Grandville Public Schools	7,851,067	0.0033472450	2,604,627	0.0033455193
21900	Godfrey-Lee Public Schools	2,713,580	0.0011569151	902,258	0.0011589079
21910	Kelloggsville Public Schools	3,253,650	0.0013871700	1,078,576	0.0013853797
21940	Grant Township School	25,219	0.0000107519	8,525	0.0000109495
22110	Baldwin Community Schools	929,215	0.0003961640	308,120	0.0003957655
22120	Lapeer County ISD	1,883,049	0.0008028241	623,621	0.0008010110
22690	Almont Community Schools	1,754,193	0.0007478874	579,672	0.0007445612
22700	Dryden Community Schools	623,433	0.0002657963	206,721	0.0002655233
22710	Imlay City Community Schools	2,704,123	0.0011528831	896,813	0.0011519138
22720	Lapeer Public Schools	7,020,739	0.0029932409	2,327,302	0.0029893080
22730	North Branch Area Schools	2,783,271	0.0011866271	923,593	0.0011863115
22740	Lakeville Community Schools	1,373,406	0.0005855416	455,687	0.0005853076
22770	Glen Lake Community Schools	1,539,239	0.0006562435	510,973	0.0006563204
22790	Northport Public School	490,554	0.0002091442	164,698	0.0002115465
22800	Leland Public School	882,246	0.0003761393	292,980	0.0003763192
22810	Suttons Bay Public Schools	832,041	0.0003547348	276,521	0.0003551779
22830	Lenawee ISD	4,403,269	0.0018773016	1,463,802	0.0018801840
23250	Adrian Public Schools	4,216,405	0.0017976335	1,401,103	0.0017996501
23260	Blissfield Community School District	1,285,283	0.0005479709	426,866	0.0005482893
23270	Onsted Community School	1,802,545	0.0007685018	596,527	0.0007662101
23280	Clinton Community School	1,376,223	0.0005867428	454,633	0.0005839547
23300	Hudson Area Schools	1,394,974	0.0005947368	462,234	0.0005937176
23310	Sand Creek Community Schools	1,147,174	0.0004890891	382,467	0.0004912611
23320	Madison School District #2	2,443,773	0.0010418850	810,518	0.0010410715
23330	Britton Deerfield Schools	882,181	0.0003761113	293,874	0.0003774677
23340	Morenci Area Schools	835,828	0.0003563491	279,070	0.0003584517
23350	Tecumseh Public Schools	3,264,630	0.0013918514	1,085,187	0.0013938712
23360	Addison Community School	1,133,286	0.0004831682	376,238	0.0004832600
23370	Livingston ISD	6,203,629	0.0026448719	2,062,419	0.0026490781
23680	Brighton Area Schools	9,757,052	0.0041598479	3,230,390	0.0041492814

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
23690	Fowlerville Community Schools	3,826,451	0.0016313797	1,269,350	0.0016304191
23700	Hartland Consolidated Schools	7,229,048	0.0030820519	2,398,652	0.0030809534
23710	Howell Public Schools	9,329,889	0.0039777300	3,097,599	0.0039787182
23720	Pinckney Community Schools	3,914,161	0.0016687740	1,300,383	0.0016702798
23770	Tahquamenon Area School District	775,151	0.0003304801	256,700	0.0003297187
23780	Macomb ISD	15,858,692	0.0067612378	5,252,879	0.0067470727
23850	Armada Area Schools	2,455,736	0.0010469852	814,109	0.0010456840
23860	Romeo Community Schools	7,273,087	0.0031008278	2,410,839	0.0030966070
23870	Anchor Bay School District	8,566,815	0.0036523991	2,839,346	0.0036470044
23890	Mt Clemens Community Schools	1,415,960	0.0006036841	470,889	0.0006048341
23910	Clintondale Community Schools	2,935,683	0.0012516070	971,324	0.0012476199
23920	Fraser Public Schools	8,221,698	0.0035052612	2,722,101	0.0034964087
23930	East Detroit School District	3,988,559	0.0017004932	1,325,537	0.0017025894
23950	Roseville Community Schools	7,978,613	0.0034016234	2,642,516	0.0033941858
23970	L'Anse Creuse Public Schools	17,131,629	0.0073039450	5,687,779	0.0073056808
23980	Lake Shore Public Schools	6,305,069	0.0026881200	2,095,022	0.0026909556
23990	Lakeview Public Schools	5,716,578	0.0024372213	1,893,460	0.0024320593
24000	South Lake Public Schools	2,934,280	0.0012510089	977,028	0.0012549460
24010	New Haven Community Schools	1,627,418	0.0006938379	539,545	0.0006930191
24020	Memphis Community Schools	1,163,607	0.0004960952	386,209	0.0004960674
24030	Richmond Community Schools	1,898,724	0.0008095071	628,294	0.0008070131
24040	Utica Community Schools	43,183,858	0.0184111233	14,307,665	0.0183775124
24060	Warren Consolidated Schools	24,576,468	0.0104779981	8,133,233	0.0104467494
24070	Center Line Public Schools	4,719,191	0.0020119925	1,569,881	0.0020164367
24080	Warren Woods Public Schools	5,538,995	0.0023615101	1,837,068	0.0023596267
24090	Vandyke Public Schools	4,187,191	0.0017851782	1,394,415	0.0017910594
24100	Fitzgerald Public Schools	4,076,965	0.0017381842	1,344,618	0.0017270981
24110	Manistee ISD	810,204	0.0003454248	269,619	0.0003463132
24250	Bear Lake School	353,943	0.0001509012	117,981	0.0001515408
24270	Manistee Public Schools	2,018,356	0.0008605113	670,521	0.0008612528
24300	Onekama Consolidated Schools	503,844	0.0002148102	167,094	0.0002146242
24350	Wells Township School #18	38,920	0.0000165931	12,833	0.0000164833
24390	Gwinn Area Community Schools	1,552,765	0.0006620101	515,635	0.0006623086
24400	Ishpeming Public Schools	1,110,031	0.0004732538	369,198	0.0004742172
24420	Marquette Area Public Schools	4,585,088	0.0019548187	1,524,735	0.0019584492
24450	Negaunee Public School	2,240,278	0.0009551260	742,340	0.0009535009
24460	Powell Township School District	136,553	0.0000582185	46,009	0.0000590965
24470	Republic-Michigamme Schools	337,100	0.0001437202	112,264	0.0001441971
24500	West Shore ESD	2,656,604	0.0011326239	882,452	0.0011334673
24680	Mason County Central School District	1,379,253	0.0005880345	456,291	0.0005860842

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
24690	Mason County-Eastern-Custer #5 School District	576,178	0.0002456494	191,516	0.0002459934
24710	Ludington Area Schools	2,891,982	0.0012329753	957,491	0.0012298518
24720	Mecosta-Osceola ISD	2,762,648	0.0011778350	922,024	0.0011842953
24880	Big Rapids Public Schools	2,484,152	0.0010591000	824,857	0.0010594893
24930	Menominee County ISD	637,183	0.0002716584	211,123	0.0002711769
25050	Menominee Area Public Schools	1,818,503	0.0007753054	607,786	0.0007806725
25070	Carney-Nadeau Public School	371,442	0.0001583615	123,364	0.0001584556
25100	Midland County Ed Service Agency	2,040,287	0.0008698615	679,661	0.0008729916
25600	Midland Public Schools	11,371,342	0.0048480886	3,785,721	0.0048625780
25610	Bullock Creek School District	2,633,126	0.0011226143	875,558	0.0011246118
25620	Coleman Community Schools	990,368	0.0004222362	331,306	0.0004255462
25740	Lake City Area Schools	1,462,956	0.0006237208	485,823	0.0006240160
25750	McBain Rural Agricultural Schools	1,380,164	0.0005884227	456,606	0.0005864888
25760	Monroe County ISD	5,970,370	0.0025454239	1,980,797	0.0025442392
25920	Airport Community Schools	3,346,827	0.0014268953	1,111,135	0.0014271998
25930	Bedford Public Schools	6,257,189	0.0026677069	2,081,886	0.0026740832
25940	Dundee Community Schools	1,846,942	0.0007874304	613,636	0.0007881867
25950	Jefferson Schools	2,768,270	0.0011802316	921,387	0.0011834776
25960	Ida Public Schools	2,007,555	0.0008559065	667,656	0.0008575719
25970	Monroe Public Schools	6,940,450	0.0029590101	2,314,161	0.0029724292
25990	Mason Consolidated Schools	1,469,753	0.0006266185	486,834	0.0006253153
26000	Summerfield Schools	846,241	0.0003607885	281,125	0.0003610914
26010	Whiteford Agricultural Schools	850,360	0.0003625446	282,652	0.0003630536
26020	Montcalm Area ISD	2,655,328	0.0011320799	880,069	0.0011304061
26540	Lakeview Community Schools	1,485,377	0.0006332798	492,626	0.0006327542
26560	Greenville Public Schools	5,155,404	0.0021979691	1,711,909	0.0021988659
26600	Vestaburg Community School	791,630	0.0003375055	261,708	0.0003361518
26660	Atlanta Community Schools	315,220	0.0001343918	104,862	0.0001346906
26670	Hillman Community School	603,821	0.0002574345	200,881	0.0002580221
26680	Muskegon Area ISD	4,251,210	0.0018124722	1,404,418	0.0018039073
27080	Fruitport Community Schools	4,047,994	0.0017258327	1,343,365	0.0017254879
27100	Holton Public Schools	1,045,205	0.0004456157	346,465	0.0004450179
27120	Montague Area Public Schools	1,968,485	0.0008392491	655,235	0.0008416183
27130	Muskegon City Public Schools	5,756,953	0.0024544352	1,915,130	0.0024598935
27160	Orchard View Schools	3,611,708	0.0015398252	1,202,127	0.0015440746
27170	Reeths-Puffer Schools	5,126,375	0.0021855928	1,703,422	0.0021879637
27200	Muskegon Heights City Public Schools	12,236	0.0000052168	3,800	0.0000048812
27210	North Muskegon Public Schools	1,342,086	0.0005721887	445,667	0.0005724385
27270	Ravenna Public Schools #24	1,542,272	0.0006575364	510,352	0.0006555224
27280	Whitehall District Schools	3,544,515	0.0015111780	1,177,219	0.0015120822

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
27300	Newaygo County RESA	2,398,273	0.0010224863	795,468	0.0010217408
27690	Big Jackson School District	30,828	0.0000131432	10,350	0.0000132935
27830	Grant Public Schools	2,311,228	0.0009853754	767,124	0.0009853337
27840	Newaygo Public Schools	2,238,177	0.0009542306	741,495	0.0009524154
27860	Hesperia Community Schools	1,360,538	0.0005800554	453,308	0.0005822528
27880	Fremont Public Schools	3,134,956	0.0013365658	1,039,697	0.0013354411
27890	White Cloud Public Schools	1,299,393	0.0005539868	430,079	0.0005524165
27900	Oakland County ISD	11,856,625	0.0050549857	3,929,846	0.0050476995
27970	Rochester Community Schools	22,890,815	0.0097593322	7,583,864	0.0097411115
27980	Avondale School District	5,035,546	0.0021468682	1,672,741	0.0021485562
27990	Birmingham Public Schools	18,073,282	0.0077054121	5,998,715	0.0077050627
28000	Bloomfield Hills School District	14,168,727	0.0060407333	4,702,726	0.0060404268
28020	Brandon School District	3,288,421	0.0014019942	1,089,865	0.0013998801
28030	Walled Lake Consolidated School	22,957,850	0.0097879119	7,609,619	0.0097741919
28040	Farmington Public Schools	19,942,669	0.0085024115	6,627,210	0.0085123342
28050	Clarenceville School District	2,910,160	0.0012407254	963,541	0.0012376223
28060	Holly Area Schools	4,579,778	0.0019525550	1,516,410	0.0019477564
28070	Clarkston Community Schools #3F	12,362,319	0.0052705845	4,097,323	0.0052628161
28080	South Lyon Community Schools	11,240,003	0.0047920932	3,725,139	0.0047847629
28090	Huron Valley School District #4F	14,244,731	0.0060731371	4,728,413	0.0060734210
28100	Novi Community School District	10,782,801	0.0045971688	3,574,489	0.0045912600
28110	Lake Orion Community School #3	11,888,209	0.0050684512	3,951,062	0.0050749504
28120	Oxford Area Community School	7,827,962	0.0033373945	2,600,195	0.0033398264
28130	Pontiac City School District	6,578,343	0.0028046284	2,189,531	0.0028123484
28150	Oak Park School District	5,298,077	0.0022587966	1,754,286	0.0022532961
28160	Lamphere Public Schools	4,883,120	0.0020818826	1,618,314	0.0020786467
28170	Royal Oak City School District	7,617,187	0.0032475320	2,522,712	0.0032403034
28180	Berkley School District	8,349,349	0.0035596841	2,762,481	0.0035482753
28190	Hazel Park Public Schools	5,432,137	0.0023159522	1,797,245	0.0023084755
28200	Ferndale City School District	4,428,898	0.0018882282	1,470,288	0.0018885153
28210	Madison District Public Schools	2,089,798	0.0008909702	691,969	0.0008888008
28220	Southfield Public Schools	12,335,519	0.0052591585	4,105,068	0.0052727636
28230	Troy City School District	20,380,237	0.0086889654	6,752,819	0.0086736732
28240	Clawson City School District	2,700,813	0.0011514721	898,205	0.0011537019
28250	Waterford School District	14,947,605	0.0063728024	4,961,674	0.0063730336
28260	West Bloomfield Schools	8,345,958	0.0035582383	2,766,137	0.0035529710
28820	Hart Public Schools	1,788,521	0.0007625228	593,131	0.0007618481
28830	Walkerville Public Schools	418,178	0.0001782871	138,584	0.0001780043
28840	Pentwater Public Schools	442,789	0.0001887800	147,425	0.0001893609
28850	Shelby Public Schools	2,025,439	0.0008635312	672,750	0.0008641157

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
29180	Ontonagon Area School District	455,812	0.0001943323	151,871	0.0001950709
29540	Marion Public School	685,446	0.0002922348	228,261	0.0002931904
29550	Evart Public Schools	1,232,995	0.0005256784	409,389	0.0005258412
29560	Reed City Public School District	1,788,580	0.0007625479	593,305	0.0007620713
29600	Mio-AuSable Schools	772,618	0.0003293999	256,067	0.0003289060
29610	Fairview Area Schools	425,085	0.0001812319	140,681	0.0001806984
29650	Gaylord Community Schools	4,026,664	0.0017167389	1,329,382	0.0017075271
29660	Johannesburg-Lewiston Area Schools	927,584	0.0003954688	306,930	0.0003942370
29670	Vanderbilt Area School	154,752	0.0000659774	51,382	0.0000659983
29690	Ottawa Area ISD	6,727,708	0.0028683091	2,236,112	0.0028721787
30620	Hudsonville Public Schools	10,031,266	0.0042767571	3,332,662	0.0042806450
30630	Grand Haven Public Schools	10,105,496	0.0043084046	3,356,852	0.0043117159
30640	Holland Public Schools	6,055,346	0.0025816527	2,015,368	0.0025886436
30700	Coopersville Public Schools	3,599,331	0.0015345486	1,195,373	0.0015353995
30720	Spring Lake Public Schools	3,570,488	0.0015222513	1,183,121	0.0015196621
30740	Zeeland Public Schools	9,220,861	0.0039312469	3,065,942	0.0039380554
30950	Onaway Area Community Schools	827,120	0.0003526365	275,611	0.0003540086
30970	Posen Consolidated School	308,780	0.0001316461	103,222	0.0001325840
30980	Rogers City Area Schools	743,404	0.0003169450	246,403	0.0003164933
31020	Roscommon Area Public Schools	1,448,269	0.0006174589	479,566	0.0006159795
31030	Houghton Lake Community Schools	2,060,001	0.0008782662	684,590	0.0008793235
31040	Saginaw County ISD	6,458,454	0.0027535148	2,143,967	0.0027538226
31650	Birch Run Area Schools	2,145,690	0.0009147992	712,089	0.0009146438
31670	Bridgeport-Spaulding Community School District	1,820,665	0.0007762271	604,353	0.0007762624
*31680	Buena Vista School District	–	–	–	–
31700	Carrollton School District	2,918,629	0.0012443364	970,088	0.0012460318
31710	Chesaning-Union Schools	1,821,150	0.0007764340	604,573	0.0007765455
31720	Frankenmuth School District	1,678,147	0.0007154659	560,765	0.0007202757
31730	Merrill Community Schools	790,319	0.0003369469	262,867	0.0003376403
31740	Hemlock Public Schools	1,505,796	0.0006419853	498,784	0.0006406639
31750	Saginaw City Schools	8,142,926	0.0034716769	2,691,723	0.0034573898
31780	St Charles Community Schools	1,289,539	0.0005497856	428,234	0.0005500463
31800	Freeland Community Schools	2,137,932	0.0009114917	706,738	0.0009077713
31820	St Clair County RESA	3,748,453	0.0015981257	1,250,572	0.0016063006
32110	East China School District #3	6,138,479	0.0026170958	2,036,686	0.0026160263
32410	Yale Public School District	2,705,735	0.0011535705	897,082	0.0011522587
32420	Algonac Community Schools	1,991,640	0.0008491214	661,105	0.0008491584
32470	Capac Community Schools	1,275,810	0.0005439324	424,096	0.0005447308
32480	Marysville Public Schools	3,451,833	0.0014716637	1,142,631	0.0014676552
32490	Port Huron Area Schools	12,256,022	0.0052252658	4,064,921	0.0052211963

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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, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
32520	St Joseph County ISD	1,992,725	0.0008495840	662,120	0.0008504613
32830	Burr Oak Community Schools	344,425	0.0001468431	114,834	0.0001474989
32840	Colon Community School	589,400	0.0002512865	195,647	0.0002512999
32850	Constantine Public Schools	1,486,599	0.0006338006	496,725	0.0006380196
32860	Mendon Community School	725,963	0.0003095091	242,373	0.0003113164
32870	Centreville Public Schools	998,895	0.0004258717	333,757	0.0004286950
32880	Sturgis Public School	4,496,078	0.0019168701	1,495,253	0.0019205812
32890	Three Rivers Public Schools	3,314,035	0.0014129147	1,104,600	0.0014188057
32900	White Pigeon Community Schools	980,142	0.0004178762	326,084	0.0004188393
32910	Sanilac County ISD	1,102,099	0.0004698720	365,029	0.0004688622
33390	Carsonville-Port Sanilac School	432,621	0.0001844449	143,369	0.0001841509
33400	Peck Community Schools	428,818	0.0001828236	142,457	0.0001829796
33420	Croswell-Lexington Schools	2,520,939	0.0010747838	835,816	0.0010735657
33430	Brown City Community Schools	1,056,099	0.0004502601	349,203	0.0004485345
33440	Deckerville Community School District	824,719	0.0003516129	272,204	0.0003496334
33450	Marlette Community School	1,110,356	0.0004733921	368,802	0.0004737079
33460	Sandusky Community Schools	1,280,777	0.0005460498	423,657	0.0005441677
33870	Manistique Area Schools	991,870	0.0004228766	328,150	0.0004214930
33880	Shiawassee Regional ESD	2,910,692	0.0012409523	969,426	0.0012451811
34650	Byron Area School	1,265,163	0.0005393929	421,267	0.0005410970
34660	Corunna Public Schools	2,515,140	0.0010723115	834,405	0.0010717528
34670	New Lothrop Area Public Schools	1,100,032	0.0004689908	366,122	0.0004702665
34680	Owosso Public Schools	4,539,086	0.0019352063	1,508,323	0.0019373693
34690	Perry Public Schools	1,420,517	0.0006056271	472,134	0.0006064332
34700	Morrice Area School	694,883	0.0002962583	231,316	0.0002971146
34710	Laingsburg Community Schools	1,421,638	0.0006061048	475,227	0.0006104069
34730	Tuscola County ISD	3,327,614	0.0014187041	1,101,945	0.0014153956
35410	Reese Public Schools	1,021,652	0.0004355738	338,098	0.0004342704
35420	Cass City Public Schools	1,316,793	0.0005614050	436,370	0.0005604961
35450	Mayville Community School	731,209	0.0003117454	242,942	0.0003120470
35460	Caro Community Schools	2,336,012	0.0009959417	778,515	0.0009999650
35470	Kingston Community School	843,845	0.0003597672	279,834	0.0003594332
35480	Millington Community School District	1,525,428	0.0006503550	507,623	0.0006520173
35490	Vassar Public Schools	1,557,003	0.0006638171	516,828	0.0006638413
35500	Van Buren County ISD	6,143,791	0.0026193605	2,042,216	0.0026231291
35660	Wood School District #8	27,316	0.0000116460	9,041	0.0000116125
36080	Mattawan Consolidated School	4,509,071	0.0019224096	1,497,228	0.0019231175
36090	Lawton Community Schools	1,362,573	0.0005809229	451,128	0.0005794529
36100	Bangor Public Schools	1,701,124	0.0007252619	563,819	0.0007241991
36110	Gobles Public Schools	1,017,811	0.0004339363	337,482	0.0004334798

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
36120	Bloomingdale Public Schools	1,525,874	0.0006505452	505,884	0.0006497837
36130	Covert Public Schools	748,915	0.0003192946	247,877	0.0003183861
36140	Decatur Public Schools	1,034,060	0.0004408641	343,409	0.0004410920
36150	Hartford Public Schools	1,751,377	0.0007466867	580,502	0.0007456266
36160	Lawrence Public Schools	763,160	0.0003253679	253,438	0.0003255296
36170	Paw Paw Public Schools	2,673,092	0.0011396533	887,776	0.0011403056
36180	South Haven Public Schools	2,745,052	0.0011703329	915,245	0.0011755885
36190	Washtenaw ISD	5,426,236	0.0023134362	1,805,736	0.0023193810
36590	Ann Arbor Public Schools	33,025,611	0.0140802284	10,941,304	0.0140535822
36600	Lincoln Consolidated School	5,317,262	0.0022669760	1,754,774	0.0022539232
36610	Manchester Community Schools	1,478,112	0.0006301824	493,107	0.0006333727
36620	Whitmore Lake Public Schools	1,493,390	0.0006366957	495,527	0.0006364807
36650	Saline Area Schools	8,995,886	0.0038353304	2,976,640	0.0038233513
36660	Dexter Community Schools	6,008,905	0.0025618529	1,999,420	0.0025681594
36670	Chelsea School District	4,282,005	0.0018256018	1,419,277	0.0018229929
36680	Milan Area Schools	3,496,237	0.0014905951	1,164,478	0.0014957162
36690	Ypsilanti Community Schools	6,318,872	0.0026940050	2,102,654	0.0027007590
36710	Wayne County RESA	4,419,971	0.0018844222	1,464,328	0.0018808592
36740	Flat Rock Community Schools	2,375,840	0.0010129222	786,503	0.0010102261
36790	Gibraltar School District	4,260,682	0.0018165106	1,411,482	0.0018129811
36810	Dearborn Public Schools	34,335,418	0.0146386550	11,387,388	0.0146265554
36811	Henry Ford College	11,025,363	0.0047005832	3,654,930	0.0046945833
36840	Crestwood School District	5,828,481	0.0024849303	1,927,260	0.0024754737
36850	Dearborn Heights School District #7	3,383,315	0.0014424516	1,121,605	0.0014406487
36860	Westwood Community Schools	2,532,408	0.0010796739	843,160	0.0010829989
36870	Ecorse Public Schools	1,495,198	0.0006374669	497,823	0.0006394293
36880	River Rouge Public School	2,473,500	0.0010545585	820,164	0.0010534613
36890	Lincoln Park Public Schools	7,901,789	0.0033688703	2,621,872	0.0033676697
36910	Southgate Community School District	6,666,775	0.0028423311	2,208,561	0.0028367910
36920	Allen Park Public Schools	5,776,215	0.0024626470	1,913,976	0.0024584113
36930	Melvindale-Northern Allen Park School District	4,118,283	0.0017557999	1,366,608	0.0017553432
36940	Grosse Ile Township Schools	2,843,521	0.0012123145	943,360	0.0012117004
36950	Grosse Pointe Public Schools	14,946,896	0.0063725001	4,959,590	0.0063703566
36960	Hamtramck Public Schools	4,366,712	0.0018617160	1,443,016	0.0018534853
36970	Harper Woods Public Schools	2,324,490	0.0009910295	770,874	0.0009901514
*36980	Highland Park School District	–	–	–	–
36990	Huron School District	3,785,625	0.0016139736	1,254,220	0.0016109857
37000	Livonia Public Schools	25,997,716	0.0110839367	8,608,137	0.0110567404
37010	Trenton Public Schools	4,561,693	0.0019448445	1,510,003	0.0019395265
37020	Riverview Public Schools	3,568,774	0.0015215208	1,181,437	0.0015174991

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Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
37040	Garden City Public Schools	6,508,626	0.0027749052	2,165,813	0.0027818832
*37070	Inkster Public Schools	–	–	–	–
37080	Wayne-Westland Community Schools	18,588,861	0.0079252256	6,179,483	0.0079372508
37090	Northville Public Schools	12,137,367	0.0051746782	4,018,088	0.0051610418
37100	Plymouth-Canton Community School District	23,928,029	0.0102015406	7,938,870	0.0101970988
37110	Redford-Union School District #1	5,331,739	0.0022731480	1,759,147	0.0022595401
37120	South Redford School District	4,737,482	0.0020197909	1,577,428	0.0020261305
37130	Romulus Community Schools	3,557,436	0.0015166870	1,177,798	0.0015128257
37150	Taylor School District	12,093,159	0.0051558301	4,016,600	0.0051591304
37160	Van Buren Public Schools	6,702,598	0.0028576037	2,230,002	0.0028643312
37170	Wyandotte Public Schools	9,057,850	0.0038617484	2,995,085	0.0038470440
37180	Wexford-Missaukee ISD	2,589,088	0.0011038389	859,190	0.0011035879
37390	Cadillac Area Public Schools	3,894,230	0.0016602764	1,289,276	0.0016560135
37400	Manton Consolidated School District	1,200,961	0.0005120208	400,250	0.0005141022
37410	Buckley Community School	452,696	0.0001930036	151,089	0.0001940672
37430	Mesick Consolidated Schools	837,743	0.0003571655	278,956	0.0003583054
39100	Allendale Public Schools	3,617,977	0.0015424980	1,204,670	0.0015473412
39350	Standish-Sterling Community School District	2,037,256	0.0008685694	673,840	0.0008655150
39370	Lakeshore Public Schools	3,807,763	0.0016234119	1,266,042	0.0016261706
39410	Whittemore-Prescott Area Schools	970,161	0.0004136210	322,404	0.0004141129
39420	Forest Hills Public Schools	15,157,130	0.0064621320	5,032,230	0.0064636593
39450	Northwestern Michigan College	4,347,408	0.0018534859	1,452,387	0.0018655215
39810	Coloma Community Schools	2,077,723	0.0008858219	691,037	0.0008876039
39830	Morley-Stanwood Community School	1,564,484	0.0006670063	518,976	0.0006665999
39880	Laker Schools	1,260,862	0.0005375592	418,744	0.0005378564
39890	Western School District	3,908,486	0.0016663546	1,297,901	0.0016670918
39900	Meridian Public Schools	1,862,133	0.0007939070	618,049	0.0007938543
39910	Hamilton Community Schools	3,900,005	0.0016627388	1,293,748	0.0016617571
39920	Owendale-Gagetown Area Schools	218,588	0.0000931933	72,499	0.0000931211
39980	Kentwood Public Schools	13,584,789	0.0057917759	4,507,767	0.0057900112
39990	Saginaw Township Community Schools	6,600,266	0.0028139753	2,187,000	0.0028090971
40010	West Ottawa Public Schools	10,751,994	0.0045840343	3,563,572	0.0045772376
40080	Delta College	8,465,200	0.0036090762	2,819,443	0.0036214400
40090	North Central Michigan College	1,153,123	0.0004916254	383,718	0.0004928678
40110	Akron-Fairgrove Schools	369,794	0.0001576588	122,344	0.0001571453
40330	Nottawa Community School	161,617	0.0000689042	53,523	0.0000687479
40360	Stephenson Area Public Schools	665,246	0.0002836226	221,188	0.0002841059
40370	Chippewa Valley Schools	23,323,501	0.0099438047	7,733,468	0.0099332700
40410	Mona Shores School District #29	5,132,419	0.0021881696	1,697,725	0.0021806470
40650	Waverly Community Schools	4,596,181	0.0019595483	1,522,404	0.0019554556

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Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
40660	Northview Public Schools	5,221,056	0.0022259593	1,730,231	0.0022223994
41030	Lakewood School District	2,187,675	0.0009326992	727,874	0.0009349198
41040	Kenowa Hills Public Schools	4,418,521	0.0018838044	1,464,750	0.0018814020
41330	Wyoming Public Schools	6,192,106	0.0026399591	2,058,192	0.0026436497
41440	Durand Area Schools	1,786,323	0.0007615858	593,625	0.0007624828
41450	Benzie County Central Schools	1,954,887	0.0008334516	649,710	0.0008345211
41460	Frankfort-Elberta Area Schools	850,975	0.0003628070	283,469	0.0003641022
41470	Tri-County Area Schools	2,443,298	0.0010416823	806,398	0.0010357799
41490	Gull Lake Community Schools	4,377,120	0.0018661534	1,449,628	0.0018619782
41500	Schoolcraft Community College	10,574,015	0.0045081542	3,519,908	0.0045211541
41540	Mar Lee School District	412,573	0.0001758977	136,465	0.0001752824
41690	Maple Valley Schools	1,398,321	0.0005961638	464,295	0.0005963651
41700	Carson City-Crystal Area School	1,234,823	0.0005264578	410,718	0.0005275481
41710	Bay De Noc Community College	1,316,458	0.0005612623	439,145	0.0005640611
41720	Kaleva Norman Dickson School District	674,625	0.0002876214	225,203	0.0002892619
41740	Oakridge Public Schools	2,542,470	0.0010839635	842,250	0.0010818293
41750	Central Montcalm Public Schools	2,226,438	0.0009492255	738,046	0.0009479851
41790	Macomb Community College	16,671,482	0.0071077647	5,547,455	0.0071254412
41810	Charlevoix-Emmet ISD	2,783,329	0.0011866522	925,378	0.0011886042
41820	Marquette-Alger ISD	1,438,504	0.0006132958	478,750	0.0006149309
41860	Muskegon County Community College	3,347,002	0.0014269698	1,109,295	0.0014248368
41910	River Valley School District	1,126,325	0.0004802004	375,383	0.0004821611
42070	Norway-Vulcan Area Schools	918,817	0.0003917307	305,063	0.0003918384
42080	Lake Michigan College	1,597,924	0.0006812632	532,470	0.0006839320
42120	Ovid-Elsie Area Schools	2,003,977	0.0008543808	664,836	0.0008539505
42300	Monroe County Community College	3,090,243	0.0013175025	1,029,126	0.0013218633
42310	Southwestern Michigan College	915,319	0.0003902394	310,254	0.0003985066
42370	Pine River Area Schools	1,294,120	0.0005517388	428,155	0.0005499443
42380	Oakland Community College	15,703,518	0.0066950803	5,232,422	0.0067207957
42450	Lansing Community College	12,840,967	0.0054746526	4,282,763	0.0055010048
42490	Benton Harbor Area Schools	2,330,443	0.0009935675	777,985	0.0009992850
42500	Montcalm Community College	1,602,966	0.0006834130	535,671	0.0006880437
42510	Jackson College	2,269,706	0.0009676725	760,328	0.0009766055
42520	Gogebic-Ontonagon ISD	705,258	0.0003006817	233,294	0.0002996544
42560	Coor ISD	941,057	0.0004012130	313,052	0.0004020997
42580	Cheboygan Area School District	2,349,483	0.0010016850	780,146	0.0010020599
42600	West Branch-Rose City Area Schools	2,500,350	0.0010660059	829,016	0.0010648312
42640	Washtenaw Community College	11,267,416	0.0048037807	3,751,357	0.0048184385
42650	North Dickinson School	322,450	0.0001374743	106,736	0.0001370979
42680	Glen Oaks Community College	565,064	0.0002409108	188,594	0.0002422402

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – Non-University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
42730	Mid-Michigan Community College	3,030,879	0.0012921931	1,008,112	0.0012948721
42740	Engadine Consolidated School District #4	396,908	0.0001692188	130,791	0.0001679948
42810	Montabella Community Schools	977,516	0.0004167569	323,351	0.0004153285
42820	Swan Valley School District	2,185,125	0.0009316120	725,872	0.0009323481
42850	Crawford-AuSable School District	2,300,100	0.0009806311	759,329	0.0009753220
42870	Big Bay De Noc School District	258,945	0.0001103993	87,164	0.0001119583
42900	Gogebic Community College	922,002	0.0003930888	307,897	0.0003954794
42980	Kalamazoo Valley Community College	5,320,249	0.0022682494	1,777,442	0.0022830398
43020	Chippewa Hills School District	2,799,878	0.0011937075	929,899	0.0011944113
43030	West Iron County Public Schools	1,122,678	0.0004786458	371,194	0.0004767812
43040	Forest Park School District	586,381	0.0002499993	193,821	0.0002489540
43060	Ironwood-Gogebic City Area Schools	1,122,090	0.0004783951	372,804	0.0004788492
43080	Ewen-Trout Creek Consolidated School District	297,320	0.0001267600	98,829	0.0001269413
43100	Kirtland Community College	1,663,961	0.0007094175	555,307	0.0007132656
43170	West Shore Community College	1,312,256	0.0005594708	438,755	0.0005635604
43240	St Clair County Community College	2,984,838	0.0012725639	990,820	0.0012726611
43310	Unionville-Sebewaing Area Schools	935,814	0.0003989776	311,381	0.0003999543
43440	Jenison Public Schools	7,424,653	0.0031654468	2,464,786	0.0031658994
43450	Woodhaven-Brownstown School District	7,466,730	0.0031833861	2,472,725	0.0031760977
44010	Wayne County Community College	11,908,475	0.0050770916	3,954,643	0.0050795504
44920	Charles S Mott Community College	7,022,642	0.0029940524	2,341,407	0.0030074252
44960	North Central Area Schools	485,836	0.0002071326	161,570	0.0002075292
45000	Kellogg Community College	3,593,118	0.0015318996	1,198,078	0.0015388742
45780	Nice Community Schools	1,826,115	0.0007785506	606,435	0.0007789365
46510	Forest Area Schools	625,503	0.0002666788	208,322	0.0002675796
47180	East Jordan Public Schools	1,268,909	0.0005409901	420,732	0.0005404100
47190	Boyne City Public Schools	1,753,198	0.0007474633	580,251	0.0007453050
47200	Mid Peninsula Schools	246,487	0.0001050879	81,759	0.0001050160
47930	Alpena Community College	1,981,374	0.0008447444	661,158	0.0008492253
49130	Kalamazoo Public Library	279,061	0.0001189755	92,733	0.0001191107
49230	Grand Rapids Community College	13,435,133	0.0057279711	4,461,985	0.0057312070
60000	Macomb Academy	265,484	0.0001131871	87,876	0.0001128726
*60010	New Branches School	–	–	–	–
60020	Walden Green Day School Inc	29,933	0.0000127615	9,947	0.0000127762
60050	Nah Tah Wahsh Public School Academy	383,954	0.0001636960	128,583	0.0001651591
60070	Windover High School	4,456	0.0000018996	1,658	0.0000021296
60100	Honey Creek Community School	410,651	0.0001750780	138,133	0.0001774248
60110	Bay-Arenac Community High School	169,593	0.0000723048	56,427	0.0000724782
60120	Da Vinci Institute	418,627	0.0001784785	139,989	0.0001798093
60130	El-Hajj Malik El-Shabazz Academy	250,641	0.0001068590	83,567	0.0001073377

*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, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
60280	A G B U Alex & Marie Manoogian School	436,186	0.0001859648	145,089	0.0001863597
*60300	Michigan Technical Academy	–	–	–	–
60380	Joseph K. Lumsden Public School Academy	1,192,422	0.0005083804	394,876	0.0005071990
60390	Martin Luther King Jr Public School Academy	440,603	0.0001878478	147,710	0.0001897263
60410	Woodland Park Academy	388,160	0.0001654891	129,501	0.0001663381
*60420	St Clair County Learning Academy	–	–	–	–
60440	Central Academy	33,739	0.0000143845	11,127	0.0000142923
*60500	Woodward Academy	–	–	–	–
60510	Summit Academy	7,443	0.0000031732	2,430	0.0000031210
*60560	Commonwealth Community Development Academy	–	–	–	–
60580	Midland Academy of Advanced and Creative Studies	252	0.0000001074	94	0.0000001206
60600	Academy for Business and Technology	3,015	0.0000012854	1,123	0.0000014430
60760	Charlevoix Montessori Academy for the Arts	2,116	0.0000009021	788	0.0000010127
60830	Countryside Charter School	698,026	0.0002975983	231,295	0.0002970873
60890	Henry Ford Academy	571,962	0.0002438518	190,020	0.0002440719
60930	Dearborn Academy	17,743	0.0000075644	5,863	0.0000075308
60980	North Star Academy	283,357	0.0001208073	94,835	0.0001218112
61040	Washtenaw Technical Middle College	393,440	0.0001677404	131,165	0.0001684753
61220	Summit Academy North	34,808	0.0000148400	11,521	0.0000147976
61240	Creative Technologies Academy	349,508	0.0001490103	117,824	0.0001513388
*61330	Hope Academy	–	–	–	–
61400	Detroit Edison Public School Academy	134,955	0.0000575373	44,159	0.0000567202
61630	Joy Preparatory Academy	549	0.0000002342	205	0.0000002628
61670	Holly Academy	978,601	0.0004172195	324,624	0.0004169640
*61680	International Academy of Flint	–	–	–	–
61700	West Village Academy	25,334	0.0000108010	8,373	0.0000107548
61810	Grand Rapids Child Discovery Center	307,881	0.0001312629	103,254	0.0001326254
61840	George Washington Carver Academy	22,836	0.0000097360	7,092	0.0000091094
*61930	Blue Water Learning Academy	–	–	–	–
61960	Arts Academy in the Woods	350,779	0.0001495522	116,794	0.0001500162
62040	Presque Isle Academy II	26,723	0.0000113930	9,494	0.0000121951
62060	Outlook Academy	110,137	0.0000469560	36,666	0.0000470957
*62120	St Clair County Academy of Style	–	–	–	–
*62490	Wavecrest Career Academy	–	–	–	–
62590	Three Lakes Academy	126,080	0.0000537535	41,736	0.0000536082
62610	Virtual Learning Academy of St Clair	136,575	0.0000582277	45,364	0.0000582677
62620	Michigan Math and Science Academy	22,773	0.0000097093	7,516	0.0000096539
62660	Washington-Parks Academy	311	0.0000001324	96	0.0000001239
*62810	St Clair County Career Prep Academy	–	–	–	–
62940	West Michigan Aviation Academy	2,851	0.0000012153	1,062	0.0000013643

*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, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
62950	Blue Water Middle College Academy	89,111	0.0000379917	29,246	0.0000375651
63050	Relevant Academy of Eaton County	34,192	0.0000145777	11,260	0.0000144631
63230	Cornerstone Health School	311	0.0000001324	96	0.0000001239
63310	Madison-Carver Elementary	311	0.0000001324	96	0.0000001239
63430	Muskegon Heights Public School Academy	47,165	0.0000201084	15,468	0.0000198679
63440	Greater Heights Academy	82,526	0.0000351844	27,096	0.0000348035
*63520	Rising Stars Academy	–	–	–	–
63530	Detroit Public Safety Academy	2,377	0.0000010134	886	0.0000011377
63780	Waterford Montessori Academy	2,481	0.0000010576	820	0.0000010528
63960	New School High	162	0.0000000691	60	0.0000000775
64160	Cornerstone Jefferson-Douglass Academy	311	0.0000001324	96	0.0000001239
70000	Cheboygan Area Public Library	23,366	0.0000099621	7,598	0.0000097593
70010	Bacon Memorial District Library	11,520	0.0000049115	3,813	0.0000048971
70020	Willard Library	79,600	0.0000339368	26,621	0.0000341935
70030	Grosse Pointe Public Library	43,569	0.0000185751	14,708	0.0000188913
70040	Public Libraries of Saginaw	155,799	0.0000664236	51,751	0.0000664720
*70060	Houghton Lake Public Library	–	–	–	–
70070	Ann Arbor District Library	181,346	0.0000773157	60,005	0.0000770741
70090	Flint Public Library	158,578	0.0000676085	52,832	0.0000678608
70100	Hackley Public Library	147,863	0.0000630403	49,036	0.0000629843
70120	Mount Clemens Public Library	161,173	0.0000687149	53,462	0.0000686696
Total		**$ 2,345,530,894**	**1.0000000004**	**$ 778,541,988**	**1.0000000008**

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

Michigan Public School Employees' Retirement System
Schedule Of Employer Allocations – University Employers
As Of And For The Fiscal Year Ended September 30, 2017

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
44730	Central Michigan University	$ 11,508,753	0.2453746569	$ 4,100,874	0.2465918357
44740	Eastern Michigan University	5,912,989	0.1260690552	2,086,158	0.1254438818
44750	Michigan Technological University	5,282,412	0.1126247146	1,866,717	0.1122485842
44760	Northern Michigan University	4,391,052	0.0936202991	1,558,414	0.0937098235
44770	Western Michigan University	10,590,127	0.2257889125	3,751,891	0.2256069795
44780	Ferris State University	7,794,238	0.1661786052	2,756,911	0.1657773016
44790	Lake Superior State University	1,423,206	0.0303437565	509,244	0.0306215937
Total		$ 46,902,777	1.0000000000	$ 16,630,209	1.0000000000

The accompanying notes are an integral part of this schedule.

Michigan Public School Employees' Retirement System
Schedule Of Collective Pension Amounts
As Of And For The Fiscal Year Ended September 30, 2017

		Deferred Outflows of Resources			Deferred Inflows of Resources				
	September 30, 2017 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer-Specific Amounts*	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer-Specific Amounts*	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions*
Non-Universities**	$25,914,251,115	$225,212,532	$2,839,112,116	$3,064,324,648	$127,155,792	$1,238,871,695	–	$1,366,027,487	$2,675,294,844
Universities**	575,261,597	–	4,855,552	4,855,552	618,568	12,790,603	–	13,409,171	76,849,712
System Total	$26,489,512,712	$225,212,532	$2,843,967,668	$3,069,180,200	$127,774,360	$1,251,662,298	–	$1,379,436,658	$2,752,144,556

* 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.

The accompanying notes are an integral part of this schedule.

Michigan Public School Employees' Retirement System
Schedule Of Collective Other Postemployment Benefit (OPEB) Amounts
As Of And For The Fiscal Year Ended September 30, 2017

			Deferred Outflows of Resources			Deferred Inflows of Resources				
	October 1, 2016 Net OPEB Liability	September 30, 2017 Net OPEB Lability	Differences between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer-Specific Amounts*	Differences between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer-Specific Amounts*	OPEB Expense Excluding That Attributable to Employer-Paid Member Contributions*
Non-Universities**	$9,340,560,076	$8,855,471,043	–	–	–	$ 94,284,708	$ 205,094,760	–	$ 299,379,468	$ 592,321,026
Universities**	156,777,332	142,301,466	–	–	–	1,071,494	4,616,446	–	5,687,940	7,848,266
System Total	$9,497,337,408	$8,997,772,509	–	–	–	$ 95,356,202	$ 209,711,206	–	$ 305,067,408	$ 600,169,292

* 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.

The accompanying notes are an integral part of this schedule.

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, 2017

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 public employee retirement plan governed by the State of Michigan (State) originally created under Public Act 136 of 1945, re-codified and currently operating under the provisions of Public Act 300 of 1980, as amended. Section 25 of this act establishes the board's authority to promulgate or amend the provisions of the System. The board consists of twelve members – eleven appointed by the Governor and the State Superintendent of Instruction, who serves as an ex-officio member.

The System is administered by the Office of Retirement Services within the Michigan Department of Technology, Management & Budget. The Department Director appoints the Office Director, with whom the general oversight of the System resides. The State Treasurer serves as the investment officer and custodian for the System.

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 all retirees with the option of receiving health, dental and vision coverage under the Michigan Public School Employees Retirement Act. There are 689 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, Public Act 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.

Note 2: Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statements 68 and 75

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

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

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

The Schedules of Employer Allocations recognize the employers' proportionate share of the collective net pension and OPEB liabilities determined in conformity with GASB 68 and 75. The Schedule of Collective Pension Amounts recognizes the collective pension expense, including ending net pension liability, deferred inflows of resources and deferred outflows of resources related to the System's pension plan. The Schedule of Collective OPEB Amounts recognizes the collective OPEB expense, including ending net OPEB liability, deferred inflows of resources and deferred outflows of resources related to the System's OPEB plan. These schedules were prepared by ORS with assistance from its third-party actuaries and provide employers with the required information for financial reporting related to the System's pension and OPEB plans as of and for the fiscal year ended September 30, 2017 (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. Required employer OPEB contributions for both non-university and university employers are comprised of OPEB normal cost and OPEB unfunded actuarial accrued liability (UAAL). Required employer pension and OPEB contributions for both non-university and university employers also include UAAL rate stabilization contributions (Section 147c).

Employers that had no statutorily required contributions for the fiscal year are identified with an asterisk (*) in the employer allocation schedules. These employers have residual deferred inflows and/or deferred outflows which are being amortized over the current and future year’s pension 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, 2016**	Non-University Employers	University Employers	System Total
Pension Liability	$ 67,917,445,078	$ 1,052,555,585	$ 68,970,000,663
Fiduciary Net Position	(42,968,263,308)	(492,315,440)	(43,460,578,748)
Net Pension Liability*	$ 24,949,181,770	$ 560,240,145	$ 25,509,421,915
Fiduciary Net Position as a Percentage of Total Pension Liability	63.27%	46.77%	63.01%
Net Pension Liability as a Percentage of Covered Payroll	295.81%	737.82%	299.75%

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

Net Pension Liability **As of September 30, 2017**	Non-University Employers	University Employers	System Total
Pension Liability	$ 72,407,218,688	$ 1,094,077,095	$ 73,501,295,783
Fiduciary Net Position	(46,492,967,573)	(518,815,498)	(47,011,783,071)
Net Pension Liability*	$ 25,914,251,115	$ 575,261,597	$ 26,489,512,712
Fiduciary Net Position as a Percentage of Total Pension Liability	64.21%	47.42%	63.96%
Net Pension Liability as a Percentage of Covered Payroll	309.13%	271.62%	308.20%

*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, 2016**	Non-University Employers	University Employers	System Total
OPEB Liability	$ 14,071,279,615	$ 258,236,726	$ 14,329,516,341
Fiduciary Net Position	(4,730,719,539)	(101,459,394)	(4,832,178,933)
Net OPEB Liability*	$ 9,340,560,076	$ 156,777,332	$ 9,497,337,408

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

Net OPEB Liability **As of September 30, 2017**	Non-University Employers	University Employers	System Total
OPEB Liability	$ 13,920,945,991	$ 254,601,120	$ 14,175,547,111
Fiduciary Net Position	(5,065,474,948)	(112,299,654)	(5,177,774,602)
Net OPEB Liability*	$ 8,855,471,043	$ 142,301,466	$ 8,997,772,509
Fiduciary Net Position as a Percentage of Total OPEB Liability	36.39%	44.11%	36.53%
Net OPEB Liability as a Percentage of Covered Payroll	105.64%	67.19%	104.69%

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

Discount Rate

A discount rate of 7.5% was used to measure the total pension and OPEB liabilities (7.0% for the Pension Plus plan, a hybrid plan provided through non-university employers only). This discount rate was based on the long-term expected rate of return on pension and OPEB plan investments of 7.5% (7.0% for the Pension Plus plan). The projection of cash flows used to determine this discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the fiduciary net positions of both the pension and OPEB plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.

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

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

	1% Decrease (Non-Hybrid/Hybrid)* 6.5% / 6.0%	**Current Single Discount Rate** (Non-Hybrid/Hybrid)* 7.5% / 7.0%	**1% Increase** (Non-Hybrid/Hybrid)* 8.5% / 8.0%
Non-University Employers	$ 33,757,649,869	$ 25,914,251,115	$ 19,310,608,904
University Employers	674,943,947	575,261,597	489,222,161
System Total**	$ 34,432,593,816	$ 26,489,512,712	$ 19,799,831,065

*University employers provide non-hybrid plans only. For non-university employers, the Basic plan and the Member Investment Plan (MIP) are non-hybrid plans. Pension Plus is a hybrid plan, with a defined benefit (pension) component and a defined contribution (DC) component.

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

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 7.50%, as well as what the System's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease 6.5%	**Current Single Discount Rate** 7.5%	**1% Increase** 8.5%
Non-University Employers	$ 10,372,316,073	$ 8,855,471,043	$ 7,568,144,603
University Employers	165,898,877	142,301,466	121,976,828
System Total*	$ 10,538,214,950	$ 8,997,772,509	$ 7,690,121,431

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

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

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

	1% Decrease	**Current Healthcare Cost Trend Rate**	**1% Increase**
Non-University Employers	$ 7,499,393,617	$ 8,855,471,043	$ 10,395,202,468
University Employers	120,456,007	142,301,466	167,048,747
System Total*	$ 7,619,849,624	$ 8,997,772,509	$ 10,562,251,215

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

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, 2017, are based on the results of an actuarial valuation date of September 30, 2016, 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 2017 fiscal year were sufficient to reduce the discount rate for the MPSERS pension plan from 7.50% to 7.05%; and to reduce the MPSERS OPEB plan discount rate to 7.15% from 7.50% beginning with the September 30, 2017 actuarial valuations.

Additional information as of the latest actuarial valuation follows:

Summary of Actuarial Assumptions

Valuation Date:	September 30, 2016
Actuarial Cost Method:	Entry Age, Normal
Wage Inflation Rate:	3.5%
Investment Rate of Return:	
– MIP and Basic Plans (Non-Hybrid):	7.5%
– Pension Plus Plan (Hybrid):	7.0%
– OPEB Plan (Retiree Healthcare Fund):	7.5%
Projected Salary Increases:	3.5 - 12.3%, including wage inflation at 3.5%
Cost-of-Living Pension Adjustments:	3% Annual Non-Compounded for MIP Members
Healthcare Cost Trend Rate:	7.5% year 1 graded to 3.5% Year 12
Mortality:	RP-2000 Male and Female Combined Healthy Life Mortality Tables, adjusted for mortality improvements to 2025 using projection scale BB (for men, 80% of the table rates were used and for women, 70% of the table rates were used).

Other OPEB Assumptions:[1]

Opt-Out Assumption	21% of eligible participants hired before July 1, 2008 and 30% of those hired after June 30, 2008 are assumed to opt out of the retiree health plan
Survivor Coverage	80% of male retirees and 67% of female retirees are assumed to have coverage continuing after the retiree's death
Coverage Election at Retirement	75% of male and 60% of female future retirees are assumed to elect coverage for 1 or more dependents

Notes:

- Assumption changes as a result of an experience study for the periods 2007 through 2012 have been adopted by the System for use in the annual actuarial valuations beginning with the September 30, 2014 valuations.
- Recognition period for pension liabilities is the average of the expected remaining service lives of all employees in years is as follows:
    - University employers: 1.1222
    - Non-university employers: 4.5188
- 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: 1.4186
    - Non-university employers: 5.4744
- Recognition period for OPEB assets in years is 5.0000
- Full actuarial assumptions are available in the 2017 MPSERS CAFR found on the ORS website at www.michigan.gov/orsschools.

[1]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, 2017.

Expense	Non-University Employers	University Employers	System Total
Service Cost	$ 670,725,954	$ 5,077,705	$ 675,803,659
Interest on the Total Pension Liability	5,267,448,420	81,066,275	5,348,514,695
Current-Period Benefit Changes	–	–	–
Employee Contributions (shown as negative for addition here)	(425,563,784)	(2,424,454)	(427,988,238)
Projected Earnings on Plan Investments (shown as negative for addition here)	(3,355,586,888)	(38,018,777)	(3,393,605,665)
Pension Plan Administrative Expense[1]	25,840,844	292,515	26,133,359
Other Changes in Plan Fiduciary Net Position[2]	(1,522,945)	1,542,781	19,836
Recognition of Outflow (Inflow) of Resources due to Liabilities	1,005,812,130	35,569,511	1,041,381,641
Recognition of Outflow (Inflow) of Resources due to Assets[1]	(511,858,887)	(6,255,844)	(518,114,731)
Total Pension Expense[3]	$ 2,675,294,844	$ 76,849,712	$ 2,752,144,556

[1]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.

[2]Other includes $1,542,781 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between groups.

[3]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:

Net Deferred Outflows (Inflows) of Resources

Fiscal Year Ending September 30	Non-University Employers	University Employers	System Total
2018	$ 461,344,260	$(2,018,861)	$459,325,399
2019	897,565,796	2,759,925	900,325,721
2020	393,465,463	(4,399,079)	389,066,384
2021	(54,078,358)	(4,895,604)	(58,973,962)
2022	–	–	–
Thereafter	–	–	–
Total	$ 1,698,297,161	$(8,553,619)	$1,689,743,542

Other Postemployment Benefit Plan

The following table provides details of the OPEB plan expense for the fiscal year ended September 30, 2017.

Expense	Non-University Employers	University Employers	System Total
Service Cost	$ 203,737,302	$ 1,955,792	$ 205,693,094
Interest on the Total OPEB Liability	996,741,532	18,563,613	1,015,305,145
Current-Period Benefit Changes	–	–	–
Employee Contributions (shown as negative for addition here)	(212,260,849)	(1,988,018)	(214,248,867)
Projected Earnings on Plan Investments (shown as negative for addition here)	(325,695,308)	(7,430,378)	(333,125,686)
OPEB Plan Administrative Expense	2,547,800	57,349	2,605,149
Other Changes in Plan Fiduciary Net Position	(403,727)	403,727	–
Recognition of Outflow (Inflow) of Resources due to Liabilities	(21,072,034)	(2,559,707)	(23,631,741)
Recognition of Outflow (Inflow) of Resources due to Assets	(51,273,690)	(1,154,112)	(52,427,802)
Total OPEB Expense[1]	$ 592,321,026	$ 7,848,266	$ 600,169,292

[1]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 OPEB will be recognized in future years' OPEB expense as follows:

Net Deferred Outflows (Inflows) of Resources

Fiscal Year Ending September 30	Non-University Employers	University Employers	System Total
2018	$ (72,345,724)	$ (2,225,606)	$ (74,571,330)
2019	(72,345,724)	(1,154,112)	(73,499,836)
2020	(72,345,724)	(1,154,112)	(73,499,836)
2021	(72,345,724)	(1,154,110)	(73,499,834)
2022	(9,996,572)	–	(9,996,572)
Thereafter	–	–	–
Total	$ (299,379,468)	$ (5,687,940)	$ (305,067,408)

Note 5: Subsequent Events

Discount Rate – Dedicated Gains Policy

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. In 2017, excess investment gains were sufficient to reduce the discount rate for the MPSERS pension plan from 7.50% to 7.05%; and to reduce the MPSERS OPEB plan discount rate to 7.15% from 7.50% beginning with the September 30, 2017 actuarial valuations. This will impact the fiscal year 2018 collective schedules of pension and OPEB amounts, however the dollar value of this impact cannot be determined at this time.

2012-2017 Actuarial Experience Study

The Department of Technology, Management, and Budget Director and the MPSERS Retirement Board approved the use of new actuarial assumptions at the May 24, 2018 board meeting. The new assumptions were based on the recommendations from the plan actuary in the most recent actuarial experience study covering the period of October 1, 2012–September 30, 2017. While the dollar impact cannot be determined at this time, it is expected that these assumption changes will increase the MPSERS pension and OPEB liabilities beginning with the September 30, 2018 actuarial valuations.

Pension Reform 2017

Public Act 92 was signed into law in July of 2017. The law closed the current hybrid plan (Pension Plus) to newly hired employees as of February 1, 2018 and created a new optional revised Pension Plus II plan with similar benefit calculations but with a 50/50 cost share between the employee and the employer, including the cost of future unfunded liabilities. The assumed rate of return on the new hybrid plan equals 6%. Further, the act provides, under certain conditions, that the Pension Plus II plan will close to new employees if the actuarial funded ratio falls below 85% for two consecutive years. The law also includes other provisions to the retirement eligibility age, plan assumptions, and unfunded liability payment methods for the new benefit structure.

Refund of 3% Healthcare Contributions

On December 20, 2017, regarding Case No. 145924, the Michigan Supreme Court affirmed that Public Act 75 of 2010 is unconstitutional as it substantially impaired the plaintiff's employment contracts by involuntarily reducing the plaintiff's wages by 3%. As a result, the funds collected pursuant to Public Act 75 before the effective date of Public Act 300 of 2012, must be refunded to the plaintiff's in accordance with the Michigan Court of Claims judgement on the aforementioned court case. Effective September 30, 2017, the 3% contributions collected under Public Act 75, which amounted to approximately $554 million (including interest) were posted as a liability for the fiscal year, and all contributions have been returned to the employers who collected them as of January 2018.