

# Michigan Public School Employees' Retirement System

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A Fiduciary Component Unit of the State of Michigan

## **Schedules of Employer Pension and Other Postemployment Benefit Allocations and Schedules of Collective Pension and Other Postemployment Benefit Amounts for Fiscal Year Ended September 30, 2022**



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

**Prepared by**  
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Office of the Auditor General

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

## Independent Auditor's Report

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

Chair Koenigsknecht, Director Lange, and Director Estell:

### Report on the Audit of the Schedules

#### **Opinions**

We have audited the schedule of employer allocations - non-university employers and the schedule of employer allocations - university employers of the Michigan Public School Employees' Retirement System (System) as of and for the fiscal year ended September 30, 2022 and the related notes. We have also audited the respective totals for non-universities and universities for the following columns, hereafter referred to as the specified column totals:

- September 30, 2022 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, 2022 and the related notes.
- September 30, 2022 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, 2022 and the related notes.

In our opinion, the accompanying schedules referred to in the first paragraph present fairly, in all material respects, the non-university employers' and university employers' pension and OPEB allocations and the respective non-universities' and universities' specified column totals included in the schedule of collective pension amounts and the schedule of collective other postemployment benefit (OPEB) amounts as of and for the fiscal year ended September 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities in accordance with the relevant ethical



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

### ***Responsibilities of Management for the Schedules***

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations - non-university employers, the schedule of employer allocations - university employers, and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations - non-university employers, the schedule of employer allocations - university employers, and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations - non-university employers, the schedule of employer allocations - university employers, and the specified column totals included in the schedule of collective pension amounts and the schedule of collective OPEB amounts.



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

***Other Matter***

We have audited, in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the fiscal year ended September 30, 2022, and our report thereon, dated February 24, 2023, expressed an unmodified opinion on those financial statements.

***Restriction on Use***

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

Doug Ringler  
Auditor General  
July 24, 2023

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
*5880	Detroit Public Schools	\$ -	-	\$ -	-
5890	Detroit Public Schools Community District	149,641,107	0.0439657121	35,167,267	0.0461674186
5900	Alcona Community Schools	1,469,222	0.0004316689	323,488	0.0004246734
5930	AuTrain-Onota Public Schools	167,142	0.0000491076	35,138	0.0000461296
5950	Burt Township School District	170,492	0.0000500920	40,688	0.0000534144
5980	Munising Public Schools	1,444,273	0.0004243386	323,687	0.0004249351
5990	Superior Central School District	663,545	0.0001949546	151,565	0.0001989734
6000	Allegan Area Educational Service Agency	3,842,498	0.0011289555	854,315	0.0011215406
6370	Glenn-Ganges School District #4	100,843	0.0000296285	22,252	0.0000292125
7000	Allegan Public Schools	4,856,114	0.0014267636	1,071,931	0.0014072261
7020	Plainwell Community School	4,880,603	0.0014339589	1,108,168	0.0014547980
7030	Hopkins Public School	3,143,907	0.0009237041	707,827	0.0009292316
7040	Fennville Public School	2,663,773	0.0007826369	606,738	0.0007965229
7050	Martin Public Schools	1,204,889	0.0003540058	269,367	0.0003536233
7060	Otsego Public Schools	4,924,943	0.0014469862	1,103,790	0.0014490504
7070	Saugatuck Public Schools	1,798,236	0.0005283357	397,689	0.0005220837
7080	Wayland Union Schools	6,131,546	0.0018014955	1,366,788	0.0017943128
7090	Alpena-Montmorency-Alcona ESD	1,369,802	0.0004024584	311,576	0.0004090350
7120	Alpena Public Schools	6,868,507	0.0020180203	1,519,899	0.0019953164
7210	Ellsworth Community School	519,309	0.0001525770	118,518	0.0001555904
7220	Central Lake-Antrim County Public Schools	559,322	0.0001643332	127,301	0.0001671203
7230	Alba Public Schools	210,511	0.0000618498	45,032	0.0000591177
7240	Elk Rapids Schools	2,283,342	0.0006708634	502,882	0.0006601807
7250	Bellaire Public Schools	745,692	0.0002190901	167,436	0.0002198096
7270	Mancelona Public Schools	1,605,870	0.0004718169	342,226	0.0004492730
*7470	Arenac-Eastern High School	-	-	-	-
7480	Au Gres-Sims School District	803,614	0.0002361079	175,331	0.0002301736
7520	Arvon Township Schools	59,896	0.0000175979	14,059	0.0000184568
7540	Baraga Township Schools	834,632	0.0002452213	189,678	0.0002490090
7560	L'Anse Public Schools	1,211,806	0.0003560380	265,216	0.0003481748
7570	Barry ISD	1,106,450	0.0003250835	244,114	0.0003204714
7980	Delton-Kellogg Schools	2,359,980	0.0006933803	518,093	0.0006801503
8000	Hastings Area School District	4,606,489	0.0013534220	1,030,965	0.0013534465
8020	Thornapple-Kellogg School	6,847,626	0.0020118855	1,520,910	0.0019966432
8040	Bay-Arenac ISD	6,763,080	0.0019870451	1,506,913	0.0019782678
8630	Bangor Township Schools	4,485,639	0.0013179153	963,864	0.0012653555
8640	Bay City Public Schools	14,927,982	0.0043859562	3,362,562	0.0044143546

\*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, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
8650	Essexville-Hampton Public Schools	2,862,731	0.0008410925	631,976	0.0008296556
8680	Pinconning Area Schools	2,251,750	0.0006615816	494,403	0.0006490495
8830	Berrien RESA	6,408,259	0.0018827960	1,450,950	0.0019048004
9250	Riverside-Hager School District #6	130,351	0.0000382982	30,187	0.0000396292
9600	River School	134,059	0.0000393876	28,504	0.0000374202
9720	Buchanan Community Schools	2,898,070	0.0008514752	630,647	0.0008279097
9760	Bridgman Public Schools	2,240,392	0.0006582445	492,596	0.0006466771
9780	New Buffalo Area Schools	2,544,312	0.0007475384	550,741	0.0007230099
9790	Niles Public Schools	6,142,956	0.0018048480	1,327,155	0.0017422833
9800	Brandywine Public Schools	2,453,770	0.0007209366	545,173	0.0007156999
9810	Berrien Springs Public Schools	7,425,885	0.0021817824	1,721,374	0.0022598115
9820	Eau Claire Public Schools	1,556,524	0.0004573186	346,377	0.0004547222
9830	St Joseph Public Schools	5,682,599	0.0016695914	1,272,284	0.0016702488
9850	Watervliet Public Schools	2,928,530	0.0008604246	681,928	0.0008952324
9870	Branch County ISD	4,487,927	0.0013185875	983,937	0.0012917076
10150	Bronson Community School	1,851,579	0.0005440081	403,458	0.0005296583
10160	Coldwater Community Schools	5,150,444	0.0015132403	1,171,512	0.0015379558
10180	Quincy Community Schools	2,084,570	0.0006124629	458,150	0.0006014575
10190	Union City Community Schools	2,118,975	0.0006225711	490,876	0.0006444194
10200	Calhoun County ISD	9,678,320	0.0028435652	2,154,523	0.0028284477
*10790	Albion Public Schools	-	-	-	-
10800	Athens Area School	956,837	0.0002811262	213,504	0.0002802869
10810	Battle Creek Public Schools	8,664,154	0.0025455952	1,801,624	0.0023651632
10820	Lakeview School District	8,063,880	0.0023692301	1,815,300	0.0023831170
10860	Harper Creek Community Schools	5,883,228	0.0017285378	1,334,391	0.0017517817
10880	Homer Community Schools	2,023,574	0.0005945418	439,985	0.0005776106
10890	Marshall Public Schools	5,658,210	0.0016624258	1,297,763	0.0017036966
10900	Pennfield Schools	4,227,711	0.0012421340	944,440	0.0012398563
10910	Tekonsha Community School	423,645	0.0001244702	90,710	0.0001190836
11410	Dowagiac-Union School District	3,973,983	0.0011675869	892,725	0.0011719650
11430	Cassopolis Public Schools	1,742,473	0.0005119519	395,574	0.0005193075
11440	Marcellus Community Schools	1,276,837	0.0003751445	297,069	0.0003899910
11450	Edwardsburg Public Schools	4,619,205	0.0013571582	1,008,219	0.0013235846
11470	Heritage Southwest ISD	2,248,334	0.0006605778	533,325	0.0007001464
11560	Beaver Island Community School	335,805	0.0000986621	80,125	0.0001051881
11570	Boyne Falls Public School	530,295	0.0001558049	123,184	0.0001617155
11580	Charlevoix Public Schools	1,994,242	0.0005859237	441,768	0.0005799506

\*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, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
11620	Cheboygan-Otsego-Presque Isle ESD	2,231,830	0.0006557289	498,323	0.0006541966
11810	Inland Lakes Schools	1,323,577	0.0003888772	292,278	0.0003837012
11820	Mackinaw City Public Schools	495,409	0.0001455549	114,332	0.0001500943
11830	Wolverine Community Schools	500,813	0.0001471427	113,459	0.0001489486
11840	Eastern Upper Peninsula ISD	2,568,823	0.0007547399	566,666	0.0007439168
11930	DeTour Area Schools	602,554	0.0001770349	133,830	0.0001756910
11950	Pickford Public Schools	785,167	0.0002306880	171,346	0.0002249415
11970	Rudyard Public Schools	1,268,724	0.0003727609	279,377	0.0003667644
11980	Sault Ste Marie Public Schools	3,630,395	0.0010666380	787,298	0.0010335615
12000	Brimley Public Schools	1,208,018	0.0003549249	262,600	0.0003447403
12010	Whitefish Township School	225,920	0.0000663770	51,225	0.0000672477
12020	Clare-Gladwin ISD	2,785,659	0.0008184482	608,187	0.0007984243
12230	Clare Public Schools	2,717,124	0.0007983120	598,811	0.0007861160
12240	Harrison Community Schools	2,576,753	0.0007570699	593,204	0.0007787558
12250	Farwell Area Schools	2,088,903	0.0006137358	485,693	0.0006376154
12260	Clinton County ISD	3,176,209	0.0009331946	695,056	0.0009124662
12930	Bath Community Schools	2,272,732	0.0006677463	523,569	0.0006873393
12940	St Johns Public Schools	5,418,570	0.0015920176	1,207,933	0.0015857684
12950	Fowler Public Schools	973,411	0.0002859958	221,735	0.0002910930
12980	Dewitt Public Schools	6,227,681	0.0018297408	1,362,147	0.0017882206
13070	Delta-Schoolcraft ISD	2,138,441	0.0006282906	487,612	0.0006401346
13120	Bark River - Harris Schools	1,449,805	0.0004259639	332,605	0.0004366421
13130	Escanaba Area Public Schools	4,244,139	0.0012469607	937,147	0.0012302821
13170	Gladstone Area Schools	2,650,328	0.0007786867	575,147	0.0007550496
13190	Rapid River Public Schools	575,190	0.0001689953	128,051	0.0001681049
13220	Dickinson-Iron ISD	1,915,640	0.0005628299	406,950	0.0005342425
13250	Breitung Township Schools	3,542,545	0.0010408270	762,328	0.0010007800
13270	Iron Mountain Public Schools	1,422,568	0.0004179614	310,137	0.0004071460
13310	Eaton Regional Education Service Agency	3,942,541	0.0011583489	869,453	0.0011414132
13720	Strange-Oneida School #3	44,782	0.0000131574	10,516	0.0000138054
13890	Bellevue Community Schools	1,115,450	0.0003277279	256,610	0.0003368770
13900	Pottsville Public Schools	1,488,536	0.0004373433	326,129	0.0004281405
13910	Charlotte Public Schools	4,228,941	0.0012424955	961,352	0.0012620577
13940	Eaton Rapids Public Schools	4,681,466	0.0013754507	1,045,552	0.0013725961
13950	Grand Ledge Public Schools	11,013,223	0.0032357699	2,499,583	0.0032814407
13980	Olivet Community Schools	2,459,637	0.0007226603	540,201	0.0007091729
14140	Alanson Public Schools	411,263	0.0001208321	90,949	0.0001193974



**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
14150	Harbor Springs Public Schools	2,455,447	0.0007214292	531,692	0.0006980030
14160	Pellston Public Schools	1,080,453	0.0003174454	243,892	0.0003201808
14170	Petoskey Public Schools	5,154,221	0.0015143499	1,133,291	0.0014877788
14180	Genesee County ISD	14,292,367	0.0041992076	3,145,167	0.0041289602
14300	Goodrich Area Schools	3,553,930	0.0010441720	781,750	0.0010262781
14310	Bendle Public Schools	2,539,406	0.0007460970	579,954	0.0007613602
14320	Bentley Community Schools	1,378,945	0.0004051447	301,510	0.0003958206
14330	Atherton Community Schools	1,517,889	0.0004459676	346,442	0.0004548074
14340	Davison Community Schools	10,995,901	0.0032306807	2,411,287	0.0031655257
14350	Lake Fenton Community School District	4,113,919	0.0012087012	956,714	0.0012559694
14360	Fenton Area Public Schools	6,499,507	0.0019096053	1,413,187	0.0018552246
14370	Linden Community School	4,839,142	0.0014217772	1,071,972	0.0014072801
14380	Flint Community Schools	6,712,922	0.0019723082	1,393,299	0.0018291166
14400	Carman-Ainsworth Community School District	8,318,774	0.0024441201	1,828,454	0.0024003852
14430	Flushing Community Schools	8,947,195	0.0026287549	2,006,835	0.0026345632
14450	Swartz Creek Community Schools	7,107,154	0.0020881367	1,599,084	0.0020992693
14460	Mt Morris Consolidated Schools	3,294,240	0.0009678731	712,040	0.0009347624
14470	Genesee School District	1,222,371	0.0003591420	274,324	0.0003601315
14480	Kearsley Community Schools	6,007,701	0.0017651088	1,341,462	0.0017610642
14490	Grand Blanc Community Schools	15,949,208	0.0046860004	3,542,050	0.0046499865
14500	Montrose Community Schools	2,744,710	0.0008064169	591,041	0.0007759160
14510	Beecher Community School District	1,079,245	0.0003170904	237,278	0.0003114975
14520	Westwood Heights Schools	3,257,794	0.0009571649	773,244	0.0010151112
14530	Clio Area School District	4,828,556	0.0014186669	1,025,686	0.0013465153
14790	Beaverton Rural School District	1,713,952	0.0005035722	386,590	0.0005075138
14800	Gladwin Community Schools	2,865,959	0.0008420410	622,329	0.0008169904
14830	Bessemer Area School District	763,444	0.0002243056	163,584	0.0002147526
14890	Wakefield Township Schools	649,333	0.0001907792	143,305	0.0001881306
14900	Watersmeet Township School District	622,079	0.0001827717	138,190	0.0001814158
14910	Northwest Education Services	11,713,925	0.0034416415	2,632,287	0.0034556534
15130	Kingsley Area School	2,737,631	0.0008043371	597,291	0.0007841212
15150	Traverse City Public Schools	20,101,466	0.0059059659	4,569,288	0.0059985386
15170	Gratiot-Isabella ISD	4,414,938	0.0012971430	977,641	0.0012834424
16060	Alma Public Schools	4,514,598	0.0013264237	1,022,455	0.0013422746
16070	Ashley Community School	487,130	0.0001431225	109,848	0.0001442080
16080	Fulton Schools	1,285,773	0.0003777699	286,562	0.0003761976
16090	Ithaca Public Schools	1,981,720	0.0005822446	439,679	0.0005772079

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
16100	St Louis Public Schools	1,763,412	0.0005181042	391,223	0.0005135951
16120	Breckenridge Community Schools	1,282,955	0.0003769421	293,428	0.0003852104
16130	Hillsdale County ISD	2,216,801	0.0006513133	491,310	0.0006449888
16270	North Adams-Jerome Public Schools	683,984	0.0002009597	163,923	0.0002151968
16280	Camden-Frontier School	1,027,425	0.0003018655	233,465	0.0003064915
16290	Jonesville Community Schools	2,638,250	0.0007751381	569,793	0.0007480219
16300	Hillsdale Community Schools	2,758,352	0.0008104251	629,741	0.0008267216
16310	Litchfield Community Schools	555,264	0.0001631409	121,253	0.0001591808
16320	Pittsford Area Schools	684,898	0.0002012283	137,410	0.0001803913
16330	Reading Community School	1,392,879	0.0004092387	315,036	0.0004135771
16340	Waldron Area Schools	454,459	0.0001335236	101,558	0.0001333247
16350	Copper Country ISD	2,306,267	0.0006775990	535,513	0.0007030195
16390	Adams Township School District	814,419	0.0002392826	187,397	0.0002460139
16400	Calumet Public Schools	2,615,092	0.0007683341	581,499	0.0007633897
16420	Chassell Township Schools	357,253	0.0001049636	83,379	0.0001094600
16440	Elm River Township Schools	52,725	0.0000154910	11,476	0.0000150659
16450	Hancock Public Schools	1,186,727	0.0003486695	261,929	0.0003438596
16470	Dollar Bay-Tamarack City Area Schools	583,378	0.0001714011	138,907	0.0001823569
16480	Houghton-Portage Township School District	2,438,069	0.0007163235	543,288	0.0007132257
16490	Lake Linden-Hubbell Public School	768,000	0.0002256443	171,943	0.0002257261
16500	Stanton Township Public Schools	287,610	0.0000845019	63,767	0.0000837126
16510	Huron ISD	2,898,356	0.0008515593	651,669	0.0008555076
16600	Caseville Public School	527,345	0.0001549381	115,410	0.0001515103
16610	Big Burning-Colfax #1F School	44,391	0.0000130424	10,490	0.0000137712
16780	Church School	41,113	0.0000120794	10,836	0.0000142250
17020	Adams-Sigel #3 School	72,585	0.0000213259	16,175	0.0000212345
17030	Eccles-Sigel #4 School	57,239	0.0000168172	13,135	0.0000172432
*17040	Kipper School	-	-	-	-
17060	Verona Mills School	47,471	0.0000139474	11,177	0.0000146730
17110	Ubly Community Schools	1,446,064	0.0004248649	322,900	0.0004239009
17130	North Huron Schools	841,538	0.0002472505	202,793	0.0002662252
17180	Harbor Beach Community School District	1,082,518	0.0003180520	247,485	0.0003248971
17200	Bad Axe Public Schools	1,859,807	0.0005464257	420,002	0.0005513772
17220	Ingham ISD	9,391,356	0.0027592530	2,084,424	0.0027364214
17710	Holt Public Schools	11,780,186	0.0034611097	2,658,031	0.0034894501
17740	East Lansing Public Schools	7,352,191	0.0021601304	1,680,503	0.0022061563
17750	Dansville Schools	1,238,190	0.0003637897	281,883	0.0003700552

\*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, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
17760	Lansing Public Schools	24,187,037	0.0071063382	5,122,071	0.0067242306
17830	Webberville Community Schools	835,647	0.0002455194	184,193	0.0002418077
17840	Leslie Public Schools	2,380,143	0.0006993045	507,696	0.0006665007
17850	Haslett Public Schools	5,749,089	0.0016891268	1,319,197	0.0017318358
17860	Okemos Public Schools	10,679,312	0.0031376642	2,399,758	0.0031503902
17890	Stockbridge Community Schools	2,597,737	0.0007632353	579,845	0.0007612175
17900	Mason Public Schools	7,326,271	0.0021525148	1,678,099	0.0022029999
17910	Williamston Community Schools	3,622,849	0.0010644211	817,276	0.0010729154
17920	Ionia County ISD	4,440,246	0.0013045784	987,419	0.0012962795
17940	Coon-Berlin Township School District #3	18,018	0.0000052940	3,896	0.0000051146
18140	Haynor-Easton Township School District #6	30,960	0.0000090963	7,521	0.0000098739
18160	North LeValley School #2	40,735	0.0000119682	9,010	0.0000118279
18640	Saranac Community Schools	1,585,669	0.0004658819	350,786	0.0004605108
18660	Ionia Public Schools	5,071,347	0.0014900008	1,114,546	0.0014631704
18680	Pewamo-Westphalia Community School District	1,284,546	0.0003774095	306,003	0.0004017196
18700	Belding Area Schools	3,367,081	0.0009892744	774,941	0.0010173391
18710	Portland Public Schools	3,675,574	0.0010799119	824,485	0.0010823802
18720	Iosco RESA	1,468,134	0.0004313491	339,503	0.0004456973
18760	Oscoda Area Schools	2,381,875	0.0006998133	537,731	0.0007059300
18770	Hale Area Schools	733,394	0.0002154767	164,617	0.0002161089
18780	Tawas Area Schools	2,207,593	0.0006486080	488,935	0.0006418717
19220	Shepherd Public Schools	3,308,241	0.0009719867	744,621	0.0009775343
19230	Mt Pleasant Public Schools	7,807,234	0.0022938256	1,697,347	0.0022282696
19240	Beal City Schools	1,165,916	0.0003425551	255,286	0.0003351377
19290	Bois Blanc Pines School District	23,955	0.0000070382	5,118	0.0000067184
19310	Moran Township School District	316,169	0.0000928929	70,903	0.0000930816
19340	Les Cheneaux Community Schools	500,145	0.0001469463	106,327	0.0001395858
19370	Mackinac Island Public School	327,136	0.0000961151	72,336	0.0000949619
19390	St Ignace Public Schools	870,873	0.0002558691	190,391	0.0002499442
19400	Jackson ISD	12,807,040	0.0037628072	2,810,720	0.0036898990
19730	East Jackson Community Schools	1,828,584	0.0005372520	401,834	0.0005275261
19750	Columbia School District	2,890,033	0.0008491139	637,955	0.0008375038
19760	Concord Community Schools	1,323,404	0.0003888263	306,775	0.0004027324
19770	Grass Lake Community Schools	2,487,437	0.0007308281	557,646	0.0007320754
19780	Hanover Horton School District	2,056,319	0.0006041623	452,908	0.0005945751
19800	Jackson Public Schools	8,743,288	0.0025688455	2,008,546	0.0026368092
19810	Michigan Center School District	2,838,970	0.0008341113	627,902	0.0008243074

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
19830	Napoleon Community School District	2,502,365	0.0007352142	561,834	0.0007375725
19840	Northwest School District	6,426,602	0.0018881852	1,421,927	0.0018666984
19860	Springport Public School	1,958,263	0.0005753528	422,506	0.0005546638
19880	Vandercook Lake Public Schools	1,599,658	0.0004699918	352,126	0.0004622688
19890	Kalamazoo RESA	12,075,752	0.0035479492	2,711,636	0.0035598229
20080	Climax-Scotts Community School	1,095,347	0.0003218213	250,294	0.0003285848
20090	Comstock Public Schools	3,714,885	0.0010914618	812,094	0.0010661128
20100	Galesburg-Augusta Community School District	2,226,456	0.0006541498	506,976	0.0006655552
20110	Kalamazoo Public Schools	29,224,885	0.0085864968	6,592,133	0.0086541205
20140	Parchment School District	3,335,066	0.0009798681	760,309	0.0009981303
20170	Portage Public Schools	18,643,333	0.0054775552	4,192,900	0.0055044188
20200	Vicksburg Community Schools	5,296,245	0.0015560777	1,200,435	0.0015759248
20210	Schoolcraft Community Schools	1,926,882	0.0005661327	452,110	0.0005935278
20260	Crawford-Excelsior School District #1	78,745	0.0000231357	16,583	0.0000217699
20390	Kalkaska Public Schools	2,933,385	0.0008618512	630,240	0.0008273757
20400	Kent County ISD	30,340,569	0.0089142933	6,812,872	0.0089439061
21660	Rockford Public Schools	17,043,041	0.0050073770	3,790,847	0.0049766051
21670	Byron Center Public Schools	8,737,015	0.0025670023	1,953,195	0.0025641453
21680	Caledonia Community Schools	10,250,901	0.0030117939	2,271,279	0.0029817246
21700	Grand Rapids Public Schools	33,809,057	0.0099333619	7,494,222	0.0098383791
21710	East Grand Rapids Public Schools	5,617,068	0.0016503380	1,235,894	0.0016224759
21740	Lowell Area Schools	7,403,236	0.0021751279	1,671,553	0.0021944065
21750	Cedar Springs Public Schools	6,429,951	0.0018891691	1,413,783	0.0018560075
21780	Godwin Heights Public Schools	5,028,882	0.0014775243	1,101,765	0.0014463923
21800	Comstock Park Public Schools	3,859,384	0.0011339167	895,736	0.0011759178
21820	Sparta Area Schools	5,029,735	0.0014777750	1,142,520	0.0014998953
21830	Kent City Community Schools	2,434,167	0.0007151772	533,514	0.0007003950
21870	Grandville Public Schools	11,999,607	0.0035255771	2,641,869	0.0034682334
21900	Godfrey-Lee Public Schools	3,743,967	0.0011000065	838,614	0.0011009284
21910	Kelloggsville Public Schools	5,498,502	0.0016155025	1,217,289	0.0015980515
21940	Grant Township School	31,748	0.0000093277	7,004	0.0000091951
22110	Baldwin Community Schools	1,252,295	0.0003679340	278,280	0.0003653240
22120	Lapeer County ISD	2,617,497	0.0007690409	578,955	0.0007600491
22690	Almont Community Schools	2,251,186	0.0006614158	520,634	0.0006834854
22700	Dryden Community Schools	771,348	0.0002266280	178,808	0.0002347388
22710	Imlay City Community Schools	3,958,517	0.0011630429	888,149	0.0011659571
22720	Lapeer Public Schools	9,476,870	0.0027843776	2,047,442	0.0026878719

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
22730	North Branch Area Schools	3,790,206	0.0011135918	837,268	0.0010991607
22740	Lakeville Community Schools	2,028,005	0.0005958436	452,511	0.0005940539
22770	Glen Lake Community Schools	2,516,092	0.0007392472	549,654	0.0007215836
22790	Northport Public School	757,915	0.0002226814	161,688	0.0002122626
22800	Leland Public School	1,244,667	0.0003656928	273,813	0.0003594606
22810	Suttons Bay Public Schools	1,300,233	0.0003820185	292,350	0.0003837960
22830	Lenawee ISD	6,553,274	0.0019254024	1,452,209	0.0019064536
23250	Adrian Public Schools	6,207,316	0.0018237574	1,412,417	0.0018542146
23260	Blissfield Community School District	2,078,602	0.0006107093	469,215	0.0006159832
23270	Onsted Community School	2,660,870	0.0007817841	621,042	0.0008153006
23280	Clinton Community School	2,378,466	0.0006988115	526,163	0.0006907438
23300	Hudson Area Schools	2,400,828	0.0007053818	526,908	0.0006917221
23310	Sand Creek Community Schools	1,789,022	0.0005256285	400,158	0.0005253258
23320	Madison School District #2	3,610,392	0.0010607610	811,385	0.0010651829
23330	Britton Deerfield Schools	808,305	0.0002374863	172,089	0.0002259172
23340	Morenci Area Schools	1,224,232	0.0003596888	273,884	0.0003595538
23350	Tecumseh Public Schools	4,825,840	0.0014178692	1,104,244	0.0014496459
23360	Addison Community School	1,539,052	0.0004521855	346,617	0.0004550372
23370	Livingston ISD	10,054,258	0.0029540185	2,202,490	0.0028914187
23680	Brighton Area Schools	15,749,609	0.0046273565	3,483,845	0.0045735755
23690	Fowlerville Community Schools	5,693,278	0.0016727290	1,263,544	0.0016587751
23700	Hartland Consolidated Schools	9,879,637	0.0029027136	2,219,710	0.0029140250
23710	Howell Public Schools	13,490,844	0.0039637142	2,997,232	0.0039347511
23720	Pinckney Community Schools	4,252,195	0.0012493278	922,955	0.0012116503
23770	Tahquamenon Area School District	1,117,848	0.0003284324	233,949	0.0003071272
23780	Macomb ISD	22,849,196	0.0067132701	5,138,577	0.0067458987
23850	Armada Area Schools	3,855,066	0.0011326481	885,045	0.0011618824
23860	Romeo Community Schools	11,355,291	0.0033362722	2,562,401	0.0033639074
23870	Anchor Bay School District	12,077,952	0.0035485955	2,570,842	0.0033749888
23890	Mt Clemens Community Schools	2,012,351	0.0005912443	430,009	0.0005645135
23910	Clintondale Community Schools	4,494,983	0.0013206607	1,030,494	0.0013528280
23920	Fraser Public Schools	11,175,537	0.0032834589	2,488,331	0.0032666690
23930	Eastpointe Community Schools	4,302,328	0.0012640572	959,375	0.0012594626
23950	Roseville Community Schools	10,812,528	0.0031768040	2,439,502	0.0032025666
23970	L'Anse Creuse Public Schools	23,089,535	0.0067838834	5,125,140	0.0067282585
23980	Lake Shore Public Schools	8,784,897	0.0025810705	1,966,483	0.0025815891
23990	Lakeview Public Schools	9,490,596	0.0027884103	2,100,621	0.0027576847

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
24000	South Lake Public Schools	3,746,896	0.0011008671	841,530	0.0011047570
24010	New Haven Community Schools	2,565,540	0.0007537754	573,815	0.0007533010
24020	Memphis Community Schools	1,686,924	0.0004956314	375,793	0.0004933393
24030	Richmond Community Schools	2,997,981	0.0008808301	670,217	0.0008798580
24040	Utica Community Schools	57,277,626	0.0168286085	12,786,369	0.0167858838
24060	Warren Consolidated Schools	37,136,791	0.0109110757	8,527,682	0.0111950997
24070	Center Line Public Schools	6,598,711	0.0019387522	1,480,416	0.0019434825
24080	Warren Woods Public Schools	8,379,772	0.0024620416	1,895,850	0.0024888624
24090	Vandyke Public Schools	5,667,124	0.0016650447	1,288,572	0.0016916316
24100	Fitzgerald Public Schools	5,475,618	0.0016087788	1,227,949	0.0016120454
24110	Manistee ISD	1,099,510	0.0003230446	237,658	0.0003119959
24250	Bear Lake School	565,411	0.0001661220	128,234	0.0001683454
24270	Manistee Public Schools	2,650,648	0.0007787809	591,971	0.0007771368
24300	Onkama Consolidated Schools	598,056	0.0001757134	132,032	0.0001733314
24350	Wells Township School #18	94,606	0.0000277960	21,234	0.0000278753
24390	Gwinn Area Community Schools	2,115,102	0.0006214332	477,302	0.0006265998
24400	Ishpeming Public Schools	1,433,333	0.0004211244	304,560	0.0003998254
24420	Marquette Area Public Schools	6,592,030	0.0019367894	1,467,105	0.0019260086
24450	Negaunee Public School	3,134,241	0.0009208642	695,878	0.0009135457
24460	Powell Township School District	237,877	0.0000698900	53,382	0.0000700792
24470	Republic-Michigamme Schools	409,854	0.0001204183	90,258	0.0001184897
24500	West Shore ESD	3,911,392	0.0011491971	868,815	0.0011405755
24680	Mason County Central School District	2,064,688	0.0006066212	463,099	0.0006079538
24690	Mason County-Eastern-Custer #5 School District	743,781	0.0002185287	169,236	0.0002221723
24710	Ludington Area Schools	4,580,696	0.0013458437	1,013,743	0.0013308364
24720	Mecosta-Osceola ISD	4,049,443	0.0011897576	881,755	0.0011575643
24880	Big Rapids Public Schools	4,471,981	0.0013139024	1,020,960	0.0013403119
24930	Menominee County ISD	1,044,542	0.0003068944	233,703	0.0003068037
25050	Menominee Area Public Schools	2,462,594	0.0007235292	536,596	0.0007044412
25070	Carney-Nadeau Public School	566,797	0.0001665293	130,098	0.0001707917
25100	Midland County Ed Service Agency	2,997,938	0.0008808173	695,197	0.0009126515
25600	Midland Public Schools	16,425,610	0.0048259711	3,548,259	0.0046581377
25610	Bullock Creek School District	3,760,381	0.0011048289	829,585	0.0010890756
25620	Coleman Community Schools	1,206,199	0.0003543907	270,859	0.0003555826
25740	Lake City Area Schools	2,217,431	0.0006514985	496,035	0.0006511925
25750	McBain Rural Agricultural Schools	2,008,053	0.0005899815	438,674	0.0005758895
25760	Monroe County ISD	9,430,053	0.0027706223	2,092,592	0.0027471445

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
25920	Airport Community Schools	5,299,360	0.0015569928	1,168,996	0.0015346519
25930	Bedford Public Schools	8,415,209	0.0024724534	1,873,227	0.0024591630
25940	Dundee Community Schools	3,064,633	0.0009004129	682,537	0.0008960311
25950	Jefferson Schools	2,946,283	0.0008656407	647,919	0.0008505851
25960	Ida Public Schools	2,866,519	0.0008422053	654,795	0.0008596119
25970	Monroe Public Schools	8,881,711	0.0026095152	1,971,528	0.0025882127
25990	Mason Consolidated Schools	2,079,066	0.0006108458	465,796	0.0006114948
26000	Summerfield Schools	1,180,254	0.0003467677	264,393	0.0003470942
26010	Whiteford Agricultural Schools	1,446,449	0.0004249780	307,511	0.0004036995
26020	Montcalm Area ISD	4,036,775	0.0011860356	890,053	0.0011684568
26540	Lakeview Community Schools	1,769,862	0.0005199991	395,323	0.0005189777
26560	Greenville Public Schools	7,978,939	0.0023442739	1,854,888	0.0024350885
26600	Vestaburg Community School	1,432,784	0.0004209631	319,178	0.0004190158
26660	Atlanta Community Schools	470,177	0.0001381416	107,971	0.0001417435
26670	Hillman Community School	803,915	0.0002361964	175,134	0.0002299154
26680	Muskegon Area ISD	7,336,413	0.0021554947	1,666,354	0.0021875819
27080	Fruitport Community Schools	5,660,139	0.0016629926	1,292,114	0.0016962816
27100	Holton Public Schools	1,714,086	0.0005036118	408,309	0.0005360258
27120	Montague Area Public Schools	3,065,683	0.0009007214	671,187	0.0008811314
27130	Muskegon City Public Schools	7,602,035	0.0022335365	1,719,857	0.0022578201
27160	Orchard View Schools	4,974,316	0.0014614923	1,103,818	0.0014490871
27170	Reeths-Puffer Schools	6,741,138	0.0019805985	1,515,705	0.0019898100
27200	Muskegon Heights City Public Schools	13,199	0.0000038781	5,302	0.0000069605
27210	North Muskegon Public Schools	1,979,285	0.0005815291	433,653	0.0005692971
27270	Ravenna Public Schools #24	2,003,965	0.0005887804	459,395	0.0006030921
27280	Whitehall District Schools	5,172,302	0.0015196621	1,171,049	0.0015373475
27300	Newaygo County RESA	3,579,795	0.0010517714	833,743	0.0010945342
27690	Big Jackson School District	38,847	0.0000114135	8,010	0.0000105160
27830	Grant Public Schools	2,999,476	0.0008812691	669,371	0.0008787471
27840	Newaygo Public Schools	3,228,246	0.0009484836	695,672	0.0009132744
27860	Hesperia Community Schools	1,799,302	0.0005286488	392,586	0.0005153852
27880	Fremont Public Schools	4,557,320	0.0013389758	1,015,787	0.0013335207
27890	White Cloud Public Schools	1,731,281	0.0005086638	371,413	0.0004875894
27900	Oakland County ISD	16,792,768	0.0049338447	3,653,216	0.0047959246
27970	Rochester Community Schools	34,659,948	0.0101833602	7,844,174	0.0102977943
27980	Avondale School District	8,509,491	0.0025001540	2,008,482	0.0026367257
27990	Birmingham Public Schools	25,011,378	0.0073485360	5,570,177	0.0073125010

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
28000	Bloomfield Hills School District	20,392,528	0.0059914820	4,571,155	0.0060009899
28020	Brandon School District	4,111,884	0.0012081031	901,406	0.0011833614
28030	Walled Lake Consolidated School	29,098,450	0.0085493491	6,350,781	0.0083372750
28040	Farmington Public Schools	25,259,285	0.0074213727	5,729,756	0.0075219959
28050	Clarenceville School District	4,050,642	0.0011901100	905,175	0.0011883099
28060	Holly Area Schools	6,152,285	0.0018075887	1,376,158	0.0018066131
28070	Clarkston Community Schools #3F	19,508,916	0.0057318702	4,392,387	0.0057663041
28080	South Lyon Community Schools	17,566,041	0.0051610383	4,025,960	0.0052852607
28090	Huron Valley School District #4F	19,403,722	0.0057009632	4,311,687	0.0056603617
28100	Novi Community School District	15,134,207	0.0044465468	3,446,388	0.0045244021
28110	Lake Orion Community School #3	17,101,174	0.0050244570	3,766,842	0.0049450921
28120	Oxford Area Community School	14,085,231	0.0041383496	3,098,471	0.0040676572
28130	Pontiac City School District	9,242,877	0.0027156286	1,989,553	0.0026118760
28150	Oak Park School District	8,027,143	0.0023584365	1,709,740	0.0022445381
28160	Lamphere Public Schools	6,569,727	0.0019302365	1,441,980	0.0018930239
28170	Royal Oak City School District	12,295,634	0.0036125522	2,744,092	0.0036024308
28180	Berkley School District	13,119,086	0.0038544886	2,953,910	0.0038778783
28190	Hazel Park Public Schools	8,093,768	0.0023780115	1,852,618	0.0024321083
28200	Ferndale City School District	6,656,464	0.0019557206	1,473,751	0.0019347334
28210	Madison District Public Schools	2,582,796	0.0007588453	597,179	0.0007839738
28220	Southfield Public Schools	14,948,588	0.0043920106	3,221,170	0.0042287368
28230	Troy City School District	30,810,490	0.0090523598	6,919,768	0.0090842381
28240	Clawson City School District	3,200,173	0.0009402356	705,787	0.0009265535
28250	Waterford School District	18,794,939	0.0055220981	4,197,623	0.0055106188
28260	West Bloomfield Schools	13,043,459	0.0038322690	2,924,282	0.0038389831
28820	Hart Public Schools	2,587,853	0.0007603312	580,685	0.0007623199
28830	Walkerville Public Schools	538,571	0.0001582362	118,793	0.0001559509
28840	Pentwater Public Schools	610,974	0.0001795088	134,582	0.0001766792
28850	Shelby Public Schools	2,958,145	0.0008691259	660,471	0.0008670636
29180	Ontonagon Area School District	585,773	0.0001721045	138,318	0.0001815829
29540	Marion Public School	843,271	0.0002477595	193,724	0.0002543202
29550	Evart Public Schools	1,957,996	0.0005752743	443,942	0.0005828053
29560	Reed City Public School District	2,487,343	0.0007308007	556,329	0.0007303457
29600	Mio-AuSable Schools	1,192,531	0.0003503749	276,980	0.0003636184
29610	Fairview Area Schools	600,083	0.0001763091	125,382	0.0001646012
29650	Gaylord Community Schools	6,037,537	0.0017738749	1,346,408	0.0017675575
29660	Johannesburg-Lewiston Area Schools	1,391,731	0.0004089012	310,715	0.0004079057



**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
29670	Vanderbilt Area School	210,659	0.0000618934	50,897	0.0000668175
29690	Ottawa Area ISD	11,264,441	0.0033095796	2,501,813	0.0032843686
30620	Hudsonville Public Schools	15,911,216	0.0046748381	3,539,177	0.0046462143
30630	Grand Haven Public Schools	14,252,579	0.0041875176	3,100,940	0.0040708989
30640	Holland Public Schools	7,013,640	0.0020606617	1,545,876	0.0020294183
30700	Coopersville Public Schools	5,303,178	0.0015581148	1,161,245	0.0015244770
30720	Spring Lake Public Schools	5,462,462	0.0016049135	1,222,577	0.0016049931
30740	Zeeland Public Schools	15,272,842	0.0044872788	3,426,208	0.0044979100
30950	Onaway Area Community Schools	1,204,736	0.0003539607	270,078	0.0003545575
30970	Posen Consolidated School	435,472	0.0001279450	97,283	0.0001277128
30980	Rogers City Area Schools	959,265	0.0002818393	203,556	0.0002672275
31020	Roscommon Area Public Schools	1,856,936	0.0005455822	412,202	0.0005411369
31030	Houghton Lake Community Schools	2,089,477	0.0006139043	452,918	0.0005945885
31040	Saginaw County ISD	10,506,279	0.0030868258	2,325,549	0.0030529700
31650	Birch Run Area Schools	3,218,384	0.0009455862	714,664	0.0009382077
31670	Bridgeport-Spaulding Community School District	2,305,881	0.0006774856	518,457	0.0006806283
31700	Carrollton School District	4,482,688	0.0013170483	1,035,994	0.0013600476
31710	Chesaning-Union Schools	2,809,767	0.0008255313	636,926	0.0008361534
31720	Frankenmuth School District	2,536,725	0.0007453094	596,772	0.0007834399
31730	Merrill Community Schools	963,305	0.0002830265	219,025	0.0002875349
31740	Hemlock Public Schools	2,076,961	0.0006102271	453,332	0.0005951326
31750	Saginaw City Schools	11,592,054	0.0034058350	2,563,655	0.0033655541
31780	St Charles Community Schools	1,633,267	0.0004798664	357,842	0.0004697738
31800	Freeland Community Schools	3,394,535	0.0009973407	759,156	0.0009966160
31820	St Clair County RESA	5,790,395	0.0017012627	1,303,952	0.0017118217
32110	East China School District #3	8,103,557	0.0023808875	1,758,492	0.0023085399
32410	Yale Public School District	3,693,586	0.0010852040	832,227	0.0010925432
32420	Algonac Community Schools	2,589,599	0.0007608441	571,913	0.0007508044
32470	Capac Community Schools	1,445,307	0.0004246424	319,071	0.0004188746
32480	Marysville Public Schools	4,594,884	0.0013500124	1,021,138	0.0013405454
32490	Port Huron Area Schools	15,812,723	0.0046458999	3,576,874	0.0046957035
32520	St Joseph County ISD	3,518,374	0.0010337253	779,622	0.0010234839
32830	Burr Oak Community Schools	443,642	0.0001303455	103,486	0.0001358562
32840	Colon Community School	835,416	0.0002454518	185,260	0.0002432080
32850	Constantine Public Schools	2,244,026	0.0006593120	501,923	0.0006589225
32860	Mendon Community School	811,038	0.0002382894	180,978	0.0002375875
32870	Centreville Public Schools	1,476,979	0.0004339480	330,263	0.0004335683

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
32880	Sturgis Public School	5,609,432	0.0016480945	1,193,036	0.0015662123
32890	Three Rivers Community Schools	5,098,582	0.0014980027	1,149,949	0.0015096479
32900	White Pigeon Community Schools	1,286,788	0.0003780684	280,037	0.0003676308
32910	Sanilac County ISD	1,538,637	0.0004520636	337,776	0.0004434307
33390	Carsonville-Port Sanilac School	568,504	0.0001670308	126,470	0.0001660290
33400	Peck Community Schools	632,508	0.0001858356	144,765	0.0001900462
33420	Croswell-Lexington Schools	3,520,128	0.0010342409	762,114	0.0010004995
33430	Brown City Community Schools	1,588,746	0.0004667858	362,292	0.0004756147
33440	Deckerville Community School District	1,245,741	0.0003660083	270,606	0.0003552498
33450	Marlette Community School	1,423,817	0.0004183285	317,471	0.0004167745
33460	Sandusky Community Schools	1,823,874	0.0005358683	391,968	0.0005145737
33870	Manistique Area Schools	1,325,534	0.0003894521	297,270	0.0003902542
33880	Shiawassee Regional ESD	4,029,187	0.0011838064	921,652	0.0012099398
34650	Byron Area School	1,385,735	0.0004071395	302,689	0.0003973690
34660	Corunna Public Schools	3,462,714	0.0010173720	751,466	0.0009865210
34670	New Lothrop Area Public Schools	1,770,616	0.0005202205	401,351	0.0005268916
34680	Owosso Public Schools	6,280,094	0.0018451402	1,411,023	0.0018523839
34690	Perry Public Schools	1,839,750	0.0005405328	415,419	0.0005453604
34700	Morrice Area School	1,030,641	0.0003028102	233,017	0.0003059030
34710	Laingsburg Community Schools	2,120,249	0.0006229455	485,557	0.0006374370
34730	Tuscola County ISD	4,584,723	0.0013470271	989,821	0.0012994317
35410	Reese Public Schools	1,459,577	0.0004288350	326,764	0.0004289742
35420	Cass City Public Schools	1,737,010	0.0005103471	384,343	0.0005045632
35450	Mayville Community School	970,215	0.0002850566	227,520	0.0002986875
35460	Caro Community Schools	3,323,563	0.0009764885	737,292	0.0009679130
35470	Kingston Community School	1,137,302	0.0003341482	247,549	0.0003249810
35480	Millington Community School District	2,044,088	0.0006005688	454,370	0.0005964950
35490	Vassar Public Schools	2,192,767	0.0006442519	494,683	0.0006494174
35500	Van Buren County ISD	8,942,744	0.0026274471	1,984,163	0.0026047991
35660	Wood School District #8	38,823	0.0000114064	8,523	0.0000111886
36080	Mattawan Consolidated School	6,869,692	0.0020183686	1,620,472	0.0021273478
36090	Lawton Community Schools	1,991,643	0.0005851600	440,844	0.0005787376
36100	Bangor Public Schools	2,209,609	0.0006492003	500,690	0.0006573037
36110	Gobles Public Schools	1,315,824	0.0003865994	281,248	0.0003692205
36120	Bloomington Public Schools	2,166,545	0.0006365478	481,649	0.0006323067
36130	Covert Public Schools	947,469	0.0002783738	203,321	0.0002669188
36140	Decatur Public Schools	1,398,166	0.0004107921	322,373	0.0004232101

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
36150	Hartford Public Schools	2,390,291	0.0007022858	531,778	0.0006981152
36160	Lawrence Public Schools	961,480	0.0002824901	199,187	0.0002614914
36170	Paw Paw Public Schools	4,244,289	0.0012470048	987,197	0.0012959870
36180	South Haven Public Schools	4,032,402	0.0011847508	889,409	0.0011676123
36190	Washtenaw ISD	11,082,489	0.0032561209	2,495,101	0.0032755560
36590	Ann Arbor Public Schools	49,330,004	0.0144935360	10,888,440	0.0142942919
36600	Lincoln Consolidated School	8,074,754	0.0023724250	1,813,339	0.0023805424
36610	Manchester Community Schools	1,606,726	0.0004720684	349,194	0.0004584205
36620	Whitmore Lake Public Schools	1,914,770	0.0005625743	441,190	0.0005791927
36650	Saline Area Schools	12,436,090	0.0036538191	2,808,019	0.0036863535
36660	Dexter Community Schools	8,807,662	0.0025877590	1,969,585	0.0025856616
36670	Chelsea School District	6,305,260	0.0018525342	1,418,597	0.0018623270
36680	Milan Area Schools	4,884,091	0.0014349837	1,115,984	0.0014650581
36690	Ypsilanti Community Schools	9,018,447	0.0026496895	2,133,194	0.0028004465
36710	Wayne County RESA	7,244,548	0.0021285040	1,545,755	0.0020292599
36740	Flat Rock Community Schools	3,602,780	0.0010585246	804,164	0.0010557024
36790	Gibraltar School District	7,722,621	0.0022689656	1,719,529	0.0022573891
36810	Dearborn Public Schools	56,306,182	0.0165431907	12,513,557	0.0164277371
36811	Henry Ford College	13,548,533	0.0039806637	3,024,373	0.0039703824
36840	Crestwood School District	9,199,494	0.0027028825	2,132,854	0.0028000001
36850	Dearborn Heights School District #7	5,143,220	0.0015111178	1,175,345	0.0015429872
36860	Westwood Community Schools	3,592,799	0.0010555921	787,421	0.0010337225
36870	Ecorse Public Schools	2,347,055	0.0006895829	571,143	0.0007497932
36880	River Rouge Public School	3,813,450	0.0011204210	768,087	0.0010083412
36890	Lincoln Park Public Schools	14,370,064	0.0042220356	3,193,610	0.0041925561
36910	Southgate Community School District	9,275,499	0.0027252133	2,100,400	0.0027573944
36920	Allen Park Public Schools	8,103,804	0.0023809603	1,793,871	0.0023549852
36930	Melvindale-Northern Allen Park School District	6,653,293	0.0019547889	1,517,431	0.0019920756
36940	Grosse Ile Township Schools	3,986,910	0.0011713848	867,150	0.0011383901
36950	Grosse Pointe Public Schools	20,946,905	0.0061543625	4,629,502	0.0060775878
36960	Hamtramck Public Schools	7,746,939	0.0022761104	1,725,949	0.0022658178
36970	Harper Woods Public Schools	3,915,102	0.0011502872	886,558	0.0011638697
*36980	Highland Park School District	-	-	-	-
36990	Huron School District	6,130,937	0.0018013167	1,411,461	0.0018529597
37000	Livonia Public Schools	36,563,540	0.0107426501	8,052,794	0.0105716687
37010	Trenton Public Schools	6,635,650	0.0019496051	1,494,717	0.0019622577
37020	Riverview Public Schools	5,123,892	0.0015054389	1,136,409	0.0014918726

\*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, 2022**

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	9,682,068	0.0028446662	2,107,520	0.0027667414
37080	Wayne-Westland Community Schools	28,162,454	0.0082743463	6,400,951	0.0084031370
37090	Northville Public Schools	18,125,014	0.0053252689	4,028,344	0.0052883906
37100	Plymouth-Canton Community School District	38,928,613	0.0114375269	8,747,711	0.0114839533
37110	Redford-Union School District #1	7,210,720	0.0021185652	1,609,648	0.0021131382
37120	South Redford School District	7,184,988	0.0021110049	1,561,186	0.0020495173
37130	Romulus Community Schools	4,963,544	0.0014583274	1,108,367	0.0014550590
37150	Taylor School District	15,602,164	0.0045840361	3,487,981	0.0045790043
37160	Van Buren Public Schools	10,288,090	0.0030227203	2,347,558	0.0030818627
37170	Wyandotte Public Schools	14,111,805	0.0041461574	3,201,919	0.0042034637
37180	Wexford-Missaukee ISD	3,950,156	0.0011605864	890,300	0.0011687815
37390	Cadillac Area Public Schools	5,295,500	0.0015558588	1,155,553	0.0015170040
37400	Manton Consolidated School District	1,752,641	0.0005149393	383,913	0.0005039994
37410	Buckley Community School	785,330	0.0002307361	181,344	0.0002380675
37430	Mesick Consolidated Schools	1,251,413	0.0003676747	267,156	0.0003507205
39100	Allendale Public Schools	5,482,107	0.0016106854	1,234,325	0.0016204161
39350	Standish-Sterling Community School District	3,075,706	0.0009036660	685,110	0.0008994092
39370	Lakeshore Public Schools	5,418,099	0.0015918793	1,196,852	0.0015712221
39410	Whittemore-Prescott Area Schools	1,358,856	0.0003992425	297,395	0.0003904186
39420	Forest Hills Public Schools	22,013,804	0.0064678254	4,977,471	0.0065343999
39450	Northwestern Michigan College	5,108,916	0.0015010390	1,149,685	0.0015093008
39810	Coloma Community Schools	2,521,973	0.0007409752	549,907	0.0007219157
39830	Morley-Stanwood Community School	2,291,200	0.0006731724	510,409	0.0006700619
39880	Laker Schools	2,052,867	0.0006031481	473,115	0.0006211032
39890	Western School District	5,392,248	0.0015842842	1,195,907	0.0015699811
39900	Meridian Public Schools	2,671,179	0.0007848131	600,692	0.0007885860
39910	Hamilton Community Schools	6,041,479	0.0017750331	1,312,068	0.0017224769
39920	Owendale-Gagetown Area Schools	339,433	0.0000997280	79,733	0.0001046734
39980	Kentwood Public Schools	21,360,605	0.0062759107	4,747,957	0.0062330956
39990	Saginaw Township Community Schools	9,404,670	0.0027631645	2,128,228	0.0027939271
40010	West Ottawa Public Schools	15,228,333	0.0044742016	3,383,917	0.0044423902
40080	Delta College	10,339,632	0.0030378637	2,342,599	0.0030753522
40090	North Central Michigan College	1,130,297	0.0003320899	254,957	0.0003347059
40110	Akron-Fairgrove Schools	682,628	0.0002005615	146,867	0.0001928066
40330	Nottawa Community School	249,066	0.0000731775	56,866	0.0000746532
40360	Stephenson Area Public Schools	812,899	0.0002388360	184,082	0.0002416624
40370	Chippewa Valley Schools	33,110,780	0.0097282027	7,223,922	0.0094835300

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
40410	Mona Shores School District #29	8,002,172	0.0023511000	1,791,570	0.0023519644
40650	Waverly Community Schools	7,186,253	0.0021113767	1,601,521	0.0021024692
40660	Northview Public Schools	7,079,891	0.0020801267	1,610,920	0.0021148079
41030	Lakewood School District	3,223,586	0.0009471146	735,825	0.0009659872
41040	Kenowa Hills Public Schools	6,871,893	0.0020190152	1,529,183	0.0020075037
41330	Wyoming Public Schools	8,818,153	0.0025908413	1,941,866	0.0025492721
41440	Durand Area Schools	2,496,878	0.0007336021	559,640	0.0007346933
41450	Benzie County Central Schools	2,497,336	0.0007337367	555,040	0.0007286536
41460	Frankfort-Elberta Area Schools	1,350,071	0.0003966613	300,441	0.0003944175
41470	Tri-County Area Schools	3,544,120	0.0010412898	776,340	0.0010191756
41490	Gull Lake Community Schools	7,067,108	0.0020763709	1,536,493	0.0020171006
41500	Schoolcraft Community College	12,641,591	0.0037141971	2,862,479	0.0037578492
41540	Mar Lee School District	614,755	0.0001806197	140,739	0.0001847613
41690	Maple Valley Schools	1,847,675	0.0005428612	419,506	0.0005507253
41700	Carson City-Crystal Area School	1,498,792	0.0004403568	339,467	0.0004456509
41710	Bay De Noc Community College	1,501,625	0.0004411892	342,281	0.0004493452
41720	Kaleva Norman Dickson School District	1,006,878	0.0002958284	228,578	0.0003000762
41740	Oakridge Public Schools	3,861,131	0.0011344299	867,903	0.0011393783
41750	Central Montcalm Public Schools	2,840,911	0.0008346815	625,324	0.0008209228
41790	Macomb Community College	21,388,811	0.0062841976	4,910,870	0.0064469666
41810	Charlevoix-Emmet ISD	4,100,847	0.0012048604	936,076	0.0012288758
41820	Marquette-Alger ISD	2,368,027	0.0006957446	567,476	0.0007449798
41860	Muskegon County Community College	4,166,664	0.0012241979	932,333	0.0012239622
41910	River Valley School District	1,643,654	0.0004829183	362,223	0.0004755245
42070	Norway-Vulcan Area Schools	1,204,854	0.0003539955	263,524	0.0003459527
42080	Lake Michigan College	1,914,038	0.0005623593	457,007	0.0005999563
42120	Ovid-Elsie Area Schools	2,945,791	0.0008654961	712,192	0.0009349621
42300	Monroe County Community College	3,620,889	0.0010638452	799,191	0.0010491746
42310	Southwestern Michigan College	1,208,759	0.0003551428	267,365	0.0003509952
42370	Pine River Area Schools	2,059,860	0.0006052028	468,012	0.0006144034
42380	Oakland Community College	19,141,198	0.0056238316	4,254,354	0.0055850949
42450	Lansing Community College	15,566,584	0.0045735826	3,479,301	0.0045676089
42490	Benton Harbor Area Schools	3,233,976	0.0009501671	692,114	0.0009086038
42500	Montcalm Community College	2,396,602	0.0007041403	545,458	0.0007160747
42510	Jackson College	2,184,746	0.0006418953	506,250	0.0006646028
42520	Gogebic-Ontonagon ISD	1,329,517	0.0003906224	317,723	0.0004171055
42560	Coor ISD	1,362,509	0.0004003156	317,746	0.0004171354

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
42580	Cheboygan Area School District	3,063,707	0.0009001406	680,960	0.0008939612
42600	West Branch-Rose City Area Schools	3,315,142	0.0009740142	717,899	0.0009424539
42640	Washtenaw Community College	12,987,277	0.0038157623	2,943,275	0.0038639171
42650	North Dickinson School	482,859	0.0001418678	104,686	0.0001374310
42680	Glen Oaks Community College	820,061	0.0002409404	174,623	0.0002292438
42730	Mid-Michigan Community College	3,268,669	0.0009603603	740,719	0.0009724128
42740	Engadine Consolidated School District #4	767,332	0.0002254482	169,624	0.0002226822
42810	Montabella Community Schools	1,586,219	0.0004660434	359,615	0.0004721003
42820	Swan Valley School District	3,242,112	0.0009525574	724,156	0.0009506687
42850	Crawford-AuSable School District	3,231,423	0.0009494170	738,063	0.0009689258
42870	Big Bay De Noc School District	387,222	0.0001137687	85,694	0.0001124982
42900	Gogebic Community College	742,138	0.0002180459	157,578	0.0002068670
42980	Kalamazoo Valley Community College	6,008,672	0.0017653942	1,388,148	0.0018223544
43020	Chippewa Hills School District	4,312,622	0.0012670815	985,469	0.0012937191
43030	West Iron County Public Schools	1,710,136	0.0005024511	362,876	0.0004763817
43040	Forest Park School District	889,004	0.0002611961	204,470	0.0002684272
43060	Ironwood-Gogebic City Area Schools	1,579,559	0.0004640867	370,762	0.0004867344
43080	Ewen-Trout Creek Consolidated School District	410,379	0.0001205726	90,356	0.0001186195
43100	Kirtland Community College	1,867,094	0.0005485666	424,755	0.0005576165
43170	West Shore Community College	1,366,559	0.0004015055	292,195	0.0003835921
43240	St Clair County Community College	3,650,165	0.0010724465	839,705	0.0011023600
43310	Unionville-Sebewaing Area Schools	1,313,538	0.0003859277	291,696	0.0003829372
43440	Jenison Public Schools	11,568,001	0.0033987678	2,615,467	0.0034335728
43450	Woodhaven-Brownstown School District	12,690,198	0.0037284782	2,857,223	0.0037509480
44010	Wayne County Community College	13,707,098	0.0040272510	3,173,918	0.0041667037
44920	Charles S Mott Community College	8,295,475	0.0024372746	1,914,079	0.0025127933
44960	North Central Area Schools	692,249	0.0002033882	156,180	0.0002050325
45000	Kellogg Community College	4,475,495	0.0013149350	1,056,719	0.0013872557
45780	Nice Community Schools	2,672,350	0.0007851572	581,880	0.0007638894
46510	Forest Area Schools	966,776	0.0002840463	215,828	0.0002833379
47180	East Jordan Public Schools	1,912,752	0.0005619813	427,620	0.0005613775
47190	Boyne City Public Schools	2,853,454	0.0008383667	634,346	0.0008327670
47200	Mid Peninsula Schools	382,258	0.0001123103	86,036	0.0001129475
47930	Alpena Community College	2,461,252	0.0007231347	537,670	0.0007058501
49130	Kalamazoo Public Library	180,361	0.0000529916	34,741	0.0000456076
49230	Grand Rapids Community College	16,454,781	0.0048345416	3,679,693	0.0048306835
60000	Macomb Academy	92,226	0.0000270968	24,668	0.0000323845

**Michigan Public School Employees' Retirement System**  
**Schedule Of Employer Allocations – Non-University Employers**  
**As Of And For The Fiscal Year Ended September 30, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
60020	Walden Green Day School Inc	41,113	0.0000120794	9,728	0.0000127706
60050	Nah Tah Wahsh Public School Academy	500,654	0.0001470961	122,008	0.0001601717
*60070	Windover High School	-	-	-	-
60100	Honey Creek Community School	502,587	0.0001476638	123,215	0.0001617558
60110	Bay-Arenac Community High School	266,629	0.0000783376	61,835	0.0000811767
60120	Da Vinci Institute	776,457	0.0002281290	170,266	0.0002235248
*60130	El-Hajj Malik El-Shabazz Academy	-	-	-	-
60280	A G B U Alex & Marie Manoogian School	609,193	0.0001789856	134,109	0.0001760573
60380	Joseph K. Lumsden Public School Academy	2,044,281	0.0006006256	468,177	0.0006146207
60390	Martin Luther King Jr Public School Academy	572,543	0.0001682177	133,213	0.0001748811
60410	Woodland Park Academy	494,761	0.0001453646	107,249	0.0001407953
60440	Central Academy	43,814	0.0000128728	8,605	0.0000112965
*60510	Summit Academy	-	-	-	-
*60560	Commonwealth Community Development Academy	-	-	-	-
*60580	Midland Academy of Advanced and Creative Studies	-	-	-	-
60600	Academy for Business and Technology	16,277	0.0000047824	3,774	0.0000049548
60720	Flat River Academy	9,683	0.0000028449	2,178	0.0000028593
60750	Pontiac Academy of Excellence	1,982	0.0000005822	1,043	0.0000013698
60760	Charlevoix Academy	1,265	0.0000003717	666	0.0000008747
60830	Countryside Academy	1,162,606	0.0003415827	266,657	0.0003500658
60850	Detroit Community High School	15,906	0.0000046733	2,856	0.0000037497
60890	Henry Ford Academy	817,299	0.0002401286	184,609	0.0002423537
60930	Dearborn Academy	32,401	0.0000095196	7,500	0.0000098461
60980	North Star Academy	367,221	0.0001078923	79,034	0.0001037557
61040	Washtenaw Technical Middle College	790,827	0.0002323510	180,441	0.0002368822
61140	Will Carleton Academy	4,753	0.0000013964	2,503	0.0000032854
61220	Summit Academy North	63,722	0.0000187220	16,163	0.0000212186
61240	Creative Technologies Academy	567,124	0.0001666255	127,219	0.0001670121
61380	Francis Reh Public School Academy	7,318	0.0000021501	1,887	0.0000024772
61400	Detroit Edison Public School Academy	93,735	0.0000275401	18,495	0.0000242808
61620	Hope of Detroit Academy	16,988	0.0000049912	3,667	0.0000048142
*61630	Joy Preparatory Academy	-	-	-	-
61670	Holly Academy	1,226,658	0.0003604017	265,801	0.0003489422
61700	West Village Academy	41,198	0.0000121042	9,062	0.0000118972
61810	Grand Rapids Child Discovery Center	468,357	0.0001376070	107,930	0.0001416899
61840	George Washington Carver Academy	51,496	0.0000151298	10,841	0.0000142318
61900	Advanced Technology Academy	2,643	0.0000007767	1,392	0.0000018273

\*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, 2022**

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
61960	Arts Academy in the Woods	486,028	0.0001427989	106,132	0.0001393298
61970	Battle Creek Area Learning Center	37,420	0.0000109943	7,981	0.0000104777
62040	Presque Isle Academy II	45,156	0.0000132672	11,329	0.0000148722
62060	Outlook Academy	178,674	0.0000524958	37,482	0.0000492062
62180	Richfield Public School Academy	80,607	0.0000236830	17,643	0.0000231610
*62360	Crescent Academy	-	-	-	-
62370	Academy of Warren	3,370	0.0000009900	1,774	0.0000023295
62500	Academic and Career Education Academy	831	0.0000002441	437	0.0000005742
62590	Three Lakes Academy	229,904	0.0000675477	50,289	0.0000660195
62610	Virtual Learning Academy of St Clair	182,890	0.0000537344	38,812	0.0000509519
*62620	Michigan Math and Science Academy	-	-	-	-
62660	Washington-Parks Academy	8,234	0.0000024191	4,336	0.0000056920
62740	Madison Academy	29,273	0.0000086008	11,759	0.0000154370
62830	Detroit Leadership Academy	2,204	0.0000006477	1,161	0.0000015239
62940	West Michigan Aviation Academy	4,248	0.0000012480	877	0.0000011518
62950	Blue Water Middle College Academy	129,852	0.0000381514	26,835	0.0000352288
63050	Relevant Academy of Eaton County	45,270	0.0000133007	8,225	0.0000107984
*63230	Cornerstone Health School	-	-	-	-
63310	Madison-Carver Academy	9,112	0.0000026773	4,798	0.0000062994
63350	WSC Academy	6,141	0.0000018042	3,234	0.0000042451
63430	Muskegon Heights Public School Academy	147,214	0.0000432526	24,418	0.0000320561
*63440	Greater Heights Academy	-	-	-	-
63520	Rising Stars Academy	41,439	0.0000121750	10,043	0.0000131838
*63530	Detroit Public Safety Academy	-	-	-	-
*63580	Covenant House Academy Grand Rapids	-	-	-	-
63590	Covenant House AC Detroit	16,100	0.0000047303	8,478	0.0000111298
63730	Michigan Great Lakes Virtual Academy	9,044	0.0000026573	4,763	0.0000062525
63780	Waterford Montessori Academy	7,353	0.0000021604	2,488	0.0000032664
63960	New School High	1,410	0.0000004142	743	0.0000009748
64160	Cornerstone Jefferson-Douglass Academy	8,930	0.0000026236	4,702	0.0000061731
64170	Distinctive College Prep	4,805	0.0000014119	2,531	0.0000033220
64210	Michigan Online School	13,178	0.0000038717	6,939	0.0000091099
64310	Flint Cultural Center Academy	63,838	0.0000187560	16,062	0.0000210856
*70000	Cheboygan Area Public Library	-	-	-	-
70010	Bacon Memorial District Library	17,852	0.0000052450	3,478	0.0000045658
70020	Willard Library	40,661	0.0000119465	8,164	0.0000107178
70030	Grosse Pointe Public Library	46,611	0.0000136946	6,189	0.0000081244

\*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, 2022

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
70040	Public Libraries of Saginaw	50,470	0.0000148286	7,014	0.0000092079
70070	Ann Arbor District Library	144,816	0.0000425481	28,083	0.0000368676
70090	Flint Public Library	213,358	0.0000626864	43,030	0.0000564897
70100	Hackley Public Library	110,951	0.0000325983	19,067	0.0000250306
70120	Mount Clemens Public Library	130,582	0.0000383660	25,415	0.0000333652
<b>Total</b>		<b>\$ 3,403,586,572</b>	<b>1.0000000010</b>	<b>\$ 761,733,450</b>	<b>1.0000000001</b>

Michigan Public School Employees' Retirement System  
Schedule Of Employer Allocations – University Employers  
As Of And For The Fiscal Year Ended September 30, 2022

Employer Number	Employer Name	Total Required Pension Employer Contributions	Pension Proportionate Share	Total Required OPEB Employer Contributions	OPEB Proportionate Share
44730	Central Michigan University	\$14,994,659	0.2483029947	\$3,359,416	0.2486234149
44740	Eastern Michigan University	7,469,447	0.1236897770	1,674,958	0.1239601695
44750	Michigan Technological University	6,804,792	0.1126834638	1,525,418	0.1128929932
44760	Northern Michigan University	5,700,368	0.0943948417	1,274,414	0.0943167632
44770	Western Michigan University	13,766,401	0.2279637387	3,078,349	0.2278221716
44780	Ferris State University	9,810,923	0.1624632778	2,185,697	0.1617588563
44790	Lake Superior State University	1,841,966	0.0305019063	413,816	0.0306256313
<b>Total</b>		<b>\$ 60,388,566</b>	<b>1.0000000000</b>	<b>\$ 13,512,068</b>	<b>1.0000000000</b>

Michigan Public School Employees' Retirement System  
Schedule Of Collective Pension Amounts  
As Of And For The Fiscal Year Ended September 30, 2022

		Deferred Outflows of Resources				Deferred Inflows of Resources			
			Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*			Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*	Pension Expense Excluding That Attributable to Employer-Paid Member Contributions*
	September 30, 2022 Net Pension Liability	Differences Between Expected and Actual Experience				Differences Between Expected and Actual Experience	Changes of Assumptions		
Non-Universities**	\$ 37,608,719,726	\$ 376,218,442	\$ 88,192,468	\$ 6,462,525,621	\$ 6,926,936,531	\$ 84,089,093	-	\$84,089,093	\$4,596,567,033
Universities**	319,701,533	-	17,103,686	-	17,103,686	-	-	-	110,369,889
<b>System Total</b>	<b>\$ 37,928,421,259</b>	<b>\$ 376,218,442</b>	<b>\$ 105,296,154</b>	<b>\$ 6,462,525,621</b>	<b>\$ 6,944,040,217</b>	<b>\$ 84,089,093</b>	<b>-</b>	<b>\$84,089,093</b>	<b>\$4,706,936,922</b>

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

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

Michigan Public School Employees' Retirement System  
Schedule Of Collective Other Postemployment Benefit (OPEB) Amounts  
As Of And For The Fiscal Year Ended September 30, 2022

		Deferred Outflows of Resources				Deferred Inflows of Resources			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investments Earnings on OPEB Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources Excluding Employer- Specific Amounts*	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources Excluding Employer- Specific Amounts*	OPEB Expense Excluding That Attributable to Employer-Paid Member Contributions*
	<b>September 30, 2022 Net OPEB Liability</b>								
Non-Universities**	\$ 2,118,062,641	-	\$165,543,294	\$1,887,897,180	\$ 2,053,440,474	\$4,148,473,484	\$ 153,723,350	\$ 4,302,196,834	\$ (823,879,719)
Universities**	(37,439,318)	-	3,068,968	-	3,068,968	-	-	-	(8,621,108)
<b>System Total</b>	<b>\$ 2,080,623,323</b>	<b>-</b>	<b>\$168,612,262</b>	<b>\$1,887,897,180</b>	<b>\$ 2,056,509,442</b>	<b>\$4,148,473,484</b>	<b>\$ 153,723,350</b>	<b>\$ 4,302,196,834</b>	<b>\$ (832,500,827)</b>

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

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

**Michigan Public School Employees' Retirement System**  
**Notes to the Schedules of Employer Allocations**  
**and Collective Pension and OPEB Amounts**  
**As of and for the Fiscal Year Ended September 30, 2022**

**Note 1: Plan Description**

**Organization**

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

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

**Plan Membership**

The System's pension plan was established by the State to provide retirement, survivor and disability benefits to public school employees. In addition, the System's health plan provides eligible retirees with the option of receiving health, prescription drug, dental and vision coverage under the Michigan Public School Employees Retirement Act. There are more than 690 participating employers, adjusted for changes to employer status that occurred during the measurement period. The System is a qualified pension trust fund under section 401(a) of the Internal Revenue Code.

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

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

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

The System's financial statements are available on the ORS website at [www.michigan.gov/orsschools](http://www.michigan.gov/orsschools).

## **Note 2: Summary of Significant Accounting Policies**

### **Governmental Accounting Standards Board (GASB) Statements 68 and 75**

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

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

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

The Schedules of Employer Allocations recognize the employers' proportionate share of the collective net pension and OPEB liabilities determined in conformity with GASB 68 and 75. The Schedule of Collective Pension Amounts recognizes the collective pension expense, including ending net pension liability, deferred inflows of resources and deferred outflows of resources related to the System's pension plan. The Schedule of Collective OPEB Amounts recognizes the collective OPEB expense, including ending net OPEB liability, deferred inflows of resources and deferred outflows of resources related to the System's OPEB plan. These schedules were prepared by ORS with assistance from its third-party actuaries and provide employers with the required information for financial reporting related to the System's pension and OPEB plans as of and for the fiscal year ended September 30, 2022 (the measurement period).

### **Basis of Accounting and Presentation**

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

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

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

### **Proportionate Share Allocation Methodology**

In determining the proportionate share allocation, GASB Statements 68 and 75 require the basis for each employer's proportion be consistent with the determination of the System's contributions. The System has determined that utilizing the statutorily required employer pension and OPEB contributions based on reportable compensation during the System's fiscal year is an appropriate allocation methodology. Each employer's proportionate share allocation is determined by dividing each employer's statutorily required contributions to the system during the measurement period by the percent of contributions required from all applicable employers during the measurement period.

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

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

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

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

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

### Note 3: Net Pension and OPEB Liability

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

#### Net Pension Liability As of October 1, 2021

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

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

#### Net Pension Liability As of September 30, 2022

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

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



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, 2021**

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

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

**Net OPEB Liability  
As of September 30, 2022**

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

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

**Discount Rate**

A discount rate of 6.00% was used to measure the total pension liability. This discount rate was based on the long-term expected rate of return on pension plan investments of 6.00%. A discount rate of 6.00% was used to measure the total OPEB liability. This discount rate was based on the long-term expected rate of return on OPEB plan investments of 6.00%. The projection of cash flows used to determine these discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the fiduciary net positions of both the pension and OPEB plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.

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

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

	<b>1% Decrease*</b> 5.00% / 5.00% / 5.00%	<b>Current Single Discount Rate*</b> 6.00% / 6.00% / 6.00%	<b>1% Increase*</b> 7.00% / 7.00% / 7.00%
Non-University Employers	\$ 49,629,537,646	\$ 37,608,719,276	\$ 27,703,023,494
University Employers	445,369,549	319,701,533	213,024,667
System Total	<u>\$ 50,074,907,195</u>	<u>\$ 37,928,420,809</u>	<u>\$ 27,916,048,161</u>

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

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

As required by GASB Statement No. 75, the following table presents the System's net OPEB liability, calculated using a discount rate of 6.00%, as well as what the System's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	<b>1% Decrease</b> 5.00%	<b>Current Single Discount Rate</b> 6.00%	<b>1% Increase</b> 7.00%
Non-University Employers	\$ 3,552,846,376	\$ 2,118,062,641	\$ 909,796,760
University Employers	(20,028,826)	(37,439,318)	(52,229,230)
System Total	<u>\$ 3,532,817,550</u>	<u>\$ 2,080,623,323</u>	<u>\$ 857,567,530</u>

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

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

	<b>1% Decrease</b>	<b>Current Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Non-University Employers	\$ 886,943,349	\$ 2,118,062,641	\$ 3,500,018,462
University Employers	(53,157,586)	(37,439,318)	(19,411,442)
System Total	<u>\$ 833,785,763</u>	<u>\$ 2,080,623,323</u>	<u>\$ 3,480,607,020</u>

## **Timing of the Pension and OPEB Plan Valuations**

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

The total pension and OPEB liabilities as of September 30, 2022, are based on the results of an actuarial valuation date of September 30, 2021, and rolled forward using generally accepted actuarial procedures.

## **Actuarial Valuations and Assumptions**

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

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

In the fall of 2017, the Department of Technology, Management, and Budget Director and the MPSERS Retirement Board adopted a dedicated gains policy to lower the discount rate below 7.50% in years where investment returns exceed the current assumption based on a schedule determined by the plan actuary. Excess investment gains in the 2021 fiscal year were sufficient to reduce the discount rate for the MPSERS non-hybrid and the Pension Plus plans from 6.80% to 6.00%, and to reduce the MPSERS OPEB plan discount rate to 6.00% from 6.95% beginning with the September 30, 2021 actuarial valuations. There were no new changes to the discount rates for the September 30, 2022 actuarial valuations.

Additional information as of the latest actuarial valuation follows:

### Summary of Actuarial Assumptions

Valuation Date:	September 30, 2021
Actuarial Cost Method:	Entry Age, Normal
Wage Inflation Rate:	2.75%
Investment Rate of Return:	
– Basic and MIP plans:	6.00% net of investment expenses
– Pension Plus plan:	6.00% net of investment expenses
– Pension Plus 2 plan:	6.00% net of investment expenses
– OPEB Plan (Retiree Healthcare Fund):	6.00% net of investment expenses
Projected Salary Increases:	2.75 - 11.55%, including wage inflation at 2.75%
Cost-of-Living Pension Adjustments:	3% Annual Non-Compounded for MIP Members
Healthcare Cost Trend Rate:	Pre-65: 7.75% year 1 graded to 3.50% Year 15; 3.00% Year 120 Post-65: 5.25% Year 1 graded to 3.50% Year 15; 3.00% Year 120
Mortality:	
Retirees:	RP-2014 Male and Female Healthy Annuitant Mortality Tables, scaled by 82% for males and 78% for females and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Active:	RP-2014 Male and Female Employee Mortality Tables, scaled 100% and adjusted for mortality improvements using projection scale MP-2017 from 2006.
Other OPEB Assumptions: <sup>1</sup>	
Opt-Out Assumption	21% of eligible participants hired before July 1, 2008 and 30% of those hired after June 30, 2008 are assumed to opt out of the retiree health plan
Survivor Coverage	80% of male retirees and 67% of female retirees are assumed to have coverage continuing after the retiree's death
Coverage Election at Retirement	75% of male and 60% of female future retirees are assumed to elect coverage for 1 or more dependents

#### Notes:

- Assumption changes as a result of an experience study for the periods 2012 through 2017 have been adopted by the System for use in the determination of the total pension and OPEB liabilities beginning with the September 30, 2018 valuation.
- Recognition period for pension liabilities is the average of the expected remaining service lives of all employees in years is as follows:
  - University employers: 1.0000
  - Non-university employers: 4.3922
- Recognition period for pension assets in years is 5.0000
- Recognition period for OPEB liabilities is the average of the expected remaining service lives of all employees in years is as follows:
  - University employers: 1.0000
  - Non-university employers: 6.2250
- Recognition period for OPEB assets in years is 5.0000
- Full actuarial assumptions are available in the 2022 MPSERS ACFR found on the ORS website at [www.michigan.gov/orsschools](http://www.michigan.gov/orsschools).

<sup>1</sup>Applies to individuals hired before September 4, 2012.

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

### Pension Plan

The following table provides details of the System's pension expense for the fiscal year ended September 30, 2022.

Expense	Non-University Employers	University Employers	System Total
Service Cost	\$ 856,303,393	\$ 2,929,165	\$ 859,232,558
Interest on the Total Pension Liability	5,720,711,159	76,889,611	5,797,600,770
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(433,334,553)	(1,076,754)	(434,411,307)
Projected Earnings on Plan Investments (shown as negative for addition here)	(4,210,770,532)	(53,747,997)	(4,264,518,529)
Pension Plan Administrative Expense <sup>1</sup>	23,435,433	348,928	23,784,361
Other Changes in Plan Fiduciary Net Position <sup>2</sup>	(395,644)	306,475	(89,169)
Recognition of Outflow (Inflow) of Resources due to Liabilities	3,234,532,705	86,780,681	3,321,313,386
Recognition of Outflow (Inflow) of Resources due to Assets	(593,914,928)	(2,060,220)	(595,975,148)
Total Pension Expense <sup>3</sup>	\$ 4,596,567,033	\$ 110,369,889	\$ 4,706,936,922

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

<sup>2</sup>Other includes \$306,475 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between groups.

<sup>3</sup>Employer-level results may not add to the System-wide results due to rounding.

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

<b>Net Deferred Outflows (Inflows) of Resources</b>			
<b>Fiscal Year Ending September 30</b>	<b>Non-University Employers</b>	<b>University Employers</b>	<b>System Total</b>
2023	\$ 1,974,388,373	\$ 1,590,741	\$ 1,975,979,114
2024	1,460,825,935	(441,571)	1,460,384,364
2025	1,248,045,927	(2,183,858)	1,245,862,069
2026	2,159,587,208	18,138,374	2,177,725,582
2027	-	-	-
Thereafter	-	-	-
Total	<u>\$ 6,842,847,443</u>	<u>\$ 17,103,686</u>	<u>\$ 6,859,951,129</u>

### Other Postemployment Benefit Plan

The following table provides details of the OPEB plan expense for the fiscal year ended September 30, 2022.

<b>Expense</b>	<b>Non-University Employers</b>	<b>University Employers</b>	<b>System Total</b>
Service Cost	\$ 188,878,714	\$ 927,752	\$ 189,806,466
Interest on the Total OPEB Liability	824,875,272	12,102,323	836,977,595
Current-Period Benefit Changes	-	-	-
Employee Contributions (shown as negative for addition here)	(204,665,309)	(930,738)	(205,596,047)
Projected Earnings on Plan Investments (shown as negative for addition here)	(745,434,961)	(15,548,710)	(760,983,671)
OPEB Plan Administrative Expense <sup>2</sup>	7,194,317	121,158	7,315,475
Other Changes in Plan Fiduciary Net Position <sup>3</sup>	(236,845)	157,747	(79,098)
Recognition of Outflow (Inflow) of Resources due to Liabilities	(850,781,335)	(4,390,378)	(855,171,713)
Recognition of Outflow (Inflow) of Resources due to Assets	(43,709,572)	(1,060,262)	(44,769,834)
Total OPEB Expense <sup>1</sup>	<u>\$ (823,879,719)</u>	<u>\$ (8,621,108)</u>	<u>\$ (832,500,827)</u>

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

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

<sup>3</sup>Other includes \$157,747 attributable to a transfer of assets to the University MPSERS group associated with demographic movement between the groups.

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

<b>Net Deferred Outflows (Inflows) of Resources</b>			
<b>Fiscal Year Ending September 30</b>	<b>Non-University Employers</b>	<b>University Employers</b>	<b>System Total</b>
2023	\$ (797,728,913)	\$ (235,931)	\$ (797,964,844)
2024	(710,803,431)	(724,270)	(711,527,701)
2025	(644,802,426)	(1,278,471)	(646,080,897)
2026	(55,899,645)	5,307,640	(50,592,005)
2027	(39,768,017)	-	(39,768,017)
Thereafter	<u>246,272</u>	<u>-</u>	<u>246,272</u>
Total	\$ <u>(2,248,756,160)</u>	\$ <u>3,068,968</u>	\$ <u>(2,245,687,192)</u>