



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: December 21, 2020

TO: The Honorable Jim Stamas, Chair, Senate Appropriations Committee
The Honorable Shane Hernandez, Chair, House Appropriations Committee
Christopher Harkins, Director, Senate Fiscal Agency
Mary Ann Cleary, Director, House Fiscal Agency

FROM: Joyce Parker, Deputy Treasurer, State and Local Finance

SUBJECT: Reports to the Legislature in Accordance with Public Act 530 of 2016 (MCL 38.1133) and Public Act 202 of 2017 (MCL 38.2804)

Dear Legislators and Directors:

Attached is an annual summary report of local government retirement systems for fiscal year 2019. This report is submitted pursuant to MCL 38.1133 (local pensions systems) and MCL 38.2804 (local retirement health care systems). Each executive summary report can also be found on Treasury's website at the following address:

www.michigan.gov/LocalRetirementReporting under "Reports and Documents"

If you have questions concerning the information in this report, please contact this office.

Attachments:

1. **Executive Summary Report:** An executive summary report of local governments required to file for fiscal year 2019, including the following for each local government: 1) compliance status; and 2) total unfunded accrued liability (pension and retirement health care combined).
2. **Appendix A:** An outline of local government filing and compliance requirements under Public Act 530 of 2016 and Public Act 202 of 2017.

CC: Senate Appropriations Committee
House Appropriations Committee
Heather Frick, Director, Bureau of Local Government and School Services
Rodney Taylor, Administrator, Community Engagement and Finance Division,
Ken Osborne, Administrator, Budget Division, Michigan Department of Treasury
Katherine Kratz, Financial Manager, Budget Division, Michigan Department of Treasury
Aaron Keel, Director, Office of Legislative Affairs

Executive Summary Report: Fiscal Year 2019
DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
County	Alcona County	Alcona	Compliant	\$0
Road Commission	Alcona County Road Commission	Alcona	Compliant	\$23,845
County	Alger County	Alger	Compliant	\$6,817,227
Road Commission	Alger County Road Commission	Alger	Compliant	\$4,391,988
City	Munising	Alger	Compliant	\$3,999,118
County	Allegan County	Allegan	Compliant	\$7,955,708
Road Commission	Allegan County Road Commission	Allegan	Compliant	\$9,185,086
City	Allegan	Allegan	Compliant	\$1,902,798
City	Plainwell	Allegan	Compliant	\$1,151,995
City	Saugatuck	Allegan	Compliant	\$346,632
City	The Village Of Douglas	Allegan	Compliant	\$281,151
City	Wayland	Allegan	Compliant	\$2,931,081
Library	Henika District Library	Allegan	Compliant	\$62,022
Authority	Interurban Transit Authority	Allegan	Compliant	\$385,943
Authority	Kalamazoo Lake Sewer And Water Authority	Allegan	Compliant	\$352,688
Township	Manlius Township	Allegan	Compliant	\$111,558
Township	Saugatuck Township	Allegan	Compliant	\$467,059
Authority	Saugatuck Township Fire District	Allegan	Compliant	\$139,144
Authority	Alpena City Housing Commission	Alpena	Non-Compliant	No 2019 Retirement Submission
County	Alpena County	Alpena	Compliant	\$10,294,239
Road Commission	Alpena County Road Commission	Alpena	Compliant	\$3,494,900
City	Alpena	Alpena	Compliant	\$3,423,120
Authority	District Health Department No. 4	Alpena	Compliant	\$9,553,422
County	Antrim County	Antrim	Compliant	\$13,145,275
Road Commission	Antrim County Road Commission	Antrim	Compliant	\$9,384,539
Village	Central Lake	Antrim	Compliant	\$33,254
Village	Elk Rapids	Antrim	Compliant	\$1,694,069
County	Arenac County	Arenac	Compliant	\$3,290,429
Road Commission	Arenac County Road Commission	Arenac	Compliant	\$4,152,836
City	Au Gres	Arenac	Compliant	\$1,369,516
City	Standish	Arenac	Compliant	\$907,597
Authority	Sims- Whitney Utilities Authority	Arenac	Compliant	\$98,852

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Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Village	Sterling	Arenac	Compliant	(\$83,986)
County	Baraga County	Baraga	Compliant	\$3,477,568
Road Commission	Baraga County Road Commission	Baraga	Compliant	\$4,177,022
Authority	Copper Country Community Mental Health Services Board	Baraga	Compliant	No 2019 Retirement Submission
Village	Baraga	Baraga	Non-Compliant	\$2,457,878
Village	L'anse	Baraga	Compliant	\$3,851,296
County	Barry County	Barry	Compliant	\$11,972,589
Authority	Barry County Community Mental Health Authority	Barry	Compliant	\$2,122,606
Road Commission	Barry County Road Commission	Barry	Compliant	(\$37,120)
City	Hastings	Barry	Compliant	\$17,780,041
Village	Middleville	Barry	Compliant	\$1,719,208
Village	Nashville	Barry	Compliant	\$51,901
Township	Bangor Charter Township	Bay	Compliant	\$150,219
Authority	Bay- Arenac Behavioral Health	Bay	Compliant	(\$4,450,522)
Authority	Bay City Housing Commission	Bay	Compliant	\$1,347,570
County	Bay County	Bay	Compliant	\$42,193,004
Authority	Bay County Department Of Water & Sewer	Bay	Compliant	\$7,941,511
Library	Bay County Library System	Bay	Compliant	(\$882,933)
Road Commission	Bay County Road Commission	Bay	Compliant	\$18,425,555
Authority	Bay Metropolitan Transportation Authority	Bay	Compliant	\$8,395,353
City	Auburn	Bay	Compliant	\$951,447
City	Bay City	Bay	Compliant	\$93,722,591
City	Essexville	Bay	Non-Compliant	\$5,947,423
City	Pinconning	Bay	Compliant	\$1,059,459
Township	Hampton Charter Township	Bay	Compliant	\$5,822,371
County	Benzie County	Benzie	Compliant	\$6,954,929
Road Commission	Benzie County Road Commission	Benzie	Compliant	\$4,828,361
Authority	Benzie Leelanau District Health Department	Benzie	Compliant	\$402,949
Library	Benzie Shores District Library	Benzie	Compliant	(\$6,680)
Authority	Benzie Transportation Authority	Benzie	Compliant	(\$122,394)
City	Frankfort	Benzie	Compliant	\$2,208,423
Authority	Maples- Benzie County Medical	Benzie	Compliant	\$2,433,280

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Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
	Care Facility			
Authority	Baroda- Lake Township Police Department	Berrien	Compliant	\$149,703
Township	Benton Charter Township	Berrien	Compliant	\$10,054,140
County	Berrien County	Berrien	Compliant	\$137,008,483
Authority	Berrien Mental Health Authority	Berrien	Compliant	\$6,501,180
Library	Buchanan District Library	Berrien	Compliant	(\$27,769)
Township	Chikaming Township	Berrien	Compliant	\$835,619
City	Benton Harbor	Berrien	Compliant	\$16,703,282
City	Bridgman	Berrien	Compliant	\$725,674
City	Buchanan	Berrien	Compliant	\$173,017
City	Coloma	Berrien	Compliant	\$169,271
City	New Buffalo	Berrien	Compliant	\$351,162
City	Niles	Berrien	Compliant	\$14,327,511
City	St. Joseph	Berrien	Compliant	\$2,751,982
Township	Coloma Charter Township	Berrien	Compliant	\$873,890
Township	Niles Charter Township	Berrien	Compliant	\$2,568,653
Library	Niles District Library	Berrien	Compliant	\$234,841
Township	Oronoko Charter Township	Berrien	Compliant	\$815,676
Authority	Southwestern Michigan Community Ambulance Service	Berrien	Compliant	\$603,257
Village	Berrien Springs	Berrien	Compliant	\$372,329
Village	Eau Claire	Berrien	Compliant	\$318,048
Village	Grand Beach	Berrien	Compliant	\$27,257
County	Branch County	Branch	Compliant	\$767,991
Road Commission	Branch County Road Commission	Branch	Compliant	\$2,227,025
Authority	Branch- Hillsdale- St Joseph Community Health Agency	Branch	Compliant	\$2,937,727
City	Bronson	Branch	Compliant	\$804,596
City	Coldwater	Branch	Compliant	\$10,672,472
Authority	Maple Lawn Medical Care Facility	Branch	Compliant	\$2,761,593
Village	Union City	Branch	Compliant	\$2,598,127
Authority	Battle Creek City Housing Commission	Calhoun	Non-Compliant	\$1,487,484
County	Calhoun County	Calhoun	Compliant	\$47,143,803
Authority	Calhoun County Consolidated Dispatch Authority	Calhoun	Compliant	\$744,799
City	Albion	Calhoun	Compliant	(\$6,839,034)
City	Battle Creek	Calhoun	Compliant	\$175,140,332

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Marshall	Calhoun	Compliant	\$24,503,069
City	Springfield	Calhoun	Compliant	\$4,195,923
Township	Emmett Charter Township	Calhoun	Compliant	\$1,625,868
Authority	Marshall Area Fire Fighters Ambulance Authority	Calhoun	Compliant	(\$37,564)
Library	Marshall District Library	Calhoun	Compliant	\$147,012
Township	Pennfield Charter Township	Calhoun	Compliant	\$1,079,812
Village	Homer	Calhoun	Compliant	\$267,881
Library	Willard Public Library	Calhoun	Compliant	\$829,333
County	Cass County	Cass	Compliant	\$10,695,258
Authority	Cass County Medical Care Facility	Cass	Compliant	\$1,051,347
Road Commission	Cass County Road Commission	Cass	Compliant	\$2,516,517
Library	Cass District Library	Cass	Compliant	\$159,739
City	Dowagiac	Cass	Compliant	\$11,276,439
Library	Dowagiac District Library	Cass	Compliant	\$17,357
Authority	Dowagiac Housing Commission	Cass	Compliant	\$16,436
Township	Howard Township	Cass	Compliant	\$52,562
Authority	Woodlands Behavioral Healthcare Network	Cass	Compliant	No 2019 Retirement Submission
Authority	Boyne City Housing Commission	Charlevoix	Compliant	\$496,568
County	Charlevoix County	Charlevoix	Compliant	\$23,422,902
Road Commission	Charlevoix County Road Commission	Charlevoix	Compliant	\$1,109,556
City	Boyne City	Charlevoix	Compliant	\$2,237,072
City	Charlevoix	Charlevoix	Compliant	\$5,032,490
City	East Jordan	Charlevoix	Compliant	\$1,989,719
Authority	East Jordan City Housing Commission	Charlevoix	Compliant	\$18,159
Authority	Grandvue Medical Care Facility	Charlevoix	Compliant	\$1,216,838
Library	Jordan Valley District Library	Charlevoix	Compliant	\$7,493
Authority	Jordan Valley Emergency Medical Services Authority	Charlevoix	Compliant	\$135,981
Authority	Northwest Michigan Community Health Agency	Charlevoix	Compliant	\$1,708,545
County	Cheboygan County	Cheboygan	Compliant	\$10,027,817
Road Commission	Cheboygan County Road Commission	Cheboygan	Compliant	\$21,320,014
City	Cheboygan	Cheboygan	Compliant	\$5,236,652
Township	Tuscarora Township	Cheboygan	Compliant	\$913,163

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Village	Mackinaw City	Cheboygan	Compliant	\$328,395
County	Chippewa County	Chippewa	Compliant	\$24,218,607
Road Commission	Chippewa County Road Commission	Chippewa	Compliant	\$27,091,491
City	Sault Ste Marie	Chippewa	Compliant	\$28,376,256
Township	Drummond Island Township	Chippewa	Compliant	\$32,198
Authority	Eastern Upper Peninsula Regional Planning & Development Commission	Chippewa	Compliant	(\$105,892)
Authority	Eastern Upper Peninsula Transportation Authority	Chippewa	Compliant	\$7,097,313
Authority	Economic Development Commission Of The City Of Sault Ste Marie	Chippewa	Compliant	\$98,487
Authority	Economic Development Corporation Of Chippewa County	Chippewa	Compliant	\$555,340
Authority	Sault Ste Marie City Housing Commission	Chippewa	Compliant	\$322,607
Library	Superior District Library	Chippewa	Compliant	(\$338,253)
Village	Detour	Chippewa	Compliant	\$336,571
City	Clare	Clare	Compliant	\$3,818,140
City	Harrison	Clare	Compliant	\$1,255,666
County	Clare County	Clare	Compliant	\$8,915,144
Road Commission	Clare County Road Commission	Clare	Compliant	\$5,666,766
Library	Harrison District Library	Clare	Compliant	\$93,171
Village	Farwell	Clare	Compliant	\$208,891
Township	Bath Charter Township	Clinton	Compliant	\$1,516,815
City	Dewitt	Clinton	Compliant	\$2,730,495
City	St. Johns	Clinton	Compliant	\$8,660,758
County	Clinton County	Clinton	Compliant	(\$6,646,402)
Road Commission	Clinton County Road Commission	Clinton	Compliant	\$7,107,474
Authority	Community Mental Health Authority Of Clinton, Eaton And Ingham Counties	Clinton	Compliant	\$120,996,250
Township	Dewitt Charter Township	Clinton	Compliant	\$2,247,134
Authority	Southern Clinton County Municipal Utilities Authority	Clinton	Compliant	\$858,067
Village	Fowler	Clinton	Compliant	\$130,142
Village	Westphalia	Clinton	Compliant	\$192,589

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Grayling	Crawford	Compliant	\$1,648,209
County	Crawford County	Crawford	Compliant	\$4,420,639
Road Commission	Crawford County Road Commission	Crawford	Compliant	\$7,045,556
Authority	Crawford County Transportation Authority	Crawford	Compliant	\$1,803,444
City	Escanaba	Delta	Compliant	\$19,306,248
City	Gladstone	Delta	Compliant	\$7,287,597
Authority	Delta Area Transit Authority	Delta	Compliant	\$18,715
County	Delta County	Delta	Compliant	\$12,891,878
Road Commission	Delta County Road Commission	Delta	Non-Compliant	\$5,863,460
Authority	Public Health Delta And Menominee County	Delta	Compliant	\$1,901,738
City	Iron Mountain	Dickinson	Compliant	\$57,368,111
City	Kingsford	Dickinson	Compliant	\$3,266,692
City	Norway	Dickinson	Compliant	\$13,247,581
County	Dickinson County	Dickinson	Non-Compliant	\$27,682,521
Authority	Dickinson County Healthcare System	Dickinson	Compliant	\$21,078,787
Road Commission	Dickinson County Road Commission	Dickinson	Compliant	\$9,524,768
Authority	Iron Mountain- Kingsford Joint Sewage Authority	Dickinson	Compliant	\$445,828
Authority	Kingsford City Housing Commission	Dickinson	Compliant	\$503,231
Authority	Northpointe Behavioral Healthcare Systems	Dickinson	Compliant	\$2,495,222
Authority	Barry- Eaton District Health Department	Eaton	Compliant	\$6,384,788
Library	Charlotte Community Library	Eaton	Compliant	\$443,938
City	Charlotte	Eaton	Compliant	\$12,574,001
City	Eaton Rapids	Eaton	Compliant	\$16,724,050
City	Grand Ledge	Eaton	Compliant	\$1,173,048
City	Potterville	Eaton	Compliant	\$342,316
Township	Delta Charter Township	Eaton	Compliant	\$4,348,222
Library	Delta Township District Library	Eaton	Compliant	(\$50,774)
County	Eaton County	Eaton	Compliant	\$110,585,524
Road Commission	Eaton County Road Commission	Eaton	Compliant	(\$1,326,157)
Library	Grand Ledge Area District	Eaton	Compliant	\$3,331

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Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
	Library			
Authority	Grand Ledge Area Emergency Services Authority	Eaton	Non-Compliant	\$1,554,360
Village	Bellevue	Eaton	Compliant	\$2,491,907
Village	Dimondale	Eaton	Compliant	\$173,160
Authority	Bay Bluffs - Emmet County Medical Care Facility	Emmet	Compliant	(\$72,059)
City	Harbor Springs	Emmet	Non-Compliant	No 2019 Retirement Submission
City	Petoskey	Emmet	Compliant	\$4,570,283
County	Emmet County	Emmet	Compliant	(\$645,458)
Road Commission	Emmet County Road Commission	Emmet	Compliant	\$4,306,535
Authority	Harbor Springs Area Sewage Disposal Authority	Emmet	Compliant	\$371,771
Authority	Lakeview Cemetery Board	Emmet	Compliant	\$9,956
Village	Pellston	Emmet	Compliant	\$98,545
Authority	Beecher Metropolitan District	Genesee	Compliant	\$4,808,834
Authority	Bishop International Airport Authority	Genesee	Compliant	\$2,993,942
City	Burton	Genesee	Compliant	\$38,935,299
City	Clio	Genesee	Compliant	\$845,067
City	Davison	Genesee	Compliant	\$15,437,855
City	Fenton	Genesee	Compliant	\$13,538,087
City	Flint	Genesee	Non-Compliant	\$622,758,837
City	Flushing	Genesee	Compliant	\$18,739,111
City	Grand Blanc	Genesee	Compliant	\$7,649,214
City	Linden	Genesee	Compliant	\$4,454,295
City	Montrose	Genesee	Compliant	\$449,470
City	Mt Morris	Genesee	Compliant	\$2,361,555
City	Swartz Creek	Genesee	Compliant	\$1,211,612
Authority	Davison Richfield Senior Citizens Authority	Genesee	Compliant	\$146,060
Township	Davison Township	Genesee	Compliant	\$10,643,243
Township	Fenton Charter Township	Genesee	Compliant	(\$77,283)
Township	Flint Charter Township	Genesee	Compliant	\$37,433,491
Library	Flint Public Library	Genesee	Compliant	(\$106,065)
Township	Flushing Charter Township	Genesee	Compliant	\$3,550,056
Township	Genesee Charter Township	Genesee	Compliant	\$21,490,030
County	Genesee County	Genesee	Compliant	\$703,963,564
Road	Genesee County Road	Genesee	Compliant	\$54,382,859

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Commission	Commission			
Authority	Genesee County Water & Waste Services	Genesee	Compliant	\$57,395,175
Library	Genesee District Library	Genesee	Compliant	\$9,701,253
Authority	Genesee Health System	Genesee	Compliant	\$30,323,374
Township	Grand Blanc Charter Township	Genesee	Compliant	\$25,520,853
Authority	Hurley Medical Center	Genesee	Compliant	\$218,490,585
Authority	Mass Transportation Authority	Genesee	Compliant	\$1,360,361
Authority	Metro Police Authority Of Genesee County	Genesee	Compliant	\$3,853,253
Township	Mount Morris Charter Township	Genesee	Non-Compliant	\$74,812,134
Township	Mundy Charter Township	Genesee	Compliant	(\$1,185,793)
Township	Richfield Township	Genesee	Compliant	\$6,449,913
Township	Thetford Township	Genesee	Compliant	\$1,888,143
Township	Vienna Charter Township	Genesee	Compliant	\$2,326,012
Village	Otisville	Genesee	Non-Compliant	No 2019 Retirement Submission
City	Gladwin	Gladwin	Compliant	\$376,937
Authority	Council On Aging Clare And Gladwin Counties	Gladwin	Compliant	\$1,269,397
Authority	Gladwin City- County Transit	Gladwin	Compliant	\$1,543,750
Authority	Gladwin City Housing Commission	Gladwin	Compliant	\$1,407,289
County	Gladwin County	Gladwin	Compliant	\$15,860,707
Library	Gladwin County District Library	Gladwin	Compliant	\$312,050
Road Commission	Gladwin County Road Commission	Gladwin	Compliant	\$11,783,231
Authority	Gladwin Housing Development Corporation Section 8 Housing Program	Gladwin	Compliant	\$1,269,397
City	Bessemer	Gogebic	Compliant	\$923,648
City	Ironwood	Gogebic	Compliant	\$9,206,315
City	Wakefield	Gogebic	Compliant	\$2,837,367
County	Gogebic County	Gogebic	Compliant	\$12,469,584
Authority	Gogebic County Community Mental Health Authority	Gogebic	Compliant	\$7,675,033
Road Commission	Gogebic County Road Commission	Gogebic	Compliant	\$5,506,550
Authority	Gogebic- Iron Wastewater Authority	Gogebic	Compliant	\$1,247,709
Authority	Ironwood City Housing	Gogebic	Compliant	\$697,040

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
	Commission			
Township	Marenisco Township	Gogebic	Compliant	\$171,487
Authority	Bay Area Transportation Authority	Grand Traverse	Compliant	\$572,699
City	Traverse City	Grand Traverse	Compliant	\$39,177,556
County	Grand Traverse County	Grand Traverse	Compliant	\$52,429,547
Road Commission	Grand Traverse County Road Commission	Grand Traverse	Compliant	\$1,492,158
Authority	Grand Traverse Metro Emergency Services Authority	Grand Traverse	Compliant	\$215,423
Township	Long Lake Township	Grand Traverse	Compliant	\$195,191
Authority	Northern Lakes Community Mental Health Authority	Grand Traverse	Compliant	\$5,714,282
Authority	Northwestern Regional Airport Commission	Grand Traverse	Compliant	\$817,325
Library	Traverse Area District Library	Grand Traverse	Compliant	\$899,499
Authority	Traverse City Light & Power	Grand Traverse	Compliant	\$28,206,723
				No 2019 Retirement Submission
Authority	Alma City Housing Commission	Gratiot	Compliant	
City	Alma	Gratiot	Compliant	\$6,837,499
City	Ithaca	Gratiot	Compliant	\$2,004,380
City	St Louis	Gratiot	Compliant	\$1,740,309
County	Gratiot County	Gratiot	Compliant	\$3,470,411
Road Commission	Gratiot County Road Commission	Gratiot	Compliant	\$7,792,476
Authority	St Louis City Housing Commission	Gratiot	Compliant	\$168,824
Village	Breckenridge	Gratiot	Compliant	\$1,591,857
Village	Perrinton	Gratiot	Compliant	\$16,365
City	Hillsdale	Hillsdale	Compliant	\$6,110,602
City	Litchfield	Hillsdale	Compliant	\$767,320
City	Reading	Hillsdale	Compliant	\$88,817
Authority	Hillsdale City Housing Commission	Hillsdale	Compliant	\$14,673
County	Hillsdale County	Hillsdale	Compliant	\$4,960,924
Road Commission	Hillsdale County Road Commission	Hillsdale	Compliant	\$3,553,505
Authority	Michigan South Central Power Agency	Hillsdale	Compliant	\$684,861
City	Hancock	Houghton	Compliant	\$1,934,688
City	Houghton	Houghton	Compliant	\$2,042,354

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
County	Houghton County	Houghton	Compliant	\$12,532,114
Authority	Houghton County Medical Care Facility	Houghton	Compliant	\$2,918,280
Road Commission	Houghton County Road Commission	Houghton	Compliant	\$1,929,827
Authority	North Houghton County Water & Sewage Authority	Houghton	Compliant	\$181,115
Village	Lake Linden	Houghton	Compliant	\$622,721
Village	Laurium	Houghton	Compliant	\$1,177,335
Authority	Western Upper Peninsula District Health Department	Houghton	Compliant	\$5,767,388
Authority	Western Upper Peninsula Planning & Development Region Commission	Houghton	Compliant	\$331,130
Library	Bad Axe Area District Library	Huron	Compliant	\$10,703
City	Bad Axe	Huron	Compliant	\$3,726,891
City	Caseville	Huron	Compliant	\$997,502
City	Harbor Beach	Huron	Compliant	\$5,220,281
Authority	Huron Behavioral Health	Huron	Compliant	\$2,233,226
County	Huron County	Huron	Compliant	\$60,744,005
Road Commission	Huron County Road Commission	Huron	Compliant	\$8,172,573
Village	Elkton	Huron	Compliant	\$25,732
Village	Kinde	Huron	Compliant	(\$3,012)
Village	Pigeon	Huron	Compliant	\$511,286
Village	Port Austin	Huron	Compliant	\$228,171
Village	Sebewaing	Huron	Compliant	\$161,282
Village	Ubyly	Huron	Compliant	\$610,412
Library	Capital Area District Library	Ingham	Compliant	\$1,771,058
Authority	Capital Area Transportation Authority- Cata	Ingham	Compliant	\$48,313,076
Authority	Capital Region Airport Authority	Ingham	Compliant	\$5,137,878
City	East Lansing	Ingham	Compliant	\$125,645,237
City	Lansing	Ingham	Compliant	\$736,561,486
City	Leslie	Ingham	Compliant	\$774,492
City	Mason	Ingham	Compliant	\$9,716,079
City	Williamston	Ingham	Compliant	\$2,113,886
Township	Delhi Charter Township	Ingham	Compliant	\$10,112,414
Authority	East Lansing- Meridian Water & Sewer Authority	Ingham	Compliant	\$713,929
County	Ingham County	Ingham	Compliant	\$268,389,300

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Township	Lansing Charter Township	Ingham	Compliant	\$6,679,093
Authority	Lansing City Board Of Water & Light	Ingham	Compliant	(\$53,204,628)
Authority	Lansing Housing Commission	Ingham	Compliant	\$2,309,938
Township	Leslie Township	Ingham	Compliant	\$65,619
Township	Meridian Charter Township	Ingham	Compliant	\$28,504,472
Authority	Michigan County Road Commission Self- Insurance Pool	Ingham	Non-Compliant	No 2019 Retirement Submission
Authority	Tri- County Aging Consortium (ingham/clinton/eaton)	Ingham	Compliant	\$1,628,431
Township	Vevay Township	Ingham	Compliant	\$318,234
Village	Stockbridge	Ingham	Compliant	\$818,531
City	Belding	Ionia	Compliant	\$1,840,714
City	Ionia	Ionia	Compliant	\$12,211,715
City	Portland	Ionia	Compliant	\$6,784,580
Authority	Ionia City Housing Commission	Ionia	Compliant	\$393,415
Library	Ionia Community Library	Ionia	Compliant	\$266,868
County	Ionia County	Ionia	Compliant	No 2019 Retirement Submission
Road Commission	Ionia County Road Commission	Ionia	Compliant	No 2019 Retirement Submission
Authority	Saranac Village Housing Commission	Ionia	Compliant	\$306,797
Village	Lake Odessa	Ionia	Compliant	\$84,920
Village	Lyons	Ionia	Compliant	\$24,369
Village	Muir	Ionia	Compliant	\$79,651
Village	Pewamo	Ionia	Compliant	\$82,379
County	Iosco County	Iosco	Compliant	\$8,833,713
Authority	Iosco County Medical Care Facility	Iosco	Compliant	\$359,313
Road Commission	Iosco County Road Commission	Iosco	Compliant	\$2,524,821
Township	Oscoda Charter Township	Iosco	Compliant	\$1,691,877
Authority	Oscoda- Wurtsmith Airport Authority	Iosco	Compliant	\$155,049
Authority	Tawas Police Authority	Iosco	Compliant	\$592,398
Township	Bates Township	Iron	Compliant	\$173,444
City	Caspian	Iron	Compliant	\$611,144
City	Crystal Falls	Iron	Compliant	\$5,771,371
City	Gaastra	Iron	Compliant	\$171,984
City	Iron River	Iron	Compliant	\$4,576,990

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Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
County	Iron County	Iron	Compliant	\$2,564,452
Authority	Iron County Housing Commission	Iron	Compliant	No 2019 Retirement Submission
Authority	Iron County Medical Care Facility	Iron	Compliant	\$3,986,845
Road Commission	Iron County Road Commission	Iron	Compliant	\$10,101,023
Township	Stambaugh Township	Iron	Compliant	\$73,754
Village	Alpha	Iron	Compliant	(\$34,151)
Authority	West Iron County Sewer Authority	Iron	Compliant	\$700,012
Authority	Central Michigan District Health Department	Isabella	Compliant	\$7,908,125
Library	Chippewa River District Library	Isabella	Compliant	\$554,074
City	Mt Pleasant	Isabella	Compliant	\$21,866,029
Authority	Community Mental Health For Central Michigan	Isabella	Compliant	\$16,856,801
County	Isabella County	Isabella	Compliant	\$14,887,553
Authority	Isabella County Medical Care Facility	Isabella	Compliant	\$931,502
Road Commission	Isabella County Road Commission	Isabella	Compliant	\$4,276,961
Authority	Isabella County Transportation Commission	Isabella	Compliant	\$561,510
Village	Shepherd	Isabella	Compliant	\$18,077
Township	Blackman Charter Township	Jackson	Compliant	\$14,981,816
City	Jackson	Jackson	Compliant	\$94,403,577
Authority	Jackson Area Transportation Authority	Jackson	Compliant	\$2,515,067
County	Jackson County	Jackson	Compliant	\$204,408,864
Library	Jackson District Library	Jackson	Compliant	\$582,283
Township	Leoni Township	Jackson	Compliant	\$2,867,396
Authority	Lifeways- Jackson & Hillsdale Counties	Jackson	Compliant	(\$149,797)
Authority	Region 2 Planning Commission	Jackson	Compliant	\$18,135
Township	Summit Township	Jackson	Compliant	\$9,101,890
Village	Brooklyn	Jackson	Compliant	\$495,102
Authority	Central County Transportation Authority	Kalamazoo	Compliant	\$7,292,098
City	Kalamazoo	Kalamazoo	Compliant	(\$17,526,721)
City	Parchment	Kalamazoo	Compliant	\$1,505,601

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Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Portage	Kalamazoo	Compliant	(\$2,916,036)
Township	Cooper Charter Township	Kalamazoo	Compliant	\$369,710
Township	Kalamazoo Charter Township	Kalamazoo	Compliant	\$7,084,953
Authority	Kalamazoo Community Mental Health & Substance Abuse Services	Kalamazoo	Compliant	(\$842,157)
County	Kalamazoo County	Kalamazoo	Compliant	\$7,521,717
Road Commission	Kalamazoo County Road Commission	Kalamazoo	Compliant	(\$1,328,539)
Library	Kalamazoo Public Library	Kalamazoo	Compliant	\$1,351,813
Township	Oshtemo Charter Township	Kalamazoo	Compliant	(\$193,532)
Library	Vicksburg District Library	Kalamazoo	Compliant	\$70,711
Village	Vicksburg	Kalamazoo	Compliant	\$960,213
Township	Clearwater Township	Kalkaska	Compliant	\$51,175
County	Kalkaska County	Kalkaska	Compliant	\$8,160,127
Road Commission	Kalkaska County Road Commission	Kalkaska	Compliant	\$8,395,675
Authority	Kalkaska Public Transit Authority	Kalkaska	Compliant	\$448,307
Village	Kalkaska	Kalkaska	Compliant	\$8,937,215
Township	Byron Township	Kent	Compliant	\$686,920
Township	Cascade Charter Township	Kent	Compliant	\$2,261,086
City	Cedar Springs	Kent	Compliant	\$751,756
City	East Grand Rapids	Kent	Compliant	\$14,842,626
City	Grand Rapids	Kent	Compliant	\$319,344,829
City	Grandville	Kent	Compliant	\$15,590,834
City	Kentwood	Kent	Compliant	\$1,828,382
City	Lowell	Kent	Compliant	\$8,769,724
City	Rockford	Kent	Compliant	\$3,701,375
City	Walker	Kent	Compliant	\$13,792,710
City	Wyoming	Kent	Compliant	\$54,547,998
Authority	Gerald R. Ford International Airport Authority	Kent	Compliant	(\$7,511,514)
Authority	Grand Rapids City Housing Commission	Kent	Non-Compliant	\$1,116,355
Authority	Interurban Transit Partnership	Kent	Compliant	\$3,506,015
County	Kent County	Kent	Compliant	\$18,089,385
Authority	Kent County Community Mental Health Authority	Kent	Compliant	\$4,991,615
Road Commission	Kent County Road Commission	Kent	Compliant	(\$492,902)
Library	Kent District Library	Kent	Compliant	(\$10,694,591)

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Library	Lakeland Library Cooperative	Kent	Compliant	\$133,729
Township	Plainfield Charter Township	Kent	Compliant	\$1,754,983
Village	Sparta	Kent	Compliant	\$1,667,801
County	Keweenaw County	Keweenaw	Compliant	\$899,038
Road Commission	Keweenaw County Road Commission	Keweenaw	Compliant	\$3,681,046
County	Lake County	Lake	Compliant	\$7,148,803
Road Commission	Lake County Road Commission	Lake	Compliant	\$6,210,937
City	Imlay City	Lapeer	Compliant	\$3,182,160
City	Lapeer	Lapeer	Non-Compliant	\$23,835,153
County	Lapeer County	Lapeer	Compliant	\$17,062,093
Road Commission	Lapeer County Road Commission	Lapeer	Compliant	\$19,639,261
Library	Lapeer District Library	Lapeer	Compliant	\$1,733,500
Township	Metamora Township	Lapeer	Compliant	(\$49,652)
Village	Almont	Lapeer	Compliant	\$1,481,724
Village	Columbiaville	Lapeer	Compliant	\$127,884
Village	Dryden	Lapeer	Non-Compliant	No 2019 Retirement Submission
County	Leelanau County	Leelanau	Compliant	\$3,913,503
Road Commission	Leelanau County Road Commission	Leelanau	Compliant	\$1,105,759
Authority	Addison Fire Department & Emergency Medical Service	Lenawee	Compliant	\$54,843
City	Adrian	Lenawee	Compliant	\$23,149,043
City	Tecumseh	Lenawee	Compliant	\$6,182,081
Authority	Lenawee Community Mental Health Authority	Lenawee	Compliant	\$3,438,552
County	Lenawee County	Lenawee	Compliant	\$17,286,250
Authority	Lenawee County Medical Care Facility	Lenawee	Compliant	\$1,104,057
Road Commission	Lenawee County Road Commission	Lenawee	Compliant	(\$4,833,476)
Township	Madison Charter Township	Lenawee	Compliant	\$595,006
Village	Blissfield	Lenawee	Compliant	\$646,127
Village	Britton	Lenawee	Compliant	(\$172,327)
Village	Clinton	Lenawee	Compliant	\$531,989
Village	Deerfield	Lenawee	Compliant	\$456,150
Authority	Brighton Area Fire Authority	Livingston	Compliant	(\$206,336)
Township	Brighton Charter Township	Livingston	Compliant	\$255,237

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Brighton	Livingston	Compliant	\$33,370,502
City	Howell	Livingston	Compliant	\$21,975,851
Authority	Community Mental Health Services Of Livingston County	Livingston	Compliant	\$4,916,439
Library	Fowlerville District Library	Livingston	Compliant	\$187,263
Township	Genoa Charter Township	Livingston	Compliant	\$90,938
Township	Green Oak Charter Township	Livingston	Compliant	\$6,246,385
Township	Hamburg Township	Livingston	Compliant	\$2,189,253
Authority	Hartland Deerfield Fire Authority	Livingston	Compliant	(\$13,684)
Authority	Howell Area Fire Authority	Livingston	Compliant	\$49,649
Library	Howell Carnegie District Library	Livingston	Compliant	\$383,516
Authority	Huron- Clinton Metropolitan Authority	Livingston	Compliant	\$25,194,292
County	Livingston County	Livingston	Compliant	\$40,665,626
Road Commission	Livingston County Road Commission	Livingston	Compliant	\$12,877,501
Township	Oceola Township	Livingston	Compliant	\$195,437
Village	Fowlerville	Livingston	Compliant	\$538,182
Village	Pinckney	Livingston	Compliant	\$687,961
County	Luce County	Luce	Compliant	\$3,589,889
Authority	Luce County Ambulance Service	Luce	Compliant	\$51,670
Authority	Luce County Housing Commission	Luce	Non-Compliant	\$392,968
Road Commission	Luce County Road Commission	Luce	Compliant	\$8,583,717
Authority	Luce/mackinac/alger/schoolcraft District Health Department	Luce	Compliant	\$2,943,884
Village	Newberry	Luce	Compliant	No 2019 Retirement Submission
City	St Ignace	Mackinac	Compliant	No 2019 Retirement Submission
County	Mackinac County	Mackinac	Compliant	\$6,328,914
Authority	Mackinac County Housing Commission	Mackinac	Compliant	\$99,783
Road Commission	Mackinac County Road Commission	Mackinac	Compliant	\$4,318,848
Township	Armada Township	Macomb	Compliant	(\$9,943)
Township	Bruce Township	Macomb	Non-Compliant	\$8,285,168
Township	Chesterfield Charter Township	Macomb	Compliant	\$16,963,962
Library	Chesterfield Township Library	Macomb	Compliant	(\$188,698)

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Center Line	Macomb	Compliant	\$23,815,070
City	Eastpointe	Macomb	Compliant	\$79,411,904
City	Fraser	Macomb	Compliant	\$72,210,289
City	Mount Clemens	Macomb	Compliant	\$43,934,781
City	New Baltimore	Macomb	Compliant	\$8,231,956
City	Roseville	Macomb	Compliant	\$137,726,547
City	St Clair Shores	Macomb	Compliant	\$193,479,237
City	Sterling Heights	Macomb	Compliant	\$273,894,473
City	Utica	Macomb	Compliant	\$7,436,468
City	Warren	Macomb	Compliant	\$440,107,480
Township	Clinton Charter Township	Macomb	Compliant	\$246,524,127
Authority	Eastpointe City Housing Commission	Macomb	Compliant	\$306,198
Township	Harrison Charter Township	Macomb	Compliant	\$49,733,278
County	Macomb County	Macomb	Compliant	\$194,340,744
Township	Macomb Township	Macomb	Compliant	\$1,201,618
Authority	Martha T. Berry Medical Care Facility	Macomb	Compliant	\$7,742,790
Library	Romeo District Library	Macomb	Compliant	\$775,895
Township	Shelby Charter Township	Macomb	Compliant	\$29,465,034
Authority	Southeast Macomb Sanitary District	Macomb	Compliant	\$678,020
Authority	St Clair Shores City Housing Commission	Macomb	Non-Compliant	No 2019 Retirement Submission
Authority	State Of Michigan 41b District - Clinton Charter Township & Mt Clemens	Macomb	Compliant	\$6,180,230
Village	Romeo	Macomb	Compliant	Pending Review
City	Manistee	Manistee	Compliant	\$5,472,203
County	Manistee County	Manistee	Compliant	\$12,184,279
Authority	Manistee County 911 Central Dispatch	Manistee	Compliant	\$294,932
Library	Manistee County Library	Manistee	Compliant	\$823,675
Authority	Manistee County Medical Care Facility	Manistee	Compliant	\$297,796
Road Commission	Manistee County Road Commission	Manistee	Compliant	\$5,046,538
Township	Chocolay Charter Township	Marquette	Compliant	(\$48,131)
City	Ishpeming	Marquette	Compliant	\$10,982,503
City	Marquette	Marquette	Compliant	\$46,559,424
City	Negaunee	Marquette	Compliant	\$18,039,920

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Township	Forsyth Township	Marquette	Compliant	\$3,816,576
Authority	Ishpeming Area Joint Wastewater Treatment Facility	Marquette	Compliant	(\$100,551)
Township	Ishpeming Township	Marquette	Compliant	\$330,347
Township	Marquette Charter Township	Marquette	Compliant	\$921,470
Authority	Marquette City Board Of Light And Power	Marquette	Compliant	\$22,962,208
Authority	Marquette City Housing Commission	Marquette	Non-Compliant	No 2019 Retirement Submission
County	Marquette County	Marquette	Compliant	\$92,169,422
Road Commission	Marquette County Road Commission	Marquette	Compliant	\$19,503,694
Authority	Marquette County Solid Waste Management Authority	Marquette	Compliant	\$228,727
Authority	Marquette County Transit Authority	Marquette	Compliant	\$635,644
Authority	Negaunee City Housing Commission	Marquette	Compliant	\$236,850
Township	Negaunee Township	Marquette	Compliant	\$98,124
Authority	Pathways	Marquette	Compliant	\$29,653,091
Library	Peter White Public Library	Marquette	Compliant	\$1,220,369
Library	Superiorland Library Cooperative	Marquette	Compliant	\$275,520
City	Ludington	Mason	Compliant	\$9,660,468
City	Scottville	Mason	Compliant	\$151,905
County	Mason County	Mason	Compliant	\$15,542,046
Road Commission	Mason County Road Commission	Mason	Compliant	\$2,348,119
Drain District	Mason- Oceana 911	Mason	Compliant	\$588,122
Authority	West Michigan Community Mental Health System	Mason	Compliant	\$1,166,764
Authority	Big Rapids City Housing Commission	Mecosta	Compliant	\$572,852
City	Big Rapids	Mecosta	Compliant	\$7,022,642
Authority	Meceola Consolidated Central Dispatch Authority	Mecosta	Compliant	\$624,944
County	Mecosta County	Mecosta	Compliant	\$539,192
Road Commission	Mecosta County Road Commission	Mecosta	Compliant	\$3,606,486
Township	Morton Township	Mecosta	Compliant	\$287,163
City	Menominee	Menominee	Compliant	\$10,115,532

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Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Stephenson	Menominee	Compliant	\$316,190
Authority	Menominee City Housing Commission	Menominee	Compliant	\$496,576
County	Menominee County	Menominee	Compliant	\$10,214,121
Road Commission	Menominee County Road Commission	Menominee	Compliant	\$1,913,074
City	Coleman	Midland	Compliant	\$1,080,217
City	Midland	Midland	Compliant	\$135,493,174
County	Midland County	Midland	Compliant	\$38,164,501
Authority	Midland County Central Dispatch Authority	Midland	Compliant	\$1,207,277
Road Commission	Midland County Road Commission	Midland	Compliant	\$14,256,022
Authority	District Health Department No. 10 - White Cloud	Missaukee	Compliant	\$12,370,862
County	Missaukee County	Missaukee	Compliant	\$2,223,094
Road Commission	Missaukee County Road Commission	Missaukee	Compliant	\$1,583,617
Township	Ash Township	Monroe	Compliant	\$846,956
Township	Bedford Township	Monroe	Compliant	\$856,672
City	Luna Pier	Monroe	Compliant	\$3,175,482
City	Monroe	Monroe	Compliant	\$18,699,233
City	Petersburg	Monroe	Compliant	\$6,303
Township	Erie Township	Monroe	Compliant	(\$8,073)
Township	Frenchtown Charter Township	Monroe	Compliant	\$299,905
Authority	Monroe Community Mental Health Authority	Monroe	Compliant	\$17,443,034
County	Monroe County	Monroe	Compliant	\$122,671,113
Authority	Monroe County Agency	Monroe	Compliant	\$9,085,133
Library	Monroe County Library System	Monroe	Compliant	\$8,682,965
Road Commission	Monroe County Road Commission	Monroe	Compliant	\$24,072,229
Authority	Monroe Housing Commission	Monroe	Non-Compliant	\$1,421,985
Township	Raisinville Township	Monroe	Compliant	\$574,817
Village	Carleton	Monroe	Compliant	\$437,850
Village	Dundee	Monroe	Compliant	\$1,857,353
City	Carson City	Montcalm	Compliant	\$78,456
City	Greenville	Montcalm	Compliant	\$5,335,229
City	Stanton	Montcalm	Compliant	(\$1,713)
Authority	Mid- Michigan District Health Department	Montcalm	Compliant	\$3,175,627

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Authority	Montcalm Care Network	Montcalm	Compliant	(\$705,113)
County	Montcalm County	Montcalm	Compliant	\$8,566,229
Road Commission	Montcalm County Road Commission	Montcalm	Compliant	\$10,644,092
Village	Howard City	Montcalm	Compliant	\$242,634
Library	White Pine District Library	Montcalm	Compliant	\$124,578
County	Montmorency County	Montmorency	Compliant	\$3,239,658
Road Commission	Montmorency County Road Commission	Montmorency	Compliant	\$657,521
Authority	Montmorency- Oscoda- Alpena Solid Waste Management Authority	Montmorency	Compliant	\$471,240
City	Montague	Muskegon	Compliant	\$2,312,504
City	Muskegon	Muskegon	Compliant	\$39,109,763
City	Muskegon Heights	Muskegon	Compliant	\$22,627,062
City	North Muskegon	Muskegon	Compliant	No 2019 Retirement Submission
City	Norton Shores	Muskegon	Compliant	\$46,138,465
City	Roosevelt Park	Muskegon	Compliant	\$4,734,571
City	Whitehall	Muskegon	Compliant	\$2,606,312
Township	Egelston Township	Muskegon	Compliant	\$745,150
Township	Fruitport Charter Township	Muskegon	Compliant	\$1,977,669
Library	Hackley Public Library	Muskegon	Compliant	\$22,295
Township	Laketon Township	Muskegon	Compliant	\$889,380
Library	Muskegon Area District Library	Muskegon	Compliant	\$162,634
Authority	Muskegon Central Dispatch 9- 1-1	Muskegon	Compliant	\$1,692,468
Township	Muskegon Charter Township	Muskegon	Compliant	\$18,779,748
County	Muskegon County	Muskegon	Compliant	\$48,597,888
Road Commission	Muskegon County Road Commission	Muskegon	Compliant	\$5,925,676
Authority	Muskegon Heights City Housing Commission	Muskegon	Compliant	\$596,775
Authority	Muskegon Housing Commission	Muskegon	Compliant	No 2019 Retirement Submission
Village	Ravenna	Muskegon	Compliant	\$52,079
Authority	West Michigan Shoreline Regional Development Commission	Muskegon	Compliant	(\$115,728)
City	Fremont	Newaygo	Compliant	\$6,337,510
City	White Cloud	Newaygo	Compliant	\$418,615

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Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Library	Fremont Area District Library	Newaygo	Compliant	\$434,933
County	Newaygo County	Newaygo	Compliant	\$7,364,291
Authority	Newaygo County Mental Health Board	Newaygo	Compliant	(\$286,503)
Road Commission	Newaygo County Road Commission	Newaygo	Compliant	\$6,230,831
Authority	Newaygo Medical Care Facility	Newaygo	Compliant	\$1,375,393
Library	White Cloud Community Library	Newaygo	Compliant	\$85,063
Authority	White Cloud/sherman Utilities Authority	Newaygo	Compliant	\$200,208
Township	Bloomfield Charter Township	Oakland	Compliant	\$288,239,093
Library	Bloomfield Township Public Library	Oakland	Compliant	\$7,202,344
Township	Brandon Charter Township	Oakland	Compliant	\$2,094,014
City	Auburn Hills	Oakland	Compliant	\$30,996,407
City	Berkley	Oakland	Compliant	\$31,039,536
City	Birmingham	Oakland	Compliant	\$34,460,096
City	Bloomfield Hills	Oakland	Compliant	\$16,386,400
City	Clawson	Oakland	Compliant	\$16,379,279
City	Farmington	Oakland	Compliant	\$7,368,748
City	Farmington Hills	Oakland	Compliant	\$54,853,490
City	Ferndale	Oakland	Compliant	\$26,664,272
City	Hazel Park	Oakland	Compliant	\$122,185,763
City	Huntington Woods	Oakland	Compliant	\$22,881,402
City	Keego Harbor	Oakland	Compliant	\$2,634,790
City	Lathrup Village	Oakland	Compliant	\$8,232,932
City	Madison Heights	Oakland	Compliant	\$107,659,177
City	Novi	Oakland	Compliant	\$38,319,852
City	Oak Park	Oakland	Compliant	\$145,622,503
City	Orchard Lake Village	Oakland	Compliant	\$1,677,167
City	Pleasant Ridge	Oakland	Compliant	\$4,951,599
City	Pontiac	Oakland	Compliant	(\$87,176,738)
City	Rochester	Oakland	Compliant	\$7,234,029
City	Rochester Hills	Oakland	Compliant	\$131,022
City	Royal Oak	Oakland	Compliant	\$96,663,374
City	South Lyon	Oakland	Compliant	\$6,647,332
City	Southfield	Oakland	Compliant	\$218,511,574
City	Sylvan Lake	Oakland	Compliant	\$336,341
City	Troy	Oakland	Compliant	\$900,590
City	Walled Lake	Oakland	Compliant	\$12,306,930

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Wixom	Oakland	Compliant	(\$23,612)
Library	Farmington Community Library	Oakland	Compliant	\$401,739
Township	Groveland Township	Oakland	Compliant	(\$743,466)
Township	Independence Charter Township	Oakland	Compliant	\$3,357,671
Township	Lyon Charter Township	Oakland	Compliant	\$1,584,411
Township	Milford Charter Township	Oakland	Compliant	(\$161,779)
County	Oakland County	Oakland	Compliant	(\$379,863,069)
Road Commission	Oakland County Road Commission	Oakland	Compliant	\$178,935,526
Library	Orion Township Public Library	Oakland	Compliant	(\$340,149)
Township	Oxford Charter Township	Oakland	Compliant	\$2,757,417
Township	Royal Oak Charter Township	Oakland	Compliant	No 2019 Retirement Submission
Authority	Southeastern Oakland County Resource Recovery Authority	Oakland	Compliant	\$2,321,274
Authority	Southeastern Oakland County Water Authority	Oakland	Compliant	\$723,210
Township	Southfield Township	Oakland	Compliant	\$8,188
Authority	State Of Michigan 48th Judicial District Court	Oakland	Compliant	\$4,577,837
Village	Beverly Hills	Oakland	Compliant	\$8,539,881
Village	Bingham Farms	Oakland	Compliant	\$44,155
Village	Franklin	Oakland	Compliant	\$4,106,722
Village	Holly	Oakland	Compliant	\$8,257,323
Village	Lake Orion	Oakland	Compliant	\$3,136,229
Village	Milford	Oakland	Compliant	\$3,987,462
Village	Oxford	Oakland	Compliant	\$1,427,014
Village	Wolverine Lake	Oakland	Compliant	\$1,618,172
Township	Waterford Charter Township	Oakland	Compliant	\$146,426,313
Township	West Bloomfield Charter Township	Oakland	Compliant	\$7,755,101
Authority	West Bloomfield Township Parks & Recreation Commission	Oakland	Compliant	\$699,219
Library	West Bloomfield Township Public Library	Oakland	Compliant	(\$270,980)
Township	White Lake Charter Township	Oakland	Compliant	\$17,253,802
City	Hart	Oceana	Compliant	\$2,732,223
County	Oceana County	Oceana	Compliant	\$8,625,159
Authority	Oceana County Medical Care Facility	Oceana	Compliant	\$4,587,974
Road	Oceana County Road	Oceana	Compliant	\$316,653

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DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Commission	Commission			
Village	Hesperia	Oceana	Compliant	(\$37,073)
Village	Pentwater	Oceana	Compliant	\$694,087
City	Rose City	Ogemaw	Compliant	\$164,097
City	West Branch	Ogemaw	Compliant	\$2,472,081
Authority	District Health Department #2 Ogemaw County	Ogemaw	Compliant	\$1,615,004
County	Ogemaw County	Ogemaw	Compliant	\$10,019,069
Authority	Ogemaw County Emergency Medical Services Authority	Ogemaw	Compliant	\$421,031
Road Commission	Ogemaw County Road Commission	Ogemaw	Compliant	\$5,392,472
Township	Rose Township	Ogemaw	Compliant	(\$190,450)
Library	West Branch District Library	Ogemaw	Compliant	\$34,533
County	Ontonagon County	Ontonagon	Compliant	\$3,905,919
Authority	Ontonagon County Economic Development Corporation	Ontonagon	Compliant	No 2019 Retirement Submission
Road Commission	Ontonagon County Road Commission	Ontonagon	Compliant	\$19,961,865
Village	Ontonagon	Ontonagon	Non-Compliant	\$6,786,237
City	Ewart	Osceola	Compliant	\$735,472
City	Reed City	Osceola	Compliant	\$2,922,237
County	Osceola County	Osceola	Compliant	\$3,829,503
Road Commission	Osceola County Road Commission	Osceola	Compliant	\$5,151,267
Authority	Reed City Housing Commission	Osceola	Compliant	\$481,877
Village	Marion	Osceola	Compliant	\$230,010
County	Oscoda County	Oscoda	Compliant	\$4,092,269
Road Commission	Oscoda County Road Commission	Oscoda	Compliant	\$2,569,321
City	Gaylord	Otsego	Compliant	\$6,571,029
County	Otsego County	Otsego	Compliant	\$10,235,789
Authority	Otsego County Bus System	Otsego	Compliant	\$648,838
Road Commission	Otsego County Road Commission	Otsego	Compliant	\$8,927,323
City	Coopersville	Ottawa	Compliant	\$906,348
City	Ferrysburg	Ottawa	Compliant	\$809,486
City	Grand Haven	Ottawa	Compliant	\$41,707,618
City	Holland	Ottawa	Compliant	\$22,278,572
City	Hudsonville	Ottawa	Compliant	\$766,828
City	Zeeland	Ottawa	Compliant	(\$1,148,061)

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DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Library	Coopersville Area District Library	Ottawa	Compliant	\$204,385
Township	Grand Haven Charter Township	Ottawa	Compliant	\$350,649
Library	Herrick District Library	Ottawa	Compliant	\$2,260,822
Authority	Holland Area Community Swimming Pool Authority	Ottawa	Compliant	\$205,201
Library	Loutit District Library	Ottawa	Compliant	\$614,804
Township	Olive Township	Ottawa	Compliant	\$174,206
County	Ottawa County	Ottawa	Compliant	\$73,357,795
Authority	Ottawa County Central Dispatch Authority	Ottawa	Compliant	\$385,463
Road Commission	Ottawa County Road Commission	Ottawa	Compliant	\$27,662,555
Township	Port Sheldon Township	Ottawa	Compliant	\$50,213
Library	Spring Lake District Library	Ottawa	Compliant	\$486,759
Township	Spring Lake Township	Ottawa	Compliant	\$984,096
Village	Spring Lake	Ottawa	Compliant	\$1,525,152
City	Onaway	Presque Isle	Compliant	\$132,175
City	Rogers City	Presque Isle	Compliant	\$6,261,272
County	Presque Isle County	Presque Isle	Compliant	\$5,477,329
Road Commission	Presque Isle County Road Commission	Presque Isle	Compliant	\$5,183,907
Library	Houghton Lake Public Library	Roscommon	Compliant	\$130,385
Authority	Houghton Lake Sewer Authority	Roscommon	Non-Compliant	\$140,360
Township	Richfield Township	Roscommon	Compliant	\$944,734
County	Roscommon County	Roscommon	Compliant	\$9,709,432
Road Commission	Roscommon County Road Commission	Roscommon	Compliant	\$1,295,889
Authority	Roscommon County Transportation Authority	Roscommon	Compliant	\$813,300
Township	Bridgeport Charter Township	Saginaw	Compliant	\$6,464,797
Township	Buena Vista Charter Township	Saginaw	Compliant	\$5,637,470
Township	Carrollton Township	Saginaw	Compliant	\$1,418,856
City	Frankenmuth	Saginaw	Compliant	\$5,849,116
City	Saginaw	Saginaw	Compliant	\$443,534,257
Library	Frankenmuth James E. Wickson Library	Saginaw	Compliant	\$69,580
Authority	Mbs International Airport Commission	Saginaw	Compliant	\$5,753,274
Library	Public Libraries Of Saginaw	Saginaw	Compliant	(\$704,846)
Township	Richland Township	Saginaw	Compliant	\$5,325,373
Township	Saginaw Charter Township	Saginaw	Compliant	\$4,937,630

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DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Authority	Saginaw City Housing Commission	Saginaw	Non-Compliant	No 2019 Retirement Submission
County	Saginaw County	Saginaw	Compliant	\$100,927,178
Authority	Saginaw County 911 Communications Center Authority	Saginaw	Compliant	\$9,285,338
Authority	Saginaw County Community Mental Health Authority	Saginaw	Compliant	No 2019 Retirement Submission
Road Commission	Saginaw County Road Commission	Saginaw	Compliant	\$32,679,562
Authority	Saginaw- Midland Municipal Water Supply Corporation	Saginaw	Compliant	\$2,712,146
Authority	Saginaw Transit Authority Regional Services	Saginaw	Compliant	\$271,941
Township	Swan Creek Township	Saginaw	Compliant	\$212,909
Township	Tittabawassee Township	Saginaw	Compliant	\$450,328
Village	Birch Run	Saginaw	Compliant	\$259,109
Village	Chesaning	Saginaw	Compliant	\$2,745,268
Village	St Charles	Saginaw	Compliant	\$5,225,798
Library	Aitkin Memorial District Library	Sanilac	Compliant	(\$66,465)
City	Croswell	Sanilac	Non-Compliant	No 2019 Retirement Submission
City	Marlette	Sanilac	Compliant	\$658,704
City	Sandusky	Sanilac	Compliant	\$2,250,346
Library	Sandusky District Library	Sanilac	Compliant	\$4,291
County	Sanilac County	Sanilac	Compliant	\$6,792,941
Authority	Sanilac County Community Mental Health Authority	Sanilac	Compliant	\$1,047,275
Road Commission	Sanilac County Road Commission	Sanilac	Compliant	\$15,538,121
Village	Lexington	Sanilac	Compliant	\$3,558,142
Village	Port Sanilac	Sanilac	Compliant	\$626,362
City	Manistique	Schoolcraft	Compliant	\$11,143,823
Authority	Hiawatha Community Behavioral Health Authority	Schoolcraft	Compliant	\$5,403,465
County	Schoolcraft County	Schoolcraft	Compliant	\$6,939,659
Authority	Schoolcraft County Housing Commission	Schoolcraft	Compliant	\$299,520
Authority	Schoolcraft County Medical Care Facility	Schoolcraft	Compliant	\$7,388,156
Authority	Schoolcraft County Public	Schoolcraft	Compliant	\$760,192

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Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
	Transit System Authority			
Road Commission	Schoolcraft County Road Commission	Schoolcraft	Compliant	\$9,450,594
City	Corunna	Shiawassee	Compliant	\$1,772,715
City	Durand	Shiawassee	Compliant	\$4,982,629
City	Laingsburg	Shiawassee	Compliant	\$130,703
City	Owosso	Shiawassee	Compliant	\$8,727,338
City	Perry	Shiawassee	Compliant	\$905,916
County	Shiawassee County	Shiawassee	Compliant	No 2019 Retirement Submission
Authority	Shiawassee County Community Mental Health Authority	Shiawassee	Compliant	\$2,180,707
Road Commission	Shiawassee County Road Commission	Shiawassee	Compliant	\$4,946,885
Library	Shiawassee District Library	Shiawassee	Compliant	\$119,853
Authority	Southwest Shiawassee Emergency Services Alliance	Shiawassee	Non-Compliant	No 2019 Retirement Submission
Village	Bancroft	Shiawassee	Compliant	\$64,605
City	Sturgis	St Joseph	Compliant	\$2,450,810
City	Three Rivers	St Joseph	Compliant	\$6,723,229
County	St Joseph County	St Joseph	Compliant	\$5,112,847
Road Commission	St Joseph County Road Commission	St Joseph	Compliant	\$326,334
Authority	Sturgis City Housing Commission	St Joseph	Non-Compliant	\$9,350
Village	White Pigeon	St Joseph	Compliant	\$42,013
Authority	Blue Water Area Transportation Commission	St. Clair	Compliant	\$2,791,533
City	Algonac	St. Clair	Compliant	\$1,187,246
City	Marine City	St. Clair	Compliant	\$6,758,033
City	Marysville	St. Clair	Compliant	\$31,249,082
City	Port Huron	St. Clair	Compliant	\$126,044,782
City	St Clair	St. Clair	Compliant	\$13,930,390
Township	Clay Township	St. Clair	Compliant	\$6,257,594
Township	East China Charter Township	St. Clair	Compliant	\$1,330,968
Township	Fort Gratiot Charter Township	St. Clair	Compliant	\$1,000,553
Township	Port Huron Charter Township	St. Clair	Compliant	\$1,516,664
Authority	Port Huron City Housing Commission	St. Clair	Compliant	\$3,190,621
Authority	St Clair Area Fire Authority	St. Clair	Compliant	(\$138,901)
Authority	St Clair City Housing Commission	St. Clair	Compliant	\$458,873
County	St Clair County	St. Clair	Compliant	\$69,569,617

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DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Authority	St Clair County Community Mental Health Authority	St. Clair	Compliant	\$6,662,482
Road Commission	St Clair County Road Commission	St. Clair	Compliant	\$21,737,915
Authority	St Clair River Sewer & Water Authority	St. Clair	Compliant	\$2,366,188
Authority	St Clair River Sewer & Water Authority	St. Clair	Compliant	(\$81,396)
Village	Capac	St. Clair	Compliant	\$2,317,021
City	Caro	Tuscola	Compliant	(\$214,670)
City	Vassar	Tuscola	Compliant	\$4,199,499
Township	Indianfields Township	Tuscola	Compliant	(\$37,719)
County	Tuscola County	Tuscola	Compliant	\$5,334,139
Authority	Tuscola County Community Mental Health Authority	Tuscola	Compliant	\$2,288,406
Road Commission	Tuscola County Road Commission	Tuscola	Non-Compliant	\$16,988,918
Village	Millington	Tuscola	Compliant	\$65,603
Township	Antwerp Township	Van Buren	Compliant	\$338,529
City	Bangor	Van Buren	Compliant	\$1,042,928
City	South Haven	Van Buren	Compliant	\$8,148,517
Township	Covert Township	Van Buren	Compliant	\$668,333
Authority	Paw Paw Lake Regional Joint Sewage Disposal Board	Van Buren	Compliant	\$551,915
Authority	South Haven Area Emergency Services Authority	Van Buren	Compliant	\$3,111,496
County	Van Buren County	Van Buren	Compliant	\$18,654,828
Road Commission	Van Buren County Road Commission	Van Buren	Compliant	\$3,436,721
Library	Van Buren District Library	Van Buren	Compliant	\$377,031
Village	Lawrence	Van Buren	Compliant	\$11,637
Village	Paw Paw	Van Buren	Compliant	\$3,181,126
Authority	Ann Arbor Transportation Authority	Washtenaw	Compliant	\$919,135
Authority	Chelsea Area Fire Authority	Washtenaw	Compliant	\$30,061
City	Ann Arbor	Washtenaw	Compliant	\$189,558,379
City	Chelsea	Washtenaw	Compliant	\$4,389,376
City	Milan	Washtenaw	Compliant	\$10,611,597
City	Saline	Washtenaw	Compliant	\$15,510,215
City	Ypsilanti	Washtenaw	Compliant	\$40,183,551
City	Dexter	Washtenaw	Compliant	\$1,762,017

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DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
Authority	Dexter Area Fire Department	Washtenaw	Compliant	\$3,683,827
Township	Dexter Township	Washtenaw	Compliant	\$253,405
Township	Lima Township	Washtenaw	Compliant	(\$26,689)
Library	Milan Public Library	Washtenaw	Compliant	\$175,618
Township	Northfield Township	Washtenaw	Compliant	\$236,990
Township	Pittsfield Charter Township	Washtenaw	Compliant	\$12,647,812
Authority	Saline Area Fire Department	Washtenaw	Compliant	\$2,808,185
Township	Scio Township	Washtenaw	Compliant	\$2,684,466
Township	Superior Charter Township	Washtenaw	Compliant	\$2,607,682
Village	Barton Hills	Washtenaw	Compliant	\$207,503
Village	Manchester	Washtenaw	Compliant	\$40,923
County	Washtenaw County	Washtenaw	Compliant	\$178,170,323
Road Commission	Washtenaw County Road Commission	Washtenaw	Compliant	\$45,630,043
Township	Ypsilanti Charter Township	Washtenaw	Compliant	\$33,940,303
Authority	Ypsilanti City Housing Commission	Washtenaw	Compliant	No 2019 Retirement Submission
Authority	Ypsilanti Community Utilities Authority	Washtenaw	Compliant	\$25,601,869
Authority	33rd District Court- Woodhaven	Wayne	Compliant	\$206,368
Authority	35th District Court- Plymouth	Wayne	Compliant	No 2019 Retirement Submission
Township	Brownstown Charter Township	Wayne	Compliant	\$32,987,186
Township	Canton Charter Township	Wayne	Compliant	\$84,314,831
Library	Canton Public Library	Wayne	Compliant	\$418,252
Authority	Central Wayne County Sanitation Authority	Wayne	Compliant	(\$1,176,478)
City	Allen Park	Wayne	Compliant	\$77,033,585
City	Belleville	Wayne	Compliant	\$7,451,344
City	Dearborn	Wayne	Compliant	\$247,026,457
City	Dearborn Heights	Wayne	Compliant	\$222,865,392
City	Detroit	Wayne	Compliant	\$1,659,593,761
City	Ecorse	Wayne	Compliant	\$43,148,369
City	Flat Rock	Wayne	Compliant	\$37,339,796
City	Garden City	Wayne	Non-Compliant	\$176,029,879
City	Gibraltar	Wayne	Compliant	\$5,060,718
City	Grosse Pointe	Wayne	Compliant	\$17,536,960
City	Grosse Pointe Farms	Wayne	Compliant	\$13,920,554
City	Grosse Pointe Park	Wayne	Compliant	\$53,335,719
City	Grosse Pointe Woods	Wayne	Compliant	\$80,208,154

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DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
City	Hamtramck	Wayne	Compliant	\$85,870,150
City	Harper Woods	Wayne	Compliant	\$56,995,832
City	Highland Park	Wayne	Compliant	\$40,757,788
City	Inkster	Wayne	Compliant	\$22,983,881
City	Lincoln Park	Wayne	Compliant	\$102,394,321
City	Livonia	Wayne	Compliant	\$107,492,731
City	Melvindale	Wayne	Compliant	\$58,418,437
City	Northville	Wayne	Compliant	\$10,284,392
City	Plymouth	Wayne	Compliant	\$22,648,685
City	River Rouge	Wayne	Compliant	\$33,650,274
City	Riverview	Wayne	Compliant	\$51,972,074
City	Rockwood	Wayne	Compliant	\$7,794,737
City	Romulus	Wayne	Compliant	\$92,276,528
City	Southgate	Wayne	Compliant	\$127,255,013
City	Taylor	Wayne	Compliant	\$266,484,336
City	Trenton	Wayne	Compliant	\$90,855,019
City	Wayne	Wayne	Compliant	\$55,777,360
City	Westland	Wayne	Compliant	\$309,814,353
City	Woodhaven	Wayne	Compliant	\$43,347,154
City	Wyandotte	Wayne	Compliant	\$129,240,834
Authority	Detroit Housing Commission	Wayne	Compliant	\$1,813,299
Township	Grosse Ile Township	Wayne	Compliant	\$44,372,579
City	Grosse Pointe Shores City Of The Village	Wayne	Compliant	\$15,822,777
Authority	Grosse Pointes- Clinton Refuse Disposal Authority	Wayne	Compliant	(\$599,001)
Township	Huron Charter Township	Wayne	Compliant	\$6,586,593
Authority	Inkster City Housing Commission	Wayne	Compliant	No 2019 Retirement Submission
Authority	Melvindale Housing Commission	Wayne	Compliant	\$413,854
Township	Northville Charter Township	Wayne	Compliant	\$2,396,595
Library	Northville District Library	Wayne	Compliant	(\$84,728)
Authority	Northville Parks & Recreation Commission	Wayne	Compliant	(\$163,618)
Township	Plymouth Charter Township	Wayne	Compliant	\$26,933,004
Library	Plymouth District Library	Wayne	Compliant	\$1,077,434
Township	Redford Charter Township	Wayne	Compliant	\$172,648,227
Library	Redford Township District Library	Wayne	Compliant	\$1,679,351
Authority	Rockwood City Housing	Wayne	Compliant	\$1,164

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DEPARTMENT OF TREASURY
Local Government Retirement Reporting in Fiscal Year 2019
Pension and Retiree Health Care Compliance

Local Government Type	Local Government Name	County	Compliance Status	Unfunded Accrued Liability (Excess)
	Commission			
Authority	Southeast Michigan Council Of Governments	Wayne	Compliant	\$7,040,052
Authority	Suburban Mobility Authority For Regional Transportation	Wayne	Compliant	\$193,878,959
Township	Sumpter Township	Wayne	Compliant	\$2,311,525
Authority	Taylor City Housing Commission	Wayne	Non-Compliant	No 2019 Retirement Submission
Library	The Library Network	Wayne	Compliant	\$2,214,658
Township	Van Buren Charter Township	Wayne	Compliant	\$24,572,230
County	Wayne County	Wayne	Compliant	\$719,809,906
Authority	Wayne County Airport Authority	Wayne	Compliant	\$99,350,861
Authority	Wayne Housing Commission	Wayne	Compliant	\$280,401
Authority	Cadillac City Housing Commission Authority	Wexford	Compliant	\$95,911
Library	Cadillac Wexford Public Library	Wexford	Compliant	\$440,687
Authority	Cadillac- Wexford Transit Authority	Wexford	Compliant	\$874,286
City	Cadillac	Wexford	Compliant	\$7,716,648
City	Manton	Wexford	Compliant	\$1,252,182
Library	Mid- Michigan Library League	Wexford	Compliant	\$149,790
County	Wexford County	Wexford	Compliant	\$10,258,629
Road Commission	Wexford County Road Commission	Wexford	Compliant	\$2,264,625

Appendix A:

Public Act 202 of 2017 and Public Act 530 of 2016: Reporting Outline

Noncompliance: Under PA 202, local governments are required to submit a corrective action plan (CAP) within 180 days of a determination of underfunded status. This CAP shall be approved or disapproved by the Municipal Stability Board (the Board) as created in Sec. 7. Failure to file a CAP within 180 days may result in the Board issuing a determination of noncompliance. Additionally, the Board may issue a determination of noncompliance if a local government fails to resubmit an approved CAP following a disapproval from the Board.

Online Executive Summary Report: Sec. 5(7) of PA 202 requires the state treasurer to post publicly on Treasury's website a summary report of subsection (6) and underfunded status. This report is updated weekly and can be found at www.Michigan.Gov/LocalRetirementReporting, along with additional supplemental reporting required under MCL 38.1133 and MCL 38.2804.

Reporting Requirements: MCL 38.1133: Sec. 13(16) "The department of treasury shall post on its website an executive summary of each summary annual report submitted to the department of treasury under subsection (3)(1). The executive summary must include the applicable system's unfunded actuarial accrued liability for pension. The department of treasury shall submit each executive summary required under this subsection to the senate and the house of representatives appropriations committees and the senate and house fiscal agencies not less than 30 days after posting."

MCL 38.2804: Sec. 4(1)(b) "The department of treasury shall post on its website an executive summary of each summary retiree health care report submitted to the department of treasury under this subdivision. The executive summary must include the applicable system's unfunded actuarial accrued liability. The department of treasury shall submit each executive summary required under this subdivision to the senate and the house of representatives appropriations committees and the senate and house fiscal agencies not less than 30 days after posting."

MCL 38.2805: Sec. 5(6): "A local unit of government shall electronically submit a report in a form prescribed by the department of treasury on an annual basis to the governing body of the local unit of government and the department of treasury no later than 6 months after the end of the local unit of government's fiscal year. The report under this subsection must include at least all of the following:

- (a) The funded ratios of each retirement system of the local unit of government.
- (b) Annual required contributions for each retirement system of the local unit of government.
- (c) The local unit of government's annual general fund operating revenues, if any."

The data required in Section 5(6) of PA 202 is used to annually determine the underfunded status of each local unit of government, along with other requirements as defined in Sec. 5(4). The data is reported to Treasury using the Retirement System Annual Report (Form 5572). Beginning in fiscal year 2019, supplemental reporting data for pensions required by MCL 38.1133 was combined with the data required in PA 202 to be reported on the Form 5572.

Source of Data: For the purposes of determining underfunded status, local governments shall report data found in the local government's most recent audited financial statements. Additional supplemental reporting is to be reported using the local government's actuarial funding valuation, system investment provider reports, or accounting records.