



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: January 14, 2022

TO: Senator Jim Stamas, Chair, Senate Appropriations Committee
Senator Thomas Albert, Chair, House Appropriations Committee
Chris Harkins, Director, State Budget Office
Kathryn Summers, Director, Senate Fiscal Agency
Mary Ann Cleary, Director, House Fiscal Agency

CC: Senate Appropriations Committee
House Appropriations Committee
Rodney Taylor, Administrator, Community Engagement and Finance Division,
Ken Osborne, Administrator, Budget Division, Michigan Department of Treasury
Aaron Keel, Director, Office of Legislative Affairs

FROM: Heather S. Frick, Deputy Treasurer, State and Local Finance

SUBJECT: Executive Summary Report: Fiscal Year 2020 Local Government Retirement
Health Care and Pension System Reporting

Attached is an executive summary report of local government retirement health care and pension system reporting for fiscal year 2020, pursuant to Public Act 530 of 2016 (MCL 38.1133) regarding local government pension systems, and Public Act 202 of 2017 (MCL 38.2804) regarding local government retirement health care systems. Each year's 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: Fiscal Year 2020 Local Government Retirement Health Care and Pension System Reporting: An executive summary report of local governments required to file for fiscal year 2020, including the following for each local government: 1) compliance status; and 2) unfunded accrued liability (pension, retirement health care, and total 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.

**Executive Summary Report:
Fiscal Year 2020 Retirement Health Care and Pension System Reporting
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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Alcona County	Alcona	County	Compliant	\$5,194,026	-	\$5,194,026
Alcona County Road Commission	Alcona	Road Commission	Compliant	\$31,815	-	\$31,815
Alger County	Alger	County	Compliant	\$5,143,863	\$1,594,587	\$6,738,450
Alger County Road Commission	Alger	Road Commission	Compliant	\$3,381,343	\$702,665	\$4,084,008
Munising, City of	Alger	City	Compliant	\$4,123,849	-	\$4,123,849
Allegan County	Allegan	County	Compliant	\$4,250,287	\$34,413	\$4,284,700
Allegan County Road Commission	Allegan	Road Commission	Compliant	\$6,790,776	(\$136,912)	\$6,653,864
Allegan, City of	Allegan	City	Compliant	\$2,021,960	-	\$2,021,960
Henika District Library	Allegan	Library	Compliant	\$73,522	-	\$73,522
Interurban Transit Authority	Allegan	Authority	Compliant	\$401,464	-	\$401,464
Kalamazoo Lake Sewer and Water Authority	Allegan	Authority	Compliant	\$369,828	-	\$369,828
Manlius Township	Allegan	Township	Compliant	\$149,671	-	\$149,671
Plainwell, City of	Allegan	City	Compliant	-	\$1,115,225	\$1,115,225
Saugatuck Township	Allegan	Township	Compliant	\$424,727	-	\$424,727
Saugatuck Township Fire District	Allegan	Authority	Compliant	\$124,646	-	\$124,646
Saugatuck, City of	Allegan	City	Compliant	\$235,729	-	\$235,729
the Village of Douglas, City of	Allegan	City	Compliant	\$335,065	-	\$335,065
Wayland, City of	Allegan	City	Compliant	\$3,181,782	-	\$3,181,782
Alpena City Housing Commission	Alpena	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Alpena County	Alpena	County	Compliant	\$10,033,837	-	\$10,033,837
Alpena County Library	Alpena	Library	Compliant	\$355,909	-	\$355,909

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Alpena County Road Commission	Alpena	Road Commission	Compliant	\$2,381,590	\$304,931	\$2,686,521
Alpena, City of	Alpena	City	Compliant	\$9,315,087	\$2,209,790	\$11,524,877
District Health Department No. 4	Alpena	Authority	Compliant	\$11,467,330	-	\$11,467,330
Antrim County	Antrim	County	Compliant	\$12,103,621	-	\$12,103,621
Antrim County Road Commission	Antrim	Road Commission	Compliant	\$6,369,511	\$2,541,358	\$8,910,869
Central Lake, Village of	Antrim	Village	Compliant	\$37,129	-	\$37,129
Elk Rapids, Village of	Antrim	Village	Compliant	(\$34,546)	-	(\$34,546)
Arenac County	Arenac	County	Compliant	\$3,063,601	-	\$3,063,601
Arenac County Road Commission	Arenac	Road Commission	Compliant	\$4,064,628	-	\$4,064,628
Au Gres, City of	Arenac	City	Compliant	\$714,406	\$291,126	\$1,005,532
Sims- Whitney Utilities Authority	Arenac	Authority	Compliant	\$78,760	-	\$78,760
Standish, City of	Arenac	City	Compliant	\$710,353	-	\$710,353
Sterling, Village of	Arenac	Village	Compliant	(\$103,112)	-	(\$103,112)
Baraga County	Baraga	County	Compliant	\$2,337,228	\$1,215,244	\$3,552,472
Baraga County Road Commission	Baraga	Road Commission	Compliant	\$3,162,357	\$462,680	\$3,625,037
Baraga, Village of	Baraga	Village	Noncompliant	\$2,530,343	-	\$2,530,343
Copper Country Community Mental Health Services Board	Baraga	Authority	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
L'anse, Village of	Baraga	Village	Compliant	\$3,990,381	-	\$3,990,381
Barry County	Barry	County	Compliant	\$13,466,206	(\$117,186)	\$13,349,020
Barry County Community Mental Health Authority	Barry	Authority	Compliant	\$1,747,873	-	\$1,747,873

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Barry County Road Commission	Barry	Road Commission	Compliant	-	(\$128,148)	(\$128,148)
Hastings, City of	Barry	City	Compliant	\$9,305,905	\$9,605,704	\$18,911,609
Middleville, Village of	Barry	Village	Compliant	\$628,616	\$1,297,123	\$1,925,739
Nashville, Village of	Barry	Village	Compliant	\$66,626	-	\$66,626
Thornapple Manor	Barry	Authority	Compliant	\$2,205,440	-	\$2,205,440
Auburn, City of	Bay	City	Compliant	\$957,968	-	\$957,968
Bangor Charter Township	Bay	Township	Compliant	-	\$154,224	\$154,224
Bay- Arenac Behavioral Health	Bay	Authority	Compliant	(\$5,450,410)	(\$10,160,180)	(\$15,610,590)
Bay City Housing Commission	Bay	Authority	Compliant	\$982,498	(\$610,762)	\$371,736
Bay City, City of	Bay	City	Compliant	\$48,558,881	\$51,326,870	\$99,885,751
Bay County	Bay	County	Compliant	(\$56,126,318)	\$56,736,071	\$609,753
Bay County Department of Water & Sewer	Bay	Authority	Compliant	(\$4,145,437)	\$8,699,245	\$4,553,808
Bay County Library System	Bay	Library	Compliant	(\$1,698,859)	(\$813,165)	(\$2,512,024)
Bay County Road Commission	Bay	Road Commission	Compliant	(\$7,388,508)	\$18,746,319	\$11,357,811
Bay Metropolitan Transportation Authority	Bay	Authority	Compliant	\$7,194,290	(\$55,547)	\$7,138,743
Essexville, City of	Bay	City	Noncompliant	\$786,469	-	\$786,469
Hampton Charter Township	Bay	Township	Compliant	-	\$2,294,559	\$2,294,559
Pinconning, City of	Bay	City	Compliant	\$1,024,191	-	\$1,024,191
Benzie County	Benzie	County	Compliant	\$7,117,194	-	\$7,117,194
Benzie County Road Commission	Benzie	Road Commission	Compliant	\$4,194,848	\$438,579	\$4,633,427
Benzie Leelanau District Health Department	Benzie	Authority	Compliant	\$362,710	-	\$362,710
Benzie Shores District Library	Benzie	Library	Compliant	\$15,602	-	\$15,602

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Benzie Transportation Authority	Benzie	Authority	Compliant	(\$197,471)	-	(\$197,471)
Frankfort, City of	Benzie	City	Compliant	\$3,948,922	\$380,551	\$4,329,473
Maples- Benzie County Medical Care Facility	Benzie	Authority	Compliant	\$2,079,858	-	\$2,079,858
Baroda- Lake Township Police Department	Berrien	Authority	Compliant	\$150,219	-	\$150,219
Benton Charter Township	Berrien	Township	Compliant	\$8,441,104	\$1,145,355	\$9,586,459
Benton Harbor, City of	Berrien	City	Compliant	\$17,001,753	-	\$17,001,753
Berrien County	Berrien	County	Compliant	\$81,313,115	\$45,463,383	\$126,776,498
Berrien Mental Health Authority	Berrien	Authority	Compliant	\$4,342,091	\$1,339,533	\$5,681,624
Berrien Springs, Village of	Berrien	Village	Compliant	\$356,921	-	\$356,921
Bridgman, City of	Berrien	City	Compliant	\$691,313	-	\$691,313
Buchanan District Library	Berrien	Library	Compliant	(\$27,769)	-	(\$27,769)
Buchanan, City of	Berrien	City	Compliant	(\$246,635)	-	(\$246,635)
Chikaming Township	Berrien	Township	Compliant	\$822,797	-	\$822,797
Coloma Charter Township	Berrien	Township	Compliant	\$477,902	-	\$477,902
Coloma, City of	Berrien	City	Compliant	\$166,881	-	\$166,881
Eau Claire, Village of	Berrien	Village	Compliant	\$100,523	-	\$100,523
Grand Beach, Village of	Berrien	Village	Compliant	\$8,823,549	\$15,871,595	\$24,695,144
New Buffalo, City of	Berrien	City	Compliant	\$267,445	-	\$267,445
Niles Charter Township	Berrien	Township	Compliant	\$2,089,839	-	\$2,089,839
Niles District Library	Berrien	Library	Compliant	\$231,293	-	\$231,293
Niles, City of	Berrien	City	Compliant	\$10,092,207	\$4,966,727	\$15,058,934
Oronoko Charter Township	Berrien	Township	Compliant	\$512,354	-	\$512,354

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Southwestern Michigan Community Ambulance Service	Berrien	Authority	Compliant	\$337,022	-	\$337,022
St Joseph Charter Township	Berrien	Township	Compliant	(\$194,926)	-	(\$194,926)
St. Joseph, City of	Berrien	City	Compliant	\$3,903,761	\$2,082,913	\$5,986,674
Branch County	Branch	County	Compliant	(\$1,687,280)	\$164,438	(\$1,522,842)
Branch County Road Commission	Branch	Road Commission	Compliant	\$1,738,408	(\$40,829)	\$1,697,579
Branch- Hillsdale- St Joseph Community Health Agency	Branch	Authority	Compliant	\$2,522,410	-	\$2,522,410
Bronson, City of	Branch	City	Compliant	\$730,140	-	\$730,140
Coldwater, City of	Branch	City	Compliant	\$10,159,524	-	\$10,159,524
Maple Lawn Medical Care Facility	Branch	Authority	Compliant	\$696,074	\$1,793,577	\$2,489,651
Union City, Village of	Branch	Village	Compliant	-	\$1,273,922	\$1,273,922
Albion, City of	Calhoun	City	Compliant	(\$7,408,420)	\$264,353	(\$7,144,067)
Battle Creek City Housing Commission	Calhoun	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Battle Creek, City of	Calhoun	City	Compliant	\$116,241,809	\$62,558,012	\$178,799,821
Calhoun County	Calhoun	County	Compliant	\$21,780,119	\$21,625,634	\$43,405,753
Calhoun County Consolidated Dispatch Authority	Calhoun	Authority	Compliant	\$790,368	-	\$790,368
Emmett Charter Township	Calhoun	Township	Compliant	\$4,795	-	\$4,795
Homer, Village of	Calhoun	Village	Compliant	\$393,279	-	\$393,279
Marshall Area Fire Fighters Ambulance Authority	Calhoun	Authority	Compliant	(\$6,131)	-	(\$6,131)
Marshall District Library	Calhoun	Library	Compliant	\$125,126	-	\$125,126

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Marshall, City of	Calhoun	City	Compliant	\$14,892,330	\$8,109,680	\$23,002,010
Pennfield Charter Township	Calhoun	Township	Compliant	\$1,044,158	-	\$1,044,158
Springfield, City of	Calhoun	City	Compliant	\$3,965,038	\$382,598	\$4,347,636
Willard Public Library	Calhoun	Library	Compliant	\$652,148	-	\$652,148
Cass County	Cass	County	Compliant	\$10,139,155	-	\$10,139,155
Cass County Medical Care Facility	Cass	Authority	Compliant	\$820,678	-	\$820,678
Cass County Road Commission	Cass	Road Commission	Compliant	-	\$602,432	\$602,432
Cass District Library	Cass	Library	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Dowagiac District Library	Cass	Library	Compliant	\$16,899	-	\$16,899
Dowagiac Housing Commission	Cass	Authority	Compliant	\$11,486,325	\$361,758	\$11,848,083
Dowagiac, City of	Cass	City	Compliant	\$32,198	-	\$32,198
Howard Township	Cass	Township	Compliant	\$42,095	-	\$42,095
Woodlands Behavioral Healthcare Network	Cass	Authority	Compliant	-	(\$332,188)	(\$332,188)
Boyne City Housing Commission	Charlevoix	Authority	Compliant	\$349,864	-	\$349,864
Boyne City, City of	Charlevoix	City	Compliant	\$1,514,246	\$127,739	\$1,641,985
Charlevoix County	Charlevoix	County	Compliant	\$16,679,108	\$4,960,249	\$21,639,357
Charlevoix County Road Commission	Charlevoix	Road Commission	Compliant	\$501,692	-	\$501,692
Charlevoix, City of	Charlevoix	City	Compliant	\$4,950,146	-	\$4,950,146
East Jordan City Housing Commission	Charlevoix	Authority	Compliant	\$2,020,195	-	\$2,020,195
East Jordan, City of	Charlevoix	City	Compliant	\$510,180	(\$160,732)	\$349,448

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Grandvue Medical Care Facility	Charlevoix	Authority	Compliant	(\$40,579)	-	(\$40,579)
Jordan Valley District Library	Charlevoix	Library	Compliant	\$15,779	-	\$15,779
Jordan Valley Emergency Medical Services Authority	Charlevoix	Authority	Compliant	\$171,665	-	\$171,665
Northwest Michigan Community Health Agency	Charlevoix	Authority	Compliant	\$1,425,898	-	\$1,425,898
Cheboygan County	Cheboygan	County	Compliant	\$10,036,315	-	\$10,036,315
Cheboygan County Road Commission	Cheboygan	Road Commission	Compliant	\$10,878,210	\$9,573,885	\$20,452,095
Cheboygan, City of	Cheboygan	City	Compliant	\$4,738,079	\$406,403	\$5,144,482
Mackinaw City, Village of	Cheboygan	Village	Compliant	\$250,635	-	\$250,635
Tuscarora Township	Cheboygan	Township	Compliant	\$909,328	-	\$909,328
Chippewa County	Chippewa	County	Compliant	\$15,232,583	\$8,438,539	\$23,671,122
Chippewa County Road Commission	Chippewa	Road Commission	Compliant	\$10,757,216	\$15,411,822	\$26,169,038
Detour, Village of	Chippewa	Village	Compliant	\$344,964	-	\$344,964
Drummond Island Township	Chippewa	Township	Compliant	\$179,572	-	\$179,572
Eastern Upper Peninsula Regional Planning & Development Commission	Chippewa	Authority	Compliant	\$7,304,636	-	\$7,304,636
Eastern Upper Peninsula Transportation Authority	Chippewa	Authority	Compliant	\$232,514	-	\$232,514
Economic Development Commission of The City of Sault Ste Marie	Chippewa	Authority	Compliant	\$492,594	\$172,655	\$665,249

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Economic Development Corporation of Chippewa County	Chippewa	Authority	Compliant	\$24,146,387	\$11,747,617	\$35,894,004
Sault Ste Marie City Housing Commission	Chippewa	Authority	Compliant	\$198,218	\$47,642	\$245,860
Sault Ste Marie, City of	Chippewa	City	Compliant	\$27,960,428	-	\$27,960,428
Superior District Library	Chippewa	Library	Compliant	(\$360,873)	-	(\$360,873)
Clare County	Clare	County	Compliant	\$7,642,066	\$633,907	\$8,275,973
Clare County Road Commission	Clare	Road Commission	Compliant	\$3,845,872	\$1,469,816	\$5,315,688
Clare, City of	Clare	City	Compliant	\$3,852,366	-	\$3,852,366
Farwell, Village of	Clare	Village	Compliant	-	(\$105,685)	(\$105,685)
Harrison District Library	Clare	Library	Compliant	\$96,860	-	\$96,860
Harrison, City of	Clare	City	Compliant	\$1,409,327	\$246,442	\$1,655,769
Bath Charter Township	Clinton	Township	Compliant	\$2,139,132	-	\$2,139,132
Clinton County	Clinton	County	Compliant	(\$5,652,577)	(\$5,400,239)	(\$11,052,816)
Clinton County Road Commission	Clinton	Road Commission	Compliant	\$7,145,670	(\$1,713,489)	\$5,432,181
Community Mental Health Authority of Clinton, Eaton and Ingham Counties	Clinton	Authority	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Dewitt Charter Township	Clinton	Township	Compliant	\$2,426,001	-	\$2,426,001
Dewitt, City of	Clinton	City	Compliant	\$2,417,810	\$191,953	\$2,609,763
Fowler, Village of	Clinton	Village	Compliant	\$210,524	-	\$210,524
Southern Clinton County Municipal Utilities Authority	Clinton	Authority	Compliant	\$915,609	-	\$915,609
St. Johns, City of	Clinton	City	Compliant	\$8,076,535	-	\$8,076,535
Westphalia, Village of	Clinton	Village	Compliant	\$211,419	-	\$211,419

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Crawford County	Crawford	County	Compliant	\$728,599	\$3,331,566	\$4,060,165
Crawford County Road Commission	Crawford	Road Commission	Compliant	\$6,194,217	\$885,450	\$7,079,667
Crawford County Transportation Authority	Crawford	Authority	Compliant	\$1,582,250	-	\$1,582,250
Grayling, City of	Crawford	City	Compliant	\$1,295,653	-	\$1,295,653
Delta Area Transit Authority	Delta	Authority	Compliant	\$20,725	-	\$20,725
Delta County	Delta	County	Compliant	\$12,715,573	-	\$12,715,573
Delta County Road Commission	Delta	Road Commission	Compliant	\$5,983,445	-	\$5,983,445
Escanaba, City of	Delta	City	Compliant	\$2,476,904	\$3,658,949	\$6,135,853
Gladstone, City of	Delta	City	Compliant	\$1,232,966	\$241,986	\$1,474,952
Public Health Delta and Menominee County	Delta	Authority	Compliant	\$1,621,955	-	\$1,621,955
Dickinson County	Dickinson	County	Noncompliant	\$16,445,628	\$12,251,962	\$28,697,590
Dickinson County Healthcare System	Dickinson	Authority	Compliant	\$17,296,844	-	\$17,296,844
Dickinson County Road Commission	Dickinson	Road Commission	Compliant	\$5,656,218	\$3,799,044	\$9,455,262
Iron Mountain- Kingsford Joint Sewage Authority	Dickinson	Authority	Compliant	\$504,234	-	\$504,234
Iron Mountain, City of	Dickinson	City	Compliant	\$27,505,313	\$27,275,848	\$54,781,161
Kingsford City Housing Commission	Dickinson	Authority	Compliant	\$255,889	-	\$255,889
Kingsford, City of	Dickinson	City	Compliant	\$337,525	\$983,855	\$1,321,380
Northpointe Behavioral Healthcare Systems	Dickinson	Authority	Compliant	\$2,265,996	-	\$2,265,996
Norway, City of	Dickinson	City	Compliant	\$13,333,057	\$568,187	\$13,901,244

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Barry- Eaton District Health Department	Eaton	Authority	Compliant	\$6,181,037	-	\$6,181,037
Bellevue, Village of	Eaton	Village	Compliant	-	\$2,621,255	\$2,621,255
Charlotte Community Library	Eaton	Library	Compliant	\$312,272	\$10,915	\$323,187
Charlotte, City of	Eaton	City	Compliant	\$10,847,412	\$1,765,654	\$12,613,066
Delta Charter Township	Eaton	Township	Compliant	\$4,875,693	\$2,497,651	\$7,373,344
Delta Township District Library	Eaton	Library	Compliant	\$0	(\$17,088)	(\$17,088)
Dimondale, Village of	Eaton	Village	Compliant	\$3,427,143	-	\$3,427,143
Eaton County	Eaton	County	Compliant	-	(\$1,035,488)	(\$1,035,488)
Eaton County Road Commission	Eaton	Road Commission	Compliant	\$7,343,994	\$3,418,976	\$10,762,970
Eaton Rapids, City of	Eaton	City	Compliant	\$324,482	-	\$324,482
Grand Ledge Area District Library	Eaton	Library	Compliant	\$425,549	\$1,281,416	\$1,706,965
Grand Ledge Area Emergency Services Authority	Eaton	Authority	Noncompliant	\$1,360,332	(\$301,665)	\$1,058,667
Grand Ledge, City of	Eaton	City	Compliant	\$504,993	\$441,270	\$946,263
Pottersville, City of	Eaton	City	Compliant	\$320,231	-	\$320,231
Bay Bluffs - Emmet County Medical Care Facility	Emmet	Authority	Compliant	(\$319,710)	-	(\$319,710)
Emmet County	Emmet	County	Compliant	\$3,852,850	-	\$3,852,850
Emmet County Road Commission	Emmet	Road Commission	Compliant	\$1,508,490	-	\$1,508,490
Harbor Springs Area Sewage Disposal Authority	Emmet	Authority	Compliant	\$169,203	\$179,092	\$348,295

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Harbor Springs, City of	Emmet	City	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Lakeview Cemetery Board	Emmet	Authority	Compliant	\$794	-	\$794
Pellston, Village of	Emmet	Village	Compliant	\$138,903	-	\$138,903
Petoskey, City of	Emmet	City	Compliant	\$3,577,783	-	\$3,577,783
Beecher Metropolitan District	Genesee	Authority	Compliant	\$2,225,371	\$1,997,359	\$4,222,730
Bishop International Airport Authority	Genesee	Authority	Compliant	\$2,813,958	-	\$2,813,958
Burton, City of	Genesee	City	Compliant	\$28,096,921	\$7,913,232	\$36,010,153
Clio, City of	Genesee	City	Compliant	\$576,444	\$347,072	\$923,516
Davison Richfield Senior Citizens Authority	Genesee	Authority	Compliant	\$135,484	-	\$135,484
Davison Township	Genesee	Township	Compliant	\$4,138,958	\$11,502,141	\$15,641,099
Davison, City of	Genesee	City	Compliant	\$7,528,106	\$7,341,387	\$14,869,493
Fenton Charter Township	Genesee	Township	Compliant	\$6,545,102	\$7,673,059	\$14,218,161
Fenton, City of	Genesee	City	Compliant	\$797,548	-	\$797,548
Flint Charter Township	Genesee	Township	Compliant	(\$108,034)	-	(\$108,034)
Flint Public Library	Genesee	Library	Compliant	\$388,344,646	\$266,371,398	\$654,716,044
Flint, City of	Genesee	City	Noncompliant	\$2,744,252	\$602,417	\$3,346,669
Flushing Charter Township	Genesee	Township	Compliant	\$10,381,747	\$7,686,260	\$18,068,007
Flushing, City of	Genesee	City	Compliant	\$3,546,109	\$122,306	\$3,668,415
Genesee Charter Township	Genesee	Township	Compliant	\$129,451,579	\$540,363,003	\$669,814,582
Genesee County	Genesee	County	Compliant	\$31,671,835	\$11,683,273	\$43,355,108
Genesee County Road Commission	Genesee	Road Commission	Compliant	\$24,125,368	\$32,584,307	\$56,709,675
Genesee County Water & Waste Services	Genesee	Authority	Compliant	\$3,508,134	\$2,140,109	\$5,648,243

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Genesee District Library	Genesee	Library	Compliant	\$33,219,865	(\$14,482,173)	\$18,737,692
Genesee Health System	Genesee	Authority	Compliant	\$84,496	-	\$84,496
Grand Blanc Charter Township	Genesee	Township	Compliant	\$1,479,347	\$2,917,247	\$4,396,594
Grand Blanc, City of	Genesee	City	Compliant	-	\$439,030	\$439,030
Hurley Medical Center	Genesee	Hospital Finance Authority	Compliant	\$195,979,565	\$5,861,463	\$201,841,028
Linden, City of	Genesee	City	Compliant	-	\$4,678,012	\$4,678,012
Mass Transportation Authority	Genesee	Authority	Compliant	-	\$1,129,769	\$1,129,769
Metro Police Authority of Genesee County	Genesee	Authority	Compliant	\$985,820	\$3,032,044	\$4,017,864
Montrose, City of	Genesee	City	Compliant	\$342,508	\$75,073	\$417,581
Mount Morris Charter Township	Genesee	Township	Noncompliant	\$20,202,392	\$27,911,692	\$48,114,084
Mt Morris, City of	Genesee	City	Compliant	\$655,679	\$1,115,097	\$1,770,776
Mundy Charter Township	Genesee	Township	Compliant	\$279,490	(\$1,018,876)	(\$739,386)
Otisville, Village of	Genesee	Village	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Richfield Township	Genesee	Township	Compliant	\$3,865,059	\$4,501,568	\$8,366,627
Swartz Creek, City of	Genesee	City	Compliant	\$571,857	\$587,370	\$1,159,227
Thetford Township	Genesee	Township	Compliant	-	\$2,004,934	\$2,004,934
Vienna Charter Township	Genesee	Township	Compliant	\$839,582	\$1,185,995	\$2,025,577
Council On Aging Clare and Gladwin Counties	Gladwin	Authority	Compliant	\$1,269,397	-	\$1,269,397
Gladwin City- County Transit	Gladwin	Authority	Compliant	\$1,232,966	\$150,651	\$1,383,617

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Gladwin City Housing Commission	Gladwin	Authority	Compliant	\$8,492,436	(\$9,950,340)	(\$1,457,904)
Gladwin County	Gladwin	County	Compliant	\$281,153	-	\$281,153
Gladwin County District Library	Gladwin	Library	Compliant	\$5,642,208	\$4,745,102	\$10,387,310
Gladwin County Road Commission	Gladwin	Road Commission	Compliant	\$1,232,966	-	\$1,232,966
Gladwin Housing Development Corporation Section 8 Housing Program	Gladwin	Authority	Compliant	\$458,393	-	\$458,393
Gladwin, City of	Gladwin	City	Compliant	\$12,780,230	\$828,103	\$13,608,333
Bessemer, City of	Gogebic	City	Compliant	\$863,190	-	\$863,190
Gogebic County	Gogebic	County	Compliant	\$8,211,244	-	\$8,211,244
Gogebic County Community Mental Health Authority	Gogebic	Authority	Compliant	\$4,894,707	\$781,782	\$5,676,489
Gogebic County Road Commission	Gogebic	Road Commission	Compliant	\$1,369,830	-	\$1,369,830
Gogebic- Iron Wastewater Authority	Gogebic	Authority	Compliant	\$22,907	-	\$22,907
Ironwood City Housing Commission	Gogebic	Authority	Compliant	\$490,312	-	\$490,312
Ironwood, City of	Gogebic	City	Compliant	\$9,209,295	(\$332,965)	\$8,876,330
Marenisco Township	Gogebic	Township	Compliant	\$171,487	-	\$171,487
Wakefield, City of	Gogebic	City	Compliant	\$2,252,173	\$171,817	\$2,423,990
Bay Area Transportation Authority	Grand Traverse	Authority	Compliant	\$416,190	-	\$416,190
Grand Traverse County	Grand Traverse	County	Compliant	\$45,276,805	\$1,603,080	\$46,879,885

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Grand Traverse County Road Commission	Grand Traverse	Road Commission	Compliant	\$533,566	\$858,970	\$1,392,536
Grand Traverse Metro Emergency Services Authority	Grand Traverse	Authority	Compliant	-	\$207,971	\$207,971
Long Lake Township	Grand Traverse	Township	Compliant	-	\$224,829	\$224,829
Northern Lakes Community Mental Health Authority	Grand Traverse	Authority	Compliant	\$4,729,096	-	\$4,729,096
Northwestern Regional Airport Commission	Grand Traverse	Authority	Compliant	\$791,535	-	\$791,535
Traverse Area District Library	Grand Traverse	Library	Compliant	\$682,900	-	\$682,900
Traverse City Light & Power	Grand Traverse	Authority	Compliant	\$11,058,994	\$1,178,164	\$12,237,158
Traverse City, City of	Grand Traverse	City	Compliant	\$34,958,429	\$4,416,545	\$39,374,974
Alma City Housing Commission	Gratiot	Authority	Compliant	\$369,234	-	\$369,234
Alma, City of	Gratiot	City	Compliant	\$6,110,390	-	\$6,110,390
Breckenridge, Village of	Gratiot	Village	Compliant	\$1,591,857	-	\$1,591,857
Gratiot County	Gratiot	County	Compliant	\$1,825,491	\$2,558,191	\$4,383,682
Gratiot County Road Commission	Gratiot	Road Commission	Compliant	\$7,040,806	(\$96,525)	\$6,944,281
Ithaca, City of	Gratiot	City	Compliant	\$1,733,086	-	\$1,733,086
Perrinton, Village of	Gratiot	Village	Compliant	\$11,857	-	\$11,857
St Louis City Housing Commission	Gratiot	Authority	Compliant	\$143,781	-	\$143,781
St Louis, City of	Gratiot	City	Compliant	\$1,341,236	-	\$1,341,236
Hillsdale City Housing Commission	Hillsdale	Authority	Compliant	\$17,488	-	\$17,488
Hillsdale County	Hillsdale	County	Compliant	\$3,090,328	\$2,004,225	\$5,094,553

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Hillsdale County Road Commission	Hillsdale	Road Commission	Compliant	\$3,486,499	-	\$3,486,499
Hillsdale, City of	Hillsdale	City	Compliant	\$5,513,005	-	\$5,513,005
Litchfield, City of	Hillsdale	City	Compliant	\$706,950	-	\$706,950
Michigan South Central Power Agency	Hillsdale	Authority	Compliant	(\$262,314)	-	(\$262,314)
Reading, City of	Hillsdale	City	Compliant	\$82,258	-	\$82,258
Hancock, City of	Houghton	City	Compliant	\$1,896,997	-	\$1,896,997
Houghton County	Houghton	County	Compliant	\$12,618,167	-	\$12,618,167
Houghton County Medical Care Facility	Houghton	Authority	Compliant	\$4,033,069	-	\$4,033,069
Houghton County Road Commission	Houghton	Road Commission	Compliant	\$1,734,918	\$102,140	\$1,837,058
Houghton, City of	Houghton	City	Compliant	\$1,018,994	\$1,025,557	\$2,044,551
Lake Linden, Village of	Houghton	Village	Compliant	\$697,314	-	\$697,314
Laurium, Village of	Houghton	Village	Compliant	\$1,147,600	-	\$1,147,600
North Houghton County Water & Sewage Authority	Houghton	Authority	Compliant	\$170,095	-	\$170,095
Western Upper Peninsula District Health Department	Houghton	Authority	Compliant	\$5,580,811	-	\$5,580,811
Western Upper Peninsula Planning & Development Region Commission	Houghton	Authority	Compliant	\$26,521	-	\$26,521
Bad Axe Area District Library	Huron	Library	Compliant	(\$2,551)	-	(\$2,551)
Bad Axe, City of	Huron	City	Compliant	\$3,562,897	-	\$3,562,897
Caseville, City of	Huron	City	Compliant	\$1,027,699	-	\$1,027,699
Elkton, Village of	Huron	Village	Compliant	(\$1,060,652)	-	(\$1,060,652)
Harbor Beach, City of	Huron	City	Compliant	\$2,966,263	\$1,263,935	\$4,230,198

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Huron Behavioral Health	Huron	Authority	Compliant	\$3,419,280	(\$1,391,223)	\$2,028,057
Huron County	Huron	County	Compliant	\$31,147,512	\$29,938,984	\$61,086,496
Huron County Road Commission	Huron	Road Commission	Compliant	\$6,422,787	-	\$6,422,787
Kinde, Village of	Huron	Village	Compliant	(\$22,135)	-	(\$22,135)
Pigeon, Village of	Huron	Village	Compliant	\$450,294	-	\$450,294
Port Austin, Village of	Huron	Village	Compliant	\$221,437	-	\$221,437
Sebewaing, Village of	Huron	Village	Compliant	(\$297,714)	-	(\$297,714)
Ubly, Village of	Huron	Village	Compliant	\$619,318	-	\$619,318
Capital Area District Library	Ingham	Library	Compliant	\$1,262,647	-	\$1,262,647
Capital Area Transportation Authority- Cata	Ingham	Authority	Compliant	(\$329,492)	\$79,849,424	\$79,519,932
Capital Region Airport Authority	Ingham	Authority	Compliant	\$2,724,093	\$58,410	\$2,782,503
Delhi Charter Township	Ingham	Township	Compliant	-	\$5,382,187	\$5,382,187
East Lansing- Meridian Water & Sewer Authority	Ingham	Authority	Compliant	\$93,499,548	\$27,984,671	\$121,484,219
East Lansing, City of	Ingham	City	Compliant	(\$140,069)	-	(\$140,069)
Ingham County	Ingham	County	Compliant	\$192,713,418	\$66,953,744	\$259,667,162
Lansing Charter Township	Ingham	Township	Compliant	\$1,644,567	\$6,098,538	\$7,743,105
Lansing City Board of Water & Light	Ingham	Authority	Compliant	(\$3,388,000)	(\$44,202,000)	(\$47,590,000)
Lansing Housing Commission	Ingham	Authority	Compliant	\$1,315,734	\$150,634	\$1,466,368
Lansing, City of	Ingham	City	Compliant	\$343,438,018	\$563,513,295	\$906,951,313
Leslie Township	Ingham	Township	Compliant	\$74,869	-	\$74,869
Leslie, City of	Ingham	City	Compliant	\$767,197	-	\$767,197
Mason, City of	Ingham	City	Compliant	\$7,093,581	\$903,893	\$7,997,474
Meridian Charter Township	Ingham	Township	Compliant	\$26,356,182	\$18,461	\$26,374,643

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Michigan County Road Commission Self- Insurance Pool	Ingham	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Stockbridge, Village of	Ingham	Village	Compliant	\$358,462	-	\$358,462
Tri- County Aging Consortium (Ingham/Clinton/Eaton)	Ingham	Authority	Compliant	\$1,460,056	-	\$1,460,056
Vevay Township	Ingham	Township	Compliant	\$294,890	-	\$294,890
Webberville, Village of	Ingham	Village	Compliant	\$18,826	-	\$18,826
Williamston, City of	Ingham	City	Compliant	\$1,365,353	\$438,935	\$1,804,288
Belding, City of	Ionia	City	Compliant	\$1,335,479	\$532,825	\$1,868,304
Ionia City Housing Commission	Ionia	Authority	Compliant	\$249,993	-	\$249,993
Ionia Community Library	Ionia	Library	Compliant	\$280,175	-	\$280,175
Ionia County	Ionia	County	Compliant	\$14,335,902	\$17,951,471	\$32,287,373
Ionia, City of	Ionia	City	Compliant	\$11,136,503	-	\$11,136,503
Lake Odessa, Village of	Ionia	Village	Compliant	\$86,692	-	\$86,692
Lyons, Village of	Ionia	Village	Compliant	\$24,525	-	\$24,525
Muir, Village of	Ionia	Village	Compliant	\$63,660	-	\$63,660
Pewamo, Village of	Ionia	Village	Compliant	\$82,058	-	\$82,058
Portland, City of	Ionia	City	Compliant	\$5,632,766	\$1,070,149	\$6,702,915
Saranac Village Housing Commission	Ionia	Authority	Compliant	\$246,075	-	\$246,075
Iosco County	Iosco	County	Compliant	\$8,518,068	-	\$8,518,068
Iosco County Medical Care Facility	Iosco	Authority	Compliant	\$219,337	-	\$219,337
Iosco County Road Commission	Iosco	Road Commission	Compliant	\$2,367,292	(\$161,114)	\$2,206,178

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Oscoda Charter Township	Iosco	Township	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Oscoda- Wurtsmith Airport Authority	Iosco	Authority	Compliant	\$164,156	-	\$164,156
Tawas Police Authority	Iosco	Authority	Compliant	\$598,915	-	\$598,915
Alpha, Village of	Iron	Village	Compliant	(\$36,634)	-	(\$36,634)
Bates Township	Iron	Township	Compliant	\$187,166	-	\$187,166
Caspian, City of	Iron	City	Compliant	\$617,921	-	\$617,921
Crystal Falls, City of	Iron	City	Compliant	\$4,052,455	\$1,718,916	\$5,771,371
Gaastra, City of	Iron	City	Compliant	\$42,422,269	\$127,312,340	\$169,734,609
Iron County	Iron	County	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Iron County Housing Commission	Iron	Authority	Compliant	\$281,501	-	\$281,501
Iron County Medical Care Facility	Iron	Authority	Compliant	\$2,066,590	\$632,151	\$2,698,741
Iron County Road Commission	Iron	Road Commission	Compliant	\$6,264,531	\$2,389,545	\$8,654,076
Iron River, City of	Iron	City	Compliant	\$4,823,268	-	\$4,823,268
Stambaugh Township	Iron	Township	Compliant	\$73,754	-	\$73,754
West Iron County Sewer Authority	Iron	Authority	Compliant	\$470,473	-	\$470,473
Central Michigan District Health Department	Isabella	Authority	Compliant	\$7,792,858	-	\$7,792,858
Chippewa River District Library	Isabella	Library	Compliant	\$381,019	-	\$381,019

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Community Mental Health for Central Michigan	Isabella	Authority	Compliant	\$12,416,810	(\$432,981)	\$11,983,829
Isabella County	Isabella	County	Compliant	\$14,724,732	-	\$14,724,732
Isabella County Medical Care Facility	Isabella	Authority	Compliant	\$823,363	-	\$823,363
Isabella County Road Commission	Isabella	Road Commission	Compliant	\$4,047,549	-	\$4,047,549
Isabella County Transportation Commission	Isabella	Authority	Compliant	\$425,034	-	\$425,034
Mt Pleasant, City of	Isabella	City	Compliant	\$12,866,360	\$8,656,904	\$21,523,264
Shepherd, Village of	Isabella	Village	Compliant	\$47,026	-	\$47,026
Blackman Charter Township	Jackson	Township	Compliant	\$4,974,148	\$11,612,638	\$16,586,786
Brooklyn, Village of	Jackson	Village	Compliant	\$450,660	\$60,813	\$511,473
Jackson Area Transportation Authority	Jackson	Authority	Compliant	\$2,459,918	-	\$2,459,918
Jackson County	Jackson	County	Compliant	(\$18,420,174)	\$188,952,610	\$170,532,436
Jackson District Library	Jackson	Library	Compliant	\$310,195	\$8,160	\$318,355
Jackson, City of	Jackson	City	Compliant	\$58,497,632	\$35,454,420	\$93,952,052
Leoni Township	Jackson	Township	Compliant	\$1,859,136	\$1,309,324	\$3,168,460
Lifeways- Jackson & Hillsdale Counties	Jackson	Authority	Compliant	\$55,826	-	\$55,826
Region 2 Planning Commission	Jackson	Authority	Compliant	-	\$27,862	\$27,862
Summit Township	Jackson	Township	Compliant	\$6,530,099	\$4,090,744	\$10,620,843
Central County Transportation Authority	Kalamazoo	Authority	Compliant	(\$6,574,308)	\$13,136,233	\$6,561,925
Cooper Charter Township	Kalamazoo	Township	Compliant	-	\$43,183	\$43,183
Kalamazoo Charter Township	Kalamazoo	Township	Compliant	\$3,814,021	\$2,423,392	\$6,237,413

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Kalamazoo Community Mental Health & Substance Abuse Services	Kalamazoo	Authority	Compliant	(\$6,494,932)	\$1,338,658	(\$5,156,274)
Kalamazoo County	Kalamazoo	County	Compliant	(\$26,483,836)	\$29,221,051	\$2,737,215
Kalamazoo County Road Commission	Kalamazoo	Road Commission	Compliant	(\$2,252,588)	\$460,822	(\$1,791,766)
Kalamazoo Public Library	Kalamazoo	Library	Compliant	\$1,022,361	-	\$1,022,361
Kalamazoo, City of	Kalamazoo	City	Compliant	(\$185,713,132)	\$171,552,330	(\$14,160,802)
Oshtemo Charter Township	Kalamazoo	Township	Compliant	-	(\$240,169)	(\$240,169)
Parchment, City of	Kalamazoo	City	Compliant	\$1,071,770	\$272,210	\$1,343,980
Portage, City of	Kalamazoo	City	Compliant	\$101,517	(\$3,278,277)	(\$3,176,760)
Vicksburg District Library	Kalamazoo	Library	Compliant	\$59,801	-	\$59,801
Vicksburg, Village of	Kalamazoo	Village	Compliant	\$919,791	-	\$919,791
Clearwater Township	Kalkaska	Township	Compliant	\$52,150	-	\$52,150
Kalkaska County	Kalkaska	County	Compliant	\$6,711,113	\$882,594	\$7,593,707
Kalkaska County Road Commission	Kalkaska	Road Commission	Compliant	\$6,391,112	\$1,465,289	\$7,856,401
Kalkaska Public Transit Authority	Kalkaska	Authority	Compliant	\$450,457	-	\$450,457
Kalkaska, Village of	Kalkaska	Village	Compliant	\$3,179,585	\$2,866,806	\$6,046,391
Byron Township	Kent	Township	Compliant	-	\$256,792	\$256,792
Cascade Charter Township	Kent	Township	Compliant	\$2,251,893	-	\$2,251,893
Cedar Springs, City of	Kent	City	Compliant	\$672,897	-	\$672,897
East Grand Rapids, City of	Kent	City	Compliant	\$16,617	-	\$16,617
Gerald R. Ford International Airport Authority	Kent	Authority	Compliant	(\$658,751)	\$6,220,507	\$5,561,756
Grand Rapids City Housing Commission	Kent	Authority	Noncompliant	\$225,625,332	\$33,202,345	\$258,827,677

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Grand Rapids, City of	Kent	City	Compliant	\$10,103,505,432	\$6,861,351,662	\$16,964,857,094
Grandville, City of	Kent	City	Compliant	\$8,816,908	\$3,563,960	\$12,380,868
Interurban Transit Partnership	Kent	Authority	Compliant	\$4,015,145	-	\$4,015,145
Kent County	Kent	County	Compliant	(\$56,763,648)	\$20,274,392	(\$36,489,256)
Kent County Community Mental Health Authority	Kent	Authority	Compliant	\$5,066,685	(\$310,991)	\$4,755,694
Kent County Road Commission	Kent	Road Commission	Compliant	(\$55,753)	(\$977,050)	(\$1,032,803)
Kent District Library	Kent	Library	Compliant	(\$14,266,429)	-	(\$14,266,429)
Kentwood, City of	Kent	City	Compliant	(\$1,518,219)	(\$1,293,414)	(\$2,811,633)
Lakeland Library Cooperative	Kent	Library	Compliant	\$88,093	-	\$88,093
Lowell, City of	Kent	City	Compliant	\$6,447,252	\$2,331,987	\$8,779,239
Plainfield Charter Township	Kent	Township	Compliant	-	\$1,711,341	\$1,711,341
Rockford, City of	Kent	City	Compliant	\$3,550,204	-	\$3,550,204
Sparta, Village of	Kent	Village	Compliant	\$1,196,340	\$236,049	\$1,432,389
Walker, City of	Kent	City	Compliant	\$7,637,243	\$5,127,642	\$12,764,885
Wyoming, City of	Kent	City	Compliant	\$22,690,867	\$27,883,782	\$50,574,649
Keweenaw County	Keweenaw	County	Compliant	\$1,003,312	-	\$1,003,312
Keweenaw County Road Commission	Keweenaw	Road Commission	Compliant	\$3,209,490	\$403,916	\$3,613,406
Lake County	Lake	County	Compliant	\$5,730,183	\$31,654	\$5,761,837
Lake County Road Commission	Lake	Road Commission	Compliant	\$5,134,460	\$771,797	\$5,906,257
Almont, Village of	Lapeer	Village	Compliant	\$702,052	\$1,220,517	\$1,922,569
Columbiaville, Village of	Lapeer	Village	Compliant	\$208,306	-	\$208,306
Dryden, Village of	Lapeer	Village	Compliant	\$1,594,984	-	\$1,594,984
Imlay City, City of	Lapeer	City	Compliant	\$3,001,126	(\$143,013)	\$2,858,113
Lapeer County	Lapeer	County	Compliant	\$14,042,205	-	\$14,042,205

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Lapeer County Road Commission	Lapeer	Road Commission	Compliant	\$5,965,104	\$14,752,014	\$20,717,118
Lapeer District Library	Lapeer	Library	Compliant	\$1,682,480	-	\$1,682,480
Lapeer, City of	Lapeer	City	Noncompliant	\$8,894,446	\$14,476,878	\$23,371,324
Metamora Township	Lapeer	Township	Compliant	\$269,012	(\$63,749)	\$205,263
Leelanau County	Leelanau	County	Compliant	\$2,978,431	-	\$2,978,431
Leelanau County Road Commission	Leelanau	Road Commission	Compliant	(\$155,282)	-	(\$155,282)
Addison Fire Department & Emergency Medical Service	Lenawee	Authority	Compliant	\$64,250	-	\$64,250
Adrian, City of	Lenawee	City	Compliant	\$23,656,450	-	\$23,656,450
Blissfield, Village of	Lenawee	Village	Compliant	\$565,674	-	\$565,674
Britton, Village of	Lenawee	Village	Compliant	(\$232,326)	-	(\$232,326)
Clinton, Village of	Lenawee	Village	Compliant	\$200,738	-	\$200,738
Deerfield, Village of	Lenawee	Village	Compliant	\$583,921	-	\$583,921
Lenawee Community Mental Health Authority	Lenawee	Authority	Compliant	\$2,700,759	-	\$2,700,759
Lenawee County	Lenawee	County	Compliant	\$15,161,755	-	\$15,161,755
Lenawee County Medical Care Facility	Lenawee	Authority	Compliant	\$137,137	\$282,865	\$420,002
Lenawee County Road Commission	Lenawee	Road Commission	Compliant	\$676,643	(\$6,838,959)	(\$6,162,316)
Madison Charter Township	Lenawee	Township	Compliant	\$497,811	-	\$497,811
Tecumseh, City of	Lenawee	City	Compliant	\$6,542,902	\$498,346	\$7,041,248
Brighton Area Fire Authority	Livingston	Authority	Compliant	\$80,168	(\$233,301)	(\$153,133)
Brighton Charter Township	Livingston	Township	Compliant	\$1,021	-	\$1,021
Brighton, City of	Livingston	City	Compliant	\$9,408,957	\$9,337,788	\$18,746,745

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Community Mental Health Services of Livingston County	Livingston	Authority	Compliant	\$4,449,218	\$236,290	\$4,685,508
Fowlerville District Library	Livingston	Library	Compliant	\$407,783	-	\$407,783
Fowlerville, Village of	Livingston	Village	Compliant	\$70,659	-	\$70,659
Genoa Charter Township	Livingston	Township	Compliant	(\$7,446,251)	-	(\$7,446,251)
Green Oak Charter Township	Livingston	Township	Compliant	\$3,387,422	\$1,373,120	\$4,760,542
Hamburg Township	Livingston	Township	Compliant	\$1,982,361	-	\$1,982,361
Hartland Deerfield Fire Authority	Livingston	Authority	Compliant	(\$32,409)	-	(\$32,409)
Howell Area Fire Authority	Livingston	Authority	Compliant	\$228,277	\$75,147	\$303,424
Howell Carnegie District Library	Livingston	Library	Compliant	\$373,658	-	\$373,658
Howell, City of	Livingston	City	Compliant	\$11,377,778	\$12,044,721	\$23,422,499
Huron- Clinton Metropolitan Authority	Livingston	Authority	Compliant	\$17,998,494	\$3,110,769	\$21,109,263
Livingston County	Livingston	County	Compliant	\$38,612,974	(\$3,852,843)	\$34,760,131
Livingston County Road Commission	Livingston	Road Commission	Compliant	\$6,209,590	\$3,060,191	\$9,269,781
Oceola Township	Livingston	Township	Compliant	\$70,090	-	\$70,090
Pinckney, Village of	Livingston	Village	Compliant	\$664,815	\$10,839	\$675,654
Luce County	Luce	County	Compliant	\$3,747,665	-	\$3,747,665
Luce County Ambulance Service	Luce	Authority	Compliant	\$52,946	-	\$52,946
Luce County Housing Commission	Luce	Authority	Noncompliant	\$424,229	-	\$424,229
Luce County Road Commission	Luce	Road Commission	Compliant	\$6,246,703	\$1,789,234	\$8,035,937

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Luce/Mackinac/Alger/schoolcraft District Health Department	Luce	Authority	Compliant	\$3,081,857	-	\$3,081,857
Newberry, Village of	Luce	Village	Compliant	\$2,012,179	\$682,638	\$2,694,817
Mackinac County	Mackinac	County	Compliant	\$4,633,206	\$1,807,786	\$6,440,992
Mackinac County Housing Commission	Mackinac	Authority	Compliant	\$103,051	-	\$103,051
Mackinac County Road Commission	Mackinac	Road Commission	Compliant	\$3,323,896	\$341,338	\$3,665,234
St Ignace, City of	Mackinac	City	Compliant	\$5,907,612	\$2,149,309	\$8,056,921
Armada Township	Macomb	Township	Compliant	(\$15,101)	-	(\$15,101)
Bruce Township	Macomb	Township	Compliant	-	\$9,262,813	\$9,262,813
Center Line, City of	Macomb	City	Compliant	\$13,018,409	\$11,331,483	\$24,349,892
Chesterfield Charter Township	Macomb	Township	Compliant	\$12,857,665	\$1,617,679	\$14,475,344
Chesterfield Township Library	Macomb	Library	Compliant	(\$164,662)	-	(\$164,662)
Clinton Charter Township	Macomb	Township	Compliant	\$108,725,126	\$61,370,316	\$170,095,442
Eastpointe City Housing Commission	Macomb	Authority	Compliant	\$43,864,092	\$32,214,705	\$76,078,797
Eastpointe, City of	Macomb	City	Compliant	\$63,153,822	\$39,569,158	\$102,722,980
Fraser, City of	Macomb	City	Compliant	\$415,588	-	\$415,588
Harrison Charter Township	Macomb	Township	Compliant	\$18,435,067	\$24,805,419	\$43,240,486
Macomb County	Macomb	County	Compliant	(\$84,215,482)	\$110,683,716	\$26,468,234
Macomb Township	Macomb	Township	Compliant	\$1,101,346	(\$2,830,269)	(\$1,728,923)
Martha T. Berry Medical Care Facility	Macomb	Authority	Compliant	(\$5,203,182)	\$5,733,444	\$530,262
Mount Clemens, City of	Macomb	City	Compliant	\$6,030,088	\$36,026,074	\$42,056,162
New Baltimore, City of	Macomb	City	Compliant	\$4,437,890	\$4,925,065	\$9,362,955
Romeo District Library	Macomb	Library	Compliant	\$359,849	-	\$359,849
Romeo, Village of	Macomb	Village	Compliant	\$3,979,879	\$3,910,755	\$7,890,634

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Roseville, City of	Macomb	City	Compliant	\$75,605,861	\$54,322,686	\$129,928,547
Shelby Charter Township	Macomb	Township	Compliant	(\$6,760,867)	\$17,629,269	\$10,868,402
Southeast Macomb Sanitary District	Macomb	Authority	Compliant	\$210,820	\$674,016	\$884,836
St Clair Shores City Housing Commission	Macomb	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
St Clair Shores, City of	Macomb	City	Compliant	\$102,185,545	\$102,762,296	\$204,947,841
State of Michigan 41b District - Clinton Charter Township & Mt Clemens	Macomb	Authority	Compliant	\$3,277,479	\$3,257,021	\$6,534,500
Sterling Heights, City of	Macomb	City	Compliant	\$195,363,810	\$97,175,962	\$292,539,772
Utica, City of	Macomb	City	Compliant	\$3,922,807	\$1,034,767	\$4,957,574
Warren, City of	Macomb	City	Compliant	\$168,468,857	\$193,458,279	\$361,927,136
Manistee County	Manistee	County	Compliant	\$10,061,071	\$2,544,314	\$12,605,385
Manistee County 911 Central Dispatch	Manistee	Authority	Compliant	\$175,254	-	\$175,254
Manistee County Library	Manistee	Library	Compliant	\$773,517	-	\$773,517
Manistee County Medical Care Facility	Manistee	Authority	Compliant	\$6,675,048	\$334,712	\$7,009,760
Manistee County Road Commission	Manistee	Road Commission	Compliant	\$4,547,401	-	\$4,547,401
Manistee, City of	Manistee	City	Compliant	\$5,799,667	\$36,319	\$5,835,986
Chocolay Charter Township	Marquette	Township	Compliant	(\$111,970)	-	(\$111,970)
Forsyth Township	Marquette	Township	Compliant	-	\$1,322,052	\$1,322,052
Ishpeming Area Joint Wastewater Treatment Facility	Marquette	Authority	Compliant	(\$239,232)	-	(\$239,232)

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Ishpeming Township	Marquette	Township	Compliant	\$247,544	\$14,280	\$261,824
Ishpeming, City of	Marquette	City	Compliant	\$10,873,596	-	\$10,873,596
Marquette Charter Township	Marquette	Township	Compliant	\$850,776	-	\$850,776
Marquette City Board of Light and Power	Marquette	Authority	Compliant	\$10,463,379	\$5,094,716	\$15,558,095
Marquette City Housing Commission	Marquette	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Marquette County	Marquette	County	Compliant	\$36,246,729	\$51,542,929	\$87,789,658
Marquette County Road Commission	Marquette	Road Commission	Compliant	\$16,365,723	\$2,064,903	\$18,430,626
Marquette County Solid Waste Management Authority	Marquette	Authority	Compliant	\$239,038	-	\$239,038
Marquette County Transit Authority	Marquette	Authority	Compliant	\$701,019	-	\$701,019
Marquette, City of	Marquette	City	Compliant	\$38,065,826	\$7,742,919	\$45,808,745
Negaunee City Housing Commission	Marquette	Authority	Compliant	\$224,955	-	\$224,955
Negaunee Township	Marquette	Township	Compliant	\$44,954	-	\$44,954
Negaunee, City of	Marquette	City	Compliant	\$7,012,607	\$10,711,605	\$17,724,212
Pathways	Marquette	Authority	Compliant	\$27,995,028	(\$71,498)	\$27,923,530
Peter White Public Library	Marquette	Library	Compliant	\$1,064,960	-	\$1,064,960
Superiorland Library Cooperative	Marquette	Library	Compliant	\$240,610	-	\$240,610
Ludington, City of	Mason	City	Compliant	\$9,087,480	\$710,580	\$9,798,060
Mason County	Mason	County	Compliant	\$14,398,993	(\$1,189,977)	\$13,209,016
Mason County Road Commission	Mason	Road Commission	Compliant	\$2,336,965	-	\$2,336,965

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Mason- Oceana 911	Mason	Drain District	Compliant	\$611,205	-	\$611,205
Scottville, City of	Mason	City	Compliant	\$70,975	-	\$70,975
West Michigan Community Mental Health System	Mason	Authority	Compliant	\$1,189,783	-	\$1,189,783
Big Rapids City Housing Commission	Mecosta	Authority	Compliant	\$350,143	-	\$350,143
Big Rapids, City of	Mecosta	City	Compliant	\$6,774,014	-	\$6,774,014
Meceola Consolidated Central Dispatch Authority	Mecosta	Authority	Compliant	\$664,020	-	\$664,020
Mecosta County	Mecosta	County	Compliant	(\$2,539,087)	-	(\$2,539,087)
Mecosta County Road Commission	Mecosta	Road Commission	Compliant	\$1,812,722	\$1,175,126	\$2,987,848
Morton Township	Mecosta	Township	Compliant	-	\$327,195	\$327,195
Menominee City Housing Commission	Menominee	Authority	Compliant	\$392,496	-	\$392,496
Menominee County	Menominee	County	Compliant	\$10,136,488	-	\$10,136,488
Menominee County Road Commission	Menominee	Road Commission	Compliant	\$1,866,018	-	\$1,866,018
Menominee, City of	Menominee	City	Compliant	\$10,837,376	-	\$10,837,376
Stephenson, City of	Menominee	City	Compliant	\$316,190	-	\$316,190
Coleman, City of	Midland	City	Compliant	\$1,217,220	-	\$1,217,220
Midland County	Midland	County	Compliant	\$1,886,685	\$30,306,340	\$32,193,025
Midland County Central Dispatch Authority	Midland	Authority	Compliant	\$1,149,285	-	\$1,149,285
Midland County Road Commission	Midland	Road Commission	Compliant	\$6,802,267	\$1,969,340	\$8,771,607
Midland, City of	Midland	City	Compliant	\$94,103,553	\$44,159,234	\$138,262,787

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District Health Department No. 10 - White Cloud	Missaukee	Authority	Compliant	\$1,543,059	-	\$1,543,059
Missaukee County	Missaukee	County	Compliant	\$2,254,565	-	\$2,254,565
Missaukee County Road Commission	Missaukee	Road Commission	Compliant	-	\$231,672	\$231,672
Ash Township	Monroe	Township	Compliant	\$423,630	-	\$423,630
Bedford Township	Monroe	Township	Compliant	-	\$828,674	\$828,674
Carleton, Village of	Monroe	Village	Compliant	\$391,446	-	\$391,446
Dundee, Village of	Monroe	Village	Compliant	\$2,581,185	\$2,384,619	\$4,965,804
Erie Township	Monroe	Township	Compliant	\$19,539,078	-	\$19,539,078
Frenchtown Charter Township	Monroe	Township	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Luna Pier, City of	Monroe	City	Compliant	\$2,890,962	\$284,520	\$3,175,482
Monroe Community Mental Health Authority	Monroe	Authority	Compliant	\$5,032,885	\$15,245,991	\$20,278,876
Monroe County	Monroe	County	Compliant	\$66,066,329	\$39,494,282	\$105,560,611
Monroe County Agency	Monroe	Authority	Compliant	\$5,535,880	\$2,300,543	\$7,836,423
Monroe County Library System	Monroe	Library	Compliant	\$7,011,106	\$382,041	\$7,393,147
Monroe County Road Commission	Monroe	Road Commission	Compliant	\$8,641,385	\$10,673,470	\$19,314,855
Monroe Housing Commission	Monroe	Authority	Noncompliant	\$1,497,756	-	\$1,497,756
Monroe, City of	Monroe	City	Compliant	\$17,755,470	\$2,516,591	\$20,272,061
Petersburg, City of	Monroe	City	Compliant	\$28,944	-	\$28,944
Raisinville Township	Monroe	Township	Compliant	-	\$574,817	\$574,817
Carson City, City of	Montcalm	City	Compliant	\$73,026	-	\$73,026
Greenville, City of	Montcalm	City	Compliant	\$2,190,758	\$2,601,268	\$4,792,026

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Howard City, Village of	Montcalm	Village	Compliant	\$41,573	-	\$41,573
Mid- Michigan District Health Department	Montcalm	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Montcalm Care Network	Montcalm	Authority	Compliant	(\$4,397,061)	-	(\$4,397,061)
Montcalm County	Montcalm	County	Compliant	\$7,030,508	\$1,390,752	\$8,421,260
Montcalm County Road Commission	Montcalm	Road Commission	Compliant	\$9,567,516	\$1,358,008	\$10,925,524
Stanton, City of	Montcalm	City	Compliant	(\$52,393)	-	(\$52,393)
White Pine District Library	Montcalm	Library	Compliant	\$120,976	-	\$120,976
Montmorency County	Montmorency	County	Compliant	\$5,594,527	\$2,554,114	\$8,148,641
Montmorency County Road Commission	Montmorency	Road Commission	Compliant	-	\$545,934	\$545,934
Montmorency- Oscoda- Alpena Solid Waste Management Authority	Montmorency	Authority	Compliant	\$216,404	\$323,555	\$539,959
Egelston Township	Muskegon	Township	Compliant	\$800,807	-	\$800,807
Fruitport Charter Township	Muskegon	Township	Compliant	\$207,018	-	\$207,018
Hackley Public Library	Muskegon	Library	Compliant	\$35,627	-	\$35,627
Laketon Township	Muskegon	Township	Compliant	-	\$889,380	\$889,380
Montague, City of	Muskegon	City	Compliant	\$1,417,590	\$317,896	\$1,735,486
Muskegon Area District Library	Muskegon	Library	Compliant	\$375,288	(\$525,450)	(\$150,162)
Muskegon Central Dispatch 9- 1- 1	Muskegon	Authority	Compliant	\$1,792,483	\$439,365	\$2,231,848
Muskegon Charter Township	Muskegon	Township	Compliant	\$9,187,524	\$13,216,096	\$22,403,620
Muskegon County	Muskegon	County	Compliant	\$51,292,127	\$4,183,977	\$55,476,104

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Muskegon County Road Commission	Muskegon	Road Commission	Compliant	\$4,419,026	(\$81,724)	\$4,337,302
Muskegon Heights City Housing Commission	Muskegon	Authority	Compliant	\$516,638	-	\$516,638
Muskegon Heights, City of	Muskegon	City	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Muskegon Housing Commission	Muskegon	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Muskegon, City of	Muskegon	City	Compliant	\$30,931,415	\$9,521,667	\$40,453,082
North Muskegon, City of	Muskegon	City	Compliant	\$2,088,848	\$1,766,711	\$3,855,559
Norton Shores, City of	Muskegon	City	Compliant	\$25,082,869	\$21,304,499	\$46,387,368
Ravenna, Village of	Muskegon	Village	Compliant	\$97,766	-	\$97,766
Roosevelt Park, City of	Muskegon	City	Compliant	\$3,190,971	\$1,215,621	\$4,406,592
West Michigan Shoreline Regional Development Commission	Muskegon	Authority	Compliant	(\$200,679)	-	(\$200,679)
Whitehall, City of	Muskegon	City	Compliant	\$1,698,274	\$539,866	\$2,238,140
Fremont Area District Library	Newaygo	Library	Compliant	\$5,784,910	\$64,580	\$5,849,490
Fremont, City of	Newaygo	City	Compliant	-	\$1,042,515	\$1,042,515
Newaygo County	Newaygo	County	Compliant	\$5,550,503	(\$860,452)	\$4,690,051
Newaygo County Mental Health Board	Newaygo	Authority	Compliant	(\$157,516)	(\$121,183)	(\$278,699)
Newaygo County Road Commission	Newaygo	Road Commission	Compliant	\$2,395,235	\$2,880,062	\$5,275,297
Newaygo Medical Care Facility	Newaygo	Authority	Compliant	\$488,566	-	\$488,566

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White Cloud Community Library	Newaygo	Library	Compliant	\$66,030	-	\$66,030
White Cloud, City of	Newaygo	City	Compliant	\$445,652	-	\$445,652
White Cloud/Sherman Utilities Authority	Newaygo	Authority	Compliant	\$222,671	-	\$222,671
Auburn Hills, City of	Oakland	City	Compliant	\$15,835,865	\$13,894,110	\$29,729,975
Berkley, City of	Oakland	City	Compliant	\$17,908,425	\$12,227,347	\$30,135,772
Beverly Hills, Village of	Oakland	Village	Compliant	\$5,139,980	\$3,832,486	\$8,972,466
Bingham Farms, Village of	Oakland	Village	Compliant	\$76,278	-	\$76,278
Birmingham, City of	Oakland	City	Compliant	\$26,369,754	\$13,009,856	\$39,379,610
Bloomfield Charter Township	Oakland	Township	Compliant	\$42,451,549	\$107,796,313	\$150,247,862
Bloomfield Hills, City of	Oakland	City	Compliant	\$8,225,850	\$7,318,867	\$15,544,717
Bloomfield Township Public Library	Oakland	Library	Compliant	\$1,599,037	\$3,277,510	\$4,876,547
Brandon Charter Township	Oakland	Township	Compliant	\$1,785,088	\$409,436	\$2,194,524
Clawson, City of	Oakland	City	Compliant	\$2,038,476	\$14,761,304	\$16,799,780
Farmington Community Library	Oakland	Library	Compliant	\$63,185,444	\$4,100,999	\$67,286,443
Farmington Hills, City of	Oakland	City	Compliant	\$7,104,572	\$1,181,074	\$8,285,646
Farmington, City of	Oakland	City	Compliant	\$178,218	-	\$178,218
Ferndale, City of	Oakland	City	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Franklin, Village of	Oakland	Village	Compliant	\$28,792,477	\$36,484,066	\$65,276,543
Groveland Township	Oakland	Township	Compliant	(\$458,889)	(\$240,314)	(\$699,203)
Hazel Park, City of	Oakland	City	Compliant	\$40,765,278	\$49,934,494	\$90,699,772
Holly, Village of	Oakland	Village	Compliant	\$8,130,697	\$259,322	\$8,390,019
Huntington Woods, City of	Oakland	City	Compliant	\$9,907,318	\$11,641,699	\$21,549,017

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Independence Charter Township	Oakland	Township	Compliant	\$5,452,896	(\$2,256,935)	\$3,195,961
Keego Harbor, City of	Oakland	City	Compliant	\$2,593,508	\$46,429	\$2,639,937
Lake Orion, Village of	Oakland	Village	Compliant	\$1,327,209	\$1,809,020	\$3,136,229
Lathrup Village, City of	Oakland	City	Compliant	\$2,030,260	\$6,999,337	\$9,029,597
Lyon Charter Township	Oakland	Township	Compliant	-	\$1,657,982	\$1,657,982
Madison Heights, City of	Oakland	City	Compliant	\$50,564,140	\$50,602,043	\$101,166,183
Milford Charter Township	Oakland	Township	Compliant	-	(\$53,447)	(\$53,447)
Milford, Village of	Oakland	Village	Compliant	\$3,810,775	(\$387,352)	\$3,423,423
Novi, City of	Oakland	City	Compliant	\$39,559,321	(\$2,504,109)	\$37,055,212
Oak Park, City of	Oakland	City	Compliant	\$64,310,590	\$64,279,710	\$128,590,300
Oakland County	Oakland	County	Compliant	\$22,497,565	(\$384,338,239)	(\$361,840,674)
Oakland County Road Commission	Oakland	Road Commission	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Orchard Lake Village, City of	Oakland	City	Compliant	\$1,350,652	\$2,203,178	\$3,553,830
Orion Township Public Library	Oakland	Library	Compliant	-	(\$338,318)	(\$338,318)
Oxford Charter Township	Oakland	Township	Compliant	\$1,676,674	\$429,740	\$2,106,414
Oxford, Village of	Oakland	Village	Compliant	\$1,482,238	\$48,862	\$1,531,100
Pleasant Ridge, City of	Oakland	City	Compliant	\$2,935,270	\$1,681,596	\$4,616,866
Pontiac, City of	Oakland	City	Compliant	(\$236,712,647)	\$64,620,133	(\$172,092,514)
Rochester Hills, City of	Oakland	City	Compliant	\$0	(\$65,006)	(\$65,006)
Rochester, City of	Oakland	City	Compliant	\$8,501,454	(\$931,019)	\$7,570,435
Royal Oak Charter Township	Oakland	Township	Compliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Royal Oak, City of	Oakland	City	Compliant	\$97,522,534	\$14,710,648	\$112,233,182
South Lyon, City of	Oakland	City	Compliant	\$6,000,081	\$696,587	\$6,696,668

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Southeastern Oakland County Resource Recovery Authority	Oakland	Authority	Compliant	\$2,209,528	\$184,878	\$2,394,406
Southeastern Oakland County Water Authority	Oakland	Authority	Compliant	\$355,135	(\$162,282)	\$192,853
Southfield Township	Oakland	Township	Compliant	-	\$29,187	\$29,187
Southfield, City of	Oakland	City	Compliant	\$169,640,691	\$100,538,879	\$270,179,570
State of Michigan 48th Judicial District Court	Oakland	Authority	Compliant	-	\$4,199,482	\$4,199,482
Sylvan Lake, City of	Oakland	City	Compliant	\$402,979	(\$71,707)	\$331,272
Troy, City of	Oakland	City	Compliant	(\$21,783,659)	\$19,852,509	(\$1,931,150)
Walled Lake, City of	Oakland	City	Compliant	\$11,422,019	\$1,676,238	\$13,098,257
Waterford Charter Township	Oakland	Township	Compliant	(\$498,747)	\$130,095,133	\$129,596,386
West Bloomfield Charter Township	Oakland	Township	Compliant	\$6,671,720	(\$10,998,025)	(\$4,326,305)
West Bloomfield Township Parks & Recreation Commission	Oakland	Authority	Compliant	-	\$324,558	\$324,558
West Bloomfield Township Public Library	Oakland	Library	Compliant	\$0	(\$411,744)	(\$411,744)
White Lake Charter Township	Oakland	Township	Compliant	\$10,552,099	\$6,130,035	\$16,682,134
Wixom, City of	Oakland	City	Compliant	\$1,280,926	(\$2,528,308)	(\$1,247,382)
Wolverine Lake, Village of	Oakland	Village	Compliant	\$1,350,263	\$216,367	\$1,566,630
Hart, City of	Oceana	City	Compliant	-	\$1,942,159	\$1,942,159
Hesperia, Village of	Oceana	Village	Compliant	(\$53,820)	-	(\$53,820)
Oceana County	Oceana	County	Compliant	\$7,224,689	\$1,081,414	\$8,306,103
Oceana County Medical Care Facility	Oceana	Authority	Compliant	\$4,454,980	-	\$4,454,980

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Oceana County Road Commission	Oceana	Road Commission	Compliant	-	\$177,591	\$177,591
Pentwater, Village of	Oceana	Village	Compliant	\$691,073	(\$11,468)	\$679,605
District Health Department #2 Ogemaw County	Ogemaw	Authority	Compliant	\$255,200	-	\$255,200
Ogemaw County	Ogemaw	County	Compliant	\$8,769,084	\$596,775	\$9,365,859
Ogemaw County Emergency Medical Services Authority	Ogemaw	Authority	Compliant	\$4,935,730	\$373,350	\$5,309,080
Ogemaw County Road Commission	Ogemaw	Road Commission	Compliant	\$973,723	-	\$973,723
Rose City, City of	Ogemaw	City	Compliant	\$144,263	-	\$144,263
Rose Township	Ogemaw	Township	Compliant	(\$190,450)	-	(\$190,450)
West Branch District Library	Ogemaw	Library	Compliant	\$17,703	-	\$17,703
West Branch, City of	Ogemaw	City	Compliant	\$2,533,773	\$0	\$2,533,773
Ontonagon County	Ontonagon	County	Compliant	\$3,744,612	-	\$3,744,612
Ontonagon County Economic Development Corporation	Ontonagon	Authority	Compliant	\$48,701	-	\$48,701
Ontonagon County Road Commission	Ontonagon	Road Commission	Compliant	\$13,743,660	\$5,652,526	\$19,396,186
Ontonagon, Village of	Ontonagon	Village	Noncompliant	\$7,227,542	-	\$7,227,542
Ewart, City of	Osceola	City	Compliant	\$1,085,677	(\$195,046)	\$890,631
Marion, Village of	Osceola	Village	Compliant	\$162,694	-	\$162,694
Osceola County	Osceola	County	Compliant	\$3,977,720	-	\$3,977,720
Osceola County Road Commission	Osceola	Road Commission	Compliant	\$3,895,359	\$1,141,494	\$5,036,853
Reed City Housing Commission	Osceola	Authority	Compliant	\$526,260	-	\$526,260
Reed City, City of	Osceola	City	Compliant	\$2,491,283	-	\$2,491,283

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Oscoda County	Oscoda	County	Compliant	\$3,820,683	\$109,132	\$3,929,815
Oscoda County Road Commission	Oscoda	Road Commission	Noncompliant	-	\$3,317,640	\$3,317,640
Gaylord, City of	Otsego	City	Compliant	\$10,470,733	-	\$10,470,733
Otsego County	Otsego	County	Compliant	\$8,508,195	\$1,339,595	\$9,847,790
Otsego County Bus System	Otsego	Authority	Compliant	\$219,142	-	\$219,142
Otsego County Road Commission	Otsego	Road Commission	Compliant	\$3,451,083	\$2,364,160	\$5,815,243
Coopersville Area District Library	Ottawa	Library	Compliant	\$129,515	-	\$129,515
Coopersville, City of	Ottawa	City	Compliant	\$1,030,352	-	\$1,030,352
Ferrysburg, City of	Ottawa	City	Compliant	\$16,250,148	\$26,012,812	\$42,262,960
Grand Haven Charter Township	Ottawa	Township	Compliant	\$31,978,061	\$6,184,029	\$38,162,090
Grand Haven, City of	Ottawa	City	Compliant	\$433	-	\$433
Herrick District Library	Ottawa	Library	Compliant	\$2,078,281	-	\$2,078,281
Holland Area Community Swimming Pool Authority	Ottawa	Authority	Compliant	\$144,244	-	\$144,244
Holland, City of	Ottawa	City	Compliant	\$15,214,350	\$5,173,846	\$20,388,196
Hudsonville, City of	Ottawa	City	Compliant	\$730,105	-	\$730,105
Loutit District Library	Ottawa	Library	Compliant	\$648,283	-	\$648,283
Olive Township	Ottawa	Township	Compliant	\$160,541	-	\$160,541
Ottawa County	Ottawa	County	Compliant	\$69,552,910	(\$294,014)	\$69,258,896
Ottawa County Central Dispatch Authority	Ottawa	Authority	Compliant	\$322,946	-	\$322,946
Ottawa County Road Commission	Ottawa	Road Commission	Compliant	\$24,305,367	\$2,413,368	\$26,718,735
Port Sheldon Township	Ottawa	Township	Compliant	\$3,163	-	\$3,163
Spring Lake District Library	Ottawa	Library	Compliant	\$540,197	-	\$540,197

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Spring Lake Township	Ottawa	Township	Compliant	-	\$1,022,405	\$1,022,405
Spring Lake, Village of	Ottawa	Village	Compliant	\$1,365,931	-	\$1,365,931
Zeeland, City of	Ottawa	City	Compliant	(\$1,191,751)	(\$313,231)	(\$1,504,982)
Onaway, City of	Presque Isle	City	Compliant	\$160,342	-	\$160,342
Presque Isle County	Presque Isle	County	Compliant	\$5,509,431	-	\$5,509,431
Presque Isle County Road Commission	Presque Isle	Road Commission	Compliant	\$5,087,562	\$2,091,708	\$7,179,270
Rogers City, City of	Presque Isle	City	Compliant	\$825,698	-	\$825,698
Houghton Lake Public Library	Roscommon	Library	Compliant	\$31,982	-	\$31,982
Houghton Lake Sewer Authority	Roscommon	Authority	Noncompliant	-	\$164,539	\$164,539
Richfield Township	Roscommon	Township	Compliant	\$1,181,566	-	\$1,181,566
Roscommon County	Roscommon	County	Compliant	\$6,894,591	\$2,690,657	\$9,585,248
Roscommon County Road Commission	Roscommon	Road Commission	Compliant	-	\$1,461,694	\$1,461,694
Roscommon County Transportation Authority	Roscommon	Authority	Compliant	\$506,100	-	\$506,100
Birch Run, Village of	Saginaw	Village	Compliant	\$199,099	-	\$199,099
Bridgeport Charter Township	Saginaw	Township	Compliant	\$3,460,304	\$3,214,811	\$6,675,115
Buena Vista Charter Township	Saginaw	Township	Compliant	\$4,642,702	\$713,222	\$5,355,924
Carrollton Township	Saginaw	Township	Compliant	\$1,125,249	\$63,258	\$1,188,507
Chesaning, Village of	Saginaw	Village	Compliant	\$2,500,456	\$51,372	\$2,551,828
Frankenmuth James E. Wickson Library	Saginaw	Library	Compliant	\$5,943,059	\$213,631	\$6,156,690
Frankenmuth, City of	Saginaw	City	Compliant	\$1,930,897	\$418,018	\$2,348,915
Mbs International Airport Commission	Saginaw	Authority	Compliant	\$5,586,380	\$163,011	\$5,749,391
Public Libraries of Saginaw	Saginaw	Library	Compliant	(\$756,667)	-	(\$756,667)

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Richland Township	Saginaw	Township	Compliant	\$2,564,852	\$2,910,027	\$5,474,879
Saginaw Charter Township	Saginaw	Township	Compliant	\$1,557,739	\$3,308,620	\$4,866,359
Saginaw City Housing Commission	Saginaw	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Saginaw County	Saginaw	County	Compliant	\$34,252,219	\$23,540,617	\$57,792,836
Saginaw County 911 Communications Center Authority	Saginaw	Authority	Compliant	\$4,276,794	\$4,915,324	\$9,192,118
Saginaw County Community Mental Health Authority	Saginaw	Authority	Noncompliant	\$7,496,416	(\$3,430,352)	\$4,066,064
Saginaw County Road Commission	Saginaw	Road Commission	Compliant	\$11,515,884	\$21,484,423	\$33,000,307
Saginaw- Midland Municipal Water Supply Corporation	Saginaw	Authority	Compliant	\$1,809,423	\$717,254	\$2,526,677
Saginaw Transit Authority Regional Services	Saginaw	Authority	Compliant	\$247,426	-	\$247,426
Saginaw, City of	Saginaw	City	Compliant	\$181,236,036	\$311,001,079	\$492,237,115
St Charles, Village of	Saginaw	Village	Compliant	\$1,637,892	\$1,800,964	\$3,438,856
Swan Creek Township	Saginaw	Township	Compliant	\$201,067	-	\$201,067
Thomas Township	Saginaw	Township	Compliant	-	\$78,909	\$78,909
Tittabawassee Township	Saginaw	Township	Compliant	\$171,671	-	\$171,671
Aitkin Memorial District Library	Sanilac	Library	Compliant	(\$57,732)	-	(\$57,732)
Croswell, City of	Sanilac	City	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Lexington, Village of	Sanilac	Village	Compliant	\$1,280,570	\$2,178,050	\$3,458,620

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Marlette, City of	Sanilac	City	Compliant	\$774,088	-	\$774,088
Port Sanilac, Village of	Sanilac	Village	Compliant	\$640,160	-	\$640,160
Sandusky District Library	Sanilac	Library	Compliant	(\$16,275)	-	(\$16,275)
Sandusky, City of	Sanilac	City	Compliant	\$2,231,536	(\$25,431)	\$2,206,105
Sanilac County	Sanilac	County	Compliant	(\$4,252,413)	\$3,257,821	(\$994,592)
Sanilac County Community Mental Health Authority	Sanilac	Authority	Compliant	\$2,059	(\$150,401)	(\$148,342)
Sanilac County Road Commission	Sanilac	Road Commission	Compliant	\$1,637,735	\$7,348,261	\$8,985,996
Hiawatha Community Behavioral Health Authority	Schoolcraft	Authority	Compliant	\$5,209,318	-	\$5,209,318
Manistique City Housing Commission	Schoolcraft	Authority	Compliant	\$329,549	-	\$329,549
Manistique, City of	Schoolcraft	City	Compliant	\$9,759,427	\$2,315,272	\$12,074,699
Schoolcraft County	Schoolcraft	County	Compliant	\$7,139,699	-	\$7,139,699
Schoolcraft County Medical Care Facility	Schoolcraft	Authority	Compliant	\$7,207,808	-	\$7,207,808
Schoolcraft County Public Transit System Authority	Schoolcraft	Authority	Compliant	\$780,038	-	\$780,038
Schoolcraft County Road Commission	Schoolcraft	Road Commission	Compliant	\$8,147,702	\$791,986	\$8,939,688
Bancroft, Village of	Shiawassee	Village	Compliant	\$68,304	-	\$68,304
Corunna, City of	Shiawassee	City	Compliant	\$1,381,643	-	\$1,381,643
Durand, City of	Shiawassee	City	Compliant	\$3,700,018	\$88,301	\$3,788,319
Laingsburg, City of	Shiawassee	City	Compliant	\$76,201	-	\$76,201
Owosso, City of	Shiawassee	City	Compliant	\$5,787,089	-	\$5,787,089
Perry, City of	Shiawassee	City	Compliant	-	\$952,104	\$952,104
Shiawassee County	Shiawassee	County	Compliant	\$42,550,792	\$1,587,164	\$44,137,956

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Shiawassee County Community Mental Health Authority	Shiawassee	Authority	Compliant	\$3,543,977	(\$1,548,107)	\$1,995,870
Shiawassee County Road Commission	Shiawassee	Road Commission	Compliant	\$3,769,864	(\$714,781)	\$3,055,083
Shiawassee District Library	Shiawassee	Library	Compliant	\$25,593	-	\$25,593
Southwest Shiawassee Emergency Services Alliance	Shiawassee	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
St Joseph County	St Joseph	County	Compliant	\$4,833,171	-	\$4,833,171
St Joseph County Road Commission	St Joseph	Road Commission	Compliant	-	\$265,777	\$265,777
Sturgis City Housing Commission	St Joseph	Authority	Compliant	\$2,482	-	\$2,482
Sturgis, City of	St Joseph	City	Compliant	(\$124,558)	\$1,058,330	\$933,772
Three Rivers, City of	St Joseph	City	Compliant	\$6,693,437	-	\$6,693,437
White Pigeon, Village of	St Joseph	Village	Compliant	\$41,273	-	\$41,273
Algonac, City of	St. Clair	City	Compliant	\$1,443,549	(\$503,604)	\$939,945
Blue Water Area Transportation Commission	St. Clair	Authority	Compliant	\$2,699,521	\$62	\$2,699,583
Capac, Village of	St. Clair	Village	Compliant	\$1,753,116	\$336,917	\$2,090,033
Clay Township	St. Clair	Township	Compliant	\$4,386,986	\$2,018,903	\$6,405,889
East China Charter Township	St. Clair	Township	Compliant	\$9,706,339	\$2,560,701	\$12,267,040
Fort Gratiot Charter Township	St. Clair	Township	Compliant	\$130,142	-	\$130,142
Marine City, City of	St. Clair	City	Compliant	\$3,269,796	\$3,783,815	\$7,053,611
Marysville, City of	St. Clair	City	Compliant	\$22,055,802	\$8,780,979	\$30,836,781
Port Huron Charter Township	St. Clair	Township	Compliant	\$1,088,888	\$175,521	\$1,264,409
Port Huron City Housing Commission	St. Clair	Authority	Compliant	\$2,798,573	(\$98,323)	\$2,700,250

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Port Huron, City of	St. Clair	City	Compliant	\$76,848,272	\$50,297,649	\$127,145,921
St Clair City Housing Commission	St. Clair	Authority	Compliant	\$475,516	-	\$475,516
St Clair County	St. Clair	County	Compliant	\$27,723,221	\$36,074,972	\$63,798,193
St Clair County Community Mental Health Authority	St. Clair	Authority	Compliant	\$7,140,038	(\$3,762,213)	\$3,377,825
St Clair County Road Commission	St. Clair	Road Commission	Compliant	\$4,696,412	\$10,199,214	\$14,895,626
St Clair River Sewer & Water Authority	St. Clair	Authority	Compliant	\$2,527,483	\$54,852	\$2,582,335
St Clair, City of	St. Clair	City	Compliant	\$11,400,510	\$2,537,986	\$13,938,496
Caro, City of	Tuscola	City	Compliant	(\$226,844)	-	(\$226,844)
Indianfields Township	Tuscola	Township	Compliant	(\$99,206)	-	(\$99,206)
Millington, Village of	Tuscola	Village	Compliant	\$8,042	-	\$8,042
Tuscola County	Tuscola	County	Compliant	\$3,396,223	-	\$3,396,223
Tuscola County Community Mental Health Authority	Tuscola	Authority	Compliant	\$2,636,353	-	\$2,636,353
Tuscola County Road Commission	Tuscola	Road Commission	Noncompliant	\$1,828,330	\$13,790,669	\$15,618,999
Vassar, City of	Tuscola	City	Compliant	\$3,385,176	\$535,740	\$3,920,916
Antwerp Township	Van Buren	Township	Compliant	-	\$266,294	\$266,294
Bangor, City of	Van Buren	City	Compliant	(\$363,408)	\$1,406,336	\$1,042,928
Covert Township	Van Buren	Township	Compliant	\$525,335	-	\$525,335
Lawrence, Village of	Van Buren	Village	Compliant	\$6,834	-	\$6,834
Paw Paw Lake Regional Joint Sewage Disposal Board	Van Buren	Authority	Compliant	\$471,137	-	\$471,137
Paw Paw, Village of	Van Buren	Village	Compliant	\$2,727,460	-	\$2,727,460
South Haven Area Emergency Services Authority	Van Buren	Authority	Compliant	\$2,400,106	\$411,000	\$2,811,106

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South Haven, City of	Van Buren	City	Compliant	\$9,685,499	\$2,342,279	\$12,027,778
Van Buren County	Van Buren	County	Compliant	\$14,431,538	\$4,300,273	\$18,731,811
Van Buren County Road Commission	Van Buren	Road Commission	Compliant	(\$137,779)	\$1,694,077	\$1,556,298
Van Buren District Library	Van Buren	Library	Compliant	\$213,694	-	\$213,694
Ann Arbor Area Transportation Authority	Washtenaw	Authority	Compliant	-	\$454,129	\$454,129
Ann Arbor, City of	Washtenaw	City	Compliant	\$100,129,784	\$96,217,434	\$196,347,218
Barton Hills, Village of	Washtenaw	Village	Compliant	\$233,862	-	\$233,862
Chelsea Area Fire Authority	Washtenaw	Authority	Compliant	(\$80,853)	-	(\$80,853)
Chelsea, City of	Washtenaw	City	Compliant	\$2,542,511	\$889,106	\$3,431,617
Dexter Area Fire Department	Washtenaw	Authority	Compliant	\$381,919	\$4,063,948	\$4,445,867
Dexter Township	Washtenaw	Township	Compliant	(\$23,252)	-	(\$23,252)
Dexter, City of	Washtenaw	City	Compliant	\$626,951	\$541,699	\$1,168,650
Lima Township	Washtenaw	Township	Compliant	(\$13,180)	-	(\$13,180)
Manchester, Village of	Washtenaw	Village	Compliant	-	\$64,871	\$64,871
Milan Public Library	Washtenaw	Library	Compliant	\$166,657	-	\$166,657
Milan, City of	Washtenaw	City	Compliant	\$6,808,249	\$3,451,675	\$10,259,924
Northfield Township	Washtenaw	Township	Compliant	\$254,239	-	\$254,239
Pittsfield Charter Township	Washtenaw	Township	Compliant	\$10,721,073	\$923,909	\$11,644,982
Saline Area Fire Department	Washtenaw	Authority	Compliant	-	\$4,286,457	\$4,286,457
Saline, City of	Washtenaw	City	Compliant	\$10,791,332	\$4,851,324	\$15,642,656
Scio Township	Washtenaw	Township	Compliant	\$771,897	\$1,036,579	\$1,808,476
Superior Charter Township	Washtenaw	Township	Compliant	\$2,693,466	-	\$2,693,466
Washtenaw County	Washtenaw	County	Compliant	\$109,139,163	\$33,592,171	\$142,731,334
Washtenaw County Road Commission	Washtenaw	Road Commission	Compliant	\$33,689,056	\$10,253,439	\$43,942,495
Ypsilanti Charter Township	Washtenaw	Township	Compliant	\$15,712,981	\$11,481,607	\$27,194,588

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Local Government Name	County	Local Government Type	Compliance Status	Pension Unfunded Accrued Liability (Excess)	OPEB Unfunded Accrued Liability (Excess)	Total Unfunded Accrued Liability (Excess)
Ypsilanti City Housing Commission	Washtenaw	Authority	Compliant	(\$122,027)	\$98,605	(\$23,422)
Ypsilanti Community Utilities Authority	Washtenaw	Authority	Compliant	\$23,779,223	(\$1,074,443)	\$22,704,780
Ypsilanti, City of	Washtenaw	City	Compliant	\$20,794,997	\$14,163,296	\$34,958,293
33rd District Court- Woodhaven	Wayne	Authority	Compliant	-	\$211,424	\$211,424
35th District Court- Plymouth	Wayne	Authority	Compliant	\$1,658,151	\$2,774,322	\$4,432,473
Allen Park, City of	Wayne	City	Compliant	\$15,746,166	\$47,200,614	\$62,946,780
Belleville, City of	Wayne	City	Noncompliant	\$3,762,382	\$1,924,588	\$5,686,970
Brownstown Charter Township	Wayne	Township	Compliant	\$9,940,970	\$21,599,864	\$31,540,834
Canton Charter Township	Wayne	Township	Compliant	\$47,231,061	\$34,376,463	\$81,607,524
Canton Public Library	Wayne	Library	Compliant	\$282,748	-	\$282,748
Central Wayne County Sanitation Authority	Wayne	Authority	Compliant	(\$1,426,606)	-	(\$1,426,606)
Dearborn Heights, City of	Wayne	City	Compliant	\$73,099,356	\$169,925,400	\$243,024,756
Dearborn, City of	Wayne	City	Compliant	\$175,646,865	\$152,202,328	\$327,849,193
Detroit Housing Commission	Wayne	Authority	Compliant	\$649,006	-	\$649,006
Detroit, City of	Wayne	City	Compliant	\$1,900,472,363	\$460,374	\$1,900,932,737
Ecorse, City of	Wayne	City	Compliant	-	\$558,611	\$558,611
Flat Rock, City of	Wayne	City	Compliant	\$17,322,197	\$21,475,878	\$38,798,075
Garden City, City of	Wayne	City	Noncompliant	\$6,338,529	\$114,728	\$6,453,257
Gibraltar, City of	Wayne	City	Compliant	\$6,462,571	-	\$6,462,571
Grosse Ile Township	Wayne	Township	Compliant	\$15,429,611	\$15,020,580	\$30,450,191
Grosse Pointe Farms, City of	Wayne	City	Compliant	\$2,852,204	\$12,147,762	\$14,999,966
Grosse Pointe Park, City of	Wayne	City	Compliant	\$23,677,958	\$18,668,462	\$42,346,420

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Grosse Pointe Shores City of The Village	Wayne	City	Compliant	\$10,414,346	\$8,429,734	\$18,844,080
Grosse Pointe Woods, City of	Wayne	City	Compliant	\$48,668,608	\$35,385,105	\$84,053,713
Grosse Pointe, City of	Wayne	City	Compliant	\$6,167,492	\$15,767,566	\$21,935,058
Grosse Pointes- Clinton Refuse Disposal Authority	Wayne	Authority	Compliant	(\$968,268)	-	(\$968,268)
Hamtramck, City of	Wayne	City	Compliant	\$59,821,668	\$6,072,479	\$65,894,147
Harper Woods, City of	Wayne	City	Compliant	\$31,799,127	\$35,873,380	\$67,672,507
Highland Park, City of	Wayne	City	Compliant	\$34,981,460	\$5,000,911	\$39,982,371
Huron Charter Township	Wayne	Township	Compliant	\$8,539,311	(\$3,230,209)	\$5,309,102
Inkster, City of	Wayne	City	Compliant	\$17,445,891	\$7,478,217	\$24,924,108
Lincoln Park, City of	Wayne	City	Compliant	\$91,388,592	\$10,857,955	\$102,246,547
Livonia, City of	Wayne	City	Compliant	\$10,206,334	\$84,794,678	\$95,001,012
Melvindale Housing Commission	Wayne	Authority	Compliant	\$125,590	-	\$125,590
Melvindale, City of	Wayne	City	Compliant	\$24,673,989	\$19,650,891	\$44,324,880
Northville Charter Township	Wayne	Township	Compliant	\$4,035,708	(\$696,786)	\$3,338,922
Northville District Library	Wayne	Library	Compliant	\$1,002,586	(\$853,820)	\$148,766
Northville Parks & Recreation Commission	Wayne	Authority	Compliant	\$11,071	(\$221,563)	(\$210,492)
Northville, City of	Wayne	City	Compliant	\$6,469,508	\$1,260,314	\$7,729,822
Plymouth Charter Township	Wayne	Township	Compliant	\$11,507,436	\$15,575,990	\$27,083,426
Plymouth District Library	Wayne	Library	Compliant	\$1,312,290	(\$897,750)	\$414,540
Plymouth, City of	Wayne	City	Compliant	\$7,000,747	\$18,759,008	\$25,759,755
Redford Charter Township	Wayne	Township	Compliant	\$86,660,895	\$172,648,227	\$259,309,122
Redford Township District Library	Wayne	Library	Compliant	\$618,531	\$375,608	\$994,139
River Rouge, City of	Wayne	City	Compliant	\$12,476,375	\$22,337,390	\$34,813,765
Riverview, City of	Wayne	City	Compliant	\$6,514,979	\$31,835,267	\$38,350,246

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Rockwood, City of	Wayne	City	Compliant	\$290,684	\$3,655,866	\$3,946,550
Romulus, City of	Wayne	City	Compliant	\$31,705,312	\$58,147,449	\$89,852,761
Southeast Michigan Council of Governments	Wayne	Authority	Compliant	\$6,160,042	-	\$6,160,042
Southgate, City of	Wayne	City	Compliant	\$43,053,751	\$84,057,074	\$127,110,825
Suburban Mobility Authority for Regional Transportation	Wayne	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Sumpter Township	Wayne	Township	Compliant	\$1,705,502	-	\$1,705,502
Taylor City Housing Commission	Wayne	Authority	Noncompliant	No 2020 Retirement Submission	No 2020 Retirement Submission	No 2020 Retirement Submission
Taylor, City of	Wayne	City	Compliant	\$114,961,521	\$123,325,256	\$238,286,777
The Library Network	Wayne	Library	Compliant	\$2,010,110	-	\$2,010,110
Trenton, City of	Wayne	City	Compliant	\$39,090,918	\$49,868,991	\$88,959,909
Van Buren Charter Township	Wayne	Township	Compliant	\$6,425,054	\$12,953,097	\$19,378,151
Wayne County	Wayne	County	Compliant	\$547,608,052	\$95,937,000	\$643,545,052
Wayne County Airport Authority	Wayne	Authority	Compliant	\$45,900,885	\$34,181,172	\$80,082,057
Wayne Housing Commission	Wayne	Authority	Compliant	\$291,182	-	\$291,182
Wayne, City of	Wayne	City	Compliant	\$51,594,452	\$4,836,702	\$56,431,154
Westland, City of	Wayne	City	Compliant	\$154,577,541	\$155,750,581	\$310,328,122
Woodhaven, City of	Wayne	City	Compliant	\$7,862,523	\$22,164,887	\$30,027,410
Wyandotte, City of	Wayne	City	Compliant	\$24,783,941	\$113,419,313	\$138,203,254
Cadillac City Housing Commission Authority	Wexford	Authority	Compliant	\$48,936	(\$14,465)	\$34,471
Cadillac Wexford Public Library	Wexford	Library	Compliant	\$441,841	-	\$441,841

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Cadillac- Wexford Transit Authority	Wexford	Authority	Compliant	\$704,645	-	\$704,645
Cadillac, City of	Wexford	City	Compliant	\$6,799,106	\$930,325	\$7,729,431
Manton, City of	Wexford	City	Compliant	\$1,288,457	-	\$1,288,457
Mid- Michigan Library League	Wexford	Library	Compliant	\$142,841	-	\$142,841
Wexford County	Wexford	County	Compliant	\$9,556,362	-	\$9,556,362
Wexford County Road Commission	Wexford	Road Commission	Compliant	\$774,194	\$129,030	\$903,224

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.

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)(l). 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