Michigan Department of Treasury Form 5572 (7-20)

## The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) & Public Act 530 of 2016 Pension Report

Enter Local Government Name	City of Roosevelt Park	
Enter Six-Digit Municode	612060	Instructions: For a list of detailed instructions on how to
Unit Type		complete and submit this form, visit
Fiscal Year End Month	November	michigan.gov/LocalRetirementReporting.
Fiscal Year (four-digit year only, e.g. 2019)	2023	
Contact Name (Chief Administrative Officer)	Jared Olson	Questions: For guestions, please email
Title if not CAO		LocalRetirementReporting@michigan.gov. Return this
CAO (or designee) Email Address		original Excel file. Do not submit a scanned image or PDF.
Contact Telephone Number	231-755-3721	original excernie. Do not submit a scamed image of PDP.
Pension System Name (not division) 1	MERS DB	If your pension system is separated by divisions, you would
Pension System Name (not division) 2		only enter one system. For example, one could have
Pension System Name (not division) 3		different divisions of the same system for union and non-
Pension System Name (not division) 4		union employees. However, these would be only one system
Pension System Name (not division) 5		and should be reported as such on this form.

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement pension system	Calculated from above	MERS DB				
3	Financial Information						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	6,480,837				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	8,487,650				
6	Funded ratio	Calculated	76.4%				
	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	97,080				
8	Governmental Fund Revenues	Most Recent Audit Report	5,210,203				
	All systems combined ADC/Governmental fund revenues Membership	Calculated	1.9%				
10	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	3				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	9				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	21				
14	Investment Performance						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	-10.37%				
16	Enter actual rate of return - prior S-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	4.95%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.79%				
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	7.00%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	16				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
23	Uniform Assumptions						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	7,000,801				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	8,903,797				
26	Funded ratio using uniform assumptions	Calculated	78.6%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	255,168				
	All systems combined ADC/Governmental fund revenues	Calculated	4.9%				
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. Non- Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO
			-		1	1	1

## Requirements (For your information, the following are requirements of P.A. 202 of 2017)

Local governments must post the current year report on their website or in a public place. The local government must electronically submit the form to its governing body.

Local governments must have had an actuarial experience study conducted by the plan actuary for

each retirement system at least every 5 years.

Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan

actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.

## The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) Health Care (OPEB) Report

Enter Local Government Name			
	Enter Six-Digit Municode	612060	Instructions: For a list of detailed instructions on how to
	Unit Type	City	complete and submit this form, visit
	Fiscal Year End Month	November	michigan.gov/LocalRetirementReporting.
	Fiscal Year (four-digit year only, e.g. 2019)	2023	
	Contact Name (Chief Administrative Officer)	Jared Olson	Questions: For questions, please email
	Title if not CAO		LocalRetirementReporting@michigan.gov. Return this
	CAO (or designee) Email Address		original Excel file. Do not submit a scanned image or PDF.
	Contact Telephone Number		original excernie. Do not submit a scanned image of PDF.
	OPEB System Name (not division) 1	Retiree Medical Benefits Plan	If your OPEB system is separated by divisions, you would
	OPEB System Name (not division) 2		only enter one system. For example, one could have
	OPEB System Name (not division) 3		different divisions of the same system for union and non-
	OPEB System Name (not division) 4		union employees. However, these would be only one
	OPEB System Name (not division) 5		system and should be reported as such on this form.

1StatusAnd statusArea	Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
2         Provide the store of year transmet heads care system         Catulated from above         Pettern Medial International Systems           4         France Head Transmet Analytic system and to type in floation enting)         Most Revert Analytic System         52,568,97           5         France Andress Revert Analytic System Catulation System         41,578         41,578           6         France Andress Revert Analytic System         41,578         41,578           7         Dist the financial statements include and Catulated in Compliance with Number of Listing Listing         Analytic System         51,202           7         Dist the financial statements include and Catulated in Compliance with Number of Listing Listing         Advantal Financial Statements include and Catulated in Compliance with Number of Listing Listing         41,378           7         Dist the financial statements include and Catulated in Compliance with Number of Listing Listing         41,378         41,378           7         Dist the inclusion and financial statements include and Catulated in Listing Listing         41,378         41,378           7         Dist the inclusion and financial statements include and Catulated in Listing Listing         41,378         41,378           7         Dist the inclusion and financial statements inclusion and the inclusion and in Revert Anal Report Accounting Record         41,378         41,378           7         Dist the inclu								
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S         Energy energy handles         Made Recent Audit Report         1.354,897         Image: Control of Audit Physical Letter 2013 - 10           A         Product Reservation Studies and AC Sciultability and Physical Letter 2013 - 10         Made Recent Audit Report         YE         YE         Product Reservation Studies and AC Sciultability and Physical Letter 2013 - 10         Made Recent Audit Report         YE         YE         Product Reservation Studies and AC Sciultability and Physical Letter 2013 - 10         Made Recent Audit Report         YE         YE         Product Reservation Studies and AC Sciultability and Physical Letter 2013 - 10         Made Recent Audit Report         YE         YE <td< td=""><td>3</td><td>Financial Information</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	3	Financial Information						
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72     Do the financial statements include as ADC calculated in ompliance with Nucleologic Letter 2012 and Mark Report.     YTS     Include include ADC calculated in ompliance with Nucleologic Letter 2012 and Mark Report.       70     Descentional Link descences.     Calculated     1.1%       71     Indicate number of Atche members     Antian Handing Valuation used in Mark Report.     1.1%       72     Indicate number of Atche members     Antian Handing Valuation used in Mark Report.     1.1%       72     Indicate number of Atche members     Antian Handing Valuation used in Mark Report.     1.1%       73     Indicate number of Atche members     Antian Handing Valuation used in Mark Report.     4.1785       74     Robits the Antian Handing Valuation used in Mark Report.     4.1785     1.1%       74     Robits the Antian Handing Valuation used in Mark Report.     4.1785     1.1%       75     International Ford Report.     4.1785     1.1%     1.1%       76     Inter statul Report Subation Report And Report.     4.1785     1.1%       77     Inter statul Report Subation Report.     4.1785     4.1785     1.1%       78     Inter statul Report Subation Report.     5.41%     5.41%     1.1%       79     Inter statul Report Subation Report.     5.41%     5.25%     1.1%       70     Inter statul Report.     Report.								
8     Bootenmental fund Results     5.210.021     5.210.021       9     Wigners controled AC/Conversation fund results     Calculated     3.18       10     Mainbertojo     6     1.18       11     Indicate number of active members     Report     6       12     Indicate number of active members     Report     6       13     Indicate number of active members     Report       14     Indicate number of active members     Report       15     Indicate number of active members     Report       16     Indicate number of active members     Report       17     Reserved the active for the members     Report       18     Indicate number of active members     Report       19     Reserved the active for the members     Report       10     Reserved the active for the members     Report       10     Reserved the active for the members     Report       11     Reserved the active for the members     Report       12     Enter actual cet of them			Most Recent Audit Report					
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12     Indicate number of instance members     Report     Image: Constraint of premiums paid on behalf of the retrants     Report       13     Indicate number of risks and beneficiaries     Actual and funding Valuation used in Most Recent Audit Report or Accounting Records     41,783       14     Involve the amount of premiums paid on behalf of the retrants     Most Recent Audit Report or Accounting Records     41,783       15     Instrument Participant Recent Audit Report or Accounting Records     41,783     Image: Constraint Recent Audit Report Or Accounting Records       16     End exit and or feture - prior 3-year period     Report Or Synamic Network Recent Audit Report Or Accounting Records     541%       18     Enter exitual rate of reture - prior 3-year period     Report Or Synamic Network Network Recent Audit Report Or Accounting Recent Audit Report Or Account Recent Audit Report Or Account Recent Audit Report Or Accounting Recent Audit Report Or Account Recent Aud								
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20       Assume to rate or investment return       Report       7.00%       C       C       C         21       Enter discount rate       Report       Actuarial Funding Valuation used in Most Recent Audit Report       4.52%       C       C       C       C         22       Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any Report       Actuarial Funding Valuation used in Most Recent Audit Report       Level Dollar       C       C       C       C         23       Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any Report       Actuarial Funding Valuation used in Most Recent Audit Report       Yes       C	19	Actuarial Assumptions						
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12       Enter discount rate       Report       4-5.2%       4-5.2%       4-5.2%         22       Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any Report       Report       13       13       13         23       Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any Report       Actuarial Funding Valuation used in Most Recent Audit Report       13       13       14       14         24       Is each division within the system closed to new employees?       Actuarial Funding Valuation used in Most Recent Audit Report       Yes       16       16         25       Health care inflation assumption for the next year       Actuarial Funding Valuation used in Most Recent Audit Report       7.25%       16       16       16         26       Health care inflation assumption - Long-Term Trend Rate       Report       4.10mig Valuation used in Most Recent Audit Report       7.25%       16       16       16         27       Uniform Assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       4.50%       18       16       16         28       Enter retirement health care system's actuarial accrued liabilities using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       1,387,222       16       16       16         29       Enter	20			7.00%				
Image: Contraction method utilized for funding the system's unfunded actuarial accrued liability, if any Report Report       Report Not Recent Audit       Level Dollar	21	Enter discount rate		4 52%				
22       Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any Anortization period utilized for funding the system's unfunded actuarial accrued liability, if any Actuarial Funding Valuation used in Most Recent Audit Report       13       14       13         24       Is each division within the system closed to new employees? Report       Actuarial Funding Valuation used in Most Recent Audit Report       Yes       14       13       14       14         25       Health care inflation assumption for the next year       Actuarial Funding Valuation used in Most Recent Audit Report       7.25%       14       14       14         26       Health care inflation assumption - Long-Term Trend Rate       Actuarial Funding Valuation used in Most Recent Audit Report       4.50%       14       14       14         27       Uniform Assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       522,991       16       16         28       Enter retirement health care system's actuarial value of assets using uniform assumptions Report       Actuarial Funding Valuation used in Most Recent Audit Report       1,387,222       16       16         30       Funder actio using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       37.7%       16       16         31       Actuarial Punding Valuation used in Most Recent Audit Report       37.7%       16       1				4.5276				
ReportReportControlReportControlC	22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any		Level Dollar				
23       Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any negotian of the system's unfunded actuarial Funding Valuation used in Most Recent Audit Report       13       13       13       13         24       Is each division within the system closed to new employees?       Report       Yes       14       <		<b>51111111111111</b>						
24       is each division within the system closed to new employees?       Actuarial Funding Valuation used in Most Recent Audit Report       Yes       Image: Close of the system closed to next year         25       Health care inflation assumption for the next year       Actuarial Funding Valuation used in Most Recent Audit Report       7.25%       Image: Close of the next year         26       Health care inflation assumption - Long-Term Trend Rate       Actuarial Funding Valuation used in Most Recent Audit Report       7.25%       Image: Close of the next year         27       Uniform Assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       4.50%       Image: Close of the next year         28       Enter retirement health care system's actuarial value of assets using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       522,991       Image: Close of the next year         30       Funded ratio using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       1,387,222       Image: Close of the next year         31       Actuarial Jup Determined Contribution (ACD) using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       235,664       Image: Close of the Next Report         32       All systems combined ADC/Governmental fund revenues       Calculated       4.5%       Image: Close of the Next Report         35       Did the local government pay th	23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	•	13				
24       is each division within the system closed to new employees?       Report       Yes       Yes       Yes       Yes         25       Health care inflation assumption for the next year       Actuarial Funding Valuation used in Most Recent Audit Report       7.25%       Image: Constant State								
25       health care inflation assumption for the next year       Actuarial Funding Valuation used in Most Recent Audit Report       7.25%       Image: Constraint of the next year       Image: Constraint of the next year         26       Health care inflation assumption - Long-Term Trend Rate       Actuarial Funding Valuation used in Most Recent Audit Report       4.50%       Image: Constraint of the next year       Image: Constraint of the next year         27       Uniform Assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       4.50%       Image: Constraint of the next year       Image: Constraint of the next year         28       Enter retirement health care system's actuarial acrued liabilities using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       522,991       Image: Constraint of the next year       Image: Constraint of the next year         30       Funded ratio using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       1,387,222       Image: Constraint of the next year       Image: Constraint of the next year         31       Actuarial Number May Determined Contribution (ADC) using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       235,664       Image: Constraint of the next year       Image: Constraint Records       N/A </td <td>24</td> <td>Is each division within the system closed to new employees?</td> <td></td> <td>Yes</td> <td></td> <td></td> <td></td> <td></td>	24	Is each division within the system closed to new employees?		Yes				
25       Health care inflation assumption for the next year       Report       7.25%       Control         26       Health care inflation assumption - Long-Term Trend Rate       Actuarial Funding Valuation used in Most Recent Audit Report       4.50%       Image: Control of the next year       Image: Control of the next year         27       Uniform Assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       522,991       Image: Control of the next year       Image: Control of the next year         28       Enter retirement health care system's actuarial accrued liabilities using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       1,387,222       Image: Control of the next year       Image: Control of the next year         30       Funded ratio using uniform assumptions       Calculated       37.7%       Image: Control of the next year       Image: Control of the next year         31       Actuarial Punding Valuation used in Most Recent Audit Report       Calculated       37.7%       Image: Control of the next year       Image: Control of the next year         32       All systems combined ADC/Governmental fund revenues       Calculated       4.5%       Image: Control of the next year								
26       Health care inflation assumption - Long-Term Trend Rate       Actuarial Funding Valuation used in Most Recent Audit Report       4,50%       Image: Control of Contro of Control of Control of Control of Control of Control	25	Health care inflation assumption for the next year	•	7.25%				
26       Health care initiation assumption - Long - Ierm Trend Nate       Report       4.50%       4.50%         27       Uniform Assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       522,991       Image: Constraint of the pression of the								
27       Uniform Assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       522,991       Image: Control of Control	26	Health care inflation assumption - Long-Term Trend Rate		4.50%				
28       Enter retirement health care system's actuarial value of assets using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       522,99       Image: Control of Contr	27	Uniform Assumptions	inc of t					
28       Enter retirement health care system's actuarial value of assets using uniform assumptions       Report       522,991       Image: Control of the system's actuarial value of assets using uniform assumptions       Report       522,991       Image: Control of the system's actuarial accrued liabilities using uniform assumptions       Report       1,387,222       Image: Control of the system's actuarial accrued liabilities using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit Report       1,387,222       Image: Control of the system's actuarial provides assumptions       Actuarial Punding Valuation used in Most Recent Audit Report       37.7%       Image: Control of the system's actuarial provides assumptions       Actuarial Punding Valuation used in Most Recent Audit Report       235,664       Image: Control of the system's actuarial provides assumptions       Actuarial Punding Valuation used in Most Recent Audit Report       235,664       Image: Control of the system's actuarial provides assumptions       Actuarial Punding Valuation used in Most Recent Audit Report       235,664       Image: Control of the system's actuarial provides assumptions       Actuarial Punding Valuation used in Most Recent Audit Report       235,664       Image: Control of the system's actuarial provides assumptions       Actuarial Punding Valuation used in Most Recent Audit Report       235,664       Image: Control of the system's actuarial provides assumptions       Actuarial Punding Valuation used in Most Recent Audit Report       235,664       Image: Control of the system's actuarial provides assumptions       Control of the system's actuarial provides as			Actuarial Funding Valuation used in Most Recent Audit					
29     Enter retirement health Care system's actuarial accrude liabilities using uniform assumptions     Report     1,38/,222       30     Funded ratio using uniform assumptions     Calculated     37.7%         31     Actuarially Determined Contribution (ADC) using uniform assumptions     Actuarial Funding Valuation used in Most Recent Audit Report     235,664         32     All systems combined ADC/Governmental fund revenues     Calculated     4.5%         34     Did the local government pay the retiree insurance premiums for the year?     Accounting Records     YES         35     Did the local government pay the normal cost for employees hired after June 30, 2018?     Accounting Records     N/A         36     Primary government riggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-     NO     NO     NO     NO	28	Enter retirement health care system's actuarial value of assets using uniform assumptions		522,991				
Image: Non-Stress State       Non-Stress State       Image: Non-Stress State       Non-Stress State <th< td=""><td></td><td>Parkan and the data and the standard standard and the build of the standard standard standard standard standard</td><td>Actuarial Funding Valuation used in Most Recent Audit</td><td></td><td></td><td></td><td></td><td></td></th<>		Parkan and the data and the standard standard and the build of the standard standard standard standard standard	Actuarial Funding Valuation used in Most Recent Audit					
30       Funded ratio using uniform assumptions       Calculated       37.7%       Image: Contribution (ADC) using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit       235,664       Image: Contribution (ADC) using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit       235,664       Image: Contribution (ADC) using uniform assumptions       Actuarial Funding Valuation used in Most Recent Audit       235,664       Image: Contribution (ADC) using uniform assumptions       Image: Contribution (ADC) using uniform assumptions       Calculated       4.5%       Image: Contribution (ADC) using Records       Image: Contribution (ADC) usi	29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions		1,38/,222				
31     Actuarally Determined Contribution (ADC) using uniform assumptions     Report     235,664     Control       32     All systems combined ADC/Governmental fund revenues     Calculated     4.5%       33     summary Report     Calculated     4.5%       34     Did the local government pay the retiree insurance premiums for the year?     Accounting Records     YES     Control       35     Did the local government pay the normal cost for employees hired after June 30, 2018?     Accounting Records     N/A     Control       36     Primary government riggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-     NO     NO     NO     NO <td>30</td> <td>Funded ratio using uniform assumptions</td> <td>Calculated</td> <td>37.7%</td> <td></td> <td></td> <td></td> <td></td>	30	Funded ratio using uniform assumptions	Calculated	37.7%				
Image: Calculated and the local governmental fund revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and the revenues     Image: Calculated and the local government and t	21	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit	225 664				
33       Summary Report         34       Did the local government pay the retiree insurance premiums for the year?       Accounting Records       YES       Image: Constraint of the year of the			Report	-				
34     Did the local government pay the retiree insurance premiums for the year?     Accounting Records     YES     Image: Constraint of the year       35     Did the local government pay the normal cost for employees hired after June 30, 2018?     Accounting Records     N/A     Image: Constraint of the year       36     Did the local government pay the normal cost for employees hired after June 30, 2018?     Accounting Records     N/A     Image: Constraint of the year       37     Primary government triggers: Less than 40% funded AND     greater than 12% ARC/Governmental fund revenues. Non-     NO     NO     NO			Calculated	4.5%				
35       Did the local government pay the normal cost for employees hired after June 30, 2018?       Accounting Records       N/A       Image: N/A       Image: N/A         35       Did the local government pay the normal cost for employees hired after June 30, 2018?       Accounting Records       N/A       Image: N/A <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non- NO         NO         NO         NO         NO								
greater than 12% ARC/Governmental fund revenues. Non- NO NO NO NO NO NO	35	Did the local government pay the normal cost for employees hired after June 30, 2018?		N/A				
36 Does this system trigger "underfunded status" as defined by PA 202 of 2017? Primary government triggers: Less than 40% funded				NO	NO	NO	NO	NO
	36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded					

Requirements (For your in	formation, the following are requirements of P.A. 202 of 2017)
Local governments must p	ost the current year report on their website or in a public place
The local government mus	t electronically submit the form to its governing body.
Local governments must h retirement system at least	ave had an actuarial experience study conducted by the plan actuary for each every 5 years

Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.