

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

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| Enter Local Government Name | Central Michigan District Health Department | Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting . |
| Enter Six-Digit Municode | 377520 | |
| Unit Type | Authority | |
| Fiscal Year End Month | September | |
| Fiscal Year (four-digit year only, e.g. 2019) | 2023 | Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF. |
| Contact Name (Chief Administrative Officer) | Steve Hall | |
| Title if not CAO | Health Officer | |
| CAO (or designee) Email Address | shall@cmdhd.org | |
| Contact Telephone Number | (989) 773-5921 | |
| Pension System Name (not division) 1 | MERS of Michigan | If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form. |
| Pension System Name (not division) 2 | | |
| Pension System Name (not division) 3 | | |
| Pension System Name (not division) 4 | | |
| Pension System Name (not division) 5 | | |

| 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 | NO | NO | NO | NO | NO |
| 2 | Provide the name of your retirement pension system | Calculated from above | MERS of Michigan | | | | |
| 3 Financial Information | | | | | | | |
| 4 | Enter retirement pension system's assets (system fiduciary net position ending) | Most Recent Audit Report | 18,595,223 | | | | |
| 5 | Enter retirement pension system's liabilities (total pension liability ending) | Most Recent Audit Report | 26,659,584 | | | | |
| 6 | Funded ratio | Calculated | 69.8% | | | | |
| 7 | Actuarially Determined Contribution (ADC) | Most Recent Audit Report | 2,043,636 | | | | |
| 8 | Governmental Fund Revenues | Most Recent Audit Report | 16,531,176 | | | | |
| 9 | All systems combined ADC/Governmental fund revenues | Calculated | 12.4% | | | | |
| 10 Membership | | | | | | | |
| 11 | Indicate number of active members | Actuarial Funding Valuation used in Most Recent Audit Report | 18 | | | | |
| 12 | Indicate number of inactive members | Actuarial Funding Valuation used in Most Recent Audit Report | 34 | | | | |
| 13 | Indicate number of retirees and beneficiaries | Actuarial Funding Valuation used in Most Recent Audit Report | 121 | | | | |
| 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 5-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 | 10 | | | | |
| 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 | 20,087,137 | | | | |
| 25 | Enter retirement pension system's actuarial accrued liabilities using uniform assumptions | Actuarial Funding Valuation used in Most Recent Audit Report | 27,684,470 | | | | |
| 26 | Funded ratio using uniform assumptions | Calculated | 72.6% | | | | |
| 27 | Actuarially Determined Contribution (ADC) using uniform assumptions | Actuarial Funding Valuation used in Most Recent Audit Report | 949,236 | | | | |
| 28 | All systems combined ADC/Governmental fund revenues | Calculated | 5.7% | | | | |
| 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 |

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| 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.