

Public Act 202 of 2017 Pension Report

Enter Local Unit Name	Ionia County Road Commission	Instructions/Questions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting . For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Enter Six-Digit Municode	340100	
Unit Type	Road Commission	
Fiscal Year (four-digit year only, e.g. 2017)	2017	
Contact Name (Chief Financial Officer)	Dorothy G Pohl	
Title if not CFO	Managing Director	
CFO (or designee) Email Address	pohld@ioniacountyroads.org	
Contact Telephone Number	(616) 527-1700	

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	Description	Source of Data	Statute Reference	System 1	System 2	System 3	System 4	System 5	
1	Provide the name of your retirement pension system	Most Recent Actuarial Valuation Report	Sec. 5(6)	MERS of Michigan					
2	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	Sec. 5(4)(b)	6,623,237					
3	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	Sec. 5(4)(b)	17,524,445					
4	Date (system year ending) of valuation of system's assets and liabilities (e.g. 12/31/2016)	Most Recent Audit Report	Sec. 5(6)	12/31/17					
5	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	Sec. 5(4)(b)	708,456					
6	Governmental Fund Revenues	Most Recent Audit Report	Sec. 5(4)(b)	12,825,407					
7	Pension Trigger Summary								
8	Is this unit a primary unit (County, Township, City, Village)?	From Municode		NO	NO	NO	NO	NO	
9	Funded ratio	Calculated	Sec. 5(4)(b)	37.8%					
10	All systems combined ADC/Governmental fund revenues	Calculated	Sec. 5(4)(b)	5.5%	0.0%	0.0%	0.0%	0.0%	
11	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary unit triggers: Less than 60% funded AND greater than 10% ADC/Governmental fund revenues. Non-Primary unit triggers: Less than 60% funded	Sec. 5(4)(b)	YES	NO	NO	NO	NO	

By emailing this report to the Michigan Department of Treasury, the local unit of government acknowledges that this report is complete and accurate in all known respects. Act 202 of 2017 also requires the local unit of government to electronically submit the report to its governing body.

Public Act 202 of 2017 Health Care (OPEB) Report

Enter Local Unit Name	Ionia County Road Commission	Instructions/Questions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting . For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Enter Six-Digit Municode	340100	
Unit Type	Road Commission	
Fiscal Year (four-digit year only, e.g. 2017)	2017	
Contact Name (Chief Financial Officer)	Dorothy G Pohl	
Title if not CFO	Managing Director	
CFO (or designee) Email Address	pohld@ioniacountyroads.org	
Contact Telephone Number	(616) 527-1700	

OPEB System Name (not division) 1	Ionia County Road Commission	If your OPEB 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.
OPEB System Name (not division) 2		
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Description	Source of Data	Statute Reference	System 1	System 2	System 3	System 4	System 5	
1	Provide the name of your retirement health care system	Most Recent Actuarial Valuation Report	Sec. 5(6)	Ionia County Road Commission					
2	Enter retirement health care system's actuarial value of assets	Most Recent Audit Report	Sec. 5(4)(a)	174,331					
3	Enter retirement health care system's actuarial accrued liabilities	Most Recent Audit Report	Sec. 5(4)(a)	7,862,064					
4	Date (system year ending) of valuation of system's assets and liabilities (e.g. 12/31/2016)	Most Recent Audit Report	Sec. 5(6)	12/31/17					
5	Annual required contribution (ARC)	Most Recent Audit Report	Sec. 5(4)(a)	562,056					
6	Governmental Fund Revenues	Most Recent Audit Report	Sec. 5(4)(a)	12,825,407					
7	Health Care Trigger Summary								
8	Is this unit a primary unit (County, Township, City, Village)?	From Municode		NO	NO	NO	NO	NO	
9	Funded ratio	Calculated	Sec. 5(4)(a)	2.2%					
10	All systems combined ARC/Governmental fund revenues	Calculated	Sec. 5(4)(a)	4.4%	0.0%	0.0%	0.0%	0.0%	
11	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary unit triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary unit triggers: Less than 40% funded	Sec. 5(4)(a)	YES	NO	NO	NO	NO	

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