



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: March 11, 2024

TO: Senator Sarah Anthony, Chair, Senate Appropriations Committee
Representative Angela Witwer, Chair, House Appropriations Committee
Jen Flood, Director, State Budget Office
Kathryn Summers, Director, Senate Fiscal Agency
Mary Ann Cleary, Director, House Fiscal Agency

CC: Senate Appropriations Committee
House Appropriations Committee
Jessica Thomas, Director, Bureau of Local Government and School Services
Amanda West, Director, Office of Legislative Affairs

FROM: Kevin Smith, Deputy Treasurer, State and Local Finance Service Area

SUBJECT: Executive Summary Report: Fiscal Year 2022 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 2022, 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 at www.Michigan.gov/LocalRetirementReporting under "Reports and Documents."

If you have questions concerning the information in this report, please contact this office at TreasLocalGov@Michigan.gov or 517-335-7463.

Attachments:

1. Appendix A: An outline of local government filing and compliance requirements under Public Act 530 of 2016 and Public Act 202 of 2017.
2. Executive Summary Report: Fiscal Year 2022 Local Government Retirement Health Care and Pension System Reporting: An executive summary report of local governments required to file for Fiscal Year 2022, including the following for each local government: 1) compliance status and 2) unfunded accrued liability (i.e., pension, retirement health care, and total combined).

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Appendix A:

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

Noncompliance: Under Public Act 202 of 2017, 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 Section 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: Section 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: Section 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: Section 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 Public Act 202 of 2017 is used to annually determine the underfunded status of each local unit of government, along with other requirements as defined in Section 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 Public Act 202 of 2017 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.

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Alcona County	Alcona	County	Compliant	\$7,639,401	-	\$7,639,401
Alcona County Road Commission	Alcona	Road Commission	Compliant	\$8,172	-	\$8,172
Alger County	Alger	County	Compliant	\$4,541,516	\$261,065	\$4,802,581
Alger County Road Commission	Alger	Road Commission	Compliant	\$4,596,919	\$792,935	\$5,389,854
City of Munising	Alger	City	Compliant	\$4,108,463	-	\$4,108,463
Allegan County	Allegan	County	Compliant	\$1,859,506	-	\$1,859,506
Allegan County Road Commission	Allegan	Road Commission	Compliant	\$2,136,866	(\$250,762)	\$1,886,104
Manlius Township	Allegan	Township	Compliant	\$188,147	-	\$188,147
Saugatuck Township	Allegan	Township	Compliant	\$333,879	-	\$333,879
City of Allegan	Allegan	City	Compliant	\$2,219,940	-	\$2,219,940
City of the Village of Douglas	Allegan	City	Compliant	\$10,503	-	\$10,503
City of Plainwell	Allegan	City	Compliant	-	\$1,265,798	\$1,265,798
City of Saugatuck	Allegan	City	Compliant	(\$289,892)	-	(\$289,892)
City of Wayland	Allegan	City	Compliant	\$2,616,638	-	\$2,616,638
Kalamazoo Lake Sewer and Water Authority	Allegan	Authority	Compliant	\$347,856	-	\$347,856

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Saugatuck Township Fire District	Allegan	Authority	Compliant	(\$23,713)	-	(\$23,713)
Interurban Transit Authority	Allegan	Authority	Compliant	\$466,579	-	\$466,579
Henika District Library	Allegan	Library	Compliant	\$3,753	-	\$3,753
Alpena County	Alpena	County	Compliant	\$12,292,596	-	\$12,292,596
Alpena County Road Commission	Alpena	Road Commission	Compliant	\$3,595,541	\$246,524	\$3,842,065
City of Alpena	Alpena	City	Compliant	\$11,236,315	\$1,501,371	\$12,737,686
Alpena City Housing Commission	Alpena	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
District Health Department No. 4	Alpena	Authority	Compliant	\$12,174,431	-	\$12,174,431
Antrim County	Antrim	County	Compliant	\$5,659,475	-	\$5,659,475
Antrim County Road Commission	Antrim	Road Commission	Compliant	\$7,530,928	\$2,437,970	\$9,968,898
Village of Central Lake	Antrim	Village	Compliant	(\$18,767)	-	(\$18,767)
Village of Elk Rapids	Antrim	Village	Compliant	\$773,815	-	\$773,815
Arenac County	Arenac	County	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission

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Arenac County Road Commission	Arenac	Road Commission	Compliant	\$3,511,891	-	\$3,511,891
City of Au Gres	Arenac	City	Compliant	\$483,914	\$188,470	\$672,384
City of Standish	Arenac	City	Compliant	\$283,618	-	\$283,618
Village of Sterling	Arenac	Village	Compliant	(\$117,687)	-	(\$117,687)
Sims-Whitney Utilities Authority	Arenac	Authority	Compliant	\$36,741	-	\$36,741
Baraga County	Baraga	County	Compliant	\$2,202,259	\$986,667	\$3,188,926
Baraga County Road Commission	Baraga	Road Commission	Compliant	\$2,192,627	\$685,296	\$2,877,923
Village of Baraga	Baraga	Village	Non-Compliant	\$2,510,898	-	\$2,510,898
Village of L'Anse	Baraga	Village	Compliant	\$3,953,000	-	\$3,953,000
Copper Country Community Mental Health Services Board	Baraga	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Barry County	Barry	County	Compliant	\$22,600,866	(\$533,234)	\$22,067,632
Barry County Road Commission	Barry	Road Commission	Compliant	-	(\$227,334)	(\$227,334)
City of Hastings	Barry	City	Compliant	\$9,559,640	\$170,928	\$9,730,568
Village of Middleville	Barry	Village	Compliant	\$426,976	\$896,594	\$1,323,570

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Village of Nashville	Barry	Village	Compliant	\$2,148	-	\$2,148
Barry County Community Mental Health Authority	Barry	Authority	Compliant	\$2,356,048	-	\$2,356,048
Bay County	Bay	County	Compliant	(\$119,083,458)	\$5,882,724	(\$113,200,734)
Bay County Road Commission	Bay	Road Commission	Compliant	(\$15,093,281)	\$1,250,323	(\$13,842,958)
Bangor Charter Township	Bay	Township	Compliant	-	\$113,938	\$113,938
Hampton Charter Township	Bay	Township	Compliant	-	\$330,334	\$330,334
City of Auburn	Bay	City	Compliant	\$554,215	-	\$554,215
City of Bay City	Bay	City	Compliant	\$27,885,316	\$39,833,690	\$67,719,006
City of Essexville	Bay	City	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
City of Pinconning	Bay	City	Compliant	\$1,011,940	-	\$1,011,940
Bay Metropolitan Transportation Authority	Bay	Authority	Compliant	\$5,412,776	(\$494,196)	\$4,918,580
Bay-Arenac Behavioral Health	Bay	Authority	Compliant	(\$17,457,685)	(\$18,918,885)	(\$36,376,570)

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Bay County Department of Water & Sewer	Bay	Authority	Compliant	(\$119,083,454)	\$5,882,724	(\$113,200,730)
Bay City Housing Commission	Bay	Authority	Compliant	(\$170,241)	(\$908,897)	(\$1,079,138)
Bay County Library System	Bay	Library	Compliant	(\$2,970,971)	(\$1,393,780)	(\$4,364,751)
Benzie County	Benzie	County	Compliant	\$6,725,447	-	\$6,725,447
Benzie County Road Commission	Benzie	Road Commission	Compliant	\$2,416,408	\$170,471	\$2,586,879
City of Frankfort	Benzie	City	Compliant	\$2,080,643	\$569,129	\$2,649,772
Benzie Leelanau District Health Department	Benzie	Authority	Compliant	\$262,048	-	\$262,048
Benzie Transportation Authority	Benzie	Authority	Compliant	(\$320,029)	-	(\$320,029)
Maples-Benzie County Medical Care Facility	Benzie	Authority	Compliant	\$543,366	-	\$543,366
Benzie Shores District Library	Benzie	Library	Compliant	\$42,925	-	\$42,925
Berrien County	Berrien	County	Compliant	\$67,099,901	\$1,627,864	\$68,727,765
Benton Charter Township	Berrien	Township	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission

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Chikaming Township	Berrien	Township	Compliant	\$637,631	-	\$637,631
Coloma Charter Township	Berrien	Township	Compliant	(\$460,711)	-	(\$460,711)
Niles Charter Township	Berrien	Township	Compliant	\$2,689,991	-	\$2,689,991
Oronoko Charter Township	Berrien	Township	Compliant	\$991,025	-	\$991,025
St Joseph Charter Township	Berrien	Township	Compliant	\$202,304	-	\$202,304
City of Benton Harbor	Berrien	City	Compliant	\$17,215,278	-	\$17,215,278
City of Bridgman	Berrien	City	Compliant	\$537,630	-	\$537,630
City of Buchanan	Berrien	City	Compliant	(\$871,062)	-	(\$871,062)
City of Coloma	Berrien	City	Compliant	(\$1,495)	-	(\$1,495)
City of New Buffalo	Berrien	City	Compliant	(\$120,309)	-	(\$120,309)
City of Niles	Berrien	City	Compliant	\$9,165,224	\$4,018,938	\$13,184,162
City of St. Joseph	Berrien	City	Compliant	\$5,684,914	\$1,584,835	\$7,269,749
Village of Berrien Springs	Berrien	Village	Compliant	\$99,166	-	\$99,166
Village of Eau Claire	Berrien	Village	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Village of Grand Beach	Berrien	Village	Compliant	(\$53,909)	-	(\$53,909)

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Baroda-Lake Township Police Department	Berrien	Authority	Compliant	\$346,787	-	\$346,787
Southwestern Michigan Community Ambulance Service	Berrien	Authority	Compliant	(\$19,177)	-	(\$19,177)
Berrien Mental Health Authority	Berrien	Authority	Compliant	\$2,258,159	(\$1,043,780)	\$1,214,379
Buchanan District Library	Berrien	Library	Compliant	(\$56,183)	-	(\$56,183)
Niles District Library	Berrien	Library	Compliant	\$289,174	-	\$289,174
Branch County	Branch	County	Compliant	(\$6,838,096)	\$115,690	(\$6,722,406)
Branch County Road Commission	Branch	Road Commission	Compliant	\$1,884,281	(\$91,020)	\$1,793,261
City of Bronson	Branch	City	Compliant	\$524,896	-	\$524,896
City of Coldwater	Branch	City	Compliant	\$7,301,283	-	\$7,301,283
Village of Union City	Branch	Village	Compliant	-	\$1,087,362	\$1,087,362
Branch-Hillsdale-St Joseph Community Health Agency	Branch	Authority	Compliant	\$691,029	-	\$691,029

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Maple Lawn Medical Care Facility	Branch	Authority	Compliant	\$188,613	\$1,229,809	\$1,418,422
Calhoun County	Calhoun	County	Compliant	\$21,869,960	\$13,571,854	\$35,441,814
Emmett Charter Township	Calhoun	Township	Compliant	\$1,620,894	-	\$1,620,894
Pennfield Charter Township	Calhoun	Township	Compliant	\$815,001	-	\$815,001
City of Albion	Calhoun	City	Compliant	(\$7,238,589)	\$142,746	(\$7,095,843)
City of Battle Creek	Calhoun	City	Compliant	\$139,933,961	\$21,196,582	\$161,130,543
City of Marshall	Calhoun	City	Compliant	\$14,451,456	\$4,861,175	\$19,312,631
City of Springfield	Calhoun	City	Compliant	\$3,546,129	\$465,317	\$4,011,446
Village of Homer	Calhoun	Village	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Battle Creek City Housing Commission	Calhoun	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Marshall Area Fire Fighters Ambulance Authority	Calhoun	Authority	Compliant	\$75,107	-	\$75,107

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Calhoun County Consolidated Dispatch Authority	Calhoun	Authority	Compliant	\$716,767	-	\$716,767
Marshall District Library	Calhoun	Library	Compliant	\$108,553	-	\$108,553
Willard Public Library	Calhoun	Library	Compliant	\$640,133	-	\$640,133
Cass County	Cass	County	Compliant	\$8,370,773	-	\$8,370,773
Cass County Road Commission	Cass	Road Commission	Compliant	-	\$628,745	\$628,745
Howard Township	Cass	Township	Compliant	\$37,126	-	\$37,126
City of Dowagiac	Cass	City	Compliant	\$11,654,660	(\$54,818)	\$11,599,842
Dowagiac Housing Commission	Cass	Authority	Compliant	\$31,081	-	\$31,081
Woodlands Behavioral Healthcare Network	Cass	Authority	Compliant	-	(\$147,893)	(\$147,893)
Cass County Medical Care Facility	Cass	Authority	Compliant	\$436,659	-	\$436,659
Cass District Library	Cass	Library	Compliant	\$19,752	-	\$19,752

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Dowagiac District Library	Cass	Library	Compliant	\$20,867	-	\$20,867
Charlevoix County	Charlevoix	County	Compliant	\$15,857,094	\$1,641,605	\$17,498,699
Charlevoix County Road Commission	Charlevoix	Road Commission	Compliant	\$864,101	-	\$864,101
City of Boyne City	Charlevoix	City	Compliant	\$675,292	\$86,500	\$761,792
City of Charlevoix	Charlevoix	City	Compliant	\$4,197,454	-	\$4,197,454
City of East Jordan	Charlevoix	City	Compliant	\$1,701,003	-	\$1,701,003
Boyne City Housing Commission	Charlevoix	Authority	Compliant	\$194,907	-	\$194,907
East Jordan City Housing Commission	Charlevoix	Authority	Compliant	\$2,312	-	\$2,312
Grandvue Medical Care Facility	Charlevoix	Authority	Compliant	(\$1,204,514)	-	(\$1,204,514)
Northwest Michigan Community Health Agency	Charlevoix	Authority	Compliant	\$871,379	-	\$871,379

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Jordan Valley Emergency Medical Services Authority	Charlevoix	Authority	Compliant	\$210,837	-	\$210,837
Jordan Valley District Library	Charlevoix	Library	Compliant	\$47,334	-	\$47,334
Cheboygan County	Cheboygan	County	Compliant	\$9,439,874	-	\$9,439,874
Cheboygan County Road Commission	Cheboygan	Road Commission	Compliant	\$13,238,353	\$7,509,922	\$20,748,275
Tuscarora Township	Cheboygan	Township	Compliant	\$797,211	-	\$797,211
City of Cheboygan	Cheboygan	City	Compliant	\$4,964,229	\$318,493	\$5,282,722
Village of Mackinaw City	Cheboygan	Village	Compliant	\$290,497	-	\$290,497
Chippewa County	Chippewa	County	Compliant	\$20,659,024	\$5,334,746	\$25,993,770
Chippewa County Road Commission	Chippewa	Road Commission	Compliant	\$13,021,915	\$9,673,328	\$22,695,243
Drummond Island Township	Chippewa	Township	Compliant	\$13,514	-	\$13,514
City of Sault Ste Marie	Chippewa	City	Compliant	\$23,498,413	-	\$23,498,413
Village of DeTour	Chippewa	Village	Compliant	\$514,650	-	\$514,650

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Economic Development Commission of the City of Sault Ste Marie	Chippewa	Authority	Compliant	\$94,100	-	\$94,100
Economic Development Corporation of Chippewa County	Chippewa	Authority	Compliant	\$898,734	(\$179,144)	\$719,590
Eastern Upper Peninsula Transportation Authority	Chippewa	Authority	Compliant	\$7,450,907	-	\$7,450,907
Eastern Upper Peninsula Regional Planning & Development Commission	Chippewa	Authority	Compliant	(\$214,780)	-	(\$214,780)
Sault Ste Marie City Housing Commission	Chippewa	Authority	Compliant	(\$226,305)	\$15,725	(\$210,580)
Superior District Library	Chippewa	Library	Compliant	(\$516,624)	-	(\$516,624)
Clare County	Clare	County	Compliant	\$20,277,615	\$694,515	\$20,972,130

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Clare County Road Commission	Clare	Road Commission	Compliant	\$2,563,605	\$1,313,832	\$3,877,437
City of Clare	Clare	City	Compliant	\$4,665,595	-	\$4,665,595
City of Harrison	Clare	City	Compliant	\$2,140,095	\$216,109	\$2,356,204
Village of Farwell	Clare	Village	Compliant	\$111,568	-	\$111,568
Harrison District Library	Clare	Library	Compliant	\$111,493	-	\$111,493
Clinton County	Clinton	County	Compliant	\$3,924,804	(\$4,871,099)	(\$946,295)
Clinton County Road Commission	Clinton	Road Commission	Compliant	\$2,128,079	(\$1,361,239)	\$766,840
Bath Charter Township	Clinton	Township	Compliant	\$2,466,869	-	\$2,466,869
DeWitt Charter Township	Clinton	Township	Compliant	\$2,080,330	-	\$2,080,330
City of DeWitt	Clinton	City	Compliant	\$1,966,163	(\$45,352)	\$1,920,811
City of St. Johns	Clinton	City	Compliant	\$6,513,106	-	\$6,513,106
Village of Fowler	Clinton	Village	Compliant	\$150,999	-	\$150,999
Village of Westphalia	Clinton	Village	Compliant	\$191,433	-	\$191,433
Community Mental Health Authority of Clinton, Eaton and Ingham Counties	Clinton	Authority	Compliant	\$43,410,641	-	\$43,410,641

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Southern Clinton County Municipal Utilities Authority	Clinton	Authority	Compliant	\$572,949	-	\$572,949
Crawford County	Crawford	County	Compliant	(\$514,811)	\$1,921,774	\$1,406,963
Crawford County Road Commission	Crawford	Road Commission	Compliant	\$5,874,343	\$643,662	\$6,518,005
City of Grayling	Crawford	City	Compliant	\$853,621	-	\$853,621
Crawford County Transportation Authority	Crawford	Authority	Compliant	\$1,036,357	-	\$1,036,357
Delta County	Delta	County	Compliant	\$7,994,774	-	\$7,994,774
Delta County Road Commission	Delta	Road Commission	Compliant	\$4,493,276	-	\$4,493,276
City of Escanaba	Delta	City	Compliant	\$17,315,727	-	\$17,315,727
City of Gladstone	Delta	City	Compliant	\$4,817,858	-	\$4,817,858
Public Health Delta and Menominee County	Delta	Authority	Compliant	\$1,672,062	-	\$1,672,062
Delta Area Transit Authority	Delta	Authority	Compliant	\$113,600	-	\$113,600
Dickinson County	Dickinson	County	Non-Compliant	\$21,526,296	\$4,523,898	\$26,050,194

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Dickinson County Road Commission	Dickinson	Road Commission	Compliant	\$5,572,208	\$1,577,374	\$7,149,582
City of Iron Mountain	Dickinson	City	Compliant	\$31,226,890	\$31,263,374	\$62,490,264
City of Kingsford	Dickinson	City	Compliant	(\$4,110,886)	\$756,558	(\$3,354,328)
City of Norway	Dickinson	City	Compliant	\$13,017,369	\$477,805	\$13,495,174
Northpointe Behavioral Healthcare Systems	Dickinson	Authority	Compliant	\$1,740,212	-	\$1,740,212
Iron Mountain-Kingsford Joint Sewage Authority	Dickinson	Authority	Compliant	\$384,810	-	\$384,810
Kingsford City Housing Commission	Dickinson	Authority	Compliant	\$253,570	-	\$253,570
Eaton County	Eaton	County	Compliant	\$64,140,761	\$38,639,509	\$102,780,270
Eaton County Road Commission	Eaton	Road Commission	Compliant	-	(\$2,787,794)	(\$2,787,794)
Delta Charter Township	Eaton	Township	Compliant	\$4,307,129	\$3,376,351	\$7,683,480
City of Charlotte	Eaton	City	Compliant	\$10,791,225	\$945,744	\$11,736,969
City of Eaton Rapids	Eaton	City	Compliant	\$6,216,980	\$1,461,054	\$7,678,034

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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)
City of Grand Ledge	Eaton	City	Compliant	\$1,139,146	(\$503,253)	\$635,893
City of Potterville	Eaton	City	Compliant	\$235,198	-	\$235,198
Village of Bellevue	Eaton	Village	Compliant	-	\$173,657	\$173,657
Village of Dimondale	Eaton	Village	Compliant	\$247,978	-	\$247,978
Grand Ledge Area Emergency Services Authority	Eaton	Authority	Non-Compliant	\$538,875	-	\$538,875
Barry-Eaton District Health Department	Eaton	Authority	Compliant	\$5,608,453	-	\$5,608,453
Charlotte Community Library	Eaton	Library	Compliant	\$239,612	\$7,324	\$246,936
Delta Township District Library	Eaton	Library	Compliant	-	(\$70,550)	(\$70,550)
Grand Ledge Area District Library	Eaton	Library	Compliant	(\$5,421)	-	(\$5,421)
Emmet County	Emmet	County	Compliant	(\$2,249,374)	-	(\$2,249,374)
Emmet County Road Commission	Emmet	Road Commission	Compliant	\$4,899,257	-	\$4,899,257

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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)
City of Harbor Springs	Emmet	City	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
City of Petoskey	Emmet	City	Compliant	\$6,426,048	-	\$6,426,048
Village of Pellston	Emmet	Village	Compliant	\$74,013	-	\$74,013
Harbor Springs Area Sewage Disposal Authority	Emmet	Authority	Compliant	\$473,050	\$71,111	\$544,161
Bay Bluffs - Emmet County Medical Care Facility	Emmet	Authority	Compliant	(\$888,158)	-	(\$888,158)
Lakeview Cemetery Board	Emmet	Authority	Compliant	\$23,739	-	\$23,739
Genesee County	Genesee	County	Compliant	\$109,786,492	\$396,239,547	\$506,026,039
Genesee County Road Commission	Genesee	Road Commission	Compliant	\$25,753,438	(\$18,263,953)	\$7,489,485
Davison Township	Genesee	Township	Compliant	\$3,171,376	\$6,447,406	\$9,618,782
Fenton Charter Township	Genesee	Township	Compliant	-	\$13,908	\$13,908
Flint Charter Township	Genesee	Township	Compliant	\$18,292,005	\$14,107,874	\$32,399,879

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Flushing Charter Township	Genesee	Township	Compliant	\$2,883,226	\$614,464	\$3,497,690
Genesee Charter Township	Genesee	Township	Compliant	\$11,001,634	\$11,720,701	\$22,722,335
Grand Blanc Charter Township	Genesee	Township	Compliant	\$8,912,978	\$2,891,652	\$11,804,630
Mount Morris Charter Township	Genesee	Township	Non-Compliant	\$20,492,808	\$29,476,293	\$49,969,101
Mundy Charter Township	Genesee	Township	Compliant	\$261,159	(\$1,373,002)	(\$1,111,843)
Richfield Township	Genesee	Township	Compliant	\$3,049,844	\$1,235,615	\$4,285,459
Thetford Township	Genesee	Township	Non-Compliant	-	\$1,149,325	\$1,149,325
Vienna Charter Township	Genesee	Township	Compliant	\$679,942	\$821,086	\$1,501,028
City of Burton	Genesee	City	Compliant	\$26,415,338	\$2,487,685	\$28,903,023
City of Clio	Genesee	City	Compliant	\$542,939	\$153,037	\$695,976
City of Davison	Genesee	City	Compliant	\$7,643,488	\$6,749,912	\$14,393,400
City of Fenton	Genesee	City	Compliant	\$4,882,424	\$6,139,569	\$11,021,993
City of Flint	Genesee	City	Non-Compliant	\$391,628,819	\$162,648,930	\$554,277,749
City of Flushing	Genesee	City	Compliant	\$10,042,263	\$2,937,931	\$12,980,194
City of Grand Blanc	Genesee	City	Compliant	\$1,658,333	\$4,790,166	\$6,448,499
City of Montrose	Genesee	City	Compliant	\$77,194	\$60,486	\$137,680

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City of Mt Morris	Genesee	City	Compliant	\$237,984	-	\$237,984
City of Swartz Creek	Genesee	City	Compliant	\$156,877	\$570,726	\$727,603
City of Linden	Genesee	City	Compliant	-	\$1,645,716	\$1,645,716
Village of Otisville	Genesee	Village	Non-Compliant	Resubmit?	Resubmit?	Resubmit?
Beecher Metropolitan District	Genesee	Authority	Compliant	\$1,419,349	\$1,125,611	\$2,544,960
Bishop International Airport Authority	Genesee	Authority	Compliant	\$2,014,433	-	\$2,014,433
Davison Richfield Senior Citizens Authority	Genesee	Authority	Compliant	\$115,340	-	\$115,340
Mass Transportation Authority	Genesee	Authority	Compliant	-	\$188,818	\$188,818
Genesee County Water & Waste Services	Genesee	Authority	Compliant	\$20,358,772	\$29,079,566	\$49,438,338
Genesee Health System	Genesee	Authority	Compliant	(\$4,753,114)	(\$27,882,812)	(\$32,635,926)
Metro Police Authority of Genesee County	Genesee	Authority	Compliant	\$521,769	\$1,538,388	\$2,060,157

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Flint Public Library	Genesee	Library	Compliant	(\$193,577)	-	(\$193,577)
Genesee District Library	Genesee	Library	Compliant	\$4,179,537	(\$152,586)	\$4,026,951
Hurley Medical Center	Genesee	Hospital Finance Authority	Compliant	\$183,138,832	(\$4,768,986)	\$178,369,846
Gladwin County	Gladwin	County	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Gladwin County Road Commission	Gladwin	Road Commission	Compliant	\$4,138,585	\$4,705,170	\$8,843,755
City of Gladwin	Gladwin	City	Compliant	\$421,895	-	\$421,895
Gladwin City Housing Commission	Gladwin	Authority	Compliant	\$1,047,995	\$129,881	\$1,177,876
Gladwin City-County Transit	Gladwin	Authority	Compliant	\$1,047,995	\$233,633	\$1,281,628
Council on Aging Clare and Gladwin Counties	Gladwin	Authority	Compliant	\$1,047,995	-	\$1,047,995
Gladwin Housing Development Corporation Section 8 Housing Program	Gladwin	Authority	Compliant	\$1,047,995	-	\$1,047,995

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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 County District Library	Gladwin	Library	Compliant	\$528,639	-	\$528,639
Gogebic County	Gogebic	County	Compliant	\$13,348,840	\$657,440	\$14,006,280
Gogebic County Road Commission	Gogebic	Road Commission	Compliant	\$4,701,044	\$521,214	\$5,222,258
Marenisco Township	Gogebic	Township	Non-Compliant	Resubmit?	Resubmit?	Resubmit?
City of Bessemer	Gogebic	City	Compliant	\$923,964	-	\$923,964
City of Ironwood	Gogebic	City	Compliant	\$9,108,310	(\$364,264)	\$8,744,046
City of Wakefield	Gogebic	City	Compliant	\$1,892,000	\$94,922	\$1,986,922
Gogebic-Iron Wastewater Authority	Gogebic	Authority	Compliant	\$1,361,321	-	\$1,361,321
Gogebic County Community Mental Health Authority	Gogebic	Authority	Compliant	\$7,160,156	-	\$7,160,156
Ironwood City Housing Commission	Gogebic	Authority	Compliant	\$228,579	-	\$228,579
Grand Traverse County	Grand Traverse	County	Compliant	\$17,816,858	\$1,841,032	\$19,657,890
Grand Traverse County Road Commission	Grand Traverse	Road Commission	Compliant	\$1,776,770	\$765,405	\$2,542,175

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Long Lake Charter Township	Grand Traverse	Township	Non-Compliant	-	\$92,521	\$92,521
City of Traverse City	Grand Traverse	City	Compliant	\$32,052,317	\$4,733,333	\$36,785,650
Bay Area Transportation Authority	Grand Traverse	Authority	Compliant	(\$714,758)	-	(\$714,758)
Northwestern Regional Airport Authority	Grand Traverse	Authority	Compliant	\$784,593	-	\$784,593
Grand Traverse Metro Emergency Services Authority	Grand Traverse	Authority	Compliant	-	\$145,173	\$145,173
Traverse City Light & Power	Grand Traverse	Authority	Compliant	\$8,087,123	\$800,471	\$8,887,594
Northern Lakes Community Mental Health Authority	Grand Traverse	Authority	Compliant	\$1,581,749	-	\$1,581,749
Traverse Area District Library	Grand Traverse	Library	Compliant	\$1,653,888	-	\$1,653,888
Gratiot County	Gratiot	County	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission

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Gratiot County Road Commission	Gratiot	Road Commission	Compliant	\$4,642,673	(\$74,752)	\$4,567,921
City of Alma	Gratiot	City	Compliant	\$5,220,768	-	\$5,220,768
City of Ithaca	Gratiot	City	Compliant	\$1,475,616	-	\$1,475,616
City of St Louis	Gratiot	City	Compliant	\$15,782	-	\$15,782
Village of Breckenridge	Gratiot	Village	Compliant	\$1,528,871	-	\$1,528,871
Village of Perrinton	Gratiot	Village	Compliant	\$46,572	-	\$46,572
St Louis City Housing Commission	Gratiot	Authority	Compliant	\$12,492	-	\$12,492
Alma City Housing Commission	Gratiot	Authority	Compliant	\$379,121	-	\$379,121
Hillsdale County	Hillsdale	County	Compliant	\$4,249,210	\$1,005,844	\$5,255,054
Hillsdale County Road Commission	Hillsdale	Road Commission	Compliant	\$5,089,860	-	\$5,089,860
City of Hillsdale	Hillsdale	City	Compliant	\$4,975,088	-	\$4,975,088
City of Litchfield	Hillsdale	City	Compliant	\$624,819	-	\$624,819
City of Reading	Hillsdale	City	Compliant	\$108,488	-	\$108,488
Michigan South Central Power Agency	Hillsdale	Authority	Compliant	(\$3,217,150)	-	(\$3,217,150)

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Hillsdale City Housing Commission	Hillsdale	Authority	Compliant	\$38,373	-	\$38,373
Houghton County	Houghton	County	Compliant	\$13,055,805	-	\$13,055,805
Houghton County Road Commission	Houghton	Road Commission	Compliant	\$1,150,409	\$105,437	\$1,255,846
City of Hancock	Houghton	City	Compliant	\$1,985,887	-	\$1,985,887
City of Houghton	Houghton	City	Compliant	\$1,067,567	\$858,038	\$1,925,605
Village of Lake Linden	Houghton	Village	Compliant	\$703,174	-	\$703,174
Village of Laurium	Houghton	Village	Compliant	\$1,093,555	-	\$1,093,555
North Houghton County Water & Sewage Authority	Houghton	Authority	Compliant	\$360,398	-	\$360,398
Houghton County Medical Care Facility	Houghton	Authority	Compliant	\$1,156,149	-	\$1,156,149
Western Upper Peninsula District Health Department	Houghton	Authority	Compliant	\$4,728,334	-	\$4,728,334

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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)
Western Upper Peninsula Planning & Development Region Commission	Houghton	Authority	Compliant	(\$135,804)	-	(\$135,804)
Huron County	Huron	County	Compliant	\$31,215,042	\$13,459,564	\$44,674,606
Huron County Road Commission	Huron	Road Commission	Compliant	\$1,454,568	-	\$1,454,568
City of Bad Axe	Huron	City	Compliant	\$429,146	-	\$429,146
City of Caseville	Huron	City	Compliant	\$929,886	-	\$929,886
City of Harbor Beach	Huron	City	Compliant	\$2,072,021	\$557,476	\$2,629,497
Village of Elkton	Huron	Village	Compliant	(\$107,647)	-	(\$107,647)
Village of Kinde	Huron	Village	Compliant	-	(\$65,042)	(\$65,042)
Village of Pigeon	Huron	Village	Compliant	\$53,616	-	\$53,616
Village of Port Austin	Huron	Village	Compliant	\$216,099	-	\$216,099
Village of Sebewaing	Huron	Village	Compliant	(\$1,744,977)	-	(\$1,744,977)
Village of Ubly	Huron	Village	Compliant	\$362,310	-	\$362,310
Huron Behavioral Health	Huron	Authority	Compliant	\$4,218,069	(\$2,782,348)	\$1,435,721
Bad Axe Area District Library	Huron	Library	Compliant	\$20,921	-	\$20,921
Ingham County	Ingham	County	Compliant	\$189,926,204	\$57,052,358	\$246,978,562

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Delhi Charter Township	Ingham	Township	Compliant	-	(\$388,539)	(\$388,539)
Lansing Charter Township	Ingham	Township	Compliant	\$1,316,344	\$3,862,160	\$5,178,504
Leslie Township	Ingham	Township	Compliant	(\$8,272)	-	(\$8,272)
Meridian Charter Township	Ingham	Township	Compliant	\$20,909,228	\$1,487,756	\$22,396,984
Vevay Township	Ingham	Township	Compliant	\$275,515	-	\$275,515
City of East Lansing	Ingham	City	Compliant	\$83,014,288	\$17,345,746	\$100,360,034
City of Lansing	Ingham	City	Compliant	\$371,959,895	\$248,282,053	\$620,241,948
City of Leslie	Ingham	City	Compliant	\$843,949	-	\$843,949
City of Mason	Ingham	City	Compliant	\$4,620,700	\$738,608	\$5,359,308
City of Williamston	Ingham	City	Compliant	\$1,315,194	\$378,397	\$1,693,591
Village of Stockbridge	Ingham	Village	Compliant	(\$880,896)	-	(\$880,896)
Village of Webberville	Ingham	Village	Compliant	(\$99,684)	-	(\$99,684)
Capital Region Airport Authority	Ingham	Authority	Compliant	\$1,213,986	(\$2,174,124)	(\$960,138)
East Lansing-Meridian Water & Sewer Authority	Ingham	Authority	Compliant	\$28,115	(\$465,874)	(\$437,759)

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Capital Area Transportation Authority-CATA	Ingham	Authority	Compliant	(\$14,211,629)	\$55,575,881	\$41,364,252
Lansing Housing Commission	Ingham	Authority	Compliant	(\$123,536)	(\$108,012)	(\$231,548)
Lansing City Board of Water & Light	Ingham	Authority	Compliant	(\$2,772,080)	(\$71,731,218)	(\$74,503,298)
Tri-County Aging Consortium (Ingham/Clinton/Eaton)	Ingham	Authority	Compliant	\$1,230,949	-	\$1,230,949
Capital Area District Library	Ingham	Library	Compliant	\$3,513,133	-	\$3,513,133
Ionia County	Ionia	County	Compliant	\$14,008,047	\$9,464,767	\$23,472,814
City of Belding	Ionia	City	Compliant	\$1,373,482	\$556,112	\$1,929,594
City of Ionia	Ionia	City	Compliant	\$9,266,017	-	\$9,266,017
City of Portland	Ionia	City	Compliant	\$5,528,984	\$888,563	\$6,417,547
Village of Lake Odessa	Ionia	Village	Compliant	\$24,771	-	\$24,771
Village of Lyons	Ionia	Village	Compliant	\$21,257	-	\$21,257
Village of Muir	Ionia	Village	Compliant	\$30,685	-	\$30,685
Village of Pewamo	Ionia	Village	Compliant	\$29,073	-	\$29,073

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Saranac Village Housing Commission	Ionia	Authority	Compliant	\$114,342	-	\$114,342
Ionia City Housing Commission	Ionia	Authority	Compliant	\$223,997	-	\$223,997
Ionia Community Library	Ionia	Library	Compliant	\$308,034	-	\$308,034
Iosco County	Iosco	County	Compliant	\$7,635,741	-	\$7,635,741
Iosco County Road Commission	Iosco	Road Commission	Compliant	\$2,999,831	(\$205,809)	\$2,794,022
Oscoda Charter Township	Iosco	Township	Compliant	\$2,435,856	-	\$2,435,856
Iosco County Medical Care Facility	Iosco	Authority	Compliant	(\$393,626)	-	(\$393,626)
Tawas Police Authority	Iosco	Authority	Compliant	\$460,309	-	\$460,309
Oscoda-Wurtsmith Airport Authority	Iosco	Authority	Compliant	\$88,756	-	\$88,756
Iron County	Iron	County	Compliant	\$2,720,200	-	\$2,720,200
Iron County Road Commission	Iron	Road Commission	Compliant	\$6,287,788	\$1,845,527	\$8,133,315
Bates Township	Iron	Township	Compliant	\$175,544	-	\$175,544

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Stambaugh Township	Iron	Township	Compliant	\$78,611	-	\$78,611
City of Caspian	Iron	City	Compliant	\$502,832	-	\$502,832
City of Crystal Falls	Iron	City	Compliant	\$4,123,296	\$999,132	\$5,122,428
City of Gaastra	Iron	City	Compliant	\$237,344	-	\$237,344
City of Iron River	Iron	City	Compliant	\$5,007,063	-	\$5,007,063
Village of Alpha	Iron	Village	Compliant	Resubmit?	Resubmit?	Resubmit?
West Iron County Sewer Authority	Iron	Authority	Compliant	\$569,423	-	\$569,423
Iron County Medical Care Facility	Iron	Authority	Compliant	(\$373,445)	\$97,779	(\$275,666)
Iron County Housing Commission	Iron	Authority	Compliant	\$422,208	-	\$422,208
Isabella County	Isabella	County	Compliant	\$15,719,029	-	\$15,719,029
Isabella County Road Commission	Isabella	Road Commission	Compliant	\$3,675,370	-	\$3,675,370
City of Mt Pleasant	Isabella	City	Compliant	\$23,618,339	\$4,877,865	\$28,496,204
Village of Shepherd	Isabella	Village	Compliant	\$154,601	-	\$154,601

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Community Mental Health for Central Michigan	Isabella	Authority	Compliant	(\$3,785,531)	(\$350,608)	(\$4,136,139)
Isabella County Medical Care Facility	Isabella	Authority	Compliant	\$1,072,048	-	\$1,072,048
Isabella County Transportation Commission	Isabella	Authority	Compliant	(\$148,350)	-	(\$148,350)
Central Michigan District Health Department	Isabella	Authority	Compliant	\$6,242,771	-	\$6,242,771
Chippewa River District Library	Isabella	Library	Compliant	\$816,746	-	\$816,746
Jackson County	Jackson	County	Compliant	(\$68,054,434)	\$109,999,856	\$41,945,422
Blackman Charter Township	Jackson	Township	Compliant	\$6,227,944	\$10,113,296	\$16,341,240
Leoni Township	Jackson	Township	Compliant	\$1,191,722	\$549,640	\$1,741,362
Summit Township	Jackson	Township	Compliant	\$6,755,007	\$1,396,706	\$8,151,713
City of Jackson	Jackson	City	Compliant	\$49,090,681	\$29,980,552	\$79,071,233
Village of Brooklyn	Jackson	Village	Compliant	\$438,736	\$64,987	\$503,723
Jackson Area Transportation Authority	Jackson	Authority	Compliant	\$2,512,059	-	\$2,512,059

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LifeWays-Jackson & Hillsdale Counties	Jackson	Authority	Compliant	\$2,385,054	-	\$2,385,054
Region 2 Planning Commission	Jackson	Authority	Compliant	-	\$42,423	\$42,423
Jackson District Library	Jackson	Library	Compliant	\$2,219,439	(\$20,679)	\$2,198,760
Kalamazoo County	Kalamazoo	County	Compliant	(\$7,406,539)	\$11,188,759	\$3,782,220
Kalamazoo County Road Commission	Kalamazoo	Road Commission	Compliant	(\$646,647)	(\$323,561)	(\$970,208)
Cooper Charter Township	Kalamazoo	Township	Compliant	-	(\$84,950)	(\$84,950)
Kalamazoo Charter Township	Kalamazoo	Township	Compliant	\$5,965,780	\$1,927,676	\$7,893,456
Oshtemo Charter Township	Kalamazoo	Township	Compliant	-	(\$297,777)	(\$297,777)
City of Kalamazoo	Kalamazoo	City	Compliant	(\$128,078,333)	\$15,717,460	(\$112,360,873)
City of Parchment	Kalamazoo	City	Compliant	\$933,641	\$349,673	\$1,283,314
City of Portage	Kalamazoo	City	Compliant	\$342,429	(\$2,342,181)	(\$1,999,752)
Village of Vicksburg	Kalamazoo	Village	Compliant	\$949,529	-	\$949,529

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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)
Kalamazoo Community Mental Health & Substance Abuse Services	Kalamazoo	Authority	Compliant	(\$12,734,150)	\$735,905	(\$11,998,245)
Central County Transportation Authority	Kalamazoo	Authority	Compliant	(\$10,647,972)	\$950,048	(\$9,697,924)
Kalamazoo Public Library	Kalamazoo	Library	Compliant	\$707,170	-	\$707,170
Vicksburg District Library	Kalamazoo	Library	Compliant	\$53,041	-	\$53,041
Kalkaska County	Kalkaska	County	Compliant	\$10,957,580	\$528,135	\$11,485,715
Kalkaska County Road Commission	Kalkaska	Road Commission	Compliant	\$6,596,217	\$1,074,196	\$7,670,413
Clearwater Township	Kalkaska	Township	Compliant	\$47,966	-	\$47,966
Village of Kalkaska	Kalkaska	Village	Compliant	\$3,372,299	-	\$3,372,299
Kalkaska Public Transit Authority	Kalkaska	Authority	Compliant	\$424,141	-	\$424,141
Kent County	Kent	County	Compliant	\$130,987,955	\$22,376,361	\$153,364,316
Kent County Road Commission	Kent	Road Commission	Compliant	(\$49,802)	(\$2,438,920)	(\$2,488,722)
Byron Township	Kent	Township	Compliant	-	(\$82,477)	(\$82,477)

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Cascade Charter Township	Kent	Township	Compliant	\$5,043,095	-	\$5,043,095
Plainfield Charter Township	Kent	Township	Compliant	-	\$1,399,987	\$1,399,987
City of Cedar Springs	Kent	City	Compliant	\$559,355	-	\$559,355
City of East Grand Rapids	Kent	City	Compliant	\$11,590,296	\$1,840,802	\$13,431,098
City of Grand Rapids	Kent	City	Compliant	\$160,940,014	\$15,090,692	\$176,030,706
City of Grandville	Kent	City	Compliant	\$7,440,017	\$2,081,427	\$9,521,444
City of Kentwood	Kent	City	Compliant	(\$5,531,500)	(\$1,482,411)	(\$7,013,911)
City of Lowell	Kent	City	Compliant	\$5,483,299	\$2,819,984	\$8,303,283
City of Rockford	Kent	City	Compliant	\$3,031,042	-	\$3,031,042
City of Walker	Kent	City	Compliant	\$3,846,627	\$3,322,844	\$7,169,471
City of Wyoming	Kent	City	Compliant	\$26,606,436	\$13,461,117	\$40,067,553
Village of Sparta	Kent	Village	Compliant	\$1,982,180	\$82,320	\$2,064,500
Kent County Community Mental Health Authority	Kent	Authority	Compliant	\$6,826,312	(\$77,649)	\$6,748,663
Interurban Transit Partnership	Kent	Authority	Compliant	\$2,927,208	-	\$2,927,208

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Grand Rapids City Housing Commission	Kent	Authority	Non-Compliant	\$261,650	\$827,670	\$1,089,320
Gerald R. Ford International Airport Authority	Kent	Authority	Compliant	(\$1,126,121)	-	(\$1,126,121)
Kent District Library	Kent	Library	Compliant	(\$1,518,680)	-	(\$1,518,680)
Lakeland Library Cooperative	Kent	Library	Compliant	(\$172,127)	-	(\$172,127)
Keweenaw County	Keweenaw	County	Compliant	\$1,276,625	-	\$1,276,625
Keweenaw County Road Commission	Keweenaw	Road Commission	Compliant	\$3,837,544	\$392,917	\$4,230,461
Lake County	Lake	County	Compliant	\$3,859,674	(\$538,622)	\$3,321,052
Lake County Road Commission	Lake	Road Commission	Compliant	\$6,108,725	\$1,003,999	\$7,112,724
Lapeer County	Lapeer	County	Compliant	\$40,368,278	-	\$40,368,278
Lapeer County Road Commission	Lapeer	Road Commission	Compliant	\$1,814,323	\$5,716,917	\$7,531,240
Metamora Township	Lapeer	Township	Compliant	\$259,316	(\$231,876)	\$27,440
City of Imlay City	Lapeer	City	Compliant	\$2,643,121	(\$279,402)	\$2,363,719
City of Lapeer	Lapeer	City	Non-Compliant	\$6,782,377	\$12,718,395	\$19,500,772

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Village of Almont	Lapeer	Village	Compliant	\$582,136	\$1,443,452	\$2,025,588
Village of Columbiaville	Lapeer	Village	Compliant	\$179,985	-	\$179,985
Village of Dryden	Lapeer	Village	Compliant	\$54,276	-	\$54,276
Lapeer District Library	Lapeer	Library	Compliant	\$2,313,169	-	\$2,313,169
Leelanau County	Leelanau	County	Compliant	\$8,373,001	-	\$8,373,001
Leelanau County Road Commission	Leelanau	Road Commission	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Lenawee County	Lenawee	County	Compliant	\$31,417,632	-	\$31,417,632
Lenawee County Road Commission	Lenawee	Road Commission	Compliant	\$3,158,841	(\$8,486,004)	(\$5,327,163)
Madison Charter Township	Lenawee	Township	Compliant	\$718,275	-	\$718,275
City of Adrian	Lenawee	City	Compliant	\$22,636,522	-	\$22,636,522
City of Tecumseh	Lenawee	City	Compliant	\$7,730,362	\$745,731	\$8,476,093
Village of Blissfield	Lenawee	Village	Compliant	\$561,759	-	\$561,759
Village of Britton	Lenawee	Village	Compliant	(\$400,562)	-	(\$400,562)
Village of Clinton	Lenawee	Village	Compliant	(\$558,566)	-	(\$558,566)
Village of Deerfield	Lenawee	Village	Compliant	\$600,823	-	\$600,823

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Lenawee County Medical Care Facility	Lenawee	Authority	Compliant	\$2,385,966	\$68,335	\$2,454,301
Addison Fire Department & Emergency Medical Service	Lenawee	Authority	Non-Compliant	\$115,745	-	\$115,745
Lenawee Community Mental Health Authority	Lenawee	Authority	Compliant	\$1,217,932	-	\$1,217,932
Livingston County	Livingston	County	Compliant	\$27,185,092	(\$2,130,789)	\$25,054,303
Livingston County Road Commission	Livingston	Road Commission	Compliant	\$4,659,526	(\$377,826)	\$4,281,700
Brighton Charter Township	Livingston	Township	Compliant	(\$644,551)	-	(\$644,551)
Genoa Charter Township	Livingston	Township	Compliant	\$90,201	-	\$90,201
Green Oak Charter Township	Livingston	Township	Compliant	\$3,194,274	\$1,567,284	\$4,761,558
Hamburg Township	Livingston	Township	Compliant	\$1,251,855	-	\$1,251,855
Oceola Township	Livingston	Township	Compliant	(\$117,374)	-	(\$117,374)
City of Brighton	Livingston	City	Compliant	\$8,247,659	\$6,715,750	\$14,963,409
City of Howell	Livingston	City	Compliant	\$10,095,888	\$6,899,663	\$16,995,551

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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)
Village of Fowlerville	Livingston	Village	Compliant	\$252,832	-	\$252,832
Village of Pinckney	Livingston	Village	Compliant	\$604,225	(\$75,321)	\$528,904
Community Mental Health Services of Livingston County	Livingston	Authority	Compliant	\$4,710,376	(\$662,248)	\$4,048,128
Brighton Area Fire Authority	Livingston	Authority	Compliant	\$4,698	\$6,214	\$10,912
Howell Area Fire Authority	Livingston	Authority	Compliant	\$62,298	(\$110,533)	(\$48,235)
Hartland Deerfield Fire Authority	Livingston	Authority	Compliant	(\$107,284)	-	(\$107,284)
Huron-Clinton Metropolitan Authority	Livingston	Authority	Compliant	\$28,664,581	\$2,628,472	\$31,293,053
Fowlerville District Library	Livingston	Library	Compliant	\$126,508	-	\$126,508
Howell Carnegie District Library	Livingston	Library	Compliant	(\$178,604)	-	(\$178,604)
Luce County	Luce	County	Compliant	\$4,034,430	-	\$4,034,430
Luce County Road Commission	Luce	Road Commission	Compliant	\$6,693,392	\$1,311,117	\$8,004,509

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Village of Newberry	Luce	Village	Compliant	\$2,423,318	\$433,729	\$2,857,047
Luce/Mackinac/Alger/Schoolcraft District Health Department	Luce	Authority	Compliant	\$3,526,623	-	\$3,526,623
Luce County Housing Commission	Luce	Authority	Non-Compliant	\$544,742	-	\$544,742
Luce County Ambulance Service	Luce	Authority	Compliant	\$126,618	-	\$126,618
Mackinac County	Mackinac	County	Compliant	\$7,165,478	\$2,450,991	\$9,616,469
Mackinac County Road Commission	Mackinac	Road Commission	Compliant	\$3,325,817	(\$209,275)	\$3,116,542
City of St Ignace	Mackinac	City	Compliant	\$7,769,594	\$961,520	\$8,731,114
Mackinac County Housing Commission	Mackinac	Authority	Compliant	\$99,108	-	\$99,108
Macomb County	Macomb	County	Compliant	\$29,807,879	\$79,426,180	\$109,234,059
Armada Township	Macomb	Township	Compliant	\$2,580	-	\$2,580
Bruce Township	Macomb	Township	Compliant	-	\$4,537,580	\$4,537,580
Chesterfield Charter Township	Macomb	Township	Compliant	\$12,830,950	(\$2,800,212)	\$10,030,738

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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)
Clinton Charter Township	Macomb	Township	Compliant	\$73,236,971	\$28,333,471	\$101,570,442
Harrison Charter Township	Macomb	Township	Compliant	\$23,581,589	\$22,141,636	\$45,723,225
Macomb Township	Macomb	Township	Compliant	\$141,485	(\$6,407,814)	(\$6,266,329)
Shelby Charter Township	Macomb	Township	Compliant	\$18,407,577	\$15,713,195	\$34,120,772
City of Center Line	Macomb	City	Compliant	\$13,321,120	\$7,112,075	\$20,433,195
City of Eastpointe	Macomb	City	Compliant	\$43,087,462	\$15,649,525	\$58,736,987
City of Fraser	Macomb	City	Compliant	\$27,705,527	\$28,226,264	\$55,931,791
City of Mount Clemens	Macomb	City	Compliant	\$11,480,340	\$30,112,608	\$41,592,948
City of New Baltimore	Macomb	City	Compliant	\$3,064,945	\$2,481,886	\$5,546,831
City of Roseville	Macomb	City	Compliant	\$79,939,427	\$53,367,088	\$133,306,515
City of St Clair Shores	Macomb	City	Compliant	\$120,690,613	\$87,109,014	\$207,799,627
City of Sterling Heights	Macomb	City	Compliant	\$209,905,838	\$78,321,795	\$288,227,633
City of Utica	Macomb	City	Compliant	\$3,208,507	\$218,808	\$3,427,315
City of Warren	Macomb	City	Compliant	\$123,118,928	\$145,213,051	\$268,331,979
Village of Romeo	Macomb	Village	Compliant	\$4,216,636	\$2,928,167	\$7,144,803

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State of Michigan 41B District - Clinton Charter Township & Mt Clemens	Macomb	Authority	Compliant	\$3,485,780	\$2,290,998	\$5,776,778
Southeast Macomb Sanitary District	Macomb	Authority	Compliant	(\$93,385)	(\$150,879)	(\$244,264)
Eastpointe City Housing Commission	Macomb	Authority	Compliant	(\$238,980)	-	(\$238,980)
St Clair Shores City Housing Commission	Macomb	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Martha T. Berry Medical Care Facility	Macomb	Authority	Compliant	(\$2,957,223)	\$5,076,595	\$2,119,372
Romeo District Library	Macomb	Library	Compliant	(\$607,783)	-	(\$607,783)
Chesterfield Township Library	Macomb	Library	Compliant	\$197,425	-	\$197,425
Manistee County	Manistee	County	Compliant	\$9,665,856	(\$120,071)	\$9,545,785
Manistee County Road Commission	Manistee	Road Commission	Compliant	\$3,398,797	-	\$3,398,797
City of Manistee	Manistee	City	Compliant	\$5,622,601	-	\$5,622,601

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Manistee County 911 Central Dispatch	Manistee	Authority	Compliant	\$86,989	-	\$86,989
Manistee County Medical Care Facility	Manistee	Authority	Compliant	\$6,186,840	-	\$6,186,840
Manistee County Library	Manistee	Library	Compliant	\$737,809	-	\$737,809
Marquette County	Marquette	County	Compliant	\$32,280,960	\$23,930,159	\$56,211,119
Marquette County Road Commission	Marquette	Road Commission	Compliant	\$13,282,525	\$1,435,933	\$14,718,458
Chocolay Charter Township	Marquette	Township	Compliant	\$281,847	-	\$281,847
Forsyth Township	Marquette	Township	Compliant	\$2,682,753	-	\$2,682,753
Ishpeming Township	Marquette	Township	Compliant	(\$39,676)	-	(\$39,676)
Marquette Charter Township	Marquette	Township	Compliant	\$621,974	-	\$621,974
Negaunee Township	Marquette	Township	Compliant	(\$101,043)	-	(\$101,043)
City of Ishpeming	Marquette	City	Compliant	\$5,529,011	-	\$5,529,011
City of Marquette	Marquette	City	Compliant	\$40,765,461	\$4,293,615	\$45,059,076
City of Negaunee	Marquette	City	Compliant	\$8,911,711	\$5,622,531	\$14,534,242

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Marquette County Solid Waste Management Authority	Marquette	Authority	Compliant	\$87,471	-	\$87,471
Pathways Community Mental Health	Marquette	Authority	Compliant	\$22,609,983	(\$675,113)	\$21,934,870
Marquette City Board of Light and Power	Marquette	Authority	Compliant	\$6,469,612	\$3,785,841	\$10,255,453
Marquette City Housing Commission	Marquette	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Marquette County Transit Authority	Marquette	Authority	Compliant	\$644,380	-	\$644,380
Ishpeming Area Joint Wastewater Treatment Facility	Marquette	Authority	Compliant	\$175,823	-	\$175,823
Negaunee City Housing Commission	Marquette	Authority	Compliant	\$285,513	-	\$285,513
Peter White Public Library	Marquette	Library	Compliant	\$732,768	-	\$732,768

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Superiorland Library Cooperative	Marquette	Library	Compliant	\$164,117	-	\$164,117
Mason County	Mason	County	Compliant	\$23,327,347	(\$1,616,112)	\$21,711,235
Mason County Road Commission	Mason	Road Commission	Compliant	\$3,374,191	(\$183,402)	\$3,190,789
City of Ludington	Mason	City	Compliant	\$12,195,546	\$522,247	\$12,717,793
City of Scottville	Mason	City	Compliant	\$88,723	-	\$88,723
Mason-Oceana 911	Mason	Drain District	Compliant	\$249,313	-	\$249,313
West Michigan Community Mental Health System	Mason	Authority	Compliant	\$1,058,887	-	\$1,058,887
Mecosta County	Mecosta	County	Compliant	\$2,717,642	-	\$2,717,642
Mecosta County Road Commission	Mecosta	Road Commission	Compliant	-	\$649,415	\$649,415
Morton Township	Mecosta	Township	Compliant	-	\$389,327	\$389,327
City of Big Rapids	Mecosta	City	Compliant	\$4,308,524	-	\$4,308,524
Big Rapids City Housing Commission	Mecosta	Authority	Compliant	\$50,179	-	\$50,179

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Meceola Consolidated Central Dispatch Authority	Mecosta	Authority	Compliant	\$1,224,901	-	\$1,224,901
Menominee County	Menominee	County	Compliant	\$9,312,487	-	\$9,312,487
Menominee County Road Commission	Menominee	Road Commission	Compliant	\$1,167,472	-	\$1,167,472
City of Menominee	Menominee	City	Compliant	\$9,054,561	-	\$9,054,561
City of Stephenson	Menominee	City	Compliant	\$340,197	-	\$340,197
Menominee City Housing Commission	Menominee	Authority	Compliant	\$478,533	-	\$478,533
Midland County	Midland	County	Compliant	\$17,342,725	\$31,365,166	\$48,707,891
Midland County Road Commission	Midland	Road Commission	Compliant	\$7,771,985	\$1,362,964	\$9,134,949
City of Coleman	Midland	City	Compliant	\$1,411,964	-	\$1,411,964
City of Midland	Midland	City	Compliant	\$90,062,552	\$18,559,004	\$108,621,556
Midland County Central Dispatch Authority	Midland	Authority	Compliant	\$1,880,490	-	\$1,880,490
Missaukee County	Missaukee	County	Compliant	\$1,634,798	-	\$1,634,798

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Missaukee County Road Commission	Missaukee	Road Commission	Compliant	-	\$24,967	\$24,967
District Health Department No. 10 - White Cloud	Missaukee	Authority	Compliant	\$11,498,352	-	\$11,498,352
Monroe County	Monroe	County	Compliant	\$35,318,300	\$1,112,848	\$36,431,148
Monroe County Road Commission	Monroe	Road Commission	Compliant	\$4,464,805	\$4,535,933	\$9,000,738
Ash Township	Monroe	Township	Compliant	\$377,940	-	\$377,940
Bedford Township	Monroe	Township	Compliant	-	\$673,383	\$673,383
Erie Township	Monroe	Township	Compliant	\$14,137	-	\$14,137
Frenchtown Charter Township	Monroe	Township	Compliant	-	(\$2,171,527)	(\$2,171,527)
Raisinville Township	Monroe	Township	Compliant	-	\$669,729	\$669,729
City of Luna Pier	Monroe	City	Compliant	\$2,958,268	-	\$2,958,268
City of Monroe	Monroe	City	Compliant	\$38,817,915	(\$15,613,236)	\$23,204,679
City of Petersburg	Monroe	City	Compliant	\$32,740	-	\$32,740
Village of Carleton	Monroe	Village	Compliant	\$337,447	-	\$337,447
Village of Dundee	Monroe	Village	Compliant	(\$829,410)	-	(\$829,410)

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Monroe Housing Commission	Monroe	Authority	Non-Compliant	\$1,523,930	-	\$1,523,930
Monroe County Agency	Monroe	Authority	Compliant	\$2,632,355	\$126,691	\$2,759,046
Monroe Community Mental Health Authority	Monroe	Authority	Compliant	\$4,273,142	\$9,560,127	\$13,833,269
Monroe County Library System	Monroe	Library	Compliant	-	\$661,430	\$661,430
Montcalm County	Montcalm	County	Compliant	\$5,226,691	\$1,034,704	\$6,261,395
Montcalm County Road Commission	Montcalm	Road Commission	Compliant	\$8,280,818	\$709,760	\$8,990,578
City of Carson City	Montcalm	City	Compliant	\$-	-	\$-
City of Greenville	Montcalm	City	Compliant	\$1,951,060	\$1,307,073	\$3,258,133
City of Stanton	Montcalm	City	Compliant	(\$68,842)	-	(\$68,842)
Village of Howard City	Montcalm	Village	Compliant	(\$125,751)	-	(\$125,751)
Montcalm Care Network	Montcalm	Authority	Compliant	(\$5,981,278)	-	(\$5,981,278)
Mid-Michigan District Health Department	Montcalm	Authority	Non-Compliant	\$2,536,883	\$221,681	\$2,758,564

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White Pine District Library	Montcalm	Library	Compliant	\$106,733	-	\$106,733
Montmorency County	Montmorency	County	Compliant	\$6,076,047	\$1,881,205	\$7,957,252
Montmorency County Road Commission	Montmorency	Road Commission	Compliant	-	\$372,345	\$372,345
Montmorency-Oscoda-Alpena Solid Waste Management Authority	Montmorency	Authority	Compliant	\$334,947	\$238,944	\$573,891
Muskegon County	Muskegon	County	Compliant	\$47,752,504	(\$6,839,063)	\$40,913,441
Muskegon County Road Commission	Muskegon	Road Commission	Compliant	(\$421,103)	(\$864,466)	(\$1,285,569)
Egelston Township	Muskegon	Township	Compliant	-	\$413,237	\$413,237
Fruitport Charter Township	Muskegon	Township	Compliant	-	(\$355,222)	(\$355,222)
Laketon Township	Muskegon	Township	Compliant	-	\$904,596	\$904,596
Muskegon Charter Township	Muskegon	Township	Compliant	\$191,827	\$8,259,373	\$8,451,200
City of Montague	Muskegon	City	Compliant	\$96,758	\$319,234	\$415,992

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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)
City of Muskegon	Muskegon	City	Compliant	\$31,063,349	\$2,495,727	\$33,559,076
City of Muskegon Heights	Muskegon	City	Compliant	\$16,377,019	\$8,883,697	\$25,260,716
City of North Muskegon	Muskegon	City	Compliant	\$1,870,980	\$1,634,945	\$3,505,925
City of Norton Shores	Muskegon	City	Compliant	\$25,267,158	\$17,871,940	\$43,139,098
City of Roosevelt Park	Muskegon	City	Compliant	\$550,938	\$954,886	\$1,505,824
City of Whitehall	Muskegon	City	Compliant	\$852,471	\$513,347	\$1,365,818
Village of Ravenna	Muskegon	Village	Compliant	\$74,977	-	\$74,977
Muskegon Heights City Housing Commission	Muskegon	Authority	Compliant	\$832,394	-	\$832,394
Muskegon Central Dispatch 9-1-1	Muskegon	Authority	Compliant	\$2,003,517	\$287,418	\$2,290,935
West Michigan Shoreline Regional Development Commission	Muskegon	Authority	Compliant	(\$333,340)	-	(\$333,340)

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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)
Muskegon Housing Commission	Muskegon	Authority	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Hackley Public Library	Muskegon	Library	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Muskegon Area District Library	Muskegon	Library	Compliant	(\$156,872)	(\$564,220)	(\$721,092)
Newaygo County	Newaygo	County	Compliant	\$2,717,972	(\$1,408,192)	\$1,309,780
Newaygo County Road Commission	Newaygo	Road Commission	Compliant	\$1,359,562	\$1,788,068	\$3,147,630
City of Fremont	Newaygo	City	Compliant	\$5,333,653	\$40,917	\$5,374,570
City of White Cloud	Newaygo	City	Compliant	\$419,310	-	\$419,310
White Cloud/Sherman Utilities Authority	Newaygo	Authority	Compliant	\$174,577	-	\$174,577
Newaygo County Mental Health Board	Newaygo	Authority	Compliant	(\$222,955)	\$148,449	(\$74,506)
Newaygo Medical Care Facility	Newaygo	Authority	Compliant	(\$74,851)	-	(\$74,851)
Fremont Area District Library	Newaygo	Library	Compliant	\$578,945	-	\$578,945

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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)
White Cloud Community Library	Newaygo	Library	Compliant	\$124,301	-	\$124,301
Oakland County	Oakland	County	Compliant	\$69,207,954	(\$400,265,102)	(\$331,057,148)
Oakland County Road Commission	Oakland	Road Commission	Compliant	-	\$111,078,541	\$111,078,541
Bloomfield Charter Township	Oakland	Township	Compliant	\$24,457,849	\$81,111,803	\$105,569,652
Brandon Charter Township	Oakland	Township	Compliant	\$3,365,827	\$149,856	\$3,515,683
Groveland Township	Oakland	Township	Compliant	(\$1,112,018)	(\$449,274)	(\$1,561,292)
Holly Township	Oakland	Township	Compliant	-	(\$14,565)	(\$14,565)
Independence Charter Township	Oakland	Township	Compliant	\$3,933,790	(\$3,565,800)	\$367,990
Lyon Charter Township	Oakland	Township	Compliant	-	\$1,449,777	\$1,449,777
Milford Charter Township	Oakland	Township	Compliant	-	(\$507,696)	(\$507,696)
Oxford Charter Township	Oakland	Township	Compliant	\$973,929	\$310,975	\$1,284,904
Royal Oak Charter Township	Oakland	Township	Compliant	(\$323,940)	(\$29,750)	(\$353,690)
Southfield Township	Oakland	Township	Compliant	-	(\$49,567)	(\$49,567)

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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)
Waterford Charter Township	Oakland	Township	Compliant	\$21,587,325	\$80,861,064	\$102,448,389
West Bloomfield Charter Township	Oakland	Township	Compliant	\$28,731,769	(\$3,151,730)	\$25,580,039
White Lake Charter Township	Oakland	Township	Compliant	\$11,087,648	\$6,149,587	\$17,237,235
City of Auburn Hills	Oakland	City	Compliant	\$12,961,428	\$5,298,261	\$18,259,689
City of Berkley	Oakland	City	Compliant	\$18,812,049	\$7,577,405	\$26,389,454
City of Birmingham	Oakland	City	Compliant	\$25,317,108	\$10,491,099	\$35,808,207
City of Bloomfield Hills	Oakland	City	Compliant	\$7,824,457	\$6,858,241	\$14,682,698
City of Clawson	Oakland	City	Compliant	\$423,359	\$10,797,494	\$11,220,853
City of Farmington	Oakland	City	Compliant	\$6,626,896	\$1,045,016	\$7,671,912
City of Farmington Hills	Oakland	City	Compliant	\$59,226,697	(\$6,563,701)	\$52,662,996
City of Ferndale	Oakland	City	Compliant	(\$1,082,006)	\$33,300,429	\$32,218,423
City of Hazel Park	Oakland	City	Compliant	\$43,440,979	\$37,478,655	\$80,919,634
City of Huntington Woods	Oakland	City	Compliant	\$7,572,071	\$5,401,917	\$12,973,988
City of Keego Harbor	Oakland	City	Compliant	\$2,939,985	\$95,369	\$3,035,354

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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)
City of Lathrup Village	Oakland	City	Compliant	\$1,425,568	\$3,484,377	\$4,909,945
City of Madison Heights	Oakland	City	Compliant	\$47,665,252	\$4,549,254	\$52,214,506
City of Novi	Oakland	City	Compliant	\$37,669,831	(\$3,579,759)	\$34,090,072
City of Oak Park	Oakland	City	Compliant	\$58,472,621	\$52,717,901	\$111,190,522
City of Orchard Lake Village	Oakland	City	Compliant	\$109,926	\$2,018,955	\$2,128,881
City of Pleasant Ridge	Oakland	City	Compliant	\$2,138,491	\$1,191,699	\$3,330,190
City of Pontiac	Oakland	City	Compliant	(\$319,059,922)	\$66,667,393	(\$252,392,529)
City of Rochester	Oakland	City	Compliant	\$194,939	(\$3,942,765)	(\$3,747,826)
City of Rochester Hills	Oakland	City	Compliant	(\$62,008,103)	\$114,043	(\$61,894,060)
City of Royal Oak	Oakland	City	Compliant	\$104,436,309	\$11,137,502	\$115,573,811
City of Southfield	Oakland	City	Compliant	\$166,226,697	\$46,901,970	\$213,128,667
City of South Lyon	Oakland	City	Compliant	\$5,689,459	\$450,925	\$6,140,384
City of Sylvan Lake	Oakland	City	Compliant	\$221,095	-	\$221,095
City of Troy	Oakland	City	Compliant	(\$24,720,242)	\$30,704,094	\$5,983,852
City of Walled Lake	Oakland	City	Compliant	\$10,896,230	\$1,291,265	\$12,187,495
City of Wixom	Oakland	City	Compliant	(\$720,073)	(\$5,260,170)	(\$5,980,243)

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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)
Village of Beverly Hills	Oakland	Village	Compliant	\$4,198,002	\$3,504,988	\$7,702,990
Village of Bingham Farms	Oakland	Village	Compliant	\$83,178	-	\$83,178
Village of Franklin	Oakland	Village	Compliant	\$4,087,680	\$161,596	\$4,249,276
Village of Holly	Oakland	Village	Compliant	\$8,526,685	\$219,092	\$8,745,777
Village of Lake Orion	Oakland	Village	Compliant	\$1,345,710	\$1,241,241	\$2,586,951
Village of Milford	Oakland	Village	Compliant	\$3,044,516	(\$54,250)	\$2,990,266
Village of Oxford	Oakland	Village	Compliant	\$1,397,790	\$126,489	\$1,524,279
Village of Wolverine Lake	Oakland	Village	Compliant	\$1,005,293	\$216,494	\$1,221,787
Southeastern Oakland County Water Authority	Oakland	Authority	Compliant	(\$666,445)	(\$522,505)	(\$1,188,950)
West Bloomfield Township Parks & Recreation Commission	Oakland	Authority	Compliant	-	\$229,793	\$229,793
Southeastern Oakland County Resource Recovery Authority	Oakland	Authority	Compliant	\$1,058,801	(\$107,370)	\$951,431

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State of Michigan 48th Judicial District Court	Oakland	Authority	Compliant	-	\$3,630,199	\$3,630,199
Farmington Community Library	Oakland	Library	Compliant	\$1,127,448	(\$847,284)	\$280,164
West Bloomfield Township Public Library	Oakland	Library	Compliant	-	(\$866,423)	(\$866,423)
Bloomfield Township Public Library	Oakland	Library	Compliant	\$1,003,164	\$1,726,920	\$2,730,084
Orion Township Public Library	Oakland	Library	Compliant	-	(\$333,943)	(\$333,943)
Oceana County	Oceana	County	Compliant	\$4,342,126	\$366,349	\$4,708,475
Oceana County Road Commission	Oceana	Road Commission	Compliant	-	\$37,763	\$37,763
City of Hart	Oceana	City	Compliant	-	\$397,212	\$397,212
Village of Hesperia	Oceana	Village	Compliant	(\$39,382)	-	(\$39,382)
Village of Pentwater	Oceana	Village	Compliant	\$516,621	(\$109,132)	\$407,489
Oceana County Medical Care Facility	Oceana	Authority	Compliant	\$4,964,903	-	\$4,964,903
Ogemaw County	Ogemaw	County	Compliant	\$7,275,778	\$598,260	\$7,874,038

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Ogemaw County Road Commission	Ogemaw	Road Commission	Compliant	\$3,791,128	\$390,275	\$4,181,403
Rose Township	Ogemaw	Township	Compliant	(\$296,498)	-	(\$296,498)
City of Rose City	Ogemaw	City	Compliant	\$135,388	-	\$135,388
City of West Branch	Ogemaw	City	Compliant	\$2,411,976	-	\$2,411,976
District Health Department #2 Ogemaw County	Ogemaw	Authority	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Ogemaw County Emergency Medical Services Authority	Ogemaw	Authority	Compliant	\$1,069,278	-	\$1,069,278
West Branch District Library	Ogemaw	Library	Compliant	(\$7,548)	-	(\$7,548)
Ontonagon County	Ontonagon	County	Compliant	\$3,681,675	-	\$3,681,675
Ontonagon County Road Commission	Ontonagon	Road Commission	Compliant	\$13,216,002	\$4,248,708	\$17,464,710
Village of Ontonagon	Ontonagon	Village	Non-Compliant	\$7,845,669	-	\$7,845,669
Ontonagon County Economic Development Corporation	Ontonagon	Authority	Compliant	\$38,525	-	\$38,525

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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)
Osceola County	Osceola	County	Compliant	\$5,538,632	-	\$5,538,632
Osceola County Road Commission	Osceola	Road Commission	Compliant	\$3,501,018	\$693,366	\$4,194,384
City of Evert	Osceola	City	Compliant	\$1,011,767	-	\$1,011,767
City of Reed City	Osceola	City	Compliant	\$3,174,852	-	\$3,174,852
Village of Marion	Osceola	Village	Compliant	\$324,186	-	\$324,186
Reed City Housing Commission	Osceola	Authority	Compliant	\$572,108	-	\$572,108
Oscoda County	Oscoda	County	Compliant	\$3,507,166	\$109,225	\$3,616,391
Oscoda County Road Commission	Oscoda	Road Commission	Non-Compliant	-	\$2,640,500	\$2,640,500
Otsego County	Otsego	County	Compliant	\$6,886,463	\$810,295	\$7,696,758
Otsego County Road Commission	Otsego	Road Commission	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
City of Gaylord	Otsego	City	Compliant	\$5,735,220	(\$35,330)	\$5,699,890
Otsego County Bus System	Otsego	Authority	Compliant	(\$189,736)	-	(\$189,736)
Ottawa County	Ottawa	County	Compliant	\$63,492,233	(\$2,528,237)	\$60,963,996
Ottawa County Road Commission	Ottawa	Road Commission	Compliant	\$22,654,113	\$2,167,781	\$24,821,894
Grand Haven Charter Township	Ottawa	Township	Compliant	\$-	\$120,494	\$120,494
Olive Township	Ottawa	Township	Compliant	\$152,461	-	\$152,461

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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)
Port Sheldon Township	Ottawa	Township	Compliant	(\$14,172)	-	(\$14,172)
Spring Lake Township	Ottawa	Township	Compliant	-	\$834,315	\$834,315
City of Coopersville	Ottawa	City	Compliant	\$1,010,648	-	\$1,010,648
City of Ferrysburg	Ottawa	City	Compliant	\$613,049	-	\$613,049
City of Grand Haven	Ottawa	City	Compliant	\$24,530,511	\$8,011,847	\$32,542,358
City of Holland	Ottawa	City	Compliant	\$5,793,481	\$3,459,888	\$9,253,369
City of Hudsonville	Ottawa	City	Compliant	\$536,846	-	\$536,846
City of Zeeland	Ottawa	City	Compliant	\$427,466	(\$20,513)	\$406,953
Village of Spring Lake	Ottawa	Village	Compliant	\$979,986	-	\$979,986
Holland Area Community Swimming Pool Authority	Ottawa	Authority	Compliant	(\$75,556)	-	(\$75,556)
Ottawa County Central Dispatch Authority	Ottawa	Authority	Compliant	\$66,468	-	\$66,468
Herrick District Library	Ottawa	Library	Compliant	\$1,449,175	-	\$1,449,175

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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)
Loutit District Library	Ottawa	Library	Compliant	\$972,440	-	\$972,440
Coopersville Area District Library	Ottawa	Library	Compliant	\$39,061	-	\$39,061
Spring Lake District Library	Ottawa	Library	Compliant	\$703,359	-	\$703,359
Presque Isle County	Presque Isle	County	Compliant	\$4,866,388	-	\$4,866,388
Presque Isle County Road Commission	Presque Isle	Road Commission	Compliant	\$5,300,725	\$1,139,786	\$6,440,511
City of Onaway	Presque Isle	City	Compliant	\$179,980	-	\$179,980
City of Rogers City	Presque Isle	City	Compliant	\$377,813	-	\$377,813
Roscommon County	Roscommon	County	Compliant	\$11,508,468	\$1,946,973	\$13,455,441
Roscommon County Road Commission	Roscommon	Road Commission	Compliant	-	\$1,228,316	\$1,228,316
Richfield Township	Roscommon	Township	Non-Compliant	\$1,219,772	-	\$1,219,772
Houghton Lake Sewer Authority	Roscommon	Authority	Non-Compliant	-	\$200,231	\$200,231

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Roscommon County Transportation Authority	Roscommon	Authority	Compliant	\$59,093	-	\$59,093
Houghton Lake Public Library	Roscommon	Library	Compliant	\$97,995	-	\$97,995
Saginaw County	Saginaw	County	Compliant	\$28,765,207	\$8,106,326	\$36,871,533
Saginaw County Road Commission	Saginaw	Road Commission	Compliant	\$16,414,940	\$9,396,815	\$25,811,755
Bridgeport Charter Township	Saginaw	Township	Compliant	\$3,330,618	\$3,074,301	\$6,404,919
Buena Vista Charter Township	Saginaw	Township	Compliant	\$3,539,066	(\$43,402)	\$3,495,664
Carrollton Township	Saginaw	Township	Compliant	\$573,217	\$88,406	\$661,623
Richland Township	Saginaw	Township	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Saginaw Charter Township	Saginaw	Township	Compliant	\$190,639	(\$413,861)	(\$223,222)
Swan Creek Township	Saginaw	Township	Compliant	\$171,429	-	\$171,429
Thomas Township	Saginaw	Township	Compliant	-	\$109,326	\$109,326

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Tittabawassee Township	Saginaw	Township	Compliant	(\$298,694)	-	(\$298,694)
City of Frankenmuth	Saginaw	City	Compliant	\$5,944,025	\$179,926	\$6,123,951
City of Saginaw	Saginaw	City	Compliant	\$177,148,242	\$140,983,600	\$318,131,842
Village of Birch Run	Saginaw	Village	Compliant	(\$13,115)	-	(\$13,115)
Village of Chesaning	Saginaw	Village	Compliant	\$2,540,252	\$30,086	\$2,570,338
Village of St Charles	Saginaw	Village	Compliant	\$1,585,615	\$1,246,582	\$2,832,197
Saginaw-Midland Municipal Water Supply Corporation	Saginaw	Authority	Compliant	\$901,052	(\$91,437)	\$809,615
Saginaw County 911 Communications Center Authority	Saginaw	Authority	Compliant	\$2,547,691	\$4,607,576	\$7,155,267
Saginaw County Community Mental Health Authority	Saginaw	Authority	Non-Compliant	\$5,561,747	(\$4,098,957)	\$1,462,790
Saginaw Transit Authority Regional Services	Saginaw	Authority	Compliant	(\$102,965)	\$381,503	\$278,538

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Saginaw City Housing Commission	Saginaw	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
MBS International Airport Commission	Saginaw	Authority	Compliant	\$5,646,392	\$102,678	\$5,749,070
Public Libraries of Saginaw	Saginaw	Library	Compliant	(\$1,235,191)	-	(\$1,235,191)
Frankenmuth James E. Wickson Library	Saginaw	Library	Compliant	\$66,711	-	\$66,711
Sanilac County	Sanilac	County	Compliant	\$20,880,657	\$3,155,272	\$24,035,929
Sanilac County Road Commission	Sanilac	Road Commission	Compliant	\$1,503,071	\$4,789,391	\$6,292,462
City of Croswell	Sanilac	City	Non-Compliant	\$4,429,409	\$758,605	\$5,188,014
City of Marlette	Sanilac	City	Compliant	\$907,690	-	\$907,690
City of Sandusky	Sanilac	City	Compliant	\$1,870,452	(\$131,468)	\$1,738,984
Village of Lexington	Sanilac	Village	Compliant	\$1,356,709	\$1,231,559	\$2,588,268
Village of Port Sanilac	Sanilac	Village	Compliant	\$630,141	-	\$630,141

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Sanilac County Community Mental Health Authority	Sanilac	Authority	Compliant	(\$1,613,427)	(\$127,589)	(\$1,741,016)
Sandusky District Library	Sanilac	Library	Compliant	\$85,610	-	\$85,610
Aitkin Memorial District Library	Sanilac	Library	Compliant	(\$70,533)	-	(\$70,533)
Schoolcraft County	Schoolcraft	County	Compliant	\$8,050,523	-	\$8,050,523
Schoolcraft County Road Commission	Schoolcraft	Road Commission	Compliant	\$7,057,986	\$10,490	\$7,068,476
City of Manistique	Schoolcraft	City	Compliant	\$9,502,134	\$1,982,615	\$11,484,749
Schoolcraft County Public Transit System Authority	Schoolcraft	Authority	Compliant	\$623,842	-	\$623,842
Hiawatha Community Behavioral Health Authority	Schoolcraft	Authority	Compliant	\$3,688,808	-	\$3,688,808
Manistique City Housing Commission	Schoolcraft	Authority	Compliant	\$342,131	-	\$342,131

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Schoolcraft County Medical Care Facility	Schoolcraft	Authority	Compliant	\$7,858,595	-	\$7,858,595
Shiawassee County	Shiawassee	County	Compliant	\$37,464,160	\$598,584	\$38,062,744
Shiawassee County Road Commission	Shiawassee	Road Commission	Compliant	(\$2,225,364)	(\$772,264)	(\$2,997,628)
City of Corunna	Shiawassee	City	Compliant	(\$10,083)	-	(\$10,083)
City of Durand	Shiawassee	City	Compliant	\$2,614,292	\$1,427,127	\$4,041,419
City of Laingsburg	Shiawassee	City	Compliant	\$100,084	-	\$100,084
City of Owosso	Shiawassee	City	Compliant	\$1,186,147	-	\$1,186,147
City of Perry	Shiawassee	City	Compliant	-	\$512,201	\$512,201
Village of Bancroft	Shiawassee	Village	Compliant	\$70,280	-	\$70,280
Shiawassee County Community Mental Health Authority	Shiawassee	Authority	Compliant	\$3,509,237	(\$2,436,403)	\$1,072,834
Southwest Shiawassee Emergency Services Alliance	Shiawassee	Authority	Non-Compliant	\$226,904	-	\$226,904
Shiawassee District Library	Shiawassee	Library	Compliant	No 2022 Retirement	No 2022 Retirement	No 2022 Retirement

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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)
				Submission	Submission	Submission
St Joseph County	St Joseph	County	Compliant	\$14,673,661	-	\$14,673,661
St Joseph County Road Commission	St Joseph	Road Commission	Compliant	-	\$246,907	\$246,907
City of Sturgis	St Joseph	City	Compliant	\$6,499,347	(\$1,036,101)	\$5,463,246
City of Three Rivers	St Joseph	City	Compliant	\$6,249,852	-	\$6,249,852
Village of Constantine	St Joseph	Village	Compliant	(\$86,955)	-	(\$86,955)
Village of White Pigeon	St Joseph	Village	Compliant	\$21,110	-	\$21,110
Sturgis City Housing Commission	St Joseph	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
St Clair County	St. Clair	County	Compliant	\$11,270,581	\$18,866,058	\$30,136,639
St Clair County Road Commission	St. Clair	Road Commission	Compliant	(\$59,729)	\$4,188,778	\$4,129,049
Clay Township	St. Clair	Township	Compliant	\$4,092,296	\$857,971	\$4,950,267
East China Charter Township	St. Clair	Township	Compliant	\$4,561,257	(\$182,012)	\$4,379,245
Fort Gratiot Charter Township	St. Clair	Township	Compliant	-	\$1,118,865	\$1,118,865
Port Huron Charter Township	St. Clair	Township	Compliant	\$1,695,461	\$152,913	\$1,848,374

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City of Algonac	St. Clair	City	Compliant	\$838,528	(\$483,329)	\$355,199
City of Marine City	St. Clair	City	Compliant	\$3,087,170	\$2,987,172	\$6,074,342
City of Marysville	St. Clair	City	Compliant	\$24,942,524	\$14,128,345	\$39,070,869
City of Port Huron	St. Clair	City	Compliant	\$10,461,474	\$12,586,116	\$23,047,590
City of St Clair	St. Clair	City	Compliant	\$10,618,938	\$1,593,877	\$12,212,815
Village of Capac	St. Clair	Village	Compliant	\$1,883,148	\$276,843	\$2,159,991
Blue Water Area Transportation Commission	St. Clair	Authority	Compliant	\$2,900,523	\$63,239	\$2,963,762
St Clair County Community Mental Health Authority	St. Clair	Authority	Compliant	\$3,791,405	(\$10,055,302)	(\$6,263,897)
St Clair City Housing Commission	St. Clair	Authority	Compliant	\$498,378	-	\$498,378
St Clair River Sewer & Water Authority	St. Clair	Authority	Compliant	\$2,940,186	(\$101,006)	\$2,839,180
Port Huron City Housing Commission	St. Clair	Authority	Compliant	\$1,809,401	(\$141,734)	\$1,667,667
Tuscola County	Tuscola	County	Compliant	\$9,523,261	-	\$9,523,261

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Tuscola County Road Commission	Tuscola	Road Commission	Non-Compliant	\$1,781,787	\$9,124,924	\$10,906,711
Indianfields Township	Tuscola	Township	Compliant	(\$167,857)	-	(\$167,857)
City of Caro	Tuscola	City	Compliant	(\$811,382)	-	(\$811,382)
City of Vassar	Tuscola	City	Compliant	\$224,130	\$252,727	\$476,857
Village of Millington	Tuscola	Village	Compliant	(\$35,521)	-	(\$35,521)
Tuscola County Community Mental Health Authority	Tuscola	Authority	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Van Buren County	Van Buren	County	Compliant	\$13,422,667	\$5,211,301	\$18,633,968
Van Buren County Road Commission	Van Buren	Road Commission	Compliant	\$2,587,325	\$777,056	\$3,364,381
Antwerp Township	Van Buren	Township	Compliant	-	\$104,461	\$104,461
Covert Township	Van Buren	Township	Compliant	\$411,138	-	\$411,138
City of Bangor	Van Buren	City	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
City of South Haven	Van Buren	City	Compliant	\$4,762,598	\$733,167	\$5,495,765

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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)
Village of Lawrence	Van Buren	Village	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Village of Paw Paw	Van Buren	Village	Compliant	\$1,970,864	-	\$1,970,864
Paw Paw Lake Regional Joint Sewage Disposal Board	Van Buren	Authority	Compliant	\$685,361	-	\$685,361
South Haven Area Emergency Services Authority	Van Buren	Authority	Compliant	\$3,911,191	\$443,322	\$4,354,513
Van Buren District Library	Van Buren	Library	Compliant	(\$251,928)	-	(\$251,928)
Washtenaw County	Washtenaw	County	Compliant	\$194,422,549	\$8,079,014	\$202,501,563
Washtenaw County Road Commission	Washtenaw	Road Commission	Compliant	\$33,712,408	\$10,371,433	\$44,083,841
Dexter Township	Washtenaw	Township	Compliant	(\$143,629)	-	(\$143,629)
Lima Township	Washtenaw	Township	Compliant	(\$81,812)	-	(\$81,812)
Northfield Township	Washtenaw	Township	Compliant	\$319,076	-	\$319,076
Pittsfield Charter Township	Washtenaw	Township	Compliant	\$20,674,364	\$361,936	\$21,036,300

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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)
Scio Township	Washtenaw	Township	Compliant	\$1,007,139	\$1,164,180	\$2,171,319
Superior Charter Township	Washtenaw	Township	Compliant	\$4,298,282	-	\$4,298,282
Ypsilanti Charter Township	Washtenaw	Township	Compliant	\$10,579,162	\$2,327,919	\$12,907,081
City of Ann Arbor	Washtenaw	City	Compliant	\$65,102,605	\$70,826,631	\$135,929,236
City of Chelsea	Washtenaw	City	Compliant	\$572,832	\$605,891	\$1,178,723
City of Dexter	Washtenaw	City	Compliant	\$213,982	(\$348,293)	(\$134,311)
City of Milan	Washtenaw	City	Compliant	\$5,366,330	\$2,840,889	\$8,207,219
City of Saline	Washtenaw	City	Compliant	\$9,440,992	-	\$9,440,992
City of Ypsilanti	Washtenaw	City	Compliant	\$20,285,663	\$8,185,388	\$28,471,051
Village of Barton Hills	Washtenaw	Village	Compliant	\$30,219	-	\$30,219
Ypsilanti Community Utilities Authority	Washtenaw	Authority	Compliant	\$19,014,643	\$773,007	\$19,787,650
Chelsea Area Fire Authority	Washtenaw	Authority	Compliant	\$408,699	-	\$408,699
Saline Area Fire Department	Washtenaw	Authority	Compliant	-	\$3,217,643	\$3,217,643
Ann Arbor Area Transportation Authority	Washtenaw	Authority	Compliant	-	\$19,947	\$19,947
Dexter Area Fire Department	Washtenaw	Authority	Compliant	No 2022 Retirement	No 2022 Retirement	No 2022 Retirement

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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)
				Submission	Submission	Submission
Ypsilanti City Housing Commission	Washtenaw	Authority	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
Milan Public Library	Washtenaw	Library	Compliant	\$67,594	-	\$67,594
Wayne County	Wayne	County	Compliant	\$563,842,476	\$78,873,000	\$642,715,476
Brownstown Charter Township	Wayne	Township	Compliant	\$10,012,513	\$17,257,782	\$27,270,295
Canton Charter Township	Wayne	Township	Compliant	\$44,105,151	\$38,262,374	\$82,367,525
Grosse Ile Township	Wayne	Township	Compliant	\$14,806,357	\$12,641,026	\$27,447,383
Huron Charter Township	Wayne	Township	Compliant	\$8,153,143	(\$2,626,315)	\$5,526,828
Northville Charter Township	Wayne	Township	Compliant	\$767,101	\$2,727,644	\$3,494,745
Plymouth Charter Township	Wayne	Township	Compliant	\$9,983,171	\$7,109,379	\$17,092,550
Redford Charter Township	Wayne	Township	Compliant	\$77,349,761	\$111,250,650	\$188,600,411
Sumpter Township	Wayne	Township	Compliant	\$1,254,284	-	\$1,254,284

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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)
Van Buren Charter Township	Wayne	Township	Compliant	\$5,960,135	\$9,141,401	\$15,101,536
City of Allen Park	Wayne	City	Compliant	\$7,254,219	\$38,164,756	\$45,418,975
City of Belleville	Wayne	City	Non-Compliant	\$3,489,223	\$1,818,184	\$5,307,407
City of Dearborn	Wayne	City	Compliant	\$146,156,635	\$108,687,649	\$254,844,284
City of Dearborn Heights	Wayne	City	Compliant	\$82,554,705	\$126,590,304	\$209,145,009
City of Detroit	Wayne	City	Compliant	\$1,630,538,320	-	\$1,630,538,320
City of Ecorse	Wayne	City	Compliant	\$19,077,705	\$8,937,092	\$28,014,797
City of Flat Rock	Wayne	City	Compliant	\$16,663,725	\$13,410,940	\$30,074,665
City of Garden City	Wayne	City	Non-Compliant	\$46,486,932	\$87,954,488	\$134,441,420
City of Gibraltar	Wayne	City	Compliant	(\$716,305)	\$5,404,788	\$4,688,483
City of Grosse Pointe	Wayne	City	Compliant	(\$852,051)	\$14,481,446	\$13,629,395
City of Grosse Pointe Farms	Wayne	City	Compliant	\$4,315,388	\$11,448,447	\$15,763,835
City of Grosse Pointe Park	Wayne	City	Compliant	\$24,541,550	\$15,468,634	\$40,010,184
Grosse Pointe Shores City of the Village	Wayne	City	Compliant	\$6,313,563	\$9,690,710	\$16,004,273
City of Grosse Pointe Woods	Wayne	City	Compliant	\$32,944,270	\$25,245,318	\$58,189,588

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City of Hamtramck	Wayne	City	Compliant	\$55,963,958	\$1,052,117	\$57,016,075
City of Harper Woods	Wayne	City	Compliant	\$30,859,311	\$20,164,770	\$51,024,081
City of Highland Park	Wayne	City	Compliant	\$30,966,993	\$3,212,078	\$34,179,071
City of Inkster	Wayne	City	Compliant	\$17,935,036	\$6,571,245	\$24,506,281
City of Lincoln Park	Wayne	City	Compliant	\$80,926,535	\$8,058,494	\$88,985,029
City of Livonia	Wayne	City	Compliant	\$30,138,925	\$96,617,586	\$126,756,511
City of Melvindale	Wayne	City	Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
City of Northville	Wayne	City	Compliant	\$2,384,173	(\$1,906,691)	\$477,482
City of Plymouth	Wayne	City	Compliant	\$4,984,044	\$13,019,013	\$18,003,057
City of River Rouge	Wayne	City	Compliant	\$1,490,065	\$11,294,933	\$12,784,998
City of Riverview	Wayne	City	Compliant	\$6,197,871	\$28,212,335	\$34,410,206
City of Rockwood	Wayne	City	Compliant	\$53,010	\$2,919,859	\$2,972,869
City of Romulus	Wayne	City	Compliant	\$31,738,067	\$44,715,318	\$76,453,385
City of Southgate	Wayne	City	Compliant	\$44,750,210	\$62,222,655	\$106,972,865
City of Taylor	Wayne	City	Compliant	\$109,187,734	\$110,108,712	\$219,296,446
City of Trenton	Wayne	City	Compliant	\$34,107,212	\$45,444,779	\$79,551,991
City of Wayne	Wayne	City	Compliant	\$50,714,029	\$3,663,119	\$54,377,148
City of Westland	Wayne	City	Compliant	\$80,249,669	\$117,374,793	\$197,624,462

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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)
City of Woodhaven	Wayne	City	Compliant	\$8,586,707	\$23,913,141	\$32,499,848
City of Wyandotte	Wayne	City	Compliant	\$30,132,365	\$66,889,005	\$97,021,370
Grosse Pointes-Clinton Refuse Disposal Authority	Wayne	Authority	Compliant	(\$1,479,395)	-	(\$1,479,395)
Central Wayne County Sanitation Authority	Wayne	Authority	Compliant	(\$1,637,434)	-	(\$1,637,434)
Suburban Mobility Authority for Regional Transportation	Wayne	Authority	Non-Compliant	\$37,883,253	\$58,422,141	\$96,305,394
Wayne County Airport Authority	Wayne	Authority	Compliant	\$50,552,082	\$37,374,255	\$87,926,337
35th District Court-Plymouth	Wayne	Authority	Compliant	\$1,434,541	\$3,245,263	\$4,679,804
Wayne Housing Commission	Wayne	Authority	Compliant	\$334,785	-	\$334,785
Northville Parks & Recreation Commission	Wayne	Authority	Compliant	(\$25,233)	(\$355,140)	(\$380,373)

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Taylor City Housing Commission	Wayne	Authority	Non-Compliant	No 2022 Retirement Submission	No 2022 Retirement Submission	No 2022 Retirement Submission
33rd District Court-Woodhaven	Wayne	Authority	Compliant	-	\$166,977	\$166,977
Southeast Michigan Council of Governments	Wayne	Authority	Compliant	\$5,189,114	-	\$5,189,114
Detroit Housing Commission	Wayne	Authority	Compliant	(\$1,155,300)	-	(\$1,155,300)
Melvindale Housing Commission	Wayne	Authority	Compliant	(\$1,477)	-	(\$1,477)
Northville District Library	Wayne	Library	Compliant	(\$365,832)	(\$838,451)	(\$1,204,283)
Plymouth District Library	Wayne	Library	Compliant	\$2,542,553	(\$989,044)	\$1,553,509
Redford Township District Library	Wayne	Library	Compliant	(\$378,242)	\$159,578	(\$218,664)
Canton Public Library	Wayne	Library	Compliant	(\$515,583)	-	(\$515,583)
The Library Network	Wayne	Library	Compliant	\$1,241,218	-	\$1,241,218
Wexford County	Wexford	County	Compliant	\$14,763,823	-	\$14,763,823

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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)
Wexford County Road Commission	Wexford	Road Commission	Compliant	(\$2,072,283)	\$30,969	(\$2,041,314)
City of Cadillac	Wexford	City	Compliant	\$6,928,398	\$456,451	\$7,384,849
City of Manton	Wexford	City	Compliant	\$1,437,796	-	\$1,437,796
Cadillac City Housing Commission Authority	Wexford	Authority	Compliant	\$191,831	(\$2,738)	\$189,093
Cadillac-Wexford Transit Authority	Wexford	Authority	Compliant	\$549,940	-	\$549,940
Cadillac Wexford Public Library	Wexford	Library	Compliant	\$487,681	-	\$487,681
Mid-Michigan Library League	Wexford	Library	Compliant	\$111,685	-	\$111,685

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