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

Enter Local Government Name	Allegan County Road Commission			
Enter Six-Digit Municode	030100	Instructions: For a list of detailed instructions on how to		
Unit Type	Road Commission	complete and submit this form, visit		
Fiscal Year End Month	December	michigan.gov/LocalRetirementReporting.		
Fiscal Year (four-digit year only, e.g. 2019)	2020			
Contact Name (Chief Administrative Officer)	Sheryl Parrish	Questions: For questions, please email		
Title if not CAO	Finance Director	LocalRetirementReporting@michigan.gov. Return this		
CAO (or designee) Email Address		original Excel file. Do not submit a scanned image or PDF.		
Contact Telephone Number	(269) 673-2184	original excernite. Do not submit a scanned image of PDF.		
OPEB System Name (not division) 1	Michigan Employees Retirement System	If your OPEB system is separated by divisions, you would		
OPEB System Name (not division) 2		only enter one system. For example, one could have		
OPEB System Name (not division) 3		different divisions of the same system for union and non-		
OPEB System Name (not division) 4		union employees. However, these would be only one system		
OPEB System Name (not division) 5		and should be reported as such on this form.		

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31  Actuarially Determined Contribution (ADC) using uniform assumptions  Actuarial Funding Valuation used in Most Recent Audit Report  26,618      32  All systems combined ADC/Governmental fund revenues  Calculated  0.1%     33  Summary Report       34  Did the local government pay the retiree insurance premiums for the year?  Accounting Records  YES     35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES     36  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES     37  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES     36  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES	29		Report	/98,544				
31  Actuality detrimined contribution (abc) using uniform assumptions  Report  20,018    32  All systems combined ADC/Governmental fund revenues  Calculated  0.1%    33  Summary Report	30	Funded ratio using uniform assumptions	Calculated	117.1%				
Report  Report  Report    32  All systems combined ADC/Governmental fund revenues  Calculated  0.1%    33  Summary Report    34  Did the local government pay the retiree insurance premiums for the year?  Accounting Records  YES      35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES      36  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES      37  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES      36  greater than 12% ARC/Governmental fund revenues. Non-  NO  NO  NO  NO	31	Actuarially Determined Contribution (ADC) using uniform assumptions		26.618				
33  Summary Report  Accounting Records  YES  Image: Constraint of the year of the yea								
34  Did the local government pay the retiree insurance premiums for the year?  Accounting Records  YES  Image: Constraint of the year    35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES  Image: Constraint of the year    4  Primary government tagers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-  NO  NO  NO			Calculated	0.1%				
35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  YES      Primary government triggers: Less than 40% funded AND    greater than 12% ARC/Governmental fund revenues. Non-  NO  NO  NO  NO								
Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-      NO      NO      NO      NO      NO								
greater than 12% ARC/Governmental fund revenues. Non- NO NO NO NO NO NO	35	Did the local government pay the normal cost for employees hired after June 30, 2018?		YES				
36 Does this system trigger "underfunded status" as defined by PA 202 of 2017? Primary government triggers: Less than 40% funded				NO	NO	NO	NO	NO
	36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded					

Requirements (For your information, the following are requirements of P.A. 202 of 2017) Local governments must post the current year report on their website or in a public place

The local government must electronically submit the form to its governing body.

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

retirement system at least every 5 years

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

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