Michigan Department of Treasury
Form 5572 (7-20)

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

Enter Local Government Name	Calhoun County Consildated Dispatch
Enter Six-Digit Municode	137529
Unit Type	Authority
Fiscal Year End Month	December
Fiscal Year (four-digit year only, e.g. 2019)	2025
Contact Name (Chief Administrative Officer)	Micehal Armitrage
Title if not CAO	
CAO (or designee) Email Address	marmitage@calhouncountymi.gov
Contact Telephone Number	2697810911

Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting.

Questions: For questions, please email LocalRetirementReporting@michigan.gov. Return this original Excel file. Do not submit a scanned image or PDF.

Pension System Name (not division) 1	MERS
Pension System Name (not division) 2	
Pension System Name (not division) 3	
Pension System Name (not division) 4	
Pension System Name (not division) 5	

If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	NO	NO	NO	NO	NO
2	Provide the name of your retirement pension system	Calculated from above	MERS				
3	**Financial Information**						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	7,627,312				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	9,542,489				
6	Funded ratio	Calculated	79.9%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	299,556				
8	Governmental Fund Revenues	Most Recent Audit Report	7,012,435				
9	All systems combined ADC/Governmental fund revenues	Calculated	4.3%				
10	**Membership**						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	5				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	4				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	13				
14	**Investment Performance**						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	7.72%				
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.91%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.62%				
18	**Actuarial Assumptions**						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	6.93%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	10				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
23	**Uniform Assumptions**						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	7,884,139				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	9,814,076				
26	Funded ratio using uniform assumptions	Calculated	80.3%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	260,568				
28	All systems combined ADC/Governmental fund revenues	Calculated	3.7%				
29	**Pension Trigger Summary**						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	**Primary government triggers:** Less than 60% funded AND greater than 10% ADC/Governmental fund revenues. **Non-Primary government triggers:** Less than 60% funded	NO	NO	NO	NO	NO

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.