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

Enter Local Government Name	Village of Grand Beach				
Enter Six-Digit Municode	113050	Instructions: For a list of detailed instructions on how to			
Unit Type	Village	complete and submit this form, visit			
Fiscal Year End Month	October	michigan.gov/LocalRetirementReporting.			
Fiscal Year (four-digit year only, e.g. 2019)	2022				
Contact Name (Chief Administrative Officer)	Mary Robertson	Questions: For questions, please email			
Title if not CAO	Clerk-Treasurer	LocalRetirementReporting@michigan.gov. Return this			
CAO (or designee) Email Address		original Excel file. Do not submit a scanned image or PDF.			
Contact Telephone Number	269-469-3141	original excernie. Do not submit a scanned image of PDF.			
Pension System Name (not division) 1	MERS Municipal Retirement System of Michigan	If your pension system is separated by divisions, you would			
Pension System Name (not division) 2		only enter one system. For example, one could have differen			
Pension System Name (not division) 3		divisions of the same system for union and non-union			
Pension System Name (not division) 4		employees. However, these would be only one system and			
Pension System Name (not division) 5		should be reported as such on this form.			

Is this unit a primary government (County, Township, City, Village)?	Calculated	VEC				
Daniida kha aana afi aana akka aana ka aani aani aani aani		YES IVIEKS IVIUNICIPAI	YES	YES	YES	YES
Provide the name of your retirement pension system	Calculated from above	Retirement System of				
Financial Information		A 41-11-1-1-1				
Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	710,450				
Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	656,541				
Funded ratio	Calculated	108.2%				
	Most Recent Audit Report	33,737				
	·	-,,-				
	Calculated	0.9%				
wempersnip	Astronial Francisco Valuation and in Mark Donat Audit					
Indicate number of active members	Report	6				
Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	3				
Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit	1				
investment Performance						
Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit	14.13%				
Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit	9.96%				
Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit	9.11%				
A-turnini A-rumudiana	Report or System Investment Provider	V-12/-				
	Actuarial Funding Valuation used in Most Recent Audit	7.00%				
Teachin assumed rate of investment retain	Report	7.00%				
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				
Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	0				
Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit	No				
Uniform Assumptions	report					
Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit	656,710				
Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit	687,853				
Funded ratio using uniform assumptions		95.5%				
Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit	26,076				
All systems combined ADC/Governmental fund revenues	Calculated	0.7%				
Pension Trigger Summary						
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
	Indicate number of retirees and beneficiaries Investment Performance Inter actual rate of return - prior 1-year period Inter actual rate of return - prior 10-year period Inter actual rate of return - prior 10-year period Inter actual rate of return - prior 10-year period Inter actual rate of return - prior 10-year period Inter actual rate of investment return Inter actual rate of investment return Inter actual rate of investment return Interval assumed rate of investment return Interval assumed rate of investment return Interval assumed interval assumed in a system's unfunded actuarial accrued liability, if any Interval assumption within the system closed to new employees? Interval assumptions Interval interval assumptions Interval	interractual rate of return - prior 1-year period interractual rate of return - prior 1-year period interractual rate of return - prior 1-year period interractual rate of return - prior 10-year period interract	Actuarial Funding Valuation used in Most Recent Audit Report  Osward Record Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report or Valuarial Funding Valuation used in Most Recent Audit Report Conference of Valuarial Funding Valuation used in Most Recent Audit Report Unding the System's unfunded actuarial accrued liability, if any Report Report Inding Valuation used in Most Recent Audit Report Unding Valuation Provider Report Inding Valuation used in Most Recent Audit Report Inding Valuation Provider Report Report Report Report Report Report Report Nos Recent Audit Report Report Report Report Report Report Nos Recent Audit Report Nos Recent Audit Report Repor	Actuarial Funding Valuation used in Most Recent Audit Report  Jaystems combined ADC/Governmental fund revenues  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report  Actuarial Funding Valuation used in Most Recent Audit Report System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Or System Investment Provider  Actuarial Funding Valuation used in Most Recent Audit Report Report Valuation Valuation Used In Most Recent Audit Report Valuation Valuation Used In Most Recent Audit Report Valuation Valua	Actuarial Funding Valuation used in Most Recent Audit Report    Most Recent Audit Report   3,358,374	Actuarial Funding Valuation used in Most Recent Audit Report  3.3.737    Most Recent Audit Report   3.558,974   3.737   Most Recent Audit Report   3.737   Most Recent

## 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.

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

Enter Local Government Name <u>Enter Six-Digit Municode</u> Unit Type Fiscal Year End Month Fiscal Year (four-digit year only, e.g. 2019)	113050 Village October	Instructions: For a list of detailed instructions on how to complete and submit this form, <u>visit</u> michigan.gov/LocalRetirementReporting.				
Contact Name (Chief Administrative Officer)	Mary Robertson Clerk-Treasurer clerk@grandbeach.org	Questions: For questions, please email LocalRetirementReporting@michigan.gov_Return this original Excel file. Do not submit a scanned image or PDF.				
OPEB System Name (not division) 1 OPEB System Name (not division) 2 OPEB System Name (not division) 3 OPEB System Name (not division) 4 OPEB System Name (not division) 5		If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.				

Security Responses (County Special County Special	line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
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Second Part Part Part Part Part Part Part Part	3	Financial Information						
Continued cation	4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report					
A contained preferenced contribution (ARC)   More Recent Audit Report   M	5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report					
Note Record Audit Extended in ADC calculated in Compliance with Equativers (Letter 2014; 7) Most Record Audit Report.  John Spring Compliance Foundation (Compliance with Equativers (Letter 2014; 7) And Spring Compliance Foundation (Compliance Audit Report).  John Spring Compliance Foundation (Compliance Audit Foundation Audit Report).  John Spring Compliance Foundation (Compliance Audit Foundation Audit Report).  John Spring Compliance Foundation (Compliance Audit Foundation Audit Report).  John Spring Compliance Foundation (Compliance Audit Foundation Audit Report).  John Spring Compliance Foundation (Compliance Audit Foundation Audit Report).  John Spring Compliance Foundation (Compliance Audit Foundation Audit F	6		Calculated					
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Actuarial Funding Valuation used in Most Recent Audit	7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report					
Material Funding Valuation used in Most Recent Audit  Indicate number of retirees and beneficiaries  Indicate number of	8		Most Recent Audit Report					
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27 Uniform Assumptions 28 Enter retirement health care system's actuarial value of assets using uniform assumptions 29 Enter retirement health care system's actuarial accrued liabilities using uniform assumptions 30 Funded ratio using uniform assumptions 31 Actuarial Funding Valuation used in Most Recent Audit Report 32 Actuarial Punding Valuation used in Most Recent Audit Report 33 Actuarially Determined Contribution (ADC) using uniform assumptions 34 Actuarial Funding Valuation used in Most Recent Audit Report 35 Summary Report 36 Did the local government pay the retiree insurance premiums for the year? 37 Accounting Records 38 Did the local government pay the normal cost for employees hired after June 30, 2018? 39 Accounting Records 40 Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non- 40 NO NO NO NO NO NO NO	26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit					
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greater than 12% ARC/Governmental fund revenues. Non- NO NO NO NO NO NO								
0.444 144 144 144 144 144 144 144 144 144				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

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