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

	Enter Local Government Name	Muskegon Area District Library	
- [	Enter Six-Digit Municode	618002	Instructions: For a list of detailed instructions on how to
	Unit Type	Library	complete and submit this form, visit
	Fiscal Year End Month	December	michigan.gov/LocalRetirementReporting.
	Fiscal Year (four-digit year only, e.g. 2019)	2022	
	Contact Name (Chief Administrative Officer)	Ron Suszek	Questions: For questions, please email
	Title if not CAO	Library 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	231-737-6248	original excernie. Do not submit a scanned image of PDP.
OPEB System Name (not division) 1		Muskegon Area District Library Retiree Health Care Plan	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
	OPEB System Name (not division) 5		system and should be reported as such on this form.

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31  All systems combined ADC/Governmental fund revenues  Calculated  0.0%  Image: Calculated  0.0%    33  Summary Report  Summary Report  N/A  Image: Calculated  Image: Calculated    34  Did the local government pay the retiree insurance premiums for the year?  Accounting Records  N/A  Image: Calculated  Image: Calculated    35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  N/A  Image: Calculated  Image: Calculated    35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  N/A  Image: Calculated  Image: Calculated    36  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  N/A  Image: Calculated  Image: Calculated    37  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  N/A  Image: Calculated  Image: Calculated    36  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  N/A  Image: Calculated  Image: Calculated    37  Did the local government pay the normal fund revenues. Non-  NO  NO  NO  NO	31	Actuarially Determined Contribution (ADC) using uniform assumptions		-				
34  Did the local government pay the retiree insurance premiums for the year?  Accounting Records  N/A       35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  N/A       9  Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-  NO  NO  NO  NO	32	All systems combined ADC/Governmental fund revenues		0.0%				
35  Did the local government pay the normal cost for employees hired after June 30, 2018?  Accounting Records  N/A       Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non- NO  NO  NO  NO  NO	33	Summary Report						
Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-      NO      NO      NO      NO      NO	34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	N/A				
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?	Accounting Records	N/A				
			Primary government triggers: Less than 40% funded AND					
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.