Green Highlight Denotes Local Units Participating with a MERS DB, DC or Hybrid Plan

All dollar and participant figures in thousands

Type	Municipality	Muni Type	Plan Name	MuniCode	Audit Year	Actuarial Report Year	Total Plan Participants	Pension Actuarial Assets	Pension Actuarial Liability	Pension UAAL	Pension % Funded	Pension 5-Year Gross Return (2013)	Employer Total Pension Contribution	OPEB Actuarial Assets	OPEB Actuarial Liability	OPEB UAAL	OPEB % Funded	Employer Total OPEB Contribution
MERS	Benzie CRC	County		100100			70	$2,924	$7,307	$4,383	40.0%	9.85%	$345					
				100100 Total			70	$2,924	$7,307	$4,383			$345	$0	$0	$0		$0
MERS	Benzie/Leelanau Dist Hlth Dept			107503			5	$690	$843	$153	81.8%	9.85%	$37					
				107503 Total			5	$690	$843	$153			$37	$0	$0	$0		$0
MERS	Benzie Trans Auth			107505			20	$687	$502	-$185	136.9%	9.85%	$15					
				107505 Total			20	$687	$502	-$185			$15	$0	$0	$0		$0
MERS	Benzie Co MCF (The Maples)			107506			165	$6,748	$7,785	$1,037	86.7%	9.85%	$214					
				107506 Total			165	$6,748	$7,785	$1,037			$214	$0	$0	$0		$0
MERS	Benzie Shores Dist Lib			108000			1	$259	$236	-$23	109.5%	9.85%	$1					
				108000 Total			1	$259	$236	-$23			$1	$0	$0	$0		$0
NONMERS	Berrien County	County	Berrien County Employees	110000	2014	2014	1,514	$141,607	$199,381	$57,774	71%		$7,172	$26,760	$48,254	$21,494	55%	$1,744
				110000 Total			1,514	$141,607	$199,381	$57,774			$7,172	$26,760	$48,254	$21,494		$1,744
NONMERS	Niles Township	Township	Niles Township Fire and Police	111140	2014	2012		$3,551	$5,044	$1,493	70%		$121	n/a	n/a	$0	n/a	
				111140 Total			-	$3,551	$5,044	$1,493			$121	$0	$0	$0		$0
MERS	Benton Harbor, City of	City		112010			141	$11,403	$26,589	$15,187	42.9%	9.85%	$1,103					
				112010 Total			141	$11,403	$26,589	$15,187			$1,103	$0	$0	$0		$0
NONMERS	Niles, City of	City	Berrien, City of	112060	2014	2012	250	$31,592	$35,470	$3,879	89%		$632	$0	$3,139	$3,139	0%	$138
				112060 Total			250	$31,592	$35,470	$3,879			$632	$0	$3,139	$3,139		$138
MERS	Buchanan Dist Lib			118001			5	$263	$236	-$27	111.4%	9.85%	$4					
				118001 Total			5	$263	$236	-$27			$4	$0	$0	$0		$0
MERS	Niles Dist Lib			118006			18	$886	$915	$29	96.8%	9.85%	$19					
				118006 Total			18	$886	$915	$29			$19	$0	$0	$0		$0
MERS	Brnch-Hillsdale-St Joseph DH			127505			127	$12,313	$12,736	$422	96.7%	9.85%	$226					
				127505 Total			127	$12,313	$12,736	$422			$226	$0	$0	$0		$0
NONMERS	Calhoun County	County	Calhoun County Defined Benefit Plan	130000	n/a	n/a	-	$0	$0	$0	0%		$0	$0	$9,234	$9,234	0%	$689
				130000 Total			-	$0	$0	$0			$0	$0	$9,234	$9,234		$689
NONMERS	Albion, City of	City	Albion Public Safety Pension	132010	2014	2013		$18,198	$12,296	-$5,902	148%		$0	$55	$498	$443	11%	$28
MERS	Albion, City of	City		132010			152	$14,598	$13,306	-$1,293	109.7%	9.85%	$67					

All dollar and participant figures in thousands

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				132010 Total			152	$32,797	$25,601	-$7,195			$67	$55	$498	$443		$28
NONMERS	Battle Creek, City of	City	Battle Creek Police and Fire	132020	2014	2013	434	$117,879	$149,005	$31,126	79%		$4,316	$4,078	$41,620	$37,542	10%	$1,531
				132020 Total			434	$117,879	$149,005	$31,126			$4,316	$4,078	$41,620	$37,542		$1,531
MERS	Homer, Vlg of	Village		133030			30	$1,366	$1,390	$24	98.3%	9.85%	$30					
				133030 Total			30	$1,366	$1,390	$24			$30	$0	$0	$0		$0
MERS	Marshall Area Firefighters Amb			137526			17	$707	$635	-$72	111.3%	9.85%	$25					
				137526 Total			17	$707	$635	-$72			$25	$0	$0	$0		$0
MERS	Calhoun Co Conso Dispatch Auth			137529			24	$5,591	$4,793	-$799	116.7%	9.85%	$13					
				137529 Total			24	$5,591	$4,793	-$799			$13	$0	$0	$0		$0
MERS	Marshall Dist Lib			138000			1	$126	$251	$125	50.2%	9.85%	$15					
				138000 Total			1	$126	$251	$125			$15	$0	$0	$0		$0
MERS	Willard Pub Lib			138001			32	$2,692	$2,969	$277	90.7%	9.85%	$108					
				138001 Total			32	$2,692	$2,969	$277			$108	$0	$0	$0		$0
MERS	Dowagiac, City of	City		142010			115	$9,756	$18,829	$9,073	51.8%	9.85%	$655					
				142010 Total			115	$9,756	$18,829	$9,073			$655	$0	$0	$0		$0
MERS	Dowagiac HC			147509			7	$221	$184	-$37	120.0%	9.85%	$9					
				147509 Total			7	$221	$184	-$37			$9	$0	$0	$0		$0
MERS	Cass Co MCF			147515			132	$5,631	$5,249	-$382	107.3%	9.85%	$53					
				147515 Total			132	$5,631	$5,249	-$382			$53	$0	$0	$0		$0
MERS	Cass Dist Lib			148000			22	$848	$842	-$6	100.7%	9.85%	$19					
				148000 Total			22	$848	$842	-$6			$19	$0	$0	$0		$0
MERS	Dowagiac Dist Lib			148010			2	$78	$67	-$10	115.1%	9.85%	$1					
				148010 Total			2	$78	$67	-$10			$1	$0	$0	$0		$0
MERS	Charlevoix CRC	County		150100			82	$5,503	$7,367	$1,865	74.7%	9.85%	$231					
				150100 Total			82	$5,503	$7,367	$1,865			$231	$0	$0	$0		$0
MERS	NW Mich Cmnty Hlth Agcy			157512			52	$4,860	$6,207	$1,347	78.3%	9.85%	$308					
				157512 Total			52	$4,860	$6,207	$1,347			$308	$0	$0	$0		$0
MERS	Jordan Valley Dist Lib			158004			2	$221	$207	-$14	106.6%	9.85%	$2					
				158004 Total			2	$221	$207	-$14			$2	$0	$0	$0		$0
MERS	Cheboygan CRC	County		160100			105	$9,569	$18,759	$9,190	51.0%	9.85%	$760					
				160100 Total			105	$9,569	$18,759	$9,190			$760	$0	$0	$0		$0
MERS	Mackinaw City, Vlg of	Village		163010			6	$846	$992	$146	85.3%	9.85%	$30					
				163010 Total			6	$846	$992	$146			$30	$0	$0	$0		$0
MERS	Chippewa CRC	County		170100			150	$10,146	$17,820	$7,675	56.9%	9.85%	$741					
				170100 Total			150	$10,146	$17,820	$7,675			$741	$0	$0	$0		$0
NONMERS	Sault Ste Marie, City of	City	Sault Ste Marie Police and Fire	172010	2014	2013	103	$13,300	$26,700	$13,400	50%		$1,342			$0		
				172010 Total			103	$13,300	$26,700	$13,400			$1,342	$0	$0	$0		$0
MERS	Detour, Vlg of	Village		173010			14	$189	$499	$310	37.9%	9.85%	$32					

All dollar and participant figures in thousands

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				173010 Total			14	$189	$499	$310			$32	$0	$0	$0		$0
MERS	E UP Trans Auth			177516			46	$5,383	$10,260	$4,878	52.5%	9.85%	$418					
				177516 Total			46	$5,383	$10,260	$4,878			$418	$0	$0	$0		$0
MERS	E UP Reg Planning & Dev Comm			177517			5	$238	$166	-$72	143.7%	9.85%	$4					
				177517 Total			5	$238	$166	-$72			$4	$0	$0	$0		$0
MERS	Sault Ste. Marie HC			177518			14	$1,780	$1,807	$27	98.5%	9.85%	$22					
				177518 Total			14	$1,780	$1,807	$27			$22	$0	$0	$0		$0
MERS	Superior Dist Lib			178015			18	$1,308	$821	-$487	159.3%	9.85%	$0					
				178015 Total			18	$1,308	$821	-$487			$0	$0	$0	$0		$0
MERS	Clare CRC	County		180100			79	$7,597	$10,435	$2,838	72.8%	9.85%	$267					
				180100 Total			79	$7,597	$10,435	$2,838			$267	$0	$0	$0		$0
MERS	Harrison, City of	City		182020			23	$2,373	$3,291	$918	72.1%	9.85%	$97					
				182020 Total			23	$2,373	$3,291	$918			$97	$0	$0	$0		$0
MERS	Clare Co Trans Auth			187505			4	$152	$195	$43	77.7%	9.85%	$5					
				187505 Total			4	$152	$195	$43			$5	$0	$0	$0		$0
MERS	Clinton CRC	County		190100			96	$12,861	$19,751	$6,890	65.1%	9.85%	$609					
				190100 Total			96	$12,861	$19,751	$6,890			$609	$0	$0	$0		$0
MERS	Bath Charter Twp	Township		191010			35	$5,284	$6,289	$1,005	84.0%	9.85%	$142					
				191010 Total			35	$5,284	$6,289	$1,005			$142	$0	$0	$0		$0
MERS	DeWitt Chtr Twp	Township		191050			24	$3,849	$4,838	$989	79.6%	9.85%	$131					
				191050 Total			24	$3,849	$4,838	$989			$131	$0	$0	$0		$0
MERS	Elsie, Vlg of CLD	Village		193020			3	$194	$127	-$68	153.5%	9.85%	$0					
				193020 Total			3	$194	$127	-$68			$0	$0	$0	$0		$0
MERS	Fowler, Vlg of	Village		193030			5	$264	$333	$69	79.3%	9.85%	$15					
				193030 Total			5	$264	$333	$69			$15	$0	$0	$0		$0
MERS	SCCMUA			197508			26	$3,406	$3,744	$339	91.0%	9.85%	$66					
				197508 Total			26	$3,406	$3,744	$339			$66	$0	$0	$0		$0
MERS	Looking Glass Rgnl Fire CLD			197513			4	$172	$136	-$36	126.8%	9.85%	$0					
				197513 Total			4	$172	$136	-$36			$0	$0	$0	$0		$0
MERS	Crawford CRC	County		200100			56	$3,437	$8,431	$4,994	40.8%	9.85%	$411					
				200100 Total			56	$3,437	$8,431	$4,994			$411	$0	$0	$0		$0
MERS	Grayling, City of	City		202010			30	$2,503	$3,940	$1,437	63.5%	9.85%	$196					
				202010 Total			30	$2,503	$3,940	$1,437			$196	$0	$0	$0		$0
MERS	Crawford Co Trans Auth			207503			35	$4,102	$4,797	$695	85.5%	9.85%	$112					
				207503 Total			35	$4,102	$4,797	$695			$112	$0	$0	$0		$0
MERS	Delta CRC	County		210100			76	$6,112	$11,127	$5,015	54.9%	9.85%	$416					
				210100 Total			76	$6,112	$11,127	$5,015			$416	$0	$0	$0		$0
NONMERS	Escanaba, City of	City	Escanaba Public Safety	212010	2014	2013	84	$20,226	$29,392	$9,166	69%		$931	$0	$0	$0		$0
				212010 Total			84	$20,226	$29,392	$9,166			$931	$0	$0	$0		$0
MERS	Delta-Menominee Dist Hlth Dept			217011			94	$8,983	$8,828	-$155	101.8%	9.85%	$131					

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				217011 Total			94	$8,983	$8,828	-$155			$131	$0	$0	$0		$0
MERS	Delta Area Transit Auth			217508			1	$17	$18	$1	92.8%	9.85%	$9					
				217508 Total			1	$17	$18	$1			$9	$0	$0	$0		$0
MERS	Dickinson CRC	County		220100			76	$5,516	$9,889	$4,373	55.8%	9.85%	$390					
				220100 Total			76	$5,516	$9,889	$4,373			$390	$0	$0	$0		$0
NONMERS	Iron Mountain, City of	City	Iron Mountain Police and Fire	222010	2014	2013	53	$8,521	$15,772	$7,250	54%		$657	$0	$28,585	$28,585	0%	$946
				222010 Total			53	$8,521	$15,772	$7,250			$657	$0	$28,585	$28,585		$946
NONMERS	Kingsford, City of	City	Kingsford Police and Fire	222020	2014	2013		$12,220	$14,070	$1,850	87%		$362	$0	$0	$0		$0
				222020 Total			-	$12,220	$14,070	$1,850			$362	$0	$0	$0		$0
MERS	Northpointe Bhvrl Hlth Sys			227508			135	$11,017	$11,269	$252	97.8%	9.85%	$290					
				227508 Total			135	$11,017	$11,269	$252			$290	$0	$0	$0		$0
MERS	Iron Mountain-Kingsford Swg			227509			8	$781	$1,186	$405	65.8%	9.85%	$37					
				227509 Total			8	$781	$1,186	$405			$37	$0	$0	$0		$0
MERS	Delta Chtr Twp	Township		231060			57	$9,779	$14,158	$4,380	69.1%	9.85%	$209					
				231060 Total			57	$9,779	$14,158	$4,380			$209	$0	$0	$0		$0
MERS	Grand Ledge, City of	City		232030			14	$1,830	$2,895	$1,064	63.2%	9.85%	$81					
				232030 Total			14	$1,830	$2,895	$1,064			$81	$0	$0	$0		$0
MERS	Grand Ledge Area ESA			237514			16	$1,243	$1,275	$32	97.5%	9.85%	$53					
				237514 Total			16	$1,243	$1,275	$32			$53	$0	$0	$0		$0
MERS	MERS			237516			175	$22,773	$21,095	-$1,678	108.0%	9.85%	$701					
				237516 Total			175	$22,773	$21,095	-$1,678			$701	$0	$0	$0		$0
MERS	Charlotte Dist Lib			238000			9	$343	$698	$355	49.2%	9.85%	$39					
				238000 Total			9	$343	$698	$355			$39	$0	$0	$0		$0
MERS	Grand Ledge Area Dist. Library			238002			1	$8	$9	$1	87.9%	9.85%	$4					
				238002 Total			1	$8	$9	$1			$4	$0	$0	$0		$0
MERS	Eaton Co Hlth & Rehab Serv			239002			264	$8,850	$9,370	$520	94.4%	9.85%	$368					
				239002 Total			264	$8,850	$9,370	$520			$368	$0	$0	$0		$0
MERS	Emmet CRC	County		240100			56	$9,039	$13,699	$4,660	66.0%	9.85%	$991					
				240100 Total			56	$9,039	$13,699	$4,660			$991	$0	$0	$0		$0
MERS	Harbor Springs, City of	City		242010			30	$3,486	$5,089	$1,603	68.5%	9.85%	$144					
				242010 Total			30	$3,486	$5,089	$1,603			$144	$0	$0	$0		$0
MERS	Petoskey, City of	City		242020			148	$19,641	$24,774	$5,133	79.3%	9.85%	$709					
				242020 Total			148	$19,641	$24,774	$5,133			$709	$0	$0	$0		$0
MERS	Harbor Springs Area Swg Auth			247502			8	$731	$837	$106	87.3%	9.85%	$24					
				247502 Total			8	$731	$837	$106			$24	$0	$0	$0		$0
MERS	Lakeview Cemetery			247513			2	$77	$75	-$1	101.7%	9.85%	$6					
				247513 Total			2	$77	$75	-$1			$6	$0	$0	$0		$0

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NONMERS	Genesee County	County	Genesee County General Employees	250000	2014	2013	2,525	$409,675	$548,196	$138,520	75%		$16,047	$41,486	$344,160	$302,674	12%	$8,627
				250000 Total			2,525	$409,675	$548,196	$138,520			$16,047	$41,486	$344,160	$302,674		$8,627
NONMERS	Flint, Ch Township of	Township	Flint Township Firefighters	251070	2014	2014	27	$5,532	$8,355	$2,823	66%		$315	$97	$15,913	$15,815	1%	$650
MERS	Flint, Chtr Twp of	Township		251070			93	$19,589	$28,827	$9,238	68.0%	9.85%	$760					
				251070 Total			120	$25,121	$37,181	$12,061			$1,075	$97	$15,913	$15,815		$650
MERS	Genesee Chtr Twp	Township		251110			81	$8,764	$16,580	$7,816	52.9%	9.85%	$649					
				251110 Total			81	$8,764	$16,580	$7,816			$649	$0	$0	$0		$0
MERS	Grand Blanc Chtr Twp	Township		251120			67	$11,473	$19,187	$7,714	59.8%	9.85%	$867					
				251120 Total			67	$11,473	$19,187	$7,714			$867	$0	$0	$0		$0
MERS	Mundy, Chtr Twp of	Township		251150			43	$6,148	$7,040	$892	87.3%	9.85%	$145					
				251150 Total			43	$6,148	$7,040	$892			$145	$0	$0	$0		$0
MERS	Burton, City of	City		252005			185	$19,576	$48,338	$28,762	40.5%	9.85%	$1,870					
				252005 Total			185	$19,576	$48,338	$28,762			$1,870	$0	$0	$0		$0
MERS	Beecher Metro Dist Swg&Wtr			257504			22	$4,597	$6,368	$1,772	72.2%	9.85%	$244					
				257504 Total			22	$4,597	$6,368	$1,772			$244	$0	$0	$0		$0
MERS	Bishop Intl Arpt Auth			257512			42	$7,093	$8,455	$1,361	83.9%	9.85%	$258					
				257512 Total			42	$7,093	$8,455	$1,361			$258	$0	$0	$0		$0
MERS	Davison Richfield Sr CCA			257527			2	$151	$279	$128	54.0%	9.85%	$10					
				257527 Total			2	$151	$279	$128			$10	$0	$0	$0		$0
MERS	Flint Pub Lib			258000			27	$1,562	$1,175	-$387	132.9%	9.85%	$2					
				258000 Total			27	$1,562	$1,175	-$387			$2	$0	$0	$0		$0
MERS	Gladwin CRC	County		260100			71	$8,427	$14,648	$6,221	57.5%	9.85%	$497					
				260100 Total			71	$8,427	$14,648	$6,221			$497	$0	$0	$0		$0
MERS	Gladwin City HC			267505			32	$2,711	$3,300	$589	82.2%	9.85%	$67					
				267505 Total			32	$2,711	$3,300	$589			$67	$0	$0	$0		$0
MERS	Gladwin Co Dist Lib			268010			12	$907	$1,123	$216	80.8%	9.85%	$31					
				268010 Total			12	$907	$1,123	$216			$31	$0	$0	$0		$0
MERS	Ironwood, City of	City		272020			133	$10,009	$18,554	$8,545	53.9%	9.85%	$692					
				272020 Total			133	$10,009	$18,554	$8,545			$692	$0	$0	$0		$0
MERS	Gogebic-Iron WWTR Auth			277502			12	$2,001	$2,644	$643	75.7%	9.85%	$70					
				277502 Total			12	$2,001	$2,644	$643			$70	$0	$0	$0		$0
MERS	Grand Traverse CRC	County		280100			63	$6,236	$9,476	$3,239	65.8%	9.85%	$655					
				280100 Total			63	$6,236	$9,476	$3,239			$655	$0	$0	$0		$0
NONMERS	Traverse City, City of	City	Traverse City Act 345 Police and Fire	282010	2014	2013	113	$26,287	$40,722	$14,435	65%		$1,639	$3,724	$6,836	$3,112	54%	$359

All dollar and participant figures in thousands

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MERS	Traverse City, City of	City		282010			242	$25,367	$36,013	$10,645	70.4%	9.85%	$1,057					
				282010 Total			355	$51,654	$76,735	$25,081			$2,696	$3,724	$6,836	$3,112		$359
MERS	Bay Area Trans Auth			287503			136	$4,814	$4,405	-$408	109.3%	9.85%	$226					
				287503 Total			136	$4,814	$4,405	-$408			$226	$0	$0	$0		$0
MERS	NW Rgnl Arpt Comm			287505			36	$3,716	$5,677	$1,961	65.5%	9.85%	$232					
				287505 Total			36	$3,716	$5,677	$1,961			$232	$0	$0	$0		$0
MERS	Traverse City Light & Power			287516			96	$17,199	$27,378	$10,179	62.8%	9.85%	$944					
				287516 Total			96	$17,199	$27,378	$10,179			$944	$0	$0	$0		$0
MERS	Northern Lakes CMH Auth			287518			141	$21,303	$24,767	$3,464	86.0%	9.85%	$755					
				287518 Total			141	$21,303	$24,767	$3,464			$755	$0	$0	$0		$0
MERS	Traverse Area Dist Lib			288000			67	$4,931	$7,240	$2,308	68.1%	9.85%	$265					
				288000 Total			67	$4,931	$7,240	$2,308			$265	$0	$0	$0		$0
MERS	Gratiot CRC	County		290100			90	$10,519	$16,336	$5,817	64.4%	9.85%	$506					
				290100 Total			90	$10,519	$16,336	$5,817			$506	$0	$0	$0		$0
MERS	Breckenridge,Vlg of	Village		293020			22	$1,018	$2,443	$1,425	41.7%	9.85%	$95					
				293020 Total			22	$1,018	$2,443	$1,425			$95	$0	$0	$0		$0
MERS	St Louis HC			297507			4	$836	$865	$28	96.7%	9.85%	$14					
				297507 Total			4	$836	$865	$28			$14	$0	$0	$0		$0
MERS	Hillsdale CRC	County		300100			77	$6,722	$10,280	$3,558	65.4%	9.85%	$276					
				300100 Total			77	$6,722	$10,280	$3,558			$276	$0	$0	$0		$0
MERS	Mich S Central Power Agcy			307507			79	$12,718	$14,512	$1,793	87.6%	9.85%	$374					
				307507 Total			79	$12,718	$14,512	$1,793			$374	$0	$0	$0		$0
MERS	Hillsdale HC			307513			3	$214	$148	-$66	144.2%	9.85%	$4					
				307513 Total			3	$214	$148	-$66			$4	$0	$0	$0		$0
MERS	Houghton CRC	County		310100			15	$2,587	$3,746	$1,159	69.1%	9.85%	$120					
				310100 Total			15	$2,587	$3,746	$1,159			$120	$0	$0	$0		$0
MERS	N Houghton Co Wtr&Swg Auth			317503			4	$436	$521	$84	83.8%	9.85%	$18					
				317503 Total			4	$436	$521	$84			$18	$0	$0	$0		$0
MERS	W UP Dist Hlth Dept			317513			160	$9,468	$13,611	$4,143	69.6%	9.85%	$406					
				317513 Total			160	$9,468	$13,611	$4,143			$406	$0	$0	$0		$0
MERS	WUPPDR			317514			11	$1,293	$1,188	-$105	108.8%	9.85%	$11					
				317514 Total			11	$1,293	$1,188	-$105			$11	$0	$0	$0		$0
MERS	Huron CRC	County		320100			127	$18,034	$25,376	$7,342	71.1%	9.85%	$651					
				320100 Total			127	$18,034	$25,376	$7,342			$651	$0	$0	$0		$0
MERS	Port Austin Area Swr&Wtr Auth			327501			2	$164	$84	-$80	194.7%	9.85%	$0					
				327501 Total			2	$164	$84	-$80			$0	$0	$0	$0		$0
MERS	Huron Behavioral Health			327509			114	$15,335	$15,334	$0	100.0%	9.85%	$245					
				327509 Total			114	$15,335	$15,334	$0			$245	$0	$0	$0		$0
MERS	Bad Axe Area Dist Lib			328002			1	$90	$106	$16	84.6%	9.85%	$5					
				328002 Total			1	$90	$106	$16			$5	$0	$0	$0		$0
MERS	Meridian Chtr Twp	Township		331100			199	$33,590	$56,784	$23,194	59.2%	9.85%	$2,001					

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				331100 Total			199	$33,590	$56,784	$23,194			$2,001	$0	$0	$0		$0
NONMERS	Lansing, City of	City	Lansing Employees'	332020	2014	2012	1,326	$185,119	$323,057	$137,939	57%		$9,361	$28,680	$226,915	$198,235	13%	$11,049
NONMERS	Lansing, City of	City	Lansing Police & Fire	332020	2014	2012	1,089	$300,474	$389,417	$88,943	77%		$11,249	$18,679	$252,220	$233,542	7%	$11,199
				332020 Total			2,415	$485,592	$712,474	$226,882			$20,610	$47,359	$479,136	$431,777		$22,248
MERS	Capital Region Arprt Auth			337500			96	$11,657	$16,007	$4,350	72.8%	9.85%	$523					
				337500 Total			96	$11,657	$16,007	$4,350			$523	$0	$0	$0		$0
MERS	Lansing HC			337534			69	$7,660	$8,947	$1,287	85.6%	9.85%	$133					
				337534 Total			69	$7,660	$8,947	$1,287			$133	$0	$0	$0		$0
NONMERS	Lansing - Board of Water & Light	Other	Lansing - Board of Water & Light	337537	2014	2014		$80,182	$70,042	-$10,140	114%		$0	$148,307	$194,365	$46,058	76%	$9,268
				337537 Total			-	$80,182	$70,042	-$10,140			$0	$148,307	$194,365	$46,058		$9,268
MERS	Clinton-Eaton-Ingham CMH			337539			1,251	$121,473	$152,854	$31,381	79.5%	9.85%	$4,224					
MERS	Tri-County Aging Consortium			337539			167	$7,744	$7,819	$75	99.0%	9.85%	$305					
				337539 Total			1,418	$129,217	$160,673	$31,456			$4,530	$0	$0	$0		$0
MERS	Capital Area Dist Lib			338000			87	$7,030	$7,146	$117	98.4%	9.85%	$245					
				338000 Total			87	$7,030	$7,146	$117			$245	$0	$0	$0		$0
MERS	Ionia CRC	County		340100			80	$6,570	$15,807	$9,237	41.6%	9.85%	$658					
				340100 Total			80	$6,570	$15,807	$9,237			$658	$0	$0	$0		$0
MERS	Saranac HC			347509			6	$435	$724	$288	60.2%	9.85%	$23					
				347509 Total			6	$435	$724	$288			$23	$0	$0	$0		$0
MERS	Ionia HC			347519			7	$902	$1,156	$253	78.1%	9.85%	$27					
				347519 Total			7	$902	$1,156	$253			$27	$0	$0	$0		$0
MERS	Ionia Cmnty Lib			348004			10	$442	$581	$139	76.0%	9.85%	$26					
				348004 Total			10	$442	$581	$139			$26	$0	$0	$0		$0
MERS	Iosco CRC	County		350100			60	$7,818	$10,189	$2,371	76.7%	9.85%	$215					
				350100 Total			60	$7,818	$10,189	$2,371			$215	$0	$0	$0		$0
MERS	Tawas Police Auth			357514			10	$640	$1,184	$544	54.0%	9.85%	$22					
				357514 Total			10	$640	$1,184	$544			$22	$0	$0	$0		$0
MERS	Oscoda Wurtsmith Arpt Auth I			357516			5	$304	$354	$50	85.8%	9.85%	$11					
				357516 Total			5	$304	$354	$50			$11	$0	$0	$0		$0
MERS	Iron CRC	County		360100			69	$5,140	$11,846	$6,707	43.4%	9.85%	$499					
				360100 Total			69	$5,140	$11,846	$6,707			$499	$0	$0	$0		$0
MERS	Crystal Falls, City of	City		362020			50	$5,520	$9,069	$3,548	60.9%	9.85%	$369					
				362020 Total			50	$5,520	$9,069	$3,548			$369	$0	$0	$0		$0
MERS	W Iron Co Swr Auth			367501			7	$628	$1,063	$434	59.1%	9.85%	$42					
				367501 Total			7	$628	$1,063	$434			$42	$0	$0	$0		$0
MERS	Iron Co HC			367513			9	$572	$756	$184	75.7%	9.85%	$24					

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				367513 Total			9	$572	$756	$184			$24	$0	$0	$0		$0
MERS	Isabella CRC	County		370100			77	$8,861	$12,070	$3,209	73.4%	9.85%	$290					
				370100 Total			77	$8,861	$12,070	$3,209			$290	$0	$0	$0		$0
NONMERS	Mount Pleasant , City of	City	Mount Pleasant Police and Fire	372010	2014	none	82	$22,205	$24,906	$2,701	89%		$748	$1,090	$5,065	$3,976	22%	$201
MERS	Mt. Pleasant, City of	City		372010			188	$20,349	$27,461	$7,112	74.1%	9.85%	$782					
				372010 Total			270	$42,554	$52,367	$9,812			$1,530	$1,090	$5,065	$3,976		$201
MERS	CMH for Central Mich			377511			616	$59,003	$64,603	$5,600	91.3%	9.85%	$2,085					
				377511 Total			616	$59,003	$64,603	$5,600			$2,085	$0	$0	$0		$0
MERS	Isabella Co Trans Comm			377515			19	$2,086	$2,247	$161	92.8%	9.85%	$39					
				377515 Total			19	$2,086	$2,247	$161			$39	$0	$0	$0		$0
MERS	Central Mich Dist Hlth Dept			377520			182	$14,330	$20,472	$6,141	70.0%	9.85%	$816					
				377520 Total			182	$14,330	$20,472	$6,141			$816	$0	$0	$0		$0
MERS	Chippewa River Dist Lib			378000			25	$2,516	$2,581	$65	97.5%	9.85%	$52					
				378000 Total			25	$2,516	$2,581	$65			$52	$0	$0	$0		$0
NONMERS	Jackson County	County	Jackson County Employees'	380000	2014	2014	1,415	$141,905	$195,476	$53,571	73%		$5,856	$1,564	$142,468	$140,905	1%	$4,342
				380000 Total			1,415	$141,905	$195,476	$53,571			$5,856	$1,564	$142,468	$140,905		$4,342
MERS	Blackman Chtr Twp	Township		381010			42	$6,025	$10,218	$4,193	59.0%	9.85%	$275					
				381010 Total			42	$6,025	$10,218	$4,193			$275	$0	$0	$0		$0
NONMERS	Jackson, City of	City	Jackson Act 345	382010	2014	2013	246	$33,996	$66,450	$32,454	51%		$3,012	$659	$48,889	$48,230	1%	$681
NONMERS	Jackson, City of	City	Jackson Employees'	382010	2014	2013	358	$33,538	$48,773	$15,235	69%		$987	"	"	0	"	"
NONMERS	Jackson, City of	City	Jackson Policemen's & Firemen's Pension	382010	2014	2013	28	$3,200	$8,189	$4,989	39%		$696	"	"	$0	"	"
				382010 Total			632	$70,734	$123,412	$52,678			$4,695	$659	$48,889	$48,230		$681
MERS	Jackson Trans Auth			387507			62	$5,887	$6,879	$992	85.6%	9.85%	$161					
				387507 Total			62	$5,887	$6,879	$992			$161	$0	$0	$0		$0
MERS	Jackson Dist Lib			388000			69	$6,562	$6,762	$200	97.0%	9.85%	$129					
				388000 Total			69	$6,562	$6,762	$200			$129	$0	$0	$0		$0
NONMERS	Kalamazoo County	County	Kalamazoo County Employees	390000	2014	2013	1,447	$204,509	$161,529	-$42,980	127%		$1,985	$10,271	$94,644	$84,373	11%	$3,222
				390000 Total			1,447	$204,509	$161,529	-$42,980			$1,985	$10,271	$94,644	$84,373		$3,222
MERS	Kalamazoo, Chtr Twp of	Township		391070			44	$9,716	$11,509	$1,793	84.4%	9.85%	$371					
				391070 Total			44	$9,716	$11,509	$1,793			$371	$0	$0	$0		$0

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NONMERS	Kalamazoo, City of	City	Kalamazoo Employees'	392020	2014	2014	1,630	$580,220	$452,381	-$127,839	128%		$761	$6,931	$194,792	$187,861	4%	$10,245
				392020 Total			1,630	$580,220	$452,381	-$127,839			$761	$6,931	$194,792	$187,861		$10,245
MERS	Vicksburg, Vlg of	Village		393050			31	$1,860	$2,482	$622	74.9%	9.85%	$94					
				393050 Total			31	$1,860	$2,482	$622			$94	$0	$0	$0		$0
MERS	Kalamazoo Pub Lib			398001			76	$5,349	$5,953	$604	89.9%	9.85%	$288					
				398001 Total			76	$5,349	$5,953	$604			$288	$0	$0	$0		$0
MERS	Vicksburg Dist Lib			398005			4	$77	$114	$37	67.4%	9.85%	$7					
				398005 Total			4	$77	$114	$37			$7	$0	$0	$0		$0
MERS	Kalkaska Co	County		400000			196	$14,944	$18,410	$3,466	81.2%	9.85%	$544					
				400000 Total			196	$14,944	$18,410	$3,466			$544	$0	$0	$0		$0
MERS	Kalkaska CRC	County		400100			73	$4,322	$9,057	$4,736	47.7%	9.85%	$350					
				400100 Total			73	$4,322	$9,057	$4,736			$350	$0	$0	$0		$0
MERS	Kalkaska Pub Trans Auth			407503			27	$1,871	$1,894	$23	98.8%	9.85%	$42					
				407503 Total			27	$1,871	$1,894	$23			$42	$0	$0	$0		$0
NONMERS	Kent County	County	Kent County Employees' Plan	410000	2014	2014	2,770	$746,298	$743,094	-$3,205	100%		$8,930	$16,705	$52,900	$36,195	32%	$3,413
				410000 Total			2,770	$746,298	$743,094	-$3,205			$8,930	$16,705	$52,900	$36,195		$3,413
MERS	Kent CRC	County		410100			8	$106	$241	$135	44.1%	9.85%	$17					
				410100 Total			8	$106	$241	$135			$17	$0	$0	$0		$0
MERS	Cascade Chtr Twp	Township		411080			58	$7,271	$8,457	$1,186	86.0%	9.85%	$205					
				411080 Total			58	$7,271	$8,457	$1,186			$205	$0	$0	$0		$0
NONMERS	Grand Rapids, City of	City	Grand Rapids General	412030	2014	2013		$353,299	$455,914	$102,615	77%		$8,771	$8,526	$64,236	$55,709	13%	$5,532
NONMERS	Grand Rapids, City of	City	Grand Rapids Police & Fire	412030	2014	2013		$354,770	$385,860	$31,091	92%		$6,832	$18,199	$97,224	$79,024	19%	$8,105
				412030 Total			-	$708,069	$841,775	$133,706			$15,603	$26,726	$161,459	$134,733		$13,637
NONMERS	Kentwood, City of	City	Kentwood Employee Pension Plan	412050	2014	2014	95	$31,517	$34,945	$3,428	90%		$1,637	$2,467	$1,882	-$585	131%	$24
				412050 Total			95	$31,517	$34,945	$3,428			$1,637	$2,467	$1,882	-$585		$24
NONMERS	Wyoming, City of	City	Wyoming Retirement Plan	412090	2014	2014	640	$152,993	$158,867	$5,874	96%		$4,180	$25,312	$100,065	$74,753	25%	$2,505
				412090 Total			640	$152,993	$158,867	$5,874			$4,180	$25,312	$100,065	$74,753		$2,505
MERS	Sparta, Vlg of	Village		413050			29	$2,859	$4,558	$1,698	62.7%	9.85%	$156					
				413050 Total			29	$2,859	$4,558	$1,698			$156	$0	$0	$0		$0
MERS	Network180			417529			155	$28,274	$28,669	$395	98.6%	9.85%	$553					
				417529 Total			155	$28,274	$28,669	$395			$553	$0	$0	$0		$0

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MERS	Grand Rapids HC			417533			7	$1,448	$1,985	$538	72.9%	9.85%	$124					
				417533 Total			7	$1,448	$1,985	$538			$124	$0	$0	$0		$0
NONMERS	Kent District Library	Library	Kent District Library Employees	418000	2014	2014	-	$40,295	$34,947	-$5,348	115%		$55	n/a	n/a	$0		$2
				418000 Total			-	$40,295	$34,947	-$5,348			$55	$0	$0	$0		$2
MERS	Lakeland Lib Coop			418010			13	$1,008	$1,034	$25	97.6%	9.85%	$17					
				418010 Total			13	$1,008	$1,034	$25			$17	$0	$0	$0		$0
MERS	Keweenaw CRC	County		420100			39	$3,528	$6,325	$2,797	55.8%	9.85%	$243					
				420100 Total			39	$3,528	$6,325	$2,797			$243	$0	$0	$0		$0
MERS	Lake CRC	County		430100			69	$5,510	$9,638	$4,127	57.2%	9.85%	$352					
				430100 Total			69	$5,510	$9,638	$4,127			$352	$0	$0	$0		$0
MERS	Lapeer CRC	County		440100			104	$10,239	$16,355	$6,116	62.6%	9.85%	$534					
				440100 Total			104	$10,239	$16,355	$6,116			$534	$0	$0	$0		$0
MERS	Columbiaville, Vlg of	Village		443030			7	$344	$422	$79	81.4%	9.85%	$9					
				443030 Total			7	$344	$422	$79			$9	$0	$0	$0		$0
MERS	Dryden, Vlg of	Village		443040			5	$326	$389	$63	83.8%	9.85%	$7					
				443040 Total			5	$326	$389	$63			$7	$0	$0	$0		$0
MERS	Lapeer Dist Lib			448002			44	$3,195	$4,736	$1,541	67.5%	9.85%	$140					
				448002 Total			44	$3,195	$4,736	$1,541			$140	$0	$0	$0		$0
MERS	Leelanau CRC	County		450100			58	$4,679	$6,518	$1,839	71.8%	9.85%	$175					
				450100 Total			58	$4,679	$6,518	$1,839			$175	$0	$0	$0		$0
NONMERS	Tecumseh, City of	City	Tecumseh Employees'	462040	2014	2014	89	$18,523	$22,532	$4,010	82%		$552	$1,374	$1,380	$6	100%	$62
				462040 Total			89	$18,523	$22,532	$4,010			$552	$1,374	$1,380	$6		$62
MERS	Blissfield, Vlg of	Village		463020			36	$3,499	$3,640	$141	96.1%	9.85%	$106					
				463020 Total			36	$3,499	$3,640	$141			$106	$0	$0	$0		$0
MERS	Britton, Vlg of	Village		463030			3	$416	$250	-$166	166.7%	9.85%	$0					
				463030 Total			3	$416	$250	-$166			$0	$0	$0	$0		$0
MERS	Addison Fire Dept			467514			2	$251	$285	$34	88.1%	9.85%	$13					
				467514 Total			2	$251	$285	$34			$13	$0	$0	$0		$0
MERS	Livingston CRC	County		470100			121	$17,803	$21,075	$3,272	84.5%	9.85%	$507					
				470100 Total			121	$17,803	$21,075	$3,272			$507	$0	$0	$0		$0
MERS	Hamburg Twp	Township		471070			26	$3,097	$4,325	$1,229	71.6%	9.85%	$145					
				471070 Total			26	$3,097	$4,325	$1,229			$145	$0	$0	$0		$0
MERS	Livingston Co CMH Auth			477511			222	$18,622	$19,558	$935	95.2%	9.85%	$529					
				477511 Total			222	$18,622	$19,558	$935			$529	$0	$0	$0		$0
MERS	Brighton Area Fire Auth			477522			2	$414	$414	$0	100.1%	9.85%	$7					
				477522 Total			2	$414	$414	$0			$7	$0	$0	$0		$0
MERS	Howell Area Fire Auth			477523			7	$1,068	$1,081	$13	98.8%	9.85%	$37					
				477523 Total			7	$1,068	$1,081	$13			$37	$0	$0	$0		$0

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MERS	Hartland Deerfield Tyrone Fire			477531			4	$550	$590	$41	93.1%	9.85%	$35					
				477531 Total			4	$550	$590	$41			$35	$0	$0	$0		$0
MERS	Fowlerville Dist Lib			478002			5	$373	$374	$1	99.8%	9.85%	$12					
				478002 Total			5	$373	$374	$1			$12	$0	$0	$0		$0
MERS	Howell-Carnegie Dist Lib			478003			13	$1,293	$1,326	$33	97.5%	9.85%	$42					
				478003 Total			13	$1,293	$1,326	$33			$42	$0	$0	$0		$0
MERS	Luce CRC	County		480100			50	$4,451	$9,652	$5,200	46.1%	9.85%	$397					
				480100 Total			50	$4,451	$9,652	$5,200			$397	$0	$0	$0		$0
MERS	Newberry, Vlg of	Village		483010			44	$2,965	$4,349	$1,384	68.2%	9.85%	$139					
				483010 Total			44	$2,965	$4,349	$1,384			$139	$0	$0	$0		$0
MERS	Mackinac CRC	County		490100			47	$4,206	$8,469	$4,263	49.7%	9.85%	$422					
				490100 Total			47	$4,206	$8,469	$4,263			$422	$0	$0	$0		$0
MERS	St Ignace, City of	City		492020			56	$7,141	$10,504	$3,363	68.0%	9.85%	$324					
				492020 Total			56	$7,141	$10,504	$3,363			$324	$0	$0	$0		$0
MERS	Mackinac Co HC			497506			2	$276	$410	$134	67.4%	9.85%	$9					
				497506 Total			2	$276	$410	$134			$9	$0	$0	$0		$0
NONMERS	Macomb County	County	Macomb County Employees' Fund	500000	2014	2013	5,033	$837,653	$884,042	$46,389	95%		$22,153	$155,146	$417,783	$262,637	37%	$16,845
				500000 Total			5,033	$837,653	$884,042	$46,389			$22,153	$155,146	$417,783	$262,637		$16,845
MERS	Chesterfield Twp	Township		501030			201	$25,170	$31,811	$6,641	79.1%	9.85%	$962					
				501030 Total			201	$25,170	$31,811	$6,641			$962	$0	$0	$0		$0
NONMERS	Harrison Township	Township	Harrison Township Firemens'	501050	2014	2013	56	$12,849	$22,030	$9,181	58%		$782	$1,114	$16,857	$15,743	7%	$562
NONMERS	Harrison Township	Township	Harrison Township General	501050	2014	2013	91	$12,967	$19,790	$6,822	66%		$666	$1,161	$17,575	$16,414	7%	$823
				501050 Total			147	$25,816	$41,819	$16,003			$1,448	$2,275	$34,432	$32,157		$1,384
NONMERS	Macomb Township	Township	Macomb Township Act 345 Fire	501080	2014	2014	14	$2,435	$2,450	$15	99%		$212	$17,107	$19,994	$2,887	86%	$1,721
				501080 Total			14	$2,435	$2,450	$15			$212	$17,107	$19,994	$2,887		$1,721
NONMERS	Shelby Township	Township	Shelby Township Police and Fire	501110	2014	2014	224	$94,342	$95,511	$1,170	99%		$27,672	$19,856	$84,443	$64,587	24%	$3,527
				501110 Total			224	$94,342	$95,511	$1,170			$27,672	$19,856	$84,443	$64,587		$3,527
NONMERS	Center Line, City of	City	Center Line Police and Fire Pension	502010	2014	2013	63	$11,615	$18,836	$7,221	62%		$648	$799	$24,457	$23,658	3%	$1,869
				502010 Total			63	$11,615	$18,836	$7,221			$648	$799	$24,457	$23,658		$1,869

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NONMERS	Eastpointe, City of	City	Eastpointe Employees'	502020	2014	2013	328	$41,388	$73,740	$32,352	56%		$2,763	$4,045	$46,054	$42,009	9%	$3,435
				502020 Total			328	$41,388	$73,740	$32,352			$2,763	$4,045	$46,054	$42,009		$3,435
MERS	Fraser, City of CLD	City		502030			182	$28,799	$49,905	$21,106	57.7%	9.85%	$1,837					
				502030 Total			182	$28,799	$49,905	$21,106			$1,837	$0	$0	$0		$0
NONMERS	Mt. Clemens, City of	City	Mt. Clemens Employees'	502050	2014	2013	275	$53,200	$59,400	$6,200	90%		$505	$0	$63,821	$63,821	0%	$2,165
				502050 Total			275	$53,200	$59,400	$6,200			$505	$0	$63,821	$63,821		$2,165
NONMERS	Roseville, City of	City	Roseville Employees' Pension Trust Fund	502080	2014	2013	568	$125,000	$181,000	$56,000	69%		$5,207	$2,681	$74,943	$72,261	4%	$5,043
				502080 Total			568	$125,000	$181,000	$56,000			$5,207	$2,681	$74,943	$72,261		$5,043
NONMERS	St. Clair Shores, City of	City	St. Clair Shores General Employees	502090	2014	2013	318	$37,292	$57,649	$20,357	65%		$2,561	$3,679	$61,306	$57,627	6%	$2,335
NONMERS	St. Clair Shores, City of	City	St. Clair Shores Police and Fire	502090	2014	2013	333	$88,558	$148,187	$59,629	60%		$4,479	$7,668	$81,266	$73,599	9%	$2,713
				502090 Total			651	$125,849	$205,836	$79,986			$7,040	$11,347	$142,572	$131,226		$5,047
NONMERS	Sterling Heights, City of	City	Sterling Heights General Employees	502100	2014	2013	491	$110,300	$131,100	$20,800	84%		$2,735	$52,664	$181,013	$128,349	29%	$12,195
NONMERS	Sterling Heights, City of	City	Sterling Heights Police and Fire	502100	2014	2013	531	$186,600	$276,700	$90,100	67%		$8,095			$0		
				502100 Total			1,022	$296,900	$407,800	$110,900			$10,831	$52,664	$181,013	$128,349		$12,195
NONMERS	Utica, City of	City	Utica Police and Fire system	502110	2014	2013	20	$6,751	$8,698	$1,947	78%		$236	$450	$3,668	$3,218	12%	$359
				502110 Total			20	$6,751	$8,698	$1,947			$236	$450	$3,668	$3,218		$359
NONMERS	Warren, City of	City	Warren City Employees'	502120	2014	2012	680	$115,209	$185,367	$70,158	62%		$7,450	$25,617	$159,272	$133,655	16%	$7,207
NONMERS	Warren, City of	City	Warren Police and Fire	502120	2014	2012	848	$259,571	$370,654	$111,084	70%		$12,017	$16,968	$158,462	$141,494	11%	$7,922

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				502120 Total			1,528	$374,780	$556,021	$181,242			$19,467	$42,585	$317,734	$275,149		$15,129
MERS	41 B Dist Ct			507536			69	$6,906	$8,091	$1,185	85.4%	9.85%	$176					
				507536 Total			69	$6,906	$8,091	$1,185			$176	$0	$0	$0		$0
MERS	Eastpointe HC			507550			7	$774	$903	$130	85.7%	9.85%	$34					
				507550 Total			7	$774	$903	$130			$34	$0	$0	$0		$0
MERS	St Clair Shores HC			507554			18	$1,374	$2,220	$846	61.9%	9.85%	$78					
				507554 Total			18	$1,374	$2,220	$846			$78	$0	$0	$0		$0
MERS	Romeo Dist Lib			508002			29	$2,965	$3,065	$100	96.7%	9.85%	$56					
				508002 Total			29	$2,965	$3,065	$100			$56	$0	$0	$0		$0
MERS	Chesterfield Twp Lib			508004			8	$1,309	$1,043	-$266	125.5%	9.85%	$0					
				508004 Total			8	$1,309	$1,043	-$266			$0	$0	$0	$0		$0
MERS	Manistee CRC	County		510100			72	$7,319	$11,723	$4,404	62.4%	9.85%	$435					
				510100 Total			72	$7,319	$11,723	$4,404			$435	$0	$0	$0		$0
MERS	Marquette CRC	County		520100			131	$12,589	$25,870	$13,282	48.7%	9.85%	$1,074					
				520100 Total			131	$12,589	$25,870	$13,282			$1,074	$0	$0	$0		$0
NONMERS	Ishpeming, City of	City	Ishpeming Police and Fire	522010	2014	2013	34	$4,798	$6,626	$1,828	72%		$159	N/A	N/A	$0	N/A	N/A
MERS	Ishpeming, City of	City		522010			68	$8,277	$14,621	$6,344	56.6%	9.85%	$491					
				522010 Total			102	$13,075	$21,247	$8,172			$650	$0	$0	$0		$0
NONMERS	Marquette, City of	City	Marquette Fire and Police	522020	2014	2013	122	$28,108	$37,673	$9,564	75%		$1,586	$0	$10,954	$10,954	0%	$443
				522020 Total			122	$28,108	$37,673	$9,564			$1,586	$0	$10,954	$10,954		$443
NONMERS	Negaunee, City of	City	Negaunee Policemen's	522030	2014	2013		$2,688	$3,601	$913	75%		$169	$0	$14,267	$14,267	0%	$380
MERS	Negaunee, City of	City		522030			70	$7,425	$12,221	$4,797	60.8%	9.85%	$443					
				522030 Total			70	$10,113	$15,823	$5,710			$612	$0	$14,267	$14,267		$380
MERS	Marquette Co Solid Waste Mgmt			527504			19	$2,242	$2,338	$96	95.9%	9.85%	$56					
				527504 Total			19	$2,242	$2,338	$96			$56	$0	$0	$0		$0
MERS	Pathways(Spr.Bhvl.Mntl.Hlth)			527511			351	$28,431	$52,195	$23,763	54.5%	9.85%	$2,406					
				527511 Total			351	$28,431	$52,195	$23,763			$2,406	$0	$0	$0		$0
MERS	Marquette Co Trans Auth			527517			43	$3,234	$3,334	$100	97.0%	9.85%	$58					
				527517 Total			43	$3,234	$3,334	$100			$58	$0	$0	$0		$0
MERS	Ishpeming Area Joint Wwtr Trtm			527518			9	$1,184	$1,428	$244	82.9%	9.85%	$37					
				527518 Total			9	$1,184	$1,428	$244			$37	$0	$0	$0		$0
MERS	Superiorland Lib Coop			528012			4	$822	$935	$113	87.9%	9.85%	$8					
				528012 Total			4	$822	$935	$113			$8	$0	$0	$0		$0
MERS	Mason CRC	County		530100			56	$4,853	$7,250	$2,396	66.9%	9.85%	$294					
				530100 Total			56	$4,853	$7,250	$2,396			$294	$0	$0	$0		$0
MERS	Ludington, City of	City		532010			115	$13,286	$18,967	$5,681	70.0%	9.85%	$621					
				532010 Total			115	$13,286	$18,967	$5,681			$621	$0	$0	$0		$0

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MERS	Mason-Oceana Cty Enh 911 Cen			537010			18	$1,921	$2,035	$115	94.4%	9.85%	$61					
				537010 Total			18	$1,921	$2,035	$115			$61	$0	$0	$0		$0
MERS	W Mich CMH Sys			537521			28	$4,499	$4,936	$437	91.1%	9.85%	$100					
				537521 Total			28	$4,499	$4,936	$437			$100	$0	$0	$0		$0
MERS	Mecosta CRC	County		540100			99	$7,849	$9,612	$1,763	81.7%	9.85%	$177					
				540100 Total			99	$7,849	$9,612	$1,763			$177	$0	$0	$0		$0
NONMERS	Big Rapids, City of	City	Big Rapids Police and Fire	542010	2014	2014	25	$4,630	$7,013	$2,383	66%		$458	$0	$0	$0		$0
				542010 Total			25	$4,630	$7,013	$2,383			$458	$0	$0	$0		$0
MERS	Big Rapids HC			547505			9	$1,570	$1,880	$310	83.5%	9.85%	$46					
				547505 Total			9	$1,570	$1,880	$310			$46	$0	$0	$0		$0
MERS	Meceola Central Dispatch			547511			26	$2,149	$2,549	$400	84.3%	9.85%	$81					
				547511 Total			26	$2,149	$2,549	$400			$81	$0	$0	$0		$0
MERS	Menominee CRC	County		550100			21	$2,790	$4,550	$1,760	61.3%	9.85%	$172					
				550100 Total			21	$2,790	$4,550	$1,760			$172	$0	$0	$0		$0
NONMERS	Menominee, City of	City	Menominee Police and Fire	552010	2014	2013	65	$10,087	$14,326	$4,240	70%		$466	n/a	n/a	$0	n/a	
				552010 Total			65	$10,087	$14,326	$4,240			$466	$0	$0	$0		$0
NONMERS	Midland County	County	Midland County Act 345	560000	2014	2013	95	$21,799	$27,177	$5,379	80%		$984	$21,145	$56,435	$35,290	37%	$1,518
NONMERS	Midland County	County	Midland County Employees'	560000	2014	2013	330	$52,847	$56,651	$3,804	93%		$1,148	"	"	$0	"	
				560000 Total			425	$74,646	$83,828	$9,183			$2,132	$21,145	$56,435	$35,290		$1,518
MERS	Midland CRC	County		560100			94	$12,156	$17,627	$5,471	69.0%	9.85%	$467					
				560100 Total			94	$12,156	$17,627	$5,471			$467	$0	$0	$0		$0
NONMERS	Midland, City of	City	Midland Police and Fire Act 345	562020	2014	2013	223	$60,906	$76,770	$15,864	79%		$2,572	$28,750	$76,021	$47,271	38%	$5,103
				562020 Total			223	$60,906	$76,770	$15,864			$2,572	$28,750	$76,021	$47,271		$5,103
MERS	Midland Co Central Disp Auth			567504			24	$2,473	$3,285	$813	75.3%	9.85%	$113					
				567504 Total			24	$2,473	$3,285	$813			$113	$0	$0	$0		$0
MERS	Dist Hlth Dept #10			577504			216	$17,458	$26,345	$8,888	66.3%	9.85%	$843					
				577504 Total			216	$17,458	$26,345	$8,888			$843	$0	$0	$0		$0
NONMERS	Monroe County	County	Monroe County Employees'	580000	2014	2013	1,588	$195,509	$255,180	$59,671	77%		$7,006	$36,782	$158,979	$122,197	23%	$6,231
				580000 Total			1,588	$195,509	$255,180	$59,671			$7,006	$36,782	$158,979	$122,197		$6,231

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NONMERS	Monroe, City of	City	Monroe Employee	582030	2014	2013	446	$137,735	$134,156	-$3,579	103%		$1,488	$14,793	$52,085	$37,291	28%	$4,087
				582030 Total			446	$137,735	$134,156	-$3,579			$1,488	$14,793	$52,085	$37,291		$4,087
MERS	Monroe HC			587512			14	$1,131	$1,976	$845	57.2%	9.85%	$95					
				587512 Total			14	$1,131	$1,976	$845			$95	$0	$0	$0		$0
NONMERS	Montcalm Co	County	Montcalm County	590000	2013	2013	211	$19,159	$30,152	$10,993	64%		$381	$0	$132	$132	0%	$32
				590000 Total			211	$19,159	$30,152	$10,993			$381	$0	$132	$132		$32
MERS	Montcalm CRC	County		590100			102	$9,709	$16,827	$7,118	57.7%	9.85%	$608					
				590100 Total			102	$9,709	$16,827	$7,118			$608	$0	$0	$0		$0
MERS	Stanton, City of CLD	City		592030			2	$103	$55	-$48	188.3%	9.85%	$0					
				592030 Total			2	$103	$55	-$48			$0	$0	$0	$0		$0
MERS	Mid-Mich Dist Hlth Dept			597511			160	$8,399	$9,629	$1,231	87.2%	9.85%	$259					
				597511 Total			160	$8,399	$9,629	$1,231			$259	$0	$0	$0		$0
MERS	White Pine District Library			598015			6	$141	$247	$105	57.3%	9.85%	$7					
				598015 Total			6	$141	$247	$105			$7	$0	$0	$0		$0
MERS	Muskegon CRC	County		610100			173	$16,264	$22,382	$6,118	72.7%	9.85%	$673					
				610100 Total			173	$16,264	$22,382	$6,118			$673	$0	$0	$0		$0
MERS	Muskegon Chtr Twp	Township		611120			87	$14,978	$19,722	$4,744	75.9%	9.85%	$481					
				611120 Total			87	$14,978	$19,722	$4,744			$481	$0	$0	$0		$0
MERS	Muskegon Heights, City of	City		612030			180	$23,397	$32,415	$9,018	72.2%	9.85%	$776					
				612030 Total			180	$23,397	$32,415	$9,018			$776	$0	$0	$0		$0
MERS	N Muskegon, City of	City		612040			34	$4,984	$6,128	$1,144	81.3%	9.85%	$123					
				612040 Total			34	$4,984	$6,128	$1,144			$123	$0	$0	$0		$0
MERS	Roosevelt Park, City of	City		612060			34	$3,368	$5,332	$1,964	63.2%	9.85%	$199					
				612060 Total			34	$3,368	$5,332	$1,964			$199	$0	$0	$0		$0
MERS	Ravenna, Vlg of	Village		613040			5	$530	$616	$85	86.2%	9.85%	$12					
				613040 Total			5	$530	$616	$85			$12	$0	$0	$0		$0
MERS	Muskegon Heights HC			617516			15	$817	$1,296	$479	63.0%	9.85%	$63					
				617516 Total			15	$817	$1,296	$479			$63	$0	$0	$0		$0
MERS	W Mich Shoreline Rgnl Dev Comm			617518			21	$4,571	$3,789	-$782	120.6%	9.85%	$0					
				617518 Total			21	$4,571	$3,789	-$782			$0	$0	$0	$0		$0
MERS	Hackley Pub Lib			618000			6	$175	$216	$41	81.2%	9.85%	$18					
				618000 Total			6	$175	$216	$41			$18	$0	$0	$0		$0
MERS	Muskegon Area Dist Lib			618002			19	$1,771	$2,067	$296	85.7%	9.85%	$75					
				618002 Total			19	$1,771	$2,067	$296			$75	$0	$0	$0		$0
MERS	Newaygo CRC	County		620100			90	$7,824	$9,408	$1,584	83.2%	9.85%	$240					
				620100 Total			90	$7,824	$9,408	$1,584			$240	$0	$0	$0		$0
MERS	White Cloud/Sherman Util			627513			3	$247	$315	$68	78.4%	9.85%	$13					
				627513 Total			3	$247	$315	$68			$13	$0	$0	$0		$0
MERS	Newaygo CMH			627515			6	$3,868	$3,020	-$848	128.1%	9.85%	$0					
				627515 Total			6	$3,868	$3,020	-$848			$0	$0	$0	$0		$0
MERS	Newaygo MCF			627517			241	$11,547	$12,464	$917	92.6%	9.85%	$281					

All dollar and participant figures in thousands

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				627517 Total			241	$11,547	$12,464	$917			$281	$0	$0	$0		$0
MERS	Fremont Area Dist Lib			628000			13	$802	$1,033	$231	77.7%	9.85%	$39					
				628000 Total			13	$802	$1,033	$231			$39	$0	$0	$0		$0
MERS	White Cloud Cmnty Lib			628003			5	$384	$410	$26	93.7%	9.85%	$8					
				628003 Total			5	$384	$410	$26			$8	$0	$0	$0		$0
NONMERS	Oakland County	County	Oakland County Employees'	630000	2014	2013	2,544	$716,944	$719,349	$2,405	100%		$5,771	$1,023,101	$869,485	-$153,615	118%	$0
				630000 Total			2,544	$716,944	$719,349	$2,405			$5,771	$1,023,101	$869,485	-$153,615		$0
MERS	Brandon Chtr Twp of	Township		631040			41	$5,078	$5,811	$732	87.4%	9.85%	$128					
				631040 Total			41	$5,078	$5,811	$732			$128	$0	$0	$0		$0
MERS	Independence Twp	Township		631100			45	$7,933	$10,884	$2,951	72.9%	9.85%	$216					
				631100 Total			45	$7,933	$10,884	$2,951			$216	$0	$0	$0		$0
NONMERS	Waterford Township	Township	Waterford Township - Regular Employees	631220	2014	2013	290	$55,100	$61,400	$6,300	90%		$1,729	$7,164	$165,583	$158,419	4%	$5,493
NONMERS	Waterford Township	Township	Waterford Township Police and Fire	631220	2014	2013	231	$79,400	$100,300	$20,900	79%		$3,386			$0		
				631220 Total			521	$134,500	$161,700	$27,200			$5,116	$7,164	$165,583	$158,419		$5,493
NONMERS	West Bloomfield Township	Township	West Bloomfield Township	631230	2014	2013	472	$108,537	$128,071	$19,535	85%		$4,370	$61,911	$68,464	$6,553	90%	$2,560
				631230 Total			472	$108,537	$128,071	$19,535			$4,370	$61,911	$68,464	$6,553		$2,560
MERS	White Lake Chtr Twp	Township		631240			121	$20,896	$26,084	$5,188	80.1%	9.85%	$635					
				631240 Total			121	$20,896	$26,084	$5,188			$635	$0	$0	$0		$0
NONMERS	Auburn Hills, City of	City	Auburn Hills Employee Pension Plan	632005	2014	2014	155	$48,765	$50,654	$1,889	96%		$472	$14,493	$28,007	$13,515	52%	$1,570
				632005 Total			155	$48,765	$50,654	$1,889			$472	$14,493	$28,007	$13,515		$1,570
NONMERS	Berkley, City of	City	Berkley Public Safety	632010	2014	2013	72	$17,200	$21,500	$4,300	80%		$780	$1,036	$17,656	$16,620	6%	$1,442
				632010 Total			72	$17,200	$21,500	$4,300			$780	$1,036	$17,656	$16,620		$1,442
NONMERS	Birmingham, City of	City	Birmingham Employees'	632020	2014	2013	359	$94,113	$110,233	$16,120	85%		$4,157	$17,796	$66,793	$48,997	27%	$3,512
				632020 Total			359	$94,113	$110,233	$16,120			$4,157	$17,796	$66,793	$48,997		$3,512
NONMERS	Clawson, City of	City	Clawson Fire	632040	2014	2013	40	$3,104	$3,246	$142	96%		$60	$0	$13,369	$13,369	0%	$435

All dollar and participant figures in thousands

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				632040 Total			40	$3,104	$3,246	$142			$60	$0	$13,369	$13,369		$435
NONMERS	Farmington Hills, City of	City	Farmington Hills Employees	632055	2014	2013	573	$135,447	$163,516	$28,069	83%		$4,557	$50,983	$69,723	$18,740	73%	$4,293
				632055 Total			573	$135,447	$163,516	$28,069			$4,557	$50,983	$69,723	$18,740		$4,293
NONMERS	Ferndale, City of	City	Ferndale Employees'	632060	2014	2014	102	$18,609	$8,432	-$10,177	221%		$0	$10,395	$49,115	$38,720	21%	$2,225
NONMERS	Ferndale, City of	City	Ferndale Policemen & Firemen	632060	2014	2014	117	$40,826	$40,566	-$260	101%		$831	"	"	$0	"	"
				632060 Total			219	$59,435	$48,998	-$10,437			$831	$10,395	$49,115	$38,720		$2,225
NONMERS	Madison Heights, City of	City	Madison Heights Police and Fire	632110	2014	2013	197	$48,067	$67,745	$19,678	71%		$926	$7,245	$47,596	$40,351	15%	$2,505
				632110 Total			197	$48,067	$67,745	$19,678			$926	$7,245	$47,596	$40,351		$2,505
NONMERS	Oak Park, City of	City	Oak Park Employee Plan	632140	2014	2013	203	$20,765	$36,602	$15,837	57%		$1,367	$168	$46,955	$46,788	0%	$2,143
NONMERS	Oak Park, City of	City	Oak Park Public Safety Plan	632140	2014	2013	151	$35,905	$61,806	$25,900	58%		$2,869	$210	$48,964	$48,753	0%	"
				632140 Total			354	$56,670	$98,408	$41,738			$4,237	$378	$95,919	$95,541		$2,143
NONMERS	Pontiac, City of	City	Pontiac General Employees'	632170	2014	2012		$369,622	$247,969	-$121,653	149%		$0	$0	$154,890	$154,890	0%	$4,326
NONMERS	Pontiac, City of	City	Pontiac Police & Fire	632170	2014	2012		$222,886	$251,399	$28,513	89%		$1,353	$33,095	$109,632	$76,537	30%	$1,591
				632170 Total			-	$592,508	$499,367	-$93,140			$1,353	$33,095	$264,522	$231,428		$5,918
NONMERS	Royal Oak, City of	City	Oakland, City of	632190	2014	2013	804	$125,709	$199,909	$74,200	63%		$6,540	$7,141	$120,307	$113,166	6%	$7,399
				632190 Total			804	$125,709	$199,909	$74,200			$6,540	$7,141	$120,307	$113,166		$7,399
NONMERS	Southfield, City of	City	Southfield Employee	632200	2014	2013	618	$94,200	$138,400	$44,200	68%		$3,108	$13,489	$90,095	$76,606	15%	$2,748
NONMERS	Southfield, City of	City	Southfield Fire and Police	632200	2014	2013	524	$181,300	$220,700	$39,400	82%		$5,756	$37,859	$135,637	$97,778	28%	$4,423
				632200 Total			1,142	$275,500	$359,100	$83,600			$8,864	$51,348	$225,732	$174,384		$7,171
MERS	Sylvan Lake, City of	City		632220			17	$1,874	$2,703	$830	69.3%	9.85%	$70					
				632220 Total			17	$1,874	$2,703	$830			$70	$0	$0	$0		$0
NONMERS	Troy, City of	City	Troy Employees'	632230	2014	2013	393	$155,001	$153,416	-$1,585	101%		$1,867	$59,131	$100,064	$40,933	59%	$4,465
				632230 Total			393	$155,001	$153,416	-$1,585			$1,867	$59,131	$100,064	$40,933		$4,465

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MERS	SE Oakland Co Wtr Auth			637512			42	$6,797	$8,784	$1,987	77.4%	9.85%	$186					
				637512 Total			42	$6,797	$8,784	$1,987			$186	$0	$0	$0		$0
MERS	SE Oakland Co Rsrc Rec Auth			637573			49	$3,728	$5,480	$1,752	68.0%	9.85%	$171					
				637573 Total			49	$3,728	$5,480	$1,752			$171	$0	$0	$0		$0
MERS	Ferndale HC			637592			7	$515	$761	$246	67.7%	9.85%	$25					
				637592 Total			7	$515	$761	$246			$25	$0	$0	$0		$0
MERS	Farmington Cmnty Lib			638000			40	$7,090	$8,388	$1,298	84.5%	9.85%	$303					
				638000 Total			40	$7,090	$8,388	$1,298			$303	$0	$0	$0		$0
MERS	Ogemaw CRC	County		650100			60	$5,439	$9,034	$3,594	60.2%	9.85%	$303					
				650100 Total			60	$5,439	$9,034	$3,594			$303	$0	$0	$0		$0
MERS	Dist Hlth Dept # 2			657507			59	$5,611	$7,078	$1,467	79.3%	9.85%	$333					
				657507 Total			59	$5,611	$7,078	$1,467			$333	$0	$0	$0		$0
MERS	West Branch Dist Lib			658001			4	$398	$433	$34	92.1%	9.85%	$9					
				658001 Total			4	$398	$433	$34			$9	$0	$0	$0		$0
MERS	Ontonagon CRC	County		660100			94	$9,433	$22,078	$12,644	42.7%	9.85%	$998					
				660100 Total			94	$9,433	$22,078	$12,644			$998	$0	$0	$0		$0
MERS	Osceola CRC	County		670100			62	$4,748	$7,594	$2,846	62.5%	9.85%	$234					
				670100 Total			62	$4,748	$7,594	$2,846			$234	$0	$0	$0		$0
MERS	Evart Local Dev Finance Auth			677501			3	$279	$486	$206	57.5%	9.85%	$16					
				677501 Total			3	$279	$486	$206			$16	$0	$0	$0		$0
MERS	Otsego CRC	County		690100			83	$6,568	$10,690	$4,122	61.4%	9.85%	$366					
				690100 Total			83	$6,568	$10,690	$4,122			$366	$0	$0	$0		$0
MERS	Ottawa CRC	County		700100			252	$33,080	$51,894	$18,814	63.7%	9.85%	$1,537					
				700100 Total			252	$33,080	$51,894	$18,814			$1,537	$0	$0	$0		$0
NONMERS	Zeeland, City of	City	Ottawa, City of	702060	2014	2014	50	$7,749	$8,336	$587	93%		$415	$1,011	$1,929	$919	52%	$227
				702060 Total			50	$7,749	$8,336	$587			$415	$1,011	$1,929	$919		$227
MERS	Holland Area Cmnty Pool Auth			707510			18	$887	$745	-$142	119.1%	9.85%	$31					
				707510 Total			18	$887	$745	-$142			$31	$0	$0	$0		$0
MERS	Ottawa Co Central Disp Auth			707524			17	$1,965	$2,160	$195	91.0%	9.85%	$63					
				707524 Total			17	$1,965	$2,160	$195			$63	$0	$0	$0		$0
MERS	Lakeshore Coordinating Council			707529			24	$1,028	$989	-$38	103.9%	9.85%	$0					
				707529 Total			24	$1,028	$989	-$38			$0	$0	$0	$0		$0
MERS	Herrick Dist Lib			708000			85	$7,025	$7,715	$690	91.1%	9.85%	$175					
				708000 Total			85	$7,025	$7,715	$690			$175	$0	$0	$0		$0
MERS	Loutit Dist Lib			708001			21	$1,824	$2,021	$196	90.3%	9.85%	$66					
				708001 Total			21	$1,824	$2,021	$196			$66	$0	$0	$0		$0
MERS	Coopersville Area Dist Lib			708002			5	$228	$454	$225	50.3%	9.85%	$16					
				708002 Total			5	$228	$454	$225			$16	$0	$0	$0		$0
MERS	Spring Lake Dist Lib			708003			10	$1,634	$1,490	-$144	109.7%	9.85%	$26					
				708003 Total			10	$1,634	$1,490	-$144			$26	$0	$0	$0		$0

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MERS	Presque Isle CRC	County		710100			72	$5,338	$9,176	$3,838	58.2%	9.85%	$299					
				710100 Total			72	$5,338	$9,176	$3,838			$299	$0	$0	$0		$0
MERS	Onaway, City of	City		712010			9	$693	$672	-$21	103.1%	9.85%	$15					
				712010 Total			9	$693	$672	-$21			$15	$0	$0	$0		$0
MERS	Roscommon Co Trans Auth			727506			31	$2,314	$2,617	$304	88.4%	9.85%	$79					
				727506 Total			31	$2,314	$2,617	$304			$79	$0	$0	$0		$0
MERS	Houghton Lake Pub Lib			728000			8	$688	$628	-$60	109.5%	9.85%	$23					
				728000 Total			8	$688	$628	-$60			$23	$0	$0	$0		$0
MERS	Saginaw CRC	County		730100			174	$24,203	$30,706	$6,503	78.8%	9.85%	$620					
				730100 Total			174	$24,203	$30,706	$6,503			$620	$0	$0	$0		$0
NONMERS	Saginaw, City of	City	Saginaw Policemen & Firemen	732020	2014	2013	484	$116,772	$185,585	$68,813	63%		$6,046	$3,495	$223,750	$220,256	2%	$9,966
				732020 Total			484	$116,772	$185,585	$68,813			$6,046	$3,495	$223,750	$220,256		$9,966
MERS	Saginaw-Midland Muni Wtr Corp			737503			25	$3,156	$4,240	$1,083	74.4%	9.85%	$203					
				737503 Total			25	$3,156	$4,240	$1,083			$203	$0	$0	$0		$0
MERS	Saginaw Co 911 Com Ctr			737512			37	$8,724	$11,873	$3,148	73.5%	9.85%	$626					
				737512 Total			37	$8,724	$11,873	$3,148			$626	$0	$0	$0		$0
MERS	Saginaw Co CMH			737516			127	$12,953	$16,794	$3,840	77.1%	9.85%	$322					
				737516 Total			127	$12,953	$16,794	$3,840			$322	$0	$0	$0		$0
MERS	Saginaw Trans Sys Auth			737520			32	$2,302	$2,158	-$144	106.7%	9.85%	$78					
				737520 Total			32	$2,302	$2,158	-$144			$78	$0	$0	$0		$0
MERS	Saginaw HC			737522			18	$2,208	$3,908	$1,700	56.5%	9.85%	$112					
				737522 Total			18	$2,208	$3,908	$1,700			$112	$0	$0	$0		$0
MERS	MBS Intl Arpt			737528			47	$6,674	$10,159	$3,485	65.7%	9.85%	$372					
				737528 Total			47	$6,674	$10,159	$3,485			$372	$0	$0	$0		$0
MERS	Saginaw, Pub Lib of			738000			21	$2,379	$1,476	-$903	161.2%	9.85%	$0					
				738000 Total			21	$2,379	$1,476	-$903			$0	$0	$0	$0		$0
MERS	Frankenmuth Wickson Dist Lib			738006			1	$106	$141	$35	75.2%	9.85%	$9					
				738006 Total			1	$106	$141	$35			$9	$0	$0	$0		$0
NONMERS	St. Clair County	County	St. Clair County	740000	2014	2013	1,562	$196,440	$227,858	$31,418	86%		$7,192	$35,159	$125,538	$90,379	28%	$2,919
				740000 Total			1,562	$196,440	$227,858	$31,418			$7,192	$35,159	$125,538	$90,379		$2,919
NONMERS	Marine City	City	Marine City	742020	2014	2013	36	$5,740	$7,053	$1,313	81%		$112	$238	$7,803	$7,565	3%	$216
				742020 Total			36	$5,740	$7,053	$1,313			$112	$238	$7,803	$7,565		$216
NONMERS	Marysville, City of	City	General Employees Police and Fire Retirement System	742030	2014	2013	94	$17,805	$23,462	$5,656	76%		$402	$13,383	$21,835	$8,452	61%	$961
NONMERS	Marysville, City of	City		742030	2014	2013	52	$17,805	$23,462	$5,656	76%		$545	"	"	$0	"	"
				742030 Total			146	$35,611	$46,923	$11,313			$947	$13,383	$21,835	$8,452		$961

All dollar and participant figures in thousands

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MERS	St Clair, City of	City		742070			76	$12,954	$20,199	$7,245	64.1%	9.85%	$611					
				742070 Total			76	$12,954	$20,199	$7,245			$611	$0	$0	$0		$0
MERS	Blue Water Area Trans Comm			747510			79	$6,135	$7,648	$1,513	80.2%	9.85%	$332					
				747510 Total			79	$6,135	$7,648	$1,513			$332	$0	$0	$0		$0
MERS	St Clair HC			747515			4	$382	$645	$263	59.2%	9.85%	$28					
				747515 Total			4	$382	$645	$263			$28	$0	$0	$0		$0
MERS	Port Huron HC			747521			45	$5,215	$7,749	$2,534	67.3%	9.85%	$265					
				747521 Total			45	$5,215	$7,749	$2,534			$265	$0	$0	$0		$0
NONMERS	Sturgis, City of	City	Sturgis Employees'	752010	2014	2014	185	$29,186	$28,528	-$658	102%		$606	$2,363	$20,532	$18,169	12%	$1,284
				752010 Total			185	$29,186	$28,528	-$658			$606	$2,363	$20,532	$18,169		$1,284
MERS	Constantine, Vlg of	Village		753040			4	$69	$68	-$1	101.2%	9.85%	$9					
				753040 Total			4	$69	$68	-$1			$9	$0	$0	$0		$0
MERS	Sturgis HC			757517			3	$106	$93	-$12	113.1%	9.85%	$6					
				757517 Total			3	$106	$93	-$12			$6	$0	$0	$0		$0
NONMERS	Sanilac County Employee Plan & Trust	County	Sanilac County Employee Plan & Trust	760000	2014	2014	679	$52,248	$60,853	$8,604	86%		$1,633	$0	$16,634	$16,634	0%	$402
				760000 Total			679	$52,248	$60,853	$8,604			$1,633	$0	$16,634	$16,634		$402
MERS	Sanilac CRC	County		760100			53	$6,544	$7,292	$748	89.7%	9.85%	$193					
				760100 Total			53	$6,544	$7,292	$748			$193	$0	$0	$0		$0
MERS	Sandusky Dist Lib			768001			2	$218	$217	-$2	100.8%	9.85%	$2					
				768001 Total			2	$218	$217	-$2			$2	$0	$0	$0		$0
MERS	Aitkin Memorial Dist Lib			768006			1	$129	$66	-$63	196.0%	9.85%	$0					
				768006 Total			1	$129	$66	-$63			$0	$0	$0	$0		$0
MERS	Schoolcraft CRC	County		770100			61	$6,971	$13,983	$7,011	49.9%	9.85%	$562					
				770100 Total			61	$6,971	$13,983	$7,011			$562	$0	$0	$0		$0
MERS	Hiawatha Bhvrl Hlth			777503			124	$13,903	$16,539	$2,636	84.1%	9.85%	$349					
				777503 Total			124	$13,903	$16,539	$2,636			$349	$0	$0	$0		$0
MERS	Schoolcraft Memorial Hosp			777507			127	$17,533	$21,472	$3,939	81.7%	9.85%	$866					
				777507 Total			127	$17,533	$21,472	$3,939			$866	$0	$0	$0		$0
MERS	Shiawassee CRC	County		780100			92	$12,531	$19,690	$7,159	63.6%	9.85%	$544					
				780100 Total			92	$12,531	$19,690	$7,159			$544	$0	$0	$0		$0
MERS	Shiawassee Co CMH			787517			227	$11,700	$13,043	$1,343	89.7%	9.85%	$487					
				787517 Total			227	$11,700	$13,043	$1,343			$487	$0	$0	$0		$0
MERS	Shiawassee Dist Lib			788000			10	$1,810	$1,682	-$128	107.6%	9.85%	$0					
				788000 Total			10	$1,810	$1,682	-$128			$0	$0	$0	$0		$0
MERS	Tuscola CRC	County		790100			43	$3,898	$5,709	$1,811	68.3%	9.85%	$156					
				790100 Total			43	$3,898	$5,709	$1,811			$156	$0	$0	$0		$0
MERS	Tuscola Co CMH			797509			197	$14,037	$14,083	$46	99.7%	9.85%	$233					
				797509 Total			197	$14,037	$14,083	$46			$233	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Tuscola Co Hlth Dpt			797511			54	$7,862	$9,642	$1,779	81.5%	9.85%	$212					
				797511 Total			54	$7,862	$9,642	$1,779			$212	$0	$0	$0		$0
MERS	Tuscola Co MCF			797516			406	$13,606	$13,880	$275	98.0%	9.85%	$228					
				797516 Total			406	$13,606	$13,880	$275			$228	$0	$0	$0		$0
MERS	Paw Paw Lk Reg Jnt Swg Disp Bd			807510			5	$1,383	$1,784	$401	77.5%	9.85%	$43					
				807510 Total			5	$1,383	$1,784	$401			$43	$0	$0	$0		$0
MERS	South Haven Area ESA			807515			20	$4,236	$6,508	$2,272	65.1%	9.85%	$198					
				807515 Total			20	$4,236	$6,508	$2,272			$198	$0	$0	$0		$0
MERS	Van Buren Dist Lib			808002			19	$1,584	$1,758	$173	90.1%	9.85%	$44					
				808002 Total			19	$1,584	$1,758	$173			$44	$0	$0	$0		$0
NONMERS	Washtenaw County	County	Washtenaw County Employees	810000	2014	2013	1,891	$211,992	$322,756	$110,764	66%		$10,607	$83,730	$206,970	$123,240	40%	$13,530
				810000 Total			1,891	$211,992	$322,756	$110,764			$10,607	$83,730	$206,970	$123,240		$13,530
MERS	Washtenaw CRC	County		810100			265	$35,603	$60,499	$24,896	58.8%	9.85%	$2,010					
				810100 Total			265	$35,603	$60,499	$24,896			$2,010	$0	$0	$0		$0
MERS	Pittsfield Chtr Twp	Township		811110			190	$21,263	$28,683	$7,420	74.1%	9.85%	$976					
				811110 Total			190	$21,263	$28,683	$7,420			$976	$0	$0	$0		$0
MERS	Superior Chtr Twp	Township		811160			34	$4,870	$6,384	$1,514	76.3%	9.85%	$187					
				811160 Total			34	$4,870	$6,384	$1,514			$187	$0	$0	$0		$0
NONMERS	Ypsilanti, Ch Township of	Township	Ypsilanti Township Police and Fire	811200	2014	2014	81	$27,335	$32,059	$4,724	85%		$750	$4,330	$10,452	$6,122	41%	$608
MERS	Ypsilanti, Twp of	Township		811200			130	$15,075	$19,646	$4,571	76.7%	9.85%	$452					
				811200 Total			211	$42,410	$51,705	$9,294			$1,203	$4,330	$10,452	$6,122		$608
NONMERS	Ann Arbor, City of	City	Ann Arbor Employees'	812010	2014	2014	1,795	$433,854	$523,461	$89,607	83%		$11,227	$116,566	$264,164	$147,598	44%	$15,188
				812010 Total			1,795	$433,854	$523,461	$89,607			$11,227	$116,566	$264,164	$147,598		$15,188
NONMERS	Ypsilanti, City of	City	Ypsilanti Fire and Police	812040	2014	2014	161	$27,650	$44,584	$16,934	62%		$1,358	$3,412	$15,936	$12,523	21%	$1,196
				812040 Total			161	$27,650	$44,584	$16,934			$1,358	$3,412	$15,936	$12,523		$1,196
MERS	Ypsilanti Cmnty Util Auth			817514			232	$30,872	$49,121	$18,249	62.8%	9.85%	$1,669					
				817514 Total			232	$30,872	$49,121	$18,249			$1,669	$0	$0	$0		$0
MERS	Chelsea Area Fire Auth			817540			12	$529	$427	-$102	123.9%	9.85%	$19					
				817540 Total			12	$529	$427	-$102			$19	$0	$0	$0		$0
MERS	Dexter Area Fire Dept			817550			10	$711	$1,210	$498	58.8%	9.85%	$63					
				817550 Total			10	$711	$1,210	$498			$63	$0	$0	$0		$0
MERS	Ypsilanti HC			817551			11	$875	$936	$61	93.4%	9.85%	$26					
				817551 Total			11	$875	$936	$61			$26	$0	$0	$0		$0
MERS	Milan Lib			818007			4	$258	$377	$119	68.5%	9.85%	$15					
				818007 Total			4	$258	$377	$119			$15	$0	$0	$0		$0

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NONMERS	Wayne County	County	Wayne County Circuit Court Bailiffs	820000	2014	2013		$4,688	$2,150	-$2,538	218%		$36,698			$0		
NONMERS	Wayne County	County	Wayne County Employees'	820000	2014	2013		$748,500	$1,659,000	$910,500	45%		$71,466	$11,177	$1,333,744	$1,322,567	1%	$35,901
				820000 Total			-	$753,188	$1,661,150	$907,962			$108,164	$11,177	$1,333,744	$1,322,567		$35,901
MERS	Brownstown, Chtr Twp of	Township		821010			77	$17,879	$22,799	$4,920	78.4%	9.85%	$790					
				821010 Total			77	$17,879	$22,799	$4,920			$790	$0	$0	$0		$0
MERS	Canton, Chtr Twp of	Township		821020			493	$75,924	$106,925	$31,001	71.0%	9.85%	$3,571					
				821020 Total			493	$75,924	$106,925	$31,001			$3,571	$0	$0	$0		$0
MERS	Huron Chtr Twp	Township		821050			68	$13,762	$19,695	$5,933	69.9%	9.85%	$455					
				821050 Total			68	$13,762	$19,695	$5,933			$455	$0	$0	$0		$0
MERS	Northville Chtr Twp	Township		821060			125	$26,797	$36,860	$10,064	72.7%	9.85%	$1,502					
				821060 Total			125	$26,797	$36,860	$10,064			$1,502	$0	$0	$0		$0
MERS	Plymouth, Chtr Twp of	Township		821070			82	$20,197	$26,383	$6,186	76.6%	9.85%	$669					
				821070 Total			82	$20,197	$26,383	$6,186			$669	$0	$0	$0		$0
NONMERS	Redford Township	Township	Redford Township Police and Fire	821080	2014	2013	155	$66,000	$110,000	$44,000	60%		$4,258	$2,707	$99,007	$96,299	3%	$3,302
				821080 Total			155	$66,000	$110,000	$44,000			$4,258	$2,707	$99,007	$96,299		$3,302
MERS	Van Buren Twp	Township		821100			59	$12,188	$15,444	$3,255	78.9%	9.85%	$389					
				821100 Total			59	$12,188	$15,444	$3,255			$389	$0	$0	$0		$0
NONMERS	Allen Park, City of	City	Allen Park Pension Trust	822010	2014	2013	315	$75,400	$99,800	$24,400	76%		$2,205	$0	$93,108	$93,108	0%	$2,392
				822010 Total			315	$75,400	$99,800	$24,400			$2,205	$0	$93,108	$93,108		$2,392
NONMERS	Dearborn, City of	City	Dearborn Pension	822030	2014	2013	1,514	$434,172	$507,136	$72,964	86%		$12,719	$41,505	$223,352	$181,847	19%	$11,635
				822030 Total			1,514	$434,172	$507,136	$72,964			$12,719	$41,505	$223,352	$181,847		$11,635
NONMERS	Dearborn Heights, City of	City	Dearborn Heights General Employees	822040	2014	2014	330	$37,684	$43,154	$5,471	87%		$588	$0	$132,728	$132,728	0%	$5,194
NONMERS	Dearborn Heights, City of	City	Dearborn Heights Police and Fire	822040	2014	2014	269	$147,161	$178,027	$30,866	83%		$2,585	$0	$0	$0 "		$0
				822040 Total			599	$184,845	$221,182	$36,337			$3,173	$0	$132,728	$132,728		$5,194
NONMERS	Detroit, City of	City	Detroit Police and Fire	822050	2014	2013	11,977	$3,474,538	$3,890,143	$415,605	89%		$27,523	$31,265	$32,446	$1,181	96%	$100

All dollar and participant figures in thousands

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NONMERS	Detroit, City of	City	Detroit General	822050	2014	2013	19,848	$2,524,863	$3,609,074	$1,084,211	70%		$0	"	"	$0	"	"
				822050 Total			31,825	$5,999,401	$7,499,217	$1,499,816			$27,523	$31,265	$32,446	$1,181		$100
NONMERS	Gibraltar, City of	City	Gibraltar General Employees'	822090	2014	2014	6	$1,262	$1,303	$41	97%		$25	$394	$9,080	$8,686	4%	$352
NONMERS	Gibraltar, City of	City	Gibraltar Police and Fire Pension	822090	2014	2014	20	$7,180	$7,544	$364	95%		$141	"	"	$0	"	
				822090 Total			26	$8,442	$8,847	$405			$166	$394	$9,080	$8,686		$352
NONMERS	Grosse Pointe, City of	City	Grosse Pointe Employees'	822100	2014	2014	88	$34,112	$28,819	-$5,294	118%		$289	$877	$7,914	$7,037	11%	$265
				822100 Total			88	$34,112	$28,819	-$5,294			$289	$877	$7,914	$7,037		$265
NONMERS	Grosse Pointe Farms, City of	City	Grosse Pointe Farms General	822110	2014	2014	102	$18,900	$21,300	$2,400	89%		$560	$490	$15,680	$15,190	3%	$565
NONMERS	Grosse Pointe Farms, City of	City	Grosse Pointe Farms Public Safety	822110	2014	2013	79	$30,700	$28,400	-$2,300	108%		$514	$3,780	$16,417	$12,638	23%	$382
				822110 Total			181	$49,600	$49,700	$100			$1,074	$4,269	$32,097	$27,828		$947
MERS	Grosse Pointe Park, City of	City		822120			161	$25,396	$41,953	$16,557	60.5%	9.85%	$1,378					
				822120 Total			161	$25,396	$41,953	$16,557			$1,378	$0	$0	$0		$0
NONMERS	Grosse Pointe Shores, City of	City	Grosse Pointe Shores -	822125	2014	2014	58	$19,478	$19,514	$36	100%		$359	$2,152	$8,669	$6,517	25%	$168
				822125 Total			58	$19,478	$19,514	$36			$359	$2,152	$8,669	$6,517		$168
NONMERS	Grosse Pointe Woods, City of	City	Grosse Pointe Woods Employees	822130	2014	2013	183	$38,249	$48,019	$9,770	80%		$1,166	$0	$52,415	$52,415	0%	$1,332
				822130 Total			183	$38,249	$48,019	$9,770			$1,166	$0	$52,415	$52,415		$1,332
NONMERS	Harper Woods, City of	City	Harper Woods Employees'	822150	2014	2013	184	$26,557	$54,753	$28,196	49%		$1,500	$0	$47,780	$47,780	0%	$997
				822150 Total			184	$26,557	$54,753	$28,196			$1,500	$0	$47,780	$47,780		$997
NONMERS	Inkster, City of	City	Inkster General Employees'	822170	2014	2013	90	$10,896	$12,619	$1,723	86%		$202	$0	$7,380	$7,380	0%	$710

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NONMERS	Inkster, City of	City	Inkster Police & Fire	822170	2014	2013	109	$26,226	$31,651	$5,426	83%		$383	"	"	$0	"	"
				822170 Total			199	$37,122	$44,271	$7,149			$584	$0	$7,380	$7,380		$710
NONMERS	Lincoln Park, City of	City	Lincoln Park Police & Fire	822180	2014	2013	210	$19,345	$62,082	$42,737	31%		$3,333	$0	$57,736	$57,736	0%	$2,142
				822180 Total			210	$19,345	$62,082	$42,737			$3,333	$0	$57,736	$57,736		$2,142
NONMERS	Livonia, City of	City	Livonia Employees'	822190	2014	2013	727	$197,500	$201,400	$3,900	98%		$3,634	$74,550	$160,552	$86,002	46%	$6,388
				822190 Total			727	$197,500	$201,400	$3,900			$3,634	$74,550	$160,552	$86,002		$6,388
NONMERS	River Rouge, City of	City	River Rouge General Employees'	822230	2014	2012	124	$11,249	$20,579	$9,330	55%		$2,800	$0	$60,435	$60,435	0%	$1,796
NONMERS	River Rouge, City of	City	River Rouge Policemen & Firemen	822230	2014	2012	112	$24,921	$41,086	$16,165	61%		$2,251	"	"	$0	"	"
				822230 Total			236	$36,169	$61,665	$25,495			$5,051	$0	$60,435	$60,435		$1,796
NONMERS	Riverview, City of	City	Riverview Employees'	822240	2014	2013	152	$24,707	$33,685	$8,978	73%		$1,477	$0	$41,629	$41,629	0%	$1,202
				822240 Total			152	$24,707	$33,685	$8,978			$1,477	$0	$41,629	$41,629		$1,202
NONMERS	Romulus, City of	City	Wayne, City of	822260	2014	2013		$21,305	$47,970	$26,664	44%		$1,766	$2,794	$60,066	$57,273	5%	$2,763
				822260 Total			-	$21,305	$47,970	$26,664			$1,766	$2,794	$60,066	$57,273		$2,763
NONMERS	Southgate, City of	City	Southgate Police and Fire	822270	2014	2013	160	$19,106	$29,496	$10,390	65%		$882	$1,212	$37,133	$35,921	3%	$1,764
				822270 Total			160	$19,106	$29,496	$10,390			$882	$1,212	$37,133	$35,921		$1,764
NONMERS	Taylor, City of	City	Taylor General Employees' Pension Plan	822280	2014	2012	341	$42,189	$72,340	$30,150	58%		$2,380	$0	$232,698	$232,698	0%	$6,941
NONMERS	Taylor, City of	City	Taylor Police and Fire	822280	2014	2014	349	$117,715	$163,421	$45,706	72%		$5,145			$0		
				822280 Total			690	$159,904	$235,761	$75,857			$7,525	$0	$232,698	$232,698		$6,941
NONMERS	Trenton, City of	City	Trenton Fire and Police Pension	822290	2014	2013	173	$54,709	$65,829	$11,120	83%		$1,329	$6,070	$82,813	$76,743	7%	$2,730
				822290 Total			173	$54,709	$65,829	$11,120			$1,329	$6,070	$82,813	$76,743		$2,730

All dollar and participant figures in thousands

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NONMERS	Westland, City of	City	Westland Police and Fire	822310	2014	2013	385	$144,400	$192,600	$48,200	75%		$5,813	$0	$235,582	$235,582	0%	$6,204
				822310 Total			385	$144,400	$192,600	$48,200			$5,813	$0	$235,582	$235,582		$6,204
NONMERS	Woodhaven, City of	City	Woodhaven Public Employees'	822320	2014	2013	93	$17,804	$25,184	$7,380	71%		$984	$0	$33,889	$33,889	0%	$1,034
				822320 Total			93	$17,804	$25,184	$7,380			$984	$0	$33,889	$33,889		$1,034
NONMERS	Wyandotte, City of	City	Wyandotte Employees'	822330	2014	2013	400	$61,043	$83,295	$22,252	73%		$3,459	$2,162	$97,951	$95,789	2%	$3,602
				822330 Total			400	$61,043	$83,295	$22,252			$3,459	$2,162	$97,951	$95,789		$3,602
MERS	Grosse Pointe-Clinton Ref CLD			827502			16	$2,709	$2,149	-$560	126.1%	9.85%	$0					
				827502 Total			16	$2,709	$2,149	-$560			$0	$0	$0	$0		$0
MERS	Ctrl Wayne Co Sanitation Auth			827509			24	$2,098	$2,573	$475	81.5%	9.85%	$93					
				827509 Total			24	$2,098	$2,573	$475			$93	$0	$0	$0		$0
MERS	SMART			827550			1,680	$167,236	$224,795	$57,558	74.4%	9.85%	$5,785					
				827550 Total			1,680	$167,236	$224,795	$57,558			$5,785	$0	$0	$0		$0
MERS	21st Dist Ct			827606			13	$1,734	$2,377	$643	72.9%	9.85%	$81					
				827606 Total			13	$1,734	$2,377	$643			$81	$0	$0	$0		$0
MERS	34th Dist Ct			827611			44	$5,138	$7,902	$2,764	65.0%	9.85%	$299					
				827611 Total			44	$5,138	$7,902	$2,764			$299	$0	$0	$0		$0
MERS	35th Dist Ct			827612			27	$2,927	$4,593	$1,667	63.7%	9.85%	$84					
				827612 Total			27	$2,927	$4,593	$1,667			$84	$0	$0	$0		$0
MERS	Wayne HC			827619			5	$601	$719	$118	83.6%	9.85%	$22					
				827619 Total			5	$601	$719	$118			$22	$0	$0	$0		$0
MERS	Taylor HC			827626			7	$563	$562	-$1	100.2%	9.85%	$14					
				827626 Total			7	$563	$562	-$1			$14	$0	$0	$0		$0
MERS	23rd Jud Dist Ct			827629			20	$2,911	$3,328	$416	87.5%	9.85%	$49					
				827629 Total			20	$2,911	$3,328	$416			$49	$0	$0	$0		$0
MERS	Hamtramck HC			827647			16	$1,520	$2,199	$678	69.1%	9.85%	$178					
				827647 Total			16	$1,520	$2,199	$678			$178	$0	$0	$0		$0
MERS	SEMCOG			827655			139	$27,195	$27,761	$565	98.0%	9.85%	$432					
				827655 Total			139	$27,195	$27,761	$565			$432	$0	$0	$0		$0
MERS	Detroit HC			827668			178	$14,631	$14,086	-$544	103.9%	9.85%	$411					
				827668 Total			178	$14,631	$14,086	-$544			$411	$0	$0	$0		$0
MERS	Melvindale HC			827678			12	$990	$1,165	$175	85.0%	9.85%	$19					
				827678 Total			12	$990	$1,165	$175			$19	$0	$0	$0		$0
MERS	Northville Dist Lib			828003			26	$2,320	$2,771	$452	83.7%	9.85%	$122					
				828003 Total			26	$2,320	$2,771	$452			$122	$0	$0	$0		$0
MERS	Plymouth Dist Lib			828004			25	$3,557	$3,904	$348	91.1%	9.85%	$109					
				828004 Total			25	$3,557	$3,904	$348			$109	$0	$0	$0		$0

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MERS	Redford Twp Dist Lib			828005			18	$2,067	$2,502	$435	82.6%	9.85%	$91					
				828005 Total			18	$2,067	$2,502	$435			$91	$0	$0	$0		$0
MERS	Canton Pub Lib			828007			28	$3,811	$4,054	$243	94.0%	9.85%	$56					
				828007 Total			28	$3,811	$4,054	$243			$56	$0	$0	$0		$0
MERS	The Lib Network			828008			66	$5,750	$6,882	$1,132	83.6%	9.85%	$156					
				828008 Total			66	$5,750	$6,882	$1,132			$156	$0	$0	$0		$0
MERS	Wexford CRC	County		830100			82	$8,196	$12,838	$4,642	63.8%	9.85%	$409					
				830100 Total			82	$8,196	$12,838	$4,642			$409	$0	$0	$0		$0
NONMERS	Cadillac, City of	City	Cadillac Police and Fire	832010	2014	2014	61	$9,748	$12,221	$2,473	80%		$634	$1,376	$2,711	$1,335	51%	$181
				832010 Total			61	$9,748	$12,221	$2,473			$634	$1,376	$2,711	$1,335		$181
MERS	Manton, City of	City		832020			16	$816	$1,814	$997	45.0%	9.85%	$74					
				832020 Total			16	$816	$1,814	$997			$74	$0	$0	$0		$0
MERS	Cadillac/Wexford Trans Auth			837512			26	$1,634	$2,016	$383	81.0%	9.85%	$78					
				837512 Total			26	$1,634	$2,016	$383			$78	$0	$0	$0		$0
MERS	Mid-Mich Lib League			838011			6	$699	$664	-$35	105.2%	9.85%	$4					
				838011 Total			6	$699	$664	-$35			$4	$0	$0	$0		$0
MERS	Alcona Co	County		010000			115	$8,940	$13,095	$4,155	68.3%	9.85%	$492					
				010000 Total			115	$8,940	$13,095	$4,155			$492	$0	$0	$0		$0
MERS	Alger Co	County		020000			68	$8,628	$11,409	$2,782	75.6%	9.85%	$359					
				020000 Total			68	$8,628	$11,409	$2,782			$359	$0	$0	$0		$0
MERS	Alger CRC	County		020100			64	$6,408	$9,049	$2,642	70.8%	9.85%	$253					
				020100 Total			64	$6,408	$9,049	$2,642			$253	$0	$0	$0		$0
MERS	Munising, City of	City		022010			53	$5,662	$7,892	$2,231	71.7%	9.85%	$245					
				022010 Total			53	$5,662	$7,892	$2,231			$245	$0	$0	$0		$0
MERS	Allegan Co	County		030000			415	$62,190	$62,396	$206	99.7%	9.85%	$382					
				030000 Total			415	$62,190	$62,396	$206			$382	$0	$0	$0		$0
MERS	Allegan CRC	County		030100			124	$14,290	$21,888	$7,598	65.3%	9.85%	$614					
				030100 Total			124	$14,290	$21,888	$7,598			$614	$0	$0	$0		$0
MERS	Manlius Twp	Township		031140			7	$444	$451	$7	98.4%	9.85%	$5					
				031140 Total			7	$444	$451	$7			$5	$0	$0	$0		$0
MERS	Saugatuck Twp	Township		031200			10	$322	$858	$536	37.5%	9.85%	$51					
				031200 Total			10	$322	$858	$536			$51	$0	$0	$0		$0
MERS	Allegan, City of	City		032010			19	$3,698	$4,719	$1,021	78.4%	9.85%	$139					
				032010 Total			19	$3,698	$4,719	$1,021			$139	$0	$0	$0		$0
MERS	Douglas, City of Vlg of	City		032015			38	$2,537	$3,032	$495	83.7%	9.85%	$117					
				032015 Total			38	$2,537	$3,032	$495			$117	$0	$0	$0		$0
MERS	Saugatuck, City of	City		032055			21	$1,520	$1,684	$164	90.3%	9.85%	$39					
				032055 Total			21	$1,520	$1,684	$164			$39	$0	$0	$0		$0
MERS	Wayland, City of	City		032060			44	$5,286	$6,755	$1,469	78.3%	9.85%	$246					
				032060 Total			44	$5,286	$6,755	$1,469			$246	$0	$0	$0		$0
MERS	Kalamazoo Lake Swr & Wtr Auth			037512			18	$1,055	$1,344	$289	78.5%	9.85%	$36					

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				037512 Total			18	$1,055	$1,344	$289			$36	$0	$0	$0		$0
MERS	Saugatuck Twp Fire Dist			037515			3	$352	$375	$22	94.1%	9.85%	$13					
				037515 Total			3	$352	$375	$22			$13	$0	$0	$0		$0
MERS	Interurban Trans Auth			037516			7	$1,225	$1,161	-$64	105.5%	9.85%	$15					
				037516 Total			7	$1,225	$1,161	-$64			$15	$0	$0	$0		$0
MERS	Henika Dist Lib	County		038002			2	$472	$439	-$33	107.5%	9.85%	$1					
				038002 Total			2	$472	$439	-$33			$1	$0	$0	$0		$0
MERS	Alpena Co	County		040000			215	$13,145	$19,836	$6,691	66.3%	9.85%	$660					
				040000 Total			215	$13,145	$19,836	$6,691			$660	$0	$0	$0		$0
MERS	Alpena CRC	County		040100			61	$8,417	$11,518	$3,101	73.1%	9.85%	$313					
				040100 Total			61	$8,417	$11,518	$3,101			$313	$0	$0	$0		$0
NONMERS	Alpena, City of	City	Alpena Employees Retirement System	042010	2014	2013	162	$27,421	$30,888	$3,467	89%		$663	$626	$5,313	$4,687	12%	$127
				042010 Total			162	$27,421	$30,888	$3,467			$663	$626	$5,313	$4,687		$127
MERS	Alpena HC			047504			8	$2,046	$1,964	-$82	104.2%	9.85%	$26					
				047504 Total			8	$2,046	$1,964	-$82			$26	$0	$0	$0		$0
MERS	Alpena Rgnl Med Ctr			049000			796	$121,776	$152,312	$30,536	80.0%	9.85%	$6,909					
				049000 Total			796	$121,776	$152,312	$30,536			$6,909	$0	$0	$0		$0
MERS	Antrim Co	County		050000			560	$30,545	$38,412	$7,867	79.5%	9.85%	$1,329					
				050000 Total			560	$30,545	$38,412	$7,867			$1,329	$0	$0	$0		$0
MERS	Antrim CRC	County		050100			75	$6,524	$12,598	$6,074	51.8%	9.85%	$518					
				050100 Total			75	$6,524	$12,598	$6,074			$518	$0	$0	$0		$0
MERS	Central Lake, Vlg of	Village		053020			6	$150	$135	-$14	110.4%	9.85%	$15					
				053020 Total			6	$150	$135	-$14			$15	$0	$0	$0		$0
MERS	Elk Rapids, Vlg of	Village		053030			22	$1,613	$1,982	$369	81.4%	9.85%	$87					
				053030 Total			22	$1,613	$1,982	$369			$87	$0	$0	$0		$0
MERS	Arenac Co	County		060000			123	$8,420	$11,300	$2,880	74.5%	9.85%	$470					
				060000 Total			123	$8,420	$11,300	$2,880			$470	$0	$0	$0		$0
MERS	Arenac CRC	County		060100			52	$2,354	$6,360	$4,006	37.0%	9.85%	$257					
				060100 Total			52	$2,354	$6,360	$4,006			$257	$0	$0	$0		$0
MERS	Au Gres, City of	City		062010			10	$1,798	$2,240	$443	80.2%	9.85%	$50					
				062010 Total			10	$1,798	$2,240	$443			$50	$0	$0	$0		$0
MERS	Standish, City of	City		062030			15	$1,632	$2,547	$914	64.1%	9.85%	$191					
				062030 Total			15	$1,632	$2,547	$914			$191	$0	$0	$0		$0
MERS	Sterling, Vlg of	Village		063010			2	$301	$169	-$133	178.5%	9.85%	$0					
				063010 Total			2	$301	$169	-$133			$0	$0	$0	$0		$0
MERS	Sims Whitney Util Auth			067502			4	$214	$273	$59	78.2%	9.85%	$12					
				067502 Total			4	$214	$273	$59			$12	$0	$0	$0		$0
MERS	Baraga Co	County		070000			63	$4,764	$6,422	$1,658	74.2%	9.85%	$224					
				070000 Total			63	$4,764	$6,422	$1,658			$224	$0	$0	$0		$0
MERS	Baraga CRC	County		070100			57	$3,972	$6,937	$2,965	57.3%	9.85%	$242					
				070100 Total			57	$3,972	$6,937	$2,965			$242	$0	$0	$0		$0

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MERS	Baraga, Vlg of	Village		073010			22	$1,672	$3,480	$1,808	48.0%	9.85%	$144					
				073010 Total			22	$1,672	$3,480	$1,808			$144	$0	$0	$0		$0
MERS	L'Anse, Vlg of	Village		073020			36	$3,302	$5,975	$2,673	55.3%	9.85%	$249					
				073020 Total			36	$3,302	$5,975	$2,673			$249	$0	$0	$0		$0
MERS	Baraga Co Memorial Hosp			077507			219	$13,741	$18,735	$4,994	73.3%	9.85%	$894					
				077507 Total			219	$13,741	$18,735	$4,994			$894	$0	$0	$0		$0
MERS	Barry Co	County		080000			705	$49,258	$63,143	$13,885	78.0%	9.85%	$1,998					
				080000 Total			705	$49,258	$63,143	$13,885			$1,998	$0	$0	$0		$0
MERS	Hastings, City of	City		082010			142	$8,742	$15,294	$6,552	57.2%	9.85%	$575					
				082010 Total			142	$8,742	$15,294	$6,552			$575	$0	$0	$0		$0
MERS	Middleville, Vlg of	Village		083020			18	$1,273	$1,654	$380	77.0%	9.85%	$49					
				083020 Total			18	$1,273	$1,654	$380			$49	$0	$0	$0		$0
MERS	Nashville, Vlg of	Village		083030			5	$372	$374	$3	99.3%	9.85%	$13					
				083030 Total			5	$372	$374	$3			$13	$0	$0	$0		$0
MERS	Barry Co CMH Auth			087508			83	$6,067	$7,197	$1,130	84.3%	9.85%	$330					
				087508 Total			83	$6,067	$7,197	$1,130			$330	$0	$0	$0		$0
NONMERS	Bay County	County	Bay County Employees'	090000	2014	2013	2,106	$263,365	$262,118	-$1,247	100%		$3,612	$11,476	$49,972	$38,496	23%	$3,162
				090000 Total			2,106	$263,365	$262,118	-$1,247			$3,612	$11,476	$49,972	$38,496		$3,162
MERS	Auburn, City of	City		092010			13	$1,276	$1,993	$718	64.0%	9.85%	$54					
				092010 Total			13	$1,276	$1,993	$718			$54	$0	$0	$0		$0
NONMERS	Bay City, City of	City	Police and Fire Retirement System	092020	2014	2014	261	$54,781	$64,947	$10,166	84%		$1,809	$10,115	$94,086	$83,970	11%	$5,589
MERS	Bay City, City of	City		092020			360	$48,912	$71,721	$22,808	68.2%	9.85%	$4,599					
				092020 Total			621	$103,693	$136,667	$32,974			$6,408	$10,115	$94,086	$83,970		$5,589
MERS	Essexville, City of	City		092030			44	$4,822	$6,780	$1,958	71.1%	9.85%	$242					
				092030 Total			44	$4,822	$6,780	$1,958			$242	$0	$0	$0		$0
MERS	Pinconning, City of	City		092050			23	$1,452	$2,152	$700	67.5%	9.85%	$55					
				092050 Total			23	$1,452	$2,152	$700			$55	$0	$0	$0		$0
MERS	Bay Metro Trans Auth			097516			140	$9,112	$14,695	$5,584	62.0%	9.85%	$676					
				097516 Total			140	$9,112	$14,695	$5,584			$676	$0	$0	$0		$0
MERS	Bay City HC			097519			29	$6,577	$7,254	$677	90.7%	9.85%	$206					
				097519 Total			29	$6,577	$7,254	$677			$206	$0	$0	$0		$0
MERS	Benzie Co	County		100000			185	$11,234	$15,367	$4,133	73.1%	9.85%	$547					
				100000 Total			185	$11,234	$15,367	$4,133			$547	$0	$0	$0		$0
MERS	Frankfort, City of	City		102010			30	$1,822	$3,205	$1,383	56.9%	9.85%	$121					
				102010 Total			30	$1,822	$3,205	$1,383			$121	$0	$0	$0		$0
MERS	Baroda Twp	Township		111020			5	$260	$318	$58	81.7%	9.85%	$19					
				111020 Total			5	$260	$318	$58			$19	$0	$0	$0		$0

All dollar and participant figures in thousands

Type	Municipality	Muni Type	Plan Name	MuniCode	Audit Year	Actuarial Report Year	Total Plan Participants	Pension Actuarial Assets	Pension Actuarial Liability	Pension UAAL	Pension % Funded	Pension 5-Year Gross Return (2013)	Employer Total Pension Contribution	OPEB Actuarial Assets	OPEB Actuarial Liability	OPEB UAAL	OPEB % Funded	Employer Total OPEB Contribution
NONMERS	Benton Township	Township	Benton Township Fire/Police	111030	2014	2014	86	$16,607	$25,813	$9,206	64%		$800	$908	$4,388	$3,480	21%	$284
				111030 Total			86	$16,607	$25,813	$9,206			$800	$908	$4,388	$3,480		$284
MERS	Chikaming Twp	Township		111070			23	$1,589	$2,246	$657	70.7%	9.85%	$65					
				111070 Total			23	$1,589	$2,246	$657			$65	$0	$0	$0		$0
MERS	Coloma Chtr Twp	Township		111080			16	$1,435	$2,252	$817	63.7%	9.85%	$65					
				111080 Total			16	$1,435	$2,252	$817			$65	$0	$0	$0		$0
MERS	Oronoko Chtr Twp	Township		111150			18	$1,377	$2,015	$638	68.3%	9.85%	$75					
				111150 Total			18	$1,377	$2,015	$638			$75	$0	$0	$0		$0
MERS	Bridgman, City of	City		112020			23	$1,238	$1,735	$497	71.3%	9.85%	$65					
				112020 Total			23	$1,238	$1,735	$497			$65	$0	$0	$0		$0
MERS	Buchanan, City of	City		112030			67	$7,586	$6,918	-$668	109.7%	9.85%	$134					
				112030 Total			67	$7,586	$6,918	-$668			$134	$0	$0	$0		$0
MERS	Coloma, City of	City		112040			6	$688	$763	$75	90.2%	9.85%	$15					
				112040 Total			6	$688	$763	$75			$15	$0	$0	$0		$0
MERS	New Buffalo, City of	City		112050			34	$1,842	$2,274	$432	81.0%	9.85%	$57					
				112050 Total			34	$1,842	$2,274	$432			$57	$0	$0	$0		$0
MERS	Berrien Springs, Vlg of	Village		113020			21	$1,618	$1,512	-$107	107.1%	9.85%	$13					
				113020 Total			21	$1,618	$1,512	-$107			$13	$0	$0	$0		$0
MERS	Eau Claire, Vlg of	Village		113030			5	$216	$486	$270	44.5%	9.85%	$20					
				113030 Total			5	$216	$486	$270			$20	$0	$0	$0		$0
MERS	Grand Beach, Vlg of	Village		113050			8	$243	$226	-$17	107.4%	9.85%	$23					
				113050 Total			8	$243	$226	-$17			$23	$0	$0	$0		$0
MERS	SW Mich Comm Amb Svcs			117519			24	$2,101	$2,600	$499	80.8%	9.85%	$39					
				117519 Total			24	$2,101	$2,600	$499			$39	$0	$0	$0		$0
MERS	Branch Co	County		120000			612	$29,967	$49,170	$19,203	60.9%	9.85%	$2,180					
				120000 Total			612	$29,967	$49,170	$19,203			$2,180	$0	$0	$0		$0
MERS	Bronson, City of	City		122010			20	$1,237	$1,918	$681	64.5%	9.85%	$39					
				122010 Total			20	$1,237	$1,918	$681			$39	$0	$0	$0		$0
MERS	Coldwater, City of	City		122020			89	$12,852	$15,852	$3,000	81.1%	9.85%	$460					
				122020 Total			89	$12,852	$15,852	$3,000			$460	$0	$0	$0		$0
MERS	Calhoun Co	County		130000			806	$56,097	$88,380	$32,283	63.5%	9.85%	$2,712					
				130000 Total			806	$56,097	$88,380	$32,283			$2,712	$0	$0	$0		$0
MERS	Emmett, Chtr Twp	Township		131100			43	$3,675	$4,538	$863	81.0%	9.85%	$88					
				131100 Total			43	$3,675	$4,538	$863			$88	$0	$0	$0		$0
MERS	Pennfield Chtr Twp	Township		131180			21	$1,799	$2,422	$623	74.3%	9.85%	$85					
				131180 Total			21	$1,799	$2,422	$623			$85	$0	$0	$0		$0
MERS	Battle Creek, City of	City		132020			752	$88,406	$132,642	$44,236	66.6%	9.85%	$4,234					
				132020 Total			752	$88,406	$132,642	$44,236			$4,234	$0	$0	$0		$0
MERS	Marshall, City of	City		132030			166	$22,919	$32,104	$9,186	71.4%	9.85%	$805					
				132030 Total			166	$22,919	$32,104	$9,186			$805	$0	$0	$0		$0
MERS	Springfield, City of	City		132040			72	$7,424	$9,558	$2,134	77.7%	9.85%	$187					
				132040 Total			72	$7,424	$9,558	$2,134			$187	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Cass Co	County		140000			254	$20,679	$26,200	$5,521	78.9%	9.85%	$727					
				140000 Total			254	$20,679	$26,200	$5,521			$727	$0	$0	$0		$0
MERS	Howard Twp	Township		141020			4	$106	$124	$18	85.7%	9.85%	$8					
				141020 Total			4	$106	$124	$18			$8	$0	$0	$0		$0
MERS	Charlevoix Co	County		150000			580	$34,543	$45,782	$11,239	75.5%	9.85%	$1,779					
				150000 Total			580	$34,543	$45,782	$11,239			$1,779	$0	$0	$0		$0
MERS	Boyne City, City of	City		152010			56	$6,810	$8,630	$1,821	78.9%	9.85%	$265					
				152010 Total			56	$6,810	$8,630	$1,821			$265	$0	$0	$0		$0
MERS	Charlevoix, City of	City		152020			86	$9,067	$12,453	$3,386	72.8%	9.85%	$322					
				152020 Total			86	$9,067	$12,453	$3,386			$322	$0	$0	$0		$0
MERS	East Jordan, City of	City		152030			47	$3,618	$4,934	$1,316	73.3%	9.85%	$146					
				152030 Total			47	$3,618	$4,934	$1,316			$146	$0	$0	$0		$0
MERS	Cheboygan Co	County		160000			238	$18,955	$24,119	$5,163	78.6%	9.85%	$759					
				160000 Total			238	$18,955	$24,119	$5,163			$759	$0	$0	$0		$0
MERS	Tuscarora Twp	Township		161160			12	$1,436	$2,352	$916	61.0%	9.85%	$108					
				161160 Total			12	$1,436	$2,352	$916			$108	$0	$0	$0		$0
MERS	Cheboygan, City of	City		162010			62	$6,722	$9,942	$3,220	67.6%	9.85%	$273					
				162010 Total			62	$6,722	$9,942	$3,220			$273	$0	$0	$0		$0
MERS	Chippewa Co	County		170000			361	$31,377	$41,555	$10,178	75.5%	9.85%	$1,246					
				170000 Total			361	$31,377	$41,555	$10,178			$1,246	$0	$0	$0		$0
MERS	Drummond Island Twp	Township		171060			3	$142	$157	$16	89.9%	9.85%	$11					
				171060 Total			3	$142	$157	$16			$11	$0	$0	$0		$0
MERS	Sault Ste. Marie, City of	City		172010			172	$21,475	$27,826	$6,351	77.2%	9.85%	$565					
				172010 Total			172	$21,475	$27,826	$6,351			$565	$0	$0	$0		$0
MERS	Clare Co	County		180000			247	$15,466	$20,532	$5,065	75.3%	9.85%	$605					
				180000 Total			247	$15,466	$20,532	$5,065			$605	$0	$0	$0		$0
MERS	Clare, City of	City		182010			60	$5,425	$8,271	$2,846	65.6%	9.85%	$228					
				182010 Total			60	$5,425	$8,271	$2,846			$228	$0	$0	$0		$0
MERS	Farwell, Vlg of	Village		183010			8	$374	$522	$148	71.6%	9.85%	$18					
				183010 Total			8	$374	$522	$148			$18	$0	$0	$0		$0
MERS	Clinton Co	County		190000			328	$46,919	$49,828	$2,909	94.2%	9.85%	$799					
				190000 Total			328	$46,919	$49,828	$2,909			$799	$0	$0	$0		$0
MERS	DeWitt, City of	City		192010			42	$2,429	$4,667	$2,238	52.0%	9.85%	$194					
				192010 Total			42	$2,429	$4,667	$2,238			$194	$0	$0	$0		$0
MERS	St Johns, City of	City		192030			73	$9,071	$17,040	$7,969	53.2%	9.85%	$786					
				192030 Total			73	$9,071	$17,040	$7,969			$786	$0	$0	$0		$0
MERS	Westphalia, Vlg of	Village		193070			4	$422	$519	$98	81.2%	9.85%	$14					
				193070 Total			4	$422	$519	$98			$14	$0	$0	$0		$0
MERS	Crawford Co	County		200000			150	$12,854	$18,294	$5,440	70.3%	9.85%	$666					
				200000 Total			150	$12,854	$18,294	$5,440			$666	$0	$0	$0		$0
MERS	Delta Co	County		210000			182	$27,137	$34,490	$7,353	78.7%	9.85%	$1,029					
				210000 Total			182	$27,137	$34,490	$7,353			$1,029	$0	$0	$0		$0
MERS	Escanaba, City of	City		212010			175	$20,881	$33,287	$12,406	62.7%	9.85%	$1,464					
				212010 Total			175	$20,881	$33,287	$12,406			$1,464	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Gladstone, City of	City		212020			55	$6,018	$12,207	$6,189	49.3%	9.85%	$713					
				212020 Total			55	$6,018	$12,207	$6,189			$713	$0	$0	$0		$0
MERS	Dickinson Co	County		220000			186	$20,002	$30,633	$10,630	65.3%	9.85%	$992					
				220000 Total			186	$20,002	$30,633	$10,630			$992	$0	$0	$0		$0
MERS	Iron Mountain, City of	City		222010			72	$5,416	$11,726	$6,310	46.2%	9.85%	$449					
				222010 Total			72	$5,416	$11,726	$6,310			$449	$0	$0	$0		$0
MERS	Kingsford, City of	City		222020			43	$5,560	$7,843	$2,283	70.9%	9.85%	$201					
				222020 Total			43	$5,560	$7,843	$2,283			$201	$0	$0	$0		$0
MERS	Norway, City of	City		222030			66	$8,899	$18,816	$9,917	47.3%	9.85%	$746					
				222030 Total			66	$8,899	$18,816	$9,917			$746	$0	$0	$0		$0
MERS	Eaton Co	County		230000			681	$86,717	$136,699	$49,982	63.4%	9.85%	$4,212					
				230000 Total			681	$86,717	$136,699	$49,982			$4,212	$0	$0	$0		$0
MERS	Charlotte, City of	City		232010			121	$13,309	$20,093	$6,785	66.2%	9.85%	$559					
				232010 Total			121	$13,309	$20,093	$6,785			$559	$0	$0	$0		$0
MERS	Eaton Rapids, City of	City		232020			70	$9,175	$13,098	$3,923	70.1%	9.85%	$357					
				232020 Total			70	$9,175	$13,098	$3,923			$357	$0	$0	$0		$0
MERS	Potterville, City of	City		232060			10	$609	$732	$123	83.2%	9.85%	$38					
				232060 Total			10	$609	$732	$123			$38	$0	$0	$0		$0
MERS	Dimondale,Vlg of	Village		233020			9	$717	$838	$121	85.6%	9.85%	$17					
				233020 Total			9	$717	$838	$121			$17	$0	$0	$0		$0
MERS	Pellston, Vlg of	Village		243030			3	$357	$438	$81	81.6%	9.85%	$8					
				243030 Total			3	$357	$438	$81			$8	$0	$0	$0		$0
MERS	Davison Twp	Township		251050			50	$9,355	$11,976	$2,621	78.1%	9.85%	$301					
				251050 Total			50	$9,355	$11,976	$2,621			$301	$0	$0	$0		$0
MERS	Flushing, Chtr Twp of	Township		251080			28	$3,513	$6,069	$2,556	57.9%	9.85%	$194					
				251080 Total			28	$3,513	$6,069	$2,556			$194	$0	$0	$0		$0
MERS	Mt. Morris Chtr Twp	Township		251140			105	$18,511	$32,025	$13,514	57.8%	9.85%	$1,172					
				251140 Total			105	$18,511	$32,025	$13,514			$1,172	$0	$0	$0		$0
MERS	Richfield Twp (Genesee Co)	Township		251160			23	$2,635	$4,527	$1,892	58.2%	9.85%	$123					
				251160 Total			23	$2,635	$4,527	$1,892			$123	$0	$0	$0		$0
MERS	Vienna, Chtr Twp of	Township		251180			14	$1,182	$1,671	$489	70.7%	9.85%	$45					
				251180 Total			14	$1,182	$1,671	$489			$45	$0	$0	$0		$0
MERS	Clio, City of	City		252010			26	$1,211	$1,470	$260	82.3%	9.85%	$70					
				252010 Total			26	$1,211	$1,470	$260			$70	$0	$0	$0		$0
MERS	Davison,City of	City		252020			37	$6,292	$11,173	$4,881	56.3%	9.85%	$416					
				252020 Total			37	$6,292	$11,173	$4,881			$416	$0	$0	$0		$0
MERS	Fenton, City of	City		252030			87	$10,478	$15,006	$4,528	69.8%	9.85%	$527					
				252030 Total			87	$10,478	$15,006	$4,528			$527	$0	$0	$0		$0
MERS	Butman Twp CLD	City		252040			3	$111	$82	-$29	135.9%	9.85%	$0					
				252040 Total			3	$111	$82	-$29			$0	$0	$0	$0		$0
MERS	Flushing, City of	City		252050			65	$9,477	$18,297	$8,820	51.8%	9.85%	$764					
				252050 Total			65	$9,477	$18,297	$8,820			$764	$0	$0	$0		$0
MERS	Grand Blanc, City of	City		252060			46	$8,401	$12,766	$4,365	65.8%	9.85%	$322					

All dollar and participant figures in thousands

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				252060 Total			46	$8,401	$12,766	$4,365			$322	$0	$0	$0		$0
MERS	Montrose, City of	City		252065			18	$529	$1,109	$581	47.6%	9.85%	$61					
				252065 Total			18	$529	$1,109	$581			$61	$0	$0	$0		$0
MERS	Swartz Creek, City of	City		252080			29	$7,657	$8,658	$1,000	88.4%	9.85%	$158					
				252080 Total			29	$7,657	$8,658	$1,000			$158	$0	$0	$0		$0
MERS	Gladwin Co	City		252085			179	$14,923	$19,905	$4,982	75.0%	9.85%	$566					
				252085 Total			179	$14,923	$19,905	$4,982			$566	$0	$0	$0		$0
MERS	Otisville, Vlg of	Village		253050			9	$880	$1,211	$331	72.7%	9.85%	$40					
				253050 Total			9	$880	$1,211	$331			$40	$0	$0	$0		$0
MERS	Gladwin, City of	City		262020			10	$1,198	$1,260	$62	95.0%	9.85%	$48					
				262020 Total			10	$1,198	$1,260	$62			$48	$0	$0	$0		$0
NONMERS	Gogebic County	County	Gogebic County	270000	2014	2013	594	$42,728	$59,190	$16,462	72%		$1,980	$625	$2,175	$1,551	29%	$185
				270000 Total			594	$42,728	$59,190	$16,462			$1,980	$625	$2,175	$1,551		$185
MERS	Marenisco Twp	Township		271040			5	$330	$377	$47	87.6%	9.85%	$17					
				271040 Total			5	$330	$377	$47			$17	$0	$0	$0		$0
MERS	Bessemer, City of	City		272010			28	$1,653	$2,653	$1,000	62.3%	9.85%	$112					
				272010 Total			28	$1,653	$2,653	$1,000			$112	$0	$0	$0		$0
MERS	Wakefield, City of	City		272030			40	$2,808	$4,762	$1,954	59.0%	9.85%	$155					
				272030 Total			40	$2,808	$4,762	$1,954			$155	$0	$0	$0		$0
MERS	Grand Traverse Co	County		280000			402	$43,045	$88,859	$45,814	48.4%	9.85%	$4,782					
				280000 Total			402	$43,045	$88,859	$45,814			$4,782	$0	$0	$0		$0
MERS	Gratiot Co	County		290000			164	$20,392	$27,081	$6,689	75.3%	9.85%	$1,600					
				290000 Total			164	$20,392	$27,081	$6,689			$1,600	$0	$0	$0		$0
MERS	Alma, City of	City		292010			163	$17,923	$20,501	$2,578	87.4%	9.85%	$485					
				292010 Total			163	$17,923	$20,501	$2,578			$485	$0	$0	$0		$0
MERS	Ithaca, City of	City		292020			27	$2,849	$4,330	$1,481	65.8%	9.85%	$175					
				292020 Total			27	$2,849	$4,330	$1,481			$175	$0	$0	$0		$0
MERS	St Louis, City of	City		292030			43	$6,004	$7,750	$1,745	77.5%	9.85%	$320					
				292030 Total			43	$6,004	$7,750	$1,745			$320	$0	$0	$0		$0
MERS	Perrinton, Vlg of	Village		293030			2	$82	$70	-$12	117.6%	9.85%	$3					
				293030 Total			2	$82	$70	-$12			$3	$0	$0	$0		$0
MERS	Hillsdale Co	County		300000			53	$4,340	$6,984	$2,644	62.1%	9.85%	$141					
				300000 Total			53	$4,340	$6,984	$2,644			$141	$0	$0	$0		$0
MERS	Hillsdale, City of	City		302010			147	$19,637	$21,353	$1,716	92.0%	9.85%	$380					
				302010 Total			147	$19,637	$21,353	$1,716			$380	$0	$0	$0		$0
MERS	Litchfield, City of	City		302020			13	$1,223	$1,746	$523	70.0%	9.85%	$50					
				302020 Total			13	$1,223	$1,746	$523			$50	$0	$0	$0		$0
MERS	Reading, City of	City		302030			10	$351	$347	-$3	101.0%	9.85%	$7					
				302030 Total			10	$351	$347	-$3			$7	$0	$0	$0		$0
MERS	Houghton Co	County		310000			204	$16,139	$25,514	$9,376	63.3%	9.85%	$908					
				310000 Total			204	$16,139	$25,514	$9,376			$908	$0	$0	$0		$0
MERS	Hancock, City of	City		312010			15	$2,372	$3,257	$885	72.8%	9.85%	$90					
				312010 Total			15	$2,372	$3,257	$885			$90	$0	$0	$0		$0

All dollar and participant figures in thousands

Type	Municipality	Muni Type	Plan Name	MuniCode	Audit Year	Actuarial Report Year	Total Plan Participants	Pension Actuarial Assets	Pension Actuarial Liability	Pension UAAL	Pension % Funded	Pension 5-Year Gross Return (2013)	Employer Total Pension Contribution	OPEB Actuarial Assets	OPEB Actuarial Liability	OPEB UAAL	OPEB % Funded	Employer Total OPEB Contribution
MERS	Houghton, City of	City		312020			24	$3,394	$3,606	$212	94.1%	9.85%	$140					
				312020 Total			24	$3,394	$3,606	$212			$140	$0	$0	$0		$0
MERS	Lake Linden, Vlg of	Village		313030			16	$705	$1,173	$468	60.1%	9.85%	$51					
				313030 Total			16	$705	$1,173	$468			$51	$0	$0	$0		$0
MERS	Laurium, Vlg of	Village		313040			26	$1,320	$2,137	$817	61.8%	9.85%	$88					
				313040 Total			26	$1,320	$2,137	$817			$88	$0	$0	$0		$0
MERS	Huron Co	County		320000			609	$56,359	$74,591	$18,232	75.6%	9.85%	$2,080					
				320000 Total			609	$56,359	$74,591	$18,232			$2,080	$0	$0	$0		$0
MERS	Bad Axe, City of	City		322010			36	$4,291	$7,300	$3,009	58.8%	9.85%	$227					
				322010 Total			36	$4,291	$7,300	$3,009			$227	$0	$0	$0		$0
MERS	Caseville, City of	City		322015			17	$1,860	$2,227	$367	83.5%	9.85%	$59					
				322015 Total			17	$1,860	$2,227	$367			$59	$0	$0	$0		$0
MERS	Harbor Beach, City of	City		322020			44	$5,756	$7,161	$1,405	80.4%	9.85%	$148					
				322020 Total			44	$5,756	$7,161	$1,405			$148	$0	$0	$0		$0
MERS	Elkton, Vlg of	Village		323020			10	$474	$624	$151	75.9%	9.85%	$51					
				323020 Total			10	$474	$624	$151			$51	$0	$0	$0		$0
MERS	Kinde, Vlg of	Village		323030			2	$126	$226	$99	56.0%	9.85%	$7					
				323030 Total			2	$126	$226	$99			$7	$0	$0	$0		$0
MERS	Pigeon, Vlg of	Village		323050			10	$741	$1,096	$355	67.6%	9.85%	$34					
				323050 Total			10	$741	$1,096	$355			$34	$0	$0	$0		$0
MERS	Port Austin, Vlg of	Village		323060			12	$542	$664	$122	81.6%	9.85%	$11					
				323060 Total			12	$542	$664	$122			$11	$0	$0	$0		$0
MERS	Sebewaing, Vlg of	Village		323080			42	$6,636	$7,136	$500	93.0%	9.85%	$82					
				323080 Total			42	$6,636	$7,136	$500			$82	$0	$0	$0		$0
MERS	Ubly, Vlg of	Village		323090			5	$619	$834	$215	74.2%	9.85%	$17					
				323090 Total			5	$619	$834	$215			$17	$0	$0	$0		$0
MERS	Ingham Co	County		330000			2,840	$287,500	$406,282	$118,782	70.8%	9.85%	$11,648					
				330000 Total			2,840	$287,500	$406,282	$118,782			$11,648	$0	$0	$0		$0
MERS	Lansing Chtr Twp	Township		331060			55	$7,216	$7,601	$386	94.9%	9.85%	$213					
				331060 Total			55	$7,216	$7,601	$386			$213	$0	$0	$0		$0
MERS	Leslie Twp	Township		331080			5	$330	$377	$47	87.6%	9.85%	$11					
				331080 Total			5	$330	$377	$47			$11	$0	$0	$0		$0
MERS	Vevay Twp	Township		331130			11	$320	$577	$257	55.5%	9.85%	$18					
				331130 Total			11	$320	$577	$257			$18	$0	$0	$0		$0
MERS	East Lansing, City of	City		332010			694	$98,572	$169,549	$70,977	58.1%	9.85%	$6,265					
				332010 Total			694	$98,572	$169,549	$70,977			$6,265	$0	$0	$0		$0
MERS	Leslie, City of	City		332030			17	$1,369	$1,746	$377	78.4%	9.85%	$53					
				332030 Total			17	$1,369	$1,746	$377			$53	$0	$0	$0		$0
MERS	Mason, City of	City		332040			84	$12,143	$17,070	$4,926	71.1%	9.85%	$445					
				332040 Total			84	$12,143	$17,070	$4,926			$445	$0	$0	$0		$0
MERS	Williamston, City of	City		332050			38	$3,250	$4,535	$1,284	71.7%	9.85%	$143					
				332050 Total			38	$3,250	$4,535	$1,284			$143	$0	$0	$0		$0
MERS	Stockbridge, Vlg of	Village		333020			9	$571	$859	$287	66.5%	9.85%	$34					
				333020 Total			9	$571	$859	$287			$34	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Webberville, Vlg of	Village		333030			9	$415	$410	-$5	101.3%	9.85%	$3					
				333030 Total			9	$415	$410	-$5			$3	$0	$0	$0		$0
MERS	Ionia Co	County		340000			86	$7,302	$8,346	$1,044	87.5%	9.85%	$239					
				340000 Total			86	$7,302	$8,346	$1,044			$239	$0	$0	$0		$0
MERS	Belding, City of	City		342010			13	$1,215	$2,036	$821	59.7%	9.85%	$65					
				342010 Total			13	$1,215	$2,036	$821			$65	$0	$0	$0		$0
MERS	Ionia, City of	City		342020			98	$9,510	$18,954	$9,444	50.2%	9.85%	$866					
				342020 Total			98	$9,510	$18,954	$9,444			$866	$0	$0	$0		$0
MERS	Portland, City of	City		342030			79	$8,376	$12,853	$4,477	65.2%	9.85%	$468					
				342030 Total			79	$8,376	$12,853	$4,477			$468	$0	$0	$0		$0
MERS	Lake Odessa, Vlg of	Village		343030			2	$286	$250	-$36	114.5%	9.85%	$8					
				343030 Total			2	$286	$250	-$36			$8	$0	$0	$0		$0
MERS	Lyons, Vlg of	Village		343040			2	$164	$134	-$30	122.5%	9.85%	$2					
				343040 Total			2	$164	$134	-$30			$2	$0	$0	$0		$0
MERS	Muir, Vlg of	Village		343050			5	$309	$462	$153	66.9%	9.85%	$12					
				343050 Total			5	$309	$462	$153			$12	$0	$0	$0		$0
MERS	Pewamo, Vlg of	Village		343060			2	$218	$275	$58	79.0%	9.85%	$9					
				343060 Total			2	$218	$275	$58			$9	$0	$0	$0		$0
MERS	Iosco Co	County		350000			377	$18,049	$25,228	$7,179	71.5%	9.85%	$1,063					
				350000 Total			377	$18,049	$25,228	$7,179			$1,063	$0	$0	$0		$0
MERS	Oscoda Chtr Twp	Township		351060			27	$2,657	$3,921	$1,264	67.8%	9.85%	$132					
				351060 Total			27	$2,657	$3,921	$1,264			$132	$0	$0	$0		$0
MERS	Iron Co	County		360000			516	$27,834	$34,903	$7,069	79.7%	9.85%	$1,232					
				360000 Total			516	$27,834	$34,903	$7,069			$1,232	$0	$0	$0		$0
MERS	Bates Twp	Township		361010			1	$166	$294	$128	56.5%	9.85%	$9					
				361010 Total			1	$166	$294	$128			$9	$0	$0	$0		$0
MERS	Mastodon Twp CLD	Township		361060			1	$38	$40	$2	93.9%	9.85%	$2					
				361060 Total			1	$38	$40	$2			$2	$0	$0	$0		$0
MERS	Stambaugh Twp	Township		361070			2	$86	$138	$52	62.3%	9.85%	$5					
				361070 Total			2	$86	$138	$52			$5	$0	$0	$0		$0
MERS	Caspian, City of	City		362010			12	$692	$1,163	$470	59.6%	9.85%	$45					
				362010 Total			12	$692	$1,163	$470			$45	$0	$0	$0		$0
MERS	Gaastra, City of	City		362030			3	$198	$270	$71	73.5%	9.85%	$10					
				362030 Total			3	$198	$270	$71			$10	$0	$0	$0		$0
MERS	Iron River, City of	City		362040			58	$6,159	$9,499	$3,340	64.8%	9.85%	$281					
				362040 Total			58	$6,159	$9,499	$3,340			$281	$0	$0	$0		$0
MERS	Alpha, Vlg of	Village		363010			4	$59	$45	-$14	131.7%	9.85%	$0					
				363010 Total			4	$59	$45	-$14			$0	$0	$0	$0		$0
MERS	Isabella Co	County		370000			398	$42,314	$54,285	$11,971	77.9%	9.85%	$2,175					
				370000 Total			398	$42,314	$54,285	$11,971			$2,175	$0	$0	$0		$0
MERS	Shepherd, Vlg of	Village		373020			8	$552	$527	-$25	104.7%	9.85%	$13					
				373020 Total			8	$552	$527	-$25			$13	$0	$0	$0		$0
MERS	Leoni Twp	Township		381070			57	$4,428	$5,765	$1,337	76.8%	9.85%	$131					
				381070 Total			57	$4,428	$5,765	$1,337			$131	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Summit Twp	Township		381170			60	$8,133	$12,585	$4,452	64.6%	9.85%	$480					
				381170 Total			60	$8,133	$12,585	$4,452			$480	$0	$0	$0		$0
MERS	Brooklyn, Vlg of	Village		383010			12	$795	$1,105	$310	71.9%	9.85%	$37					
				383010 Total			12	$795	$1,105	$310			$37	$0	$0	$0		$0
MERS	Parchment, City of	City		392030			22	$2,350	$3,192	$841	73.6%	9.85%	$65					
				392030 Total			22	$2,350	$3,192	$841			$65	$0	$0	$0		$0
MERS	Clearwater Twp	Township		401040			2	$110	$113	$3	97.0%	9.85%	$4					
				401040 Total			2	$110	$113	$3			$4	$0	$0	$0		$0
MERS	Kalkaska, Vlg of	Village		403010			30	$2,903	$5,033	$2,130	57.7%	9.85%	$174					
				403010 Total			30	$2,903	$5,033	$2,130			$174	$0	$0	$0		$0
MERS	Cedar Springs, City of	City		412010			30	$2,764	$2,981	$218	92.7%	9.85%	$36					
				412010 Total			30	$2,764	$2,981	$218			$36	$0	$0	$0		$0
MERS	East Grand Rapids,City of	City		412020			57	$10,067	$18,200	$8,133	55.3%	9.85%	$1,042					
				412020 Total			57	$10,067	$18,200	$8,133			$1,042	$0	$0	$0		$0
MERS	Grandville, City of	City		412040			84	$12,231	$19,020	$6,790	64.3%	9.85%	$864					
				412040 Total			84	$12,231	$19,020	$6,790			$864	$0	$0	$0		$0
MERS	Lowell, City of	City		412060			71	$9,305	$12,770	$3,465	72.9%	9.85%	$336					
				412060 Total			71	$9,305	$12,770	$3,465			$336	$0	$0	$0		$0
MERS	Rockford, City of	City		412070			63	$5,557	$7,571	$2,014	73.4%	9.85%	$274					
				412070 Total			63	$5,557	$7,571	$2,014			$274	$0	$0	$0		$0
MERS	Walker, City of	City		412080			85	$12,131	$21,009	$8,878	57.7%	9.85%	$1,268					
				412080 Total			85	$12,131	$21,009	$8,878			$1,268	$0	$0	$0		$0
MERS	Keweenaw Co	County		420000			31	$2,269	$2,879	$610	78.8%	9.85%	$90					
				420000 Total			31	$2,269	$2,879	$610			$90	$0	$0	$0		$0
MERS	Lake Co	County		430000			205	$11,966	$15,000	$3,034	79.8%	9.85%	$648					
				430000 Total			205	$11,966	$15,000	$3,034			$648	$0	$0	$0		$0
MERS	Lapeer Co	County		440000			1,172	$89,812	$101,825	$12,013	88.2%	9.85%	$2,822					
				440000 Total			1,172	$89,812	$101,825	$12,013			$2,822	$0	$0	$0		$0
MERS	Metamora Twp	Township		441150			8	$948	$1,000	$52	94.8%	9.85%	$32					
				441150 Total			8	$948	$1,000	$52			$32	$0	$0	$0		$0
MERS	Imlay City, City of	City		442010			49	$5,015	$7,053	$2,038	71.1%	9.85%	$246					
				442010 Total			49	$5,015	$7,053	$2,038			$246	$0	$0	$0		$0
MERS	Lapeer, City of	City		442020			145	$17,084	$23,866	$6,781	71.6%	9.85%	$864					
				442020 Total			145	$17,084	$23,866	$6,781			$864	$0	$0	$0		$0
MERS	Almont, Vlg of	Village		443010			19	$1,998	$2,667	$669	74.9%	9.85%	$74					
				443010 Total			19	$1,998	$2,667	$669			$74	$0	$0	$0		$0
MERS	Otter Lake, Vlg of	Village		443070			1	$108	$124	$16	87.3%	9.85%	$3					
				443070 Total			1	$108	$124	$16			$3	$0	$0	$0		$0
MERS	Leelanau Co	County		450000			202	$20,160	$24,351	$4,190	82.8%	9.85%	$713					
				450000 Total			202	$20,160	$24,351	$4,190			$713	$0	$0	$0		$0
MERS	Madison, Chtr Twp of	Township		461110			18	$1,057	$1,311	$253	80.7%	9.85%	$36					
				461110 Total			18	$1,057	$1,311	$253			$36	$0	$0	$0		$0
MERS	Adrian, City of	City		462010			280	$41,537	$57,365	$15,828	72.4%	9.85%	$1,510					
				462010 Total			280	$41,537	$57,365	$15,828			$1,510	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Clinton, Vlg of	Village		463060			33	$5,157	$4,748	-$409	108.6%	9.85%	$13					
				463060 Total			33	$5,157	$4,748	-$409			$13	$0	$0	$0		$0
MERS	Deerfield, Vlg of	Village		463070			9	$1,176	$1,531	$354	76.8%	9.85%	$36					
				463070 Total			9	$1,176	$1,531	$354			$36	$0	$0	$0		$0
MERS	Livingston Co	County		470000			919	$90,491	$121,304	$30,813	74.6%	9.85%	$3,462					
				470000 Total			919	$90,491	$121,304	$30,813			$3,462	$0	$0	$0		$0
MERS	Brighton, Chtr Twp of	Township		471010			22	$1,779	$1,636	-$143	108.7%	9.85%	$8					
				471010 Total			22	$1,779	$1,636	-$143			$8	$0	$0	$0		$0
MERS	Genoa Twp	Township		471050			2	$244	$275	$32	88.5%	9.85%	$20					
				471050 Total			2	$244	$275	$32			$20	$0	$0	$0		$0
MERS	Green Oak Chtr Twp	Township		471060			41	$4,227	$6,614	$2,386	63.9%	9.85%	$237					
				471060 Total			41	$4,227	$6,614	$2,386			$237	$0	$0	$0		$0
MERS	Oceola Twp	Township		471130			15	$1,009	$1,039	$29	97.2%	9.85%	$23					
				471130 Total			15	$1,009	$1,039	$29			$23	$0	$0	$0		$0
MERS	Brighton, City of	City		472010			88	$13,098	$19,356	$6,259	67.7%	9.85%	$628					
				472010 Total			88	$13,098	$19,356	$6,259			$628	$0	$0	$0		$0
MERS	Howell, City of	City		472020			125	$13,608	$22,878	$9,270	59.5%	9.85%	$843					
				472020 Total			125	$13,608	$22,878	$9,270			$843	$0	$0	$0		$0
MERS	Fowlerville, Vlg of	Village		473010			19	$3,238	$3,620	$381	89.5%	9.85%	$36					
				473010 Total			19	$3,238	$3,620	$381			$36	$0	$0	$0		$0
MERS	Pinckney, Vlg of	Village		473020			20	$2,345	$2,493	$149	94.0%	9.85%	$76					
				473020 Total			20	$2,345	$2,493	$149			$76	$0	$0	$0		$0
MERS	Luce Co	County		480000			83	$4,495	$7,530	$3,035	59.7%	9.85%	$321					
				480000 Total			83	$4,495	$7,530	$3,035			$321	$0	$0	$0		$0
MERS	Mackinac Co	County		490000			102	$12,035	$15,727	$3,692	76.5%	9.85%	$520					
				490000 Total			102	$12,035	$15,727	$3,692			$520	$0	$0	$0		$0
MERS	Marquette Chtr Twp	Township		491070			23	$1,847	$2,474	$627	74.6%	9.85%	$114					
				491070 Total			23	$1,847	$2,474	$627			$114	$0	$0	$0		$0
NONMERS	Clinton Township	Township	Clinton Township Fire and Police	501040	2014	2013		$113,485	$126,309	$12,824	90%		$3,768	$23,272	$83,195	$59,923	28%	$4,001
MERS	Clinton Twp	Township		501040			350	$45,863	$67,496	$21,633	67.9%	9.85%	$1,930					
				501040 Total			350	$159,349	$193,805	$34,457			$5,698	$23,272	$83,195	$59,923		$4,001
MERS	Center Line, City of	City		502010			63	$3,988	$8,100	$4,112	49.2%	9.85%	$286					
				502010 Total			63	$3,988	$8,100	$4,112			$286	$0	$0	$0		$0
MERS	New Baltimore, City of	City		502060			95	$13,053	$14,651	$1,598	89.1%	9.85%	$303					
				502060 Total			95	$13,053	$14,651	$1,598			$303	$0	$0	$0		$0
MERS	Richmond, City of	City		502070			12	$1,726	$2,391	$666	72.2%	9.85%	$54					
				502070 Total			12	$1,726	$2,391	$666			$54	$0	$0	$0		$0
MERS	Utica, City of	City		502110			26	$3,392	$5,280	$1,888	64.2%	9.85%	$168					
				502110 Total			26	$3,392	$5,280	$1,888			$168	$0	$0	$0		$0
MERS	Romeo, Vlg of	Village		503040			46	$5,058	$7,294	$2,237	69.3%	9.85%	$252					
				503040 Total			46	$5,058	$7,294	$2,237			$252	$0	$0	$0		$0
MERS	Manistee Co	County		510000			497	$34,482	$46,145	$11,664	74.7%	9.85%	$1,494					

All dollar and participant figures in thousands

Type	Municipality	Muni Type	Plan Name	MuniCode	Audit Year	Actuarial Report Year	Total Plan Participants	Pension Actuarial Assets	Pension Actuarial Liability	Pension UAAL	Pension % Funded	Pension 5-Year Gross Return (2013)	Employer Total Pension Contribution	OPEB Actuarial Assets	OPEB Actuarial Liability	OPEB UAAL	OPEB % Funded	Employer Total OPEB Contribution
				510000 Total			497	$34,482	$46,145	$11,664			$1,494	$0	$0	$0		$0
MERS	Manistee, City of	City		512010			100	$15,953	$17,286	$1,333	92.3%	9.85%	$254					
				512010 Total			100	$15,953	$17,286	$1,333			$254	$0	$0	$0		$0
MERS	Marquette Co	County		520000			659	$66,157	$96,429	$30,271	68.6%	9.85%	$5,695					
				520000 Total			659	$66,157	$96,429	$30,271			$5,695	$0	$0	$0		$0
MERS	Chocolay, Chtr Twp of	Township		521020			19	$1,330	$1,265	-$65	105.2%	9.85%	$22					
				521020 Total			19	$1,330	$1,265	-$65			$22	$0	$0	$0		$0
MERS	Forsyth Twp	Township		521050			42	$3,658	$6,666	$3,008	54.9%	9.85%	$265					
				521050 Total			42	$3,658	$6,666	$3,008			$265	$0	$0	$0		$0
MERS	Ishpeming Twp	Township		521070			19	$1,303	$1,574	$271	82.8%	9.85%	$36					
				521070 Total			19	$1,303	$1,574	$271			$36	$0	$0	$0		$0
MERS	Negaunee Twp	Township		521100			8	$367	$416	$49	88.1%	9.85%	$13					
				521100 Total			8	$367	$416	$49			$13	$0	$0	$0		$0
MERS	Marquette, City of	City		522020			262	$35,483	$56,283	$20,800	63.0%	9.85%	$2,197					
				522020 Total			262	$35,483	$56,283	$20,800			$2,197	$0	$0	$0		$0
MERS	Mason Co	County		530000			352	$39,542	$50,136	$10,594	78.9%	9.85%	$1,490					
				530000 Total			352	$39,542	$50,136	$10,594			$1,490	$0	$0	$0		$0
NONMERS	Ludington, City of	City	Ludington Police Pension Fund	532010	2014	2013	27	$4,744	$6,473	$1,728	73%		$297	$0	$784	$784	0%	$46
				532010 Total			27	$4,744	$6,473	$1,728			$297	$0	$784	$784		$46
MERS	Scottville, City of	City		532020			9	$559	$611	$52	91.5%	9.85%	$22					
				532020 Total			9	$559	$611	$52			$22	$0	$0	$0		$0
MERS	Mecosta Co	County		540000			200	$31,949	$32,427	$478	98.5%	9.85%	$311					
				540000 Total			200	$31,949	$32,427	$478			$311	$0	$0	$0		$0
MERS	Big Rapids, City of	City		542010			70	$9,295	$14,210	$4,914	65.4%	9.85%	$761					
				542010 Total			70	$9,295	$14,210	$4,914			$761	$0	$0	$0		$0
MERS	Menominee Co	County		550000			182	$15,818	$22,076	$6,259	71.6%	9.85%	$771					
				550000 Total			182	$15,818	$22,076	$6,259			$771	$0	$0	$0		$0
MERS	Menominee, City of	City		552010			97	$7,995	$9,422	$1,427	84.9%	9.85%	$229					
				552010 Total			97	$7,995	$9,422	$1,427			$229	$0	$0	$0		$0
MERS	Stephenson, City of	City		552020			5	$310	$530	$220	58.5%	9.85%	$29					
				552020 Total			5	$310	$530	$220			$29	$0	$0	$0		$0
MERS	Mid-Peninsula Lib Coop CLD			558000			5	$114	$243	$129	46.9%	9.85%	$12					
				558000 Total			5	$114	$243	$129			$12	$0	$0	$0		$0
MERS	Coleman, City of	City		562010			12	$1,619	$2,349	$730	68.9%	9.85%	$73					
				562010 Total			12	$1,619	$2,349	$730			$73	$0	$0	$0		$0
MERS	Midland, City of	City		562020			463	$81,837	$135,880	$54,043	60.2%	9.85%	$6,263					
				562020 Total			463	$81,837	$135,880	$54,043			$6,263	$0	$0	$0		$0
MERS	Missaukee Co	County		570000			50	$4,409	$5,564	$1,156	79.2%	9.85%	$201					
				570000 Total			50	$4,409	$5,564	$1,156			$201	$0	$0	$0		$0
MERS	Ash Twp	Township		581010			10	$306	$707	$400	43.3%	9.85%	$41					
				581010 Total			10	$306	$707	$400			$41	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Erie, Twp of	Township		581050			2	$67	$74	$6	91.5%	9.85%	$7					
				581050 Total			2	$67	$74	$6			$7	$0	$0	$0		$0
MERS	Luna Pier, City of	City		582010			22	$2,573	$4,624	$2,052	55.6%	9.85%	$151					
				582010 Total			22	$2,573	$4,624	$2,052			$151	$0	$0	$0		$0
MERS	Petersburg, City of	City		582040			8	$483	$542	$59	89.2%	9.85%	$18					
				582040 Total			8	$483	$542	$59			$18	$0	$0	$0		$0
MERS	Carleton, Vlg of	Village		583010			11	$929	$1,198	$269	77.5%	9.85%	$29					
				583010 Total			11	$929	$1,198	$269			$29	$0	$0	$0		$0
MERS	Dundee, Vlg of	Village		583020			27	$2,687	$3,826	$1,139	70.2%	9.85%	$77					
				583020 Total			27	$2,687	$3,826	$1,139			$77	$0	$0	$0		$0
MERS	Greenville, City of	City		592020			31	$4,425	$5,852	$1,427	75.6%	9.85%	$61					
				592020 Total			31	$4,425	$5,852	$1,427			$61	$0	$0	$0		$0
MERS	Howard City, Vlg of	Village		593020			10	$651	$833	$182	78.2%	9.85%	$33					
				593020 Total			10	$651	$833	$182			$33	$0	$0	$0		$0
MERS	Montmorency Co	County		600000			126	$6,473	$10,564	$4,091	61.3%	9.85%	$428					
				600000 Total			126	$6,473	$10,564	$4,091			$428	$0	$0	$0		$0
MERS	MOA Solid Waste Mgmt Auth			607502			7	$824	$700	-$124	117.8%	9.85%	$10					
				607502 Total			7	$824	$700	-$124			$10	$0	$0	$0		$0
MERS	Muskegon Co	County		610000			1,850	$183,784	$251,761	$67,977	73.0%	9.85%	$6,918					
				610000 Total			1,850	$183,784	$251,761	$67,977			$6,918	$0	$0	$0		$0
MERS	Montague, City of	City		612010			28	$3,934	$5,127	$1,193	76.7%	9.85%	$136					
				612010 Total			28	$3,934	$5,127	$1,193			$136	$0	$0	$0		$0
MERS	Muskegon, City of	City		612020			491	$90,475	$102,506	$12,031	88.3%	9.85%	$2,033					
				612020 Total			491	$90,475	$102,506	$12,031			$2,033	$0	$0	$0		$0
MERS	Norton Shores, City of	City		612050			200	$21,009	$41,163	$20,154	51.0%	9.85%	$1,841					
				612050 Total			200	$21,009	$41,163	$20,154			$1,841	$0	$0	$0		$0
MERS	Whitehall, City of	City		612070			45	$4,425	$5,509	$1,084	80.3%	9.85%	$158					
				612070 Total			45	$4,425	$5,509	$1,084			$158	$0	$0	$0		$0
MERS	Muskegon HC			617520			6	$603	$798	$195	75.6%	9.85%	$31					
				617520 Total			6	$603	$798	$195			$31	$0	$0	$0		$0
MERS	Newaygo Co	County		620000			158	$21,134	$25,222	$4,088	83.8%	9.85%	$862					
				620000 Total			158	$21,134	$25,222	$4,088			$862	$0	$0	$0		$0
MERS	Fremont, City of	City		622010			58	$6,507	$11,280	$4,773	57.7%	9.85%	$461					
				622010 Total			58	$6,507	$11,280	$4,773			$461	$0	$0	$0		$0
MERS	White Cloud, City of	City		622030			15	$562	$871	$310	64.4%	9.85%	$39					
				622030 Total			15	$562	$871	$310			$39	$0	$0	$0		$0
NONMERS	Oakland County	County	Oakland County Road Commission	630100	2014	2013	939	$175,712	$198,886	$23,174	88%		$4,500	$20,855	$141,818	$120,962	15%	$7,330
				630100 Total			939	$175,712	$198,886	$23,174			$4,500	$20,855	$141,818	$120,962		$7,330
MERS	Groveland Twp	Township		631070			16	$1,699	$1,514	-$185	112.2%	9.85%	$13					
				631070 Total			16	$1,699	$1,514	-$185			$13	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Royal Oak, Chtr Twp of	Township		631190			20	$4,030	$2,298	-$1,731	175.3%	9.85%	$0					
				631190 Total			20	$4,030	$2,298	-$1,731			$0	$0	$0	$0		$0
MERS	Berkley, City of	City		632010			135	$13,371	$20,606	$7,235	64.9%	9.85%	$653					
				632010 Total			135	$13,371	$20,606	$7,235			$653	$0	$0	$0		$0
MERS	Bloomfield Hills, City of	City		632030			77	$32,400	$32,396	-$5	100.0%	9.85%	$263					
				632030 Total			77	$32,400	$32,396	-$5			$263	$0	$0	$0		$0
MERS	Clawson, City of	City		632040			80	$10,824	$24,350	$13,526	44.5%	9.85%	$1,493					
				632040 Total			80	$10,824	$24,350	$13,526			$1,493	$0	$0	$0		$0
MERS	Farmington, City of	City		632050			102	$21,005	$23,067	$2,063	91.1%	9.85%	$466					
				632050 Total			102	$21,005	$23,067	$2,063			$466	$0	$0	$0		$0
MERS	Hazel Park, City of	City		632070			268	$36,163	$63,198	$27,035	57.2%	9.85%	$2,047					
				632070 Total			268	$36,163	$63,198	$27,035			$2,047	$0	$0	$0		$0
MERS	Huntington Woods, City of	City		632080			81	$13,035	$23,553	$10,518	55.3%	9.85%	$1,170					
				632080 Total			81	$13,035	$23,553	$10,518			$1,170	$0	$0	$0		$0
MERS	Keego Harbor, City of	City		632090			27	$2,322	$3,832	$1,509	60.6%	9.85%	$108					
				632090 Total			27	$2,322	$3,832	$1,509			$108	$0	$0	$0		$0
MERS	Lathrup Vlg, City of	City		632100			31	$6,978	$7,538	$560	92.6%	9.85%	$88					
				632100 Total			31	$6,978	$7,538	$560			$88	$0	$0	$0		$0
MERS	Madison Heights, City of	City		632110			204	$26,006	$38,279	$12,272	67.9%	9.85%	$1,293					
				632110 Total			204	$26,006	$38,279	$12,272			$1,293	$0	$0	$0		$0
MERS	Novi, City of	City		632130			367	$60,489	$88,645	$28,156	68.2%	9.85%	$2,977					
				632130 Total			367	$60,489	$88,645	$28,156			$2,977	$0	$0	$0		$0
MERS	Orchard Lake, City of	City		632150			18	$3,945	$5,646	$1,700	69.9%	9.85%	$300					
				632150 Total			18	$3,945	$5,646	$1,700			$300	$0	$0	$0		$0
MERS	Pleasant Ridge, City of	City		632160			35	$3,161	$5,545	$2,384	57.0%	9.85%	$257					
				632160 Total			35	$3,161	$5,545	$2,384			$257	$0	$0	$0		$0
MERS	Rochester, City of	City		632180			102	$14,776	$20,702	$5,925	71.4%	9.85%	$628					
				632180 Total			102	$14,776	$20,702	$5,925			$628	$0	$0	$0		$0
MERS	South Lyon, City of	City		632210			75	$9,931	$13,449	$3,518	73.8%	9.85%	$456					
				632210 Total			75	$9,931	$13,449	$3,518			$456	$0	$0	$0		$0
MERS	Walled Lake, City of	City		632240			61	$4,709	$12,763	$8,053	36.9%	9.85%	$560					
				632240 Total			61	$4,709	$12,763	$8,053			$560	$0	$0	$0		$0
MERS	Wixom, City of	City		632250			95	$18,787	$30,216	$11,429	62.2%	9.85%	$1,144					
				632250 Total			95	$18,787	$30,216	$11,429			$1,144	$0	$0	$0		$0
MERS	Beverly Hills, Vlg of	Village		633010			88	$22,475	$23,243	$768	96.7%	9.85%	$393					
				633010 Total			88	$22,475	$23,243	$768			$393	$0	$0	$0		$0
MERS	Bingham Farms, Vlg of	Village		633020			2	$240	$262	$22	91.5%	9.85%	$11					
				633020 Total			2	$240	$262	$22			$11	$0	$0	$0		$0
MERS	Franklin, Vlg of	Village		633040			22	$4,207	$6,919	$2,712	60.8%	9.85%	$218					
				633040 Total			22	$4,207	$6,919	$2,712			$218	$0	$0	$0		$0
MERS	Holly, Vlg of	Village		633050			60	$7,396	$12,916	$5,519	57.3%	9.85%	$507					
				633050 Total			60	$7,396	$12,916	$5,519			$507	$0	$0	$0		$0
MERS	Lake Orion, Vlg of	Village		633070			23	$2,909	$4,114	$1,205	70.7%	9.85%	$115					
				633070 Total			23	$2,909	$4,114	$1,205			$115	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Milford, Vlg of	Village		633090			57	$9,943	$12,693	$2,749	78.3%	9.85%	$429					
				633090 Total			57	$9,943	$12,693	$2,749			$429	$0	$0	$0		$0
MERS	Oxford, Vlg of	Village		633110			21	$1,989	$2,993	$1,005	66.4%	9.85%	$125					
				633110 Total			21	$1,989	$2,993	$1,005			$125	$0	$0	$0		$0
MERS	Wolverine Lake, Vlg of	Village		633130			19	$1,623	$3,098	$1,475	52.4%	9.85%	$65					
				633130 Total			19	$1,623	$3,098	$1,475			$65	$0	$0	$0		$0
MERS	Oxford Police, Fire & EMS			637609			30	$2,987	$4,657	$1,670	64.1%	9.85%	$197					
				637609 Total			30	$2,987	$4,657	$1,670			$197	$0	$0	$0		$0
MERS	Oceana Co	County		640000			378	$29,756	$36,438	$6,682	81.7%	9.85%	$961					
				640000 Total			378	$29,756	$36,438	$6,682			$961	$0	$0	$0		$0
MERS	Hesperia, Vlg of	Village		643010			1	$58	$52	-$6	110.8%	9.85%	$2					
				643010 Total			1	$58	$52	-$6			$2	$0	$0	$0		$0
MERS	Pentwater, Vlg of	Village		643030			24	$1,511	$1,798	$287	84.0%	9.85%	$49					
				643030 Total			24	$1,511	$1,798	$287			$49	$0	$0	$0		$0
MERS	Ogemaw Co	County		650000			176	$21,356	$26,351	$4,995	81.0%	9.85%	$665					
				650000 Total			176	$21,356	$26,351	$4,995			$665	$0	$0	$0		$0
MERS	Rose Twp	Township		651130			7	$348	$109	-$239	320.5%	9.85%	$0					
				651130 Total			7	$348	$109	-$239			$0	$0	$0	$0		$0
MERS	Rose City, City of	City		652010			10	$600	$687	$88	87.3%	9.85%	$16					
				652010 Total			10	$600	$687	$88			$16	$0	$0	$0		$0
MERS	West Branch, City of	City		652020			32	$3,826	$4,778	$952	80.1%	9.85%	$98					
				652020 Total			32	$3,826	$4,778	$952			$98	$0	$0	$0		$0
MERS	Ontonagon Co	County		660000			99	$7,019	$9,417	$2,398	74.5%	9.85%	$280					
				660000 Total			99	$7,019	$9,417	$2,398			$280	$0	$0	$0		$0
MERS	Ontonagon, Vlg of	Village		663010			172	$9,731	$14,101	$4,370	69.0%	9.85%	$463					
				663010 Total			172	$9,731	$14,101	$4,370			$463	$0	$0	$0		$0
MERS	Osceola Co	County		670000			225	$14,651	$16,643	$1,992	88.0%	9.85%	$491					
				670000 Total			225	$14,651	$16,643	$1,992			$491	$0	$0	$0		$0
MERS	Evart, City of	City		672010			25	$1,659	$1,974	$315	84.0%	9.85%	$60					
				672010 Total			25	$1,659	$1,974	$315			$60	$0	$0	$0		$0
MERS	Reed City, City of	City		672020			52	$4,247	$6,158	$1,912	69.0%	9.85%	$214					
				672020 Total			52	$4,247	$6,158	$1,912			$214	$0	$0	$0		$0
MERS	Marion, Vlg of	Village		673030			12	$464	$587	$123	79.1%	9.85%	$13					
				673030 Total			12	$464	$587	$123			$13	$0	$0	$0		$0
MERS	Oscoda Co	County		680000			123	$7,006	$9,768	$2,762	71.7%	9.85%	$355					
				680000 Total			123	$7,006	$9,768	$2,762			$355	$0	$0	$0		$0
MERS	Otsego Co	County		690000			243	$13,949	$19,590	$5,641	71.2%	9.85%	$684					
				690000 Total			243	$13,949	$19,590	$5,641			$684	$0	$0	$0		$0
MERS	Corwith Twp	Township		691040			7	$98	$93	-$4	104.5%	9.85%	$0					
				691040 Total			7	$98	$93	-$4			$0	$0	$0	$0		$0
MERS	Gaylord, City of	City		692010			56	$8,341	$12,861	$4,521	64.9%	9.85%	$435					
				692010 Total			56	$8,341	$12,861	$4,521			$435	$0	$0	$0		$0
MERS	Ottawa Co	County		700000			1,369	$215,129	$239,052	$23,923	90.0%	9.85%	$4,957					
				700000 Total			1,369	$215,129	$239,052	$23,923			$4,957	$0	$0	$0		$0

All dollar and participant figures in thousands

Type	Municipality	Muni Type	Plan Name	MuniCode	Audit Year	Actuarial Report Year	Total Plan Participants	Pension Actuarial Assets	Pension Actuarial Liability	Pension UAAL	Pension % Funded	Pension 5-Year Gross Return (2013)	Employer Total Pension Contribution	OPEB Actuarial Assets	OPEB Actuarial Liability	OPEB UAAL	OPEB % Funded	Employer Total OPEB Contribution
MERS	Olive Twp	Township		701090			6	$293	$392	$99	74.8%	9.85%	$8					
				701090 Total			6	$293	$392	$99			$8	$0	$0	$0		$0
MERS	Port Sheldon Twp	Township		701120			7	$880	$773	-$107	113.8%	9.85%	$7					
				701120 Total			7	$880	$773	-$107			$7	$0	$0	$0		$0
MERS	Coopersville, City of	City		702010			33	$2,198	$2,625	$426	83.8%	9.85%	$61					
				702010 Total			33	$2,198	$2,625	$426			$61	$0	$0	$0		$0
MERS	Ferrysburg, City of	City		702020			19	$1,452	$1,954	$502	74.3%	9.85%	$54					
				702020 Total			19	$1,452	$1,954	$502			$54	$0	$0	$0		$0
MERS	Grand Haven, City of	City		702030			407	$76,109	$91,255	$15,146	83.4%	9.85%	$1,651					
				702030 Total			407	$76,109	$91,255	$15,146			$1,651	$0	$0	$0		$0
MERS	Holland, City of	City		702040			586	$82,638	$125,299	$42,661	66.0%	9.85%	$5,804					
				702040 Total			586	$82,638	$125,299	$42,661			$5,804	$0	$0	$0		$0
MERS	Hudsonville, City of	City		702050			21	$1,525	$2,128	$602	71.7%	9.85%	$117					
				702050 Total			21	$1,525	$2,128	$602			$117	$0	$0	$0		$0
MERS	Spring Lake, Vlg of	Village		703010			22	$3,063	$3,557	$494	86.1%	9.85%	$46					
				703010 Total			22	$3,063	$3,557	$494			$46	$0	$0	$0		$0
MERS	Presque Isle Co	County		710000			139	$8,711	$11,936	$3,224	73.0%	9.85%	$358					
				710000 Total			139	$8,711	$11,936	$3,224			$358	$0	$0	$0		$0
MERS	Rogers City, City of	City		712020			57	$5,752	$11,022	$5,270	52.2%	9.85%	$409					
				712020 Total			57	$5,752	$11,022	$5,270			$409	$0	$0	$0		$0
MERS	Roscommon Co	County		720000			210	$19,610	$24,384	$4,774	80.4%	9.85%	$670					
				720000 Total			210	$19,610	$24,384	$4,774			$670	$0	$0	$0		$0
MERS	Richfield Twp (Roscommon Co)	Township		721100			27	$1,737	$2,717	$980	63.9%	9.85%	$99					
				721100 Total			27	$1,737	$2,717	$980			$99	$0	$0	$0		$0
MERS	Saginaw Co	County		730000			693	$139,069	$142,319	$3,251	97.7%	9.85%	$701					
				730000 Total			693	$139,069	$142,319	$3,251			$701	$0	$0	$0		$0
MERS	Bridgeport Chtr Twp	Township		731060			94	$5,468	$8,241	$2,772	66.4%	9.85%	$291					
				731060 Total			94	$5,468	$8,241	$2,772			$291	$0	$0	$0		$0
MERS	Buena Vista Chtr Twp	Township		731070			69	$8,369	$11,237	$2,868	74.5%	9.85%	$353					
				731070 Total			69	$8,369	$11,237	$2,868			$353	$0	$0	$0		$0
MERS	Carrollton Twp	Township		731080			27	$2,898	$3,640	$742	79.6%	9.85%	$112					
				731080 Total			27	$2,898	$3,640	$742			$112	$0	$0	$0		$0
MERS	Richland Twp	Township		731190			20	$2,822	$4,088	$1,266	69.0%	9.85%	$117					
				731190 Total			20	$2,822	$4,088	$1,266			$117	$0	$0	$0		$0
MERS	Saginaw Chtr Twp	Township		731200			65	$12,878	$19,426	$6,548	66.3%	9.85%	$394					
				731200 Total			65	$12,878	$19,426	$6,548			$394	$0	$0	$0		$0
MERS	Swan Creek Twp	Township		731230			13	$570	$678	$108	84.1%	9.85%	$14					
				731230 Total			13	$570	$678	$108			$14	$0	$0	$0		$0
MERS	Tittabawassee, Twp of	Township		731260			17	$2,867	$2,802	-$66	102.3%	9.85%	$42					
				731260 Total			17	$2,867	$2,802	-$66			$42	$0	$0	$0		$0
MERS	Frankenmuth, City of	City		732010			47	$10,430	$14,346	$3,916	72.7%	9.85%	$361					
				732010 Total			47	$10,430	$14,346	$3,916			$361	$0	$0	$0		$0
MERS	Saginaw, City of	City		732020			545	$69,913	$143,629	$73,716	48.7%	9.85%	$14,428					

All dollar and participant figures in thousands

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				732020 Total			545	$69,913	$143,629	$73,716			$14,428	$0	$0	$0		$0
MERS	Birch Run, Vlg of	Village		733010			19	$1,228	$1,335	$107	92.0%	9.85%	$20					
				733010 Total			19	$1,228	$1,335	$107			$20	$0	$0	$0		$0
MERS	Chesaning, Vlg of	Village		733020			26	$608	$3,067	$2,459	19.8%	9.85%	$175					
				733020 Total			26	$608	$3,067	$2,459			$175	$0	$0	$0		$0
MERS	St Charles, Vlg of	Village		733050			22	$2,479	$3,821	$1,342	64.9%	9.85%	$134					
				733050 Total			22	$2,479	$3,821	$1,342			$134	$0	$0	$0		$0
MERS	Clay Twp	Township		741060			60	$5,794	$8,508	$2,715	68.1%	9.85%	$250					
				741060 Total			60	$5,794	$8,508	$2,715			$250	$0	$0	$0		$0
MERS	East China Chtr Twp	Township		741100			27	$5,522	$7,566	$2,044	73.0%	9.85%	$195					
				741100 Total			27	$5,522	$7,566	$2,044			$195	$0	$0	$0		$0
MERS	Port Huron Chtr Twp	Township		741200			29	$2,355	$3,248	$893	72.5%	9.85%	$113					
				741200 Total			29	$2,355	$3,248	$893			$113	$0	$0	$0		$0
MERS	Algonac, City of	City		742010			42	$4,802	$5,553	$751	86.5%	9.85%	$79					
				742010 Total			42	$4,802	$5,553	$751			$79	$0	$0	$0		$0
MERS	Port Huron, City of	City		742060			630	$90,183	$143,855	$53,672	62.7%	9.85%	$4,103					
				742060 Total			630	$90,183	$143,855	$53,672			$4,103	$0	$0	$0		$0
MERS	Capac, Vlg of	Village		743010			26	$802	$2,462	$1,660	32.6%	9.85%	$118					
				743010 Total			26	$802	$2,462	$1,660			$118	$0	$0	$0		$0
MERS	St Joseph Co	County		750000			330	$37,214	$38,866	$1,652	95.8%	9.85%	$408					
				750000 Total			330	$37,214	$38,866	$1,652			$408	$0	$0	$0		$0
MERS	Three Rivers, City of	City		752020			116	$12,489	$16,435	$3,946	76.0%	9.85%	$431					
				752020 Total			116	$12,489	$16,435	$3,946			$431	$0	$0	$0		$0
MERS	White Pigeon, Vlg of	Village		753060			5	$195	$179	-$16	108.8%	9.85%	$8					
				753060 Total			5	$195	$179	-$16			$8	$0	$0	$0		$0
MERS	Croswell, City of	City		762020			55	$5,385	$9,423	$4,038	57.1%	9.85%	$371					
				762020 Total			55	$5,385	$9,423	$4,038			$371	$0	$0	$0		$0
MERS	Marlette, City of	City		762025			13	$1,282	$1,827	$546	70.1%	9.85%	$64					
				762025 Total			13	$1,282	$1,827	$546			$64	$0	$0	$0		$0
MERS	Sandusky, City of	City		762030			33	$2,456	$4,183	$1,727	58.7%	9.85%	$157					
				762030 Total			33	$2,456	$4,183	$1,727			$157	$0	$0	$0		$0
MERS	Lexington, Vlg of	Village		763050			16	$1,736	$2,431	$695	71.4%	9.85%	$67					
				763050 Total			16	$1,736	$2,431	$695			$67	$0	$0	$0		$0
MERS	Port Sanilac, Vlg of	Village		763100			8	$765	$1,147	$382	66.7%	9.85%	$34					
				763100 Total			8	$765	$1,147	$382			$34	$0	$0	$0		$0
MERS	Schoolcraft Co	County		770000			310	$22,221	$31,154	$8,933	71.3%	9.85%	$1,016					
				770000 Total			310	$22,221	$31,154	$8,933			$1,016	$0	$0	$0		$0
MERS	Manistique, City of	City		772010			55	$6,765	$13,263	$6,498	51.0%	9.85%	$575					
				772010 Total			55	$6,765	$13,263	$6,498			$575	$0	$0	$0		$0
MERS	Shiawassee Co	County		780000			886	$73,223	$104,539	$31,316	70.0%	9.85%	$3,051					
				780000 Total			886	$73,223	$104,539	$31,316			$3,051	$0	$0	$0		$0
MERS	Corunna City of	City		782010			31	$3,384	$5,391	$2,007	62.8%	9.85%	$209					
				782010 Total			31	$3,384	$5,391	$2,007			$209	$0	$0	$0		$0
MERS	Durand, City of	City		782020			38	$4,094	$5,374	$1,280	76.2%	9.85%	$131					

All dollar and participant figures in thousands

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				782020 Total			38	$4,094	$5,374	$1,280			$131	$0	$0	$0		$0
MERS	Laingsburg, City of	City		782030			7	$465	$461	-$4	100.8%	9.85%	$12					
				782030 Total			7	$465	$461	-$4			$12	$0	$0	$0		$0
NONMERS	Owosso, City of	City	Owosso Employees'	782040	2014	2013	153	$31,913	$35,821	$3,908	89%		$701	n/a	n/a	$0		n/a
MERS	Owosso, City of	City		782040			20	$3,467	$4,720	$1,253	73.5%	9.85%	$70					
				782040 Total			173	$35,380	$40,541	$5,161			$772	$0	$0	$0		$0
MERS	Bancroft, Vlg of	Village		783010			2	$31	$102	$71	30.2%	9.85%	$7					
				783010 Total			2	$31	$102	$71			$7	$0	$0	$0		$0
MERS	SW Shiawassee ESA			787519			14	$779	$756	-$23	103.0%	9.85%	$44					
				787519 Total			14	$779	$756	-$23			$44	$0	$0	$0		$0
MERS	Tuscola Co	County		790000			298	$25,759	$30,894	$5,135	83.4%	9.85%	$682					
				790000 Total			298	$25,759	$30,894	$5,135			$682	$0	$0	$0		$0
MERS	Indianfields Twp	Township		791130			18	$321	$276	-$45	116.2%	9.85%	$11					
				791130 Total			18	$321	$276	-$45			$11	$0	$0	$0		$0
MERS	Vassar, City of	City		792010			45	$5,023	$6,816	$1,793	73.7%	9.85%	$158					
				792010 Total			45	$5,023	$6,816	$1,793			$158	$0	$0	$0		$0
MERS	Millington, Vlg of	Village		793080			12	$1,490	$1,337	-$153	111.5%	9.85%	$0					
				793080 Total			12	$1,490	$1,337	-$153			$0	$0	$0	$0		$0
MERS	Van Buren Co	County		800000			319	$21,863	$30,576	$8,712	71.5%	9.85%	$932					
				800000 Total			319	$21,863	$30,576	$8,712			$932	$0	$0	$0		$0
MERS	Covert Twp	Township		801070			15	$1,067	$1,454	$387	73.4%	9.85%	$61					
				801070 Total			15	$1,067	$1,454	$387			$61	$0	$0	$0		$0
MERS	Bangor, City of	City		802010			40	$2,293	$1,671	-$622	137.3%	9.85%	$0					
				802010 Total			40	$2,293	$1,671	-$622			$0	$0	$0	$0		$0
MERS	South Haven, City of	City		802040			173	$23,111	$25,728	$2,617	89.8%	9.85%	$511					
				802040 Total			173	$23,111	$25,728	$2,617			$511	$0	$0	$0		$0
MERS	Lawrence, Vlg of	Village		803040			9	$130	$121	-$9	107.1%	9.85%	$2					
				803040 Total			9	$130	$121	-$9			$2	$0	$0	$0		$0
MERS	Paw Paw, Vlg of	Village		803070			56	$6,839	$8,330	$1,491	82.1%	9.85%	$221					
				803070 Total			56	$6,839	$8,330	$1,491			$221	$0	$0	$0		$0
MERS	Washtenaw Co	County		810000			373	$68,939	$85,866	$16,928	80.3%	9.85%	$2,733					
				810000 Total			373	$68,939	$85,866	$16,928			$2,733	$0	$0	$0		$0
MERS	Dexter Twp	Township		811040			17	$668	$747	$79	89.5%	9.85%	$8					
				811040 Total			17	$668	$747	$79			$8	$0	$0	$0		$0
MERS	Lima Twp	Township		811060			8	$448	$353	-$95	127.0%	9.85%	$0					
				811060 Total			8	$448	$353	-$95			$0	$0	$0	$0		$0
MERS	Northfield Twp	Township		811100			13	$1,494	$1,555	$61	96.1%	9.85%	$56					
				811100 Total			13	$1,494	$1,555	$61			$56	$0	$0	$0		$0
MERS	Scio Twp	Township		811140			24	$2,162	$2,571	$410	84.1%	9.85%	$98					
				811140 Total			24	$2,162	$2,571	$410			$98	$0	$0	$0		$0
MERS	Chelsea, City of	City		812015			48	$8,652	$11,942	$3,290	72.5%	9.85%	$679					
				812015 Total			48	$8,652	$11,942	$3,290			$679	$0	$0	$0		$0

All dollar and participant figures in thousands

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MERS	Milan, City of	City		812020			55	$6,371	$11,980	$5,609	53.2%	9.85%	$621					
				812020 Total			55	$6,371	$11,980	$5,609			$621	$0	$0	$0		$0
MERS	Saline, City of	City		812030			121	$16,798	$23,752	$6,954	70.7%	9.85%	$798					
				812030 Total			121	$16,798	$23,752	$6,954			$798	$0	$0	$0		$0
MERS	Ypsilanti, City of	City		812040			113	$18,793	$13,407	-$5,386	140.2%	9.85%	$20					
				812040 Total			113	$18,793	$13,407	-$5,386			$20	$0	$0	$0		$0
MERS	Barton Hills, Vlg of	Village		813005			4	$714	$850	$136	84.0%	9.85%	$16					
				813005 Total			4	$714	$850	$136			$16	$0	$0	$0		$0
MERS	Dexter, Vlg of	Village		813020			22	$3,029	$3,801	$772	79.7%	9.85%	$85					
				813020 Total			22	$3,029	$3,801	$772			$85	$0	$0	$0		$0
MERS	Grosse Ile Twp	Township		821030			97	$19,252	$29,154	$9,903	66.0%	9.85%	$981					
				821030 Total			97	$19,252	$29,154	$9,903			$981	$0	$0	$0		$0
MERS	Redford, Chtr Twp of	Township		821080			294	$31,883	$49,011	$17,128	65.1%	9.85%	$1,492					
				821080 Total			294	$31,883	$49,011	$17,128			$1,492	$0	$0	$0		$0
MERS	Sumpter Twp	Township		821090			33	$5,015	$7,163	$2,148	70.0%	9.85%	$195					
				821090 Total			33	$5,015	$7,163	$2,148			$195	$0	$0	$0		$0
MERS	Belleville, City of	City		822020			42	$4,491	$7,672	$3,180	58.5%	9.85%	$263					
				822020 Total			42	$4,491	$7,672	$3,180			$263	$0	$0	$0		$0
MERS	Dearborn, City of	City		822030			121	$7,391	$6,341	-$1,049	116.6%	9.85%	$784					
				822030 Total			121	$7,391	$6,341	-$1,049			$784	$0	$0	$0		$0
MERS	Ecorse, City of	City		822060			180	$15,825	$40,685	$24,860	38.9%	9.85%	$2,626					
				822060 Total			180	$15,825	$40,685	$24,860			$2,626	$0	$0	$0		$0
MERS	Flat Rock, City of	City		822070			105	$12,350	$23,250	$10,900	53.1%	9.85%	$878					
				822070 Total			105	$12,350	$23,250	$10,900			$878	$0	$0	$0		$0
MERS	Garden City, City of	City		822080			266	$59,195	$80,102	$20,907	73.9%	9.85%	$1,752					
				822080 Total			266	$59,195	$80,102	$20,907			$1,752	$0	$0	$0		$0
MERS	Hamtramck, City of	City		822140			353	$49,783	$96,321	$46,538	51.7%	9.85%	$3,563					
				822140 Total			353	$49,783	$96,321	$46,538			$3,563	$0	$0	$0		$0
MERS	Lincoln Park, City of	City		822180			199	$8,187	$40,710	$32,522	20.1%	9.85%	$3,461					
				822180 Total			199	$8,187	$40,710	$32,522			$3,461	$0	$0	$0		$0
MERS	Melvindale, City of	City		822200			115	$18,094	$39,979	$21,886	45.3%	9.85%	$1,773					
				822200 Total			115	$18,094	$39,979	$21,886			$1,773	$0	$0	$0		$0
MERS	Northville, City of	City		822210			85	$11,539	$19,560	$8,021	59.0%	9.85%	$901					
				822210 Total			85	$11,539	$19,560	$8,021			$901	$0	$0	$0		$0
MERS	Plymouth, City of	City		822220			66	$8,452	$16,175	$7,723	52.3%	9.85%	$1,365					
				822220 Total			66	$8,452	$16,175	$7,723			$1,365	$0	$0	$0		$0
MERS	Rockwood, City of	City		822250			21	$2,312	$2,392	$79	96.7%	9.85%	$63					
				822250 Total			21	$2,312	$2,392	$79			$63	$0	$0	$0		$0
MERS	Romulus, City of	City		822260			124	$21,354	$48,943	$27,589	43.6%	9.85%	$2,362					
				822260 Total			124	$21,354	$48,943	$27,589			$2,362	$0	$0	$0		$0
MERS	Trenton, City of	City		822290			150	$27,347	$44,360	$17,013	61.6%	9.85%	$1,965					
				822290 Total			150	$27,347	$44,360	$17,013			$1,965	$0	$0	$0		$0
MERS	Wayne, City of	City		822300			284	$70,754	$106,833	$36,078	66.2%	9.85%	$3,652					
				822300 Total			284	$70,754	$106,833	$36,078			$3,652	$0	$0	$0		$0

All dollar and participant figures in thousands

Type	Municipality	Muni Type	Plan Name	MuniCode	Audit Year	Actuarial Report Year	Total Plan Participants	Pension Actuarial Assets	Pension Actuarial Liability	Pension UAAL	Pension % Funded	Pension 5-Year Gross Return (2013)	Employer Total Pension Contribution	OPEB Actuarial Assets	OPEB Actuarial Liability	OPEB UAAL	OPEB % Funded	Employer Total OPEB Contribution
MERS	Westland,City of	City		822310			456	$58,181	$124,253	$66,072	46.8%	9.85%	$5,163					
				822310 Total			456	$58,181	$124,253	$66,072			$5,163	$0	$0	$0		$0
MERS	Wexford Co	County		830000			238	$18,934	$26,612	$7,678	71.1%	9.85%	$775					
				830000 Total			238	$18,934	$26,612	$7,678			$775	$0	$0	$0		$0
MERS	Cadillac, City of	City		832010			141	$11,828	$13,683	$1,855	86.4%	9.85%	$345					
				832010 Total			141	$11,828	$13,683	$1,855			$345	$0	$0	$0		$0
MERS	26th Jud Cir Ct						56	$3,447	$3,402	-$44	101.3%	9.85%	$43					
MERS	Alpena Sr Citizens Ctr						7	$95	$725	$629	13.1%	9.85%	$64					
MERS	Barry Eaton Dist Hlth Dept						184	$14,670	$18,583	$3,913	78.9%	9.85%	$419					
MERS	Benzie Co Comm on Aging						16	$712	$985	$273	72.3%	9.85%	$44					
MERS							9	$629	$968	$339	65.0%	9.85%	$32					
MERS	Coldwater Brd of Pub Util						60	$7,279	$11,759	$4,480	61.9%	9.85%	$512					
MERS	Crystal Falls Cmnty Hosp CLD						119	$3,847	$3,511	-$336	109.6%	9.85%	$15					
MERS	Ctrl Dispatch of Muskegon Co						51	$5,260	$5,567	$307	94.5%	9.85%	$89					
MERS	Dickinson-Iron Dist Hlth Dept						82	$5,834	$8,542	$2,708	68.3%	9.85%	$343					
MERS	Dist Hlth Dept # 4						103	$13,098	$18,454	$5,357	71.0%	9.85%	$395					
MERS							2,246	$263,999	$550,119	$286,120	48.0%	9.85%	$16,676					
MERS	Grand Traverse Pavilions						628	$25,172	$31,060	$5,888	81.0%	9.85%	$1,005					
MERS	Helen Newberry Joy Hosp						119	$11,497	$16,738	$5,240	68.7%	9.85%	$1,122					
MERS	Hlth Source of Saginaw						512	$34,262	$41,746	$7,484	82.1%	9.85%	$1,078					
MERS	Holland Cmnty Hosp CLD						65	$1,985	$1,654	-$331	120.0%	9.85%	$0					
MERS	Hurley Med Ctr						3,883	$421,868	$541,553	$119,685	77.9%	9.85%	$9,101					
MERS	L.M.A.S. Dist Hlth Dept						239	$7,969	$8,931	$961	89.2%	9.85%	$106					
MERS	Lac Vieux Desert Band						11	$443	$461	$18	96.0%	9.85%	$18					
MERS	Mackinac Straits Hosp&Hlth Ctr						342	$17,314	$23,082	$5,767	75.0%	9.85%	$1,111					
MERS	Manistee HC						12	$519	$448	-$71	115.8%	9.85%	$0					
MERS	Marine City, City of CLD						3	$39	$24	-$15	163.4%	9.85%	$0					
MERS	Marquette Brd of Light & Power						142	$23,113	$38,747	$15,633	59.7%	9.85%	$1,081					
MERS	Mason Co Dist Lib						22	$1,847	$2,070	$223	89.2%	9.85%	$54					
MERS	Mecosta Co General Hosp CLD						185	$8,934	$7,507	-$1,427	119.0%	9.85%	$74					
MERS	Mich Muni Risk Mgmt Auth						1	$1,103	$857	-$246	128.7%	9.85%	$0					
MERS	Newaygo Soil & Wtr Cnsrvn Dist						4	$160	$149	-$11	107.3%	9.85%	$4					
MERS	Nottawaseppi Huron Band						15	$154	$140	-$14	109.7%	9.85%	$53					
MERS	Ogemaw Co EMS Auth						26	$2,698	$2,853	$156	94.5%	9.85%	$109					
MERS	Ontonagon Co Economic Dev Corp						1	$59	$99	$41	59.3%	9.85%	$4					
MERS	Pokagon Band of Potawatomi						224	$14,982	$13,053	-$1,929	114.8%	9.85%	$1,057					
MERS	PRIDE Youth Programs						2	$437	$525	$89	83.1%	9.85%	$26					

All dollar and participant figures in thousands

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MERS	Shiawassee Council on Aging						14	$616	$790	$174	78.0%	9.85%	$15					
MERS	Trio Council on Aging Inc CLD						4	$309	$273	-$37	113.4%	9.85%	$4					
MERS	Twin City Pub Safety Auth CLD						3	$113	$88	-$25	128.4%	9.85%	$0					
				Grand Total			166203	$28,103,947	$36,428,450	$8,324,503			$913,871	$2,634,679	$10,437,594	$7,802,915		$389,465