**Public Act 202 of 2017 Pension Report**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Source of Data</th>
<th>Statute Reference</th>
<th>System 1</th>
<th>System 2</th>
<th>System 3</th>
<th>System 4</th>
<th>System 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Provide the name of your retirement pension system</td>
<td>Calculated From Above</td>
<td>Sec. 5(e)</td>
<td>City of Auburn Hills</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Enter retirement pension system's assets (system fiduciary net position)</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(b)</td>
<td>48,720,478</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Enter retirement pension system's liabilities (total pension liability)</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(b)</td>
<td>70,351,837</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Date (system year ending) of valuation of system's assets and liabilities</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(e)</td>
<td>12/31/17</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Actuarially Determined Contribution (ADC)</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(b)</td>
<td>765,611</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Governmental Fund Revenues</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(b)</td>
<td>32,958,110</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Is this unit a primary unit (County, Township, City, Village)?</td>
<td>From Municode</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Funded ratio</td>
<td>Calculated</td>
<td>Sec. 5(4)(b)</td>
<td>69.5%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>All systems combined ADC/Governmental fund revenues</td>
<td>Calculated</td>
<td>Sec. 5(4)(b)</td>
<td>2.3%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Primary units trigger: Less than 60% funded AND greater than 10% ADC/Governmental fund revenues</td>
<td>Sec. 5(4)(b)</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-Primary units trigger: Less than 60% funded</td>
<td>Sec. 5(4)(b)</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td></td>
</tr>
</tbody>
</table>

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

Public Act 202 of 2017 also requires the local unit of government to electronically submit the report to its governing body.
**Public Act 202 of 2017 Health Care (OPEB) Report**

<table>
<thead>
<tr>
<th>Line</th>
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<th>System 5</th>
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<tbody>
<tr>
<td>1</td>
<td>Provide the name of your retirement health care system</td>
<td>Calculated From Above</td>
<td>Sec. 5(6)</td>
<td></td>
<td>City of Auburn Hills</td>
<td>Retiree Health Care</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Enter retirement health care system's assets (system fiduciary net position)</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(a)</td>
<td></td>
<td>City of Auburn Hills</td>
<td>Retiree Health Care</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Enter retirement health care system's liabilities (total OPEB liability)</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(a)</td>
<td></td>
<td>City of Auburn Hills</td>
<td>Retiree Health Care</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Date (system year ending) of valuation of system's assets and liabilities</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(6)</td>
<td></td>
<td>12/31/18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Actuarially Determined Contribution (ADC)</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(a)</td>
<td></td>
<td>3,233,562</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5a</td>
<td>Do the financial statements include an ADC calculated in compliance with</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(a)</td>
<td></td>
<td>YES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Governmental Fund Revenues</td>
<td>Most Recent Audit Report</td>
<td>Sec. 5(4)(a)</td>
<td></td>
<td>32,958,110</td>
<td></td>
<td></td>
<td></td>
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<td>8</td>
<td>Is this unit a primary unit (County, Township, City, Village)?</td>
<td>From Muniscode</td>
<td></td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>9</td>
<td>Funded ratio</td>
<td>Calculated</td>
<td>Sec. 5(4)(a)</td>
<td></td>
<td>51.3%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>All systems combined ADC/Governmental fund revenues</td>
<td>Calculated</td>
<td>Sec. 5(4)(a)</td>
<td></td>
<td>6.8%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>11</td>
<td>Did the local government pay the retiree insurance premiums for the year?</td>
<td>Accounting Records</td>
<td>Sec. 4(1)(c)</td>
<td></td>
<td>YES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Did the local government pay the normal cost for employees hired after June 30, 2018?</td>
<td>Accounting Records</td>
<td>Sec. 4(1)(c)</td>
<td></td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Does this system trigger &quot;underfunded status&quot; as defined by PA 202 of 2017?</td>
<td>Primary units trigger:</td>
<td>Sec. 5(4)(a)</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
</tr>
</tbody>
</table>

**Instructions/Questions:** For a list of detailed instructions on how to complete and submit this form, visit [michigan.gov/LocalRetirementReporting](michigan.gov/LocalRetirementReporting). For questions, please email LocalRetirementReporting@michigan.gov. Return this original Excel file. Do not submit a scanned image or PDF.

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