

Enter Local Government Name (Crawford County Road Commission)	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Minnesota ID# 200100	
Unit Type Road Commission	
Fiscal Year End Month September	
Fiscal Year (four-digit year only, e.g., 2019) 2021	
Contact Name (Chief Administrative Officer) Leahm Nelson	Questions: For questions, please email localretirementreporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Title (If not CAO) Clerk of the Board	
CAO (or designee) Email Address lmn@crawford-crc.com	
Contact Telephone Number	
OP&B System Name (not division) 1 CCRChap	
OP&B System Name (not division) 2	
OP&B System Name (not division) 3	
OP&B System Name (not division) 4	
OP&B System Name (not division) 5	

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	NO	NO	NO	NO	NO
2	Provide the name of your retirement health care system	Calculated from above	CCRChap				
3	Financial Information						
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report	458,301				
5	Enter retirement health care system's liabilities (total OP&B liability)	Most Recent Audit Report	1,070,702				
6	Funded ratio	Calculated	42.8%				
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	184,250				
7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-12	Most Recent Audit Report	YES				
8	Governmental Fund Revenues	Most Recent Audit Report	8,701,383				
9	All systems combined ADC/Governmental fund revenues	Calculated	2.1%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	30				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report					
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	28				
14	Provide the amount of premiums paid on behalf of the retirees	Most Recent Audit Report or Accounting Records	74,404				
15	Investment Performance						
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	15.91%				
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
19	Actuarial Assumptions						
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report	7.35%				
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report	7.35%				
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	6				
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	No				
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report	n/a				
26	Health care inflation assumption - Long Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report					
27	Uniform Assumptions						
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	458,301				
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	1,093,378				
30	Funded ratio using uniform assumptions	Calculated	41.9%				
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	186,233				
32	All systems combined ADC/Governmental fund revenues	Calculated	2.1%				
33	Summary Report						
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	YES				
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	YES				
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: less than 40% funded AND greater than 12% ADC/Governmental fund revenues. Non-Primary government triggers: less than 40% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of PA 202 of 2017)
 Local governments must post the current year report on their website or in a public place
 The local government must electronically submit the form to its governing body.
 Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years
 Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.