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

**Enter Local Unit Name:** City of DeWitt  
**Enter Six-Digit Municode:** 20301  
**Unit Type:** City  
**Fiscal Year End Month:** June  
**Fiscal Year [Four-digit year only, e.g. 2019]:** 2019  
**Contact Name (Chief Administrative Officer):** Daniel Coss  
**City Administrator:**  
**CAO (or designee) Email Address:** dcoss@dewittmi.org  
**Contact Telephone Number:** 517.669.2441  

**OPEB System Name (not division) 1:** MERS RHFV  
**OPEB System Name (not division) 2**  
**OPEB System Name (not division) 3**  
**OPEB System Name (not division) 4**  

### Financial Information

<table>
<thead>
<tr>
<th>Line</th>
<th>Descriptive Information</th>
<th>Source of Data</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>Is this unit a primary unit (County, Township, City, Village)?</td>
<td>Calculated</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>2</td>
<td>Provide the name of your retirement health care system</td>
<td>Calculated from above</td>
<td>MERS RHFV</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Financial Information</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Enter retirement health care system's assets (system fiduciary net position ending)</td>
<td>Most Recent Audit Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Enter retirement health care system's liabilities (total OPEB liability)</td>
<td>Most Recent Audit Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Funded ratio</td>
<td>Calculated</td>
<td>83%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Actuarially determined contribution (ADC)</td>
<td>Most Recent Audit Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Do the financial statements include an ADC calculated in compliance with</td>
<td>Most Recent Audit Report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Governmental Fund Revenues</td>
<td>Most Recent Audit Report</td>
<td>2,881,245</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>0.0%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Summary Report

<table>
<thead>
<tr>
<th>Line</th>
<th>Descriptive Information</th>
<th>Source of Data</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>34</td>
<td>Does the local government pay the retiree insurance premiums for the year?</td>
<td>Accounting Records</td>
<td>YES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Did the local government pay the normal cost for employees hired after June 30, 2018?</td>
<td>Accounting Records</td>
<td>YES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Does this system trigger &quot;underfunded status&quot; as defined by PA 202 of 2017?</td>
<td>Primary unit triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary unit triggers: Less than 40% funded</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
</tr>
</tbody>
</table>

### Requirements

- **Unit Type:** City  
- **Fiscal Year End Month:** June  
- **Contact Name (Chief Administrative Officer):** Daniel Coss  
- **City Administrator:**  
- **CAO (or designee) Email Address:** dcoss@dewittmi.org  
- **Contact Telephone Number:** 517.669.2441  
- **OPEB System Name (not division) 1:** MERS RHFV  
- **OPEB System Name (not division) 2**  
- **OPEB System Name (not division) 3**  
- **OPEB System Name (not division) 4**  
- **OPEB System Name (not division) 5**  

**City of DeWitt**  
**Calculated 4.50%**  
**Accounting Records**  
**Level Percent**  
**Most Recent Actuarial Funding Valuation**  
**Most Recent Actuarial Funding Valuation**  
**Most Recent Actuarial Funding Valuation**  
**392,235**  
**490,313**  
**System 4**  
**Most Recent Actuarial Funding Valuation**  
**Most Recent Actuarial Funding Valuation**  
**10,947**  
**NO**  
**Most Recent Actuarial Funding Valuation**  
**No**  
**June**  
**Most Recent Audit Report**  
**Most Recent Actuarial Funding Valuation**  
**Most Recent Actuarial Funding Valuation**  
**2019**  
**YES**  
**NO**  
**2**  
**YES**  
**Most Recent Audit Report or Accounting Records**  
**YES**  
**NO**  
**83.9%**  
**0.0%**  
**Most Recent Audit Report**  
**City Administrator**  
**517.669.2441**  

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.