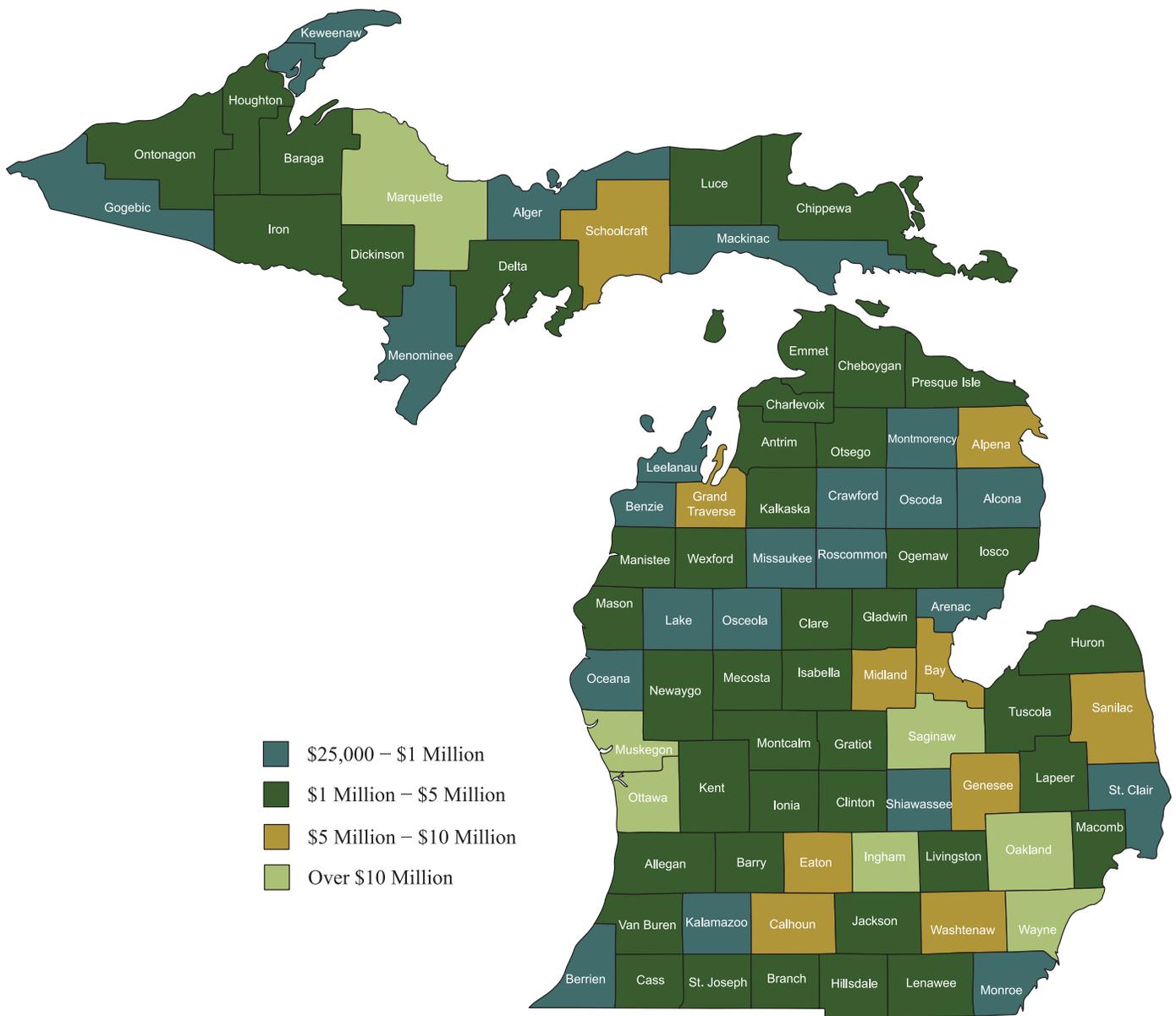
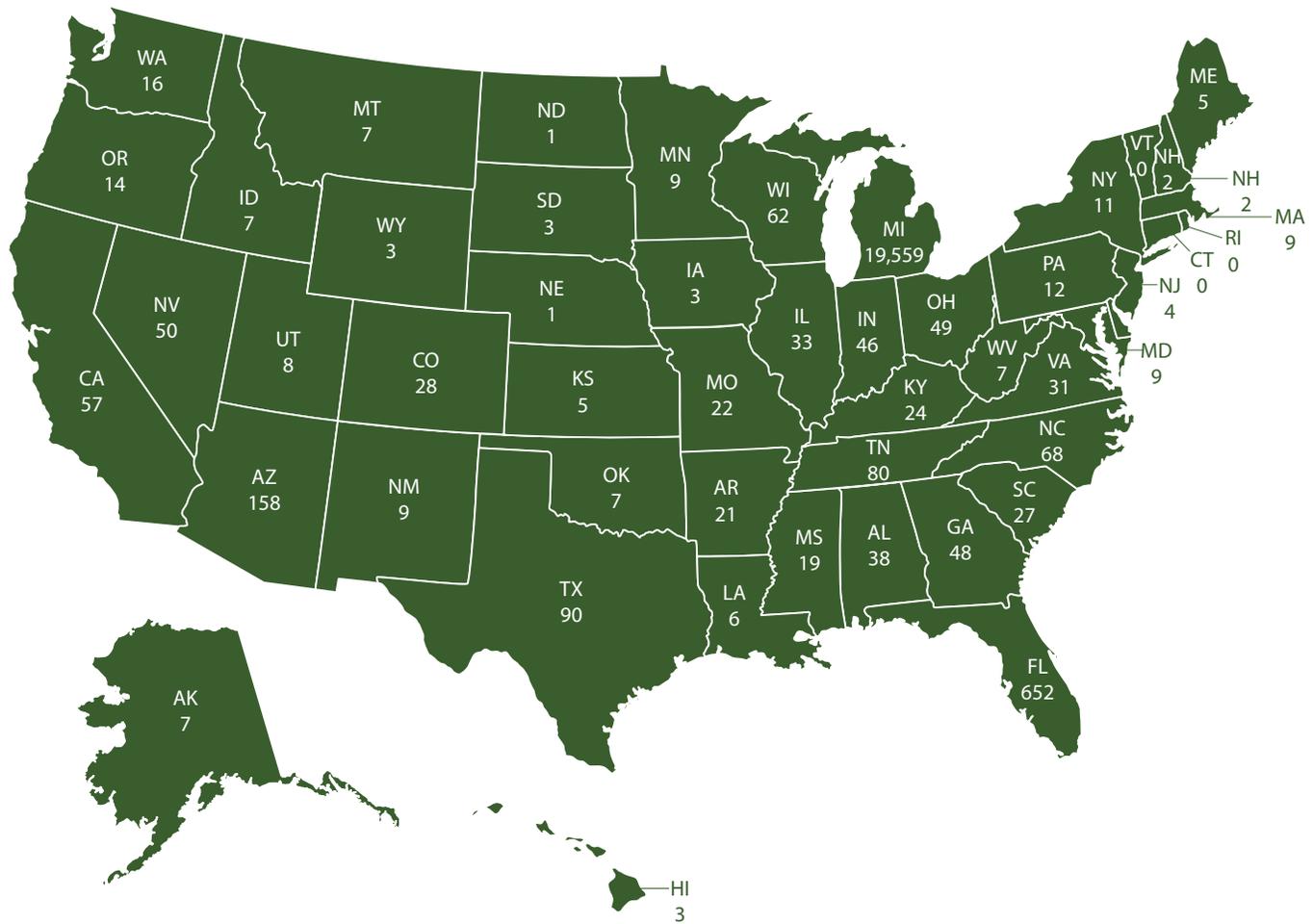


## Retirees in Michigan

Of the 21,505 retirees and beneficiaries in the MERS system, 19,559 (91 percent) remain Michigan residents. Benefit payments approaching \$308 million this year are distributed throughout the state's communities and businesses, representing MERS impact on the state's economy.



Distribution of Benefit Recipients by Location



Recipients Outside United States

Nova Scotia, Canada	1
Ontario, Canada	6
Ireland	2
Israel	1

## Schedule of Additions to Plan Net Assets – Defined Benefit Plan

(Thousands of Dollars)

Fiscal Year Ended	Member Contributions	Employer Contributions		Investment and Misc. Income	Total
		Dollars	% of Annual Covered Payroll		
Dec. 31, 1997*	\$ 28,508	\$ 113,711	8.9 %	\$ 477,040	\$ 619,259
Dec. 31, 1998	27,633	115,956	9.9	416,705	560,294
Dec. 31, 1999	27,977	132,557	11.2	562,567	723,101
Dec. 31, 2000	30,823	131,881	9.5	(122,407)	40,297
Dec. 31, 2001	32,164	121,940	10.1	(87,510)	66,594
Dec. 31, 2002	39,625	127,802	11.6	(317,923)	(150,496)
Dec. 31, 2003	62,422	161,029	11.7	800,189	1,023,640
Dec. 31, 2004	55,409	167,943	11.4	587,519	810,871
Dec. 31, 2005	71,325	207,124	13.3	299,780	578,229
Dec. 31, 2006	84,124	286,227	17.7	634,950	1,005,301

\* The 1997 Revenue covered 15 months. The Employer Contributions as a percentage of Annual Covered Payroll was calculated on an annualized basis. Investment Income and Total Income has been restated for prior years to be consistent with the requirements of GASB 25.

## Changes in Plan Net Assets – Last Ten Years Ended December 31, 2006

Year	1997 (15 Months)*	1998	1999	2000
<b>Defined Benefit Plan</b>				
<b>Additions:</b>				
Plan Member Contributions	\$ 28,507,640	\$ 27,632,698	\$ 27,977,055	\$ 30,823,197
Employer Contributions	113,711,273	115,955,693	132,556,567	131,880,680
Net Investment Gain (Loss)	476,919,277	416,174,409	561,188,970	(122,882,440)
Miscellaneous Income	120,395	530,350	1,378,150	475,066
Total Additions to Plan Net Assets	619,258,585	560,293,150	723,100,742	40,296,503
<b>Deductions:</b>				
Benefits	146,224,637	131,689,850	147,833,013	162,826,949
Plan Member Refunds	4,084,653	3,743,077	4,432,671	3,963,890
Employer Refunds	-	4,026,046	3,839,610	5,029,725
Administrative expenses	5,526,846	4,871,240	5,484,487	6,488,045
Special Expenses & Fees	-	-	437,000	392,652
Plan Member Transfers to Defined Contribution	-	633,845	2,544,049	946,716
Employer Transfers to Defined Contribution	-	7,668,089	27,853,789	13,626,706
Total Deductions from Plan Net Assets	155,836,136	152,632,147	192,424,619	193,274,683
<b>Net Increase (Decrease)</b>	463,422,449	407,661,003	530,676,123	(152,978,180)
<b>Net Assets Held in Trust</b>				
Balance Beginning of Fiscal Period	2,540,105,076	3,003,527,525	3,411,188,528	3,941,864,651
<b>Balance End of Fiscal Period</b>	<b>\$ 3,003,527,525</b>	<b>\$ 3,411,188,528</b>	<b>\$ 3,941,864,651</b>	<b>\$ 3,788,886,471</b>
<b>Defined Contribution Plan **</b>				
<b>Additions:</b>				
Plan Member Contributions	\$ -	\$ 266,761	\$ 926,598	\$ 1,653,367
Employer Contributions	-	1,413,483	3,009,387	5,686,133
Plan Member Transfers from Defined Benefit	-	633,845	2,544,049	946,716
Employer Transfers from Defined Benefit	-	7,668,089	27,853,789	13,626,706
Transfers from Other Plans	-	2,405,641	437,422	3,776,905
Defined Contribution Income	-	612,726	4,922,822	(2,253,865)
Total Additions to Plan Net Assets	-	13,000,545	39,694,067	23,435,962
<b>Deductions:</b>				
Benefits	-	149,580	3,467,245	5,403,617
Total Deductions from Plan Net Assets	-	149,580	3,467,245	5,403,617
<b>Net Increase (Decrease)</b>	-	12,850,965	36,226,822	18,032,345
<b>Net Assets Held in Trust</b>				
Balance Beginning of Fiscal Period	-	-	12,850,965	49,077,787
<b>Balance End of Fiscal Period</b>	<b>\$ -</b>	<b>\$ 12,850,965</b>	<b>\$ 49,077,787</b>	<b>\$ 67,110,132</b>

\* MERS switched to a December year end fiscal close with the independence from the state of Michigan.

\*\* Defined Contribution Program commenced operations in 1998.

	2001	2002	2003	2004	2005	2006
\$	32,163,587	\$ 39,625,328	\$ 62,421,750	\$ 55,408,705	\$ 71,324,903	\$ 84,124,396
	121,939,889	127,802,230	161,028,643	167,942,936	207,123,552	286,227,456
	(88,579,398)	(319,009,400)	799,367,113	586,700,343	293,760,014	634,158,937
	1,070,240	1,085,887	822,347	819,466	6,020,448	790,789
	66,594,318	(150,495,955)	1,023,639,853	810,871,450	578,228,917	1,005,301,578
	182,272,551	200,793,802	221,137,612	247,454,263	274,146,709	304,172,625
	5,199,393	3,366,464	3,542,264	3,525,082	4,157,567	4,711,038
	214,305	-	-	1,727,570	-	-
	5,756,722	7,002,946	8,049,500	9,957,057	11,557,044	12,540,010
	412,989	366,273	378,334	387,031	398,690	526,047
	881,912	53,056	106,727	1,284	964	104,407
	12,922,048	438,040	3,732,569	320,682	21,609	646,754
	207,659,920	212,020,581	236,947,006	263,372,969	290,282,583	322,700,881
	(141,065,602)	(362,516,536)	786,692,847	547,498,481	287,946,334	682,600,697
	3,788,886,471	3,647,820,869	3,285,304,333	4,071,997,180	4,619,495,661	4,907,441,995
\$	3,647,820,869	\$ 3,285,304,333	\$ 4,071,997,180	\$ 4,619,495,661	\$ 4,907,441,995	\$ 5,590,042,692
\$	2,551,143	\$ 3,509,260	\$ 3,842,038	\$ 4,301,952	\$ 4,732,864	\$ 5,543,549
	8,794,329	10,241,672	11,358,936	12,664,264	14,244,769	15,962,041
	881,912	53,056	106,727	1,284	964	104,407
	12,922,048	438,040	3,732,569	320,682	21,609	646,754
	826,992	3,557,813	199,702	5,356,930	2,084,281	8,112,861
	(4,154,015)	(10,798,653)	17,570,152	10,410,317	8,427,281	19,224,093
	21,822,409	7,001,188	36,810,124	33,055,429	29,511,768	49,593,705
	5,625,222	5,547,637	4,089,817	6,453,035	9,482,481	10,591,461
	5,625,222	5,547,637	4,089,817	6,453,035	9,482,481	10,591,461
	16,197,187	1,453,551	32,720,307	26,602,394	20,029,287	39,002,244
	67,110,132	83,307,319	84,760,870	117,481,177	144,083,571	164,112,858
\$	83,307,319	\$ 84,760,870	\$ 117,481,177	\$ 144,083,571	\$ 164,112,858	\$ 203,115,102

## Changes in Plan Net Assets – Last Ten Years Ended December 31, 2006

Year	1997 (15 Months)	1998	1999	2000
<b>Health Care Savings Plan*</b>				
<b>Additions:</b>				
Plan Member contributions	\$ -	\$ -	\$ -	\$ -
Employer contributions	-	-	-	-
Net Investment Gain (Loss)	-	-	-	-
Miscellaneous Income	-	-	-	-
Total Additions to Plan Net Assets	-	-	-	-
<b>Deductions:</b>				
Medical Disbursements Paid to Members	-	-	-	-
Forfeited Employer Contributions	-	-	-	-
Administrative Expenses	-	-	-	-
Total Deductions from Plan Net Assets	-	-	-	-
<b>Net Increase (Decrease)</b>	-	-	-	-
<b>Net Assets Held in Trust</b>				
Balance Beginning of Fiscal Period	-	-	-	-
<b>Balance End of Fiscal Period</b>	\$ -	\$ -	\$ -	\$ -
<b>Retiree Health Funding Vehicle*</b>				
<b>Additions:</b>				
Employer Contributions	\$ -	\$ -	\$ -	\$ -
Net Investment Gain (Loss)	-	-	-	-
Total Additions to Plan Net Assets	-	-	-	-
<b>Deductions:</b>				
Disbursements Paid to Municipalities	-	-	-	-
Administrative Expenses	-	-	-	-
Total Deductions from Plan Net Assets	-	-	-	-
<b>Net Increase (Decrease)</b>	-	-	-	-
<b>Net Assets Held in Trust</b>				
Balance Beginning of Fiscal Period	-	-	-	-
<b>Balance End of Fiscal Period</b>	\$ -	\$ -	\$ -	\$ -
<b>Investment Services Program**</b>				
<b>Additions:</b>				
Employer Contributions	\$ -	\$ -	\$ -	\$ -
Net Investment Gain (Loss)	-	-	-	-
Total Additions to Plan Net Assets	-	-	-	-
<b>Deductions:</b>				
Special Expenses and Fees	-	-	-	-
Total Deductions from Plan Net Assets	-	-	-	-
<b>Net Increase (Decrease)</b>	-	-	-	-
<b>Net Assets Held in Trust</b>				
Balance Beginning of Fiscal Period	-	-	-	-
<b>Balance End of Fiscal Period</b>	\$ -	\$ -	\$ -	\$ -

\* Health Care Savings Plan and Retiree Health Funding Vehicle commenced operations in 2004.

\*\* Investment Services Program commenced operations in 2006.

	2001	2002	2003	2004	2005	2006
\$	-	\$ -	\$ -	\$ 88,884	\$ 14,995	\$ 885,628
	-	-	-	1,300,103	2,856,908	1,415,669
	-	-	-	130,020	167,170	844,377
	-	-	-	-	5,989	-
	-	-	-	1,519,007	3,045,062	3,145,674
	-	-	-	11,484	51,832	144,699
	-	-	-	-	-	44,723
	-	-	-	184,404	250,436	256,246
	-	-	-	195,888	302,268	445,668
	-	-	-	1,323,119	2,742,794	2,700,006
	-	-	-	-	1,323,119	4,065,913
\$	-	\$ -	\$ -	\$ 1,323,119	\$ 4,065,913	\$ 6,765,919
\$	-	\$ -	\$ -	\$ 1,312,526	\$ 11,947,714	\$ 29,366,165
	-	-	-	108,716	448,190	4,462,983
	-	-	-	1,421,242	12,395,904	33,829,148
	-	-	-	-	95,470	1,109,386
	-	-	-	2,590	26,150	225,431
	-	-	-	2,590	121,620	1,334,817
	-	-	-	1,418,652	12,274,284	32,494,331
	-	-	-	-	1,418,652	13,692,936
\$	-	\$ -	\$ -	\$ 1,418,652	\$ 13,692,936	\$ 46,187,267
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 15,527,136
	-	-	-	-	-	726,135
	-	-	-	-	-	16,253,271
	-	-	-	-	-	16,895
	-	-	-	-	-	16,895
	-	-	-	-	-	16,236,376
	-	-	-	-	-	-
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 16,236,376

## Schedule of Deductions from Plan Net Assets – Defined Benefit Plan

(Thousands of Dollars)

<b>Fiscal Year Ended</b>	<b>Benefit Payments</b>	<b>Administrative and Special Expenses</b>	<b>Employer &amp; Employee Refunds</b>	<b>Transfers to MERS DC Program</b>	<b>Total</b>
Dec. 31, 1997*	\$ 146,225	\$ 5,526	\$ 4,085		\$ 155,836
Dec. 31, 1998	131,690	4,871	7,769	\$ 8,302	152,632
Dec. 31, 1999	147,833	5,922	8,272	30,398	192,425
Dec. 31, 2000	162,827	6,881	8,994	14,573	193,275
Dec. 31, 2001	182,272	6,170	5,414	13,804	207,660
Dec. 31, 2002	200,794	7,370	3,366	491	212,021
Dec. 31, 2003	221,137	8,428	3,542	3,840	236,947
Dec. 31, 2004**	247,454	10,344	5,253	322	263,373
Dec. 31, 2005	274,147	11,956	4,157	23	290,283
Dec. 31, 2006	304,173	13,066	4,711	751	322,701

\* Fiscal 1997 included 15 months of expenses.

\*\* Refunds for 2004 includes \$1,727,570 in Employer refunds.

## Schedule of Benefit Expenses by Type – Defined Benefit Plan

(Thousands of Dollars)

<b>Fiscal Year Ended</b>	<b>Regular Benefits</b>	<b>Disability Benefits</b>	<b>Employee Refunds</b>	<b>Total</b>
Dec. 31, 1997 *	\$ 141,749	\$ 4,476	\$ 4,085	\$ 150,310
Dec. 31, 1998 **	127,608	4,082	3,743	135,433
Dec. 31, 1999	143,309	4,524	4,433	152,266
Dec. 31, 2000	155,853	6,974	3,964	166,791
Dec. 31, 2001	174,635	7,638	5,199	187,472
Dec. 31, 2002	192,540	8,254	3,366	204,160
Dec. 31, 2003	212,612	8,526	3,542	224,680
Dec. 31, 2004	237,916	9,538	3,525	250,979
Dec. 31, 2005	263,839	10,308	4,158	278,305
Dec. 31, 2006	293,138	11,035	4,711	308,884

\* Fiscal 1997 included 15 months of expenses.

\*\* Disability benefits estimated based on prior fiscal year's ratio to total benefits.

**Schedule of Retired Members by Type of Benefit – Defined Benefit Plan**

December 31, 2005  
 Tabulated by Optional Form of Benefit Being Paid

Monthly Benefit	All Retired Members	Type of Annuity					
		1	2	3	4	5	6
\$ 0-199	1,811	1,156	41	24	492	97	1
200-399	3,049	2,067	114	56	649	152	11
400-599	2,589	1,811	146	51	456	112	13
600-799	2,053	1,517	113	38	292	82	11
800-999	1,679	1,293	89	41	179	70	7
1,000-1,199	1,399	1,119	80	22	129	45	4
1,200-1,399	1,137	918	59	16	119	23	2
1,400-1,599	990	846	35	15	69	24	1
1,600-1,799	870	757	31	9	53	17	3
1,800-1,999	766	700	14	5	34	12	1
2,000 & over	3,812	3,645	39	10	77	39	2
Totals	20,155	15,829	761	287	2,549	673	56
Total Monthly Benefit	\$ 24,005,137	\$ 20,968,617	\$ 660,111	\$ 226,671	\$ 1,598,429	\$ 505,118	\$ 46,191

**Type of Annuity**

1. Normal Retirement for age and service
2. Non-Duty Disability\*
3. Duty Disability\*
4. Beneficiaries
5. Non-Duty Death
6. Duty Death

\* At age 60, these annuity types are converted to Type 1, normal retirement for age and service.

## Schedule of Retired Members by Type of Option Selected – Defined Benefit Plan

December 31, 2005

Tabulated by Optional Form of Benefit Being Paid

Monthly Benefit	All Retired Members	Form of Annuity			
		1	2	3	4
\$ 0 - 199	1,811	568	11	0	246
200 - 399	3,049	821	17	1	379
400 - 599	2,589	710	47	1	330
600 - 799	2,053	567	38	0	306
800 - 999	1,679	426	48	1	276
1,000 - 1,199	1,399	416	59	2	247
1,200 - 1,399	1,137	351	48	1	211
1,400 - 1,599	990	314	43	0	222
1,600 - 1,799	870	273	66	1	169
1,800 - 1,999	766	246	42	0	170
2,000 & over	3,812	1,123	408	2	905
Totals	20,155	5,815	827	9	3,461
Total Monthly Benefit	\$ 24,005,128	\$ 7,031,773	\$ 1,718,519	\$ 12,005	\$ 5,002,091

### Type of Annuity

1. Beneficiary draws 100% of retiree's benefit
2. Beneficiary draws 75% of retiree's benefit
3. Beneficiary draws 60% of retiree's benefit
4. Beneficiary draws 50% of retiree's benefit
5. Equated option (changing at Social Security age)
6. 5 year certain and life
7. 10 year certain and life
8. 15 year certain and life
9. 20 year certain and life
10. Straight life allowance

**Form of Annuity**

<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
61	18	10	10	13	874
96	22	33	19	21	1,640
63	27	23	16	23	1,349
49	29	30	8	20	1,006
27	41	34	9	13	804
20	16	27	9	13	590
10	11	7	4	10	484
5	13	13	7	7	366
12	10	10	2	9	318
4	8	6	2	5	283
40	34	47	24	32	1,197
<b>387</b>	<b>229</b>	<b>240</b>	<b>110</b>	<b>166</b>	<b>8,911</b>
<b>\$ 318,707</b>	<b>\$ 264,381</b>	<b>\$ 290,479</b>	<b>\$ 132,560</b>	<b>\$ 196,346</b>	<b>\$ 9,038,267</b>

## Schedule of Average Benefit Payments – Defined Benefit Plan

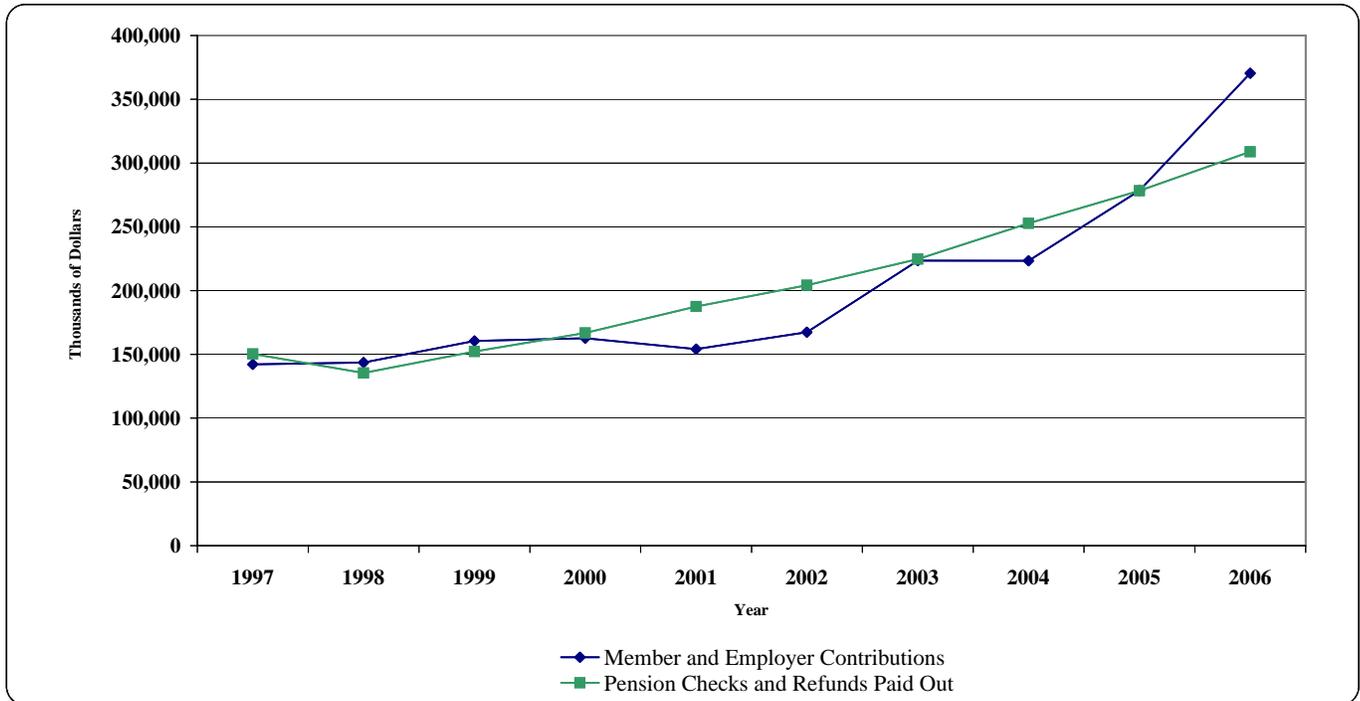
Valuation Date December 31	Number of Retirees and Beneficiaries	Average Yearly Benefit
1996	13,263	\$ 8,282
1997	14,192	8,770
1998	14,790	9,378
1999	15,325	9,975
2000	16,275	10,664
2001	16,905	11,345
2002	17,538	12,030
2003	18,443	12,828
2004	19,271	13,607
2005	20,155	14,292

## Defined Contribution Plan Participants and Total MERS Participants

	Number of Participants Total	Defined Benefit	% of Total	Defined Contribution	% of Total
December 31, 1998	52,778	51,961	98.5%	817	1.5%
December 31, 1999	58,275	56,591	97.1	1,684	2.9
December 31, 2000	61,595	58,151	94.4	3,444	5.6
December 31, 2001	63,714	59,287	93.1	4,427	6.9
December 31, 2002	64,086	59,343	92.6	4,743	7.4
December 31, 2003	65,756	60,569	92.1	5,187	7.9
December 31, 2004	67,100	61,346	91.4	5,754	8.6
December 31, 2005	70,787	63,394	89.6	6,226	8.8
December 31, 2006	71,931	65,100	90.5	6,831	9.5

Although Defined Contribution Plan participants are not included in the annual actuarial evaluation of the MERS Defined Benefit Plan, the trend in Defined Contribution participation is of interest. Numerous municipality divisions have established Defined Contribution Plan benefits for future new employees. Existing Defined Benefit Plan active members in those divisions were offered the choice of plans. The table above shows recent trends in Defined Contribution Plan participation and overall MERS participants.

**Comparisons of Member and Employer Contribution vs. Pension Checks and Refunds Paid Out for the Defined Benefit Plan**



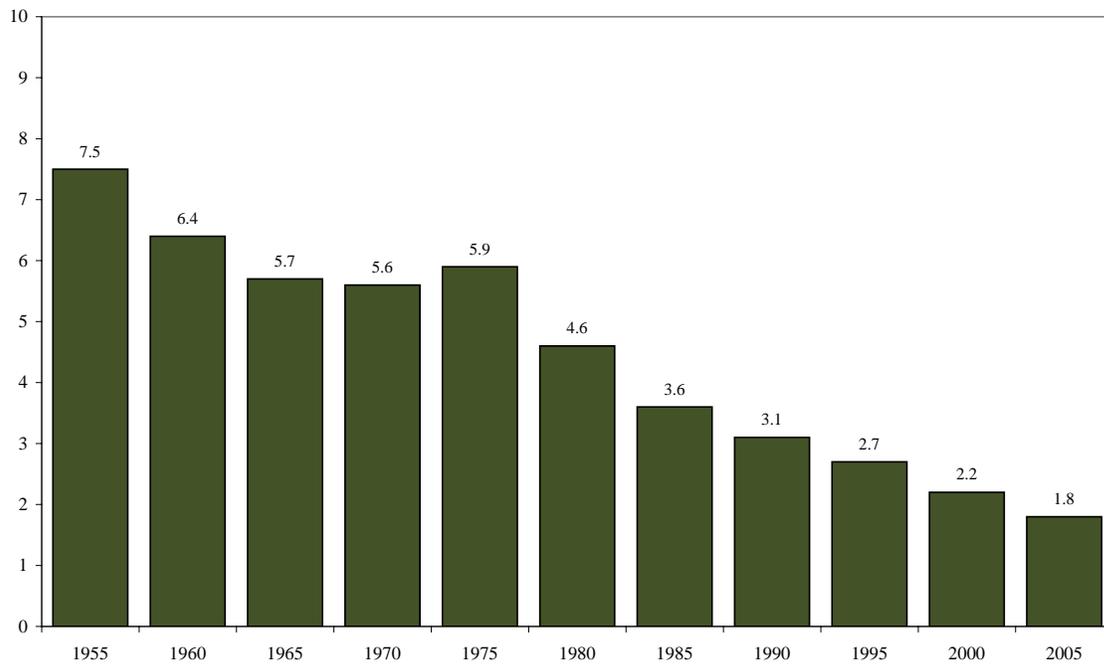
The graph above shows the maturation of MERS for the Defined Benefit Plan. In past years, an aging population and an increase in employees retiring has resulted in more pension funds paid out than MERS received in employee/employer contributions. This is considered normal cycling for a mature retirement system. In 2006, however, MERS received \$370,351,852 from employer/employee contributions, which surpassed the distributions paid out totaling \$308,883,663 (\$304,172,625 in pension payments and \$4,711,038 in employee refunds) due to \$99,347,251 of the contributions coming from new municipalities. Also, 1997 was a 15 month year which reflects higher contributions and pension checks that caused both trend lines to jump for that year.

## Schedule of Changes in Reserves for the Fiscal Year Ended December 31, 2006

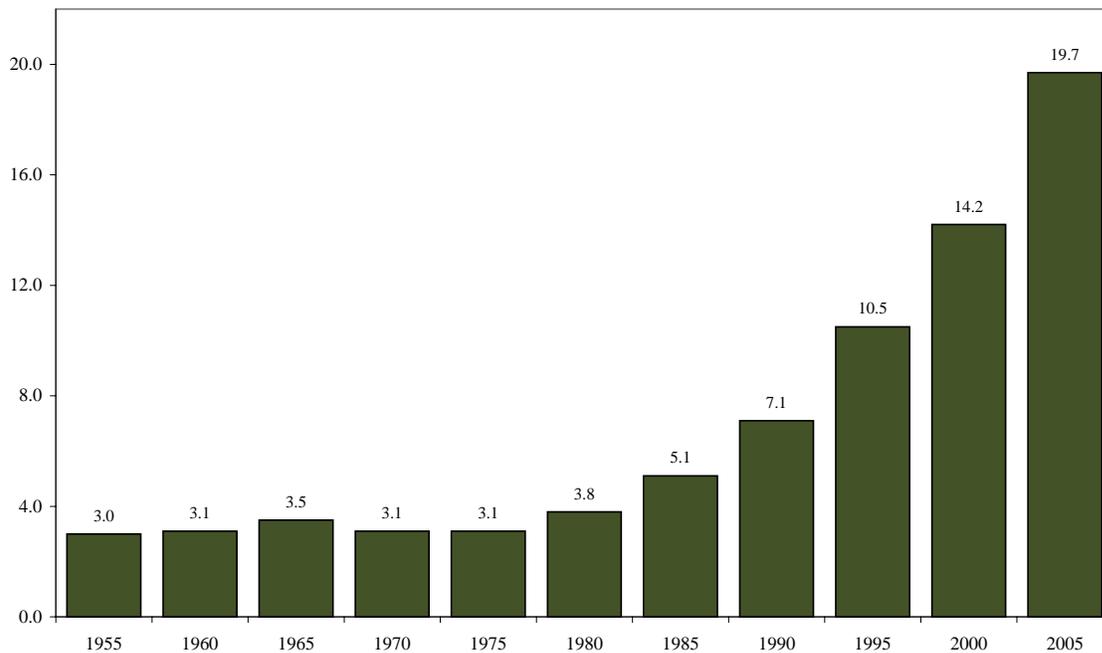
	Reserve for Employee Contributions	Reserve for Employer Contributions and Benefit Payments	Reserve for Expenses and Undistributed Investment Income	Total Reserve for Defined Benefit Plan
<b>Additions</b>				
Member Contributions				
Regular	\$ 77,909,393			\$ 77,909,393
Purchase of Service Credit	6,215,003			6,215,003
Employer Contributions				
Regular		\$ 286,099,336		286,099,336
Purchase of Service Credit		128,120		128,120
Net Investment Income			\$ 634,158,937	634,158,937
Miscellaneous Income			790,789	790,789
Transfers from Defined Benefit Plan				
Transfers from Other Plans				
<b>Total Additions</b>	<b>84,124,396</b>	<b>286,227,456</b>	<b>634,949,726</b>	<b>1,005,301,578</b>
<b>Deductions</b>				
Retirement Benefits		304,172,625		304,172,625
Medical Disbursements Paid to Members				
Disbursements Paid to Municipalities				
Forfeited Employer Contributions				
Refund of Contributions	4,711,038			4,711,038
Administrative Expense			12,540,010	12,540,010
Special Expenses and Fees		526,047		526,047
Transfers to DC Plan	104,407	646,754		751,161
<b>Total Deductions</b>	<b>4,815,445</b>	<b>305,345,426</b>	<b>12,540,010</b>	<b>322,700,881</b>
<b>Net Increase (Decrease)</b>	<b>79,308,951</b>	<b>(19,117,970)</b>	<b>622,409,716</b>	<b>682,600,697</b>
<b>Other Changes in Reserves</b>				
Investment Income Allocations	19,071,699	603,338,017	(622,409,716)	
Retirement and Unclaimed Transfers	(43,496,064)	43,496,064		
<b>Total Other Changes in Reserves</b>	<b>(24,424,365)</b>	<b>646,834,081</b>	<b>(622,409,716)</b>	<b>-</b>
Net Increase in Reserves After Other Changes	54,884,586	627,716,111		682,600,697
<b>Reserve Balance Beginning of Year</b>	<b>477,442,506</b>	<b>4,429,999,489</b>		<b>4,907,441,995</b>
<b>Reserve Balance End of Year</b>	<b>\$ 532,327,092</b>	<b>\$ 5,057,715,600</b>	<b>\$ -</b>	<b>\$ 5,590,042,692</b>

Reserve for Defined Contribution Plan	Reserve for Health Care Savings Program	Reserve for Retiree Health Funding Vehicle	Reserve for Investment Services Program	Total Reserve for Pension Trust Funds
\$ 5,543,549				\$ 83,452,942 6,215,003
15,962,041	\$ 2,301,297	\$ 29,366,165	\$ 15,527,136	349,255,975
19,224,093	844,377	4,462,983	726,135	659,416,526 790,789
751,161				751,161
8,112,861				8,112,861
49,593,705	3,145,674	33,829,148	16,253,271	1,108,123,376
10,591,461				314,764,086 144,699
	144,699			1,109,386
	44,723	1,109,386		44,723
	256,246	225,431		4,711,038
				13,021,687
			16,895	542,942
				751,161
10,591,461	445,668	1,334,817	16,895	335,089,722
39,002,244	2,700,006	32,494,331	16,236,376	773,033,654
				-
				-
				-
39,002,244	2,700,006	32,494,331	16,236,376	773,033,654
164,112,858	4,065,913	13,692,936	-	5,089,313,702
\$ 203,115,102	\$ 6,765,919	\$ 46,187,267	\$ 16,236,376	\$ 5,862,347,356

## Active Members Per Pension Recipients



## Benefits as Percent of Active Member Pay



Charts 1 and 2 illustrate how MERS has matured over the years. Over time, the number of active members per retiree has declined from 7.5 to 1.8. The benefit payout as a percentage of active member payrolls has increased to over 19%.

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Addison Fire Department	2	\$ -	\$ 44,763	\$ 44,763
Adrian, City of	294	5,018,052	34,215,864	39,233,916
Albion, City of	170	275,030	15,165,682	15,440,712
Alcona County	106	258,885	6,364,964	6,623,849
Alger County	58	129,345	5,564,661	5,694,006
Alger County Road Commission	67	945,662	5,696,161	6,641,823
Algonac, City of	38	789,892	2,475,451	3,265,343
Allegan County	438	2,467,631	33,854,635	36,322,266
Allegan County Road Commission	121	2,375,078	12,108,276	14,483,354
Allegan, City of	18	4,530	1,825,586	1,830,116
Alma, City of	163	2,457,164	14,147,905	16,605,069
Almont, Village of	16	228,764	894,899	1,123,663
Alpena County	184	296,589	10,363,480	10,660,069
Alpena County Road Commission	71	188,256	7,932,303	8,120,559
Alpena General Hospital	851	3,999,513	98,205,901	102,205,414
Alpena Senior Citizens Center	8	-	299,961	299,961
Alpha, Village of	2	-	32,057	32,057
Antrim County	477	964,090	18,935,347	19,899,437
Antrim County Road Commission	83	150,556	6,420,278	6,570,834
Arenac County	137	449,350	5,341,661	5,791,011
Arenac County Road Commission	52	24,997	2,761,850	2,786,847
Ash Township	5	38,073	158,365	196,438
Au Gres, City of	10	-	1,113,802	1,113,802
Auburn, City of	10	251,255	1,041,443	1,292,698
Bad Axe, City of	33	351,441	2,508,528	2,859,969
Bancroft, Village of	2	-	40,544	40,544
Bangor, City of	29	154,392	1,884,035	2,038,427
Baraga County	55	3,178	3,612,786	3,615,964
Baraga County Road Commission	62	3,813	4,319,299	4,323,112
Baraga County Memorial Hospital	258	244,642	9,291,075	9,535,717
Baraga, Village of	18	-	1,526,007	1,526,007
Baroda Township	3	24,031	29,422	53,453
Barry County	575	1,654,401	25,576,452	27,230,853
Barry County Community Mental Health Authority	54	132,890	1,883,951	2,016,841
Barry-Eaton District Health Department	166	1,035,733	8,739,418	9,775,151
Barton Hills, Village of	4	-	476,468	476,468
Bates Township	3	-	138,409	138,409
Bath Charter Township	25	613,024	1,853,561	2,466,585
Battle Creek, City of	700	6,654,688	72,974,501	79,629,189
Bay Area Transportation Authority	62	333,203	137,774	470,977
Bay City Housing Commission	34	127,570	4,358,696	4,486,266
Bay City, City of	410	1,945,948	37,209,315	39,155,263
Bay Metro Transit Authority	129	174,033	3,878,582	4,052,615
Bayliss Public Library	11	91,232	1,060,407	1,151,639
Beecher Metropolitan District Sewage & Water System	23	325,595	3,796,515	4,122,110
Belding, City of	10	210,146	596,740	806,886
Belleville, City of	36	164,465	3,123,268	3,287,733
Benzie County	149	132,461	6,588,371	6,720,832
Benzie County Council on Aging	12	-	387,711	387,711
Benzie County Medical Care Facility (Maples)	156	350,853	4,584,639	4,935,492

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Benzie County Road Commission	62	307,628	2,729,272	3,036,900
Benzie Shores District Library	1	14,617	100,800	115,417
Benzie-Leelanau District Health Department	5	-	329,155	329,155
Berkley, City of	127	1,194,464	13,952,155	15,146,619
Berrien Springs, Village of	35	110,864	2,331,629	2,442,493
Bessemer, City of	30	215,156	1,664,457	1,879,613
Beverly Hills, Village of	31	38,558	2,423,646	2,462,204
Big Rapids Housing Commission	10	52,192	665,431	717,623
Big Rapids, City of	86	439,030	7,480,241	7,919,271
Bingham Farms, Village of	2	-	65,690	65,690
Birch Run, Village of	21	208,596	267,382	475,978
Bishop International Airport Authority	36	694,106	2,574,279	3,268,385
Blackman Charter Township	34	1,037,662	1,801,527	2,839,189
Blissfield, Village of	28	345,957	1,843,409	2,189,366
Bloomfield Hills, City of	68	1,154,213	14,229,568	15,383,781
Blue Water Transportation Commission	55	41,838	2,371,869	2,413,707
Boyne City, City of	65	1,150,893	5,268,098	6,418,991
Branch County	37	132,422	423,088	555,510
Branch-Hillsdale-St. Joseph District Health	124	1,095,762	8,353,461	9,449,223
Brandon Township	34	1,956,637	1,319,472	3,276,109
Breckenridge, Village of	18	165,940	1,319,638	1,485,578
Bridgeport Charter Township	78	236,998	4,283,943	4,520,941
Bridgman, City of	15	301,610	128,547	430,157
Brighton Area Fire Authority	6	2,797	322,561	325,358
Brighton Township	22	271,654	898,210	1,169,864
Brighton, City of	81	294,951	7,183,938	7,478,889
Britton, Village of	4	63,724	184,559	248,283
Bronson, City of	6	81,007	173,761	254,768
Brooklyn, Village of	8	59,193	739,699	798,892
Buchanan District Library	4	32,846	10,467	43,313
Buchanan, City of	72	884,206	5,850,103	6,734,309
Buena Vista Charter Township	52	988,414	5,135,270	6,123,684
Burton, City of	154	1,482,527	13,910,710	15,393,237
Butman Township	4	-	117,325	117,325
Cadillac, City of	124	195,877	10,768,054	10,963,931
Cadillac-Wexford Transit Authority	20	35,728	636,966	672,694
Calhoun County	193	6,238,011	2,967,267	9,205,278
Calhoun County Road Commission	119	149,075	7,130,959	7,280,034
Canton Public Library	19	906,614	1,142,767	2,049,381
Canton Township	274	25,513,978	22,554,732	48,068,710
Capac, Village of	20	974	902,501	903,475
Capital Area District Library	80	759,302	1,164,988	1,924,290
Capital Region Airport Authority	89	177,928	8,026,445	8,204,373
Carleton, Village of	10	166,628	365,730	532,358
Carrollton Township	23	589,863	594,704	1,184,567
Cascade Charter Township	49	1,897,844	1,188,247	3,086,091
Caseville, Village of	17	249,841	554,456	804,297
Caspian, City of	14	-	540,571	540,571
Cass County	218	2,950,338	10,866,451	13,816,789
Cass County Medical Care Facility	105	1,080,989	3,235,936	4,316,925

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Cass District Library	19	75,461	612,249	687,710
Cedar Springs, City of	25	355,323	1,643,217	1,998,540
Center Line, City of	69	545,757	5,673,830	6,219,587
Central Dispatch of Muskegon County	45	459,507	3,229,821	3,689,328
Central Michigan District Health Department	198	996,247	9,887,056	10,883,303
Central Wayne County Sanitation Authority	30	60,570	3,379,747	3,440,317
Charlevoix County	523	578,518	19,639,559	20,218,077
Charlevoix County Road Commission	75	156,304	4,517,967	4,674,271
Charlevoix, City of	76	844,461	6,064,360	6,908,821
Charlotte District Library	8	19,518	300,098	319,616
Charlotte, City of	102	809,314	10,646,542	11,455,856
Cheboygan County	212	1,982,271	10,250,726	12,232,997
Cheboygan County Road Commission	111	720,968	8,722,643	9,443,611
Cheboygan, City of	66	1,013,187	5,372,138	6,385,325
Chelsea, City of	50	21,240	5,393,089	5,414,329
Chesaning, Village of	25	-	520,564	520,564
Chesterfield Charter Township	132	2,638,304	2,321,126	4,959,430
Chesterfield Township Library	7	179,030	242,300	421,330
Chikaming Township	13	474,432	95,865	570,297
Chippewa County	323	1,802,822	21,234,301	23,037,123
Chippewa County Road Commission	135	52,560	10,575,783	10,628,343
Chippewa River District Library	20	390,328	1,226,389	1,616,717
Clare County	208	2,200,552	9,691,121	11,891,673
Clare County Road Commission	82	769,706	7,208,517	7,978,223
Clare, City of	50	621,480	3,724,579	4,346,059
Clawson, City of	84	184,378	11,665,004	11,849,382
Clay Township	51	787,018	2,571,720	3,358,738
Clearwater Township	1	-	36,927	36,927
Clinton County	337	745,553	24,042,637	24,788,190
Clinton County Road Commission	99	1,267,137	9,677,802	10,944,939
Clinton Township	319	6,668,558	32,182,632	38,851,190
Clinton, Village of	29	181,661	2,906,348	3,088,009
Clinton-Eaton-Ingham Mental Health	979	6,648,538	63,797,510	70,446,048
Clio, City of	14	227,843	169,879	397,722
Coldwater Board of Public Utilities	67	584,093	6,851,868	7,435,961
Coldwater, City of	99	1,659,190	11,897,326	13,556,516
Coleman, City of	14	174,014	926,954	1,100,968
Coloma Township	6	71,753	76,218	147,971
Columbiaville, Village of	7	62,362	158,559	220,921
Community Mental Health for Central Michigan	477	1,636,671	33,135,994	34,772,665
Coopersville, City of	26	309,039	1,293,128	1,602,167
Corunna, City of	28	25,686	2,738,746	2,764,432
Corwith Township	6	5,095	355	5,450
Crawford County	154	494,370	6,935,963	7,430,333
Crawford County Road Commission	51	366,748	2,428,613	2,795,361
Crawford County Transportation Authority	29	279,518	2,614,390	2,893,908
Croswell, City of	49	232,789	4,086,121	4,318,910
Crystal Falls Community Hospital	127	37,316	4,005,281	4,042,597
Crystal Falls, City of	51	9,800	5,774,374	5,784,174
Davison Township	46	1,608,510	2,455,064	4,063,574

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Davison, City of	26	285,021	3,392,677	3,677,698
Deerfield, Village of	7	52,165	918,807	970,972
Delta Charter Township	40	1,365,357	4,665,371	6,030,728
Delta County	203	368,579	16,903,400	17,271,979
Delta County Road Commission	67	-	3,732,264	3,732,264
Delta-Menominee District Health Department	81	440,133	5,450,119	5,890,252
Detour, Village of	11	-	207,150	207,150
Detroit Housing Commission	137	-	1,555,016	1,555,016
Dewitt Charter Township	18	517,273	1,141,490	1,658,763
Dewitt, City of	37	114,696	1,475,384	1,590,080
Dexter Township	15	153,460	259,475	412,935
Dexter, Village of	28	395,666	1,811,162	2,206,828
Dickinson County	163	1,043,662	14,045,362	15,089,024
Dickinson County Road Commission	80	187,381	5,592,966	5,780,347
Dickinson-Iron District Health Department	81	229,733	5,082,062	5,311,795
Dimondale, Village of	8	-	445,666	445,666
District Health Department Number Four	80	1,285,603	8,675,438	9,961,041
District Health Department Number Ten	144	259,838	13,406,689	13,666,527
District Health Department Number Two	60	357,683	4,145,489	4,503,172
Douglas, Village of	27	12,218	1,286,328	1,298,546
Dowagiac District Library	2	11,420	9,997	21,417
Dowagiac Housing Commission	7	2,354	101,210	103,564
Dowagiac, City of	116	1,618,642	6,674,201	8,292,843
Drummond Island	3	606	27,731	28,337
Dryden, Village of	5	36,109	290,237	326,346
Dundee, Village of	18	724,508	1,779,485	2,503,993
Durand, City of	37	107,873	3,011,268	3,119,141
East China, Township of	28	536,626	3,731,749	4,268,375
East Grand Rapids, City of	64	435,192	12,474,344	12,909,536
East Jordan, City of	41	257,584	2,450,370	2,707,954
East Lansing, City of	581	2,831,909	94,056,171	96,888,080
Eastern Upper Peninsula Transportation Authority	43	4,665	4,643,288	4,647,953
Eastpointe Housing Commission	5	155,671	90,289	245,960
Eaton County	588	14,349,101	44,307,239	58,656,340
Eaton County Medical Care Facility	172	859,455	3,862,950	4,722,405
Eaton Rapids, City of	59	586,165	5,035,989	5,622,154
Eau Claire, Village of	7	49,020	208,896	257,916
Ecorse, City of	219	145,795	25,319,500	25,465,295
Elderly Housing Commission	24	270,929	1,454,339	1,725,268
Elkton, Village of	10	142,353	348,081	490,434
Elsie, Village of	4	44,349	134,304	178,653
Emmet County Road Commission	68	123,862	8,140,371	8,264,233
Emmet, Charter Township of	30	536,126	1,394,584	1,930,710
Escanaba, City of	221	204,399	18,738,536	18,942,935
Essexville, City of	45	607,555	4,270,880	4,878,435
Ewart Local Development Finance Authority	2	50,276	172,744	223,020
Ewart, City of	17	46,294	948,352	994,646
Farmington Community Library	44	511,097	5,917,617	6,428,714
Farwell, Village of	3	97,928	46,285	144,213
Fenton, City of	82	292,552	7,505,796	7,798,348

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Fenton, City of	82	292,552	7,505,796	7,798,348
Ferrysburg, City of	16	208,660	536,464	745,124
Flat Rock, City of	117	2,241,708	8,359,102	10,600,810
Flint Charter Township	69	3,825,582	9,025,594	12,851,176
Flint Public Library	28	-	451,925	451,925
Flushing, Charter Township of	28	749,770	1,415,170	2,164,940
Flushing, City of	67	154,167	7,890,272	8,044,439
Forsyth Township	29	609,960	1,809,219	2,419,179
Fowler, Village of	5	-	238,767	238,767
Fowlerville District Library	2	31,893	94,330	126,223
Fowlerville, Village of	23	329,207	2,420,363	2,749,570
Frankenmuth, City of	56	793,511	7,672,064	8,465,575
Frankfort, City of	28	113,425	1,543,360	1,656,785
Franklin, Village of	20	223,577	2,398,845	2,622,422
Fraser, City of	6	90,895	208,610	299,505
Fremont Area District Library	13	7,554	609,833	617,387
Fremont, City of	50	2,413	5,531,063	5,533,476
Gaastra, City of	2	-	86,389	86,389
Gaylord, City of	54	342,247	5,038,776	5,381,023
Genesee Charter Township	83	516,283	6,010,666	6,526,949
Genoa Township	2	1,778	34,426	36,204
Gladstone, City of	58	61,092	5,572,213	5,633,305
Gladwin County	161	1,443,535	8,319,675	9,763,210
Gladwin County District Library	11	105,977	477,794	583,771
Gladwin County Road Commission	67	1,069,261	7,763,534	8,832,795
Gladwin, City of	33	583,491	939,223	1,522,714
Gogebic-Iron Wastewater Authority	10	225,391	856,485	1,081,876
Grand Blanc Charter Township	62	1,449,278	4,172,499	5,621,777
Grand Blanc, City of	37	2,483,577	2,980,193	5,463,770
Grand Haven, City of	341	4,302,477	59,151,862	63,454,339
Grand Ledge Emergency Services	9	87,435	226,487	313,922
Grand Rapids Housing	7	95,517	595,501	691,018
Grand Traverse County	403	337,229	36,871,480	37,208,709
Grand Traverse County Road Commission	72	50,073	7,675,962	7,726,035
Grand Traverse Pavilions	497	859,452	10,136,022	10,995,474
Grandville, City of	86	343,387	9,836,282	10,179,669
Gratiot County	177	234,928	14,467,277	14,702,205
Gratiot County Road Commission	91	1,060,406	9,464,510	10,524,916
Grayling, City of	30	-	2,490,705	2,490,705
Green Oak Township	14	246,680	846,086	1,092,766
Greenville, City of	27	507,534	2,824,386	3,331,920
Grosse Ile Township	99	185,652	13,959,460	14,145,112
Grosse Pointe Park, City of	168	3,731,096	19,670,369	23,401,465
Grosse Pointe-Clinton Refuse Disposal Authority	19	156,818	2,956,463	3,113,281
Groveland Township	15	456,057	362,363	818,420
Hackley Public Library	6	-	27,291	27,291
Hamburg Township	16	139,120	695,626	834,746
Hamtramck, City of	421	5,314,293	55,031,514	60,345,807
Hancock, City of	12	496,755	483,392	980,147
Harbor Beach, City of	38	1,061,603	3,701,870	4,763,473

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Harbor Springs, City of	27	1,344,514	488,078	1,832,592
Harrison, City of	20	234,931	1,505,273	1,740,204
Hartland Deerfield Tyrone Fire Department	4	-	83,033	83,033
Hastings, City of	137	324,405	8,630,877	8,955,282
Health Source of Saginaw	594	1,143,635	26,935,991	28,079,626
Helen Newberry Joy Hospital	132	1,051,481	10,093,129	11,144,610
Henika District Library	2	588	298,616	299,204
Herrick District Library	70	38,989	3,988,621	4,027,610
Hiawatha Community Mental Health Authority	135	894,539	9,445,367	10,339,906
Highland Park, City of	78	2,421,820	2,557,331	4,979,151
Hillsdale County	50	897,345	1,010,391	1,907,736
Hillsdale County Road Commission	75	897,594	3,673,284	4,570,878
Hillsdale, City of	142	2,554,422	13,596,892	16,151,314
Holland Hospital	95	42,421	2,947,918	2,990,339
Holland Swimming Pool Authority	19	51,786	95,992	147,778
Holland, City of	618	2,451,479	76,443,153	78,894,632
Holly, Village of	51	385,372	6,763,957	7,149,329
Homer, Village of	26	33,791	991,308	1,025,099
Houghton County	166	766,851	11,549,305	12,316,156
Houghton County Road Commission	19	-	2,688,260	2,688,260
Houghton Lake Public Library	5	-	272,026	272,026
Howard City, Village of	13	-	587,959	587,959
Howard Township	3	-	32,256	32,256
Howell Area Fire Authority	4	35,299	263,055	298,354
Howell Carnegie District Library	12	2,777	685,271	688,048
Howell, City of	125	1,127,811	9,344,939	10,472,750
Hudsonville, City of	20	67,874	1,192,796	1,260,670
Huntington Woods, City of	83	1,174,686	10,307,826	11,482,512
Hurley Medical Center	984	4,437,068	13,728,178	18,165,246
Huron Charter Township	67	1,692,635	5,029,507	6,722,142
Huron County	575	8,518,221	44,769,130	53,287,351
Huron County Road Commission	138	2,102,486	15,784,247	17,886,733
Imlay City, City of	37	18,184	3,382,954	3,401,138
Independence Township	35	787,488	2,865,709	3,653,197
Indianfields Township	15	-	56,321	56,321
Ingham County	2,216	32,574,138	157,405,228	189,979,366
Ingham County Road Commission	206	804,340	21,933,609	22,737,949
Interurban Transit Authority	6	12,088	721,465	733,553
Ionia Community Library	6	-	197,218	197,218
Ionia County	70	814,453	2,351,949	3,166,402
Ionia County Road Commission	80	507,688	3,888,047	4,395,735
Ionia Housing Commission	5	41,228	609,661	650,889
Ionia, City of	92	227,956	5,740,749	5,968,705
Iosco County	363	361,170	13,253,112	13,614,282
Iosco County Road Commission	61	1,009,173	4,002,599	5,011,772
Iron County	480	1,702,311	15,079,564	16,781,875
Iron County Housing Commission	8	-	278,655	278,655
Iron County Road Commission	72	116	5,536,524	5,536,640
Iron Mountain, City of	75	721,161	5,894,300	6,615,461
Iron Mountain-Kingsford Sewage Treatment	8	175,463	201,272	376,735

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Iron River, City of	58	264,604	4,652,743	4,917,347
Isabella County	428	594,828	26,318,551	26,913,379
Isabella County Road Commission	82	958,543	6,878,668	7,837,211
Isabella County Transportation Commission	13	422,176	420,477	842,653
Ishpeming Area Joint Wastewater Treatment Facility	7	150,496	380,426	530,922
Ishpeming Township	14	342,922	265,878	608,800
Ishpeming, City of	76	1,105,161	6,415,443	7,520,604
Ithaca, City of	29	393,839	2,453,740	2,847,579
Jackson District Library	67	657,249	4,617,932	5,275,181
Jackson Transportation Authority	68	616,060	2,183,726	2,799,786
Jordan Valley District Library	3	-	133,098	133,098
Kalamazoo Lake Sewer & Water Authority	14	5,324	698,579	703,903
Kalamazoo Public Library	59	54,528	1,793,646	1,848,174
Kalkaska County	163	514,438	9,448,542	9,962,980
Kalkaska County Road Commission	69	708	4,872,061	4,872,769
Kalkaska Public Transit Authority	25	58,822	993,788	1,052,610
Kalkaska, Village of	21	232,646	2,367,211	2,599,857
Keego Harbor, City of	28	147,601	1,783,423	1,931,024
Keweenaw County	27	117,483	1,046,861	1,164,344
Keweenaw County Road Commission	35	19,937	4,093,204	4,113,141
Kinde, Village of	2	3,243	84,287	87,530
Kingsford, City of	39	664,759	3,659,543	4,324,302
Laingsburg, City of	8	48,633	116,112	164,745
Lake County	166	470,874	5,420,137	5,891,011
Lake County Road Commission	67	264,939	5,114,782	5,379,721
Lake Linden, Village of	14	-	604,053	604,053
Lake Odessa, Village of	3	-	70,257	70,257
Lake Orion, Village of	31	251,605	2,864,568	3,116,173
Lakeland Library Cooperative	12	135,905	509,801	645,706
Lakeshore Coordinating Council	9	-	748,224	748,224
L'Anse, Village of	30	359,825	2,377,798	2,737,623
Lansing Housing Commission	73	25,848	6,705,654	6,731,502
Lapeer County	992	2,117,316	54,207,750	56,325,066
Lapeer County Road Commission	111	1,860,475	5,799,086	7,659,561
Lapeer District Library	38	205,767	2,133,446	2,339,213
Lapeer, City of	134	236,025	11,063,009	11,299,034
Lathrup Village, City of	33	768,385	4,554,826	5,323,211
Laurium, Village of	26	-	956,782	956,782
Lawrence, Village of	5	-	148,831	148,831
Leelanau County	168	365,803	9,917,565	10,283,368
Leelanau County Road Commission	58	645,356	1,424,021	2,069,377
Leoni Township	52	1,535,849	2,752,762	4,288,611
Leslie Township	3	87,713	19,668	107,381
Leslie, City of	13	215,916	683,256	899,172
Lexington, Village of	16	176,435	785,728	962,163
Library Network	63	851,958	3,880,400	4,732,358
Lima Township	9	74,792	136,583	211,375
Litchfield, City of	12	316,981	82,210	399,191
Livingston County	782	622,214	57,622,372	58,244,586
Livingston County Road Commission	122	771,776	12,818,543	13,590,319

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Livingston County Community Health Authority	157	523,030	9,027,313	9,550,343
Looking Glass Fire Authority	3	-	42,240	42,240
Loutit District Library	18	87,631	726,636	814,267
Lowell, City of	65	1,667,565	5,379,514	7,047,079
Luce County	69	55,674	2,557,191	2,612,865
Luce County Road Commission	55	3,878	4,390,607	4,394,485
Luce-Mackinac-Alger-Saginaw District Health Department	249	8,285	7,280,601	7,288,886
Ludington, City of	119	29,221	12,203,548	12,232,769
Ludington-Mason District Library	15	5,906	1,136,926	1,142,832
Luna Pier, City of	19	154,736	2,499,896	2,654,632
Lyons, Village of	3	14,424	33,689	48,113
Mackinac County	135	117,953	8,529,766	8,647,719
Mackinac County Housing Commission	3	-	230,510	230,510
Mackinac County Road Commission	55	8,972	3,889,100	3,898,072
Mackinac Straits Hospital & Health Center	233	1,339,692	8,077,013	9,416,705
Mackinaw City, Village of	5	263,772	114,064	377,836
Madison Heights, City of	215	1,012,571	24,734,465	25,747,036
Madison Township	16	211,845	288,653	500,498
Manistee County	429	1,249,375	20,929,351	22,178,726
Manistee County Road Commission	72	-	4,378,934	4,378,934
Manistee Housing Commission	9	120,230	202,042	322,272
Manistee, City of	102	2,523,243	11,644,364	14,167,607
Manistique, City of	56	29,270	5,201,327	5,230,597
Manlius Township	6	42,693	98,815	141,508
Manton, City of	16	139,623	509,241	648,864
Marenisco Township	4	-	73,954	73,954
Marine City, City of	4	-	58,914	58,914
Marion, Village of	11	55,217	291,070	346,287
Marlette, City of	11	563,516	85,350	648,866
Marquette Board of Light & Power	152	2,708,168	21,286,923	23,995,091
Marquette Charter Township	16	406,539	239,516	646,055
Marquette County	614	3,426,637	43,568,269	46,994,906
Marquette County Airport	14	45,744	1,394,077	1,439,821
Marquette County Road Commission	127	1,487,199	9,019,566	10,506,765
Marquette County Transit Authority	30	321,614	1,557,433	1,879,047
Marquette Waste Management	14	246,011	565,568	811,579
Marquette, City of	248	3,547,287	23,780,829	27,328,116
Marshall Area Fire/Ambulance Authority	13	44,372	25,573	69,945
Marshall District Library	1	-	251,442	251,442
Marshall, City of	166	3,228,667	19,581,674	22,810,341
Mason County	352	77,400	31,443,021	31,520,421
Mason County Road Commission	47	494,331	2,230,535	2,724,866
Mason, City of	73	2,090,586	7,836,237	9,926,823
Mason-Oceana 911 Central	18	181,612	540,555	722,167
Mastodon Township	1	-	52,609	52,609
Meceola Central Dispatch	22	528	901,240	901,768
Mecosta County	214	556,073	19,882,229	20,438,302
Mecosta County Medical Center	209	357,802	8,589,600	8,947,402
Mecosta County Road Commission	93	1,339,272	6,069,549	7,408,821
Melvindale Housing Commission	10	7,842	469,082	476,924

**Schedule of Participating Municipalities – Defined Benefit Plan  
for the Year Ended December 31, 2006**

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Melvindale, City of	122	2,431,795	14,306,417	16,738,212
Menominee County	167	548,155	10,107,062	10,655,217
Menominee County Road Commission	23	5,077	2,378,426	2,383,503
Menominee, City of	102	213,011	6,368,792	6,581,803
Meridian Charter Township	177	2,209,740	17,022,204	19,231,944
Metamora Township	7	87,666	230,850	318,516
Michigan Grand River Watershed	1	-	13,280	13,280
Michigan Municipal Risk Management Authority	1	175,434	95,161	270,595
Michigan South Central Power Agency	70	273,245	5,930,606	6,203,851
Mid Michigan District Health Department	133	471,803	5,148,063	5,619,866
Mid Peninsula Library Cooperative	6	5,727	302,161	307,888
Middleville, Village of	15	167,227	710,363	877,590
Midland Authority for Central Dispatch	19	253,183	716,720	969,903
Midland County Road Commission	90	1,150,201	7,385,631	8,535,832
Midland, City of	506	3,078,127	74,134,114	77,212,241
Midland-Bay City-Saginaw International Airport	43	114,076	5,314,672	5,428,748
Mid-Michigan Library League	7	4,082	529,089	533,171
Milan Library	4	-	209,248	209,248
Milan, City of	55	165,858	6,224,468	6,390,326
Millford, Village of	54	157,969	6,256,786	6,414,755
Millington, Village of	9	184,848	958,303	1,143,151
Missaukee County	35	167,835	1,999,707	2,167,542
Monroe Housing Commission, City of	9	170,038	811,764	981,802
Montague, City of	22	502,343	1,595,185	2,097,528
Montcalm County Road Commission	85	818,726	7,962,793	8,781,519
Montmorency County	118	48,506	4,855,212	4,903,718
Montmorency-Oscoda-Alpena Solid Waste Management	8	-	548,915	548,915
Montrose, City of	12	43,335	381,836	425,171
Mt. Morris, Township of	98	466,161	12,834,063	13,300,224
Mt. Pleasant, City of	177	2,517,563	13,671,979	16,189,542
Muir, Village of	5	26,961	220,972	247,933
Mundy Charter Township	35	377,092	1,086,319	1,463,411
Municipal Employees' Retirement System of Michigan	99	652,529	3,909,232	4,561,761
Munising, City of	52	21,431	4,914,946	4,936,377
Muskegon County	1,884	6,827,335	145,777,461	152,604,796
Muskegon County Road Commission	180	312,662	16,811,254	17,123,916
Muskegon Heights Housing Commission	12	184,588	556,535	741,123
Muskegon Heights, City of	201	2,453,030	24,897,497	27,350,527
Muskegon Housing Commission	7	58,917	208,514	267,431
Muskegon, Charter Township of	90	1,655,735	8,622,194	10,277,929
Muskegon, City of	486	6,033,374	58,509,219	64,542,593
Negaunee Township	4	100,257	3,689	103,946
Negaunee, City of	74	54,443	6,865,524	6,919,967
Network 180	125	2,275,720	13,400,480	15,676,200
Newaygo County	178	141,668	17,636,735	17,778,403
Newaygo County Mental Health	9	815	2,302,360	2,303,175
Newaygo Medical Care Facility	240	1,174,518	8,018,861	9,193,379
Newaygo Soil & Water Conservation	4	12,055	56,969	69,024
Newberry, Village of	44	15,961	2,694,121	2,710,082
Niles District Library	14	99,039	369,261	468,300

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
North Houghton County Water & Sewage Authority	4	-	176,384	176,384
North Michigan Community Mental Health	1	-	59,705	59,705
North Muskegon, City of	36	604,890	3,484,422	4,089,312
Northeast Ottawa District Library	4	2,766	177,449	180,215
Northern Lakes Community Mental Health	137	62,742	18,199,235	18,261,977
Northfield Township	11	347,069	60,208	407,277
Northpointe Behavioral Health Care System	111	807,714	6,491,655	7,299,369
Northport, Village of	1	-	465	465
Northville Charter Township	78	1,209,040	6,909,383	8,118,423
Northville District Library	21	-	1,213,231	1,213,231
Northville, City of	85	82,400	10,984,536	11,066,936
Northwest Michigan Community Health	57	21,212	3,981,738	4,002,950
Northwestern Regional Airport Commission	28	48,583	2,497,664	2,546,247
Norton Shores, City of	172	111,208	18,518,994	18,630,202
Norway, City of	73	803,796	7,496,893	8,300,689
Novi, City of	367	3,417,231	35,927,633	39,344,864
Oceana County	448	3,058,487	16,050,420	19,108,907
Ogemaw County	191	2,318,758	14,158,433	16,477,191
Ogemaw County EMS Authority	16	174,503	795,390	969,893
Ogemaw County Road Commission	67	850,697	3,860,289	4,710,986
Olive Township	5	46,947	194,061	241,008
Onaway, City of	9	17,534	408,985	426,519
Ontonagon County	89	22,172	5,282,616	5,304,788
Ontonagon County Economic Development Corporation	1	-	86,199	86,199
Ontonagon County Road Commission	85	-	8,197,225	8,197,225
Ontonagon Memorial Hospital	253	2,699,401	9,142,333	11,841,734
Ontonagon, Village of	27	27,181	1,910,643	1,937,824
Orchard Lake, City of	21	95,414	2,921,234	3,016,648
Osceola County	184	159,549	8,786,867	8,946,416
Osceola County Road Commission	64	214,462	5,229,852	5,444,314
Osceola Township	14	232,192	33,392	265,584
Oscoda Charter Township	18	454,143	1,586,962	2,041,105
Oscoda County	102	472,541	5,145,625	5,618,166
Otisville, Village of	7	34,118	701,194	735,312
Otsego County	234	749,624	11,249,342	11,998,966
Otsego County Road Commission	83	74,530	6,295,155	6,369,685
Ottawa County	1,369	7,594,284	110,453,135	118,047,419
Ottawa County Central Dispatch Authority	20	59,114	1,412,560	1,471,674
Ottawa County Road Commission	260	1,690,464	29,875,724	31,566,188
Otter Lake, Village of	1	8,325	36,906	45,231
Owosso, City of	17	312,162	3,401,847	3,714,009
Oxford Fire Department	29	32,816	2,633,838	2,666,654
Oxford, Village of	24	21,074	1,668,058	1,689,132
Parchment, City of	23	456,939	1,750,935	2,207,874
Pathways	354	1,480,445	28,773,745	30,254,190
Paw Paw Lake Regional Joint Sewage Disposal Board	9	147,785	766,218	914,003
Paw Paw, Village of	49	753,741	4,877,813	5,631,554
Pellston, Village of	3	33,286	116,183	149,469
Pennfield Charter Township	17	359,802	596,522	956,324
Pentwater, Village of	19	157,784	918,831	1,076,615

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Perrinton, Village of	1	9,563	19,532	29,095
Petersburg, City of	6	65,338	51,753	117,091
Petoskey, City of	143	85,286	14,142,104	14,227,390
Pewamo, Village of	2	10,630	62,633	73,263
Pigeon, Village of	11	140,029	581,484	721,513
Pinckney, Village of	13	225,798	1,105,647	1,331,445
Pinconning, City of	29	242,225	1,297,685	1,539,910
Pittsfield Charter Township	150	2,853,606	6,288,442	9,142,048
Pleasant Ridge, City of	35	3,971	2,706,282	2,710,253
Plymouth Charter Township	71	8,091,714	3,350,787	11,442,501
Plymouth District Library	17	131,365	2,445,933	2,577,298
Plymouth, City of	80	21,585	9,986,093	10,007,678
Port Austin Area Sewer & Water Authority	2	47,388	82,846	130,234
Port Austin, Village of	9	95,783	204,459	300,242
Port Huron Charter Township	19	951,724	459,764	1,411,488
Port Huron, City of	691	3,143,285	101,351,320	104,494,605
Port Sanilac, Village of	9	57,586	290,725	348,311
Portland, City of	70	248,190	6,487,412	6,735,602
Presque Isle County	121	878,941	5,739,419	6,618,360
Presque Isle County Road Commission	69	83,525	6,098,422	6,181,947
Pride Youth Programs	2	-	346,754	346,754
Ravenna, Village of	5	19,755	253,720	273,475
Reading, City of	10	-	207,739	207,739
Redford Township	279	972,744	31,432,651	32,405,395
Redford Township District Library	18	86,693	1,344,962	1,431,655
Reed City, City of	56	11,040	2,959,021	2,970,061
Richfield Township (Genesee County)	16	422,726	844,060	1,266,786
Richfield Township (Roscommon County)	23	141,567	1,084,300	1,225,867
Richland Township	17	56,803	1,517,665	1,574,468
Richmond, City of	12	511,776	215,737	727,513
Rochester, City of	90	2,311,044	11,037,138	13,348,182
Rockford, City of	54	55,498	3,154,897	3,210,395
Rockwood, City of	19	-	1,547,889	1,547,889
Rogers City, City of	52	619,737	5,429,310	6,049,047
Romeo District Library	27	163,287	1,199,705	1,362,992
Romeo, Village of	42	210,324	3,428,351	3,638,675
Romulus, City of	108	2,636,501	13,154,773	15,791,274
Roosevelt Park, City of	34	36,855	2,882,785	2,919,640
Roscommon County	216	1,018,499	11,618,138	12,636,637
Roscommon County Transit Authority	23	4,471	1,149,136	1,153,607
Rose City, City of	6	77,031	449,342	526,373
Rose Township	10	15,264	224,546	239,810
Royal Oak Township	29	282,070	4,972,613	5,254,683
Saginaw County	776	5,050,705	88,169,383	93,220,088
Saginaw County 911 Central Authority	38	160,221	6,348,477	6,508,698
Saginaw County Community Mental Health Authority	134	187,644	10,924,620	11,112,264
Saginaw County Road Commission	180	2,366,073	21,756,153	24,122,226
Saginaw Housing Commission	20	647,144	1,133,277	1,780,421
Saginaw Public Libraries	21	154,427	587,107	741,534
Saginaw Township	50	731,682	8,664,800	9,396,482

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Saginaw Transit System Authority	17	100,669	878,119	978,788
Saginaw, City of	638	6,487,052	69,638,574	76,125,626
Saginaw-Midland Municipal Waste & Soil Commission	27	253,383	2,237,321	2,490,704
Saline, City of	123	186,025	11,272,989	11,459,014
Sandusky District Library	3	33,932	80,760	114,692
Sandusky, City of	32	396,932	985,962	1,382,894
Saranac Housing Commission	6	156,314	191,431	347,745
Saugatuck Township	13	6,689	644,422	651,111
Saugatuck, City of	14	28,106	1,052,272	1,080,378
Sault Ste. Marie Housing Commission	11	240,148	742,611	982,759
Sault Ste. Marie, City of	156	3,367,992	16,334,145	19,702,137
Schoolcraft County	281	1,913,468	14,294,657	16,208,125
Schoolcraft County Road Commission	62	87,262	6,666,255	6,753,517
Schoolcraft Memorial Hospital	146	2,388,406	10,930,756	13,319,162
Scio Township	4	47,687	43,294	90,981
Sebewaing, Village of	40	693,892	3,692,566	4,386,458
Shepherd, Village of	8	33,653	362,209	395,862
Shiawassee Council on Aging	11	121,074	330,229	451,303
Shiawassee County	837	1,091,307	52,008,023	53,099,330
Shiawassee County Community Mental Health Authority	164	37,100	7,577,585	7,614,685
Shiawassee County Road Commission	97	1,191,581	10,105,589	11,297,170
Shiawassee District Library	8	336,286	1,083,645	1,419,931
Sims-Whitney Utilities Authority	3	-	117,043	117,043
South Haven Emergency Services Authority	14	955,200	1,487,605	2,442,805
South Haven, City of	153	2,195,569	18,562,747	20,758,316
South Lyon, City of	68	384,428	5,340,502	5,724,930
Southeast Michigan Area Rapid Transit	1,550	5,952,549	128,448,563	134,401,112
Southeast Michigan Council of Governments	139	28,165	25,093,384	25,121,549
Southeast Oakland County Resource Recovery Authority	51	53,490	4,403,521	4,457,011
Southeast Oakland County Water Authority	44	107,262	4,844,797	4,952,059
Southern Clinton County Municipal Utilities Authority	24	466,193	1,600,752	2,066,945
Sparta, Village of	26	358,764	1,353,027	1,711,791
Spring Lake District Library	8	251,731	504,488	756,219
Spring Lake, Village of	17	942,932	562,522	1,505,454
Springfield, City of	71	625,553	6,868,575	7,494,128
St. Charles, Village of	18	136,143	1,660,589	1,796,732
St. Clair Area Fire Authority	1	-	65,005	65,005
St. Clair Shores Housing Commission	15	198,722	857,886	1,056,608
St. Clair, City of	83	640,776	9,493,762	10,134,538
St. Ignace, City of	56	83,695	5,006,232	5,089,927
St. Johns, City of	75	175,177	9,006,532	9,181,709
St. Joseph County	64	555,189	8,600,346	9,155,535
St. Louis Housing Commission	4	-	267,932	267,932
St. Louis, City of	51	511,676	4,959,673	5,471,349
Stambaugh Township	2	11,555	49,253	60,808
Standish, City of	16	38,095	1,384,794	1,422,889
Stanton, City of	2	15,166	83,226	98,392
Stephenson, City of	4	-	96,597	96,597
Sterling, Village of	2	25,569	191,584	217,153
Stockbridge, Village of	7	53,149	164,045	217,194

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Summit Township	52	149,989	5,871,164	6,021,153
Sumpter Township	18	657,071	730,605	1,387,676
Superior Charter Township	27	900,351	1,577,761	2,478,112
Superiorland Library Cooperative	4	134,231	545,485	679,716
Swan Creek Township	8	68,844	236,968	305,812
Swartz Creek, City of	30	387,772	6,858,648	7,246,420
Sylvan Lake, City of	18	273,284	1,306,697	1,579,981
Tawas Police Authority	9	168,956	239,748	408,704
Taylor Housing Commission	5	48,441	94,851	143,292
Thirty-Fifth District Court	21	1,300,228	1,290,536	2,590,764
Thirty-Fourth District Court	32	1,475,376	856,455	2,331,831
Three Rivers Hospital	2	-	14,118	14,118
Three Rivers, City of	105	1,152,465	8,791,527	9,943,992
Traverse Area District Library	59	39,443	2,445,159	2,484,602
Traverse City, City of	301	911,936	37,262,850	38,174,786
Trenton, City of	174	2,617,833	27,814,766	30,432,599
Tri-County Aging Consortium	115	23,636	5,683,900	5,707,536
Trio Council on Aging	4	20,211	280,879	301,090
Tuscarora Township	10	30,656	513,980	544,636
Tuscola County	262	3,088,057	17,329,665	20,417,722
Tuscola County Community Mental Health	150	2,118,912	6,969,378	9,088,290
Tuscola County Health Department	54	876,124	4,689,575	5,565,699
Tuscola County Medical Care Facility	320	2,342,850	7,519,206	9,862,056
Tuscola County Road Commission	29	306,079	2,061,987	2,368,066
Twenty-First Judicial District Court	0	-	871,143	871,143
Twenty-Sixth Judicial Circuit Court	48	25,443	2,550,694	2,576,137
Twenty-Third Judicial District Court	22	487,144	1,608,784	2,095,928
Twin Cities Public Safety Authority	3	36,888	62,875	99,763
Ubly, Village of	6	96,569	265,281	361,850
Utica, City of	24	671,839	1,607,624	2,279,463
Van Buren County	220	6,340,002	4,472,234	10,812,236
Van Buren District Library	12	381,388	286,553	667,941
Van Buren Township	43	2,469,063	1,274,759	3,743,822
Vassar, City of	43	575,267	3,646,674	4,221,941
Vevay Township	6	151,930	47,931	199,861
Vicksburg District Library	3	-	48,737	48,737
Vicksburg, Village of	24	-	1,362,974	1,362,974
Vienna Charter Township	11	348,530	151,493	500,023
Wakefield, City of	46	452,222	2,688,798	3,141,020
Walker, City of	89	362,445	8,543,823	8,906,268
Walled Lake, City of	67	1,040,556	2,371,475	3,412,031
Washtenaw County	274	8,817,973	15,587,136	24,405,109
Washtenaw County Road Commission	261	5,169,419	23,527,647	28,697,066
Wayland, City of	32	79,133	2,934,146	3,013,279
Webberville, Village of	6	58,015	37,922	95,937
West Branch, City of	31	568,516	2,142,380	2,710,896
West Iron County Sewer Authority	6	10,369	563,708	574,077
West Michigan Community Mental Health System	31	146,075	4,571,591	4,717,666
West Michigan Shoreline Regional Development Commission	16	18,904	3,444,059	3,462,963
Western Upper Peninsula Development Regional Community	7	557,071	127,670	684,741

## Schedule of Participating Municipalities – Defined Benefit Plan for the Year Ended December 31, 2006

Name	Number of Members	Balance Reserve for Employee Contributions	Balance Reserve for Employer Contributions	Total Reserves
Western Upper Peninsula District Health Department	165	6,270	7,384,831	7,391,101
Westland, City of	435	585,822	52,522,034	53,107,856
Westphalia, Village of	3	-	282,579	282,579
Wexford County	217	1,943,344	12,012,431	13,955,775
Wexford County Road Commission	93	279,978	6,382,775	6,662,753
White Cloud Community Library	5	35,264	195,300	230,564
White Cloud, City of	12	-	406,363	406,363
White Cloud/Sherman Utilities	3	53,419	12,283	65,702
White Lake Charter Township	108	3,467,602	8,242,901	11,710,503
White Pigeon, Village of	4	3,516	18,930	22,446
White Pine Library	6	19,715	95,222	114,937
Whitehall, City of	41	16,448	3,425,322	3,441,770
Willard Public Library	26	253,093	556,286	809,379
Williamston, City of	37	509,737	1,874,890	2,384,627
Wixom, City of	95	1,443,726	10,365,514	11,809,240
Wolverine Lake, Village of	17	363,726	645,592	1,009,318
Ypsilanti Community Utilities Authority	224	1,055,733	24,140,421	25,196,154
Ypsilanti Housing Commission	15	104,487	337,338	441,825
Ypsilanti, City of	113	1,137,241	15,913,482	17,050,723
Ypsilanti, Township of	128	2,125,371	9,532,079	11,657,450
<b>Total Number of Members and Reserves</b>	<b>65,100</b>	<b>\$ 532,327,093</b>	<b>\$ 5,057,715,599</b>	<b>\$ 5,590,042,692</b>
Average Size of Municipalities Members & Reserves	97	\$ 794,518	\$ 7,548,829	\$ 8,343,347

**Schedule of Participating Municipalities – Defined Contribution Plan  
for the Year Ended December 31, 2006**

<b>Name</b>	<b>Number of Members</b>	<b>Defined Contribution Plan Balance</b>
Albion, City of	26	\$316,918
Alcona County	54	412,646
Allegan County	323	9,365,225
Allegan County Community Mental Health	173	5,302,782
Allegan County Medical Care Facility	114	2,299,501
Allen Park, City of	9	30,119
Alma, City of	11	225,557
Alpena County	6	37,512
Alpena General Hospital	534	8,167,551
Arenac County	1	1,717
Au Gres, City of	3	62,690
Baraga County Memorial Hospital	44	986,289
Bay Area Transportation Authority	48	128,698
Bay City Housing Commission	10	841,640
Bay City, City of	166	10,170,564
Beaverton, City of	3	14,509
Beecher Metropolitan District	2	22,068
Belding, City of	1	33,023
Benzie-Leelanau District Health Department	22	945,859
Big Rapids Housing Commission	6	148,225
Big Rapids, City of	18	707,065
Bloomfield Hills, City of	4	2,015
Boyne City, City of	6	34,740
Charlotte, City of	2	68,794
Chelsea Area Construction	2	88,761
Chelsea, City of	28	602,912
Clawson, City of	21	493,631
Clinton County	1	73,761
Clinton-Eaton-Ingham Community Mental Health	14	833,586
Coldwater Board of Public Utilities	21	651,038
Coldwater, City of	54	2,650,369
Crawford County	1	3,212
Dewitt Charter Township	1	3,938
Dickinson-Iron District Health	5	19,497
District Health Department Number Four	23	431,154
District Health Department Number Ten	130	4,188,558
District Health Department Number Two	37	515,398
East Grand Rapids, City of	76	7,122,559
East Lansing, City of	225	5,561,927
Elkton, Village of	3	102,073

## Schedule of Participating Municipalities – Defined Contribution Plan for the Year Ended December 31, 2006

Name	Number of Members	Defined Contribution Plan Balance
Emmet County Road Commission	30	1,077,552
Escanaba, City of	2	516,631
Farmington Community Library	46	630,054
Fenton, City of	2	14,231
Flint Charter Township	29	1,224,267
Fowlerville, Village of	3	18,111
Genesee County Land Bank Authority	9	96,904
Gladstone, City of	23	893,405
Grand Rapids Housing Commission	59	1,683,171
Grand Traverse County	388	10,344,152
Grand Traverse County Road Commission	56	2,208,358
Grandville, City of	14	2,197,306
Gratiot County	62	1,471,960
Grayling, City of	8	131,951
Hazel Park, City of	3	3,078
Helen Newberry Joy Hospital	297	503,355
Hiawatha Behavioral Health	82	381,529
Highland Park Housing Commission	6	322,567
Highland Park, City of	101	2,945,848
Holland Board of Public Works	26	726,302
Holland, City of	74	2,831,369
Howard City, Village of	5	218,170
Howell Area Fire Department	14	8,102
Howell Downtown Development Authority, City of	4	43,493
Howell, City of	1	42,764
Hudsonville, City of	16	824,621
Huntington Woods, City of	25	642,805
Ingham County Capital Area District Library	53	489,253
Iosco Steelworkers Number Ten	31	261,764
Iron County	13	60,833
Isabella County	43	334,702
Isabella County Medical Care Facility	29	115,636
Ithaca, City of	5	15,409
Lake Erie Transportation Commission	6	19,175
Lakeland Library Co-op	1	76,340
Larkin Charter Township	10	265,611
Library Network	2	40,190
Litchfield, City of	6	21,440
Livingston County	65	701,387
Mackinac County	11	74,894

**Schedule of Participating Municipalities – Defined Contribution Plan  
for the Year Ended December 31, 2006**

<b>Name</b>	<b>Number of Members</b>	<b>Defined Contribution Plan Balance</b>
Mackinac County Road Commission	4	6,075
Manistee, City of	1	70,433
Marquette Board of Light and Power	19	399,069
Marquette County	120	5,135,630
Marquette County Health Department	38	1,183,287
Marquette County Transit Authority	1	23,254
Marquette, City of	13	966,116
Mecosta County	96	1,216,534
Midland, City of	27	34,907
Mid-Michigan District Health Department	1	53,196
Milan, City of	23	448,409
Milford, Village of	16	1,144,845
Montcalm County	88	2,064,729
Montrose Township	12	117,237
Muskegon Fire, City of	3	1,006,929
Muskegon, City of	7	108,511
Newaygo County	152	3,972,411
Newaygo County Mental Health Center	64	2,398,835
Northern Lakes Community Mental Health	263	5,703,048
Northpointe Behavioral Health	1	2,595
Northville, City of	27	753,874
Northwest Michigan Community Health	178	7,353,341
Novi, City of	13	97,738
Oak Park, City of	8	54,594
Oakview Medical Care Facility	47	260,409
Orchard Lake, City of	3	115,900
Ottawa County General Dispatch	34	442,322
Pathways	180	2,070,028
Paw Paw Housing Commission, Village of	2	6,070
Plymouth, City of	84	8,628,549
Quincy, Village of	6	91,753
Romeo District Library	12	53,315
Roscommon, Village of	8	130,943
Saginaw County	558	27,822,841
Saginaw County 911	17	399,473
Saginaw County Community Mental Health	244	7,698,481
Saginaw Housing Commission	8	112,709
Saginaw, City of	107	3,070,544
Saginaw-Midland Municipal Water Corporation	4	85,966
Sanilac County Economic Development	3	68,879

## Schedule of Participating Municipalities – Defined Contribution Plan for the Year Ended December 31, 2006

Name	Number of Members	Defined Contribution Plan Balance
Saugatuck, City of	4	17,150
Schoolcraft Memorial Hospital	147	3,857,374
Shiawassee County	1	52,258
Southfield Downtown Development Authority	8	169,560
Southwestern Michigan Commission	9	99,429
St. Johns, City of	3	15,001
St. Louis, City of	18	382,769
Standish, City of	6	92,194
Swartz Creek, City of	10	215,232
Twenty-Fifth District Court	4	22,464
West Michigan Community Health	191	12,369,431
Western UP District Health Department	8	5,383
Woodhaven, City of	42	2,296,307
<b>Total Number of Members and Balances</b>	6,831	\$ 203,115,100
Average Size of Municipalities Members and Balances	51	\$ 1,527,181



# Celebrating MERS Growth

## 2000s



**2002**

In May, MERS office moved to 1134 Municipal Way.



**2004**

In 2004, some MERS staff moved to a building nearby awaiting an addition to be built onto 1134 Municipal Way.



**LEADERS**

Anne M. Wagner, CEO  
2000 - current