

INGHAM COUNTY, MICHIGAN  
Required Supplementary Information

Municipal Employee's Retirement System of Michigan - County (including Medical Care Facility)

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial		Funded Ratio (Percent) (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
		Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)			
12/31/2007	202,178,200	260,328,809	58,150,609	77.7%	59,000,421	98.6%
12/31/2008	210,089,101	277,233,448	67,144,347	75.8%	60,699,040	110.6%
12/31/2009	219,217,266	288,190,459	68,973,193	76.1%	62,872,741	109.7%
12/31/2010	227,832,071	304,134,483	76,302,412	74.9%	62,274,692	122.5%
12/31/2011	235,277,224	322,746,120	87,468,896	72.9%	63,117,593	138.6%
12/31/2012	246,117,809	335,548,151	89,430,342	73.3%	61,619,499	145.1%

Schedule of Employer Contributions

Year Ended December 31,	Annual Required Contributions	Percentage Contributed
2008	6,592,937	100.0%
2009	7,075,811	100.0%
2010	7,251,099	100.0%
2011	7,454,399	100.0%
2012	8,526,591	156.0%
2013	9,139,553	100.0%

Municipal Employee's Retirement System of Michigan - Department of Transportation and Roads

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial		Funded Ratio (Percent) (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
		Accrued Liability (AAL) - Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)			
12/31/2007	23,416,327	29,838,351	6,422,024	78.5%	4,403,503	145.8%
12/31/2008	23,490,096	30,754,991	7,264,895	76.4%	4,349,967	167.0%
12/31/2009	23,269,656	31,956,448	8,686,792	72.8%	4,217,460	206.0%
12/31/2010	23,041,690	32,829,150	9,787,460	70.2%	3,572,716	274.0%
12/31/2011	22,620,761	33,882,182	11,261,421	66.8%	3,658,008	307.9%
12/31/2012	22,233,523	35,179,211	12,945,688	63.2%	3,539,959	365.7%

Schedule of Employer Contributions

Year Ended December 31,	Annual Required Contributions	Percentage Contributed
2007	\$ 785,661	100.0%
2008	793,065	100.0%
2009	823,566	100.0%
2010	778,406	100.0%
2011	802,947	100.0%
2012	1,043,288	100.0%
2013	1,087,593	100.0%

INGHAM COUNTY, MICHIGAN  
 Required Supplementary Information

Retiree Health Care Plan - Department of Transportation and Roads

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (AAL) (b)	Unfunded (Overfunded) AAL (b-a)	Funded Ratio (Percent) (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-1)/c)
12/31/2006	\$ -	\$ 18,970,649	\$ 18,970,649	-	\$ 3,341,100	567.8%
12/31/2008	-	13,377,603	13,377,603	-	4,038,205	331.3%
12/31/2010	-	13,679,694	13,679,694	-	3,658,008	374.0%
12/31/2012	-	12,924,820	12,924,820	-	3,539,959	365.1%

Schedule of Employer Contributions

Year Ended	Annual Required	Percentage
2010	\$ 1,145,533	47.40%
2011	1,195,280	48.10%
2012	1,227,616	45.20%
2013	802,002	68.13%

Note: The former Ingham County Road Commission was merged with Ingham County on June 1, 2012. The December 31, 2012 actuarial calculation was performed using the same assumptions as the County's historical calculation which may differ from assumptions used in previous years by the former Road Commission.