

Ingham County Pension and OPEB
 Per the 12/31/17 Financial Statements

	County	Road	Medical Care Facility	Total
Pension Liability (Asset) under GASB 68 as of 12/31/16				
Assets	235,375,440	19,864,461	26,706,277	281,946,178
Liabilities	383,349,826	38,897,483	24,637,776	446,885,085
Net Liability	147,974,386	19,033,022	(2,068,501)	164,938,907
Percentage	61.4%	51.1%	108.4%	63.1%
OPEB Liability Under GASB 45 as of 12/31/16				
Assets	13,659,381	378,941	5,017,933	19,056,255
Liabilities	91,294,403	12,068,044	5,429,101	108,791,548
Net Liability	77,635,022	11,689,103	411,168	89,735,293
Percentage	14.96%	3.14%	92.43%	17.52%
OPEB Liability Under GASB 74 as of 12/31/17				
Assets	18,298,406	626,411	5,425,459	24,350,276
Liabilities	128,349,497	12,795,400	5,600,865	146,745,762
Net Liability	110,051,091	12,168,989	175,406	122,395,486
Percentage	14.3%	4.9%	96.9%	16.6%