

Eaton County Road Commission  
 Required Supplementary Information  
 Eaton County Road Commission  
 Retired Employees' Healthcare Plan

For the Year Ended September 30, 2017

**Schedule of Changes in Net OPEB Liability and Related Ratios**

	<b>2017</b>
<b>Total OPEB liability</b>	
Service cost	\$ 40,396
Interest	214,454
Changes of benefit terms	-
Difference between expected and actual experience	
Changes of assumptions	-
Benefit payments	(269,549)
Net change in total OPEB liability	(14,699)
Total OPEB liability – beginning of year	4,797,330
Total OPEB liability – end of year	\$ 4,782,631
 <b>Plan fiduciary net position</b>	
Contributions – employer	\$ 269,549
Net investment income	506,104
Benefit payments	(269,549)
Administrative expenses	(38,049)
Net change in plan fiduciary net position	468,055
Plan fiduciary net position – beginning of year	3,866,230
Plan fiduciary net position – end of year	\$ 4,334,285
 Net OPEB liability – ending	\$ 448,346
 Plan fiduciary net position as a percentage of total OPEB liability	90.63%
 Covered employee payroll	\$ 1,981,402
Net OPEB liability as a percentage of covered employee payroll	22.63%

OPEB schedules are intended to disclose information for ten years. Additional years will be added as they become available.

**Notes to Schedule of Changes in Net OPEB Liability and Related Ratios**

**Benefit Changes** – There were no benefit changes during the year.

**Changes in Assumptions** – There were no changes in assumptions during the year.