

MOFD Balance Sheet - Historical

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Assets												
Operations	31,001,484	29,255,903	28,621,221	28,402,038	27,127,758	23,149,805	16,461,842	14,655,306	13,970,038	16,515,136	16,068,413	15,479,702
Retirement	180,705,624	181,571,268	178,736,259	166,928,253	152,684,877	148,144,884	145,278,032	128,147,791	121,931,508	121,880,818	123,113,314	125,058,297
% funded	75%	72%	72%	68%	71%	70%	71%	62%	57%	62%	64%	67%
Consolidated	211,707,108 58,774,116	210,827,171	207,357,480	195,330,291	179,812,634	171,294,688	161,739,874	142,803,097	135,901,546	138,395,954	139,181,727	140,537,999
Liabilities												
Operations	5,302,717	6,210,816	7,261,581	8,876,068	8,528,611	6,010,404	1,616,926	1,210,282	1,559,530	1,470,125	1,563,326	1,537,061
Retirement*	241,800,861	252,011,215	249,539,413	245,275,216	216,465,372	211,196,573	204,902,439	205,571,337	213,130,689	195,357,948	190,881,749	187,549,493
Consolidated	247,103,578 28,670,172	258,222,031	256,800,994	254,151,284	224,993,982	217,206,976	206,519,365	206,781,619	214,690,219	196,828,073	192,445,075	189,086,554
Net Assets / (Liabilities)												
Operations	25,698,767	23,045,087	21,359,640	19,525,970	18,599,147	17,139,401	14,844,916	13,445,024	12,410,508	15,045,011	14,505,087	13,942,641
Retirement	(61,095,237)	(70,439,947)	(70,803,154)	(78,346,963)	(63,780,495)	(63,051,689)	(59,624,407)	(77,423,546)	(91,199,181)	(73,477,130)	(67,768,435)	(62,491,196)
Consolidated	(35,396,470)	(47,394,860)	(49,443,514)	(58,820,993)	(45,181,348)	(45,912,288)	(44,779,491)	(63,978,522)	(78,788,673)	(58,432,119)	(53,263,348)	(48,548,555)
Audited Financials												
Assets	54,627,066	45,289,112	49,553,300	37,790,211	39,386,825	37,921,236	40,837,381	39,986,513	40,413,428	41,987,104	42,413,250	42,522,422
Liabilities	68,227,423	69,527,681	79,159,013	74,512,924	82,001,252	77,705,922	63,717,455	30,187,414	31,758,514	31,546,926	31,488,662	31,477,514
Net	(13,600,357)	(24,238,569)	(29,605,713)	(36,722,713)	(42,614,427)	(39,784,686)	(22,880,074)	9,799,099	8,654,914	10,440,178	10,924,588	11,044,908
Footnotes (values in addition to what is on balance sheet)												
OPEB Liabilities**						8,513,367	10,367,143	10,548,373	17,992,714	19,348,937	20,611,000	21,799,000
discount rate	6.25%	6.25%	6.25%	6.25%	6.25%	6.50%	7.25%	7.75%	4.25%	4.25%	4.25%	4.25%
Pension												
Assets	184,525,649	179,229,080	161,923,494	169,905,334						123,979,000	124,642,000	
Liabilities	206,886,448	205,963,089	196,432,299	193,403,909						148,360,000	142,547,000	
discount rate	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.25%	7.75%	7.75%	7.75%	7.75%	7.75%
Net	(22,360,799)	(26,734,009)	(34,508,805)	(23,498,575)					not reported	(45,045,193)	(24,381,000)	(17,905,000)
from CCCERA									(40,103,662)			365,000
									4.5			
Audited Financials including Footnotes												
Assets	239,152,715	224,518,192	211,476,794	207,695,545	39,386,825	37,921,236	40,837,381	39,986,513	40,413,428	165,966,104	167,055,250	42,522,422
Liabilities	252,753,072	248,756,761	241,082,507	244,418,258	82,001,252	86,219,289	74,084,598	40,735,787	94,796,421	199,255,863	194,646,662	52,911,514
Net-Net	(13,600,357)	(24,238,569)	(29,605,713)	(36,722,713)	(42,614,427)	(48,298,053)	(33,247,217)	(749,274)	(54,382,993)	(33,289,759)	(27,591,412)	(10,389,092)

* Pension liabilities discounted at same rate as OPEB liabilities starting in 2018

** Only a portions of OPEB net liability was put on the balance sheet before 2017. This is the omitted portion.