



The Hillsdale County Road Commission has been a member of *Municipal Employees' Retirement System* since 1992 as their pension plan for all employees.

Actuarial Accrued Liabilities & Valuation Assets
As of December 31, 2016

Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded Accrued Liabilities
\$11,453,525	\$7,078,238	61.80%	\$4,375,287