



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, 2023

Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded Accrued Liabilities
\$15,733,480	\$11,355,655	72.00%	\$4,377,825