



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, 2024

Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded Accrued Liabilities
\$16,333,182	\$11,788,756	72%	\$4,544,426