

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

For the Year Ended September 30, 2016

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
9/30/2009	\$ 649,075	\$ 3,697,360	\$ 3,048,285	17.6%	\$ 1,706,511	178.6%
9/30/2012	1,842,354	4,860,367	3,018,013	37.9%	1,668,960	180.8%
9/30/2015	3,014,486	3,815,444	800,958	79.0%	1,839,347	43.5%

Schedule of Employer Contributions

Year Ended September 30,	Annual Required Contribution	Percentage Contributed
2014	\$ 235,542	215.0%
2015	133,264	370.0%
2016	133,264	590.3%