

February 2019

STATUS REPORT

ON LOCAL GOVERNMENT PENSION PLANS IN PENNSYLVANIA

A Summary of

2016 Municipal Pension Plan Data
Based on the January 1, 2017, Actuarial Valuation Reports
Submitted Pursuant to Act 205 of 1984

&

2015 County Pension Plan Data
Based on the January 1, 2016, Actuarial Valuation Reports
Submitted Pursuant to Act 293 of 1972

Municipal Pension Reporting Program
(Formerly PERC)
Commonwealth of Pennsylvania



COMMONWEALTH OF PENNSYLVANIA
MUNICIPAL PENSION REPORTING PROGRAM (FORMERLY PERC)
HARRISBURG
17120

February 2019

To: Members of the Pennsylvania General Assembly
and Governor Wolf

Pursuant to Act 100 of 2016, the Department of the Auditor General took over responsibility for collection and biennial reporting of the commonwealth's municipal pension plans status. I am pleased to submit the Municipal Pension Reporting Program's (formerly the Public Employee Retirement Commission) biennial report on the status of the commonwealth's local government pension plans for your review and information. Similar to prior years, my department will be providing additional analysis of this data in early 2019.

Pennsylvania's pension plans for local government employees in total represent one of the largest retirement systems in the nation. Currently, there are more than 3,300 local government pension plans in Pennsylvania and the number continues to grow. Unfortunately, the struggle to properly fund the plans also continues to grow. Many municipalities face financial hardships as well as the reality of more retired members drawing from pension plans than active members contributing to the plans.

This status report provides a snapshot of the condition of local government pension plans throughout the commonwealth. Reported data shows that 98 percent of the pension plans in Pennsylvania are considered small (fewer than 100 members). This is significant to the overall health of pension plans in Pennsylvania because the reported data shows that small pension plans generally have higher administrative expenses, are more affected by the dramatic increases in municipal contributions, and suffer more acutely from low investment returns caused by often volatile market conditions.

Likewise, data shows that although most pension plans in Pennsylvania are considered not distressed, the largest percentage of active membership is in pension plans that are considered severely distressed. This statistic is sobering when considering how, without significant reform, some municipalities may be forced to reduce services to meet pension obligations.

On behalf of the Department of the Auditor General, I am hopeful that you will find this report to be informative as well as useful to illustrate the issues that require attention in order to protect both taxpayers and retirees.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale".

Eugene A. DePasquale
Auditor General

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PREFACE

The following report contains data and discussion on the local government pension plans of the Commonwealth. For the purposes of this report, **the local government pension plans established by municipalities subject to the reporting requirements of Act 205 of 1984 are termed “municipal pension plans,” while the local government pension plans established by counties that continue to report under the provisions of Act 293 of 1972 are termed “county pension plans.”** Where data is combined for municipal and county pension plans, the report uses the term “local government pension plans.”

The data presented in the report was extracted from the individual pension plan reports containing actuarial, financial and demographic information. The municipal pension plan reports submitted under Act 205 requirements covered the 2016 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2015 plan year. Throughout the filing periods, the Municipal Pension Reporting Program (MPRP) endeavored to ensure the reported data was complete and accurate. To the degree possible, the data provided in the individual reports was reviewed for completeness and internal consistency. In extracting the data from the database and in compiling this report, MPRP endeavored to minimize typographical errors and omissions.

When this report was prepared for publication, six municipalities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2017 valuation year. Consequently, data for seven municipal pension plans could not be included in this report. However, the omitted data is not statistically significant due to the small size of the pension plans involved.

PART I

EXECUTIVE SUMMARY

AMENDMENT OF THE ADMINISTRATIVE CODE — ACT 100 OF 2016 AND MUNICIPAL PENSION REPORTING

On July 20, 2016, Act 100 of 2016 was signed into law amending the Administrative Code (P.L. 177, No. 175), to transfer the powers and duties of the Public Employee Retirement Commission (PERC) to both the Independent Fiscal Office and the Department of the Auditor General.

The former commission's **duties relating to municipal pension reporting and analysis** under The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) and the Municipal Pension Systems, Regulating Act (Act 293 of 1972) **were transferred to the Department of the Auditor General** which then created the Municipal Pension Reporting Program within its Office of Budget and Financial Management. Effective August 1, 2016, all duties were fully transitioned to the newly created **Municipal Pension Reporting Program (MPRP)**.

ACT 205 AND THE MUNICIPAL PENSION REPORTING PROGRAM (MPRP)

Act 205 provides a uniform actuarial funding standard for funding municipal pension plans in Pennsylvania. The Act 205 funding standard was first effective for municipal pension plans in 1986. Prior to 2016, the Act 205 funding standard was monitored by PERC. Now, MPRP monitors compliance with the actuarial funding standard described in Act 205.

MPRP monitors compliance by collecting and compiling data from local government pension plans pursuant to the reporting requirements set forth by Act 205. Act 205 also requires disclosure of instances of noncompliance. Disclosure must be made in a public status report to the Governor and General Assembly.

This is the second status report under the MPRP. The report contains: an overview of the general characteristics of pension plans in Pennsylvania; the funding practices of municipal pension plans and the funding status of the plans in Pennsylvania; an overview of the recovery methods provided by Act 44 of 2009; and data tabulations that show general municipal pension plan data.

PART II

GENERAL CHARACTERISTICS

NUMBER OF PLANS

Pennsylvania has a complex system of local government comprising more than 4,600 governing units. General purpose local governments — cities, boroughs, towns and townships — total approximately 2,600 governing units. Special purpose local governments — municipal authorities — total approximately 2,000 governing units. Counties total approximately 66 governing units.

In most instances, general purpose local governments establish separate pension plans for their police, fire and nonuniformed employees, while special purpose local governments and counties generally establish one pension plan for all employees.

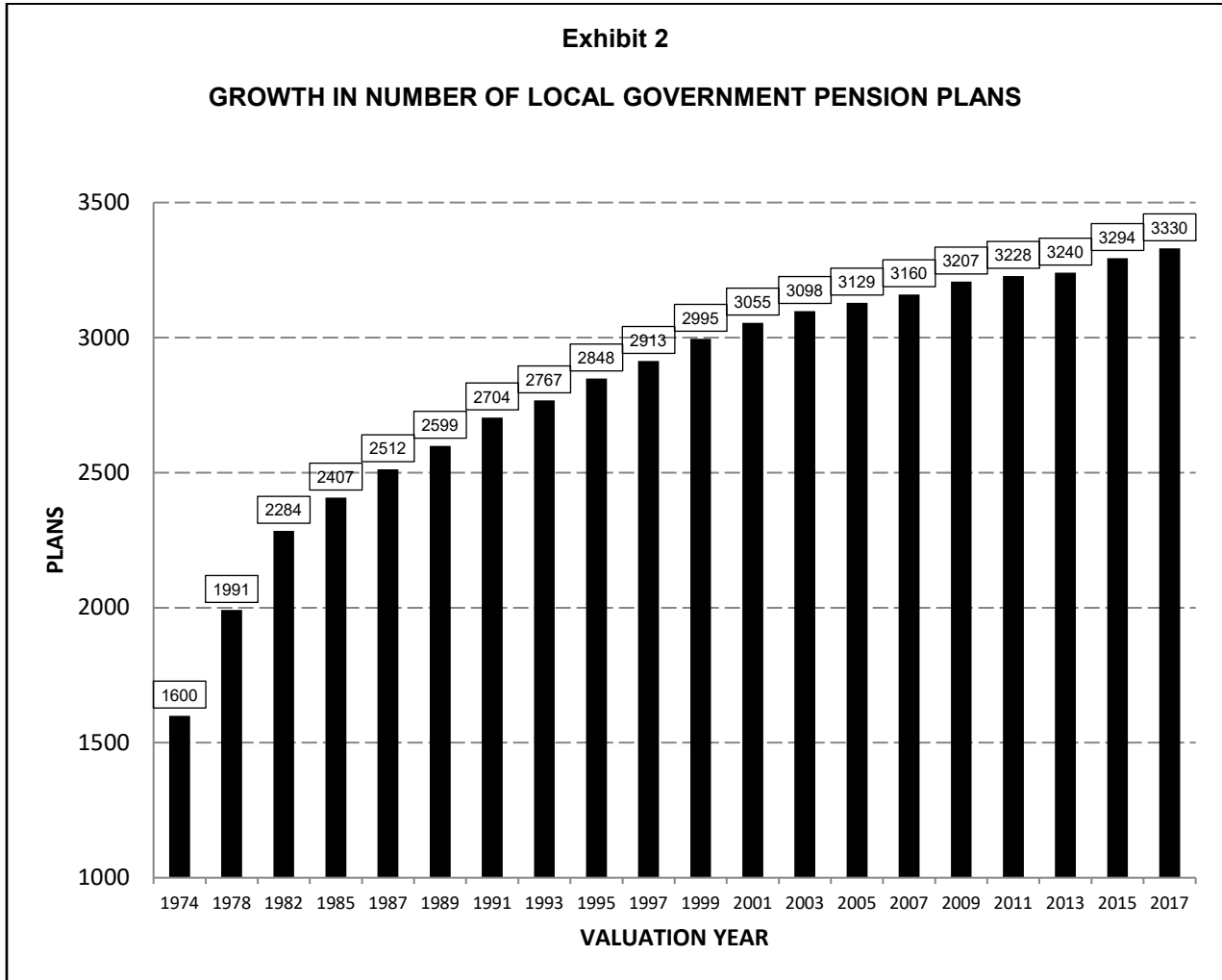
Exhibit 1 shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 2017.

Exhibit 1

NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	Total
County	0	0	71	71
City	59	45	65	169
Borough	462	22	610	1,094
Township (1 st Class)	89	6	122	217
Township (2 nd Class)	301	10	890	1,201
Authority	0	0	515	515
Council of Gov't/Regional	34	3	26	63
Total	945	86	2,299	3,330

Exhibit 2 shows the growth in the number of local government pension plans since reporting requirements were initiated in 1974. Although reporting irregularities, varying reporting criteria, and reporting frequency change affected data, the general trend is clear — the number of local government pension plans in Pennsylvania continues to increase.



As illustrated above in **Exhibit 2**, from 2015 to 2017, the net number of pension plans reported has increased by 36; however, only six (6) of these additional pension plans have 10 or more members.

NATURE OF PLANS

The municipal pension plans included in this report may be categorized as either **defined benefit** pension plans or **defined contribution** pension plans.

Defined benefit pension plans are pension plans where the amount of an employee’s pension benefits are known prior to retirement. The benefits are usually based on factors such as age and salary earned prior to retirement.

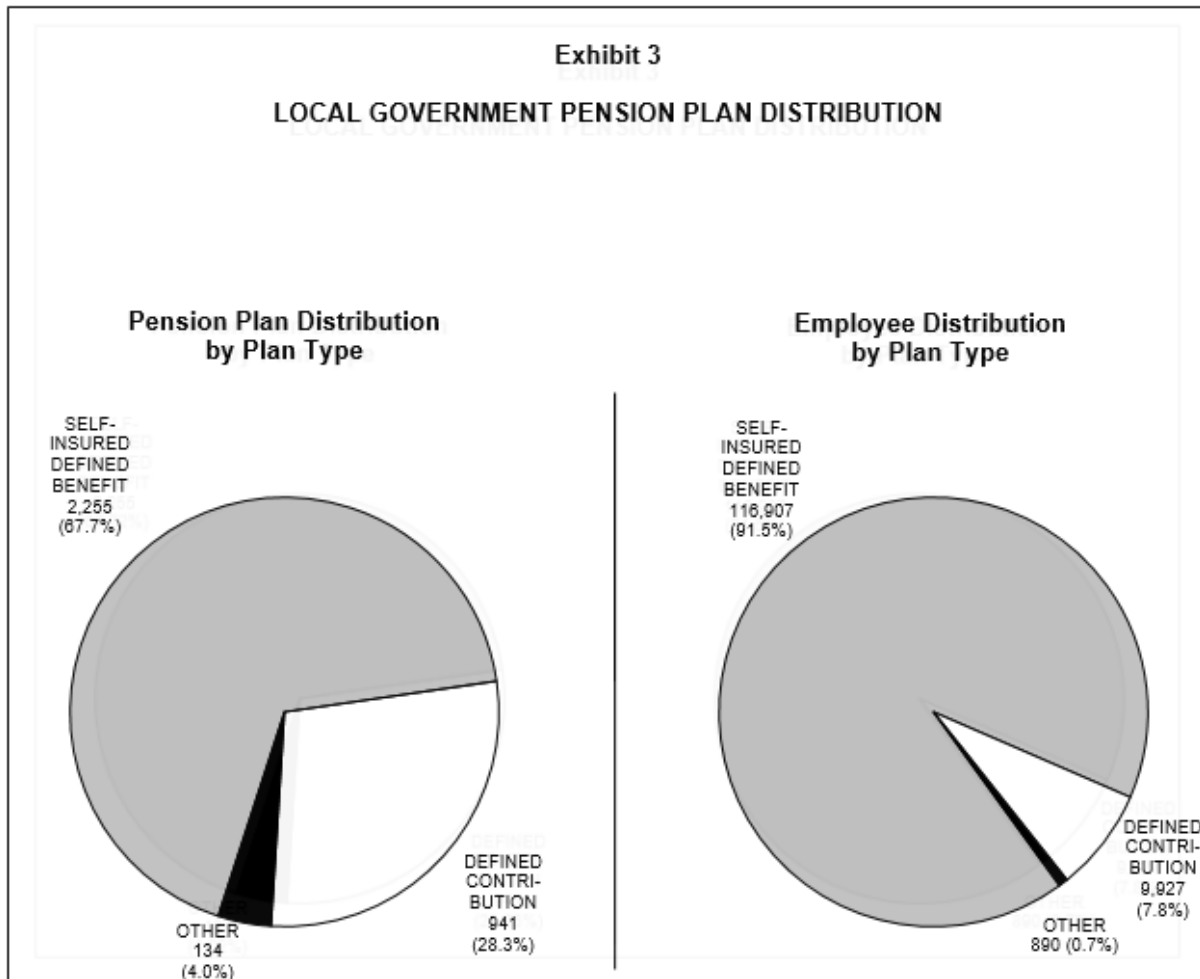
In **defined benefit** pension plans, the pension benefit (to be payable at retirement) is fixed in some manner and a resultant actuarial liability is established and funded. In other words, both the formula used to calculate the benefit amount and the amount of the future benefit are known in advance of retirement. Further, defined benefit pension plans may be characterized as “fully-insured” or “self-insured.” In fully-insured pension plans, fund assets are allocated to individual members through insurance instruments prior to retirement and the insurance is sufficient to guarantee the pension benefits at retirement. In self-insured pension plans, some or all of the risk of providing pension benefits remains with the municipality, even though the plan may have an insurance component.

Defined contribution — also known as money purchase pension plans — are pension plans where the amount of an employee’s pension benefits are not known prior to retirement because the benefits are based on the investment of the contribution, which fluctuates with market conditions.

In **defined contribution** pension plans the pension benefit is determined by the monies accumulated in the retiring employee’s account up to the time of retirement. Each individual employee has a separate account and a certain amount of money is regularly contributed to the plan by both the employer and the employee.

A major distinction between the “defined benefit” and the “defined contribution” approach is most significant in the placement of the risk associated with investment earnings over the period of employment. The employer, as the residual contributor, bears the investment risk in a defined benefit pension plan because they are required to make contributions necessary to pay the defined benefit regardless of market returns. The employee bears the investment risk in a defined contribution pension plan.

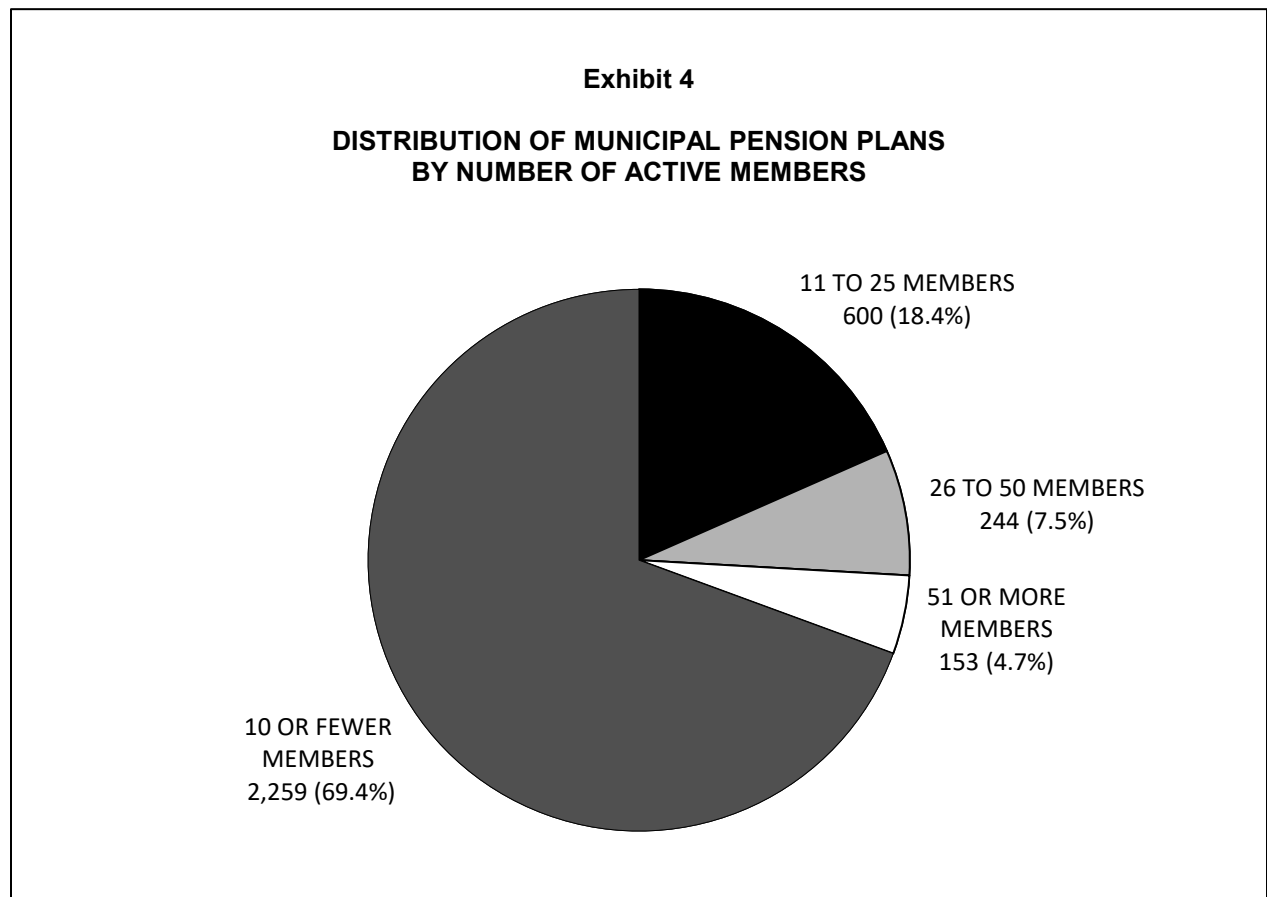
Exhibit 3 shows that the majority (approximately 68 percent) of local government pension plans were self-insured, defined benefit pension plans. An overwhelming majority (approximately 92 percent) of local government employees were members of self-insured, defined benefit pension plans. The graph also shows that defined contribution pension plans represented 28 percent of the local government pension plans, while just 8 percent of the local government employees were in defined contribution pension plans.



SIZE OF PLANS

Excluding Philadelphia, which has a total of 28,615 active members (over 20,000 active members in the nonuniformed pension plan), membership in the municipal pension plans in Pennsylvania ranges in size from one (1) to over 1,700 active members. Surveys of public employee pension plans frequently use a threshold of 100 active members to categorize public employee pension plans as either small or large. Ninety-eight percent (3,199) of Pennsylvania’s pension plans are considered small.

Exhibit 4 shows that pension plans with 10 or fewer active members comprise 69 percent of Pennsylvania’s municipal pension plans and that only about 12 percent of the municipal pension plans in the Commonwealth have more than 25 active members.



The 71 county pension plans in Pennsylvania range in size from plans with as few as 29 active members to one plan with more than 7,100 active members. Most counties maintain one pension plan, although Allegheny County and Beaver County both have more than one.

Exhibit 5

**DISTRIBUTION OF COUNTY PENSION PLANS BY THE
NUMBER OF ACTIVE MEMBERS**

Number of Members	Number of Plans	Average Active Members
100 or fewer	9	43
101 – 200	14	168
201 – 300	8	243
301 – 400	4	371
401 – 500	8	437
501 or more	28	1,542

Exhibit 6 presents data to permit a comparison of municipal government retirement systems and county government retirement systems. It should be noted that while municipal pension plans vary greatly so there can be significant variance we comparing assets and liabilities to county plans which are generally consistent.

Exhibit 6

**MUNICIPAL GOVERNMENT RETIREMENT SYSTEMS
COMPARED WITH COUNTY GOVERNMENT RETIREMENT SYSTEMS**

	Active Members	Actuarial Accrued Liability	Actuarial Assets	Unfunded Actuarial Accrued Liability
Municipal Government Retirement Systems	74,884	\$25,887,076,104	\$17,323,201,352	\$8,791,106,964 ¹
County Government Retirement Systems	52,840	\$10,805,907,302	\$9,229,168,300	\$1,621,180,304 ¹

¹ Represents total of unfunded actuarial accrued liabilities reported for individual pension plans.

PART III

THE RECOVERY PROGRAM

ACT 44 OVERVIEW

Act 44 of 2009, which makes significant changes to Act 205, was signed into law on September 18, 2009. Acknowledging the economic climate, Act 44 made available a number of actuarial tools intended to provide short-term fiscal relief to local governments operating public pension plans.

Act 44 dictates that every municipality with a pension plan must have a distress score calculated and then must be assigned a corresponding distress level, with mandatory remedies, voluntary remedies or no remedies.

ACT 44 DISTRESS SCORE

The Act 44 distress score is based upon the aggregate funded ratio of a municipality's pension plan(s), as reported in the municipality's Act 205 Actuarial Valuation Report(s). The funded ratio is determined by dividing the total actuarial assets of the pension plans by the total actuarial liabilities, and stated as a percentage. If a municipality operates both defined benefit and defined contribution pension plans, all pension plans (including defined contribution plans) are used in the calculation of the total assets and liabilities. The corresponding score and distress level of the funded ratio are shown in **Exhibit 7**. Distress scores only apply to defined benefit plans.

Exhibit 7

DISTRESS SCORING

Funded Ratio	Score	Distress Level	Election Form
90% and above	0	None	No election form, unless (read below)
70% to 89%	1	Level 1 (Minimal)	Voluntary Remedies
50% to 69%	2	Level 2 (Moderate)	Mandatory and Voluntary Remedies
Less than 50%	3	Level 3 (Severe)	Mandatory and Voluntary Remedies

Municipalities with a funded ratio of 90% or above will have a distress score of zero (0), with no mandatory or voluntary remedies. A municipality with a score of zero will receive a form from MPRP to opt out of any remedies elected while it was at a higher distress level.

Municipalities with distress scores of one (1) have voluntary remedies only whereas municipalities with distress scores of two (2) or three (3) have both voluntary and mandatory remedies. Outlined below are the remedies for each distress level. Voluntary remedies are elected by submitting an election form to MPRP. If no election form is submitted, MPRP assumes no new voluntary remedies have been elected, but the mandated remedies must be implemented.

Level 1 (Minimal Distress)

Voluntary Remedies –

- Aggregation of pension funds for administration and investment
- Establishment of total member contributions
- Deviation from municipal contribution limitations
- May pay 75% or more of the amortization requirement for 2 years
- Increase in the asset smoothing corridor from 20% to 30% for an additional 2 years (expired on 12/31/2012, whether elected or not elected)

Level 2 (Moderate Distress)

Voluntary Remedies –

- Establishment of total member contributions
- Deviation from municipal contribution limitations
- Utilization of the special taxing authority under Act 205
- Establishment of a revised benefit plan for newly hired employees
- May pay 75% or more of the amortization requirement for 4 years
- Increase in the asset smoothing corridor from 20% to 30% for an additional 4 years (expired on 12/31/2014, whether elected or not elected)

Mandatory Remedies –

- Aggregation of pension funds for administration and investment
- Submission of a plan for administrative improvement

Level 3 (Severe Distress)

Voluntary Remedies –

- Establishment of total member contributions
- Deviation from municipal contribution limitations
- Utilization of the special taxing authority under Act 205
- May pay 75% or more of the amortization requirement for 6 years
- Increase in the asset smoothing corridor from 20% to 30% for an additional 4 years (expired on 12/31/2014, whether elected or not elected)

Mandatory Remedies –

- Aggregation of pension funds for administration and investment
- Establishment of a revised benefit plan for newly hired employees
- Submission of a plan for administrative improvement

CURRENT AND PREVIOUS ACT 44 DISTRESS SCORE COMPARISON

The mandates of Act 44 now require MPRP to calculate distress scores for each biennial filing period. If a municipality's score improves, it may continue to utilize the longer time frames for amortization reduction. If a municipality's distress level deteriorates, the municipality may extend the amortization reduction by the difference between the time period allowed for the previous distress level and the current distress level. All other remedies elected and implemented may be continued.

The following charts break down the current and the previous distress scores by level and by municipal class. As shown in **Exhibit 8**, the number of municipalities in the **minimal** and **moderate distressed** levels **increased** while the number of municipalities in the **not distressed** and **severely distressed** levels **decreased**. Inclusion of Philadelphia within the severely distressed category skews the overall percentages. The distress score of each individual municipality is available on MPRP's website at www.paauditor.gov/mprp-reports.

Exhibit 8

DISTRESS SCORE BY DISTRESS LEVEL

Level	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2018	2016	2014	2018	2016	2014	2018	2016	2014	2018	2016	2014
0 (Not Distressed)	914	944	808	62.8%	65.2%	55.8%	16,117	17,703	12,446	23.4%	26.3%	18.7%
1 (Minimal)	451	411	500	31.0%	28.4%	34.5%	17,147	15,013	17,631	25.0%	22.3%	26.5%
2 (Moderate)	83	80	117	5.7%	5.5%	8.1%	6,052	5,972	8,870	8.8%	8.8%	13.4%
3 (Severe)	7	13	23	0.5%	0.9%	1.6%	29,377	28,723	27,477	42.8%	42.6%	41.4%
	1,455	1,448	1,448				68,693	67,411	66,424			

Exhibit 9

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2018	2016	2014	2018	2016	2014	2018	2016	2014	2018	2016	2014
Cities	18	18	14	1.2%	1.2%	1.0%	1,320	2,008	1,191	1.9%	3.0%	1.8%
Boroughs	334	337	297	23.0%	23.3%	20.5%	4,487	4,818	3,833	6.5%	7.1%	5.8%
1 st Class Twps.	47	48	39	3.2%	3.3%	2.7%	2,570	2,603	1,991	3.7%	3.9%	3.0%
2 nd Class Twps.	329	336	279	22.6%	23.2%	19.3%	4,266	4,538	2,957	6.2%	6.7%	4.5%
Authorities	161	172	151	11.1%	11.9%	10.4%	3,164	3,301	2,189	4.6%	4.9%	3.3%
Regionals/COGs	25	33	28	1.7%	2.3%	1.9%	310	435	285	0.5%	0.6%	0.4%
	914	944	808				16,617	17,703	12,446			

As shown in **Exhibit 9**, 914 municipalities (62.8%) are not considered distressed, representing 16,617 active members (23.5%).

Exhibit 10

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2018	2016	2014	2018	2016	2014	2018	2016	2014	2018	2016	2014
Cities	25	27	23	1.7%	1.9%	1.6%	4,562	3,995	3,904	6.6%	5.9%	5.9%
Boroughs	134	139	173	9.2%	9.6%	11.9%	3,539	3,195	3,758	5.2%	4.7%	5.7%
1 st Class Twps.	37	31	36	2.5%	2.1%	2.5%	2,653	2,508	2,654	3.9%	3.7%	4.0%
2 nd Class Twps.	176	155	198	12.1%	10.7%	13.7%	3,795	3,383	4,804	5.5%	5.0%	7.2%
Authorities	67	53	62	4.6%	3.7%	4.3%	2,283	1,786	2,304	3.3%	2.6%	3.5%
Regionals/COGs	12	6	8	0.8%	0.4%	0.6%	315	146	207	0.5%	0.2%	0.3%
	451	411	500				17,147	15,013	17,631			

As shown in **Exhibit 10**, 451 municipalities (31.0%) are considered minimally distressed, representing 17,147 active members (25.0%).

Exhibit 11

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2018	2016	2014	2018	2016	2014	2018	2016	2014	2018	2016	2014
Cities	10	8	16	0.7%	0.6%	1.1%	4,596	4,328	5,660	6.7%	6.4%	8.5%
Boroughs	29	16	29	2.0%	1.1%	2.0%	242	212	813	0.4%	0.3%	1.2%
1 st Class Twps.	6	10	13	0.4%	0.7%	0.9%	328	470	879	0.5%	0.7%	1.3%
2 nd Class Twps.	28	36	42	1.9%	2.5%	2.9%	279	292	453	0.4%	0.4%	0.7%
Authorities	9	9	15	0.6%	0.6%	1.0%	606	648	992	0.9%	1.0%	1.5%
Regionals/COGs	1	1	2	0.1%	0.1%	0.1%	1	22	73	0.0%	0.0%	0.1%
	83	80	117				6,052	5,972	8,870			

As shown in **Exhibit 11**, 83 municipalities (5.7%) are considered moderately distressed, representing only 6,052 active members (8.8%).

Exhibit 12

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 3

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2018	2016	2014	2018	2016	2014	2018	2016	2014	2018	2016	2014
Cities	3	3	3	0.2%	0.2%	0.2%	29,638	28,689	27,425	42.8%	42.6%	41.3%
Boroughs	1	5	5	0.1%	0.3%	0.3%	0	17	6	0.0%	0.0%	0.0%
1 st Class Twps.	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
2 nd Class Twps.	2	4	14	0.1%	0.3%	1.0%	5	15	44	0.0%	0.0%	0.1%
Authorities	1	1	1	0.1%	0.1%	0.1%	4	2	2	0.0%	0.0%	0.0%
Regionals/COGs	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
	7	13	23				29,377	28,723	27,477			

As shown in **Exhibit 12**, 7 municipalities (0.5%) and 29,377 active members (42.8%) are considered severely distressed. The severely distressed pension plans include Pennsylvania's largest city, Philadelphia. Reported data indicates that the majority of these severely distressed plans are those that are less than 10 years old and have given past service credits to the participating employees. Giving past service credits creates a large liability that must be paid off over the remaining working life of the employee (averaging less than fifteen years). A shorter working life increases the amortization payment, thus increasing the municipality's MMO.

PART IV
DATA TABULATIONS

The following tables show general municipal pension plan data as of:

- January 1, 2017 actuarial valuation reports for municipalities, and
- January 1, 2016 actuarial valuation report for counties.

The columns labeled “PLAN TYPE” indicate the type of employee covered by the pension plan. The plan column uses “P” for police officers, “F” for firefighters, and “N” for nonuniformed employees.

In instances where more than one pension plan is maintained for an employee type, a numeric code is appended to the letter code for employee type to identify the individual pension plan. To indicate the type of benefit plan, the type column uses a letter code (A, B or C). The letter code “A” indicates a defined contribution pension plan or a pension plan without a defined benefit structure or defined contributions. The letter code “B” indicates a defined benefit pension plan that is fully-insured. The letter “C” indicates a defined benefit pension plan that is self-insured in whole or in part. The letter code “U” indicates a Taft-Hartley Act collectively bargained, jointly trustee, multi-employer pension plan governed primarily by the federal Employee Retirement Income Security Act of 1974 (ERISA).

An asterisk in a data column indicates a value that cannot be calculated or data that is not applicable.

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ADA	Abbottstown-Paradise Joint Sewer Authority	N A	2	0	136,112	136,112	0	0	100
ADA	Arendtsville Borough	N A	2	0	213,495	213,495	0	0	100
ADA	Berwick Township	N C	3	3	261,546	289,437	-27,891	-19	111
ADA	Biglerville Borough	N1 C	3	0	530,189	489,600	40,589	22	92
ADA	Biglerville Borough	N2 A	0	0	79,642	79,642	0	*	100
ADA	Biglerville Borough	P C	2	0	456,311	416,687	39,624	30	91
ADA	Bonneauville Borough	N A	7	0	833,192	833,192	0	0	100
ADA	Butler Township	N C	1	4	475,750	344,654	131,096	290	72
ADA	Carroll Valley Borough	N C	11	6	2,289,778	1,527,045	762,733	138	67
ADA	Carroll Valley Borough	P C	4	0	1,108,198	1,048,902	59,296	24	95
ADA	Conewago Township	N A	9	0	417,871	417,871	0	0	100
ADA	Conewago Township	P C	9	4	2,530,396	2,716,015	-185,619	-25	107
ADA	Cumberland Township	N C	9	3	1,136,041	1,054,768	81,273	19	93
ADA	Cumberland Township	P C	12	3	2,675,114	2,688,302	-13,188	-2	100
ADA	Cumberland Township Authority	N A	6	0	212,099	212,099	0	0	100
ADA	East Berlin Area Joint Authority	N C	3	0	279,262	283,477	-4,215	-3	102
ADA	East Berlin Borough	N C	2	1	421,466	364,448	57,018	71	86
ADA	East Berlin Borough	P C	1	1	269,740	413,754	-144,014	-291	153
ADA	Eastern Adams Regional Police	P C	6	1	1,079,426	1,282,023	-202,597	-53	119
ADA	Fairfield Municipal Authority	N C	1	0	135,968	102,749	33,219	45	76
ADA	Franklin Township	N A	4	0	143,355	143,355	0	0	100
ADA	Gettysburg Borough	N C	18	17	3,031,459	2,865,246	166,213	20	95
ADA	Gettysburg Borough	P C	10	10	4,240,461	4,749,737	-509,276	-77	112
ADA	Gettysburg Municipal Authority	N C	18	4	2,969,781	2,271,692	698,089	68	76
ADA	Hamilton Township	N C	2	1	258,960	255,885	3,075	3	99
ADA	Hamiltonban Township	N C	3	0	112,550	245,754	-133,204	-107	218
ADA	Hamiltonban Township	P C	0	1	110,943	204,557	-93,614	*	184
ADA	Lake Meade Municipal Authority	N A	5	0	481,706	481,706	0	0	100
ADA	Latimore Township	N A	0	0	86,426	86,426	0	*	100
ADA	Latimore Township	P C	0	3	528,834	396,736	132,098	*	75
ADA	Liberty Township	N A	2	0	47,959	47,959	0	0	100
ADA	Liberty Township	P C	1	0	218,555	339,731	-121,176	-188	155
ADA	Littlestown Borough	N C	8	2	692,883	773,483	-80,600	-23	112
ADA	Littlestown Borough	P C	8	5	2,221,960	1,904,236	317,724	54	86
ADA	McSherrystown Borough	N C	4	2	1,016,465	1,000,957	15,508	7	98
ADA	McSherrystown Borough	P C	2	4	1,472,358	1,113,490	358,868	238	76
ADA	Menallen Township	N C	1	3	332,150	300,103	32,047	66	90
ADA	Mt Joy Township	N A	4	0	46,571	46,571	0	0	100
ADA	Mt Pleasant Township	N A	6	0	350,301	350,301	0	0	100
ADA	New Oxford Borough	N A	2	0	103,699	103,699	0	0	100
ADA	New Oxford Municipal Authority	N A	8	0	154,640	154,640	0	0	100
ADA	Oxford Township	N A	5	0	233,410	233,410	0	0	100
ADA	Possum Valley Municipal Authority	N A	3	0	236,363	236,363	0	0	100
ADA	Reading Township	N C	3	1	185,772	295,795	-110,023	-79	159
ADA	Reading Township	P C	2	0	437,734	481,920	-44,186	-33	110

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ADA	Straban Township	N C	5	2	260,012	260,877	-865	0	100
ADA	Tyrone Township	N C	0	0	0	26,540	-26,540	*	*
ADA	White Run Regional Municipal Authority	N C	4	4	945,968	983,668	-37,700	-16	104
ADA	York Springs Borough	N C	1	2	449,216	470,807	-21,591	-35	105
ALL	Aleppo Township	N A	3	0	77,462	77,462	0	0	100
ALL	Aleppo Township	P C	0	3	839,080	844,614	-5,534	*	101
ALL	Allegheny County Sanitary Authority	N1 C	122	71	45,206,362	39,045,205	6,161,157	66	86
ALL	Allegheny County Sanitary Authority	N2 C	272	176	114,122,729	112,189,617	1,933,112	10	98
ALL	Allegheny Valley Joint Sewer Authority	N C	11	8	2,935,994	3,014,166	-78,172	-12	103
ALL	Aspinwall Borough	N C	8	5	2,872,692	2,217,625	655,067	162	77
ALL	Aspinwall Borough	P C	6	6	2,084,986	1,981,007	103,979	24	95
ALL	Avalon Borough	N C	4	3	576,955	553,849	23,106	12	96
ALL	Avalon Borough	P C	5	5	2,623,604	2,352,032	271,572	63	90
ALL	Baldwin Borough	N1 C	13	15	3,629,453	3,155,702	473,751	62	87
ALL	Baldwin Borough	N2 A	7	0	143,215	143,215	0	0	100
ALL	Baldwin Borough	P C	23	26	21,326,110	15,240,567	6,085,543	243	71
ALL	Baldwin Township	N A	3	0	576,033	576,033	0	0	100
ALL	Baldwin Township	P C	5	3	2,346,410	2,494,306	-147,896	-32	106
ALL	Bell Acres Borough	N C	5	1	408,528	468,905	-60,377	-21	115
ALL	Bell Acres Borough	P C	3	1	652,176	643,545	8,631	4	99
ALL	Bellevue Borough	F C	3	0	435,105	334,995	100,110	44	77
ALL	Bellevue Borough	N C	17	5	1,602,579	2,166,525	-563,946	-76	135
ALL	Bellevue Borough	P C	14	12	7,358,544	5,469,220	1,889,323	148	74
ALL	Ben Avon Borough	N C	2	0	503,368	352,175	151,193	122	70
ALL	Ben Avon Borough	P C	0	2	297,983	652,534	-354,551	*	219
ALL	Bethel Park Borough	N C	58	43	15,914,701	13,954,656	1,960,045	60	88
ALL	Bethel Park Borough	P C	32	34	29,606,443	23,485,703	6,120,740	178	79
ALL	Blawnox Borough	N A	4	0	540,504	540,504	0	0	100
ALL	Blawnox Borough	P C	1	2	1,398,169	2,236,943	-838,774	-1,193	160
ALL	Brackenridge Borough	N C	10	5	1,811,157	2,030,984	-219,827	-41	112
ALL	Brackenridge Borough	P C	4	2	2,529,239	2,516,229	13,010	4	99
ALL	Braddock Borough	P C	0	4	277,108	273,919	3,189	*	99
ALL	Braddock Hills Borough	P C	2	4	636,909	384,887	252,022	262	60
ALL	Brentwood Borough	N C	18	2	1,992,116	1,690,701	301,415	29	85
ALL	Brentwood Borough	P C	13	13	6,074,086	5,725,942	348,144	24	94
ALL	Bridgeville Borough	N C	9	8	2,403,495	2,351,551	51,944	10	98
ALL	Bridgeville Borough	P C	8	6	3,650,720	3,788,983	-138,263	-17	104
ALL	Carnegie Borough	F C	0	1	95,341	74,178	21,163	*	78
ALL	Carnegie Borough	N C	15	12	4,645,536	3,518,861	1,126,675	136	76
ALL	Carnegie Borough	P C	12	9	4,676,305	3,103,102	1,573,203	153	66
ALL	Castle Shannon Borough	N C	14	9	1,901,884	1,391,857	510,027	72	73
ALL	Castle Shannon Borough	P C	13	11	6,580,891	4,549,727	2,031,164	163	69
ALL	Cheswick Borough	N C	2	3	1,174,528	1,129,029	45,499	41	96
ALL	Cheswick Borough	P C	1	3	1,964,299	1,806,114	158,185	183	92
ALL	Churchill Borough	N C	4	3	1,109,206	1,087,144	22,062	11	98

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Churchill Borough	P C	10	6	5,691,595	5,331,832	359,763	42	94
ALL	Clairton City	F C	0	20	2,181,761	1,603,854	577,907	*	74
ALL	Clairton City	N C	8	15	2,548,206	3,061,979	-513,773	-131	120
ALL	Clairton City	P C	9	14	2,281,517	606,652	1,674,865	282	27
ALL	Clairton Municipal Authority	N C	15	3	2,019,405	2,301,226	-281,821	-28	114
ALL	Collier Township	N C	22	13	3,610,860	3,173,327	437,533	36	88
ALL	Collier Township	P C	18	7	5,697,270	4,327,322	1,369,948	79	76
ALL	Collier Township Municipal Authority	N C	0	0	0	0	0	*	*
ALL	Coraopolis Borough	N C	10	16	1,247,212	1,487,054	-239,842	-56	119
ALL	Coraopolis Borough	P C	9	8	4,940,485	5,072,948	-132,463	-18	103
ALL	Coraopolis Water and Sewer Authority	N C	9	3	300,613	278,076	22,537	5	93
ALL	Crafton Borough	N C	10	9	1,567,404	1,257,305	310,099	60	80
ALL	Crafton Borough	P C	9	6	3,542,814	4,022,685	-479,871	-60	114
ALL	Crescent Township	N C	4	3	475,914	656,471	-180,557	-88	138
ALL	Crescent Township	P C	3	1	1,260,695	1,259,294	1,401	1	100
ALL	Deer Creek Drainage Basin Authority	N U	8	0	0	0	0	0	100
ALL	Dormont Borough	N C	21	5	3,269,905	3,213,391	56,514	5	98
ALL	Dormont Borough	P C	12	12	11,725,921	10,551,955	1,173,966	88	90
ALL	Dravosburg Borough	N1 U	2	0	0	0	0	0	100
ALL	Dravosburg Borough	N2 C	1	1	420,717	386,859	33,858	84	92
ALL	Duquesne City	F C	0	13	1,290,467	1,009,614	280,853	*	78
ALL	Duquesne City	N C	17	15	3,806,721	3,233,112	573,609	99	85
ALL	Duquesne City	P1 C	0	23	2,376,397	1,904,571	471,826	*	80
ALL	Duquesne City	P2 C	11	5	2,661,422	2,007,734	653,688	96	75
ALL	East Deer Township	N C	3	1	434,515	586,240	-151,725	-111	135
ALL	East Deer Township	P C	1	1	255,709	1,311,590	-1,055,881	-2,042	513
ALL	East McKeesport Borough	P C	3	1	700,418	693,084	7,334	4	99
ALL	East Pittsburgh Borough	N C	0	4	45,282	7,867	37,415	*	17
ALL	East Pittsburgh Borough	P C	0	2	74,738	166,475	-91,737	*	223
ALL	Edgewood Borough	N C	5	3	898,840	1,065,825	-166,985	-77	119
ALL	Edgewood Borough	P C	8	5	2,420,726	1,887,811	532,915	75	78
ALL	Edgeworth Boro Municipal Authority	N C	6	0	520,559	834,704	-314,145	-91	160
ALL	Edgeworth Borough	N C	7	3	1,620,136	1,901,289	-281,153	-71	117
ALL	Edgeworth Borough	P C	4	4	1,905,992	2,160,844	-254,852	-76	113
ALL	Elizabeth Boro Municipal Authority	N C	3	3	778,957	775,583	3,374	2	100
ALL	Elizabeth Borough	P C	2	1	380,387	491,051	-110,664	-106	129
ALL	Elizabeth Township	N C	14	27	4,533,624	4,662,450	-128,826	-16	103
ALL	Elizabeth Township	P C	12	15	8,761,243	9,721,287	-960,044	-108	111
ALL	Elizabeth Township Sanitary Authority	N C	0	3	570,698	801,159	-230,461	*	140
ALL	Etna Borough	N C	9	4	1,601,037	1,682,630	-81,593	-19	105
ALL	Etna Borough	P C	6	4	2,003,987	2,545,683	-541,696	-134	127
ALL	Fawn Township	N C	2	4	185,223	220,731	-35,508	-51	119
ALL	Fawn Township	P C	1	3	929,451	1,081,125	-151,674	-224	116
ALL	Fawn Township Sewer Authority	N C	1	0	115,219	106,357	8,862	20	92
ALL	Fawn-Frazer Jt. Water Authority	N C	2	6	473,327	460,577	12,750	12	97

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Findlay Township	N1 U	7	0	0	0	0	0	100
ALL	Findlay Township	N2 C	15	3	3,638,603	2,959,197	679,406	75	81
ALL	Findlay Township	N3 A	3	0	29,533	29,533	0	0	100
ALL	Findlay Township	P C	14	9	14,549,606	11,641,078	2,908,528	189	80
ALL	Forest Hills Borough	N1 C	9	12	2,972,049	2,440,866	531,183	97	82
ALL	Forest Hills Borough	N2 A	2	0	92,759	92,759	0	0	100
ALL	Forest Hills Borough	P C	9	11	8,370,259	6,479,395	1,890,864	224	77
ALL	Forward Township	N C	3	3	520,732	621,355	-100,623	-77	119
ALL	Forward Township	P C	2	4	2,000,912	1,926,911	74,001	53	96
ALL	Fox Chapel Authority	N1 U	7	0	0	0	0	0	100
ALL	Fox Chapel Authority	N2 C	5	4	2,227,078	2,356,977	-129,899	-37	106
ALL	Fox Chapel Borough	N1 C	12	12	6,293,099	5,981,639	311,460	30	95
ALL	Fox Chapel Borough	N2 A	1	0	6,434	6,434	0	0	100
ALL	Fox Chapel Borough	P C	11	9	5,803,873	7,116,326	-1,312,453	-118	123
ALL	Franklin Park Borough	N C	22	4	2,914,516	2,242,663	671,853	51	77
ALL	Franklin Park Borough	P C	11	3	5,053,001	5,223,148	-170,147	-17	103
ALL	Frazer Township	N C	2	2	477,736	449,001	28,735	23	94
ALL	Frazer Township	P C	2	0	72,297	162,330	-90,033	-72	225
ALL	Frazer Township Authority	N C	0	1	79,011	85,022	-6,011	*	108
ALL	Glassport Borough	N1 A	2	0	284,615	284,615	0	0	100
ALL	Glassport Borough	N2 U	7	0	0	0	0	0	100
ALL	Glassport Borough	P C	5	5	2,029,778	1,468,483	561,295	195	72
ALL	Green Tree Borough	N A	17	0	1,616,366	1,616,366	0	0	100
ALL	Green Tree Borough	P C	10	9	6,094,988	6,418,257	-323,269	-28	105
ALL	Hampton Shaler Water Authority	N C	27	12	6,594,616	5,857,417	737,199	40	89
ALL	Hampton Township	N1 C	35	21	9,878,445	8,526,075	1,352,370	56	86
ALL	Hampton Township	N2 A	11	0	183,454	183,454	0	0	100
ALL	Hampton Township	P C	17	15	14,363,815	14,854,052	-490,237	-31	103
ALL	Harmar Township	N C	7	8	1,232,137	936,881	295,256	80	76
ALL	Harmar Township	P C	8	5	2,232,373	1,571,741	660,632	114	70
ALL	Harmar Township Municipal Authority	N U	4	0	0	0	0	0	100
ALL	Harrison Township	N C	13	10	4,226,874	4,527,281	-300,407	-41	107
ALL	Harrison Township	P C	13	10	8,384,073	8,933,013	-548,940	-46	107
ALL	Harrison Township Water Authority	N C	12	7	2,551,693	2,830,605	-278,912	-42	111
ALL	Heidelberg Borough	P C	4	1	369,151	605,260	-236,109	-121	164
ALL	Homestead Borough	N C	8	3	580,800	483,359	97,441	33	83
ALL	Homestead Borough	P C	11	11	3,234,890	1,930,895	1,303,995	165	60
ALL	Indiana Township	N C	12	2	1,566,909	1,316,945	249,964	33	84
ALL	Indiana Township	P C	10	7	6,456,994	5,626,253	830,741	86	87
ALL	Ingram Borough	N A	3	0	554,547	554,547	0	0	100
ALL	Ingram Borough	P C	4	6	2,361,580	2,319,038	42,542	15	98
ALL	Jefferson Hills Borough	N1 C	0	1	104,311	68,704	35,607	*	66
ALL	Jefferson Hills Borough	N2 U	14	0	0	0	0	*	100
ALL	Jefferson Hills Borough	N3 A	3	0	0	0	0	0	100
ALL	Jefferson Hills Borough	P C	15	11	9,789,623	7,705,880	2,083,743	146	79

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Kennedy Township	N A	10	0	830,837	830,837	0	0	100
ALL	Kennedy Township	P C	8	6	4,352,754	3,669,686	683,068	101	84
ALL	Kilbuck Township	P C	0	1	559,634	343,010	216,624	*	61
ALL	Leet Township	N C	5	2	657,820	468,313	189,507	119	71
ALL	Leet Township	P C	1	4	1,777,534	1,783,162	-5,628	-9	100
ALL	Leetsdale Boro Municipal Authority	N C	3	4	720,317	760,643	-40,326	-24	106
ALL	Leetsdale Borough	N C	6	4	489,902	439,382	50,520	19	90
ALL	Leetsdale Borough	P C	4	4	1,165,390	911,158	254,232	91	78
ALL	Liberty Borough	N A	3	0	181,408	181,408	0	0	100
ALL	Liberty Borough	P A	1	0	149,210	149,210	0	0	100
ALL	Marshall Township	N C	21	4	4,275,284	3,548,611	726,673	56	83
ALL	McCandless Township	N1 C	0	2	257,543	114,344	143,199	*	44
ALL	McCandless Township	N2 A	41	0	6,019,487	6,019,487	0	0	100
ALL	McCandless Township	P C	24	27	15,232,119	15,014,729	217,390	9	99
ALL	McCandless Township Sanitary Authority	N1 C	46	17	12,661,556	11,121,385	1,540,171	52	88
ALL	McCandless Township Sanitary Authority	N2 A	11	0	74,688	74,688	0	0	100
ALL	McKees Rocks Borough	N1 A	1	0	47,732	47,732	0	0	100
ALL	McKees Rocks Borough	N2 U	6	0	0	0	0	0	100
ALL	McKees Rocks Borough	P C	7	10	4,334,132	4,529,302	-195,170	-29	105
ALL	McKeesport City	F C	19	44	12,543,194	9,969,506	2,573,688	222	79
ALL	McKeesport City	N1 C	5	49	7,679,699	5,575,697	2,104,002	847	73
ALL	McKeesport City	N2 C	37	7	7,374,783	6,010,722	1,364,061	77	82
ALL	McKeesport City	P C	45	73	19,632,411	14,187,500	5,444,911	199	72
ALL	McKeesport City Housing Authority	N A	24	0	4,755,446	4,755,446	0	0	100
ALL	McKeesport City Municipal Authority	N C	45	19	9,047,978	7,301,812	1,746,166	71	81
ALL	Medical Rescue Team South Authority	N A	27	0	1,172,795	1,172,795	0	0	100
ALL	Millvale Borough	N C	9	7	1,209,540	1,002,141	207,399	53	83
ALL	Millvale Borough	P C	6	3	1,097,910	1,284,613	-186,703	-45	117
ALL	Monroeville Borough	N C	96	91	43,382,357	39,540,398	3,841,959	63	91
ALL	Monroeville Borough	P C	44	51	51,503,992	42,738,809	8,765,183	169	83
ALL	Monroeville Municipal Authority	N C	32	22	15,201,560	14,440,060	761,500	34	95
ALL	Moon Township	N A	44	0	8,948,111	8,948,111	0	0	100
ALL	Moon Township	P C	21	29	20,541,965	19,996,218	545,747	21	97
ALL	Moon Township Municipal Authority	N C	36	20	11,944,459	11,855,621	88,838	3	99
ALL	Mount Lebanon Parking Authority	N A	0	0	1,372,538	1,372,538	0	*	100
ALL	Mt Lebanon Township	F C	17	12	15,543,522	15,601,522	-58,000	-3	100
ALL	Mt Lebanon Township	N1 C	74	64	25,034,092	24,985,342	48,750	1	100
ALL	Mt Lebanon Township	N2 A	12	0	1,203,071	1,203,071	0	0	100
ALL	Mt Lebanon Township	P C	45	49	55,642,519	48,357,677	7,284,842	140	87
ALL	Mt Oliver Borough	N A	7	0	348,873	348,873	0	0	100
ALL	Mt Oliver Borough	P C	10	3	1,203,669	1,369,744	-166,075	-25	114
ALL	Munhall Borough	N1 C	16	14	5,327,422	4,784,113	543,309	66	90
ALL	Munhall Borough	N2 A	3	0	38,144	38,144	0	0	100
ALL	Munhall Borough	P C	20	13	11,139,941	11,364,472	-224,531	-12	102
ALL	Neville Township	N C	6	3	600,353	657,641	-57,288	-18	110

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Neville Township	P C	0	8	1,173,723	757,262	416,461	*	65
ALL	North Braddock Borough	N C	8	4	1,619,624	1,357,931	261,693	75	84
ALL	North Braddock Borough	P C	0	5	796,217	575,232	220,985	*	72
ALL	North Fayette Township	N A	45	0	3,432,204	3,432,204	0	0	100
ALL	North Fayette Township	P C	20	10	11,388,120	9,392,358	1,995,762	97	82
ALL	North Versailles Township	N C	25	17	6,049,777	5,532,909	516,868	42	91
ALL	North Versailles Township	P C	19	12	9,475,617	8,336,245	1,139,372	67	88
ALL	Northern Regional Police	N A	2	0	180,416	180,416	0	0	100
ALL	Northern Regional Police	P C	32	17	17,672,322	16,485,440	1,186,882	43	93
ALL	Northland Public Library Authority	N A	40	0	3,050,909	3,050,909	0	0	100
ALL	Oakdale Borough	N C	1	3	204,630	130,537	74,093	242	64
ALL	Oakmont Borough	N C	7	7	2,294,255	1,619,143	675,112	163	71
ALL	Oakmont Borough	P C	6	6	3,704,736	3,052,678	652,058	138	82
ALL	Oakmont Borough Municipal Authority	N1 C	20	8	7,245,993	6,089,518	1,156,475	90	84
ALL	Oakmont Borough Municipal Authority	N2 C	12	9	4,715,353	4,003,947	711,406	80	85
ALL	Ohara Township	N1 C	14	9	2,873,622	3,322,998	-449,376	-50	116
ALL	Ohara Township	N2 A	7	0	478,173	478,173	0	0	100
ALL	Ohara Township	P C	12	12	7,043,113	8,140,738	-1,097,625	-100	116
ALL	Ohio Township	N C	16	2	5,240,369	3,711,804	1,528,565	157	71
ALL	Ohio Township	P C	14	2	4,700,115	4,390,897	309,218	27	93
ALL	Penn Hills Township	N C	55	67	15,967,234	15,565,766	401,468	11	97
ALL	Penn Hills Township	P C	51	61	52,941,567	37,102,565	15,839,002	290	70
ALL	Pine Township	N A	26	0	3,433,409	3,433,409	0	0	100
ALL	Pitcairn Borough	N C	7	8	1,003,511	778,498	225,013	70	78
ALL	Pitcairn Borough	P C	3	4	1,106,702	931,211	175,491	93	84
ALL	Pitts. & All. Co. Sports & Exhibition Auth	N A	16	0	1,680,759	1,680,759	0	0	100
ALL	Pittsburgh City	F C	670	1,099	445,271,063	241,394,024	203,877,039	358	54
ALL	Pittsburgh City	N1 C	1,718	1,679	371,330,236	224,014,919	147,315,317	162	60
ALL	Pittsburgh City	N2 A	0	0	0	0	0	*	100
ALL	Pittsburgh City	P C	929	1,470	483,208,558	261,080,152	222,128,406	274	54
ALL	Pittsburgh City Housing Authority	N A	288	0	41,090,268	41,090,268	0	0	100
ALL	Pittsburgh City Redevelopment Authority	N A	80	0	12,403,945	12,403,945	0	0	100
ALL	Pittsburgh Public Parking Authority	N C	64	31	12,000,754	14,359,284	-2,358,530	-74	120
ALL	Pleasant Hills Authority	N A	1	0	14,634	14,634	0	0	100
ALL	Pleasant Hills Borough	N C	23	11	5,769,808	6,157,526	-387,718	-33	107
ALL	Pleasant Hills Borough	P C	18	14	8,709,984	9,105,634	-395,650	-23	105
ALL	Plum Boro Municipal Authority	N1 A	1	0	132,667	132,667	0	0	100
ALL	Plum Boro Municipal Authority	N2 C	20	0	413,978	83,911	330,067	32	20
ALL	Plum Borough	N1 A	13	0	1,367,127	1,367,127	0	0	100
ALL	Plum Borough	N2 U	24	0	0	0	0	0	100
ALL	Plum Borough	P C	26	18	15,472,553	11,330,299	4,142,254	162	73
ALL	Port Vue Borough	N U	3	0	0	0	0	0	100
ALL	Port Vue Borough	P C	2	2	561,707	782,585	-220,878	-188	139
ALL	Rankin Borough	N C	1	1	26,152	115,214	-89,062	-240	441
ALL	Rankin Borough	P C	1	2	201,197	1,008,621	-807,424	-1,605	501

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Reserve Township	N C	4	10	1,239,140	1,409,006	-169,866	-105	114
ALL	Reserve Township	P C	3	2	1,404,635	2,511,685	-1,107,050	-589	179
ALL	Richland Township	N A	15	0	2,063,914	2,063,914	0	0	100
ALL	Riverview Sanitary Authority	N C	4	3	665,758	650,032	15,726	6	98
ALL	Robinson Township	N U	25	0	0	0	0	0	100
ALL	Robinson Township	P C	23	17	17,492,227	16,162,408	1,329,819	52	92
ALL	Robinson Township Municipal Authority	N C	25	12	11,203,439	9,788,298	1,415,141	75	87
ALL	Ross Township	N1 C	41	34	12,000,698	12,778,293	-777,595	-33	106
ALL	Ross Township	N2 A	5	0	9,580	9,580	0	0	100
ALL	Ross Township	P C	39	40	29,362,640	26,419,994	2,942,646	73	90
ALL	Rosslyn Farms Borough	N A	2	0	157,795	157,795	0	0	100
ALL	Scott Township	N C	26	17	5,249,625	5,391,888	-142,263	-10	103
ALL	Scott Township	P C	19	19	14,357,564	12,329,021	2,028,543	96	86
ALL	Sewickley Boro Water Authority	N C	8	1	887,279	968,858	-81,579	-16	109
ALL	Sewickley Borough	N C	14	14	4,548,577	4,215,850	332,727	36	93
ALL	Sewickley Borough	P C	8	8	4,895,470	5,306,455	-410,985	-53	108
ALL	Sewickley Heights Borough	N1 C	8	1	1,720,973	2,191,310	-470,337	-92	127
ALL	Sewickley Heights Borough	N2 A	1	0	1,235	1,235	0	0	100
ALL	Sewickley Heights Borough	P C	3	4	2,172,111	1,917,617	254,494	85	88
ALL	Shaler Township	N1 C	23	31	4,621,987	5,582,337	-960,350	-73	121
ALL	Shaler Township	N2 C	17	20	7,770,826	7,818,720	-47,894	-4	101
ALL	Shaler Township	P C	26	24	20,524,796	21,305,983	-781,187	-32	104
ALL	Sharpsburg Borough	N C	8	5	1,466,639	1,804,362	-337,723	-97	123
ALL	Sharpsburg Borough	P C	5	6	1,841,835	1,714,323	127,512	41	93
ALL	South Fayette Township	N1 A	13	0	536,749	536,749	0	0	100
ALL	South Fayette Township	N2 U	13	0	0	0	0	0	100
ALL	South Fayette Township	N3 A	1	0	39,214	39,214	0	0	100
ALL	South Fayette Township	P C	16	12	10,881,991	8,633,603	2,248,388	136	79
ALL	South Fayette Township Municipal Authority	N C	8	4	1,113,874	1,051,337	62,537	12	94
ALL	South Park Township	N A	20	0	2,582,110	2,582,110	0	0	100
ALL	South Park Township	P C	14	10	8,633,982	8,151,562	482,420	34	94
ALL	Southwest Regional Dispatch Center	N C	0	0	0	52,505	-52,505	*	*
ALL	Springdale Borough	N C	8	9	3,701,020	2,384,512	1,316,508	242	64
ALL	Springdale Borough	P C	3	2	689,247	760,734	-71,487	-31	110
ALL	Springdale Township	N C	1	3	810,623	1,158,558	-347,935	-702	143
ALL	Springdale Township	P C	3	0	288,940	347,697	-58,757	-32	120
ALL	Steel Rivers Council Of Governments	N A	7	0	719,980	719,980	0	0	100
ALL	Stowe Township	N C	6	3	743,908	709,901	34,007	13	95
ALL	Stowe Township	P C	6	8	2,492,531	2,183,681	308,850	55	88
ALL	Swissvale Borough	F C	2	4	1,606,154	1,379,835	226,319	160	86
ALL	Swissvale Borough	N1 U	12	0	0	0	0	0	100
ALL	Swissvale Borough	N2 C	3	7	517,580	446,567	71,013	44	86
ALL	Swissvale Borough	P C	15	7	4,877,322	4,394,274	483,048	43	90
ALL	Tarentum Borough	N C	19	16	4,948,378	4,538,252	410,126	43	92
ALL	Tarentum Borough	P C	7	4	2,443,183	2,688,905	-245,722	-46	110

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Thornburg Borough	N A	2	0	15,871	15,871	0	0	100
ALL	Tri Community South Ems System	N A	24	0	1,181,978	1,181,978	0	0	100
ALL	Turtle Creek Borough	N C	4	4	1,436,584	1,327,913	108,671	48	92
ALL	Turtle Creek Borough	P C	4	10	2,594,352	1,792,217	802,135	282	69
ALL	Upper Allegheny Joint Sanitary Authority	N C	19	9	5,311,609	5,038,857	272,752	25	95
ALL	Upper St Clair Township	N1 C	27	21	5,984,273	5,076,965	907,308	55	85
ALL	Upper St Clair Township	N2 A	58	0	3,006,467	3,006,467	0	0	100
ALL	Upper St Clair Township	N3 A	3	0	651,909	651,909	0	0	100
ALL	Upper St Clair Township	P C	23	19	21,077,409	21,342,942	-265,533	-12	101
ALL	Valley Ambulance Authority	N A	28	0	2,548,459	2,548,459	0	0	100
ALL	Verona Borough	N C	4	2	439,351	602,825	-163,474	-107	137
ALL	Versailles Borough	N C	1	1	175,915	789,633	-613,718	-2,315	449
ALL	Versailles Borough	P C	2	2	1,042,013	1,597,636	-555,623	-476	153
ALL	West Deer Township	N C	11	3	4,035,257	3,943,669	91,588	13	98
ALL	West Deer Township	P C	11	6	7,670,803	6,524,613	1,146,190	128	85
ALL	West Homestead Borough	N C	5	1	704,059	834,270	-130,211	-64	118
ALL	West Homestead Borough	P C	6	4	1,687,225	2,112,742	-425,517	-118	125
ALL	West Mifflin Borough	N C	70	50	9,731,653	9,186,134	545,519	24	94
ALL	West Mifflin Borough	P C	33	31	22,447,692	17,991,360	4,456,332	126	80
ALL	West Mifflin Sanitary Sewer Municipal Auth	N C	19	13	2,846,075	2,401,472	444,603	35	84
ALL	West View Boro Municipal Authority	N1 C	56	40	23,189,900	17,866,674	5,323,226	135	77
ALL	West View Boro Municipal Authority	N2 C	32	24	22,748,629	18,318,034	4,430,595	182	81
ALL	West View Borough	N C	10	8	3,209,301	3,111,786	97,515	15	97
ALL	West View Borough	P C	10	8	6,276,576	6,872,381	-595,805	-66	109
ALL	Western Allegheny County Municipal Authori	N C	8	4	861,736	527,451	334,285	80	61
ALL	White Oak Borough	N C	8	3	2,656,005	1,890,240	765,765	175	71
ALL	White Oak Borough	P C	12	10	7,006,200	6,005,178	1,001,022	93	86
ALL	Whitehall Borough	N C	25	16	5,377,074	4,812,902	564,172	37	90
ALL	Whitehall Borough	P C	21	19	18,641,634	15,134,194	3,507,440	151	81
ALL	Wilkins Township	N C	10	7	2,517,117	2,598,293	-81,176	-13	103
ALL	Wilkins Township	P C	12	10	7,055,135	6,286,540	768,595	73	89
ALL	Wilkesburg Borough	F C	0	14	2,574,212	2,716,513	-142,301	*	106
ALL	Wilkesburg Borough	N C	32	18	3,311,589	2,904,289	407,300	30	88
ALL	Wilkesburg Borough	P C	21	31	13,682,675	12,430,790	1,251,885	67	91
ALL	Wilkesburg-Penn Jt Water Authority	N1 C	62	50	17,408,340	17,522,231	-113,891	-3	101
ALL	Wilkesburg-Penn Jt Water Authority	N2 C	28	28	13,867,736	10,808,266	3,059,470	121	78
ALL	Wilmerding Borough	N C	1	0	155,763	279,141	-123,378	-290	179
ALL	Wilmerding Borough	P C	0	2	124,907	63,420	61,487	*	51
ARM	Apollo Borough	N A	2	0	77,991	77,991	0	0	100
ARM	Apollo Borough	P A	1	0	18,869	18,869	0	0	100
ARM	Armstrong Conservation District	N A	6	0	478,201	478,201	0	0	100
ARM	Bethel Township	N C	2	0	216,265	211,733	4,532	6	98
ARM	Cowanshannock Township	N C	5	2	215,983	216,961	-978	-1	100
ARM	Dayton Borough	N A	3	0	56,233	56,233	0	0	100
ARM	East Franklin Township	N A	5	0	517,743	517,743	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ARM	East Franklin Township	P1 A	1	0	112,100	112,100	0	0	100
ARM	East Franklin Township	P2 A	1	0	28,003	28,003	0	0	100
ARM	Ford City Borough	N C	9	8	694,622	703,107	-8,485	-2	101
ARM	Ford City Borough	P C	1	7	1,500,300	1,318,138	182,162	412	88
ARM	Ford City Borough Sewage Disposal Authorit	N C	4	1	271,868	250,193	21,675	11	92
ARM	Freeport Borough	N A	4	0	428,397	428,397	0	0	100
ARM	Freeport Borough	P C	1	1	425,984	735,892	-309,908	-757	173
ARM	Gilpin Township	N U	3	0	0	0	0	0	100
ARM	Gilpin Township	P C	0	2	580,248	591,719	-11,471	*	102
ARM	Kiskiminetas Township	N U	5	0	0	0	0	0	100
ARM	Kiskiminetas Township Municipal Authority	N C	0	2	145,068	146,744	-1,676	*	101
ARM	Kittanning Borough	N C	14	15	4,364,375	4,436,313	-71,938	-11	102
ARM	Kittanning Borough	P C	7	7	3,796,287	3,214,136	582,151	118	85
ARM	Kittanning Suburban Joint Water Authority	N A	7	0	595,611	595,611	0	0	100
ARM	Leechburg Borough	N U	1	0	0	0	0	0	100
ARM	Leechburg Borough	P C	3	3	879,989	599,009	280,980	158	68
ARM	Mahoning Township	N A	1	0	127,508	127,508	0	0	100
ARM	Manor Township Joint Municipal Authority	N C	6	2	977,035	971,552	5,483	2	99
ARM	North Apollo Borough	N C	1	0	46,486	60,386	-13,900	-32	130
ARM	North Apollo Borough	P C	0	1	51,391	48,798	2,593	*	95
ARM	North Buffalo Township	N A	3	0	70,210	70,210	0	0	100
ARM	Parker Area Authority	N1 C	0	0	184,241	181,094	3,147	*	98
ARM	Parker Area Authority	N2 A	4	0	8,515	8,515	0	0	100
ARM	Parks Township	N A	1	0	7,314	7,314	0	0	100
ARM	Parks Township	P C	2	1	1,133,920	819,376	314,544	306	72
ARM	Parks Township Municipal Authority	N C	1	2	118,652	117,704	948	8	99
ARM	Plumcreek Township	N C	4	4	494,057	404,190	89,867	80	82
ARM	Rural Valley Borough	N C	1	0	121,141	117,208	3,933	7	97
ARM	Shannock Valley General Services Authority	N A	1	0	35,846	35,846	0	0	100
ARM	South Bend Township	N A	3	0	75,739	75,739	0	0	100
ARM	South Buffalo Township	N C	3	2	409,119	344,217	64,902	51	84
ARM	South Buffalo Township	P C	2	0	268,005	241,894	26,111	36	90
ARM	Sugarcreek Township	N C	3	2	375,411	325,015	50,396	56	87
ARM	Valley Township	N C	0	0	91,314	77,216	14,098	*	85
ARM	Washington Township	N C	2	3	106,638	125,402	-18,764	-34	118
ARM	West Franklin Township	N A	3	0	35,756	35,756	0	0	100
BEA	Aliquippa City	F C	9	7	4,703,977	4,659,516	44,461	8	99
BEA	Aliquippa City	N C	11	9	1,642,253	1,422,814	219,439	56	87
BEA	Aliquippa City	P C	16	23	10,957,722	7,913,339	3,044,383	324	72
BEA	Aliquippa Municipal Water Authority	N1 C	9	0	531,650	1,715,782	-1,184,132	-242	323
BEA	Aliquippa Municipal Water Authority	N2 C	2	0	288,450	497,637	-209,187	-133	173
BEA	Ambridge Borough	F C	2	3	2,259,658	2,323,430	-63,772	-35	103
BEA	Ambridge Borough	N C	4	8	1,024,549	757,785	266,764	148	74
BEA	Ambridge Borough	P C	11	11	5,851,101	5,269,260	581,841	67	90
BEA	Ambridge Borough Municipal Authority	N C	5	2	1,326,975	1,324,475	2,500	1	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	Ambridge Borough Water Authority	N C	15	11	2,650,643	3,135,636	-484,993	-63	118
BEA	Baden Borough	N A	7	0	556,237	556,237	0	0	100
BEA	Baden Borough	P C	3	2	1,254,605	1,116,576	138,029	60	89
BEA	Baden Borough Municipal Authority	N A	2	0	27,458	27,458	0	0	100
BEA	Beaver Borough	N1 C	11	10	3,954,175	3,341,350	612,825	93	85
BEA	Beaver Borough	N2 A	2	0	41,975	41,975	0	*	100
BEA	Beaver Borough	P C	10	9	4,372,636	3,074,202	1,298,434	154	70
BEA	Beaver County Housing Authority	N A	79	0	9,610,945	9,610,945	0	0	100
BEA	Beaver Falls City	F C	7	16	4,787,909	3,596,592	1,191,317	252	75
BEA	Beaver Falls City	N C	27	15	6,559,635	6,515,664	43,971	4	99
BEA	Beaver Falls City	P C	17	28	10,254,763	8,516,875	1,737,888	137	83
BEA	Beaver Falls Municipal Authority	N C	36	28	13,163,854	12,204,519	959,335	38	93
BEA	Big Beaver Borough	N C	5	2	142,028	145,093	-3,065	-2	102
BEA	Big Beaver Borough	P C	0	1	90,162	207,758	-117,596	*	230
BEA	Bradys Run Sanitary Authority	N C	11	5	1,390,635	962,475	428,160	72	69
BEA	Bridgewater Borough	N A	2	0	58,974	58,974	0	0	100
BEA	Bridgewater Borough	P C	2	0	177,750	226,432	-48,682	-48	127
BEA	Brighton Township	N C	8	5	2,145,599	2,163,022	-17,423	-4	101
BEA	Brighton Township	P C	8	4	2,029,150	1,827,138	202,012	34	90
BEA	Brighton Township Municipal Authority	N C	5	4	1,473,074	1,500,794	-27,720	-9	102
BEA	Brighton Township Sewer Authority	N C	4	2	861,426	776,769	84,657	36	90
BEA	Center Township	N A	9	0	1,157,631	1,157,631	0	0	100
BEA	Center Township	P C	13	9	7,502,872	5,054,593	2,448,279	220	67
BEA	Center Township Sanitary Authority	N A	8	0	814,128	814,128	0	0	100
BEA	Chippewa Township	N C	9	5	1,206,996	1,032,637	174,359	35	86
BEA	Chippewa Township	P C	8	3	3,270,456	3,306,619	-36,163	-7	101
BEA	Conway Borough	N C	5	4	1,094,765	1,004,939	89,826	36	92
BEA	Conway Borough	P C	4	2	1,561,418	1,221,141	340,277	125	78
BEA	Creswell Heights Joint Authority	N C	10	8	4,356,693	4,306,251	50,442	8	99
BEA	Darlington Township	N A	6	0	181,184	181,184	0	0	100
BEA	Darlington Township	P A	0	0	5,399	5,399	0	*	100
BEA	Daugherty Township	N C	3	1	235,750	211,292	24,458	23	90
BEA	Daugherty Township	P C	0	1	309,437	843,321	-533,884	*	273
BEA	East Rochester Borough	N C	2	3	328,434	360,875	-32,441	-42	110
BEA	Economy Borough	N C	11	1	1,899,712	2,134,149	-234,437	-37	112
BEA	Economy Borough	P C	11	7	6,530,558	5,967,351	563,207	59	91
BEA	Economy Borough Municipal Authority	N1 A	6	0	127,559	127,559	0	0	100
BEA	Economy Borough Municipal Authority	N2 A	5	0	37,471	37,471	0	0	100
BEA	Franklin Township	N C	5	14	1,584,664	1,540,943	43,721	19	97
BEA	Franklin Township	P C	3	1	145,285	230,697	-85,412	-62	159
BEA	Freedom Borough	N A	3	0	158,831	158,831	0	0	100
BEA	Greene Township	N1 A	5	0	743,473	743,473	0	0	100
BEA	Greene Township	N2 U	3	0	0	0	0	0	100
BEA	Hanover Township	N1 U	4	0	0	0	0	0	100
BEA	Hanover Township	N2 A	2	0	27,645	27,645	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	Harmony Township	N1 U	4	0	0	0	0	0	100
BEA	Harmony Township	N2 A	4	0	12,534	12,534	0	0	100
BEA	Harmony Township	P C	5	4	2,613,700	2,732,175	-118,475	-30	105
BEA	Hopewell Township	N C	30	19	6,982,329	6,708,114	274,215	18	96
BEA	Hopewell Township	P C	15	13	8,109,328	7,596,068	513,260	43	94
BEA	Independence Township	N U	6	0	0	0	0	0	100
BEA	Independence Township	P C	1	2	787,615	796,028	-8,413	-17	101
BEA	Midland Borough	N C	0	7	405,465	254,512	150,953	*	63
BEA	Midland Borough	P C	3	8	2,164,374	1,843,634	320,740	156	85
BEA	Midland Borough Municipal Authority	N C	8	4	1,725,462	1,867,972	-142,510	-34	108
BEA	Monaca Borough	N C	13	11	2,268,816	2,524,227	-255,411	-37	111
BEA	Monaca Borough	P C	7	3	2,668,016	2,796,706	-128,690	-21	105
BEA	New Brighton Borough	N C	11	15	2,910,842	2,020,338	890,504	137	69
BEA	New Brighton Borough	P C	8	7	4,345,684	4,732,647	-386,963	-65	109
BEA	New Sewickley Township	N1 A	5	0	62,951	62,951	0	0	100
BEA	New Sewickley Township	N2 A	3	0	383,840	383,840	0	0	100
BEA	New Sewickley Township	N3 U	5	0	0	0	0	0	100
BEA	New Sewickley Township	P C	10	5	2,663,189	2,727,104	-63,915	-9	102
BEA	North Sewickley Township	N A	1	0	5,688	5,688	0	0	100
BEA	North Sewickley Township	P C	1	2	391,868	502,601	-110,733	-187	128
BEA	North Sewickley Township Water Authority	N A	3	0	65,038	65,038	0	0	100
BEA	Ohioville Borough	N A	4	0	230,519	230,519	0	0	100
BEA	Ohioville Borough	P A	2	0	107,812	107,812	0	0	100
BEA	Patterson Township	N C	4	2	395,447	367,338	28,109	18	93
BEA	Patterson Township	P C	4	1	554,649	686,501	-131,852	-47	124
BEA	Potter Township	N U	1	0	0	0	0	0	100
BEA	Pulaski Township	N C	1	0	137,021	139,282	-2,261	-5	102
BEA	Raccoon Township	N C	4	4	799,644	729,665	69,979	45	91
BEA	Raccoon Township	P C	5	1	938,398	524,014	414,384	161	56
BEA	Rochester Area Joint Sewer Authority	N C	3	4	1,608,241	1,173,821	434,420	199	73
BEA	Rochester Borough	N A	6	0	564,169	564,169	0	0	100
BEA	Rochester Borough	P C	6	8	3,882,148	2,439,919	1,442,229	326	63
BEA	Rochester Township	N C	5	3	591,638	584,940	6,698	3	99
BEA	Rochester Township	P C	4	1	771,340	1,145,353	-374,013	-164	148
BEA	Shippingport Borough	N1 U	3	0	0	0	0	0	100
BEA	Shippingport Borough	N2 A	1	0	33,741	33,741	0	0	100
BEA	Shippingport Borough	P C	1	2	763,528	740,877	22,651	40	97
BEA	South Beaver Township	N C	3	2	475,870	467,661	8,209	7	98
BEA	South Beaver Township	P C	4	2	712,756	806,672	-93,916	-49	113
BEA	Vanport Township	N A	3	0	144,395	144,395	0	0	100
BEA	Vanport Township	P C	0	2	265,541	1,088,881	-823,340	*	410
BEA	Vanport Township Municipal Authority	N C	6	1	1,775,522	1,725,298	50,224	12	97
BEA	White Township	P C	0	0	208,247	167,509	40,738	*	80
BED	Bedford Borough	N C	9	11	3,713,707	3,260,574	453,133	105	88
BED	Bedford Borough	P C	5	3	1,973,569	1,572,890	400,679	150	80

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BED	Bedford Borough Water Authority	N C	6	5	1,813,719	1,473,463	340,256	157	81
BED	Bedford Township	N C	7	2	1,415,812	1,145,627	270,185	102	81
BED	Bedford Township Municipal Authority	N A	6	0	83,162	83,162	0	0	100
BED	Broad Top Township	N A	9	0	814,120	814,120	0	0	100
BED	East St Clair Township	N C	3	1	73,144	43,704	29,440	27	60
BED	Everett Borough	N C	4	2	412,304	491,618	-79,314	-55	119
BED	Everett Borough	P C	3	0	1,054,137	1,053,302	835	1	100
BED	Everett Borough Municipal Authority	N C	4	1	445,220	380,174	65,046	32	85
BED	Hopewell Township	N A	4	0	90,976	90,976	0	0	100
BED	Hyndman Borough	N C	1	6	1,072,816	969,434	103,382	183	90
BED	Hyndman Borough Municipal Authority	N C	2	0	170,355	142,669	27,686	37	84
BED	Saxton Borough	N C	3	0	280,094	321,421	-41,327	-41	115
BED	Saxton Borough	P C	1	2	188,128	560,079	-371,951	-2,415	298
BED	Saxton Borough Municipal Authority	N C	2	0	159,152	94,119	65,033	77	59
BED	Snake Spring Township	N A	3	0	58,187	58,187	0	0	100
BED	Snake Spring Township Municipal Authority	N A	2	0	30,371	30,371	0	0	100
BER	Albany Township	N C	1	2	252,618	307,236	-54,618	-115	122
BER	Alsace Township	N A	4	0	214,355	214,355	0	0	100
BER	Amity Township	N C	18	3	2,576,136	2,306,195	269,941	27	90
BER	Amity Township	P C	12	5	4,731,611	3,602,606	1,129,005	103	76
BER	Antietam Valley Municipal Authority	N C	4	3	1,540,243	1,156,528	383,715	185	75
BER	Bally Borough	N C	5	5	635,665	838,516	-202,851	-83	132
BER	Bally Borough	P C	2	1	390,373	439,611	-49,238	-43	113
BER	Berks Area Regional Transportation Authori	N1 C	102	71	10,196,298	8,729,440	1,466,858	32	86
BER	Berks Area Regional Transportation Authori	N2 C	0	22	4,191,728	4,352,845	-161,117	*	104
BER	Berks Area Regional Transportation Authori	N3 U	22	0	0	0	0	0	100
BER	Bern Township	N C	7	5	1,353,201	957,237	395,964	97	71
BER	Bern Township	P C	11	7	5,268,677	3,192,843	2,075,834	219	61
BER	Bethel Township	N C	2	0	88,520	38,450	50,070	57	43
BER	Bethel Township	P C	3	0	182,765	172,088	10,677	7	94
BER	Birdsboro Borough	N1 U	11	0	0	0	0	0	100
BER	Birdsboro Borough	N2 C	2	8	489,209	628,089	-138,880	-133	128
BER	Birdsboro Borough	P C	7	5	2,659,690	2,814,135	-154,445	-25	106
BER	Boyertown Borough	N C	7	13	714,872	567,067	147,805	51	79
BER	Boyertown Borough	P C	7	5	2,884,394	2,135,015	749,379	134	74
BER	Brecknock Township	N A	0	0	0	0	0	*	100
BER	Brecknock Township	P C	5	3	1,659,173	1,190,989	468,184	128	72
BER	Caernarvon Township	P C	6	3	2,188,235	2,415,176	-226,941	-52	110
BER	Central Berks Regional Police Force	P C	14	7	6,060,753	5,062,053	998,700	77	84
BER	Centre Township	N C	3	2	467,296	515,735	-48,439	-34	110
BER	Centre Township	P C	0	2	541,537	571,274	-29,737	*	105
BER	Colebrookdale Township	N C	6	7	1,051,662	1,013,977	37,685	13	96
BER	Colebrookdale Township	P C	9	6	5,230,343	5,566,878	-336,535	-45	106
BER	Cumru Township	N1 C	22	14	2,413,085	1,828,283	584,802	45	76
BER	Cumru Township	N2 A	29	0	477,326	477,326	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Cumru Township	P C	18	23	14,611,949	11,098,005	3,513,944	193	76
BER	Douglass Township	N C	4	4	809,251	824,486	-15,235	-6	102
BER	Douglass Township	P C	4	4	1,419,961	2,266,947	-846,986	-250	160
BER	Earl Township	N1 C	3	4	569,490	534,967	34,523	27	94
BER	Earl Township	N2 A	5	0	33,484	33,484	0	0	100
BER	Exeter Township	N1 C	8	7	1,694,919	1,749,817	-54,898	-11	103
BER	Exeter Township	N2 U	34	0	0	0	0	0	100
BER	Exeter Township	P C	23	19	17,622,449	16,813,892	808,557	32	95
BER	Fleetwood Borough	N1 C	4	10	2,289,048	2,076,240	212,808	80	91
BER	Fleetwood Borough	N2 A	1	0	1,828	1,828	0	0	100
BER	Fleetwood Borough	P C	6	5	3,383,499	2,672,290	711,209	133	79
BER	Greenwich Township	N C	4	5	757,235	704,891	52,344	32	93
BER	Hamburg Borough	N C	18	8	2,072,258	1,655,589	416,669	51	80
BER	Hamburg Borough	P C	7	5	2,429,969	1,936,289	493,680	110	80
BER	Heidelberg Township	N A	1	0	3,128	3,128	0	0	100
BER	Heidelberg Township	P1 C	0	1	181,499	257,124	-75,625	*	142
BER	Heidelberg Township	P2 A	0	0	0	0	0	*	100
BER	Hereford Township	N C	4	1	194,155	274,608	-80,453	-47	141
BER	Kenhorst Borough	N C	5	1	472,759	542,684	-69,925	-30	115
BER	Kutztown Borough	N C	45	31	13,070,446	11,545,098	1,525,348	64	88
BER	Kutztown Borough	P C	12	7	4,724,429	5,034,936	-310,507	-31	107
BER	Laureldale Borough	N C	9	2	1,531,663	1,151,213	380,450	88	75
BER	Laureldale Borough	P C	4	4	1,380,384	1,411,027	-30,643	-10	102
BER	Leesport Borough	N C	3	1	201,449	206,506	-5,057	-4	103
BER	Longswamp Township	N C	7	0	936,775	967,923	-31,148	-8	103
BER	Lower Alsace Township	N1 C	4	4	1,849,331	1,583,169	266,162	126	86
BER	Lower Alsace Township	N2 A	1	0	6,585	6,585	0	0	100
BER	Lower Heidelberg Township	N A	3	0	172,490	172,490	0	0	100
BER	Lower Heidelberg Township	P C	10	1	2,404,924	1,933,337	471,587	52	80
BER	Maidencreek Township	N C	5	3	533,647	921,051	-387,404	-134	173
BER	Maidencreek Township Authority	N C	6	3	929,472	861,189	68,283	20	93
BER	Marion Township	N A	0	0	2,812	2,812	0	*	100
BER	Maxatawny Township	N C	6	2	718,912	714,444	4,468	1	99
BER	Mohnton Borough	N A	3	0	72,140	72,140	0	0	100
BER	Mohnton Borough	P C	4	2	1,024,663	802,401	222,262	93	78
BER	Mount Penn Borough Municipal Authority	N C	5	2	1,004,246	816,125	188,121	68	81
BER	Mt Penn Borough	N C	3	2	574,071	516,390	57,681	46	90
BER	Muhlenberg Township	N C	35	13	5,964,919	4,615,850	1,349,069	71	77
BER	Muhlenberg Township	P C	28	19	19,483,612	15,375,865	4,107,747	143	79
BER	Muhlenberg Township Authority	N C	19	4	2,615,400	2,231,027	384,373	43	85
BER	New Morgan Borough	N A	0	0	0	0	0	*	100
BER	Northern Berks Regional Police Department	P C	12	6	6,401,549	6,017,079	384,470	39	94
BER	Oley Township	N A	4	0	123,048	123,048	0	0	100
BER	Oley Township	P C	3	2	840,012	829,184	10,828	5	99
BER	Penn Township	N A	2	0	317,104	317,104	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Pike Township	N C	6	2	323,356	325,728	-2,372	-2	101
BER	Reading City	F C	113	137	80,348,323	66,028,988	14,319,335	173	82
BER	Reading City	N C	265	303	75,421,894	57,631,113	17,790,781	129	76
BER	Reading City	P C	146	313	168,383,535	105,197,215	63,186,320	548	62
BER	Reading City Housing Authority	N A	74	0	10,456,880	10,456,880	0	0	100
BER	Reading Parking Authority	N A	12	0	790,371	790,371	0	0	100
BER	Reading Regional Airport Authority	N U	8	0	0	0	0	0	100
BER	Richmond Township	N A	3	0	58,828	58,828	0	0	100
BER	Robeson Township	N C	7	10	1,202,164	1,081,513	120,651	32	90
BER	Robeson Township	P C	5	1	2,161,970	2,162,766	-796	0	100
BER	Robesonia Borough	N A	2	0	68,652	68,652	0	0	100
BER	Robesonia-Wernersville Municipal Authority	N C	3	3	693,875	643,890	49,985	29	93
BER	Rockland Township	N A	4	0	158,776	158,776	0	0	100
BER	Shillington Borough	N C	24	7	5,350,264	5,294,325	55,939	4	99
BER	Shillington Borough	P C	7	5	2,676,237	2,804,336	-128,099	-21	105
BER	Shoemakersville Borough	N C	4	2	370,103	383,003	-12,900	-7	103
BER	Shoemakersville Borough	P C	0	2	451,229	209,283	241,946	*	46
BER	Sinking Spring Borough	N A	11	0	403,993	403,993	0	0	100
BER	Sinking Spring Borough	P C	5	4	2,086,363	2,126,390	-40,027	-10	102
BER	South Heidelberg Township	N C	9	2	515,354	303,377	211,977	52	59
BER	South Heidelberg Township	P C	9	2	1,213,132	851,314	361,818	57	70
BER	Spring Township	F C	15	1	1,115,657	706,943	408,714	39	63
BER	Spring Township	N C	27	30	10,838,629	8,795,560	2,043,069	125	81
BER	Spring Township	P C	27	17	15,996,855	11,937,719	4,059,136	146	75
BER	Tilden Township	N C	3	1	228,396	213,672	14,724	11	94
BER	Tilden Township	P C	3	0	144,873	209,528	-64,655	-45	145
BER	Topton Borough	N C	7	4	1,537,795	1,568,436	-30,641	-8	102
BER	Tulpehocken Township	P C	3	0	413,884	390,981	22,903	13	94
BER	Union Township	N A	6	0	506,120	506,120	0	0	100
BER	Upper Tulpehocken Township	N C	2	1	106,347	144,641	-38,294	-59	136
BER	Washington Township	N C	8	4	1,372,076	1,373,927	-1,851	0	100
BER	Washington Township Municipal Authority	N C	0	3	124,516	181,509	-56,993	*	146
BER	Wernersville Borough	N A	4	0	329,027	329,027	0	0	100
BER	Wernersville Municipal Authority	N C	4	0	630,127	608,326	21,801	12	97
BER	West Reading Borough	N1 C	9	6	1,229,792	2,110,505	-880,713	-179	172
BER	West Reading Borough	N2 A	15	0	64,265	64,265	0	0	100
BER	West Reading Borough	P C	11	10	5,379,156	3,762,460	1,616,696	145	70
BER	Western Berks Regional Police	P C	5	2	1,298,459	1,093,789	204,670	62	84
BER	Western Berks Water Authority	N C	10	3	1,930,528	1,712,231	218,297	32	89
BER	Womelsdorf Borough	N C	6	4	1,515,994	1,506,064	9,930	4	99
BER	Womelsdorf Borough	P C	2	0	154,084	391,278	-237,194	-280	254
BER	Womelsdorf-Robesonia Joint Authority	N C	2	1	497,987	589,157	-91,170	-74	118
BER	Wyomissing Borough	F1 C	5	2	1,232,092	976,539	255,553	76	79
BER	Wyomissing Borough	F2 A	4	0	93,724	93,724	0	0	100
BER	Wyomissing Borough	N1 C	24	19	5,924,660	5,794,961	129,699	9	98

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Wyomissing Borough	N2 A	2	0	2,762	2,762	0	0	100
BER	Wyomissing Borough	P C	20	18	15,875,536	13,056,471	2,819,065	135	82
BER	Wyomissing Valley Joint Municipal Authorit	N C	7	3	1,409,190	1,453,059	-43,869	*	103
BLA	Allegheny Township	N C	10	2	570,790	505,779	65,011	17	89
BLA	Allegheny Township	P C	8	4	2,200,049	1,881,152	318,897	74	86
BLA	Altoona City	F C	57	116	49,971,539	37,620,719	12,350,820	346	75
BLA	Altoona City	N C	96	100	21,303,453	19,090,669	2,212,784	54	90
BLA	Altoona City	P C	64	104	49,138,152	37,127,140	12,011,012	295	76
BLA	Altoona City Housing Authority	N A	32	0	2,776,127	2,776,127	0	0	100
BLA	Altoona Water Authority	N C	126	60	14,798,255	12,494,923	2,303,332	33	84
BLA	Altoona-Logan Twp Mobile Med Emerg Dept Au 100	N A		70	0	2,672,325	2,672,325	0	0
BLA	Antis Township	N A	9	0	374,280	374,280	0	0	100
BLA	Bellwood Borough	N C	5	6	864,348	840,300	24,048	12	97
BLA	Bellwood Borough	P C	1	1	459,420	1,570,790	-1,111,370	-2,175	342
BLA	Blair County Housing Authority	N A	8	0	696,307	696,307	0	0	100
BLA	Blair Township	N C	7	4	990,407	847,866	142,541	61	86
BLA	Blair Township	P C	4	5	2,086,314	2,087,094	-780	0	100
BLA	Blair Township Water & Sewer Authority	N A	6	0	171,865	171,865	0	0	100
BLA	Duncansville Borough	N A	7	0	184,007	184,007	0	0	100
BLA	Duncansville Borough	P A	1	0	34,318	34,318	0	0	100
BLA	Freedom Township	N C	4	1	441,677	446,552	-4,875	-3	101
BLA	Freedom Township	P C	2	0	157,938	191,320	-33,382	-33	121
BLA	Greenfield Township	N C	3	3	318,438	334,167	-15,729	-13	105
BLA	Greenfield Township	P C	2	3	462,547	1,551,918	-1,089,371	-1,158	336
BLA	Hollidaysburg Borough	N C	26	22	9,434,420	8,999,737	434,683	35	95
BLA	Hollidaysburg Borough	P C	8	4	2,611,300	2,779,209	-167,909	-34	106
BLA	Logan Township	N C	26	18	2,422,926	1,635,222	787,704	65	67
BLA	Logan Township	P C	16	15	6,805,411	6,008,038	797,373	77	88
BLA	Martinsburg Borough	N C	7	1	802,497	777,367	25,130	10	97
BLA	Martinsburg Borough	P C	2	1	688,278	669,192	19,086	23	97
BLA	North Woodbury Township	N A	2	0	104,077	104,077	0	0	100
BLA	Roaring Spring Borough	N C	6	3	1,211,366	1,140,925	70,441	25	94
BLA	Roaring Spring Borough	P C	3	3	690,845	1,182,463	-491,618	-355	171
BLA	Snyder Township	N A	10	0	228,841	228,841	0	0	100
BLA	Taylor Township	N A	3	0	133,509	133,509	0	0	100
BLA	Trans. & Motor Bus For Public Use Authorit	N C	32	37	4,585,733	3,777,595	808,138	44	82
BLA	Tyrone Borough	N A	27	0	3,062,288	3,062,288	0	0	100
BLA	Tyrone Borough	P C	6	4	1,595,870	1,459,956	135,914	57	91
BLA	Williamsburg Borough	N A	4	0	93,474	93,474	0	0	100
BLA	Williamsburg Borough	P A	2	0	203,191	203,191	0	0	100
BLA	Woodbury Township	N C	0	1	67,954	66,090	1,864	*	97
BRA	Albany Township	N C	2	0	446,465	345,573	100,892	142	77
BRA	Asylum Township	N C	2	1	26,971	18,413	8,558	15	68
BRA	Athens Borough	N C	7	0	418,553	447,800	-29,247	-8	107

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BRA	Athens Borough	P C	4	5	2,031,484	2,384,531	-353,047	-149	117
BRA	Athens Township	N C	11	5	1,816,217	1,666,634	149,583	36	92
BRA	Athens Township	P C	10	2	3,347,983	3,518,502	-170,519	-27	105
BRA	Canton Borough	N A	3	0	149,105	149,105	0	0	100
BRA	Canton Borough	P C	3	2	332,272	609,570	-277,298	-267	183
BRA	Endless Mountains Transportation Authority	N A	68	0	756,532	756,532	0	0	100
BRA	North Towanda Township	N C	3	0	193,713	134,005	59,708	52	69
BRA	Sayre Borough	N C	16	11	2,442,982	1,693,594	749,388	90	69
BRA	Sayre Borough	P C	10	8	4,158,451	3,053,325	1,105,126	162	73
BRA	South Waverly Borough	N C	1	0	198,265	185,105	13,160	28	93
BRA	South Waverly Borough	P C	0	2	602,405	602,508	-103	*	100
BRA	Towanda Borough	N1 A	7	0	1,131,953	1,131,953	0	0	100
BRA	Towanda Borough	N2 U	15	0	0	0	0	0	100
BRA	Towanda Borough	P C	7	6	2,069,182	1,415,901	653,281	163	68
BRA	Troy Borough	N A	4	0	141,706	141,706	0	0	100
BRA	Troy Borough	P C	1	2	125,349	90,627	34,722	94	72
BRA	Valley Joint Sewer Authority	N1 C	3	1	1,366,347	1,227,586	138,761	63	90
BRA	Valley Joint Sewer Authority	N2 A	2	0	20,816	20,816	0	0	100
BRA	Wyalusing Borough	N C	0	1	2,513	21,125	-18,612	*	841
BRA	Wyalusing Township	N C	2	2	192,649	159,129	33,520	39	83
BUC	Bedminster Township	N C	8	3	1,337,544	1,222,235	115,309	22	91
BUC	Bedminster Township	P C	6	5	4,350,786	4,134,903	215,883	38	95
BUC	Bensalem Township	N1 C	59	28	19,624,745	18,537,283	1,087,462	28	94
BUC	Bensalem Township	N2 A	34	0	822,669	822,669	0	0	100
BUC	Bensalem Township	P C	97	93	74,319,969	59,326,586	14,993,383	132	80
BUC	Bristol Borough	N C	16	20	6,731,726	2,984,116	3,747,610	280	44
BUC	Bristol Borough	P C	14	10	8,216,882	4,862,777	3,354,105	213	59
BUC	Bristol Township	N A	39	0	5,589,171	5,589,171	0	0	100
BUC	Bristol Township	P C	57	70	57,165,777	52,869,647	4,296,130	74	92
BUC	Buckingham Township	N C	28	9	7,725,011	7,210,977	514,034	27	93
BUC	Buckingham Township	P C	17	6	10,904,120	11,738,014	-833,894	-42	108
BUC	Bucks County Housing Authority	N A	48	0	3,973,932	3,973,932	0	0	100
BUC	Bucks County Redevelopment Authority	N C	1	2	1,029,528	961,380	68,148	93	93
BUC	Bucks County Water & Sewer Authority	N C	104	50	44,997,687	40,251,521	4,746,166	47	89
BUC	Central Bucks Regional Police Department	N C	3	0	278,060	64,662	213,398	137	23
BUC	Central Bucks Regional Police Department	P C	24	15	11,322,101	8,254,918	3,067,183	121	73
BUC	Chalfont Borough	N A	7	0	543,735	543,735	0	0	100
BUC	Chalfont-New Britain Twp Joint Sewage Auth	N A	21	0	4,240,274	4,240,274	0	0	100
BUC	Doylestown Borough	N C	27	14	3,846,779	3,549,897	296,882	17	92
BUC	Doylestown Township	N1 C	20	19	8,997,980	6,991,999	2,005,981	146	78
BUC	Doylestown Township	N2 A	10	0	155,673	155,673	0	0	100
BUC	Doylestown Township	P C	19	12	11,935,930	9,888,459	2,047,471	109	83
BUC	Dublin Borough	N A	2	0	98,002	98,002	0	0	100
BUC	Dublin Borough	P C	2	1	800,041	783,550	16,491	11	98
BUC	East Rockhill Township	N1 C	4	5	2,953,361	2,387,055	566,306	204	81

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	East Rockhill Township	N2 A	1	0	1,250	1,250	0	0	100
BUC	Falls Township	N1 A	30	0	1,980,391	1,980,391	0	0	100
BUC	Falls Township	N2 A	16	0	1,870,054	1,870,054	0	0	100
BUC	Falls Township	P C	46	60	45,244,751	28,259,727	16,985,024	274	62
BUC	Falls Township Authority	N C	11	5	2,026,533	1,864,704	161,829	19	92
BUC	Haycock Township	N C	4	2	741,927	757,577	-15,650	-9	102
BUC	Hilltown Township	N C	15	5	4,506,131	4,503,429	2,702	0	100
BUC	Hilltown Township	P C	13	11	13,696,873	13,243,030	453,843	29	97
BUC	Hilltown Township Water & Sewer Authority	N A	6	0	620,655	620,655	0	0	100
BUC	Lower Bucks County Joint Municipal Authori	N1 C	52	20	8,682,942	7,375,440	1,307,502	32	85
BUC	Lower Bucks County Joint Municipal Authori	N2 C	10	14	9,754,221	8,569,144	1,185,077	123	88
BUC	Lower Makefield Township	N1 C	24	29	9,286,912	7,514,914	1,771,998	100	81
BUC	Lower Makefield Township	N2 A	4	0	36,026	36,026	0	0	100
BUC	Lower Makefield Township	P C	35	22	14,333,399	10,733,903	3,599,496	100	75
BUC	Lower Southampton Township	N A	51	0	3,634,092	3,634,092	0	0	100
BUC	Lower Southampton Township	P C	28	30	20,829,882	14,677,659	6,152,223	217	70
BUC	Middletown Township	N C	43	18	8,922,977	8,022,340	900,637	32	90
BUC	Middletown Township	P C	47	59	47,877,135	38,787,623	9,089,512	172	81
BUC	Milford Township	N C	11	8	1,811,106	1,770,886	40,220	6	98
BUC	Morrisville Borough	N C	20	10	5,185,782	5,933,592	-747,810	-70	114
BUC	Morrisville Borough	P C	11	10	9,379,558	10,029,737	-650,179	-66	107
BUC	Morrisville Borough Municipal Authority	N C	36	14	8,828,966	8,296,718	532,248	21	94
BUC	New Britain Borough	N1 C	0	1	96,962	81,314	15,648	*	84
BUC	New Britain Borough	N2 A	2	0	5,361	5,361	0	0	100
BUC	New Britain Township	N C	16	5	3,183,336	3,368,046	-184,710	-18	106
BUC	New Britain Township	P C	12	3	7,374,355	7,529,053	-154,698	-11	102
BUC	New Hope Borough	N A	8	0	343,534	343,534	0	0	100
BUC	New Hope Borough	P C	9	4	3,164,348	2,651,222	513,126	61	84
BUC	Newtown Borough	N A	2	0	324,787	324,787	0	0	100
BUC	Newtown Borough	P C	4	3	1,841,398	1,768,953	72,445	23	96
BUC	Newtown Township	F1 C	8	1	2,530,211	2,227,218	302,993	47	88
BUC	Newtown Township	F2 A	0	0	0	0	0	*	100
BUC	Newtown Township	N1 C	22	12	5,770,660	5,715,060	55,600	4	99
BUC	Newtown Township	N2 A	5	0	112,700	112,700	0	0	100
BUC	Newtown Township	P C	24	14	15,095,513	14,142,877	952,636	36	94
BUC	Nockamixon Township	N C	4	5	653,785	651,579	2,206	1	100
BUC	Nockamixon Township	P C	0	1	52,416	58,743	-6,327	*	112
BUC	Northampton Township	N1 C	58	27	15,260,021	11,370,526	3,889,495	105	75
BUC	Northampton Township	N2 A	6	0	15,732	15,732	0	0	100
BUC	Northampton Township	P C	41	34	25,776,838	21,956,577	3,820,261	96	85
BUC	Northampton-Bucks County Municipal Authori	N A	4	0	1,174,724	1,174,724	0	0	100
BUC	Penndel Borough	N C	2	1	274,095	218,474	55,621	65	80
BUC	Penndel Borough	P C	1	1	143,675	173,716	-30,041	-39	121
BUC	Pennridge Regional Police Department	N C	1	0	31,511	234,328	-202,817	-408	744
BUC	Pennridge Regional Police Department	P C	10	10	6,836,155	7,158,634	-322,479	-35	105

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	Pennridge Wastewater Treatment Authority	N C	10	3	3,193,485	3,200,717	-7,232	-1	100
BUC	Perkasie Borough	N C	26	14	8,754,159	8,372,988	381,171	21	96
BUC	Perkasie Borough	P C	17	8	10,980,181	10,152,613	827,568	43	92
BUC	Perkasie Regional Authority	N C	10	10	3,386,258	3,023,765	362,493	56	89
BUC	Plumstead Township	N C	21	2	2,811,186	2,268,626	542,560	47	81
BUC	Plumstead Township	P C	15	6	8,183,956	7,067,013	1,116,943	68	86
BUC	Quakertown Borough	N1 C	29	31	9,663,319	9,461,907	201,412	10	98
BUC	Quakertown Borough	N2 A	21	0	356,665	356,665	0	0	100
BUC	Quakertown Borough	P C	18	12	10,148,374	7,670,584	2,477,790	131	76
BUC	Richland Township	N1 C	7	9	2,652,584	2,470,521	182,063	49	93
BUC	Richland Township	N2 A	5	0	60,575	60,575	0	0	100
BUC	Richland Township	P C	13	1	3,890,795	3,520,088	370,707	31	90
BUC	Richland Township Water Authority	N A	0	0	0	0	0	*	100
BUC	Sellersville Borough	N C	7	10	5,165,777	5,324,016	-158,239	-39	103
BUC	Solebury Township	N1 C	9	5	3,551,309	3,985,633	-434,324	-59	112
BUC	Solebury Township	N2 A	5	0	82,926	82,926	0	0	100
BUC	Solebury Township	P C	14	5	5,392,399	5,610,440	-218,041	-16	104
BUC	Springfield Township	N C	5	4	879,184	681,924	197,260	77	78
BUC	Springfield Township	P C	4	3	1,760,948	1,118,209	642,739	213	64
BUC	Tinicum Township	N A	7	0	1,031,878	1,031,878	0	0	100
BUC	Tinicum Township	P C	5	2	1,456,477	1,621,026	-164,549	-40	111
BUC	Tullytown Borough	N C	7	0	1,779,165	1,032,675	746,490	178	58
BUC	Tullytown Borough	P C	6	8	4,727,762	2,350,919	2,376,843	399	50
BUC	Upper Makefield Township	N C	11	3	2,722,574	2,938,429	-215,855	-32	108
BUC	Upper Makefield Township	P C	15	3	6,253,900	6,991,394	-737,494	-46	112
BUC	Upper Southampton Township	N C	27	17	5,830,916	4,957,486	873,430	53	85
BUC	Upper Southampton Township	P C	18	23	15,240,798	12,808,580	2,432,218	121	84
BUC	Upper Southampton Twp Municipal Authority	N C	10	5	2,838,346	2,554,363	283,983	45	90
BUC	Warminster Township	N1 C	32	51	15,846,271	12,801,122	3,045,149	162	81
BUC	Warminster Township	N2 A	7	0	48,059	48,059	0	0	100
BUC	Warminster Township	P C	44	47	33,534,247	26,307,932	7,226,315	163	78
BUC	Warminster Township Municipal Authority	N C	45	2	8,349,283	7,187,659	1,161,624	39	86
BUC	Warrington Township	N1 C	30	21	5,228,042	5,177,562	50,480	3	99
BUC	Warrington Township	N2 A	7	0	44,753	44,753	0	0	100
BUC	Warrington Township	P C	28	15	16,839,833	13,609,650	3,230,183	108	81
BUC	Warwick Township	N1 C	9	7	3,635,651	3,557,520	78,131	12	98
BUC	Warwick Township	N2 A	9	0	108,842	108,842	0	0	100
BUC	Warwick Township	P C	17	3	9,940,812	8,153,495	1,787,317	95	82
BUC	West Rockhill Township	N C	6	1	847,675	801,365	46,310	14	95
BUC	Wrightstown Township	N C	6	3	794,830	801,897	-7,067	-2	101
BUC	Wrightstown Township	P C	0	3	82,739	790,965	-708,226	*	956
BUC	Yardley Borough	N A	2	0	58,872	58,872	0	0	100
BUC	Yardley Borough	P C	3	1	776,764	760,714	16,050	9	98
BUT	Adams Township	N C	13	2	732,709	736,017	-3,308	-1	100
BUT	Adams Township	P C	11	1	1,109,630	1,078,223	31,407	4	97

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUT	Buffalo Township	N C	9	1	1,147,868	736,668	411,200	85	64
BUT	Buffalo Township	P C	4	3	1,318,278	2,331,479	-1,013,201	-429	177
BUT	Buffalo Township Municipal Authority	N A	11	0	468,008	468,008	0	0	100
BUT	Butler Area Public Library	N C	9	5	579,965	826,997	-247,032	-85	143
BUT	Butler Area Sewer Authority	N A	38	0	4,643,879	4,643,879	0	0	100
BUT	Butler City	F C	17	35	17,682,249	17,908,086	-225,837	-18	101
BUT	Butler City	N C	29	20	5,549,689	6,249,924	-700,235	-70	113
BUT	Butler City	P C	21	34	13,133,788	12,893,472	240,316	16	98
BUT	Butler City Redevelopment Authority	N A	1	0	177,133	177,133	0	0	100
BUT	Butler County Housing Authority	N A	28	0	3,882,061	3,882,061	0	0	100
BUT	Butler Township	N C	24	18	8,745,859	6,326,460	2,419,399	172	72
BUT	Butler Township	P C	21	17	14,101,343	16,356,031	-2,254,688	-132	116
BUT	Center Township	N A	7	0	313,939	313,939	0	0	100
BUT	Clay Township	N A	5	0	311,462	311,462	0	0	100
BUT	Clinton Township	N A	2	0	63,676	63,676	0	0	100
BUT	Connoquenessing Township	N U	3	0	0	0	0	0	100
BUT	Cranberry Township	N A	129	0	6,879,157	6,879,157	0	0	100
BUT	Cranberry Township	P C	24	17	14,482,467	13,306,021	1,176,446	48	92
BUT	Donegal Township	N A	2	0	44,238	44,238	0	0	100
BUT	Evans City Borough	N A	5	0	290,072	290,072	0	0	100
BUT	Evans City Seven Fields Regional Police De	P C	3	1	613,675	586,053	27,622	13	95
BUT	Fairview Township	N A	1	0	56,901	56,901	0	0	100
BUT	Franklin Township	N1 A	3	0	416,057	416,057	0	0	100
BUT	Franklin Township	N2 U	2	0	0	0	0	0	100
BUT	Harmony Borough	N C	4	4	764,587	686,939	77,648	51	90
BUT	Jackson Township	N A	7	0	124,873	124,873	0	0	100
BUT	Jackson Township	P C	9	2	1,413,145	1,138,710	274,435	42	81
BUT	Jefferson Township	N A	4	0	109,555	109,555	0	0	100
BUT	Lancaster Township	N C	5	2	335,904	446,967	-111,063	-52	133
BUT	Lancaster Township	P C	2	1	535,554	353,498	182,056	162	66
BUT	Marion Township	N C	0	1	117,236	100,056	17,180	*	85
BUT	Mars Borough	N A	4	0	57,912	57,912	0	0	100
BUT	Mars Borough	P C	1	0	238,037	388,935	-150,898	-255	163
BUT	Middlesex Township	N C	4	3	418,930	285,234	133,696	87	68
BUT	Middlesex Township	P C	4	4	1,922,299	1,564,544	357,755	146	81
BUT	Muddycreek Township	N U	1	0	0	0	0	0	100
BUT	Oakland Township	N A	2	0	41,031	41,031	0	0	100
BUT	Penn Township	N C	5	2	562,456	483,963	78,493	25	86
BUT	Penn Township	P C	3	1	699,071	1,041,023	-341,952	-171	149
BUT	Prospect Borough	N A	2	0	10,886	10,886	0	0	100
BUT	Saxonburg Borough	N A	11	0	999,679	999,679	0	0	100
BUT	Saxonburg Borough	P A	1	0	28,708	28,708	0	0	100
BUT	Seven Fields Borough	N1 C	2	3	822,337	853,710	-31,373	-18	104
BUT	Seven Fields Borough	N2 A	3	0	9,401	9,401	0	0	100
BUT	Slippery Rock Borough	N C	4	1	620,706	1,381,879	-761,173	-472	223

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUT	Slippery Rock Borough	P C	4	2	2,014,346	2,410,301	-395,955	-185	120
BUT	Slippery Rock Municipal Authority	N C	11	2	2,058,800	1,653,244	405,556	83	80
BUT	Slippery Rock Township	N C	5	1	935,088	933,499	1,589	1	100
BUT	Summit Township	N A	3	0	479,721	479,721	0	0	100
BUT	Western Butler County Authority	N A	10	0	1,661,757	1,661,757	0	0	100
BUT	Winfield Township	N C	4	0	192,215	173,937	18,278	11	90
BUT	Zelienople Borough	N C	14	7	2,385,820	1,928,138	457,682	59	81
BUT	Zelienople Borough	P C	8	6	4,257,918	3,517,819	740,099	110	83
CAR	Beaver Meadows Borough	P A	1	0	3,219	3,219	0	0	100
CAR	Bowmanstown Borough	N A	4	0	149,334	149,334	0	0	100
CAR	Carbon County Conservation District	N A	6	0	674,341	674,341	0	0	100
CAR	Carbon County Housing Authority	N A	18	0	2,633,879	2,633,879	0	0	100
CAR	Central Carbon Municipal Authority	N C	2	1	329,740	294,496	35,244	34	89
CAR	Coaldale-Lansford-Summit Hill Sewer Author	N A	4	0	398,299	398,299	0	0	100
CAR	East Penn Township	N C	3	0	238,375	296,906	-58,531	-56	125
CAR	East Penn Township	P C	0	0	0	100,875	-100,875	*	*
CAR	Franklin Township	N C	8	5	1,931,163	1,884,483	46,680	14	98
CAR	Franklin Township	P C	3	3	1,208,918	1,087,761	121,157	63	90
CAR	Jim Thorpe Borough	N A	16	0	2,623,908	2,623,908	0	0	100
CAR	Jim Thorpe Borough	P C	7	5	2,075,146	1,765,692	309,454	65	85
CAR	Kidder Township	N C	6	3	431,003	493,412	-62,409	-27	114
CAR	Kidder Township	P C	6	4	2,435,644	1,645,958	789,686	179	68
CAR	Lansford Borough	P C	5	5	1,010,819	986,121	24,698	9	98
CAR	Lansford-Coaldale Joint Water Authority	N C	11	2	1,342,411	1,161,187	181,224	41	87
CAR	Lehighon Borough	N C	26	19	6,700,390	6,260,983	439,407	30	93
CAR	Lehighon Borough	P C	9	6	4,644,511	4,570,616	73,895	11	98
CAR	Lehighon Water Authority	N C	7	8	1,979,290	1,846,588	132,702	34	93
CAR	Lower Towamensing Township	N1 C	1	1	100,392	107,626	-7,234	-17	107
CAR	Lower Towamensing Township	N2 A	0	0	0	0	0	*	100
CAR	Mahoning Township	N C	5	3	449,281	529,430	-80,149	-41	118
CAR	Mahoning Township	P C	6	2	1,305,890	1,197,507	108,383	24	92
CAR	Nesquehoning Borough	N C	8	6	666,342	697,887	-31,545	-9	105
CAR	Nesquehoning Borough	P C	5	3	1,635,870	1,380,106	255,764	73	84
CAR	Nesquehoning Borough Authority	N C	4	1	446,416	408,484	37,932	20	92
CAR	Palmerton Borough	N C	18	8	3,583,142	3,605,824	-22,682	-3	101
CAR	Palmerton Borough	P C	8	7	2,739,900	2,279,117	460,783	88	83
CAR	Summit Hill Borough	N A	2	0	181,929	181,929	0	0	100
CAR	Summit Hill Borough	P C	4	2	1,281,823	1,384,196	-102,373	-42	108
CAR	Towamensing Township	N A	6	0	274,455	274,455	0	0	100
CAR	Weatherly Borough	N C	11	2	1,002,507	1,014,031	-11,524	-2	101
CAR	Weatherly Borough	P C	2	3	723,676	1,060,746	-337,070	-244	147
CEN	Bellefonte Borough	N1 C	18	30	12,909,485	12,436,191	473,294	47	96
CEN	Bellefonte Borough	N2 A	13	0	267,648	267,648	0	0	100
CEN	Bellefonte Borough	P C	10	8	3,844,159	3,958,465	-114,306	-16	103
CEN	Benner Township	N C	5	2	842,056	755,674	86,382	34	90

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CEN	Boggs Township	N A	4	0	561,289	561,289	0	0	100
CEN	Centre County Housing Authority	N A	11	0	269,725	269,725	0	0	100
CEN	Centre County Library And Historical Museu	N C	17	7	1,390,407	1,783,418	-393,011	-87	128
CEN	Centre Transportation Authority	N A	162	0	8,464,485	8,464,485	0	0	100
CEN	College Township	N A	28	0	2,012,191	2,012,191	0	0	100
CEN	Ferguson Township	N A	35	0	3,176,616	3,176,616	0	0	100
CEN	Ferguson Township	P C	21	11	5,831,200	4,881,167	950,033	57	84
CEN	Haines Township	N A	1	0	21,758	21,758	0	0	100
CEN	Half Moon Township	N C	4	1	399,421	280,669	118,752	58	70
CEN	Harris Township	N A	7	0	460,131	460,131	0	0	100
CEN	Milesburg Borough	N A	4	0	101,108	101,108	0	0	100
CEN	Millheim Borough	N A	3	0	180,904	180,904	0	0	100
CEN	Patton Township	N A	26	0	2,706,185	2,706,185	0	0	100
CEN	Patton Township	P C	18	5	5,726,101	5,746,896	-20,795	-1	100
CEN	Penn Township	N C	3	0	285,740	190,566	95,174	88	67
CEN	Philipsburg Borough	N C	9	2	741,184	819,394	-78,210	-23	111
CEN	Philipsburg Borough	P C	0	2	366,555	325,079	41,476	*	89
CEN	Potter Township	N A	6	0	145,072	145,072	0	0	100
CEN	Rush Township	N1 A	1	0	47,328	47,328	0	0	100
CEN	Rush Township	N2 C	2	0	23,626	0	23,626	36	0
CEN	Snow Shoe Township	N C	3	2	168,155	149,951	18,204	19	89
CEN	Spring Township	N C	8	3	1,602,449	1,341,069	261,380	63	84
CEN	Spring Township	P C	8	2	2,990,221	3,707,904	-717,683	-122	124
CEN	Spring-Benner-Walker Joint Authority	N A	9	0	971,506	971,506	0	0	100
CEN	State College Borough	N1 C	112	85	36,380,478	29,165,842	7,214,636	110	80
CEN	State College Borough	N2 A	58	0	612,375	612,375	0	0	100
CEN	State College Borough	P C	51	57	36,042,225	31,001,424	5,040,801	114	86
CEN	State College Borough Authority	N C	38	25	12,121,161	11,745,452	375,709	18	97
CEN	University Area Joint Authority	N A	53	0	7,390,158	7,390,158	0	0	100
CHE	Atglen Borough	N1 C	2	1	970,988	899,537	71,451	70	93
CHE	Atglen Borough	N2 A	2	0	27,228	27,228	0	0	100
CHE	Avondale Borough	N A	4	0	27,698	27,698	0	0	100
CHE	Birmingham Township	N C	1	1	585,592	636,031	-50,439	-68	109
CHE	Birmingham Township	P C	3	0	1,000,847	1,275,610	-274,763	-100	127
CHE	Caln Township	N C	24	10	5,968,810	5,471,388	497,422	35	92
CHE	Caln Township	P C	20	10	10,118,071	6,825,168	3,292,903	170	67
CHE	Charlestown Township	N C	1	0	216,966	216,718	248	0	100
CHE	Chester County Housing Authority	N A	13	0	681,603	681,603	0	0	100
CHE	Chester County Solid Waste Authority	N A	27	0	3,084,648	3,084,648	0	0	100
CHE	Coatesville City	F C	5	0	1,418,178	1,147,198	270,980	77	81
CHE	Coatesville City	N C	25	30	2,707,340	2,059,043	648,297	93	76
CHE	Coatesville City	P C	28	29	16,667,445	12,745,375	3,922,070	170	76
CHE	Downingtown Borough	N A	22	0	1,719,057	1,719,057	0	0	100
CHE	Downingtown Borough	P C	16	11	8,612,047	8,569,435	42,612	3	100
CHE	Downingtown Municipal Water Authority	N A	13	0	613,527	613,527	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	East Bradford Township	N C	12	1	2,678,838	2,803,171	-124,333	-15	105
CHE	East Brandywine Township	N C	11	2	1,029,716	990,841	38,875	7	96
CHE	East Brandywine Township	P C	15	6	4,743,172	4,329,604	413,568	31	91
CHE	East Coventry Township	N1 C	6	1	1,480,332	1,496,740	-16,408	-3	101
CHE	East Coventry Township	N2 A	3	0	38,937	38,937	0	0	100
CHE	East Coventry Township	P C	7	2	2,394,894	2,325,599	69,295	11	97
CHE	East Fallowfield Township	N A	9	0	421,690	421,690	0	0	100
CHE	East Fallowfield Township	P C	7	1	1,668,254	1,656,696	11,558	2	99
CHE	East Goshen Township	F C	8	2	1,251,242	1,256,239	-4,997	-1	100
CHE	East Goshen Township	N1 C	18	3	2,354,331	2,687,097	-332,766	*	114
CHE	East Goshen Township	N2 A	22	0	614,167	614,167	0	0	100
CHE	East Marlborough Township	N C	5	4	3,236,017	3,207,984	28,033	8	99
CHE	East Marlborough Township	P C	1	0	290,498	159,630	130,868	90	55
CHE	East Nantmeal Township	N A	1	0	48,370	48,370	0	0	100
CHE	East Nottingham Township	N A	7	0	157,462	157,462	0	0	100
CHE	East Pikeland Township	N A	4	0	87,198	87,198	0	0	100
CHE	East Pikeland Township	P C	9	3	2,158,203	2,120,385	37,818	5	98
CHE	East Vincent Township	N C	8	4	462,818	438,564	24,254	5	95
CHE	East Vincent Township	P C	7	1	1,767,587	2,237,243	-469,656	-83	127
CHE	East Whiteland Township	F C	10	0	2,231,230	1,506,495	724,735	90	68
CHE	East Whiteland Township	N1 C	24	15	7,252,233	5,797,355	1,454,878	84	80
CHE	East Whiteland Township	N2 A	0	0	0	0	0	*	100
CHE	East Whiteland Township	P C	19	12	10,963,079	8,723,590	2,239,489	103	80
CHE	Easttown Township	N1 C	8	15	4,257,995	3,765,322	492,673	92	88
CHE	Easttown Township	N2 A	8	0	184,904	184,904	0	0	100
CHE	Easttown Township	P C	13	14	10,663,061	6,860,555	3,802,506	238	64
CHE	Honey Brook Borough	P C	1	0	182,938	151,332	31,606	45	83
CHE	Honey Brook Township	N A	4	0	329,959	329,959	0	0	100
CHE	Kennett Square Borough	N C	22	7	3,999,225	3,742,165	257,060	20	94
CHE	Kennett Square Borough	P C	12	5	3,576,789	3,895,511	-318,722	-32	109
CHE	Kennett Township	N C	13	3	1,936,909	1,368,668	568,241	49	71
CHE	Kennett Township	P C	4	1	320,827	225,409	95,418	26	70
CHE	London Britain Township	N A	6	0	221,911	221,911	0	0	100
CHE	London Grove Township	N1 C	7	3	1,425,607	1,125,262	300,345	59	79
CHE	London Grove Township	N2 A	4	0	14,393	14,393	0	0	100
CHE	London Grove Township Municipal Authority	N C	4	0	520,607	552,711	-32,104	-12	106
CHE	Lower Oxford Township	N C	2	0	199,558	152,046	47,512	44	76
CHE	Malvern Borough	N C	11	5	3,020,409	3,481,234	-460,825	-59	115
CHE	Malvern Borough	P C	3	3	1,117,534	2,224,764	-1,107,230	-413	199
CHE	New Garden Township	N C	13	7	3,011,946	2,772,497	239,449	29	92
CHE	New Garden Township	P C	12	3	3,716,262	3,812,762	-96,500	-10	103
CHE	North Coventry Municipal Authority	N C	8	2	950,112	911,985	38,127	9	96
CHE	North Coventry Township	N C	11	5	2,685,151	2,706,448	-21,297	-3	101
CHE	North Coventry Township	P C	11	5	6,445,965	6,473,125	-27,160	-2	100
CHE	Northwestern Chester Co. Municipal Authority	N A	3	0	161,866	161,866	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	Oxford Borough	N A	11	0	861,054	861,054	0	0	100
CHE	Oxford Borough	P C	10	5	2,245,066	2,113,875	131,191	16	94
CHE	Parkesburg Borough	N C	7	3	635,781	574,596	61,185	18	90
CHE	Parkesburg Borough	P C	8	2	2,880,883	2,726,550	154,333	25	95
CHE	Pennsbury Township	N C	5	2	969,981	1,003,102	-33,121	-12	103
CHE	Phoenixville Borough	N C	63	41	10,084,242	9,913,572	170,670	5	98
CHE	Phoenixville Borough	P C	28	16	11,733,322	12,066,525	-333,203	-13	103
CHE	Pocopson Township	N C	8	2	446,527	453,168	-6,641	-2	101
CHE	Schuylkill Township	N C	10	3	1,614,243	1,892,146	-277,903	-46	117
CHE	Schuylkill Township	P C	11	3	6,252,828	5,947,202	305,626	26	95
CHE	South Coatesville Borough	N A	2	0	227,796	227,796	0	0	100
CHE	South Coatesville Borough	P C	1	1	390,657	552,543	-161,886	-337	141
CHE	Southeastern Chester County Refuse Authori	N A	20	0	1,308,748	1,308,748	0	0	100
CHE	Spring City Borough	N C	5	2	1,047,648	759,075	288,573	99	72
CHE	Spring City Borough	P C	3	2	1,056,559	731,766	324,793	166	69
CHE	Thornbury Township	N C	1	1	45,380	15,338	30,042	70	34
CHE	Tredyffrin Township	N C	58	52	15,662,311	15,287,537	374,774	11	98
CHE	Tredyffrin Township	P C	42	42	39,265,886	30,592,340	8,673,546	205	78
CHE	Upper Oxford Township	N A	2	0	75,464	75,464	0	0	100
CHE	Upper Uwchlan Township	N1 C	13	1	1,727,293	1,571,261	156,032	17	91
CHE	Upper Uwchlan Township	N2 A	3	0	8,081	8,081	0	0	100
CHE	Upper Uwchlan Township	P C	11	2	4,597,262	4,159,738	437,524	39	90
CHE	Uwchlan Township	N A	21	0	4,751,426	4,751,426	0	0	100
CHE	Uwchlan Township	P C	21	13	13,692,410	12,043,290	1,649,120	71	88
CHE	Valley Township	N C	15	3	1,496,170	1,546,982	-50,812	-7	103
CHE	Valley Township	P C	6	0	994,272	1,255,835	-261,563	-64	126
CHE	Wallace Township	N C	1	1	392,509	493,432	-100,923	-136	126
CHE	Warwick Township	N C	0	1	31,669	22,171	9,498	*	70
CHE	West Bradford Township	N C	19	4	3,111,427	2,782,817	328,610	30	89
CHE	West Brandywine Township	N A	9	0	403,007	403,007	0	0	100
CHE	West Brandywine Township	P C	6	5	3,192,140	2,949,413	242,727	51	92
CHE	West Caln Township	N C	7	3	976,350	1,005,428	-29,078	-8	103
CHE	West Caln Township	P C	2	0	355,103	358,938	-3,835	-2	101
CHE	West Chester Borough	N1 C	69	44	19,886,343	14,608,972	5,277,371	134	73
CHE	West Chester Borough	N2 A	23	0	199,474	199,474	0	0	100
CHE	West Chester Borough	P C	42	29	36,663,452	26,691,059	9,972,393	208	73
CHE	West Fallowfield Township	N A	0	0	58,517	58,517	0	*	100
CHE	West Fallowfield Township	P A	2	0	162,560	162,560	0	0	100
CHE	West Goshen Township	N1 C	51	24	7,928,927	6,794,668	1,134,259	40	86
CHE	West Goshen Township	N2 C	29	10	4,944,648	4,557,887	386,761	30	92
CHE	West Goshen Township	P C	30	15	15,659,776	15,329,070	330,706	10	98
CHE	West Grove Borough	N C	9	4	2,093,889	1,977,502	116,387	21	94
CHE	West Grove Borough	P C	3	3	1,306,211	1,331,118	-24,907	-11	102
CHE	West Nottingham Township	N C	2	1	240,773	205,908	34,865	39	86
CHE	West Pikeland Township	P C	4	0	1,150,778	1,116,701	34,077	9	97

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	West Sadsbury Township	N C	1	0	14,469	10,995	3,474	4	76
CHE	West Sadsbury Township	P C	4	1	919,246	923,930	-4,684	-2	101
CHE	West Vincent Township	N A	9	0	560,911	560,911	0	0	100
CHE	West Vincent Township	P C	6	0	977,590	945,354	32,236	6	97
CHE	West Whiteland Township	N C	28	10	7,138,914	7,094,433	44,481	3	99
CHE	West Whiteland Township	P C	22	16	15,966,895	14,828,733	1,138,162	51	93
CHE	Westtown Township	N A	14	0	1,027,699	1,027,699	0	0	100
CHE	Westtown Twp/East Goshen Joint Police	P C	28	17	17,293,250	12,397,701	4,895,549	197	72
CHE	Willistown Township	N A	19	0	857,422	857,422	0	0	100
CHE	Willistown Township	P C	12	15	16,446,877	13,864,262	2,582,615	157	84
CLA	Ashland Township	N C	2	1	100,440	75,050	25,390	33	75
CLA	Beaver Township	N C	1	1	131,279	122,464	8,815	27	93
CLA	Clarion Borough	N1 C	4	5	1,418,194	1,550,540	-132,346	-94	109
CLA	Clarion Borough	N2 A	4	0	30,268	30,268	0	0	100
CLA	Clarion Borough	P C	5	9	3,023,143	3,583,792	-560,649	-175	119
CLA	Clarion County Housing Authority	N1 C	4	3	1,328,735	1,254,880	73,855	37	94
CLA	Clarion County Housing Authority	N2 A	7	0	63,516	63,516	0	0	100
CLA	Clarion Township	N A	4	0	461,848	461,848	0	0	100
CLA	Farmington Township	N C	3	1	441,652	461,750	-20,098	-17	105
CLA	Knox Borough	N C	4	6	586,991	560,139	26,852	22	95
CLA	Knox Borough	P C	2	2	146,627	301,158	-154,531	-215	205
CLA	Limestone Township	N C	3	1	321,604	301,042	20,562	21	94
CLA	New Bethlehem Borough	N A	3	0	198,106	198,106	0	0	100
CLA	New Bethlehem Borough	P C	2	1	250,963	230,917	20,046	25	92
CLA	Paint Township	N A	2	0	121,710	121,710	0	0	100
CLA	Porter Township	N C	3	0	110,568	77,780	32,788	30	70
CLA	Rimersburg Borough	N A	4	0	164,282	164,282	0	0	100
CLA	Washington Township	N A	3	0	61,647	61,647	0	0	100
CLE	BCI Municipal Authority	N A	6	0	43,820	43,820	0	0	100
CLE	Beccaria Township	N A	1	0	20,505	20,505	0	0	100
CLE	Bigler Township	N A	2	0	67,630	67,630	0	0	100
CLE	Boggs Township	N C	3	2	436,139	370,746	65,393	62	85
CLE	Bradford Township	N C	5	2	360,550	371,274	-10,724	-7	103
CLE	Brady Township	N A	4	0	284,341	284,341	0	0	100
CLE	Burnside Township	N A	1	0	5,110	5,110	0	0	100
CLE	Chester Hill Borough	N A	3	0	45,053	45,053	0	0	100
CLE	Chester Hill Borough	P A	0	0	23,632	23,632	0	*	100
CLE	Clearfield Borough	N A	11	0	756,143	756,143	0	0	100
CLE	Clearfield Borough	P C	7	8	2,824,359	2,793,665	30,694	7	99
CLE	Clearfield County Housing Authority	N A	6	0	939,363	939,363	0	0	100
CLE	Clearfield Municipal Authority	N A	21	0	2,091,127	2,091,127	0	0	100
CLE	Cooper Township	N C	4	2	218,890	253,310	-34,420	-27	116
CLE	Covington Township	N A	1	0	18,855	18,855	0	0	100
CLE	Curwensville Borough	N C	3	5	465,020	389,380	75,640	62	84
CLE	Curwensville Borough	P C	1	2	736,099	742,640	-6,541	-15	101

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CLE	Curwensville Municipal Authority	N A	6	0	703,591	703,591	0	0	100
CLE	Decatur Township	N A	4	0	196,877	196,877	0	0	100
CLE	Decatur Township	P C	2	1	286,555	273,959	12,596	17	96
CLE	DuBois City	N C	40	34	10,945,323	8,539,812	2,405,511	127	78
CLE	DuBois City	P C	12	11	8,639,827	8,173,726	466,101	46	95
CLE	DuBois City Housing Authority	N A	9	0	1,554,981	1,554,981	0	0	100
CLE	DuBois City Redevelopment Authority	N C	0	1	220,576	230,947	-10,371	*	105
CLE	DuBois-Falls Creek-Sandy Jt. Trans. Author	N A	8	0	266,346	266,346	0	0	100
CLE	Girard Township	N A	3	0	127,045	127,045	0	0	100
CLE	Gulich Township	N A	4	0	78,421	78,421	0	0	100
CLE	Huston Township	N C	0	1	53,002	121,795	-68,793	*	230
CLE	Lawrence Township	N A	9	0	612,295	612,295	0	0	100
CLE	Lawrence Township	P C	8	9	3,174,725	2,282,602	892,123	195	72
CLE	Morris Township	N C	3	1	211,071	179,850	31,221	33	85
CLE	Morris-Cooper Regional Police Commission	P C	1	1	423,273	281,588	141,685	397	67
CLE	Osceola Borough	P C	0	1	58,364	39,293	19,071	*	67
CLE	Penn Township	N A	2	0	114,652	114,652	0	0	100
CLE	Pike Township	N A	3	0	399,878	399,878	0	0	100
CLE	Sandy Township	N A	23	0	2,825,700	2,825,700	0	0	100
CLE	Sandy Township	P C	9	5	3,117,160	2,755,463	361,697	57	88
CLE	Woodward Township	N A	3	0	71,247	71,247	0	0	100
CLI	Avis Borough	N A	1	0	95,508	95,508	0	0	100
CLI	Bald Eagle Township	N C	2	3	250,810	529,671	-278,861	-299	211
CLI	Castanea Township	N C	1	0	5,706	35,136	-29,430	-97	616
CLI	Clinton County Housing Authority	N A	21	0	1,724,136	1,724,136	0	0	100
CLI	Lamar Township	N C	3	0	102,066	84,280	17,786	18	83
CLI	Lock Haven City	N C	40	29	6,440,650	6,516,877	-76,227	-5	101
CLI	Lock Haven City	P C	14	18	5,588,665	5,569,187	19,478	2	100
CLI	Pine Creek Township	P C	2	0	90,448	200,673	-110,225	-114	222
CLI	Renovo Borough	N A	4	0	186,374	186,374	0	0	100
CLI	Renovo Borough	P C	1	1	67,948	536,335	-468,387	-1,022	789
CLI	Suburban Lock Haven Water Authority	N C	6	4	562,013	434,052	127,961	47	77
CLI	Western Clinton County Municipal Authority	N C	5	2	794,035	768,707	25,328	13	97
CLI	Woodward Township	N A	3	0	70,006	70,006	0	0	100
CMB	Adams Township	N A	7	0	422,272	422,272	0	0	100
CMB	Adams Township	P C	3	2	724,649	745,873	-21,224	-14	103
CMB	Allegheny Township	N A	2	0	65,892	65,892	0	0	100
CMB	Barr Township	N A	1	0	168,448	168,448	0	0	100
CMB	Cambria Co Bldg Code Enforcement Agency	N A	5	0	79,251	79,251	0	0	100
CMB	Cambria Co Conservation & Recreation Autho 100	N A	2	0	0	183,090	183,090	0	0
CMB	Cambria County Conservation District	N A	0	0	0	0	0	*	100
CMB	Cambria County Planning Commission	N A	3	0	58,350	58,350	0	0	100
CMB	Cambria County Redevelopment Authority	N A	2	0	636,119	636,119	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY		
CMB	Cambria County Sewage Enforcement Agency 100	N	A	2	0	52,078	52,078	0	0	
CMB	Cambria County Transit Authority	N	C	100	65	7,687,000	6,236,016	1,450,984	34	81
CMB	Cambria Township	N	C	8	11	4,441,740	3,792,162	649,578	177	85
CMB	Cambria Township	P	C	4	2	276,781	3,052,991	-2,776,210	-1,648	1,103
CMB	Cambria Township Sewer Authority	N	C	3	2	825,428	712,911	112,517	105	86
CMB	Cambria Township Water Authority	N	C	2	0	249,765	251,130	-1,365	-3	101
CMB	Carrolltown Borough	N	C	4	1	225,943	188,607	37,336	28	83
CMB	Carrolltown Borough	P	C	1	1	356,051	310,289	45,762	146	87
CMB	Clearfield Township	N	C	3	0	127,050	122,498	4,552	7	96
CMB	Conemaugh Township	N	A	1	0	18,538	18,538	0	0	100
CMB	Conemaugh Township	P	A	1	0	67,349	67,349	0	0	100
CMB	Cresson Borough	N	C	7	2	688,363	675,454	12,909	5	98
CMB	Cresson Borough	P	C	1	1	279,047	463,139	-184,092	-386	166
CMB	Cresson Township	N	A	7	0	342,935	342,935	0	0	100
CMB	Cresson Township	P	C	0	1	1,442	457,697	-456,255	*	31,740
CMB	Croyle Township	N	A	5	0	146,545	146,545	0	0	100
CMB	Croyle Township	P	C	1	0	95,845	171,839	-75,994	-234	179
CMB	Dale Borough	N	C	1	0	98,692	80,828	17,864	67	82
CMB	East Carroll Township	N	C	2	0	105,723	112,473	-6,750	-12	106
CMB	East Conemaugh Borough	N	C	1	5	491,997	413,441	78,556	274	84
CMB	East Conemaugh Borough	P	C	0	3	242,668	256,083	-13,415	*	106
CMB	Ebensburg Borough	N	C	13	9	2,183,914	1,579,480	604,434	98	72
CMB	Ebensburg Borough	P	C	4	3	1,300,255	1,341,654	-41,399	-17	103
CMB	Ferndale Borough	N	C	2	0	298,945	496,356	-197,411	-285	166
CMB	Ferndale Borough	P	C	0	2	279,864	190,894	88,970	*	68
CMB	Forest Hills Municipal Authority	N	A	11	0	564,494	564,494	0	0	100
CMB	Franklin Borough	N	C	0	3	49,821	258,262	-208,441	*	518
CMB	Franklin Borough	P	C	0	1	39,021	425,156	-386,135	*	1,090
CMB	Gallitzin Borough	N	C	4	4	573,331	488,762	84,569	74	85
CMB	Gallitzin Borough	P	C	1	1	283,544	504,289	-220,745	-550	178
CMB	Gallitzin Borough Sewer & Disposal Authori	N	C	3	0	409,096	327,757	81,339	96	80
CMB	Geistown Borough	N	A	4	0	217,409	217,409	0	0	100
CMB	Geistown Borough	P	C	3	1	223,249	132,319	90,930	62	59
CMB	Glendale Valley Municipal Authority	N	A	5	0	34,982	34,982	0	0	100
CMB	Hastings Borough	N	A	8	0	253,477	253,477	0	0	100
CMB	Hastings Borough	P	A	2	0	165,843	165,843	0	0	100
CMB	Jackson Township	N	U	6	0	0	0	0	0	100
CMB	Jackson Township	P	A	2	0	21,051	21,051	0	0	100
CMB	Jackson Township Water Authority	N	C	4	1	407,560	372,740	34,820	24	91
CMB	Johnstown City	F	C	33	73	18,636,627	7,599,158	11,037,469	580	41
CMB	Johnstown City	N1	C	43	81	12,671,708	6,943,920	5,727,788	368	55
CMB	Johnstown City	N2	C	0	18	1,973,825	1,726,064	247,761	*	87
CMB	Johnstown City	P	C	38	92	19,929,627	11,219,779	8,709,848	431	56
CMB	Johnstown City Housing Authority	N1	C	41	31	11,557,390	10,802,513	754,877	51	93

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	Johnstown City Housing Authority	N2 A	30	0	1,624,433	1,624,433	0	0	100
CMB	Johnstown City Redevelopment Authority	N A	1	0	265,421	265,421	0	0	100
CMB	Lilly Borough	N A	3	0	146,449	146,449	0	0	100
CMB	Lilly Borough	P C	0	0	0	56,113	-56,113	*	*
CMB	Lower Yoder Township	N C	5	2	1,244,380	1,005,204	239,176	138	81
CMB	Lower Yoder Township	P C	0	4	317,722	1,490,167	-1,172,445	*	469
CMB	Nanty Glo Borough	N C	3	3	230,631	558,765	-328,134	-440	242
CMB	Nanty Glo Borough	P C	2	1	451,532	418,884	32,648	36	93
CMB	Nanty Glo Sanitary Sewer Authority	N C	3	1	169,651	205,629	-35,978	-43	121
CMB	Nanty Glo Water Authority	N C	2	2	517,177	587,074	-69,897	-51	114
CMB	Northern Cambria Borough	N C	7	8	1,008,295	888,115	120,180	60	88
CMB	Northern Cambria Borough	P C	3	1	352,779	403,745	-50,966	-51	114
CMB	Patton Borough	N C	8	3	1,053,692	807,259	246,433	83	77
CMB	Patton Borough	P C	2	0	562,368	341,488	220,880	175	61
CMB	Portage Area Sewer Authority	N C	4	2	273,061	265,327	7,734	6	97
CMB	Portage Borough	N C	4	1	599,067	517,808	81,259	53	86
CMB	Portage Borough	P C	2	3	265,091	552,672	-287,581	-318	208
CMB	Portage Borough Municipal Authority	N C	9	2	965,667	941,055	24,612	6	97
CMB	Portage Township	N A	4	0	280,826	280,826	0	0	100
CMB	Richland Township	N1 C	11	14	4,740,285	3,729,320	1,010,965	160	79
CMB	Richland Township	N2 A	0	0	0	0	0	*	100
CMB	Richland Township	P C	17	16	8,893,713	8,519,604	374,109	36	96
CMB	South Fork Borough	N A	1	0	3,194	3,194	0	0	100
CMB	South Fork Borough	P A	1	0	4,824	4,824	0	0	100
CMB	Southmont Borough	N C	4	2	690,124	683,222	6,902	4	99
CMB	Stonycreek Township	N C	5	3	1,041,298	1,005,212	36,086	19	97
CMB	Stonycreek Township	P C	3	3	892,938	941,253	-48,315	-32	105
CMB	Summerhill Township	N A	2	0	0	0	0	0	100
CMB	Summerhill Township	P A	2	0	70,785	70,785	0	0	100
CMB	Susquehanna Township	N A	4	0	85,078	85,078	0	0	100
CMB	Susquehanna Township	P C	0	0	92,526	136,955	-44,429	*	148
CMB	Upper Yoder Township	N C	6	5	1,175,915	1,175,095	820	0	100
CMB	Upper Yoder Township	P C	3	7	2,072,236	2,524,837	-452,601	-276	122
CMB	Washington Township	N A	1	0	16,975	16,975	0	0	100
CMB	West Carroll Township	N C	2	3	237,105	263,593	-26,488	-72	111
CMB	West Carroll Water Authority	N C	1	3	326,999	289,819	37,180	189	89
CMB	West Hills Regional Police	P C	11	7	5,376,464	5,053,286	323,178	52	94
CMB	West Taylor Township	N A	1	0	241,378	241,378	0	0	100
CMB	Westmont Borough	N C	15	11	3,147,364	2,420,720	726,644	94	77
CMB	White Township	N A	0	0	19,589	19,589	0	*	100
CMN	Emporium Borough	N C	9	4	1,011,830	1,211,274	-199,444	-66	120
CMN	Emporium Borough	P C	2	2	359,395	1,772,616	-1,413,221	-1,690	493
CMN	Shippen Township	N A	7	0	108,180	108,180	0	0	100
COL	Benton Borough	P C	0	0	0	191,403	-191,403	*	*
COL	Benton Township	N C	2	3	208,996	197,519	11,477	24	95

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)	
			ACTIVE	RETIRED			(\$)	% OF PAY		
COL	Berwick Area Joint Sewer Authority	N C	13	2	2,858,047	2,180,551	677,496	97	76	
COL	Berwick Borough	N C	15	10	2,156,295	2,091,222	65,073	9	97	
COL	Berwick Borough	P C	13	9	5,106,568	4,982,488	124,080	12	98	
COL	Bloomsburg Borough	N C	30	11	4,312,129	3,527,418	784,711	60	82	
COL	Bloomsburg Borough	P C	18	11	6,071,634	4,367,701	1,703,933	137	72	
COL	Bloomsburg Municipal Authority	N C	11	1	803,069	718,286	84,783	15	89	
COL	Briar Creek Township	N C	3	2	409,673	426,368	-16,695	-17	104	
COL	Briar Creek Township	P C	4	0	934,201	936,956	-2,755	-1	100	
COL	Catawissa Borough	N C	4	5	1,073,832	1,123,684	-49,852	-27	105	
COL	Catawissa Borough	P C	4	2	724,727	766,303	-41,576	-22	106	
COL	Catawissa Borough Municipal Water Authorit	N C	4	0	562,284	527,511	34,773	19	94	
COL	Columbia Co. Housing + Redevelopment Autho 100	N	A	17	0	774,102	774,102	0	0	
COL	Columbia County Conservation District	N	A	7	0	583,399	583,399	0	0	100
COL	Greenwood Township	N C	2	1	117,576	146,652	-29,076	-44	125	
COL	Greenwood Township	P C	0	1	40,030	43,694	-3,664	*	109	
COL	Hemlock Township	N C	4	3	608,848	538,322	70,526	44	88	
COL	Hemlock Township	P C	7	1	734,710	836,273	-101,563	-25	114	
COL	Locust Township	P C	4	1	486,819	584,499	-97,680	-48	120	
COL	Millville Borough	N A	3	0	175,584	175,584	0	0	100	
COL	Millville Borough	P C	0	1	207,249	253,454	-46,205	*	122	
COL	Montour Township	P C	3	0	199,244	318,029	-118,785	-89	160	
COL	North Centre Township	N C	2	0	123,590	125,849	-2,259	-3	102	
COL	Orange Township	N A	1	0	7,885	7,885	0	0	100	
COL	Orangeville Area Police Board	P C	1	0	437,147	511,366	-74,219	-106	117	
COL	Scott Township	N C	6	2	1,111,287	1,234,974	-123,687	-45	111	
COL	Scott Township	P C	6	3	2,026,252	2,124,286	-98,034	-24	105	
COL	South Centre Township	P C	4	0	626,789	727,131	-100,342	-44	116	
COL	Tri-County COG IBC	N A	3	0	131,030	131,030	0	0	100	
CRA	Athens Township	N A	2	0	21,354	21,354	0	0	100	
CRA	Bloomfield Township	N A	2	0	152,568	152,568	0	0	100	
CRA	Bloomfield Township Sewage Authority	N A	3	0	224,823	224,823	0	0	100	
CRA	Cambridge Springs Borough	N C	7	3	1,272,689	1,306,711	-34,022	-14	103	
CRA	Cambridge Springs Borough	P C	3	1	461,386	863,842	-402,456	-302	187	
CRA	Cambridge Township	N A	3	0	103,068	103,068	0	0	100	
CRA	Cochranon Borough	N C	4	1	360,115	330,216	29,899	23	92	
CRA	Cochranon Borough	P C	2	2	340,609	338,412	2,197	3	99	
CRA	Conneaut Lake Borough	N C	1	1	170,233	160,002	10,231	25	94	
CRA	Conneaut Lake Regional	P C	3	1	536,775	743,616	-206,841	-146	139	
CRA	Conneautville Borough	N A	2	0	292,688	292,688	0	0	100	
CRA	Cussewago Township	N A	1	0	29,467	29,467	0	0	100	
CRA	Hayfield Township	N A	5	0	76,233	76,233	0	0	100	
CRA	Linesville Borough	N A	2	0	22,657	22,657	0	0	100	
CRA	Linesville Borough	P C	1	1	244,230	285,234	-41,004	-96	117	
CRA	Linesville Pine Joint Municipal Authority	N A	2	0	25,819	25,819	0	0	100	

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CRA	Meadville City	F C	13	19	6,999,688	6,638,186	361,502	36	95
CRA	Meadville City	N1 C	36	60	19,464,552	16,429,916	3,034,636	168	84
CRA	Meadville City	N2 A	8	0	41,961	41,961	0	0	100
CRA	Meadville City	P1 C	18	26	14,173,963	12,110,423	2,063,540	183	85
CRA	Meadville City	P2 A	3	0	23,615	23,615	0	0	100
CRA	North & South Shenango Joint Municipal Aut	N C	6	4	1,002,631	1,100,158	-97,527	-42	110
CRA	North Shenango Township	N C	2	1	159,217	201,491	-42,274	-66	127
CRA	Oil Creek Township	N A	3	0	543,561	543,561	0	0	100
CRA	Rome Township	N C	4	0	152,696	131,770	20,926	22	86
CRA	Sadsbury Township	N A	4	0	222,111	222,111	0	0	100
CRA	Saegertown Borough	N C	3	1	133,812	200,293	-66,481	-48	150
CRA	South Shenango Township	N C	2	0	174,672	174,523	149	0	100
CRA	Summit Township	N C	5	2	78,292	47,265	31,027	17	60
CRA	Titusville City	F C	6	18	4,559,778	2,881,732	1,678,046	480	63
CRA	Titusville City	N A	24	0	1,894,396	1,894,396	0	0	100
CRA	Titusville City	P C	9	23	8,327,264	5,343,879	2,983,385	491	64
CRA	Vernon Township	N1 C	5	8	2,723,664	2,295,081	428,583	168	84
CRA	Vernon Township	N2 A	1	0	2,426	2,426	0	0	100
CRA	Vernon Township	P C	5	4	1,008,016	3,528,556	-2,520,540	-1,032	350
CRA	Vernon Township Sanitary Authority	N A	1	0	25,414	25,414	0	0	100
CRA	Vernon Township Water Authority	N C	0	0	0	41,948	-41,948	*	*
CRA	West Mead Township	N A	8	0	546,246	546,246	0	0	100
CRA	Woodcock Township	N A	4	0	206,536	206,536	0	0	100
CUM	Camp Hill Borough	N1 C	15	9	2,796,383	3,073,990	-277,607	-29	110
CUM	Camp Hill Borough	N2 A	1	0	0	0	0	0	100
CUM	Camp Hill Borough	P C	12	12	5,767,903	6,568,661	-800,758	-86	114
CUM	Carlisle Borough	N1 C	75	33	10,406,038	10,183,049	222,989	6	98
CUM	Carlisle Borough	N2 A	5	0	502,026	502,026	0	0	100
CUM	Carlisle Borough	P C	30	33	16,280,274	15,792,973	487,301	20	97
CUM	Cumberland-Franklin Joint Municipal Author	N A	10	0	1,526,375	1,526,375	0	0	100
CUM	Dickinson Township	N A	6	0	486,098	486,098	0	0	100
CUM	East Pennsboro Township	N C	45	21	13,194,486	12,161,630	1,032,856	42	92
CUM	East Pennsboro Township	P C	19	18	13,663,685	13,165,256	498,429	29	96
CUM	Hampden Township	N C	80	42	21,969,449	19,447,839	2,521,610	56	89
CUM	Hampden Township	P C	26	16	14,193,816	12,126,167	2,067,649	97	85
CUM	Hopewell Township	N A	6	0	317,257	317,257	0	0	100
CUM	Lemoyne Borough	N C	16	11	2,224,777	2,077,255	147,522	17	93
CUM	Lower Allen Township	N C	50	21	5,739,862	5,426,782	313,080	13	95
CUM	Lower Allen Township	P C	20	21	9,337,820	9,510,392	-172,572	-10	102
CUM	Lower Allen Township Authority	N C	22	14	4,966,802	5,026,158	-59,356	-4	101
CUM	Mechanicsburg Borough	N C	22	12	5,396,899	4,800,398	596,501	52	89
CUM	Mechanicsburg Borough	P C	13	11	6,875,799	7,365,510	-489,711	-47	107
CUM	Middlesex Township	N A	11	0	1,076,362	1,076,362	0	0	100
CUM	Middlesex Township	P C	9	2	2,442,358	3,193,828	-751,470	-112	131
CUM	Middlesex Township Municipal Authority	N A	6	0	744,549	744,549	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CUM	Monroe Township	N A	6	0	1,085,366	1,085,366	0	0	100
CUM	Mt Holly Springs Borough	N C	7	2	946,272	845,273	100,999	38	89
CUM	Mt Holly Springs Borough	P C	2	2	669,236	671,416	-2,180	-2	100
CUM	New Cumberland Borough	N A	14	0	4,448,381	4,448,381	0	0	100
CUM	New Cumberland Borough	P C	8	10	5,396,675	5,198,853	197,822	26	96
CUM	Newville Borough	N C	6	1	366,495	426,040	-59,545	-25	116
CUM	Newville Borough	P C	3	2	576,799	543,250	33,549	22	94
CUM	North Middleton Authority	N C	9	2	2,984,717	2,984,305	412	0	100
CUM	North Middleton Township	N C	12	7	2,543,074	2,272,314	270,760	49	89
CUM	North Middleton Township	P C	8	5	4,024,942	4,508,399	-483,457	-94	112
CUM	North Newton Township	N A	6	0	124,430	124,430	0	0	100
CUM	Penn Township	N C	4	1	171,516	172,283	-767	0	100
CUM	Shippensburg Borough	N C	21	20	4,924,708	4,438,431	486,277	51	90
CUM	Shippensburg Borough	P C	9	7	3,730,510	3,090,399	640,111	103	83
CUM	Shippensburg Township	N A	5	0	611,669	611,669	0	0	100
CUM	Shiremanstown Borough	P C	2	0	430,495	894,791	-464,296	-391	208
CUM	Silver Spring Township	N C	42	8	2,181,827	2,164,060	17,767	1	99
CUM	Silver Spring Township	P C	23	12	6,677,440	6,265,207	412,233	22	94
CUM	South Middleton Township	N A	20	0	3,577,099	3,577,099	0	0	100
CUM	South Middleton Township Authority	N1 C	7	3	1,785,499	1,524,816	260,683	60	85
CUM	South Middleton Township Authority	N2 A	4	0	56,350	56,350	0	0	100
CUM	Southampton Township	N A	6	0	819,051	819,051	0	0	100
CUM	Upper Allen Township	N1 C	28	16	6,847,587	5,645,614	1,201,973	77	82
CUM	Upper Allen Township	N2 A	6	0	24,066	24,066	0	0	100
CUM	Upper Allen Township	P C	19	10	10,069,873	8,531,130	1,538,743	91	85
CUM	West Pennsboro Township	N A	8	0	1,132,091	1,132,091	0	0	100
CUM	West Shore Regional Police Department	N A	1	0	9,902	9,902	0	0	100
CUM	West Shore Regional Police Department	P C	12	8	5,418,156	4,852,470	565,686	58	90
CUM	Wormleysburg Borough	N C	5	2	640,413	791,160	-150,747	-71	124
DAU	Capital Region Water Authority	N C	115	1	11,525,533	11,670,361	-144,828	-2	101
DAU	Conewago Township	N A	5	0	192,550	192,550	0	0	100
DAU	Cumb-Dau-Hbg Transportation Authority	N1 C	180	98	22,466,312	17,141,113	5,325,199	57	76
DAU	Cumb-Dau-Hbg Transportation Authority	N2 C	1	5	1,654,546	1,618,672	35,874	48	98
DAU	Dauphin Borough	N A	2	0	38,065	38,065	0	0	100
DAU	Dauphin County Housing Authority	N A	39	0	3,440,542	3,440,542	0	0	100
DAU	Dauphin County Library System	N1 C	84	46	5,127,218	5,088,555	38,663	2	99
DAU	Dauphin County Library System	N2 A	12	0	0	0	0	0	100
DAU	Derry Township	N1 A	0	0	1,290,815	1,290,815	0	*	100
DAU	Derry Township	N2 C	59	26	15,160,515	13,482,913	1,677,602	47	89
DAU	Derry Township	P C	39	23	20,956,921	17,701,766	3,255,155	85	84
DAU	Derry Township Municipal Authority	N A	30	0	3,763,887	3,763,887	0	0	100
DAU	East Hanover Township	N A	12	0	1,716,122	1,716,122	0	0	100
DAU	Elizabethville Area Authority	N A	1	0	51,838	51,838	0	0	100
DAU	Elizabethville Borough	N A	2	0	109,279	109,279	0	0	100
DAU	Harrisburg City	F C	72	131	69,937,569	78,243,707	-8,306,138	-170	112

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			ACTIVE	RETIRED			(\$)	% OF PAY	
DAU	Harrisburg City	N C	180	204	61,098,121	76,794,713	-15,696,592	-171	126
DAU	Harrisburg City	P C	131	212	92,974,321	78,963,110	14,011,211	151	85
DAU	Harrisburg City Redevelopment Authority	N A	7	0	576,961	576,961	0	0	100
DAU	Harrisburg Housing Authority	N A	76	0	7,336,561	7,336,561	0	0	100
DAU	Highspire Borough	N C	12	4	1,429,409	1,077,191	352,218	59	75
DAU	Highspire Borough	P C	6	3	3,415,434	2,809,080	606,354	98	82
DAU	Hummelstown Borough	N C	7	3	2,809,507	2,916,174	-106,667	-24	104
DAU	Hummelstown Borough	P C	6	5	3,403,601	3,826,758	-423,157	-101	112
DAU	Londonderry Township	N A	10	0	116,828	116,828	0	0	100
DAU	Lower Paxton Township	N C	83	31	19,556,315	16,327,130	3,229,185	68	83
DAU	Lower Paxton Township	P C	55	40	29,124,775	22,949,702	6,175,073	132	79
DAU	Lower Swatara Township	N C	22	14	7,395,373	6,311,086	1,084,287	90	85
DAU	Lower Swatara Township	P C	14	10	7,036,424	5,991,772	1,044,652	97	85
DAU	Lykens Borough	N C	5	4	514,207	489,855	24,352	12	95
DAU	Lykens Borough	P C	1	1	88,235	798,976	-710,741	-1,624	906
DAU	Middle Paxton Township	N C	4	2	407,428	339,250	68,178	37	83
DAU	Middletown Borough	N1 C	10	43	11,584,601	11,964,027	-379,426	-69	103
DAU	Middletown Borough	N2 A	3	0	3,884	3,884	0	0	100
DAU	Middletown Borough	P C	10	15	7,184,959	6,931,748	253,211	29	96
DAU	Millersburg Area Authority	N A	7	0	1,505,749	1,505,749	0	0	100
DAU	Millersburg Borough	N C	6	5	675,498	609,512	65,986	28	90
DAU	Millersburg Borough	P C	2	2	977,623	1,214,233	-236,610	-175	124
DAU	Paxtang Borough	N A	3	0	120,534	120,534	0	0	100
DAU	Paxtang Borough	P C	0	2	1,544,446	1,493,136	51,310	*	97
DAU	Penbrook Borough	N C	6	2	894,722	975,402	-80,680	-32	109
DAU	Penbrook Borough	P C	7	3	4,126,171	4,983,478	-857,307	-159	121
DAU	Royalton Borough	N A	3	0	73,097	73,097	0	0	100
DAU	South Hanover Township	N A	8	0	212,252	212,252	0	0	100
DAU	Steelton Borough	N C	23	14	4,990,155	3,606,084	1,384,071	123	72
DAU	Steelton Borough	P C	10	10	5,259,819	5,198,944	60,875	8	99
DAU	Susquehanna Township	N1 C	30	25	9,544,397	7,189,402	2,354,995	126	75
DAU	Susquehanna Township	N2 C	7	5	2,538,472	2,370,617	167,855	34	93
DAU	Susquehanna Township	P C	40	34	27,991,131	18,128,412	9,862,719	265	65
DAU	Swatara Township	N C	33	20	10,946,503	10,392,298	554,205	28	95
DAU	Swatara Township	P C	46	30	21,596,522	20,119,415	1,477,107	34	93
DAU	Swatara Township Authority	N C	22	9	7,178,752	7,561,466	-382,714	-28	105
DAU	Washington Township	N C	3	1	450,045	461,691	-11,646	-9	103
DAU	West Hanover Township	N A	15	0	1,763,493	1,763,493	0	0	100
DAU	Wiconisco Township	N C	3	5	537,083	556,022	-18,939	-19	104
DAU	Wiconisco Township	P C	1	0	496,702	702,346	-205,644	-369	141
DAU	Williamstown Borough	N C	5	4	1,426,313	1,402,211	24,102	12	98
DAU	Williamstown Borough	P C	0	1	1,066,171	1,472,343	-406,172	*	138
DAU	Williamstown Borough Authority	N C	0	0	101,186	278,221	-177,035	*	275
DEL	Aldan Borough	P C	4	5	3,586,120	2,964,924	621,196	149	83
DEL	Aston Township	N C	28	9	2,847,425	2,815,113	32,312	2	99

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Aston Township	P C	20	19	18,806,331	13,641,908	5,164,423	239	73
DEL	Brookhaven Borough	N C	12	2	593,510	708,449	-114,939	-21	119
DEL	Brookhaven Borough	P C	7	10	6,188,143	5,157,023	1,031,120	152	83
DEL	Chester City	F C	52	73	37,679,820	32,822,001	4,857,819	123	87
DEL	Chester City	N C	118	56	8,350,535	2,019,149	6,331,386	127	24
DEL	Chester City	P C	75	142	83,380,853	25,498,629	57,882,224	799	31
DEL	Chester City Housing Authority	N A	51	0	3,328,182	3,328,182	0	0	100
DEL	Chester Township	N A	7	0	559,355	559,355	0	0	100
DEL	Chester Township	P C	11	8	3,513,614	1,980,211	1,533,403	164	56
DEL	Chester Water Authority	N C	158	57	34,901,352	33,249,562	1,651,790	15	95
DEL	Clifton Heights Borough	N U	2	0	0	0	0	0	100
DEL	Clifton Heights Borough	P C	11	10	7,126,778	6,121,831	1,004,947	85	86
DEL	Collingdale Borough	N C	12	6	3,573,065	3,110,553	462,512	76	87
DEL	Collingdale Borough	P C	7	9	7,258,493	5,169,315	2,089,178	306	71
DEL	Colwyn Borough	N C	1	5	195,839	133,145	62,694	155	68
DEL	Colwyn Borough	P C	1	4	1,228,947	737,155	491,792	732	60
DEL	Concord Township	N C	20	6	5,413,199	5,023,290	389,909	27	93
DEL	Darby Borough	N C	4	10	933,747	764,035	169,712	95	82
DEL	Darby Borough	P C	15	16	10,801,551	8,567,856	2,233,695	139	79
DEL	Darby Township	N C	8	1	723,432	638,292	85,140	21	88
DEL	Darby Township	P C	13	16	11,179,760	6,825,428	4,354,332	401	61
DEL	Delaware Co Reg Water Quality Control Auth	N1 A	93	0	1,318,806	1,318,806	0	0	100
DEL	Delaware Co Reg Water Quality Control Auth	N2 C	125	13	20,276,336	14,759,341	5,516,995	64	73
DEL	Delaware County Housing Authority	N A	64	0	7,824,469	7,824,469	0	0	100
DEL	Delaware County Solid Waste Authority	N C	22	11	5,120,107	5,102,754	17,353	1	100
DEL	East Lansdowne Borough	P C	3	4	2,033,699	1,150,996	882,703	324	57
DEL	Eddystone Borough	P C	9	7	4,213,194	2,637,656	1,575,538	190	63
DEL	Edgmont Township	N A	5	0	196,809	196,809	0	0	100
DEL	Folcroft Borough	N C	5	1	812,842	942,918	-130,076	-54	116
DEL	Folcroft Borough	P C	10	6	7,583,643	6,805,136	778,507	86	90
DEL	Glenolden Borough	N C	7	4	723,554	665,878	57,676	19	92
DEL	Glenolden Borough	P C	9	8	7,288,704	5,478,359	1,810,345	200	75
DEL	Haverford Township	N1 C	92	90	36,405,565	30,940,172	5,465,393	88	85
DEL	Haverford Township	N2 A	32	0	149,124	149,124	0	0	100
DEL	Haverford Township	P C	66	80	48,862,616	37,266,246	11,596,370	166	76
DEL	Lansdowne Borough	N A	28	0	2,963,390	2,963,390	0	0	100
DEL	Lansdowne Borough	P C	14	16	10,660,393	9,121,760	1,538,633	121	86
DEL	Lower Chichester Township	N A	7	0	443,714	443,714	0	0	100
DEL	Lower Chichester Township	P C	5	2	1,300,686	1,246,426	54,260	14	96
DEL	Marcus Hook Borough	N C	8	9	2,121,499	2,153,611	-32,112	-8	102
DEL	Marcus Hook Borough	P C	4	6	4,217,945	2,798,982	1,418,963	359	66
DEL	Marple Township	N C	58	20	7,267,354	5,856,318	1,411,036	44	81
DEL	Marple Township	P C	28	33	26,516,675	13,895,162	12,621,513	385	52
DEL	Media Borough	N C	13	11	6,085,748	6,040,960	44,788	6	99
DEL	Media Borough	P C	13	7	14,475,654	11,420,173	3,055,481	189	79

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			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Middletown Township	N C	17	15	3,655,059	3,627,816	27,243	3	99
DEL	Middletown Township Sewer Authority	N C	3	6	881,071	751,705	129,366	61	85
DEL	Millbourne Borough	P C	0	5	765,791	327,454	438,337	*	43
DEL	Morton Borough	N A	3	0	126,823	126,823	0	0	100
DEL	Morton Borough	P C	4	4	3,085,593	2,574,064	511,529	153	83
DEL	Nether Providence Township	N C	15	4	3,031,875	2,506,369	525,506	62	83
DEL	Nether Providence Township	P C	15	12	9,133,010	6,733,165	2,399,845	157	74
DEL	Newtown Township	N C	16	11	2,517,433	2,761,207	-243,774	-27	110
DEL	Newtown Township	P C	17	10	11,512,630	10,827,366	685,264	39	94
DEL	Norwood Borough	N C	3	4	205,384	280,974	-75,590	-71	137
DEL	Norwood Borough	P C	6	6	3,370,056	3,377,696	-7,640	-1	100
DEL	Parkside Borough	P C	2	1	940,980	652,724	288,256	174	69
DEL	Prospect Park Borough	N C	9	4	1,090,969	1,615,128	-524,159	-137	148
DEL	Prospect Park Borough	P C	6	8	5,496,887	3,675,899	1,820,988	313	67
DEL	Radnor Township	N C	70	54	35,834,217	27,049,044	8,785,173	160	75
DEL	Radnor Township	P C	43	50	41,570,128	29,385,556	12,184,572	241	71
DEL	Radnor-Haverford-Marple Sewer Authority	N A	11	0	1,226,714	1,226,714	0	0	100
DEL	Ridley Park Borough	N C	8	0	704,464	879,124	-174,660	-38	125
DEL	Ridley Park Borough	P C	10	10	6,839,540	6,131,441	708,099	75	90
DEL	Ridley Township	N1 C	61	30	14,061,126	13,094,807	966,319	26	93
DEL	Ridley Township	N2 U	0	0	0	0	0	*	100
DEL	Ridley Township	P C	37	34	25,181,636	23,424,522	1,757,114	46	93
DEL	Sharon Hill Borough	N1 C	8	2	1,295,543	947,690	347,853	81	73
DEL	Sharon Hill Borough	N2 U	4	0	0	0	0	0	100
DEL	Sharon Hill Borough	P C	10	9	5,555,320	4,220,528	1,334,792	139	76
DEL	Springfield Township	N1 C	65	39	18,243,439	18,086,296	157,143	4	99
DEL	Springfield Township	N2 A	20	0	92,025	92,025	0	0	100
DEL	Springfield Township	P C	32	32	26,925,986	20,171,562	6,754,424	194	75
DEL	Swarthmore Borough	N C	6	6	2,025,785	1,937,420	88,365	23	96
DEL	Swarthmore Borough	P C	8	7	6,016,290	4,737,123	1,279,167	145	79
DEL	Thornbury Township	N A	6	0	879,907	879,907	0	0	100
DEL	Tinicum Township	N C	23	3	2,800,443	3,010,923	-210,480	-16	108
DEL	Tinicum Township	P C	17	8	8,367,068	6,427,331	1,939,737	109	77
DEL	Trainer Borough	N C	3	2	717,649	746,116	-28,467	-22	104
DEL	Trainer Borough	P C	4	5	3,970,068	3,601,105	368,963	79	91
DEL	Upland Borough	N C	8	8	719,963	714,210	5,753	1	99
DEL	Upland Borough	P C	5	2	660,381	684,592	-24,211	-7	104
DEL	Upper Chichester Township	N1 C	14	10	3,159,196	2,441,365	717,831	83	77
DEL	Upper Chichester Township	N2 A	13	0	89,995	89,995	0	0	100
DEL	Upper Chichester Township	P C	20	19	18,166,877	12,425,153	5,741,724	273	68
DEL	Upper Darby Township	F C	52	26	35,711,517	25,887,375	9,824,142	160	72
DEL	Upper Darby Township	N C	206	141	68,321,460	69,068,630	-747,170	-6	101
DEL	Upper Darby Township	P C	128	128	95,587,822	73,796,694	21,791,128	156	77
DEL	Upper Providence Township	N C	10	4	1,531,192	1,335,881	195,311	34	87
DEL	Upper Providence Township	P C	15	7	7,219,060	5,712,485	1,506,575	99	79

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			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Yeadon Borough	N1 U	5	0	0	0	0	0	100
DEL	Yeadon Borough	N2 A	10	0	1,060,984	1,060,984	0	0	100
DEL	Yeadon Borough	P C	13	18	7,517,443	5,780,567	1,736,876	146	77
ELK	Area Transportation Auth of North Central PA	N A	118	0	2,516,230	2,516,230	0	0	100
ELK	Fox Township	N A	7	0	647,257	647,257	0	0	100
ELK	Fox Township Water & Sewer Authority	N A	3	0	103,776	103,776	0	0	100
ELK	Highland Township	N C	2	2	101,328	73,440	27,888	79	72
ELK	Horton Township	N A	2	0	200,878	200,878	0	0	100
ELK	Jay Township	N A	4	0	160,758	160,758	0	0	100
ELK	Johnsonburg Borough	N C	5	3	1,268,911	1,357,647	-88,736	-42	107
ELK	Johnsonburg Borough	P C	2	4	2,364,873	1,504,341	860,532	669	64
ELK	Johnsonburg Municipal Authority	N C	9	3	1,629,714	1,624,590	5,124	1	100
ELK	Jones Township	N A	8	0	378,483	378,483	0	0	100
ELK	Ridgway Borough	N A	22	0	2,036,361	2,036,361	0	0	100
ELK	Ridgway Borough	P C	5	5	2,099,004	1,994,196	104,808	32	95
ELK	Ridgway Township	N C	3	4	375,467	678,945	-303,478	-254	181
ELK	St Marys Area Water Authority	N C	12	4	3,264,672	2,968,886	295,786	43	91
ELK	St Marys City	N C	32	21	4,278,565	4,276,149	2,416	0	100
ELK	St Marys City	P C	14	11	7,983,457	8,101,567	-118,110	-12	101
ERI	Albion Borough	N C	11	2	1,488,374	1,253,123	235,251	45	84
ERI	Albion Borough	P C	3	1	378,310	262,460	115,850	54	69
ERI	Amity Township	N A	2	0	77,585	77,585	0	0	100
ERI	Corry City	F C	6	9	3,442,313	3,029,071	413,242	122	88
ERI	Corry City	N C	26	21	6,243,563	7,705,095	-1,461,532	-128	123
ERI	Corry City	P C	11	13	5,970,087	6,048,860	-78,773	-10	101
ERI	Corry City Redevelopment Authority	N C	6	0	452,073	493,597	-41,524	-11	109
ERI	Edinboro Borough	N1 C	8	6	2,702,746	2,724,028	-21,282	-5	101
ERI	Edinboro Borough	N2 A	6	0	295,512	295,512	0	0	100
ERI	Edinboro Borough	P C	8	7	4,372,475	4,338,404	34,071	5	99
ERI	Elk Creek Township	N A	3	0	140,021	140,021	0	0	100
ERI	Erie City	F C	134	201	112,397,965	77,694,300	34,703,665	300	69
ERI	Erie City	N C	312	385	112,275,675	96,257,193	16,018,482	90	86
ERI	Erie City	P C	168	250	135,670,383	97,499,619	38,170,764	245	72
ERI	Erie City Housing Authority	N A	62	0	8,001,886	8,001,886	0	0	100
ERI	Erie City Water Authority	N1 C	93	59	30,175,601	27,134,897	3,040,704	56	90
ERI	Erie City Water Authority	N2 A	35	0	667,927	667,927	0	0	100
ERI	Erie County Housing Authority	N C	27	18	4,561,454	4,106,952	454,502	44	90
ERI	Erie Metropolitan Transit Authority	N1 C	104	79	11,270,665	10,748,259	522,406	9	95
ERI	Erie Metropolitan Transit Authority	N2 C	10	6	2,168,766	1,482,531	686,235	117	68
ERI	Erie Metropolitan Transit Authority	N3 A	10	0	158,944	158,944	0	0	100
ERI	Erie Parking Authority	N1 C	7	5	917,527	606,737	310,790	120	66
ERI	Erie Parking Authority	N2 A	22	0	1,978,934	1,978,934	0	0	100
ERI	Erie Regional Airport Authority	N C	27	6	2,925,951	2,344,233	581,718	37	80
ERI	Erie Western Port Authority	N C	7	3	2,133,694	1,675,841	457,853	134	79
ERI	Fairview Township	N C	12	5	4,165,259	4,337,172	-171,913	-23	104

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ERI	Fairview Township	P C	0	1	85,782	698,904	-613,122	*	815
ERI	Girard Borough	N1 C	7	5	235,817	297,102	-61,285	-17	126
ERI	Girard Borough	N2 C	1	0	112,016	106,304	5,712	8	95
ERI	Girard Borough	P C	4	5	2,512,346	1,862,342	650,004	261	74
ERI	Girard Township	N A	6	0	324,657	324,657	0	0	100
ERI	Greene Township	N A	10	0	413,560	413,560	0	0	100
ERI	Greenfield Township	N C	6	2	527,312	531,389	-4,077	-2	101
ERI	Harborcreek Township	N C	26	20	6,924,372	5,388,084	1,536,288	118	78
ERI	Harborcreek Township Sewer Authority	N A	4	0	224,900	224,900	0	0	100
ERI	Lake City Borough	N A	5	0	215,806	215,806	0	0	100
ERI	Lake City Borough	P C	3	2	1,134,277	987,933	146,344	77	87
ERI	Lawrence Park Township	N C	2	2	555,037	768,164	-213,127	-330	138
ERI	Lawrence Park Township	P C	8	5	2,971,742	3,078,898	-107,156	-19	104
ERI	Le Boeuf Township	N A	3	0	297,949	297,949	0	0	100
ERI	McKean Township	N C	6	3	980,116	701,203	278,913	95	72
ERI	Millcreek Township	N C	115	66	33,350,053	30,742,645	2,607,408	39	92
ERI	Millcreek Township	P C	58	54	38,472,639	35,281,327	3,191,312	60	92
ERI	North East Borough	N C	28	9	6,119,731	5,878,134	241,597	16	96
ERI	North East Borough	P C	7	4	3,649,627	3,926,520	-276,893	-57	108
ERI	North East Township	N A	15	0	860,866	860,866	0	0	100
ERI	Springfield Township	N A	2	0	95,216	95,216	0	0	100
ERI	Summit Township	N A	22	0	2,443,141	2,443,141	0	0	100
ERI	Summit Township Water Authority	N A	6	0	666,237	666,237	0	0	100
ERI	Union City Borough	N C	4	1	491,009	459,160	31,849	21	94
ERI	Union City Borough	P C	2	3	779,395	1,415,803	-636,408	-676	182
ERI	Union City Municipal Authority	N A	6	0	573,323	573,323	0	0	100
ERI	Union Township	N A	3	0	130,540	130,540	0	0	100
ERI	Venango Township	N A	2	0	26,317	26,317	0	0	100
ERI	Washington Township	N A	10	0	1,426,269	1,426,269	0	0	100
ERI	Waterford Borough	N C	5	2	44,260	76,231	-31,971	-27	172
ERI	Waterford Borough Municipal Authority	N C	4	2	404,461	388,576	15,885	9	96
ERI	Waterford Township	N A	4	0	89,098	89,098	0	0	100
ERI	Wayne Township	N A	4	0	66,879	66,879	0	0	100
ERI	Wesleyville Borough	N C	5	2	414,375	621,186	-206,811	-128	150
ERI	Wesleyville Borough	P C	7	1	1,971,553	1,846,131	125,422	30	94
FAY	Belle Vernon Borough	N C	0	0	22,769	44,933	-22,164	*	197
FAY	Belle Vernon Borough Municipal Authority	N A	7	0	731,433	731,433	0	0	100
FAY	Brownsville Borough	N U	2	0	0	0	0	0	100
FAY	Brownsville Borough	P C	2	6	814,146	611,279	202,867	238	75
FAY	Brownsville Municipal Authority	N U	4	0	0	0	0	*	100
FAY	Bullskin Township	N1 A	3	0	705,425	705,425	0	0	100
FAY	Bullskin Township	N2 U	7	0	0	0	0	0	100
FAY	Connellsville City	F C	0	9	1,666,546	1,066,476	600,070	*	64
FAY	Connellsville City	N C	11	6	2,530,116	2,775,984	-245,868	-55	110
FAY	Connellsville City	P C	14	22	8,121,071	6,623,939	1,497,132	175	82

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			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	Connellsville City Housing Authority	N A	8	0	504,973	504,973	0	0	100
FAY	Connellsville City Redevelopment Authority	N C	2	2	709,755	582,788	126,967	152	82
FAY	Connellsville Municipal Authority	N C	7	5	2,004,723	1,820,833	183,890	45	91
FAY	Connellsville Township	N1 A	1	0	42,949	42,949	0	0	100
FAY	Connellsville Township	N2 U	1	0	0	0	0	0	100
FAY	Connellsville Township	P C	0	1	61,626	364,932	-303,306	*	592
FAY	Dunbar Borough	P C	0	3	31,944	583,779	-551,835	*	1,828
FAY	Dunbar Township	N1 A	4	0	543,876	543,876	0	0	100
FAY	Dunbar Township	N2 U	3	0	0	0	0	0	100
FAY	Fairchance Borough	N1 C	0	3	178,149	395,277	-217,128	*	222
FAY	Fairchance Borough	N2 U	4	0	0	0	0	0	100
FAY	Fayette County Conservation District	N A	5	0	234,342	234,342	0	0	100
FAY	Fayette County Housing Authority	N A	57	0	9,650,942	9,650,942	0	0	100
FAY	Fayette County Redevelopment Authority	N A	12	0	3,081,451	3,081,451	0	0	100
FAY	Franklin Township	N A	4	0	146,118	146,118	0	0	100
FAY	Georges Township	N1 A	5	0	414,817	414,817	0	0	100
FAY	Georges Township	N2 U	6	0	0	0	0	0	100
FAY	German Township	N1 U	4	0	0	0	0	0	100
FAY	German Township	N2 A	3	0	152,283	152,283	0	0	100
FAY	German Township	P A	0	0	0	0	0	*	100
FAY	Greater Uniontown Joint Sewage Plant Autho	N U	9	0	0	0	0	*	100
FAY	Henry Clay Township	N A	5	0	191,544	191,544	0	0	100
FAY	Indian Creek Valley Water Authority	N A	7	0	1,025,640	1,025,640	0	0	100
FAY	Jefferson Township	N A	3	0	247,208	247,208	0	0	100
FAY	Luzerne Township	N1 A	5	0	528,183	528,183	0	0	100
FAY	Luzerne Township	N2 U	2	0	0	0	0	0	100
FAY	Luzerne Township	P C	0	0	162,966	1,669,030	-1,506,064	*	1,024
FAY	Masontown Borough	N1 U	9	0	0	0	0	0	100
FAY	Masontown Borough	N2 C	1	1	249,502	261,565	-12,063	-27	105
FAY	Masontown Borough	P C	5	4	1,800,624	1,936,199	-135,575	-51	108
FAY	Menallen Township	N1 U	3	0	0	0	0	0	100
FAY	Menallen Township	N2 A	4	0	711,753	711,753	0	0	100
FAY	Nicholson Township	N1 C	1	1	252,134	251,419	715	2	100
FAY	Nicholson Township	N2 A	2	0	51,911	51,911	0	0	100
FAY	North Union Township	N1 A	2	0	545,465	545,465	0	0	100
FAY	North Union Township	N2 U	8	0	0	0	0	0	100
FAY	North Union Township Municipal Services Au	N U	3	0	0	0	0	0	100
FAY	Perry Township	N A	2	0	12,463	12,463	0	0	100
FAY	Perryopolis Borough	N A	3	0	292,148	292,148	0	0	100
FAY	Perryopolis Borough	P C	2	1	261,794	181,002	80,792	108	69
FAY	Point Marion Borough	N U	3	0	0	0	0	0	100
FAY	Point Marion Borough	P A	0	0	93,613	93,613	0	*	100
FAY	Redstone Township	N A	7	0	762,618	762,618	0	0	100
FAY	Redstone Township	P C	1	2	332,792	1,412,363	-1,079,571	-2,284	424
FAY	S Connellsville Borough	N A	2	0	89,296	89,296	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	S Connellsville Borough	P C	1	1	358,451	364,924	-6,473	-16	102
FAY	Saltlick Township	N A	5	0	300,188	300,188	0	0	100
FAY	South Union Township	N U	10	0	0	0	0	*	100
FAY	Southwest Regional Police Department	P C	3	1	389,865	663,522	-273,657	-226	170
FAY	Springfield Township	N A	4	0	47,963	47,963	0	0	100
FAY	Springhill Township	N C	3	5	761,733	687,534	74,199	61	90
FAY	Stewart Township	N A	2	0	95,576	95,576	0	0	100
FAY	Uniontown City	F C	8	16	4,702,666	5,751,280	-1,048,614	-208	122
FAY	Uniontown City	N C	28	30	5,227,883	6,496,409	-1,268,526	-121	124
FAY	Uniontown City	P C	18	29	9,521,498	9,542,928	-21,430	-2	100
FAY	Washington Township	N C	3	2	829,826	644,465	185,361	120	78
FAY	Washington Township	P C	2	1	692,438	888,940	-196,502	-251	128
FAY	Washington Township Municipal Authority	N C	5	9	1,929,071	2,055,048	-125,977	-59	107
FAY	Wharton Township	N A	7	0	464,106	464,106	0	0	100
FAY	Wharton Township	P C	0	1	2,709	139,314	-136,605	*	5,143
FOR	Howe Township	N A	2	0	210,825	210,825	0	0	100
FOR	Jenks Township	N A	5	0	425,808	425,808	0	0	100
FOR	Tionesta Borough	N A	4	0	207,123	207,123	0	0	100
FRA	Antrim Township	N C	17	11	2,450,429	2,946,353	-495,924	-65	120
FRA	Bear Valley-Franklin Co. Joint Authority	N A	6	0	189,429	189,429	0	0	100
FRA	Chambersburg Borough	F C	23	16	7,504,584	6,185,492	1,319,092	80	82
FRA	Chambersburg Borough	N1 C	146	85	26,709,803	21,761,855	4,947,948	55	81
FRA	Chambersburg Borough	N2 A	14	0	39,456	39,456	0	0	100
FRA	Chambersburg Borough	P C	36	25	15,422,977	13,055,555	2,367,422	95	85
FRA	Greencastle Borough	N C	15	7	1,933,073	1,892,756	40,317	6	98
FRA	Greencastle Borough	P C	4	2	665,541	1,204,354	-538,813	-252	181
FRA	Greene Township	N A	23	0	1,403,238	1,403,238	0	0	100
FRA	Greene Township Municipal Authority	N A	10	0	435,117	435,117	0	0	100
FRA	Guilford Township	N A	12	0	1,084,119	1,084,119	0	0	100
FRA	Guilford Township Authority	N C	10	3	1,339,951	1,335,758	4,193	1	100
FRA	Guilford Water Authority	N C	15	7	2,947,434	2,889,656	57,778	7	98
FRA	Hamilton Township	N A	7	0	658,425	658,425	0	0	100
FRA	Lurgan Township	N A	4	0	227,773	227,773	0	0	100
FRA	Mercersburg Borough	N C	7	2	720,095	638,974	81,121	28	89
FRA	Mercersburg Borough	P C	2	1	139,275	276,876	-137,601	-147	199
FRA	Mont Alto Borough	N A	7	0	501,129	501,129	0	0	100
FRA	Montgomery Township	N A	5	0	430,962	430,962	0	0	100
FRA	Peters Township	N1 C	3	1	551,749	555,534	-3,785	-2	101
FRA	Peters Township	N2 A	0	0	0	0	0	*	100
FRA	Peters Township Municipal Authority	N A	5	0	377,930	377,930	0	0	100
FRA	Quincy Township	N A	12	0	286,393	286,393	0	0	100
FRA	Saint Thomas Township Municipal Authority	N A	3	0	181,315	181,315	0	0	100
FRA	Southampton Township	N A	6	0	368,264	368,264	0	0	100
FRA	St Thomas Township	N A	4	0	140,902	140,902	0	0	100
FRA	Washington Township	N A	16	0	948,174	948,174	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FRA	Washington Township	P C	7	7	5,293,420	4,438,793	854,627	181	84
FRA	Waynesboro Borough	N C	40	25	4,401,926	4,775,538	-373,612	-21	108
FRA	Waynesboro Borough	P C	16	16	4,039,787	4,089,660	-49,873	-6	101
FUL	McConnellsburg Borough	P C	0	2	540,675	376,751	163,924	*	70
GRE	Aleppo Township	N C	1	0	78,036	49,694	28,342	82	64
GRE	Carmichaels Borough Municipal Authority	N U	6	0	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N1 U	3	0	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N2 C	3	2	513,194	791,813	-278,619	-202	154
GRE	Center Township	N A	6	0	614,229	614,229	0	0	100
GRE	Cumberland Township	N A	8	0	470,419	470,419	0	0	100
GRE	Cumberland Township	P C	3	0	224,985	310,620	-85,635	-51	138
GRE	Dunkard Township	N A	6	0	272,057	272,057	0	0	100
GRE	Franklin Township	N A	10	0	3,179,867	3,179,867	0	0	100
GRE	Franklin Township Sewer Authority	N C	8	2	1,304,930	1,305,423	-493	0	100
GRE	Greene County Housing Authority	N A	9	0	1,148,222	1,148,222	0	0	100
GRE	Jackson Township	N A	4	0	70,078	70,078	0	0	100
GRE	Jefferson Township	N A	7	0	629,731	629,731	0	0	100
GRE	Monongahela Township	N A	4	0	527,262	527,262	0	0	100
GRE	Morgan Township	N A	7	0	613,821	613,821	0	0	100
GRE	Morris Township	N A	5	0	295,402	295,402	0	0	100
GRE	Morris Township	P A	0	0	8,933	8,933	0	*	100
GRE	Perry Township	N A	7	0	261,852	261,852	0	0	100
GRE	Richhill Township	N C	5	0	422,705	371,209	51,496	25	88
GRE	Southwestern Penna Water Authority	N C	41	19	13,568,099	11,841,514	1,726,585	62	87
GRE	Washington Township	N A	6	0	455,316	455,316	0	0	100
GRE	Wayne Township	N C	5	2	1,385,651	965,682	419,969	170	70
GRE	Waynesburg Borough	N1 C	3	1	526,719	1,279,765	-753,046	-524	243
GRE	Waynesburg Borough	N2 U	5	0	0	0	0	0	100
GRE	Waynesburg Borough	P C	6	5	2,737,449	2,542,982	194,467	63	93
GRE	Whiteley Township	N A	3	0	657,653	657,653	0	0	100
HUN	Henderson Township	N A	2	0	37,822	37,822	0	0	100
HUN	Huntingdon Borough	N C	35	26	7,921,018	7,619,013	302,005	19	96
HUN	Huntingdon Borough	P C	12	10	6,349,986	5,580,706	769,280	103	88
HUN	Huntingdon County Housing Authority	N A	13	0	914,454	914,454	0	0	100
HUN	Mount Union Borough	N C	10	8	2,430,791	2,242,364	188,427	46	92
HUN	Mount Union Borough	P C	6	3	959,906	1,563,388	-603,482	-293	163
HUN	Shirley Township	N C	3	1	156,948	133,823	23,125	24	85
IND	Armstrong Township	N C	3	0	315,346	338,025	-22,679	-19	107
IND	Blairsville Borough	N U	15	0	0	0	0	0	100
IND	Blairsville Borough	P C	4	4	987,596	2,693,204	-1,705,608	-817	273
IND	Blairsville/Indiana COG	N C	2	0	197,246	369,438	-172,192	-187	187
IND	Brush Valley Township	N A	3	0	147,519	147,519	0	0	100
IND	Burrell Township Sewer Authority	N C	3	0	399,536	369,062	30,474	22	92
IND	Burrell Township	N C	6	5	1,116,798	1,189,341	-72,543	-30	106
IND	Center Township	N C	10	9	2,054,047	1,912,155	141,892	28	93

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
IND	Central Indiana County Joint Sanitary Auth	N C	3	1	200,885	179,684	21,201	28	89
IND	Cherryhill Township	N A	5	0	256,130	256,130	0	0	100
IND	Clymer Borough	N C	4	4	255,036	249,824	5,212	4	98
IND	Clymer Borough	P C	1	0	85,959	97,526	-11,567	-36	113
IND	Conemaugh Township	N C	4	3	525,639	502,753	22,886	19	96
IND	Green Township	N C	5	0	274,677	382,486	-107,809	-79	139
IND	Highridge Water Authority	N A	14	0	630,072	630,072	0	0	100
IND	Homer City Borough	N C	9	5	2,057,799	1,853,362	204,437	51	90
IND	Homer City Borough	P C	1	2	1,161,892	849,875	312,017	592	73
IND	Indiana Borough	N1 C	25	10	2,765,176	2,975,476	-210,300	-19	108
IND	Indiana Borough	N2 C	8	9	2,970,819	2,829,265	141,554	32	95
IND	Indiana Borough	N3 A	2	0	20,202	20,202	0	0	100
IND	Indiana Borough	P C	21	12	9,920,346	10,491,985	-571,639	-32	106
IND	Indiana Co Solid Waste Authority	N A	9	0	593,554	593,554	0	0	100
IND	Indiana County Conservation District	N A	5	0	336,967	336,967	0	0	100
IND	Indiana County Housing Authority	N A	10	0	304,823	304,823	0	0	100
IND	Indiana County Municipal Services Authorit	N A	23	0	858,120	858,120	0	0	100
IND	Lower Indiana County Municipal Authority	N C	0	3	186,144	193,940	-7,796	*	104
IND	Rayne Township	N C	5	4	230,072	198,558	31,514	23	86
IND	Saltsburg Borough	N C	3	1	313,210	383,485	-70,275	-64	122
IND	South Mahoning Township	N A	2	0	106,900	106,900	0	0	100
IND	Washington Township	N A	4	0	54,041	54,041	0	0	100
IND	West Mahoning Township	N A	3	0	80,077	80,077	0	0	100
IND	West Wheatfield Township	N C	4	1	346,198	308,536	37,662	31	89
IND	White Township	N A	28	0	2,442,560	2,442,560	0	0	100
IND	Young Township	N C	3	3	436,701	218,843	217,858	238	50
JEF	Beaver Township	N A	2	0	11,481	11,481	0	0	100
JEF	Brockway Area Sewage Authority	N C	5	2	740,713	661,484	79,229	42	89
JEF	Brockway Borough	N C	7	5	1,000,105	2,073,209	-1,073,104	-411	207
JEF	Brockway Borough	P C	1	3	863,062	798,769	64,293	117	93
JEF	Brockway Borough Municipal Authority	N C	4	5	806,812	875,535	-68,723	-38	109
JEF	Brookville Borough	N C	9	7	2,754,390	2,696,753	57,637	13	98
JEF	Brookville Borough	P C	7	7	1,957,320	2,231,162	-273,842	-68	114
JEF	Brookville Municipal Authority	N C	14	4	3,163,856	2,942,672	221,184	31	93
JEF	Eldred Township	N C	3	1	168,349	168,574	-225	0	100
JEF	Falls Creek Borough	N C	6	1	233,144	248,500	-15,356	-11	107
JEF	Falls Creek Borough	P C	0	1	87,305	272,267	-184,962	*	312
JEF	Jefferson Conservation District	N C	6	1	880,394	859,775	20,619	8	98
JEF	Oliver Township	N A	4	0	18,662	18,662	0	0	100
JEF	Pine Creek Township	N C	3	0	151,316	107,551	43,765	37	71
JEF	Punxsutawney Borough	N A	22	0	650,611	650,611	0	0	100
JEF	Punxsutawney Borough	P C	8	8	2,759,277	1,936,549	822,728	193	70
JEF	Reynoldsville Borough	N A	3	0	232,271	232,271	0	0	100
JEF	Reynoldsville Borough	P C	2	2	638,654	338,881	299,773	354	53
JEF	Reynoldsville Water Authority	N A	6	0	661,531	661,531	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
JEF	Rose Township	N C	3	1	279,401	185,971	93,430	118	67
JEF	Snyder Township	N A	4	0	82,331	82,331	0	0	100
JEF	Sykesville Borough	N A	1	0	6,470	6,470	0	0	100
JEF	Sykesville Borough	P C	1	0	127,758	200,558	-72,800	-227	157
JEF	Warsaw Township	N A	3	0	221,166	221,166	0	0	100
JEF	Washington Township	N C	4	1	205,873	172,867	33,006	22	84
JEF	Winslow Township	N C	4	0	353,069	215,422	137,647	104	61
JUN	Fayette Township	N C	3	1	205,879	194,066	11,813	13	94
JUN	Juniata County Conservation District	N A	6	0	336,625	336,625	0	0	100
JUN	Mifflintown Borough	P C	0	1	111,982	80,272	31,710	*	72
JUN	Mifflintown Municipal Authority	N C	6	3	484,653	563,579	-78,926	-30	116
JUN	Twin Boroughs Sanitary Authority	N A	4	0	99,425	99,425	0	0	100
LAC	Abington Regional Wastewater Authority	N A	7	0	218,220	218,220	0	0	100
LAC	Archbald Borough	N A	11	0	829,809	829,809	0	0	100
LAC	Archbald Borough	P C	5	2	2,007,453	1,771,385	236,068	63	88
LAC	Blakely Borough	N C	17	6	2,709,844	3,219,557	-509,713	-70	119
LAC	Blakely Borough	P C	6	4	1,915,469	2,084,277	-168,808	-45	109
LAC	Carbondale City	F C	6	5	4,372,788	3,387,847	984,941	188	77
LAC	Carbondale City	N A	10	0	1,006,017	1,006,017	0	0	100
LAC	Carbondale City	P C	8	19	7,178,250	5,132,591	2,045,659	301	72
LAC	Carbondale City Housing Authority	N A	13	0	1,113,547	1,113,547	0	0	100
LAC	Clarks Summit Borough	N A	7	0	741,108	741,108	0	0	100
LAC	Clarks Summit Borough	P C	6	2	2,332,608	1,938,680	393,928	94	83
LAC	Covington Township	N C	6	0	738,642	522,119	216,523	84	71
LAC	Covington Township	P C	3	0	194,315	279,818	-85,503	-74	144
LAC	Dalton Borough	N C	3	1	298,429	315,827	-17,398	-16	106
LAC	Dalton Borough	P C	2	2	371,333	228,997	142,336	149	62
LAC	Dickson City Borough	N1 C	14	6	2,649,293	2,660,793	-11,500	-2	100
LAC	Dickson City Borough	N2 A	2	0	10,886	10,886	0	0	100
LAC	Dickson City Borough	P C	8	8	4,132,612	2,871,771	1,260,841	186	69
LAC	Dunmore Borough	F C	17	20	6,454,221	5,703,509	750,712	68	88
LAC	Dunmore Borough	N1 C	4	8	2,205,289	2,220,399	-15,110	-6	101
LAC	Dunmore Borough	N2 U	20	0	0	0	0	0	100
LAC	Dunmore Borough	P C	22	19	8,725,254	6,909,494	1,815,760	114	79
LAC	Glenburn Township	N C	2	0	107,141	115,123	-7,982	-13	107
LAC	Greenfield Township	N A	2	0	62,569	62,569	0	0	100
LAC	Jermyn Borough	N A	1	0	10,958	10,958	0	0	100
LAC	Jermyn Borough	P C	2	2	358,050	370,505	-12,455	-14	103
LAC	Jessup Borough	N A	2	0	9,232	9,232	0	0	100
LAC	Jessup Borough	P C	3	3	615,057	386,043	229,014	151	63
LAC	Lackawanna Co Heritage Valley Authority	N A	7	0	138,145	138,145	0	0	100
LAC	Lackawanna County Housing Authority	N A	58	0	7,161,870	7,161,870	0	0	100
LAC	Lackawanna County Transit System Authority	N1 C	75	59	4,980,459	3,165,668	1,814,791	41	64
LAC	Lackawanna County Transit System Authority	N2 A	14	0	336,424	336,424	0	0	100
LAC	Lackawanna County Transit System Authority	N3 A	27	0	227,415	227,415	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAC	Lackawanna River Basin Sewer Authority	N A	31	0	3,580,154	3,580,154	0	0	100
LAC	Mayfield Borough	N A	2	0	192,758	192,758	0	0	100
LAC	Mayfield Borough	P A	2	0	34,750	34,750	0	0	100
LAC	Moosic Borough	N1 C	6	12	2,491,209	2,045,114	446,095	163	82
LAC	Moosic Borough	N2 A	4	0	17,777	17,777	0	0	100
LAC	Moosic Borough	P C	7	1	3,400,168	3,692,615	-292,447	-50	109
LAC	Moscow Borough	N C	4	0	164,461	118,879	45,582	34	72
LAC	Moscow Borough	P C	3	1	712,777	920,777	-208,000	-166	129
LAC	Newton Township	N1 C	0	1	215,854	152,355	63,499	*	71
LAC	Newton Township	N2 A	3	0	34,317	34,317	0	0	100
LAC	Newton Township	P C	0	1	342,162	126,752	215,410	*	37
LAC	Old Forge Borough	N1 U	6	0	0	0	0	0	100
LAC	Old Forge Borough	N2 A	3	0	174,708	174,708	0	0	100
LAC	Old Forge Borough	P C	5	3	1,572,951	2,463,996	-891,045	-381	157
LAC	Olyphant Borough	N C	11	10	1,068,622	1,116,309	-47,687	-10	104
LAC	Olyphant Borough	P C	3	5	2,395,119	1,836,560	558,559	242	77
LAC	Ransom Township	N C	2	1	347,429	296,975	50,454	52	85
LAC	Roaring Brook Township	N C	2	0	236,129	206,120	30,009	31	87
LAC	Roaring Brook Township	P C	1	1	709,990	517,925	192,065	340	73
LAC	Scott Township	N A	4	0	137,643	137,643	0	0	100
LAC	Scott Township	P C	3	3	1,519,033	1,528,193	-9,160	-5	101
LAC	Scranton City	F C	136	210	79,982,558	21,453,861	58,528,697	581	27
LAC	Scranton City	N1 C	134	118	10,323,257	3,824,492	6,498,765	117	37
LAC	Scranton City	N2 U	91	0	0	0	0	0	100
LAC	Scranton City	P C	147	176	74,612,682	36,237,561	38,375,121	365	49
LAC	Scranton City Housing Authority	N A	72	0	10,472,534	10,472,534	0	0	100
LAC	Scranton Sewer Authority	N2 A	0	0	353,578	353,578	0	*	100
LAC	Scranton/Lackawanna Health & Welfare Auth	N A	1	0	93,058	93,058	0	0	100
LAC	South Abington Township	N1 C	13	2	2,984,936	2,876,266	108,670	16	96
LAC	South Abington Township	N2 A	0	0	0	0	0	*	100
LAC	South Abington Township	P C	10	8	6,519,962	5,089,808	1,430,154	178	78
LAC	Taylor Borough	N A	11	0	840,160	840,160	0	0	100
LAC	Taylor Borough	P C	6	9	5,294,381	3,153,840	2,140,541	645	60
LAC	Throop Borough	N C	15	3	2,196,752	1,843,528	353,224	53	84
LAC	Throop Borough	P C	6	3	2,671,486	2,407,579	263,907	61	90
LAC	Waverly Township	N1 A	3	0	746,346	746,346	0	0	100
LAC	Waverly Township	N2 A	1	0	10,448	10,448	0	0	100
LAC	Waverly Township	P C	3	0	286,827	344,906	-58,079	-31	120
LAN	Adamstown Borough	N A	4	0	229,101	229,101	0	0	100
LAN	Akron Borough	N A	5	0	296,465	296,465	0	0	100
LAN	Akron Borough	P C	5	4	1,809,192	1,195,400	613,792	155	66
LAN	Bart Township	N A	4	0	275,410	275,410	0	0	100
LAN	Brecknock Township	N C	5	3	678,064	726,334	-48,270	-18	107
LAN	Brecknock Township	P C	0	3	646,172	893,200	-247,028	*	138
LAN	Caernarvon Township	N A	5	0	621,508	621,508	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Clay Township	N A	4	0	318,576	318,576	0	0	100
LAN	Colerain Township	N A	3	0	229,918	229,918	0	0	100
LAN	Columbia Borough	N A	24	0	1,335,384	1,335,384	0	0	100
LAN	Columbia Borough	P C	16	10	8,349,481	7,470,709	878,772	63	89
LAN	Conestoga Township	N C	2	1	477,536	402,175	75,361	103	84
LAN	Conoy Township	N A	3	0	70,720	70,720	0	0	100
LAN	Denver Borough	N A	9	0	469,361	469,361	0	0	100
LAN	Drumore Township	N A	1	0	30,208	30,208	0	0	100
LAN	Earl Township	N A	7	0	709,839	709,839	0	0	100
LAN	East Cocalico Township	N A	7	0	455,113	455,113	0	0	100
LAN	East Cocalico Township	P C	15	11	13,030,744	10,851,768	2,178,976	168	83
LAN	East Donegal Township	N C	8	6	2,917,540	2,539,737	377,803	87	87
LAN	East Drumore Township	N A	2	0	71,634	71,634	0	0	100
LAN	East Earl Township	N A	8	0	344,791	344,791	0	0	100
LAN	East Earl Township	P C	8	1	1,073,787	1,671,828	-598,041	-97	156
LAN	East Hempfield Township	N C	21	17	5,759,808	5,065,405	694,403	59	88
LAN	East Hempfield Township	P C	33	21	12,805,372	9,049,231	3,756,140	137	71
LAN	East Lampeter Township	N C	22	14	3,440,717	3,779,406	-338,689	-27	110
LAN	East Lampeter Township	P C	35	17	20,677,748	20,657,269	20,479	1	100
LAN	East Petersburg Borough	N A	8	0	170,989	170,989	0	0	100
LAN	Eden Township	N A	2	0	63,303	63,303	0	0	100
LAN	Elizabeth Township	N C	2	1	688,558	583,689	104,869	90	85
LAN	Elizabethtown Area Water Authority	N A	9	0	479,922	479,922	0	0	100
LAN	Elizabethtown Borough	N A	22	0	1,255,279	1,255,279	0	0	100
LAN	Elizabethtown Borough	P C	17	9	10,152,077	8,833,856	1,318,221	87	87
LAN	Elizabethtown Regional Sewer Authority	N C	0	2	386,253	504,132	-117,879	*	131
LAN	Ephrata Borough	N1 C	53	48	14,544,089	13,557,989	986,100	30	93
LAN	Ephrata Borough	N2 A	3	0	25,136	25,136	0	0	100
LAN	Ephrata Borough	P C	32	19	16,888,498	15,952,756	935,742	31	94
LAN	Ephrata Township	N A	6	0	687,888	687,888	0	0	100
LAN	Fulton Township	N A	2	0	183,226	183,226	0	0	100
LAN	Lancaster Airport Authority	N A	18	0	1,053,398	1,053,398	0	0	100
LAN	Lancaster Area Sewer Authority	N C	36	19	10,022,880	9,025,879	997,001	42	90
LAN	Lancaster City	F C	64	129	51,122,650	45,345,315	5,777,335	119	89
LAN	Lancaster City	N1 C	309	55	16,682,745	13,176,339	3,506,406	23	79
LAN	Lancaster City	N2 A	398	0	8,305,115	8,305,115	0	0	100
LAN	Lancaster City	P C	139	170	90,397,376	74,458,392	15,938,984	143	82
LAN	Lancaster City Housing Authority	N A	34	0	4,624,121	4,624,121	0	0	100
LAN	Lancaster City Parking Authority	N C	18	14	1,400,517	1,528,432	-127,915	-17	109
LAN	Lancaster Co Solid Waste Management Author 100	N A	94	0	0	12,972,468	12,972,468	0	0
LAN	Lancaster County Redevelopment Authority	N A	16	0	1,293,433	1,293,433	0	0	100
LAN	Lancaster Township	N C	13	12	3,767,811	3,547,679	220,132	29	94
LAN	Leacock Township	N A	7	0	408,790	408,790	0	0	100
LAN	Lititz Borough	N C	16	7	3,889,655	3,009,408	880,247	97	77
LAN	Lititz Borough	P C	14	7	6,734,971	6,030,116	704,855	64	90

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Little Britain Township	N A	3	0	122,113	122,113	0	0	100
LAN	Manheim Area Water and Sewer Authority	N A	9	0	91,232	91,232	0	0	100
LAN	Manheim Borough	N C	7	3	283,298	271,578	11,720	4	96
LAN	Manheim Borough	P C	17	6	3,055,338	2,732,058	323,280	27	89
LAN	Manheim Township	N1 C	61	32	18,150,607	17,339,293	811,314	24	96
LAN	Manheim Township	N2 A	17	0	169,415	169,415	0	0	100
LAN	Manheim Township	P C	62	36	32,865,680	29,827,491	3,038,189	55	91
LAN	Manor Township	N C	17	16	5,593,279	4,940,237	653,042	76	88
LAN	Manor Township	P C	19	13	7,676,420	7,498,555	177,865	12	98
LAN	Marietta Borough	N A	4	0	217,817	217,817	0	0	100
LAN	Martic Township	N C	2	0	59,166	99,131	-39,965	-46	168
LAN	Millersville Borough	N C	15	10	2,972,436	2,777,007	195,429	27	93
LAN	Millersville Borough	P C	13	6	5,881,037	4,760,034	1,121,003	109	81
LAN	Mount Joy Borough Authority	N C	15	5	2,147,905	2,048,763	99,142	13	95
LAN	Mt Joy Borough	N C	14	5	2,149,337	1,939,988	209,349	36	90
LAN	Mt Joy Borough	P C	11	9	5,123,123	5,190,520	-67,397	-8	101
LAN	Mt Joy Township	N C	10	3	1,709,604	1,918,791	-209,187	-38	112
LAN	New Holland Borough	N A	20	0	4,386,575	4,386,575	0	0	100
LAN	New Holland Borough	P C	14	7	4,943,693	4,566,379	377,314	28	92
LAN	Northern Lancaster County Authority	N C	5	2	980,009	912,183	67,826	25	93
LAN	Northern Lancaster County Regional Police	N A	2	0	14,160	14,160	0	0	100
LAN	Northern Lancaster County Regional Police	P C	26	13	9,218,904	8,823,651	395,253	19	96
LAN	Northwest Regional Police Department	N C	1	1	82,100	64,831	17,269	43	79
LAN	Northwest Regional Police Department	P C	16	5	7,803,929	7,237,348	566,581	40	93
LAN	Paradise Township	N C	4	1	712,065	682,891	29,174	13	96
LAN	Penn Township	N C	10	4	1,174,657	1,387,314	-212,657	-40	118
LAN	Pequea Township	N A	4	0	51,678	51,678	0	0	100
LAN	Providence Township	N C	8	2	794,054	766,979	27,075	6	97
LAN	Quarryville Borough	N C	6	1	1,090,114	1,174,193	-84,079	-27	108
LAN	Quarryville Borough	P C	4	1	982,431	716,470	265,962	83	73
LAN	Rapho Township	N C	9	4	704,319	751,210	-46,891	-11	107
LAN	Red Rose Transit Authority	N C	76	53	7,872,281	7,377,663	494,618	13	94
LAN	Sadsbury Township	N A	3	0	176,118	176,118	0	0	100
LAN	Salisbury Township	N C	7	5	1,360,483	1,320,949	39,534	11	97
LAN	South Central Transit Authority	N C	41	14	2,713,414	2,237,863	475,551	21	82
LAN	Southern Regional Police Department	P C	6	2	2,595,385	2,561,016	34,369	9	99
LAN	Strasburg Borough	N C	7	2	1,221,866	1,109,377	112,489	29	91
LAN	Strasburg Borough	P C	3	2	2,055,518	1,728,118	327,400	141	84
LAN	Strasburg Township	N C	2	0	360,879	378,088	-17,209	-18	105
LAN	Susquehanna Regional Police Department	N A	2	0	74,156	74,156	0	0	100
LAN	Susquehanna Regional Police Department	P C	14	7	4,644,536	4,201,061	443,475	43	90
LAN	Terre Hill Borough	N C	3	2	612,789	535,295	77,494	55	87
LAN	Upper Leacock Township	N A	14	0	1,295,893	1,295,893	0	0	100
LAN	Warwick Township	N C	14	6	3,066,704	2,934,399	132,305	16	96
LAN	Warwick Township Municipal Authority	N C	6	5	1,549,925	1,574,028	-24,103	-7	102

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	West Cocalico Township	N A	7	0	228,561	228,561	0	0	100
LAN	West Donegal Township	N A	6	0	70,548	70,548	0	0	100
LAN	West Earl Township	N C	10	2	1,300,509	1,352,624	-52,115	-10	104
LAN	West Earl Township	P C	6	3	2,138,987	1,764,612	374,375	84	82
LAN	West Hempfield Township	N C	16	7	2,114,728	1,982,180	132,548	19	94
LAN	West Hempfield Township	P C	19	8	7,856,001	6,154,510	1,701,491	110	78
LAN	West Lampeter Township	N C	14	6	1,826,216	1,714,346	111,870	15	94
LAN	West Lampeter Township	P C	15	1	6,459,796	6,750,522	-290,726	-22	105
LAW	Ellwood City Borough	F C	1	4	609,659	367,864	241,795	455	60
LAW	Ellwood City Borough	N C	28	20	5,343,542	4,843,571	499,971	33	91
LAW	Ellwood City Borough	P C	10	17	9,109,762	7,941,806	1,167,956	130	87
LAW	Hickory Township	N A	2	0	12,475	12,475	0	0	100
LAW	Lawrence County Housing Authority	N A	27	0	1,913,597	1,913,597	0	0	100
LAW	Mahoning Township	N A	3	0	65,728	65,728	0	0	100
LAW	Mahoning Township	P C	2	0	445,085	384,720	60,365	74	86
LAW	Neshannock Township	N1 C	10	4	2,051,369	1,568,643	482,726	104	76
LAW	Neshannock Township	N2 A	5	0	51,563	51,563	0	0	100
LAW	Neshannock Township	P C	8	3	1,758,489	1,614,901	143,588	30	92
LAW	New Beaver Borough	N A	2	0	47,795	47,795	0	0	100
LAW	New Castle Area Transit Authority	N A	43	0	5,661,898	5,661,898	0	0	100
LAW	New Castle City	F C	19	54	18,161,281	12,157,786	6,003,495	391	67
LAW	New Castle City	N C	48	59	12,959,231	8,764,383	4,194,848	194	68
LAW	New Castle City	P C	36	51	21,474,896	13,377,845	8,097,051	313	62
LAW	New Castle Sanitation Authority	N1 U	15	0	0	0	0	0	100
LAW	New Castle Sanitation Authority	N2 C	2	0	897,607	1,033,773	-136,166	-56	115
LAW	New Wilmington Borough	N A	7	0	2,775,252	2,775,252	0	0	100
LAW	New Wilmington Borough	P C	3	3	1,340,702	1,834,862	-494,160	-239	137
LAW	North Beaver Township	N A	3	0	197,184	197,184	0	0	100
LAW	Pulaski Township	N A	3	0	386,834	386,834	0	0	100
LAW	Pulaski Township	P C	2	1	374,473	579,292	-204,819	-219	155
LAW	Shenango Township	N1 U	3	0	0	0	0	0	100
LAW	Shenango Township	N2 A	3	0	121,926	121,926	0	0	100
LAW	Shenango Township	P C	7	4	1,311,253	1,046,969	264,284	59	80
LAW	Slippery Rock Township	N C	2	1	433,714	285,414	148,300	184	66
LAW	Taylor Township	N A	4	0	58,045	58,045	0	0	100
LAW	Union Township	N A	8	0	389,641	389,641	0	0	100
LAW	Union Township	P C	7	1	791,197	452,465	338,732	90	57
LAW	Wilmington Township	N C	3	5	679,074	585,772	93,302	81	86
LEB	Annaville Township	N C	8	10	1,705,000	1,509,128	195,872	52	89
LEB	Annaville Township	P C	5	4	1,110,385	885,185	225,200	63	80
LEB	Bethel Township	N C	3	3	337,349	237,026	100,323	83	70
LEB	Bethel Township	P A	0	0	584,079	584,079	0	*	100
LEB	Cleona Borough	N A	2	0	46,627	46,627	0	0	100
LEB	Cleona Borough	P C	4	2	785,078	794,181	-9,103	-4	101
LEB	Cornwall Borough	N C	8	7	1,733,175	1,649,305	83,870	22	95

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEB	Cornwall Borough	P C	5	1	1,778,482	1,929,260	-150,778	-40	108
LEB	East Hanover Township	N A	4	0	103,561	103,561	0	0	100
LEB	Fredericksburg Sewer & Water Authority	N C	5	0	269,383	274,781	-5,398	-3	102
LEB	Greater Lebanon Refuse Authority	N C	30	7	5,900,126	5,749,347	150,779	9	97
LEB	Heidelberg Township	N C	4	1	467,405	896,778	-429,373	-238	192
LEB	Jackson Township	N C	5	3	1,136,057	1,090,980	45,077	19	96
LEB	Jonestown Borough	N A	2	0	13,832	13,832	0	0	100
LEB	Lebanon City	F C	19	27	7,860,689	7,001,799	858,890	62	89
LEB	Lebanon City	N C	28	53	9,756,463	13,131,353	-3,374,890	-293	135
LEB	Lebanon City	P C	36	48	21,518,005	16,837,956	4,680,049	165	78
LEB	Lebanon City Authority	N1 C	59	10	14,833,810	13,940,996	892,814	27	94
LEB	Lebanon City Authority	N2 A	10	0	43,304	43,304	0	0	100
LEB	Lebanon Community Library	N C	6	5	407,192	625,381	-218,189	-105	154
LEB	Lebanon County Redevelopment Authority	N A	31	0	4,867,987	4,867,987	0	0	100
LEB	Millcreek Township	N C	4	1	339,746	364,924	-25,178	-10	107
LEB	Millcreek Township	P C	2	0	578,263	478,283	99,980	60	83
LEB	Millcreek/Richland Jt. Sewer Authority	N A	1	0	233,520	233,520	0	0	100
LEB	Mt Gretna Borough	N C	5	2	1,226,065	1,256,491	-30,426	-10	102
LEB	Myerstown Borough	N A	9	0	921,956	921,956	0	0	100
LEB	Myerstown Borough	P C	0	3	988,105	1,038,553	-50,448	*	105
LEB	Myerstown Community Library Association	N A	4	0	140,153	140,153	0	0	100
LEB	Myerstown Water Authority	N A	3	0	253,785	253,785	0	0	100
LEB	North Annville Township	P A	0	0	264,100	264,100	0	*	100
LEB	North Cornwall Township	N C	6	0	588,318	594,669	-6,351	-2	101
LEB	North Cornwall Township	P C	8	8	4,030,920	3,129,960	900,960	118	78
LEB	North Lebanon Township	N C	17	3	3,024,820	2,903,643	121,177	16	96
LEB	North Lebanon Township	P C	11	6	3,948,507	3,525,940	422,567	43	89
LEB	North Londonderry Township	N1 C	17	6	2,943,635	3,011,903	-68,268	-7	102
LEB	North Londonderry Township	N2 A	3	0	13,471	13,471	0	0	100
LEB	North Londonderry Township	P C	9	2	2,163,916	2,169,117	-5,201	-1	100
LEB	Palmyra Borough	N C	15	13	4,672,340	3,697,158	975,182	150	79
LEB	Palmyra Borough	P C	8	6	4,384,996	4,774,909	-389,913	-67	109
LEB	Richland Borough	N C	2	0	465,685	250,053	215,632	187	54
LEB	Richland Borough	P C	0	1	315,932	282,217	33,715	*	89
LEB	South Lebanon Township	N1 C	5	10	4,028,740	3,418,992	609,748	177	85
LEB	South Lebanon Township	N2 A	5	0	20,503	20,503	0	0	100
LEB	South Lebanon Township	P C	6	6	3,829,695	3,177,675	652,020	126	83
LEB	South Londonderry Township	N C	14	5	2,067,715	1,910,416	157,299	23	92
LEB	South Londonderry Township	P C	7	2	2,144,309	2,095,733	48,576	8	98
LEB	Swatara Township	N C	6	0	261,938	283,900	-21,962	-9	108
LEB	Union Township	N C	4	3	302,226	280,511	21,715	12	93
LEB	West Cornwall Township	N C	1	1	156,944	118,420	38,524	94	75
LEH	Alburtis Borough	N A	6	0	384,134	384,134	0	0	100
LEH	Alburtis Borough	P C	4	2	1,195,772	933,779	261,993	111	78
LEH	Allentown City	F C	122	208	123,554,344	103,743,077	19,811,267	200	84

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	Allentown City	N1 C	1	140	15,098,812	14,124,036	974,776	1,363	94
LEH	Allentown City	N2 C	417	433	169,326,609	153,749,151	15,577,458	65	91
LEH	Allentown City	P C	218	278	189,076,712	154,217,523	34,859,189	190	82
LEH	Allentown City Housing Authority	N A	44	0	4,951,632	4,951,632	0	0	100
LEH	Allentown City Parking Authority	N1 A	20	0	615,926	615,926	0	0	100
LEH	Allentown City Parking Authority	N2 A	17	0	402,267	402,267	0	0	100
LEH	Allentown City Parking Authority	N3 C	7	6	3,069,697	3,047,935	21,762	5	99
LEH	Allentown City Parking Authority	N4 A	16	0	133,429	133,429	0	0	100
LEH	Catasauqua Borough	N C	17	3	2,704,879	2,919,976	-215,097	-24	108
LEH	Catasauqua Borough	P C	8	8	4,147,346	3,257,594	889,752	150	79
LEH	Coopersburg Borough	N C	6	2	1,569,203	1,716,740	-147,537	-44	109
LEH	Coopersburg Borough	P C	7	1	1,854,836	1,670,200	184,636	41	90
LEH	Coplay Borough	N1 U	5	0	0	0	0	0	100
LEH	Coplay Borough	N2 A	2	0	105,732	105,732	0	0	100
LEH	Coplay Borough	P C	4	2	1,309,228	1,409,840	-100,612	-44	108
LEH	Coplay/Whitehall Sewer Authority	N C	10	5	2,576,676	2,407,317	169,359	31	93
LEH	Emmaus Borough	N C	35	16	7,953,303	6,018,450	1,934,853	95	76
LEH	Emmaus Borough	P C	20	19	8,899,254	6,600,114	2,299,140	142	74
LEH	Fountain Hill Borough	N C	7	5	1,030,408	865,340	165,068	47	84
LEH	Fountain Hill Borough	P C	8	8	4,499,289	2,630,022	1,869,267	286	58
LEH	Hanover Township	N A	10	0	709,881	709,881	0	0	100
LEH	Heidelberg Township	N A	4	0	228,256	228,256	0	0	100
LEH	Lehigh County Authority	N C	145	32	25,951,527	23,290,975	2,660,552	29	90
LEH	Lehigh County Housing Authority	N A	68	0	2,742,590	2,742,590	0	0	100
LEH	Lehigh Northampton Airport Authority	N1 C	69	27	7,159,041	6,112,103	1,046,938	28	85
LEH	Lehigh Northampton Airport Authority	N2 C	55	36	6,482,539	5,606,694	875,845	32	86
LEH	Lehigh Northampton Airport Authority	N3 A	39	0	724,341	724,341	0	0	100
LEH	Lehigh Northampton Airport Authority	N4 A	52	0	249,886	249,886	0	0	100
LEH	Lehigh/Northampton Transportation Authorit	N1 C	155	119	19,019,307	13,492,201	5,527,106	66	71
LEH	Lehigh/Northampton Transportation Authorit	N2 C	32	20	6,108,519	4,745,090	1,363,429	76	78
LEH	Lower Macungie Township	N A	39	0	5,315,375	5,315,375	0	0	100
LEH	Lower Milford Township	N A	5	0	386,361	386,361	0	0	100
LEH	Lower Milford Township	P A	0	0	0	0	0	*	100
LEH	Lowhill Township	N A	4	0	150,153	150,153	0	0	100
LEH	Lynn Township	N1 C	4	4	493,620	409,617	84,003	46	83
LEH	Lynn Township	N2 A	7	0	74,291	74,291	0	0	100
LEH	Macungie Borough	N1 C	7	5	1,633,573	1,790,711	-157,138	-45	110
LEH	Macungie Borough	N2 A	1	0	196	196	0	0	100
LEH	Macungie Borough	P C	4	2	1,097,820	1,046,647	51,173	17	95
LEH	North Whitehall Township	N A	16	0	2,546,580	2,546,580	0	0	100
LEH	Salisbury Township	N C	36	31	16,050,305	13,863,056	2,187,249	95	86
LEH	Salisbury Township	P C	17	10	6,273,357	4,970,643	1,302,714	87	79
LEH	Slatington Borough	N A	13	0	603,505	603,505	0	0	100
LEH	Slatington Borough	P C	6	6	2,362,524	1,825,875	536,649	103	77
LEH	South Whitehall Township	N1 C	19	24	11,915,149	9,136,198	2,778,951	200	77

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	South Whitehall Township	N2 C	29	20	10,570,618	8,162,784	2,407,834	135	77
LEH	South Whitehall Township	N3 A	8	0	37,468	37,468	0	0	100
LEH	South Whitehall Township	P C	31	29	17,697,177	14,070,585	3,626,592	129	80
LEH	Upper Macungie Township	N C	44	26	7,159,583	6,126,745	1,032,838	43	86
LEH	Upper Macungie Township	P C	28	11	8,946,832	10,250,477	-1,303,645	-57	115
LEH	Upper Milford Township	N1 C	8	7	860,285	771,310	88,975	20	90
LEH	Upper Milford Township	N2 A	2	0	6,902	6,902	0	0	100
LEH	Upper Saucon Township	N1 C	34	13	8,132,668	6,939,047	1,193,621	58	85
LEH	Upper Saucon Township	N2 A	6	0	65,236	65,236	0	0	100
LEH	Upper Saucon Township	P C	21	8	7,080,672	5,904,522	1,176,150	67	83
LEH	Washington Township	N C	7	7	1,354,937	1,253,441	101,496	31	93
LEH	Weisenberg Township	N A	8	0	965,988	965,988	0	0	100
LEH	Whitehall Township	N1 C	57	36	22,752,675	22,153,166	599,509	18	97
LEH	Whitehall Township	N2 A	2	0	6,366	6,366	0	0	100
LEH	Whitehall Township	P C	40	40	30,747,009	26,650,762	4,096,247	104	87
LEH	Whitehall Township Authority	N C	7	1	4,001,818	4,418,553	-416,735	-88	110
LUZ	Ashley Borough	P C	2	4	733,760	1,323,673	-589,913	-3,328	180
LUZ	Avoca Borough	N A	2	0	38,305	38,305	0	0	100
LUZ	Avoca Borough	P C	2	0	84,627	503,200	-418,573	-500	595
LUZ	Bear Creek Township	N C	5	2	150,600	162,627	-12,027	-10	108
LUZ	Black Creek Township	N A	4	0	418,003	418,003	0	0	100
LUZ	Butler Township	N A	13	0	814,524	814,524	0	0	100
LUZ	Butler Township	P C	10	3	1,930,801	1,822,264	108,537	16	94
LUZ	Conyngam Borough	N C	2	2	277,267	382,965	-105,698	-167	138
LUZ	Conyngam Borough	P C	3	0	405,142	620,545	-215,403	-162	153
LUZ	Dallas Borough	N C	3	3	287,873	290,365	-2,492	-2	101
LUZ	Dallas Borough	P C	4	3	1,593,302	1,547,226	46,076	18	97
LUZ	Dallas Township	N C	8	7	2,217,957	1,926,368	291,589	71	87
LUZ	Dallas Township	P C	9	6	3,109,943	4,058,515	-948,572	-174	131
LUZ	Dorrance Township	N A	4	0	182,686	182,686	0	0	100
LUZ	Dupont Borough	N A	2	0	37,247	37,247	0	0	100
LUZ	Dupont Borough	P C	0	1	202,558	835,528	-632,970	*	412
LUZ	Duryea Borough	N A	5	0	55,473	55,473	0	0	100
LUZ	Duryea Borough	P C	4	2	628,027	909,930	-281,903	-165	145
LUZ	Edwardsville Borough	F A	2	0	578,308	578,308	0	0	100
LUZ	Edwardsville Borough	N A	5	0	500,757	500,757	0	0	100
LUZ	Edwardsville Borough	P C	5	4	2,080,109	2,075,222	4,887	1	100
LUZ	Exeter Borough	N A	5	0	305,968	305,968	0	0	100
LUZ	Exeter Borough	P C	2	3	1,244,390	1,278,786	-34,396	-24	103
LUZ	Exeter Township	P B	1	0	105,243	105,243	0	0	100
LUZ	Fairview Township	N C	4	4	509,393	463,198	46,195	26	91
LUZ	Fairview Township	P C	6	3	1,691,699	1,095,987	595,712	172	65
LUZ	Forty Fort Borough	F C	3	3	1,802,855	1,902,703	-99,848	-51	106
LUZ	Forty Fort Borough	N A	4	0	225,464	225,464	0	0	100
LUZ	Forty Fort Borough	P C	4	8	2,603,178	1,811,815	791,363	431	70

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Foster Township	N U	3	0	0	0	0	0	100
LUZ	Freeland Borough	N C	2	1	168,489	374,832	-206,343	-239	222
LUZ	Freeland Borough	P C	4	5	1,165,902	1,505,153	-339,251	-169	129
LUZ	Freeland Borough Municipal Authority	N C	10	8	1,674,309	2,073,285	-398,976	-90	124
LUZ	Greater Hazleton Joint Sewer Authority	N C	32	11	2,532,657	1,540,461	992,196	50	61
LUZ	Hanover Township	N C	28	17	6,081,352	4,071,274	2,010,078	140	67
LUZ	Hanover Township	P C	16	13	10,069,452	5,228,066	4,841,386	397	52
LUZ	Harveys Lake Borough	P C	2	1	378,857	1,084,039	-705,182	-656	286
LUZ	Hazle Township	N1 U	8	0	0	0	0	0	100
LUZ	Hazle Township	N2 C	6	2	438,453	384,598	53,855	17	88
LUZ	Hazleton City	F C	21	33	23,674,930	12,241,710	11,433,220	869	52
LUZ	Hazleton City	N C	41	29	7,375,124	5,527,291	1,847,833	99	75
LUZ	Hazleton City	P C	37	44	43,899,179	25,159,504	18,739,675	732	57
LUZ	Hazleton City Housing Authority	N A	15	0	1,345,596	1,345,596	0	0	100
LUZ	Hazleton City Water Authority	N C	36	26	4,290,343	3,128,970	1,161,373	54	73
LUZ	Hazleton Public Transit Authority	N C	0	0	0	52,651	-52,651	*	*
LUZ	Hughestown Borough	N A	1	0	32,448	32,448	0	0	100
LUZ	Hughestown Borough	P C	0	1	128,499	160,558	-32,059	*	125
LUZ	Hunlock Township	N C	3	0	544,745	521,920	22,825	17	96
LUZ	Huntington Township	N C	3	1	768,053	810,289	-42,236	-38	105
LUZ	Jackson Township	N A	4	0	586,571	586,571	0	0	100
LUZ	Jackson Township	P C	3	1	779,890	587,890	192,000	145	75
LUZ	Jenkins Township	F C	3	0	422,125	652,566	-230,441	-156	155
LUZ	Jenkins Township	P C	3	0	681,489	670,335	11,154	6	98
LUZ	Kingston Borough	F C	28	8	7,088,893	7,550,040	-461,147	-26	107
LUZ	Kingston Borough	N C	29	28	5,848,600	5,834,050	14,550	1	100
LUZ	Kingston Borough	P C	19	19	9,740,969	9,359,326	381,643	30	96
LUZ	Kingston Township	N A	12	0	1,436,321	1,436,321	0	0	100
LUZ	Kingston Township	P C	11	6	3,007,632	3,791,309	-783,677	-128	126
LUZ	Laflin Borough	N C	1	1	77,748	113,799	-36,051	-69	146
LUZ	Laflin Borough	P C	0	0	167,663	498,922	-331,259	*	298
LUZ	Lake Township	N C	3	1	387,874	318,295	69,579	58	82
LUZ	Larksville Borough	F C	2	1	683,050	1,102,117	-419,067	-522	161
LUZ	Larksville Borough	P C	7	5	1,545,395	1,603,543	-58,148	-18	104
LUZ	Lehman Township	N A	5	0	178,046	178,046	0	0	100
LUZ	Lehman Township	P C	3	1	553,746	617,308	-63,562	-45	111
LUZ	Lower Lackawanna Valley Sanitary Authority	N U	20	0	0	0	0	0	100
LUZ	Luzerne Borough	P C	3	2	175,641	134,600	41,041	40	77
LUZ	Luzerne County Conservation District	N A	7	0	253,926	253,926	0	0	100
LUZ	Luzerne County Flood Protection Agency	N C	2	0	2,342	9,818	-7,476	-12	419
LUZ	Luzerne County Housing Authority	N A	66	0	13,625,373	13,625,373	0	0	100
LUZ	Luzerne County Transportation Authority	N1 C	70	57	5,909,977	2,888,120	3,021,857	84	49
LUZ	Luzerne County Transportation Authority	N2 C	24	17	2,675,142	1,630,573	1,044,569	98	61
LUZ	Luzerne County Transportation Authority	N3 A	21	0	224,920	224,920	0	0	100
LUZ	Nanticoke City	F C	10	8	3,947,634	2,912,829	1,034,805	161	74

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Nanticoke City	N C	12	3	925,405	831,517	93,888	18	90
LUZ	Nanticoke City	P C	14	16	6,525,982	4,893,966	1,632,016	170	75
LUZ	Nanticoke City Housing Authority	N A	19	0	2,093,720	2,093,720	0	0	100
LUZ	Nescopeck Borough	N A	2	0	61,703	61,703	0	0	100
LUZ	Newport Township	F C	1	1	302,749	518,441	-215,692	-590	171
LUZ	Newport Township	N C	3	2	130,295	91,315	38,980	43	70
LUZ	Newport Township	P C	2	5	571,408	618,082	-46,674	-60	108
LUZ	Pittston City	F C	7	5	2,784,598	2,771,531	13,067	3	100
LUZ	Pittston City	N C	20	16	3,463,641	3,101,520	362,121	47	90
LUZ	Pittston City	P C	9	10	5,436,841	3,310,541	2,126,300	368	61
LUZ	Pittston City Housing Authority	N A	11	0	1,175,314	1,175,314	0	0	100
LUZ	Pittston Township	N A	5	0	232,319	232,319	0	0	100
LUZ	Pittston Township	P C	3	3	784,983	341,163	443,820	298	43
LUZ	Plains Township	F A	16	0	1,986,351	1,986,351	0	0	100
LUZ	Plains Township	N C	17	14	3,673,055	2,383,982	1,289,073	147	65
LUZ	Plains Township	P C	19	11	7,015,152	4,249,243	2,765,909	193	61
LUZ	Plymouth Borough	F A	2	0	151,197	151,197	0	0	100
LUZ	Plymouth Borough	N A	4	0	95,814	95,814	0	0	100
LUZ	Plymouth Borough	P C	4	6	1,308,126	780,446	527,680	280	60
LUZ	Plymouth Township	N A	3	0	62,499	62,499	0	0	100
LUZ	Pringle Borough	N C	1	0	14,566	9,575	4,991	18	66
LUZ	Rice Township	N C	4	1	346,214	322,194	24,020	14	93
LUZ	Rice Township	P C	6	0	1,012,683	1,107,648	-94,965	-32	109
LUZ	Ross Township	N C	3	1	534,315	551,550	-17,235	-12	103
LUZ	Salem Township	N C	5	1	267,892	209,741	58,151	32	78
LUZ	Salem Township	P C	5	0	552,354	506,582	45,772	17	92
LUZ	Shickshinny Borough	P C	0	1	43,523	479,505	-435,982	*	1,102
LUZ	Sugarloaf Township	N C	5	2	697,112	693,503	3,609	2	99
LUZ	Sugarloaf Township	P C	5	2	539,510	589,182	-49,672	-20	109
LUZ	Swoyersville Borough	N A	6	0	342,013	342,013	0	0	100
LUZ	Swoyersville Borough	P C	5	3	1,717,260	1,823,326	-106,066	-37	106
LUZ	Union Township	N C	3	2	242,695	233,531	9,164	8	96
LUZ	West Hazleton Borough	F C	0	3	478,251	265,139	213,112	*	55
LUZ	West Hazleton Borough	N C	6	3	559,141	485,466	73,675	32	87
LUZ	West Hazleton Borough	P C	3	6	1,552,977	577,204	975,773	468	37
LUZ	West Pittston Borough	N C	7	5	835,472	780,525	54,947	22	93
LUZ	West Pittston Borough	P C	2	6	1,365,081	1,029,036	336,045	317	75
LUZ	West Wyoming Borough	N C	0	0	57,467	376,808	-319,341	*	656
LUZ	West Wyoming Borough	P C	0	3	516,151	339,616	176,535	*	66
LUZ	White Haven Borough	N C	2	2	122,611	123,418	-807	-1	101
LUZ	White Haven Borough	P C	2	1	726,067	803,887	-77,820	-85	111
LUZ	Wilkes Barre City	F1 C	0	69	16,069,702	7,031,118	9,038,584	*	44
LUZ	Wilkes Barre City	F2 C	70	33	29,620,878	25,910,291	3,710,587	74	87
LUZ	Wilkes Barre City	N C	121	152	41,790,553	18,909,782	22,880,771	395	45
LUZ	Wilkes Barre City	P1 C	0	82	16,304,328	5,304,983	10,999,345	*	33

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Wilkes Barre City	P2 C	80	39	32,491,000	22,670,691	9,820,309	155	70
LUZ	Wilkes Barre City Housing Authority	N A	37	0	5,010,592	5,010,592	0	0	100
LUZ	Wilkes Barre Township	N A	12	0	976,515	976,515	0	0	100
LUZ	Wilkes Barre Township	P C	14	8	4,948,252	4,371,718	576,534	62	88
LUZ	Wright Township	N C	5	0	1,841,055	2,086,841	-245,786	-80	113
LUZ	Wright Township	P C	7	5	2,771,228	2,554,817	216,411	43	92
LUZ	Wyoming Borough	N A	3	0	8,683	8,683	0	0	100
LUZ	Wyoming Borough	P C	4	4	1,478,588	1,497,245	-18,657	-11	101
LUZ	Wyoming Valley Sanitary Authority	N C	139	1	16,755,391	14,005,882	2,749,509	31	84
LYC	Clinton Township	N A	1	0	72,825	72,825	0	0	100
LYC	DuBoistown Borough	N C	2	3	194,307	193,373	934	1	100
LYC	DuBoistown Borough	P C	2	1	470,586	448,756	21,830	23	95
LYC	Fairfield Township	N C	1	1	164,097	104,298	59,799	134	64
LYC	Hepburn Township	N A	1	0	63,837	63,837	0	0	100
LYC	Hughesville Borough	N C	4	4	693,810	617,604	76,206	46	89
LYC	Hughesville Borough	P C	3	4	1,196,387	635,221	561,166	376	53
LYC	Hughesville-Wolf Twp. Joint Municipal Auth	N A	4	0	297,872	297,872	0	0	100
LYC	Jersey Shore Borough	N C	6	10	1,196,319	1,100,168	96,151	38	92
LYC	Limestone Township	N A	2	0	104,306	104,306	0	0	100
LYC	Loyalsock Township	N1 U	8	0	0	0	0	*	100
LYC	Loyalsock Township	N2 C	7	5	1,832,049	1,744,544	87,505	23	95
LYC	Lycoming County Housing Authority	N A	26	0	1,900,774	1,900,774	0	0	100
LYC	Lycoming Sanitary Committee	N C	0	3	391,952	282,589	109,363	*	72
LYC	Montgomery Borough	N A	6	0	439,281	439,281	0	0	100
LYC	Montgomery Borough	P C	1	2	1,060,490	955,338	105,152	230	90
LYC	Montoursville Borough	N C	12	3	676,733	384,547	292,186	52	57
LYC	Montoursville Borough	P C	6	5	2,131,943	2,112,258	19,685	6	99
LYC	Muncy Borough	N C	4	7	1,133,505	1,018,025	115,480	90	90
LYC	Muncy Borough	P C	2	3	804,251	754,800	49,451	47	94
LYC	Muncy Creek Township	N A	4	0	320,104	320,104	0	0	100
LYC	Muncy Township	N A	2	0	25,929	25,929	0	0	100
LYC	Muncy Township	P C	2	0	338,437	287,177	51,260	35	85
LYC	Old Lycoming Township	N C	17	14	3,129,855	2,663,060	466,795	60	85
LYC	Old Lycoming Township	P C	8	8	3,366,816	3,594,346	-227,530	-47	107
LYC	Porter Township	N A	3	0	304,518	304,518	0	0	100
LYC	South Williamsport Borough	N C	11	7	1,835,776	1,493,605	342,171	74	81
LYC	South Williamsport Borough	P C	7	7	2,760,461	3,548,385	-787,924	-186	129
LYC	Tiadaghton Valley Regional Police	P C	10	6	2,078,484	1,916,821	161,663	32	92
LYC	Williamsport City	F C	25	75	33,723,189	28,611,449	5,111,740	288	85
LYC	Williamsport City	N C	117	65	25,718,976	21,478,144	4,240,832	81	84
LYC	Williamsport City	P C	46	77	43,169,415	37,331,888	5,837,527	183	86
LYC	Williamsport Municipal Water Authority	N C	2	12	987,917	802,505	185,412	180	81
LYC	Williamsport Sanitary Authority	N C	6	8	875,298	661,474	213,824	64	76
LYC	Woodward Township	N C	1	0	148,955	115,624	33,331	81	78
MCK	Bradford City	F C	20	27	9,510,889	6,925,971	2,584,918	255	73

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MCK	Bradford City	N C	65	42	12,444,185	8,433,561	4,010,624	155	68
MCK	Bradford City	P C	19	26	8,171,871	5,558,204	2,613,667	229	68
MCK	Bradford City Water Authority	N A	17	0	5,353,828	5,353,828	0	0	100
MCK	Bradford Regional Airport Authority	N C	6	3	462,854	603,569	-140,715	-59	130
MCK	Bradford Township	N C	11	10	2,991,406	2,474,173	517,233	114	83
MCK	Bradford Township	P C	5	5	2,363,710	2,095,594	268,116	88	89
MCK	Corydon Township	N C	2	2	462,239	586,962	-124,723	-276	127
MCK	Eldred Borough	N A	4	0	109,686	109,686	0	0	100
MCK	Eldred Township	N A	3	0	116,441	116,441	0	0	100
MCK	Foster Township	N C	8	4	528,794	584,971	-56,177	-17	111
MCK	Foster Township	P C	5	2	1,214,240	973,628	240,612	138	80
MCK	Hamilton Township	N A	2	0	181,397	181,397	0	0	100
MCK	Hamlin Township	N A	2	0	0	0	0	0	100
MCK	Kane Borough	N C	8	11	1,626,426	1,591,009	35,417	10	98
MCK	Kane Borough	P C	3	6	1,954,046	2,322,227	-368,181	-253	119
MCK	Keating Township	N C	4	3	695,580	768,724	-73,144	-45	111
MCK	Lafayette Township	N C	3	2	580,598	481,361	99,237	74	83
MCK	Liberty Township	N C	3	3	308,956	302,369	6,587	6	98
MCK	McKean Co.Redevlopment & Housing Authorit 100	N A	A	29	0	1,537,388	1,537,388	0	0
MCK	McKean County Solid Waste Authority	N C	0	4	423,196	855,404	-432,208	*	202
MCK	Mount Jewett Borough Authority	N C	0	1	12,743	87,869	-75,126	*	690
MCK	Mt Jewett Borough	N C	2	1	142,289	201,426	-59,137	-83	142
MCK	Mt Jewett Borough	P C	0	1	66,938	288,908	-221,970	*	432
MCK	Otto Township	N A	3	0	136,225	136,225	0	0	100
MCK	Port Allegany Borough	N C	10	8	1,883,922	1,164,453	719,469	305	62
MCK	Port Allegany Borough	P C	3	2	1,082,745	618,159	464,586	272	57
MCK	Smethport Borough	N C	7	11	1,227,096	1,289,731	-62,635	-19	105
MCK	Smethport Borough	P C	2	0	200,515	429,008	-228,493	-218	214
MCK	Wetmore Township	N A	4	0	93,212	93,212	0	0	100
MER	Coolspring Jackson Lake Latonka Joint Auth	N A	1	0	3,579	3,579	0	0	100
MER	Coolspring Township	N C	3	1	97,005	90,237	6,768	7	93
MER	Delaware Township	N C	3	2	220,550	214,195	6,355	7	97
MER	Farrell City	F C	0	12	1,917,235	1,297,191	620,044	*	68
MER	Farrell City	N C	14	17	3,632,115	3,286,620	345,495	53	90
MER	Farrell City	P C	11	18	7,283,180	7,123,601	159,579	29	98
MER	Greene Township	N C	0	1	264,887	218,865	46,022	*	83
MER	Greenville Borough	F C	4	7	3,331,706	3,162,083	169,623	71	95
MER	Greenville Borough	N C	18	13	3,608,740	3,700,049	-91,309	-11	103
MER	Greenville Borough	P C	7	13	7,207,984	7,335,534	-127,550	-30	102
MER	Greenville Borough Municipal Authority	N C	11	5	712,092	833,674	-121,582	-27	117
MER	Grove City Borough	N C	34	24	9,122,620	8,015,472	1,107,148	56	88
MER	Grove City Borough	P C	11	9	2,855,487	2,564,431	291,056	37	90
MER	Hempfield Township	N C	5	6	564,847	461,025	103,822	52	82
MER	Hempfield Township	P C	6	5	1,802,278	1,528,748	273,530	78	85

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
				ACTIVE	RETIRED			(\$)	% OF PAY	
MER	Hermitage City	N	C	66	41	18,852,472	17,865,094	987,378	28	95
MER	Hermitage City	P	C	30	23	14,457,583	15,999,403	-1,541,820	-76	111
MER	Jefferson Township	P	A	2	0	213,579	213,579	0	0	100
MER	Mercer Borough	N	C	7	6	2,123,605	1,848,210	275,395	94	87
MER	Mercer Borough	P	C	4	1	1,278,028	1,606,345	-328,317	-155	126
MER	Mercer County Housing Authority	N	A	29	0	2,396,358	2,396,358	0	0	100
MER	Mercer County Regional Council Of Governme 100	N	A	21	0	0	942,559	942,559	0	0
MER	Mercer County Regional Planning Commission 102	N	C	7	0	3	2,284,579	2,325,545	-40,966	-11
MER	Pine Township	N	C	5	4	540,263	588,747	-48,484	-21	109
MER	Pymatuning Township	N	C	3	5	507,018	508,715	-1,697	-2	100
MER	Pymatuning Township	P	C	5	4	1,445,249	2,058,038	-612,789	-230	142
MER	Sandy Lake Borough	N	C	2	4	312,525	321,439	-8,914	-10	103
MER	Sandy Lake Borough	P	C	0	2	509,512	604,348	-94,836	*	119
MER	Sharon City	F	C	13	25	8,627,340	7,273,213	1,354,127	207	84
MER	Sharon City	N	C	16	50	7,589,382	10,295,701	-2,706,319	-373	136
MER	Sharon City	P	C	28	32	13,259,751	10,677,945	2,581,806	138	81
MER	Sharon Sanitary Authority	N	C	21	2	1,673,336	1,593,975	79,361	7	95
MER	Sharpsville Borough	N	C	9	10	5,788,950	5,255,655	533,295	102	91
MER	Sharpsville Borough	P	C	4	7	2,313,246	3,007,546	-694,300	-299	130
MER	Shenango Township	N	C	5	3	484,003	387,003	97,000	46	80
MER	Shenango Township	P	C	7	0	95,121	43,376	51,745	17	46
MER	South Pymatuning Township	N	C	2	3	1,043,497	900,745	142,752	184	86
MER	South Pymatuning Township	P	A	2	0	149,560	149,560	0	0	100
MER	Springfield Township	N	C	3	4	393,720	368,413	25,307	17	94
MER	Stoneboro Borough	N	C	3	1	315,646	361,972	-46,326	-40	115
MER	Stoneboro Borough	P	C	0	3	365,996	531,459	-165,463	*	145
MER	West Middlesex Borough	N	C	2	1	207,163	187,530	19,633	26	91
MER	West Middlesex Borough	P	C	0	1	71,819	200,672	-128,853	*	279
MER	West Salem Township	N	C	3	1	882,558	694,237	188,321	161	79
MER	Wheatland Borough	N	C	2	3	445,446	456,696	-11,250	-17	103
MIF	Armagh Township	N	A	4	0	279,373	279,373	0	0	100
MIF	Brown Township	N	C	7	6	1,592,617	1,485,744	106,873	37	93
MIF	Burnham Borough	N	C	6	5	1,117,528	920,930	196,598	77	82
MIF	Decatur Township	N	A	2	0	171,126	171,126	0	0	100
MIF	Derry Township	N	A	9	0	983,555	983,555	0	0	100
MIF	Derry Township Sanitary Sewer Authority	N	A	4	0	290,377	290,377	0	0	100
MIF	Granville Township	N	C	10	4	2,298,315	1,982,869	315,446	72	86
MIF	Granville Township	P	C	8	4	2,514,585	2,201,621	312,964	64	88
MIF	Lewistown Borough	N	C	36	30	7,057,850	7,059,234	-1,384	0	100
MIF	Lewistown Borough	P	C	12	0	413,145	532,474	-119,329	-18	129
MIF	Lewistown Borough Municipal Authority	N	C	23	13	2,886,930	2,698,877	188,053	16	93
MIF	Mifflin County Housing Authority	N	A	9	0	1,645,251	1,645,251	0	0	100
MIF	Mifflin County Regional Police Department	N	C	0	1	180,256	183,243	-2,987	*	102

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MIF	Mifflin County Regional Police Department	P C	13	22	10,142,644	8,862,891	1,279,753	151	87
MIF	Oliver Township	N C	2	0	219,832	213,395	6,437	7	97
MIF	Union Township	N A	7	0	371,746	371,746	0	0	100
MIF	Wayne Township	N C	3	1	463,599	345,551	118,048	123	75
MNR	Barrett Township	N C	6	5	1,208,920	1,177,215	31,705	11	97
MNR	Brodhead Creek Regional Authority	N C	27	2	3,300,008	2,788,192	511,816	32	84
MNR	Chestnuthill Township	N A	17	0	851,672	851,672	0	0	100
MNR	Coolbaugh Township	N A	15	0	1,221,423	1,221,423	0	0	100
MNR	East Stroudsburg Borough	N1 C	18	13	7,150,695	6,716,934	433,761	40	94
MNR	East Stroudsburg Borough	N2 A	6	0	42,884	42,884	0	0	100
MNR	Eldred Township	N C	4	4	249,475	240,143	9,332	7	96
MNR	Hamilton Township	N A	6	0	1,353,315	1,353,315	0	0	100
MNR	Jackson Township	N A	8	0	397,859	397,859	0	0	100
MNR	Middle Smithfield Township	N A	27	0	2,534,912	2,534,912	0	0	100
MNR	Monroe County Control Center	N A	35	0	6,496,865	6,496,865	0	0	100
MNR	Monroe County Housing Authority	N A	18	0	1,499,329	1,499,329	0	0	100
MNR	Monroe County Redevelopment Authority	N A	6	0	83,743	83,743	0	0	100
MNR	Monroe County Transportation Authority	N A	61	0	1,938,628	1,938,628	0	0	100
MNR	Mount Pocono Borough	N C	6	5	510,669	486,708	23,961	9	95
MNR	Mount Pocono Municipal Authority	N A	6	0	288,117	288,117	0	0	100
MNR	Paradise Township	N A	10	0	1,673,358	1,673,358	0	0	100
MNR	Pennsylvania Northeast Regional Railroad A	N A	2	0	442,623	442,623	0	0	100
MNR	Pocono Mountain Regional Police Department 100	N A	5	0	0	142,884	142,884	0	0
MNR	Pocono Mountain Regional Police Department 94	P C	40	19	19,979,727	18,853,431	1,126,296	35	
MNR	Pocono Township	N A	14	0	730,398	730,398	0	0	100
MNR	Pocono Township	P C	17	3	5,350,104	5,183,874	166,230	12	97
MNR	Polk Township	N C	8	1	650,560	596,912	53,648	17	92
MNR	Price Township	N A	6	0	193,568	193,568	0	0	100
MNR	Smithfield Township	N A	8	0	479,768	479,768	0	0	100
MNR	Stroud Area Regional Police Department	N A	8	0	242,017	242,017	0	0	100
MNR	Stroud Area Regional Police Department	P C	42	44	20,373,578	16,900,641	3,472,937	97	83
MNR	Stroud Township	N C	21	14	3,599,786	3,304,364	295,422	28	92
MNR	Stroudsburg Borough	N C	17	12	4,157,568	3,217,085	940,483	124	77
MNR	Tobyhanna Township	N C	12	2	1,023,436	1,311,807	-288,371	-43	128
MNR	Tunkhannock Township	N C	5	1	511,701	512,394	-693	0	100
MTG	Abington Township	N1 C	156	120	60,578,857	63,138,782	-2,559,925	-25	104
MTG	Abington Township	N2 A	7	0	20,870	20,870	0	0	100
MTG	Abington Township	P C	84	86	71,908,344	65,805,817	6,102,527	70	92
MTG	Ambler Borough	N1 C	21	11	4,760,673	5,216,087	-455,414	-31	110
MTG	Ambler Borough	N2 A	9	0	61,173	61,173	0	0	100
MTG	Ambler Borough	P C	11	10	8,046,337	9,142,726	-1,096,389	-101	114
MTG	Bridgeport Borough	N1 C	11	8	2,092,103	1,978,592	113,511	17	95
MTG	Bridgeport Borough	N2 A	0	0	0	0	0	*	100

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY		
MTG	Bridgeport Borough	P C	8	9	5,953,626	5,575,067	378,559	44	94	
MTG	Bryn Athyn Borough	P C	5	3	1,939,847	1,992,712	-52,865	-14	103	
MTG	Cheltenham Township	N1 C	54	26	14,635,675	12,169,925	2,465,750	78	83	
MTG	Cheltenham Township	N2 C	71	64	21,049,413	16,695,897	4,353,516	104	79	
MTG	Cheltenham Township	N3 C	7	8	331,773	316,725	15,048	35	95	
MTG	Cheltenham Township	P C	63	78	47,448,981	36,820,393	10,628,588	166	78	
MTG	Collegeville Borough	N C	8	7	2,698,354	2,512,332	186,022	35	93	
MTG	Collegeville Borough	P C	7	3	4,907,587	4,700,894	206,693	27	96	
MTG	Conshohocken Borough	F C	2	2	629,149	766,958	-137,809	-116	122	
MTG	Conshohocken Borough	N C	31	7	3,768,812	3,674,615	94,197	5	98	
MTG	Conshohocken Borough	P C	19	12	10,006,418	7,867,994	2,138,424	102	79	
MTG	Conshohocken Borough Authority	N C	10	4	1,309,377	1,358,444	-49,067	-7	104	
MTG	Delaware Valley Municipal Management Assoc 93	N1 C		26	3	7,326,074	6,816,114	509,960		23
MTG	Delaware Valley Municipal Management Assoc 100	N2 A		7	0	51,848	51,848	0		0
MTG	Douglass Township	N C	10	6	2,807,090	2,410,407	396,683	67	86	
MTG	Douglass Township	P C	12	8	7,290,709	7,000,677	290,032	24	96	
MTG	East Greenville Borough	N C	5	1	378,665	350,047	28,618	12	92	
MTG	East Norriton Township	N C	26	26	7,338,121	5,422,234	1,915,887	119	74	
MTG	East Norriton Township	P C	27	19	16,350,249	12,144,254	4,205,995	139	74	
MTG	East Norriton-Plymouth- Whitpain Jt. Sew.	N C	19	9	3,224,836	3,903,934	-679,098	-49	121	
MTG	Franconia Township	N C	16	11	1,914,042	1,739,016	175,027	15	91	
MTG	Franconia Township	P C	8	6	6,829,460	5,436,010	1,393,450	165	80	
MTG	Hatboro Borough	N C	6	3	1,353,373	1,979,999	-626,626	-171	146	
MTG	Hatboro Borough	P C	12	15	10,021,582	8,320,506	1,701,076	134	83	
MTG	Hatfield Borough	N1 C	7	8	1,611,277	1,271,596	339,681	82	79	
MTG	Hatfield Borough	N2 A	9	0	193,268	193,268	0	0	100	
MTG	Hatfield Township	N1 C	18	9	3,427,515	3,347,127	80,388	7	98	
MTG	Hatfield Township	N2 A	7	0	71,610	71,610	0	0	100	
MTG	Hatfield Township	P C	25	21	18,582,321	15,430,526	3,151,795	117	83	
MTG	Hatfield Township Municipal Authority	N C	30	14	8,569,103	7,986,959	582,144	25	93	
MTG	Horsham Township	N C	49	12	8,111,295	7,549,797	561,498	17	93	
MTG	Horsham Township	P C	38	26	24,307,468	17,590,059	6,717,409	155	72	
MTG	Horsham Water And Sewer Authority	N C	18	8	3,177,775	3,151,859	25,916	2	99	
MTG	Jenkintown Borough	N C	10	2	522,919	608,407	-85,488	-19	116	
MTG	Jenkintown Borough	P C	12	10	5,223,783	4,543,595	680,188	62	87	
MTG	Lansdale Borough	N1 A	30	0	2,519,793	2,519,793	0	0	100	
MTG	Lansdale Borough	N2 A	19	0	1,635,915	1,635,915	0	0	100	
MTG	Lansdale Borough	N3 A	19	0	2,014,666	2,014,666	0	0	100	
MTG	Lansdale Borough	N4 A	20	0	777,328	777,328	0	0	100	
MTG	Lansdale Borough	N5 A	20	0	651,878	651,878	0	0	100	
MTG	Lansdale Borough	P C	22	24	20,782,805	15,782,068	5,000,737	203	76	
MTG	Limerick Township	N1 C	15	9	3,485,027	3,120,311	364,716	32	90	
MTG	Limerick Township	N2 A	26	0	838,163	838,163	0	0	100	
MTG	Limerick Township	P C	28	4	7,772,905	5,760,330	2,012,575	70	74	

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
				ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Lower Frederick Township	P	C	3	1	539,153	462,902	76,250	29	86
MTG	Lower Gwynedd Township	N1	C	15	10	4,621,299	4,372,591	248,708	25	95
MTG	Lower Gwynedd Township	N2	A	6	0	43,939	43,939	0	0	100
MTG	Lower Gwynedd Township	P	C	18	13	13,182,499	10,785,774	2,396,725	119	82
MTG	Lower Merion Township	N1	C	259	187	86,289,190	89,159,044	-2,869,854	-16	103
MTG	Lower Merion Township	N2	A	5	0	21,065	21,065	0	0	100
MTG	Lower Merion Township	P	C	129	136	106,031,120	109,082,602	-3,051,482	-23	103
MTG	Lower Moreland Township	N	A	27	0	2,183,459	2,183,459	0	0	100
MTG	Lower Moreland Township	P	C	18	20	15,900,897	18,596,068	-2,695,171	-135	117
MTG	Lower Perkiomen Valley Regional Sewer Auth 237	N	C		0	2	233,315	553,190	-319,875	*
MTG	Lower Pottsgrove Township	N	C	14	6	3,392,301	2,838,986	553,315	67	84
MTG	Lower Pottsgrove Township	P	C	20	5	5,516,092	4,488,133	1,027,959	56	81
MTG	Lower Providence Township	N1	C	8	20	4,480,328	4,418,500	61,828	10	99
MTG	Lower Providence Township	N2	A	20	0	790,642	790,642	0	0	100
MTG	Lower Providence Township	P	C	30	32	17,999,749	13,913,236	4,086,513	134	77
MTG	Lower Providence Township Sewer Authority	N	C	5	6	1,908,242	1,869,029	39,213	10	98
MTG	Lower Salford Township	N1	C	25	10	5,058,168	4,458,401	599,767	38	88
MTG	Lower Salford Township	N2	A	2	0	5,453	5,453	0	0	100
MTG	Lower Salford Township	P	C	19	9	9,073,951	8,022,030	1,051,921	53	88
MTG	Marlborough Township	N	C	5	1	574,820	545,112	29,708	11	95
MTG	Marlborough Township	P	C	3	2	1,383,322	1,189,365	193,957	75	86
MTG	Montgomery County Housing Authority	N	A	32	0	5,447,145	5,447,145	0	0	100
MTG	Montgomery Township	N	A	53	0	5,907,579	5,907,579	0	0	100
MTG	Montgomery Township	P	C	32	17	18,831,763	16,417,486	2,414,277	70	87
MTG	Narberth Borough	N	C	9	7	3,257,523	3,131,402	126,121	20	96
MTG	Narberth Borough	P	C	5	9	5,905,413	2,927,423	2,977,990	576	50
MTG	New Hanover Township	N	C	14	10	3,200,966	3,613,210	-412,244	-55	113
MTG	New Hanover Township	P	C	10	3	2,932,598	2,814,119	118,479	13	96
MTG	Norristown Borough	F	C	19	13	13,225,423	9,673,064	3,552,359	174	73
MTG	Norristown Borough	N1	C	43	26	6,148,979	9,034,387	-2,885,408	-128	147
MTG	Norristown Borough	N2	U	16	0	0	0	0	0	100
MTG	Norristown Borough	N3	A	4	0	352,609	352,609	0	0	100
MTG	Norristown Borough	P	C	65	77	40,570,757	24,994,910	15,575,847	228	62
MTG	Norristown Municipal Waste Authority	N	C	0	0	0	1,231	-1,231	*	*
MTG	North Penn Water Authority	N	A	48	0	10,559,912	10,559,912	0	0	100
MTG	North Wales Borough	N	A	1	0	191,635	191,635	0	0	100
MTG	North Wales Borough	P	C	4	3	1,365,418	1,403,637	-38,219	-10	103
MTG	North Wales Water Authority	N	A	44	0	11,685,558	11,685,558	0	0	100
MTG	Pennsburg Borough	N	C	5	1	600,862	628,657	-27,795	-13	105
MTG	Perkiomen Township	N	A	7	0	454,920	454,920	0	0	100
MTG	Plymouth Township	N	C	78	35	23,657,625	22,147,027	1,510,598	30	94
MTG	Plymouth Township	P	C	40	35	37,801,835	36,339,864	1,461,971	32	96
MTG	Pottstown Borough	N	C	88	47	20,543,829	16,162,895	4,380,934	88	79
MTG	Pottstown Borough	P	C	40	44	27,243,460	20,416,474	6,826,986	180	75

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
				ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Rockledge Borough	P	C	4	3	2,700,915	2,229,794	471,121	119	83
MTG	Royersford Borough	N	C	10	4	2,125,264	2,203,517	-78,253	-14	104
MTG	Royersford Borough	P	C	7	2	2,824,580	2,662,582	161,998	25	94
MTG	Salford Township	N	A	0	0	0	0	0	*	100
MTG	Schwenksville Borough	P	C	0	2	461,706	465,090	-3,384	*	101
MTG	Schwenksville Borough Authority	N	C	5	5	787,450	927,694	-140,244	-58	118
MTG	Skippack Township	N	A	10	0	732,656	732,656	0	0	100
MTG	Souderton Borough	N	C	13	9	5,186,639	5,259,808	-73,169	-9	101
MTG	Souderton Borough	P	C	5	5	4,615,053	4,668,835	-53,782	-13	101
MTG	Springfield Township	N1	C	19	15	9,419,025	8,238,350	1,180,675	82	87
MTG	Springfield Township	N2	C	23	8	5,861,889	4,458,526	1,403,363	88	76
MTG	Springfield Township	N3	A	1	0	348	348	0	0	100
MTG	Springfield Township	P	C	25	30	17,861,163	16,814,363	1,046,800	42	94
MTG	Telford Borough	N	C	18	8	7,090,748	6,072,929	1,017,819	89	86
MTG	Telford Borough	P	C	6	3	3,574,214	3,507,294	66,920	12	98
MTG	Towamencin Township	N1	C	19	15	3,531,512	2,793,181	738,331	66	79
MTG	Towamencin Township	N2	A	5	0	9,982	9,982	0	0	100
MTG	Towamencin Township	P	C	21	16	13,138,742	10,637,853	2,500,889	115	81
MTG	Upper Dublin Township	N	C	83	26	13,947,127	9,325,327	4,621,800	86	67
MTG	Upper Dublin Township	P	C	32	38	28,594,734	20,738,921	7,855,813	207	73
MTG	Upper Frederick Township	N	A	0	0	0	0	0	*	100
MTG	Upper Gwynedd Township	N	A	34	0	2,981,723	2,981,723	0	0	100
MTG	Upper Gwynedd Township	P	C	19	15	13,351,087	12,108,413	1,242,674	62	91
MTG	Upper Gwynedd-Towamencin Municipal Authority	N	A	12	0	0	1,051,828	1,051,828	0	0
MTG	Upper Hanover Township	N	A	7	0	1,135,909	1,135,909	0	0	100
MTG	Upper Merion Township	N	A	119	0	19,288,944	19,288,944	0	0	100
MTG	Upper Merion Township	P	C	55	53	57,051,437	52,884,328	4,167,109	65	93
MTG	Upper Montgomery Joint Authority	N	C	9	3	1,240,846	1,410,153	-169,307	-40	114
MTG	Upper Moreland Township	F	C	5	0	2,311,904	2,373,135	-61,231	-12	103
MTG	Upper Moreland Township	N	C	64	43	25,320,096	22,723,309	2,596,787	56	90
MTG	Upper Moreland Township	P	C	33	44	32,079,701	22,956,201	9,123,500	236	72
MTG	Upper Moreland-Hatboro Joint Sewer Authority	N	C	31	16	7,634,433	6,797,656	836,777	40	89
MTG	Upper Perk Police Department	P	C	9	3	2,289,144	2,041,397	247,747	30	89
MTG	Upper Pottsgrove Township	N	C	9	3	1,103,252	840,718	262,534	46	76
MTG	Upper Pottsgrove Township	P	C	8	5	3,518,210	2,573,966	944,244	144	73
MTG	Upper Providence Township	F	C	5	0	201,927	160,123	41,804	14	79
MTG	Upper Providence Township	N1	C	27	14	7,541,323	5,912,882	1,628,441	88	78
MTG	Upper Providence Township	N2	A	2	0	52,381	52,381	0	0	100
MTG	Upper Providence Township	P	C	28	7	10,518,639	8,028,473	2,490,166	78	76
MTG	Upper Salford Township	N	A	4	0	52,487	52,487	0	0	100
MTG	West Conshohocken Borough	N	C	10	6	752,538	820,627	-68,089	-11	109
MTG	West Conshohocken Borough	P	C	12	3	5,264,510	5,230,801	33,709	3	99
MTG	West Norriton Township	N	C	21	18	6,370,232	3,965,956	2,404,276	189	62
MTG	West Norriton Township	P	C	22	22	18,297,707	14,504,627	3,793,080	157	79

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	West Pottsgrove Township	N C	4	6	1,439,014	1,070,406	368,608	177	74
MTG	West Pottsgrove Township	P C	8	5	5,073,035	5,649,814	-576,779	-74	111
MTG	Whitemarsh Township	N A	45	0	6,016,317	6,016,317	0	0	100
MTG	Whitemarsh Township	P C	35	25	22,367,902	19,046,357	3,321,545	82	85
MTG	Whitemarsh Township Authority	N A	7	0	125,376	125,376	0	0	100
MTG	Whitpain Township	N1 C	49	16	14,575,132	12,508,092	2,067,040	61	86
MTG	Whitpain Township	N2 A	12	0	780,092	780,092	0	0	100
MTG	Whitpain Township	P C	29	20	16,925,464	14,848,822	2,076,642	63	88
MTG	Worcester Township	N C	12	9	1,184,395	1,045,098	139,297	23	88
MTR	Danville Borough	N C	30	17	6,830,558	5,993,388	837,170	52	88
MTR	Danville Borough	P C	6	7	3,032,133	3,612,777	-580,644	-147	119
MTR	Mahoning Township	N C	4	3	2,457,931	2,161,320	296,611	124	88
MTR	Mahoning Township	P C	4	10	6,248,310	5,635,998	612,312	181	90
MTR	Mahoning Township Authority	N C	1	1	404,148	350,608	53,540	81	87
MTR	Montour County Conservation District	N A	3	0	201,274	201,274	0	0	100
MTR	Montour County Housing Authority	N A	7	0	919,782	919,782	0	0	100
MTR	Valley Township	N A	2	0	117,865	117,865	0	0	100
NHP	Allen Township	N C	7	5	509,733	516,232	-6,499	-2	101
NHP	Bangor Borough	N1 C	6	5	1,838,817	1,487,163	351,654	94	81
NHP	Bangor Borough	N2 A	0	0	0	0	0	*	100
NHP	Bangor Borough	P C	7	7	2,826,435	2,216,667	609,768	118	78
NHP	Bangor Borough Authority	N A	5	0	114,267	114,267	0	0	100
NHP	Bath Borough	N A	2	0	34,544	34,544	0	0	100
NHP	Bath Borough Authority	N A	5	0	408,850	408,850	0	0	100
NHP	Bethlehem Authority	N C	3	2	409,831	410,829	-998	-1	100
NHP	Bethlehem City	F C	105	129	77,756,872	59,177,551	18,579,321	232	76
NHP	Bethlehem City	N1 C	0	37	4,681,342	7,044,634	-2,363,292	*	150
NHP	Bethlehem City	N2 C	309	333	144,046,339	137,900,792	6,145,547	29	96
NHP	Bethlehem City	P C	147	171	113,576,965	80,676,559	32,900,406	264	71
NHP	Bethlehem City Housing Authority	N A	47	0	7,168,237	7,168,237	0	0	100
NHP	Bethlehem City Redevelopment Authority	N C	2	3	1,018,434	896,058	122,376	71	88
NHP	Bethlehem Parking Authority	N C	20	9	3,156,403	2,861,870	294,533	30	91
NHP	Bethlehem Township	N1 C	25	4	5,002,521	3,508,061	1,494,460	104	70
NHP	Bethlehem Township	N2 C	13	3	3,503,401	2,634,956	868,445	98	75
NHP	Bethlehem Township	N3 C	9	6	1,446,254	1,193,724	252,530	75	83
NHP	Bethlehem Township	N4 A	6	0	48,452	48,452	0	0	100
NHP	Bethlehem Township	P C	35	16	18,176,770	15,141,567	3,035,203	102	83
NHP	Bushkill Township	N C	8	3	1,213,523	1,025,236	188,287	37	84
NHP	Bushkill Township	P C	13	3	3,688,197	3,357,664	330,533	31	91
NHP	Colonial Regional Police Department	N A	3	0	18,699	18,699	0	0	100
NHP	Colonial Regional Police Department	P C	25	2	6,878,877	6,457,835	421,042	20	94
NHP	East Allen Township	N C	9	6	1,519,066	1,442,499	76,567	15	95
NHP	East Bangor Borough	P C	1	0	66,357	109,370	-43,013	-78	165
NHP	Easton City	F C	41	41	30,274,312	21,575,242	8,699,070	230	71
NHP	Easton City	N1 C	2	67	9,086,749	5,111,875	3,974,874	3,489	56

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	Easton City	N2 C	119	72	22,848,993	22,329,668	519,325	8	98
NHP	Easton City	P C	59	78	40,589,613	21,864,956	18,724,657	393	54
NHP	Easton City Housing Authority	N A	15	0	2,589,174	2,589,174	0	0	100
NHP	Easton City Redevelopment Authority	N A	1	0	0	0	0	0	100
NHP	Forks Township	N1 C	29	11	5,247,143	4,433,089	814,054	43	84
NHP	Forks Township	N2 A	1	0	0	0	0	0	100
NHP	Forks Township	P C	20	8	7,866,718	6,232,270	1,634,448	89	79
NHP	Freemansburg Borough	N A	4	0	319,527	319,527	0	0	100
NHP	Freemansburg Borough	P C	2	2	337,999	426,844	-88,845	-65	126
NHP	Hanover Township	N1 C	12	9	8,732,576	8,233,167	499,409	65	94
NHP	Hanover Township	N2 A	13	0	264,086	264,086	0	0	100
NHP	Hellertown Borough	N A	14	0	714,200	714,200	0	0	100
NHP	Hellertown Borough	P C	11	11	5,090,193	5,351,309	-261,116	-27	105
NHP	Hellertown Borough Authority	N C	6	6	1,125,833	1,098,764	27,069	7	98
NHP	Lehigh Township	N A	12	0	1,658,093	1,658,093	0	0	100
NHP	Lehigh Township	P C	10	6	5,029,983	4,643,852	386,131	49	92
NHP	Lower Mount Bethel Township	N A	4	0	152,711	152,711	0	0	100
NHP	Lower Nazareth Township	N C	14	2	2,282,814	2,211,997	70,817	9	97
NHP	Lower Saucon Township	N C	21	2	2,652,299	2,166,451	485,848	49	82
NHP	Lower Saucon Township	P C	14	7	7,596,733	6,337,126	1,259,607	100	83
NHP	Mary Meuser Memorial Library	N A	5	0	186,387	186,387	0	0	100
NHP	Moore Township	N A	10	0	531,118	531,118	0	0	100
NHP	Moore Township	P C	9	6	4,246,240	4,053,721	192,519	27	95
NHP	Nazareth Borough	N A	18	0	1,676,925	1,676,925	0	0	100
NHP	Nazareth Borough	P C	6	8	2,029,480	4,709,940	-2,680,460	-615	232
NHP	North Catasauqua Borough	N C	5	3	612,217	559,301	52,916	24	91
NHP	North Catasauqua Borough	P C	4	1	1,424,942	1,537,976	-113,034	-42	108
NHP	Northampton Borough	N1 C	16	16	4,626,025	4,590,577	35,448	4	99
NHP	Northampton Borough	N2 A	7	0	49,274	49,274	0	0	100
NHP	Northampton Borough	P C	12	7	4,411,157	4,285,640	125,517	13	97
NHP	Northampton Borough Municipal Authority	N1 C	18	25	8,543,922	8,623,573	-79,651	-7	101
NHP	Northampton Borough Municipal Authority	N2 A	8	0	150,862	150,862	0	0	100
NHP	Palmer Township	N1 C	32	13	6,256,190	6,073,069	183,121	9	97
NHP	Palmer Township	N2 A	11	0	55,285	55,285	0	0	100
NHP	Palmer Township	P C	34	16	12,755,939	11,618,211	1,137,728	36	91
NHP	Pen Argyl Borough	N A	9	0	807,941	807,941	0	0	100
NHP	Plainfield Township	N C	6	3	1,098,978	866,550	232,428	149	79
NHP	Roseto Borough	N A	0	0	2,986	2,986	0	*	100
NHP	Roseto Borough	P C	0	0	0	222,783	-222,783	*	*
NHP	Slate Belt Regional Police Department	P C	21	13	6,331,189	5,028,613	1,302,576	94	79
NHP	Upper Mt Bethel Township	P C	0	1	189,020	570,443	-381,423	*	302
NHP	Upper Nazareth Township	N A	8	0	173,147	173,147	0	0	100
NHP	Upper Nazareth Township	P C	8	1	1,448,121	1,126,774	321,347	50	78
NHP	Walnutport Borough	N A	3	0	185,256	185,256	0	0	100
NHP	Walnutport Borough	P C	4	1	1,379,578	1,128,387	251,191	115	82

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	Washington Township	N1 C	7	2	587,552	579,988	7,564	2	99
NHP	Washington Township	N2 A	0	0	0	0	0	*	100
NHP	Washington Township	P C	5	4	1,773,456	1,014,362	759,094	217	57
NHP	Williams Township	N C	11	5	1,057,904	974,571	83,333	13	92
NHP	Wilson Borough	F C	6	4	2,107,560	2,398,229	-290,669	-64	114
NHP	Wilson Borough	N C	13	8	3,193,875	3,391,503	-197,628	-26	106
NHP	Wilson Borough	P C	12	4	3,965,678	4,653,134	-687,456	-67	117
NHP	Wind Gap Borough	N U	2	0	0	0	0	0	100
NMB	Coal Township	N C	13	7	976,254	728,270	247,984	46	75
NMB	Coal Township	P C	11	8	6,529,159	4,903,972	1,625,187	202	75
NMB	Delaware Township	N A	6	0	653,367	653,367	0	0	100
NMB	Kulpmont Borough	N C	4	3	394,601	443,820	-49,219	-39	112
NMB	Kulpmont Borough	P C	2	3	161,201	334,544	-173,343	-231	208
NMB	Kulpmont-Marion Heights Jt. Municipal Auth	N C	3	0	260,256	367,430	-107,174	-102	141
NMB	Lewis Township	N A	2	0	19,573	19,573	0	0	100
NMB	Lower Mahanoy Township	N C	1	1	75,817	85,131	-9,314	-25	112
NMB	Lower Mahanoy Township Municipal Authority 100	N A	3	0	0	53,047	53,047	0	0
NMB	Milton Borough	N1 C	3	9	1,506,013	1,404,677	101,336	64	93
NMB	Milton Borough	N2 A	11	0	859,734	859,734	0	0	100
NMB	Milton Borough	P C	7	10	4,046,449	3,023,393	1,023,056	199	75
NMB	Milton Regional Sewer Authority	N C	12	8	2,898,752	2,286,155	612,597	99	79
NMB	Mt Carmel Borough	N C	10	12	1,761,998	1,321,184	440,814	124	75
NMB	Mt Carmel Borough	P C	8	11	4,867,924	5,936,705	-1,068,781	-258	122
NMB	Mt Carmel Township	P C	6	4	1,167,365	707,050	460,315	154	61
NMB	Northumberland Borough	N C	9	3	1,110,718	1,033,204	77,514	19	93
NMB	Northumberland Borough	P C	5	6	2,720,637	2,738,530	-17,893	-6	101
NMB	Northumberland County Housing Authority	N A	11	0	1,015,163	1,015,163	0	0	100
NMB	Point Township	N C	4	2	416,625	408,212	8,413	6	98
NMB	Point Township	P C	5	3	2,425,348	2,500,274	-74,926	-22	103
NMB	Ralpho Township	N C	3	2	293,108	176,866	116,242	96	60
NMB	Ralpho Township	P C	5	2	1,509,098	1,117,560	391,538	132	74
NMB	Riverside Borough	N C	4	3	616,954	552,720	64,234	42	90
NMB	Riverside Borough	P C	2	2	1,049,605	1,021,600	28,005	28	97
NMB	Shamokin City	N C	11	12	1,106,558	549,430	557,128	121	50
NMB	Shamokin City	P C	10	17	8,300,626	4,519,672	3,780,953	519	54
NMB	Shamokin City Housing Authority	N1 A	11	0	770,570	770,570	0	0	100
NMB	Shamokin City Housing Authority	N2 U	2	0	0	0	0	0	100
NMB	Shamokin Township	N C	2	0	52,990	37,005	15,985	16	70
NMB	Sunbury City	N C	21	16	3,588,753	3,370,943	217,810	29	94
NMB	Sunbury City	P C	8	24	9,284,144	9,666,226	-382,082	-63	104
NMB	Sunbury City Housing Authority	N A	12	0	1,615,357	1,615,357	0	0	100
NMB	Sunbury City Municipal Authority	N C	29	15	6,034,762	5,952,331	82,431	6	99
NMB	Turbotville Borough	N C	3	1	399,000	577,007	-178,007	-187	145
NMB	Watsontown Borough	N C	8	11	1,325,887	1,001,176	324,711	107	76

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
NMB	Watsonstown Borough	P C	5	5	2,100,072	1,966,999	133,073	40	94
NMB	Zerbe Township	N A	3	0	276,470	276,470	0	0	100
PER	Bloomfield Borough	N C	2	0	242,129	234,799	7,330	8	97
PER	Carroll Township	N C	4	1	133,040	128,722	4,318	2	97
PER	Centre Township	N A	3	0	327,132	327,132	0	0	100
PER	Duncannon Borough	N C	5	5	851,737	994,067	-142,330	-65	117
PER	Duncannon Borough	P C	0	1	177,317	603,249	-425,932	*	340
PER	Liverpool Borough	N A	2	0	81,790	81,790	0	0	100
PER	Liverpool Township	N A	3	0	208,100	208,100	0	0	100
PER	Marysville Borough	N C	7	8	2,128,237	1,593,258	534,979	161	75
PER	Marysville Borough	P C	1	3	832,174	1,256,015	-423,841	-559	151
PER	Miller Township	N C	0	0	46,131	44,130	2,001	*	96
PER	Millerstown Borough	N C	2	0	119,945	181,346	-61,401	-76	151
PER	Newport Borough	N C	3	2	400,405	330,884	69,521	53	83
PER	Newport Borough	P C	0	2	620,861	1,616,380	-995,519	*	260
PER	Newport Borough Water Authority	N C	3	2	147,391	189,021	-41,630	-33	128
PER	Penn Township	N C	4	1	243,839	419,533	-175,694	-165	172
PER	Penn Township	P C	0	0	45,839	101,609	-55,770	*	222
PER	Rye Township	N C	3	1	624,929	758,551	-133,622	-96	121
PER	Rye Township	P C	0	1	338,068	615,973	-277,905	*	182
PER	Wheatfield Township	N C	3	3	327,172	269,298	57,874	57	82
PHI	Philadelphia City	F C	2,273	3,383	1,279,178,000	540,402,000	738,776,000	429	42
PHI	Philadelphia City	N C	20,350	23,122	6,373,466,000	2,793,215,000	3,580,251,000	324	44
PHI	Philadelphia City	P C	5,992	10,044	3,623,033,000	1,775,002,000	1,848,031,000	394	49
PHI	Philadelphia City Redevelopment Authority	N C	37	222	51,733,301	43,919,054	7,814,247	298	85
PHI	Philadelphia Hospital & Higher Education A	N A	2	0	430,294	430,294	0	0	100
PIK	Blooming Grove Township	N A	5	0	366,253	366,253	0	0	100
PIK	Delaware Township	N C	7	3	660,112	601,470	58,642	21	91
PIK	Dingman Township	N C	8	3	1,660,795	1,684,712	-23,917	-6	101
PIK	Eastern Pike Regional Police Department	P C	10	3	1,473,941	1,381,823	92,118	19	94
PIK	Lackawaxen Township	N C	7	1	708,042	620,956	87,086	31	88
PIK	Lehman Township	N A	11	0	2,297,054	2,297,054	0	0	100
PIK	Matamoras Borough	N C	4	2	83,821	254,786	-170,965	-111	304
PIK	Matamoras Borough Municipal Authority	N C	3	1	339,984	371,572	-31,588	-21	109
PIK	Milford Borough	N C	2	1	184,701	139,594	45,107	60	76
PIK	Milford Borough	P C	2	1	459,300	385,847	73,453	67	84
PIK	Milford Borough Municipal Authority	N A	3	0	156,353	156,353	0	0	100
PIK	Milford Township	N C	1	0	47,281	39,988	7,293	16	85
PIK	Palmyra Township	N A	2	0	94,612	94,612	0	0	100
PIK	Shohola Township	N C	3	3	157,503	44,195	113,308	95	28
PIK	Shohola Township	P C	1	0	136,992	88,921	48,071	109	65
PIK	Westfall Township	N C	4	0	41,055	90,023	-48,968	-31	219
POT	Austin Borough	N A	4	0	59,037	59,037	0	0	100
POT	Coudersport Borough	N C	12	9	2,297,805	2,207,782	90,023	18	96
POT	Coudersport Borough	P C	4	2	857,978	952,596	-94,618	-53	111

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			ACTIVE	RETIRED			(\$)	% OF PAY	
POT	Galeton Borough	N C	6	0	673,106	578,702	94,404	41	86
POT	Galeton Borough	P C	1	2	391,645	122,359	269,286	719	31
POT	Genesee Township	N A	1	0	77,229	77,229	0	0	100
POT	Potter County Housing Authority	N A	7	0	564,864	564,864	0	0	100
POT	Sharon Township	N A	2	0	266,413	266,413	0	0	100
POT	Shinglehouse Borough	N A	2	0	99,683	99,683	0	0	100
POT	Shinglehouse Borough	P C	1	0	225,800	269,130	-43,330	-100	119
POT	Ulysses Borough	N A	3	0	60,864	60,864	0	0	100
SCH	Ashland Borough	N C	8	16	3,134,383	3,190,726	-56,343	-15	102
SCH	Ashland Borough	P C	2	8	2,621,817	2,308,167	313,650	236	88
SCH	Auburn Borough	P C	0	0	0	145,995	-145,995	*	*
SCH	Blythe Township Municipal Authority	N A	7	0	843,289	843,289	0	0	100
SCH	Butler Township	N C	5	4	642,774	501,987	140,787	54	78
SCH	Butler Township	P C	4	1	1,142,863	758,245	384,618	131	66
SCH	Cass Township	N A	2	0	54,547	54,547	0	0	100
SCH	Cass Township	P C	0	1	180,337	130,692	49,645	*	72
SCH	Coaldale Borough	N A	1	0	90,446	90,446	0	0	100
SCH	Coaldale Borough	P C	3	2	501,578	462,741	38,837	25	92
SCH	Cressona Borough	N C	2	3	389,545	346,005	43,540	47	89
SCH	Cressona Borough	P C	0	1	76,603	177,315	-100,712	*	231
SCH	Cressona Borough Authority	N C	3	0	275,905	228,726	47,179	30	83
SCH	East Brunswick Township	N C	4	1	474,168	338,082	136,086	74	71
SCH	East Norwegian Township	N C	1	0	139,280	78,251	61,029	164	56
SCH	Foster Township	N C	0	0	59,076	77,141	-18,065	*	131
SCH	Frackville Area Municipal Authority	N A	5	0	55,276	55,276	0	0	100
SCH	Frackville Borough	N A	5	0	143,699	143,699	0	0	100
SCH	Frackville Borough	P C	4	8	2,596,517	1,472,736	1,123,781	513	57
SCH	Greater Pottsville Area Authority	N A	19	0	4,352,305	4,352,305	0	0	100
SCH	Hegins Township	N C	3	0	251,451	255,673	-4,222	-4	102
SCH	Hegins Township	P C	2	1	1,021,853	732,999	288,854	235	72
SCH	Kline Township	P C	1	1	235,428	146,864	88,564	208	62
SCH	Mahanoy City Borough	N A	6	0	295,401	295,401	0	0	100
SCH	Mahanoy City Borough	P C	2	8	1,934,256	1,215,651	718,605	521	63
SCH	Mahanoy Township Authority	N C	9	6	1,540,032	1,527,822	12,210	3	99
SCH	McAdoo Borough	P C	3	3	611,409	1,973,976	-1,362,567	-923	323
SCH	Mechanicsville Borough	P A	0	0	107,182	107,182	0	*	100
SCH	Minersville Borough	N C	16	16	3,137,134	3,056,322	80,812	10	97
SCH	Minersville Borough	P C	5	6	2,115,319	1,805,343	309,976	99	85
SCH	New Castle Township	P C	0	1	62,495	75,419	-12,924	*	121
SCH	North Manheim Township	N A	7	0	915,005	915,005	0	0	100
SCH	Norwegian Township	P C	0	1	277,310	255,864	21,446	*	92
SCH	Orwigsburg Borough	N C	6	8	1,980,488	1,633,131	347,357	125	82
SCH	Orwigsburg Borough	P C	3	1	1,294,609	2,365,741	-1,071,132	-497	183
SCH	Palo Alto Borough	P C	1	0	59,431	283,948	-224,517	-580	478
SCH	Pine Grove Borough	N C	7	9	1,055,096	888,558	166,538	48	84

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	Pine Grove Borough	P C	2	0	429,943	1,558,747	-1,128,804	-1,153	363
SCH	Pine Grove Township	N C	5	7	483,995	448,632	35,363	16	93
SCH	Port Carbon Borough	P C	1	4	1,033,636	848,411	185,225	346	82
SCH	Pottsville City	N C	34	25	4,613,433	4,339,409	274,024	19	94
SCH	Pottsville City	P C	23	35	13,997,113	10,455,675	3,541,438	222	75
SCH	Pottsville City Housing Authority	N A	20	0	2,440,151	2,440,151	0	0	100
SCH	Rush Township	N C	6	3	412,141	438,208	-26,067	-11	106
SCH	Rush Township	P C	0	1	371,521	350,872	20,649	*	94
SCH	Saint Clair Sewer Authority	N A	2	0	37,586	37,586	0	0	100
SCH	Schuylkill County Housing Authority	N A	27	0	3,315,587	3,315,587	0	0	100
SCH	Schuylkill County Municipal Authority	N C	31	14	5,695,239	4,282,323	1,412,916	78	75
SCH	Schuylkill Haven Borough	N C	28	24	8,123,269	7,207,028	916,241	58	89
SCH	Schuylkill Haven Borough	P C	8	11	4,580,362	3,040,255	1,540,107	261	66
SCH	Shenandoah Borough	N C	11	10	5,166,218	4,000,821	1,165,397	218	77
SCH	Shenandoah Borough	P C	5	9	2,113,041	1,714,310	398,731	126	81
SCH	Shenandoah Borough Municipal Authority	N C	7	7	1,687,293	1,108,806	578,487	202	66
SCH	South Manheim Township	N C	4	4	337,575	328,361	9,214	5	97
SCH	St Clair Borough	N1 A	4	0	263,978	263,978	0	0	100
SCH	St Clair Borough	N2 U	7	0	0	0	0	0	100
SCH	St Clair Borough	P C	4	4	2,848,451	2,247,681	600,770	223	79
SCH	Tamaqua Borough	N1 C	21	27	3,931,494	3,187,747	743,746	73	81
SCH	Tamaqua Borough	N2 A	12	0	74,222	74,222	0	0	100
SCH	Tamaqua Borough	P C	4	13	4,152,554	2,491,230	1,661,324	602	60
SCH	Tower City Borough Authority	N C	2	0	142,216	113,078	29,138	34	80
SCH	Walker Township	P C	0	1	141,709	107,825	33,884	*	76
SCH	Washington Township	N A	3	0	94,375	94,375	0	0	100
SCH	Wayne Township	N A	5	0	290,478	290,478	0	0	100
SCH	West Brunswick Township	N C	3	3	209,408	279,606	-70,198	-52	134
SCH	West Mahanoy Township	N A	4	0	202,106	202,106	0	0	100
SCH	West Mahanoy Township	P C	3	2	543,806	491,134	52,672	31	90
SCH	West Penn Township	P C	2	0	95,197	98,428	-3,231	-3	103
SNY	Beavertown Borough	N A	1	0	66,454	66,454	0	0	100
SNY	Center Township	N A	1	0	57,974	57,974	0	0	100
SNY	Eastern Snyder County Regional Authority	N C	12	4	3,455,697	3,107,145	348,552	64	90
SNY	Freeburg Borough	N C	3	0	195,870	206,290	-10,420	-9	105
SNY	Jackson Township	N A	3	0	134,385	134,385	0	0	100
SNY	McClure Municipal Authority	N A	1	0	177,278	177,278	0	0	100
SNY	Middleburg Borough	N C	7	4	802,400	883,668	-81,268	-37	110
SNY	Middleburg Borough	P C	3	1	998,781	1,056,774	-57,993	-33	106
SNY	Monroe Township	N A	5	0	206,340	206,340	0	0	100
SNY	Penn Township	N A	0	0	0	0	0	*	100
SNY	Perry Township	N A	4	0	288,295	288,295	0	0	100
SNY	Selinsgrove Borough	N C	11	9	3,239,119	3,119,689	119,430	22	96
SNY	Selinsgrove Borough	P C	6	4	2,469,110	2,384,108	85,002	24	97
SNY	Shamokin Dam Borough	N C	6	4	2,367,890	2,193,839	174,051	64	93

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SNY	Shamokin Dam Borough	P C	3	1	1,189,252	1,321,189	-131,937	-83	111
SNY	Snyder County Housing Authority	N A	2	0	20,515	20,515	0	0	100
SNY	Union Township	N A	2	0	109,453	109,453	0	0	100
SOM	Addison Township	N C	2	0	309,885	209,840	100,045	162	68
SOM	Berlin Borough	N1 C	8	13	1,557,441	1,576,366	-18,925	-7	101
SOM	Berlin Borough	N2 A	0	0	25,814	25,814	0	*	100
SOM	Berlin Borough	P C	2	1	355,804	368,647	-12,843	-16	104
SOM	Brothersvalley Township	N A	6	0	482,172	482,172	0	0	100
SOM	Central City Borough	N C	2	2	363,758	360,787	2,971	6	99
SOM	Central City Borough	P C	0	1	214,483	1,071,402	-856,919	*	500
SOM	Conemaugh Township	N C	10	12	2,161,133	1,749,323	411,810	102	81
SOM	Conemaugh Township	P C	6	3	1,734,814	1,637,436	97,378	31	94
SOM	Conemaugh Township Municipal Authority	N U	6	0	0	0	0	0	100
SOM	Elk Lick Township	N C	1	4	428,407	404,340	24,067	95	94
SOM	Hooversville Borough	N C	3	5	318,994	233,457	85,537	101	73
SOM	Hooversville Borough	P C	1	1	209,883	135,306	74,577	208	64
SOM	Indian Lake Borough	N C	5	1	237,323	268,087	-30,764	-17	113
SOM	Jenner Area Sewer Authority	N A	5	0	267,122	267,122	0	0	100
SOM	Jenner Township	N C	8	6	1,333,058	1,306,640	26,418	8	98
SOM	Lincoln Township	N C	4	2	337,796	350,509	-12,713	-10	104
SOM	Meyersdale Borough	N C	2	2	1,172,165	1,187,859	-15,694	-22	101
SOM	Meyersdale Borough	P C	0	3	471,280	517,623	-46,343	*	110
SOM	Middlecreek Township	N A	4	0	195,310	195,310	0	0	100
SOM	Paint Township	N A	5	0	582,684	582,684	0	0	100
SOM	Paint Township	P C	0	0	45,767	297,239	-251,472	*	649
SOM	Quemahoning Township	N A	4	0	440,313	440,313	0	0	100
SOM	Salisbury Borough	N C	3	1	258,906	258,745	161	0	100
SOM	Seven Springs Borough	P C	0	5	714,000	818,422	-104,422	*	115
SOM	Shade Township	N C	4	8	1,965,570	1,931,441	34,129	28	98
SOM	Shade Township	P C	0	2	236,887	314,670	-77,783	*	133
SOM	Shade-Central City Joint Authority	N A	3	0	16,162	16,162	0	0	100
SOM	Somerset Borough	N1 C	7	6	2,965,001	3,136,864	-171,863	-44	106
SOM	Somerset Borough	N2 C	25	8	2,204,606	2,069,426	135,180	14	94
SOM	Somerset Borough	P C	7	7	2,648,820	2,037,539	611,281	128	77
SOM	Somerset Conservation District	N A	5	0	264,110	264,110	0	0	100
SOM	Somerset County Housing Authority	N A	6	0	1,067,062	1,067,062	0	0	100
SOM	Somerset Township	N A	14	0	1,414,236	1,414,236	0	0	100
SOM	Stonycreek Township	N A	5	0	164,874	164,874	0	0	100
SOM	Summit Township	N A	1	0	19,860	19,860	0	0	100
SOM	Summit Township	P A	0	0	0	0	0	*	100
SOM	Windber Area Authority	N1 C	11	3	1,335,930	1,156,703	179,227	36	87
SOM	Windber Area Authority	N2 A	2	0	329,669	329,669	0	0	100
SOM	Windber Borough	N A	7	0	304,646	304,646	0	0	100
SOM	Windber Borough	P C	2	2	1,008,487	794,562	213,925	261	79
SUL	Dushore Borough	N A	4	0	167,763	167,763	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
SUS	Auburn Township	N A	3	0	292,287	292,287	0	0	100
SUS	Bridgewater Township	N C	5	2	401,081	416,434	-15,353	-7	104
SUS	Forest City Borough	N C	4	1	152,832	132,782	20,050	14	87
SUS	Forest City Borough	P C	2	1	383,148	567,359	-184,211	-154	148
SUS	Forest Lake Township	N C	2	0	60,168	52,731	7,437	11	88
SUS	Franklin Township	N C	2	1	171,332	127,633	43,699	*	74
SUS	Great Bend Township	N C	2	0	28,632	65,601	-36,969	-55	229
SUS	Jackson Township	N A	3	0	171,680	171,680	0	0	100
SUS	Montrose Borough	N C	4	1	197,261	202,486	-5,225	-3	103
SUS	Montrose Borough	P C	0	2	593,959	404,921	189,038	*	68
SUS	Montrose Municipal Authority	N C	3	0	117,166	124,701	-7,535	-7	106
SUS	New Milford Township	N C	7	2	500,520	302,928	197,592	70	61
SUS	Susquehanna County Housing/Redev. Authorit 100	N A	14	14	0	1,077,161	1,077,161	0	0
SUS	Susquehanna Depot Borough	P C	0	2	184,503	101,541	82,962	*	55
TIO	Blossburg Borough	N C	10	6	1,221,505	1,179,742	41,763	10	97
TIO	Blossburg Borough	P C	2	3	408,147	294,247	113,900	147	72
TIO	Charleston Township	N C	4	3	653,148	603,744	49,404	27	92
TIO	Delmar Township	N C	5	3	356,679	344,495	12,184	7	97
TIO	Elkland Borough	N U	3	0	0	0	0	0	100
TIO	Elkland Borough	P U	2	0	0	0	0	0	100
TIO	Farmington Township	N C	2	0	267,998	223,131	44,867	63	83
TIO	Jackson Township	N U	3	0	0	0	0	0	100
TIO	Knoxville Borough	N A	3	0	154,464	154,464	0	0	100
TIO	Knoxville Borough	P A	0	0	0	0	0	*	100
TIO	Mansfield Borough	N1 C	3	1	1,294,067	1,059,386	234,681	139	82
TIO	Mansfield Borough	N2 U	8	0	0	0	0	0	100
TIO	Mansfield Borough	P C	5	3	1,060,032	821,315	238,717	102	77
TIO	Morris Township	N A	2	0	115,337	115,337	0	0	100
TIO	Richmond Township	N U	5	0	0	0	0	0	100
TIO	Rutland Township	N C	3	2	90,363	98,063	-7,700	-9	109
TIO	Sullivan Township	N A	5	0	181,465	181,465	0	0	100
TIO	Tioga Borough	N A	4	0	163,921	163,921	0	0	100
TIO	Tioga County Housing Authority	N A	40	0	3,886,111	3,886,111	0	0	100
TIO	Tioga Township	N C	0	3	93,314	79,796	13,518	*	86
TIO	Wellsboro Borough	N1 C	3	4	1,533,918	885,278	648,640	319	58
TIO	Wellsboro Borough	N2 U	7	0	0	0	0	0	100
TIO	Wellsboro Borough	P C	6	5	2,311,589	2,137,957	173,632	48	92
TIO	Westfield Borough	N U	5	0	0	0	0	0	100
TIO	Westfield Borough	P C	2	2	501,789	438,496	63,293	78	87
UNI	Buffalo Township	N C	3	0	448,262	385,238	63,024	42	86
UNI	Buffalo Valley Regional Police	P C	15	12	7,165,911	6,371,913	793,998	74	89
UNI	East Buffalo Township	N C	9	4	1,093,851	1,188,540	-94,689	-19	109
UNI	Kelly Township	N C	2	0	77,293	48,967	28,326	33	63
UNI	Lewisburg Area Joint Sewer Authority	N A	10	0	471,126	471,126	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
UNI	Lewisburg Borough	N C	13	8	2,834,821	2,686,519	148,302	20	95
UNI	Limestone Township	N C	4	2	197,247	183,164	14,083	23	93
UNI	Mifflinburg Borough	N1 C	10	8	2,460,272	2,186,241	274,031	67	89
UNI	Mifflinburg Borough	N2 A	5	0	28,154	28,154	0	0	100
UNI	Mifflinburg Borough	P C	5	4	2,616,206	2,484,608	131,598	38	95
UNI	Union County Housing Authority	N A	14	0	681,272	681,272	0	0	100
UNI	West Buffalo Township	N C	3	0	729,344	608,232	121,112	99	83
UNI	White Deer Township	N1 C	0	2	39,118	4,847	34,271	*	12
UNI	White Deer Township	N2 A	1	0	101,835	101,835	0	0	100
VEN	Canal Township	N A	3	0	18,446	18,446	0	0	100
VEN	Cherrytree Township	N C	4	3	553,559	489,535	64,024	43	88
VEN	Cornplanter Township	N A	8	0	259,877	259,877	0	0	100
VEN	Cranberry Township	N C	18	6	3,154,908	2,637,458	517,450	63	84
VEN	Emlenton Area Municipal Authority	N A	2	0	148,937	148,937	0	0	100
VEN	Emlenton Borough	N A	2	0	219,615	219,615	0	0	100
VEN	Emlenton Borough	P A	0	0	72,720	72,720	0	*	100
VEN	Franklin City	F C	7	18	4,294,846	3,790,762	504,084	130	88
VEN	Franklin City	N C	45	26	8,942,751	8,345,255	597,496	34	93
VEN	Franklin City	P C	16	25	8,191,729	8,478,250	-286,521	-33	103
VEN	Franklin City Housing Authority	N A	5	0	594,624	594,624	0	0	100
VEN	Frenchcreek Township	N C	6	3	339,879	317,474	22,405	10	93
VEN	Jackson Township	N A	0	0	0	0	0	*	100
VEN	Oakland Township	N C	2	1	218,206	211,714	6,492	9	97
VEN	Oil City City	F C	16	22	7,320,955	6,532,297	788,658	90	89
VEN	Oil City City	N C	44	46	14,551,583	14,414,368	137,215	8	99
VEN	Oil City City	P C	13	28	9,251,293	9,519,897	-268,604	-38	103
VEN	Oil City Housing Authority	N A	9	0	1,312,348	1,312,348	0	0	100
VEN	Oilcreek Township	N C	1	1	64,496	55,013	9,483	23	85
VEN	Pleasantville Borough	N A	4	0	130,161	130,161	0	0	100
VEN	Polk Borough	P A	2	0	48,002	48,002	0	0	100
VEN	Richland Township	N A	1	0	90,410	90,410	0	0	100
VEN	Rockland Township	N C	2	0	147,450	156,293	-8,843	-12	106
VEN	Rouseville Borough	N C	2	3	205,069	206,157	-1,088	-2	101
VEN	Sugarcreek Borough	N1 C	4	2	169,985	157,426	12,559	7	93
VEN	Sugarcreek Borough	N2 C	8	2	1,399,528	1,144,947	254,581	68	82
VEN	Sugarcreek Borough	P C	3	4	1,713,521	1,930,194	-216,673	-122	113
WAR	Brokenstraw Township	N A	2	0	173,268	173,268	0	0	100
WAR	Clarendon Borough	N A	1	0	61,043	61,043	0	0	100
WAR	Columbus Township	N C	3	0	371,689	284,282	87,407	65	76
WAR	Conewango Township	N C	4	3	784,160	826,945	-42,785	-28	105
WAR	Conewango Township	P C	4	2	1,212,569	1,562,666	-350,097	-155	129
WAR	Eldred Township	N A	2	0	287,300	287,300	0	0	100
WAR	Elk Township	N A	3	0	105,744	105,744	0	0	100
WAR	Farmington Township	N A	2	0	83,046	83,046	0	0	100
WAR	Freehold Township	N C	3	1	156,024	165,993	-9,969	-11	106

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WAR	Glade Township	N A	4	0	736,430	736,430	0	0	100
WAR	Mead Township	N A	4	0	737,315	737,315	0	0	100
WAR	Mead Township	P C	0	1	31,479	884,897	-853,418	*	2,811
WAR	Pine Grove Township	N A	3	0	139,949	139,949	0	0	100
WAR	Pittsfield Township	N A	2	0	141,002	141,002	0	0	100
WAR	Pleasant Township	N C	4	6	1,105,729	1,050,270	55,459	43	95
WAR	Sheffield Township	N A	4	0	252,833	252,833	0	0	100
WAR	Sheffield Township	P C	0	2	607,030	646,255	-39,225	*	106
WAR	Sheffield Township Municipal Authority	N C	2	2	421,235	476,445	-55,210	-49	113
WAR	Southwest Township	N A	2	0	177,236	177,236	0	0	100
WAR	Spring Creek Township	N A	3	0	270,220	270,220	0	0	100
WAR	Sugar Grove Township	N A	4	0	351,630	351,630	0	0	100
WAR	Tidioute Borough	N A	4	0	215,256	215,256	0	0	100
WAR	Warren City	F C	17	0	3,180,804	2,642,410	538,394	57	83
WAR	Warren City	N C	25	26	5,843,240	5,545,250	297,990	24	95
WAR	Warren City	P C	12	24	7,681,147	7,928,591	-247,444	-32	103
WAR	Warren County Housing Authority	N C	13	1	2,215,778	1,997,519	218,259	37	90
WAR	Warren County Solid Waste Authority	N C	0	2	437,201	745,520	-308,319	*	171
WAR	Youngsville Borough	N A	9	0	398,033	398,033	0	0	100
WAR	Youngsville Borough	P C	2	2	553,453	431,022	122,431	124	78
WAS	Amwell Township	N C	6	6	455,889	345,732	110,157	49	76
WAS	Bentleyville Borough	N C	3	0	369,398	317,412	51,986	37	86
WAS	Bentleyville Borough	P1 C	0	5	358,230	338,886	19,344	*	95
WAS	Bentleyville Borough	P2 A	1	0	76,240	76,240	0	0	100
WAS	Buffalo Township	N C	5	4	205,837	193,743	12,094	9	94
WAS	Burgettstown Borough	N C	2	2	153,097	200,094	-46,997	-79	131
WAS	Burgettstown Borough	P C	0	1	237,191	269,535	-32,344	*	114
WAS	California Borough	N C	10	9	2,421,379	2,365,204	56,175	13	98
WAS	California Borough	P C	7	3	1,843,613	3,870,239	-2,026,626	-510	210
WAS	Canonsburg Borough	N C	16	15	5,182,584	5,137,967	44,617	5	99
WAS	Canonsburg Borough	P C	15	10	6,720,156	6,414,747	305,409	29	95
WAS	Canonsburg-Houston Joint Authority	N C	11	0	1,011,438	131,957	879,481	141	13
WAS	Canton Township	N A	10	0	1,029,441	1,029,441	0	0	100
WAS	Carroll Township	N C	6	4	1,711,386	1,324,155	387,231	98	77
WAS	Carroll Township	P C	3	3	1,251,975	1,319,387	-67,412	-33	105
WAS	Carroll Township Authority	N C	6	4	725,856	708,003	17,853	6	98
WAS	Cecil Township	N C	22	13	2,952,608	1,727,021	1,225,587	105	58
WAS	Cecil Township	P C	20	8	6,682,910	4,240,747	2,442,164	146	63
WAS	Centerville Borough	N A	5	0	597,243	597,243	0	0	100
WAS	Centerville Borough	P C	2	4	875,187	897,069	-21,882	-22	103
WAS	Centerville Borough Sanitary Authority	N C	2	2	412,875	346,462	66,413	68	84
WAS	Charleroi Borough	N C	6	7	1,431,011	1,434,031	-3,020	-1	100
WAS	Charleroi Borough Authority	N C	36	14	8,304,872	5,939,269	2,365,603	92	72
WAS	Charleroi Regional Police	P C	8	15	4,231,304	6,462,369	-2,231,065	-477	153
WAS	Chartiers Township	N A	13	0	1,387,968	1,387,968	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	Chartiers Township	P C	12	3	4,815,744	3,208,537	1,607,207	163	67
WAS	Claysville Borough	N A	2	0	102,270	102,270	0	0	100
WAS	Cokeburg Borough	N A	2	0	1,631	1,631	0	0	100
WAS	Cross Creek Township	N C	3	1	328,096	307,061	21,035	15	94
WAS	Deemston Borough	N A	2	0	40,799	40,799	0	0	100
WAS	Donegal Township	N1 C	1	2	180,429	146,973	33,456	81	81
WAS	Donegal Township	N2 U	4	0	0	0	0	0	100
WAS	Donegal Township	P C	3	0	396,124	600,950	-204,826	-152	152
WAS	Donora Borough	N A	7	0	423,420	423,420	0	0	100
WAS	Donora Borough	P C	6	4	1,548,463	2,329,375	-780,912	-219	150
WAS	East Bethlehem Township	N A	4	0	75,592	75,592	0	0	100
WAS	East Bethlehem Township	P C	1	3	347,484	379,781	-32,297	-82	109
WAS	East Finley Township	N C	5	3	277,195	273,700	3,495	2	99
WAS	East Washington Borough	N C	2	1	56,780	55,031	1,749	2	97
WAS	East Washington Borough	P C	0	2	807,082	982,299	-175,217	*	122
WAS	Ellsworth Borough	N C	1	0	10,938	21,482	-10,544	-20	196
WAS	Fallowfield Township	N U	5	0	0	0	0	0	100
WAS	Fallowfield Township	P C	0	2	766,432	1,176,473	-410,041	*	153
WAS	Hanover Township	N C	3	1	390,904	257,661	133,243	96	66
WAS	Hanover Township	P C	0	0	0	99,979	-99,979	*	*
WAS	Hopewell Township	N A	3	0	150,108	150,108	0	0	100
WAS	Houston Borough	N A	1	0	13,866	13,866	0	0	100
WAS	Independence Township	N A	1	0	31,184	31,184	0	0	100
WAS	Jefferson Township	N C	1	1	70,720	76,493	-5,773	-14	108
WAS	McDonald Borough	N A	2	0	25,349	25,349	0	0	100
WAS	McDonald Borough	P C	4	2	1,007,470	1,027,393	-19,923	-10	102
WAS	Mid Mon Valley Water Pollution Control Aut	N C	2	0	307,113	398,035	-90,922	-108	130
WAS	Midway Borough	N A	3	0	16,595	16,595	0	0	100
WAS	Midway Sewage Authority	N A	2	0	73,449	73,449	0	0	100
WAS	Mon Valley Sewage Authority	N C	14	9	4,796,368	4,546,139	250,229	33	95
WAS	Monongahela City	N A	9	0	1,605,457	1,605,457	0	0	100
WAS	Monongahela City	P C	5	10	3,509,731	3,175,378	334,353	103	90
WAS	Monongahela City Municipal Authority	N C	7	0	1,302,795	1,182,119	120,676	27	91
WAS	Morris Township	N A	4	0	125,448	125,448	0	0	100
WAS	Mt Pleasant Township	N A	8	0	864,665	864,665	0	0	100
WAS	Mt Pleasant Township	P C	4	0	191,256	166,897	24,359	15	87
WAS	New Eagle Borough	N C	5	5	861,926	964,936	-103,010	-51	112
WAS	New Eagle Borough	P C	0	1	135,941	174,424	-38,483	*	128
WAS	North Bethlehem Township	N C	4	3	413,322	344,603	68,719	52	83
WAS	North Charleroi Borough	N A	2	0	74,718	74,718	0	0	100
WAS	North Franklin Township	N1 U	3	0	0	0	0	0	100
WAS	North Franklin Township	N2 A	1	0	63,409	63,409	0	0	100
WAS	North Franklin Township	P C	5	7	3,476,235	2,749,778	726,457	200	79
WAS	North Strabane Township	N1 U	10	0	0	0	0	0	100
WAS	North Strabane Township	N2 C	20	2	4,646,250	5,254,314	-608,064	-46	113

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	North Strabane Township	N3 A	7	0	305,837	305,837	0	0	100
WAS	North Strabane Township	P C	21	8	7,167,699	7,281,804	-114,105	-7	102
WAS	North Strabane Township Municipal Authorit	N A	4	0	1,027,604	1,027,604	0	0	100
WAS	Nottingham Township	N C	6	4	944,166	746,618	197,548	59	79
WAS	Peters Creek Sanitary Authority	N C	5	2	483,674	477,936	5,738	2	99
WAS	Peters Township	N1 A	54	0	3,648,166	3,648,166	0	0	100
WAS	Peters Township	N2 U	19	0	0	0	0	0	100
WAS	Peters Township	P C	21	13	13,542,125	11,927,566	1,614,559	85	88
WAS	Peters Township Sanitary Authority	N U	9	0	0	0	0	*	100
WAS	Pigeon Creek Sanitary Authority	N1 U	2	0	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N2 U	2	0	0	0	0	0	100
WAS	Robinson Township	N A	3	0	82,118	82,118	0	0	100
WAS	Smith Township	N A	7	0	185,408	185,408	0	0	100
WAS	Smith Township	P C	4	3	349,890	410,554	-60,664	-36	117
WAS	Somerset Township	N A	7	0	320,223	320,223	0	0	100
WAS	South Franklin Township	N C	6	6	598,132	590,623	7,509	3	99
WAS	South Strabane Township	F C	9	0	1,352,483	616,102	736,381	123	46
WAS	South Strabane Township	N C	12	6	1,591,599	1,308,059	283,540	41	82
WAS	South Strabane Township	P C	17	7	6,079,412	5,360,878	718,534	58	88
WAS	Speers Borough	N U	1	0	0	0	0	0	100
WAS	Tri-County Joint Municipal Authority	N C	10	7	2,893,705	1,987,870	905,835	130	69
WAS	Union Township	N1 U	4	0	0	0	0	0	100
WAS	Union Township	N2 A	2	0	61,996	61,996	0	0	100
WAS	Union Township	P A	0	0	588,240	588,240	0	*	100
WAS	Washington Area Cog	N C	0	3	296,715	327,324	-30,609	*	110
WAS	Washington City	F C	22	32	20,120,239	19,720,717	399,522	30	98
WAS	Washington City	N C	30	23	5,875,563	5,779,454	96,109	10	98
WAS	Washington City	P C	31	36	24,568,481	20,837,084	3,731,397	176	85
WAS	Washington County Housing Authority	N A	49	0	4,117,849	4,117,849	0	0	100
WAS	Washington County Redevelopment Authority	N A	43	0	8,635,464	8,635,464	0	0	100
WAS	Washington County Transportation Authority	N A	13	0	142,721	142,721	0	0	100
WAS	Washington-E. Washington Joint Authority	N C	13	11	5,627,578	6,216,327	-588,749	-68	110
WAS	West Pike Run Township	N C	2	1	83,725	103,211	-19,486	-25	123
WAS	West Pike Run Township	P A	0	0	17,786	17,786	0	*	100
WAY	Berlin Township	N A	3	0	16,915	16,915	0	0	100
WAY	Central Wayne Regional Authority	N A	5	0	326,724	326,724	0	0	100
WAY	Hawley Area Authority	N A	3	0	170,394	170,394	0	0	100
WAY	Honesdale Borough	N A	7	0	341,750	341,750	0	0	100
WAY	Honesdale Borough	P C	4	9	4,101,271	3,041,005	1,060,266	370	74
WAY	Lake Township	N C	5	2	419,199	400,381	18,818	10	96
WAY	Paupack Township	N C	3	2	395,312	420,759	-25,447	-23	106
WAY	Preston Township	N A	4	0	187,007	187,007	0	0	100
WAY	Salem Township	N C	2	3	322,157	282,556	39,601	59	88
WAY	Wayne County Housing Authority	N A	9	0	1,477,563	1,477,563	0	0	100
WAY	Wayne County Redevelopment Authority	N A	0	0	1,010,602	1,010,602	0	*	100

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WAY	Wayne Library Authority	N A	8	0	331,349	331,349	0	0	100
WES	Allegheny Township	N C	14	4	2,295,003	2,311,466	-16,463	-2	101
WES	Allegheny Township	P C	9	4	4,152,644	4,543,621	-390,977	-56	109
WES	Arnold City	N C	9	13	2,917,200	2,659,883	257,317	64	91
WES	Arnold City	P C	8	13	4,416,110	3,339,674	1,076,436	178	76
WES	Avonmore Borough	N C	3	2	162,672	162,350	322	0	100
WES	Avonmore Borough	P A	1	0	55,179	55,179	0	0	100
WES	Avonmore Borough Municipal Authority	N C	0	1	122,351	182,162	-59,811	*	149
WES	Bell Township	N C	3	5	379,061	391,082	-12,021	-11	103
WES	Cook Township	N A	4	0	188,216	188,216	0	0	100
WES	Delmont Borough	N C	3	3	270,739	289,074	-18,335	-14	107
WES	Delmont Borough	P C	3	2	951,650	1,195,066	-243,416	-186	126
WES	Derry Borough	N C	3	4	835,808	813,748	22,060	18	97
WES	Derry Borough	P C	2	2	313,931	548,761	-234,830	-268	175
WES	Derry Borough Municipal Authority	N C	10	4	1,576,688	1,470,818	105,870	22	93
WES	Derry Township	N C	15	13	7,387,727	6,923,132	464,595	51	94
WES	Derry Township Municipal Authority	N C	8	2	999,874	991,311	8,563	2	99
WES	Donegal Township	N C	5	4	1,212,174	1,150,466	61,708	29	95
WES	East Huntingdon Township	N C	10	6	4,111,211	4,330,345	-219,134	-37	105
WES	Fairfield Township	N C	4	1	665,219	650,306	14,913	10	98
WES	Franklin Twp Municipal Sanitary Authority	N C	19	5	6,513,071	5,510,973	1,002,098	77	85
WES	Greater Greensburg Sewage Authority	N B	20	2	1,289,202	1,289,202	0	0	100
WES	Greensburg City	N C	46	32	12,855,988	12,070,937	785,051	32	94
WES	Greensburg City	P C	25	38	23,706,009	20,081,611	3,624,398	150	85
WES	Hempfield Township	N1 C	45	59	13,383,922	10,675,000	2,708,922	116	80
WES	Hempfield Township	N2 A	5	0	39,815	39,815	0	0	100
WES	Hempfield Township Municipal Authority	N A	0	0	0	0	0	*	100
WES	Irwin Borough	N C	4	1	634,501	655,035	-20,534	-12	103
WES	Irwin Borough	P C	4	4	1,213,588	969,084	244,504	124	80
WES	Jeannette City	F C	3	5	1,621,486	997,777	623,709	333	62
WES	Jeannette City	N C	19	28	4,613,582	4,062,977	550,605	63	88
WES	Jeannette City	P C	9	26	11,309,510	8,305,729	3,003,781	439	73
WES	Latrobe Municipal Authority	N C	26	11	3,051,962	3,035,672	16,290	1	99
WES	Latrobe City	N C	22	15	4,339,619	5,031,963	-692,344	-67	116
WES	Latrobe City	P C	12	13	5,887,691	5,416,194	471,497	48	92
WES	Ligonier Borough	N U	9	0	0	0	0	0	100
WES	Ligonier Borough	P C	2	2	583,282	577,996	5,286	5	99
WES	Ligonier Township	N A	11	0	620,273	620,273	0	0	100
WES	Ligonier Township	P C	5	2	748,059	1,156,215	-408,156	-162	155
WES	Lower Burrell City	N C	28	22	7,766,322	7,371,576	394,746	31	95
WES	Lower Burrell City	P C	16	19	11,942,662	7,943,625	3,999,037	271	67
WES	Loyalhanna Township	N1 C	5	3	366,742	386,730	-19,988	-15	105
WES	Loyalhanna Township	N2 A	0	0	74,868	74,868	0	*	100
WES	Manor Borough	N A	5	0	285,131	285,131	0	0	100
WES	Manor Borough	P C	4	1	544,922	681,201	-136,279	-66	125

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	Monessen City	F C	0	2	332,271	259,513	72,758	*	78
WES	Monessen City	N A	13	0	1,661,288	1,661,288	0	0	100
WES	Monessen City	P C	10	21	5,959,847	4,077,093	1,882,754	291	68
WES	Mount Pleasant Township Municipal Authorit	N A	1	0	51,507	51,507	0	0	100
WES	Mt Pleasant Borough	N A	8	0	996,934	996,934	0	0	100
WES	Mt Pleasant Borough	P C	3	4	2,099,034	4,527,059	-2,428,025	-1,461	216
WES	Mt Pleasant Township	N C	12	19	8,283,189	7,513,915	769,274	131	91
WES	Murrysville Borough	N C	36	21	9,198,131	8,814,563	383,568	20	96
WES	Murrysville Borough	P C	19	16	13,989,773	13,177,089	812,684	40	94
WES	New Florence Borough	N A	0	0	31,076	31,076	0	*	100
WES	New Kensington City	F C	0	5	597,145	533,944	63,201	*	89
WES	New Kensington City	N C	34	38	7,112,039	7,675,250	-563,211	-53	108
WES	New Kensington City	P C	23	23	15,224,465	13,279,559	1,944,906	98	87
WES	New Kensington City Municipal Authority	N1 C	21	14	3,049,359	3,418,601	-369,242	-29	112
WES	New Kensington City Municipal Authority	N2 C	8	3	2,725,589	2,185,971	539,618	83	80
WES	New Kensington City Redevelopment Authorit 100	N A	0	0	0	51,747	51,747	0	*
WES	New Kensington City Sanitary Authority	N C	16	7	6,387,701	6,387,780	-79	0	100
WES	New Stanton Borough	N C	4	6	377,045	365,838	11,207	7	97
WES	North Belle Vernon Borough	N C	2	2	123,654	136,704	-13,050	-20	111
WES	North Belle Vernon Borough	P1 C	1	1	608,999	524,653	84,346	206	86
WES	North Belle Vernon Borough	P2 A	1	0	8,451	8,451	0	0	100
WES	North Huntingdon Township	N C	43	27	11,796,579	10,660,257	1,136,322	40	90
WES	North Huntingdon Township	P C	26	16	22,370,884	20,020,496	2,350,388	80	89
WES	North Huntingdon Township Municipal Author	N C	21	18	8,141,752	7,555,493	586,259	48	93
WES	Penn Township	N U	27	0	0	0	0	0	100
WES	Penn Township	P C	21	14	10,422,558	6,980,161	3,442,397	175	67
WES	Penn Township Sewage Authority	N A	10	0	957,070	957,070	0	0	100
WES	Rostraver Township	N A	21	0	2,846,492	2,846,492	0	0	100
WES	Rostraver Township	P C	16	5	5,604,975	5,617,189	-12,214	-1	100
WES	Rostraver Township Sewage Authority	N C	8	3	823,876	721,852	102,024	23	88
WES	S W Greensburg Borough	N C	2	2	492,298	376,639	115,659	119	77
WES	S W Greensburg Borough	P C	2	2	555,026	447,918	107,108	92	81
WES	Salem Township	N C	10	8	1,918,388	1,227,770	690,618	137	64
WES	Scottdale Borough	N U	4	0	0	0	0	0	100
WES	Scottdale Borough	P C	6	5	3,585,781	4,705,455	-1,119,674	-253	131
WES	Seward-St. Clair Township Sanitary Authori	N C	1	0	128,738	98,781	29,957	46	77
WES	Sewickley Township	N C	10	10	2,377,328	2,654,465	-277,137	-56	112
WES	Smithton Borough	N A	0	0	9,045	9,045	0	*	100
WES	Smithton Borough Municipal Authority	N A	3	0	31,499	31,499	0	0	100
WES	South Greensburg Borough	N A	2	0	131,964	131,964	0	0	100
WES	South Greensburg Borough	P A	2	0	200,949	200,949	0	0	100
WES	South Huntingdon Township	N C	9	6	3,137,809	2,975,901	161,908	35	95
WES	Trafford Borough	N A	5	0	35,983	35,983	0	0	100
WES	Trafford Borough	P C	3	2	810,833	661,436	149,397	87	82
WES	Unity Township	N C	25	26	13,468,701	11,272,002	2,196,699	139	84

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	Unity Township Municipal Authority	N A	10	0	934,729	934,729	0	0	100
WES	Upper Burrell Township	N A	3	0	305,677	305,677	0	0	100
WES	Upper Burrell Township	P A	2	0	211,254	211,254	0	0	100
WES	Vandergrift Borough	P C	8	4	3,782,830	3,882,427	-99,597	-21	103
WES	Washington Township	N1 A	6	0	298,255	298,255	0	0	100
WES	Washington Township	N2 U	5	0	0	0	0	0	100
WES	Washington Township	P C	7	1	1,785,245	1,767,359	17,886	3	99
WES	West Newton Borough	N C	5	2	676,311	661,568	14,743	6	98
WES	West Newton Borough	P C	2	0	392,650	853,847	-461,197	-439	217
WES	Western Westmoreland Municipal Authority	N1 C	11	3	5,376,415	5,219,943	156,472	19	97
WES	Western Westmoreland Municipal Authority	N2 A	0	0	0	0	0	*	100
WES	Westmoreland County Housing Authority	N A	125	0	17,206,242	17,206,242	0	0	100
WES	Westmoreland County Municipal Authority	N1 C	215	199	85,383,077	52,615,044	32,768,033	183	62
WES	Westmoreland County Municipal Authority	N2 A	90	0	864,697	864,697	0	0	100
WES	Westmoreland County Municipal Authority	N3 C	0	8	2,096,565	1,803,725	292,840	*	86
WES	Westmoreland County Redevelopment Authority 100	N A	4	4	0	304,172	304,172	0	0
WES	Westmoreland County Transit Authority	N A	15	0	932,653	932,653	0	0	100
WES	Westmoreland-Fayette Municipal Sewage Authority 112	N C	4	4	1	332,302	372,104	-39,802	-22
WES	Youngwood Borough	N C	6	7	1,562,270	1,651,056	-88,786	-35	106
WES	Youngwood Borough	P C	0	1	20,608	25,693	-5,085	*	125
WYO	Eaton Township	N A	3	0	14,932	14,932	0	0	100
WYO	Factoryville Borough	N A	2	0	115,329	115,329	0	0	100
WYO	Factoryville Borough	P A	0	0	71,458	71,458	0	*	100
WYO	Monroe Township	N A	2	0	150,444	150,444	0	0	100
WYO	Tunkhannock Borough	N A	3	0	184,492	184,492	0	0	100
WYO	Tunkhannock Borough	P C	3	3	1,587,513	996,139	591,374	325	63
WYO	Tunkhannock Township	N A	2	0	111,669	111,669	0	0	100
WYO	Tunkhannock Township	P C	6	3	2,142,390	1,493,116	649,274	194	70
WYO	Washington Township	N C	2	4	163,043	181,122	-18,079	-29	111
WYO	Wyoming County Housing Redevelopment Authority 100	N A	9	9	0	1,209,796	1,209,796	0	0
YOR	Carroll Township	N A	5	0	362,336	362,336	0	0	100
YOR	Carroll Township	P C	12	3	4,121,370	3,983,873	137,497	14	97
YOR	Chanceford Township	N A	4	0	235,503	235,503	0	0	100
YOR	Codorus Township	N C	4	6	430,126	389,767	40,359	23	91
YOR	Dallastown Borough	N C	8	2	887,073	788,183	98,890	26	89
YOR	Dillsburg Area Authority	N A	10	0	1,184,959	1,184,959	0	0	100
YOR	Dillsburg Borough	N C	3	3	168,097	178,789	-10,692	-9	106
YOR	Dover Borough	N A	2	0	203,303	203,303	0	0	100
YOR	Dover Township	N A	34	0	2,566,378	2,566,378	0	0	100
YOR	East Hopewell Township	N C	2	2	539,285	505,567	33,718	44	94
YOR	East Manchester Township	N C	7	8	1,629,612	1,654,562	-24,950	-7	102
YOR	Fairview Township	N C	18	15	7,172,348	8,377,902	-1,205,554	-122	117

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
YOR	Fairview Township	P C	14	12	8,780,911	9,715,625	-934,714	-81	111
YOR	Fawn Township	N A	3	0	161,966	161,966	0	0	100
YOR	Franklin Township	N C	4	0	164,590	178,116	-13,526	-8	108
YOR	Franklintown Borough	N A	0	0	59,637	59,637	0	*	100
YOR	Glen Rock Borough	N A	2	0	104,109	104,109	0	0	100
YOR	Hanover Borough	F C	16	12	6,630,113	6,227,391	402,722	37	94
YOR	Hanover Borough	N C	106	52	29,077,451	28,602,322	475,129	9	98
YOR	Hanover Borough	P C	26	19	12,431,019	11,156,698	1,274,321	61	90
YOR	Heidelberg Township	P C	0	1	122,142	133,645	-11,503	*	109
YOR	Hellam Township	N A	8	0	287,754	287,754	0	0	100
YOR	Hellam Township	P C	6	8	3,084,934	2,934,323	150,611	30	95
YOR	Hopewell Township	N C	6	2	914,132	879,412	34,720	14	96
YOR	Jackson Township	N C	9	6	957,590	978,806	-21,216	-5	102
YOR	Jackson Township	P C	0	4	1,181,319	1,073,747	107,572	*	91
YOR	Lower Chanceford Township	N C	3	2	363,670	255,989	107,681	67	70
YOR	Lower Windsor Township	N A	11	0	549,479	549,479	0	0	100
YOR	Lower Windsor Township	P C	9	3	3,524,902	3,522,483	2,419	0	100
YOR	Manchester Township	F1 C	20	3	5,002,788	4,611,193	391,595	30	92
YOR	Manchester Township	F2 A	0	0	4,848	4,848	0	*	100
YOR	Manchester Township	N1 C	18	12	5,574,927	5,126,311	448,616	44	92
YOR	Manchester Township	N2 A	0	0	0	0	0	*	100
YOR	Manheim Township	N C	3	0	588,826	616,356	-27,530	-18	105
YOR	New Freedom Borough	N C	20	4	3,423,479	3,214,792	208,687	19	94
YOR	Newberry Township	N C	13	12	1,934,349	1,688,302	246,047	37	87
YOR	Newberry Township	P C	16	11	7,748,692	6,416,881	1,331,811	97	83
YOR	North Codorus Township	N C	8	4	1,164,111	1,020,419	143,692	42	88
YOR	North Hopewell Township	N A	3	0	159,298	159,298	0	0	100
YOR	North Hopewell Township	P C	3	0	200,262	145,893	54,369	43	73
YOR	Northeastern Regional Police	N C	1	1	244,978	270,961	-25,983	-59	111
YOR	Northeastern Regional Police	P C	12	4	6,789,536	7,068,872	-279,336	-27	104
YOR	Northern York County Regional Police	N C	4	2	1,074,164	894,773	179,391	93	83
YOR	Northern York County Regional Police	P C	48	36	26,881,830	19,796,685	7,085,145	163	74
YOR	Paradise Township	N A	3	0	70,244	70,244	0	0	100
YOR	Peach Bottom Township	N A	3	0	320,361	320,361	0	0	100
YOR	Penn Township	F C	15	0	1,826,444	1,428,981	397,463	42	78
YOR	Penn Township	N A	35	0	2,928,516	2,928,516	0	0	100
YOR	Penn Township	P C	20	16	12,431,673	10,194,826	2,236,847	142	82
YOR	Red Lion Borough	N1 C	8	3	850,149	846,754	3,395	1	100
YOR	Red Lion Borough	N2 A	3	0	10,173	10,173	0	0	100
YOR	Red Lion Borough	P C	0	7	2,250,532	2,481,351	-230,819	*	110
YOR	Red Lion Municipal Authority	N1 C	14	1	1,355,207	1,349,794	5,413	1	100
YOR	Red Lion Municipal Authority	N2 A	2	0	7,402	7,402	0	0	100
YOR	Shrewsbury Borough	N C	8	2	800,542	773,048	27,494	6	97
YOR	Shrewsbury Township	N C	9	2	693,079	710,201	-17,122	-4	102
YOR	Southern York Police Commission	N C	0	2	97,511	99,477	-1,966	*	102

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
YOR	Southern York Police Commission	P C	15	6	5,133,589	5,213,205	-79,616	-7	102
YOR	Southwestern Regional Police Dept.	N A	1	0	101,410	101,410	0	0	100
YOR	Southwestern Regional Police Dept.	P C	14	1	3,373,526	3,760,091	-386,565	-39	111
YOR	Spring Garden Township	N A	25	0	2,515,366	2,515,366	0	0	100
YOR	Spring Garden Township	P C	17	12	7,869,571	6,124,195	1,745,376	114	78
YOR	Spring Grove Borough	N C	7	1	715,436	634,943	80,493	23	89
YOR	Springettsbury Township	N A	55	0	8,957,544	8,957,544	0	0	100
YOR	Springettsbury Township	P C	31	22	18,301,414	14,872,625	3,428,789	124	81
YOR	Springfield Township	N C	5	0	1,018,263	1,226,092	-207,829	-81	120
YOR	Stewartstown Borough	N A	6	0	1,000,303	1,000,303	0	0	100
YOR	Warrington Township	N A	6	0	300,232	300,232	0	0	100
YOR	Washington Township	N A	5	0	286,457	286,457	0	0	100
YOR	West Manchester Township	N1 C	26	6	3,813,352	3,033,565	779,787	64	80
YOR	West Manchester Township	N2 A	0	0	0	0	0	*	100
YOR	West Manchester Township	P C	25	12	12,044,701	9,051,937	2,992,764	123	75
YOR	West Manheim Township	N C	13	8	2,662,508	1,811,704	850,804	151	68
YOR	West Manheim Township	P C	7	2	4,245,792	3,232,921	1,012,871	178	76
YOR	West York Borough	F C	4	0	325,912	266,356	59,556	26	82
YOR	West York Borough	N C	3	3	326,850	555,738	-228,888	-206	170
YOR	West York Borough	P C	10	8	4,353,533	2,370,884	1,982,649	207	54
YOR	Windsor Borough	N A	2	0	134,816	134,816	0	0	100
YOR	Windsor Township	N C	16	8	3,268,711	3,054,957	213,754	27	93
YOR	Windsor Township	P C	0	3	1,207,427	1,417,802	-210,375	*	117
YOR	Wrightsville Borough	P C	4	0	223,549	314,392	-90,843	-35	141
YOR	Yoe Borough	N A	2	0	26,406	26,406	0	0	100
YOR	York Area Regional Police Department	N C	5	3	1,507,439	1,356,306	151,133	69	90
YOR	York Area Regional Police Department	P C	41	26	26,443,761	23,014,400	3,429,361	93	87
YOR	York Area United Fire and Rescue	F1 A	18	0	1,371,017	1,371,017	0	0	100
YOR	York Area United Fire and Rescue	F2 C	12	8	5,680,799	4,797,112	883,687	101	84
YOR	York Area United Fire and Rescue	F3 A	5	0	414,754	414,754	0	0	100
YOR	York City	F C	50	89	59,006,604	29,556,363	29,450,241	812	50
YOR	York City	N C	165	129	34,869,508	25,633,700	9,235,808	123	74
YOR	York City	P C	92	120	86,982,155	51,821,578	35,160,577	527	60
YOR	York City Housing Authority	N A	51	0	5,164,716	5,164,716	0	0	100
YOR	York County Planning Commission	N C	36	26	9,900,509	9,833,102	67,407	3	99
YOR	York County Solid Waste & Refuse Authority	N A	23	0	3,133,484	3,133,484	0	0	100
YOR	York Township	N C	41	22	9,726,096	8,697,904	1,028,192	50	89

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED ¹ LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED ² RATIO (%)
ADAMS	N C	437	74,871,551	74,837,537	34,014	100
ALLEGHENY	N1 C	7,168	1,483,630,000	821,449,000	662,181,000	55
ALLEGHENY	N2 C	204	51,023,925	49,651,947	1,371,978	97
ALLEGHENY	N3 C	155	22,844,976	13,387,164	9,457,812	59
ALLEGHENY	N4 C	29	2,834,125	2,795,342	38,783	99
ARMSTRONG	N C	439	73,080,108	63,383,059	9,697,049	87
BEAVER	N1 C	794	279,382,686	286,108,075	-6,725,389	102
BEAVER	N2 C	0	2,253,291	5,478,504	-3,225,213	243
BEAVER	N3 C	0	6,529,725	7,437,140	-907,415	114
BEDFORD	N C	174	21,786,755	13,620,265	8,166,490	63
BERKS	N C	2,024	406,875,665	427,568,596	-20,692,931	105
BLAIR	N C	434	92,732,798	35,794,751	56,938,047	39
BRADFORD	N C	486	64,731,172	54,400,926	10,330,246	84
BUCKS	N C	2,387	734,896,470	694,710,233	40,186,237	95
BUTLER	N C	578	213,698,092	188,485,177	25,212,915	88
CAMBRIA	N C	672	219,455,485	178,677,934	40,777,551	81
CAMERON	N C	47	3,552,420	3,365,491	186,929	95
CARBON	N C	276	73,921,320	75,350,291	-1,428,971	102
CENTRE	N C	518	110,846,054	97,934,033	12,912,021	88
CHESTER	N C	2,293	438,522,954	385,640,127	52,882,827	88
CLARION	N C	178	25,668,675	24,149,678	1,518,997	94
CLEARFIELD	N C	252	33,120,520	30,592,393	2,528,127	92
CLINTON	N C	229	45,341,874	41,751,883	3,589,991	92
COLUMBIA	N C	239	24,974,854	24,974,854	0	100
CRAWFORD	N C	597	83,372,367	71,683,351	11,689,016	86
CUMBERLAND	N C	1,112	196,872,676	184,787,997	12,084,679	94
DAUPHIN	N C	1,452	326,478,542	286,042,545	40,435,997	88
DELAWARE	N C	3,149	483,274,582	483,224,001	50,581	100
ELK	N C	144	20,378,066	19,442,553	935,513	95
ERIE	N C	1,160	246,600,010	233,880,219	12,719,791	95
FAYETTE	N C	568	78,732,614	66,022,036	12,710,578	84
FOREST	N C	46	8,059,482	7,805,878	253,604	97
FRANKLIN	N C	612	118,154,966	107,907,627	10,247,339	91
FULTON	N C	68	11,639,817	9,800,699	1,839,118	84
GREENE	N C	273	23,558,567	24,032,723	-474,156	102
HUNTINGDON	N C	157	19,334,059	15,988,261	3,345,798	83
INDIANA	N C	460	42,044,125	41,896,171	147,954	100
JEFFERSON	N C	154	26,707,991	26,963,368	-255,377	101
JUNIATA	N C	79	11,334,858	9,718,947	1,615,911	86
LACKAWANNA	N C	1,039	216,256,400	165,864,926	50,391,474	77
LANCASTER	N C	1,732	278,638,967	250,584,482	28,054,485	90
LAWRENCE	N C	385	68,260,196	58,701,964	9,558,232	86
LEBANON	N C	615	139,699,411	115,758,437	23,940,974	83
LEHIGH	N C	1,879	540,871,466	476,931,817	63,939,649	88
LUZERNE	N C	1,412	303,703,673	231,581,901	72,121,772	76

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY ¹ (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED RATIO ² (%)
LYCOMING	N C	525	110,087,017	101,080,107	9,006,910	92
MCKEAN	N C	222	36,419,175	31,509,327	4,909,848	87
MERCER	N C	404	70,778,440	72,098,144	-1,319,704	102
MIFFLIN	N C	198	25,102,890	24,340,992	761,898	97
MONROE	N C	590	89,476,165	79,310,717	10,165,448	89
MONTGOMERY	N C	2,511	618,968,045	544,414,672	74,553,373	88
MONTOUR	N C	77	12,462,512	12,157,083	305,429	98
NORTHAMPTON	N C	1,875	403,088,749	346,558,105	56,530,644	86
NORTHUMBERLAND	N C	421	88,577,107	81,766,281	6,810,826	92
PERRY	N C	156	27,504,029	25,406,075	2,097,954	92
PIKE	N C	334	32,235,985	33,350,198	-1,114,213	103
POTTER	N C	143	16,684,090	16,113,538	570,552	97
SCHUYLKILL	N C	588	135,112,495	124,150,912	10,961,583	92
SNYDER	N C	168	28,707,808	28,707,808	0	
SOMERSET	N C	376	56,280,047	49,172,172	7,107,875	87
SULLIVAN	N C	45	6,130,178	4,178,061	1,952,117	68
SUSQUEHANNA	N C	196	23,267,066	26,319,896	-3,052,830	113
TIOGA	N C	245	63,901,865	54,974,306	8,927,559	86
UNION	N C	154	23,801,508	23,463,200	338,308	99
VENANGO	N C	389	52,462,855	49,904,224	0	95
WARREN	N C	199	32,556,787	31,812,450	744,337	98
WASHINGTON	N C	1,050	165,538,397	144,598,737	20,939,660	87
WAYNE	N C	412	50,204,181	50,839,488	-635,307	101
WESTMORELAND	N C	1,867	482,828,392	440,427,678	42,400,714	91
WYOMING	N C	171	22,330,170	18,018,103	4,312,067	81
YORK	N C	2,418	383,663,530	324,331,723	59,331,807	85

¹ Where the aggregate actuarial cost methodology is used, the amount shown in the column "Accrued Liability" represents the difference between the actuarial present value of future benefits and the actuarial present value of future normal costs.

² The term "Funded Ratio" is calculated as a measure of funded condition, only where the entry age normal actuarial cost methodology is used.

TABLE III**General Data Summary for Local Government Pension Plans**

	Municipal Pension Plans	County Pension Plans	Total
Active Members	74,884	52,840	127,724
Actuarial Accrued Liabilities	\$25,887,076,104	\$10,805,907,302	\$36,692,983,406
Assets	\$17,323,201,352	\$9,229,168,300	\$26,552,369,652
Unfunded Actuarial Accrued Liabilities	\$8,791,106,964	\$1,621,180,304	\$10,412,287,268
Assets Exceeding Actuarial Accrued Liabilities	\$227,232,214	\$44,441,302	\$271,673,516

General Summary Data of Municipal Pension Plans by Type of Municipality

Class of Municipality	Active Members	Payroll	# of Annuitants, Except for Those in a DROP ¹	\$ Amount for Annuitants, Except for Those in a DROP ¹	# of Parti- cipants in a DROP ¹	\$ Amount Put into DROP Accounts Annually
Philadelphia	28,615	\$1,744,729,000	22,288	\$583,811,000	1,767	\$65,134,000
Cities	11,231	709,810,716	9,010	231,160,941	134	6,281,391
Boroughs	8,535	519,225,329	4,037	86,226,072	63	3,333,127
First Class Townships	5,590	418,889,452	2,790	81,570,010	102	5,784,906
Second Class Townships	9,870	626,852,360	3,155	69,905,458	139	7,139,532
Authorities	10,320	566,247,203	2,500	42,416,915	21	802,307
COG/Regional Police	723	53,175,391	251	8,038,298	19	1,093,911
Totals	74,884	\$4,638,929,451	44,031	\$1,103,128,694	2,245	\$89,569,174

¹ DROP - Deferred Retirement Option Plan

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2016**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
<u>CRITICAL FUNDING DEFICIENCIES</u>								
ALL	Cheswick Borough	P	201,268	100	13207	233	92	YES
ALL	Kilbuck Township	P	17,087	23	59	-1	61	YES
ALL	Wilmerding Borough	P	4,285	49	62	-1	51	YES
CMB	Carrolltown Borough	N	16,599	603	131	12	83	YES
CHE	Coatesville City	P	442,704	63	41	19	76	YES
CHE	East Fallowfield Township	P	95,425	100	127	16	99	YES
CHE	West Chester Borough	N1	507,994	57	50	13	73	YES
CUM	Newville Borough	P	174,759	100	706	112	94	YES
DEL	Chester City	P	13,272,120	97	169	183	31	
DEL	Darby Borough	P	1,436,067	78	223	89	79	
LAC	Carbondale City	P	202,750	100	42	30	72	YES
LAC	Carbondale City	F	79,276	100	36	15	77	YES
LUZ	Pittston City	P	320,774	53	62	56	61	
MER	Shenango Township	P	43,376	100	67	14	46	YES
NMB	Watsonstown Borough	N	106,708	100	104	35	76	YES
SCH	Norwegian Township	P	138,956	97	5254	-1	92	YES
YOR	West York Borough	F	25,953	100	109	11	82	YES
YOR	West York Borough	P	251,752	100	65	26	54	YES
<u>NON-CRITICAL FUNDING DEFICIENCIES</u>								
ALL	Fawn Township	P	4,502	15	33	7	116	
ALL	Forest Hills Borough	P	533	0	0	0	77	
ALL	Forest Hills Borough	N1	228	0	0	0	82	
ALL	Harmar Township	N	2,809	4	3	1	76	
ALL	Harmar Township	P	15,141	11	9	3	70	
ALL	Harrison Township	P	128,920	46	66	11	107	
ALL	Munhall Borough	N1	106,740	32	46	13	90	
ALL	Munhall Borough	P	137,595	26	38	8	102	
ARM	Parks Township	P	19,139	23	21	19	72	
BEA	North Sewickley Township	P	1,571	2	26	3	128	
BEA	South Beaver Township	P	1,216	5	5	1	113	
BER	Heidelberg Township	P1	2,081	22	-1	-1	142	
BER	Reading City	P	53,482	4	3	3	62	
BER	Topton Borough	N	12,258	100	31	3	102	
BER	Berks Area Regional Transportation Authority	N1	23,992	6	5	1	86	
BLA	Greenfield Township	N	3,053	22	32	2	105	
BRA	Towanda Borough	P	27,842	19	19	7	68	
BUC	Morrisville Borough	P	11,798	3	6	1	107	
CMB	Cambria Township Water Authority	N	1,782	100	49	3	101	
CMB	Jackson Township Water Authority	N	3,795	25	23	3	91	
CMB	Johnstown City Housing Authority	N1	75,140	16	46	5	93	
CHE	Coatesville City	F	90,186	72	59	26	81	
CHE	West Chester Borough	P	382,259	23	17	8	73	
CLA	Farmington Township	N	12,346	100	130	10	105	
CUM	New Cumberland Borough	P	150,454	100	90	20	96	

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2016**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
CUM	Newville Borough	N	27,006	100	187	11	116	
DAU	Middle Paxton Township	N	1,544	7	7	1	83	
DAU	Paxtang Borough	P	5,754	100	-8	-1	97	
DAU	Cumb-Dau-Hbg Transportation Authority	N1	130,300	17	10	1	76	
DAU	Capital Region Water Authority	N	23,335	10	3	0	101	
ERI	Wesleyville Borough	N	26,250	58	73	16	150	
ERI	Wesleyville Borough	P	36,531	27	28	9	94	
ERI	Erie Metropolitan Transit Authority	N1	1,221	0	0	0	95	
FAY	Springhill Township	N	902	2	2	1	90	
FRA	Waynesboro Borough	P	125,637	100	86	14	101	
FRA	Waynesboro Borough	N	67,881	100	68	4	108	
JEF	Sykesville Borough	P	1,430	100	13	4	157	
JEF	Washington Township	N	4,490	58	34	3	84	
LAC	Lackawanna County Transit System Authority	N1	5,916	3	1	0	64	
LAN	Penn Township	N	67,850	100	110	13	118	
LAN	Southern Regional Police Department	P	68,110	100	86	17	99	
LAW	Shenango Township	P	21,691	26	21	5	80	
LEH	Lehigh Northampton Airport Authority	N2	2,631	2	1	0	86	
LUZ	Wright Township	P	9,150	16	10	2	92	
LUZ	Wright Township	N	7,030	100	27	2	113	
LUZ	Luzerne County Flood Protection Agency	N	8,680	100	128	14	419	
LUZ	Wyoming Valley Sanitary Authority	N	2,880	1	0	0	84	
MCK	Liberty Township	N	1,760	12	11	2	98	
MTG	Narberth Borough	P	20,087	4	2	2	50	
NHP	Easton City	N2	21,295	3	3	0	98	
NMB	Northumberland Borough	N	3,044	9	5	1	93	
NMB	Watsontown Borough	P	17,243	20	21	5	94	
PER	Newport Borough Water Authority	N	1,835	23	19	1	128	
PIK	Eastern Pike Regional Police Department	P	398	1	0	0	94	
SCH	Cressona Borough	N	8,853	104	67	10	89	
SCH	Shenandoah Borough	N	9,460	3	4	2	77	
SCH	Shenandoah Borough	P	70,915	46	50	22	81	
SUS	Montrose Municipal Authority	N	11,676	100	137	12	106	
WAS	Charleroi Borough	N	20,995	30	119	10	100	
WES	East Huntingdon Township	N	2,970	6	4	1	105	
WES	Irwin Borough	N	8,605	68	66	5	103	
WES	Irwin Borough	P	8,032	13	12	4	80	
WES	New Stanton Borough	N	4,077	86	36	3	97	
WES	Westmoreland County Municipal Authority	N3	57,188	100	-41743	-1	86	
YOR	Northern York County Regional Police	P	121,874	10	8	3	74	

* Funding Deficiency Resolved only applies to plans with Critical Funding Deficiencies.

TABLE V

**Listing of Defined Contribution Municipal Pension Plans
Reporting a Possible Funding Deficiency in 2016**

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID *
ALL	Aleppo Township	N	8,149	6,000	2,149
ARM	Apollo Borough	N	12,015	7,499	4,516
ARM	North Buffalo Township	N	2,883	1,872	1,011
BED	Snake Spring Township Municipal Authority	N	2,200	1,360	840
BUC	Bristol Township	N	31,010	11,792	19,218
BUC	East Rockhill Township	N2	1,668	676	992
BUC	Northampton Township	N2	12,692	6,864	5,828
BUC	Warrington Township	N2	23,544	16,780	6,764
BUT	Donegal Township	N	2,900	1,280	1,620
CHE	London Grove Township	N2	800	413	387
CRA	Bloomfield Township Sewage Authority	N	1,537	1,440	97
DEL	Delaware County Housing Authority	N	130,326	45,254	85,072
DEL	Springfield Township	N2	47,994	27,317	20,677
ERI	Erie Metropolitan Transit Authority	N3	20,446	12,901	7,545
ERI	Greene Township	N	36,213	24,965	11,248
GRE	Washington Township	N	11,439	6,635	4,804
IND	Cherryhill Township	N	17,500	13,085	4,415
IND	Indiana County Conservation District	N	13,350	3,771	9,579
IND	West Mahoning Township	N	7,507	5,004	2,503
JUN	Twin Boroughs Sanitary Authority	N	1,767	1,146	621
LAC	Moosic Borough	N2	2,973	12	2,961
LAN	Eden Township	N	8,243	4,019	4,224
LAN	Manheim Area Water and Sewer Authority	N	10,475	5,450	5,025
LAW	Shenango Township	N2	3,600	1,800	1,800
LEH	Macungie Borough	N2	671	98	573
LUZ	Luzerne County Conservation District	N	8,812	5,607	3,205
MER	South Pymatuning Township	P	7,115	2,718	4,397
MTG	North Wales Water Authority	N	481,852	310,880	170,972
NHP	Forks Township	N2	3,749	20	3,729
SCH	Washington Township	N	7,500	4,069	3,431
SNY	Monroe Township	N	12,716	6,892	5,824
WAR	Glade Township	N	11,224	7,078	4,146
WAR	Mead Township	N	13,250	2,483	10,767
WAS	Morris Township	N	14,861	5,671	9,190
WES	Smithton Borough Municipal Authority	N	813	685	128
YOR	Fawn Township	N	10,311	7,191	3,120

* Where the reported contribution appears to cover the full amount of the MMO, the employer booked an "account receivable" in lieu of actual payment.

TABLE VI

**Listing of Municipal Pension Plans
Delinquent in Filing an Actuarial Valuation Report as of November 8, 2018**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ALL	Verona Borough	P	C
ELK	Elk County Housing Authority	N	A
LAC	Scranton Sewer Authority	N	A
NMB	Shamokin City Redevelopment Authority	N	C
SCH	Tremont Borough	P	A
SCH	Tremont Borough	N	A
SNY	Spring Township Municipal Authority	N	A

TABLE VII

Minimum Municipal Obligation (MMO) for Defined Benefit Plans by Class

Class	AVR Year	Active Members	Payroll	Reported MMO	MMO % of Pay	MMO Per Person
All Cities	2007	40,253	1,921,595,382	495,769,173	25.80	12,316
All Cities	2009	40,454	2,069,466,543	543,509,246	26.26	13,435
All Cities	2011	37,987	1,998,436,264	633,452,702	31.70	16,676
All Cities	2013	37,664	2,067,467,753	625,520,781	30.26	16,608
All Cities	2015	38,487	2,245,607,778	707,247,456	31.49	18,376
All Cities	2017	39,290	2,433,004,082	810,682,451	33.32	20,633
Philadelphia	2007	28,354	1,351,826,000	400,256,000	29.61	14,116
Philadelphia	2009	28,632	1,463,259,000	438,522,000	29.97	15,316
Philadelphia	2011	26,671	1,371,274,000	511,004,000	37.26	19,160
Philadelphia	2013	26,788	1,429,724,000	491,989,000	34.41	18,366
Philadelphia	2015	27,951	1,597,849,000	556,030,000	34.80	19,893
Philadelphia	2017	28,615	1,744,729,000	629,620,000	36.09	22,003
Cities w/o Phila.	2007	11,899	569,769,382	95,513,173	16.76	8,027
Cities w/o Phila.	2009	11,822	606,207,543	104,987,246	17.32	8,881
Cities w/o Phila.	2011	11,316	627,162,264	122,448,702	19.52	10,821
Cities w/o Phila.	2013	10,876	637,743,753	133,531,781	20.94	12,278
Cities w/o Phila.	2015	10,536	647,758,778	151,217,456	23.34	14,352
Cities w/o Phila.	2017	10,675	688,275,082	181,062,451	26.31	16,961
Boroughs	2007	7,655	365,394,719	38,800,774	10.62	5,069
Boroughs	2009	7,764	399,528,584	44,974,920	11.26	5,793
Boroughs	2011	7,579	416,337,989	53,435,403	12.83	7,050
Boroughs	2013	7,296	419,960,334	68,616,283	16.34	9,405
Boroughs	2015	7,080	429,980,457	75,623,842	17.59	10,681
Boroughs	2017	7,009	448,154,445	79,581,914	17.76	11,354
Twps 1st Class	2007	5,251	296,177,535	35,485,916	11.98	6,758
Twps 1st Class	2009	5,328	326,350,514	39,763,387	12.18	7,463
Twps 1st Class	2011	5,240	344,203,807	46,138,896	13.40	8,805
Twps 1st Class	2013	5,004	345,530,918	62,229,093	18.01	12,436
Twps 1st Class	2015	5,009	370,657,672	73,297,486	19.77	14,633
Twps 1st Class	2017	4,932	382,799,475	78,554,074	20.52	15,927
Twps 2nd Class	2007	6,953	355,260,279	41,205,303	11.60	5,926
Twps 2nd Class	2009	7,225	402,228,117	49,578,756	12.33	6,862
Twps 2nd Class	2011	7,062	423,344,652	58,763,530	13.88	8,321
Twps 2nd Class	2013	6,877	431,880,853	70,593,558	16.35	10,265
Twps 2nd Class	2015	6,791	451,943,597	81,371,458	18.00	11,982
Twps 2nd Class	2017	6,753	474,327,222	87,550,668	18.46	12,965
Regional Police	2007	527	32,048,630	3,748,896	11.70	7,114
Regional Police	2009	532	35,016,412	4,208,939	12.02	7,912
Regional Police	2011	548	38,308,410	5,078,108	13.26	9,267
Regional Police	2013	523	38,522,298	7,620,976	19.78	14,572
Regional Police	2015	562	43,392,780	8,148,083	18.78	14,498
Regional Police	2017	579	46,120,522	8,995,407	19.50	15,536
Authorities	2007	6,028	279,844,956	26,962,540	9.63	4,473
Authorities	2009	5,977	293,657,070	31,533,469	10.74	5,276
Authorities	2011	5,223	270,953,462	25,972,499	9.59	4,973
Authorities	2013	5,209	282,702,082	32,287,384	11.42	6,198
Authorities	2015	5,363	305,014,032	37,061,834	12.15	6,911
Authorities	2017	5,504	333,384,428	42,080,639	12.62	7,645