

STATUS REPORT

ON LOCAL GOVERNMENT PENSION PLANS IN PENNSYLVANIA

A Summary of

2014 Municipal Pension Plan Data
Based on the January 1, 2015, Actuarial Valuation Reports
Submitted Pursuant to Act 205 of 1984

&

2013 County Pension Plan Data
Based on the January 1, 2014, 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

December 2016

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 2017.

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 3,200 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 (less 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 effected 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 cursive script, reading "Eugene A. DePasquale".

Eugene A. DePasquale
Auditor General

TABLE OF CONTENTS

Letter of Transmittal	iii
Preface	v
Part I Background	1
Part II General Characteristics	3
Number of Plans	3
Nature of Plans	4
Size of Plans	7
Part III The Recovery Program	9
Distress Score	9
Part IV Data Tabulations	14

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 2014 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2013 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, sixteen municipalities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2015 valuation year. Consequently, data for at least twenty 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

BACKGROUND

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 first 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 are represented by 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.

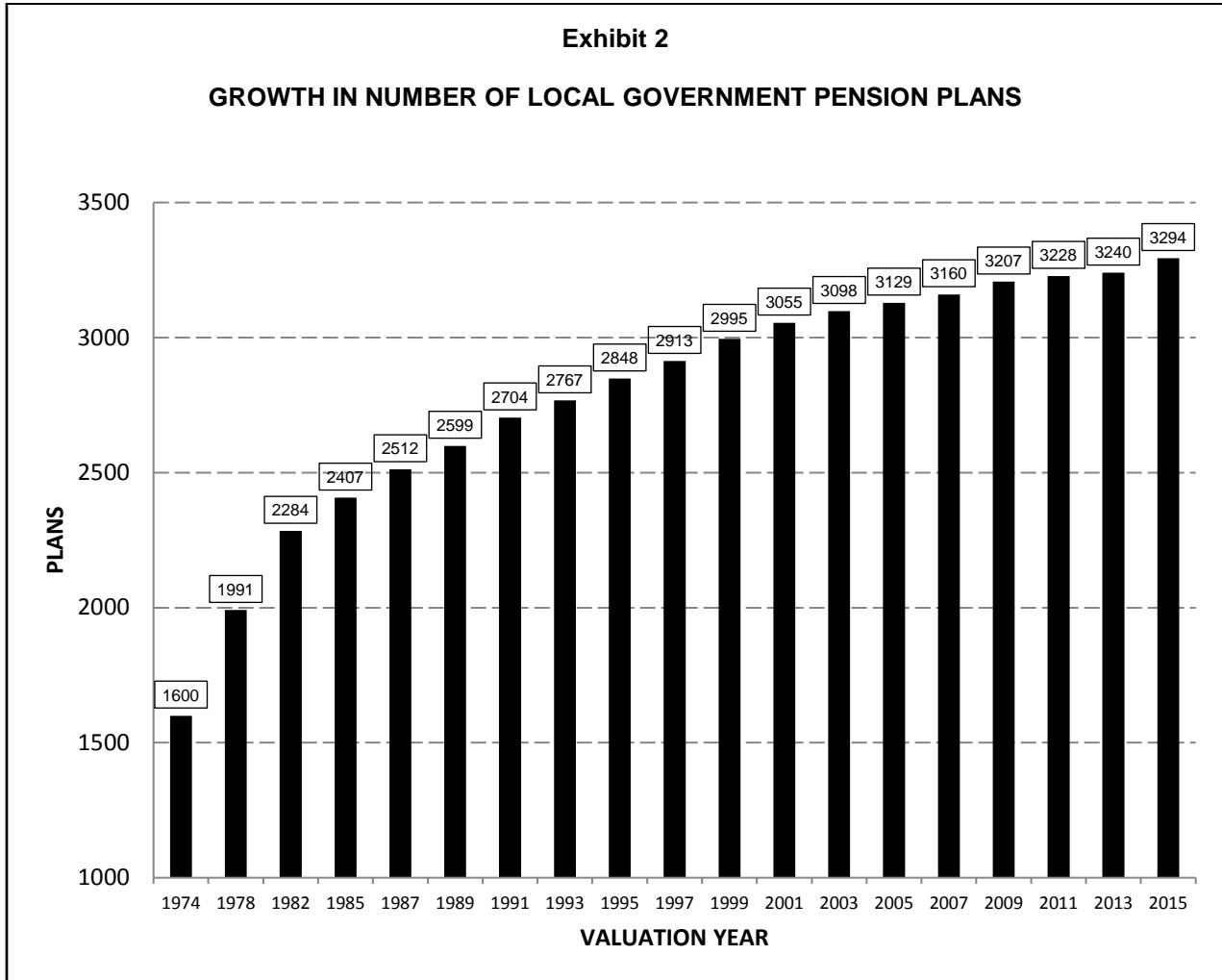
Exhibit 1 shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 2015.

Exhibit 1

NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	Total
County	0	0	71	71
City	59	45	65	169
Borough	467	21	599	1,087
Township (1 st Class)	89	6	117	212
Township (2 nd Class)	303	9	866	1,178
Authority	0	0	511	511
Council of Gov't/Regional	35	3	28	66
Total	953	84	2,257	3,294

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 2013 to 2015, the net number of pension plans reported has increased by 54; however, only three (3) 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.

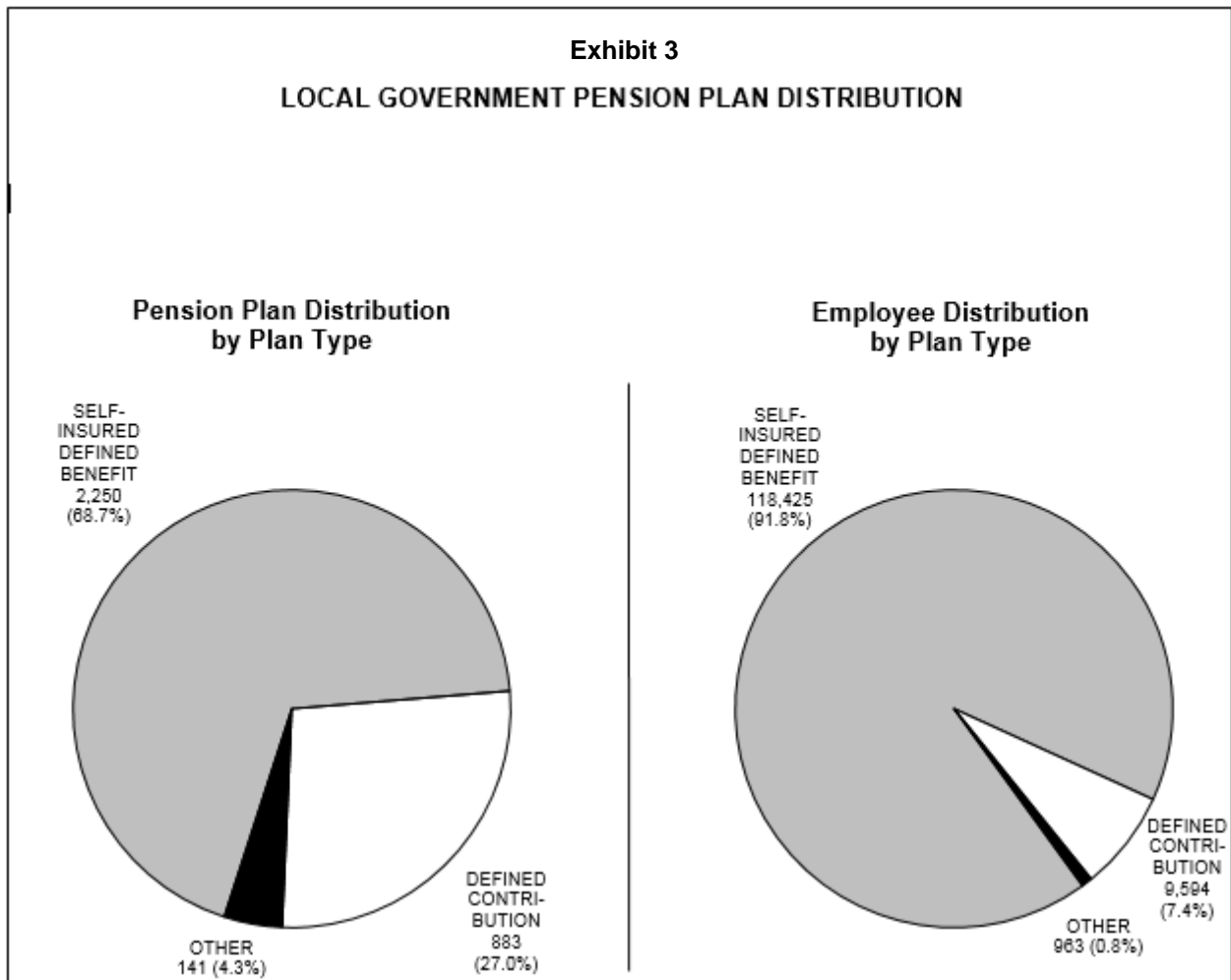
In **defined benefit** pension plans, the pension benefit (to be payable at retirement) is fixed in some manner and a resultant actuarial liability is established and funded. In other words, both the formula used to calculate the benefit amount and the amount of the future benefit are known in advance 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.

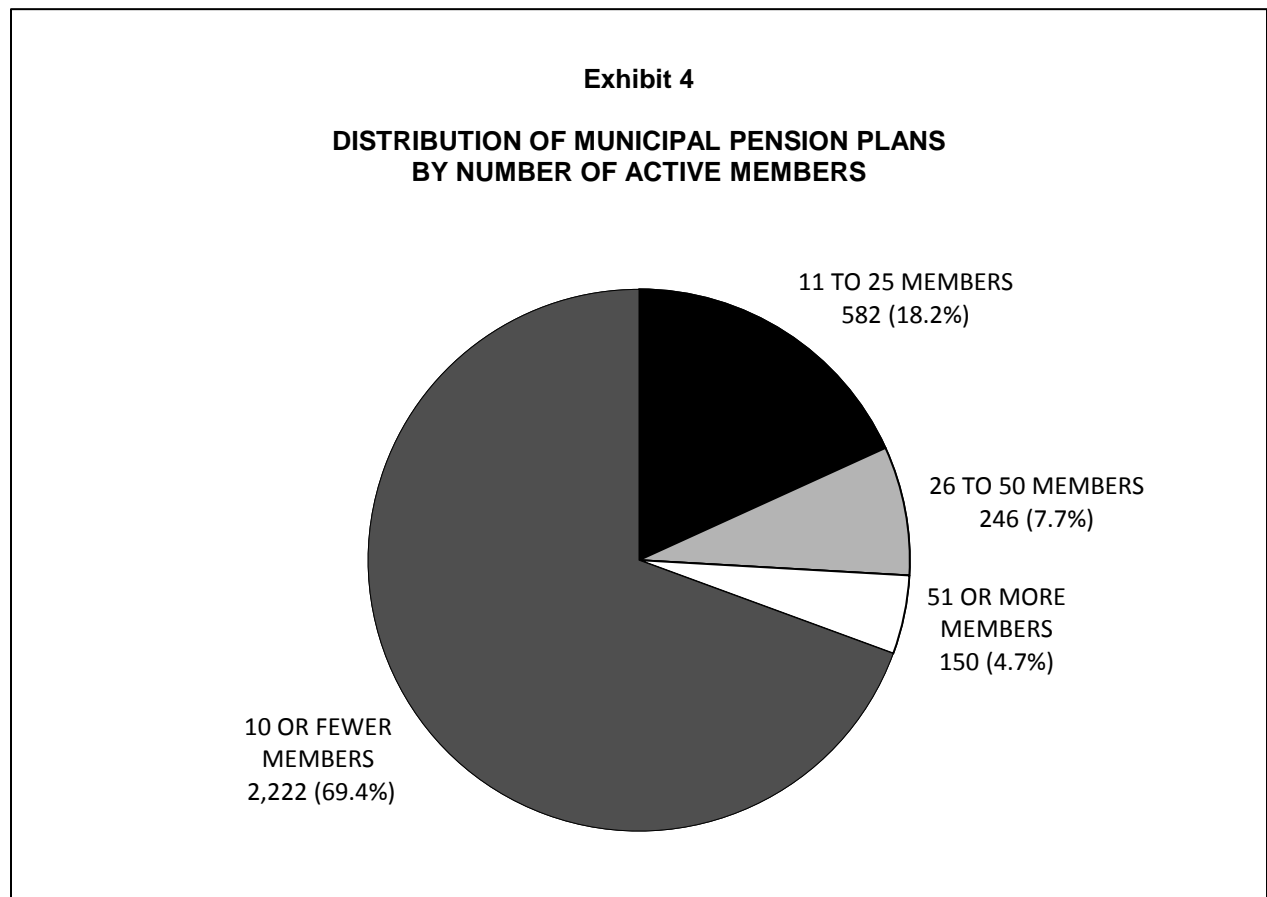
Exhibit 3 shows that the majority (approximately 69 percent) of local government pension plans were self-insured, defined benefit pension plans. An overwhelming majority (approximately 92 percent) of local government employees were members of self-insured, defined benefit pension plans. The graph also shows that defined contribution pension plans represented 27 percent of the local government pension plans, while just 7.4 percent of the local government employees were in defined contribution pension plans.



SIZE OF PLANS

Excluding Philadelphia, which has a total of 27,951 active members (almost 20,000 active members in the nonuniformed pension plan), membership in the municipal pension plans in Pennsylvania ranges in size from one (1) to almost 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 (3,144) 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 8 active members to one plan with more than 7,000 active members. Most counties maintain one pension plan, although Allegheny County and Beaver County both have more than one. **Exhibit 5** shows the distribution of county pension plans by the number of active members.

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	47
101 – 200	15	165
201 – 300	7	249
301 – 400	6	373
401 – 500	5	454
501 or more	29	1,585

Exhibit 6 presents data to permit a comparison of municipal government retirement systems and county government retirement systems. It should be noted that, while size is a valid comparison, the assets and liabilities are an unfair comparison.

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	73,849	\$24,055,150,591	\$16,022,040,542	\$8,294,020,554 ¹
County Government Retirement Systems	55,133	\$9,824,558,886	\$8,567,600,722	\$1,330,250,313 ¹

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

PART V

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 **not distressed** level **increased** while the number of municipalities in the **minimal, moderate 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		
	2016	2014	2012	2016	2014	2012	2016	2014	2012	2016	2014	2012
0 (Not Distressed)	944	808	801	65.2%	55.8%	55.3%	17,703	12,446	13,009	26.3%	18.7%	19.3%
1 (Minimal)	411	500	497	28.4%	34.5%	34.3%	15,013	17,631	18,465	22.3%	26.5%	27.4%
2 (Moderate)	80	117	125	5.5%	8.1%	8.6%	5,972	8,870	35,022	8.8%	13.4%	52.0%
3 (Severe)	13	23	26	0.9%	1.6%	1.8%	28,723	27,477	844	42.6%	41.4%	1.3%
	1,448	1,448	1,449				67,411	66,424	67,340			

Exhibit 9

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2016	2014	2012	2016	2014	2012	2016	2014	2012	2016	2014	2012
Cities	18	14	15	1.2%	1.0%	1.0%	2,008	1,191	1,402	3.0%	1.8%	2.1%
Boroughs	337	297	310	23.3%	20.5%	21.4%	4,818	3,833	4,089	7.1%	5.8%	6.1%
1 st Class Twps.	48	39	39	3.3%	2.7%	2.7%	2,603	1,991	2,002	3.9%	3.0%	3.0%
2 nd Class Twps.	336	279	261	23.2%	19.3%	18.0%	4,538	2,957	3,133	6.7%	4.5%	4.7%
Authorities	172	151	154	11.9%	10.4%	10.6%	3,301	2,189	2,180	4.9%	3.3%	3.2%
Regionals/COGs	33	28	22	2.3%	1.9%	1.5%	435	285	203	0.6%	0.4%	0.3%
	944	808	801				17,703	12,446	13,009			

As shown in **Exhibit 9**, 944 municipalities (65.2%) are not considered distressed, representing 17,703 active members (26.3%).

Exhibit 10

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2016	2014	2012	2016	2014	2012	2016	2014	2012	2016	2014	2012
Cities	27	23	25	1.9%	1.6%	1.7%	3,995	3,904	4,300	5.9%	5.9%	6.4%
Boroughs	139	173	163	9.6%	11.9%	11.2%	3,195	3,758	3,875	4.7%	5.7%	5.8%
1 st Class Twps.	31	36	39	2.1%	2.5%	2.7%	2,508	2,654	2,872	3.7%	4.0%	4.3%
2 nd Class Twps.	155	198	202	10.7%	13.7%	13.9%	3,383	4,804	4,772	5.0%	7.2%	7.1%
Authorities	53	62	57	3.7%	4.3%	3.9%	1,786	2,304	2,299	2.6%	3.5%	3.4%
Regionals/COGs	6	8	11	0.4%	0.6%	0.8%	146	207	347	0.2%	0.3%	0.5%
	411	500	497				15,013	17,631	18,465			

As shown in **Exhibit 10**, 411 municipalities (28.4%) are considered minimally distressed, representing 15,013 active members (22.3%).

Exhibit 11

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2016	2014	2012	2016	2014	2012	2016	2014	2012	2016	2014	2012
Cities	8	16	13	0.6%	1.1%	0.9%	4,328	5,660	32,040	6.4%	8.5%	47.6%
Boroughs	16	29	28	1.1%	2.0%	1.9%	212	813	710	0.3%	1.2%	1.1%
1 st Class Twps.	10	13	11	0.7%	0.9%	0.8%	470	879	888	0.7%	1.3%	1.3%
2 nd Class Twps.	36	42	54	2.5%	2.9%	3.7%	292	453	512	0.4%	0.7%	0.8%
Authorities	9	15	18	0.6%	1.0%	1.2%	648	992	845	1.0%	1.5%	1.3%
Regionals/COGs	1	2	1	0.1%	0.1%	0.1%	22	73	27	0.0%	0.1%	0.0%
	80	117	125				5,972	8,870	35,022			

As shown in **Exhibit 11**, 80 municipalities (5.5%) are considered moderately distressed, representing only 5,972 active members (8.9%).

Exhibit 12

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 3

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2016	2014	2012	2016	2014	2012	2016	2014	2012	2016	2014	2012
Cities	3	3	3	0.2%	0.2%	0.2%	28,689	27,425	782	42.6%	41.3%	1.2%
Boroughs	5	5	2	0.3%	0.3%	0.1%	17	6	2	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.	4	14	18	0.3%	1.0%	1.2%	15	44	45	0.0%	0.1%	0.1%
Authorities	1	1	3	0.1%	0.1%	0.2%	2	2	15	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%
	13	23	26				28,723	27,477	844			

As shown in **Exhibit 12**, 13 municipalities (0.9%) and 28,723 active members (42.6%) 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 VII
DATA TABULATIONS

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

- January 1, 2015 actuarial valuation reports for municipalities, and
- January 1, 2014 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	119,619	119,619	0	0	100
ADA	Arendtsville Borough	N A	3	0	185,885	185,885	0	0	100
ADA	Berwick Township	N C	4	3	245,076	242,337	2,739	2	99
ADA	Biglerville Borough	N1 C	3	0	455,432	356,619	98,813	54	78
ADA	Biglerville Borough	N2 A	0	0	75,311	75,311	0	*	100
ADA	Biglerville Borough	P C	2	0	417,863	305,716	112,147	85	73
ADA	Bonneauville Borough	N A	7	0	715,596	715,596	0	0	100
ADA	Butler Township	N C	3	2	363,754	294,054	69,700	53	81
ADA	Carroll Valley Borough	N C	11	6	2,086,049	1,329,833	756,216	138	64
ADA	Carroll Valley Borough	P C	3	0	863,910	875,748	-11,838	-7	101
ADA	Conewago Township	N A	9	0	447,080	447,080	0	0	100
ADA	Conewago Township	P C	9	4	2,411,934	2,297,116	114,818	19	95
ADA	Cumberland Township	N C	9	2	842,044	882,837	-40,793	-9	105
ADA	Cumberland Township	P C	10	3	2,141,413	2,266,695	-125,282	-20	106
ADA	Cumberland Township Authority	N A	6	0	186,217	186,217	0	0	100
ADA	East Berlin Area Joint Authority	N C	3	0	211,943	219,098	-7,155	-7	103
ADA	East Berlin Borough	N C	2	2	465,743	365,543	100,200	132	78
ADA	East Berlin Borough	P C	0	1	306,130	442,486	-136,356	*	145
ADA	Eastern Adams Regional Police	P C	5	1	943,708	1,519,313	-575,605	-197	161
ADA	Fairfield Municipal Authority	N C	1	0	110,258	74,210	36,048	52	67
ADA	Franklin Township	N A	3	0	113,413	113,413	0	0	100
ADA	Gettysburg Borough	N C	19	15	2,899,562	2,739,528	160,034	18	94
ADA	Gettysburg Borough	P C	12	9	4,488,471	4,811,062	-322,591	-39	107
ADA	Gettysburg Municipal Authority	N C	17	4	2,127,003	1,971,488	155,515	17	93
ADA	Hamilton Township	N C	2	1	219,383	236,456	-17,073	-20	108
ADA	Hamiltonban Township	N C	3	0	101,727	193,274	-91,547	-81	190
ADA	Hamiltonban Township	P C	0	1	113,449	197,596	-84,147	*	174
ADA	Latimore Township	N A	0	0	77,000	77,000	0	*	100
ADA	Latimore Township	P C	1	2	548,270	422,994	125,276	275	77
ADA	Liberty Township	N A	2	0	33,531	33,531	0	0	100
ADA	Liberty Township	P C	1	0	172,207	274,119	-101,912	-178	159
ADA	Littlestown Borough	N C	8	2	658,729	774,650	-115,921	-32	118
ADA	Littlestown Borough	P C	8	5	1,968,144	1,816,180	151,964	26	92
ADA	McSherrystown Borough	N C	4	2	905,756	841,039	64,717	31	93
ADA	McSherrystown Borough	P C	4	3	1,418,860	969,233	449,627	167	68
ADA	Menallen Township	N C	1	3	310,246	286,684	23,562	51	92
ADA	Mt Joy Township	N A	4	0	62,654	62,654	0	0	100
ADA	Mt Pleasant Township	N A	6	0	321,248	321,248	0	0	100
ADA	New Oxford Borough	N A	2	0	82,291	82,291	0	0	100
ADA	New Oxford Municipal Authority	N A	8	0	181,234	181,234	0	0	100
ADA	Oxford Township	N A	5	0	237,396	237,396	0	0	100
ADA	Possum Valley Municipal Authority	N A	4	0	153,791	153,791	0	0	100
ADA	Reading Township	N C	5	1	168,968	272,045	-103,077	-48	161
ADA	Reading Township	P C	2	0	407,394	393,599	13,795	10	97
ADA	Straban Township	N C	4	2	218,932	233,319	-14,387	-8	107

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	Tyrone Township	N C	0	0	0	26,678	-26,678	*	*
ADA	White Run Regional Municipal Authority	N C	4	2	838,959	944,449	-105,490	-52	113
ADA	York Springs Borough	N C	1	2	428,702	466,104	-37,402	-78	109
ALL	Aleppo Township	N A	3	0	62,667	62,667	0	0	100
ALL	Aleppo Township	P C	0	1	760,548	773,950	-13,402	*	102
ALL	Allegheny County Sanitary Authority	N1 C	105	64	36,815,462	32,889,914	3,925,548	53	89
ALL	Allegheny County Sanitary Authority	N2 C	255	167	98,905,772	95,440,006	3,465,766	20	96
ALL	Allegheny Valley Joint Sewer Authority	N C	11	9	2,625,799	2,969,990	-344,191	-63	113
ALL	Aspinwall Borough	N C	7	4	2,635,715	2,194,095	441,620	125	83
ALL	Aspinwall Borough	P C	6	4	2,384,802	2,278,807	105,995	25	96
ALL	Avalon Borough	N C	6	1	470,420	481,379	-10,959	-4	102
ALL	Avalon Borough	P C	6	6	2,412,598	1,948,844	463,754	97	81
ALL	Baldwin Borough	N1 C	14	13	3,124,344	2,864,090	260,254	33	92
ALL	Baldwin Borough	N2 A	6	0	70,002	70,002	0	0	100
ALL	Baldwin Borough	P C	24	26	18,452,431	13,624,224	4,828,207	191	74
ALL	Baldwin Township	N A	3	0	479,985	479,985	0	0	100
ALL	Baldwin Township	P C	4	3	2,121,461	2,458,500	-337,039	-90	116
ALL	Bell Acres Borough	N C	5	1	482,078	393,982	88,096	32	82
ALL	Bell Acres Borough	P C	3	1	520,147	542,044	-21,897	-10	104
ALL	Bellevue Borough	F C	3	0	335,941	276,470	59,471	27	82
ALL	Bellevue Borough	N C	16	6	1,307,140	2,168,960	-861,820	-122	166
ALL	Bellevue Borough	P C	15	12	6,167,035	5,375,870	791,165	63	87
ALL	Ben Avon Borough	N C	2	1	399,643	290,325	109,318	94	73
ALL	Ben Avon Borough	P C	0	2	283,295	714,984	-431,689	*	252
ALL	Bethel Park Borough	N C	57	41	14,456,118	11,832,632	2,623,486	82	82
ALL	Bethel Park Borough	P C	28	34	25,690,500	19,878,310	5,812,190	211	77
ALL	Blawnox Borough	N A	3	0	468,692	468,692	0	0	100
ALL	Blawnox Borough	P C	3	0	1,154,844	2,054,245	-899,401	-378	178
ALL	Brackenridge Borough	N C	10	4	1,541,606	1,848,628	-307,022	-59	120
ALL	Brackenridge Borough	P C	4	2	2,316,911	2,184,462	132,449	43	94
ALL	Braddock Borough	P C	0	5	311,395	322,317	-10,922	*	104
ALL	Braddock Hills Borough	P C	2	4	586,941	322,263	264,678	262	55
ALL	Brentwood Borough	N C	18	1	1,926,742	1,787,577	139,165	14	93
ALL	Brentwood Borough	P C	13	13	5,671,362	5,323,067	348,295	26	94
ALL	Bridgeville Borough	N C	9	7	2,149,381	2,149,026	355	0	100
ALL	Bridgeville Borough	P C	7	6	3,050,671	3,247,366	-196,695	-34	106
ALL	Carnegie Borough	F C	0	1	97,092	86,266	10,826	*	89
ALL	Carnegie Borough	N C	16	10	4,036,170	3,287,090	749,080	98	81
ALL	Carnegie Borough	P C	12	9	4,167,173	3,169,512	997,661	99	76
ALL	Castle Shannon Borough	N C	13	9	1,654,409	1,404,277	250,132	39	85
ALL	Castle Shannon Borough	P C	10	11	6,007,480	4,458,884	1,548,596	153	74
ALL	Cheswick Borough	N C	3	2	1,195,678	899,758	295,920	187	75
ALL	Cheswick Borough	P C	1	3	1,821,077	1,656,582	164,495	183	91
ALL	Churchill Borough	N C	4	3	939,045	961,739	-22,694	-11	102
ALL	Churchill Borough	P C	9	6	5,232,399	4,675,712	556,687	74	89

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Clairton City	F C	0	20	2,268,822	1,754,928	513,894	*	77
ALL	Clairton City	N C	8	17	2,628,958	3,007,027	-378,069	-100	114
ALL	Clairton City	P C	10	15	1,990,439	348,503	1,641,936	303	18
ALL	Clairton Municipal Authority	N C	14	3	1,806,558	1,986,735	-180,177	-21	110
ALL	Collier Township	N C	22	12	3,352,191	2,931,815	420,376	36	87
ALL	Collier Township	P C	14	9	5,277,142	4,001,397	1,275,745	92	76
ALL	Coraopolis Borough	N C	10	16	1,386,898	1,415,918	-29,020	-7	102
ALL	Coraopolis Borough	P C	10	7	4,269,179	4,304,791	-35,612	-5	101
ALL	Coraopolis Water and Sewer Authority	N C	9	3	244,749	238,331	6,418	2	97
ALL	Crafton Borough	N C	7	8	1,309,781	1,235,801	73,980	23	94
ALL	Crafton Borough	P C	9	6	3,167,954	3,967,669	-799,715	-116	125
ALL	Crescent Township	N C	5	2	592,476	678,530	-86,054	-54	115
ALL	Crescent Township	P C	3	1	1,088,982	1,091,686	-2,704	-2	100
ALL	Deer Creek Drainage Basin Authority	N U	8	0	0	0	0	0	100
ALL	Dormont Borough	N C	23	6	2,693,124	2,921,963	-228,839	-19	108
ALL	Dormont Borough	P C	13	11	9,823,554	9,485,967	337,587	26	97
ALL	Dravosburg Borough	N1 U	2	0	0	0	0	0	100
ALL	Dravosburg Borough	N2 C	1	1	367,137	327,179	39,958	104	89
ALL	Duquesne City	F C	0	14	1,418,428	1,173,347	245,081	*	83
ALL	Duquesne City	N C	19	14	3,354,832	3,072,038	282,794	47	92
ALL	Duquesne City	P1 C	1	23	2,574,441	2,060,985	513,456	871	80
ALL	Duquesne City	P2 C	12	4	2,203,725	1,627,742	575,983	82	74
ALL	East Deer Township	N C	3	1	571,026	773,216	-202,190	-154	135
ALL	East Deer Township	P C	1	1	239,480	1,199,546	-960,066	-1,934	501
ALL	East McKeesport Borough	P C	3	1	540,926	605,104	-64,178	-42	112
ALL	East Pittsburgh Borough	N C	0	4	48,761	24,182	24,579	*	50
ALL	East Pittsburgh Borough	P C	0	3	157,631	198,491	-40,860	*	126
ALL	Edgewood Borough	N C	5	3	806,902	999,665	-192,763	-98	124
ALL	Edgewood Borough	P C	8	5	2,191,955	1,593,192	598,763	97	73
ALL	Edgeworth Boro Municipal Authority	N C	6	0	409,301	803,912	-394,611	-123	196
ALL	Edgeworth Borough	N C	8	2	1,475,331	1,694,522	-219,191	-49	115
ALL	Edgeworth Borough	P C	4	3	1,752,678	2,015,692	-263,014	-74	115
ALL	Elizabeth Boro Municipal Authority	N C	3	3	716,683	722,712	-6,029	-3	101
ALL	Elizabeth Borough	P C	1	1	281,322	478,997	-197,675	-413	170
ALL	Elizabeth Township	N C	14	28	4,449,655	4,720,228	-270,573	-46	106
ALL	Elizabeth Township	P C	10	13	8,578,976	9,693,497	-1,114,521	-141	113
ALL	Etna Borough	N C	8	4	1,413,756	1,616,249	-202,493	-64	114
ALL	Etna Borough	P C	6	4	1,925,060	2,173,252	-248,192	-63	113
ALL	Fawn Township	N C	1	3	173,525	212,841	-39,316	-126	123
ALL	Fawn Township	P C	2	3	902,050	1,030,853	-128,803	-135	114
ALL	Fawn Township Sewer Authority	N C	1	0	98,796	84,056	14,740	33	85
ALL	Fawn-Frazer Jt. Water Authority	N C	4	5	471,288	405,903	65,385	40	86
ALL	Findlay Township	N1 U	7	0	0	0	0	0	100
ALL	Findlay Township	N2 C	17	1	3,086,858	2,626,421	460,437	46	85
ALL	Findlay Township	P C	17	4	12,181,293	9,513,504	2,667,789	137	78

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Forest Hills Borough	N1 C	9	12	2,592,522	2,179,212	413,310	74	84
ALL	Forest Hills Borough	N2 A	1	0	64,479	64,479	0	0	100
ALL	Forest Hills Borough	P C	9	11	7,735,426	5,632,457	2,102,969	244	73
ALL	Forward Township	N C	2	2	473,758	560,813	-87,055	-98	118
ALL	Forward Township	P C	5	2	1,750,886	1,819,949	-69,063	-23	104
ALL	Forward Township Municipal Authority	N C	0	0	0	42,190	-42,190	*	*
ALL	Fox Chapel Authority	N1 U	7	0	0	0	0	0	100
ALL	Fox Chapel Authority	N2 C	6	3	1,976,014	2,075,295	-99,281	-24	105
ALL	Fox Chapel Borough	N1 C	14	11	5,683,440	5,273,185	410,255	37	93
ALL	Fox Chapel Borough	N2 A	0	0	0	0	0	*	100
ALL	Fox Chapel Borough	P C	11	8	5,312,617	6,245,965	-933,348	-89	118
ALL	Franklin Park Borough	N C	22	3	2,226,567	1,821,113	405,454	32	82
ALL	Franklin Park Borough	P C	11	2	3,946,874	4,447,853	-500,979	-49	113
ALL	Frazer Township	N C	2	2	418,058	365,452	52,606	43	87
ALL	Frazer Township	P C	2	0	30,723	97,593	-66,870	-57	318
ALL	Frazer Transportation Authority	N C	0	1	80,822	86,261	-5,439	*	107
ALL	Glassport Borough	N1 A	2	0	248,453	248,453	0	0	100
ALL	Glassport Borough	N2 U	9	0	0	0	0	0	100
ALL	Glassport Borough	P C	5	4	1,584,695	1,351,533	233,162	90	85
ALL	Green Tree Borough	N A	17	0	1,313,992	1,313,992	0	0	100
ALL	Green Tree Borough	P C	10	9	5,824,256	5,548,315	275,941	25	95
ALL	Hampton Shaler Water Authority	N C	28	12	5,277,980	5,052,828	225,152	12	96
ALL	Hampton Township	N1 C	36	24	8,168,298	6,880,256	1,288,042	54	84
ALL	Hampton Township	N2 A	8	0	39,218	39,218	0	0	100
ALL	Hampton Township	P C	17	11	12,915,593	12,829,972	85,621	5	99
ALL	Harmar Township	N C	5	7	1,168,723	957,540	211,183	78	82
ALL	Harmar Township	P C	8	5	1,941,437	1,401,302	540,135	103	72
ALL	Harmar Township Municipal Authority	N U	5	0	0	0	0	0	100
ALL	Harrison Township	N C	13	11	3,748,507	4,267,561	-519,054	-86	114
ALL	Harrison Township	P C	13	9	7,849,209	7,846,668	2,541	0	100
ALL	Harrison Township Water Authority	N C	10	7	2,193,952	2,621,622	-427,670	-83	119
ALL	Heidelberg Borough	P C	3	1	317,854	590,463	-272,609	-188	186
ALL	Homestead Borough	N C	8	2	455,393	465,956	-10,563	-3	102
ALL	Homestead Borough	P C	12	11	2,985,859	1,741,672	1,244,187	162	58
ALL	Indiana Township	N C	12	1	1,315,635	1,143,681	171,954	24	87
ALL	Indiana Township	P C	10	7	5,762,286	5,254,466	507,820	56	91
ALL	Ingram Borough	N A	3	0	498,131	498,131	0	0	100
ALL	Ingram Borough	P C	4	6	2,124,138	2,172,439	-48,301	-18	102
ALL	Jefferson Hills Borough	N1 C	0	1	105,000	81,052	23,948	*	77
ALL	Jefferson Hills Borough	N2 U	15	0	0	0	0	0	100
ALL	Jefferson Hills Borough	N3 A	6	0	0	0	0	0	100
ALL	Jefferson Hills Borough	P C	15	10	8,357,764	6,772,976	1,584,788	109	81
ALL	Kennedy Township	N A	11	0	1,153,985	1,153,985	0	0	100
ALL	Kennedy Township	P C	8	7	4,288,166	3,072,190	1,215,976	184	72
ALL	Kilbuck Township	P C	0	1	558,962	347,078	211,884	*	62

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Leet Township	N C	4	1	531,433	450,800	80,633	53	85
ALL	Leet Township	P C	4	1	1,717,289	1,817,928	-100,639	-39	106
ALL	Leetsdale Boro Municipal Authority	N C	5	3	763,363	758,711	4,652	2	99
ALL	Leetsdale Borough	N C	4	4	468,728	393,726	75,002	40	84
ALL	Leetsdale Borough	P C	4	4	1,186,936	826,367	360,569	118	70
ALL	Liberty Borough	N A	3	0	148,612	148,612	0	0	100
ALL	Liberty Borough	P A	1	0	126,692	126,692	0	0	100
ALL	Marshall Township	N C	21	4	3,206,162	2,912,752	293,410	26	91
ALL	McCandless Township	N1 C	0	2	277,197	151,838	125,359	*	55
ALL	McCandless Township	N2 A	42	0	5,676,815	5,676,815	0	0	100
ALL	McCandless Township	P C	27	24	14,296,135	13,552,959	743,176	29	95
ALL	McCandless Township Sanitary Authority	N1 C	50	15	10,741,437	9,787,889	953,548	31	91
ALL	McCandless Township Sanitary Authority	N2 A	5	0	19,243	19,243	0	0	100
ALL	McKees Rocks Borough	N1 A	1	0	34,473	34,473	0	0	100
ALL	McKees Rocks Borough	N2 U	4	0	0	0	0	0	100
ALL	McKees Rocks Borough	P C	10	8	3,736,381	4,333,187	-596,806	-66	116
ALL	McKeesport City	F C	22	43	11,257,302	9,027,169	2,230,133	171	80
ALL	McKeesport City	N1 C	6	50	7,659,252	5,998,352	1,660,900	589	78
ALL	McKeesport City	N2 C	38	4	6,067,080	5,101,572	965,508	55	84
ALL	McKeesport City	P C	50	71	17,772,817	12,451,294	5,321,523	194	70
ALL	McKeesport City Housing Authority	N A	25	0	4,233,609	4,233,609	0	0	100
ALL	McKeesport City Municipal Authority	N C	49	16	7,836,039	5,852,268	1,983,771	77	75
ALL	Medical Rescue Team South Authority	N A	28	0	888,262	888,262	0	0	100
ALL	Millvale Borough	N C	7	6	1,045,802	862,036	183,766	58	82
ALL	Millvale Borough	P C	5	3	1,035,275	1,179,373	-144,098	-49	114
ALL	Monroeville Borough	N C	91	83	39,466,812	35,809,545	3,657,267	64	91
ALL	Monroeville Borough	P C	47	51	46,391,292	37,895,517	8,495,775	171	82
ALL	Monroeville Convention & Visitors Bureau	N C	2	0	98,787	110,252	-11,465	-6	112
ALL	Monroeville Municipal Authority	N C	36	18	13,870,846	12,860,064	1,010,782	43	93
ALL	Moon Township	N A	41	0	8,199,886	8,199,886	0	0	100
ALL	Moon Township	P C	22	26	17,482,204	17,343,949	138,255	6	99
ALL	Moon Township Municipal Authority	N C	35	19	10,660,809	10,700,952	-40,143	-2	100
ALL	Mount Lebanon Parking Authority	N A	0	0	1,070,587	1,070,587	0	*	100
ALL	Mt Lebanon Township	F C	17	12	14,138,683	13,562,552	576,131	32	96
ALL	Mt Lebanon Township	N1 C	70	60	22,344,194	22,394,654	-50,460	-1	100
ALL	Mt Lebanon Township	N2 A	13	0	957,512	957,512	0	0	100
ALL	Mt Lebanon Township	P C	44	48	48,629,363	42,161,616	6,467,747	142	87
ALL	Mt Oliver Borough	N A	6	0	344,044	344,044	0	0	100
ALL	Mt Oliver Borough	P C	9	3	888,273	1,279,299	-391,026	-96	144
ALL	Munhall Borough	N1 C	17	15	4,487,630	4,265,474	222,156	28	95
ALL	Munhall Borough	N2 A	3	0	5,885	5,885	0	0	100
ALL	Munhall Borough	P C	21	13	9,298,713	9,704,677	-405,964	-23	104
ALL	Neville Township	N C	6	4	546,884	606,249	-59,365	-22	111
ALL	Neville Township	P C	0	8	1,227,214	785,815	441,399	*	64
ALL	North Braddock Borough	N C	8	3	1,464,368	1,294,010	170,358	51	88

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	North Braddock Borough	P C	0	6	942,086	672,597	269,489	*	71
ALL	North Fayette Township	N A	37	0	2,939,930	2,939,930	0	0	100
ALL	North Fayette Township	P C	18	11	10,233,177	8,743,255	1,489,922	84	85
ALL	North Versailles Township	N C	23	16	5,319,467	5,146,011	173,456	17	97
ALL	North Versailles Township	P C	17	12	8,058,490	7,067,842	990,648	73	88
ALL	Northern Regional Police	N A	2	0	146,149	146,149	0	0	100
ALL	Northern Regional Police	P C	32	14	15,258,071	14,154,810	1,103,261	40	93
ALL	Northland Public Library Authority	N A	42	0	2,885,355	2,885,355	0	0	100
ALL	Oakdale Borough	N C	1	3	195,885	101,379	94,506	297	52
ALL	Oakmont Borough	N C	7	6	1,971,398	1,598,162	373,236	94	81
ALL	Oakmont Borough	P C	7	5	3,275,946	2,915,163	360,783	64	89
ALL	Oakmont Borough Municipal Authority	N1 C	21	10	7,068,769	5,761,884	1,306,885	107	82
ALL	Oakmont Borough Municipal Authority	N2 C	12	8	4,230,843	3,252,772	978,071	119	77
ALL	Ohara Township	N1 C	14	9	2,422,804	2,955,508	-532,704	-61	122
ALL	Ohara Township	N2 A	4	0	579,450	579,450	0	0	100
ALL	Ohara Township	P C	14	10	6,660,065	7,291,553	-631,488	-50	109
ALL	Ohio Township	N C	15	2	4,281,990	2,964,922	1,317,068	154	69
ALL	Ohio Township	P C	13	2	4,156,103	3,878,277	277,826	27	93
ALL	Penn Hills Township	N C	56	59	14,755,493	13,808,714	946,779	28	94
ALL	Penn Hills Township	P C	52	60	50,374,832	32,940,881	17,433,951	339	65
ALL	Pine Township	N A	24	0	3,252,016	3,252,016	0	0	100
ALL	Pitcairn Borough	N C	9	7	905,954	762,077	143,877	38	84
ALL	Pitcairn Borough	P C	3	4	1,010,509	891,203	119,306	64	88
ALL	Pitts. & All. Co. Sports & Exhibition Auth	N A	16	0	1,404,949	1,404,949	0	0	100
ALL	Pittsburgh City	F C	611	1,100	410,718,753	228,146,021	182,572,732	336	56
ALL	Pittsburgh City	N1 C	1,694	1,643	345,696,976	210,113,317	135,583,659	162	61
ALL	Pittsburgh City	N2 A	0	0	0	0	0	*	100
ALL	Pittsburgh City	P C	856	1,466	449,093,877	249,288,242	199,805,635	270	56
ALL	Pittsburgh City Housing Authority	N A	287	0	40,020,283	40,020,283	0	0	100
ALL	Pittsburgh City Redevelopment Authority	N A	80	0	12,024,942	12,024,942	0	0	100
ALL	Pittsburgh Public Parking Authority	N C	61	28	11,034,673	12,304,314	-1,269,641	-44	112
ALL	Pleasant Hills Authority	N A	1	0	3,365	3,365	0	0	100
ALL	Pleasant Hills Borough	N C	22	12	5,085,237	5,322,533	-237,296	-21	105
ALL	Pleasant Hills Borough	P C	16	16	8,172,565	8,204,727	-32,162	-2	100
ALL	Plum Boro Municipal Authority	N1 U	22	0	0	0	0	0	100
ALL	Plum Boro Municipal Authority	N2 A	1	0	116,217	116,217	0	0	100
ALL	Plum Borough	N1 A	15	0	1,321,815	1,321,815	0	0	100
ALL	Plum Borough	N2 U	21	0	0	0	0	0	100
ALL	Plum Borough	P C	24	14	13,446,346	9,894,704	3,551,642	152	74
ALL	Port Vue Borough	N U	1	0	0	0	0	0	100
ALL	Port Vue Borough	P C	3	2	563,171	745,405	-182,234	-115	132
ALL	Rankin Borough	N C	1	3	158,797	182,425	-23,628	-58	115
ALL	Rankin Borough	P C	1	2	268,724	1,033,052	-764,328	-1,528	384
ALL	Reserve Township	N C	5	8	1,264,875	1,327,901	-63,026	-27	105
ALL	Reserve Township	P C	4	2	1,264,853	2,455,937	-1,191,084	-500	194

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Richland Township	N A	14	0	1,783,253	1,783,253	0	0	100
ALL	Riverview Sanitary Authority	N C	5	0	485,217	521,649	-36,432	-15	108
ALL	Robinson Township	N U	20	0	0	0	0	0	100
ALL	Robinson Township	P C	26	11	14,921,869	13,662,752	1,259,117	42	92
ALL	Robinson Township Municipal Authority	N C	25	8	9,900,557	8,325,295	1,575,262	87	84
ALL	Ross Township	N C	42	34	11,546,180	12,364,266	-818,086	-37	107
ALL	Ross Township	P C	42	37	26,805,506	24,781,831	2,023,675	50	92
ALL	Rossllyn Farms Borough	N A	2	0	134,148	134,148	0	0	100
ALL	Scott Township	N C	25	18	4,824,460	5,020,033	-195,573	-15	104
ALL	Scott Township	P C	20	17	13,743,334	12,033,096	1,710,238	79	88
ALL	Sewickley Boro Water Authority	N C	9	1	1,053,279	1,014,080	39,199	7	96
ALL	Sewickley Borough	N C	16	17	4,041,299	3,417,586	623,713	64	85
ALL	Sewickley Borough	P C	9	7	4,718,569	4,487,423	231,146	29	95
ALL	Sewickley Heights Borough	N C	8	0	1,423,989	1,762,007	-338,018	-67	124
ALL	Sewickley Heights Borough	P C	3	5	2,015,860	1,614,923	400,937	144	80
ALL	Shaler Township	N1 C	22	32	4,108,886	5,203,008	-1,094,122	-89	127
ALL	Shaler Township	N2 C	17	21	7,120,802	7,185,721	-64,919	-6	101
ALL	Shaler Township	P C	26	22	17,953,319	19,528,636	-1,575,317	-67	109
ALL	Sharpsburg Borough	N C	8	5	1,155,427	1,455,419	-299,992	-94	126
ALL	Sharpsburg Borough	P C	6	5	1,848,587	1,527,964	320,623	80	83
ALL	South Fayette Township	N1 A	10	0	589,852	589,852	0	0	100
ALL	South Fayette Township	N2 U	13	0	0	0	0	0	100
ALL	South Fayette Township	P C	12	12	9,674,026	7,828,929	1,845,097	155	81
ALL	South Fayette Township Municipal Authority	N C	8	4	949,408	891,591	57,817	12	94
ALL	South Park Township	N A	21	0	2,566,599	2,566,599	0	0	100
ALL	South Park Township	P C	14	10	7,589,091	7,411,508	177,583	13	98
ALL	Southwest Regional Dispatch Center	N C	0	0	0	47,174	-47,174	*	*
ALL	Springdale Borough	N C	7	9	3,518,726	2,231,524	1,287,202	247	63
ALL	Springdale Borough	P C	4	2	594,623	624,755	-30,132	-10	105
ALL	Steel Valley Council Of Governments	N A	5	0	453,183	453,183	0	0	100
ALL	Stowe Township	N C	6	1	429,764	675,158	-245,394	-91	157
ALL	Stowe Township	P C	7	7	2,192,841	1,969,394	223,447	36	90
ALL	Swissvale Borough	F C	3	4	1,382,897	1,163,654	219,243	125	84
ALL	Swissvale Borough	N1 U	10	0	0	0	0	0	100
ALL	Swissvale Borough	N2 C	2	6	434,652	472,439	-37,787	-35	109
ALL	Swissvale Borough	P C	15	7	3,855,347	3,631,718	223,629	21	94
ALL	Tarentum Borough	N C	18	17	5,185,265	4,886,953	298,312	37	94
ALL	Tarentum Borough	P C	7	4	2,231,859	2,547,447	-315,588	-62	114
ALL	Tri Community South Ems System	N A	24	0	1,244,832	1,244,832	0	0	100
ALL	Turtle Creek Borough	N C	4	4	1,359,803	1,233,612	126,191	60	91
ALL	Turtle Creek Borough	P C	5	8	2,097,795	1,601,310	496,485	150	76
ALL	Twin Rivers Council Of Governments	N A	4	0	348,585	348,585	0	0	100
ALL	Upper Allegheny Joint Sanitary Authority	N C	19	8	4,811,123	4,581,632	229,491	23	95
ALL	Upper St Clair Township	N1 C	27	18	5,150,251	4,254,732	895,519	55	83
ALL	Upper St Clair Township	N2 A	58	0	2,665,309	2,665,309	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Upper St Clair Township	N3 A	3	0	547,013	547,013	0	0	100
ALL	Upper St Clair Township	P C	24	17	18,052,651	18,452,503	-399,852	-18	102
ALL	Valley Ambulance Authority	N A	31	0	2,057,160	2,057,160	0	0	100
ALL	Verona Borough	N C	5	0	301,484	538,300	-236,816	-165	179
ALL	Verona Borough	P C	3	4	382,475	315,968	66,507	51	83
ALL	Versailles Borough	N C	1	1	162,098	715,281	-553,183	-1,822	441
ALL	Versailles Borough	P C	2	2	1,114,067	1,488,378	-374,311	-303	134
ALL	West Deer Township	N C	11	2	3,436,668	3,561,406	-124,738	-20	104
ALL	West Deer Township	P C	12	5	6,204,526	5,559,437	645,089	73	90
ALL	West Homestead Borough	N C	5	2	799,933	834,482	-34,549	-14	104
ALL	West Homestead Borough	P C	6	4	1,558,246	1,916,628	-358,382	-91	123
ALL	West Mifflin Borough	N C	84	44	9,133,845	8,967,752	166,093	7	98
ALL	West Mifflin Borough	P C	33	28	19,031,359	17,457,252	1,574,107	48	92
ALL	West Mifflin Sanitary Sewer Muni. Authority	N C	19	13	2,756,946	2,027,841	729,105	60	74
ALL	West View Boro Municipal Authority	N1 C	58	39	20,747,203	16,487,200	4,260,003	110	79
ALL	West View Boro Municipal Authority	N2 C	33	21	20,047,095	16,568,465	3,478,630	137	83
ALL	West View Borough	N C	10	9	2,665,401	2,679,070	-13,669	-2	101
ALL	West View Borough	P C	11	7	5,492,988	6,178,137	-685,149	-75	112
ALL	Western Allegheny Co. Municipal Authority	N C	9	3	657,568	452,520	205,048	44	69
ALL	White Oak Borough	N C	10	3	2,232,245	1,879,083	353,162	73	84
ALL	White Oak Borough	P C	12	10	5,728,753	5,487,882	240,871	25	96
ALL	Whitehall Borough	N C	21	16	4,502,473	3,978,587	523,886	41	88
ALL	Whitehall Borough	P C	20	19	15,820,535	13,305,387	2,515,148	118	84
ALL	Wilkins Township	N C	10	8	2,503,128	2,584,373	-81,245	-14	103
ALL	Wilkins Township	P C	12	11	6,314,593	5,291,217	1,023,376	101	84
ALL	Wilkesburg Borough	F C	0	13	2,732,749	2,992,362	-259,613	*	110
ALL	Wilkesburg Borough	N C	35	18	3,312,272	2,725,338	586,934	40	82
ALL	Wilkesburg Borough	P C	21	32	13,136,301	11,627,335	1,508,966	82	89
ALL	Wilkesburg-Penn Jt Water Authority	N1 C	64	49	15,408,588	18,171,005	-2,762,417	-65	118
ALL	Wilkesburg-Penn Jt Water Authority	N2 C	27	31	11,893,987	10,352,308	1,541,679	68	87
ALL	Wilmerding Borough	N C	2	0	132,650	249,033	-116,383	-216	188
ALL	Wilmerding Borough	P C	0	2	127,937	86,158	41,779	*	67
ARM	Apollo Borough	N A	2	0	60,289	60,289	0	0	100
ARM	Apollo Borough	P A	0	0	14,683	14,683	0	*	100
ARM	Armstrong Conservation District	N1 A	6	0	380,889	380,889	0	0	100
ARM	Armstrong Conservation District	N2 A	6	0	380,889	380,889	0	0	100
ARM	Bethel Township	N C	3	0	213,033	172,787	40,246	47	81
ARM	Cowanshannock Township	N C	5	2	205,394	201,795	3,599	3	98
ARM	Dayton Borough	N A	3	0	43,401	43,401	0	0	100
ARM	East Franklin Township	N A	5	0	547,608	547,608	0	0	100
ARM	East Franklin Township	P1 A	1	0	107,203	107,203	0	0	100
ARM	East Franklin Township	P2 A	1	0	7,803	7,803	0	0	100
ARM	Ford City Borough	N C	8	7	583,615	603,620	-20,005	-6	103
ARM	Ford City Borough	P C	2	6	1,515,263	1,379,473	135,790	108	91
ARM	Ford City Boro Sewage Disposal Authority	N C	4	1	221,797	245,538	-23,741	-12	111

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ARM	Freeport Borough	N A	5	0	373,252	373,252	0	0	100
ARM	Freeport Borough	P C	2	1	444,263	729,501	-285,238	-383	164
ARM	Gilpin Township	N U	4	0	0	0	0	0	100
ARM	Gilpin Township	P C	1	1	582,750	571,396	11,354	26	98
ARM	Kiskiminetas Township	N U	5	0	0	0	0	0	100
ARM	Kiskiminetas Township Municipal Authority	N C	0	2	153,908	155,492	-1,584	*	101
ARM	Kittanning Borough	N C	15	13	4,195,590	4,122,977	72,613	11	98
ARM	Kittanning Borough	P C	7	7	3,507,322	3,027,873	479,449	97	86
ARM	Kittanning Suburban Joint Water Authority	N A	7	0	491,292	491,292	0	0	100
ARM	Leechburg Borough	N U	1	0	0	0	0	0	100
ARM	Leechburg Borough	P C	3	3	792,329	572,616	219,713	143	72
ARM	Mahoning Township	N A	1	0	118,816	118,816	0	0	100
ARM	Manor Township Joint Municipal Authority	N C	7	1	822,108	899,055	-76,947	-26	109
ARM	North Apollo Borough	N C	1	0	38,061	44,416	-6,355	-14	117
ARM	North Apollo Borough	P C	0	1	49,396	51,891	-2,495	*	105
ARM	North Buffalo Township	N A	3	0	59,436	59,436	0	0	100
ARM	Parker Area Authority	N C	2	0	171,794	71,062	100,732	111	41
ARM	Parks Township	N A	2	0	10,138	10,138	0	0	100
ARM	Parks Township	P C	2	1	1,080,589	741,943	338,646	366	69
ARM	Parks Township Municipal Authority	N C	1	2	119,792	111,878	7,914	74	93
ARM	Plumcreek Township	N C	3	4	410,145	368,135	42,010	54	90
ARM	Rural Valley Borough	N C	1	0	88,951	102,178	-13,227	-27	115
ARM	Shannock Valley General Services Authority	N A	1	0	16,977	16,977	0	0	100
ARM	South Bend Township	N A	3	0	65,230	65,230	0	0	100
ARM	South Buffalo Township	N C	3	1	340,890	333,203	7,687	7	98
ARM	South Buffalo Township	P C	2	0	209,903	215,426	-5,523	-8	103
ARM	Sugarcreek Township	N C	2	2	320,157	337,074	-16,917	-33	105
ARM	Valley Township	N C	0	0	78,202	63,771	14,431	*	82
ARM	Washington Township	N C	2	3	119,786	123,592	-3,806	-8	103
ARM	West Franklin Township	N A	3	0	17,017	17,017	0	0	100
BEA	Aliquippa City	F C	9	7	4,376,750	3,857,519	519,231	102	88
BEA	Aliquippa City	N C	8	12	1,529,289	1,169,684	359,605	136	76
BEA	Aliquippa City	P C	17	22	9,690,898	6,400,858	3,290,040	369	66
BEA	Aliquippa Municipal Water Authority	N1 C	11	0	523,140	1,571,165	-1,048,025	-182	300
BEA	Aliquippa Municipal Water Authority	N2 C	3	0	527,013	713,788	-186,775	-87	135
BEA	Ambridge Borough	F C	3	2	1,985,155	2,052,759	-67,604	-27	103
BEA	Ambridge Borough	N C	3	10	1,005,405	713,183	292,222	237	71
BEA	Ambridge Borough	P C	8	11	5,348,885	4,700,142	648,743	93	88
BEA	Ambridge Borough Municipal Authority	N C	6	1	1,107,266	1,123,452	-16,186	-5	101
BEA	Ambridge Borough Water Authority	N C	16	8	2,500,029	2,654,397	-154,368	-19	106
BEA	Baden Borough	N A	7	0	460,019	460,019	0	0	100
BEA	Baden Borough	P C	4	1	1,105,373	1,004,736	100,637	34	91
BEA	Baden Borough Municipal Authority	N A	3	0	46,842	46,842	0	0	100
BEA	Beaver Borough	N1 C	10	10	3,673,006	3,334,587	338,419	56	91
BEA	Beaver Borough	N2 A	3	0	27,237	27,237	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	Beaver Borough	P C	9	10	3,643,068	2,902,186	740,882	99	80
BEA	Beaver County Housing Authority	N A	77	0	9,264,055	9,264,055	0	0	100
BEA	Beaver Falls City	F C	6	15	4,256,872	3,051,685	1,205,187	289	72
BEA	Beaver Falls City	N C	30	15	5,779,040	5,622,675	156,365	13	97
BEA	Beaver Falls City	P C	18	28	9,090,673	7,086,414	2,004,259	161	78
BEA	Beaver Falls Municipal Authority	N C	39	25	11,735,505	10,579,336	1,156,169	40	90
BEA	Big Beaver Borough	N C	5	2	107,989	131,573	-23,584	-14	122
BEA	Big Beaver Borough	P C	0	0	93,622	194,811	-101,189	*	208
BEA	Bradys Run Sanitary Authority	N C	10	3	1,066,273	827,635	238,638	47	78
BEA	Bridgewater Borough	N A	2	0	44,021	44,021	0	0	100
BEA	Bridgewater Borough	P C	2	0	217,935	158,395	59,540	60	73
BEA	Brighton Township	N C	9	4	1,886,693	1,934,131	-47,438	-10	103
BEA	Brighton Township	P C	8	4	1,740,073	1,574,779	165,294	31	91
BEA	Brighton Township Municipal Authority	N C	5	3	1,307,616	1,388,720	-81,104	-29	106
BEA	Brighton Township Sewer Authority	N C	4	2	717,020	656,113	60,907	28	92
BEA	Center Township	N A	10	0	1,445,428	1,445,428	0	0	100
BEA	Center Township	P C	14	9	6,537,408	4,296,303	2,241,105	208	66
BEA	Center Township Sanitary Authority	N A	8	0	825,598	825,598	0	0	100
BEA	Center Township Water Authority	N A	14	0	1,953,794	1,953,794	0	0	100
BEA	Chippewa Township	N C	8	5	1,011,515	843,977	167,538	39	83
BEA	Chippewa Township	P C	8	1	2,999,774	2,648,243	351,531	63	88
BEA	Conway Borough	N C	5	4	984,098	902,209	81,889	37	92
BEA	Conway Borough	P C	3	2	1,240,205	1,024,429	215,776	112	83
BEA	Creswell Heights Joint Authority	N C	10	7	4,051,781	4,015,035	36,746	6	99
BEA	Darlington Township	N A	6	0	124,843	124,843	0	0	100
BEA	Darlington Township	P A	0	0	5,105	5,105	0	*	100
BEA	Daugherty Township	N C	3	1	197,308	178,956	18,352	16	91
BEA	Daugherty Township	P C	0	1	290,839	890,327	-599,488	*	306
BEA	East Rochester Borough	N C	2	3	334,522	351,791	-17,269	-60	105
BEA	Economy Borough	N C	10	1	1,576,283	1,763,010	-186,727	-34	112
BEA	Economy Borough	P C	12	7	5,857,768	5,177,688	680,080	68	88
BEA	Economy Borough Municipal Authority	N1 A	6	0	94,931	94,931	0	0	100
BEA	Economy Borough Municipal Authority	N2 A	4	0	65,242	65,242	0	0	100
BEA	Franklin Township	N C	5	14	1,472,155	1,326,356	145,799	66	90
BEA	Franklin Township	P C	2	1	163,013	203,949	-40,936	-40	125
BEA	Freedom Borough	N A	3	0	90,083	90,083	0	0	100
BEA	Greene Township	N1 A	7	0	436,249	436,249	0	0	100
BEA	Greene Township	N2 U	3	0	0	0	0	0	100
BEA	Hanover Township	N1 U	5	0	0	0	0	0	100
BEA	Hanover Township	N2 A	1	0	10,981	10,981	0	0	100
BEA	Harmony Township	N1 U	3	0	0	0	0	0	100
BEA	Harmony Township	N2 A	4	0	6,500	6,500	0	0	100
BEA	Harmony Township	P C	4	4	2,437,003	2,408,842	28,161	10	99
BEA	Hopewell Township	N C	31	20	6,741,851	6,355,602	386,249	27	94
BEA	Hopewell Township	P C	14	12	6,984,936	6,763,009	221,927	22	97

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	Independence Township	N U	4	0	0	0	0	0	100
BEA	Independence Township	P C	2	1	762,704	748,085	14,619	16	98
BEA	Midland Borough	N C	4	6	428,647	258,952	169,695	89	60
BEA	Midland Borough	P C	5	7	2,171,871	1,727,923	443,948	129	80
BEA	Midland Borough Municipal Authority	N C	8	3	1,474,394	1,547,969	-73,575	-16	105
BEA	Monaca Borough	N C	16	11	2,180,378	2,345,704	-165,326	-21	108
BEA	Monaca Borough	P C	8	3	2,218,653	2,349,547	-130,894	-22	106
BEA	New Brighton Borough	N C	12	13	2,532,189	1,852,904	679,285	104	73
BEA	New Brighton Borough	P C	8	6	3,575,690	4,140,206	-564,516	-97	116
BEA	New Sewickley Township	N1 A	4	0	59,347	59,347	0	0	100
BEA	New Sewickley Township	N2 A	3	0	187,851	187,851	0	0	100
BEA	New Sewickley Township	N3 U	4	0	0	0	0	0	100
BEA	New Sewickley Township	P C	9	5	2,373,954	2,411,652	-37,698	-6	102
BEA	North Sewickley Township	N A	1	0	0	0	0	0	100
BEA	North Sewickley Township	P C	1	2	377,807	424,453	-46,646	-91	112
BEA	North Sewickley Township Water Authority	N A	2	0	155,216	155,216	0	0	100
BEA	Ohioville Borough	N A	5	0	250,783	250,783	0	0	100
BEA	Ohioville Borough	P A	2	0	75,503	75,503	0	0	100
BEA	Patterson Township	N C	4	2	356,828	290,320	66,508	44	81
BEA	Patterson Township	P C	4	1	851,962	1,033,863	-181,901	-72	121
BEA	Potter Township	N U	1	0	0	0	0	0	100
BEA	Pulaski Township	N C	1	0	122,361	119,179	3,182	7	97
BEA	Raccoon Township	N C	5	3	773,320	648,271	125,049	63	84
BEA	Raccoon Township	P C	4	1	783,597	435,504	348,093	198	56
BEA	Rochester Area Joint Sewer Authority	N C	3	3	1,462,300	1,072,205	390,095	212	73
BEA	Rochester Borough	N A	6	0	513,457	513,457	0	0	100
BEA	Rochester Borough	P C	6	8	3,668,069	2,337,352	1,330,717	300	64
BEA	Rochester Township	N C	4	3	513,681	521,534	-7,853	-4	102
BEA	Rochester Township	P C	4	1	669,772	1,062,040	-392,268	-187	159
BEA	Shippingport Borough	N1 U	2	0	0	0	0	0	100
BEA	Shippingport Borough	N2 A	2	0	16,840	16,840	0	0	100
BEA	Shippingport Borough	P C	2	1	619,673	650,798	-31,125	-26	105
BEA	South Beaver Township	N C	3	2	459,518	449,044	10,474	9	98
BEA	South Beaver Township	P C	4	1	652,065	695,430	-43,365	-24	107
BEA	Vanport Township	N A	4	0	118,732	118,732	0	0	100
BEA	Vanport Township	P C	0	2	250,782	994,462	-743,680	*	397
BEA	Vanport Township Municipal Authority	N C	6	1	1,510,616	1,461,593	49,023	15	97
BEA	White Township	P C	0	0	177,268	151,462	25,806	*	85
BED	Bedford Borough	N C	8	7	3,145,704	2,985,149	160,555	42	95
BED	Bedford Borough	P C	5	3	1,835,713	1,483,911	351,802	140	81
BED	Bedford Borough Water Authority	N C	6	4	1,472,050	1,151,344	320,706	151	78
BED	Bedford Township	N C	7	2	1,312,825	963,809	349,016	133	73
BED	Bedford Township Municipal Authority	N A	5	0	42,170	42,170	0	0	100
BED	Broad Top Township	N A	10	0	566,987	566,987	0	0	100
BED	East St Clair Township	N C	3	1	59,490	30,933	28,557	27	52

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BED	Everett Borough	N C	3	2	364,859	440,686	-75,827	-69	121
BED	Everett Borough	P C	3	1	900,087	907,437	-7,350	-5	101
BED	Everett Borough Municipal Authority	N C	4	1	357,571	307,937	49,634	26	86
BED	Hopewell Township	N A	4	0	69,435	69,435	0	0	100
BED	Hyndman Borough	N C	2	5	973,256	908,863	64,393	72	93
BED	Hyndman Borough	P C	0	0	0	599,159	-599,159	*	*
BED	Hyndman Borough Municipal Authority	N C	2	0	115,592	115,592	0	0	100
BED	Saxton Borough	N C	3	0	233,076	284,769	-51,693	-56	122
BED	Saxton Borough	P C	1	1	167,963	510,902	-342,939	-850	304
BED	Saxton Borough Municipal Authority	N C	2	0	118,590	63,042	55,548	78	53
BED	Snake Spring Township	N A	3	0	41,416	41,416	0	0	100
BED	Snake Spring Township Municipal Authority	N A	2	0	23,523	23,523	0	0	100
BER	Albany Township	N C	2	1	231,524	318,977	-87,453	-102	138
BER	Alsace Township	N A	4	0	217,282	217,282	0	0	100
BER	Amity Township	N C	18	1	2,119,813	1,972,933	146,880	16	93
BER	Amity Township	P C	12	5	4,243,708	3,146,770	1,096,938	105	74
BER	Antietam Valley Municipal Authority	N C	5	2	1,336,288	1,193,706	142,582	60	89
BER	Bally Borough	N C	6	5	789,053	956,051	-166,998	-62	121
BER	Bally Borough	P C	2	1	365,564	398,905	-33,341	-31	109
BER	Berks Area Regional Transportation Auth	N1 C	105	60	9,645,981	7,618,380	2,027,601	43	79
BER	Berks Area Regional Transportation Auth	N2 C	18	14	4,395,974	4,353,654	42,320	5	99
BER	Berks Area Regional Transportation Auth	N3 U	17	0	0	0	0	0	100
BER	Berks-Lehigh Regional Police Department	N C	0	0	0	32,778	-32,778	*	*
BER	Bern Township	N C	6	4	1,238,685	894,282	344,403	96	72
BER	Bern Township	P C	11	7	4,481,772	2,816,970	1,664,802	194	63
BER	Bethel Township	N C	3	0	57,499	12,000	45,499	42	21
BER	Bethel Township	P C	3	0	70,851	119,926	-49,075	-40	169
BER	Birdsboro Borough	N1 U	10	0	0	0	0	0	100
BER	Birdsboro Borough	N2 C	2	7	502,720	665,436	-162,716	-168	132
BER	Birdsboro Borough	P C	7	4	2,305,727	2,710,124	-404,397	-70	118
BER	Boyertown Borough	N C	5	13	683,569	558,053	125,516	60	82
BER	Boyertown Borough	P C	7	4	2,667,831	1,881,842	785,989	156	71
BER	Brecknock Township	N A	4	0	247,915	247,915	0	0	100
BER	Brecknock Township	P C	5	3	1,442,629	1,084,309	358,320	100	75
BER	Caernarvon Township	P C	6	3	2,157,246	2,328,679	-171,433	-38	108
BER	Central Berks Regional Police Force	P C	13	6	5,034,124	4,553,707	480,417	44	90
BER	Centre Township	N C	3	2	383,538	417,241	-33,703	-26	109
BER	Centre Township	P C	0	3	647,486	674,203	-26,717	*	104
BER	Colebrookdale Township	N C	7	5	967,061	1,097,356	-130,295	-40	113
BER	Colebrookdale Township	P C	9	6	4,680,338	5,088,082	-407,744	-62	109
BER	Cumru Township	N1 C	24	13	2,327,788	2,079,987	247,801	18	89
BER	Cumru Township	N2 A	29	0	244,276	244,276	0	0	100
BER	Cumru Township	P C	21	19	13,366,992	10,868,161	2,498,831	126	81
BER	Douglass Township	N C	4	2	703,197	874,422	-171,225	-75	124
BER	Douglass Township	P C	3	3	1,266,639	2,126,398	-859,759	-348	168

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Earl Township	N1 C	4	3	569,775	442,248	127,527	81	78
BER	Earl Township	N2 A	5	0	593	593	0	0	100
BER	Exeter Township	N1 C	8	5	1,741,481	1,384,179	357,302	62	79
BER	Exeter Township	N2 U	35	0	0	0	0	0	100
BER	Exeter Township	P C	26	15	15,486,686	14,222,737	1,263,949	48	92
BER	Fleetwood Borough	N C	5	9	2,192,861	1,826,412	366,449	115	83
BER	Fleetwood Borough	P C	5	5	2,802,966	2,361,453	441,513	119	84
BER	Greenwich Township	N C	3	4	686,974	728,938	-41,964	-37	106
BER	Hamburg Borough	N C	17	7	2,079,538	1,453,957	625,581	84	70
BER	Hamburg Borough	P C	7	5	2,319,419	1,811,581	507,838	128	78
BER	Heidelberg Township	P C	1	1	237,377	267,685	-30,308	-56	113
BER	Hereford Township	N C	3	1	160,330	258,275	-97,945	-79	161
BER	Kenhorst Borough	N C	4	1	461,355	459,028	2,327	1	99
BER	Kutztown Borough	N C	45	31	12,133,018	10,871,636	1,261,382	58	90
BER	Kutztown Borough	P C	11	5	4,186,210	4,829,450	-643,240	-71	115
BER	Laureldale Borough	N C	8	1	1,200,440	1,002,679	197,761	51	84
BER	Laureldale Borough	P C	4	4	1,273,196	1,399,048	-125,852	-45	110
BER	Leesport Borough	N C	3	1	170,774	183,733	-12,959	-10	108
BER	Longswamp Township	N C	7	0	893,612	815,319	78,293	25	91
BER	Lower Alsace Township	N C	5	4	1,762,599	1,478,430	284,169	119	84
BER	Lower Heidelberg Township	N A	7	0	378,526	378,526	0	0	100
BER	Lower Heidelberg Township	P C	9	1	1,833,656	1,682,264	151,392	20	92
BER	Maidencreek Township	N C	6	3	520,311	853,911	-333,600	-96	164
BER	Maidencreek Township Authority	N C	6	2	649,785	717,296	-67,511	-23	110
BER	Maxatawny Township	N C	8	2	636,882	620,807	16,075	4	97
BER	Maxatawny Township	P C	0	0	0	0	0	*	*
BER	Mohnton Borough	N A	3	0	43,596	43,596	0	0	100
BER	Mohnton Borough	P C	3	2	900,048	801,057	98,991	56	89
BER	Mount Penn Borough Municipal Authority	N C	5	2	877,998	744,350	133,648	50	85
BER	Mt Penn Borough	N C	2	2	534,784	547,483	-12,699	-16	102
BER	Muhlenberg Township	N C	34	13	5,849,084	4,620,949	1,228,135	66	79
BER	Muhlenberg Township	P C	29	19	17,107,575	12,825,890	4,281,685	154	75
BER	Muhlenberg Township Authority	N C	19	4	1,986,962	1,812,873	174,089	20	91
BER	New Morgan Borough	N A	0	0	0	0	0	*	100
BER	Northern Berks Regional Police Department	P C	13	6	5,392,734	5,292,470	100,264	10	98
BER	Oley Township	N A	4	0	94,575	94,575	0	0	100
BER	Oley Township	P C	3	2	890,821	783,970	106,851	50	88
BER	Penn Township	N A	2	0	287,025	287,025	0	0	100
BER	Pike Township	N C	5	2	295,385	275,615	19,770	15	93
BER	Reading City	F C	122	137	71,998,220	60,995,673	11,002,547	137	85
BER	Reading City	N C	278	314	69,698,860	53,627,779	16,071,081	113	77
BER	Reading City	P C	140	307	155,453,365	98,431,272	57,022,093	535	63
BER	Reading City Housing Authority	N A	73	0	9,976,608	9,976,608	0	0	100
BER	Reading Parking Authority	N A	19	0	875,403	875,403	0	0	100
BER	Reading Regional Airport Authority	N U	6	0	0	0	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Richmond Township	N A	2	0	91,662	91,662	0	0	100
BER	Robeson Township	N C	9	9	1,064,884	1,026,252	38,632	8	96
BER	Robeson Township	P C	5	1	1,769,213	1,960,092	-190,879	-37	111
BER	Robesonia Borough	N A	2	0	56,269	56,269	0	0	100
BER	Robesonia-Wernersville Municipal Authority	N C	3	3	648,004	608,511	39,493	29	94
BER	Rockland Township	N A	4	0	126,055	126,055	0	0	100
BER	Shillington Borough	N C	23	4	4,616,558	4,499,968	116,590	10	97
BER	Shillington Borough	P C	7	5	2,452,666	2,534,836	-82,170	-14	103
BER	Shoemakersville Borough	N C	4	2	336,678	394,177	-57,499	-44	117
BER	Shoemakersville Borough	P C	0	2	453,623	219,378	234,245	*	48
BER	Sinking Spring Borough	N A	9	0	424,320	424,320	0	0	100
BER	Sinking Spring Borough	P C	6	4	2,059,517	1,901,541	157,976	35	92
BER	South Heidelberg Township	N C	9	0	340,989	263,924	77,065	19	77
BER	South Heidelberg Township	P C	7	0	1,038,545	775,876	262,669	52	75
BER	Spring Township	F C	12	1	800,619	434,764	365,855	41	54
BER	Spring Township	N C	27	28	10,191,852	8,030,394	2,161,458	130	79
BER	Spring Township	P C	27	15	13,729,878	10,001,472	3,728,406	141	73
BER	Tilden Township	N C	3	1	173,010	121,424	51,586	50	70
BER	Tilden Township	P1 A	1	0	15,400	15,400	0	0	100
BER	Tilden Township	P2 C	2	0	93,877	99,606	-5,729	-6	106
BER	Topton Borough	N C	6	3	1,280,670	1,440,294	-159,624	-51	112
BER	Tulpehocken Township	P C	3	0	334,938	298,744	36,194	22	89
BER	Union Township	N A	6	0	502,028	502,028	0	0	100
BER	Upper Tulpehocken Township	N C	3	1	110,768	132,389	-21,621	-24	120
BER	Washington Township	N C	7	4	1,177,651	1,223,796	-46,145	-15	104
BER	Washington Township Municipal Authority	N C	0	2	126,575	173,353	-46,778	*	137
BER	Wernersville Borough	N A	4	0	269,704	269,704	0	0	100
BER	Wernersville Municipal Authority	N C	4	0	521,567	523,892	-2,325	-1	100
BER	West Reading Borough	N1 C	13	4	1,604,781	2,062,257	-457,476	-69	129
BER	West Reading Borough	N2 A	13	0	0	0	0	0	100
BER	West Reading Borough	P C	13	8	4,653,900	4,007,237	646,663	51	86
BER	Western Berks Regional Police	P C	5	2	1,213,751	1,100,572	113,179	38	91
BER	Western Berks Water Authority	N C	9	2	1,481,280	1,400,753	80,527	15	95
BER	Womelsdorf Borough	N C	6	3	1,422,352	1,373,309	49,043	20	97
BER	Womelsdorf Borough	P C	2	0	119,997	380,841	-260,844	-335	317
BER	Womelsdorf-Robesonia Joint Authority	N C	2	1	462,409	533,101	-70,692	-59	115
BER	Wyomissing Borough	F C	6	1	948,234	890,497	57,737	15	94
BER	Wyomissing Borough	N C	25	19	5,133,181	5,705,084	-571,903	-38	111
BER	Wyomissing Borough	P C	20	16	13,617,061	12,711,404	905,657	45	93
BER	Wyomissing Valley Joint Muni. Authority	N C	8	2	1,193,806	1,402,527	-208,721	*	117
BLA	Allegheny Township	N C	10	1	429,091	458,680	-29,589	-8	107
BLA	Allegheny Township	P C	6	4	1,811,229	1,792,921	18,308	6	99
BLA	Altoona City	F C	56	119	48,725,835	34,325,737	14,400,098	436	70
BLA	Altoona City	N C	96	104	20,500,084	18,275,926	2,224,158	55	89
BLA	Altoona City	P C	64	105	47,638,123	34,902,598	12,735,525	327	73

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BLA	Altoona City Housing Authority	N A	28	0	2,496,328	2,496,328	0	0	100
BLA	Altoona Water Authority	N C	123	56	12,380,329	11,497,831	882,498	13	93
BLA	Altoona-Logan Twp Mobile Med Emerg Dept	N A	69	0	2,392,409	2,392,409	0	0	100
BLA	Antis Township	N A	8	0	283,670	283,670	0	0	100
BLA	Bellwood Borough	N C	5	5	759,850	716,710	43,140	24	94
BLA	Bellwood Borough	P C	1	1	442,020	1,449,850	-1,007,830	-1,983	328
BLA	Blair County Housing Authority	N A	8	0	607,080	607,080	0	0	100
BLA	Blair Township	N C	7	3	778,510	690,592	87,918	37	89
BLA	Blair Township	P C	4	4	2,098,432	2,101,999	-3,567	-2	100
BLA	Blair Township Water & Sewer Authority	N A	7	0	0	0	0	0	100
BLA	Duncansville Borough	N A	6	0	167,665	167,665	0	0	100
BLA	Duncansville Borough	P A	1	0	27,750	27,750	0	0	100
BLA	Freedom Township	N C	5	1	393,495	367,310	26,185	13	93
BLA	Freedom Township	P C	2	0	113,808	145,474	-31,666	-33	128
BLA	Greenfield Township	N C	4	4	354,928	353,855	1,073	1	100
BLA	Greenfield Township	P C	4	2	412,211	1,437,993	-1,025,782	-704	349
BLA	Hollidaysburg Borough	N C	29	17	8,358,573	8,253,054	105,519	8	99
BLA	Hollidaysburg Borough	P C	7	5	2,462,097	2,509,239	-47,142	-10	102
BLA	Logan Township	N1 C	25	15	2,259,251	1,624,969	634,282	56	72
BLA	Logan Township	N2 A	0	0	0	0	0	*	100
BLA	Logan Township	P C	16	12	6,117,630	6,037,285	80,345	8	99
BLA	Martinsburg Borough	N C	7	1	668,011	648,527	19,484	8	97
BLA	Martinsburg Borough	P C	2	1	639,196	591,576	47,620	57	93
BLA	North Woodbury Township	N A	2	0	226,541	226,541	0	0	100
BLA	Roaring Spring Borough	N C	5	3	1,070,868	989,991	80,877	32	92
BLA	Roaring Spring Borough	P C	3	2	569,710	1,053,532	-483,822	-386	185
BLA	Snyder Township	N A	4	0	185,390	185,390	0	0	100
BLA	Taylor Township	N A	3	0	103,613	103,613	0	0	100
BLA	Trans. & Motor Bus For Public Use Authority	N C	36	30	4,248,594	3,250,277	998,317	50	77
BLA	Tyrone Borough	N A	29	0	3,056,999	3,056,999	0	0	100
BLA	Tyrone Borough	P C	5	4	1,430,739	1,283,680	147,059	58	90
BLA	Williamsburg Borough	N A	3	0	33,563	33,563	0	0	100
BLA	Williamsburg Borough	P A	2	0	19,162	19,162	0	0	100
BLA	Woodbury Township	N C	2	1	68,503	48,155	20,348	38	70
BRA	Albany Township	N C	2	0	385,516	273,697	111,819	158	71
BRA	Asylum Township	N C	2	1	23,652	17,488	6,164	11	74
BRA	Athens Borough	N C	5	0	262,176	381,723	-119,547	-48	146
BRA	Athens Borough	P C	3	6	2,148,646	2,476,760	-328,114	-175	115
BRA	Athens Township	N C	11	4	1,524,622	1,392,511	132,111	30	91
BRA	Athens Township	P C	10	0	2,898,143	2,935,571	-37,428	-6	101
BRA	Canton Borough	N A	3	0	108,837	108,837	0	0	100
BRA	Canton Borough	P C	2	2	310,022	562,435	-252,413	-267	181
BRA	Endless Mountains Transportation Authority	N A	76	0	645,925	645,925	0	0	100
BRA	North Towanda Township	N C	3	0	147,745	99,453	48,292	48	67
BRA	Sayre Borough	N C	14	11	2,156,377	1,702,552	453,825	74	79

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BRA	Sayre Borough	P C	10	7	3,692,122	2,957,882	734,240	126	80
BRA	South Waverly Borough	N C	1	0	162,493	153,994	8,499	20	95
BRA	South Waverly Borough	P C	0	2	616,411	616,504	-93	*	100
BRA	Towanda Borough	N1 A	7	0	889,746	889,746	0	0	100
BRA	Towanda Borough	N2 U	16	0	0	0	0	0	100
BRA	Towanda Borough	P C	7	6	1,907,854	1,162,962	744,892	205	61
BRA	Troy Borough	N A	4	0	109,882	109,882	0	0	100
BRA	Troy Borough	P C	2	2	195,953	131,240	64,713	79	67
BRA	Valley Joint Sewer Authority	N1 C	3	1	1,212,835	1,158,568	54,267	26	96
BRA	Valley Joint Sewer Authority	N2 A	1	0	11,420	11,420	0	0	100
BRA	Wyalusing Borough	N C	0	1	33,463	21,940	11,523	*	66
BRA	Wyalusing Township	N C	3	0	184,381	135,351	49,030	48	73
BUC	Bedminster Township	N C	8	3	1,107,242	1,002,399	104,843	21	91
BUC	Bedminster Township	P C	5	4	3,902,576	3,584,342	318,234	66	92
BUC	Bensalem Township	N1 C	72	22	19,283,916	17,089,391	2,194,525	49	89
BUC	Bensalem Township	N2 A	22	0	374,500	374,500	0	0	100
BUC	Bensalem Township	P C	97	87	67,271,607	56,864,616	10,406,991	95	85
BUC	Bristol Borough	N1 C	17	21	5,617,956	2,834,614	2,783,342	211	50
BUC	Bristol Borough	N2 A	0	0	0	0	0	*	100
BUC	Bristol Borough	P C	14	9	7,122,234	4,197,290	2,924,944	199	59
BUC	Bristol Township	N A	44	0	3,791,014	3,791,014	0	0	100
BUC	Bristol Township	P C	57	69	54,102,674	47,563,744	6,538,930	113	88
BUC	Buckingham Township	N C	29	7	6,671,631	6,178,800	492,831	26	93
BUC	Buckingham Township	P C	20	3	9,886,879	10,296,107	-409,228	-18	104
BUC	Bucks County Housing Authority	N A	50	0	3,701,900	3,701,900	0	0	100
BUC	Bucks County Redevelopment Authority	N C	4	2	1,078,906	1,062,797	16,109	8	99
BUC	Bucks County Water & Sewer Authority	N C	100	42	39,554,088	35,119,578	4,434,510	50	89
BUC	Central Bucks Regional Police Department	N C	3	0	212,003	0	212,003	149	0
BUC	Central Bucks Regional Police Department	P C	17	14	9,048,325	6,647,788	2,400,537	142	73
BUC	Chalfont Borough	N A	7	0	545,573	545,573	0	0	100
BUC	Chalfont Borough	P C	7	1	1,257,598	1,052,348	205,250	35	84
BUC	Chalfont-New Britain Twp Joint Sewage Auth	N A	18	0	3,782,025	3,782,025	0	0	100
BUC	Doylestown Borough	N C	26	15	3,417,347	3,632,431	-215,084	-13	106
BUC	Doylestown Township	N1 C	20	17	8,024,602	6,573,399	1,451,203	111	82
BUC	Doylestown Township	N2 A	9	0	41,391	41,391	0	0	100
BUC	Doylestown Township	P C	18	10	10,956,402	9,650,378	1,306,024	80	88
BUC	Dublin Borough	N A	2	0	87,595	87,595	0	0	100
BUC	Dublin Borough	P C	2	1	704,145	686,713	17,432	12	98
BUC	East Rockhill Township	N1 C	5	4	2,495,252	2,060,699	434,553	130	83
BUC	East Rockhill Township	N2 A	0	0	0	0	0	*	100
BUC	Falls Township	N1 A	31	0	1,943,833	1,943,833	0	0	100
BUC	Falls Township	N2 A	16	0	1,453,794	1,453,794	0	0	100
BUC	Falls Township	P C	46	57	41,448,860	24,872,081	16,576,779	269	60
BUC	Falls Township Authority	N C	9	5	1,683,394	1,698,107	-14,713	-2	101
BUC	Haycock Township	N C	4	0	671,488	710,272	-38,784	-19	106

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	Hilltown Township	N C	15	4	3,969,818	3,959,558	10,260	1	100
BUC	Hilltown Township	P C	17	7	12,735,011	11,814,521	920,490	45	93
BUC	Hilltown Township Water & Sewer Authority	N A	6	0	491,423	491,423	0	0	100
BUC	Lower Bucks County Joint Muni. Authority	N1 C	53	16	7,332,891	5,899,477	1,433,414	38	80
BUC	Lower Bucks County Joint Muni. Authority	N2 C	10	13	8,882,954	6,713,318	2,169,636	250	76
BUC	Lower Makefield Township	N1 C	29	26	8,425,705	6,581,409	1,844,296	92	78
BUC	Lower Makefield Township	N2 A	2	0	7,940	7,940	0	0	100
BUC	Lower Makefield Township	P C	34	19	13,068,090	9,870,867	3,197,223	93	76
BUC	Lower Southampton Township	N A	45	0	3,433,292	3,433,292	0	0	100
BUC	Lower Southampton Township	P C	26	28	18,992,906	14,047,924	4,944,982	203	74
BUC	Middletown Township	N C	44	12	7,063,304	6,505,916	557,388	21	92
BUC	Middletown Township	P C	45	54	43,934,484	38,278,841	5,655,643	124	87
BUC	Milford Township	N C	12	6	1,634,400	1,604,480	29,920	4	98
BUC	Morrisville Borough	N C	19	9	4,877,035	5,556,845	-679,810	-76	114
BUC	Morrisville Borough	P C	10	10	9,025,487	9,121,247	-95,760	-11	101
BUC	Morrisville Borough Municipal Authority	N C	36	10	7,801,624	7,511,473	290,151	12	96
BUC	New Britain Borough	N C	1	1	109,334	73,101	36,233	47	67
BUC	New Britain Township	N C	15	5	2,761,921	2,841,844	-79,923	-8	103
BUC	New Britain Township	P C	12	3	6,047,786	6,188,858	-141,072	-11	102
BUC	New Hope Borough	N A	8	0	299,951	299,951	0	0	100
BUC	New Hope Borough	P C	9	2	2,931,898	2,547,473	384,425	45	87
BUC	Newtown Borough	N A	2	0	224,955	224,955	0	0	100
BUC	Newtown Borough	P C	5	2	1,810,273	1,470,669	339,604	75	81
BUC	Newtown Township	F C	8	1	1,966,270	1,786,832	179,438	31	91
BUC	Newtown Township	N1 C	24	9	4,536,330	4,852,331	-316,001	-23	107
BUC	Newtown Township	N2 A	2	0	39,374	39,374	0	0	100
BUC	Newtown Township	P C	28	10	13,475,911	11,951,403	1,524,508	53	89
BUC	Nockamixon Township	N C	4	5	554,702	579,175	-24,473	-12	104
BUC	Nockamixon Township	P C	0	1	53,702	59,425	-5,723	*	111
BUC	Northampton Township	N C	67	22	12,839,104	9,694,286	3,144,818	80	76
BUC	Northampton Township	P C	41	31	23,034,172	19,668,539	3,365,633	88	85
BUC	Northampton-Bucks County Muni. Authority	N A	4	0	1,153,508	1,153,508	0	0	100
BUC	Penndel Borough	N C	2	1	211,337	173,914	37,423	51	82
BUC	Penndel Borough	P C	1	1	120,662	159,673	-39,011	-58	132
BUC	Pennridge Regional Police Department	N C	1	0	8,505	208,557	-200,052	-423	2,452
BUC	Pennridge Regional Police Department	P C	9	7	6,052,115	6,631,209	-579,094	-65	110
BUC	Pennridge Wastewater Treatment Authority	N C	9	1	2,713,789	2,772,766	-58,977	-10	102
BUC	Perkasie Borough	N C	26	14	7,897,572	7,766,609	130,963	8	98
BUC	Perkasie Borough	P C	18	7	9,166,856	8,921,853	245,003	14	97
BUC	Perkasie Regional Authority	N C	13	7	2,960,682	2,707,887	252,795	36	91
BUC	Plumstead Township	N C	18	1	2,209,741	1,895,847	313,894	33	86
BUC	Plumstead Township	P C	14	7	6,989,459	6,638,883	350,576	25	95
BUC	Quakertown Borough	N1 C	30	31	9,060,340	8,073,578	986,762	52	89
BUC	Quakertown Borough	N2 A	17	0	230,782	230,782	0	0	100
BUC	Quakertown Borough	P C	17	10	8,793,425	6,031,912	2,761,513	163	69

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	Richland Township	N1 C	12	5	2,388,459	2,365,398	23,061	3	99
BUC	Richland Township	N2 A	2	0	17,850	17,850	0	0	100
BUC	Richland Township	P C	12	1	3,131,766	2,743,845	387,921	37	88
BUC	Sellersville Borough	N C	7	10	5,146,730	5,297,709	-150,979	-39	103
BUC	Solebury Township	N1 C	11	3	3,338,421	3,646,214	-307,793	-41	109
BUC	Solebury Township	N2 A	3	0	35,789	35,789	0	0	100
BUC	Solebury Township	P C	14	5	5,480,605	4,808,981	671,624	53	88
BUC	Springfield Township	N C	6	4	744,718	595,816	148,902	49	80
BUC	Springfield Township	P C	3	3	1,694,847	1,251,410	443,437	196	74
BUC	Tinicum Township	N A	7	0	734,303	734,303	0	0	100
BUC	Tinicum Township	P C	5	2	1,387,909	1,425,206	-37,297	-9	103
BUC	Tullytown Borough	N C	7	0	1,528,757	708,407	820,350	200	46
BUC	Tullytown Borough	P C	6	8	4,221,652	2,132,365	2,089,287	383	51
BUC	Upper Makefield Township	N C	10	3	2,205,232	2,457,115	-251,883	-42	111
BUC	Upper Makefield Township	P C	15	3	5,344,440	5,837,365	-492,925	-32	109
BUC	Upper Southampton Township	N C	27	17	5,141,438	4,425,673	715,765	45	86
BUC	Upper Southampton Township	P C	22	18	14,196,781	12,551,126	1,645,655	70	88
BUC	Upper Southampton Twp Municipal Authority	N C	11	6	2,822,251	2,608,247	214,004	35	92
BUC	Warminster Township	N1 C	34	52	14,722,874	12,221,399	2,501,475	133	83
BUC	Warminster Township	N2 A	7	0	36,427	36,427	0	0	100
BUC	Warminster Township	P C	43	46	31,484,457	24,954,495	6,529,962	158	79
BUC	Warminster Township Municipal Authority	N C	44	1	8,009,934	6,761,185	1,248,749	46	84
BUC	Warrington Township	F A	2	0	1,654	1,654	0	0	100
BUC	Warrington Township	N C	36	19	4,478,603	5,013,821	-535,218	-29	112
BUC	Warrington Township	P C	28	14	14,288,618	12,108,777	2,179,841	81	85
BUC	Warwick Township	N1 C	14	4	3,070,152	3,054,898	15,254	2	100
BUC	Warwick Township	N2 A	4	0	73,629	73,629	0	0	100
BUC	Warwick Township	P C	16	3	8,403,848	6,469,093	1,934,755	114	77
BUC	West Rockhill Township	N C	5	1	689,519	639,086	50,433	16	93
BUC	Wrightstown Township	N C	6	3	703,531	687,060	16,471	6	98
BUC	Wrightstown Township	P C	0	2	85,854	722,239	-636,385	*	841
BUC	Yardley Borough	N A	2	0	39,567	39,567	0	0	100
BUC	Yardley Borough	P C	2	1	685,030	684,667	363	0	100
BUT	Adams Township	N C	11	1	578,962	577,075	1,887	0	100
BUT	Adams Township	P C	8	0	872,251	815,511	56,740	10	93
BUT	Buffalo Township	N C	6	1	896,575	609,902	286,673	83	68
BUT	Buffalo Township	P C	5	0	1,643,739	2,327,781	-684,042	-209	142
BUT	Buffalo Township Municipal Authority	N A	10	0	700,455	700,455	0	0	100
BUT	Butler Area Public Library	N C	9	5	593,931	766,914	-172,983	-71	129
BUT	Butler Area Sewer Authority	N A	37	0	4,245,731	4,245,731	0	0	100
BUT	Butler City	F C	19	35	15,592,913	17,047,190	-1,454,277	-106	109
BUT	Butler City	N C	27	20	5,222,389	5,986,038	-763,649	-83	115
BUT	Butler City	P C	21	35	12,029,625	12,360,496	-330,871	-22	103
BUT	Butler City Redevelopment Authority	N A	1	0	157,080	157,080	0	0	100
BUT	Butler County Housing Authority	N A	31	0	3,836,132	3,836,132	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BUT	Butler Township	N C	24	16	7,541,435	5,667,791	1,873,644	137	75
BUT	Butler Township	P C	21	15	12,445,185	15,069,028	-2,623,843	-158	121
BUT	Center Township	N A	7	0	636,242	636,242	0	0	100
BUT	Clay Township	N A	5	0	209,852	209,852	0	0	100
BUT	Clinton Township	N A	2	0	55,104	55,104	0	0	100
BUT	Connoquenessing Township	N U	3	0	0	0	0	0	100
BUT	Cranberry Township	N A	109	0	5,914,129	5,914,129	0	0	100
BUT	Cranberry Township	P C	26	14	12,471,712	11,268,313	1,203,399	45	90
BUT	Donegal Township	N A	0	0	3,407	3,407	0	*	100
BUT	Evans City Borough	N A	6	0	459,504	459,504	0	0	100
BUT	Evans City Seven Fields Reg. Police Dept.	P C	2	1	498,559	529,375	-30,816	-21	106
BUT	Fairview Township	N A	1	0	48,899	48,899	0	0	100
BUT	Franklin Township	N1 A	4	0	172,276	172,276	0	0	100
BUT	Franklin Township	N2 U	0	0	0	0	0	*	100
BUT	Harmony Borough	N C	5	4	766,302	638,957	127,345	70	83
BUT	Jackson Township	N A	5	0	93,083	93,083	0	0	100
BUT	Jackson Township	P C	8	2	1,181,953	930,677	251,276	44	79
BUT	Jefferson Township	N A	4	0	100,586	100,586	0	0	100
BUT	Lancaster Township	N C	5	1	344,376	405,063	-60,687	-27	118
BUT	Lancaster Township	P C	1	1	471,300	282,552	188,748	320	60
BUT	Marion Township	N C	1	0	101,676	97,696	3,980	22	96
BUT	Mars Borough	N A	4	0	45,187	45,187	0	0	100
BUT	Mars Borough	P C	1	0	222,948	265,317	-42,369	-70	119
BUT	Middlesex Township	N C	3	3	455,417	321,842	133,575	120	71
BUT	Middlesex Township	P C	4	3	1,727,158	1,683,954	43,204	17	97
BUT	Muddycreek Township	N U	2	0	0	0	0	0	100
BUT	Oakland Township	N A	3	0	53,270	53,270	0	0	100
BUT	Penn Township	N C	5	2	499,958	414,579	85,379	28	83
BUT	Penn Township	P C	3	1	500,259	982,818	-482,559	-255	196
BUT	Prospect Borough	N A	1	0	3,878	3,878	0	0	100
BUT	Saxonburg Borough	N A	9	0	888,062	888,062	0	0	100
BUT	Saxonburg Borough	P A	1	0	55,508	55,508	0	0	100
BUT	Seven Fields Borough	N1 C	4	2	745,591	734,129	11,462	4	98
BUT	Seven Fields Borough	N2 A	1	0	9,416	9,416	0	0	100
BUT	Slippery Rock Borough	N C	3	2	570,061	1,279,236	-709,175	-626	224
BUT	Slippery Rock Borough	P C	4	2	1,731,450	2,047,343	-315,893	-164	118
BUT	Slippery Rock Municipal Authority	N C	9	2	2,206,567	1,850,402	356,165	81	84
BUT	Slippery Rock Township	N C	6	1	782,463	717,094	65,369	28	92
BUT	Summit Township	N A	4	0	390,217	390,217	0	0	100
BUT	Western Butler County Authority	N A	8	0	1,397,041	1,397,041	0	0	100
BUT	Winfield Township	N C	4	0	158,400	135,882	22,518	14	86
BUT	Zelienople Borough	N C	15	7	1,958,970	1,622,061	336,909	45	83
BUT	Zelienople Borough	P C	8	6	3,780,197	3,018,686	761,511	118	80
CAR	Bowmanstown Borough	N A	4	0	123,350	123,350	0	0	100
CAR	Carbon County Conservation District	N A	6	0	537,933	537,933	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CAR	Carbon County Housing Authority	N A	18	0	2,622,018	2,622,018	0	0	100
CAR	Central Carbon Municipal Authority	N C	2	0	133,936	95,116	38,820	36	71
CAR	Coaldale-Lansford-Summit Hill Sewer Auth	N A	4	0	358,612	358,612	0	0	100
CAR	East Penn Township	N C	6	0	223,971	223,173	798	0	100
CAR	East Penn Township	P C	2	0	62,601	77,376	-14,775	-19	124
CAR	Franklin Township	N C	8	4	1,827,348	1,724,720	102,628	33	94
CAR	Franklin Township	P C	3	3	1,052,341	914,425	137,916	74	87
CAR	Jim Thorpe Borough	N A	15	0	1,945,482	1,945,482	0	0	100
CAR	Jim Thorpe Borough	P C	6	5	1,962,602	1,532,638	429,964	107	78
CAR	Kidder Township	N C	6	3	379,393	477,061	-97,668	-41	126
CAR	Kidder Township	P C	6	3	2,112,906	1,463,190	649,716	169	69
CAR	Lansford Borough	P C	5	5	937,177	976,138	-38,961	-16	104
CAR	Lansford-Coaldale Joint Water Authority	N C	11	2	1,362,216	1,294,229	67,987	18	95
CAR	Lehighon Borough	N C	25	20	6,238,362	5,828,391	409,971	30	93
CAR	Lehighon Borough	P C	9	6	4,089,179	3,910,395	178,784	27	96
CAR	Lehighon Water Authority	N C	8	7	1,814,096	1,753,527	60,569	17	97
CAR	Lower Towamensing Township	N C	1	1	87,114	81,334	5,780	13	93
CAR	Mahoning Township	N C	5	3	472,811	519,643	-46,832	-22	110
CAR	Mahoning Township	P C	5	2	981,501	1,047,686	-66,185	-19	107
CAR	Nesquehoning Borough	N C	8	5	623,450	643,038	-19,588	-6	103
CAR	Nesquehoning Borough	P C	3	3	1,430,267	1,114,317	315,950	131	78
CAR	Nesquehoning Borough Authority	N C	4	2	376,289	363,259	13,030	8	97
CAR	Palmerton Borough	N C	17	9	3,150,406	3,346,453	-196,047	-28	106
CAR	Palmerton Borough	P C	8	6	2,585,631	2,124,132	461,499	94	82
CAR	Summit Hill Borough	N A	3	0	66,647	66,647	0	0	100
CAR	Summit Hill Borough	P C	3	1	1,124,802	1,253,322	-128,520	-86	111
CAR	Towamensing Township	N A	8	0	247,866	247,866	0	0	100
CAR	Weatherly Borough	N C	10	2	863,392	950,145	-86,753	-19	110
CAR	Weatherly Borough	P C	2	2	619,565	1,073,338	-453,773	-363	173
CEN	Bellefonte Borough	N1 C	23	26	12,920,180	11,950,665	969,515	81	92
CEN	Bellefonte Borough	N2 A	10	0	165,320	165,320	0	0	100
CEN	Bellefonte Borough	P C	11	8	3,690,803	3,418,146	272,657	36	93
CEN	Benner Township	N C	5	1	774,621	731,491	43,130	18	94
CEN	Boggs Township	N A	4	0	174,965	174,965	0	0	100
CEN	Centre County Housing Authority	N A	9	0	242,137	242,137	0	0	100
CEN	Centre County Library & Historical Museum	N C	17	8	1,319,382	1,672,083	-352,701	-85	127
CEN	Centre Transportation Authority	N A	145	0	7,817,854	7,817,854	0	0	100
CEN	College Township	N A	28	0	1,797,274	1,797,274	0	0	100
CEN	Ferguson Township	N A	31	0	2,937,542	2,937,542	0	0	100
CEN	Ferguson Township	P C	21	10	4,951,045	4,503,691	447,354	28	91
CEN	Haines Township	N A	2	0	27,282	27,282	0	0	100
CEN	Half Moon Township	N C	4	1	329,127	234,893	94,234	50	71
CEN	Harris Township	N A	8	0	388,799	388,799	0	0	100
CEN	Milesburg Borough	N A	4	0	161,754	161,754	0	0	100
CEN	Millheim Borough	N A	2	0	159,784	159,784	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CEN	Patton Township	N A	25	0	2,480,725	2,480,725	0	0	100
CEN	Patton Township	P C	18	4	5,097,599	5,039,976	57,623	4	99
CEN	Penn Township	N C	3	0	229,918	152,788	77,130	77	66
CEN	Philipsburg Borough	N C	6	2	596,951	692,797	-95,846	-52	116
CEN	Philipsburg Borough	P C	0	2	386,474	365,265	21,209	*	95
CEN	Rush Township	N A	1	0	40,173	40,173	0	0	100
CEN	Snow Shoe Township	N C	3	2	144,638	126,068	18,570	20	87
CEN	Spring Township	N C	8	3	1,467,044	1,150,956	316,088	78	78
CEN	Spring Township	P C	7	2	2,652,445	3,038,958	-386,513	-72	115
CEN	Spring-Benner-Walker Joint Authority	N A	7	0	802,543	802,543	0	0	100
CEN	State College Borough	N1 C	131	70	32,787,086	26,961,286	5,825,800	78	82
CEN	State College Borough	N2 A	33	0	207,102	207,102	0	0	100
CEN	State College Borough	P C	55	49	33,378,735	30,824,235	2,554,500	58	92
CEN	State College Borough Authority	N C	37	21	10,657,520	11,200,569	-543,049	-26	105
CEN	University Area Joint Authority	N A	49	0	6,961,541	6,961,541	0	0	100
CHE	Atglen Borough	N1 C	2	1	926,267	841,661	84,606	84	91
CHE	Atglen Borough	N2 A	2	0	3,602	3,602	0	0	100
CHE	Avondale Borough	N A	5	0	4,799	4,799	0	0	100
CHE	Birmingham Township	N C	2	0	487,931	548,050	-60,119	-56	112
CHE	Birmingham Township	P C	3	0	937,484	1,121,062	-183,578	-69	120
CHE	Caln Township	N C	31	11	5,682,285	5,000,771	681,514	38	88
CHE	Caln Township	P C	18	10	8,835,665	5,478,678	3,356,987	195	62
CHE	Charlestown Township	N C	1	0	182,449	192,595	-10,146	-15	106
CHE	Chester County Housing Authority	N A	16	0	617,073	617,073	0	0	100
CHE	Chester County Solid Waste Authority	N A	27	0	3,223,742	3,223,742	0	0	100
CHE	Coatesville City	F C	4	0	1,161,832	837,250	324,582	112	72
CHE	Coatesville City	N C	26	24	2,370,290	1,960,534	409,756	34	83
CHE	Coatesville City	P C	28	30	15,094,660	12,260,442	2,834,218	132	81
CHE	Downingtown Borough	N A	20	0	1,548,911	1,548,911	0	0	100
CHE	Downingtown Borough	P C	13	11	8,479,752	8,097,294	382,458	28	95
CHE	Downingtown Municipal Water Authority	N A	12	0	779,355	779,355	0	0	100
CHE	East Bradford Township	N C	12	1	2,221,796	2,453,790	-231,994	-30	110
CHE	East Brandywine Township	N C	9	2	796,651	770,963	25,688	6	97
CHE	East Brandywine Township	P C	13	6	3,932,338	3,804,041	128,297	12	97
CHE	East Coventry Township	N1 C	7	1	1,255,820	1,227,650	28,170	5	98
CHE	East Coventry Township	N2 A	2	0	9,965	9,965	0	0	100
CHE	East Coventry Township	P C	7	1	2,134,950	1,880,734	254,216	40	88
CHE	East Fallowfield Township	N A	8	0	316,665	316,665	0	0	100
CHE	East Fallowfield Township	P C	8	1	1,671,407	1,371,543	299,864	49	82
CHE	East Goshen Township	F C	8	2	1,043,816	1,089,296	-45,480	-10	104
CHE	East Goshen Township	N1 C	21	1	2,260,635	2,737,204	-476,569	*	121
CHE	East Goshen Township	N2 A	25	0	469,425	469,425	0	0	100
CHE	East Marlborough Township	N C	6	3	2,774,630	2,747,783	26,847	6	99
CHE	East Marlborough Township	P C	1	0	162,977	107,950	55,027	57	66
CHE	East Nantmeal Township	N A	1	0	37,751	37,751	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	East Nottingham Township	N A	7	0	150,230	150,230	0	0	100
CHE	East Pikeland Township	N A	5	0	66,142	66,142	0	0	100
CHE	East Pikeland Township	P C	8	2	1,986,784	1,991,089	-4,305	-1	100
CHE	East Vincent Township	N C	9	3	383,104	403,135	-20,031	-4	105
CHE	East Vincent Township	P C	7	1	1,463,615	2,071,254	-607,639	-119	142
CHE	East Whiteland Township	F C	9	0	1,602,642	1,176,401	426,242	65	73
CHE	East Whiteland Township	N C	25	8	5,516,141	5,065,203	450,938	27	92
CHE	East Whiteland Township	P C	19	12	9,350,786	7,984,328	1,366,458	68	85
CHE	Easttown Township	N1 C	9	14	3,985,989	3,709,305	276,684	47	93
CHE	Easttown Township	N2 A	7	0	81,590	81,590	0	0	100
CHE	Easttown Township	P C	13	15	9,063,407	6,229,169	2,834,238	191	69
CHE	Honey Brook Borough	N A	0	0	3,375	3,375	0	*	100
CHE	Honey Brook Borough	P C	1	0	133,004	102,745	30,259	46	77
CHE	Honey Brook Township	N A	4	0	271,431	271,431	0	0	100
CHE	Kennett Square Borough	N C	21	7	3,302,725	3,089,233	213,492	20	94
CHE	Kennett Square Borough	P C	11	4	3,121,035	3,250,230	-129,195	-14	104
CHE	Kennett Township	N C	11	2	1,392,841	1,014,288	378,553	49	73
CHE	Kennett Township	P C	2	0	114,407	31,684	82,723	46	28
CHE	London Britain Township	N A	6	0	184,751	184,751	0	0	100
CHE	London Grove Township	N1 C	11	1	1,106,136	785,501	320,635	45	71
CHE	London Grove Township	N2 A	0	0	0	0	0	*	100
CHE	London Grove Township Municipal Authority	N C	5	0	639,570	638,026	1,544	1	100
CHE	Lower Oxford Township	N C	2	0	160,303	128,889	31,414	30	80
CHE	Malvern Borough	N C	10	4	2,791,569	3,044,250	-252,681	-38	109
CHE	Malvern Borough	P C	4	3	1,032,828	2,163,837	-1,131,009	-333	210
CHE	New Garden Township	N C	12	6	2,596,264	2,350,131	246,133	36	91
CHE	New Garden Township	P C	11	3	3,492,780	3,255,301	237,479	26	93
CHE	North Coventry Municipal Authority	N C	9	1	798,948	763,249	35,699	7	96
CHE	North Coventry Township	N C	11	3	2,396,649	2,323,574	73,075	11	97
CHE	North Coventry Township	P C	12	5	5,355,395	5,622,250	-266,855	-23	105
CHE	Northwestern Chester Co. Muni. Authority	N A	3	0	124,489	124,489	0	0	100
CHE	Oxford Borough	N A	13	0	848,421	848,421	0	0	100
CHE	Oxford Borough	P C	10	5	2,089,247	1,698,480	390,767	47	81
CHE	Parquesburg Borough	N C	7	1	477,112	515,777	-38,665	-12	108
CHE	Parquesburg Borough	P C	8	2	2,508,880	2,565,477	-56,597	-10	102
CHE	Pennsbury Township	N C	5	2	880,993	878,843	2,150	1	100
CHE	Phoenixville Borough	N C	61	37	8,926,567	9,499,529	-572,962	-17	106
CHE	Phoenixville Borough	P C	28	13	10,143,275	11,353,473	-1,210,198	-49	112
CHE	Pocopson Township	N C	7	2	366,837	386,585	-19,748	-6	105
CHE	Schuylkill Township	N C	7	2	1,437,729	1,713,299	-275,570	-61	119
CHE	Schuylkill Township	P C	11	3	5,548,517	5,331,229	217,288	20	96
CHE	South Coatesville Borough	N A	3	0	286,070	286,070	0	0	100
CHE	South Coatesville Borough	P C	2	0	325,616	538,504	-212,888	-207	165
CHE	Southeastern Chester County Refuse Auth	N A	17	0	1,484,416	1,484,416	0	0	100
CHE	Spring City Borough	N C	5	2	882,325	689,831	192,494	69	78

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	Spring City Borough	P C	2	2	894,131	710,870	183,261	140	80
CHE	Thornbury Township	N C	2	1	36,436	9,183	27,253	31	25
CHE	Tredyffrin Township	N C	59	45	14,499,473	14,191,697	307,776	10	98
CHE	Tredyffrin Township	P C	42	41	34,949,698	30,027,426	4,922,272	127	86
CHE	Upper Oxford Township	N A	2	0	63,680	63,680	0	0	100
CHE	Upper Uwchlan Township	N C	14	0	1,314,343	1,277,464	36,879	4	97
CHE	Upper Uwchlan Township	P C	10	2	3,632,833	3,450,697	182,136	18	95
CHE	Uwchlan Township	N A	22	0	4,539,899	4,539,899	0	0	100
CHE	Uwchlan Township	P C	22	9	11,717,709	10,590,969	1,126,740	47	90
CHE	Valley Township	N C	9	4	1,352,048	1,333,826	18,222	4	99
CHE	Valley Township	P C	5	0	792,653	1,073,138	-280,485	-84	135
CHE	Wallace Township	N C	2	0	427,574	432,892	-5,318	-4	101
CHE	Warwick Township	N C	0	1	32,910	23,223	9,687	*	71
CHE	West Bradford Township	N C	19	4	2,780,711	2,387,380	393,331	39	86
CHE	West Brandywine Township	N A	7	0	331,210	331,210	0	0	100
CHE	West Brandywine Township	P C	4	5	3,147,315	2,509,493	637,822	190	80
CHE	West Caln Township	N C	7	2	884,610	907,874	-23,264	-6	103
CHE	West Caln Township	P C	2	0	260,492	228,905	31,587	21	88
CHE	West Chester Borough	N1 C	78	46	16,724,279	12,191,164	4,533,115	108	73
CHE	West Chester Borough	N2 A	17	0	91,432	91,432	0	0	100
CHE	West Chester Borough	P C	44	26	29,843,653	21,882,448	7,961,205	170	73
CHE	West Fallowfield Township	N A	0	0	0	0	0	*	100
CHE	West Fallowfield Township	P A	2	0	132,168	132,168	0	0	100
CHE	West Goshen Township	N1 C	50	19	6,777,696	6,115,818	661,878	24	90
CHE	West Goshen Township	N2 C	29	7	4,261,565	4,213,807	47,758	3	99
CHE	West Goshen Township	P C	26	15	13,893,776	14,123,640	-229,864	-8	102
CHE	West Grove Borough	N C	8	4	1,791,907	1,669,584	122,323	25	93
CHE	West Grove Borough	P C	1	3	1,227,837	1,305,547	-77,710	-107	106
CHE	West Nottingham Township	N C	2	1	213,434	177,197	36,237	42	83
CHE	West Pikeland Township	P C	4	0	1,033,328	832,977	200,351	55	81
CHE	West Sadsbury Township	P C	4	1	770,992	738,517	32,475	12	96
CHE	West Vincent Township	N A	17	0	1,409,800	1,409,800	0	0	100
CHE	West Vincent Township	P C	6	0	892,371	720,038	172,333	34	81
CHE	West Whiteland Township	N C	31	7	5,730,831	6,096,177	-365,346	-20	106
CHE	West Whiteland Township	P C	23	13	13,795,271	12,819,974	975,297	42	93
CHE	Westtown Township	N A	13	0	747,942	747,942	0	0	100
CHE	Westtown Twp/East Goshen Joint Police	P C	22	15	15,201,039	10,165,770	5,035,269	216	67
CHE	Willistown Township	N A	17	0	824,173	824,173	0	0	100
CHE	Willistown Township	P C	15	13	14,232,141	12,143,126	2,089,015	105	85
CLA	Ashland Township	N C	2	1	86,438	64,008	22,430	35	74
CLA	Beaver Township	N C	2	1	146,363	105,746	40,617	65	72
CLA	Clarion Borough	N1 C	4	6	1,441,752	1,440,326	1,426	1	100
CLA	Clarion Borough	N2 A	3	0	18,352	18,352	0	0	100
CLA	Clarion Borough	P C	8	8	2,851,542	3,145,373	-293,831	-62	110
CLA	Clarion County Housing Authority	N1 C	6	3	1,216,866	1,076,777	140,089	56	88

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CLA	Clarion County Housing Authority	N2 A	3	0	27,010	27,010	0	0	100
CLA	Clarion Township	N A	4	0	282,828	282,828	0	0	100
CLA	Farmington Township	N C	4	1	376,885	401,611	-24,726	-18	107
CLA	Knox Borough	N C	4	4	559,798	519,816	39,982	33	93
CLA	Knox Borough	P C	2	2	146,955	279,503	-132,548	-188	190
CLA	Limestone Township	N C	3	1	275,819	271,078	4,741	5	98
CLA	New Bethlehem Borough	N A	3	0	157,695	157,695	0	0	100
CLA	New Bethlehem Borough	P C	3	1	215,220	205,213	10,007	8	95
CLA	Paint Township	N A	3	0	146,113	146,113	0	0	100
CLA	Porter Township	N C	3	0	58,360	59,858	-1,498	-2	103
CLA	Rimersburg Borough	N A	4	0	126,792	126,792	0	0	100
CLA	Washington Township	N A	3	0	42,379	42,379	0	0	100
CLE	BCI Municipal Authority	N A	6	0	16,151	16,151	0	0	100
CLE	Beccaria Township	N A	1	0	14,066	14,066	0	0	100
CLE	Bigler Township	N A	2	0	53,570	53,570	0	0	100
CLE	Boggs Township	N C	4	1	350,579	311,198	39,381	27	89
CLE	Bradford Township	N C	5	0	341,170	334,354	6,816	4	98
CLE	Brady Township	N A	4	0	242,134	242,134	0	0	100
CLE	Burnside Township	N A	1	0	4,854	4,854	0	0	100
CLE	Chester Hill Borough	N A	2	0	18,686	18,686	0	0	100
CLE	Chester Hill Borough	P A	0	0	22,943	22,943	0	*	100
CLE	Clearfield Borough	N A	10	0	722,291	722,291	0	0	100
CLE	Clearfield Borough	P C	7	8	2,399,061	2,585,058	-185,997	-47	108
CLE	Clearfield County Housing Authority	N A	7	0	836,937	836,937	0	0	100
CLE	Clearfield Municipal Authority	N A	20	0	2,131,800	2,131,800	0	0	100
CLE	Cooper Township	N C	4	2	189,624	211,270	-21,646	-17	111
CLE	Covington Township	N A	1	0	9,825	9,825	0	0	100
CLE	Curwensville Borough	N C	3	4	423,567	323,061	100,506	84	76
CLE	Curwensville Borough	P C	2	1	604,018	703,847	-99,829	-107	117
CLE	Curwensville Municipal Authority	N A	6	0	577,038	577,038	0	0	100
CLE	Decatur Township	N A	4	0	176,254	176,254	0	0	100
CLE	Decatur Township	P C	2	1	285,823	239,182	46,641	65	84
CLE	DuBois City	N C	41	32	9,543,028	8,856,833	686,195	39	93
CLE	DuBois City	P C	12	11	7,251,691	6,778,194	473,497	57	93
CLE	DuBois City Housing Authority	N A	10	0	1,371,009	1,371,009	0	0	100
CLE	DuBois City Redevelopment Authority	N C	0	1	220,471	229,828	-9,357	*	104
CLE	DuBois-Falls Creek-Sandy Jt. Trans. Auth	N A	7	0	216,672	216,672	0	0	100
CLE	Girard Township	N A	3	0	96,630	96,630	0	0	100
CLE	Gulich Township	N A	3	0	58,789	58,789	0	0	100
CLE	Huston Township	N C	1	1	64,793	113,318	-48,525	-143	175
CLE	Lawrence Township	N A	9	0	613,199	613,199	0	0	100
CLE	Lawrence Township	P C	8	8	2,742,414	2,092,172	650,242	149	76
CLE	Morris Township	N C	4	1	180,486	153,471	27,015	29	85
CLE	Morris-Cooper Regional Police Commission	P C	1	1	352,224	271,602	80,622	240	77
CLE	Osceola Borough	P C	0	1	62,001	51,669	10,332	*	83

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CLE	Penn Township	N A	2	0	96,516	96,516	0	0	100
CLE	Pike Township	N A	3	0	357,313	357,313	0	0	100
CLE	Sandy Township	N A	21	0	2,452,194	2,452,194	0	0	100
CLE	Sandy Township	P C	9	5	2,585,890	2,360,114	225,776	39	91
CLE	Woodward Township	N A	3	0	53,903	53,903	0	0	100
CLI	Avis Borough	N A	1	0	82,403	82,403	0	0	100
CLI	Bald Eagle Township	N C	2	3	255,325	499,266	-243,941	-346	196
CLI	Castanea Township	N C	1	0	308	34,322	-34,014	-209	11,144
CLI	Clinton County Housing Authority	N A	23	0	1,382,325	1,382,325	0	0	100
CLI	Lamar Township	N C	2	0	92,180	58,382	33,798	53	63
CLI	Lock Haven City	N C	38	30	5,934,083	5,745,356	188,727	13	97
CLI	Lock Haven City	P C	14	16	5,219,864	5,162,314	57,550	8	99
CLI	Pine Creek Township	P C	2	0	70,829	194,486	-123,657	-137	275
CLI	Renovo Borough	N A	4	0	156,668	156,668	0	0	100
CLI	Renovo Borough	P C	1	0	54,014	539,769	-485,755	-2,495	999
CLI	Suburban Lock Haven Water Authority	N C	7	4	499,141	366,355	132,786	47	73
CLI	Western Clinton County Municipal Authority	N C	5	2	719,142	695,367	23,775	15	97
CLI	Woodward Township	N A	4	0	19,599	19,599	0	0	100
CMB	Adams Township	N A	6	0	414,882	414,882	0	0	100
CMB	Adams Township	P C	3	1	720,238	741,782	-21,544	-14	103
CMB	Allegheny Township	N A	3	0	91,182	91,182	0	0	100
CMB	Barr Township	N A	2	0	139,840	139,840	0	0	100
CMB	Cambria Co Bldg Code Enforcement Agency	N A	4	0	103,964	103,964	0	0	100
CMB	Cambria Co Conservation & Rec. Authority	N A	1	0	115,490	115,490	0	0	100
CMB	Cambria County Planning Commission	N A	3	0	26,975	26,975	0	0	100
CMB	Cambria County Redevelopment Authority	N A	4	0	630,690	630,690	0	0	100
CMB	Cambria County Sewage Enforcement Agen	N A	2	0	39,535	39,535	0	0	100
CMB	Cambria County Transit Authority	N C	98	66	6,918,053	6,158,752	759,301	20	89
CMB	Cambria Township	N C	10	9	3,873,786	3,417,862	455,924	107	88
CMB	Cambria Township	P C	4	1	244,507	2,752,153	-2,507,646	-1,455	1,126
CMB	Cambria Township Sewer Authority	N C	3	2	765,253	645,086	120,167	116	84
CMB	Cambria Township Water Authority	N C	2	0	214,686	219,145	-4,459	-9	102
CMB	Carrolltown Borough	N C	4	1	188,672	179,362	9,310	8	95
CMB	Carrolltown Borough	P C	2	1	348,777	260,652	88,125	119	75
CMB	Clearfield Township	N C	4	1	111,720	109,555	2,165	3	98
CMB	Conemaugh Township	N A	2	0	83,626	83,626	0	0	100
CMB	Conemaugh Township	P A	2	0	108,614	108,614	0	0	100
CMB	Cresson Borough	N C	6	0	588,002	643,692	-55,690	-27	109
CMB	Cresson Borough	P C	1	1	237,187	485,505	-248,318	-634	205
CMB	Cresson Township	N A	7	0	368,551	368,551	0	0	100
CMB	Cresson Township	P C	1	1	10,280	434,581	-424,301	-1,081	4,227
CMB	Croyle Township	N A	5	0	108,527	108,527	0	0	100
CMB	Croyle Township	P C	1	0	90,243	168,708	-78,465	-236	187
CMB	Dale Borough	N C	3	0	79,425	71,458	7,967	8	90
CMB	East Carroll Township	N C	2	0	86,617	65,872	20,745	38	76

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	East Conemaugh Borough	N C	2	4	494,236	450,304	43,932	72	91
CMB	East Conemaugh Borough	P C	0	3	254,413	302,546	-48,133	*	119
CMB	Ebensburg Borough	N C	13	6	1,683,726	1,488,458	195,268	29	88
CMB	Ebensburg Borough	P C	4	3	1,115,774	1,231,328	-115,554	-52	110
CMB	Ferndale Borough	N C	3	0	276,614	446,085	-169,471	-200	161
CMB	Ferndale Borough	P C	1	2	316,876	208,814	108,062	293	66
CMB	Forest Hills Municipal Authority	N A	11	0	566,867	566,867	0	0	100
CMB	Franklin Borough	N C	0	3	53,553	240,944	-187,391	*	450
CMB	Franklin Borough	P C	0	1	41,532	388,495	-346,963	*	935
CMB	Gallitzin Borough	N C	4	4	522,474	445,452	77,022	72	85
CMB	Gallitzin Borough	P C	1	1	253,865	491,262	-237,397	-610	194
CMB	Gallitzin Borough Sewer & Disposal Auth	N C	3	0	368,140	291,556	76,584	98	79
CMB	Geistown Borough	N A	4	0	194,320	194,320	0	0	100
CMB	Geistown Borough	P C	1	1	178,906	118,322	60,584	139	66
CMB	Glendale Valley Municipal Authority	N A	6	0	11,521	11,521	0	0	100
CMB	Hastings Borough	N A	6	0	266,341	266,341	0	0	100
CMB	Hastings Borough	P A	1	0	154,002	154,002	0	0	100
CMB	Jackson Township	N U	6	0	0	0	0	0	100
CMB	Jackson Township	P A	1	0	8,140	8,140	0	0	100
CMB	Jackson Township Water Authority	N C	4	2	444,120	409,949	34,171	26	92
CMB	Johnstown City	F C	34	72	16,806,983	6,223,767	10,583,216	551	37
CMB	Johnstown City	N1 C	52	75	11,827,506	6,561,374	5,266,132	281	55
CMB	Johnstown City	N2 C	0	17	1,812,970	1,440,462	372,508	*	79
CMB	Johnstown City	P C	41	85	17,905,286	10,120,578	7,784,708	331	57
CMB	Johnstown City Housing Authority	N1 C	49	23	9,763,766	9,266,570	497,196	31	95
CMB	Johnstown City Housing Authority	N2 A	38	0	1,698,766	1,698,766	0	0	100
CMB	Johnstown City Redevelopment Authority	N A	3	0	553,373	553,373	0	0	100
CMB	Lilly Borough	N A	3	0	120,533	120,533	0	0	100
CMB	Lilly Borough	P C	0	1	63,163	58,872	4,291	*	93
CMB	Lower Yoder Township	N C	5	3	834,081	939,590	-105,509	-64	113
CMB	Lower Yoder Township	P C	0	3	315,561	1,369,064	-1,053,503	*	434
CMB	Nanty Glo Borough	N C	3	5	330,892	632,685	-301,793	-408	191
CMB	Nanty Glo Borough	P C	1	1	336,793	347,002	-10,209	-23	103
CMB	Nanty Glo Sanitary Sewer Authority	N C	3	1	172,186	169,669	2,517	2	99
CMB	Northern Cambria Borough	N C	7	6	963,753	935,054	28,699	13	97
CMB	Northern Cambria Borough	P C	2	1	311,837	407,649	-95,812	-146	131
CMB	Patton Borough	N C	5	3	986,149	767,823	218,326	98	78
CMB	Patton Borough	P C	2	0	302,910	292,940	9,970	10	97
CMB	Portage Area Sewer Authority	N C	4	2	238,817	242,913	-4,096	-4	102
CMB	Portage Borough	N C	4	1	514,326	468,413	45,913	40	91
CMB	Portage Borough	P C	2	3	250,815	571,242	-320,427	-364	228
CMB	Portage Borough Municipal Authority	N C	9	3	920,399	912,516	7,883	2	99
CMB	Portage Township	N A	4	0	147,661	147,661	0	0	100
CMB	Richland Township	N C	12	11	4,037,121	2,989,457	1,047,664	165	74
CMB	Richland Township	P C	17	14	8,243,587	7,864,755	378,832	36	95

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	South Fork Borough	N A	1	0	40,984	40,984	0	0	100
CMB	South Fork Borough	P A	1	0	2,704	2,704	0	0	100
CMB	Southmont Borough	N C	4	2	611,746	610,788	958	1	100
CMB	Stonycreek Township	N C	5	2	955,909	928,262	27,647	15	97
CMB	Stonycreek Township	P C	3	3	806,753	905,710	-98,957	-73	112
CMB	Summerhill Township	N A	0	0	0	0	0	*	100
CMB	Summerhill Township	P A	2	0	57,675	57,675	0	0	100
CMB	Susquehanna Township	N A	4	0	54,716	54,716	0	0	100
CMB	Susquehanna Township	P C	0	0	81,634	132,692	-51,058	*	163
CMB	Upper Yoder Township	N C	6	4	1,053,566	1,097,029	-43,463	-20	104
CMB	Upper Yoder Township	P C	4	6	2,220,273	2,322,175	-101,902	-47	105
CMB	Washington Township	N A	1	0	8,984	8,984	0	0	100
CMB	West Carroll Township	N C	2	3	212,587	250,487	-37,900	-134	118
CMB	West Carroll Water Authority	N C	2	3	329,045	282,912	46,133	118	86
CMB	West Hills Regional Police	P C	11	4	4,861,582	4,666,572	195,010	33	96
CMB	West Taylor Township	N A	1	0	167,681	167,681	0	0	100
CMB	Westmont Borough	N C	14	10	2,648,342	2,233,205	415,137	61	84
CMB	White Township	N A	0	0	0	0	0	*	100
CMN	Emporium Borough	N C	7	4	934,588	1,136,647	-202,059	-86	122
CMN	Emporium Borough	P C	2	2	343,289	1,630,656	-1,287,367	-2,544	475
CMN	Shippen Township	N A	7	0	107,700	107,700	0	0	100
COL	Benton Borough	P C	0	0	0	177,527	-177,527	*	*
COL	Benton Township	N C	2	2	195,456	201,461	-6,005	-9	103
COL	Berwick Area Joint Sewer Authority	N C	18	1	2,262,202	1,894,621	367,581	42	84
COL	Berwick Borough	N C	12	11	1,805,563	1,908,800	-103,237	-17	106
COL	Berwick Borough	P C	13	9	4,313,992	4,951,990	-637,998	-71	115
COL	Bloomsburg Borough	N C	34	10	3,963,561	3,147,878	815,683	57	79
COL	Bloomsburg Borough	P C	17	11	5,576,627	3,909,906	1,666,721	160	70
COL	Bloomsburg Municipal Authority	N C	9	1	812,235	763,177	49,058	10	94
COL	Briar Creek Township	N C	3	1	340,003	355,113	-15,110	-19	104
COL	Briar Creek Township	P C	4	0	730,487	736,875	-6,388	-3	101
COL	Catawissa Borough	N C	5	5	1,011,882	1,008,472	3,410	2	100
COL	Catawissa Borough	P C	3	2	674,301	760,997	-86,696	-70	113
COL	Catawissa Borough Muni. Water Authority	N C	4	0	431,762	445,474	-13,712	-8	103
COL	Columbia County Conservation District	N A	7	0	500,730	500,730	0	0	100
COL	Greenwood Township	N C	1	2	131,229	136,732	-5,503	-16	104
COL	Greenwood Township	P C	0	1	41,550	48,882	-7,332	*	118
COL	Hemlock Township	N C	5	2	417,935	363,670	54,265	30	87
COL	Hemlock Township	P C	6	1	710,220	749,572	-39,352	-12	106
COL	Locust Township	P C	3	0	403,400	494,261	-90,861	-57	123
COL	Millville Borough	N A	3	0	146,350	146,350	0	0	100
COL	Millville Borough	P C	0	1	205,600	247,152	-41,552	*	120
COL	Montour Township	P C	1	0	162,205	260,820	-98,615	-161	161
COL	North Centre Township	N C	2	0	93,755	107,235	-13,480	-19	114
COL	Orange Township	N A	1	0	2,526	2,526	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
COL	Orangeville Area Police Board	P C	1	0	440,090	438,788	1,302	2	100
COL	Scott Township	N C	6	2	1,049,984	1,099,887	-49,903	-18	105
COL	Scott Township	P C	6	3	1,659,624	1,946,782	-287,158	-89	117
COL	South Centre Township	P C	4	0	496,735	611,899	-115,164	-59	123
COL	Tri-County COG IBC	N A	3	0	102,594	102,594	0	0	100
CRA	Athens Township	N A	2	0	14,604	14,604	0	0	100
CRA	Bloomfield Township	N A	2	0	81,782	81,782	0	0	100
CRA	Bloomfield Township Sewage Authority	N A	3	0	101,587	101,587	0	0	100
CRA	Cambridge Springs Borough	N C	7	3	1,165,526	1,193,974	-28,448	-13	102
CRA	Cambridge Springs Borough	P C	3	1	431,889	787,169	-355,280	-246	182
CRA	Cambridge Township	N A	3	0	72,149	72,149	0	0	100
CRA	Cochranon Borough	N C	4	1	311,922	271,240	40,682	32	87
CRA	Cochranon Borough	P C	2	2	377,252	367,549	9,703	13	97
CRA	Conneaut Lake Borough	N C	1	0	154,321	153,596	725	2	100
CRA	Conneaut Lake Regional	P C	3	1	489,587	664,247	-174,660	-128	136
CRA	Conneautville Borough	N A	2	0	380,437	380,437	0	0	100
CRA	Cussewago Township	N A	1	0	24,701	24,701	0	0	100
CRA	Hayfield Township	N A	5	0	67,544	67,544	0	0	100
CRA	Linesville Borough	N A	2	0	18,149	18,149	0	0	100
CRA	Linesville Borough	P C	2	1	238,743	269,172	-30,429	-43	113
CRA	Linesville Pine Joint Municipal Authority	N A	2	0	13,065	13,065	0	0	100
CRA	Meadville City	F C	14	19	6,575,704	6,214,310	361,394	42	95
CRA	Meadville City	N1 C	42	62	18,481,869	15,740,556	2,741,313	145	85
CRA	Meadville City	N2 A	2	0	3,037	3,037	0	0	100
CRA	Meadville City	P1 C	20	26	13,066,693	11,205,389	1,861,304	158	86
CRA	Meadville City	P2 A	0	0	0	0	0	*	100
CRA	North & South Shenango Joint Muni. Auth	N C	6	2	911,341	1,030,965	-119,624	-53	113
CRA	North Shenango Township	N C	3	1	227,337	159,314	68,023	70	70
CRA	Oil Creek Township	N A	4	0	212,103	212,103	0	0	100
CRA	Rome Township	N C	3	0	78,798	104,260	-25,462	-42	132
CRA	Sadsbury Township	N A	4	0	235,883	235,883	0	0	100
CRA	Saegertown Borough	N C	3	1	116,644	172,729	-56,085	-49	148
CRA	South Shenango Township	N C	2	0	151,138	150,380	758	1	99
CRA	Summit Township	N C	4	2	79,263	29,557	49,706	39	37
CRA	Titusville City	F C	7	16	4,302,646	2,961,780	1,340,866	364	69
CRA	Titusville City	N A	26	0	2,094,886	2,094,886	0	0	100
CRA	Titusville City	P C	9	22	7,878,054	5,352,933	2,525,121	421	68
CRA	Vernon Township	N C	6	7	2,482,752	1,870,753	611,999	199	75
CRA	Vernon Township	P C	2	4	945,873	3,507,025	-2,561,152	-2,451	371
CRA	Vernon Township Sanitary Authority	N A	1	0	17,670	17,670	0	0	100
CRA	Vernon Township Water Authority	N C	0	0	0	37,688	-37,688	*	*
CRA	West Mead Township	N A	8	0	464,152	464,152	0	0	100
CRA	Woodcock Township	N A	4	0	201,320	201,320	0	0	100
CUM	Camp Hill Borough	N C	13	9	2,753,786	2,911,517	-157,731	-20	106
CUM	Camp Hill Borough	P C	11	11	5,122,679	6,420,620	-1,297,941	-181	125

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CUM	Carlisle Borough	N1 C	77	31	9,263,438	9,171,070	92,368	2	99
CUM	Carlisle Borough	N2 A	5	0	555,134	555,134	0	0	100
CUM	Carlisle Borough	P C	32	29	14,742,097	14,946,648	-204,551	-8	101
CUM	Cumberland-Franklin Joint Muni. Authority	N A	10	0	1,212,247	1,212,247	0	0	100
CUM	Dickinson Township	N A	7	0	343,194	343,194	0	0	100
CUM	East Pennsboro Township	N C	44	16	11,896,022	10,161,872	1,734,150	75	85
CUM	East Pennsboro Township	P C	21	17	12,265,671	11,930,576	335,095	18	97
CUM	Hampden Township	N C	80	37	18,289,597	16,989,424	1,300,173	31	93
CUM	Hampden Township	P C	24	15	12,200,977	10,602,809	1,598,168	88	87
CUM	Hopewell Township	N A	8	0	215,808	215,808	0	0	100
CUM	Lemoyne Borough	N C	13	7	2,021,108	1,823,806	197,302	29	90
CUM	Lower Allen Township	N C	46	19	4,964,352	5,221,268	-256,916	-13	105
CUM	Lower Allen Township	P C	16	21	9,221,975	9,824,411	-602,436	-42	107
CUM	Lower Allen Township Authority	N C	22	14	4,684,963	4,291,139	393,824	26	92
CUM	Mechanicsburg Borough	N C	23	11	4,775,852	4,345,615	430,237	38	91
CUM	Mechanicsburg Borough	P C	13	11	6,372,505	6,888,613	-516,108	-49	108
CUM	Middlesex Township	N A	11	0	837,287	837,287	0	0	100
CUM	Middlesex Township	P C	8	2	2,458,460	2,966,747	-508,287	-90	121
CUM	Middlesex Township Municipal Authority	N A	6	0	629,047	629,047	0	0	100
CUM	Monroe Township	N A	7	0	1,630,189	1,630,189	0	0	100
CUM	Mt Holly Springs Borough	N C	6	1	874,672	705,175	169,497	72	81
CUM	Mt Holly Springs Borough	P C	1	1	606,609	628,953	-22,344	-43	104
CUM	New Cumberland Borough	N A	20	0	5,515,517	5,515,517	0	0	100
CUM	New Cumberland Borough	P C	7	10	4,675,036	4,478,383	196,653	32	96
CUM	Newville Borough	N C	4	1	309,465	415,646	-106,181	-63	134
CUM	Newville Borough	P C	3	2	580,138	545,497	34,641	24	94
CUM	North Middleton Authority	N C	9	1	2,512,009	2,597,470	-85,461	-18	103
CUM	North Middleton Township	N C	12	6	2,334,836	2,030,746	304,090	58	87
CUM	North Middleton Township	P C	9	4	3,584,665	4,124,771	-540,106	-103	115
CUM	North Newton Township	N A	5	0	103,791	103,791	0	0	100
CUM	Penn Township	N C	3	1	140,643	145,734	-5,091	-4	104
CUM	Shippensburg Borough	N C	29	17	4,669,165	4,121,635	547,530	44	88
CUM	Shippensburg Borough	P C	9	7	3,483,762	2,930,817	552,945	91	84
CUM	Shippensburg Township	N A	6	0	551,071	551,071	0	0	100
CUM	Shiremanstown Borough	P C	2	0	346,949	806,559	-459,610	-421	232
CUM	Silver Spring Township	N C	33	7	1,771,287	1,822,056	-50,769	-3	103
CUM	Silver Spring Township	P C	17	11	5,628,455	5,496,011	132,444	10	98
CUM	South Middleton Township	N A	21	0	2,342,720	2,342,720	0	0	100
CUM	South Middleton Township Authority	N1 C	8	2	1,540,202	1,338,300	201,902	44	87
CUM	South Middleton Township Authority	N2 A	4	0	29,354	29,354	0	0	100
CUM	Southampton Township	N A	6	0	461,859	461,859	0	0	100
CUM	Upper Allen Township	N1 C	31	15	5,736,272	5,161,733	574,539	37	90
CUM	Upper Allen Township	N2 A	1	0	371	371	0	0	100
CUM	Upper Allen Township	P C	21	7	8,429,654	7,578,917	850,737	48	90
CUM	West Pennsboro Township	N A	8	0	956,265	956,265	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CUM	West Shore Regional Police Department	N A	0	0	0	0	0	*	100
CUM	West Shore Regional Police Department	P C	10	10	5,047,261	4,179,045	868,216	117	83
CUM	Wormleysburg Borough	N C	4	1	629,864	666,680	-36,816	-20	106
DAU	Capital Region Water Authority	N C	90	0	9,287,332	9,422,057	-134,725	-3	101
DAU	Conewago Township	N A	5	0	140,958	140,958	0	0	100
DAU	Cumb-Dau-Hbg Transportation Authority	N1 C	179	92	18,985,015	16,226,197	2,758,818	32	85
DAU	Cumb-Dau-Hbg Transportation Authority	N2 C	4	4	1,621,628	1,443,410	178,218	48	89
DAU	Dauphin Borough	N A	2	0	37,897	37,897	0	0	100
DAU	Dauphin County Housing Authority	N A	35	0	3,360,755	3,360,755	0	0	100
DAU	Dauphin County Library System	N C	84	42	4,790,342	4,913,066	-122,724	-5	103
DAU	Derry Township	N1 A	0	0	1,094,894	1,094,894	0	*	100
DAU	Derry Township	N2 C	59	23	12,947,190	11,973,740	973,450	29	92
DAU	Derry Township	P C	38	22	17,972,656	15,209,392	2,763,264	81	85
DAU	Derry Township Municipal Authority	N A	30	0	3,847,360	3,847,360	0	0	100
DAU	East Hanover Township	N A	9	0	1,162,489	1,162,489	0	0	100
DAU	Elizabethville Area Authority	N A	2	0	60,979	60,979	0	0	100
DAU	Elizabethville Borough	N A	2	0	87,216	87,216	0	0	100
DAU	Harrisburg City	F C	75	130	66,237,962	75,162,285	-8,924,323	-193	113
DAU	Harrisburg City	N C	138	217	60,344,065	76,204,290	-15,860,225	-240	126
DAU	Harrisburg City	P C	139	201	87,520,944	73,670,603	13,850,341	148	84
DAU	Harrisburg City Redevelopment Authority	N A	7	0	778,088	778,088	0	0	100
DAU	Harrisburg Housing Authority	N A	74	0	7,734,858	7,734,858	0	0	100
DAU	Harrisburg Parking Authority	N A	3	0	1,186,138	1,186,138	0	0	100
DAU	Highspire Borough	N C	10	3	1,225,752	856,332	369,420	79	70
DAU	Highspire Borough	P C	6	2	2,803,844	2,300,547	503,297	80	82
DAU	Hummelstown Borough	N C	7	3	2,568,107	2,568,440	-333	0	100
DAU	Hummelstown Borough	P C	7	3	3,143,133	3,458,064	-314,931	-64	110
DAU	Londonderry Township	N A	9	0	74,793	74,793	0	0	100
DAU	Lower Paxton Township	N C	84	25	16,467,914	13,672,947	2,794,967	60	83
DAU	Lower Paxton Township	P C	51	37	26,079,778	19,744,169	6,335,609	143	76
DAU	Lower Swatara Township	N C	22	12	6,620,351	5,991,573	628,778	58	91
DAU	Lower Swatara Township	P C	15	9	6,196,930	5,858,023	338,907	34	95
DAU	Lykens Borough	N C	7	3	425,945	432,586	-6,641	-3	102
DAU	Lykens Borough	P C	1	1	73,114	727,070	-653,956	-20,669	994
DAU	Middle Paxton Township	N C	4	2	330,298	316,218	14,080	8	96
DAU	Middletown Borough	N C	14	40	11,040,507	11,737,484	-696,977	-99	106
DAU	Middletown Borough	P C	9	14	6,074,511	6,651,793	-577,282	-71	110
DAU	Millersburg Area Authority	N A	6	0	1,255,152	1,255,152	0	0	100
DAU	Millersburg Borough	N C	6	5	617,674	534,035	83,639	39	86
DAU	Millersburg Borough	P C	2	2	825,521	1,113,876	-288,355	-230	135
DAU	Paxtang Borough	N A	3	0	186,270	186,270	0	0	100
DAU	Paxtang Borough	P C	2	2	1,617,407	1,449,789	167,618	91	90
DAU	Penbrook Borough	N C	5	1	840,581	938,766	-98,185	-47	112
DAU	Penbrook Borough	P C	7	3	3,821,688	4,533,547	-711,859	-149	119
DAU	Royalton Borough	N A	3	0	51,783	51,783	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
DAU	South Hanover Township	N A	6	0	140,565	140,565	0	0	100
DAU	Steelton Borough	N C	22	14	4,369,339	3,381,743	987,596	91	77
DAU	Steelton Borough	P C	10	7	4,667,598	5,091,245	-423,647	-46	109
DAU	Susquehanna Township	N C	31	23	8,475,782	6,634,581	1,841,201	100	78
DAU	Susquehanna Township	P C	40	32	24,221,196	15,584,291	8,636,905	239	64
DAU	Susquehanna Township Authority	N C	6	5	2,310,159	2,172,880	137,279	35	94
DAU	Swatara Township	N C	33	18	9,915,925	9,509,824	406,101	22	96
DAU	Swatara Township	P C	44	31	19,276,655	17,596,081	1,680,574	45	91
DAU	Swatara Township Authority	N C	21	8	5,652,500	5,383,366	269,134	23	95
DAU	Washington Township	N C	4	2	410,265	407,714	2,551	2	99
DAU	West Hanover Township	N A	15	0	1,875,442	1,875,442	0	0	100
DAU	Wiconisco Township	N C	4	4	510,120	507,479	2,641	2	99
DAU	Wiconisco Township	P C	1	0	490,010	631,063	-141,053	-256	129
DAU	Williamstown Borough	N C	5	4	1,276,644	1,282,995	-6,351	-4	100
DAU	Williamstown Borough	P C	0	1	1,050,280	1,386,549	-336,269	*	132
DAU	Williamstown Borough Authority	N C	0	0	90,099	250,007	-159,908	*	277
DEL	Aldan Borough	P C	5	5	3,426,312	2,680,298	746,014	157	78
DEL	Aston Township	N C	29	7	2,624,751	2,655,735	-30,984	-2	101
DEL	Aston Township	P C	19	18	17,132,507	11,811,932	5,320,575	269	69
DEL	Brookhaven Borough	N C	10	2	544,676	586,682	-42,006	-9	108
DEL	Brookhaven Borough	P C	8	9	5,959,238	4,448,025	1,511,213	218	75
DEL	Chester City	F C	43	68	34,356,625	33,100,351	1,256,274	35	96
DEL	Chester City	N C	120	63	9,089,783	990,525	8,099,258	166	11
DEL	Chester City	P C	84	138	75,655,064	23,770,657	51,884,407	741	31
DEL	Chester City Housing Authority	N A	50	0	2,481,815	2,481,815	0	0	100
DEL	Chester Township	N A	8	0	460,630	460,630	0	0	100
DEL	Chester Township	P C	10	5	2,327,708	1,850,899	476,809	60	80
DEL	Chester Water Authority	N C	161	50	30,504,061	30,449,994	54,067	1	100
DEL	Clifton Heights Borough	N U	1	0	0	0	0	0	100
DEL	Clifton Heights Borough	P C	10	10	6,031,378	5,394,019	637,359	64	89
DEL	Collingdale Borough	N C	12	7	3,406,748	2,912,815	493,933	81	86
DEL	Collingdale Borough	P C	7	8	6,715,030	4,407,855	2,307,175	338	66
DEL	Colwyn Borough	N C	2	6	210,890	130,351	80,539	93	62
DEL	Colwyn Borough	P C	1	4	1,320,261	612,302	707,959	1,078	46
DEL	Concord Township	N C	20	6	4,655,102	4,208,621	446,481	31	90
DEL	Darby Borough	N C	4	9	965,557	792,807	172,750	93	82
DEL	Darby Borough	P C	16	17	10,330,923	7,358,180	2,972,743	189	71
DEL	Darby Township	N C	9	0	593,007	533,214	59,793	14	90
DEL	Darby Township	P C	13	12	9,226,414	6,157,842	3,068,572	262	67
DEL	Delaware Co Reg Water Quality Control Auth N1	A	74	0	1,304,885	1,304,885	0	0	100
DEL	Delaware Co Reg Water Quality Control Auth N2	C	113	10	17,840,479	9,683,504	8,156,975	110	54
DEL	Delaware County Housing Authority	N A	75	0	8,215,624	8,215,624	0	0	100
DEL	Delaware County Solid Waste Authority	N C	22	11	4,366,684	4,418,774	-52,090	-5	101
DEL	East Lansdowne Borough	P C	3	4	1,934,201	1,049,148	885,053	329	54
DEL	Eddystone Borough	P C	9	7	3,499,458	2,272,957	1,226,501	167	65

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Edgmont Township	N A	4	0	157,254	157,254	0	0	100
DEL	Folcroft Borough	N C	4	1	749,451	829,751	-80,300	-40	111
DEL	Folcroft Borough	P C	10	7	6,649,430	5,731,085	918,345	113	86
DEL	Glenolden Borough	N C	7	3	646,579	609,696	36,883	12	94
DEL	Glenolden Borough	P C	7	8	6,830,623	5,098,733	1,731,890	255	75
DEL	Haverford Township	N1 C	107	82	33,572,984	26,765,166	6,807,818	103	80
DEL	Haverford Township	N2 A	19	0	67,327	67,327	0	0	100
DEL	Haverford Township	P C	69	75	43,275,967	30,651,855	12,624,112	187	71
DEL	Lansdowne Borough	N A	31	0	2,855,109	2,855,109	0	0	100
DEL	Lansdowne Borough	P C	15	16	10,175,346	8,260,337	1,915,009	145	81
DEL	Lower Chichester Township	N A	3	0	365,724	365,724	0	0	100
DEL	Lower Chichester Township	P C	5	2	1,122,668	1,058,901	63,767	17	94
DEL	Marcus Hook Borough	N C	8	9	2,024,412	1,967,940	56,472	24	97
DEL	Marcus Hook Borough	P C	3	6	3,922,194	2,646,989	1,275,205	450	67
DEL	Marple Township	N C	63	19	6,518,714	4,952,196	1,566,518	49	76
DEL	Marple Township	P C	29	33	23,962,032	12,030,598	11,931,434	373	50
DEL	Media Borough	N C	14	13	5,565,586	5,373,144	192,442	23	97
DEL	Media Borough	P C	13	8	12,054,966	9,703,579	2,351,387	164	80
DEL	Middletown Township	N C	18	12	3,363,618	3,549,462	-185,844	-18	106
DEL	Middletown Township Sewer Authority	N C	2	5	784,630	750,191	34,439	28	96
DEL	Millbourne Borough	P C	0	4	787,999	353,855	434,144	*	45
DEL	Morton Borough	N A	3	0	99,808	99,808	0	0	100
DEL	Morton Borough	P C	3	3	2,685,204	2,095,016	590,188	195	78
DEL	Nether Providence Township	N C	14	2	2,415,032	1,917,713	497,319	65	79
DEL	Nether Providence Township	P C	14	12	8,234,564	5,166,522	3,068,042	222	63
DEL	Newtown Township	N C	11	8	2,360,801	2,592,625	-231,824	-37	110
DEL	Newtown Township	P C	17	10	10,541,326	9,544,622	996,704	62	91
DEL	Norwood Borough	N C	3	4	213,232	275,281	-62,049	-41	129
DEL	Norwood Borough	P C	6	7	3,089,143	3,027,042	62,101	11	98
DEL	Parkside Borough	P C	2	1	834,542	591,909	242,633	153	71
DEL	Prospect Park Borough	N C	9	3	965,063	1,453,554	-488,491	-128	151
DEL	Prospect Park Borough	P C	8	6	4,878,916	3,229,143	1,649,773	201	66
DEL	Radnor Township	N C	77	54	31,547,767	22,889,534	8,658,233	147	73
DEL	Radnor Township	P C	41	50	37,377,606	25,669,878	11,707,728	258	69
DEL	Radnor-Haverford-Marple Sewer Authority	N A	12	0	1,002,845	1,002,845	0	0	100
DEL	Ridley Park Borough	N C	7	0	598,933	768,643	-169,710	-43	128
DEL	Ridley Park Borough	P C	10	8	5,645,531	5,690,869	-45,338	-5	101
DEL	Ridley Township	N1 C	60	28	12,617,125	12,030,078	587,047	18	95
DEL	Ridley Township	N2 U	35	0	0	0	0	0	100
DEL	Ridley Township	P C	36	31	21,974,104	20,784,517	1,189,587	35	95
DEL	Sharon Hill Borough	N1 C	7	2	1,177,706	780,952	396,754	113	66
DEL	Sharon Hill Borough	N2 U	4	0	0	0	0	0	100
DEL	Sharon Hill Borough	P C	8	9	5,231,509	3,962,273	1,269,236	168	76
DEL	Springfield Township	N1 C	69	43	16,554,277	15,756,476	797,801	20	95
DEL	Springfield Township	N2 A	12	0	45,055	45,055	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Springfield Township	P C	30	31	24,793,751	16,425,981	8,367,770	263	66
DEL	Swarthmore Borough	N C	7	6	1,965,164	1,647,166	317,998	74	84
DEL	Swarthmore Borough	P C	9	6	5,206,531	3,878,274	1,328,257	144	74
DEL	Thornbury Township	N A	6	0	716,095	716,095	0	0	100
DEL	Tinicum Township	N C	19	2	2,545,583	2,883,069	-337,486	-30	113
DEL	Tinicum Township	P C	17	8	7,657,678	6,187,052	1,470,626	92	81
DEL	Trainer Borough	N C	3	2	644,526	661,168	-16,642	-13	103
DEL	Trainer Borough	P C	4	4	3,388,823	2,996,410	392,413	99	88
DEL	Upland Borough	N C	9	5	687,991	661,888	26,103	6	96
DEL	Upland Borough	P C	5	2	567,745	571,003	-3,258	-1	101
DEL	Upper Chichester Township	N1 C	18	9	2,977,660	2,346,338	631,322	61	79
DEL	Upper Chichester Township	N2 A	8	0	52,059	52,059	0	0	100
DEL	Upper Chichester Township	P C	20	16	17,092,182	11,384,182	5,708,000	264	67
DEL	Upper Darby Township	F C	54	23	30,692,347	22,828,043	7,864,304	128	74
DEL	Upper Darby Township	N C	204	131	65,367,937	66,978,260	-1,610,323	-14	102
DEL	Upper Darby Township	P C	132	131	79,891,276	62,988,924	16,902,352	129	79
DEL	Upper Providence Township	N C	9	4	1,229,748	1,126,497	103,251	21	92
DEL	Upper Providence Township	P C	13	8	6,307,726	4,978,186	1,329,540	105	79
DEL	Yeadon Borough	N1 U	7	0	0	0	0	0	100
DEL	Yeadon Borough	N2 A	12	0	872,587	872,587	0	0	100
DEL	Yeadon Borough	P C	11	19	7,305,738	5,637,799	1,667,939	171	77
ELK	Area Transportation Auth of North Central PA	N A	114	0	2,633,165	2,633,165	0	0	100
ELK	Fox Township	N A	8	0	568,162	568,162	0	0	100
ELK	Fox Township Water & Sewer Authority	N A	3	0	90,049	90,049	0	0	100
ELK	Highland Township	N C	2	2	74,167	55,377	18,790	31	75
ELK	Horton Township	N A	2	0	176,378	176,378	0	0	100
ELK	Jay Township	N A	4	0	225,560	225,560	0	0	100
ELK	Johnsonburg Borough	N C	5	3	1,162,398	1,241,084	-78,686	-37	107
ELK	Johnsonburg Borough	P C	3	3	1,751,181	1,395,631	355,550	175	80
ELK	Johnsonburg Municipal Authority	N C	8	4	1,512,556	1,462,966	49,590	13	97
ELK	Jones Township	N A	4	0	296,537	296,537	0	0	100
ELK	Ridgway Borough	N A	18	0	1,855,699	1,855,699	0	0	100
ELK	Ridgway Borough	P C	5	6	2,160,683	1,872,833	287,850	91	87
ELK	Ridgway Township	N C	3	3	626,660	680,224	-53,564	-43	109
ELK	St Marys Area Water Authority	N C	10	4	2,661,920	2,656,322	5,598	1	100
ELK	St Marys City	N C	30	19	3,926,758	4,173,341	-246,583	-17	106
ELK	St Marys City	P C	13	10	7,122,331	7,829,175	-706,844	-76	110
ERI	Albion Borough	N C	12	2	1,154,529	1,007,235	147,294	27	87
ERI	Albion Borough	P C	3	2	301,310	165,820	135,490	86	55
ERI	Amity Township	N A	2	0	74,908	74,908	0	0	100
ERI	Corry City	F C	5	9	3,016,223	2,652,405	363,818	126	88
ERI	Corry City	N C	26	20	5,759,380	7,324,640	-1,565,260	-149	127
ERI	Corry City	P C	11	12	5,375,827	5,665,333	-289,506	-40	105
ERI	Corry City Redevelopment Authority	N C	5	0	375,943	410,622	-34,679	-14	109
ERI	Edinboro Borough	N1 C	10	2	2,266,543	2,351,408	-84,865	-17	104

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ERI	Edinboro Borough	N2 A	5	0	229,433	229,433	0	0	100
ERI	Edinboro Borough	P C	8	7	3,742,691	3,664,169	78,522	14	98
ERI	Erie City	F C	133	202	101,468,226	69,721,302	31,746,924	300	69
ERI	Erie City	N C	321	380	104,706,677	88,840,964	15,865,713	97	85
ERI	Erie City	P C	171	251	127,214,426	88,362,785	38,851,641	273	69
ERI	Erie City Housing Authority	N A	59	0	7,929,749	7,929,749	0	0	100
ERI	Erie City Water Authority	N1 C	88	50	27,030,829	27,430,762	-399,933	-8	101
ERI	Erie City Water Authority	N2 A	34	0	733,379	733,379	0	0	100
ERI	Erie County Housing Authority	N C	29	14	4,215,003	3,815,495	399,508	37	91
ERI	Erie Metropolitan Transit Authority	N1 C	115	81	11,064,289	9,851,532	1,212,757	21	89
ERI	Erie Metropolitan Transit Authority	N2 C	10	6	1,843,016	1,287,140	555,876	105	70
ERI	Erie Metropolitan Transit Authority	N3 A	12	0	165,070	165,070	0	0	100
ERI	Erie Parking Authority	N1 C	11	6	938,659	1,013,404	-74,745	-21	108
ERI	Erie Parking Authority	N2 A	27	0	2,737,548	2,737,548	0	0	100
ERI	Erie Regional Airport Authority	N C	30	5	2,502,214	2,100,472	401,742	25	84
ERI	Erie Western Port Authority	N C	8	2	2,145,456	2,070,890	74,566	23	97
ERI	Fairview Township	N C	11	4	3,777,902	3,777,846	56	0	100
ERI	Fairview Township	P C	0	1	87,998	638,897	-550,899	*	726
ERI	Girard Borough	N1 C	7	3	200,907	261,265	-60,358	-16	130
ERI	Girard Borough	N2 C	1	0	61,766	85,928	-24,162	-36	139
ERI	Girard Borough	P C	4	4	1,906,222	1,702,036	204,186	71	89
ERI	Girard Township	N A	6	0	324,061	324,061	0	0	100
ERI	Greene Township	N A	9	0	484,768	484,768	0	0	100
ERI	Greenfield Township	N C	4	1	440,298	442,831	-2,533	-2	101
ERI	Harborcreek Township	N C	26	20	5,731,730	4,944,746	786,984	60	86
ERI	Harborcreek Township Sewer Authority	N A	4	0	179,586	179,586	0	0	100
ERI	Lake City Borough	N A	3	0	161,407	161,407	0	0	100
ERI	Lake City Borough	P C	3	1	869,997	861,325	8,672	5	99
ERI	Lawrence Park Township	N C	3	1	551,127	724,224	-173,097	-147	131
ERI	Lawrence Park Township	P C	8	5	2,512,820	2,779,450	-266,630	-53	111
ERI	Le Boeuf Township	N A	3	0	237,215	237,215	0	0	100
ERI	McKean Township	N C	6	3	879,991	583,509	296,482	105	66
ERI	Millcreek Township	N C	124	53	29,161,507	26,329,523	2,831,984	40	90
ERI	Millcreek Township	P C	57	49	34,868,112	30,678,050	4,190,062	80	88
ERI	North East Borough	N C	29	8	5,391,177	5,184,390	206,787	14	96
ERI	North East Borough	P C	5	4	3,160,258	3,458,151	-297,893	-77	109
ERI	North East Township	N A	13	0	783,805	783,805	0	0	100
ERI	Springfield Township	N A	3	0	133,830	133,830	0	0	100
ERI	Summit Township	N A	22	0	2,182,647	2,182,647	0	0	100
ERI	Summit Township Water Authority	N A	7	0	704,437	704,437	0	0	100
ERI	Union City Borough	N C	3	1	405,133	415,343	-10,210	-8	103
ERI	Union City Borough	P C	2	4	625,031	1,471,658	-846,627	-1,043	235
ERI	Union City Municipal Authority	N A	5	0	444,861	444,861	0	0	100
ERI	Union Township	N A	3	0	175,355	175,355	0	0	100
ERI	Venango Township	N A	5	0	93,305	93,305	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ERI	Washington Township	N A	9	0	699,065	699,065	0	0	100
ERI	Waterford Borough	N C	2	1	49,136	74,217	-25,081	-47	151
ERI	Waterford Borough Municipal Authority	N C	3	2	324,752	341,548	-16,796	-14	105
ERI	Waterford Township	N A	5	0	155,303	155,303	0	0	100
ERI	Wayne Township	N A	3	0	51,120	51,120	0	0	100
ERI	Wesleyville Borough	N C	2	2	345,280	544,866	-199,586	-274	158
ERI	Wesleyville Borough	P C	6	2	1,649,252	1,528,342	120,910	34	93
FAY	Belle Vernon Borough	N C	0	0	20,387	37,460	-17,073	*	184
FAY	Belle Vernon Borough Municipal Authority	N A	7	0	651,687	651,687	0	0	100
FAY	Brownsville Borough	N U	2	0	0	0	0	0	100
FAY	Brownsville Borough	P C	2	6	817,869	666,199	151,670	187	81
FAY	Brownsville Municipal Authority	N U	4	0	0	0	0	0	100
FAY	Bullskin Township	N1 A	3	0	672,669	672,669	0	0	100
FAY	Bullskin Township	N2 U	7	0	0	0	0	0	100
FAY	Connellsville City	F C	0	9	1,605,998	1,132,506	473,492	*	71
FAY	Connellsville City	N C	11	5	2,173,965	2,552,531	-378,566	-96	117
FAY	Connellsville City	P C	13	20	7,407,456	5,788,175	1,619,281	196	78
FAY	Connellsville City Housing Authority	N A	8	0	564,601	564,601	0	0	100
FAY	Connellsville City Redevelopment Authority	N C	2	2	636,504	529,793	106,711	155	83
FAY	Connellsville Municipal Authority	N C	8	5	1,777,487	1,600,990	176,497	48	90
FAY	Connellsville Township	N1 A	2	0	46,371	46,371	0	0	100
FAY	Connellsville Township	N2 U	1	0	0	0	0	0	100
FAY	Connellsville Township	P C	0	1	58,902	362,557	-303,655	*	616
FAY	Dunbar Borough	P C	0	3	34,002	529,917	-495,915	*	1,558
FAY	Dunbar Township	N1 A	4	0	492,039	492,039	0	0	100
FAY	Dunbar Township	N2 U	3	0	0	0	0	0	100
FAY	Fairchance Borough	N1 C	0	3	178,810	425,848	-247,038	*	238
FAY	Fairchance Borough	N2 U	4	0	0	0	0	0	100
FAY	Fayette County Conservation District	N A	5	0	180,371	180,371	0	0	100
FAY	Fayette County Housing Authority	N A	58	0	8,941,754	8,941,754	0	0	100
FAY	Fayette County Redevelopment Authority	N A	14	0	2,884,670	2,884,670	0	0	100
FAY	Franklin Township	N A	4	0	108,913	108,913	0	0	100
FAY	Georges Township	N1 A	4	0	367,629	367,629	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	238,954	238,954	0	0	100
FAY	Henry Clay Township	N A	4	0	188,035	188,035	0	0	100
FAY	Indian Creek Valley Water Authority	N A	8	0	935,462	935,462	0	0	100
FAY	Jefferson Township	N A	4	0	387,060	387,060	0	0	100
FAY	Luzerne Township	N1 A	5	0	643,462	643,462	0	0	100
FAY	Luzerne Township	N2 U	2	0	0	0	0	0	100
FAY	Luzerne Township	P C	1	0	47,425	1,588,689	-1,541,264	-4,129	3,350
FAY	Masontown Borough	N1 U	8	0	0	0	0	0	100
FAY	Masontown Borough	N2 C	1	1	236,681	183,811	52,870	118	78
FAY	Masontown Borough	P C	4	4	1,658,033	1,794,785	-136,752	-71	108

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	Menallen Township	N1 U	3	0	0	0	0	0	100
FAY	Menallen Township	N2 A	5	0	776,235	776,235	0	0	100
FAY	Nicholson Township	N1 C	1	1	218,617	212,433	6,184	18	97
FAY	Nicholson Township	N2 A	2	0	37,892	37,892	0	0	100
FAY	North Union Township	N1 A	3	0	759,541	759,541	0	0	100
FAY	North Union Township	N2 U	8	0	0	0	0	0	100
FAY	Perry Township	N A	2	0	94,830	94,830	0	0	100
FAY	Perryopolis Borough	N A	3	0	263,271	263,271	0	0	100
FAY	Perryopolis Borough	P C	2	1	227,844	163,007	64,837	90	72
FAY	Point Marion Borough	N U	3	0	0	0	0	0	100
FAY	Point Marion Borough	P A	0	0	129,677	129,677	0	*	100
FAY	Redstone Township	N A	7	0	641,753	641,753	0	0	100
FAY	Redstone Township	P C	1	2	316,646	1,301,573	-984,927	-2,323	411
FAY	S Connellsville Borough	N A	2	0	74,387	74,387	0	0	100
FAY	S Connellsville Borough	P C	1	1	358,406	406,696	-48,290	-171	113
FAY	Saltlick Township	N A	5	0	238,750	238,750	0	0	100
FAY	South Union Township	N U	8	0	0	0	0	0	100
FAY	South Union Township Sewage Authority	N U	2	0	0	0	0	0	100
FAY	Southwest Regional Police Department	P C	4	1	407,839	615,567	-207,728	-118	151
FAY	Springfield Township	N A	2	0	35,141	35,141	0	0	100
FAY	Springhill Township	N C	4	3	857,840	630,140	227,700	164	73
FAY	Stewart Township	N A	2	0	78,314	78,314	0	0	100
FAY	Uniontown City	F C	9	17	4,707,247	5,673,432	-966,185	-210	121
FAY	Uniontown City	N C	32	29	5,388,158	6,645,759	-1,257,601	-121	123
FAY	Uniontown City	P C	22	29	8,580,464	9,094,447	-513,983	-41	106
FAY	Washington Township	N C	3	2	815,189	585,035	230,154	165	72
FAY	Washington Township	P C	3	1	707,584	755,101	-47,517	-39	107
FAY	Washington Township Municipal Authority	N C	7	7	1,899,225	2,114,052	-214,827	-60	111
FAY	Wharton Township	N A	7	0	390,731	390,731	0	0	100
FAY	Wharton Township	P C	0	1	3,012	134,703	-131,691	*	4,472
FOR	Howe Township	N A	3	0	239,393	239,393	0	0	100
FOR	Jenks Township	N A	5	0	250,408	250,408	0	0	100
FOR	Tionesta Borough	N A	5	0	194,814	194,814	0	0	100
FRA	Antrim Township	N C	18	9	2,288,485	2,607,852	-319,367	-41	114
FRA	Bear Valley-Franklin Co. Joint Authority	N A	5	0	143,782	143,782	0	0	100
FRA	Chambersburg Borough	F C	22	17	6,539,994	5,257,563	1,282,431	88	80
FRA	Chambersburg Borough	N C	143	96	24,125,521	19,777,877	4,347,644	51	82
FRA	Chambersburg Borough	P C	35	20	13,471,283	11,643,335	1,827,948	78	86
FRA	Greencastle Borough	N C	15	6	1,766,951	1,645,597	121,354	19	93
FRA	Greencastle Borough	P C	4	2	598,958	1,239,362	-640,404	-318	207
FRA	Greene Township	N A	20	0	1,454,982	1,454,982	0	0	100
FRA	Greene Township Municipal Authority	N A	10	0	342,508	342,508	0	0	100
FRA	Guilford Township	N A	11	0	1,470,450	1,470,450	0	0	100
FRA	Guilford Township Authority	N C	9	2	1,149,073	1,188,792	-39,719	-11	103
FRA	Guilford Water Authority	N C	14	5	2,596,106	2,611,668	-15,562	-2	101

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FRA	Hamilton Township	N A	7	0	681,687	681,687	0	0	100
FRA	Lurgan Township	N A	5	0	208,167	208,167	0	0	100
FRA	Mercersburg Borough	N C	7	2	639,505	561,678	77,827	28	88
FRA	Mercersburg Borough	P C	2	2	174,028	303,172	-129,144	-143	174
FRA	Mont Alto Borough	N A	6	0	389,319	389,319	0	0	100
FRA	Montgomery Township	N A	6	0	544,310	544,310	0	0	100
FRA	Peters Township	N1 C	3	1	496,711	518,668	-21,957	-15	104
FRA	Peters Township	N2 A	0	0	0	0	0	*	100
FRA	Peters Township Municipal Authority	N A	5	0	318,675	318,675	0	0	100
FRA	Quincy Township	N A	10	0	260,625	260,625	0	0	100
FRA	Saint Thomas Township Municipal Authority	N A	4	0	225,209	225,209	0	0	100
FRA	Southampton Township	N A	6	0	303,927	303,927	0	0	100
FRA	St Thomas Township	N A	4	0	115,882	115,882	0	0	100
FRA	Washington Township	N A	17	0	1,106,883	1,106,883	0	0	100
FRA	Washington Township	P C	11	4	4,869,138	3,946,397	922,741	139	81
FRA	Waynesboro Borough	N C	42	26	4,019,492	4,726,177	-706,685	-40	118
FRA	Waynesboro Borough	P C	17	15	3,407,518	3,888,207	-480,689	-51	114
FUL	McConnellsburg Borough	P C	0	2	561,233	403,102	158,131	*	72
GRE	Aleppo Township	N C	1	0	60,357	33,423	26,934	77	55
GRE	Carmichaels Borough Municipal Authority	N U	7	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	477,127	722,061	-244,934	-194	151
GRE	Center Township	N A	6	0	448,386	448,386	0	0	100
GRE	Cumberland Township	N A	8	0	411,357	411,357	0	0	100
GRE	Cumberland Township	P C	4	0	151,190	222,022	-70,832	-40	147
GRE	Dunkard Township	N A	7	0	212,159	212,159	0	0	100
GRE	Franklin Township	N A	10	0	2,479,519	2,479,519	0	0	100
GRE	Franklin Township Sewer Authority	N C	8	2	1,166,490	1,153,714	12,776	3	99
GRE	Greene County Housing Authority	N A	8	0	977,470	977,470	0	0	100
GRE	Jackson Township	N A	4	0	59,448	59,448	0	0	100
GRE	Jefferson Township	N A	7	0	519,935	519,935	0	0	100
GRE	Monongahela Township	N A	5	0	185,662	185,662	0	0	100
GRE	Morgan Township	N A	7	0	528,215	528,215	0	0	100
GRE	Morris Township	N A	6	0	243,138	243,138	0	0	100
GRE	Perry Township	N A	6	0	167,854	167,854	0	0	100
GRE	Richhill Township	N C	5	0	333,601	296,746	36,855	21	89
GRE	Southwestern Penna Water Authority	N C	38	15	11,245,606	9,696,863	1,548,743	63	86
GRE	Washington Township	N A	6	0	407,006	407,006	0	0	100
GRE	Wayne Township	N C	5	2	1,267,465	777,314	490,151	218	61
GRE	Waynesburg Borough	N1 C	4	0	385,419	1,138,062	-752,643	-535	295
GRE	Waynesburg Borough	N2 U	6	0	0	0	0	0	100
GRE	Waynesburg Borough	P C	8	4	2,514,235	2,353,662	160,573	46	94
GRE	Whiteley Township	N A	5	0	738,375	738,375	0	0	100
HUN	Henderson Township	N A	2	0	28,374	28,374	0	0	100
HUN	Huntingdon Borough	N C	34	24	7,386,852	7,338,707	48,145	3	99

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
HUN	Huntingdon Borough	P C	12	9	5,580,199	5,043,941	536,258	72	90
HUN	Huntingdon County Housing Authority	N A	19	0	852,367	852,367	0	0	100
HUN	Mount Union Borough	N C	9	6	2,199,547	1,986,236	213,311	60	90
HUN	Mount Union Borough	P C	5	3	960,974	1,438,381	-477,407	-271	150
HUN	Shirley Township	N C	3	1	117,605	106,154	11,451	12	90
IND	Armstrong Township	N C	3	0	252,047	315,039	-62,992	-72	125
IND	Blairsville Borough	N U	13	0	0	0	0	0	100
IND	Blairsville Borough	P C	3	4	855,087	2,638,248	-1,783,161	-1,144	309
IND	Blairsville/Indiana COG	N C	2	0	154,589	321,804	-167,215	-211	208
IND	Brush Valley Township	N A	3	0	124,297	124,297	0	0	100
IND	Burrell Township Sewer Authority	N C	3	0	333,955	293,138	40,817	31	88
IND	Burrell Township	N C	6	5	1,014,249	1,067,475	-53,226	-23	105
IND	Center Township	N C	8	10	2,049,290	1,971,605	77,685	19	96
IND	Central Indiana County Joint Sanitary Auth	N C	3	1	169,035	145,585	23,450	32	86
IND	Cherryhill Township	N A	4	0	220,527	220,527	0	0	100
IND	Clymer Borough	N C	2	3	234,170	234,429	-259	-1	100
IND	Clymer Borough	P C	1	0	78,768	84,501	-5,733	-18	107
IND	Conemaugh Township	N C	3	3	472,561	425,426	47,135	43	90
IND	Green Township	N C	5	0	215,540	290,054	-74,514	-55	135
IND	Highridge Water Authority	N A	14	0	585,008	585,008	0	0	100
IND	Homer City Borough	N C	9	5	1,836,194	1,622,158	214,036	56	88
IND	Homer City Borough	P C	2	1	1,045,251	820,517	224,734	219	78
IND	Indiana Borough	N1 C	24	9	2,514,545	2,605,257	-90,712	-9	104
IND	Indiana Borough	N2 C	8	8	2,813,820	2,445,718	368,102	86	87
IND	Indiana Borough	N3 A	1	0	3,761	3,761	0	0	100
IND	Indiana Borough	P C	22	14	9,424,463	9,451,591	-27,128	-2	100
IND	Indiana Co Solid Waste Authority	N A	11	0	498,243	498,243	0	0	100
IND	Indiana County Conservation District	N A	3	0	296,756	296,756	0	0	100
IND	Indiana County Housing Authority	N A	9	0	495,010	495,010	0	0	100
IND	Indiana County Municipal Services Authority	N A	23	0	1,091,502	1,091,502	0	0	100
IND	Lower Indiana County Municipal Authority	N C	0	3	186,164	194,127	-7,963	*	104
IND	Rayne Township	N C	6	3	193,385	219,821	-26,436	-15	114
IND	Saltsburg Borough	N C	3	0	223,217	364,821	-141,604	-148	163
IND	South Mahoning Township	N A	3	0	147,038	147,038	0	0	100
IND	Washington Township	N A	4	0	16,991	16,991	0	0	100
IND	West Mahoning Township	N A	3	0	65,645	65,645	0	0	100
IND	West Wheatfield Township	N C	4	1	296,243	254,052	42,191	38	86
IND	White Township	N A	27	0	2,187,199	2,187,199	0	0	100
IND	Young Township	N C	3	3	375,835	216,061	159,774	187	57
JEF	Beaver Township	N A	1	0	0	0	0	0	100
JEF	Brockway Area Sewage Authority	N C	4	2	720,675	622,252	98,423	56	86
JEF	Brockway Borough	N C	8	5	948,297	1,949,133	-1,000,836	-360	206
JEF	Brockway Borough	P C	2	3	876,831	838,596	38,235	44	96
JEF	Brockway Borough Municipal Authority	N C	4	4	773,911	835,539	-61,628	-39	108
JEF	Brookville Borough	N C	8	6	2,752,945	2,576,804	176,141	49	94

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
JEF	Brookville Borough	P C	5	7	1,825,714	2,359,826	-534,112	-193	129
JEF	Brookville Municipal Authority	N C	12	3	2,707,595	2,606,865	100,730	16	96
JEF	Eldred Township	N C	3	1	149,135	137,274	11,861	12	92
JEF	Falls Creek Borough	N C	6	1	208,454	202,786	5,668	5	97
JEF	Falls Creek Borough	P C	0	1	117,885	284,104	-166,219	*	241
JEF	Jefferson Conservation District	N C	5	1	673,781	722,690	-48,909	-29	107
JEF	Oliver Township	N A	3	0	0	0	0	0	100
JEF	Pine Creek Township	N C	3	0	118,352	78,063	40,289	37	66
JEF	Punxsutawney Borough	N A	23	0	560,336	560,336	0	0	100
JEF	Punxsutawney Borough	P C	8	8	2,533,543	1,732,285	801,258	201	68
JEF	Reynoldsville Borough	N A	3	0	361,213	361,213	0	0	100
JEF	Reynoldsville Borough	P C	2	3	659,103	419,806	239,297	354	64
JEF	Reynoldsville Water Authority	N A	6	0	522,442	522,442	0	0	100
JEF	Rose Township	N C	3	1	252,282	133,289	118,993	146	53
JEF	Snyder Township	N A	4	0	60,392	60,392	0	0	100
JEF	Sykesville Borough	N A	6	0	279,721	279,721	0	0	100
JEF	Sykesville Borough	P C	1	0	102,545	192,938	-90,393	-279	188
JEF	Warsaw Township	N A	3	0	97,289	97,289	0	0	100
JEF	Washington Township	N C	3	1	168,458	144,425	24,033	23	86
JEF	Winslow Township	N C	4	0	285,031	152,618	132,413	106	54
JUN	Fayette Township	N C	2	1	167,528	173,535	-6,007	-9	104
JUN	Juniata County Conservation District	N A	7	0	299,138	299,138	0	0	100
JUN	Mifflintown Borough	P C	0	1	116,816	83,154	33,662	*	71
JUN	Mifflintown Municipal Authority	N C	6	3	463,356	522,768	-59,412	-24	113
JUN	Twin Boroughs Sanitary Authority	N A	4	0	73,359	73,359	0	0	100
LAC	Abington Regional Wastewater Authority	N A	6	0	299,932	299,932	0	0	100
LAC	Archbald Borough	N A	11	0	651,062	651,062	0	0	100
LAC	Archbald Borough	P C	5	2	1,740,885	1,697,959	42,926	12	98
LAC	Blakely Borough	N C	16	6	2,419,923	2,904,119	-484,196	-74	120
LAC	Blakely Borough	P C	5	5	1,825,167	1,830,790	-5,623	-2	100
LAC	Carbondale City	F C	6	4	3,963,562	3,415,310	548,252	106	86
LAC	Carbondale City	N A	10	0	943,602	943,602	0	0	100
LAC	Carbondale City	P C	9	20	6,420,726	5,203,029	1,217,697	171	81
LAC	Carbondale City Housing Authority	N A	9	0	1,040,047	1,040,047	0	0	100
LAC	Clarks Summit Borough	N A	8	0	683,415	683,415	0	0	100
LAC	Clarks Summit Borough	P C	4	2	2,163,730	1,569,517	594,213	184	73
LAC	Covington Township	N C	5	0	647,742	365,494	282,248	128	56
LAC	Covington Township	P C	4	0	220,173	207,357	12,816	8	94
LAC	Dalton Borough	N C	3	1	287,226	274,141	13,085	16	95
LAC	Dalton Borough	P C	1	2	337,145	215,401	121,744	235	64
LAC	Dickson City Borough	N1 C	14	4	2,264,519	2,207,101	57,418	9	97
LAC	Dickson City Borough	N2 A	1	0	6,861	6,861	0	0	100
LAC	Dickson City Borough	P C	8	8	3,815,473	2,795,512	1,019,961	181	73
LAC	Dunmore Borough	F C	16	17	5,687,217	4,373,417	1,313,800	130	77
LAC	Dunmore Borough	N1 C	5	7	2,193,132	1,854,681	338,451	125	85

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAC	Dunmore Borough	N2 U	19	0	0	0	0	0	100
LAC	Dunmore Borough	P C	16	19	8,036,314	4,962,049	3,074,265	255	62
LAC	Glenburn Township	N C	2	0	93,412	100,621	-7,209	-10	108
LAC	Greenfield Township	N A	3	0	53,994	53,994	0	0	100
LAC	Jermyn Borough	N A	1	0	126,302	126,302	0	0	100
LAC	Jermyn Borough	P C	1	2	341,933	373,208	-31,275	-81	109
LAC	Jessup Borough	N A	3	0	68,910	68,910	0	0	100
LAC	Jessup Borough	P C	3	3	627,307	438,758	188,549	145	70
LAC	Lackawanna Co Heritage Valley Authority	N A	7	0	137,575	137,575	0	0	100
LAC	Lackawanna County Housing Authority	N A	53	0	7,248,075	7,248,075	0	0	100
LAC	Lackawanna County Transit System Auth	N1 C	77	61	4,483,146	3,362,386	1,120,760	28	75
LAC	Lackawanna County Transit System Auth	N2 A	14	0	263,910	263,910	0	0	100
LAC	Lackawanna County Transit System Auth	N3 A	25	0	119,984	119,984	0	0	100
LAC	Lackawanna River Basin Sewer Authority	N A	34	0	4,177,412	4,177,412	0	0	100
LAC	Mayfield Borough	N A	2	0	142,234	142,234	0	0	100
LAC	Mayfield Borough	P A	1	0	27,257	27,257	0	0	100
LAC	Moosic Borough	N1 C	8	11	2,278,912	1,740,196	538,716	152	76
LAC	Moosic Borough	N2 A	3	0	10,227	10,227	0	0	100
LAC	Moosic Borough	P C	7	1	2,943,268	3,162,235	-218,967	-40	107
LAC	Moscow Borough	N C	4	0	114,475	77,745	36,730	28	68
LAC	Moscow Borough	P C	3	1	583,703	834,266	-250,563	-209	143
LAC	Newton Township	N C	0	1	205,102	150,314	54,788	*	73
LAC	Newton Township	P C	0	1	343,298	161,635	181,663	*	47
LAC	Old Forge Borough	N1 U	6	0	0	0	0	0	100
LAC	Old Forge Borough	N2 A	3	0	128,870	128,870	0	0	100
LAC	Old Forge Borough	P C	5	3	1,421,110	2,349,622	-928,512	-436	165
LAC	Olyphant Borough	N C	11	6	946,902	939,176	7,726	2	99
LAC	Olyphant Borough	P C	3	5	2,197,908	1,599,574	598,334	304	73
LAC	Ransom Township	N C	2	0	280,645	288,580	-7,935	-9	103
LAC	Roaring Brook Township	N C	2	0	201,425	173,708	27,717	29	86
LAC	Roaring Brook Township	P C	1	1	628,241	322,918	305,323	569	51
LAC	Scott Township	N A	3	0	151,444	151,444	0	0	100
LAC	Scott Township	P C	3	3	1,332,021	1,323,846	8,175	5	99
LAC	Scranton City	F C	124	213	101,237,118	17,619,002	83,618,116	955	17
LAC	Scranton City	N1 C	136	119	12,388,068	3,376,150	9,011,918	171	27
LAC	Scranton City	N2 U	87	0	0	0	0	0	100
LAC	Scranton City	P C	144	175	95,423,666	29,702,124	65,721,542	664	31
LAC	Scranton City Housing Authority	N A	67	0	9,410,769	9,410,769	0	0	100
LAC	Scranton Sewer Authority	N1 U	74	0	0	0	0	0	100
LAC	Scranton Sewer Authority	N2 A	11	0	264,389	264,389	0	0	100
LAC	Scranton/Lackawanna Health & Welfare Auth	N A	1	0	83,194	83,194	0	0	100
LAC	South Abington Township	N C	13	2	2,452,959	2,365,361	87,598	13	96
LAC	South Abington Township	P C	10	7	5,732,296	4,401,139	1,331,157	176	77
LAC	Taylor Borough	N A	11	0	704,231	704,231	0	0	100
LAC	Taylor Borough	P C	7	5	3,437,645	3,054,288	383,357	71	89

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAC	Throop Borough	N C	14	4	1,662,512	1,493,644	168,868	30	90
LAC	Throop Borough	P C	6	3	2,403,393	1,800,553	602,840	151	75
LAC	Waverly Township	N1 A	3	0	641,320	641,320	0	0	100
LAC	Waverly Township	N2 A	1	0	0	0	0	0	100
LAC	Waverly Township	P C	3	0	204,131	277,833	-73,702	-43	136
LAN	Adamstown Borough	N A	3	0	198,599	198,599	0	0	100
LAN	Akron Borough	N A	7	0	366,975	366,975	0	0	100
LAN	Akron Borough	P C	5	3	1,566,377	1,095,214	471,163	124	70
LAN	Bart Township	N A	3	0	238,681	238,681	0	0	100
LAN	Brecknock Township	N C	5	3	621,234	647,751	-26,517	-13	104
LAN	Brecknock Township	P C	0	3	657,168	879,228	-222,060	*	134
LAN	Caernarvon Township	N A	6	0	551,145	551,145	0	0	100
LAN	Clay Township	N A	4	0	279,243	279,243	0	0	100
LAN	Colerain Township	N A	3	0	181,354	181,354	0	0	100
LAN	Columbia Borough	N A	22	0	1,127,677	1,127,677	0	0	100
LAN	Columbia Borough	P C	17	9	7,300,037	6,205,753	1,094,284	78	85
LAN	Conestoga Township	N C	2	1	536,646	390,234	146,412	156	73
LAN	Conoy Township	N A	4	0	145,187	145,187	0	0	100
LAN	Denver Borough	N A	9	0	385,786	385,786	0	0	100
LAN	Drumore Township	N A	0	0	23,950	23,950	0	*	100
LAN	Earl Township	N A	7	0	617,807	617,807	0	0	100
LAN	East Cocalico Township	N A	12	0	497,090	497,090	0	0	100
LAN	East Cocalico Township	P C	18	9	11,204,815	9,243,755	1,961,060	128	82
LAN	East Donegal Township	N C	7	5	2,714,880	2,270,699	444,181	117	84
LAN	East Drumore Township	N A	2	0	50,018	50,018	0	0	100
LAN	East Earl Township	N A	10	0	480,605	480,605	0	0	100
LAN	East Earl Township	P C	10	1	723,537	1,566,444	-842,907	-135	216
LAN	East Hempfield Township	N C	25	10	5,025,138	4,726,263	298,875	22	94
LAN	East Hempfield Township	P C	32	18	11,238,540	8,498,295	2,740,245	114	76
LAN	East Lampeter Township	N C	24	14	3,009,775	3,212,388	-202,613	-17	107
LAN	East Lampeter Township	P C	34	14	18,047,369	17,408,807	638,562	21	96
LAN	East Petersburg Borough	N A	6	0	225,304	225,304	0	0	100
LAN	Eden Township	N A	2	0	55,728	55,728	0	0	100
LAN	Elizabeth Township	N C	3	0	551,069	465,524	85,545	53	84
LAN	Elizabethtown Area Water Authority	N A	10	0	415,737	415,737	0	0	100
LAN	Elizabethtown Borough	N A	23	0	1,096,055	1,096,055	0	0	100
LAN	Elizabethtown Borough	P C	16	7	8,980,548	8,202,228	778,320	55	91
LAN	Ephrata Borough	N1 C	55	43	12,724,672	12,536,920	187,752	6	99
LAN	Ephrata Borough	N2 A	2	0	12,048	12,048	0	0	100
LAN	Ephrata Borough	P C	26	19	15,114,226	14,087,460	1,026,766	42	93
LAN	Ephrata Township	N A	5	0	596,005	596,005	0	0	100
LAN	Fulton Township	N A	2	0	173,537	173,537	0	0	100
LAN	Lancaster Airport Authority	N A	16	0	883,496	883,496	0	0	100
LAN	Lancaster Area Sewer Authority	N C	38	18	7,866,623	7,549,121	317,502	14	96
LAN	Lancaster City	F C	59	136	51,418,395	42,651,725	8,766,670	210	83

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Lancaster City	N1 C	299	49	14,549,372	11,378,965	3,170,407	23	78
LAN	Lancaster City	N2 A	382	0	7,618,531	7,618,531	0	0	100
LAN	Lancaster City	P C	143	151	80,060,994	67,481,143	12,579,851	116	84
LAN	Lancaster City Housing Authority	N A	35	0	4,046,383	4,046,383	0	0	100
LAN	Lancaster City Parking Authority	N C	20	15	1,294,328	1,526,397	-232,069	-52	118
LAN	Lancaster Co Solid Waste Management Auth	N A	88	0	12,306,678	12,306,678	0	0	100
LAN	Lancaster County Redevelopment Authority	N A	19	0	1,266,957	1,266,957	0	0	100
LAN	Lancaster Township	N C	13	10	3,343,831	3,142,987	200,844	29	94
LAN	Leacock Township	N A	7	0	439,881	439,881	0	0	100
LAN	Lititz Borough	N C	15	6	3,566,740	2,238,466	1,328,274	159	63
LAN	Lititz Borough	P C	13	5	5,805,431	5,376,039	429,392	42	93
LAN	Little Britain Township	N A	3	0	95,570	95,570	0	0	100
LAN	Manheim Area Water and Sewer Authority	N A	11	0	67,607	67,607	0	0	100
LAN	Manheim Borough	N C	6	3	301,140	313,883	-12,743	-5	104
LAN	Manheim Borough	P C	15	6	2,482,704	2,604,510	-121,806	-13	105
LAN	Manheim Township	N1 C	70	28	17,241,422	14,776,413	2,465,009	66	86
LAN	Manheim Township	N2 A	11	0	61,200	61,200	0	0	100
LAN	Manheim Township	P C	63	29	29,892,844	26,729,605	3,163,239	58	89
LAN	Manor Township	N C	16	15	5,133,624	4,413,496	720,128	96	86
LAN	Manor Township	P C	18	10	6,839,559	6,620,860	218,699	15	97
LAN	Marietta Borough	N A	4	0	292,823	292,823	0	0	100
LAN	Martic Township	N C	2	0	42,355	48,691	-6,336	-8	115
LAN	Millersville Borough	N C	18	8	2,477,207	2,441,665	35,542	4	99
LAN	Millersville Borough	P C	13	6	5,033,104	4,235,005	798,099	81	84
LAN	Mount Joy Borough Authority	N C	13	4	1,633,725	1,883,822	-250,097	-37	115
LAN	Mount Joy Township Authority	N C	0	2	364,939	477,121	-112,182	*	131
LAN	Mt Joy Borough	N C	12	3	1,700,757	1,651,595	49,162	10	97
LAN	Mt Joy Borough	P C	10	9	4,754,409	4,446,697	307,712	37	94
LAN	Mt Joy Township	N C	9	2	1,499,618	1,659,316	-159,698	-31	111
LAN	New Holland Borough	N A	20	0	3,831,422	3,831,422	0	0	100
LAN	New Holland Borough	P C	13	6	4,315,890	3,945,014	370,876	30	91
LAN	Northern Lancaster County Authority	N C	5	2	864,994	793,878	71,116	29	92
LAN	Northern Lancaster County Regional Police	N A	2	0	6,916	6,916	0	0	100
LAN	Northern Lancaster County Regional Police	P C	25	12	8,474,359	8,445,919	28,440	2	100
LAN	Northwest Regional Police Department	N C	1	1	68,468	53,955	14,513	38	79
LAN	Northwest Regional Police Department	P C	16	3	6,938,627	5,822,257	1,116,370	85	84
LAN	Paradise Township	N C	3	1	601,087	641,142	-40,055	-25	107
LAN	Penn Township	N C	10	3	1,239,109	1,266,259	-27,150	-5	102
LAN	Pequea Township	N A	3	0	56,168	56,168	0	0	100
LAN	Providence Township	N C	7	2	716,047	641,497	74,550	20	90
LAN	Quarryville Borough	N C	5	1	930,102	959,424	-29,322	-11	103
LAN	Quarryville Borough	P C	4	1	720,522	510,187	210,335	77	71
LAN	Rapho Township	N C	9	3	647,554	720,865	-73,311	-17	111
LAN	Red Rose Transit Authority	N C	69	47	6,974,802	6,273,606	701,196	21	90
LAN	Sadsbury Township	N A	3	0	139,004	139,004	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Salisbury Township	N C	10	3	1,271,428	1,241,074	30,354	7	98
LAN	South Central Transit Authority	N C	43	11	2,184,179	2,039,941	144,238	7	93
LAN	Southern Regional Police Department	P C	8	1	2,030,102	2,136,326	-106,224	-20	105
LAN	Strasburg Borough	N C	6	3	1,080,183	867,908	212,275	63	80
LAN	Strasburg Borough	P C	4	1	1,771,809	1,327,631	444,178	145	75
LAN	Strasburg Township	N C	2	0	282,212	343,470	-61,258	-83	122
LAN	Susquehanna Regional Police Department	N A	2	0	57,044	57,044	0	0	100
LAN	Susquehanna Regional Police Department	P C	14	5	3,814,815	3,553,377	261,438	25	93
LAN	Upper Leacock Township	N A	15	0	1,597,731	1,597,731	0	0	100
LAN	Warwick Township	N C	12	5	2,620,715	2,535,714	85,001	12	97
LAN	Warwick Township Municipal Authority	N C	6	4	1,497,875	1,518,882	-21,007	-7	101
LAN	West Cocalico Township	N A	7	0	201,613	201,613	0	0	100
LAN	West Donegal Township	N A	6	0	141,080	141,080	0	0	100
LAN	West Earl Township	N C	9	1	1,148,223	1,120,508	27,715	6	98
LAN	West Earl Township	P C	6	2	1,701,785	1,497,254	204,531	44	88
LAN	West Hempfield Township	N C	16	6	1,830,559	1,765,939	64,620	9	96
LAN	West Hempfield Township	P C	19	5	6,871,075	5,512,856	1,358,219	87	80
LAN	West Lampeter Township	N C	13	3	1,480,558	1,443,911	36,647	5	98
LAN	West Lampeter Township	P C	12	1	5,529,887	5,741,623	-211,736	-21	104
LAW	Ellwood City Borough	F C	1	4	654,392	452,633	201,759	424	69
LAW	Ellwood City Borough	N C	28	19	4,812,413	4,557,777	254,636	18	95
LAW	Ellwood City Borough	P C	8	16	8,584,409	7,051,172	1,533,237	202	82
LAW	Hickory Township	N A	1	0	8,042	8,042	0	0	100
LAW	Lawrence County Housing Authority	N A	22	0	1,738,309	1,738,309	0	0	100
LAW	Mahoning Township	N A	3	0	108,778	108,778	0	0	100
LAW	Mahoning Township	P C	2	0	386,117	281,750	104,367	91	73
LAW	Neshannock Township	N1 C	11	3	1,841,500	1,396,587	444,913	96	76
LAW	Neshannock Township	N2 A	3	0	21,210	21,210	0	0	100
LAW	Neshannock Township	P C	7	2	1,283,985	1,400,283	-116,298	-28	109
LAW	New Beaver Borough	N A	2	0	42,344	42,344	0	0	100
LAW	New Castle Area Transit Authority	N A	47	0	5,519,858	5,519,858	0	0	100
LAW	New Castle City	F C	22	56	17,638,488	10,510,913	7,127,575	430	60
LAW	New Castle City	N C	48	57	11,161,841	7,778,738	3,383,103	158	70
LAW	New Castle City	P C	36	58	20,517,912	11,144,071	9,373,841	397	54
LAW	New Castle Sanitation Authority	N1 U	16	0	0	0	0	0	100
LAW	New Castle Sanitation Authority	N2 C	2	0	792,764	1,002,698	-209,934	-104	126
LAW	New Wilmington Borough	N A	9	0	2,571,850	2,571,850	0	0	100
LAW	New Wilmington Borough	P C	5	2	1,156,189	1,675,722	-519,533	-164	145
LAW	North Beaver Township	N A	3	0	151,044	151,044	0	0	100
LAW	Pulaski Township	N A	3	0	269,962	269,962	0	0	100
LAW	Pulaski Township	P C	2	1	327,350	535,176	-207,826	-227	163
LAW	Shenango Township	N1 U	5	0	0	0	0	0	100
LAW	Shenango Township	N2 A	2	0	202,117	202,117	0	0	100
LAW	Shenango Township	P C	7	4	1,028,353	948,973	79,380	22	92
LAW	Slippery Rock Township	N C	3	0	347,070	24,453	322,617	308	7

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAW	Taylor Township	N A	5	0	62,082	62,082	0	0	100
LAW	Union Township	N A	7	0	341,929	341,929	0	0	100
LAW	Union Township	P C	6	1	581,036	297,662	283,374	91	51
LAW	Wilmington Township	N C	4	5	644,437	511,632	132,805	88	79
LEB	Annville Township	N C	10	10	1,682,623	1,288,291	394,332	93	77
LEB	Annville Township	p C	4	4	979,508	742,515	236,993	85	76
LEB	Bethel Township	N C	4	3	325,916	245,910	80,006	54	75
LEB	Bethel Township	P A	0	0	577,332	577,332	0	*	100
LEB	Cleona Borough	N A	2	0	22,081	22,081	0	0	100
LEB	Cleona Borough	P C	4	1	687,963	685,086	2,877	1	100
LEB	Cornwall Borough	N C	10	4	1,624,084	1,483,298	140,786	31	91
LEB	Cornwall Borough	P C	6	0	1,618,734	1,800,283	-181,549	-39	111
LEB	East Hanover Township	N A	4	0	72,706	72,706	0	0	100
LEB	Fredericksburg Sewer & Water Authority	N C	5	0	205,400	220,345	-14,945	-10	107
LEB	Greater Lebanon Refuse Authority	N C	30	4	4,969,183	4,952,085	17,098	1	100
LEB	Heidelberg Township	N C	4	1	407,374	906,813	-499,439	-300	223
LEB	Heidelberg Township	P C	0	1	82,776	1,008,642	-925,866	*	1,219
LEB	Jackson Township	N C	5	3	1,015,460	988,979	26,481	12	97
LEB	Jonestown Borough	N A	1	0	43,795	43,795	0	0	100
LEB	Lebanon City	F C	21	23	7,397,481	6,575,398	822,083	54	89
LEB	Lebanon City	N C	25	55	9,655,959	12,760,935	-3,104,976	-336	132
LEB	Lebanon City	P C	39	51	19,406,487	16,169,935	3,236,552	111	83
LEB	Lebanon City Authority	N1 C	66	7	12,253,994	10,552,121	1,701,873	51	86
LEB	Lebanon City Authority	N2 A	0	0	0	0	0	*	100
LEB	Lebanon Community Library	N C	6	5	376,101	567,543	-191,442	-90	151
LEB	Lebanon County Redevelopment Authority	N A	29	0	4,813,767	4,813,767	0	0	100
LEB	Millcreek Township	N C	4	1	294,276	313,989	-19,713	-9	107
LEB	Millcreek Township	P C	2	0	466,543	374,326	92,217	59	80
LEB	Millcreek/Richland Jt. Sewer Authority	N A	1	0	200,479	200,479	0	0	100
LEB	Mt Gretna Borough	N C	5	1	937,824	1,002,220	-64,396	-23	107
LEB	Myerstown Borough	N A	8	0	761,969	761,969	0	0	100
LEB	Myerstown Borough	P C	0	3	986,985	1,170,119	-183,134	*	119
LEB	Myerstown Community Library Association	N A	4	0	125,098	125,098	0	0	100
LEB	Myerstown Water Authority	N A	3	0	221,430	221,430	0	0	100
LEB	North Cornwall Township	N C	6	0	436,943	533,119	-96,176	-37	122
LEB	North Cornwall Township	P C	9	7	3,521,645	2,709,722	811,923	109	77
LEB	North Lebanon Township	N C	16	3	2,614,506	2,462,820	151,686	21	94
LEB	North Lebanon Township	P C	11	7	3,625,457	3,162,396	463,061	48	87
LEB	North Londonderry Township	N C	20	5	2,351,439	2,428,480	-77,041	-7	103
LEB	North Londonderry Township	P C	9	0	1,582,774	1,733,693	-150,919	-21	110
LEB	Palmyra Borough	N C	17	11	4,178,036	3,055,642	1,122,394	158	73
LEB	Palmyra Borough	P C	8	3	3,694,192	4,303,426	-609,234	-105	116
LEB	Richland Borough	N C	2	1	398,955	178,729	220,226	206	45
LEB	Richland Borough	P C	0	1	320,420	292,631	27,789	*	91
LEB	South Lebanon Township	N1 C	8	7	3,566,368	3,090,849	475,519	92	87

TABLE I

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEB	South Lebanon Township	N2 A	1	0	0	0	0	*	100
LEB	South Lebanon Township	P C	6	6	3,310,013	2,877,765	432,248	88	87
LEB	South Londonderry Township	N C	15	6	1,988,714	1,614,944	373,770	48	81
LEB	South Londonderry Township	P C	7	2	1,817,584	1,734,537	83,047	15	95
LEB	Swatara Township	N C	5	0	207,559	239,732	-32,173	-15	116
LEB	Union Township	N C	4	4	300,424	263,914	36,510	29	88
LEB	West Cornwall Township	N C	1	1	112,890	104,323	8,567	27	92
LEH	Alburtis Borough	N A	5	0	315,437	315,437	0	0	100
LEH	Alburtis Borough	P C	4	2	987,191	808,075	179,116	83	82
LEH	Allentown City	F C	122	216	115,786,765	103,009,149	12,777,616	142	89
LEH	Allentown City	N1 C	1	157	16,855,546	16,260,482	595,064	916	96
LEH	Allentown City	N2 C	410	385	155,224,953	144,191,417	11,033,536	47	93
LEH	Allentown City	P C	208	278	166,279,725	148,553,041	17,726,684	103	89
LEH	Allentown City Housing Authority	N A	45	0	4,433,945	4,433,945	0	0	100
LEH	Allentown City Parking Authority	N1 A	20	0	528,897	528,897	0	0	100
LEH	Allentown City Parking Authority	N2 A	14	0	261,167	261,167	0	0	100
LEH	Allentown City Parking Authority	N3 C	9	5	3,004,969	3,212,582	-207,613	-47	107
LEH	Catasauqua Borough	N C	17	2	2,427,108	2,545,925	-118,817	-14	105
LEH	Catasauqua Borough	P C	8	8	3,813,407	3,098,441	714,966	137	81
LEH	Coopersburg Borough	N C	6	2	1,450,577	1,688,431	-237,854	-71	116
LEH	Coopersburg Borough	P C	7	1	1,584,303	1,534,342	49,961	11	97
LEH	Coplay Borough	N1 U	5	0	0	0	0	0	100
LEH	Coplay Borough	N2 A	3	0	159,833	159,833	0	0	100
LEH	Coplay Borough	P C	4	2	1,075,157	1,412,652	-337,495	-154	131
LEH	Coplay/Whitehall Sewer Authority	N C	9	4	2,249,477	2,096,826	152,651	32	93
LEH	Emmaus Borough	N C	34	17	7,190,459	5,044,262	2,146,197	114	70
LEH	Emmaus Borough	P C	18	16	7,975,868	6,227,859	1,748,009	115	78
LEH	Fountain Hill Borough	N C	9	2	1,042,451	803,950	238,501	56	77
LEH	Fountain Hill Borough	P C	7	9	4,023,653	2,411,048	1,612,605	307	60
LEH	Hanover Township	N A	10	0	536,015	536,015	0	0	100
LEH	Heidelberg Township	N A	4	0	202,383	202,383	0	0	100
LEH	Lehigh County Authority	N C	148	18	20,173,343	19,138,400	1,034,943	11	95
LEH	Lehigh County Housing Authority	N A	66	0	2,685,730	2,685,730	0	0	100
LEH	Lehigh Northampton Airport Authority	N1 C	58	21	5,876,085	6,074,933	-198,848	-7	103
LEH	Lehigh Northampton Airport Authority	N2 C	34	34	5,437,808	5,539,967	-102,159	-6	102
LEH	Lehigh Northampton Airport Authority	N3 A	40	0	741,632	741,632	0	0	100
LEH	Lehigh Northampton Airport Authority	N4 A	59	0	260,124	260,124	0	0	100
LEH	Lehigh/Northampton Transportation Authority	N1 C	164	108	14,913,234	11,501,177	3,412,057	44	77
LEH	Lehigh/Northampton Transportation Authority	N2 C	26	17	5,128,702	4,372,994	755,708	53	85
LEH	Lower Macungie Township	N A	41	0	6,490,265	6,490,265	0	0	100
LEH	Lower Milford Township	N A	5	0	400,773	400,773	0	0	100
LEH	Lower Milford Township	P A	2	0	141,250	141,250	0	0	100
LEH	Lowhill Township	N A	4	0	203,720	203,720	0	0	100
LEH	Lynn Township	N1 C	5	5	472,973	415,228	57,745	26	88
LEH	Lynn Township	N2 A	7	0	54,844	54,844	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	Macungie Borough	N C	8	5	1,628,112	1,588,096	40,016	10	98
LEH	Macungie Borough	P C	5	2	1,032,633	877,232	155,401	46	85
LEH	North Whitehall Township	N A	16	0	2,184,359	2,184,359	0	0	100
LEH	Salisbury Township	N C	31	28	13,940,263	12,858,314	1,081,949	57	92
LEH	Salisbury Township	P C	17	10	5,629,605	4,459,248	1,170,357	82	79
LEH	Slatington Borough	N A	11	0	541,751	541,751	0	0	100
LEH	Slatington Borough	P C	6	6	2,267,498	1,601,085	666,413	152	71
LEH	South Whitehall Township	N1 C	26	20	10,825,711	8,287,828	2,537,883	141	77
LEH	South Whitehall Township	N2 C	32	16	8,812,149	7,204,322	1,607,827	90	82
LEH	South Whitehall Township	N3 A	0	0	0	0	0	*	100
LEH	South Whitehall Township	P C	33	25	16,283,109	13,610,189	2,672,920	97	84
LEH	Upper Macungie Township	N C	40	20	6,229,555	5,948,765	280,790	14	95
LEH	Upper Macungie Township	P C	27	9	7,534,406	8,372,715	-838,309	-42	111
LEH	Upper Milford Township	N1 C	8	8	805,501	710,882	94,619	24	88
LEH	Upper Milford Township	N2 A	3	0	9,399	9,399	0	0	100
LEH	Upper Saucon Township	N1 C	35	15	7,105,327	6,079,805	1,025,522	52	86
LEH	Upper Saucon Township	N2 A	3	0	17,361	17,361	0	0	100
LEH	Upper Saucon Township	P C	20	8	6,124,763	5,424,918	699,845	46	89
LEH	Washington Township	N C	9	4	1,098,901	1,117,050	-18,149	-5	102
LEH	Weisenberg Township	N A	8	0	818,699	818,699	0	0	100
LEH	Whitehall Township	N1 C	66	30	20,399,662	20,360,044	39,618	1	100
LEH	Whitehall Township	N2 A	0	0	0	0	0	*	100
LEH	Whitehall Township	P C	45	31	26,430,184	25,659,100	771,084	18	97
LEH	Whitehall Township Authority	N C	7	1	3,660,882	3,785,250	-124,368	-27	103
LUZ	Ashley Borough	P C	0	5	793,387	1,328,726	-535,339	*	167
LUZ	Avoca Borough	N A	2	0	40,778	40,778	0	0	100
LUZ	Avoca Borough	P C	2	1	160,785	484,217	-323,432	-389	301
LUZ	Bear Creek Township	N C	3	2	151,138	154,803	-3,665	-4	102
LUZ	Black Creek Township	N A	7	0	379,960	379,960	0	0	100
LUZ	Butler Township	N A	13	0	779,143	779,143	0	0	100
LUZ	Butler Township	P C	9	3	1,619,730	1,739,155	-119,425	-22	107
LUZ	Conyngham Borough	N C	2	2	322,931	419,159	-96,228	-161	130
LUZ	Conyngham Borough	P C	2	0	388,248	599,160	-210,912	-229	154
LUZ	Dallas Borough	N C	3	3	249,069	254,796	-5,727	-5	102
LUZ	Dallas Borough	P C	4	3	1,475,140	1,337,988	137,152	56	91
LUZ	Dallas Township	N C	9	7	1,908,752	1,783,964	124,788	28	93
LUZ	Dallas Township	P C	9	5	2,594,647	3,966,238	-1,371,591	-261	153
LUZ	Dorrance Township	N A	3	0	118,950	118,950	0	0	100
LUZ	Dupont Borough	N A	3	0	40,213	40,213	0	0	100
LUZ	Dupont Borough	P C	0	1	377,491	906,074	-528,583	*	240
LUZ	Duryea Borough	N A	5	0	55,124	55,124	0	0	100
LUZ	Duryea Borough	P C	2	2	565,593	928,139	-362,546	-413	164
LUZ	Edwardsville Borough	F A	2	0	521,395	521,395	0	0	100
LUZ	Edwardsville Borough	N A	6	0	417,276	417,276	0	0	100
LUZ	Edwardsville Borough	P C	4	3	1,900,096	1,990,145	-90,049	-32	105

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Exeter Borough	N A	5	0	256,299	256,299	0	0	100
LUZ	Exeter Borough	P C	2	2	1,256,339	1,346,529	-90,190	-70	107
LUZ	Exeter Township	P B	1	0	105,243	105,243	0	0	100
LUZ	Fairview Township	N C	4	2	462,371	420,633	41,738	24	91
LUZ	Fairview Township	P C	5	3	1,476,627	938,803	537,824	184	64
LUZ	Forty Fort Borough	F C	4	2	1,648,581	1,683,432	-34,851	-13	102
LUZ	Forty Fort Borough	N A	5	0	189,403	189,403	0	0	100
LUZ	Forty Fort Borough	P C	5	8	2,366,815	1,681,830	684,985	293	71
LUZ	Foster Township	N U	3	0	0	0	0	0	100
LUZ	Freeland Borough	N C	2	1	148,055	338,191	-190,136	-229	228
LUZ	Freeland Borough	P C	3	3	946,323	1,357,186	-410,863	-293	143
LUZ	Freeland Borough Municipal Authority	N C	10	8	1,653,971	2,012,858	-358,887	-96	122
LUZ	Greater Hazleton Joint Sewer Authority	N C	29	12	2,256,646	1,370,861	885,785	50	61
LUZ	Hanover Township	N C	26	17	5,495,491	3,750,353	1,745,138	141	68
LUZ	Hanover Township	P C	14	14	9,352,963	4,539,951	4,813,012	445	49
LUZ	Harveys Lake Borough	P C	2	1	311,941	978,473	-666,532	-653	314
LUZ	Hazle Township	N1 U	7	0	0	0	0	0	100
LUZ	Hazle Township	N2 C	6	2	358,957	342,715	16,242	5	95
LUZ	Hazleton City	F C	21	34	20,888,771	10,156,221	10,732,550	865	49
LUZ	Hazleton City	N C	43	31	7,039,795	5,198,376	1,841,419	100	74
LUZ	Hazleton City	P C	38	41	37,528,221	21,267,396	16,260,825	633	57
LUZ	Hazleton City Housing Authority	N A	14	0	1,217,722	1,217,722	0	0	100
LUZ	Hazleton City Water Authority	N C	39	25	4,049,901	2,868,447	1,181,454	50	71
LUZ	Hazleton Public Transit Authority	N C	0	0	0	47,363	-47,363	*	*
LUZ	Hughestown Borough	N A	1	0	1,137	1,137	0	0	100
LUZ	Hughestown Borough	P C	0	1	134,328	185,967	-51,639	*	138
LUZ	Hunlock Township	N C	4	0	493,878	435,555	58,323	34	88
LUZ	Huntington Township	N C	3	1	715,890	710,008	5,882	6	99
LUZ	Jackson Township	N A	4	0	383,888	383,888	0	0	100
LUZ	Jackson Township	P C	2	1	693,863	535,925	157,938	212	77
LUZ	Jenkins Township	F C	3	1	543,459	626,049	-82,590	-60	115
LUZ	Jenkins Township	P C	3	1	634,326	615,880	18,446	11	97
LUZ	Kingston Borough	F C	27	8	6,669,289	5,220,883	1,448,406	83	78
LUZ	Kingston Borough	N C	27	27	5,539,840	3,569,727	1,970,113	158	64
LUZ	Kingston Borough	P C	19	21	9,640,535	6,355,373	3,285,162	280	66
LUZ	Kingston Township	N A	11	0	1,315,689	1,315,689	0	0	100
LUZ	Kingston Township	P C	10	4	2,656,724	3,476,495	-819,771	-134	131
LUZ	Lafin Borough	N C	1	1	99,889	109,877	-9,988	-22	110
LUZ	Lafin Borough	P C	0	0	168,459	450,142	-281,683	*	267
LUZ	Lake Township	N C	3	1	324,722	271,337	53,385	48	84
LUZ	Larksville Borough	F C	3	0	627,856	1,034,048	-406,192	-260	165
LUZ	Larksville Borough	P C	5	5	1,493,543	1,591,638	-98,095	-41	107
LUZ	Lehman Township	N A	5	0	147,599	147,599	0	0	100
LUZ	Lehman Township	P C	3	0	357,389	598,582	-241,193	-205	167
LUZ	Lower Lackawanna Valley Sanitary Authority	N U	19	0	0	0	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Luzerne Borough	P C	0	2	176,589	177,283	-694	*	100
LUZ	Luzerne County Conservation District	N A	8	0	222,758	222,758	0	0	100
LUZ	Luzerne County Housing Authority	N A	62	0	13,062,626	13,062,626	0	0	100
LUZ	Luzerne County Transportation Authority	N1 C	65	56	5,504,785	2,959,056	2,545,729	76	54
LUZ	Luzerne County Transportation Authority	N2 C	25	14	2,695,520	1,420,902	1,274,618	118	53
LUZ	Luzerne County Transportation Authority	N3 A	26	0	70,734	70,734	0	0	100
LUZ	Nanticoke City	F C	9	8	3,468,622	2,564,169	904,453	168	74
LUZ	Nanticoke City	N C	12	2	714,915	693,639	21,276	5	97
LUZ	Nanticoke City	P C	13	16	5,815,344	4,315,248	1,500,096	169	74
LUZ	Nanticoke City Housing Authority	N A	19	0	1,803,772	1,803,772	0	0	100
LUZ	Nescopeck Borough	N A	1	0	46,109	46,109	0	0	100
LUZ	Newport Township	F C	1	1	289,258	545,409	-256,151	-780	189
LUZ	Newport Township	N C	0	2	81,909	90,441	-8,532	*	110
LUZ	Newport Township	P C	1	5	568,962	731,898	-162,936	-425	129
LUZ	Pittston City	F C	7	5	2,642,198	2,658,886	-16,688	-5	101
LUZ	Pittston City	N C	21	15	3,120,784	2,941,328	179,456	23	94
LUZ	Pittston City	P C	9	10	4,830,604	2,848,211	1,982,393	397	59
LUZ	Pittston City Housing Authority	N A	10	0	959,229	959,229	0	0	100
LUZ	Pittston Township	N A	7	0	397,477	397,477	0	0	100
LUZ	Pittston Township	P C	5	2	505,369	346,223	159,146	90	69
LUZ	Plains Township	F A	16	0	1,484,999	1,484,999	0	0	100
LUZ	Plains Township	N C	16	14	3,179,687	2,070,069	1,109,618	149	65
LUZ	Plains Township	P C	19	11	5,972,951	3,596,293	2,376,658	184	60
LUZ	Plymouth Borough	F A	2	0	149,659	149,659	0	0	100
LUZ	Plymouth Borough	N A	4	0	72,534	72,534	0	0	100
LUZ	Plymouth Borough	P C	4	5	1,183,443	826,415	357,028	267	70
LUZ	Plymouth Township	N A	4	0	44,152	44,152	0	0	100
LUZ	Pringle Borough	N C	1	0	9,305	4,431	4,874	17	48
LUZ	Rice Township	N C	4	1	299,008	268,421	30,587	23	90
LUZ	Rice Township	P C	5	0	875,442	877,949	-2,507	-1	100
LUZ	Ross Township	N C	3	1	479,222	467,005	12,217	8	97
LUZ	Salem Township	N C	5	1	249,616	186,219	63,397	34	75
LUZ	Salem Township	P C	5	0	356,842	384,976	-28,134	-12	108
LUZ	Shickshinny Borough	P C	0	1	45,581	459,405	-413,824	*	1,008
LUZ	Sugarloaf Township	N C	5	3	676,449	655,037	21,412	11	97
LUZ	Sugarloaf Township	P C	2	2	506,351	591,177	-84,826	-82	117
LUZ	Swoyersville Borough	N A	8	0	480,560	480,560	0	0	100
LUZ	Swoyersville Borough	P C	5	3	1,446,622	1,879,614	-432,992	-172	130
LUZ	Union Township	N C	3	2	211,462	220,506	-9,044	-8	104
LUZ	West Hazleton Borough	F C	0	3	504,176	310,234	193,942	*	62
LUZ	West Hazleton Borough	N C	5	3	507,747	412,026	95,721	47	81
LUZ	West Hazleton Borough	P C	2	6	1,535,889	565,275	970,614	667	37
LUZ	West Pittston Borough	N C	8	4	795,779	733,485	62,294	24	92
LUZ	West Pittston Borough	P C	3	6	957,530	1,023,714	-66,184	-40	107
LUZ	White Haven Borough	N C	2	2	109,194	118,956	-9,762	-11	109

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	White Haven Borough	P C	2	1	699,217	768,063	-68,846	-80	110
LUZ	Wilkes Barre City	F1 C	0	74	17,275,022	7,956,229	9,318,793	*	46
LUZ	Wilkes Barre City	F2 C	69	32	26,778,996	23,541,158	3,237,838	70	88
LUZ	Wilkes Barre City	N C	120	163	41,456,578	21,692,262	19,764,316	353	52
LUZ	Wilkes Barre City	P1 C	0	86	17,145,009	6,606,283	10,538,726	*	39
LUZ	Wilkes Barre City	P2 C	77	30	27,780,930	21,189,859	6,591,071	112	76
LUZ	Wilkes Barre City Housing Authority	N A	39	0	4,731,702	4,731,702	0	0	100
LUZ	Wilkes Barre Township	N A	12	0	860,389	860,389	0	0	100
LUZ	Wilkes Barre Township	P C	12	7	4,400,302	3,845,903	554,399	72	87
LUZ	Wright Township	N C	5	0	1,675,716	1,850,256	-174,540	-59	110
LUZ	Wright Township	P C	7	5	2,545,977	2,493,440	52,537	11	98
LUZ	Wyoming Borough	P C	2	4	1,496,523	1,484,965	11,558	12	99
LUZ	Wyoming Valley Sanitary Authority	N A	103	0	11,954,369	11,954,369	0	0	100
LYC	Clinton Township	N A	2	0	59,897	59,897	0	0	100
LYC	Duboistown Borough	N C	2	3	184,805	181,099	3,706	6	98
LYC	Duboistown Borough	P C	1	1	303,260	416,349	-113,089	-1,012	137
LYC	Fairfield Township	N C	1	1	193,445	95,753	97,692	228	49
LYC	Hepburn Township	N A	1	0	52,796	52,796	0	0	100
LYC	Hughesville Borough	N C	4	3	666,012	594,811	71,201	46	89
LYC	Hughesville Borough	P C	1	3	794,132	578,360	215,772	373	73
LYC	Hughesville-Wolf Twp. Joint Muni. Authority	N A	3	0	231,534	231,534	0	0	100
LYC	Jersey Shore Borough	N C	8	10	1,267,976	1,132,474	135,502	45	89
LYC	Limestone Township	N A	2	0	89,540	89,540	0	0	100
LYC	Loyalsock Township	N1 U	8	0	0	0	0	0	100
LYC	Loyalsock Township	N2 C	7	5	1,683,452	1,687,308	-3,856	-1	100
LYC	Lycoming County Housing Authority	N A	27	0	1,797,036	1,797,036	0	0	100
LYC	Lycoming Sanitary Committee	N C	0	3	391,321	391,321	0	*	100
LYC	Montgomery Borough	N A	6	0	541,811	541,811	0	0	100
LYC	Montgomery Borough	P C	1	2	1,045,144	886,562	158,582	357	85
LYC	Montoursville Borough	N C	12	2	507,284	263,091	244,193	44	52
LYC	Montoursville Borough	P C	5	5	1,913,619	2,043,670	-130,051	-43	107
LYC	Muncy Borough	N C	4	7	1,112,716	1,013,122	99,594	73	91
LYC	Muncy Borough	P C	3	2	807,038	709,469	97,569	72	88
LYC	Muncy Creek Township	N A	4	0	134,782	134,782	0	0	100
LYC	Muncy Township	N A	1	0	10,663	10,663	0	0	100
LYC	Muncy Township	P C	1	0	217,003	224,402	-7,399	-11	103
LYC	Old Lycoming Township	N C	16	12	2,814,422	2,328,607	485,815	68	83
LYC	Old Lycoming Township	P C	9	5	2,967,629	3,300,450	-332,821	-66	111
LYC	Porter Township	N A	3	0	251,872	251,872	0	0	100
LYC	South Williamsport Borough	N C	11	7	1,498,287	1,332,692	165,595	38	89
LYC	South Williamsport Borough	P C	7	6	2,471,423	3,369,055	-897,632	-247	136
LYC	Tiadaghton Valley Regional Police	P C	9	4	1,775,931	1,851,375	-75,444	-18	104
LYC	Williamsport City	F C	24	79	31,050,925	25,448,976	5,601,949	319	82
LYC	Williamsport City	N C	116	54	22,583,642	18,812,539	3,771,103	75	83
LYC	Williamsport City	P C	39	75	40,653,024	34,057,054	6,595,970	225	84

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LYC	Williamsport Municipal Water Authority	N C	4	11	1,150,149	805,240	344,909	188	70
LYC	Williamsport Sanitary Authority	N C	7	8	982,995	744,356	238,639	67	76
LYC	Woodward Township	N C	1	0	127,152	99,194	27,958	72	78
MCK	Bradford City	F C	17	27	9,252,744	6,481,635	2,771,109	285	70
MCK	Bradford City	N C	62	40	11,205,937	7,898,130	3,307,807	145	70
MCK	Bradford City	P C	19	24	7,454,343	5,091,314	2,363,029	210	68
MCK	Bradford City Water Authority	N A	16	0	4,367,478	4,367,478	0	0	100
MCK	Bradford Regional Airport Authority	N C	4	2	339,602	544,453	-204,851	-125	160
MCK	Bradford Township	N C	12	8	2,510,440	2,226,112	284,328	61	89
MCK	Bradford Township	P C	5	5	1,952,658	2,019,341	-66,683	-19	103
MCK	Corydon Township	N C	3	2	527,829	535,901	-8,072	-7	102
MCK	Eldred Borough	N A	3	0	93,162	93,162	0	0	100
MCK	Eldred Township	N A	3	0	97,576	97,576	0	0	100
MCK	Foster Township	N C	7	4	459,755	566,061	-106,306	-41	123
MCK	Foster Township	P C	4	2	1,153,007	888,195	264,812	134	77
MCK	Hamilton Township	N A	2	0	155,829	155,829	0	0	100
MCK	Kane Borough	N C	10	9	1,362,881	1,394,073	-31,192	-8	102
MCK	Kane Borough	P C	4	6	1,748,099	2,209,056	-460,957	-273	126
MCK	Keating Township	N C	5	1	616,428	743,007	-126,579	-63	121
MCK	Lafayette Township	N C	3	2	642,594	440,693	201,901	153	69
MCK	Liberty Township	N C	3	4	301,289	273,501	27,788	25	91
MCK	McKean Co.Redevlopment & Housing Auth	N A	23	0	1,478,631	1,478,631	0	0	100
MCK	McKean County Solid Waste Authority	N C	0	4	516,399	861,372	-344,973	*	167
MCK	Mount Jewett Borough Authority	N C	0	1	13,957	81,493	-67,536	*	584
MCK	Mt Jewett Borough	N C	4	0	226,434	260,585	-34,151	-23	115
MCK	Mt Jewett Borough	P C	1	1	80,717	269,234	-188,517	-576	334
MCK	Otto Township	N A	4	0	114,768	114,768	0	0	100
MCK	Port Allegany Borough	N C	4	8	1,730,816	1,283,941	446,875	206	74
MCK	Port Allegany Borough	P C	3	2	967,083	651,660	315,423	191	67
MCK	Smethport Borough	N C	8	10	1,067,301	1,291,530	-224,229	-61	121
MCK	Smethport Borough	P C	1	0	128,574	429,326	-300,752	-520	334
MCK	Wetmore Township	N A	3	0	81,647	81,647	0	0	100
MER	Coolspring Jackson Lake Latonka Joint Auth	N A	1	0	1,039	1,039	0	0	100
MER	Coolspring Township	N C	2	1	77,669	72,123	5,546	8	93
MER	Delaware Township	N C	2	2	188,014	224,430	-36,416	-107	119
MER	Farrell City	F C	2	10	2,080,718	1,163,753	916,965	879	56
MER	Farrell City	N C	16	16	3,188,154	3,070,853	117,301	19	96
MER	Farrell City	P C	0	6	757,499	450,819	306,680	*	60
MER	Greene Township	N C	1	0	217,278	218,128	-850	-2	100
MER	Greenville Borough	F C	5	6	2,912,942	2,924,460	-11,518	-4	100
MER	Greenville Borough	N C	18	11	3,196,126	3,429,227	-233,101	-30	107
MER	Greenville Borough	P C	8	12	6,845,853	7,004,980	-159,127	-34	102
MER	Greenville Borough Municipal Authority	N C	11	5	681,618	767,994	-86,376	-21	113
MER	Grove City Borough	N C	33	25	7,885,523	6,856,422	1,029,101	58	87
MER	Grove City Borough	P C	11	9	2,657,583	2,295,579	362,004	48	86

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MER	Hempfield Township	N C	6	4	535,282	461,106	74,176	31	86
MER	Hempfield Township	P C	6	5	1,639,121	1,515,010	124,111	42	92
MER	Hermitage City	N C	65	34	16,755,388	16,025,160	730,228	21	96
MER	Hermitage City	P C	29	23	13,555,040	14,421,018	-865,978	-43	106
MER	Jefferson Township	P A	2	0	166,789	166,789	0	0	100
MER	Mercer Borough	N C	8	6	2,100,453	1,734,684	365,769	151	83
MER	Mercer Borough	P C	4	2	1,223,371	1,425,855	-202,484	-92	117
MER	Mercer County Housing Authority	N A	33	0	2,666,379	2,666,379	0	0	100
MER	Mercer County Regional Council Of Govern	N A	26	0	860,927	860,927	0	0	100
MER	Mercer County Reg. Planning Commission	N C	7	2	2,077,765	2,119,895	-42,130	-12	102
MER	Pine Township	N C	5	4	493,876	406,163	87,713	39	82
MER	Pymatuning Township	N C	3	2	411,950	492,941	-80,991	-117	120
MER	Pymatuning Township	P C	3	5	1,323,461	2,085,843	-762,382	-840	158
MER	Sandy Lake Borough	N C	2	3	292,441	293,491	-1,050	-1	100
MER	Sandy Lake Borough	P C	1	1	493,528	577,748	-84,220	-138	117
MER	Sharon City	F C	13	27	8,632,939	6,342,644	2,290,295	309	73
MER	Sharon City	N C	16	51	7,328,493	9,470,162	-2,141,669	-302	129
MER	Sharon City	P C	25	34	12,845,796	9,001,269	3,844,527	214	70
MER	Sharon Sanitary Authority	N C	21	0	1,176,033	1,107,776	68,257	6	94
MER	Sharpsville Borough	N C	11	9	5,348,805	4,635,450	713,355	124	87
MER	Sharpsville Borough	P C	4	6	2,228,119	2,808,549	-580,430	-237	126
MER	Shenango Township	N C	5	3	419,846	394,611	25,235	13	94
MER	Shenango Township	P C	5	0	115,788	29,619	86,169	41	26
MER	South Pymatuning Township	N C	3	1	852,191	733,023	119,168	127	86
MER	South Pymatuning Township	P A	2	0	96,986	96,986	0	0	100
MER	Southwest Mercer County Regional Police	P C	16	11	5,148,412	5,975,436	-827,024	-89	116
MER	Springfield Township	N C	3	4	362,409	349,248	13,161	9	96
MER	Stoneboro Borough	N C	3	2	266,794	320,690	-53,896	-49	120
MER	Stoneboro Borough	P C	1	2	311,979	526,632	-214,653	-419	169
MER	West Middlesex Borough	N C	2	1	185,672	159,801	25,871	34	86
MER	West Middlesex Borough	P C	0	1	95,050	210,857	-115,807	*	222
MER	West Salem Township	N C	3	1	741,306	572,101	169,205	151	77
MER	Wheatland Borough	N C	3	3	425,047	402,484	22,563	24	95
MER	Wheatland Borough	P C	0	0	0	10,516	-10,516	*	*
MIF	Armagh Township	N A	4	0	242,181	242,181	0	0	100
MIF	Armagh Township	P A	0	0	0	0	0	*	100
MIF	Brown Township	N C	8	4	1,591,879	1,432,110	159,769	52	90
MIF	Burnham Borough	N C	7	2	873,439	759,033	114,406	41	87
MIF	Decatur Township	N A	2	0	337,009	337,009	0	0	100
MIF	Derry Township	N A	9	0	538,330	538,330	0	0	100
MIF	Derry Township Sanitary Sewer Authority	N A	4	0	236,214	236,214	0	0	100
MIF	Granville Township	N C	10	2	1,979,794	1,706,022	273,772	66	86
MIF	Granville Township	P C	6	4	2,300,865	1,973,588	327,277	95	86
MIF	Lewistown Borough	N C	36	30	6,819,568	6,867,563	-47,995	-3	101
MIF	Lewistown Borough	P C	13	0	412,495	322,303	90,192	16	78

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MIF	Lewistown Borough Municipal Authority	N C	22	10	2,158,280	2,569,767	-411,487	-37	119
MIF	Mifflin County Housing Authority	N A	11	0	1,861,072	1,861,072	0	0	100
MIF	Mifflin County Regional Police Department	N C	0	0	174,877	174,299	578	*	100
MIF	Mifflin County Regional Police Department	P C	12	22	9,244,720	8,706,859	537,861	76	94
MIF	Oliver Township	N C	3	0	203,696	174,114	29,582	24	85
MIF	Union Township	N A	7	0	370,550	370,550	0	0	100
MIF	Wayne Township	N C	3	1	391,184	283,457	107,727	114	72
MNR	Barrett Township	N C	9	4	1,111,117	1,033,070	78,047	21	93
MNR	Barrett Township	P C	5	3	2,872,391	3,158,039	-285,648	-66	110
MNR	Brodhead Creek Regional Authority	N C	25	1	2,603,211	2,214,207	389,004	26	85
MNR	Chestnuthill Township	N A	14	0	728,471	728,471	0	0	100
MNR	Coolbaugh Township	N A	15	0	1,284,464	1,284,464	0	0	100
MNR	East Stroudsburg Borough	N1 C	20	12	6,506,246	5,824,831	681,415	59	90
MNR	East Stroudsburg Borough	N2 A	4	0	15,510	15,510	0	0	100
MNR	Eldred Township	N C	4	3	247,964	256,418	-8,454	-6	103
MNR	Hamilton Township	N A	5	0	1,093,715	1,093,715	0	0	100
MNR	Jackson Township	N A	9	0	398,872	398,872	0	0	100
MNR	Middle Smithfield Township	N A	27	0	1,730,899	1,730,899	0	0	100
MNR	Monroe County Control Center	N A	33	0	5,117,950	5,117,950	0	0	100
MNR	Monroe County Housing Authority	N A	18	0	1,447,325	1,447,325	0	0	100
MNR	Monroe County Redevelopment Authority	N A	8	0	35,817	35,817	0	0	100
MNR	Monroe County Transportation Authority	N A	64	0	1,663,452	1,663,452	0	0	100
MNR	Mount Pocono Borough	N C	6	4	428,665	449,099	-20,434	-8	105
MNR	Mount Pocono Municipal Authority	N A	3	0	173,543	173,543	0	0	100
MNR	Paradise Township	N A	10	0	1,176,120	1,176,120	0	0	100
MNR	Pennsylvania Northeast Regional Railroad	N A	2	0	379,917	379,917	0	0	100
MNR	Pocono Mountain Regional Police Dept	N A	5	0	115,201	115,201	0	0	100
MNR	Pocono Mountain Regional Police Dept	P C	35	14	14,303,000	14,379,067	-76,067	-3	101
MNR	Pocono Township	N A	14	0	629,443	629,443	0	0	100
MNR	Pocono Township	P C	16	2	4,666,260	4,405,469	260,791	20	94
MNR	Polk Township	N C	8	1	492,749	531,525	-38,776	-15	108
MNR	Price Township	N A	6	0	158,640	158,640	0	0	100
MNR	Smithfield Township	N A	8	0	384,797	384,797	0	0	100
MNR	Stroud Area Regional Police Department	N A	7	0	199,670	199,670	0	0	100
MNR	Stroud Area Regional Police Department	P C	41	38	18,594,728	15,885,229	2,709,499	79	85
MNR	Stroud Township	N C	21	13	3,277,182	2,871,641	405,541	38	88
MNR	Stroudsburg Borough	N C	17	11	3,930,970	3,092,657	838,312	103	79
MNR	Tobyhanna Township	N C	12	2	821,926	1,130,556	-308,630	-51	138
MNR	Tunkhannock Township	N C	5	1	410,081	477,308	-67,227	-32	116
MTG	Abington Township	N C	181	97	54,272,515	56,031,182	-1,758,667	-15	103
MTG	Abington Township	P C	83	86	65,489,120	62,526,725	2,962,395	35	95
MTG	Ambler Borough	N1 C	27	6	4,340,691	5,129,434	-788,743	-44	118
MTG	Ambler Borough	N2 A	0	0	0	0	0	*	100
MTG	Ambler Borough	P C	10	11	7,571,133	9,583,581	-2,012,448	-208	127
MTG	Bridgeport Borough	N C	10	7	1,834,181	1,964,180	-129,999	-20	107

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Bridgeport Borough	P C	7	9	5,513,140	5,681,909	-168,769	-24	103
MTG	Bryn Athyn Borough	P C	5	2	1,831,965	1,673,886	158,079	39	91
MTG	Cheltenham Township	N1 C	52	25	13,668,230	10,353,481	3,314,749	110	76
MTG	Cheltenham Township	N2 C	71	60	19,401,928	14,628,135	4,773,793	121	75
MTG	Cheltenham Township	N3 C	7	7	316,880	281,749	35,131	82	89
MTG	Cheltenham Township	P C	66	72	43,039,204	32,617,442	10,421,762	162	76
MTG	Collegeville Borough	N C	8	6	2,491,301	2,186,722	304,579	54	88
MTG	Collegeville Borough	P C	8	2	4,118,776	3,899,238	219,538	27	95
MTG	Conshohocken Borough	F C	2	2	560,277	828,828	-268,551	-246	148
MTG	Conshohocken Borough	N C	24	6	3,195,269	3,212,141	-16,872	-1	101
MTG	Conshohocken Borough	P C	19	12	8,717,122	6,556,391	2,160,731	115	75
MTG	Conshohocken Borough Authority	N C	9	6	1,203,316	1,336,201	-132,885	-25	111
MTG	Delaware Valley Muni. Management Assoc	N1 C	29	1	5,625,953	5,273,272	352,681	17	94
MTG	Delaware Valley Muni. Management Assoc	N2 A	0	0	0	0	0	*	100
MTG	Douglass Township	N C	8	4	2,331,655	2,013,047	318,608	66	86
MTG	Douglass Township	P C	10	8	6,386,089	6,246,975	139,114	14	98
MTG	East Greenville Borough	N C	5	1	357,945	282,280	75,665	34	79
MTG	East Norriton Township	N C	23	26	6,752,154	5,109,048	1,643,106	107	76
MTG	East Norriton Township	P C	25	19	13,898,285	10,882,944	3,015,341	118	78
MTG	East Norriton-Plymouth- Whitpain Jt. Sew.	N C	20	9	2,976,249	3,749,696	-773,447	-64	126
MTG	Franconia Township	N C	16	11	2,122,839	1,629,108	493,731	44	77
MTG	Franconia Township	P C	11	4	6,449,050	4,926,415	1,522,635	141	76
MTG	Hatboro Borough	N C	8	4	1,455,944	2,040,171	-584,227	-133	140
MTG	Hatboro Borough	P C	12	15	8,822,948	7,146,034	1,676,914	148	81
MTG	Hatfield Borough	N1 C	7	7	1,498,394	1,245,062	253,332	63	83
MTG	Hatfield Borough	N2 A	8	0	139,320	139,320	0	0	100
MTG	Hatfield Township	N1 C	19	9	2,905,575	3,031,021	-125,446	-11	104
MTG	Hatfield Township	N2 A	3	0	25,888	25,888	0	0	100
MTG	Hatfield Township	P C	24	17	16,543,160	14,023,295	2,519,865	98	85
MTG	Hatfield Township Municipal Authority	N C	32	11	6,940,635	6,731,088	209,547	9	97
MTG	Horsham Township	N C	46	12	7,250,490	6,910,471	340,019	12	95
MTG	Horsham Township	P C	36	25	22,854,218	16,019,737	6,834,481	177	70
MTG	Horsham Water And Sewer Authority	N C	18	7	2,773,800	2,764,802	8,998	1	100
MTG	Jenkintown Borough	N C	10	5	457,313	502,247	-44,934	-10	110
MTG	Jenkintown Borough	P C	12	9	4,713,225	4,266,132	447,093	44	91
MTG	Lansdale Borough	N1 A	52	0	2,761,622	2,761,622	0	0	100
MTG	Lansdale Borough	N2 A	20	0	1,336,700	1,336,700	0	0	100
MTG	Lansdale Borough	N3 A	20	0	1,823,086	1,823,086	0	0	100
MTG	Lansdale Borough	N4 A	18	0	688,126	688,126	0	0	100
MTG	Lansdale Borough	P C	23	21	18,082,566	14,910,784	3,171,782	127	82
MTG	Limerick Township	N1 C	20	6	3,024,651	2,794,717	229,934	17	92
MTG	Limerick Township	N2 A	20	0	654,666	654,666	0	0	100
MTG	Limerick Township	P C	23	4	5,657,624	4,843,640	813,984	36	86
MTG	Lower Frederick Township	P C	3	1	576,688	331,159	245,529	93	57
MTG	Lower Gwynedd Township	N1 C	21	9	4,082,142	3,672,857	409,285	29	90

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Lower Gwynedd Township	N2 A	1	0	235	235	0	0	100
MTG	Lower Gwynedd Township	P C	16	13	12,068,345	9,011,674	3,056,671	183	75
MTG	Lower Merion Township	N1 C	249	174	77,974,517	86,134,418	-8,159,901	-49	110
MTG	Lower Merion Township	N2 A	0	0	0	0	0	*	100
MTG	Lower Merion Township	P C	131	122	95,825,865	105,846,846	-10,020,981	-76	110
MTG	Lower Moreland Township	N A	27	0	1,828,227	1,828,227	0	0	100
MTG	Lower Moreland Township	P C	21	16	14,453,437	18,513,475	-4,060,038	-190	128
MTG	Lower Perkiomen Valley Reg. Sewer Auth	N C	0	2	82,262	369,733	-287,471	*	449
MTG	Lower Pottsgrove Township	N C	14	4	3,018,320	2,483,362	534,958	64	82
MTG	Lower Pottsgrove Township	P C	18	5	4,870,917	3,916,337	954,580	58	80
MTG	Lower Providence Township	N1 C	8	15	4,151,779	3,762,664	389,115	64	91
MTG	Lower Providence Township	N2 A	19	0	621,856	621,856	0	0	100
MTG	Lower Providence Township	P C	25	32	15,301,333	12,824,358	2,476,975	102	84
MTG	Lower Providence Township Sewer Authority	N C	5	6	1,643,532	1,607,960	35,572	10	98
MTG	Lower Salford Township	N C	27	9	4,595,921	3,718,014	877,907	54	81
MTG	Lower Salford Township	P C	18	7	7,804,936	6,636,781	1,168,155	67	85
MTG	Marlborough Township	N C	5	2	510,397	439,977	70,420	26	86
MTG	Marlborough Township	P C	3	2	1,280,671	1,110,991	169,680	77	87
MTG	Montgomery County Housing Authority	N A	37	0	5,480,266	5,480,266	0	0	100
MTG	Montgomery Township	N A	47	0	4,997,558	4,997,558	0	0	100
MTG	Montgomery Township	P C	32	17	16,718,023	14,812,321	1,905,702	57	89
MTG	Narberth Borough	N C	8	7	2,865,885	2,919,302	-53,417	-10	102
MTG	Narberth Borough	P C	5	8	4,063,786	2,859,061	1,204,725	279	70
MTG	New Hanover Township	N C	16	7	2,970,640	3,245,258	-274,618	-36	109
MTG	New Hanover Township	P C	9	3	2,818,942	2,355,330	463,612	56	84
MTG	Norristown Borough	F C	19	12	11,456,402	8,003,327	3,453,075	180	70
MTG	Norristown Borough	N1 C	44	23	5,929,605	8,490,019	-2,560,414	-121	143
MTG	Norristown Borough	N2 U	18	0	0	0	0	0	100
MTG	Norristown Borough	N3 A	4	0	300,537	300,537	0	0	100
MTG	Norristown Borough	P C	66	78	37,959,846	22,771,125	15,188,721	223	60
MTG	Norristown Municipal Waste Authority	N C	0	1	150,485	151,630	-1,145	*	101
MTG	North Penn Water Authority	N A	46	0	10,934,257	10,934,257	0	0	100
MTG	North Wales Borough	N A	3	0	172,530	172,530	0	0	100
MTG	North Wales Borough	P C	4	3	1,221,723	1,313,869	-92,146	-27	108
MTG	North Wales Water Authority	N A	41	0	10,631,834	10,631,834	0	0	100
MTG	Pennsburg Borough	N C	5	1	518,538	541,682	-23,144	-13	104
MTG	Perkiomen Township	N A	8	0	452,012	452,012	0	0	100
MTG	Plymouth Township	N C	75	33	19,751,206	19,949,078	-197,872	-4	101
MTG	Plymouth Township	P C	41	32	33,319,712	31,079,894	2,239,818	50	93
MTG	Pottstown Borough	N C	76	46	18,338,522	17,300,293	1,038,229	25	94
MTG	Pottstown Borough	P C	44	37	23,326,001	20,351,677	2,974,324	76	87
MTG	Rockledge Borough	P C	4	3	2,391,176	2,109,819	281,357	78	88
MTG	Royersford Borough	N C	11	4	2,024,702	2,079,848	-55,146	-9	103
MTG	Royersford Borough	P C	6	2	2,490,232	2,337,286	152,946	29	94
MTG	Schwenksville Borough	P C	0	2	463,158	466,276	-3,118	*	101

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Schwenksville Borough Authority	N C	4	4	873,138	859,128	14,010	6	98
MTG	Skippack Township	N A	8	0	622,865	622,865	0	0	100
MTG	Souderton Borough	N C	14	8	5,087,269	5,213,363	-126,094	-15	102
MTG	Souderton Borough	P C	3	5	4,526,405	4,898,742	-372,337	-139	108
MTG	Springfield Township	N1 C	19	15	8,877,441	7,273,400	1,604,041	116	82
MTG	Springfield Township	N2 C	23	7	5,246,644	4,056,103	1,190,541	79	77
MTG	Springfield Township	P C	25	25	16,908,566	15,758,816	1,149,750	48	93
MTG	Telford Borough	N C	18	6	6,252,138	5,671,952	580,186	51	91
MTG	Telford Borough	P C	6	3	3,279,686	3,101,776	177,910	33	95
MTG	Towamencin Township	N1 C	21	12	2,767,143	2,361,583	405,560	36	85
MTG	Towamencin Township	N2 A	0	0	0	0	0	*	100
MTG	Towamencin Township	P C	23	15	10,855,682	8,636,544	2,219,138	103	80
MTG	Upper Dublin Township	N C	80	23	11,558,066	8,516,863	3,041,203	62	74
MTG	Upper Dublin Township	P C	33	37	25,987,896	20,004,165	5,983,731	165	77
MTG	Upper Gwynedd Township	N A	34	0	2,570,107	2,570,107	0	0	100
MTG	Upper Gwynedd Township	P C	21	14	11,636,535	10,245,926	1,390,609	68	88
MTG	Upper Gwynedd-Towamencin Muni. Auth	N A	11	0	735,177	735,177	0	0	100
MTG	Upper Hanover Township	N A	7	0	1,004,469	1,004,469	0	0	100
MTG	Upper Merion Township	N A	112	0	16,759,746	16,759,746	0	0	100
MTG	Upper Merion Township	P C	53	51	52,104,384	48,326,167	3,778,217	67	93
MTG	Upper Montgomery Joint Authority	N C	9	3	1,226,458	1,292,639	-66,181	-20	105
MTG	Upper Moreland Township	F C	5	0	2,183,444	1,869,239	314,205	64	86
MTG	Upper Moreland Township	N C	66	38	21,775,579	20,375,984	1,399,595	32	94
MTG	Upper Moreland Township	P C	34	42	28,048,870	20,530,739	7,518,131	210	73
MTG	Upper Moreland-Hatboro Jt. Sewer Authority	N C	39	14	7,783,542	7,234,189	549,353	23	93
MTG	Upper Perk Police Department	P C	9	2	1,902,860	1,778,164	124,696	16	93
MTG	Upper Pottsgrove Township	N C	8	2	947,362	701,813	245,549	52	74
MTG	Upper Pottsgrove Township	P C	9	2	2,761,364	2,290,652	470,712	58	83
MTG	Upper Providence Township	N C	28	11	6,536,483	5,238,914	1,297,569	66	80
MTG	Upper Providence Township	P C	26	6	8,829,080	7,321,996	1,507,084	57	83
MTG	Upper Salford Township	N A	4	0	68,940	68,940	0	0	100
MTG	West Conshohocken Borough	N C	8	7	607,162	779,671	-172,509	-36	128
MTG	West Conshohocken Borough	P C	12	3	4,498,989	4,759,830	-260,841	-24	106
MTG	West Norriton Township	N C	23	17	5,930,669	3,431,289	2,499,380	186	58
MTG	West Norriton Township	P C	26	19	17,019,369	11,850,116	5,169,253	180	70
MTG	West Pottsgrove Township	N C	5	5	1,428,242	1,065,575	362,667	124	75
MTG	West Pottsgrove Township	P C	8	5	4,534,930	5,133,191	-598,261	-78	113
MTG	Whitemarsh Township	N A	53	0	6,327,879	6,327,879	0	0	100
MTG	Whitemarsh Township	P C	36	21	19,898,030	17,455,501	2,442,529	65	88
MTG	Whitpain Township	N1 C	49	16	12,389,805	11,290,558	1,099,247	33	91
MTG	Whitpain Township	N2 A	9	0	465,597	465,597	0	0	100
MTG	Whitpain Township	P C	27	18	15,121,924	14,107,412	1,014,512	34	93
MTG	Worcester Township	N C	12	8	942,887	1,001,371	-58,484	-10	106
MTR	Danville Borough	N C	29	18	6,205,907	5,140,242	1,065,665	71	83
MTR	Danville Borough	P C	7	6	2,847,468	3,567,041	-719,573	-167	125

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTR	Mahoning Township	N C	6	1	2,154,312	1,803,135	351,177	95	84
MTR	Mahoning Township	P C	6	6	5,609,790	5,065,722	544,068	111	90
MTR	Mahoning Township Authority	N C	2	0	348,237	310,573	37,664	37	89
MTR	Montour County Conservation District	N A	4	0	165,812	165,812	0	0	100
MTR	Montour County Housing Authority	N A	7	0	799,399	799,399	0	0	100
MTR	Valley Township	N A	2	0	97,558	97,558	0	0	100
NHP	Allen Township	N C	6	4	384,549	449,683	-65,134	-22	117
NHP	Bangor Borough	N C	9	3	1,596,211	1,183,552	412,659	81	74
NHP	Bangor Borough	P C	7	7	2,597,989	1,885,786	712,203	146	73
NHP	Bangor Borough Authority	N A	6	0	56,426	56,426	0	0	100
NHP	Bath Borough	N A	4	0	122,642	122,642	0	0	100
NHP	Bath Borough Authority	N A	5	0	226,469	226,469	0	0	100
NHP	Bethlehem Authority	N C	3	2	362,664	359,797	2,867	2	99
NHP	Bethlehem City	F C	108	128	68,745,178	56,795,303	11,949,875	169	83
NHP	Bethlehem City	N1 C	0	45	5,748,194	7,424,609	-1,676,415	*	129
NHP	Bethlehem City	N2 C	320	307	130,977,234	130,321,063	656,171	3	99
NHP	Bethlehem City	P C	149	165	100,997,088	75,928,345	25,068,743	218	75
NHP	Bethlehem City Housing Authority	N A	53	0	7,301,897	7,301,897	0	0	100
NHP	Bethlehem City Redevelopment Authority	N C	2	3	929,828	824,346	105,482	66	89
NHP	Bethlehem Parking Authority	N C	20	6	2,470,145	2,466,535	3,610	0	100
NHP	Bethlehem Township	N1 C	25	5	4,064,218	2,894,136	1,170,082	87	71
NHP	Bethlehem Township	N2 C	14	3	2,775,779	2,134,871	640,908	70	77
NHP	Bethlehem Township	N3 C	10	5	1,314,306	1,099,374	214,932	57	84
NHP	Bethlehem Township	N4 A	4	0	11,344	11,344	0	0	100
NHP	Bethlehem Township	P C	34	16	16,134,509	13,457,433	2,677,076	96	83
NHP	Bushkill Township	N C	9	2	1,043,888	894,265	149,623	28	86
NHP	Bushkill Township	P C	14	2	2,984,506	2,682,776	301,730	29	90
NHP	Colonial Regional Police Department	N A	2	0	14,541	14,541	0	0	100
NHP	Colonial Regional Police Department	P C	24	2	5,790,114	5,552,769	237,345	12	96
NHP	East Allen Township	N C	10	8	1,363,613	1,276,539	87,074	18	94
NHP	East Bangor Borough	P C	1	0	51,761	96,442	-44,681	-88	186
NHP	Easton City	F C	43	42	26,123,452	18,229,363	7,894,089	256	70
NHP	Easton City	N1 C	4	78	9,679,302	5,370,446	4,308,856	1,741	55
NHP	Easton City	N2 C	115	64	20,625,183	20,366,862	258,321	4	99
NHP	Easton City	P C	61	75	35,537,390	18,779,544	16,757,846	360	53
NHP	Easton City Housing Authority	N A	18	0	3,131,294	3,131,294	0	0	100
NHP	Easton City Redevelopment Authority	N A	1	0	39,686	39,686	0	0	100
NHP	Forks Township	N C	30	8	4,291,868	3,850,006	441,862	24	90
NHP	Forks Township	P C	21	7	6,270,992	5,205,357	1,065,635	61	83
NHP	Freemansburg Borough	N A	5	0	252,527	252,527	0	0	100
NHP	Freemansburg Borough	P C	3	2	295,986	423,861	-127,875	-66	143
NHP	Hanover Township	N1 C	13	9	8,249,559	7,385,183	864,376	111	90
NHP	Hanover Township	N2 A	9	0	188,764	188,764	0	0	100
NHP	Hellertown Borough	N A	16	0	1,183,564	1,183,564	0	0	100
NHP	Hellertown Borough	P C	12	10	4,571,526	5,594,981	-1,023,455	-106	122

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	Hellertown Borough Authority	N C	6	6	997,168	1,029,302	-32,134	-8	103
NHP	Lehigh Township	N A	12	0	1,394,197	1,394,197	0	0	100
NHP	Lehigh Township	P C	11	3	4,573,743	4,018,909	554,834	62	88
NHP	Lower Mount Bethel Township	N A	4	0	116,964	116,964	0	0	100
NHP	Lower Nazareth Township	N C	13	1	1,714,103	1,746,986	-32,883	-4	102
NHP	Lower Saucon Township	N C	20	1	1,808,925	1,803,562	5,363	1	100
NHP	Lower Saucon Township	P C	15	6	5,991,490	5,422,624	568,866	46	91
NHP	Mary Meuser Memorial Library	N A	6	0	138,462	138,462	0	0	100
NHP	Moore Township	N A	10	0	398,963	398,963	0	0	100
NHP	Moore Township	P C	11	4	3,309,634	3,372,044	-62,410	-8	102
NHP	Nazareth Borough	N A	16	0	1,567,666	1,567,666	0	0	100
NHP	Nazareth Borough	P C	5	8	2,055,611	4,826,089	-2,770,478	-861	235
NHP	North Catasauqua Borough	N C	4	1	605,165	489,134	116,031	65	81
NHP	North Catasauqua Borough	P C	4	1	1,361,749	1,440,462	-78,713	-32	106
NHP	Northampton Borough	N1 C	17	16	4,423,718	4,261,723	161,995	16	96
NHP	Northampton Borough	N2 A	4	0	6,652	6,652	0	0	100
NHP	Northampton Borough	P C	12	6	4,120,954	3,910,875	210,079	23	95
NHP	Northampton Borough Municipal Authority	N1 C	21	22	7,854,030	8,098,661	-244,631	-18	103
NHP	Northampton Borough Municipal Authority	N2 A	4	0	88,877	88,877	0	0	100
NHP	Palmer Township	N1 C	33	12	5,388,733	5,800,688	-411,955	-20	108
NHP	Palmer Township	N2 A	5	0	13,974	13,974	0	0	100
NHP	Palmer Township	P C	34	14	10,918,045	10,506,074	411,971	14	96
NHP	Pen Argyl Borough	N A	8	0	665,509	665,509	0	0	100
NHP	Plainfield Township	N C	6	2	994,920	898,094	96,826	47	90
NHP	Roseto Borough	N A	0	0	4,545	4,545	0	*	100
NHP	Roseto Borough	P C	0	0	0	223,980	-223,980	*	*
NHP	Slate Belt Regional Police Department	P C	19	9	4,732,664	4,621,584	111,080	9	98
NHP	Upper Mt Bethel Township	P C	0	1	184,743	611,191	-426,448	*	331
NHP	Upper Nazareth Township	N A	8	0	120,848	120,848	0	0	100
NHP	Upper Nazareth Township	P C	8	1	1,044,672	989,483	55,189	9	95
NHP	Walnutport Borough	N A	3	0	159,344	159,344	0	0	100
NHP	Walnutport Borough	P C	3	1	1,295,821	1,082,463	213,358	131	84
NHP	Washington Township	N C	6	1	470,275	514,978	-44,703	-16	110
NHP	Washington Township	P C	5	3	1,576,122	959,572	616,550	192	61
NHP	Williams Township	N C	10	4	964,971	801,373	163,598	30	83
NHP	Wilson Borough	F C	7	2	1,941,478	2,110,154	-168,676	-32	109
NHP	Wilson Borough	N C	12	8	2,915,214	3,078,538	-163,324	-27	106
NHP	Wilson Borough	P C	12	3	3,791,944	4,114,511	-322,567	-37	109
NHP	Wind Gap Borough	N U	2	0	0	0	0	0	100
NMB	Coal Township	N C	12	6	870,007	657,530	212,477	41	76
NMB	Coal Township	P C	11	8	6,583,348	4,309,568	2,273,780	262	65
NMB	Delaware Township	N A	6	0	589,997	589,997	0	0	100
NMB	Kulpmont Borough	N C	4	2	355,961	423,306	-67,345	-58	119
NMB	Kulpmont Borough	P C	1	3	212,254	341,989	-129,735	-371	161
NMB	Kulpmont-Marion Heights Jt. Municipal Auth	N C	3	0	224,972	324,745	-99,773	-94	144

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
NMB	Lewis Township	N A	2	0	6,074	6,074	0	0	100
NMB	Lower Mahanoy Township	N C	2	0	60,535	78,187	-17,652	-24	129
NMB	Lower Mahanoy Township Muni. Authority	N A	3	0	32,282	32,282	0	0	100
NMB	Milton Borough	N1 C	6	9	2,151,984	1,830,888	321,096	90	85
NMB	Milton Borough	N2 A	11	0	1,309,170	1,309,170	0	0	100
NMB	Milton Borough	P C	8	10	3,890,063	2,934,325	955,738	176	75
NMB	Milton Regional Sewer Authority	N C	16	3	1,289,294	917,897	371,397	52	71
NMB	Mt Carmel Borough	N C	10	13	2,155,276	1,514,467	640,809	*	70
NMB	Mt Carmel Borough	P C	8	11	6,331,339	6,254,966	76,373	17	99
NMB	Mt Carmel Township	P C	5	4	1,115,487	625,188	490,299	193	56
NMB	Northumberland Borough	N C	8	3	955,417	925,720	29,697	8	97
NMB	Northumberland Borough	P C	4	5	2,631,861	2,632,878	-1,017	0	100
NMB	Northumberland County Housing Authority	N A	11	0	1,084,328	1,084,328	0	0	100
NMB	Point Township	N C	4	2	380,572	373,547	7,025	5	98
NMB	Point Township	P C	5	2	2,122,488	2,335,674	-213,186	-60	110
NMB	Ralpho Township	N C	3	2	271,815	181,586	90,229	75	67
NMB	Ralpho Township	P C	6	0	1,323,493	924,256	399,237	104	70
NMB	Riverside Borough	N C	4	2	593,776	565,390	28,386	17	95
NMB	Riverside Borough	P C	2	2	967,920	1,064,540	-96,620	-110	110
NMB	Shamokin City	N C	12	11	1,014,564	518,607	495,957	117	51
NMB	Shamokin City	P C	10	17	7,727,603	4,951,818	2,775,785	421	64
NMB	Shamokin City Housing Authority	N1 A	10	0	779,150	779,150	0	0	100
NMB	Shamokin City Housing Authority	N2 U	2	0	0	0	0	0	100
NMB	Shamokin City Redevelopment Authority	N C	0	1	10,312	85,457	-75,145	*	829
NMB	Shamokin Township	N C	2	0	38,405	26,157	12,248	12	68
NMB	Sunbury City	N C	20	17	3,333,854	3,059,092	274,762	39	92
NMB	Sunbury City	P C	11	23	8,963,727	8,686,445	277,282	37	97
NMB	Sunbury City Housing Authority	N A	14	0	1,556,028	1,556,028	0	0	100
NMB	Sunbury City Municipal Authority	N C	28	12	5,369,531	5,335,236	34,295	3	99
NMB	Turbotville Borough	N C	3	1	405,627	559,790	-154,163	-165	138
NMB	Watsonstown Borough	N C	7	10	1,346,915	926,081	420,834	160	69
NMB	Watsonstown Borough	P C	3	4	1,937,420	1,838,720	98,700	49	95
NMB	Zerbe Township	N A	3	0	144,151	144,151	0	0	100
PER	Bloomfield Borough	N C	2	1	296,255	279,293	16,962	19	94
PER	Carroll Township	N C	1	1	106,481	120,272	-13,791	-35	113
PER	Centre Township	N A	3	0	279,682	279,682	0	0	100
PER	Duncannon Borough	N C	5	7	875,737	978,992	-103,255	-56	112
PER	Duncannon Borough	P C	0	1	158,579	545,726	-387,147	*	344
PER	Liverpool Borough	N A	2	0	66,728	66,728	0	0	100
PER	Liverpool Township	N A	3	0	178,960	178,960	0	0	100
PER	Marysville Borough	N C	7	4	1,812,549	1,393,288	419,261	137	77
PER	Marysville Borough	P C	1	3	763,018	1,197,735	-434,717	-639	157
PER	Miller Township	N C	1	0	42,764	31,451	11,343	57	74
PER	Millerstown Borough	N C	2	0	145,843	200,147	-54,304	-63	137
PER	Newport Borough	N C	5	2	402,429	337,194	65,235	35	84

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
PER	Newport Borough	P C	0	2	555,333	1,427,926	-872,593	*	257
PER	Newport Borough Water Authority	N C	3	1	137,904	165,426	-27,522	-21	120
PER	Penn Township	N C	3	0	242,968	415,151	-172,183	-170	171
PER	Penn Township	P C	2	0	56,223	64,061	-7,838	-9	114
PER	Rye Township	N C	3	1	519,690	649,435	-129,745	-93	125
PER	Rye Township	P C	0	1	267,983	560,715	-292,732	*	209
PER	Wheatfield Township	N C	3	3	315,068	275,847	39,221	40	88
PHI	Philadelphia City	F C	2,116	3,429	1,227,588,000	507,188,000	720,400,000	483	41
PHI	Philadelphia City	N C	19,864	23,076	6,132,483,000	2,655,759,000	3,476,724,000	344	43
PHI	Philadelphia City	P C	5,971	10,106	3,440,321,000	1,700,466,000	1,739,855,000	397	49
PHI	Philadelphia City Redevelopment Authority	N C	43	214	52,399,635	43,579,261	8,820,374	333	83
PHI	Philadelphia Hospital & Higher Education	N A	2	0	347,944	347,944	0	0	100
PIK	Blooming Grove Township	N A	5	0	252,120	252,120	0	0	100
PIK	Delaware Township	N C	7	3	728,492	571,326	157,166	59	78
PIK	Dingman Township	N C	8	3	1,515,903	1,464,463	51,440	13	97
PIK	Eastern Pike Regional Police Department	P C	8	3	1,026,575	1,393,575	-367,000	-91	136
PIK	Lackawaxen Township	N C	8	0	608,000	527,461	80,539	26	87
PIK	Lehman Township	N A	13	0	1,572,765	1,572,765	0	0	100
PIK	Matamoras Borough	N C	3	2	81,457	224,147	-142,690	-135	275
PIK	Matamoras Municipal Authority	N C	3	1	324,415	321,414	3,001	2	99
PIK	Milford Borough	N C	3	1	227,195	125,590	101,605	95	55
PIK	Milford Borough	P C	1	1	418,050	418,356	-306	-1	100
PIK	Milford Borough Municipal Authority	N A	3	0	114,650	114,650	0	0	100
PIK	Milford Township	N C	1	0	34,761	30,069	4,692	10	87
PIK	Palmyra Township	N A	3	0	150,159	150,159	0	0	100
PIK	Shohola Township	N C	3	3	68,624	53,041	15,583	13	77
PIK	Shohola Township	P C	1	0	111,864	64,394	47,470	123	58
PIK	Westfall Township	N C	4	0	27,410	83,735	-56,325	-37	305
POT	Austin Borough	N A	4	0	45,252	45,252	0	0	100
POT	Coudersport Borough	N C	14	6	2,111,408	1,908,666	202,742	35	90
POT	Coudersport Borough	P C	4	1	727,596	833,090	-105,494	-58	114
POT	Galeton Borough	N C	6	0	514,426	524,436	-10,010	-5	102
POT	Galeton Borough	P C	1	2	373,686	121,918	251,768	784	33
POT	Genesee Township	N A	3	0	93,616	93,616	0	0	100
POT	Potter County Housing Authority	N A	9	0	773,470	773,470	0	0	100
POT	Sharon Township	N A	2	0	232,276	232,276	0	0	100
POT	Shinglehouse Borough	N A	3	0	87,743	87,743	0	0	100
POT	Shinglehouse Borough	P C	1	0	200,929	240,526	-39,597	-93	120
POT	Ulysses Borough	N A	1	0	43,184	43,184	0	0	100
SCH	Ashland Borough	N C	8	16	3,111,510	3,156,547	-45,037	-13	101
SCH	Ashland Borough	P C	1	8	2,587,498	2,393,982	193,516	265	93
SCH	Auburn Borough	P C	0	0	0	151,415	-151,415	*	*
SCH	Blythe Township Municipal Authority	N A	8	0	926,946	926,946	0	0	100
SCH	Butler Township	N C	5	3	574,383	442,130	132,253	54	77
SCH	Butler Township	P C	4	1	952,284	593,568	358,716	136	62

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	Cass Township	N A	3	0	50,609	50,609	0	0	100
SCH	Cass Township	P C	0	1	191,493	168,378	23,115	*	88
SCH	Coaldale Borough	N A	2	0	74,308	74,308	0	0	100
SCH	Coaldale Borough	P C	4	2	365,282	465,526	-100,244	-61	127
SCH	Cressona Borough Authority	N C	3	0	237,272	197,123	40,149	26	83
SCH	East Brunswick Township	N C	4	1	372,184	275,598	96,586	57	74
SCH	East Norwegian Township	N C	1	0	110,987	57,745	53,242	151	52
SCH	Foster Township	N C	1	0	90,240	58,390	31,850	57	65
SCH	Frackville Area Municipal Authority	N A	5	0	35,240	35,240	0	0	100
SCH	Frackville Borough	N A	3	0	110,627	110,627	0	0	100
SCH	Frackville Borough	P C	4	8	2,542,032	1,350,577	1,191,455	578	53
SCH	Greater Pottsville Area Authority	N A	18	0	5,777,293	5,777,293	0	0	100
SCH	Hegins Township	N C	2	0	215,596	233,772	-18,176	-29	108
SCH	Hegins Township	P C	2	1	858,218	665,974	192,244	185	78
SCH	Kline Township	P C	1	1	224,292	123,363	100,929	239	55
SCH	Mahanoy City Borough	N A	6	0	243,228	243,228	0	0	100
SCH	Mahanoy City Borough	P C	3	7	1,895,520	1,290,821	604,699	348	68
SCH	Mahanoy Township Authority	N C	9	6	1,429,322	1,320,550	108,772	26	92
SCH	McAdoo Borough	P C	3	3	525,007	1,956,908	-1,431,901	-1,106	373
SCH	Mechanicsville Borough	P A	0	0	100,055	100,055	0	*	100
SCH	Minersville Borough	N C	16	17	2,993,818	2,922,725	71,093	10	98
SCH	Minersville Borough	P C	5	7	2,039,216	1,612,832	426,384	142	79
SCH	New Castle Township	P C	0	1	63,269	74,885	-11,616	*	118
SCH	North Manheim Township	N A	7	0	788,308	788,308	0	0	100
SCH	Norwegian Township	P C	0	1	286,165	276,292	9,873	*	97
SCH	Orwigsburg Borough	N C	9	7	1,683,619	1,449,262	234,357	77	86
SCH	Orwigsburg Borough	P C	3	1	1,113,303	2,121,546	-1,008,243	-493	191
SCH	Palo Alto Borough	P C	1	0	29,997	261,291	-231,294	-637	871
SCH	Pine Grove Borough	N C	8	9	1,186,782	1,006,059	180,723	53	85
SCH	Pine Grove Borough	P C	2	0	348,892	1,401,748	-1,052,856	-1,128	402
SCH	Pine Grove Township	N C	5	7	419,174	408,081	11,093	6	97
SCH	Port Carbon Borough	P C	1	4	1,001,304	813,831	187,473	400	81
SCH	Pottsville City	N C	33	22	4,031,163	4,214,279	-183,116	-14	105
SCH	Pottsville City	P C	22	39	13,362,295	10,450,026	2,912,269	201	78
SCH	Pottsville City Housing Authority	N A	21	0	2,305,046	2,305,046	0	0	100
SCH	Rush Township	N C	5	1	297,363	388,467	-91,104	-60	131
SCH	Rush Township	P C	2	1	415,286	307,659	107,627	105	74
SCH	Saint Clair Sewer Authority	N A	4	0	40,174	40,174	0	0	100
SCH	Schuylkill County Housing Authority	N A	25	0	2,885,910	2,885,910	0	0	100
SCH	Schuylkill County Municipal Authority	N C	31	13	5,309,565	3,812,790	1,496,775	87	72
SCH	Schuylkill Haven Borough	N C	29	23	7,472,464	6,808,740	663,724	41	91
SCH	Schuylkill Haven Borough	P C	8	11	4,207,446	3,172,042	1,035,404	183	75
SCH	Shenandoah Borough	N C	13	9	4,446,293	3,858,019	588,274	97	87
SCH	Shenandoah Borough	P C	3	10	2,332,095	1,647,400	684,695	358	71
SCH	Shenandoah Borough Municipal Authority	N C	6	7	1,232,222	1,149,732	82,490	33	93

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	South Manheim Township	N C	4	4	334,257	300,765	33,492	21	90
SCH	St Clair Borough	N1 A	4	0	245,231	245,231	0	0	100
SCH	St Clair Borough	N2 U	7	0	0	0	0	0	100
SCH	St Clair Borough	P C	6	2	2,064,763	2,241,489	-176,726	-46	109
SCH	Tamaqua Borough	N C	24	26	3,817,583	3,564,758	252,825	21	93
SCH	Tamaqua Borough	P C	6	11	3,779,679	2,339,819	1,439,860	351	62
SCH	Tower City Borough Authority	N C	2	0	101,387	92,049	9,338	13	91
SCH	Walker Township	P C	0	1	138,763	113,387	25,376	*	82
SCH	Washington Township	N A	4	0	63,609	63,609	0	0	100
SCH	Wayne Township	N A	3	0	246,443	246,443	0	0	100
SCH	West Brunswick Township	N C	3	4	261,811	343,346	-81,535	-59	131
SCH	West Mahanoy Township	N A	4	0	171,101	171,101	0	0	100
SCH	West Mahanoy Township	P C	2	3	637,577	476,381	161,196	160	75
SCH	West Penn Township	P C	3	0	77,067	61,254	15,813	11	79
SNY	Beavertown Borough	N A	1	0	53,162	53,162	0	0	100
SNY	Center Township	N A	1	0	5,004	5,004	0	0	100
SNY	Eastern Snyder County Regional Authority	N C	11	2	2,732,858	2,732,396	462	0	100
SNY	Freeburg Borough	N C	3	0	163,512	173,869	-10,357	-10	106
SNY	Jackson Township	N A	4	0	129,746	129,746	0	0	100
SNY	McClure Municipal Authority	N A	1	0	143,771	143,771	0	0	100
SNY	Middleburg Borough	N C	7	4	750,138	816,443	-66,305	-29	109
SNY	Middleburg Borough	P C	2	1	924,452	975,626	-51,174	-47	106
SNY	Monroe Township	N A	4	0	174,311	174,311	0	0	100
SNY	Perry Township	N A	4	0	213,207	213,207	0	0	100
SNY	Selinsgrove Borough	N C	11	11	3,102,094	2,959,637	142,457	28	95
SNY	Selinsgrove Borough	P C	5	4	2,346,695	2,252,019	94,676	34	96
SNY	Shamokin Dam Borough	N C	6	3	2,117,385	2,056,574	60,811	23	97
SNY	Shamokin Dam Borough	P C	2	1	1,166,862	1,222,204	-55,342	-55	105
SNY	Snyder County Housing Authority	N A	3	0	9,495	9,495	0	0	100
SNY	Union Township	N A	2	0	88,093	88,093	0	0	100
SOM	Addison Township	N C	2	0	266,416	160,560	105,856	174	60
SOM	Berlin Borough	N1 C	9	13	1,445,557	1,396,466	49,091	18	97
SOM	Berlin Borough	N2 A	0	0	13,904	13,904	0	*	100
SOM	Berlin Borough	P C	2	1	333,499	375,099	-41,600	-60	112
SOM	Brothersvalley Township	N A	6	0	274,135	274,135	0	0	100
SOM	Central City Borough	N C	3	0	326,139	337,022	-10,883	-17	103
SOM	Central City Borough	P C	0	1	216,369	986,308	-769,939	*	456
SOM	Conemaugh Township	N C	11	12	1,933,421	1,749,816	183,605	46	91
SOM	Conemaugh Township	P C	6	3	1,467,180	1,594,272	-127,092	-42	109
SOM	Conemaugh Township Municipal Authority	N U	6	0	0	0	0	0	100
SOM	Elk Lick Township	N C	4	0	383,245	373,799	9,446	8	98
SOM	Hooversville Borough	N C	3	4	262,724	213,922	48,802	65	81
SOM	Hooversville Borough	P C	1	1	175,976	120,108	55,868	180	68
SOM	Indian Lake Borough	N C	4	1	279,570	274,913	4,657	3	98
SOM	Jenner Area Sewer Authority	N A	5	0	234,848	234,848	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SOM	Jenner Township	N C	8	4	1,148,104	1,134,145	13,959	4	99
SOM	Lincoln Township	N C	5	2	332,698	313,168	19,530	12	94
SOM	Meyersdale Borough	N C	4	1	1,059,441	1,052,852	6,589	5	99
SOM	Meyersdale Borough	P C	0	3	486,306	607,618	-121,312	*	125
SOM	Middlecreek Township	N A	3	0	157,265	157,265	0	0	100
SOM	Paint Township	N A	7	0	511,046	511,046	0	0	100
SOM	Paint Township	P C	2	0	170,369	271,119	-100,750	-112	159
SOM	Quemahoning Township	N A	4	0	458,987	458,987	0	0	100
SOM	Salisbury Borough	N C	3	0	204,645	224,989	-20,344	-21	110
SOM	Seven Springs Borough	P C	0	4	771,704	943,609	-171,905	*	122
SOM	Shade Township	N C	6	6	1,776,823	1,803,524	-26,701	-13	102
SOM	Shade Township	P C	1	0	240,594	311,599	-71,005	-148	130
SOM	Shade-Central City Joint Authority	N A	3	0	12,043	12,043	0	0	100
SOM	Somerset Borough	N1 C	8	5	2,700,343	2,824,354	-124,011	-30	105
SOM	Somerset Borough	N2 C	25	6	1,917,643	1,685,969	231,674	23	88
SOM	Somerset Borough	P C	6	7	2,372,510	1,794,593	577,917	143	76
SOM	Somerset Conservation District	N A	5	0	203,397	203,397	0	0	100
SOM	Somerset County Housing Authority	N A	9	0	930,396	930,396	0	0	100
SOM	Somerset Township	N A	15	0	1,669,102	1,669,102	0	0	100
SOM	Stonycreek Township	N A	5	0	105,777	105,777	0	0	100
SOM	Summit Township	N A	3	0	32,752	32,752	0	0	100
SOM	Summit Township	P A	0	0	0	0	0	*	100
SOM	Windber Area Authority	N1 C	11	4	1,184,434	1,097,370	87,064	20	93
SOM	Windber Area Authority	N2 A	2	0	294,165	294,165	0	0	100
SOM	Windber Borough	N A	8	0	290,537	290,537	0	0	100
SOM	Windber Borough	P C	2	2	944,497	806,391	138,106	160	85
SUL	Dushore Borough	N A	4	0	131,751	131,751	0	0	100
SUS	Auburn Township	N A	3	0	270,535	270,535	0	0	100
SUS	Bridgewater Township	N C	5	2	412,804	377,445	35,359	17	91
SUS	Forest City Borough	N C	4	1	121,621	103,124	18,497	13	85
SUS	Forest City Borough	P C	2	0	323,849	494,903	-171,054	-161	153
SUS	Forest Lake Township	N C	2	0	60,434	34,465	25,969	42	57
SUS	Franklin Township	N C	2	1	160,640	124,709	35,931	*	78
SUS	Great Bend Township	N C	2	0	15,497	62,849	-47,352	-76	406
SUS	Jackson Township	N A	3	0	134,575	134,575	0	0	100
SUS	Liberty Township	N C	0	0	17,220	16,995	225	*	99
SUS	Montrose Borough	N C	4	1	147,413	170,867	-23,454	-16	116
SUS	Montrose Borough	P C	0	2	529,555	513,771	15,784	*	97
SUS	Montrose Municipal Authority	N C	3	0	85,268	89,468	-4,200	-4	105
SUS	New Milford Township	N C	8	2	415,745	184,700	231,045	87	44
SUS	Susquehanna County Housing/Redev. Auth	N A	13	0	1,091,352	1,091,352	0	0	100
SUS	Susquehanna Depot Borough	P C	0	2	188,242	84,438	103,804	*	45
TIO	Blossburg Borough	N C	10	6	1,076,337	1,045,596	30,741	8	97
TIO	Blossburg Borough	P C	3	3	388,404	299,997	88,407	85	77
TIO	Charleston Township	N C	4	3	578,718	543,422	35,296	20	94

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
TIO	Delmar Township	N C	6	3	326,991	315,804	11,187	6	97
TIO	Elkland Borough	N U	2	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	230,088	185,621	44,467	66	81
TIO	Jackson Township	N U	3	0	0	0	0	0	100
TIO	Knoxville Borough	N A	3	0	136,363	136,363	0	0	100
TIO	Knoxville Borough	P A	0	0	0	0	0	*	100
TIO	Mansfield Borough	N1 C	3	2	1,221,489	997,615	223,874	134	82
TIO	Mansfield Borough	N2 U	7	0	0	0	0	0	100
TIO	Mansfield Borough	P C	5	3	1,001,489	804,753	196,736	90	80
TIO	Morris Township	N A	2	0	83,647	83,647	0	0	100
TIO	Richmond Township	N U	6	0	0	0	0	0	100
TIO	Rutland Township	N C	3	2	73,708	86,060	-12,352	-15	117
TIO	Sullivan Township	N A	5	0	138,937	138,937	0	0	100
TIO	Tioga Borough	N A	3	0	126,456	126,456	0	0	100
TIO	Tioga County Housing Authority	N A	34	0	3,739,231	3,739,231	0	0	100
TIO	Tioga Township	N C	0	3	94,097	84,719	9,378	*	90
TIO	Wellsboro Borough	N1 C	4	3	1,340,205	696,952	643,253	238	52
TIO	Wellsboro Borough	N2 U	9	0	0	0	0	0	100
TIO	Wellsboro Borough	P C	7	5	2,248,323	1,891,228	357,095	83	84
TIO	Westfield Borough	N U	5	0	0	0	0	0	100
TIO	Westfield Borough	P C	2	2	468,671	395,429	73,242	94	84
UNI	Buffalo Township	N C	3	0	350,449	326,315	24,134	18	93
UNI	Buffalo Valley Regional Police	P C	15	11	6,447,764	6,042,412	405,352	38	94
UNI	East Buffalo Township	N C	9	3	803,376	1,155,355	-351,979	-66	144
UNI	Kelly Township	N C	2	0	53,524	31,726	21,798	28	59
UNI	Lewisburg Area Joint Sewer Authority	N A	10	0	504,715	504,715	0	0	100
UNI	Lewisburg Borough	N C	13	6	2,583,718	2,294,753	288,965	44	89
UNI	Limestone Township	N C	4	2	187,662	156,208	31,454	58	83
UNI	Mifflinburg Borough	N1 C	13	6	2,177,330	1,937,317	240,013	43	89
UNI	Mifflinburg Borough	N2 A	1	0	5,421	5,421	0	0	100
UNI	Mifflinburg Borough	P C	7	3	2,122,043	2,089,404	32,639	8	98
UNI	Union County Housing Authority	N A	14	0	524,342	524,342	0	0	100
UNI	West Buffalo Township	N C	3	0	568,903	539,897	29,006	25	95
UNI	White Deer Township	N1 C	0	2	40,816	23,487	17,329	*	58
UNI	White Deer Township	N2 A	2	0	85,402	85,402	0	0	100
VEN	Canal Township	N A	2	0	6,485	6,485	0	0	100
VEN	Cherrytree Township	N C	4	3	491,675	404,084	87,591	68	82
VEN	Cornplanter Township	N A	9	0	182,462	182,462	0	0	100
VEN	Cranberry Township	N C	17	6	2,731,099	2,134,293	596,806	80	78
VEN	Emlenton Area Municipal Authority	N A	3	0	139,892	139,892	0	0	100
VEN	Emlenton Borough	N A	3	0	205,128	205,128	0	0	100
VEN	Emlenton Borough	P A	1	0	71,080	71,080	0	0	100
VEN	Franklin City	F C	7	18	4,099,151	3,505,579	593,572	137	86
VEN	Franklin City	N C	45	23	8,180,892	7,619,954	560,938	30	93

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
VEN	Franklin City	P C	17	24	7,623,055	7,828,651	-205,596	-22	103
VEN	Franklin City Housing Authority	N A	6	0	402,068	402,068	0	0	100
VEN	Frenchcreek Township	N C	7	3	319,528	273,852	45,676	21	86
VEN	Jackson Township	N A	0	0	0	0	0	*	100
VEN	Oakland Township	N C	2	1	200,998	188,493	12,505	17	94
VEN	Oil City City	F C	16	24	6,664,144	5,740,099	924,045	108	86
VEN	Oil City City	N C	56	39	12,678,545	13,308,002	-629,457	-31	105
VEN	Oil City City	P C	13	28	8,726,421	8,732,934	-6,513	-1	100
VEN	Oil City Housing Authority	N A	9	0	936,256	936,256	0	0	100
VEN	Oilcreek Township	N C	1	1	47,056	38,407	8,649	23	82
VEN	Pleasantville Borough	N A	4	0	99,468	99,468	0	0	100
VEN	Polk Borough	P A	2	0	31,090	31,090	0	0	100
VEN	Richland Township	N A	1	0	71,315	71,315	0	0	100
VEN	Rockland Township	N C	2	0	145,056	138,250	6,806	9	95
VEN	Rouseville Borough	N C	2	3	190,280	193,454	-3,174	-4	102
VEN	Sugarcreek Borough	N1 C	4	2	129,752	139,112	-9,360	-6	107
VEN	Sugarcreek Borough	N2 C	9	2	1,198,054	1,042,631	155,423	41	87
VEN	Sugarcreek Borough	P C	4	4	1,638,094	1,781,250	-143,156	-68	109
WAR	Brokenstraw Township	N A	3	0	156,000	156,000	0	0	100
WAR	Clarendon Borough	N A	1	0	53,744	53,744	0	0	100
WAR	Columbus Township	N C	3	0	320,854	213,358	107,496	83	66
WAR	Conewango Township	N C	4	3	790,458	741,107	49,351	25	94
WAR	Conewango Township	P C	4	2	1,129,875	1,537,736	-407,861	-177	136
WAR	Eldred Township	N A	2	0	241,358	241,358	0	0	100
WAR	Elk Township	N A	1	0	80,562	80,562	0	0	100
WAR	Farmington Township	N A	2	0	68,390	68,390	0	0	100
WAR	Freehold Township	N C	3	1	121,723	142,160	-20,437	-23	117
WAR	Glade Township	N A	4	0	642,528	642,528	0	0	100
WAR	Mead Township	N A	5	0	446,987	446,987	0	0	100
WAR	Mead Township	P C	0	1	33,353	800,148	-766,795	*	2,399
WAR	Pine Grove Township	N A	4	0	133,050	133,050	0	0	100
WAR	Pittsfield Township	N A	2	0	117,892	117,892	0	0	100
WAR	Pleasant Township	N C	3	6	1,149,695	1,100,524	49,171	42	96
WAR	Sheffield Township	N A	4	0	190,885	190,885	0	0	100
WAR	Sheffield Township	P C	1	2	603,646	610,037	-6,391	-13	101
WAR	Sheffield Township Municipal Authority	N C	3	2	381,037	439,929	-58,892	-41	115
WAR	Southwest Township	N A	2	0	43,285	43,285	0	0	100
WAR	Spring Creek Township	N A	2	0	203,438	203,438	0	0	100
WAR	Sugar Grove Township	N A	4	0	277,186	277,186	0	0	100
WAR	Tidioute Borough	N A	4	0	294,419	294,419	0	0	100
WAR	Warren City	F C	16	0	2,734,121	1,848,930	885,191	110	68
WAR	Warren City	N C	24	23	4,978,245	4,989,306	-11,061	-1	100
WAR	Warren City	P C	12	22	6,908,001	7,358,838	-450,837	-58	107
WAR	Warren County Housing Authority	N C	13	1	1,873,256	1,737,227	136,029	26	93
WAR	Warren County Solid Waste Authority	N C	0	2	468,171	716,176	-248,005	*	153

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WAR	Youngsville Borough	N A	10	0	486,597	486,597	0	0	100
WAR	Youngsville Borough	P C	2	2	510,258	402,397	107,861	112	79
WAS	Amwell Township	N C	6	6	464,445	311,213	153,232	70	67
WAS	Bentleyville Borough	N C	3	0	296,736	262,068	34,668	27	88
WAS	Bentleyville Borough	P1 C	0	4	359,279	326,042	33,237	*	91
WAS	Bentleyville Borough	P2 A	0	0	0	0	0	*	100
WAS	Buffalo Township	N C	1	4	188,910	170,260	18,650	39	90
WAS	Burgettstown Borough	N C	2	2	155,439	189,699	-34,260	-67	122
WAS	Burgettstown Borough	P C	0	1	209,689	274,465	-64,776	*	131
WAS	California Borough	N C	10	8	2,246,280	2,144,142	102,138	26	95
WAS	California Borough	P C	6	3	1,704,010	3,585,415	-1,881,405	-688	210
WAS	Canonsburg Borough	N C	25	16	5,217,863	4,331,631	886,232	68	83
WAS	Canonsburg Borough	P C	13	12	5,995,620	5,403,582	592,038	65	90
WAS	Canton Township	N A	10	0	903,380	903,380	0	0	100
WAS	Carroll Township	N C	6	4	1,353,194	1,069,073	284,121	76	79
WAS	Carroll Township	P C	2	3	1,083,559	1,317,806	-234,247	-169	122
WAS	Carroll Township Authority	N C	6	3	668,886	685,929	-17,043	-6	103
WAS	Cecil Township	N C	18	14	2,507,001	1,497,618	1,009,383	112	60
WAS	Cecil Township	P C	16	8	6,244,576	3,703,549	2,541,027	200	59
WAS	Centerville Borough	N A	6	0	261,547	261,547	0	0	100
WAS	Centerville Borough	P C	2	4	856,516	854,744	1,772	2	100
WAS	Centerville Borough Sanitary Authority	N C	2	2	353,362	291,598	61,764	66	83
WAS	Charleroi Borough	N C	7	7	1,389,443	1,280,412	109,031	46	92
WAS	Charleroi Borough Authority	N C	37	13	6,945,339	4,704,491	2,240,848	92	68
WAS	Charleroi Regional Police	P C	6	15	4,276,908	6,358,584	-2,081,676	-585	149
WAS	Chartiers Township	N A	13	0	1,335,810	1,335,810	0	0	100
WAS	Chartiers Township	P C	11	3	4,050,581	2,704,478	1,346,103	166	67
WAS	Claysville Borough	N A	2	0	64,730	64,730	0	0	100
WAS	Cokeburg Borough	N A	1	0	0	0	0	0	100
WAS	Cross Creek Township	N C	3	1	257,428	254,979	2,449	2	99
WAS	Deemston Borough	N A	2	0	16,667	16,667	0	0	100
WAS	Donegal Township	N1 C	1	2	128,506	139,580	-11,074	-29	109
WAS	Donegal Township	N2 U	4	0	0	0	0	0	100
WAS	Donegal Township	P C	1	0	293,714	523,584	-229,870	-581	178
WAS	Donora Borough	N A	7	0	393,412	393,412	0	0	100
WAS	Donora Borough	P C	6	5	1,340,438	2,312,602	-972,164	-322	173
WAS	East Bethlehem Township	N A	2	0	51,507	51,507	0	0	100
WAS	East Bethlehem Township	P C	1	3	314,213	438,211	-123,998	-306	139
WAS	East Finley Township	N C	5	3	252,651	221,653	30,998	16	88
WAS	East Washington Borough	N C	4	1	234,163	260,789	-26,626	-25	111
WAS	East Washington Borough	P C	0	3	928,369	1,085,910	-157,541	*	117
WAS	Ellsworth Borough	N C	2	0	26,587	22,160	4,427	7	83
WAS	Fallowfield Township	N U	3	0	0	0	0	0	100
WAS	Fallowfield Township	P C	0	2	769,239	1,191,703	-422,464	*	155
WAS	Hanover Township	N C	4	0	329,104	203,003	126,101	78	62

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	Hanover Township	P C	0	0	0	97,496	-97,496	*	*
WAS	Hopewell Township	N A	3	0	111,725	111,725	0	0	100
WAS	Houston Borough	N A	2	0	14,902	14,902	0	0	100
WAS	Independence Township	N A	2	0	130,208	130,208	0	0	100
WAS	Jefferson Township	N C	2	1	78,778	60,203	18,575	25	76
WAS	McDonald Borough	N A	2	0	20,689	20,689	0	0	100
WAS	McDonald Borough	P C	5	1	759,876	955,140	-195,264	-77	126
WAS	Mid Mon Valley Water Pollution Control Auth	N C	2	0	243,671	352,452	-108,781	-134	145
WAS	Midway Borough	N A	3	0	4,746	4,746	0	0	100
WAS	Mon Valley Sewage Authority	N C	14	9	4,331,418	4,026,963	304,455	41	93
WAS	Monongahela City	N A	10	0	1,626,205	1,626,205	0	0	100
WAS	Monongahela City	P C	4	10	3,438,779	3,271,233	167,546	64	95
WAS	Monongahela City Municipal Authority	N C	7	0	1,064,579	1,052,964	11,615	3	99
WAS	Morris Township	N A	4	0	94,623	94,623	0	0	100
WAS	Mt Pleasant Township	N A	10	0	961,313	961,313	0	0	100
WAS	Mt Pleasant Township	P C	2	0	129,056	100,461	28,595	33	78
WAS	New Eagle Borough	N C	4	5	817,584	918,543	-100,959	-58	112
WAS	New Eagle Borough	P C	0	1	128,513	216,917	-88,404	*	169
WAS	North Bethlehem Township	N C	4	2	372,520	292,375	80,145	63	78
WAS	North Charleroi Borough	N A	2	0	67,966	67,966	0	0	100
WAS	North Franklin Township	N1 U	3	0	0	0	0	0	100
WAS	North Franklin Township	N2 A	1	0	45,672	45,672	0	0	100
WAS	North Franklin Township	P C	6	7	3,043,474	2,473,450	570,024	142	81
WAS	North Strabane Township	N1 U	10	0	0	0	0	0	100
WAS	North Strabane Township	N2 C	22	2	3,736,470	4,186,320	-449,850	-37	112
WAS	North Strabane Township	N3 A	0	0	149,169	149,169	0	*	100
WAS	North Strabane Township	P C	16	8	6,247,596	6,251,285	-3,689	0	100
WAS	North Strabane Township Muni. Authority	N A	6	0	688,150	688,150	0	0	100
WAS	Nottingham Township	N C	6	3	775,880	625,308	150,572	49	81
WAS	Peters Creek Sanitary Authority	N C	5	2	434,139	414,537	19,602	7	95
WAS	Peters Township	N1 A	43	0	3,471,562	3,471,562	0	0	100
WAS	Peters Township	N2 U	16	0	0	0	0	0	100
WAS	Peters Township	P C	20	11	11,658,077	10,353,364	1,304,713	75	89
WAS	Peters Township Sanitary Authority	N U	8	0	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N1 U	4	0	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N2 U	4	0	0	0	0	0	100
WAS	Robinson Township	N A	3	0	63,147	63,147	0	0	100
WAS	Smith Township	N A	5	0	240,193	240,193	0	0	100
WAS	Smith Township	P C	3	3	302,392	433,864	-131,472	-104	143
WAS	Somerset Township	N A	5	0	346,344	346,344	0	0	100
WAS	South Franklin Township	N C	6	7	561,377	556,377	5,000	2	99
WAS	South Strabane Township	F C	9	0	542,084	465,771	76,313	15	86
WAS	South Strabane Township	N C	12	6	1,339,672	1,123,519	216,153	36	84
WAS	South Strabane Township	P C	17	7	5,205,501	4,484,618	720,883	63	86
WAS	Speers Borough	N U	2	0	0	0	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	Tri-County Joint Municipal Authority	N C	11	8	3,286,479	2,316,023	970,456	132	70
WAS	Union Township	N1 U	3	0	0	0	0	0	100
WAS	Union Township	N2 A	1	0	33,484	33,484	0	0	100
WAS	Union Township	P A	0	0	581,103	581,103	0	*	100
WAS	Washington Area Cog	N C	0	3	335,201	362,819	-27,618	*	108
WAS	Washington City	F C	22	37	17,041,321	14,957,228	2,084,093	161	88
WAS	Washington City	N C	29	24	5,097,707	5,361,771	-264,064	-28	105
WAS	Washington City	P C	31	38	19,632,769	16,423,434	3,209,335	160	84
WAS	Washington County Housing Authority	N A	47	0	4,274,476	4,274,476	0	0	100
WAS	Washington County Redevelopment Auth	N A	43	0	8,144,385	8,144,385	0	0	100
WAS	Washington County Transportation Authority	N A	10	0	127,447	127,447	0	0	100
WAS	Washington-E. Washington Joint Authority	N C	15	10	5,253,397	5,170,269	83,128	8	98
WAS	West Pike Run Township	N C	1	1	63,361	108,866	-45,505	-112	172
WAS	West Pike Run Township	P A	0	0	20,387	20,387	0	*	100
WAY	Berlin Township	N A	2	0	7,793	7,793	0	0	100
WAY	Central Wayne Regional Authority	N A	6	0	269,301	269,301	0	0	100
WAY	Hawley Area Authority	N A	4	0	137,430	137,430	0	0	100
WAY	Honesdale Borough	N A	8	0	319,054	319,054	0	0	100
WAY	Honesdale Borough	P C	5	9	3,759,470	2,715,208	1,044,262	349	72
WAY	Lake Township	N C	5	2	350,260	323,739	26,521	18	92
WAY	Paupack Township	N C	4	2	395,925	414,420	-18,495	-11	105
WAY	Preston Township	N A	4	0	130,869	130,869	0	0	100
WAY	Salem Township	N C	3	2	230,019	239,199	-9,180	-10	104
WAY	Wayne County Housing Authority	N A	9	0	1,339,884	1,339,884	0	0	100
WAY	Wayne County Redevelopment Authority	N A	3	0	684,104	684,104	0	0	100
WAY	Wayne Library Authority	N A	11	0	277,098	277,098	0	0	100
WES	Allegheny Township	N C	14	3	1,896,797	2,047,700	-150,903	-21	108
WES	Allegheny Township	P C	8	2	3,196,993	4,443,873	-1,246,880	-216	139
WES	Arnold City	N C	11	12	2,998,884	2,634,828	364,056	73	88
WES	Arnold City	P C	9	13	4,242,689	3,058,113	1,184,576	162	72
WES	Avonmore Borough	N C	3	2	129,224	139,168	-9,944	-14	108
WES	Avonmore Borough	P A	1	0	53,935	53,935	0	0	100
WES	Avonmore Borough Municipal Authority	N C	0	1	155,331	171,085	-15,754	*	110
WES	Bell Township	N C	4	4	351,718	362,566	-10,848	-8	103
WES	Cook Township	N A	4	0	115,600	115,600	0	0	100
WES	Delmont Borough	N C	3	3	229,682	263,702	-34,020	-29	115
WES	Delmont Borough	P C	3	1	883,081	1,091,614	-208,533	-147	124
WES	Derry Borough	N C	3	3	752,201	747,910	4,291	3	99
WES	Derry Borough	P C	3	2	389,803	515,349	-125,546	-92	132
WES	Derry Borough Municipal Authority	N C	9	3	1,292,522	1,266,331	26,191	6	98
WES	Derry Township	N C	17	15	6,631,883	6,212,873	419,010	40	94
WES	Derry Township Municipal Authority	N C	8	2	819,680	834,911	-15,231	-5	102
WES	Donegal Township	N C	5	3	1,123,189	1,029,977	93,212	46	92
WES	East Huntingdon Township	N C	11	6	3,875,344	4,090,362	-215,018	-37	106
WES	Fairfield Township	N C	4	0	587,109	556,409	30,700	21	95

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	Franklin Twp Municipal Sanitary Authority	N C	20	3	5,473,278	4,581,593	891,685	66	84
WES	Greater Greensburg Sewage Authority	N B	18	2	1,289,202	1,289,202	0	0	100
WES	Greensburg City	N C	48	30	11,630,313	11,327,837	302,476	13	97
WES	Greensburg City	P C	26	33	20,663,533	17,579,460	3,084,073	122	85
WES	Hempfield Township	N C	39	58	12,792,120	10,552,833	2,239,287	111	82
WES	Hempfield Township Municipal Authority	N A	25	0	2,174,409	2,174,409	0	0	100
WES	Irwin Borough	N C	5	1	548,736	570,796	-22,060	-11	104
WES	Irwin Borough	P C	3	4	1,067,973	931,416	136,557	89	87
WES	Jeannette City	F C	2	5	1,556,112	860,302	695,810	477	55
WES	Jeannette City	N C	16	27	4,162,887	3,497,355	665,532	93	84
WES	Jeannette City	P C	10	23	10,609,339	7,013,462	3,595,877	448	66
WES	Latrobe Municipal Authority	N C	29	3	2,679,038	2,585,725	93,313	7	97
WES	Latrobe City	N C	19	17	4,422,340	5,179,069	-756,729	-93	117
WES	Latrobe City	P C	12	11	5,266,102	4,658,161	607,941	64	88
WES	Ligonier Borough	N U	9	0	0	0	0	0	100
WES	Ligonier Borough	P C	2	2	581,826	501,281	80,545	83	86
WES	Ligonier Township	N A	9	0	780,795	780,795	0	0	100
WES	Ligonier Township	P C	4	2	762,878	1,133,141	-370,263	-221	149
WES	Lower Burrell City	N C	27	22	7,285,877	6,965,876	320,001	28	96
WES	Lower Burrell City	P C	15	17	10,332,168	7,336,541	2,995,627	223	71
WES	Loyalhanna Township	N1 C	3	3	319,524	345,125	-25,601	-43	108
WES	Loyalhanna Township	N2 A	0	0	70,796	70,796	0	*	100
WES	Manor Borough	N A	4	0	225,453	225,453	0	0	100
WES	Manor Borough	P C	3	1	441,329	608,348	-167,019	-106	138
WES	Monessen City	F C	0	2	343,960	304,878	39,082	*	89
WES	Monessen City	N A	16	0	1,698,342	1,698,342	0	0	100
WES	Monessen City	P C	10	21	5,398,626	3,956,273	1,442,353	220	73
WES	Mount Pleasant Township Muni. Authority	N A	1	0	21,392	21,392	0	0	100
WES	Mt Pleasant Borough	N A	6	0	697,291	697,291	0	0	100
WES	Mt Pleasant Borough	P C	2	4	2,408,837	4,328,705	-1,919,868	-1,652	180
WES	Mt Pleasant Township	N C	13	19	7,804,092	7,119,995	684,097	111	91
WES	Murrysville Borough	N C	36	18	7,630,229	7,521,674	108,555	6	99
WES	Murrysville Borough	P C	19	16	11,043,496	11,190,760	-147,264	-8	101
WES	New Florence Borough	N A	1	0	29,386	29,386	0	0	100
WES	New Kensington City	F C	0	5	652,189	428,596	223,593	*	66
WES	New Kensington City	N C	38	31	6,718,843	7,327,257	-608,414	-53	109
WES	New Kensington City	P C	22	25	14,510,101	11,842,546	2,667,555	148	82
WES	New Kensington City Municipal Authority	N1 C	23	14	2,769,221	3,210,900	-441,679	-34	116
WES	New Kensington City Municipal Authority	N2 C	7	3	2,098,132	1,922,819	175,313	32	92
WES	New Kensington City Redevelopment Auth	N A	0	0	48,933	48,933	0	*	100
WES	New Kensington City Sanitary Authority	N C	17	6	5,738,783	5,566,714	172,069	14	97
WES	New Stanton Borough	N C	5	4	346,311	345,889	422	0	100
WES	North Belle Vernon Borough	N C	2	3	173,155	130,970	42,185	62	76
WES	North Belle Vernon Borough	P1 C	1	1	596,447	526,105	70,342	206	88
WES	North Belle Vernon Borough	P2 A	1	0	382	382	0	0	100

TABLE I

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	North Huntingdon Township	N C	44	22	10,679,926	9,727,426	952,500	33	91
WES	North Huntingdon Township	P C	28	15	19,842,786	17,977,472	1,865,314	65	91
WES	North Huntingdon Township Muni. Authority	N C	22	14	7,245,023	6,986,567	258,456	24	96
WES	Penn Township	N U	28	0	0	0	0	0	100
WES	Penn Township	P C	20	14	9,688,593	6,173,967	3,514,626	193	64
WES	Penn Township Sewage Authority	N A	11	0	842,657	842,657	0	0	100
WES	Rostraver Township	N A	19	0	2,670,975	2,670,975	0	0	100
WES	Rostraver Township	P C	14	5	4,491,079	5,383,121	-892,042	-86	120
WES	Rostraver Township Sewage Authority	N C	8	3	668,489	565,520	102,969	25	85
WES	S W Greensburg Borough	N C	2	3	415,009	344,599	70,410	78	83
WES	S W Greensburg Borough	P C	2	2	485,782	411,463	74,319	65	85
WES	Salem Township	N C	10	9	1,703,719	990,610	713,109	148	58
WES	Scottdale Borough	N U	4	0	0	0	0	0	100
WES	Scottdale Borough	P C	7	5	3,214,373	4,464,333	-1,249,960	-284	139
WES	Seward-St. Clair Township Sanitary Auth	N C	1	0	108,129	74,636	33,493	50	69
WES	Sewickley Township	N C	11	10	2,374,954	2,609,604	-234,650	-47	110
WES	Smithton Borough	N A	0	0	6,290	6,290	0	*	100
WES	Smithton Borough Municipal Authority	N A	3	0	29,926	29,926	0	0	100
WES	South Greensburg Borough	N A	3	0	195,228	195,228	0	0	100
WES	South Greensburg Borough	P A	2	0	176,800	176,800	0	0	100
WES	South Huntingdon Township	N C	9	5	2,791,055	2,731,520	59,535	13	98
WES	Trafford Borough	N A	4	0	28,640	28,640	0	0	100
WES	Trafford Borough	P C	4	2	831,838	608,238	223,600	101	73
WES	Unity Township	N C	23	22	11,943,117	10,222,726	1,720,391	114	86
WES	Upper Burrell Township	N A	3	0	237,780	237,780	0	0	100
WES	Upper Burrell Township	P A	2	0	150,705	150,705	0	0	100
WES	Vandergrift Borough	P C	7	3	3,335,035	3,538,962	-203,927	-48	106
WES	Washington Township	N1 A	6	0	221,611	221,611	0	0	100
WES	Washington Township	N2 U	5	0	0	0	0	0	100
WES	Washington Township	P C	7	0	1,576,330	1,630,876	-54,546	-12	103
WES	West Newton Borough	N C	5	2	614,134	564,584	49,550	23	92
WES	West Newton Borough	P C	2	0	352,508	767,219	-414,711	-416	218
WES	Western Westmoreland Municipal Authority	N C	13	3	4,567,584	4,481,217	86,367	10	98
WES	Westmoreland County Housing Authority	N A	120	0	15,933,744	15,933,744	0	0	100
WES	Westmoreland County Municipal Authority	N1 C	240	186	77,558,716	44,557,696	33,001,020	177	57
WES	Westmoreland County Municipal Authority	N2 A	26	0	149,545	149,545	0	0	100
WES	Westmoreland County Redevelopment Auth	N A	4	0	369,901	369,901	0	0	100
WES	Westmoreland County Transit Authority	N A	13	0	1,252,008	1,252,008	0	0	100
WES	Westmoreland-Fayette Municipal Sewage	N C	4	1	276,278	333,914	-57,636	-38	121
WES	Youngwood Borough	N C	8	5	1,394,773	1,487,255	-92,482	-30	107
WES	Youngwood Borough	P C	0	1	20,928	25,536	-4,608	*	122
WYO	Eaton Township	N A	2	0	1,941	1,941	0	0	100
WYO	Factoryville Borough	N A	2	0	80,319	80,319	0	0	100
WYO	Factoryville Borough	P A	0	0	0	0	0	*	100
WYO	Monroe Township	N A	2	0	89,192	89,192	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WYO	Tunkhannock Borough	N A	4	0	163,083	163,083	0	0	100
WYO	Tunkhannock Borough	P C	4	2	1,246,804	920,308	326,496	162	74
WYO	Tunkhannock Township	N A	2	0	82,880	82,880	0	0	100
WYO	Tunkhannock Township	P C	5	2	1,743,958	1,353,009	390,949	135	78
WYO	Washington Township	N C	4	2	138,028	166,876	-28,848	-38	121
WYO	Wyoming County Housing\ Redevelopment	N A	9	0	1,056,289	1,056,289	0	0	100
YOR	Carroll Township	N A	5	0	258,424	258,424	0	0	100
YOR	Carroll Township	P C	10	2	3,263,639	3,263,756	-117	0	100
YOR	Chanceford Township	N A	5	0	219,437	219,437	0	0	100
YOR	Codorus Township	N C	5	4	368,377	319,612	48,765	24	87
YOR	Dallastown Borough	N C	8	1	644,811	687,796	-42,985	-13	107
YOR	Dillsburg Area Authority	N A	10	0	1,078,882	1,078,882	0	0	100
YOR	Dillsburg Borough	N C	3	3	144,398	177,492	-33,094	-28	123
YOR	Dover Borough	N A	2	0	173,280	173,280	0	0	100
YOR	Dover Township	N A	38	0	2,577,044	2,577,044	0	0	100
YOR	East Hopewell Township	N C	2	2	507,816	487,908	19,908	27	96
YOR	East Manchester Township	N C	6	8	1,510,614	1,577,008	-66,394	-27	104
YOR	Fairview Township	N C	27	13	7,422,441	8,006,356	-583,915	-37	108
YOR	Fairview Township	P C	13	10	8,289,274	9,253,290	-964,016	-85	112
YOR	Fawn Township	N A	3	0	190,401	190,401	0	0	100
YOR	Franklin Township	N C	4	0	128,206	141,029	-12,823	-7	110
YOR	Franklintown Borough	N A	1	0	10,296	10,296	0	0	100
YOR	Glen Rock Borough	N A	2	0	82,764	82,764	0	0	100
YOR	Hanover Borough	F C	15	11	5,997,864	6,493,999	-496,135	-52	108
YOR	Hanover Borough	N C	106	50	25,929,009	28,077,952	-2,148,943	-41	108
YOR	Hanover Borough	P C	26	19	11,373,518	11,021,063	352,455	19	97
YOR	Heidelberg Township	P C	0	1	131,738	142,112	-10,374	*	108
YOR	Hellam Township	N A	10	0	267,600	267,600	0	0	100
YOR	Hellam Township	P C	7	7	2,692,076	2,622,368	69,708	13	97
YOR	Hopewell Township	N C	6	0	762,241	738,647	23,594	9	97
YOR	Jackson Township	N C	7	4	822,340	888,803	-66,463	-18	108
YOR	Jackson Township	P C	0	3	1,165,644	1,142,226	23,418	*	98
YOR	Lower Chanceford Township	N C	3	2	316,540	238,312	78,228	56	75
YOR	Lower Windsor Township	N A	11	0	502,784	502,784	0	0	100
YOR	Lower Windsor Township	P C	9	4	3,203,822	3,201,352	2,470	0	100
YOR	Manchester Township	F1 C	20	3	4,563,820	3,685,773	878,047	69	81
YOR	Manchester Township	F2 A	1	0	498	498	0	0	100
YOR	Manchester Township	N1 C	22	9	4,857,113	4,417,001	440,112	37	91
YOR	Manchester Township	N2 A	0	0	0	0	0	*	100
YOR	Manheim Township	N C	3	0	544,776	526,352	18,424	12	97
YOR	New Freedom Borough	N C	19	3	2,815,570	2,645,139	170,431	17	94
YOR	Newberry Township	N C	12	12	1,813,258	1,513,455	299,803	52	83
YOR	Newberry Township	P C	14	11	6,984,720	5,561,810	1,422,910	124	80
YOR	North Codorus Township	N C	8	4	923,791	943,619	-19,828	-5	102
YOR	North Hopewell Township	N A	5	0	209,001	209,001	0	0	100

TABLE I

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			ACTIVE	RETIRED			(\$)	% OF PAY	
YOR	North Hopewell Township	P C	3	0	189,561	81,175	108,386	81	43
YOR	Northeastern Regional Police	N C	1	1	227,609	259,418	-31,809	-75	114
YOR	Northeastern Regional Police	P C	12	4	6,549,759	6,594,052	-44,293	-5	101
YOR	Northern York County Regional Police	N C	4	2	922,896	757,313	165,583	89	82
YOR	Northern York County Regional Police	P C	46	31	23,866,585	17,426,033	6,440,552	157	73
YOR	Paradise Township	N A	3	0	43,968	43,968	0	0	100
YOR	Peach Bottom Township	N A	3	0	265,717	265,717	0	0	100
YOR	Penn Township	F C	15	0	1,355,439	962,796	392,643	45	71
YOR	Penn Township	N A	35	0	3,006,284	3,006,284	0	0	100
YOR	Penn Township	P C	21	14	11,360,007	8,499,247	2,860,760	161	75
YOR	Red Lion Borough	N1 C	27	4	1,907,930	2,030,899	-122,969	-9	106
YOR	Red Lion Borough	N2 A	0	0	0	0	0	*	100
YOR	Red Lion Borough	P C	0	6	2,400,720	2,608,334	-207,614	*	109
YOR	Shrewsbury Borough	N C	8	2	678,608	630,312	48,296	12	93
YOR	Shrewsbury Township	N C	9	2	578,917	617,867	-38,950	-9	107
YOR	Southern York Police Commission	N C	1	1	84,460	96,971	-12,511	-25	115
YOR	Southern York Police Commission	P C	14	6	4,753,832	4,689,741	64,091	6	99
YOR	Southwestern Regional Police Dept.	N A	1	0	83,974	83,974	0	0	100
YOR	Southwestern Regional Police Dept.	P C	13	1	2,760,875	3,442,839	-681,964	-75	125
YOR	Spring Garden Township	N A	25	0	2,229,171	2,229,171	0	0	100
YOR	Spring Garden Township	P C	17	13	6,813,446	5,726,347	1,087,099	75	84
YOR	Spring Grove Borough	N C	7	0	569,466	561,220	8,246	2	99
YOR	Springettsbury Township	N A	58	0	9,414,835	9,414,835	0	0	100
YOR	Springettsbury Township	P C	32	20	16,242,734	14,275,823	1,966,911	70	88
YOR	Springfield Township	N C	4	0	983,573	953,527	30,046	14	97
YOR	Stewartstown Borough	N A	6	0	762,906	762,906	0	0	100
YOR	Warrington Township	N A	7	0	235,682	235,682	0	0	100
YOR	Washington Township	N A	5	0	239,698	239,698	0	0	100
YOR	West Manchester Township	N C	27	4	3,232,679	2,800,253	432,426	36	87
YOR	West Manchester Township	P C	26	9	10,093,519	8,237,226	1,856,293	76	82
YOR	West Manheim Township	N C	13	7	2,514,210	1,630,281	883,929	156	65
YOR	West Manheim Township	P C	7	2	3,836,875	2,775,579	1,061,296	252	72
YOR	West York Borough	F C	3	0	259,493	201,067	58,426	28	77
YOR	West York Borough	N C	5	2	580,864	438,472	142,392	59	75
YOR	West York Borough	P C	9	7	3,396,617	2,063,581	1,333,036	166	61
YOR	Windsor Borough	N A	2	0	58,930	58,930	0	0	100
YOR	Windsor Borough	P C	0	0	0	2,130	-2,130	*	*
YOR	Windsor Township	N C	16	8	2,872,287	2,658,849	213,438	28	93
YOR	Windsor Township	P C	0	6	1,268,349	1,457,594	-189,245	*	115
YOR	Wrightsville Borough	P C	4	0	104,438	242,739	-138,301	-63	232
YOR	Yoe Borough	N A	1	0	20,700	20,700	0	0	100
YOR	York Area Regional Police Department	N C	4	2	1,326,797	1,119,492	207,305	105	84
YOR	York Area Regional Police Department	P C	40	23	23,817,710	21,803,425	2,014,285	56	92
YOR	York Area United Fire and Rescue	F1 A	15	0	1,137,202	1,137,202	0	0	100
YOR	York Area United Fire and Rescue	F2 C	15	7	5,140,408	4,559,632	580,776	58	89

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	York Area United Fire and Rescue	F3 A	5	0	312,761	312,761	0	0	100
YOR	York City	F C	53	81	53,944,991	28,193,075	25,751,916	695	52
YOR	York City	N C	168	120	30,853,331	24,015,037	6,838,294	94	78
YOR	York City	P C	100	109	76,406,010	53,378,033	23,027,977	321	70
YOR	York City Housing Authority	N A	67	0	5,275,655	5,275,655	0	0	100
YOR	York County Planning Commission	N C	37	22	9,150,385	9,339,689	-189,304	-9	102
YOR	York County Solid Waste & Refuse Authority	N A	22	0	3,022,571	3,022,571	0	0	100
YOR	York Township	N C	44	18	8,452,466	8,021,849	430,617	20	95

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	444	67,594,294	67,595,026	-732	100
ALLEGHENY	N1 C	7003	1,344,361,000	825,844,000	518,517,000	61
ALLEGHENY	N2 C	196	47,772,644	45,546,775	2,225,869	95
ALLEGHENY	N3 C	155	20,885,931	12,372,926	8,513,005	59
ALLEGHENY	N4 C	28	2,593,855	2,481,428	112,427	96
ARMSTRONG	N C	445	66,917,175	56,832,710	10,084,465	85
BEAVER	N1 C	1281	273,633,778	279,801,219	-6,167,441	102
BEAVER	N2 C	14	0	5,810,144	0	*
BEAVER	N3 C	8	0	9,319,826	0	*
BEDFORD	N C	178	19,278,459	12,944,537	6,333,922	67
BERKS	N C	2009	364,186,270	399,714,332	-35,528,062	110
BLAIR	N C	444	42,063,616	42,063,616	0	100
BRADFORD	N C	520	59,163,640	51,596,379	7,567,261	87
BUCKS	N C	2409	642,761,819	637,778,487	4,983,332	99
BUTLER	N C	784	200,826,982	171,903,108	28,923,874	86
CAMBRIA	N C	705	186,384,624	186,384,624	0	100
CAMERON	N C	47	3,075,534	2,955,743	119,791	96
CARBON	N C	284	69,720,975	73,765,410	-4,044,435	106
CENTRE	N C	519	102,122,912	87,666,809	14,456,103	86
CHESTER	N C	2349	392,680,874	344,772,839	47,908,035	88
CLARION	N C	175	23,698,519	21,791,461	1,907,058	92
CLEARFIELD	N C	244	29,949,240	26,736,226	3,213,014	89
CLINTON	N C	217	40,641,881	37,511,405	3,130,476	92
COLUMBIA	N C	229	21,765,272	21,765,272	0	100
CRAWFORD	N C	606	72,794,810	61,981,836	10,812,974	85
CUMBERLAND	N C	1157	176,259,488	162,228,066	14,031,422	92
DAUPHIN	N C	1488	296,712,682	247,708,651	49,004,031	83
DELAWARE	N C	3215	436,487,382	447,902,076	-11,414,694	103
ELK	N C	136	18,186,080	17,925,784	260,296	99
ERIE	N C	1152	206,490,099	206,490,099	0	100
FAYETTE	N C	536	66,260,023	58,931,129	7,328,894	89
FOREST	N C	46	7,331,002	7,268,606	62,396	99
FRANKLIN	N C	645	106,576,704	96,800,696	9,776,008	91
FULTON	N C	64	10,676,346	8,649,943	2,026,403	81
GREENE	N C	253	19,353,903	20,810,205	-1,456,302	108
HUNTINGDON	N C	148	17,587,333	14,893,778	2,693,555	85
INDIANA	N C	446	36,906,016	41,544,045	-4,638,029	113
JEFFERSON	N C	145	23,966,773	24,267,604	-300,831	101
JUNIATA	N C	86	10,428,835	8,791,840	1,636,995	84
LACKAWANNA	N C	1041	194,595,986	157,794,006	36,801,980	81
LANCASTER	N C	1764	253,533,460	216,918,969	36,614,491	86
LAWRENCE	N C	377	59,466,487	54,885,835	4,580,652	92
LEBANON	N C	984	139,863,404	99,572,469	40,290,935	71
LEHIGH	N C	2001	499,399,723	445,243,494	54,156,229	89
LUZERNE	N C	1491	270,725,075	239,771,618	30,953,457	89

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED ¹ LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED ² RATIO (%)
LYCOMING	N C	514	101,656,826	87,561,905	14,094,921	86
MCKEAN	N C	227	32,233,405	29,887,803	2,345,602	93
MERCER	N C	400	64,828,709	58,894,101	5,934,608	91
MIFFLIN	N C	191	21,593,478	21,206,506	386,972	98
MONROE	N C	612	77,393,290	65,964,222	11,429,068	85
MONTGOMERY	N C	3181	585,643,405	534,971,616	50,671,789	91
MONTOUR	N C	84	11,304,983	11,291,884	13,099	100
NORTHAMPTON	N C	1929	375,237,782	303,998,189	71,239,593	81
NORTHUMBERLAND	N C	493	84,420,986	79,286,611	5,134,375	94
PERRY	N C	155	24,670,460	23,136,633	1,533,827	94
PIKE	N C	347	28,161,815	29,209,213	-1,047,398	104
POTTER	N C	144	14,795,606	14,355,316	440,290	97
SCHUYLKILL	N C	690	111,581,965	111,581,965	0	100
SNYDER	N C	169	21,515,352	21,515,352	0	100
SOMERSET	N C	361	50,707,062	43,646,315	7,060,747	86
SULLIVAN	N C	45	5,212,910	3,258,039	1,954,871	62
SUSQUEHANNA	N C	177	22,709,657	19,295,587	3,414,070	85
TIOGA	N C	292	60,083,220	50,887,520	9,195,700	85
UNION	N C	158	20,711,651	20,520,657	190,994	99
VENANGO	N C	365	46,165,770	46,165,770	0	100
WARREN	N C	196	30,676,296	30,996,604	-320,308	101
WASHINGTON	N C	1051	140,587,623	122,408,432	18,179,191	87
WAYNE	N C	390	44,587,957	45,137,593	-549,636	101
WESTMORELAND	N C	1925	438,103,949	414,104,725	23,999,224	95
WYOMING	N C	159	19,517,305	12,742,246	6,775,059	65
YORK	N C	2410	341,941,645	300,240,867	41,700,778	88

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	73,849	55,133	128,982
Actuarial Accrued Liabilities	\$24,055,150,591	\$9,824,558,886	\$33,879,709,477
Assets	\$16,022,040,542	\$8,567,600,722	\$24,589,641,264
Unfunded Actuarial Accrued Liabilities	\$8,294,020,554	\$1,330,250,313	\$9,624,270,867
Assets Exceeding Actuarial Accrued Liabilities	\$260,910,475	\$73,292,049	\$334,202,524

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	27,951	\$1,597,849,000	22,245	\$561,137,000	1,784	\$63,921,000
Cities	11,069	667,712,490	8,748	212,113,960	141	6,773,148
Boroughs	8,497	494,391,366	3,804	77,179,362	50	2,571,657
First Class Townships	5,622	403,685,551	2,587	71,450,075	71	3,964,790
Second Class Townships	9,744	592,465,724	2,746	58,736,446	116	5,528,270
Authorities	10,262	537,581,963	2,236	35,159,627	17	640,451
COG/Regional Police	704	50,001,428	224	6,751,048	16	876,712
Totals	73,849	\$4,343,687,522	42,590	\$1,022,527,518	2,195	\$84,276,028

¹ DROP - Deferred Retirement Option Plan

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2014**

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	119,926	100	-177	133	91	
ALL	Cheswick Borough	N	139,783	100	168	89	75	
ALL	Kilbuck Township	P	21,274	100	74	*	62	
BER	Mount Penn Borough Municipal Authority	N	16,472	21	35	6	85	
CMB	Dale Borough	N	6,104	31	286	6	90	YES
CEN	Philipsburg Borough	P	8,223	100	303	*	95	YES
CUM	Newville Borough	P	95,782	62	485	67	94	
DEL	Chester City	P	3,824,942	66	55	55	31	
DEL	Chester City	N	709,116	100	66	15	11	YES
DEL	Colwyn Borough	P	158,296	85	161	241	46	
DEL	Colwyn Borough	N	21,086	49	130	24	62	
DEL	Darby Borough	N	64,088	100	155	35	82	
DEL	Darby Borough	P	912,492	71	119	58	71	
DEL	Sharon Hill Borough	P	127,023	38	50	17	76	YES
FRA	Mercersburg Borough	N	54,994	100	126	20	88	
LAC	Dalton Borough	P	10,039	50	55	19	64	
LAC	Dunmore Borough	F	382,837	100	111	38	77	
LAC	Dunmore Borough	N1	187,870	100	264	69	85	
LAC	Dunmore Borough	P	618,113	100	98	51	62	
LAC	Scranton City	P	1,647,257	27	19	17	31	YES
LAC	Scranton City	F	2,228,170	32	23	25	17	YES
LAW	Slippery Rock Township	N	24,453	100	20	23	7	
LUZ	Pittston City	P	295,864	88	70	59	59	YES
LUZ	Wyoming Borough	P	267,968	100	1,524	279	99	
LUZ	Hazleton City Water Authority	N	161,915	76	68	7	71	
LYC	Williamsport Municipal Water Authority	N	67,640	57	60	37	70	
LYC	Williamsport Sanitary Authority	N	29,296	73	62	8	76	
MTG	Upper Pottsgrove Township	N	33,863	100	66	7	74	YES
SCH	Cass Township	P	40,795	89	231	*	88	
SCH	Frackville Borough	P	146,518	47	77	71	53	
SCH	Mahanoy City Borough	P	56,680	100	56	33	68	YES
SCH	Norwegian Township	P	140,167	95	11,508	*	97	
SUS	Liberty Township	N	335	100	149	*	99	YES
SUS	New Milford Township	N	69,988	100	114	26	44	
WAS	Tri-County Joint Municipal Authority	N	39,067	33	24	5	70	YES
WES	Jeannette City	P	733,193	64	142	91	66	YES
YOR	York City	P	5,466,989	62	197	76	70	
<u>NON-CRITICAL FUNDING DEFICIENCIES</u>								
ALL	Avalon Borough	N	8,695	46	50	3	102	
ALL	Avalon Borough	P	72,860	39	42	15	81	
ALL	Munhall Borough	N1	114,115	23	67	14	95	
ALL	Munhall Borough	P	198,292	30	61	11	104	
BER	Greenwich Township	N	13,810	29	130	12	106	
BUC	Middletown Township	P	9,564	0	0	0	87	
BUC	New Hope Borough	P	303	0	0	0	87	
BUC	Plumstead Township	P	24,776	9	10	2	95	
BUC	Warrington Township	N	10,000	8	7	1	112	
CMB	Richland Township	N	57,837	17	18	9	74	
CMB	Richland Township	P	99,770	26	32	9	95	
CEN	Patton Township	P	21,601	12	12	2	99	

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2014**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
CEN	Philipsburg Borough	N	7,268	27	21	4	116	
CUM	Newville Borough	N	8,817	39	85	5	134	
DEL	Chester City	F	207,203	100	30	6	96	
DEL	Norwood Borough	P	7,664	7	10	1	98	
DEL	Norwood Borough	N	2,845	21	23	2	129	
ERI	Union City Borough	N	17,331	100	106	13	103	
ERI	Erie Metropolitan Transit Authority	N1	32,948	8	5	1	89	
ERI	Erie Metropolitan Transit Authority	N2	9,464	12	8	2	70	
FAY	Brownsville Borough	P	599	6	2	1	81	
FRA	Washington Township	P	33,588	14	14	5	81	
LAN	Manheim Borough	P	9,461	9	6	1	105	
LAN	Rapho Township	N	470	1	1	0	111	
LEH	Lynn Township	N1	2,266	16	29	1	88	
LUZ	Edwardsville Borough	P	3,756	5	9	1	105	
LUZ	Newport Township	N	1,200	38	*	*	110	
MTG	Hatboro Borough	P	354,119	100	95	31	81	
MTG	Upper Gwynedd Township	P	155,429	32	25	8	88	
MTG	Upper Pottsgrove Township	P	77,050	100	46	10	83	
NHP	Hellertown Borough	P	50,846	100	29	5	122	
NHP	Slate Belt Regional Police Department	P	14,299	7	7	1	98	
NMB	Mt Carmel Borough	N	411	1	1	*	70	
PIK	Eastern Pike Regional Police Department	P	275	1	1	0	136	
POT	Shinglehouse Borough	P	774	100	8	2	120	
SCH	New Castle Township	P	3,264	100	*	*	118	
SCH	Shenandoah Borough	P	43,453	38	27	23	71	
SOM	Hooversville Borough	N	2,704	11	15	4	81	
SOM	Hooversville Borough	P	743	5	6	2	68	
UNI	Buffalo Valley Regional Police	P	34,708	13	16	3	94	
WAS	North Strabane Township	P	5,137	2	3	0	100	
WES	Jeannette City	N	126,439	63	50	18	84	
WES	Jeannette City	F	30,319	34	24	21	55	
YOR	York City	F	681,658	21	23	18	52	

* 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 2014**

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID * (\$)
ALL	Hampton Township	N2	27,376	27,495	28,360
ALL	Munhall Borough	N2	9,389	4,904	4,485
ALL	McCandless Township Sanitary Authority	N2	13,634	13,132	13,132
BER	Earl Township	N2	16,937	650	16,287
BER	Reading Parking Authority	N	80,606	80,641	80,641
BUC	Doylestown Township	N2	19,617	19,618	19,618
CHE	East Coventry Township	N2	2,696	731	1,965
CHE	West Vincent Township	N	84,801	42,538	42,263
CLE	Lawrence Township	N	22,736	25,709	25,709
COL	Millville Borough	N	16,193	11,786	4,407
DEL	Haverford Township	N2	8,683	8,682	8,682
DEL	Upper Chichester Township	N2	2,704	2,748	2,748
DEL	Delaware County Housing Authority	N	125,450	90,375	35,075
LAC	Scranton Sewer Authority	N2	29,595	21,220	8,375
LAN	Marietta Borough	N	32,040	19,552	12,488
LAN	Elizabethtown Area Water Authority	N	32,427	32,427	32,427
LAN	Northern Lancaster County Regional Police Dept	N	3,029	2,309	720
LEH	North Whitehall Township	N	100,242	61,963	38,279
LEH	Upper Milford Township	N2	5,306	5,472	5,472
MNR	Coolbaugh Township	N	71,467	54,517	16,950
NHP	Moore Township	N	52,000	27,529	24,471
NHP	Nazareth Borough	N	75,651	57,294	18,357
SCH	Frackville Borough	N	11,507	11,506	11,506
WAR	Tidioute Borough	N	9,787	16,961	14,339
WAS	Somerset Township	N	15,262	15,262	15,262

* 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 August 26, 2016**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ADA	Lake Meade Municipal Authority*	N	A
ALL	Springdale Township*	P	C
ALL	Springdale Township*	N	C
BER	Marion Township	N	A
COL	Columbia Co. Housing + Redevelopment Authority	N	A
ELK	Elk County Housing Authority*	N	A
ERI	Elk Creek Township*	N	A
FAY	Greater Uniontown Joint Sewage Plant Authority	N	A
LAN	Terre Hill Borough	N	C
LEB	North Annville Township	P	A
LUZ	West Wyoming Borough*	P	C
LUZ	West Wyoming Borough*	N	C
LUZ	Shickshinny Borough Sewer & Sanitary Authority	N	A
SCH	Cressona Borough	P	C
SCH	Cressona Borough*	N	C
SCH	Tremont Borough	P	A
SCH	Tremont Borough	N	A
SNY	Spring Township Municipal Authority	N	A
WAS	Midway Sewage Authority	N	A
WES	Jeannette City Municipal Authority*	N	C

*Form received prior to printing.

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	2005	40,351	1,835,123,624	353,875,193	19.28	8,770
All Cities	2007	40,253	1,921,595,382	495,769,173	25.8	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	31.7	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
Philadelphia	2005	27,992	1,270,656,000	278,300,000	21.9	9,942
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	34.8	19,893
Cities w/o Phila.	2005	12,359	564,467,624	75,575,193	13.39	6,115
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
Boroughs	2005	7,621	342,855,878	27,997,201	8.17	3,674
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
Twps 1 st Class	2005	5,183	275,952,898	25,686,110	9.31	4,956
Twps 1 st Class	2007	5,251	296,177,535	35,485,916	11.98	6,758
Twps 1 st Class	2009	5,328	326,350,514	39,763,387	12.18	7,463
Twps 1 st Class	2011	5,240	344,203,807	46,138,896	13.4	8,805
Twps 1 st Class	2013	5,004	345,530,918	62,229,093	18.01	12,436
Twps 1 st Class	2015	5,009	370,657,672	73,297,486	19.77	14,633
Twps 2 nd Class	2005	6,649	321,970,978	29,989,578	9.31	4,510
Twps 2 nd Class	2007	6,953	355,260,279	41,205,303	11.6	5,926
Twps 2 nd Class	2009	7,225	402,228,117	49,578,756	12.33	6,862
Twps 2 nd Class	2011	7,062	423,344,652	58,763,530	13.88	8,321
Twps 2 nd Class	2013	6,877	431,880,853	70,593,558	16.35	10,265
Twps 2 nd Class	2015	6,791	451,943,597	81,371,458	18.0	11,982
Regional Police	2005	554	30,091,427	2,543,150	8.45	4,591
Regional Police	2007	527	32,048,630	3,748,896	11.7	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
Authorities	2005	6,577	290,479,222	22,653,868	7.8	3,444
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