

March 2021

STATUS REPORT

ON LOCAL GOVERNMENT PENSION PLANS IN PENNSYLVANIA

A Summary of

2018 Municipal Pension Plan Data

Based on the January 1, 2019, Actuarial Valuation Reports
Submitted Pursuant to Act 205 of 1984

&

2017 County Pension Plan Data

Based on the January 1, 2018, 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

March 2021

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 2021.

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

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor".

Timothy L. DeFoor
Auditor General

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PREFACE

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

The data presented in the report was extracted from the individual pension plan reports containing actuarial, financial and demographic information. The municipal pension plan reports submitted under Act 205 requirements covered the 2018 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2017 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.

Starting with the 2019 filing period, the Act 205 reporting forms are now required to be submitted electronically on the **Department of Community & Economic Development’s Municipal Statistics** website. When this report was prepared for publication, twenty-eight municipalities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2019 valuation year. Consequently, data for thirty-one municipal pension plans could not be included in this report. However, the omitted data is not statistically significant due to the small size of the pension plans involved.

PART I

EXECUTIVE SUMMARY

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

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

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

ACT 205 AND THE MUNICIPAL PENSION REPORTING PROGRAM (MPRP)

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

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

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

PART II

GENERAL CHARACTERISTICS

NUMBER OF PLANS

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

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

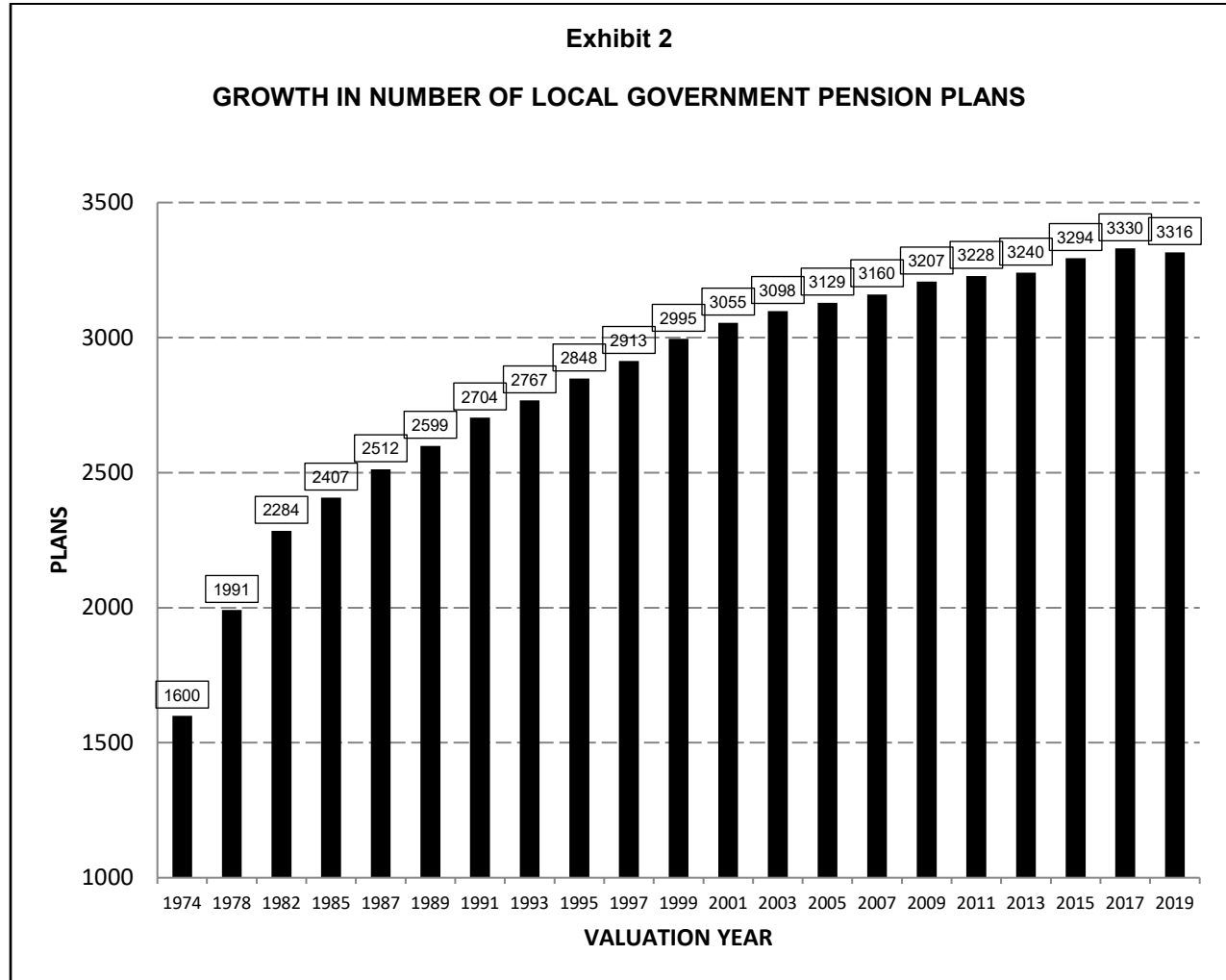
Exhibit 1 shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 2019.

Exhibit 1

NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	Total
County	0	0	71	71
City	59	46	65	170
Borough	460	22	621	1,103
Township (1 st Class)	89	6	124	219
Township (2 nd Class)	296	13	898	1,207
Authority	0	0	483	483
Council of Gov't/Regional	35	3	25	63
Total	939	90	2,287	3,316

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 2017 to 2019, the net number of pension plans reported has decreased by 14; however, this decline in reported plans can most likely be attributed to the shift to electronic filing instituted for the 2019 filing period. A larger than normal number of municipalities (including authorities) remain delinquent in their filing(s) as of this publication. If they would have submitted their reporting forms in time, then the net number of pension plans reported would have surpassed the number of plans for 2017. Of the new pension plans reported for 2019, only one (1) has 10 or more members.

NATURE OF PLANS

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

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

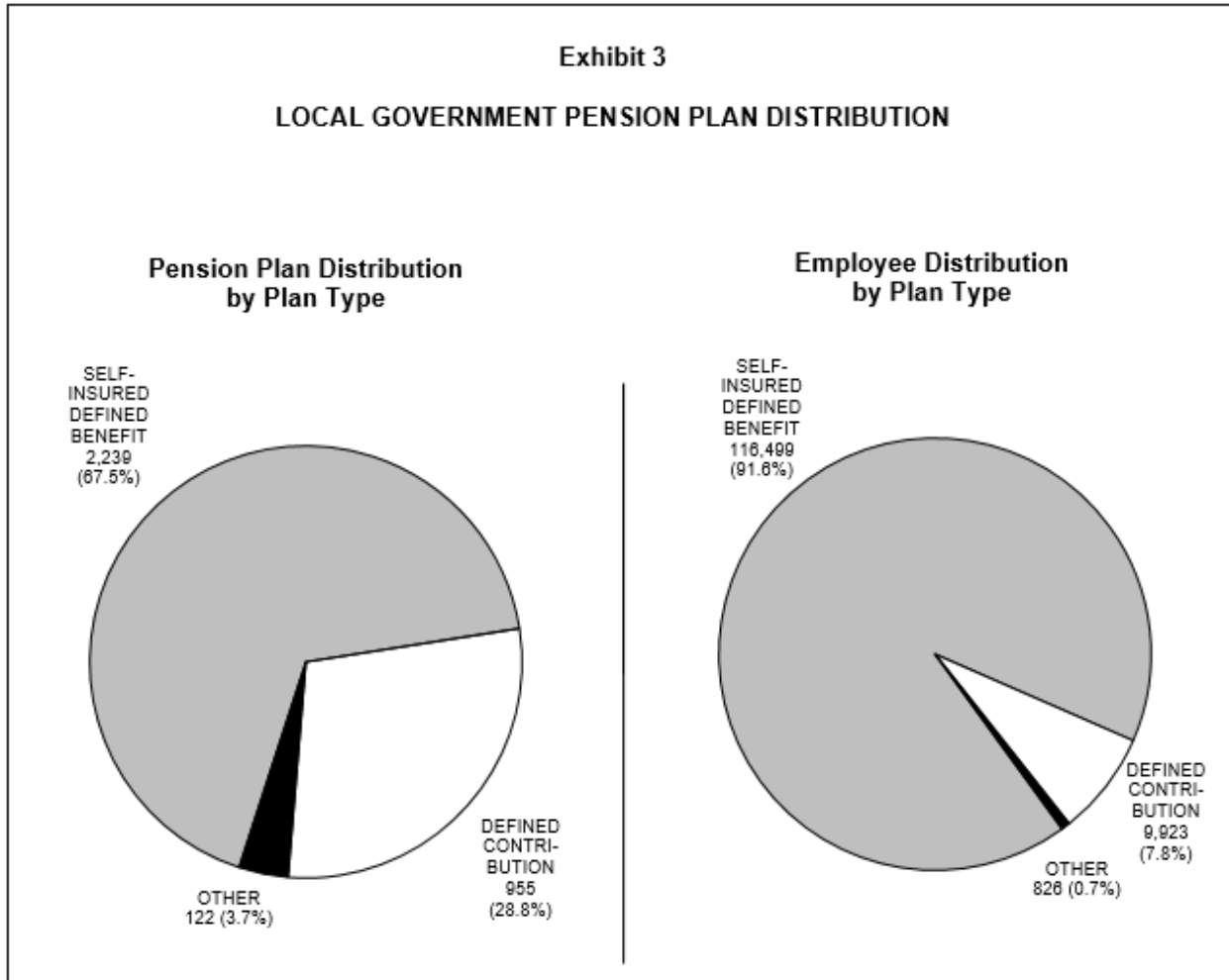
In **defined benefit** pension plans, the pension benefit (to be payable at retirement) is fixed in some manner and a resultant actuarial liability is established and funded. In other words, both the formula used to calculate the benefit amount and the amount of the future benefit are known in advance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

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

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

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

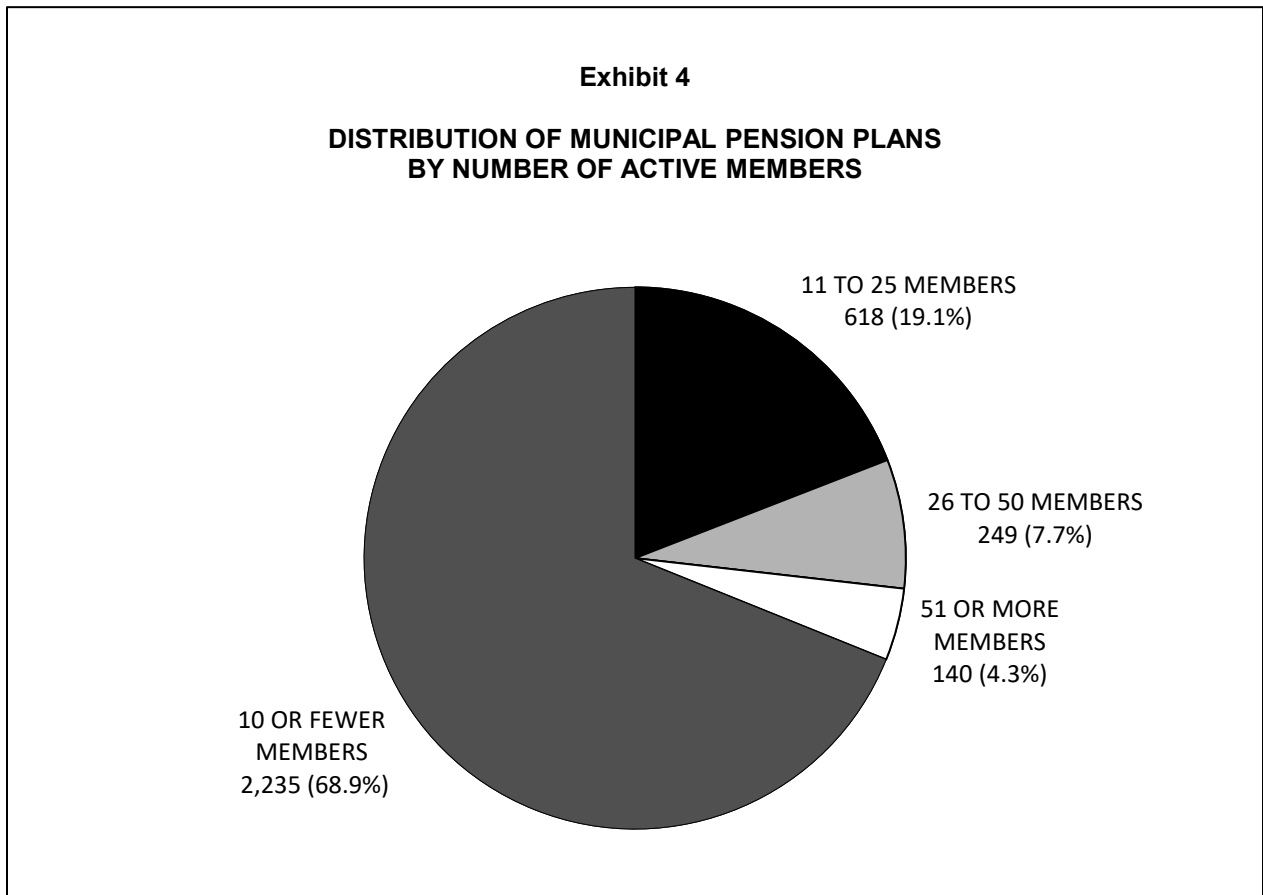
Exhibit 3 shows that the majority (approximately 68 percent) of local government pension plans were self-insured, defined benefit pension plans. An overwhelming majority (approximately 92 percent) of local government employees were members of self-insured, defined benefit pension plans. The graph also shows that defined contribution pension plans represented 29 percent of the local government pension plans, while just 8 percent of the local government employees were in defined contribution pension plans.



SIZE OF PLANS

Excluding Philadelphia, which has a total of 28,596 active members (over 20,000 active members in the nonuniformed pension plan), membership in the municipal pension plans in Pennsylvania ranges in size from one (1) to over 1,700 active members. Surveys of public employee pension plans frequently use a threshold of 100 active members to categorize public employee pension plans as either small or large. Ninety-eight percent (3,183) 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 28 active members to one plan with more than 7,200 active members. Most counties maintain one pension plan, although Allegheny County and Beaver County both have more than one.

Exhibit 5

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

Number of Members	Number of Plans	Average Active Members
100 or fewer	9	42
101 – 200	12	165
201 – 300	11	248
301 – 400	4	370
401 – 500	7	453
501 or more	28	1,528

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

Exhibit 6

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

	Active Members	Actuarial Accrued Liability	Actuarial Assets	Unfunded Actuarial Accrued Liability
Municipal Government Retirement Systems	74,718	\$27,539,371,062	\$19,033,528,332	\$8,718,640,069 ¹
County Government Retirement Systems	52,530	\$10,115,053,157	\$9,198,781,980	\$963,799,417 ¹

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

PART III

THE RECOVERY PROGRAM

ACT 44 OVERVIEW

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

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

ACT 44 DISTRESS SCORE

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

Exhibit 7

DISTRESS SCORING

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

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

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

Level 1 (Minimal Distress)

Voluntary Remedies –

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

Level 2 (Moderate Distress)

Voluntary Remedies –

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

Mandatory Remedies –

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

Level 3 (Severe Distress)

Voluntary Remedies –

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

Mandatory Remedies –

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

CURRENT AND PREVIOUS ACT 44 DISTRESS SCORE COMPARISON

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

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

Exhibit 8

DISTRESS SCORE BY DISTRESS LEVEL

Level	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2020	2018	2016	2020	2018	2016	2020	2018	2016	2020	2018	2016
0 (Not Distressed)	909	914	944	63.1%	62.8%	65.2%	16,195	16,117	17,703	23.4%	23.4%	26.3%
1 (Minimal)	462	451	411	32.1%	31.0%	28.4%	17,539	17,147	15,013	25.3%	25.0%	22.3%
2 (Moderate)	64	83	80	4.4%	5.7%	5.5%	35,264	6,052	5,972	50.9%	8.8%	8.8%
3 (Severe)	6	7	13	0.4%	0.5%	0.9%	264	29,377	28,723	0.4%	42.8%	42.6%
	1,441	1,455	1,448				69,262	68,693	67,411			

Exhibit 9

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2020	2018	2016	2020	2018	2016	2020	2018	2016	2020	2018	2016
Cities	21	18	18	1.9%	1.2%	1.2%	1,517	1,320	2,008	2.2%	1.9%	3.0%
Boroughs	325	334	337	22.6%	23.0%	23.3%	4,287	4,487	4,818	6.2%	6.5%	7.1%
1 st Class Twps.	44	47	48	3.1%	3.2%	3.3%	2,454	2,570	2,603	3.5%	3.7%	3.9%
2 nd Class Twps.	337	329	336	23.4%	22.6%	23.2%	4,465	4,266	4,538	6.4%	6.2%	6.7%
Authorities	156	161	172	10.8%	11.1%	11.9%	3,124	3,164	3,301	4.5%	4.6%	4.9%
Regionals/COGs	26	25	33	1.8%	1.7%	2.3%	348	310	435	0.5%	0.5%	0.6%
	909	914	944				16,195	16,617	17,703			

As shown in **Exhibit 9**, 909 municipalities (63.1%) are not considered distressed, representing 16,195 active members (23.4%).

Exhibit 10

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2020	2018	2016	2020	2018	2016	2020	2018	2016	2020	2018	2016
Cities	22	25	27	1.5%	1.7%	1.9%	3,825	4,562	3,995	5.5%	6.6%	5.9%
Boroughs	149	134	139	10.3%	9.2%	9.6%	3,932	3,539	3,195	5.7%	5.2%	4.7%
1 st Class Twps.	40	37	31	2.8%	2.5%	2.1%	2,838	2,653	2,508	4.1%	3.9%	3.7%
2 nd Class Twps.	173	176	155	12.0%	12.1%	10.7%	3,895	3,795	3,383	5.6%	5.5%	5.0%
Authorities	67	67	53	4.6%	4.6%	3.7%	2,790	2,283	1,786	4.0%	3.3%	2.6%
Regionals/COGs	11	12	6	0.8%	0.8%	0.4%	259	315	146	0.4%	0.5%	0.2%
	462	451	411				17,539	17,147	15,013			

As shown in **Exhibit 10**, 462 municipalities (32.1%) are considered minimally distressed, representing 17,539 active members (25.3%).

Exhibit 11

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2020	2018	2016	2020	2018	2016	2020	2018	2016	2020	2018	2016
Cities	12	10	8	0.8%	0.7%	0.6%	34,240	4,596	4,328	49.4%	6.7%	6.4%
Boroughs	19	29	16	1.3%	2.0%	1.1%	211	242	212	0.3%	0.4%	0.3%
1 st Class Twps.	6	6	10	0.4%	0.4%	0.7%	333	328	470	0.5%	0.5%	0.7%
2 nd Class Twps.	20	28	36	1.4%	1.9%	2.5%	164	279	292	0.2%	0.4%	0.4%
Authorities	6	9	9	0.4%	0.6%	0.6%	287	606	648	0.4%	0.9%	1.0%
Regionals/COGs	1	1	1	0.1%	0.1%	0.1%	29	1	22	0.0%	0.0%	0.0%
	64	83	80				35,264	6,052	5,972			

As shown in **Exhibit 11**, 64 municipalities (4.4%) are considered moderately distressed, representing only 35,264 active members (50.9%). The moderately distressed pension plans include Pennsylvania's largest city, Philadelphia.

Exhibit 12

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 3

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2020	2018	2016	2020	2018	2016	2020	2018	2016	2020	2018	2016
Cities	1	3	3	0.1%	0.2%	0.2%	250	29,638	28,689	0.4%	42.8%	42.6%
Boroughs	2	1	5	0.1%	0.1%	0.3%	0	0	17	0.0%	0.0%	0.0%
1 st Class Twps.	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
2 nd Class Twps.	2	2	4	0.1%	0.1%	0.3%	4	5	15	0.0%	0.0%	0.0%
Authorities	1	1	1	0.1%	0.1%	0.1%	10	4	2	0.0%	0.0%	0.0%
Regionals/COGs	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
	6	7	13				264	29,377	28,723			

As shown in **Exhibit 12**, 6 municipalities (0.4%) and 264 active members (0.4%) are considered severely distressed. Reported data indicates that the majority of these severely distressed plans are those that are less than 10 years old and have given past service credits to the participating employees. Giving past service credits creates a large liability that must be paid off over the remaining working life of the employee (averaging less than fifteen years). A shorter working life increases the amortization payment, thus increasing the municipality's MMO.

PART IV
DATA TABULATIONS

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

- January 1, 2019 actuarial valuation reports for municipalities, and
- January 1, 2018 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. This would include Taft-Hartley Act collectively bargained, jointly trustee, multi-employer pension plans governed primarily by the federal Employee Retirement Income Security Act of 1974 (ERISA). 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.

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	Arendtsville Borough	N A	3	0	151,878	151,878	0	0	100
ADA	Berwick Township	N C	2	0	314,306	332,277	-17,971	-28	106
ADA	Biglerville Borough	N1 C	3	0	612,604	633,403	-20,799	-11	103
ADA	Biglerville Borough	N2 A	0	0	87,340	87,340	0	*	100
ADA	Biglerville Borough	P C	2	0	501,070	548,990	-47,920	-36	110
ADA	Bonneauville Borough	N A	6	0	648,153	648,153	0	0	100
ADA	Butler Township	N C	2	0	477,815	387,319	90,496	124	81
ADA	Carroll Valley Borough	N C	11	1	2,482,238	1,793,025	689,213	121	72
ADA	Carroll Valley Borough	P C	4	0	1,327,379	1,271,896	55,483	19	96
ADA	Conewago Township	N A	10	0	450,437	450,437	0	0	100
ADA	Conewago Township	P C	9	1	2,774,699	3,125,031	-350,332	-52	113
ADA	Cumberland Township Authority	N A	6	0	258,542	258,542	0	0	100
ADA	Cumberland Township	N C	7	0	1,327,127	1,204,403	122,724	35	91
ADA	Cumberland Township	P C	12	0	3,226,842	3,106,046	120,796	13	96
ADA	East Berlin Area Joint Authority	N C	2	0	310,188	308,401	1,787	2	99
ADA	East Berlin Borough	N C	2	0	426,851	438,740	-11,889	-15	103
ADA	East Berlin Borough	P C	1	0	272,643	416,818	-144,175	-263	153
ADA	Eastern Adams Regional Police Department	P C	6	0	1,228,712	1,392,357	-163,645	-42	113
ADA	Fairfield Municipal Authority	N C	1	0	165,814	134,457	31,357	40	81
ADA	Franklin Township	N A	3	0	95,139	95,139	0	0	100
ADA	Gettysburg Borough	N C	19	3	3,193,976	3,062,768	131,208	14	96
ADA	Gettysburg Borough	P C	10	4	4,835,439	4,711,540	123,899	17	97
ADA	Gettysburg Municipal Authority	N C	16	1	3,290,860	2,607,388	683,472	72	79
ADA	Hamilton Township	N C	2	0	302,481	275,954	26,527	29	91
ADA	Hamiltonban Township	N C	4	0	180,465	295,909	-115,444	-65	164
ADA	Hamiltonban Township	P C	0	0	105,265	211,155	-105,890	*	201
ADA	Latimore Township	N A	0	0	93,884	93,884	0	*	100
ADA	Latimore Township	P C	1	0	557,942	365,811	192,131	394	66
ADA	Liberty Township	N A	2	0	58,306	58,306	0	0	100
ADA	Liberty Township	P C	0	0	174,843	377,143	-202,300	*	216
ADA	Littlestown Borough	N C	10	2	805,289	794,997	10,292	2	99
ADA	Littlestown Borough	P C	7	1	2,415,443	2,017,414	398,029	72	84
ADA	Mcsherrystown Borough	N C	4	0	1,164,650	1,143,257	21,393	9	98
ADA	Mcsherrystown Borough	P C	3	0	1,618,668	1,276,127	342,541	158	79
ADA	Menallen Township	N C	1	2	343,632	326,281	17,351	35	95
ADA	Mt Joy Township	N A	5	0	75,368	75,368	0	0	100
ADA	Mt Pleasant Township	N A	6	0	818,884	818,884	0	0	100
ADA	New Oxford Borough	N A	2	0	123,543	123,543	0	0	100
ADA	New Oxford Municipal Authority	N A	9	0	139,380	139,380	0	0	100
ADA	Oxford Township	N A	4	0	507,400	507,400	0	0	100
ADA	Possum Valley Municipal Authority	N A	3	0	280,648	280,648	0	0	100
ADA	Reading Township	N C	3	0	197,649	300,191	-102,542	-82	152
ADA	Reading Township	P C	2	0	431,230	569,409	-138,179	-116	132
ADA	Straban Township	N C	6	0	326,946	302,917	24,029	9	93
ADA	Tyrone Township	N C	0	0	0	27,344	-27,344	*	*

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ADA	White Run Regional Municipal Authority	N C	4	2	920,776	942,153	-21,377	-10	102
ALL	Aleppo Township	N A	4	0	104,068	104,068	0	0	100
ALL	Aleppo Township	P C	0	0	835,721	794,875	40,846	*	95
ALL	Allegheny County Sanitary Authority	N1 C	282	57	132,213,463	126,904,953	5,308,510	25	96
ALL	Allegheny County Sanitary Authority	N2 C	131	19	53,697,057	45,721,244	7,975,813	74	85
ALL	Allegheny Valley Joint Sewer Authority	N C	10	3	3,362,562	3,192,971	169,591	25	95
ALL	Aspinwall Borough	N C	8	4	2,724,086	2,069,157	654,929	133	76
ALL	Aspinwall Borough	P C	5	2	2,252,154	1,982,627	269,527	67	88
ALL	Avalon Borough	N C	5	0	564,075	561,910	2,165	1	100
ALL	Avalon Borough	P C	5	2	3,019,148	2,696,742	322,406	75	89
ALL	Baldwin Borough	N1 C	11	1	4,058,245	3,396,780	661,465	95	84
ALL	Baldwin Borough	N2 A	7	0	200,050	200,050	0	0	100
ALL	Baldwin Borough	P C	24	10	23,056,805	17,033,032	6,023,773	217	74
ALL	Baldwin Township	N A	3	0	628,671	628,671	0	0	100
ALL	Baldwin Township	P C	5	0	2,442,804	2,758,608	-315,804	-65	113
ALL	Bell Acres Borough	N C	5	1	461,259	548,004	-86,745	-28	119
ALL	Bell Acres Borough	P C	5	0	860,977	724,291	136,686	34	84
ALL	Bellevue Borough	F C	3	0	558,335	418,406	139,929	66	75
ALL	Bellevue Borough	N1 C	15	0	2,061,567	2,208,179	-146,612	-21	107
ALL	Bellevue Borough	N2 A	3	0	6,570	6,570	0	0	100
ALL	Bellevue Borough	P C	13	2	7,802,410	5,570,869	2,231,541	202	71
ALL	Ben Avon Borough	N C	2	0	567,016	431,133	135,883	104	76
ALL	Ben Avon Borough	P C	0	1	280,304	618,748	-338,444	*	221
ALL	Bethel Park Borough	N C	62	10	17,271,075	15,388,570	1,882,505	50	89
ALL	Bethel Park Borough	P C	33	4	32,238,803	25,768,883	6,469,920	178	80
ALL	Blawnox Borough	N A	4	0	622,606	622,606	0	0	100
ALL	Blawnox Borough	P C	1	0	1,607,951	2,437,223	-829,272	-1,062	152
ALL	Brackenridge Borough	N C	10	2	2,048,521	2,220,921	-172,400	-30	108
ALL	Brackenridge Borough	P C	4	1	2,914,694	2,695,272	219,422	84	92
ALL	Braddock Borough	P C	0	3	258,380	197,619	60,761	*	76
ALL	Braddock Hills Borough	P C	2	2	688,352	418,975	269,377	238	61
ALL	Brentwood Borough	N C	16	1	2,417,437	1,887,394	530,043	50	78
ALL	Brentwood Borough	P C	13	7	6,971,083	6,067,731	903,352	58	87
ALL	Bridgeville Borough	N C	8	2	2,688,121	2,489,698	198,423	41	93
ALL	Bridgeville Borough	P C	8	4	4,386,990	4,369,252	17,738	2	100
ALL	Carnegie Borough	F C	0	0	88,413	64,814	23,599	*	73
ALL	Carnegie Borough	N C	14	2	5,085,054	4,060,391	1,024,663	124	80
ALL	Carnegie Borough	P C	13	3	5,147,577	3,310,939	1,836,638	153	64
ALL	Castle Shannon Borough	N C	13	0	1,984,697	1,265,016	719,681	103	64
ALL	Castle Shannon Borough	P C	13	1	6,405,229	4,643,539	1,761,690	128	72
ALL	Cheswick Borough	N C	1	1	1,230,309	1,248,103	-17,794	-30	101
ALL	Cheswick Borough	P C	0	0	1,676,343	1,872,726	-196,383	*	112
ALL	Churchill Borough	N C	4	2	1,301,633	1,173,359	128,274	59	90
ALL	Churchill Borough	P C	9	0	6,083,812	5,797,745	286,067	36	95
ALL	Clairton City	F C	0	11	1,973,798	1,347,717	626,081	*	68

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Clairton City	N C	7	0	2,435,238	2,893,305	-458,067	-125	119
ALL	Clairton City	P C	11	6	2,423,977	955,591	1,468,386	230	39
ALL	Clairton Municipal Authority	N C	15	0	2,290,407	2,837,248	-546,841	-53	124
ALL	Collier Township Mun Authority	N C	2	0	21,968	22,106	-138	0	101
ALL	Collier Township	N C	22	3	4,087,176	3,584,810	502,366	36	88
ALL	Collier Township	P C	17	1	6,402,621	4,877,176	1,525,445	86	76
ALL	Coraopolis Borough	N C	9	1	1,251,272	1,450,484	-199,212	-47	116
ALL	Coraopolis Borough	P C	8	5	6,203,090	5,507,746	695,344	92	89
ALL	Coraopolis Water & Sewer Authority	N C	9	0	402,889	329,587	73,302	16	82
ALL	Crafton Borough	N C	10	3	1,694,091	1,266,623	427,468	78	75
ALL	Crafton Borough	P C	9	0	3,848,828	4,245,200	-396,372	-47	110
ALL	Crescent Township	N C	4	1	342,963	608,825	-265,862	-103	178
ALL	Crescent Township	P C	3	0	1,316,949	1,363,484	-46,535	-25	104
ALL	Deer Creek Drainage Basin Authority	N A	8	0	0	0	0	0	100
ALL	Dormont Borough	N C	24	2	3,741,097	3,433,254	307,843	22	92
ALL	Dormont Borough	P C	12	3	12,682,835	11,091,999	1,590,836	128	87
ALL	Dravosburg Borough	N1 A	2	0	0	0	0	0	100
ALL	Dravosburg Borough	N2 C	1	0	457,938	455,704	2,234	5	100
ALL	Duquesne City	F C	0	6	934,460	801,613	132,847	*	86
ALL	Duquesne City	N C	13	4	3,875,011	3,177,050	697,961	145	82
ALL	Duquesne City	P1 C	0	7	2,065,428	1,604,972	460,456	*	78
ALL	Duquesne City	P2 C	14	5	2,722,755	2,212,191	510,564	63	81
ALL	East Deer Township	N C	3	1	492,293	662,171	-169,878	-115	135
ALL	East Deer Township	P C	1	0	296,490	1,465,819	-1,169,329	-2,061	494
ALL	East Mckeesport Borough	P C	3	0	818,609	790,643	27,966	16	97
ALL	East Pittsburgh Borough	N C	0	2	51,892	41,157	10,735	*	79
ALL	East Pittsburgh Borough	P C	0	2	70,341	160,286	-89,945	*	228
ALL	Edgewood Borough	N C	5	0	975,709	1,127,785	-152,076	-68	116
ALL	Edgewood Borough	P C	8	3	2,843,191	2,248,705	594,486	79	79
ALL	Edgeworth Borough	N C	6	0	1,874,949	1,913,805	-38,856	-11	102
ALL	Edgeworth Borough	P C	4	2	2,166,552	2,180,850	-14,298	-4	101
ALL	Edgeworth Borough Municipal Authority	N C	6	0	663,114	915,857	-252,743	-67	138
ALL	Elizabeth Borough	P C	1	0	379,219	503,772	-124,553	-215	133
ALL	Elizabeth Borough Municipal Authority	N C	3	1	789,979	838,910	-48,931	-25	106
ALL	Elizabeth Township Sanitary Authority	N2 C	0	0	544,944	802,794	-257,850	*	147
ALL	Elizabeth Township	N C	15	1	5,109,989	4,930,577	179,412	19	96
ALL	Elizabeth Township	P C	12	2	8,846,491	9,493,495	-647,004	-60	107
ALL	Etna Borough	N C	9	0	1,775,669	1,842,240	-66,571	-14	104
ALL	Etna Borough	P C	7	3	2,375,276	2,801,604	-426,328	-86	118
ALL	Fawn Township Sewer Authority	N C	1	0	138,516	131,910	6,606	14	95
ALL	Fawn Township	N C	2	0	212,836	231,349	-18,513	-23	109
ALL	Fawn Township	P C	1	2	994,794	1,118,464	-123,670	-181	112
ALL	Fawn-Frazer Joint Water Authority	N C	3	1	510,341	534,097	-23,756	-14	105
ALL	Findlay Township	N1 A	7	0	0	0	0	0	100
ALL	Findlay Township	N2 C	15	0	4,334,335	3,433,103	901,232	93	79

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Findlay Township	N3 A	4	0	84,026	84,026	0	0	100
ALL	Findlay Township	P C	17	0	16,382,549	13,203,088	3,179,461	160	81
ALL	Forest Hills Borough	N1 C	9	0	3,158,977	2,697,853	461,124	82	85
ALL	Forest Hills Borough	N2 A	3	0	132,049	132,049	0	0	100
ALL	Forest Hills Borough	P C	9	9	9,468,083	7,275,252	2,192,831	250	77
ALL	Forward Township	N C	4	0	642,323	638,101	4,222	2	99
ALL	Forward Township	P C	1	0	1,900,891	1,976,642	-75,751	-101	104
ALL	Fox Chapel Authority	N1 A	7	0	0	0	0	0	100
ALL	Fox Chapel Authority	N2 C	4	2	2,321,093	2,331,572	-10,479	-4	100
ALL	Fox Chapel Authority	N3 A	1	0	10,146	10,146	0	0	100
ALL	Fox Chapel Borough	N1 C	12	3	6,693,428	6,498,201	195,227	18	97
ALL	Fox Chapel Borough	N2 A	3	0	36,530	36,530	0	0	100
ALL	Fox Chapel Borough	P C	10	3	6,131,328	7,898,333	-1,767,005	-162	129
ALL	Franklin Park Borough	N C	26	0	3,643,630	2,661,819	981,811	60	73
ALL	Franklin Park Borough	P C	12	1	6,029,052	5,899,842	129,210	11	98
ALL	Frazer Township Authority	N C	0	1	74,158	81,668	-7,510	*	110
ALL	Frazer Township	N C	2	0	529,954	534,434	-4,480	-3	101
ALL	Frazer Township	P C	2	0	61,917	190,375	-128,458	-106	307
ALL	Glassport Borough	N1 A	2	0	325,537	325,537	0	0	100
ALL	Glassport Borough	N2 A	5	0	0	0	0	0	100
ALL	Glassport Borough	P C	7	2	1,976,797	1,669,721	307,076	74	84
ALL	Green Tree Borough	N A	16	0	1,547,527	1,547,527	0	0	100
ALL	Green Tree Borough	P C	9	4	7,261,181	6,875,303	385,878	32	95
ALL	Hampton Shaler Water Authority	N C	27	1	7,323,507	6,695,174	628,333	33	91
ALL	Hampton Township	N1 C	28	6	11,531,156	9,740,504	1,790,652	83	84
ALL	Hampton Township	N2 A	15	0	411,739	411,739	0	0	100
ALL	Hampton Township	P C	17	1	15,285,686	16,067,734	-782,048	-45	105
ALL	Harmar Township	N1 C	6	4	1,262,353	1,021,959	240,394	68	81
ALL	Harmar Township	N2 A	1	0	1,100	1,100	0	0	100
ALL	Harmar Township	P C	7	3	2,471,607	1,679,006	792,601	147	68
ALL	Harmar Water Authority	N A	5	0	0	0	0	0	100
ALL	Harrison Township Water Authority	N C	11	1	2,667,590	3,002,533	-334,943	-51	113
ALL	Harrison Township	N C	12	4	4,679,279	4,757,522	-78,243	-11	102
ALL	Harrison Township	P C	13	2	8,675,180	9,371,523	-696,343	-58	108
ALL	Heidelberg Borough	P C	4	1	307,200	583,213	-276,013	-129	190
ALL	Homestead Borough	N C	12	2	685,005	477,462	207,543	45	70
ALL	Homestead Borough	P C	13	3	3,493,041	2,136,935	1,356,106	150	61
ALL	Indiana Township	N C	12	0	1,829,000	1,525,448	303,552	38	83
ALL	Indiana Township	P C	10	1	7,594,008	6,192,768	1,401,240	126	82
ALL	Ingram Borough	N A	3	0	622,806	622,806	0	0	100
ALL	Ingram Borough	P C	4	0	2,386,272	2,369,238	17,034	6	99
ALL	Jefferson Hills Borough	N1 C	0	0	99,234	61,100	38,134	*	62
ALL	Jefferson Hills Borough	N2 A	16	0	0	0	0	0	100
ALL	Jefferson Hills Borough	N3 A	5	0	132,629	132,629	0	0	100
ALL	Jefferson Hills Borough	P C	16	2	10,310,123	8,191,688	2,118,435	145	79

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Kennedy Township	N A	12	0	953,719	953,719	0	0	100
ALL	Kennedy Township	P C	10	3	5,068,916	4,366,552	702,364	88	86
ALL	Kilbuck Township	P C	0	0	550,079	339,872	210,207	*	62
ALL	Leet Township	N C	4	0	687,799	460,838	226,961	130	67
ALL	Leet Township	P C	3	0	1,873,783	1,677,518	196,265	125	90
ALL	Leetsdale Borough	N C	5	2	527,806	491,101	36,705	15	93
ALL	Leetsdale Borough	P C	5	2	1,254,048	1,041,983	212,065	55	83
ALL	Leetsdale Borough Municipal Authority	N C	4	0	763,708	812,029	-48,321	-22	106
ALL	Liberty Borough	N A	3	0	224,903	224,903	0	0	100
ALL	Liberty Borough	P A	1	0	178,964	178,964	0	0	100
ALL	Marshall Township	N1 C	19	1	4,509,295	4,199,899	309,396	27	93
ALL	Marshall Township	N2 A	3	0	6,402	6,402	0	0	100
ALL	Mccandless Township Sanitary Authority	N1 C	41	10	13,678,196	12,102,711	1,575,485	57	88
ALL	Mccandless Township Sanitary Authority	N2 A	17	0	169,086	169,086	0	0	100
ALL	Mccandless Township	N1 C	0	0	254,470	86,335	168,135	*	34
ALL	Mccandless Township	N2 A	39	0	6,714,709	6,714,709	0	0	100
ALL	Mccandless Township	P C	28	5	17,255,148	15,634,752	1,620,396	56	91
ALL	Mckees Rocks Borough	N1 A	1	0	53,031	53,031	0	0	100
ALL	Mckees Rocks Borough	N2 A	5	0	0	0	0	0	100
ALL	Mckees Rocks Borough	P C	7	3	4,770,898	4,737,159	33,739	5	99
ALL	Mckeesport City	F C	19	16	12,818,671	10,642,766	2,175,905	175	83
ALL	Mckeesport City	N1 C	3	13	7,188,031	5,414,940	1,773,091	1,119	75
ALL	Mckeesport City	N2 C	30	0	8,112,685	7,147,599	965,086	64	88
ALL	Mckeesport City	P C	40	27	22,116,412	15,748,289	6,368,123	245	71
ALL	Mckeesport City Housing Authority	N A	30	0	10,553,521	10,553,521	0	0	100
ALL	Mckeesport City Municipal Authority	N C	0	0	8,793,654	8,051,537	742,117	*	92
ALL	Medical Rescue Team South Authority	N A	28	0	1,460,779	1,460,779	0	0	100
ALL	Millvale Borough	N C	8	0	1,327,680	1,148,410	179,270	53	86
ALL	Millvale Borough	P C	6	3	1,119,773	1,375,795	-256,022	-68	123
ALL	Monroeville Borough	N C	101	19	45,086,243	43,098,513	1,987,730	30	96
ALL	Monroeville Borough	P C	45	11	54,647,229	44,844,386	9,802,843	181	82
ALL	Monroeville Municipal Authority	N C	28	6	17,914,106	16,022,391	1,891,715	91	89
ALL	Moon Township Municipal Authority	N C	37	3	12,811,510	13,295,222	-483,712	-16	104
ALL	Moon Township	N A	47	0	10,448,162	10,448,162	0	0	100
ALL	Moon Township	P C	25	4	19,945,289	20,475,758	-530,469	-19	103
ALL	Mount Lebanon Parking Authority	N A	0	0	1,332,436	1,332,436	0	*	100
ALL	Mount Oliver Borough	N A	5	0	373,452	373,452	0	0	100
ALL	Mount Oliver Borough	P C	9	2	1,286,062	1,595,770	-309,708	-50	124
ALL	Mt Lebanon Township	F C	17	3	16,939,441	16,709,786	229,655	12	99
ALL	Mt Lebanon Township	N1 C	75	9	27,560,133	26,756,395	803,738	17	97
ALL	Mt Lebanon Township	N2 A	12	0	1,493,593	1,493,593	0	0	100
ALL	Mt Lebanon Township	P C	42	8	61,590,293	53,942,905	7,647,388	159	88
ALL	Munhall Borough	N1 C	12	7	5,266,488	4,988,762	277,726	39	95
ALL	Munhall Borough	N2 A	10	0	112,496	112,496	0	0	100
ALL	Munhall Borough	P C	22	5	12,571,381	12,576,938	-5,557	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Neville Township	N C	5	1	753,779	704,751	49,028	19	93
ALL	Neville Township	P C	0	4	1,164,359	709,759	454,600	*	61
ALL	North Braddock Borough	N C	8	0	1,661,156	1,516,820	144,336	40	91
ALL	North Braddock Borough	P C	0	4	842,064	451,202	390,862	*	54
ALL	North Fayette Township	N A	46	0	4,111,780	4,111,780	0	0	100
ALL	North Fayette Township	P C	21	3	12,216,339	11,091,665	1,124,674	50	91
ALL	North Versailles Township	N C	25	8	6,216,458	5,777,952	438,506	35	93
ALL	North Versailles Township	P C	18	6	10,619,305	9,476,712	1,142,593	63	89
ALL	Northern Regional Police	N A	2	0	173,329	173,329	0	0	100
ALL	Northern Regional Police	P C	29	4	20,275,422	18,917,916	1,357,506	55	93
ALL	Northland Public Library Authority	N A	0	0	0	0	0	*	100
ALL	Oakdale Borough	N C	1	0	214,904	163,525	51,379	159	76
ALL	Oakmont Borough	N C	7	0	2,328,645	1,706,429	622,216	142	73
ALL	Oakmont Borough	P C	6	0	3,962,099	3,165,827	796,272	152	80
ALL	Oakmont Borough Municipal Authority	N1 C	22	3	7,033,419	6,024,780	1,008,639	72	86
ALL	Oakmont Borough Municipal Authority	N2 C	13	2	5,033,259	4,716,833	316,426	31	94
ALL	Ohara Township	N1 C	13	2	3,025,238	3,566,297	-541,059	-61	118
ALL	Ohara Township	N2 A	7	0	617,198	617,198	0	0	100
ALL	Ohara Township	P C	14	3	7,746,184	8,530,871	-784,687	-64	110
ALL	Ohio Township	N1 C	14	0	5,831,023	3,978,152	1,852,871	199	68
ALL	Ohio Township	N2 A	3	0	429,805	429,805	0	0	100
ALL	Ohio Township	P C	13	0	5,743,867	5,201,304	542,563	50	91
ALL	Penn Hills Township	N C	54	15	17,165,221	16,427,884	737,337	20	96
ALL	Penn Hills Township	P C	48	8	55,485,804	39,800,842	15,684,962	278	72
ALL	Pine Township	N A	27	0	4,091,936	4,091,936	0	0	100
ALL	Pitcairn Borough	N C	7	2	1,073,122	797,472	275,650	75	74
ALL	Pitcairn Borough	P C	3	1	1,173,162	955,656	217,506	106	81
ALL	Pitts. & All. Co. Sports & Exhibition Auth	N A	16	0	1,942,222	1,942,222	0	0	100
ALL	Pittsburgh City	F C	666	516	453,850,369	255,015,392	198,834,977	357	56
ALL	Pittsburgh City	N1 C	1,767	325	388,411,894	240,346,840	148,065,054	177	62
ALL	Pittsburgh City	N2 A	0	0	0	0	0	*	100
ALL	Pittsburgh City	P C	955	750	482,008,624	265,925,503	216,083,121	362	55
ALL	Pittsburgh City Redevelopment Authority	N A	91	0	13,973,801	13,973,801	0	0	100
ALL	Pittsburgh Public Parking Authority	N C	65	10	14,098,785	15,881,565	-1,782,780	-55	113
ALL	Pleasant Hills Authority	N A	1	0	27,545	27,545	0	0	100
ALL	Pleasant Hills Borough	N C	23	1	6,513,990	6,745,649	-231,659	-17	104
ALL	Pleasant Hills Borough	P C	18	5	10,255,102	9,959,217	295,885	15	97
ALL	Plum Borough	N1 A	14	0	1,634,585	1,634,585	0	0	100
ALL	Plum Borough	N2 A	27	0	0	0	0	0	100
ALL	Plum Borough	P C	27	3	16,484,520	12,497,306	3,987,214	144	76
ALL	Plum Borough Municipal Authority	N1 A	1	0	120,221	120,221	0	0	100
ALL	Plum Borough Municipal Authority	N2 C	21	0	544,273	254,412	289,861	24	47
ALL	Port Vue Borough	N A	3	0	0	0	0	0	100
ALL	Port Vue Borough	P C	2	1	546,611	843,235	-296,624	-249	154
ALL	Rankin Borough	N C	1	0	35,573	106,945	-71,372	-176	301

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Rankin Borough	P C	1	1	262,081	1,043,137	-781,056	-1,354	398
ALL	Reserve Township	N C	6	0	1,573,190	1,428,821	144,369	48	91
ALL	Reserve Township	P C	5	0	1,570,074	2,578,113	-1,008,039	-385	164
ALL	Richland Township	N A	14	0	2,074,103	2,074,103	0	0	100
ALL	Riverview Sanitary Authority	N C	4	0	730,372	767,105	-36,733	-13	105
ALL	Robinson Township Municipal Authority	N C	26	1	11,708,365	10,605,511	1,102,854	58	91
ALL	Robinson Township	N A	23	0	0	0	0	0	100
ALL	Robinson Township	P C	28	4	18,999,458	17,203,253	1,796,205	57	91
ALL	Ross Township	N1 C	37	2	12,660,949	13,160,450	-499,501	-21	104
ALL	Ross Township	N2 A	7	0	64,107	64,107	0	0	100
ALL	Ross Township	P C	39	8	32,643,684	28,199,525	4,444,159	101	86
ALL	Rosslyn Farms Borough	N A	2	0	189,820	189,820	0	0	100
ALL	Scott Township	N C	26	5	6,463,886	5,927,547	536,339	35	92
ALL	Scott Township	P C	18	6	16,107,945	13,496,900	2,611,045	127	84
ALL	Sewickley Borough	N C	12	3	4,825,536	4,865,420	-39,884	-5	101
ALL	Sewickley Borough	P C	11	2	5,396,817	5,796,437	-399,620	-37	107
ALL	Sewickley Borough Water Authority	N C	7	0	1,066,880	1,133,384	-66,504	-15	106
ALL	Sewickley Heights Borough	N1 C	5	0	1,794,845	2,378,081	-583,236	-173	132
ALL	Sewickley Heights Borough	N2 A	2	0	8,218	8,218	0	0	100
ALL	Sewickley Heights Borough	P C	3	1	2,273,884	2,066,616	207,268	80	91
ALL	Shaler Township	N1 C	23	4	4,800,375	5,631,234	-830,859	-57	117
ALL	Shaler Township	N2 C	15	1	8,234,890	8,094,581	140,309	13	98
ALL	Shaler Township	P C	26	9	21,974,801	21,796,524	178,277	7	99
ALL	Sharpsburg Borough	N C	8	0	1,598,930	1,973,999	-375,069	-105	123
ALL	Sharpsburg Borough	P C	6	5	1,835,198	1,837,312	-2,114	0	100
ALL	South Fayette Township	N1 A	12	0	552,384	552,384	0	0	100
ALL	South Fayette Township	N2 A	14	0	0	0	0	0	100
ALL	South Fayette Township	N3 A	0	0	0	0	0	*	100
ALL	South Fayette Township	P C	18	5	11,366,836	9,675,440	1,691,396	92	85
ALL	South Park Township	N A	22	0	1,990,042	1,990,042	0	0	100
ALL	South Park Township	P C	15	3	9,301,237	8,849,733	451,504	29	95
ALL	Southwest Regional Dispatch Center	N C	0	0	0	58,760	-58,760	*	*
ALL	Springdale Borough	N C	8	1	4,002,171	2,868,430	1,133,741	183	72
ALL	Springdale Borough	P C	4	0	805,448	879,036	-73,588	-24	109
ALL	Springdale Township	N C	4	1	724,431	1,140,069	-415,638	-246	157
ALL	Springdale Township	P C	2	0	332,479	427,582	-95,103	-71	129
ALL	Steel Rivers Council Of Governments	N A	6	0	544,815	544,815	0	0	100
ALL	Stowe Township	N C	5	1	791,087	665,228	125,859	52	84
ALL	Stowe Township	P C	7	3	2,922,069	2,393,850	528,219	78	82
ALL	Swissvale Borough	F C	7	1	1,730,474	1,481,886	248,588	60	86
ALL	Swissvale Borough	N1 A	11	0	0	0	0	0	100
ALL	Swissvale Borough	N2 C	2	1	542,129	439,229	102,900	73	81
ALL	Swissvale Borough	P C	15	3	5,557,918	5,019,684	538,234	45	90
ALL	Tarentum Borough	N C	16	2	5,256,587	4,866,923	389,664	44	93
ALL	Tarentum Borough	P C	9	2	2,780,415	2,967,323	-186,908	-28	107

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Thornburg Borough	N A	2	0	45,194	45,194	0	0	100
ALL	Tri-Community S Ems	N A	23	0	1,349,657	1,349,657	0	0	100
ALL	Turtle Creek Borough	N C	4	0	1,441,443	1,439,745	1,698	1	100
ALL	Turtle Creek Borough	P C	5	5	2,699,143	1,923,968	775,175	232	71
ALL	Upper Allegheny Joint Sanitary Authority	N C	18	2	5,846,779	5,678,560	168,219	15	97
ALL	Upper St Clair Township	N1 C	25	5	6,232,203	5,354,231	877,972	54	86
ALL	Upper St Clair Township	N2 A	57	0	3,397,091	3,397,091	0	0	100
ALL	Upper St Clair Township	N3 A	3	0	758,004	758,004	0	0	100
ALL	Upper St Clair Township	P C	24	2	22,047,915	21,958,380	89,535	4	100
ALL	Valley Ambulance Authority	N A	23	0	4,943,744	4,943,744	0	0	100
ALL	Verona Borough	N C	4	0	461,148	644,622	-183,474	-124	140
ALL	Verona Borough	P C	3	0	480,296	371,602	108,694	72	77
ALL	Versailles Borough	N C	2	0	211,564	876,816	-665,252	-1,177	414
ALL	Versailles Borough	P C	2	0	736,384	1,279,927	-543,543	-394	174
ALL	West Deer Township	N C	12	0	4,478,977	4,199,814	279,163	38	94
ALL	West Deer Township	P C	12	2	8,486,011	7,303,892	1,182,119	121	86
ALL	West Homestead Borough	N C	7	0	902,218	946,684	-44,466	-15	105
ALL	West Homestead Borough	P C	11	0	1,953,307	2,291,991	-338,684	-53	117
ALL	West Mifflin Borough	N C	61	11	10,083,536	8,942,359	1,141,177	50	89
ALL	West Mifflin Borough	P C	28	8	26,212,049	18,342,832	7,869,217	246	70
ALL	West Mifflin Sanitary Sewer Municipal Auth	N C	15	6	3,233,317	2,649,090	584,227	53	82
ALL	West View Borough	N C	9	4	3,606,302	3,429,060	177,242	29	95
ALL	West View Borough	P C	10	1	6,899,361	7,248,037	-348,676	-36	105
ALL	Western Allegheny County Municipal Auth	N C	9	1	965,771	652,811	312,960	61	68
ALL	White Oak Borough	N C	9	0	2,227,174	1,174,954	1,052,220	194	53
ALL	White Oak Borough	P C	13	5	7,790,669	6,309,844	1,480,825	123	81
ALL	Whitehall Borough	N C	23	3	5,835,727	5,435,298	400,429	27	93
ALL	Whitehall Borough	P C	22	5	21,040,734	16,044,681	4,996,053	201	76
ALL	Wilkins Township	N C	11	3	2,410,902	2,485,094	-74,192	-12	103
ALL	Wilkins Township	P C	11	4	7,703,804	6,999,270	704,534	70	91
ALL	Wilkinsburg Borough	F C	0	2	2,363,996	2,394,371	-30,375	*	101
ALL	Wilkinsburg Borough	N C	35	4	3,363,487	3,069,216	294,271	19	91
ALL	Wilkinsburg Borough	P C	23	13	14,747,809	13,208,817	1,538,992	75	90
ALL	Wilkinsburg-Penn Joint Water Authority	N1 C	67	12	18,346,577	17,408,182	938,395	18	95
ALL	Wilkinsburg-Penn Joint Water Authority	N2 C	28	7	15,329,512	14,619,187	710,325	26	95
ALL	Wilmerding Borough	N C	2	0	170,575	292,763	-122,188	-562	172
ALL	Wilmerding Borough	P C	0	1	112,589	48,986	63,603	*	44
ARM	Apollo Borough	N A	1	0	95,627	95,627	0	0	100
ARM	Apollo Borough	P A	1	0	18,002	18,002	0	0	100
ARM	Armstrong Conservation District	N A	6	0	562,202	562,202	0	0	100
ARM	Bethel Township	N C	2	0	209,809	236,495	-26,686	-43	113
ARM	Cowanshannock Township	N C	5	1	326,670	236,073	90,597	71	72
ARM	Dayton Borough	N A	3	0	124,365	124,365	0	0	100
ARM	East Franklin Township	N A	5	0	648,763	648,763	0	0	100
ARM	East Franklin Township	P1 A	1	0	229,126	229,126	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ARM	East Franklin Township	P2 A	1	0	51,659	51,659	0	0	100
ARM	Ford City Borough	N C	7	2	649,187	735,353	-86,166	-27	113
ARM	Ford City Borough	P C	2	5	1,476,468	1,268,267	208,201	226	86
ARM	Ford City Boro Municipal Sewage Disposal	N C	3	0	278,297	238,275	40,022	25	86
ARM	Freeport Borough	N A	2	0	489,635	489,635	0	0	100
ARM	Freeport Borough	P C	2	0	512,954	763,691	-250,737	-297	149
ARM	Gilpin Township	N A	4	0	0	0	0	0	100
ARM	Gilpin Township	P C	0	0	556,254	578,759	-22,505	*	104
ARM	Kiskiminetas Township	N A	3	0	0	0	0	0	100
ARM	Kittanning Borough	N C	11	6	4,825,286	4,747,630	77,656	14	98
ARM	Kittanning Borough	P C	8	3	4,009,961	3,447,920	562,041	96	86
ARM	Kittanning Borough Municipal Authority	N C	2	0	89,711	11,454	78,257	68	13
ARM	Kittanning Suburban Joint Water Authority	N A	7	0	703,359	703,359	0	0	100
ARM	Leechburg Borough	N A	1	0	0	0	0	0	100
ARM	Leechburg Borough	P C	2	1	815,050	588,494	226,556	173	72
ARM	Mahoning Township	N A	3	0	141,559	141,559	0	0	100
ARM	Manor Township Joint Municipal Authority	N C	6	0	1,087,327	1,068,722	18,605	5	98
ARM	North Apollo Borough	N C	1	0	66,333	77,769	-11,436	-24	117
ARM	North Apollo Borough	P C	0	0	55,987	48,105	7,882	*	86
ARM	North Buffalo Township	N A	3	0	94,259	94,259	0	0	100
ARM	Parker Area Authority	N1 C	0	0	173,031	251,923	-78,892	*	146
ARM	Parker Area Authority	N2 A	4	0	30,824	30,824	0	0	100
ARM	Parks Township Municipal Authority	N C	1	0	117,475	116,232	1,243	8	99
ARM	Parks Township	N A	3	0	11,159	11,159	0	0	100
ARM	Parks Township	P C	2	1	1,277,598	961,681	315,917	307	75
ARM	Plumcreek Township	N C	4	0	540,377	452,491	87,886	77	84
ARM	Rural Valley Borough	N C	1	0	122,319	138,798	-16,479	-43	113
ARM	Shannock Valley General Services Auth	N A	1	0	38,570	38,570	0	0	100
ARM	South Bend Township	N A	3	0	88,995	88,995	0	0	100
ARM	South Buffalo Township	N C	2	0	415,611	346,167	69,444	81	83
ARM	South Buffalo Township	P C	1	0	324,688	280,371	44,317	127	86
ARM	Sugarcreek Township	N C	2	0	386,527	334,030	52,497	82	86
ARM	Valley Township	N C	0	0	97,991	92,680	5,311	*	95
ARM	Washington Township	N C	2	1	115,506	128,134	-12,628	-19	111
ARM	West Franklin Township	N A	3	0	118,692	118,692	0	0	100
BEA	Aliquippa City	F C	9	2	5,380,783	5,507,271	-126,488	-22	102
BEA	Aliquippa City	N C	11	2	1,484,289	1,760,992	-276,703	-62	119
BEA	Aliquippa City	P C	16	9	11,402,259	9,155,435	2,246,824	219	80
BEA	Ambridge Borough	F C	2	0	2,370,836	2,312,436	58,400	30	98
BEA	Ambridge Borough	N1 C	4	1	1,066,599	777,097	289,502	143	73
BEA	Ambridge Borough	N2 A	3	0	6,951	6,951	0	0	100
BEA	Ambridge Borough	P C	10	4	5,821,801	5,615,027	206,774	26	96
BEA	Ambridge Borough Municipal Authority	N C	6	0	1,529,599	1,498,027	31,572	8	98
BEA	Ambridge Borough Water Authority	N C	21	3	2,841,964	3,406,780	-564,816	-49	120
BEA	Baden Borough	N A	6	0	697,054	697,054	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	Baden Borough	P C	3	2	1,212,972	1,186,374	26,598	12	98
BEA	Baden Borough Municipal Authority	N A	2	0	44,491	44,491	0	0	100
BEA	Beaver Borough	N1 C	5	3	4,149,723	3,328,387	821,336	215	80
BEA	Beaver Borough	N2 A	8	0	82,879	82,879	0	0	100
BEA	Beaver Borough	P C	10	2	4,670,230	3,498,591	1,171,639	131	75
BEA	Beaver County Housing Authority	N A	79	0	10,309,599	10,309,599	0	0	100
BEA	Beaver Falls City	F C	7	7	5,216,269	4,307,219	909,050	176	83
BEA	Beaver Falls City	N C	24	6	7,197,703	7,207,599	-9,896	-1	100
BEA	Beaver Falls City	P C	18	6	11,373,527	9,586,685	1,786,842	125	84
BEA	Beaver Falls Municipal Authority	N C	38	4	14,224,798	13,201,004	1,023,794	35	93
BEA	Big Beaver Borough	N C	6	1	148,597	164,475	-15,878	-7	111
BEA	Big Beaver Borough	P C	0	0	88,675	218,899	-130,224	*	247
BEA	Bradys Run Sanitary Authority	N1 C	0	1	515,454	524,037	-8,583	*	102
BEA	Bradys Run Sanitary Authority	N2 A	11	0	761,654	761,654	0	0	100
BEA	Bridgewater Borough	N A	2	0	72,602	72,602	0	0	100
BEA	Bridgewater Borough	P C	1	0	203,455	293,310	-89,855	-153	144
BEA	Brighton Township Municipal Authority	N C	5	0	1,618,240	1,577,443	40,797	12	97
BEA	Brighton Township Sewage Authority	N C	5	1	962,336	925,043	37,293	13	96
BEA	Brighton Township	N C	7	1	2,394,430	2,398,708	-4,278	-1	100
BEA	Brighton Township	P C	11	1	2,424,133	2,101,105	323,028	40	87
BEA	Center Twp Sanitary Authority	N A	7	0	799,247	799,247	0	0	100
BEA	Center Township	N A	10	0	1,187,063	1,187,063	0	0	100
BEA	Center Township	P C	19	2	8,208,777	5,739,028	2,469,749	157	70
BEA	Chippewa Township	N1 C	10	0	1,398,023	1,211,644	186,379	32	87
BEA	Chippewa Township	N2 A	1	0	4,572	4,572	0	0	100
BEA	Chippewa Township	P C	8	0	3,471,938	3,717,929	-245,991	-43	107
BEA	Conway Borough	N C	5	0	1,194,176	1,123,933	70,243	27	94
BEA	Conway Borough	P C	4	0	1,661,687	1,369,351	292,336	105	82
BEA	Creswell Heights Joint Authority	N C	11	1	4,819,110	4,664,015	155,095	20	97
BEA	Darlington Township	N A	6	0	227,854	227,854	0	0	100
BEA	Darlington Township	P A	0	0	5,920	5,920	0	*	100
BEA	Daugherty Township	N C	3	0	271,882	234,952	36,930	28	86
BEA	Daugherty Township	P C	0	0	296,617	799,890	-503,273	*	270
BEA	East Rochester Borough	N C	1	2	308,355	349,152	-40,797	-110	113
BEA	Economy Borough	N C	10	0	2,443,407	1,906,392	537,015	91	78
BEA	Economy Borough	P C	11	1	7,341,869	6,810,549	531,320	53	93
BEA	Economy Borough Municipal Authority	N1 A	6	0	147,639	147,639	0	0	100
BEA	Economy Borough Municipal Authority	N2 A	6	0	36,317	36,317	0	0	100
BEA	Franklin Township	N C	5	1	1,667,532	1,756,738	-89,206	-37	105
BEA	Franklin Township	P C	4	0	208,045	284,343	-76,298	-36	137
BEA	Freedom Borough	N A	3	0	198,230	198,230	0	0	100
BEA	Greene Township	N1 A	5	0	796,012	796,012	0	0	100
BEA	Greene Township	N2 A	3	0	0	0	0	0	100
BEA	Hanover Township	N1 A	4	0	0	0	0	0	100
BEA	Hanover Township	N2 A	2	0	56,118	56,118	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	Harmony Township	N1 A	4	0	0	0	0	0	100
BEA	Harmony Township	N2 A	6	0	25,910	25,910	0	0	100
BEA	Harmony Township	P C	5	2	2,927,252	2,977,797	-50,545	-13	102
BEA	Hopewell Township	N C	30	4	7,431,082	6,868,508	562,574	38	92
BEA	Hopewell Township	P C	15	3	9,046,283	8,185,407	860,876	65	90
BEA	Independence Township	N A	7	0	0	0	0	0	100
BEA	Independence Township	P C	2	0	833,120	844,733	-11,613	-12	101
BEA	Midland Borough	N1 C	0	1	336,355	237,971	98,384	*	71
BEA	Midland Borough	N2 A	2	0	0	0	0	0	100
BEA	Midland Borough	P C	3	5	2,340,127	1,877,552	462,575	218	80
BEA	Midland Borough Municipal Authority	N C	8	1	1,893,206	1,948,898	-55,692	-12	103
BEA	Monaca Borough	N C	17	4	2,458,035	2,709,094	-251,059	-27	110
BEA	Monaca Borough	P C	8	2	3,090,944	3,086,250	4,694	1	100
BEA	Municipal Water Authority Of Aliquippa	N1 C	9	0	540,179	1,737,460	-1,197,281	-207	322
BEA	Municipal Water Authority Of Aliquippa	N2 C	2	0	382,611	554,603	-171,992	-106	145
BEA	New Brighton Borough	N C	12	3	3,077,222	2,020,777	1,056,445	152	66
BEA	New Brighton Borough	P C	8	2	4,791,097	5,067,172	-276,075	-43	106
BEA	New Sewickley Township	N1 A	6	0	45,696	45,696	0	0	100
BEA	New Sewickley Township	N2 A	4	0	435,765	435,765	0	0	100
BEA	New Sewickley Township	N3 A	6	0	0	0	0	0	100
BEA	New Sewickley Township	P C	10	2	3,167,312	3,079,295	88,017	12	97
BEA	North Sewickley Township	N A	1	0	15,668	15,668	0	0	100
BEA	North Sewickley Township	P C	1	0	397,104	511,371	-114,267	-173	129
BEA	Ohioville Borough	N A	4	0	255,747	255,747	0	0	100
BEA	Ohioville Borough	P A	2	0	136,952	136,952	0	0	100
BEA	Patterson Township	N C	4	0	463,834	400,936	62,898	38	86
BEA	Patterson Township	P C	4	1	835,762	810,046	25,716	9	97
BEA	Potter Township	N A	1	0	0	0	0	0	100
BEA	Pulaski Township	N C	1	0	162,951	160,563	2,388	5	99
BEA	Raccoon Township	N C	3	2	801,075	745,916	55,159	36	93
BEA	Raccoon Township	P C	4	0	1,009,925	592,655	417,270	178	59
BEA	Rochester Area Joint Sewer Authority	N C	3	0	1,666,710	1,290,051	376,659	160	77
BEA	Rochester Borough	N A	7	0	636,035	636,035	0	0	100
BEA	Rochester Borough	P C	7	1	4,260,031	2,483,257	1,776,774	331	58
BEA	Rochester Township	N C	5	0	693,168	660,201	32,967	13	95
BEA	Rochester Township	P C	4	0	871,872	1,242,714	-370,842	-165	143
BEA	Shippingport Borough	N1 A	3	0	0	0	0	0	100
BEA	Shippingport Borough	N2 A	1	0	47,157	47,157	0	0	100
BEA	Shippingport Borough	P C	1	0	769,211	742,054	27,157	41	96
BEA	South Beaver Township	N C	3	0	506,321	490,960	15,361	12	97
BEA	South Beaver Township	P C	4	0	750,052	897,068	-147,016	-79	120
BEA	Vanport Township Municipal Authority	N C	6	0	2,108,840	1,886,414	222,426	61	89
BEA	Vanport Township	N A	3	0	160,833	160,833	0	0	100
BEA	Vanport Township	P C	0	1	269,866	1,192,933	-923,067	*	442
BEA	White Township	P C	0	0	224,157	183,858	40,299	*	82

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BED	Bedford Borough	N1 C	11	2	5,424,128	4,725,710	698,418	103	87
BED	Bedford Borough	N2 A	2	0	2,211	2,211	0	0	100
BED	Bedford Borough	P C	4	2	2,295,994	1,861,241	434,753	192	81
BED	Bedford Township Municipal Authority	N A	5	0	104,178	104,178	0	0	100
BED	Bedford Township	N C	7	0	1,529,398	1,216,952	312,446	141	80
BED	Broad Top Township	N A	8	0	997,272	997,272	0	0	100
BED	East St Clair Township	N C	3	0	87,307	59,089	28,218	27	68
BED	Everett Borough	N C	4	1	476,710	552,609	-75,899	-46	116
BED	Everett Borough	P C	3	0	1,103,632	1,247,903	-144,271	-91	113
BED	Everett Borough Area Municipal Authority	N C	4	0	562,949	469,630	93,319	41	83
BED	Hopewell Township	N A	4	0	123,986	123,986	0	0	100
BED	Hyndman Borough	N C	4	0	889,126	836,880	52,246	32	94
BED	Hyndman Borough Municipal Authority	N C	3	0	227,929	180,155	47,774	43	79
BED	Saxton Borough	N C	4	0	348,505	367,291	-18,786	-14	105
BED	Saxton Borough	P C	3	1	227,215	618,960	-391,745	-626	272
BED	Saxton Borough Municipal Authority	N C	2	0	185,768	129,092	56,676	65	69
BED	Snake Spring Township	N A	3	0	76,438	76,438	0	0	100
BER	Albany Township	N C	2	0	279,875	303,162	-23,287	-24	108
BER	Alsace Township	N A	5	0	271,345	271,345	0	0	100
BER	Amity Township	N C	18	2	3,252,291	2,800,467	451,824	42	86
BER	Amity Township	P C	13	2	5,708,319	4,492,963	1,215,356	99	79
BER	Antietam Valley Municipal Authority	N C	3	0	1,655,747	1,264,504	391,243	224	76
BER	Bally Borough	N C	4	1	579,289	889,845	-310,556	-178	154
BER	Bally Borough	P C	2	1	541,581	659,109	-117,528	-98	122
BER	Berks Area Regional Transportation	N1 C	100	10	11,013,379	9,555,830	1,457,549	28	87
BER	Berks Area Regional Transportation Auth	N2 A	24	0	0	0	0	0	100
BER	Berks Area Regional Transportation Auth	N3 C	0	3	4,041,964	4,264,826	-222,862	*	106
BER	Bern Township	N C	8	1	1,498,195	1,034,506	463,689	97	69
BER	Bern Township	P C	12	2	5,815,398	3,398,279	2,417,119	228	58
BER	Bethel Township	N C	3	0	141,784	62,686	79,098	55	44
BER	Bethel Township	P C	3	0	292,485	233,076	59,409	32	80
BER	Birdsboro Borough	N1 A	11	0	0	0	0	0	100
BER	Birdsboro Borough	N2 C	3	3	532,137	667,434	-135,297	-89	125
BER	Birdsboro Borough	P C	5	2	2,982,605	3,276,887	-294,282	-63	110
BER	Boyertown Borough	N C	7	4	730,851	594,556	136,295	44	81
BER	Boyertown Borough	P C	7	0	3,304,175	2,451,972	852,203	135	74
BER	Brecknock Township	N A	5	0	342,391	342,391	0	0	100
BER	Brecknock Township	P C	4	3	1,910,744	1,333,500	577,244	183	70
BER	Caernarvon Township	P C	7	0	2,570,705	2,494,139	76,566	13	97
BER	Central Berks Regional Police Department	P C	19	0	7,466,484	6,230,282	1,236,202	70	83
BER	Centre Township	N C	2	0	492,629	580,586	-87,957	-89	118
BER	Centre Township	P C	0	1	515,843	554,896	-39,053	*	108
BER	Colebrookdale Township	N C	6	2	1,098,319	1,044,242	54,077	18	95
BER	Colebrookdale Township	P C	6	0	5,743,905	6,057,062	-313,157	-60	105
BER	Cumru Township	N1 C	20	3	2,478,907	1,682,612	796,295	61	68

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Cumru Township	N2 A	31	0	742,801	742,801	0	0	100
BER	Cumru Township	P C	20	8	16,277,220	12,394,554	3,882,666	190	76
BER	Douglass Township	N C	5	0	919,317	807,829	111,488	37	88
BER	Douglass Township	P C	6	0	1,615,867	2,397,928	-782,061	-154	148
BER	Earl Township	N1 C	2	0	521,685	534,292	-12,607	-16	102
BER	Earl Township	N2 A	4	0	59,297	59,297	0	0	100
BER	Exeter Township	N1 C	11	0	1,711,007	2,017,643	-306,636	-50	118
BER	Exeter Township	N2 A	30	0	0	0	0	0	100
BER	Exeter Township	P C	26	4	20,722,096	19,447,387	1,274,709	43	94
BER	Fleetwood Borough	N1 C	3	3	2,138,397	2,166,535	-28,138	-14	101
BER	Fleetwood Borough	N2 A	3	0	34,449	34,449	0	0	100
BER	Fleetwood Borough	P C	6	1	3,441,204	2,923,783	517,421	105	85
BER	Greenwich Township	N C	5	0	786,688	660,466	126,222	60	84
BER	Hamburg Borough	N C	17	1	2,257,866	2,000,196	257,670	30	89
BER	Hamburg Borough	P C	7	0	2,607,666	2,131,749	475,917	97	82
BER	Heidelberg Township	N A	1	0	9,518	9,518	0	0	100
BER	Heidelberg Township	P1 C	0	1	186,124	245,289	-59,165	*	132
BER	Heidelberg Township	P2 A	1	0	9,965	9,965	0	0	100
BER	Hereford Township	N C	4	0	249,474	302,377	-52,903	-29	121
BER	Joint Municipal Authority Of Wyomissing	N C	7	1	1,441,444	1,532,724	-91,280	*	106
BER	Kenhorst Borough	N C	5	0	528,255	610,696	-82,441	-35	116
BER	Kutztown Borough	N C	45	3	13,928,330	12,436,699	1,491,631	57	89
BER	Kutztown Borough	P C	12	0	5,371,661	5,389,797	-18,136	-2	100
BER	Laureldale Borough	N C	7	0	1,725,202	1,267,955	457,247	140	73
BER	Laureldale Borough	P C	5	2	1,281,064	1,482,197	-201,133	-53	116
BER	Leesport Borough	N C	3	0	237,907	232,709	5,198	3	98
BER	Longswamp Township	N C	7	0	1,111,662	1,037,918	73,744	19	93
BER	Lower Alsace Township	N1 C	4	0	1,976,347	1,639,106	337,241	152	83
BER	Lower Alsace Township	N2 A	2	0	9,200	9,200	0	0	100
BER	Lower Heidelberg Township	N A	7	0	211,542	211,542	0	0	100
BER	Lower Heidelberg Township	P C	10	0	3,014,290	2,351,688	662,602	69	78
BER	Maidencreek Township Authority	N C	6	1	1,135,933	1,038,697	97,236	24	91
BER	Maidencreek Township	N C	7	0	655,416	1,019,837	-364,421	-89	156
BER	Marion Township	N A	1	0	3,540	3,540	0	0	100
BER	Maxatawny Township	N C	8	1	886,054	796,076	89,978	21	90
BER	Mohnton Borough	N A	3	0	72,549	72,549	0	0	100
BER	Mohnton Borough	P C	4	0	1,145,435	836,206	309,229	111	73
BER	Mount Penn Borough Municipal Authority	N C	3	0	951,098	853,154	97,944	53	90
BER	Mt Penn Borough	N C	2	1	580,948	521,182	59,766	71	90
BER	Muhlenberg Township Authority	N C	19	0	3,054,307	2,860,030	194,277	21	94
BER	Muhlenberg Township	N C	36	1	6,319,761	5,123,278	1,196,483	61	81
BER	Muhlenberg Township	P C	29	4	20,309,965	17,886,083	2,423,882	84	88
BER	Northern Berks Reg Pol Dept	P C	13	2	7,390,192	6,803,068	587,124	52	92
BER	Oley Township	N A	4	0	160,262	160,262	0	0	100
BER	Oley Township	P C	0	1	451,180	486,973	-35,793	*	108

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Penn Township	N A	2	0	357,617	357,617	0	0	100
BER	Pike Township	N C	3	0	369,883	369,874	9	0	100
BER	Reading City	F C	109	53	83,467,911	69,086,681	14,381,230	188	83
BER	Reading City	N C	265	80	76,301,546	60,608,302	15,693,244	111	79
BER	Reading City	P C	154	67	176,458,198	114,762,127	61,696,071	481	65
BER	Reading City Housing Authority	N A	77	0	11,119,301	11,119,301	0	0	100
BER	Reading Parking Authority	N A	21	0	364,175	364,175	0	0	100
BER	Reading Regional Airport Authority	N A	8	0	0	0	0	0	100
BER	Richmond Township	N A	3	0	85,395	85,395	0	0	100
BER	Robeson Township	N C	7	3	1,552,127	1,087,143	464,984	118	70
BER	Robeson Township	P C	5	0	2,702,088	2,339,343	362,745	77	87
BER	Robesonia Borough	N A	1	0	84,879	84,879	0	0	100
BER	Robesonia-Wernersville Municipal Auth	N C	5	0	778,925	711,679	67,246	23	91
BER	Rockland Township	N A	4	0	202,826	202,826	0	0	100
BER	Shillington Borough	N C	21	2	6,096,978	6,063,103	33,875	3	99
BER	Shillington Borough	P C	7	0	2,887,432	3,014,866	-127,434	-20	104
BER	Shoemakersville Borough	N C	4	0	438,322	425,241	13,081	6	97
BER	Shoemakersville Borough	P C	0	2	440,047	232,366	207,681	*	53
BER	Sinking Spring Borough	N A	12	0	507,473	507,473	0	0	100
BER	Sinking Spring Borough	P C	5	2	1,635,519	2,445,059	-809,540	-211	149
BER	South Heidelberg Township	N C	9	0	673,749	378,202	295,547	66	56
BER	South Heidelberg Township	P C	8	0	1,512,118	1,044,871	467,247	75	69
BER	Spring Township	F C	12	0	1,632,122	1,065,393	566,729	58	65
BER	Spring Township	N C	30	1	12,177,975	9,819,847	2,358,128	119	81
BER	Spring Township	P C	27	3	18,383,794	14,110,840	4,272,954	144	77
BER	Tilden Township	N C	3	0	268,697	309,889	-41,192	-29	115
BER	Tilden Township	P C	4	0	276,362	357,492	-81,130	-39	129
BER	Topton Borough	N C	8	0	1,567,251	1,543,427	23,824	5	98
BER	Tulpehocken Township	P C	3	0	492,826	498,763	-5,937	-3	101
BER	Union Township	N A	7	0	600,133	600,133	0	0	100
BER	Upper Tulpehocken Township	N C	2	0	144,816	157,208	-12,392	-16	109
BER	Washington Township Municipal Authority	N C	0	0	119,418	184,386	-64,968	*	154
BER	Washington Township	N C	8	1	1,503,653	1,518,899	-15,246	-4	101
BER	Wernersville Borough	N A	4	0	386,500	386,500	0	0	100
BER	Wernersville Municipal Authority	N C	4	0	763,361	708,987	54,374	27	93
BER	West Reading Borough	N1 C	9	0	1,286,378	2,108,862	-822,484	-153	164
BER	West Reading Borough	N2 A	18	0	155,641	155,641	0	0	100
BER	West Reading Borough	P C	13	1	5,836,057	4,307,909	1,528,148	115	74
BER	Western Berks Regional	P C	5	0	1,349,252	1,154,510	194,742	58	86
BER	Western Berks Water Authority	N C	11	0	2,260,896	1,954,252	306,644	42	86
BER	Womelsdorf Borough	N C	6	0	1,555,389	1,589,012	-33,623	-13	102
BER	Womelsdorf Borough	P C	2	0	177,117	389,200	-212,083	-221	220
BER	Womelsdorf-Robeson Joint Authority	N C	2	0	530,762	654,080	-123,318	-95	123
BER	Wyomissing Borough	F1 C	5	0	1,360,777	1,052,718	308,059	79	77
BER	Wyomissing Borough	F2 A	4	0	157,022	157,022	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Wyomissing Borough	N1 C	21	2	7,042,234	5,881,923	1,160,311	82	84
BER	Wyomissing Borough	N2 A	5	0	38,721	38,721	0	0	100
BER	Wyomissing Borough	P C	18	3	17,929,848	14,076,561	3,853,287	200	79
BLA	Allegheny Township	N C	10	0	688,165	574,782	113,383	26	84
BLA	Allegheny Township	P C	8	0	2,540,894	2,115,669	425,225	89	83
BLA	Altoona City	F C	59	46	51,812,909	39,590,971	12,221,938	326	76
BLA	Altoona City	N C	93	25	22,069,744	19,795,080	2,274,664	54	90
BLA	Altoona City	P C	56	33	49,638,541	40,206,013	9,432,528	236	81
BLA	Altoona City Housing Authority	N A	30	0	2,725,996	2,725,996	0	0	100
BLA	Altoona Water Authority	N C	121	9	16,327,819	13,341,524	2,986,295	43	82
BLA	Antis Township	N A	9	0	962,040	962,040	0	0	100
BLA	Bellwood Borough	N C	5	2	930,644	934,516	-3,872	-2	100
BLA	Bellwood Borough	P C	2	0	474,968	1,705,616	-1,230,648	-1,222	359
BLA	Blair County Housing Authority	N A	8	0	573,696	573,696	0	0	100
BLA	Blair Township Water & Sewer Authority	N A	7	0	249,826	249,826	0	0	100
BLA	Blair Township	N C	8	2	1,093,873	957,620	136,253	45	88
BLA	Blair Township	P C	5	1	2,255,602	2,238,804	16,798	5	99
BLA	Duncansville Borough	N A	7	0	224,181	224,181	0	0	100
BLA	Duncansville Borough	P A	0	0	40,630	40,630	0	*	100
BLA	Freedom Township	N C	5	1	543,082	523,462	19,620	9	96
BLA	Freedom Township	P C	3	0	256,092	248,940	7,152	4	97
BLA	Greenfield Township	N C	4	2	343,394	359,039	-15,645	-10	105
BLA	Greenfield Township	P C	2	0	407,246	1,660,306	-1,253,060	-1,352	408
BLA	Hollidaysburg Borough	N C	26	5	9,865,157	9,474,580	390,577	30	96
BLA	Hollidaysburg Borough	P C	8	3	2,711,900	3,012,985	-301,085	-58	111
BLA	Logan Township	N C	26	2	2,477,056	1,808,197	668,859	54	73
BLA	Logan Township	P C	16	6	6,822,405	6,314,830	507,575	49	93
BLA	Martinsburg Borough	N C	6	0	961,929	908,167	53,762	22	94
BLA	Martinsburg Borough	P C	3	0	715,803	751,332	-35,529	-29	105
BLA	North Woodbury Township	N A	2	0	72,766	72,766	0	0	100
BLA	Roaring Spring Borough	N C	7	0	1,326,804	1,322,696	4,108	1	100
BLA	Roaring Spring Borough	P C	3	1	734,724	1,174,235	-439,511	-246	160
BLA	Snyder Township	N A	7	0	604,148	604,148	0	0	100
BLA	Taylor Township	N A	1	0	132,068	132,068	0	0	100
BLA	Transportation & Motor Bus For Public Use	N C	36	3	5,044,645	4,344,678	699,967	31	86
BLA	Tyrone Borough	N A	31	0	3,501,086	3,501,086	0	0	100
BLA	Tyrone Borough	P C	6	3	1,898,431	1,646,197	252,234	70	87
BLA	Williamsburg Borough	N A	4	0	139,444	139,444	0	0	100
BLA	Williamsburg Borough	P A	2	0	295,624	295,624	0	0	100
BLA	Woodbury Township	N C	0	1	88,839	77,616	11,223	*	87
BRA	Albany Township	N C	2	0	591,399	435,450	155,949	178	74
BRA	Asylum Township	N C	2	0	30,643	20,221	10,422	16	66
BRA	Athens Borough	N C	7	0	527,189	505,389	21,800	6	96
BRA	Athens Borough	P C	3	2	2,249,491	2,449,244	-199,753	-117	109
BRA	Athens Township	N C	10	0	2,061,400	1,830,168	231,232	60	89

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BRA	Athens Township	P C	9	0	3,953,940	3,995,582	-41,642	-7	101
BRA	Canton Borough	N A	3	0	192,838	192,838	0	0	100
BRA	Canton Borough	P C	1	1	324,399	630,644	-306,245	-554	194
BRA	North Towanda Township	N C	2	0	223,041	169,312	53,729	67	76
BRA	Sayre Borough	N C	16	1	2,770,216	1,858,178	912,038	107	67
BRA	Sayre Borough	P C	10	1	4,465,055	3,215,672	1,249,383	175	72
BRA	South Waverly Borough	N C	2	0	225,620	228,438	-2,818	-3	101
BRA	South Waverly Borough	P C	0	0	567,190	573,534	-6,344	*	101
BRA	Towanda Borough	N1 A	6	0	869,978	869,978	0	0	100
BRA	Towanda Borough	N2 A	15	0	0	0	0	0	100
BRA	Towanda Borough	P C	7	2	2,203,523	1,637,692	565,831	135	74
BRA	Troy Borough	N A	5	0	223,668	223,668	0	0	100
BRA	Troy Borough	P C	2	0	82,781	86,635	-3,854	-5	105
BRA	Valley Joint Sewer Authority	N1 C	1	0	1,360,588	1,177,874	182,714	201	87
BRA	Valley Joint Sewer Authority	N2 A	3	0	35,751	35,751	0	0	100
BRA	Wyalusing Borough	N C	0	0	0	19,485	-19,485	*	*
BRA	Wyalusing Township	N C	2	0	212,146	172,724	39,422	44	81
BRA	Wysox Township	N A	3	0	3,159	3,159	0	0	100
BUC	Bedminster Township	N C	8	0	1,520,843	1,477,281	43,562	8	97
BUC	Bedminster Township	P C	6	2	5,427,322	5,094,383	332,939	55	94
BUC	Bensalem Township	N1 C	49	4	21,346,797	20,108,174	1,238,623	36	94
BUC	Bensalem Township	N2 A	44	0	1,216,244	1,216,244	0	0	100
BUC	Bensalem Township	P C	97	27	81,840,421	64,755,829	17,084,592	137	79
BUC	Bristol Borough	N C	16	4	7,078,720	3,297,225	3,781,495	266	47
BUC	Bristol Borough	P C	14	3	9,396,958	5,681,894	3,715,064	215	60
BUC	Bristol Township	N A	45	0	6,084,575	6,084,575	0	0	100
BUC	Bristol Township	P C	53	16	61,283,866	57,335,753	3,948,113	66	94
BUC	Buckingham Township	N C	28	1	8,691,737	8,396,708	295,029	15	97
BUC	Buckingham Township	P C	17	1	12,144,579	13,467,890	-1,323,311	-67	111
BUC	Bucks County Redevelopment Authority	N C	3	0	885,544	819,144	66,400	36	93
BUC	Bucks County Water & Sewer Authority	N1 C	108	10	49,630,590	51,082,222	-1,451,632	-13	103
BUC	Bucks County Water & Sewer Authority	N2 A	0	0	0	0	0	*	100
BUC	Central Bucks Reg Police Dept	N C	3	0	327,141	153,094	174,047	105	47
BUC	Central Bucks Reg Police Dept	P C	26	4	13,162,957	8,655,828	4,507,129	159	66
BUC	Chalfont Borough	N A	7	0	639,424	639,424	0	0	100
BUC	Chalfont New Britain Township Jt Sewage	N A	15	0	4,481,513	4,481,513	0	0	100
BUC	Doylestown Borough	N C	27	1	4,536,072	3,710,614	825,458	44	82
BUC	Doylestown Township	N1 C	20	3	9,843,995	7,667,707	2,176,288	149	78
BUC	Doylestown Township	N2 A	13	0	259,525	259,525	0	0	100
BUC	Doylestown Township	P C	19	2	13,306,449	10,760,599	2,545,850	127	81
BUC	Dublin Borough	N A	4	0	120,610	120,610	0	0	100
BUC	Dublin Borough	P C	1	0	873,612	869,016	4,596	7	99
BUC	East Rockhill Township	N1 C	4	0	3,118,842	2,614,342	504,500	165	84
BUC	East Rockhill Township	N2 A	2	0	13,213	13,213	0	0	100
BUC	Falls Township	N1 A	31	0	2,261,801	2,261,801	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	Falls Township	N2 A	16	0	2,325,087	2,325,087	0	0	100
BUC	Falls Township	P C	46	22	48,396,288	32,503,548	15,892,740	251	67
BUC	Haycock Township	N C	4	0	708,849	641,033	67,816	35	90
BUC	Hilltown Township Water & Sewer Authority	N A	7	0	760,674	760,674	0	0	100
BUC	Hilltown Township	N C	17	1	5,205,879	5,002,828	203,051	15	96
BUC	Hilltown Township	P C	17	3	13,851,241	13,667,407	183,834	9	99
BUC	Lower Bucks County Joint Municipal Auth	N1 C	49	4	9,620,467	8,752,522	867,945	21	91
BUC	Lower Bucks County Joint Municipal Auth	N2 C	10	0	10,371,467	10,458,191	-86,724	-8	101
BUC	Lower Makefield Township	N1 C	20	13	10,318,270	8,212,867	2,105,403	137	80
BUC	Lower Makefield Township	N2 A	16	0	293,135	293,135	0	0	100
BUC	Lower Makefield Township	P C	35	5	15,752,889	11,569,366	4,183,523	109	73
BUC	Lower Southampton Township	N A	49	0	3,908,585	3,908,585	0	0	100
BUC	Lower Southampton Township	P C	29	18	22,779,627	17,192,741	5,586,886	185	75
BUC	Middletown Township	N C	44	1	10,109,694	8,836,773	1,272,921	39	87
BUC	Middletown Township	P C	49	36	54,866,142	44,894,880	9,971,262	161	82
BUC	Milford Township	N C	12	0	2,098,552	1,940,633	157,919	18	92
BUC	Morrisville Borough	N C	15	3	5,722,423	6,296,294	-573,871	-62	110
BUC	Morrisville Borough	P C	11	1	10,115,532	10,851,574	-736,042	-65	107
BUC	Morrisville Borough Municipal Authority	N C	38	0	9,758,422	9,127,721	630,701	22	94
BUC	New Britain Borough	N1 C	0	0	104,920	99,981	4,939	*	95
BUC	New Britain Borough	N2 A	2	0	13,607	13,607	0	0	100
BUC	New Britain Township	N C	18	0	3,600,718	4,010,236	-409,518	-37	111
BUC	New Britain Township	P C	12	1	8,433,376	8,751,469	-318,093	-23	104
BUC	New Hope Borough	N A	10	0	300,450	300,450	0	0	100
BUC	New Hope Borough	P C	9	1	3,522,507	2,876,339	646,168	68	82
BUC	Newtown Borough	N A	2	0	353,907	353,907	0	0	100
BUC	Newtown Borough	P C	5	1	2,414,962	2,525,142	-110,180	-24	105
BUC	Newtown Township	F1 C	7	0	2,960,105	2,655,226	304,879	48	90
BUC	Newtown Township	F2 A	0	0	0	0	0	*	100
BUC	Newtown Township	N1 C	17	5	6,099,848	6,280,586	-180,738	-17	103
BUC	Newtown Township	N2 A	9	0	145,786	145,786	0	0	100
BUC	Newtown Township	P C	25	5	17,715,362	15,858,784	1,856,578	65	90
BUC	Nockamixon Township	N C	4	1	756,411	740,958	15,453	7	98
BUC	Nockamixon Township	P C	0	0	49,956	56,921	-6,965	*	114
BUC	Northampton Bucks County Municipal Auth	N A	4	0	863,949	863,949	0	0	100
BUC	Northampton Township	N1 C	55	6	17,015,567	12,875,996	4,139,571	107	76
BUC	Northampton Township	N2 A	17	0	118,778	118,778	0	0	100
BUC	Northampton Township	P C	42	12	27,901,649	23,923,487	3,978,162	89	86
BUC	Penndel Borough	N C	2	0	282,158	280,105	2,053	2	99
BUC	Penndel Borough	P C	1	0	101,883	159,963	-58,080	-89	157
BUC	Pennridge Regional Police	N C	1	0	59,533	266,697	-207,164	-394	448
BUC	Pennridge Regional Police	P C	9	4	7,465,905	7,460,828	5,077	1	100
BUC	Pennridge Wastewater Treatment Authority	N C	10	0	3,514,737	3,606,615	-91,878	-13	103
BUC	Perkasie Borough	N C	25	3	9,462,994	9,240,885	222,109	12	98
BUC	Perkasie Borough	P C	18	1	12,614,521	11,365,732	1,248,789	57	90

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	Perkasie Regional Authority	N C	8	2	3,086,488	2,765,156	321,332	56	90
BUC	Plumstead Township	N C	22	0	3,264,076	2,774,946	489,130	38	85
BUC	Plumstead Township	P C	14	3	9,302,436	7,919,938	1,382,498	83	85
BUC	Quakertown Borough	N1 C	24	9	11,168,741	10,355,814	812,927	47	93
BUC	Quakertown Borough	N2 A	26	0	500,570	500,570	0	0	100
BUC	Quakertown Borough	P C	19	3	12,305,643	9,163,410	3,142,233	161	74
BUC	Richland Township Water Authority	N A	3	0	27,069	27,069	0	0	100
BUC	Richland Township	N1 C	6	0	2,777,131	2,600,234	176,897	48	94
BUC	Richland Township	N2 A	6	0	132,436	132,436	0	0	100
BUC	Richland Township	P C	15	0	4,671,968	4,427,591	244,377	17	95
BUC	Sellersville Borough	N C	7	1	5,234,600	5,292,378	-57,778	-14	101
BUC	Solebury Township	N1 C	6	0	3,963,674	4,260,488	-296,814	-60	107
BUC	Solebury Township	N2 A	8	0	131,030	131,030	0	0	100
BUC	Solebury Township	P C	13	1	6,642,085	6,627,524	14,561	1	100
BUC	Springfield Township	N1 C	5	0	1,033,605	828,669	204,936	73	80
BUC	Springfield Township	N2 A	2	0	21,829	21,829	0	0	100
BUC	Springfield Township	P C	4	0	1,945,115	1,325,753	619,362	183	68
BUC	Tinicum Township	N A	5	0	1,112,624	1,112,624	0	0	100
BUC	Tinicum Township	P C	4	0	1,106,231	1,204,422	-98,191	-29	109
BUC	Tullytown Borough	N C	7	0	2,087,397	1,333,901	753,496	164	64
BUC	Tullytown Borough	P C	6	7	5,079,780	2,645,131	2,434,649	387	52
BUC	Upper Makefield Township	N C	11	1	3,215,085	3,228,166	-13,081	-2	100
BUC	Upper Makefield Township	P C	15	1	7,261,116	7,886,658	-625,542	-37	109
BUC	Upper Southampton Municipal Authority	N C	9	0	3,102,131	2,704,537	397,594	64	87
BUC	Upper Southampton Township	N C	29	3	6,949,500	5,776,113	1,173,387	65	83
BUC	Upper Southampton Township	P C	20	6	16,550,682	13,397,150	3,153,532	138	81
BUC	Warminster Township Municipal Authority	N C	39	0	8,447,620	7,235,770	1,211,850	44	86
BUC	Warminster Township	N1 C	24	8	15,460,265	13,791,934	1,668,331	114	89
BUC	Warminster Township	N2 A	11	0	123,614	123,614	0	0	100
BUC	Warminster Township	P C	44	24	38,300,263	29,506,885	8,793,378	174	77
BUC	Warrington Township	N1 C	28	3	6,557,789	5,721,824	835,965	43	87
BUC	Warrington Township	N2 A	8	0	137,340	137,340	0	0	100
BUC	Warrington Township	P C	31	2	20,003,174	16,479,652	3,523,522	102	82
BUC	Warwick Township	N1 C	7	1	4,017,194	3,990,193	27,001	5	99
BUC	Warwick Township	N2 A	11	0	180,826	180,826	0	0	100
BUC	Warwick Township	P C	17	2	11,768,456	10,045,482	1,722,974	88	85
BUC	West Rockhill Township	N C	6	0	1,019,915	980,084	39,831	11	96
BUC	Wrightstown Township	N C	5	1	897,175	928,403	-31,228	-10	103
BUC	Wrightstown Township	P C	0	0	87,940	872,395	-784,455	*	992
BUC	Yardley Borough	N A	1	0	75,200	75,200	0	0	100
BUC	Yardley Borough	P C	3	1	722,216	652,359	69,857	30	90
BUT	Adams Township	N C	15	0	898,284	878,539	19,745	3	98
BUT	Adams Township	P C	14	0	1,600,665	1,450,092	150,573	13	91
BUT	Buffalo Township	N C	7	0	1,274,221	878,727	395,494	104	69
BUT	Buffalo Township	P C	6	2	1,476,545	2,282,639	-806,094	-209	155

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUT	Butler Area Public Library	N C	10	0	546,705	857,399	-310,694	-103	157
BUT	Butler Area Sewer Authority	N A	36	0	4,465,005	4,465,005	0	0	100
BUT	Butler City	F C	17	11	18,667,379	18,251,628	415,751	30	98
BUT	Butler City	N C	29	6	5,953,471	6,317,193	-363,722	-35	106
BUT	Butler City	P C	22	11	14,056,816	13,020,592	1,036,224	72	93
BUT	Butler City Redevelopment Authority	N A	1	0	248,535	248,535	0	0	100
BUT	Butler County Housing Authority	N A	26	0	4,285,939	4,285,939	0	0	100
BUT	Butler Township	N C	22	2	9,374,445	7,027,665	2,346,780	172	75
BUT	Butler Township	P C	21	4	15,304,762	16,953,410	-1,648,648	-89	111
BUT	Center Township	N A	8	0	404,302	404,302	0	0	100
BUT	Clay Township	N A	4	0	390,934	390,934	0	0	100
BUT	Clinton Township	N A	1	0	64,053	64,053	0	0	100
BUT	Connoquenessing Township	N A	3	0	0	0	0	0	100
BUT	Cranberry Township	N A	124	0	7,853,156	7,853,156	0	0	100
BUT	Cranberry Township	P C	31	8	16,293,335	14,816,693	1,476,642	47	91
BUT	Donegal Township	N A	2	0	55,694	55,694	0	0	100
BUT	Evans City Borough	N A	3	0	275,042	275,042	0	0	100
BUT	Evans City Seven Fields Reg	P C	4	0	733,448	676,155	57,293	19	92
BUT	Fairview Township	N A	1	0	62,478	62,478	0	0	100
BUT	Franklin Township	N1 A	3	0	412,376	412,376	0	0	100
BUT	Franklin Township	N2 A	2	0	0	0	0	0	100
BUT	Harmony Borough	N1 C	4	0	899,885	731,288	168,597	90	81
BUT	Harmony Borough	N2 A	2	0	11,453	11,453	0	0	100
BUT	Jackson Township	N A	7	0	158,723	158,723	0	0	100
BUT	Jackson Township	P C	9	0	1,702,347	1,357,364	344,983	49	80
BUT	Jefferson Township	N A	3	0	141,823	141,823	0	0	100
BUT	Lancaster Township	N C	5	1	310,929	447,258	-136,329	-61	144
BUT	Lancaster Township	P C	3	0	504,783	458,761	46,022	26	91
BUT	Marion Township	N C	0	0	114,397	89,166	25,231	*	78
BUT	Mars Borough	N A	4	0	92,221	92,221	0	0	100
BUT	Mars Borough	P C	1	0	245,898	405,229	-159,331	-284	165
BUT	Middlesex Township	N C	6	0	539,319	296,448	242,871	95	55
BUT	Middlesex Township	P C	4	3	2,164,675	1,573,320	591,355	232	73
BUT	Muddy Creek Township	N A	2	0	0	0	0	0	100
BUT	Municipal Authority Of Buffalo Township	N A	11	0	509,640	509,640	0	0	100
BUT	Oakland Township	N A	2	0	39,690	39,690	0	0	100
BUT	Penn Township	N C	6	2	649,958	549,502	100,456	26	85
BUT	Penn Township	P C	4	0	841,717	1,091,428	-249,711	-99	130
BUT	Prospect Borough	N A	1	0	17,326	17,326	0	0	100
BUT	Saxonburg Borough	N A	11	0	1,047,995	1,047,995	0	0	100
BUT	Saxonburg Borough	P A	1	0	38,862	38,862	0	0	100
BUT	Seven Fields Borough	N1 C	2	0	916,133	983,924	-67,791	-38	107
BUT	Seven Fields Borough	N2 A	3	0	16,838	16,838	0	0	100
BUT	Slippery Rock Borough	N C	3	0	688,974	1,532,388	-843,414	-542	222
BUT	Slippery Rock Borough	P C	2	0	2,279,785	2,700,336	-420,551	-303	118

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUT	Slippery Rock Municipal Authority	N C	11	0	2,305,682	1,837,164	468,518	88	80
BUT	Slippery Rock Township	N C	5	0	1,100,740	1,135,288	-34,548	-14	103
BUT	Summit Township	N A	4	0	578,707	578,707	0	0	100
BUT	Western Butler County Authority	N A	13	0	1,806,645	1,806,645	0	0	100
BUT	Winfield Township	N C	1	0	194,284	213,613	-19,329	-37	110
BUT	Zelienople Borough	N C	13	0	2,509,647	2,117,049	392,598	55	84
BUT	Zelienople Borough	P C	8	3	4,367,986	3,934,464	433,522	63	90
CAR	Beaver Meadows Borough	P A	1	0	11,360	11,360	0	0	100
CAR	Bowmanstown Borough	N A	4	0	182,209	182,209	0	0	100
CAR	Carbon County Conservation District	N A	6	0	771,424	771,424	0	0	100
CAR	Carbon County Housing Authority	N A	19	0	2,968,554	2,968,554	0	0	100
CAR	Central Carbon Municipal Authority	N C	3	1	363,567	328,575	34,992	22	90
CAR	Coaldale, Lansford & Summit Hill Sewer Auth	N A	4	0	454,090	454,090	0	0	100
CAR	East Penn Township	N C	5	0	339,651	351,453	-11,802	-5	103
CAR	Franklin Township	N C	7	1	2,140,717	2,052,615	88,102	26	96
CAR	Franklin Township	P C	4	2	1,011,790	1,007,404	4,386	2	100
CAR	Jim Thorpe Borough	N A	17	0	3,127,123	3,127,123	0	0	100
CAR	Jim Thorpe Borough	P C	7	1	2,494,555	2,066,443	428,112	77	83
CAR	Kidder Township	N C	5	0	483,908	492,838	-8,930	-4	102
CAR	Kidder Township	P C	5	1	2,437,431	1,675,146	762,285	201	69
CAR	Lansford Borough	P C	6	4	1,144,265	992,140	152,125	43	87
CAR	Lansford-Coaldale Joint Water Authority	N C	11	1	1,564,387	1,379,847	184,540	39	88
CAR	Lehigh Township	N C	26	6	7,386,538	6,980,991	405,547	26	95
CAR	Lehigh Township	P C	9	3	5,253,787	4,835,953	417,834	61	92
CAR	Lehigh Water Authority	N C	7	1	2,028,837	1,886,965	141,872	32	93
CAR	Lower Towamensing Township	N1 C	1	0	121,222	132,148	-10,926	-24	109
CAR	Lower Towamensing Township	N2 A	3	0	7,911	7,911	0	0	100
CAR	Mahoning Township	N C	4	2	528,708	543,780	-15,072	-8	103
CAR	Mahoning Township	P C	6	1	1,583,515	1,396,393	187,122	39	88
CAR	Nesquehoning Borough	N C	8	2	760,831	751,782	9,049	2	99
CAR	Nesquehoning Borough	P C	5	1	1,868,630	1,700,315	168,315	46	91
CAR	Nesquehoning Borough Authority	N C	4	0	505,304	484,793	20,511	10	96
CAR	Palmerton Borough	N C	16	2	3,944,785	3,939,121	5,664	1	100
CAR	Palmerton Borough	P C	9	1	2,917,493	2,385,260	532,233	80	82
CAR	Summit Hill Borough	N A	3	0	193,517	193,517	0	0	100
CAR	Summit Hill Borough	P C	4	0	1,477,336	1,578,660	-101,324	-38	107
CAR	Towamensing Township	N A	6	0	318,610	318,610	0	0	100
CAR	Weatherly Borough	N C	10	0	1,083,428	1,055,921	27,507	6	97
CAR	Weatherly Borough	P C	2	1	860,992	1,050,485	-189,493	-130	122
CEN	Bellefonte Borough	N1 C	17	3	12,974,463	13,304,254	-329,791	-32	103
CEN	Bellefonte Borough	N2 A	17	0	462,216	462,216	0	0	100
CEN	Bellefonte Borough	P C	10	2	4,259,848	4,296,853	-37,005	-5	101
CEN	Benner Township	N C	5	0	664,458	836,021	-171,563	-68	126
CEN	Boggs Township	N A	4	0	594,742	594,742	0	0	100
CEN	Centre Area Transportation Authority	N A	194	0	9,927,135	9,927,135	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CEN	Centre County Housing Authority	N A	11	0	372,324	372,324	0	0	100
CEN	Centre County Library & Historical Museum	N C	14	0	1,461,366	1,900,737	-439,371	-112	130
CEN	College Township	N A	27	0	2,184,769	2,184,769	0	0	100
CEN	Ferguson Township	N A	39	0	3,076,781	3,076,781	0	0	100
CEN	Ferguson Township	P C	22	1	6,688,737	5,141,696	1,547,041	89	77
CEN	Haines Township	N A	2	0	39,292	39,292	0	0	100
CEN	Halfmoon Township	N C	4	0	510,637	341,701	168,936	74	67
CEN	Harris Township Township	N A	8	0	546,078	546,078	0	0	100
CEN	Milesburg Borough	N A	3	0	101,107	101,107	0	0	100
CEN	Millheim Borough	N A	2	0	156,114	156,114	0	0	100
CEN	Patton Township	N A	28	0	3,175,158	3,175,158	0	0	100
CEN	Patton Township	P C	18	1	6,717,929	6,371,862	346,067	25	95
CEN	Penn Township	N C	3	0	331,954	235,360	96,594	86	71
CEN	Philipsburg Borough	N C	9	1	816,212	958,311	-142,099	-38	117
CEN	Philipsburg Borough	P C	0	1	333,033	268,477	64,556	*	81
CEN	Potter Township	N A	5	0	33,694	33,694	0	0	100
CEN	Rush Township	N1 A	1	0	109,986	109,986	0	0	100
CEN	Rush Township	N2 C	2	0	44,859	22,711	22,148	31	51
CEN	Snow Shoe Township	N C	1	0	178,578	158,685	19,893	58	89
CEN	Spring Township	N C	7	0	1,585,110	1,560,076	25,034	7	98
CEN	Spring Township	P C	8	1	3,649,456	4,307,533	-658,077	-98	118
CEN	Spring-Benner-Walker Joint Authority	N A	9	0	968,637	968,637	0	0	100
CEN	State College Borough	N1 C	94	13	39,807,073	31,252,357	8,554,716	138	79
CEN	State College Borough	N2 A	74	0	1,209,357	1,209,357	0	0	100
CEN	State College Borough	P C	59	10	38,904,155	32,021,822	6,882,333	132	82
CEN	State College Borough Authority	N C	39	5	14,062,766	11,685,698	2,377,068	104	83
CHE	Atglen Borough	N1 C	2	0	991,107	951,060	40,047	37	96
CHE	Atglen Borough	N2 A	2	0	53,108	53,108	0	0	100
CHE	Avondale Borough	N A	3	0	30,257	30,257	0	0	100
CHE	Birmingham Township	N C	1	0	573,318	695,980	-122,662	-155	121
CHE	Birmingham Township	P C	3	0	1,122,934	1,464,705	-341,771	-121	130
CHE	Caln Township	N C	23	1	6,500,396	6,161,345	339,051	28	95
CHE	Caln Township	P C	17	5	10,807,461	8,655,417	2,152,044	123	80
CHE	Charlestown Township	N C	1	0	262,410	247,794	14,616	19	94
CHE	Chester County Housing Authority	N A	17	0	662,940	662,940	0	0	100
CHE	Chester County Solid Waste Authority	N A	30	0	3,771,582	3,771,582	0	0	100
CHE	Coatesville City	F C	4	1	1,794,507	1,637,363	157,144	42	91
CHE	Coatesville City	N C	15	5	2,980,480	2,443,460	537,020	77	82
CHE	Coatesville City	P C	29	11	18,542,451	15,109,490	3,432,961	145	81
CHE	Downingtown Borough	N A	22	0	1,952,704	1,952,704	0	0	100
CHE	Downingtown Borough	P C	18	1	9,553,750	9,098,665	455,085	23	95
CHE	Downingtown Municipal Water Authority	N A	13	0	575,809	575,809	0	0	100
CHE	East Bradford Township	N C	14	0	3,302,095	3,151,202	150,893	15	95
CHE	East Brandywine Township	N C	11	0	1,333,394	1,263,213	70,181	11	95
CHE	East Brandywine Township	P C	13	2	5,444,352	4,942,817	501,535	43	91

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	East Coventry Township	N1 C	4	0	1,764,651	1,696,106	68,545	20	96
CHE	East Coventry Township	N2 A	5	0	82,591	82,591	0	0	100
CHE	East Coventry Township	P C	7	0	2,715,879	2,704,928	10,951	2	100
CHE	East Fallowfield Township	N A	9	0	494,926	494,926	0	0	100
CHE	East Fallowfield Township	P C	7	0	2,013,937	1,998,044	15,893	2	99
CHE	East Goshen Township	F C	12	0	1,962,374	1,481,812	480,562	49	76
CHE	East Goshen Township	N1 C	14	0	2,180,329	2,567,152	-386,823	*	118
CHE	East Goshen Township	N2 A	24	0	796,215	796,215	0	0	100
CHE	East Marlborough Township	N C	7	0	3,556,920	3,273,873	283,047	59	92
CHE	East Marlborough Township	P C	1	0	322,685	227,892	94,793	68	71
CHE	East Nantmeal Township	N A	1	0	58,620	58,620	0	0	100
CHE	East Nottingham Township	N A	7	0	343,386	343,386	0	0	100
CHE	East Pikeland Township	N A	6	0	108,833	108,833	0	0	100
CHE	East Pikeland Township	P C	10	1	2,492,133	2,346,025	146,108	17	94
CHE	East Vincent Township	N C	10	0	506,063	473,825	32,238	5	94
CHE	East Vincent Township	P C	7	0	2,131,996	2,459,491	-327,495	-53	115
CHE	East Whiteland Township	F C	10	0	2,935,239	2,062,426	872,813	96	70
CHE	East Whiteland Township	N1 C	18	0	7,891,673	6,314,349	1,577,324	116	80
CHE	East Whiteland Township	N2 A	6	0	34,361	34,361	0	0	100
CHE	East Whiteland Township	N3 A	1	0	12,880	12,880	0	0	100
CHE	East Whiteland Township	P C	21	1	12,984,918	9,813,840	3,171,078	129	76
CHE	Easttown Township	N1 C	8	4	4,029,287	3,850,905	178,382	32	96
CHE	Easttown Township	N2 A	13	0	268,826	268,826	0	0	100
CHE	Easttown Township	P C	12	2	11,836,033	8,055,722	3,780,311	231	68
CHE	Honey Brook Borough	P C	1	0	236,480	225,308	11,172	15	95
CHE	Honey Brook Township	N A	3	0	321,325	321,325	0	0	100
CHE	Kennett Square Borough	N C	25	0	4,794,584	4,260,762	533,822	39	89
CHE	Kennett Square Borough	P C	13	3	3,571,560	4,376,991	-805,431	-72	123
CHE	Kennett Township	N C	15	1	2,189,782	1,788,022	401,760	33	82
CHE	Kennett Township	P C	6	0	629,790	489,394	140,396	22	78
CHE	London Britain Township	N A	5	0	268,723	268,723	0	0	100
CHE	London Grove Township Municipal Authority	N C	5	0	651,818	673,353	-21,535	-7	103
CHE	London Grove Township	N1 C	5	1	1,545,804	1,329,149	216,655	64	86
CHE	London Grove Township	N2 A	7	0	31,509	31,509	0	0	100
CHE	Lower Oxford Township	N C	4	0	243,268	181,014	62,254	30	74
CHE	Malvern Borough	N C	12	1	3,239,236	3,792,374	-553,138	-62	117
CHE	Malvern Borough	P C	3	3	1,655,365	2,331,843	-676,478	-236	141
CHE	New Garden Township	N C	12	0	3,191,041	3,146,729	44,312	5	99
CHE	New Garden Township	P C	0	0	1,266,239	2,088,622	-822,383	*	165
CHE	North Coventry Municipal Authority	N C	8	1	1,069,946	1,089,655	-19,709	-4	102
CHE	North Coventry Township	N C	10	0	3,026,612	3,037,966	-11,354	-2	100
CHE	North Coventry Township	P C	11	1	6,899,706	7,006,038	-106,332	-9	102
CHE	Northwestern Chester County Municipal Auth	N A	3	0	201,162	201,162	0	0	100
CHE	Oxford Borough	N A	12	0	628,618	628,618	0	0	100
CHE	Oxford Borough	P C	10	0	2,608,955	2,542,099	66,856	8	97

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	Parkesburg Borough	N C	7	0	678,107	647,054	31,053	8	95
CHE	Parkesburg Borough	P C	8	1	3,420,631	3,022,266	398,365	59	88
CHE	Pennsbury Township	N C	5	2	1,037,442	1,101,093	-63,651	-22	106
CHE	Phoenixville Borough	N C	68	10	11,305,692	10,424,723	880,969	22	92
CHE	Phoenixville Borough	P C	30	4	13,581,109	12,898,402	682,707	22	95
CHE	Pocopson Township	N C	8	0	548,524	532,884	15,640	4	97
CHE	Sadsbury Township	P C	3	0	43,132	19,206	23,926	11	45
CHE	Schuylkill Township	N C	10	0	1,901,589	2,137,050	-235,461	-37	112
CHE	Schuylkill Township	P C	10	1	6,844,940	6,809,928	35,012	3	99
CHE	South Coatesville Borough	N A	1	0	119,390	119,390	0	0	100
CHE	South Coatesville Borough	P C	2	0	463,289	519,466	-56,177	-44	112
CHE	Southeastern Chester County Refuse Auth	N A	20	0	1,556,418	1,556,418	0	0	100
CHE	Southern Chester County Regional Police	P C	19	0	3,473,307	3,062,996	410,311	28	88
CHE	Spring City Borough	N C	5	1	1,157,093	842,768	314,325	101	73
CHE	Spring City Borough	P C	2	0	1,025,794	776,460	249,334	189	76
CHE	Thornbury Township	N C	1	0	55,007	20,118	34,889	80	37
CHE	Tredyffrin Township	N C	59	7	16,757,845	16,291,429	466,416	13	97
CHE	Tredyffrin Township	P C	42	8	41,252,999	35,685,430	5,567,569	126	87
CHE	Upper Oxford Township	N A	3	0	152,438	152,438	0	0	100
CHE	Upper Uwchlan Township	N1 C	12	0	2,059,029	1,852,837	206,192	23	90
CHE	Upper Uwchlan Township	N2 A	6	0	50,638	50,638	0	0	100
CHE	Upper Uwchlan Township	P C	12	1	5,285,441	4,986,395	299,046	23	94
CHE	Uwchlan Township	N A	21	0	5,159,130	5,159,130	0	0	100
CHE	Uwchlan Township	P C	21	1	15,467,764	13,253,393	2,214,371	87	86
CHE	Valley Township	N C	14	1	1,659,231	1,798,378	-139,147	-18	108
CHE	Valley Township	P C	5	1	1,301,906	1,421,638	-119,732	-34	109
CHE	Wallace Township	N C	3	0	453,497	566,265	-112,768	-57	125
CHE	Warwick Township	N C	0	0	30,852	21,597	9,255	*	70
CHE	West Bradford Township	N C	22	1	3,642,902	3,256,646	386,256	29	89
CHE	West Brandywine Township	N A	10	0	368,165	368,165	0	0	100
CHE	West Brandywine Township	P C	7	1	3,425,198	3,187,517	237,681	41	93
CHE	West Caln Township	N C	7	1	1,049,099	1,068,167	-19,068	-5	102
CHE	West Caln Township	P C	3	0	494,598	488,965	5,633	2	99
CHE	West Chester Borough	N1 C	57	11	21,597,107	16,731,128	4,865,979	139	77
CHE	West Chester Borough	N2 A	34	0	305,860	305,860	0	0	100
CHE	West Chester Borough	P C	42	7	39,687,766	30,818,319	8,869,447	189	78
CHE	West Fallowfield Township	N A	0	0	53,699	53,699	0	*	100
CHE	West Fallowfield Township	P A	2	0	207,460	207,460	0	0	100
CHE	West Goshen Township	N1 C	51	5	11,141,382	7,632,159	3,509,223	118	69
CHE	West Goshen Township	N2 C	27	0	6,448,771	4,782,995	1,665,776	121	74
CHE	West Goshen Township	P C	25	7	18,723,025	16,912,617	1,810,408	60	90
CHE	West Grove Borough	N C	7	0	2,496,363	2,224,918	271,445	61	89
CHE	West Grove Borough	P C	0	1	880,205	1,092,983	-212,778	*	124
CHE	West Nottingham Township	N C	1	0	263,610	238,421	25,189	48	90
CHE	West Pikeland Township	P C	4	0	1,443,233	1,440,796	2,437	1	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	West Sadsbury Township	N C	1	0	48,083	35,196	12,887	16	73
CHE	West Sadsbury Township	P C	4	0	1,170,987	1,106,276	64,711	21	94
CHE	West Vincent Township	N A	10	0	657,601	657,601	0	0	100
CHE	West Vincent Township	P C	6	0	1,370,532	1,263,853	106,679	17	92
CHE	West Whiteland Township	N C	32	0	8,491,510	7,821,574	669,936	31	92
CHE	West Whiteland Township	P C	23	0	18,283,655	16,716,364	1,567,291	61	91
CHE	Westtown Township	N A	14	0	1,140,348	1,140,348	0	0	100
CHE	Westtown Twp/East Goshen Jt Pol	P C	28	7	18,266,184	15,908,464	2,357,720	84	87
CHE	Willistown Township	N A	18	0	1,033,628	1,033,628	0	0	100
CHE	Willistown Township	P C	13	3	19,269,731	16,293,788	2,975,943	151	85
CLA	Ashland Township	N C	2	1	100,934	92,740	8,194	10	92
CLA	Beaver Township	N C	1	0	149,657	143,396	6,261	16	96
CLA	Clarion Borough	N1 C	8	2	1,548,703	1,594,243	-45,540	-14	103
CLA	Clarion Borough	N2 A	0	0	47,622	47,622	0	*	100
CLA	Clarion Borough	P C	8	4	3,317,392	3,852,008	-534,616	-101	116
CLA	Clarion County Housing Authority	N1 C	3	0	1,561,914	1,347,882	214,032	192	86
CLA	Clarion County Housing Authority	N2 A	8	0	100,238	100,238	0	0	100
CLA	Clarion Township	N A	4	0	530,638	530,638	0	0	100
CLA	Farmington Township	N C	4	1	515,942	505,287	10,655	6	98
CLA	Knox Borough	N C	4	0	545,054	542,333	2,721	2	100
CLA	Knox Borough	P C	2	0	146,065	321,185	-175,120	-224	220
CLA	Limestone Township	N C	3	0	392,655	354,957	37,698	34	90
CLA	New Bethlehem Borough	N A	3	0	495,678	495,678	0	0	100
CLA	New Bethlehem Borough	P C	2	0	188,180	256,623	-68,443	-81	136
CLA	Paint Township	N A	2	0	155,069	155,069	0	0	100
CLA	Porter Township	N C	3	0	148,263	104,622	43,641	38	71
CLA	Rimersburg Borough	N A	4	0	205,293	205,293	0	0	100
CLA	Washington Township	N A	4	0	79,478	79,478	0	0	100
CLE	Bci Municipal Authority	N A	5	0	138,744	138,744	0	0	100
CLE	Beccaria Township	N A	1	0	27,470	27,470	0	0	100
CLE	Bigler Township	N A	3	0	165,606	165,606	0	0	100
CLE	Boggs Township	N C	2	0	361,794	423,606	-61,812	-101	117
CLE	Bradford Township	N C	5	0	407,635	402,270	5,365	3	99
CLE	Burnside Township	N A	1	0	5,585	5,585	0	0	100
CLE	Chester Hill Borough	N A	2	0	22,806	22,806	0	0	100
CLE	Chester Hill Borough	P A	0	0	0	0	0	*	100
CLE	Clearfield Borough	N A	12	0	972,776	972,776	0	0	100
CLE	Clearfield Borough	P C	8	4	3,132,811	2,931,340	201,471	39	94
CLE	Clearfield County Housing Authority	N A	7	0	1,202,327	1,202,327	0	0	100
CLE	Clearfield Municipal Authority	N A	21	0	2,399,467	2,399,467	0	0	100
CLE	Cooper Township	N C	4	0	249,854	304,843	-54,989	-40	122
CLE	Covington Township	N A	1	0	57,251	57,251	0	0	100
CLE	Curwensville Borough	N C	4	0	503,599	425,467	78,132	46	84
CLE	Curwensville Borough	P C	3	0	746,963	686,504	60,459	45	92
CLE	Curwensville Municipal Authority	N A	6	0	832,191	832,191	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CLE	Decatur Township	N A	4	0	450,634	450,634	0	0	100
CLE	Decatur Township	P C	1	0	285,701	306,294	-20,593	-54	107
CLE	Dubois City	N C	40	6	12,020,096	8,125,733	3,894,363	187	68
CLE	Dubois City	P C	12	2	9,748,847	8,868,759	880,088	84	91
CLE	Dubois City Housing Authority	N A	9	0	1,841,494	1,841,494	0	0	100
CLE	Dubois City Redevelopment Authority	N C	0	1	190,887	202,450	-11,563	*	106
CLE	Girard Township	N A	2	0	153,095	153,095	0	0	100
CLE	Gulich Township	N A	4	0	114,157	114,157	0	0	100
CLE	Huston Township	N C	2	0	59,785	130,897	-71,112	-87	219
CLE	Lawrence Township	N A	10	0	586,874	586,874	0	0	100
CLE	Lawrence Township	P C	9	4	3,186,655	2,534,719	651,936	132	80
CLE	Morris Cooper Twp Police Commission	P C	0	0	403,255	313,553	89,702	*	78
CLE	Morris Township	N C	3	0	223,701	207,090	16,611	24	93
CLE	Osceola Mills Borough	P C	0	0	60,926	23,411	37,515	*	38
CLE	Penn Township	N A	2	0	122,655	122,655	0	0	100
CLE	Pike Township	N A	3	0	471,075	471,075	0	0	100
CLE	Sandy Township	N A	19	0	2,939,311	2,939,311	0	0	100
CLE	Sandy Township	P C	11	1	3,739,452	3,144,574	594,878	72	84
CLE	Woodward Township	N A	3	0	181,694	181,694	0	0	100
CLI	Avis Borough	N A	1	0	4,185	4,185	0	0	100
CLI	Bald Eagle Township	N C	5	0	266,783	559,037	-292,254	-170	210
CLI	Castanea Township	N C	1	0	253	36,655	-36,402	-490	14,488
CLI	Clinton County Housing Authority	N A	20	0	1,854,192	1,854,192	0	0	100
CLI	Lamar Township	N C	3	0	131,060	114,800	16,260	16	88
CLI	Lock Haven City	N C	40	0	6,866,639	7,115,266	-248,627	-16	104
CLI	Lock Haven City	P C	11	3	5,655,944	5,794,061	-138,117	-20	102
CLI	Pine Creek Township	P C	2	0	144,435	207,131	-62,696	-42	143
CLI	Renovo Borough	N A	4	0	215,270	215,270	0	0	100
CLI	Renovo Borough	P C	1	1	93,326	543,171	-449,845	-848	582
CLI	Suburban Lock Haven Water Auth	N C	6	0	636,677	604,998	31,679	11	95
CLI	Western Clinton County Municipal Authority	N C	5	0	841,635	831,045	10,590	5	99
CLI	Woodward Township	N A	3	0	80,772	80,772	0	0	100
CMB	Adams Township	N A	6	0	497,863	497,863	0	0	100
CMB	Adams Township	P C	5	1	818,268	794,689	23,579	9	97
CMB	Allegheny Township	N A	3	0	172,608	172,608	0	0	100
CMB	Barr Township	N A	1	0	337,276	337,276	0	0	100
CMB	Cambria County Building Code	N A	5	0	116,399	116,399	0	0	100
CMB	Cambria County Conservation & Recreation	N A	2	0	190,798	190,798	0	0	100
CMB	Cambria County Conservation District	N A	3	0	10,574	10,574	0	0	100
CMB	Cambria County Planning Commission	N1 A	4	0	128,316	128,316	0	0	100
CMB	Cambria County Planning Commission	N2 A	0	0	0	0	0	*	100
CMB	Cambria County Redevelopment Authority	N A	3	0	704,539	704,539	0	0	100
CMB	Cambria County Transit Authority	N C	101	16	8,113,157	6,455,892	1,657,265	38	80
CMB	Cambria Cty Sewage Enforce Agency	N A	2	0	68,343	68,343	0	0	100
CMB	Cambria Township Sewer Authority	N C	3	0	862,608	781,246	81,362	72	91

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	Cambria Township Water Authority	N C	2	0	268,284	287,710	-19,426	-37	107
CMB	Cambria Township	N C	8	2	4,615,823	3,990,095	625,728	171	86
CMB	Cambria Township	P C	4	0	389,615	3,402,171	-3,012,556	-1,715	873
CMB	Carrolltown Borough	N C	4	0	270,087	235,065	35,022	23	87
CMB	Carrolltown Borough	P C	2	0	381,622	332,183	49,439	54	87
CMB	Clearfield Township	N C	3	0	153,723	147,316	6,407	9	96
CMB	Conemaugh Township	N A	3	0	35,500	35,500	0	0	100
CMB	Conemaugh Township	P A	1	0	55,900	55,900	0	0	100
CMB	Cresson Borough	N C	6	0	765,204	723,250	41,954	18	95
CMB	Cresson Borough	P C	1	0	312,787	462,341	-149,554	-293	148
CMB	Cresson Township	N A	6	0	387,550	387,550	0	0	100
CMB	Cresson Township	P C	1	0	9,435	482,780	-473,345	-1,323	5,117
CMB	Croyle Township	N A	6	0	177,047	177,047	0	0	100
CMB	Croyle Township	P C	1	0	121,689	175,313	-53,624	-144	144
CMB	Dale Borough	N C	0	0	108,334	82,560	25,774	*	76
CMB	East Carroll Township	N C	1	0	153,130	171,224	-18,094	-99	112
CMB	East Conemaugh Borough	N C	0	0	417,480	391,225	26,255	*	94
CMB	East Conemaugh Borough	P C	0	2	154,645	233,331	-78,686	*	151
CMB	Ebensburg Borough	N C	14	3	2,501,959	1,752,270	749,689	111	70
CMB	Ebensburg Borough	P C	5	0	1,426,619	1,436,934	-10,315	-3	101
CMB	Ferndale Borough	N C	2	0	375,597	550,642	-175,045	-296	147
CMB	Ferndale Borough	P C	1	0	270,623	169,398	101,225	244	63
CMB	Forest Hills Municipal Authority	N A	11	0	694,994	694,994	0	0	100
CMB	Franklin Borough	N C	0	1	25,569	258,932	-233,363	*	1,013
CMB	Franklin Borough	P C	0	1	35,561	467,649	-432,088	*	1,315
CMB	Gallitzin Borough	N C	5	0	516,630	526,914	-10,284	-8	102
CMB	Gallitzin Borough	P C	2	0	334,441	526,130	-191,689	-262	157
CMB	Gallitzin Borough Sewer & Disposal Auth	N C	3	0	447,438	355,932	91,506	109	80
CMB	Geistown Borough	N A	3	0	96,037	96,037	0	0	100
CMB	Geistown Borough	P C	3	0	126,922	227,165	-100,243	-64	179
CMB	Glendale Valley Municipal Authority	N A	5	0	60,925	60,925	0	0	100
CMB	Hastings Borough	N A	5	0	528,655	528,655	0	0	100
CMB	Hastings Borough	P A	1	0	82,921	82,921	0	0	100
CMB	Jackson Township Water Authority	N C	4	0	517,835	423,330	94,505	61	82
CMB	Jackson Township	N A	6	0	0	0	0	0	100
CMB	Jackson Township	P A	2	0	81,832	81,832	0	0	100
CMB	Johnstown City	F C	27	24	19,534,495	8,788,760	10,745,735	596	45
CMB	Johnstown City	N1 C	0	3	1,852,763	1,598,700	254,063	*	86
CMB	Johnstown City	N2 C	36	18	12,133,812	6,928,646	5,205,166	393	57
CMB	Johnstown City	P C	36	21	19,815,005	11,769,698	8,045,307	396	59
CMB	Johnstown City Housing Authority	N1 C	27	8	12,648,038	11,804,891	843,147	61	93
CMB	Johnstown City Housing Authority	N2 A	47	0	1,440,268	1,440,268	0	0	100
CMB	Johnstown City Redevelopment Authority	N A	3	0	278,125	278,125	0	0	100
CMB	Lilly Borough	N A	3	0	179,975	179,975	0	0	100
CMB	Lilly Borough	P C	0	0	0	57,581	-57,581	*	*

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	Lower Yoder Township	N C	9	0	1,465,893	1,092,043	373,850	182	74
CMB	Lower Yoder Township	P C	0	0	178,560	1,477,234	-1,298,674	*	827
CMB	Nanty Glo Borough	N C	3	1	239,107	595,910	-356,803	-428	249
CMB	Nanty Glo Borough	P C	1	0	484,375	458,690	25,685	51	95
CMB	Nanty Glo Sanitary Sewer Authority	N C	3	0	190,084	228,246	-38,162	-39	120
CMB	Nanty Glo Water Authority	N C	3	0	563,772	666,939	-103,167	-67	118
CMB	Northern Cambria Borough	N C	8	2	1,063,593	865,025	198,568	85	81
CMB	Northern Cambria Borough	P C	4	0	407,204	417,621	-10,417	-7	103
CMB	Patton Borough	N C	8	0	1,147,292	896,905	250,387	81	78
CMB	Patton Borough	P C	1	0	544,883	420,873	124,010	263	77
CMB	Portage Area Sewer Authority	N C	4	0	287,175	286,278	897	1	100
CMB	Portage Borough	N C	4	0	458,235	432,332	25,903	19	94
CMB	Portage Borough	P C	2	1	284,709	550,981	-266,272	-273	194
CMB	Portage Borough Municipal Authority	N C	9	0	1,032,139	1,090,575	-58,436	-17	106
CMB	Portage Township	N A	5	0	314,932	314,932	0	0	100
CMB	Richland Township	N1 C	9	2	5,001,519	4,344,450	657,069	118	87
CMB	Richland Township	N2 A	0	0	0	0	0	*	100
CMB	Richland Township	P C	18	3	9,395,413	9,088,406	307,007	29	97
CMB	South Fork Borough	N A	1	0	8,048	8,048	0	0	100
CMB	South Fork Borough	P A	1	0	13,931	13,931	0	0	100
CMB	Southmont Borough	N C	4	0	689,436	720,653	-31,217	-20	105
CMB	Stonycreek Township	N C	5	0	1,160,279	1,003,660	156,619	76	87
CMB	Stonycreek Township	P C	5	2	1,068,718	987,704	81,014	29	92
CMB	Summerhill Township	N A	3	0	13,935	13,935	0	0	100
CMB	Summerhill Township	P A	2	0	86,342	86,342	0	0	100
CMB	Susquehanna Township	N A	3	0	153,782	153,782	0	0	100
CMB	Susquehanna Township	P C	0	0	95,808	134,666	-38,858	*	141
CMB	Upper Yoder Township	N C	7	0	1,271,160	1,110,439	160,721	68	87
CMB	Upper Yoder Township	P C	5	3	1,968,643	2,406,690	-438,047	-183	122
CMB	Washington Township	N A	1	0	26,044	26,044	0	0	100
CMB	West Carroll Township	N C	1	1	234,639	268,174	-33,535	-175	114
CMB	West Carroll Water Authority	N C	1	0	314,896	300,156	14,740	72	95
CMB	West Hills Regional Police	P C	11	1	5,697,324	5,368,058	329,266	53	94
CMB	West Taylor Township	N A	1	0	287,825	287,825	0	0	100
CMB	Westmont Borough	N C	14	4	3,436,784	2,677,951	758,833	98	78
CMB	White Township	N A	1	0	21,481	21,481	0	0	100
CMN	Emporium Borough	N C	9	0	1,400,365	1,299,271	101,094	36	93
CMN	Emporium Borough	P C	2	0	364,618	1,933,536	-1,568,918	-1,941	530
CMN	Shippen Township	N A	5	0	245,086	245,086	0	0	100
COL	Benton Borough	P C	0	0	0	201,779	-201,779	*	*
COL	Benton Township	N C	2	0	222,609	200,428	22,181	29	90
COL	Berwick Area Joint Sewer Authority	N C	13	0	3,111,044	2,475,786	635,258	87	80
COL	Berwick Borough	N C	13	1	2,634,511	2,198,033	436,478	66	83
COL	Berwick Borough	P C	14	4	5,780,624	5,367,340	413,284	39	93
COL	Bloomsburg Town Borough	N C	32	1	5,253,986	3,845,464	1,408,522	101	73

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
COL	Bloomsburg Town Borough	P C	18	4	7,198,523	4,835,288	2,363,235	178	67
COL	Bloomsburg, Town Of Municipal Authority	N C	11	0	1,120,131	866,044	254,087	42	77
COL	Briar Creek Township	N C	2	0	449,913	495,729	-45,816	-46	110
COL	Briar Creek Township	P C	4	0	1,054,010	1,222,894	-168,884	-67	116
COL	Catawissa Borough	N C	7	2	1,166,756	983,594	183,162	56	84
COL	Catawissa Borough	P C	4	0	795,759	642,670	153,089	79	81
COL	Catawissa Borough Municipal Authority	N C	4	0	673,581	624,468	49,113	26	93
COL	Columbia Co. Housing + Redevelopment	N A	16	0	1,020,521	1,020,521	0	0	100
COL	Columbia County Conservation District	N A	8	0	665,467	665,467	0	0	100
COL	Greenwood Township	N C	2	0	146,591	163,899	-17,308	-27	112
COL	Greenwood Township	P C	0	0	39,410	38,823	587	*	99
COL	Hemlock Township	N C	5	1	648,311	563,826	84,485	41	87
COL	Hemlock Township	P C	8	0	1,022,842	1,169,178	-146,336	-35	114
COL	Locust Township	P C	5	0	586,220	667,037	-80,817	-30	114
COL	Millville Borough	N A	4	0	226,643	226,643	0	0	100
COL	Millville Borough	P C	0	0	202,770	256,650	-53,880	*	127
COL	Montour Township	P C	4	0	285,196	366,903	-81,707	-34	129
COL	North Centre Township	N C	3	0	155,248	148,574	6,674	6	96
COL	Orange Township	N A	1	0	11,435	11,435	0	0	100
COL	Orangeville Area Police Board	P C	0	0	590,723	611,028	-20,305	*	103
COL	Scott Township	N C	6	1	1,225,501	1,353,392	-127,891	-43	110
COL	Scott Township	P C	7	0	2,250,325	2,314,617	-64,292	-11	103
COL	South Centre Township	P C	2	0	670,793	862,411	-191,618	-145	129
COL	Tri-County Cog Ibc	N A	3	0	165,177	165,177	0	0	100
CRA	Athens Township	N A	2	0	26,469	26,469	0	0	100
CRA	Bloomfield Township Sewage Authority	N A	3	0	244,727	244,727	0	0	100
CRA	Bloomfield Township	N A	2	0	166,128	166,128	0	0	100
CRA	Cambridge Springs Borough	N C	7	1	1,290,819	1,298,013	-7,194	-3	101
CRA	Cambridge Springs Borough	P C	3	0	448,890	920,790	-471,900	-343	205
CRA	Cambridge Township	N A	2	0	123,066	123,066	0	0	100
CRA	Cochranon Borough	N C	4	0	410,475	403,189	7,286	5	98
CRA	Cochranon Borough	P C	2	1	352,031	351,974	57	0	100
CRA	Conneaut Lake Borough	N C	1	0	180,179	170,349	9,830	20	95
CRA	Conneaut Lake Regional Police	P C	3	0	599,550	839,157	-239,607	-161	140
CRA	Conneautville Borough	N A	2	0	315,735	315,735	0	0	100
CRA	Cussewago Township	N A	1	0	43,299	43,299	0	0	100
CRA	Hayfield Township	N A	5	0	107,491	107,491	0	0	100
CRA	Linesville Borough	N A	2	0	28,296	28,296	0	0	100
CRA	Linesville Borough	P C	1	0	248,781	291,842	-43,061	-101	117
CRA	Linesville Pine Joint Municipal Authority	N A	2	0	43,938	43,938	0	0	100
CRA	Meadville City	F1 C	10	8	7,541,986	6,760,175	781,811	100	90
CRA	Meadville City	F2 A	1	0	1,982	1,982	0	0	100
CRA	Meadville City	N1 C	30	18	20,463,717	16,874,739	3,588,978	225	82
CRA	Meadville City	N2 A	14	0	138,658	138,658	0	0	100
CRA	Meadville City	P1 C	16	8	15,788,379	12,841,407	2,946,972	262	81

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CRA	Meadville City	P2 A	5	0	68,701	68,701	0	0	100
CRA	North & South Shenango Jt Municipal Auth	N C	6	1	1,081,375	1,181,940	-100,565	-38	109
CRA	North Shenango Township	N C	0	0	175,880	227,113	-51,233	*	129
CRA	Oil Creek Township	N A	3	0	564,664	564,664	0	0	100
CRA	Rome Township	N C	3	0	171,350	154,249	17,101	23	90
CRA	Sadsbury Township	N A	4	0	267,480	267,480	0	0	100
CRA	Saegertown Borough	N C	3	0	172,198	214,287	-42,089	-37	124
CRA	South Shenango Township	N C	3	0	216,968	206,063	10,905	8	95
CRA	Summit Township	N C	5	0	93,534	70,136	23,398	12	75
CRA	Titusville City	F C	6	4	4,549,767	3,188,313	1,361,454	405	70
CRA	Titusville City	N A	24	0	1,609,800	1,609,800	0	0	100
CRA	Titusville City	P C	9	7	8,627,110	5,885,010	2,742,100	422	68
CRA	Vernon Township Sanitary Authority	N A	1	0	36,262	36,262	0	0	100
CRA	Vernon Township Water Authority	N C	0	0	0	46,922	-46,922	*	*
CRA	Vernon Township	N1 C	3	1	3,070,966	2,604,865	466,101	328	85
CRA	Vernon Township	N2 A	3	0	13,378	13,378	0	0	100
CRA	Vernon Township	P C	4	1	1,117,254	3,723,306	-2,606,052	-1,348	333
CRA	West Mead Township	N A	6	0	584,307	584,307	0	0	100
CRA	Woodcock Township	N A	4	0	278,575	278,575	0	0	100
CUM	Camp Hill Borough	N1 C	13	2	3,103,834	3,431,467	-327,633	-39	111
CUM	Camp Hill Borough	N2 A	3	0	62,313	62,313	0	0	100
CUM	Camp Hill Borough	P C	12	4	6,332,608	6,984,615	-652,007	-59	110
CUM	Carlisle Borough	N1 C	77	6	11,517,091	11,319,320	197,771	5	98
CUM	Carlisle Borough	N2 A	4	0	590,772	590,772	0	0	100
CUM	Carlisle Borough	P C	31	9	16,851,740	16,827,159	24,581	1	100
CUM	Cumberland-Franklin Joint Municipal Auth	N A	10	0	1,847,317	1,847,317	0	0	100
CUM	Dickinson Township	N A	8	0	578,641	578,641	0	0	100
CUM	East Pennsboro Township	N C	51	3	15,540,276	13,987,876	1,552,400	52	90
CUM	East Pennsboro Township	P C	21	4	15,622,568	14,326,424	1,296,144	61	92
CUM	Hampden Township	N C	74	12	23,852,251	21,214,867	2,637,384	62	89
CUM	Hampden Township	P C	26	2	15,334,248	13,299,588	2,034,660	90	87
CUM	Lemoyne Borough	N C	14	3	2,359,379	2,281,752	77,627	11	97
CUM	Lower Allen Township Authority	N C	20	2	5,321,353	5,614,208	-292,855	-21	106
CUM	Lower Allen Township	N1 C	51	7	6,847,505	6,330,550	516,955	21	92
CUM	Lower Allen Township	N2 A	1	0	0	0	0	0	100
CUM	Lower Allen Township	P C	21	4	11,315,365	10,758,199	557,166	28	95
CUM	Mechanicsburg Borough	N C	19	4	5,633,070	5,141,017	492,053	49	91
CUM	Mechanicsburg Borough	P C	15	4	6,957,426	7,632,937	-675,511	-56	110
CUM	Middlesex Twp Municipal Authority	N A	6	0	903,872	903,872	0	0	100
CUM	Middlesex Township	N A	11	0	1,309,054	1,309,054	0	0	100
CUM	Middlesex Township	P C	11	0	2,705,433	3,568,022	-862,589	-105	132
CUM	Monroe Township	N A	7	0	1,269,774	1,269,774	0	0	100
CUM	Mt Holly Springs Borough	N C	7	0	1,055,845	926,213	129,632	45	88
CUM	Mt Holly Springs Borough	P C	3	0	727,139	659,808	67,331	34	91
CUM	New Cumberland Borough	N A	14	0	9,085,796	9,085,796	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CUM	New Cumberland Borough	P C	8	3	5,971,761	5,705,156	266,605	35	96
CUM	Newville Borough	N C	7	1	461,092	462,117	-1,025	0	100
CUM	Newville Borough	P C	2	0	555,880	551,375	4,505	4	99
CUM	North Middleton Authority	N C	10	0	3,287,625	3,394,938	-107,313	-19	103
CUM	North Middleton Township	N C	13	0	2,755,708	2,435,634	320,074	51	88
CUM	North Middleton Township	P C	8	1	4,220,928	4,861,693	-640,765	-132	115
CUM	North Newton Township	N A	6	0	128,657	128,657	0	0	100
CUM	Penn Township	N C	4	0	220,193	208,931	11,262	7	95
CUM	Shippensburg Borough	N1 C	21	4	5,498,581	4,524,788	973,793	99	82
CUM	Shippensburg Borough	N2 A	6	0	60,815	60,815	0	0	100
CUM	Shippensburg Borough	P C	8	1	3,964,705	3,250,699	714,006	132	82
CUM	Shippensburg Township	N A	6	0	693,256	693,256	0	0	100
CUM	Shiremanstown Borough	P C	2	0	544,392	998,667	-454,275	-345	183
CUM	Silver Spring Township	N C	44	2	2,427,294	2,567,191	-139,897	-6	106
CUM	Silver Spring Township	P C	24	2	8,086,783	7,402,342	684,441	32	92
CUM	South Middleton Township Municipal Auth	N1 C	7	0	1,961,927	1,712,042	249,885	56	87
CUM	South Middleton Township Municipal Auth	N2 A	4	0	102,660	102,660	0	0	100
CUM	South Middleton Township	N A	23	0	4,079,264	4,079,264	0	0	100
CUM	Southampton Township	N A	6	0	920,646	920,646	0	0	100
CUM	Upper Allen Township	N1 C	25	2	8,196,882	6,290,477	1,906,405	126	77
CUM	Upper Allen Township	N2 A	10	0	63,611	63,611	0	0	100
CUM	Upper Allen Township	P C	21	2	11,910,813	9,219,970	2,690,843	142	77
CUM	West Pennsboro Township	N A	10	0	1,319,542	1,319,542	0	0	100
CUM	West Shore Regional Police	N A	1	0	19,423	19,423	0	0	100
CUM	West Shore Regional Police	P C	11	3	6,520,028	5,466,559	1,053,469	111	84
CUM	Wormleysburg Borough	N C	5	1	716,583	866,241	-149,658	-67	121
DAU	Capital Region Water Authority	N C	121	0	14,166,007	14,036,628	129,379	2	99
DAU	Conewago Township	N A	5	0	217,700	217,700	0	0	100
DAU	Cumberland Dauphin Harrisburg Transit Auth	N1 C	181	27	23,654,710	19,257,749	4,396,961	45	81
DAU	Cumberland Dauphin Harrisburg Transit Auth	N2 C	1	0	1,715,710	1,652,451	63,259	80	96
DAU	Dauphin Borough	N A	2	0	19,499	19,499	0	0	100
DAU	Dauphin County Housing Authority	N A	36	0	3,329,122	3,329,122	0	0	100
DAU	Dauphin County Library System	N1 C	48	3	4,952,556	4,765,674	186,882	*	96
DAU	Dauphin County Library System	N2 A	106	0	129,874	129,874	0	0	100
DAU	Derry Township Municipal Authority	N A	30	0	3,364,241	3,364,241	0	0	100
DAU	Derry Township	N1 A	0	0	1,385,189	1,385,189	0	*	100
DAU	Derry Township	N2 C	62	2	16,470,146	15,133,945	1,336,201	34	92
DAU	Derry Township	P C	36	3	24,228,500	19,911,879	4,316,621	113	82
DAU	East Hanover Township	N A	11	0	1,899,002	1,899,002	0	0	100
DAU	Elizabethville Area Authority	N A	3	0	77,348	77,348	0	0	100
DAU	Elizabethville Borough	N A	2	0	137,801	137,801	0	0	100
DAU	Harrisburg City	F C	83	44	73,363,119	79,416,576	-6,053,457	-107	108
DAU	Harrisburg City	N C	197	26	66,639,766	78,622,797	-11,983,031	-116	118
DAU	Harrisburg City	P C	135	57	95,280,102	83,907,578	11,372,524	116	88
DAU	Harrisburg City Redevelopment Authority	N A	8	0	549,872	549,872	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
DAU	Harrisburg Housing Authority	N A	82	0	7,737,540	7,737,540	0	0	100
DAU	Highspire Borough	N C	14	0	1,696,490	1,371,521	324,969	43	81
DAU	Highspire Borough	P C	5	1	3,760,736	3,244,447	516,289	104	86
DAU	Hummelstown Borough	N C	7	1	3,081,282	3,286,548	-205,266	-43	107
DAU	Hummelstown Borough	P C	7	3	3,715,822	4,154,163	-438,341	-81	112
DAU	Londonderry Township	N A	8	0	157,833	157,833	0	0	100
DAU	Lower Paxton Township	N C	83	4	21,931,745	18,349,939	3,581,806	73	84
DAU	Lower Paxton Township	P C	58	7	33,256,561	25,396,215	7,860,346	155	76
DAU	Lower Swatara Township	N C	19	2	7,757,025	6,657,912	1,099,113	107	86
DAU	Lower Swatara Township	P C	14	1	7,703,839	6,248,850	1,454,989	124	81
DAU	Lykens Borough	N C	6	0	522,632	537,040	-14,408	-4	103
DAU	Lykens Borough	P C	1	0	111,044	881,486	-770,442	-1,482	794
DAU	Middle Paxton Township	N C	3	0	432,371	367,948	64,423	42	85
DAU	Middletown Borough	N1 C	10	3	12,300,384	11,879,898	420,486	71	97
DAU	Middletown Borough	N2 A	7	0	36,910	36,910	0	0	100
DAU	Middletown Borough	P C	13	4	7,567,327	6,875,953	691,374	56	91
DAU	Millersburg Area Authority	N A	7	0	1,597,959	1,597,959	0	0	100
DAU	Millersburg Borough	N C	6	1	725,378	671,362	54,016	25	93
DAU	Millersburg Borough	P C	2	1	1,112,812	1,327,402	-214,590	-142	119
DAU	Paxtang Borough	N A	5	0	159,573	159,573	0	0	100
DAU	Paxtang Borough	P C	0	1	836,938	839,133	-2,195	*	100
DAU	Penbrook Borough	N C	6	0	794,296	971,322	-177,026	-62	122
DAU	Penbrook Borough	P C	5	0	5,056,708	5,406,888	-350,180	-101	107
DAU	Royalton Borough	N A	4	0	100,623	100,623	0	0	100
DAU	South Hanover Township	N A	5	0	307,321	307,321	0	0	100
DAU	Steelton Borough	N C	22	5	5,201,180	3,724,609	1,476,571	138	72
DAU	Steelton Borough	P C	15	2	5,816,008	5,537,930	278,078	23	95
DAU	Susquehanna Township	N1 C	28	9	10,382,708	7,441,347	2,941,361	154	72
DAU	Susquehanna Township	N2 C	6	0	2,693,381	2,571,690	121,691	26	95
DAU	Susquehanna Township	P C	41	11	31,228,824	19,975,947	11,252,877	277	64
DAU	Swatara Township Authority	N C	22	2	7,730,888	8,596,477	-865,589	-62	111
DAU	Swatara Township	N1 C	35	2	11,807,956	11,402,109	405,847	19	97
DAU	Swatara Township	N2 A	0	0	0	0	0	*	100
DAU	Swatara Township	P C	46	11	26,144,951	23,822,215	2,322,736	53	91
DAU	Washington Township	N C	4	0	545,260	552,337	-7,077	-4	101
DAU	West Hanover Township	N A	13	0	1,591,058	1,591,058	0	0	100
DAU	Wiconisco Township	N C	2	2	596,966	585,565	11,401	13	98
DAU	Wiconisco Township	P C	1	0	504,725	785,966	-281,241	-481	156
DAU	Williamstown Borough	N C	6	0	1,543,041	1,496,166	46,875	21	97
DAU	Williamstown Borough	P C	0	0	1,128,781	1,542,441	-413,660	*	137
DAU	Williamstown Borough Authority	N C	0	0	101,330	301,680	-200,350	*	298
DEL	Aldan Borough	P C	4	3	3,410,611	3,367,831	42,780	10	99
DEL	Aston Township	N C	30	2	3,142,308	3,001,061	141,247	8	96
DEL	Aston Township	P C	22	12	19,676,123	14,987,992	4,688,131	190	76
DEL	Brookhaven Borough	N C	11	1	661,215	737,478	-76,263	-14	112

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Brookhaven Borough	P C	7	9	6,499,349	5,139,270	1,360,079	194	79
DEL	Chester City	F C	48	28	39,891,425	33,275,475	6,615,950	167	83
DEL	Chester City	N C	118	14	8,028,817	2,674,647	5,354,170	104	33
DEL	Chester City	P C	84	70	83,195,607	27,992,553	55,203,054	713	34
DEL	Chester Township	N A	6	0	490,679	490,679	0	0	100
DEL	Chester Township	P C	12	4	3,873,184	2,264,801	1,608,383	145	58
DEL	Chester Water Authority	N C	154	11	39,042,321	35,489,560	3,552,761	31	91
DEL	Clifton Heights Borough	N A	2	0	0	0	0	0	100
DEL	Clifton Heights Borough	P C	10	4	7,292,914	6,916,307	376,607	35	95
DEL	Collingdale Borough	N C	12	2	3,772,713	3,526,180	246,533	38	93
DEL	Collingdale Borough	P C	8	6	7,519,915	5,937,846	1,582,069	204	79
DEL	Colwyn Borough	N C	1	0	142,453	146,988	-4,535	-17	103
DEL	Colwyn Borough	P C	0	2	1,208,020	826,641	381,379	*	68
DEL	Concord Township	N C	20	0	5,908,675	5,817,492	91,183	6	98
DEL	Darby Borough	N C	4	2	926,730	746,716	180,014	97	81
DEL	Darby Borough	P C	13	12	12,472,616	10,031,321	2,441,295	166	80
DEL	Darby Township	N C	9	0	831,779	784,003	47,776	11	94
DEL	Darby Township	P C	15	11	12,148,997	7,875,160	4,273,837	322	65
DEL	Delaware County Housing Authority	N A	51	0	8,580,019	8,580,019	0	0	100
DEL	Delaware Co Regional Water Quality	N1 A	97	0	1,410,301	1,410,301	0	0	100
DEL	Delaware Co Regional Water Quality	N2 C	129	4	20,113,060	15,806,000	4,307,060	46	79
DEL	Delaware County Solid Waste Authority	N C	21	3	5,677,383	5,781,571	-104,188	-9	102
DEL	East Lansdowne Borough	P C	3	1	2,177,751	1,265,669	912,082	312	58
DEL	Eddystone Borough	P C	9	5	4,427,309	3,230,609	1,196,700	135	73
DEL	Edgmont Township	N A	5	0	240,409	240,409	0	0	100
DEL	Folcroft Borough	N C	5	0	868,092	1,061,022	-192,930	-78	122
DEL	Folcroft Borough	P C	12	3	8,855,487	7,801,746	1,053,741	90	88
DEL	Glenolden Borough	N C	6	1	759,284	717,914	41,370	14	95
DEL	Glenolden Borough	P C	9	5	7,914,011	6,046,267	1,867,744	195	76
DEL	Haverford Township	N1 C	82	22	39,019,035	33,991,032	5,028,003	85	87
DEL	Haverford Township	N2 A	42	0	324,459	324,459	0	0	100
DEL	Haverford Township	P C	68	42	56,623,495	43,108,622	13,514,873	182	76
DEL	Lansdowne Borough	N A	30	0	2,761,516	2,761,516	0	0	100
DEL	Lansdowne Borough	P C	15	10	11,666,499	10,101,911	1,564,588	111	87
DEL	Lower Chichester Township	N A	7	0	551,981	551,981	0	0	100
DEL	Lower Chichester Township	P C	5	1	1,554,048	1,466,688	87,360	20	94
DEL	Marcus Hook Borough	N C	11	1	2,155,389	2,277,533	-122,144	-22	106
DEL	Marcus Hook Borough	P C	5	5	4,351,116	3,105,577	1,245,539	266	71
DEL	Marple Township	N C	65	4	8,032,998	6,770,470	1,262,528	34	84
DEL	Marple Township	P C	28	13	29,389,474	15,933,813	13,455,661	407	54
DEL	Media Borough	N C	13	2	6,562,032	6,382,877	179,155	21	97
DEL	Media Borough	P C	12	4	16,056,706	13,340,091	2,716,615	178	83
DEL	Middletown Township Sewer Authority	N C	4	0	872,902	709,070	163,832	60	81
DEL	Middletown Township	N1 C	17	0	4,056,662	3,969,444	87,218	9	98
DEL	Middletown Township	N2 A	0	0	0	0	0	*	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Millbourne Borough	P C	0	3	707,869	295,642	412,227	*	42
DEL	Morton Borough	N A	4	0	163,711	163,711	0	0	100
DEL	Morton Borough	P C	4	3	3,270,217	2,543,622	726,595	180	78
DEL	Nether Providence Township	N C	14	2	3,622,941	3,077,669	545,272	61	85
DEL	Nether Providence Township	P C	15	8	9,858,900	8,150,570	1,708,330	103	83
DEL	Newtown Township	N C	17	2	2,804,977	3,242,094	-437,117	-39	116
DEL	Newtown Township	P C	19	4	12,620,604	12,556,701	63,903	3	99
DEL	Norwood Borough	N C	3	1	224,458	281,607	-57,149	-48	125
DEL	Norwood Borough	P C	6	3	3,743,821	3,783,867	-40,046	-6	101
DEL	Parkside Borough	P C	2	1	987,326	792,826	194,500	121	80
DEL	Prospect Park Borough	N C	8	1	1,210,245	1,794,937	-584,692	-155	148
DEL	Prospect Park Borough	P C	6	3	6,422,291	4,298,572	2,123,719	347	67
DEL	Radnor Township	N C	64	7	37,979,573	30,136,187	7,843,386	146	79
DEL	Radnor Township	P C	45	20	45,293,928	32,766,019	12,527,909	241	72
DEL	Ridley Park Borough	N C	9	0	876,069	971,121	-95,052	-17	111
DEL	Ridley Park Borough	P C	10	8	7,164,432	6,090,212	1,074,220	103	85
DEL	Ridley Township	N1 C	62	7	15,794,647	14,793,836	1,000,811	24	94
DEL	Ridley Township	N2 A	0	0	0	0	0	*	100
DEL	Ridley Township	P C	32	17	28,027,417	26,184,182	1,843,235	49	93
DEL	Sharon Hill Borough	N1 C	7	1	1,388,533	1,089,469	299,064	73	78
DEL	Sharon Hill Borough	N2 A	4	0	0	0	0	0	100
DEL	Sharon Hill Borough	P C	11	3	6,523,642	4,397,443	2,126,199	182	67
DEL	Springfield Township	N1 C	57	7	19,337,958	19,868,840	-530,882	-15	103
DEL	Springfield Township	N2 A	22	0	236,435	236,435	0	0	100
DEL	Springfield Township	P C	29	16	30,034,801	24,313,932	5,720,869	161	81
DEL	Swarthmore Borough	N C	6	2	2,407,007	2,232,407	174,600	41	93
DEL	Swarthmore Borough	P C	6	5	6,810,005	5,551,105	1,258,900	180	82
DEL	Thornbury Township	N A	6	0	1,319,463	1,319,463	0	0	100
DEL	Tinicum Township	N C	23	1	3,103,974	3,155,172	-51,198	-4	102
DEL	Tinicum Township	P C	15	6	9,616,149	6,964,468	2,651,681	156	72
DEL	Trainer Borough	N C	4	1	801,731	848,596	-46,865	-25	106
DEL	Trainer Borough	P C	5	4	4,352,328	4,093,212	259,116	42	94
DEL	Upland Borough	N C	8	2	797,839	726,017	71,822	16	91
DEL	Upland Borough	P C	6	0	682,618	771,390	-88,772	-20	113
DEL	Upper Chichester Township	N1 C	12	3	3,503,562	2,690,682	812,880	100	77
DEL	Upper Chichester Township	N2 A	15	0	150,307	150,307	0	0	100
DEL	Upper Chichester Township	P C	20	10	19,403,138	14,523,787	4,879,351	227	75
DEL	Upper Darby Township	F C	52	5	44,084,086	29,741,038	14,343,048	203	67
DEL	Upper Darby Township	N C	209	43	80,396,902	73,098,742	7,298,160	58	91
DEL	Upper Darby Township	P C	129	73	99,822,523	85,403,987	14,418,536	95	86
DEL	Upper Providence Township	N C	11	0	1,798,933	1,611,275	187,658	30	90
DEL	Upper Providence Township	P C	12	3	8,061,688	6,621,938	1,439,750	110	82
DEL	Yeadon Borough	N1 A	6	0	0	0	0	0	100
DEL	Yeadon Borough	N2 A	9	0	595,030	595,030	0	0	100
DEL	Yeadon Borough	P C	13	10	7,915,490	5,695,583	2,219,907	163	72

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ELK	Area Transportation Authority Of North Cen	N A	127	0	2,929,854	2,929,854	0	0	100
ELK	Elk County Housing Authority	N A	8	0	1,361,531	1,361,531	0	0	100
ELK	Fox Township Sewer Authority	N A	3	0	130,325	130,325	0	0	100
ELK	Fox Township	N A	7	0	671,540	671,540	0	0	100
ELK	Highland Township	N C	2	0	119,832	98,206	21,626	42	82
ELK	Horton Township	N A	2	0	450,676	450,676	0	0	100
ELK	Jay Township	N A	4	0	379,182	379,182	0	0	100
ELK	Johnsonburg Borough	N C	4	1	1,434,607	1,471,227	-36,620	-20	103
ELK	Johnsonburg Borough	P C	3	0	2,409,449	1,543,622	865,827	464	64
ELK	Johnsonburg Municipal Authority	N C	8	2	1,705,746	1,708,368	-2,622	-1	100
ELK	Jones Township	N A	5	0	437,547	437,547	0	0	100
ELK	Ridgway Borough	N A	23	0	2,494,000	2,494,000	0	0	100
ELK	Ridgway Borough	P C	6	0	2,210,713	2,236,308	-25,595	-7	101
ELK	Ridgway Township	N C	3	1	361,914	698,766	-336,852	-272	193
ELK	Saint Marys Area Water Authority	N C	12	0	3,513,490	3,223,622	289,868	42	92
ELK	St Marys City	N C	33	4	4,852,428	4,782,954	69,474	4	99
ELK	St Marys City	P C	15	1	8,154,721	8,363,395	-208,674	-19	103
ERI	Albion Borough	N C	10	0	1,636,717	1,451,089	185,628	40	89
ERI	Albion Borough	P C	1	0	251,787	378,618	-126,831	-192	150
ERI	Amity Township	N A	2	0	82,345	82,345	0	0	100
ERI	Corry City	F C	7	3	3,444,836	3,281,831	163,005	46	95
ERI	Corry City	N C	27	3	6,372,671	7,635,877	-1,263,206	-111	120
ERI	Corry City	P C	10	2	6,172,789	6,053,369	119,420	16	98
ERI	Corry City Redevelopment Authority	N C	8	0	815,592	598,580	217,012	48	73
ERI	Edinboro Borough	N1 C	7	1	2,955,379	2,933,658	21,721	6	99
ERI	Edinboro Borough	N2 A	9	0	334,685	334,685	0	0	100
ERI	Edinboro Borough	P C	7	2	4,937,736	4,945,550	-7,814	-1	100
ERI	Elk Creek Township	N A	3	0	151,882	151,882	0	0	100
ERI	Erie City	F C	133	76	151,790,228	89,506,938	62,283,290	527	59
ERI	Erie City	N C	307	126	148,989,712	103,109,743	45,879,969	261	69
ERI	Erie City	P C	170	91	183,338,100	109,451,033	73,887,067	525	60
ERI	Erie City Water Authority	N1 C	97	9	35,206,846	27,697,318	7,509,528	128	79
ERI	Erie City Water Authority	N2 A	32	0	658,358	658,358	0	0	100
ERI	Erie County Housing Authority	N C	25	2	4,765,767	4,321,755	444,012	44	91
ERI	Erie Metropolitan Transit Authority	N1 C	153	14	13,308,068	11,820,284	1,487,784	18	89
ERI	Erie Metropolitan Transit Authority	N2 C	6	0	2,234,981	1,692,122	542,859	161	76
ERI	Erie Metropolitan Transit Authority	N3 A	11	0	195,688	195,688	0	0	100
ERI	Erie Parking Authority	N1 C	7	0	801,042	495,541	305,501	111	62
ERI	Erie Parking Authority	N2 A	19	0	2,088,224	2,088,224	0	0	100
ERI	Erie Regional Airport Authority	N C	27	1	3,181,199	2,471,805	709,394	44	78
ERI	Erie Western Port Authority	N C	6	0	2,424,207	1,919,566	504,641	168	79
ERI	Fairview Township	N C	13	0	4,635,617	4,538,677	96,940	11	98
ERI	Fairview Township	P C	0	0	81,152	768,166	-687,014	*	947
ERI	Girard Borough	N1 C	6	0	336,632	369,415	-32,783	-9	110
ERI	Girard Borough	N2 C	1	0	167,285	126,760	40,525	54	76

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ERI	Girard Borough	P C	4	0	2,678,703	1,954,656	724,047	242	73
ERI	Girard Township	N A	5	0	479,942	479,942	0	0	100
ERI	Greene Township	N A	13	0	449,734	449,734	0	0	100
ERI	Greenfield Township	N C	5	1	610,789	625,930	-15,141	-7	102
ERI	Harborcreek Township	N C	25	3	7,592,938	5,819,258	1,773,680	137	77
ERI	Lake City Borough	N A	7	0	259,839	259,839	0	0	100
ERI	Lake City Borough	P C	2	0	1,140,493	1,080,071	60,422	40	95
ERI	Lawrence Park Township	N C	2	0	601,678	735,337	-133,659	-123	122
ERI	Lawrence Park Township	P C	8	1	3,341,629	3,279,083	62,546	10	98
ERI	Le Boeuf Township	N A	3	0	329,627	329,627	0	0	100
ERI	Mckean Township	N C	6	0	1,068,309	846,205	222,104	73	79
ERI	Millcreek Township	N C	113	10	35,853,347	33,914,439	1,938,908	28	95
ERI	Millcreek Township	P C	58	11	43,583,793	38,845,158	4,738,635	84	89
ERI	North East Borough	N C	30	0	6,336,640	6,227,100	109,540	6	98
ERI	North East Borough	P C	7	1	3,935,574	4,130,307	-194,733	-39	105
ERI	North East Township	N A	15	0	1,007,593	1,007,593	0	0	100
ERI	Springfield Township	N A	3	0	103,468	103,468	0	0	100
ERI	Summit Township Water Authority	N A	6	0	752,259	752,259	0	0	100
ERI	Summit Township	N A	24	0	2,915,938	2,915,938	0	0	100
ERI	Union City Borough	N C	6	0	354,419	356,653	-2,234	-1	101
ERI	Union City Borough	P C	4	2	925,169	1,366,570	-441,401	-252	148
ERI	Union City Borough Municipal Authority	N A	8	0	734,628	734,628	0	0	100
ERI	Union Township	N A	4	0	19,571	19,571	0	0	100
ERI	Venango Township	N A	5	0	94,705	94,705	0	0	100
ERI	Washington Township	N A	11	0	1,605,099	1,605,099	0	0	100
ERI	Waterford Borough	N C	5	0	54,482	84,598	-30,116	-31	155
ERI	Waterford Township	N A	4	0	140,703	140,703	0	0	100
ERI	Waterford, Borough Of, Municipal Auth	N C	4	1	448,119	440,963	7,156	4	98
ERI	Wayne Township	N A	4	0	80,310	80,310	0	0	100
ERI	Wesleyville Borough	N C	6	0	533,958	638,359	-104,401	-52	120
ERI	Wesleyville Borough	P C	6	1	2,383,134	2,171,746	211,388	56	91
FAY	Belle Vernon Borough	N C	0	0	26,790	46,402	-19,612	*	173
FAY	Belle Vernon Borough Municipal Authority	N A	7	0	852,031	852,031	0	0	100
FAY	Brownsville Borough	N A	2	0	0	0	0	0	100
FAY	Brownsville Borough	P C	2	3	751,295	601,541	149,754	173	80
FAY	Brownsville Municipal Authority	N A	3	0	0	0	0	0	100
FAY	Bullskin Township	N1 A	2	0	288,656	288,656	0	0	100
FAY	Bullskin Township	N2 A	6	0	0	0	0	0	100
FAY	Connellsville City	F C	0	2	1,627,063	890,832	736,231	*	55
FAY	Connellsville City	N C	10	1	2,754,681	3,018,229	-263,548	-56	110
FAY	Connellsville City	P C	15	2	8,726,418	6,910,782	1,815,636	182	79
FAY	Connellsville City Housing Authority	N A	6	0	469,604	469,604	0	0	100
FAY	Connellsville City Redevelopment Authority	N C	2	1	765,817	637,625	128,192	132	83
FAY	Connellsville Municipal Authority	N C	7	2	2,162,385	1,974,117	188,268	46	91
FAY	Connellsville Township	N1 A	1	0	25,154	25,154	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	Connellsville Township	N2 A	1	0	0	0	0	0	100
FAY	Connellsville Township	P C	0	0	58,613	374,359	-315,746	*	639
FAY	Dunbar Borough	P C	0	0	9,017	626,785	-617,768	*	6,951
FAY	Dunbar Township	N1 A	4	0	1,313,882	1,313,882	0	0	100
FAY	Dunbar Township	N2 A	3	0	0	0	0	0	100
FAY	Fairchance Borough	N1 C	0	1	177,841	381,069	-203,228	*	214
FAY	Fairchance Borough	N2 A	3	0	0	0	0	0	100
FAY	Fayette County Conservation District	N A	5	0	300,554	300,554	0	0	100
FAY	Fayette County Housing Authority	N A	50	0	8,002,528	8,002,528	0	0	100
FAY	Fayette County Redevelopment Authority	N A	13	0	3,273,492	3,273,492	0	0	100
FAY	Franklin Township	N A	5	0	310,094	310,094	0	0	100
FAY	Georges Township	N1 A	5	0	904,084	904,084	0	0	100
FAY	Georges Township	N2 A	6	0	0	0	0	0	100
FAY	German Township	N1 A	4	0	0	0	0	0	100
FAY	German Township	N2 A	3	0	304,870	304,870	0	0	100
FAY	German Township	P A	1	0	1,745	1,745	0	0	100
FAY	Greater Uniontown Joint Sewage Plant Auth	N A	7	0	0	0	0	0	100
FAY	Henry Clay Township	N A	5	0	510,359	510,359	0	0	100
FAY	Indian Creek Valley Water Authority	N A	10	0	983,634	983,634	0	0	100
FAY	Jefferson Township	N A	4	0	561,738	561,738	0	0	100
FAY	Luzerne Township	N1 A	5	0	1,211,533	1,211,533	0	0	100
FAY	Luzerne Township	N2 A	2	0	0	0	0	0	100
FAY	Luzerne Township	P C	0	0	192,153	1,784,596	-1,592,443	*	929
FAY	Masontown Borough	N1 A	6	0	0	0	0	0	100
FAY	Masontown Borough	N2 C	0	1	212,062	238,010	-25,948	*	112
FAY	Masontown Borough	P C	5	1	1,910,601	2,084,964	-174,363	-66	109
FAY	Menallen Township	N1 A	4	0	0	0	0	0	100
FAY	Menallen Township	N2 A	4	0	1,581,282	1,581,282	0	0	100
FAY	Nicholson Township	N1 C	1	1	281,827	285,761	-3,934	-11	101
FAY	Nicholson Township	N2 A	2	0	130,548	130,548	0	0	100
FAY	North Union Township	N1 A	3	0	666,745	666,745	0	0	100
FAY	North Union Township	N2 A	8	0	0	0	0	0	100
FAY	Perry Township	N A	2	0	72,898	72,898	0	0	100
FAY	Perryopolis Borough	N A	3	0	334,112	334,112	0	0	100
FAY	Perryopolis Borough	P C	2	0	300,394	214,710	85,684	109	71
FAY	Redstone Township	N A	8	0	670,508	670,508	0	0	100
FAY	Redstone Township	P C	2	1	348,524	1,535,510	-1,186,986	-1,356	441
FAY	Saltlick Township	N A	5	0	375,810	375,810	0	0	100
FAY	South Connellsville Borough	N A	2	0	141,006	141,006	0	0	100
FAY	South Connellsville Borough	P C	0	0	322,033	350,343	-28,310	*	109
FAY	South Union Township	N A	10	0	0	0	0	0	100
FAY	Southwest Regional	P C	3	1	474,711	678,063	-203,352	-207	143
FAY	Springfield Township	N A	3	0	65,627	65,627	0	0	100
FAY	Springhill Township	N C	3	1	850,078	758,189	91,889	69	89
FAY	Stewart Township	N A	2	0	96,038	96,038	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	Uniontown City	F C	8	7	5,148,061	5,710,723	-562,662	-119	111
FAY	Uniontown City	N C	30	8	5,394,879	6,742,274	-1,347,395	-121	125
FAY	Uniontown City	P C	20	12	10,637,523	9,734,270	903,253	72	92
FAY	Washington Township Municipal Authority	N C	7	2	1,896,586	1,999,565	-102,979	-28	105
FAY	Washington Township	N C	2	0	901,552	693,891	207,661	196	77
FAY	Washington Township	P C	5	0	807,486	923,348	-115,862	-54	114
FAY	Wharton Township	N A	8	0	1,225,080	1,225,080	0	0	100
FAY	Wharton Township	P C	0	0	2,418	147,284	-144,866	*	6,091
FOR	Howe Township	N A	3	0	233,572	233,572	0	0	100
FOR	Jenks Township	N A	6	0	447,334	447,334	0	0	100
FOR	Tionesta Borough	N A	4	0	380,840	380,840	0	0	100
FRA	Antrim Township	N C	19	0	2,853,508	3,268,363	-414,855	-45	115
FRA	Bear Valley Franklin County Joint Authority	N A	8	0	215,143	215,143	0	0	100
FRA	Chambersburg Borough	F C	27	3	9,264,359	7,320,369	1,943,990	83	79
FRA	Chambersburg Borough	N1 C	139	20	28,793,831	23,827,127	4,966,704	53	83
FRA	Chambersburg Borough	N2 A	16	0	124,517	124,517	0	0	100
FRA	Chambersburg Borough	P C	33	2	16,789,469	14,160,193	2,629,276	105	84
FRA	Greencastle Borough	N C	12	0	2,304,980	2,099,844	205,136	36	91
FRA	Greencastle Borough	P C	4	0	755,168	1,153,333	-398,165	-170	153
FRA	Greene Township Municipal Authority	N A	9	0	439,182	439,182	0	0	100
FRA	Greene Township	N A	19	0	1,645,190	1,645,190	0	0	100
FRA	Guilford Township Authority	N C	8	1	1,587,766	1,523,485	64,281	16	96
FRA	Guilford Township	N A	12	0	609,307	609,307	0	0	100
FRA	Guilford Water Authority	N C	14	1	3,198,220	3,118,446	79,774	10	98
FRA	Hamilton Township	N A	14	0	477,317	477,317	0	0	100
FRA	Lurgan Township	N A	12	0	204,756	204,756	0	0	100
FRA	Mercersburg Borough	N C	7	0	863,193	764,738	98,455	36	89
FRA	Mercersburg Borough	P C	2	0	180,111	273,325	-93,214	-96	152
FRA	Mont Alto Borough	N A	7	0	571,488	571,488	0	0	100
FRA	Montgomery Township	N A	6	0	512,853	512,853	0	0	100
FRA	Peters Township Municipal Authority	N A	5	0	458,579	458,579	0	0	100
FRA	Peters Township	N1 C	3	0	601,084	604,519	-3,435	-2	101
FRA	Peters Township	N2 A	0	0	0	0	0	*	100
FRA	Quincy Township	N A	10	0	376,111	376,111	0	0	100
FRA	Saint Thomas Township Municipal Authority	N A	4	0	191,640	191,640	0	0	100
FRA	Southampton Township	N A	9	0	475,645	475,645	0	0	100
FRA	St Thomas Township	N A	3	0	157,520	157,520	0	0	100
FRA	Washington Township	N A	18	0	757,268	757,268	0	0	100
FRA	Washington Township	P C	6	0	5,723,359	4,746,352	977,007	249	83
FRA	Waynesboro Borough	N C	38	7	4,882,844	5,029,464	-146,620	-8	103
FRA	Waynesboro Borough	P C	20	4	4,673,695	4,413,873	259,822	22	94
FUL	Mconnellsburg Borough	P C	0	0	519,229	325,510	193,719	*	63
GRE	Aleppo Township	N C	1	0	91,493	69,844	21,649	64	76
GRE	Carmichaels Borough Municipal Authority	N A	8	0	0	0	0	0	100
GRE	Carmichaels-Cumberland Joint Sewer Auth	N1 A	3	0	0	0	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
GRE	Carmichaels-Cumberland Joint Sewer Auth	N2 C	3	0	528,046	872,839	-344,793	-246	165
GRE	Center Township	N A	7	0	740,132	740,132	0	0	100
GRE	Cumberland Township	N A	9	0	596,607	596,607	0	0	100
GRE	Cumberland Township	P C	5	0	198,433	382,348	-183,915	-69	193
GRE	Dunkard Township	N A	5	0	141,962	141,962	0	0	100
GRE	Franklin Township Sewer Authority	N C	8	0	1,396,842	1,379,710	17,132	4	99
GRE	Franklin Township	N A	8	0	3,484,277	3,484,277	0	0	100
GRE	Greene County Housing Authority	N A	8	0	1,418,210	1,418,210	0	0	100
GRE	Greene County Regional Police Department	P C	1	0	25,970	26,383	-413	-1	102
GRE	Jackson Township	N A	5	0	112,083	112,083	0	0	100
GRE	Jefferson Township	N A	7	0	801,704	801,704	0	0	100
GRE	Monongahela Township	N A	4	0	547,991	547,991	0	0	100
GRE	Morgan Township	N A	7	0	762,051	762,051	0	0	100
GRE	Morris Township	N A	5	0	362,772	362,772	0	0	100
GRE	Perry Township	N A	5	0	250,786	250,786	0	0	100
GRE	Richhill Township	N C	5	0	490,425	434,890	55,535	25	89
GRE	Southwestern Pennsylvania Water Authority	N C	39	1	15,197,652	14,915,220	282,432	9	98
GRE	Washington Township	N A	5	0	518,373	518,373	0	0	100
GRE	Wayne Township	N C	4	0	1,490,382	1,253,195	237,187	111	84
GRE	Waynesburg Borough	N1 C	3	0	559,010	1,362,637	-803,627	-531	244
GRE	Waynesburg Borough	N2 A	7	0	0	0	0	0	100
GRE	Waynesburg Borough	P C	9	0	2,861,948	2,699,596	162,352	38	94
GRE	Whiteley Township	N A	4	0	728,992	728,992	0	0	100
HUN	Huntingdon Borough	N C	32	1	8,470,930	8,010,044	460,886	32	95
HUN	Huntingdon Borough	P C	12	1	6,490,106	5,673,908	816,198	110	87
HUN	Huntingdon County Housing Authority	N A	14	0	1,035,590	1,035,590	0	0	100
HUN	Mount Union Borough	N C	10	0	2,647,079	2,500,457	146,622	33	94
HUN	Mount Union Borough	P C	5	0	1,000,215	1,659,958	-659,743	-353	166
HUN	Shirley Township	N C	3	0	190,417	165,568	24,849	25	87
IND	Armstrong Township	N C	3	0	370,053	361,763	8,290	7	98
IND	Blairsville Borough	N A	15	0	0	0	0	0	100
IND	Blairsville Borough	P C	5	0	966,160	2,784,842	-1,818,682	-732	288
IND	Brush Valley Township	N A	3	0	174,601	174,601	0	0	100
IND	Burrell Township Sewer Authority	N C	3	0	453,431	458,390	-4,959	-3	101
IND	Burrell Township	N C	6	2	1,203,234	1,321,926	-118,692	-47	110
IND	Center Township	N C	8	1	2,163,494	2,123,506	39,988	9	98
IND	Central Indiana County Joint Sanitary Auth	N C	3	0	234,717	220,512	14,205	18	94
IND	Cherryhill Township	N A	5	0	309,059	309,059	0	0	100
IND	Clymer Borough	N C	4	0	290,649	282,076	8,573	5	97
IND	Clymer Borough	P C	1	0	107,949	113,132	-5,183	-14	105
IND	Conemaugh Township	N C	3	0	485,394	494,377	-8,983	-10	102
IND	Green Township	N C	5	0	331,605	438,599	-106,994	-73	132
IND	Highridge Water Authority	N A	16	0	757,818	757,818	0	0	100
IND	Homer City Borough	N C	9	1	2,330,537	2,144,166	186,371	43	92
IND	Homer City Borough	P C	1	0	1,221,603	826,387	395,216	818	68

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
IND	Indiana Borough	N1 C	23	1	2,948,419	3,317,227	-368,808	-35	113
IND	Indiana Borough	N2 C	8	3	2,871,321	3,116,659	-245,338	-51	109
IND	Indiana Borough	N3 A	4	0	29,458	29,458	0	0	100
IND	Indiana Borough	P C	20	4	11,388,503	11,325,745	62,758	4	99
IND	Indiana Borough/Blairsville Cog	N C	2	0	239,704	399,947	-160,243	-163	167
IND	Indiana County Conservation District	N A	5	0	406,806	406,806	0	0	100
IND	Indiana County Housing Authority	N A	12	0	403,981	403,981	0	0	100
IND	Indiana County Municipal Services Auth	N A	23	0	1,008,926	1,008,926	0	0	100
IND	Indiana County Solid Waste Authority	N A	9	0	680,323	680,323	0	0	100
IND	Indiana County Transit Authority	N A	62	0	1,343,224	1,343,224	0	0	100
IND	Lower Indiana County Municipal Authority	N C	0	0	179,700	189,918	-10,218	*	106
IND	Rayne Township	N C	5	1	300,124	194,109	106,015	70	65
IND	Saltsburg Borough	N C	3	0	385,743	393,550	-7,807	-6	102
IND	South Mahoning Township	N A	4	0	290,792	290,792	0	0	100
IND	Washington Township	N A	4	0	160,939	160,939	0	0	100
IND	West Mahoning Township	N A	3	0	193,479	193,479	0	0	100
IND	West Wheatfield Township	N C	3	0	421,269	375,506	45,763	44	89
IND	White Township	N A	28	0	2,738,465	2,738,465	0	0	100
IND	Young Township	N C	2	1	401,442	229,544	171,898	254	57
JEF	Beaver Township	N A	2	0	29,126	29,126	0	0	100
JEF	Brockway Area Sewage Authority	N C	5	0	833,136	728,183	104,953	48	87
JEF	Brockway Borough	N C	8	0	961,059	2,152,846	-1,191,787	-391	224
JEF	Brockway Borough	P C	1	2	859,354	783,064	76,290	135	91
JEF	Brockway Borough Municipal Authority	N C	4	0	800,280	866,074	-65,794	-35	108
JEF	Brookville Borough	N C	9	2	2,862,108	3,006,498	-144,390	-32	105
JEF	Brookville Borough	P C	6	2	2,084,134	2,239,488	-155,354	-43	107
JEF	Brookville Municipal Authority	N C	15	0	3,156,532	3,043,303	113,229	15	96
JEF	Eldred Township	N C	3	0	205,079	201,777	3,302	3	98
JEF	Falls Creek Borough	N C	5	0	278,196	295,778	-17,582	-12	106
JEF	Falls Creek Borough	P C	0	0	79,972	286,320	-206,348	*	358
JEF	Jefferson Conservation District	N C	5	0	928,745	851,249	77,496	39	92
JEF	Jefferson County Solid Waste Authority	N C	1	0	242,630	248,717	-6,087	-15	103
JEF	Oliver Township	N A	3	0	36,402	36,402	0	0	100
JEF	Pine Creek Township	N C	3	0	187,615	142,266	45,349	35	76
JEF	Punxsutawney Borough	N A	20	0	727,400	727,400	0	0	100
JEF	Punxsutawney Borough	P C	8	4	3,065,438	2,207,917	857,521	175	72
JEF	Reynoldsville Borough	N A	3	0	264,339	264,339	0	0	100
JEF	Reynoldsville Borough	P C	2	0	606,139	289,783	316,356	358	48
JEF	Reynoldsville Water Authority	N A	6	0	719,153	719,153	0	0	100
JEF	Rose Township	N C	3	0	349,504	253,810	95,694	99	73
JEF	Snyder Township	N A	4	0	104,940	104,940	0	0	100
JEF	Sykesville Borough	N A	3	0	12,479	12,479	0	0	100
JEF	Sykesville Borough	P C	1	0	160,085	213,599	-53,514	-151	133
JEF	Warsaw Township	N A	3	0	244,193	244,193	0	0	100
JEF	Washington Township	N C	3	0	222,795	206,190	16,605	14	93

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			ACTIVE	RETIRED			(\$)	% OF PAY	
JEF	Winslow Township	N C	4	0	412,597	288,665	123,932	106	70
JUN	Fayette Township	N C	2	1	243,365	206,032	37,333	53	85
JUN	Juniata County Conservation District	N A	5	0	402,781	402,781	0	0	100
JUN	Mifflintown Borough	P C	0	1	107,126	77,868	29,258	*	73
JUN	Mifflintown Municipal Authority	N C	6	2	576,432	628,615	-52,183	-19	109
JUN	Twin Boroughs Sanitary Authority	N A	5	0	134,130	134,130	0	0	100
LAC	Abington Regional Wastewater Authority	N A	6	0	275,957	275,957	0	0	100
LAC	Archbald Borough	N A	11	0	693,827	693,827	0	0	100
LAC	Archbald Borough	P C	4	0	2,507,955	1,902,269	605,686	161	76
LAC	Blakely Borough	N C	16	1	3,281,699	3,460,134	-178,435	-23	105
LAC	Blakely Borough	P C	6	4	2,127,129	2,220,354	-93,225	-21	104
LAC	Carbondale City	F C	6	2	4,665,606	4,538,489	127,117	23	97
LAC	Carbondale City	N A	8	0	1,097,984	1,097,984	0	0	100
LAC	Carbondale City	P C	10	10	7,516,492	7,893,527	-377,035	-43	105
LAC	Carbondale City Housing Authority	N A	12	0	971,213	971,213	0	0	100
LAC	Clarks Summit Borough	N A	7	0	732,427	732,427	0	0	100
LAC	Clarks Summit Borough	P C	5	2	2,630,122	2,429,931	200,191	51	92
LAC	Covington Township	N C	6	0	862,843	779,172	83,671	29	90
LAC	Covington Township	P C	3	0	238,251	349,776	-111,525	-85	147
LAC	Dalton Borough	N C	3	0	285,017	351,005	-65,988	-65	123
LAC	Dalton Borough	P C	3	1	435,282	247,455	187,827	143	57
LAC	Dickson City Borough	N1 C	15	0	3,107,380	3,028,561	78,819	10	97
LAC	Dickson City Borough	N2 A	2	0	20,650	20,650	0	0	100
LAC	Dickson City Borough	P C	8	6	4,277,114	2,962,472	1,314,642	202	69
LAC	Dunmore Borough	F C	16	11	6,666,376	6,199,781	466,595	41	93
LAC	Dunmore Borough	N1 C	8	0	2,335,178	2,339,137	-3,959	-1	100
LAC	Dunmore Borough	N2 A	24	0	0	0	0	0	100
LAC	Dunmore Borough	P C	20	10	9,355,411	7,900,282	1,455,129	91	84
LAC	Glenburn Township	N C	2	0	134,723	131,504	3,219	5	98
LAC	Greenfield Township	N A	3	0	76,425	76,425	0	0	100
LAC	Jermyn Borough	N A	2	0	23,123	23,123	0	0	100
LAC	Jermyn Borough	P C	2	0	173,531	419,367	-245,836	-216	242
LAC	Jessup Borough	N A	4	0	89,399	89,399	0	0	100
LAC	Jessup Borough	P C	3	1	721,496	381,680	339,816	202	53
LAC	Lackawanna Heritage Valley Authority	N A	6	0	101,491	101,491	0	0	100
LAC	Lackawanna River Basin Sewer Authority	N A	32	0	4,124,289	4,124,289	0	0	100
LAC	Lackawanna County Transit System	N1 C	81	14	5,693,603	3,333,473	2,360,130	53	59
LAC	Lackawanna County Transit System	N2 A	13	0	451,515	451,515	0	0	100
LAC	Lackawanna County Transit System	N3 A	30	0	339,541	339,541	0	0	100
LAC	Lower Lackawanna Valley Sanitary Authority	N A	19	0	0	0	0	0	100
LAC	Mayfield Borough	N A	2	0	255,321	255,321	0	0	100
LAC	Mayfield Borough	P A	2	0	45,945	45,945	0	0	100
LAC	Moosic Borough	N1 C	5	2	2,570,160	2,291,947	278,213	103	89
LAC	Moosic Borough	N2 A	6	0	38,844	38,844	0	0	100
LAC	Moosic Borough	P C	10	0	3,926,099	4,248,998	-322,899	-38	108

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAC	Moscow Borough	N C	4	0	221,846	175,498	46,348	31	79
LAC	Moscow Borough	P C	3	1	819,462	1,017,313	-197,851	-151	124
LAC	Newton Township	N1 C	0	0	220,338	140,959	79,379	*	64
LAC	Newton Township	N2 A	3	0	62,888	62,888	0	0	100
LAC	Newton Township	P C	0	0	326,046	93,638	232,408	*	29
LAC	Old Forge Borough	N1 A	6	0	0	0	0	0	100
LAC	Old Forge Borough	N2 A	4	0	222,740	222,740	0	0	100
LAC	Old Forge Borough	P C	6	3	1,747,833	2,443,430	-695,597	-184	140
LAC	Olyphant Borough	N C	11	4	1,179,978	1,184,191	-4,213	-1	100
LAC	Olyphant Borough	P C	4	2	2,547,088	2,073,409	473,679	157	81
LAC	Ransom Township	N C	2	1	282,096	316,914	-34,818	-43	112
LAC	Roaring Brook Township	N C	1	0	252,126	246,528	5,598	9	98
LAC	Roaring Brook Township	P C	1	0	674,719	607,007	67,712	115	90
LAC	Scott Township	N A	3	0	172,867	172,867	0	0	100
LAC	Scott Township	P C	4	3	1,676,296	1,634,888	41,408	16	98
LAC	Scranton City	F C	136	152	82,537,191	38,484,057	44,053,134	394	47
LAC	Scranton City	N1 C	134	13	10,527,884	6,985,820	3,542,064	62	66
LAC	Scranton City	N2 A	99	0	0	0	0	0	100
LAC	Scranton City	P C	145	130	77,443,991	54,191,476	23,252,515	186	70
LAC	Scranton City Housing Authority	N A	70	0	11,384,888	11,384,888	0	0	100
LAC	Scranton-Lackawanna Health & Welfare Auth	N A	1	0	5,049	5,049	0	0	100
LAC	South Abington Township	N1 C	12	1	3,808,598	3,507,502	301,096	43	92
LAC	South Abington Township	N2 A	2	0	7,028	7,028	0	0	100
LAC	South Abington Township	P C	10	6	7,374,994	5,641,967	1,733,027	214	77
LAC	Taylor Borough	N A	10	0	819,548	819,548	0	0	100
LAC	Taylor Borough	P C	7	5	5,062,799	3,032,867	2,029,932	504	60
LAC	Throop Borough	N C	16	1	2,899,532	2,311,903	587,629	73	80
LAC	Throop Borough	P C	8	3	3,021,986	2,806,205	215,781	35	93
LAC	Waverly Township	N1 A	3	0	1,729,912	1,729,912	0	0	100
LAC	Waverly Township	N2 A	2	0	24,715	24,715	0	0	100
LAC	Waverly Township	P C	4	0	448,358	438,466	9,892	4	98
LAN	Adamstown Borough	N A	5	0	283,796	283,796	0	0	100
LAN	Akron Borough	N A	6	0	338,021	338,021	0	0	100
LAN	Akron Borough	P C	4	0	1,907,095	1,276,686	630,409	193	67
LAN	Bart Township	N A	3	0	620,420	620,420	0	0	100
LAN	Brecknock Township	N C	5	0	851,371	793,644	57,727	17	93
LAN	Brecknock Township	P C	0	0	637,680	911,197	-273,517	*	143
LAN	Caernarvon Township	N A	5	0	728,436	728,436	0	0	100
LAN	Christiana Borough	N A	4	0	5,072	5,072	0	0	100
LAN	Clay Township	N A	5	0	376,010	376,010	0	0	100
LAN	Colerain Township	N A	4	0	521,370	521,370	0	0	100
LAN	Columbia Borough	N A	26	0	1,540,290	1,540,290	0	0	100
LAN	Columbia Borough	P C	19	5	9,868,986	8,687,186	1,181,800	77	88
LAN	Conestoga Township	N C	2	0	553,745	444,236	109,509	128	80
LAN	Conoy Township	N A	4	0	101,522	101,522	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Denver Borough	N A	8	0	1,084,648	1,084,648	0	0	100
LAN	Drumore Township	N A	1	0	41,336	41,336	0	0	100
LAN	Earl Township	N A	9	0	710,017	710,017	0	0	100
LAN	East Cocalico Township	N A	9	0	393,265	393,265	0	0	100
LAN	East Cocalico Township	P C	15	2	7,608,043	5,799,181	1,808,862	134	76
LAN	East Donegal Township	N C	8	1	3,101,161	2,867,953	233,208	52	92
LAN	East Drumore Township	N A	2	0	77,350	77,350	0	0	100
LAN	East Earl Township	N A	11	0	495,027	495,027	0	0	100
LAN	East Earl Township	P C	7	0	1,286,516	1,782,380	-495,864	-86	139
LAN	East Hempfield Township	N1 C	19	1	5,967,126	5,312,725	654,401	63	89
LAN	East Hempfield Township	N2 A	15	0	146,679	146,679	0	0	100
LAN	East Hempfield Township	P C	32	2	14,448,416	10,086,205	4,362,211	156	70
LAN	East Lampeter Township	N C	25	3	4,147,639	4,266,970	-119,331	-9	103
LAN	East Lampeter Township	P C	34	2	23,740,252	23,563,314	176,938	5	99
LAN	East Petersburg Borough	N A	7	0	241,591	241,591	0	0	100
LAN	Eden Township	N A	1	0	76,078	76,078	0	0	100
LAN	Elizabeth Township	N1 C	2	0	740,464	672,456	68,008	56	91
LAN	Elizabeth Township	N2 A	1	0	5,166	5,166	0	0	100
LAN	Elizabethtown Area Water Authority	N A	10	0	376,208	376,208	0	0	100
LAN	Elizabethtown Borough	N A	21	0	1,245,060	1,245,060	0	0	100
LAN	Elizabethtown Borough	P C	17	0	10,981,497	9,221,129	1,760,368	112	84
LAN	Elizabethtown Regional Sewer Authority	N C	0	0	397,246	529,207	-131,961	*	133
LAN	Ephrata Borough	N1 C	46	5	15,944,500	13,850,929	2,093,571	70	87
LAN	Ephrata Borough	N2 A	5	0	24,558	24,558	0	0	100
LAN	Ephrata Borough	P C	33	2	19,828,008	18,008,978	1,819,030	54	91
LAN	Ephrata Township	N A	6	0	797,106	797,106	0	0	100
LAN	Fulton Township	N A	2	0	450,120	450,120	0	0	100
LAN	Lancaster Airport Authority	N A	20	0	1,276,691	1,276,691	0	0	100
LAN	Lancaster Area Sewer Authority	N C	31	6	11,011,341	10,241,767	769,574	35	93
LAN	Lancaster City	F C	64	33	53,407,399	47,043,385	6,364,014	133	88
LAN	Lancaster City	N1 C	323	12	19,293,484	15,018,571	4,274,913	26	78
LAN	Lancaster City	N2 A	312	0	9,000,452	9,000,452	0	0	100
LAN	Lancaster City	P C	138	54	98,570,416	78,708,618	19,861,798	168	80
LAN	Lancaster City Parking Authority	N C	32	4	1,539,426	1,533,734	5,692	0	100
LAN	Lancaster County Solid Waste Management	N A	104	0	14,370,762	14,370,762	0	0	100
LAN	Lancaster Township	N C	17	0	4,288,498	3,968,113	320,385	34	93
LAN	Leacock Township	N A	7	0	1,015,856	1,015,856	0	0	100
LAN	Lititz Borough	N C	15	1	4,265,300	3,845,076	420,224	47	90
LAN	Lititz Borough	P C	15	2	7,761,005	6,711,744	1,049,261	88	86
LAN	Little Britain Township	N A	4	0	80,753	80,753	0	0	100
LAN	Manheim Area Water And Sewer Authority	N A	8	0	130,269	130,269	0	0	100
LAN	Manheim Borough	N C	9	1	374,695	302,594	72,101	17	81
LAN	Manheim Borough	P C	17	0	3,874,333	3,029,413	844,920	63	78
LAN	Manheim Township	N1 C	50	3	21,309,794	19,285,322	2,024,472	71	90
LAN	Manheim Township	N2 A	46	0	358,665	358,665	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Manheim Township	P C	65	2	37,311,429	32,652,071	4,659,358	78	88
LAN	Manor Township	N C	17	3	5,892,956	5,440,035	452,921	48	92
LAN	Manor Township	P C	19	2	8,406,308	8,126,373	279,935	17	97
LAN	Marietta Borough	N A	4	0	298,505	298,505	0	0	100
LAN	Martic Township	N C	3	0	108,000	137,713	-29,713	-19	128
LAN	Millersville Borough	N C	17	0	3,178,582	2,963,323	215,259	25	93
LAN	Millersville Borough	P C	13	0	6,774,678	5,279,966	1,494,712	131	78
LAN	Mount Joy Borough	N C	14	0	2,380,933	2,067,032	313,901	50	87
LAN	Mount Joy Borough	P C	12	1	5,694,019	5,697,814	-3,795	0	100
LAN	Mount Joy Borough Authority	N C	13	1	2,363,062	2,219,313	143,749	22	94
LAN	Mt Joy Township	N C	10	0	1,992,979	2,162,158	-169,179	-28	108
LAN	New Holland Borough	N A	17	0	4,436,708	4,436,708	0	0	100
LAN	New Holland Borough	P C	15	1	5,649,968	5,211,158	438,810	29	92
LAN	Northern Lancaster County Authority	N C	5	0	1,091,064	1,038,379	52,685	18	95
LAN	Northern Lancaster Cty Reg Pol Dept	N A	2	0	21,802	21,802	0	0	100
LAN	Northern Lancaster Cty Reg Pol Dept	P C	26	3	10,732,890	10,267,351	465,539	21	96
LAN	Nw Reg Lancaster Cty Pol Comm	N C	1	0	102,379	78,146	24,233	52	76
LAN	Nw Reg Lancaster Cty Pol Comm	P C	16	1	9,081,068	8,705,937	375,131	25	96
LAN	Paradise Township	N C	4	0	795,547	738,769	56,778	23	93
LAN	Penn Township	N C	10	0	1,497,239	1,595,918	-98,679	-17	107
LAN	Pequea Township	N A	4	0	90,760	90,760	0	0	100
LAN	Pequea Township	P C	8	0	2,787,379	2,768,132	19,247	4	99
LAN	Providence Township	N C	6	1	938,342	857,131	81,211	22	91
LAN	Quarryville Borough	N C	7	0	1,297,015	1,369,832	-72,817	-18	106
LAN	Quarryville Borough	P C	4	0	1,066,565	827,473	239,092	85	78
LAN	Rapho Township	N C	10	0	930,351	788,004	142,347	28	85
LAN	Red Rose Transit Authority	N C	74	15	8,420,505	8,519,529	-99,024	-3	101
LAN	Sadsbury Township	N A	0	0	179,931	179,931	0	*	100
LAN	Salisbury Township	N C	8	0	1,528,929	1,424,839	104,090	23	93
LAN	South Central Transit Authority	N C	44	1	3,490,244	2,797,054	693,190	27	80
LAN	Strasburg Borough	N C	7	0	1,416,621	1,348,113	68,508	17	95
LAN	Strasburg Borough	P C	4	0	2,327,220	2,193,527	133,693	40	94
LAN	Strasburg Township	N1 C	1	0	430,342	393,188	37,154	65	91
LAN	Strasburg Township	N2 A	1	0	19,503	19,503	0	0	100
LAN	Susquehanna Regional Police	N A	2	0	90,023	90,023	0	0	100
LAN	Susquehanna Regional Police	P C	14	2	5,225,908	4,774,895	451,013	43	91
LAN	Terre Hill Borough	N C	2	0	646,593	579,935	66,658	62	90
LAN	Upper Leacock Township	N A	15	0	1,105,177	1,105,177	0	0	100
LAN	Warwick Township Municipal Authority	N C	8	0	1,783,981	1,757,590	26,391	6	99
LAN	Warwick Township	N C	16	0	3,172,783	3,101,572	71,211	7	98
LAN	West Cocalico Township	N A	8	0	294,367	294,367	0	0	100
LAN	West Donegal Township	N A	6	0	83,652	83,652	0	0	100
LAN	West Earl Township	N C	10	0	1,501,686	1,546,064	-44,378	-9	103
LAN	West Earl Township	P C	6	1	2,418,217	2,064,173	354,044	74	85
LAN	West Hempfield Township	N C	16	0	2,488,703	2,244,135	244,568	31	90

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAW	West Hempfield Township	P C	20	0	8,703,777	6,802,244	1,901,533	112	78
LAW	West Lampeter Township	N C	16	0	2,123,200	1,990,421	132,779	16	94
LAW	West Lampeter Township	P C	15	1	7,583,180	7,982,168	-398,988	-32	105
LAW	Ellwood City Borough	F C	1	1	695,676	322,590	373,086	487	46
LAW	Ellwood City Borough	N C	29	0	6,010,130	4,847,698	1,162,432	72	81
LAW	Ellwood City Borough	P C	7	10	10,361,220	8,573,967	1,787,253	290	83
LAW	Hickory Township	N A	2	0	17,892	17,892	0	0	100
LAW	Lawrence County Housing Authority	N A	28	0	2,109,506	2,109,506	0	0	100
LAW	Mahoning Township	N A	3	0	82,851	82,851	0	0	100
LAW	Mahoning Township	P C	0	0	364,208	383,006	-18,798	*	105
LAW	Neshannock Township	N1 C	8	0	2,354,404	1,731,109	623,295	153	74
LAW	Neshannock Township	N2 A	8	0	99,716	99,716	0	0	100
LAW	Neshannock Township	P C	7	0	1,985,671	1,836,796	148,875	34	93
LAW	New Beaver Borough	N A	2	0	34,223	34,223	0	0	100
LAW	New Castle Area Transit Authority	N A	44	0	5,593,358	5,593,358	0	0	100
LAW	New Castle City	F C	21	25	18,668,400	13,022,274	5,646,126	378	70
LAW	New Castle City	N1 C	39	10	12,943,015	9,212,499	3,730,516	207	71
LAW	New Castle City	N2 A	7	0	14,711	14,711	0	0	100
LAW	New Castle City	P C	36	28	22,491,713	15,233,360	7,258,353	274	68
LAW	New Castle Sanitation Authority	N1 A	18	0	0	0	0	0	100
LAW	New Castle Sanitation Authority	N2 C	2	0	1,042,398	1,036,681	5,717	2	99
LAW	New Wilmington Borough	N A	7	0	2,075,244	2,075,244	0	0	100
LAW	New Wilmington Borough	P C	5	0	1,540,900	1,986,787	-445,887	-132	129
LAW	North Beaver Township	N A	2	0	275,021	275,021	0	0	100
LAW	Pulaski Township	N A	3	0	442,554	442,554	0	0	100
LAW	Pulaski Township	P C	2	0	444,156	628,781	-184,625	-183	142
LAW	Shenango Township	N1 A	2	0	0	0	0	0	100
LAW	Shenango Township	N2 A	4	0	59,108	59,108	0	0	100
LAW	Shenango Township	P C	7	1	1,494,469	1,219,514	274,955	61	82
LAW	Slippery Rock Township	N C	2	0	503,203	415,791	87,412	100	83
LAW	Taylor Township	N A	4	0	68,671	68,671	0	0	100
LAW	Union Township	N A	8	0	431,938	431,938	0	0	100
LAW	Union Township	P C	7	0	755,833	581,218	174,615	55	77
LAW	Wilmington Township	N C	2	0	685,076	631,716	53,360	55	92
LEB	Annville Township	N C	10	1	1,923,236	1,731,372	191,864	42	90
LEB	Annville Township	p C	5	1	1,247,441	1,022,735	224,706	61	82
LEB	Bethel Township	N C	3	1	341,498	254,177	87,321	73	74
LEB	Bethel Township	P A	0	0	627,184	627,184	0	*	100
LEB	Cleona Borough	N A	2	0	63,838	63,838	0	0	100
LEB	Cleona Borough	P C	4	1	689,965	907,817	-217,852	-86	132
LEB	Cornwall Borough	N C	10	0	1,916,989	1,699,163	217,826	43	89
LEB	Cornwall Borough	P C	4	0	2,101,383	2,072,318	29,065	10	99
LEB	East Hanover Township	N A	5	0	139,379	139,379	0	0	100
LEB	Fredericksburg Sewer & Water Authority	N C	4	0	244,618	331,546	-86,928	-41	136
LEB	Greater Lebanon Refuse Authority	N C	33	1	6,656,169	6,514,184	141,985	8	98

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LEB	Heidelberg Township	N C	4	0	526,942	899,760	-372,818	-184	171
LEB	Jackson Township	N C	5	0	1,230,754	1,216,941	13,813	6	99
LEB	Jonestown Borough	N A	1	0	26,200	26,200	0	0	100
LEB	Lebanon City Authority	N1 C	56	0	16,952,149	16,363,776	588,373	17	97
LEB	Lebanon City Authority	N2 A	12	0	164,178	164,178	0	0	100
LEB	Lebanon City	F C	22	8	8,074,669	7,205,360	869,309	49	89
LEB	Lebanon City	N C	27	9	10,154,658	13,402,151	-3,247,493	-277	132
LEB	Lebanon City	P C	36	17	23,450,960	17,488,837	5,962,123	204	75
LEB	Lebanon Community Library	N C	8	1	461,642	689,512	-227,870	-86	149
LEB	Lebanon County Redevelopment Authority	N A	32	0	4,720,535	4,720,535	0	0	100
LEB	Millcreek Township	N C	5	0	385,644	416,607	-30,963	-11	108
LEB	Millcreek Township	P C	2	0	706,097	611,787	94,310	53	87
LEB	Millcreek-Richland Joint Authority	N A	1	0	281,788	281,788	0	0	100
LEB	Mt Gretna Borough	N C	6	0	1,403,596	1,498,746	-95,150	-27	107
LEB	Myerstown Borough	N A	11	0	1,090,730	1,090,730	0	0	100
LEB	Myerstown Borough	P C	0	0	983,130	941,099	42,031	*	96
LEB	Myerstown Community Library Association	N A	5	0	162,985	162,985	0	0	100
LEB	Myerstown Water Authority	N A	3	0	304,064	304,064	0	0	100
LEB	North Cornwall Township	N C	6	0	785,930	738,377	47,553	14	94
LEB	North Cornwall Township	P C	9	1	4,565,572	3,638,618	926,954	104	80
LEB	North Lebanon Township	N C	16	1	3,671,282	3,230,283	440,999	59	88
LEB	North Lebanon Township	P C	12	0	4,583,359	3,891,963	691,396	61	85
LEB	North Londonderry Township	N1 C	12	1	3,543,304	3,246,367	296,937	37	92
LEB	North Londonderry Township	N2 A	6	0	57,704	57,704	0	0	100
LEB	North Londonderry Township	P C	9	0	2,886,499	2,447,147	439,352	57	85
LEB	Palmyra Borough	N C	13	0	5,090,795	4,298,902	791,893	124	84
LEB	Palmyra Borough	P C	7	0	4,880,239	5,235,741	-355,502	-64	107
LEB	Richland Borough	N C	2	0	503,561	349,280	154,281	136	69
LEB	Richland Borough	P C	0	0	300,037	323,814	-23,777	*	108
LEB	South Lebanon Township	N1 C	4	3	4,551,734	3,692,725	859,009	295	81
LEB	South Lebanon Township	N2 A	5	0	54,704	54,704	0	0	100
LEB	South Lebanon Township	P C	8	2	4,216,708	3,623,435	593,273	91	86
LEB	South Londonderry Township	N C	15	1	2,411,333	2,226,861	184,472	23	92
LEB	South Londonderry Township	P C	8	0	2,540,167	2,478,174	61,993	9	98
LEB	Swatara Township	N C	4	0	244,817	322,106	-77,289	-41	132
LEB	Union Township	N C	4	0	313,655	324,239	-10,584	-6	103
LEB	West Cornwall Township	N C	1	0	193,957	137,132	56,825	119	71
LEH	Alburtis Borough	N A	5	0	483,120	483,120	0	0	100
LEH	Alburtis Borough	P C	4	0	1,178,248	1,013,033	165,215	74	86
LEH	Allentown City	F C	121	65	127,317,052	107,080,303	20,236,749	191	84
LEH	Allentown City	N1 C	1	58	12,913,821	11,728,438	1,185,383	1,548	91
LEH	Allentown City	N2 C	429	25	176,284,810	162,496,303	13,788,507	52	92
LEH	Allentown City	P C	208	74	202,033,321	163,859,683	38,173,638	200	81
LEH	Allentown City Housing Authority	N A	44	0	4,593,615	4,593,615	0	0	100
LEH	Allentown Parking Authority	N1 A	18	0	560,379	560,379	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	Allentown Parking Authority	N2 A	14	0	549,183	549,183	0	0	100
LEH	Allentown Parking Authority	N3 C	5	0	2,825,225	2,771,035	54,190	18	98
LEH	Allentown Parking Authority	N4 A	15	0	146,121	146,121	0	0	100
LEH	Catasauqua Borough	N C	19	0	3,028,560	3,140,525	-111,965	-11	104
LEH	Catasauqua Borough	P C	6	3	4,747,037	3,347,486	1,399,551	248	71
LEH	Coopersburg Borough	N C	4	1	1,544,463	1,743,916	-199,453	-86	113
LEH	Coopersburg Borough	P C	7	1	2,239,421	1,838,893	400,528	85	82
LEH	Coplay Borough	N1 A	5	0	0	0	0	0	100
LEH	Coplay Borough	N2 A	2	0	133,873	133,873	0	0	100
LEH	Coplay Borough	P C	5	1	1,453,243	1,449,210	4,033	1	100
LEH	Coplay-Whitehall Sewer Authority	N C	10	0	2,895,884	2,704,061	191,823	32	93
LEH	Emmaus Borough	N C	37	3	8,906,188	7,013,929	1,892,259	82	79
LEH	Emmaus Borough	P C	18	10	10,187,129	7,220,968	2,966,161	175	71
LEH	Fountain Hill Borough	N1 C	9	1	1,085,047	979,642	105,405	24	90
LEH	Fountain Hill Borough	N2 A	0	0	0	0	0	*	100
LEH	Fountain Hill Borough	P C	10	6	4,776,348	2,989,041	1,787,307	215	63
LEH	Hanover Township	N A	10	0	790,263	790,263	0	0	100
LEH	Heidelberg Township	N A	6	0	253,910	253,910	0	0	100
LEH	Lehigh & Northampton Transportation Auth	N3 C	38	7	6,442,345	5,535,259	907,086	41	86
LEH	Lehigh & Northampton Transportation Auth	N4 C	172	37	21,376,772	16,060,216	5,316,556	52	75
LEH	Lehigh County Authority	N C	159	0	30,412,440	27,436,575	2,975,865	28	90
LEH	Lehigh County Housing Authority	N A	68	0	2,699,812	2,699,812	0	0	100
LEH	Lehigh-Northampton Airport Authority	N1 C	73	0	8,007,550	6,703,951	1,303,599	33	84
LEH	Lehigh-Northampton Airport Authority	N2 C	53	5	6,691,168	5,972,160	719,008	26	89
LEH	Lehigh-Northampton Airport Authority	N3 A	51	0	834,935	834,935	0	0	100
LEH	Lehigh-Northampton Airport Authority	N4 A	71	0	271,939	271,939	0	0	100
LEH	Lower Macungie Township	N A	46	0	5,292,734	5,292,734	0	0	100
LEH	Lower Milford Township	N A	9	0	965,814	965,814	0	0	100
LEH	Lowhill Township	N A	4	0	68,384	68,384	0	0	100
LEH	Lynn Township	N1 C	4	0	480,826	439,152	41,674	23	91
LEH	Lynn Township	N2 A	7	0	89,277	89,277	0	0	100
LEH	Macungie Borough	N1 C	5	0	1,793,355	1,927,895	-134,540	-48	108
LEH	Macungie Borough	N2 A	2	0	7,631	7,631	0	0	100
LEH	Macungie Borough	P C	4	1	1,290,543	1,182,248	108,295	33	92
LEH	North Whitehall Township	N A	17	0	3,040,146	3,040,146	0	0	100
LEH	Salisbury Township	N C	38	5	18,146,241	15,112,130	3,034,111	113	83
LEH	Salisbury Township	P C	20	3	6,789,456	5,731,636	1,057,820	60	84
LEH	Slatington Borough	N A	11	0	726,288	726,288	0	0	100
LEH	Slatington Borough	P C	6	2	2,557,524	2,092,196	465,328	84	82
LEH	South Whitehall Township	N1 C	15	2	12,817,957	9,454,648	3,363,309	287	74
LEH	South Whitehall Township	N2 C	25	5	11,533,352	8,806,059	2,727,293	172	76
LEH	South Whitehall Township	N3 A	21	0	117,587	117,587	0	0	100
LEH	South Whitehall Township	P C	38	3	18,855,373	14,545,861	4,309,512	130	77
LEH	Upper Macungie Township	N C	47	4	8,655,037	6,236,304	2,418,733	95	72
LEH	Upper Macungie Township	P C	28	0	10,573,664	11,762,510	-1,188,846	-49	111

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	Upper Milford Township	N1 C	7	1	977,896	806,841	171,055	42	83
LEH	Upper Milford Township	N2 A	5	0	33,222	33,222	0	0	100
LEH	Upper Saucon Township	N1 C	35	2	9,720,560	7,904,752	1,815,808	85	81
LEH	Upper Saucon Township	N2 A	7	0	146,992	146,992	0	0	100
LEH	Upper Saucon Township	P C	20	2	7,731,829	6,530,727	1,201,102	71	84
LEH	Washington Township	N C	6	0	1,471,999	1,172,847	299,152	106	80
LEH	Weisenberg Township	N A	7	0	987,372	987,372	0	0	100
LEH	Whitehall Township Authority	N C	6	0	4,655,074	4,890,889	-235,815	-60	105
LEH	Whitehall Township	N1 C	46	6	23,856,251	23,585,836	270,415	9	99
LEH	Whitehall Township	N2 A	15	0	70,828	70,828	0	0	100
LEH	Whitehall Township	P C	46	14	34,654,874	28,057,552	6,597,322	140	81
LUZ	Ashley Borough	P C	4	1	559,637	1,145,586	-585,949	-381	205
LUZ	Avoca Borough	N A	3	0	58,027	58,027	0	0	100
LUZ	Avoca Borough	P C	3	0	254,345	529,320	-274,975	-230	208
LUZ	Bear Creek Township	N C	5	1	188,739	183,487	5,252	3	97
LUZ	Butler Township	N A	14	0	910,058	910,058	0	0	100
LUZ	Butler Township	P C	11	1	2,587,222	1,924,972	662,250	84	74
LUZ	Conyngam Borough	N C	2	0	289,169	350,570	-61,401	-93	121
LUZ	Conyngam Borough	P C	3	0	84,080	615,788	-531,708	-403	732
LUZ	Dallas Borough	N C	2	2	270,727	328,172	-57,445	-50	121
LUZ	Dallas Borough	P C	4	1	1,730,873	1,600,421	130,452	48	92
LUZ	Dallas Township	N C	12	2	2,474,495	2,120,292	354,203	60	86
LUZ	Dallas Township	P C	11	2	3,490,029	4,176,471	-686,442	-101	120
LUZ	Dorrance Township	N A	4	0	230,569	230,569	0	0	100
LUZ	Dupont Borough	N A	2	0	46,634	46,634	0	0	100
LUZ	Dupont Borough	P C	2	1	206,636	850,772	-644,136	-740	412
LUZ	Duryea Borough	N A	6	0	52,640	52,640	0	0	100
LUZ	Duryea Borough	P C	2	0	659,901	878,808	-218,907	-217	133
LUZ	Edwardsville Borough	F A	2	0	630,155	630,155	0	0	100
LUZ	Edwardsville Borough	N A	4	0	313,035	313,035	0	0	100
LUZ	Edwardsville Borough	P C	5	4	2,446,709	2,354,250	92,459	25	96
LUZ	Exeter Borough	N A	5	0	367,458	367,458	0	0	100
LUZ	Exeter Borough	P C	0	2	1,157,710	1,166,382	-8,672	*	101
LUZ	Exeter Township	P B	1	0	105,243	105,243	0	0	100
LUZ	Fairview Township	N C	4	2	560,887	490,019	70,868	36	87
LUZ	Fairview Township	P C	6	2	1,996,809	1,210,162	786,647	194	61
LUZ	Forty Fort Borough	F C	2	2	1,813,339	1,953,865	-140,526	-104	108
LUZ	Forty Fort Borough	N A	3	0	261,245	261,245	0	0	100
LUZ	Forty Fort Borough	P C	5	7	2,628,010	1,971,436	656,574	290	75
LUZ	Foster Township	N A	4	0	0	0	0	0	100
LUZ	Freeland Borough	N C	3	0	193,756	417,064	-223,308	-181	215
LUZ	Freeland Borough	P C	4	0	1,558,188	1,474,345	83,843	39	95
LUZ	Freeland Boro Municipal Authority	N C	11	4	1,729,206	2,137,673	-408,467	-85	124
LUZ	Greater Hazleton Joint Sewer Authority	N C	31	5	2,893,543	2,089,253	804,290	39	72
LUZ	Hanover Township	N C	26	5	6,939,702	4,512,932	2,426,770	175	65

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Hanover Township	P C	16	6	10,879,384	6,072,034	4,807,350	357	56
LUZ	Harveys Lake Borough	P C	5	1	472,340	1,207,885	-735,545	-318	256
LUZ	Hazle Township	N1 A	6	0	0	0	0	0	100
LUZ	Hazle Township	N2 C	7	0	546,717	449,353	97,364	26	82
LUZ	Hazleton City Authority	N C	31	10	5,134,077	3,661,170	1,472,907	67	71
LUZ	Hazleton City	F C	20	15	23,493,931	15,330,473	8,163,458	609	65
LUZ	Hazleton City	N C	43	4	7,489,621	6,065,577	1,424,044	77	81
LUZ	Hazleton City	P C	40	14	45,573,697	30,057,900	15,515,797	543	66
LUZ	Hazleton City Housing Authority	N A	13	0	1,363,519	1,363,519	0	0	100
LUZ	Hughestown Borough	N A	1	0	30,108	30,108	0	0	100
LUZ	Hughestown Borough	P C	1	1	125,369	144,657	-19,288	-52	115
LUZ	Hunlock Township	N C	4	0	653,107	598,581	54,526	31	92
LUZ	Huntington Township	N C	2	0	852,055	902,803	-50,748	-63	106
LUZ	Jackson Township	N A	5	0	684,296	684,296	0	0	100
LUZ	Jackson Township	P C	4	0	927,357	668,657	258,700	122	72
LUZ	Jenkins Township	F C	3	0	485,602	708,720	-223,118	-138	146
LUZ	Jenkins Township	P C	4	0	822,081	766,143	55,938	22	93
LUZ	Kingston Borough	F C	29	2	7,753,753	7,541,714	212,039	11	97
LUZ	Kingston Borough	N C	30	7	6,069,593	5,498,803	570,790	39	91
LUZ	Kingston Borough	P C	19	4	10,518,370	8,437,705	2,080,665	149	80
LUZ	Kingston Township	N A	14	0	1,649,830	1,649,830	0	0	100
LUZ	Kingston Township	P C	11	0	3,356,737	3,972,408	-615,671	-85	118
LUZ	Lafin Borough	N C	1	0	101,974	120,128	-18,154	-33	118
LUZ	Lafin Borough	P C	0	0	291,017	524,808	-233,791	*	180
LUZ	Lake Township	N C	3	0	400,424	347,966	52,458	40	87
LUZ	Larksville Borough	F C	3	0	725,030	1,178,935	-453,905	-300	163
LUZ	Larksville Borough	N A	5	0	23,511	23,511	0	0	100
LUZ	Larksville Borough	P C	7	2	1,734,569	1,764,832	-30,263	-8	102
LUZ	Lehman Township	N A	4	0	205,742	205,742	0	0	100
LUZ	Lehman Township	P C	3	1	652,787	633,063	19,724	12	97
LUZ	Luzerne Borough	P C	3	1	214,192	130,212	83,980	70	61
LUZ	Luzerne County Conservation District	N A	6	0	329,841	329,841	0	0	100
LUZ	Luzerne County Flood Protection Authority	N C	12	0	68,933	58,244	10,689	2	84
LUZ	Luzerne County Housing Authority	N A	59	0	14,055,458	14,055,458	0	0	100
LUZ	Luzerne County Transportation Authority	N1 C	72	22	6,302,417	3,074,488	3,227,929	81	49
LUZ	Luzerne County Transportation Authority	N2 C	26	3	3,047,884	1,916,330	1,131,554	94	63
LUZ	Luzerne County Transportation Authority	N3 A	26	0	372,091	372,091	0	0	100
LUZ	Nanticoke City	F C	10	3	4,312,659	3,298,776	1,013,883	144	76
LUZ	Nanticoke City	N C	14	0	1,183,919	1,027,623	156,296	24	87
LUZ	Nanticoke City	P C	13	12	7,006,965	5,379,794	1,627,171	178	77
LUZ	Nanticoke City Housing Authority	N A	18	0	2,113,920	2,113,920	0	0	100
LUZ	Nescopeck Borough	N A	2	0	86,671	86,671	0	0	100
LUZ	Newport Township	F C	1	0	314,748	496,015	-181,267	-464	158
LUZ	Newport Township	N C	3	1	150,661	88,430	62,231	62	59
LUZ	Newport Township	P C	4	3	587,045	582,093	4,952	3	99

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Pittston City	F C	6	3	2,916,456	2,910,592	5,864	2	100
LUZ	Pittston City	N C	21	4	3,560,368	3,214,655	345,713	43	90
LUZ	Pittston City	P C	8	4	5,908,110	5,813,437	94,673	17	98
LUZ	Pittston City Housing Authority	N A	12	0	1,264,332	1,264,332	0	0	100
LUZ	Pittston Township	N A	8	0	322,746	322,746	0	0	100
LUZ	Pittston Township	P C	2	1	565,642	358,046	207,596	158	63
LUZ	Plains Township	F A	16	0	2,540,269	2,540,269	0	0	100
LUZ	Plains Township	N C	17	6	4,179,914	2,727,361	1,452,553	150	65
LUZ	Plains Township	P C	19	6	8,210,917	4,823,772	3,387,145	228	59
LUZ	Plymouth Borough	F A	3	0	158,278	158,278	0	0	100
LUZ	Plymouth Borough	N A	4	0	51,190	51,190	0	0	100
LUZ	Plymouth Borough	P C	4	5	1,263,239	1,235,079	28,160	14	98
LUZ	Plymouth Township	N A	4	0	84,141	84,141	0	0	100
LUZ	Pringle Borough	N C	1	0	27,315	19,201	8,114	24	70
LUZ	Rice Township	N C	4	0	398,424	385,698	12,726	8	97
LUZ	Rice Township	P C	6	0	1,297,173	1,355,794	-58,621	-17	105
LUZ	Ross Township	N C	3	0	603,554	627,279	-23,725	-15	104
LUZ	Salem Township	N C	7	0	333,031	273,122	59,909	22	82
LUZ	Salem Township	P C	5	0	775,189	672,492	102,697	35	87
LUZ	Shickshinny Borough	P C	0	1	41,646	501,539	-459,893	*	1,204
LUZ	Sugarloaf Township	N C	4	1	839,184	739,176	100,008	55	88
LUZ	Sugarloaf Township	P C	5	1	643,031	615,452	27,579	9	96
LUZ	Swoyersville Borough	N A	7	0	390,570	390,570	0	0	100
LUZ	Swoyersville Borough	P C	5	1	2,167,653	1,767,566	400,087	149	82
LUZ	Union Township	N C	2	1	293,942	249,819	44,123	50	85
LUZ	West Hazleton Borough	F C	0	0	451,653	220,516	231,137	*	49
LUZ	West Hazleton Borough	N C	6	0	641,649	553,229	88,420	36	86
LUZ	West Hazleton Borough	P C	5	2	1,524,026	616,824	907,202	289	40
LUZ	West Pittston Borough	N C	7	1	901,419	848,204	53,215	22	94
LUZ	West Pittston Borough	P C	3	5	1,410,582	952,450	458,132	279	68
LUZ	West Wyoming Borough	N C	0	0	66,237	377,571	-311,334	*	570
LUZ	West Wyoming Borough	P C	0	1	458,489	269,315	189,174	*	59
LUZ	White Haven Borough	N C	3	0	122,059	128,433	-6,374	-5	105
LUZ	White Haven Borough	P C	2	0	755,091	858,972	-103,881	-105	114
LUZ	Wilkes Barre City	F1 C	54	13	35,105,053	28,482,792	6,622,261	148	81
LUZ	Wilkes Barre City	F2 C	0	32	14,644,795	5,551,598	9,093,197	*	38
LUZ	Wilkes Barre City	N C	119	35	43,131,463	15,756,172	27,375,291	456	37
LUZ	Wilkes Barre City	P1 C	0	36	15,320,713	4,110,522	11,210,191	*	27
LUZ	Wilkes Barre City	P2 C	77	14	37,935,520	24,271,734	13,663,786	212	64
LUZ	Wilkes Barre City Housing Authority	N A	38	0	5,149,739	5,149,739	0	0	100
LUZ	Wilkes Barre Township	N A	11	0	966,296	966,296	0	0	100
LUZ	Wilkes Barre Township	P C	14	5	5,397,452	4,776,256	621,196	63	88
LUZ	Wright Township	N C	4	0	1,938,480	2,293,720	-355,240	-141	118
LUZ	Wright Township	P C	6	1	3,041,605	2,599,292	442,313	88	85
LUZ	Wyoming Borough	N A	3	0	32,472	32,472	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Wyoming Borough	P C	4	2	1,500,963	1,428,840	72,123	40	95
LUZ	Wyoming Valley Sanitary Authority	N C	173	1	20,129,449	17,556,375	2,573,074	23	87
LYC	Clinton Township	N A	2	0	94,842	94,842	0	0	100
LYC	Duboisstown Borough	N C	2	0	189,802	205,086	-15,284	-22	108
LYC	Fairfield Township	N C	1	0	179,851	109,555	70,296	147	61
LYC	Hepburn Township	N A	1	0	74,345	74,345	0	0	100
LYC	Hughesville Borough	N C	3	0	673,280	627,909	45,371	38	93
LYC	Hughesville Borough	P C	3	2	1,308,821	688,643	620,178	381	53
LYC	Hughesville Wolf Township Joint Municipal	N A	4	0	366,138	366,138	0	0	100
LYC	Jersey Shore Borough	N C	7	1	1,356,157	1,200,719	155,438	50	89
LYC	Limestone Township	N A	2	0	123,490	123,490	0	0	100
LYC	Loyalsock Township	N1 A	7	0	0	0	0	0	100
LYC	Loyalsock Township	N2 C	7	1	2,107,791	1,845,088	262,703	63	88
LYC	Lycoming County Housing Authority	N A	29	0	2,303,897	2,303,897	0	0	100
LYC	Montgomery Borough	N A	5	0	339,010	339,010	0	0	100
LYC	Montgomery Borough	P C	1	0	1,100,211	1,029,242	70,969	143	94
LYC	Montoursville Borough	N C	12	0	906,630	514,277	392,353	67	57
LYC	Montoursville Borough	P C	6	2	2,496,574	2,224,763	271,811	71	89
LYC	Muncy Borough	N C	5	0	1,249,403	1,004,855	244,548	127	80
LYC	Muncy Borough	P C	3	0	867,228	789,487	77,741	51	91
LYC	Muncy Creek Township	N A	4	0	366,284	366,284	0	0	100
LYC	Muncy Township	N A	2	0	42,743	42,743	0	0	100
LYC	Muncy Township	P C	2	0	369,667	376,257	-6,590	-5	102
LYC	Old Lycoming Township	N C	18	1	3,232,104	3,047,537	184,567	23	94
LYC	Old Lycoming Township	P C	8	0	3,692,189	3,864,113	-171,924	-34	105
LYC	Porter Township	N A	3	0	378,683	378,683	0	0	100
LYC	South Williamsport Borough	N C	11	0	2,043,505	1,648,049	395,456	78	81
LYC	South Williamsport Borough	P C	8	1	3,033,108	3,789,492	-756,384	-154	125
LYC	Tiadaghton Valley Regional	P C	10	1	2,280,099	2,102,245	177,854	32	92
LYC	Williamsport City	F C	22	31	38,149,372	31,019,630	7,129,742	439	81
LYC	Williamsport City	N C	127	8	28,526,662	23,412,092	5,114,570	82	82
LYC	Williamsport City	P C	44	13	46,633,380	40,045,177	6,588,203	197	86
LYC	Williamsport Municipal Water Authority	N C	2	6	958,874	897,527	61,347	38	94
LYC	Williamsport Sanitary Authority	N C	6	4	915,305	724,699	190,606	56	79
LYC	Woodward Township	N C	1	0	192,816	135,730	57,086	117	70
MCK	Bradford City	F C	20	13	10,001,974	7,533,892	2,468,082	219	75
MCK	Bradford City	N C	60	15	12,837,186	8,991,066	3,846,120	155	70
MCK	Bradford City	P C	19	5	8,434,543	6,155,612	2,278,931	178	73
MCK	Bradford City Water Authority	N A	17	0	5,903,482	5,903,482	0	0	100
MCK	Bradford Regional Airport Authority	N C	4	1	530,633	667,972	-137,339	-72	126
MCK	Bradford Township	N C	12	2	3,033,071	2,701,752	331,319	68	89
MCK	Bradford Township	P C	5	0	2,563,251	2,175,689	387,562	97	85
MCK	Corydon Township	N C	2	0	378,841	561,808	-182,967	-308	148
MCK	Eldred Borough	N A	3	0	85,765	85,765	0	0	100
MCK	Eldred Township	N A	3	0	272,958	272,958	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MCK	Foster Township	N C	8	2	582,016	626,439	-44,423	-13	108
MCK	Foster Township	P C	5	1	1,336,213	1,107,339	228,874	86	83
MCK	Hamilton Township	N A	2	0	194,705	194,705	0	0	100
MCK	Hamlin Township	N A	2	0	5,938	5,938	0	0	100
MCK	Kane Borough	N C	8	1	1,727,146	1,613,655	113,491	31	93
MCK	Kane Borough	P C	3	2	2,084,189	2,236,797	-152,608	-95	107
MCK	Keating Township	N C	4	0	731,225	789,210	-57,985	-32	108
MCK	Lafayette Township	N C	3	0	651,466	529,673	121,793	85	81
MCK	Liberty Township	N C	3	0	286,111	328,606	-42,495	-30	115
MCK	Mckean Co Redevelopment & Housing Auth	N A	32	0	1,539,530	1,539,530	0	0	100
MCK	Mckean County Solid Waste Authority	N C	0	0	413,962	901,221	-487,259	*	218
MCK	Mt Jewett Borough	N C	1	0	111,752	196,946	-85,194	-217	176
MCK	Mt Jewett Borough	P C	0	1	59,149	304,994	-245,845	*	516
MCK	Otto Township	N A	3	0	181,980	181,980	0	0	100
MCK	Port Allegany Borough	N1 C	4	0	1,696,400	1,022,870	673,530	269	60
MCK	Port Allegany Borough	N2 A	6	0	45,283	45,283	0	0	100
MCK	Port Allegany Borough	P C	3	0	1,219,213	616,620	602,593	303	51
MCK	Smethport Borough	N C	6	3	1,299,186	1,316,801	-17,615	-5	101
MCK	Smethport Borough	P C	2	0	248,174	447,906	-199,732	-199	180
MCK	Wetmore Township	N A	4	0	102,897	102,897	0	0	100
MER	City Of Sharon Sanitary Auth	N C	21	0	2,222,502	2,101,018	121,484	10	95
MER	Coolspring Jackson Lake Latonka Joint Auth	N A	1	0	6,504	6,504	0	0	100
MER	Coolspring Township	N C	3	0	114,958	108,845	6,113	6	95
MER	Delaware Township	N C	3	1	213,370	218,517	-5,147	-5	102
MER	Farrell City	F C	1	1	1,844,048	1,389,336	454,712	867	75
MER	Farrell City	N C	12	0	3,619,752	3,472,000	147,752	25	96
MER	Farrell City	P C	11	4	7,366,506	7,205,155	161,351	24	98
MER	Greene Township	N C	0	0	260,989	237,223	23,766	*	91
MER	Greenville Borough	F C	4	0	3,398,602	3,335,128	63,474	26	98
MER	Greenville Borough	N C	15	1	3,819,622	3,907,408	-87,786	-13	102
MER	Greenville Borough	P C	6	1	7,718,576	7,665,257	53,319	13	99
MER	Greenville Borough Municipal Authority	N C	10	2	775,922	899,206	-123,284	-26	116
MER	Grove City Borough	N C	35	9	9,657,224	8,932,788	724,436	35	92
MER	Grove City Borough	P C	11	4	3,040,119	2,762,203	277,916	35	91
MER	Hempfield Township	N C	5	0	573,962	446,863	127,099	61	78
MER	Hempfield Township	P C	6	1	1,986,426	1,569,160	417,266	115	79
MER	Hermitage City	N C	69	5	20,092,493	19,474,912	617,581	16	97
MER	Hermitage City	P C	31	6	15,998,110	17,344,725	-1,346,615	-52	108
MER	Jefferson Township	P A	2	0	568,992	568,992	0	0	100
MER	Mercer Borough	N C	7	3	2,175,262	2,032,191	143,071	44	93
MER	Mercer Borough	P C	6	0	1,431,896	1,786,555	-354,659	-140	125
MER	Mercer County Housing Authority	N A	34	0	2,933,253	2,933,253	0	0	100
MER	Mercer County Regional Cog	N A	28	0	1,061,419	1,061,419	0	0	100
MER	Mercer County Reg Planning Commission	N C	7	0	2,446,231	2,550,035	-103,804	-28	104
MER	Pine Township	N C	5	1	653,455	666,409	-12,954	-5	102

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MER	Pymatuning Township	N C	3	0	490,955	486,333	4,622	4	99
MER	Pymatuning Township	P C	4	1	1,475,464	2,162,684	-687,220	-285	147
MER	Sandy Lake Borough	N C	2	0	340,582	350,842	-10,260	-11	103
MER	Sandy Lake Borough	P C	1	0	483,687	587,347	-103,660	-183	121
MER	Sharon City	F C	13	6	9,074,491	8,048,498	1,025,993	136	89
MER	Sharon City	N C	15	6	7,736,099	10,693,511	-2,957,412	-400	138
MER	Sharon City	P C	29	12	14,468,965	12,060,844	2,408,121	132	83
MER	Sharpsville Borough	N C	10	1	6,186,289	5,876,017	310,272	53	95
MER	Sharpsville Borough	P C	5	2	2,451,518	2,965,542	-514,024	-168	121
MER	South Pymatuning Township	N C	2	0	1,116,438	971,282	145,156	166	87
MER	South Pymatuning Township	P A	2	0	188,158	188,158	0	0	100
MER	Springfield Township	N C	2	2	424,182	394,285	29,897	29	93
MER	Stoneboro Borough	N C	3	1	367,054	433,906	-66,852	-50	118
MER	Stoneboro Borough	P C	1	2	363,005	554,967	-191,962	-495	153
MER	West Middlesex Borough	N C	2	1	118,109	135,674	-17,565	-18	115
MER	West Middlesex Borough	P C	0	1	51,183	193,877	-142,694	*	379
MER	West Salem Township	N C	4	0	995,874	839,179	156,695	104	84
MER	Wheatland Borough	N C	1	1	465,734	506,500	-40,766	-113	109
MIF	Armagh Township	N A	4	0	626,508	626,508	0	0	100
MIF	Brown Township	N C	7	0	1,613,939	1,558,758	55,181	20	97
MIF	Burnham Borough	N C	6	0	1,251,893	1,028,694	223,199	84	82
MIF	Decatur Township	N A	2	0	200,491	200,491	0	0	100
MIF	Derry Township Sanitary Sewer Authority	N A	4	0	365,149	365,149	0	0	100
MIF	Derry Township	N A	9	0	1,035,708	1,035,708	0	0	100
MIF	Granville Township	N C	12	0	2,551,977	2,264,402	287,575	54	89
MIF	Granville Township	P C	8	0	2,848,829	2,508,340	340,489	66	88
MIF	Lewistown Borough	N C	35	5	7,652,589	7,326,841	325,748	21	96
MIF	Lewistown Borough	P C	11	0	548,728	753,572	-204,844	-31	137
MIF	Lewistownboro Municipal Authority	N C	23	1	3,245,050	2,797,733	447,317	36	86
MIF	Mifflin County Regional Police Department	N C	0	0	174,473	180,373	-5,900	*	103
MIF	Mifflin County Regional Police Department	P C	14	4	10,910,574	8,775,188	2,135,386	238	80
MIF	Oliver Township	N C	2	0	281,766	258,894	22,872	23	92
MIF	Union Township	N A	7	0	398,481	398,481	0	0	100
MIF	Wayne Township	N C	3	0	533,374	421,668	111,706	110	79
MNR	Barrett Township	N C	7	2	1,496,210	1,329,546	166,664	50	89
MNR	Brodhead Creek Regional Authority	N C	27	1	4,057,125	3,241,829	815,296	45	80
MNR	Chestnuthill Township	N A	17	0	1,024,240	1,024,240	0	0	100
MNR	Coolbaugh Township	N A	17	0	1,622,059	1,622,059	0	0	100
MNR	East Stroudsburg Borough	N1 C	15	1	7,642,428	7,322,708	319,720	35	96
MNR	East Stroudsburg Borough	N2 A	14	0	108,762	108,762	0	0	100
MNR	Eldred Township	N C	3	1	231,397	236,860	-5,463	-5	102
MNR	Hamilton Township	N A	5	0	1,455,232	1,455,232	0	0	100
MNR	Jackson Township	N A	9	0	377,981	377,981	0	0	100
MNR	Middle Smithfield Township	N A	28	0	3,069,802	3,069,802	0	0	100
MNR	Monroe County Control Center	N A	32	0	7,215,628	7,215,628	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MNR	Monroe County Housing Authority	N A	15	0	872,162	872,162	0	0	100
MNR	Monroe County Redevelopment Authority	N A	6	0	119,105	119,105	0	0	100
MNR	Monroe County Transportation Authority	N A	61	0	2,319,636	2,319,636	0	0	100
MNR	Mount Pocono Borough	N C	8	0	607,370	546,637	60,733	17	90
MNR	Mount Pocono Municipal Authority	N A	6	0	281,130	281,130	0	0	100
MNR	Paradise Township	N A	10	0	1,823,819	1,823,819	0	0	100
MNR	Pennsylvania Northeast Regional Railroad	N A	2	0	521,816	521,816	0	0	100
MNR	Pocono Mountain Regional	N A	5	0	175,251	175,251	0	0	100
MNR	Pocono Mountain Regional	P C	37	2	22,610,058	20,556,336	2,053,722	65	91
MNR	Pocono Township	N A	13	0	838,653	838,653	0	0	100
MNR	Pocono Township	P C	21	1	6,526,567	6,087,716	438,851	26	93
MNR	Polk Township	N C	10	0	764,306	679,439	84,867	25	89
MNR	Price Township	N A	6	0	235,924	235,924	0	0	100
MNR	Smithfield Township	N A	8	0	531,244	531,244	0	0	100
MNR	Stroud Area Regional Police Commission	N A	8	0	301,651	301,651	0	0	100
MNR	Stroud Area Regional Police Commission	P C	43	15	21,690,271	18,031,877	3,658,394	95	83
MNR	Stroud Township	N C	19	1	4,191,847	3,792,803	399,044	42	90
MNR	Stroudsburg Borough	N C	20	0	4,694,131	3,384,828	1,309,303	135	72
MNR	Tobyhanna Township	N C	11	0	1,214,834	1,448,804	-233,970	-37	119
MNR	Tunkhannock Township	N C	5	0	582,343	558,418	23,925	9	96
MTG	Abington Township	N1 C	134	16	63,934,261	64,687,544	-753,283	-8	101
MTG	Abington Township	N2 A	32	0	252,065	252,065	0	0	100
MTG	Abington Township	P C	89	12	78,835,220	68,155,878	10,679,342	106	86
MTG	Ambler Borough	N1 C	16	0	4,786,600	5,129,672	-343,072	-30	107
MTG	Ambler Borough	N2 A	12	0	187,995	187,995	0	0	100
MTG	Ambler Borough	P C	12	2	8,636,476	8,856,602	-220,126	-17	103
MTG	Bridgeport Borough	N1 C	9	1	2,294,331	2,138,930	155,401	24	93
MTG	Bridgeport Borough	N2 A	4	0	18,270	18,270	0	0	100
MTG	Bridgeport Borough	P C	8	1	5,752,409	5,249,402	503,007	59	91
MTG	Bryn Athyn Borough	P C	4	1	2,198,147	2,151,327	46,820	17	98
MTG	Cheltenham Township	N1 C	46	6	15,493,807	13,965,360	1,528,447	58	90
MTG	Cheltenham Township	N2 C	75	6	21,669,337	18,936,970	2,732,367	60	87
MTG	Cheltenham Township	N3 C	7	1	331,985	323,495	8,490	20	97
MTG	Cheltenham Township	P C	61	24	51,039,830	40,936,975	10,102,855	153	80
MTG	Collegeville Borough	N C	8	0	2,977,843	2,785,703	192,140	33	94
MTG	Collegeville Borough	P C	7	2	5,760,574	5,498,447	262,127	33	95
MTG	Conshohocken Borough	F C	1	0	685,509	786,121	-100,612	-150	115
MTG	Conshohocken Borough	N C	31	0	4,311,705	4,057,469	254,236	13	94
MTG	Conshohocken Borough	P C	18	7	11,227,897	9,144,410	2,083,487	93	81
MTG	Conshohocken Boro Authority	N C	10	1	1,509,448	1,541,523	-32,075	-5	102
MTG	Delaware Valley Muni Management Assoc	N1 C	23	0	8,842,882	8,194,362	648,520	29	93
MTG	Delaware Valley Muni Management Assoc	N2 A	14	0	202,865	202,865	0	0	100
MTG	Douglass Township	N C	10	2	3,108,485	2,805,618	302,867	44	90
MTG	Douglass Township	P C	12	2	8,077,361	7,832,940	244,421	19	97
MTG	East Greenville Borough	N C	5	1	480,135	438,184	41,951	17	91

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	East Norriton Township	N C	25	6	7,776,148	5,908,773	1,867,375	111	76
MTG	East Norriton Township	P C	24	5	18,244,083	14,160,577	4,083,506	161	78
MTG	East Norriton-Plymouth-Whitpain Jt Sewer	N C	19	1	3,475,545	4,174,929	-699,384	-49	120
MTG	Franconia Township	N C	17	3	2,446,205	1,952,789	493,416	39	80
MTG	Franconia Township	P C	10	0	7,463,675	5,944,452	1,519,223	143	80
MTG	Hatboro Borough	N C	5	1	1,878,318	2,268,589	-390,271	-113	121
MTG	Hatboro Borough	P C	14	6	10,776,368	8,876,998	1,899,370	132	82
MTG	Hatfield Borough	N1 C	7	2	1,761,647	1,334,962	426,685	98	76
MTG	Hatfield Borough	N2 A	10	0	247,184	247,184	0	0	100
MTG	Hatfield Township Municipal Authority	N C	31	3	9,950,810	9,232,472	718,338	30	93
MTG	Hatfield Township	N1 C	14	1	3,938,250	3,552,867	385,383	37	90
MTG	Hatfield Township	N2 A	15	0	159,330	159,330	0	0	100
MTG	Hatfield Township	P C	27	4	20,001,085	16,577,246	3,423,839	112	83
MTG	Horsham Township	N C	48	2	9,184,306	8,511,148	673,158	19	93
MTG	Horsham Township	P C	39	6	27,449,734	19,528,005	7,921,729	172	71
MTG	Horsham Water & Sewer Authority	N C	22	0	3,664,235	3,499,648	164,587	11	96
MTG	Jenkintown Borough	N C	11	1	806,514	762,034	44,480	7	94
MTG	Jenkintown Borough	P C	14	1	5,714,272	4,929,739	784,533	54	86
MTG	Lansdale Borough	N1 A	35	0	3,094,861	3,094,861	0	0	100
MTG	Lansdale Borough	N2 A	20	0	1,948,468	1,948,468	0	0	100
MTG	Lansdale Borough	N3 A	20	0	2,359,449	2,359,449	0	0	100
MTG	Lansdale Borough	N4 A	20	0	883,045	883,045	0	0	100
MTG	Lansdale Borough	N5 A	20	0	790,813	790,813	0	0	100
MTG	Lansdale Borough	P C	25	3	22,479,195	17,063,662	5,415,533	189	76
MTG	Limerick Township	N1 C	13	1	3,935,369	3,414,495	520,874	47	87
MTG	Limerick Township	N2 A	26	0	968,986	968,986	0	0	100
MTG	Limerick Township	P C	29	0	9,336,825	6,952,886	2,383,939	73	74
MTG	Lower Frederick Township	P C	4	1	583,559	570,691	12,868	4	98
MTG	Lower Gwynedd Township	N1 C	13	2	5,070,933	4,884,102	186,831	20	96
MTG	Lower Gwynedd Township	N2 A	7	0	79,700	79,700	0	0	100
MTG	Lower Gwynedd Township	P C	18	4	14,274,941	13,063,115	1,211,826	56	92
MTG	Lower Merion Township	N1 C	263	35	92,106,204	97,439,863	-5,333,659	-28	106
MTG	Lower Merion Township	N2 A	8	0	58,346	58,346	0	0	100
MTG	Lower Merion Township	P C	126	37	116,427,774	119,442,529	-3,014,755	-22	103
MTG	Lower Moreland Township	N A	27	0	2,609,928	2,609,928	0	0	100
MTG	Lower Moreland Township	P C	20	3	17,519,079	18,695,017	-1,175,938	-53	107
MTG	Lower Perkiomen Valley Reg Sewer Auth	N C	0	0	222,681	580,573	-357,892	*	261
MTG	Lower Pottsgrove Township	N C	14	0	3,806,076	3,196,691	609,385	69	84
MTG	Lower Pottsgrove Township	P C	18	2	7,078,289	5,572,399	1,505,890	82	79
MTG	Lower Providence Township Sewer Authority	N C	5	0	2,176,442	2,112,852	63,590	17	97
MTG	Lower Providence Township	N1 C	8	1	4,735,314	4,939,525	-204,211	-30	104
MTG	Lower Providence Township	N2 A	21	0	1,078,369	1,078,369	0	0	100
MTG	Lower Providence Township	P C	26	9	19,079,200	15,586,692	3,492,508	122	82
MTG	Lower Salford Township	N1 C	20	1	5,796,257	5,549,179	247,078	18	96
MTG	Lower Salford Township	N2 A	7	0	32,926	32,926	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Lower Salford Township	P C	15	1	10,595,496	9,943,354	652,142	40	94
MTG	Marlborough Township	N C	4	0	568,349	653,995	-85,646	-38	115
MTG	Marlborough Township	P C	3	0	1,496,102	1,286,525	209,577	74	86
MTG	Montgomery County Housing Authority	N A	31	0	5,884,507	5,884,507	0	0	100
MTG	Montgomery Township	N A	59	0	6,720,477	6,720,477	0	0	100
MTG	Montgomery Township	P C	35	2	20,695,953	19,062,688	1,633,265	42	92
MTG	Narberth Borough	N C	10	2	3,538,774	3,325,727	213,047	29	94
MTG	Narberth Borough	P C	6	6	6,042,539	3,385,355	2,657,184	452	56
MTG	New Hanover Township	N1 C	11	2	3,462,399	3,773,030	-310,631	-49	109
MTG	New Hanover Township	N2 A	11	0	70,305	70,305	0	0	100
MTG	New Hanover Township	P C	12	3	3,708,200	3,236,434	471,766	41	87
MTG	Norristown Borough	F C	21	6	14,313,866	11,348,762	2,965,104	129	79
MTG	Norristown Borough	N1 C	40	2	6,424,349	9,301,959	-2,877,610	-122	145
MTG	Norristown Borough	N2 A	17	0	0	0	0	0	100
MTG	Norristown Borough	N3 A	4	0	419,468	419,468	0	0	100
MTG	Norristown Borough	P C	67	27	44,296,879	29,101,049	15,195,830	208	66
MTG	North Penn Water Authority	N A	48	0	10,971,000	10,971,000	0	0	100
MTG	North Wales Borough	N A	2	0	228,132	228,132	0	0	100
MTG	North Wales Borough	P C	4	1	1,626,173	1,480,222	145,951	35	91
MTG	North Wales Water Authority	N A	44	0	12,155,852	12,155,852	0	0	100
MTG	Pennsburg Borough	N C	4	0	740,072	629,276	110,796	57	85
MTG	Pennsburg Borough	P C	5	1	2,452,215	2,183,525	268,690	54	89
MTG	Perkiomen Township	N A	7	0	538,165	538,165	0	0	100
MTG	Plymouth Township	N C	75	7	26,286,916	24,982,080	1,304,836	25	95
MTG	Plymouth Township	P C	42	10	41,830,799	40,960,884	869,915	16	98
MTG	Pottstown Borough	N C	80	11	21,451,150	15,049,116	6,402,034	136	70
MTG	Pottstown Borough	P C	38	13	30,229,275	21,261,640	8,967,635	226	70
MTG	Rockledge Borough	P C	5	1	2,870,950	2,487,823	383,127	80	87
MTG	Royersford Borough	N C	10	0	2,500,081	2,253,986	246,095	40	90
MTG	Royersford Borough	P C	7	0	3,279,851	3,047,183	232,668	34	93
MTG	Salford Township	N A	4	0	10,448	10,448	0	0	100
MTG	Schwenksville Borough	P C	0	0	444,061	452,653	-8,592	*	102
MTG	Schwenksville Borough Authority	N C	5	1	851,361	878,996	-27,635	-11	103
MTG	Skippack Township	N A	10	0	715,131	715,131	0	0	100
MTG	Souderton Borough	N C	12	1	5,188,856	5,283,563	-94,707	-12	102
MTG	Souderton Borough	P C	5	1	4,417,095	4,326,521	90,574	20	98
MTG	Springfield Township	N1 C	17	6	10,213,418	9,420,240	793,178	56	92
MTG	Springfield Township	N2 C	24	4	6,957,064	5,128,475	1,828,589	104	74
MTG	Springfield Township	N3 A	1	0	9,649	9,649	0	0	100
MTG	Springfield Township	P C	26	9	19,823,947	17,810,496	2,013,451	73	90
MTG	Telford Borough	N C	18	0	7,800,286	6,811,835	988,451	81	87
MTG	Telford Borough	P C	5	0	3,812,341	4,042,389	-230,048	-42	106
MTG	Towamencin Municipal Authority	N A	13	0	1,409,102	1,409,102	0	0	100
MTG	Towamencin Township	N1 C	17	1	4,184,727	3,196,190	988,537	91	76
MTG	Towamencin Township	N2 A	6	0	22,686	22,686	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Towamencin Township	P C	23	4	14,981,791	12,294,229	2,687,562	118	82
MTG	Upper Dublin Township	N C	80	1	15,133,832	11,438,880	3,694,952	66	76
MTG	Upper Dublin Township	P C	38	7	30,011,383	21,128,634	8,882,749	193	70
MTG	Upper Frederick Township	N A	6	0	67,721	67,721	0	0	100
MTG	Upper Gwynedd Township	N A	33	0	3,147,880	3,147,880	0	0	100
MTG	Upper Gwynedd Township	P C	20	4	15,340,346	14,163,618	1,176,728	50	92
MTG	Upper Hanover Township	N A	8	0	1,048,299	1,048,299	0	0	100
MTG	Upper Merion Township	N A	123	0	19,983,405	19,983,405	0	0	100
MTG	Upper Merion Township	P C	66	11	61,685,982	55,801,357	5,884,625	73	90
MTG	Upper Montgomery Joint Authority	N C	6	1	1,404,682	1,587,379	-182,697	-59	113
MTG	Upper Moreland Township	F C	5	0	2,640,079	2,989,480	-349,401	-61	113
MTG	Upper Moreland Township	N C	65	6	27,530,692	25,173,188	2,357,504	48	91
MTG	Upper Moreland Township	P C	34	10	34,167,292	25,779,655	8,387,637	191	75
MTG	Upper Moreland-Hatboro Joint Sewer Auth	N C	30	1	7,849,798	6,762,449	1,087,349	56	86
MTG	Upper Pottsgrove Township	N C	6	1	1,194,519	933,442	261,077	73	78
MTG	Upper Pottsgrove Township	P C	10	2	3,859,423	2,618,664	1,240,759	154	68
MTG	Upper Providence Township	F1 C	4	0	275,241	262,512	12,729	4	95
MTG	Upper Providence Township	F2 A	2	0	1,122	1,122	0	0	100
MTG	Upper Providence Township	N1 C	19	3	8,025,867	6,789,384	1,236,483	85	85
MTG	Upper Providence Township	N2 A	5	0	136,402	136,402	0	0	100
MTG	Upper Providence Township	P C	27	1	12,151,341	9,515,275	2,636,066	78	78
MTG	Upper Salford Township	N A	4	0	75,188	75,188	0	0	100
MTG	West Conshohocken Borough	N C	9	2	878,136	868,214	9,922	2	99
MTG	West Conshohocken Borough	P C	12	1	6,541,331	5,856,096	685,235	47	90
MTG	West Norriton Township	N C	20	4	7,075,472	4,704,384	2,371,088	184	66
MTG	West Norriton Township	P C	23	7	20,032,309	16,913,653	3,118,656	121	84
MTG	West Pottsgrove Township	N C	5	0	1,477,694	1,243,469	234,225	72	84
MTG	West Pottsgrove Township	P C	8	1	5,374,106	6,021,225	-647,119	-80	112
MTG	Whitemarsh Township Authority	N A	8	0	279,440	279,440	0	0	100
MTG	Whitemarsh Township	N A	42	0	6,762,269	6,762,269	0	0	100
MTG	Whitemarsh Township	P C	36	8	25,247,534	20,706,260	4,541,274	103	82
MTG	Whitpain Township	N1 C	43	2	16,412,013	14,733,563	1,678,450	55	90
MTG	Whitpain Township	N2 A	13	0	628,974	628,974	0	0	100
MTG	Whitpain Township	P C	30	6	19,060,886	16,964,598	2,096,288	56	89
MTG	Worcester Township	N1 C	6	1	1,175,998	1,066,669	109,329	32	91
MTG	Worcester Township	N2 A	4	0	10,292	10,292	0	0	100
MTR	Danville Borough	N C	29	5	7,838,501	6,723,104	1,115,397	65	86
MTR	Danville Borough	P C	7	2	3,165,027	3,722,115	-557,088	-113	118
MTR	Mahoning Township	N C	7	0	2,982,894	2,728,297	254,597	59	91
MTR	Mahoning Township	P C	6	1	6,299,390	5,784,137	515,253	108	92
MTR	Montour County Conservation District	N A	3	0	238,947	238,947	0	0	100
MTR	Montour County Housing Authority	N A	6	0	807,183	807,183	0	0	100
MTR	Valley Township	N A	2	0	141,446	141,446	0	0	100
NHP	Allen Township	N C	7	1	570,957	562,971	7,986	2	99
NHP	Bangor Borough	N1 C	6	1	2,173,721	1,804,592	369,129	86	83

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	Bangor Borough	N2 A	0	0	0	0	0	*	100
NHP	Bangor Borough	N3 A	5	0	159,175	159,175	0	0	100
NHP	Bangor Borough	P C	5	6	3,205,048	2,510,343	694,705	167	78
NHP	Bath Borough	N A	4	0	25,467	25,467	0	0	100
NHP	Bath Borough Authority	N A	5	0	478,105	478,105	0	0	100
NHP	Bethlehem Authority	N C	1	0	460,214	461,827	-1,613	-2	100
NHP	Bethlehem City	F C	104	37	79,736,833	61,091,088	18,645,745	242	77
NHP	Bethlehem City	N C	320	20	149,884,989	144,106,306	5,778,683	25	96
NHP	Bethlehem City	P C	145	48	123,840,680	84,386,702	39,453,978	334	68
NHP	Bethlehem City Housing Authority	N A	45	0	7,838,307	7,838,307	0	0	100
NHP	Bethlehem City Redevelopment Authority	N C	2	0	1,037,203	972,471	64,732	37	94
NHP	Bethlehem Parking Authority	N C	19	1	3,639,520	3,209,611	429,909	44	88
NHP	Bethlehem Township	N1 C	22	3	5,804,177	4,239,581	1,564,596	117	73
NHP	Bethlehem Township	N2 C	12	0	4,435,744	3,232,940	1,202,804	131	73
NHP	Bethlehem Township	N3 C	8	2	1,687,826	1,341,474	346,352	96	79
NHP	Bethlehem Township	N4 A	7	0	73,321	73,321	0	0	100
NHP	Bethlehem Township	P C	34	7	20,360,711	17,276,101	3,084,610	101	85
NHP	Bushkill Township	N C	8	1	1,307,676	1,122,065	185,611	37	86
NHP	Bushkill Township	P C	15	1	4,032,133	3,934,799	97,334	7	98
NHP	Colonial Regional Police Department	N A	2	0	32,625	32,625	0	0	100
NHP	Colonial Regional Police Department	P C	22	0	8,030,742	7,378,399	652,343	32	92
NHP	East Allen Township	N C	9	0	1,635,061	1,689,649	-54,588	-12	103
NHP	East Bangor Borough	P C	1	0	83,076	125,084	-42,008	-77	151
NHP	Easton City	F C	39	15	35,118,290	24,736,465	10,381,825	285	70
NHP	Easton City	N1 C	1	30	8,668,202	5,139,930	3,528,272	4,674	59
NHP	Easton City	N2 C	123	4	25,701,853	25,457,486	244,367	3	99
NHP	Easton City	P C	62	28	46,417,326	24,608,642	21,808,684	407	53
NHP	Easton City Housing Authority	N A	17	0	1,568,152	1,568,152	0	0	100
NHP	Forks Township	N1 C	23	0	5,848,157	4,825,958	1,022,199	64	83
NHP	Forks Township	N2 A	5	0	24,657	24,657	0	0	100
NHP	Forks Township	P C	21	1	9,285,117	7,200,720	2,084,397	110	78
NHP	Freemansburg Borough	N A	4	0	370,455	370,455	0	0	100
NHP	Freemansburg Borough	P C	3	0	347,097	442,744	-95,647	-56	128
NHP	Hanover Township	N1 C	11	1	9,747,082	9,080,824	666,258	83	93
NHP	Hanover Township	N2 A	14	0	416,009	416,009	0	0	100
NHP	Hellertown Borough	N A	15	0	858,537	858,537	0	0	100
NHP	Hellertown Borough	P C	10	4	5,337,917	5,444,994	-107,077	-11	102
NHP	Hellertown Borough Authority	N C	6	1	1,221,572	1,140,620	80,952	19	93
NHP	Lehigh Township	N A	13	0	1,731,287	1,731,287	0	0	100
NHP	Lehigh Township	P C	12	1	5,785,748	5,110,108	675,640	70	88
NHP	Lower Mt Bethel Township	N A	6	0	142,954	142,954	0	0	100
NHP	Lower Nazareth Township	N1 C	16	1	2,548,146	2,559,324	-11,178	-1	100
NHP	Lower Nazareth Township	N2 A	0	0	0	0	0	*	100
NHP	Lower Saucon Township	N C	19	0	2,878,935	2,467,147	411,788	43	86
NHP	Lower Saucon Township	P C	14	0	8,449,695	7,064,920	1,384,775	107	84

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			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	Mary Meuser Memorial Library	N A	4	0	194,588	194,588	0	0	100
NHP	Moore Township	N A	12	0	687,301	687,301	0	0	100
NHP	Moore Township	P C	10	2	4,777,356	4,594,652	182,704	21	96
NHP	Nazareth Borough	N A	18	0	1,986,482	1,986,482	0	0	100
NHP	Nazareth Borough	P C	6	6	1,954,124	4,718,761	-2,764,637	-625	241
NHP	North Catasauqua Borough	N C	5	0	726,089	634,241	91,848	35	87
NHP	North Catasauqua Borough	P C	5	0	1,509,168	1,613,574	-104,406	-30	107
NHP	Northampton Borough	N1 C	16	3	4,834,076	4,898,716	-64,640	-6	101
NHP	Northampton Borough	N2 A	7	0	122,309	122,309	0	0	100
NHP	Northampton Borough	P C	12	1	4,729,558	4,496,640	232,918	24	95
NHP	Northampton Borough Municipal Auth	N1 C	16	7	9,018,952	9,032,735	-13,783	-1	100
NHP	Northampton Borough Municipal Auth	N2 A	10	0	227,897	227,897	0	0	100
NHP	Palmer Township	N1 C	27	2	6,793,026	6,462,503	330,523	18	95
NHP	Palmer Township	N2 A	16	0	125,857	125,857	0	0	100
NHP	Palmer Township	P C	35	5	14,232,185	12,849,313	1,382,872	42	90
NHP	Pen Argyl Borough	N A	9	0	977,961	977,961	0	0	100
NHP	Plainfield Township	N1 C	3	0	1,011,332	849,131	162,201	133	84
NHP	Plainfield Township	N2 A	4	0	49,713	49,713	0	0	100
NHP	Roseto Borough	N A	0	0	1,503	1,503	0	*	100
NHP	Slate Belt Regional	P C	20	7	6,556,112	6,039,112	517,000	37	92
NHP	Tatamy Borough	N A	2	0	7,928	7,928	0	0	100
NHP	Tatamy Borough	P A	2	0	6,920	6,920	0	0	100
NHP	Upper Mt Bethel Township	P C	0	0	185,548	552,295	-366,747	*	298
NHP	Upper Nazareth Township	N A	8	0	247,335	247,335	0	0	100
NHP	Upper Nazareth Township	P C	9	0	1,662,514	1,157,539	504,975	66	70
NHP	Walnutport Borough	N A	3	0	217,770	217,770	0	0	100
NHP	Walnutport Borough	P C	4	0	1,520,364	1,230,358	290,006	119	81
NHP	Washington Township	N1 C	5	0	648,781	642,171	6,610	2	99
NHP	Washington Township	N2 A	0	0	0	0	0	*	100
NHP	Washington Township	P C	5	2	1,869,104	1,110,958	758,146	211	59
NHP	Williams Township	N C	9	1	1,126,725	1,133,157	-6,432	-1	101
NHP	Wilson Borough	F C	7	0	2,196,183	2,441,980	-245,797	-43	111
NHP	Wilson Borough	N C	13	0	3,525,419	3,716,130	-190,711	-23	105
NHP	Wilson Borough	P C	13	0	4,220,506	5,106,604	-886,098	-81	121
NHP	Wind Gap Borough	N A	2	0	0	0	0	0	100
NMB	Coal Township	N C	14	2	1,082,994	811,504	271,490	47	75
NMB	Coal Township	P C	13	1	7,051,832	5,680,237	1,371,595	161	81
NMB	Delaware Township	N A	5	0	725,316	725,316	0	0	100
NMB	Kulpmont Borough	N C	5	0	389,452	429,668	-40,216	-25	110
NMB	Kulpmont Borough	P C	4	1	172,278	327,988	-155,710	-99	190
NMB	Kulpmont Marion Heights Jt Municipal Auth	N C	2	0	294,994	397,728	-102,734	-172	135
NMB	Lewis Township	N A	2	0	34,578	34,578	0	0	100
NMB	Lower Mahanoy Township Municipal Auth	N A	3	0	84,952	84,952	0	0	100
NMB	Lower Mahanoy Township	N C	1	0	60,888	81,785	-20,897	-62	134
NMB	Milton Borough	N1 C	3	2	1,565,611	1,496,567	69,044	41	96

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
NMB	Milton Borough	N2 A	10	0	645,705	645,705	0	0	100
NMB	Milton Borough	P C	7	1	3,870,931	3,136,198	734,733	134	81
NMB	Milton Regional Sewer Authority	N C	15	2	3,222,628	2,567,233	655,395	87	80
NMB	Mt Carmel Borough	N C	9	2	1,695,965	1,260,533	435,432	141	74
NMB	Mt Carmel Borough	P C	8	3	4,936,406	5,545,311	-608,905	-157	112
NMB	Mt Carmel Township	P C	7	0	1,291,850	885,370	406,480	119	69
NMB	Northumberland Borough	N C	9	0	1,249,407	1,204,595	44,812	10	96
NMB	Northumberland Borough	P C	5	1	2,991,815	2,979,586	12,229	3	100
NMB	Northumberland County Housing Authority	N A	12	0	1,262,112	1,262,112	0	0	100
NMB	Point Township	N C	4	0	452,708	442,718	9,990	7	98
NMB	Point Township	P C	5	0	2,707,419	2,708,645	-1,226	0	100
NMB	Ralpho Township	N C	3	0	309,546	171,748	137,798	105	55
NMB	Ralpho Township	P C	5	1	2,005,029	1,262,911	742,118	240	63
NMB	Riverside Borough	N C	4	0	642,537	522,208	120,329	73	81
NMB	Riverside Borough	P C	3	0	1,136,097	1,028,993	107,104	69	91
NMB	Shamokin City	N C	11	3	1,314,483	610,332	704,151	154	46
NMB	Shamokin City	P C	10	5	8,803,457	4,456,003	4,347,454	623	51
NMB	Shamokin City Housing Authority	N A	10	0	752,123	752,123	0	0	100
NMB	Shamokin Township	N C	3	0	66,549	48,571	17,978	13	73
NMB	Sunbury City	N C	20	2	3,985,381	3,763,143	222,238	31	94
NMB	Sunbury City	P C	7	7	9,675,515	10,411,503	-735,988	-149	108
NMB	Sunbury City Housing Authority	N A	11	0	1,280,940	1,280,940	0	0	100
NMB	Sunbury City Municipal Authority	N C	26	4	6,461,404	6,486,459	-25,055	-2	100
NMB	Turbotville Borough	N C	3	0	465,328	626,986	-161,658	-157	135
NMB	Watsonstown Borough	N C	9	4	1,309,445	1,059,657	249,788	70	81
NMB	Watsonstown Borough	P C	6	0	2,196,348	1,912,244	284,104	66	87
NMB	Zerbe Township	N A	5	0	222,687	222,687	0	0	100
PER	Bloomfield Borough	N C	2	0	277,393	283,857	-6,464	-7	102
PER	Carroll Township	N C	2	1	151,497	133,537	17,960	20	88
PER	Centre Township	N A	2	0	258,086	258,086	0	0	100
PER	Duncannon Borough	N C	4	3	950,063	1,023,407	-73,344	-40	108
PER	Duncannon Borough	P C	0	1	203,114	681,237	-478,123	*	335
PER	Liverpool Borough	N A	2	0	63,827	63,827	0	0	100
PER	Liverpool Township	N A	3	0	249,386	249,386	0	0	100
PER	Marysville Borough	N C	7	1	2,380,300	1,875,128	505,172	146	79
PER	Marysville Borough	P C	2	1	554,360	988,894	-434,534	-340	178
PER	Miller Township	N C	0	0	51,669	48,356	3,313	*	94
PER	Millerstown Borough	N C	3	0	171,712	224,971	-53,259	-37	131
PER	Newport Borough	N C	2	0	369,235	371,694	-2,459	-3	101
PER	Newport Borough	P C	0	1	666,033	1,634,251	-968,218	*	245
PER	Newport Boro Water Authority	N C	3	1	276,361	335,005	-58,644	-47	121
PER	Penn Township	N C	4	0	313,757	441,327	-127,570	-86	141
PER	Penn Township	P C	0	0	51,055	123,739	-72,684	*	242
PER	Rye Township	N C	3	0	763,265	884,155	-120,890	-80	116
PER	Rye Township	P C	0	0	353,228	669,745	-316,517	*	190

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			ACTIVE	RETIRED			(\$)	% OF PAY	
PER	Wheatfield Township	N C	3	0	359,842	269,520	90,322	84	75
PHI	Philadelphia City	F C	2,412	1,201	1,327,800,262	633,806,402	693,993,860	346	48
PHI	Philadelphia City	N C	20,109	7,130	6,660,614,390	3,170,023,590	3,490,590,800	308	48
PHI	Philadelphia City	P C	6,075	4,126	3,794,670,851	2,048,642,730	1,746,028,121	343	54
PHI	Philadelphia City Redevelopment Authority	N C	28	21	52,355,353	42,176,668	10,178,685	489	81
PHI	Philadelphia Hospitals & Higher Education	N A	2	0	500,099	500,099	0	0	100
PIK	Blooming Grove Township	N A	5	0	451,109	451,109	0	0	100
PIK	Delaware Township	N C	9	0	671,852	612,503	59,349	21	91
PIK	Dingman Township	N C	7	0	1,786,395	1,916,110	-129,715	-34	107
PIK	Eastern Pike Regional	P C	10	2	2,070,653	1,750,353	320,300	60	85
PIK	Lackawaxen Township	N C	8	0	752,345	689,383	62,962	19	92
PIK	Lehman Township	N A	10	0	2,577,309	2,577,309	0	0	100
PIK	Matamoras Borough	N C	4	0	130,224	278,285	-148,061	-98	214
PIK	Milford Borough	N C	2	0	198,048	159,423	38,625	51	80
PIK	Milford Borough	P C	2	0	457,446	361,794	95,652	101	79
PIK	Milford Township	N C	1	0	58,065	51,861	6,204	14	89
PIK	Milford Borough Municipal Authority	N A	3	0	196,046	196,046	0	0	100
PIK	Palmyra Township	N A	3	0	153,539	153,539	0	0	100
PIK	Shohola Township	N C	3	0	190,194	53,451	136,743	107	28
PIK	Shohola Township	P C	0	0	110,712	114,091	-3,379	*	103
PIK	Westfall Township	N C	3	0	120,437	188,478	-68,041	-49	156
POT	Austin Borough	N A	4	0	69,115	69,115	0	0	100
POT	Coudersport Borough	N C	12	2	2,332,591	2,391,649	-59,058	-11	103
POT	Coudersport Borough	P C	4	0	948,741	1,022,916	-74,175	-37	108
POT	Galeton Borough	N C	5	0	734,623	651,183	83,440	48	89
POT	Galeton Borough	P C	1	0	389,553	123,323	266,230	697	32
POT	Genesee Township	N A	2	0	24,734	24,734	0	0	100
POT	Potter County Housing Authority	N A	7	0	1,188,386	1,188,386	0	0	100
POT	Sharon Township	N A	2	0	296,066	296,066	0	0	100
POT	Shinglehouse Borough	N A	3	0	207,058	207,058	0	0	100
POT	Shinglehouse Borough	P C	1	0	304,146	301,807	2,339	4	99
POT	Ulysses Borough	N A	3	0	25,652	25,652	0	0	100
SCH	Ashland Borough	N C	8	7	3,097,711	3,134,431	-36,720	-9	101
SCH	Ashland Borough	P C	1	1	2,769,951	2,320,161	449,790	714	84
SCH	Auburn Borough	P C	0	0	0	142,072	-142,072	*	*
SCH	Blythe Township Municipal Authority	N A	8	0	938,083	938,083	0	0	100
SCH	Butler Township	N C	5	1	719,759	607,332	112,427	42	84
SCH	Butler Township	P C	4	0	1,376,538	944,869	431,669	130	69
SCH	Cass Township	N A	3	0	60,659	60,659	0	0	100
SCH	Cass Township	P C	0	1	102,653	120,204	-17,551	*	117
SCH	Coaldale Borough	N A	2	0	115,437	115,437	0	0	100
SCH	Coaldale Borough	P C	4	1	1,033,014	496,174	536,840	251	48
SCH	Cressona Borough	N C	3	0	375,965	379,759	-3,794	-3	101
SCH	Cressona Borough	P C	0	0	74,121	164,715	-90,594	*	222
SCH	Cressona Borough Authority	N C	3	0	356,763	295,236	61,527	35	83

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			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	East Brunswick Township	N C	4	0	575,761	412,924	162,837	82	72
SCH	East Norwegian Township	N C	1	0	175,965	103,494	72,471	177	59
SCH	Foster Township	N C	0	0	66,584	92,435	-25,851	*	139
SCH	Frackville Area Municipal Authority	N A	5	0	82,486	82,486	0	0	100
SCH	Frackville Borough	N A	4	0	142,705	142,705	0	0	100
SCH	Frackville Borough	P C	5	6	2,716,340	1,706,005	1,010,335	335	63
SCH	Gordon Borough	N A	1	0	3,395	3,395	0	0	100
SCH	Hegins Township	N C	3	0	308,429	285,352	23,077	21	93
SCH	Hegins Township	P C	2	0	1,044,024	728,885	315,139	294	70
SCH	Kline Township	P C	1	0	246,290	198,439	47,851	111	81
SCH	Mahanoy City Borough	N A	6	0	344,543	344,543	0	0	100
SCH	Mahanoy City Borough	P C	3	4	1,730,975	1,179,805	551,170	321	68
SCH	Mahanoy Township Authority	N C	10	2	1,625,751	1,636,832	-11,081	-2	101
SCH	Mcadoo Borough	P C	4	3	678,849	2,051,651	-1,372,802	-724	302
SCH	Minersville Borough	N C	16	2	3,236,764	3,165,938	70,826	9	98
SCH	Minersville Borough	P C	6	6	2,349,882	1,891,634	458,248	127	80
SCH	New Castle Township	P C	0	0	59,497	74,575	-15,078	*	125
SCH	North Manheim Township	N A	5	0	615,111	615,111	0	0	100
SCH	Norwegian Township	P C	0	0	267,193	237,948	29,245	*	89
SCH	Orwigsburg Borough	N C	7	0	2,324,100	1,836,093	488,007	115	79
SCH	Orwigsburg Borough	P C	5	0	1,429,816	2,472,686	-1,042,870	-255	173
SCH	Palo Alto Borough	P C	0	0	0	310,672	-310,672	*	*
SCH	Pine Grove Borough	N C	8	1	1,083,896	1,046,430	37,466	10	97
SCH	Pine Grove Borough	P C	2	0	593,512	1,798,128	-1,204,616	-1,072	303
SCH	Pine Grove Township	N C	5	1	438,288	398,511	39,777	17	91
SCH	Port Carbon Borough	P C	2	3	1,070,660	896,279	174,381	165	84
SCH	Pottsville City	N C	35	5	5,320,878	4,449,756	871,122	55	84
SCH	Pottsville City	P C	24	20	15,242,573	10,965,406	4,277,167	239	72
SCH	Pottsville City Housing Authority	N A	22	0	2,781,800	2,781,800	0	0	100
SCH	Rush Township	N C	5	1	483,650	511,432	-27,782	-13	106
SCH	Rush Township	P C	0	0	374,790	345,337	29,453	*	92
SCH	Schuylkill County Municipal Authority	N C	36	5	6,280,995	5,057,824	1,223,171	56	81
SCH	Schuylkill County Housing Authority	N A	24	0	3,971,175	3,971,175	0	0	100
SCH	Schuylkill Haven Borough	N C	28	4	8,357,194	7,554,491	802,703	46	90
SCH	Schuylkill Haven Borough	P C	7	7	4,983,556	3,371,464	1,612,092	285	68
SCH	Shenandoah Borough	N C	12	1	5,268,272	4,266,027	1,002,245	165	81
SCH	Shenandoah Borough	P C	4	6	2,340,959	1,806,673	534,286	208	77
SCH	Shenandoah Borough Municipal Authority	N C	6	1	1,918,097	1,026,557	891,540	271	54
SCH	South Manheim Township	N C	4	1	379,714	364,320	15,394	8	96
SCH	St Clair Borough	N1 A	4	0	303,094	303,094	0	0	100
SCH	St Clair Borough	N2 A	8	0	0	0	0	0	100
SCH	St Clair Borough	P C	5	2	3,007,817	2,210,381	797,436	238	73
SCH	St Clair Sewer Authority	N A	4	0	55,742	55,742	0	0	100
SCH	Tamaqua Borough	N1 C	19	4	3,985,099	3,052,406	932,693	94	77
SCH	Tamaqua Borough	N2 A	12	0	145,912	145,912	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	Tamaqua Borough	P C	6	4	4,081,539	2,652,661	1,428,878	370	65
SCH	Tower City Borough Authority	N C	1	0	166,608	140,903	25,705	47	85
SCH	Tremont Borough	N A	3	0	185,307	185,307	0	0	100
SCH	Tremont Borough	P A	2	0	198,242	198,242	0	0	100
SCH	Walker Township	P C	0	0	139,635	102,857	36,778	*	74
SCH	Washington Township	N A	4	0	118,806	118,806	0	0	100
SCH	Wayne Township	N A	5	0	346,800	346,800	0	0	100
SCH	West Brunswick Township	N C	3	1	238,184	293,063	-54,879	-39	123
SCH	West Mahanoy Township	N A	4	0	174,939	174,939	0	0	100
SCH	West Mahanoy Township	P C	3	1	444,860	500,285	-55,425	-34	112
SCH	West Penn Township	P C	2	0	151,181	126,163	25,018	22	83
SNY	Beavertown Borough	N A	1	0	93,589	93,589	0	0	100
SNY	Center Township	N A	1	0	56,321	56,321	0	0	100
SNY	Eastern Snyder County Regional Authority	N C	16	0	3,848,776	3,396,235	452,541	65	88
SNY	Freeburg Borough	N C	3	0	231,752	242,503	-10,751	-9	105
SNY	Jackson Township	N A	3	0	150,329	150,329	0	0	100
SNY	Mcclure Municipal Authority	N A	1	0	227,016	227,016	0	0	100
SNY	Middleburg Borough	N C	7	1	863,335	926,762	-63,427	-27	107
SNY	Middleburg Borough	P C	3	0	1,099,123	1,203,030	-103,907	-61	109
SNY	Monroe Township	N A	4	0	153,633	153,633	0	0	100
SNY	Penn Township	N A	3	0	1,868	1,868	0	0	100
SNY	Perry Township	N A	4	0	336,979	336,979	0	0	100
SNY	Selinsgrove Borough	N C	10	0	3,332,139	3,351,894	-19,755	-4	101
SNY	Selinsgrove Borough	P C	6	0	2,672,141	2,633,851	38,290	10	99
SNY	Shamokin Dam Borough	N C	6	0	2,456,891	2,312,297	144,594	50	94
SNY	Shamokin Dam Borough	P C	3	0	1,343,879	1,445,971	-102,092	-61	108
SNY	Snyder County Housing Authority	N A	1	0	32,482	32,482	0	0	100
SNY	Union Township	N A	2	0	137,453	137,453	0	0	100
SOM	Addison Township	N C	2	0	318,446	267,875	50,571	79	84
SOM	Berlin Borough	N1 C	9	3	1,682,084	1,722,433	-40,349	-11	102
SOM	Berlin Borough	N2 A	0	0	27,099	27,099	0	*	100
SOM	Berlin Borough	P C	2	0	328,082	295,937	32,145	34	90
SOM	Brothersvalley Township	N A	7	0	612,203	612,203	0	0	100
SOM	Central City Borough	N C	2	0	375,602	380,636	-5,034	-10	101
SOM	Central City Borough	P C	0	0	204,834	1,166,050	-961,216	*	569
SOM	Conemaugh Township Municipal Authority	N A	6	0	0	0	0	0	100
SOM	Conemaugh Township	N C	10	7	2,274,944	1,754,166	520,778	127	77
SOM	Conemaugh Township	P C	6	2	1,863,740	1,668,411	195,329	62	90
SOM	Elk Lick Township	N C	1	0	424,541	373,990	50,551	160	88
SOM	Hooversville Borough	N C	2	0	232,596	260,976	-28,380	-50	112
SOM	Hooversville Borough	P C	1	0	226,201	148,154	78,047	203	65
SOM	Indian Lake Borough	N C	6	0	240,989	290,275	-49,286	-21	120
SOM	Jenner Area Sewer Authority	N A	6	0	318,096	318,096	0	0	100
SOM	Jenner Township	N C	8	0	1,413,790	1,409,533	4,257	1	100
SOM	Lincoln Township	N C	4	1	344,201	376,381	-32,180	-22	109

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SOM	Meysersdale Borough	N C	3	0	1,013,626	1,020,281	-6,655	-6	101
SOM	Meysersdale Borough	P C	0	1	461,007	472,397	-11,390	*	102
SOM	Middlecreek Township	N A	4	0	309,998	309,998	0	0	100
SOM	Paint Township	N A	4	0	654,552	654,552	0	0	100
SOM	Paint Township	P C	0	0	49,030	314,232	-265,202	*	641
SOM	Quemahoning Township	N A	2	0	394,204	394,204	0	0	100
SOM	Salisbury Borough	N C	3	0	282,231	282,531	-300	0	100
SOM	Seven Springs Borough	P C	0	2	663,380	696,265	-32,885	*	105
SOM	Shade Township	N C	0	0	219,563	309,129	-89,566	*	141
SOM	Shade Township	P C	5	0	2,052,295	1,941,842	110,453	54	95
SOM	Shade-Central City Joint Authority	N A	4	0	21,600	21,600	0	0	100
SOM	Somerset Borough	N1 C	9	0	3,767,263	3,550,299	216,964	45	94
SOM	Somerset Borough	N2 C	24	3	2,248,389	2,120,566	127,823	13	94
SOM	Somerset Borough	P C	7	5	3,014,228	2,269,448	744,780	148	75
SOM	Somerset Conservation District	N A	5	0	332,940	332,940	0	0	100
SOM	Somerset County Housing Authority	N A	8	0	1,012,070	1,012,070	0	0	100
SOM	Somerset Township	N A	13	0	1,600,898	1,600,898	0	0	100
SOM	Stonycreek Township	N A	4	0	240,659	240,659	0	0	100
SOM	Summit Township	N A	1	0	50,336	50,336	0	0	100
SOM	Summit Township	P A	0	0	0	0	0	*	100
SOM	Windber Area Authority	N1 C	11	0	1,514,429	1,215,521	298,908	57	80
SOM	Windber Area Authority	N2 A	2	0	381,962	381,962	0	0	100
SOM	Windber Borough	N A	7	0	370,472	370,472	0	0	100
SOM	Windber Borough	P C	2	0	1,043,355	804,596	238,759	228	77
SUL	Dushore Borough	N A	4	0	202,664	202,664	0	0	100
SUS	Auburn Township	N A	4	0	197,962	197,962	0	0	100
SUS	Bridgewater Township	N C	5	1	398,300	435,989	-37,689	-17	109
SUS	Forest City Borough	N C	4	0	186,367	170,326	16,041	10	91
SUS	Forest City Borough	P C	1	0	406,429	594,572	-188,143	-337	146
SUS	Forest Lake Township	N C	2	0	65,701	67,619	-1,918	-3	103
SUS	Franklin Township	N C	2	0	177,031	132,955	44,076	*	75
SUS	Great Bend Township	N C	2	0	31,886	70,029	-38,143	-46	220
SUS	Montrose Borough	N C	4	0	245,492	241,229	4,263	2	98
SUS	Montrose Borough	P C	0	0	561,680	505,371	56,309	*	90
SUS	Montrose Municipal Authority	N C	3	0	158,195	158,845	-650	-1	100
SUS	New Milford Township	N C	6	0	611,427	433,167	178,260	66	71
SUS	Silver Lake Township	N A	4	0	8,298	8,298	0	0	100
SUS	Susquehanna County Housing/Redev.Auth	N A	14	0	1,268,062	1,268,062	0	0	100
SUS	Susquehanna Depot Borough	P C	0	1	47,382	105,491	-58,109	*	223
TIO	Blossburg Borough	N C	8	0	1,307,259	1,276,804	30,455	9	98
TIO	Blossburg Borough	P C	3	0	418,583	284,965	133,618	123	68
TIO	Charleston Township	N C	5	0	717,256	693,605	23,651	10	97
TIO	Delmar Township	N C	6	0	402,737	383,097	19,640	16	95
TIO	Elkland Borough	N A	4	0	0	0	0	0	100
TIO	Elkland Borough	P A	2	0	0	0	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
TIO	Farmington Township	N C	1	0	302,388	256,825	45,563	121	85
TIO	Jackson Township	N A	3	0	0	0	0	0	100
TIO	Knoxville Borough	N A	3	0	178,443	178,443	0	0	100
TIO	Knoxville Borough	P A	0	0	0	0	0	*	100
TIO	Mansfield Borough	N1 C	3	0	1,260,011	1,178,108	81,903	45	93
TIO	Mansfield Borough	N2 A	8	0	0	0	0	0	100
TIO	Mansfield Borough	P C	5	1	1,144,713	895,570	249,143	97	78
TIO	Morris Township	N A	2	0	152,347	152,347	0	0	100
TIO	Richmond Township	N A	5	0	0	0	0	0	100
TIO	Rutland Township	N C	3	0	73,525	105,791	-32,266	-38	144
TIO	Sullivan Township	N A	5	0	198,830	198,830	0	0	100
TIO	Tioga Borough	N A	4	0	214,398	214,398	0	0	100
TIO	Tioga County Housing Authority	N A	40	0	3,840,090	3,840,090	0	0	100
TIO	Tioga Township	N C	0	0	85,528	86,429	-901	*	101
TIO	Wellsboro Borough	N1 C	2	2	1,592,426	1,233,978	358,448	279	77
TIO	Wellsboro Borough	N2 A	9	0	0	0	0	0	100
TIO	Wellsboro Borough	P C	7	0	2,314,954	2,324,627	-9,673	-2	100
TIO	Westfield Borough	N A	5	0	0	0	0	0	100
TIO	Westfield Borough	P C	2	1	531,152	481,918	49,234	60	91
UNI	Buffalo Township	N C	3	0	544,747	457,581	87,166	55	84
UNI	Buffalo Valley Regional Police	P C	14	6	7,675,338	6,916,432	758,906	74	90
UNI	East Buffalo Township	N C	9	2	1,254,986	1,211,662	43,324	9	97
UNI	Kelly Township	N C	2	0	103,495	70,018	33,477	36	68
UNI	Lewisburg Area Joint Sewer Authority	N A	9	0	417,566	417,566	0	0	100
UNI	Lewisburg Borough	N C	13	0	3,208,138	2,978,907	229,231	28	93
UNI	Limestone Township	N C	1	0	189,229	206,701	-17,472	-280	109
UNI	Mifflinburg Borough	N1 C	10	2	2,615,036	2,257,103	357,933	81	86
UNI	Mifflinburg Borough	N2 A	6	0	81,541	81,541	0	0	100
UNI	Mifflinburg Borough	P C	7	2	2,902,254	2,718,866	183,388	39	94
UNI	Union County Housing Authority	N A	12	0	608,767	608,767	0	0	100
UNI	West Buffalo Township	N C	3	0	846,207	653,660	192,547	146	77
UNI	White Deer Township	N1 C	0	0	0	5,087	-5,087	*	*
UNI	White Deer Township	N2 A	2	0	124,999	124,999	0	0	100
VEN	Canal Township	N A	3	0	39,084	39,084	0	0	100
VEN	Cherrytree Township	N C	4	0	602,025	595,812	6,213	4	99
VEN	Cornplanter Township	N A	7	0	344,044	344,044	0	0	100
VEN	Cranberry Township	N C	15	2	3,573,587	3,115,373	458,214	63	87
VEN	Emlenton Borough	N A	2	0	248,285	248,285	0	0	100
VEN	Franklin City	F C	7	3	4,409,929	4,045,962	363,967	86	92
VEN	Franklin City	N C	46	7	9,246,194	8,925,945	320,249	17	97
VEN	Franklin City	P C	16	6	8,715,756	8,934,644	-218,888	-25	103
VEN	Franklin City Housing Authority	N A	6	0	681,114	681,114	0	0	100
VEN	Frenchcreek Township	N C	6	0	349,918	349,166	752	0	100
VEN	Jackson Township	N A	0	0	0	0	0	*	100
VEN	Oakland Township	N C	2	0	239,600	240,515	-915	-1	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
VEN	Oil City	F C	15	4	7,507,997	7,127,640	380,357	42	95
VEN	Oil City	N C	45	7	15,400,718	14,478,410	922,308	46	94
VEN	Oil City	P C	16	8	9,607,562	9,706,531	-98,969	-12	101
VEN	Oil City Housing Authority	N A	9	0	1,469,314	1,469,314	0	0	100
VEN	Oilcreek Township	N C	1	0	80,354	74,477	5,877	14	93
VEN	Pleasantville Borough	N A	4	0	146,496	146,496	0	0	100
VEN	Polk Borough	P A	2	0	68,330	68,330	0	0	100
VEN	Richland Township	N A	1	0	115,298	115,298	0	0	100
VEN	Rockland Township	N C	2	0	174,956	177,069	-2,113	-3	101
VEN	Rouseville Borough	N C	3	0	216,334	217,113	-779	-1	100
VEN	Sugarcreek Borough	N1 C	4	0	186,198	190,040	-3,842	-2	102
VEN	Sugarcreek Borough	N2 C	10	0	1,589,847	1,295,208	294,639	64	81
VEN	Sugarcreek Borough	P C	2	2	1,803,350	2,026,090	-222,740	-186	112
WAR	Brokenstraw Township	N A	3	0	190,307	190,307	0	0	100
WAR	Clarendon Borough	N A	1	0	71,167	71,167	0	0	100
WAR	Columbus Township	N C	3	0	440,945	371,193	69,752	48	84
WAR	Conewango Township	N C	4	0	604,629	589,634	14,995	10	98
WAR	Conewango Township	P C	4	1	1,375,623	1,609,067	-233,444	-97	117
WAR	Eldred Township	N A	2	0	341,786	341,786	0	0	100
WAR	Elk Township	N A	2	0	119,413	119,413	0	0	100
WAR	Farmington Township	N A	2	0	11,262	11,262	0	0	100
WAR	Freehold Township	N C	3	0	177,691	185,520	-7,829	-9	104
WAR	Glade Township	N A	4	0	816,526	816,526	0	0	100
WAR	Mead Township	N A	4	0	834,522	834,522	0	0	100
WAR	Mead Township	P C	0	0	28,531	983,889	-955,358	*	3,448
WAR	Pine Grove Township	N A	3	0	169,414	169,414	0	0	100
WAR	Pittsfield Township	N A	2	0	170,529	170,529	0	0	100
WAR	Pleasant Township	N C	4	0	1,093,773	1,069,561	24,212	17	98
WAR	Sheffield Township Municipal Authority	N C	3	0	479,606	529,159	-49,553	-29	110
WAR	Sheffield Township	N A	3	0	264,196	264,196	0	0	100
WAR	Sheffield Township	P C	0	0	595,007	660,025	-65,018	*	111
WAR	Southwest Township	N A	2	0	186,863	186,863	0	0	100
WAR	Spring Creek Township	N A	3	0	329,754	329,754	0	0	100
WAR	Sugar Grove Township	N A	4	0	421,098	421,098	0	0	100
WAR	Tidioute Borough	N A	2	0	238,240	238,240	0	0	100
WAR	Warren City	F C	20	0	4,320,873	3,533,786	787,087	68	82
WAR	Warren City	N C	24	5	6,123,047	5,779,012	344,035	27	94
WAR	Warren City	P C	13	5	7,947,837	8,001,853	-54,016	-6	101
WAR	Warren County Housing Authority	N C	10	0	2,263,362	1,929,587	333,775	65	85
WAR	Warren County Solid Waste Authority	N C	0	1	431,222	775,454	-344,232	*	180
WAR	Youngsville Borough	N A	7	0	287,279	287,279	0	0	100
WAR	Youngsville Borough	P C	2	0	593,433	460,517	132,916	128	78
WAS	Amwell Township	N C	6	1	510,027	375,522	134,505	51	74
WAS	Bentleyville Borough	N C	3	0	321,150	377,996	-56,846	-45	118
WAS	Bentleyville Borough	P1 C	0	1	346,108	364,536	-18,428	*	105

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	Bentleyville Borough	P2 A	1	0	92,514	92,514	0	0	100
WAS	Buffalo Township	N C	5	0	219,785	212,183	7,602	5	97
WAS	Burgettstown Borough	N C	1	0	124,951	220,439	-95,488	-280	176
WAS	Burgettstown Borough	P C	0	0	239,226	264,312	-25,086	*	110
WAS	California Borough	N C	10	2	2,540,311	2,581,920	-41,609	-9	102
WAS	California Borough	P C	7	1	1,976,044	4,226,873	-2,250,829	-570	214
WAS	Canonsburg Borough	N C	13	2	5,563,478	5,616,314	-52,836	-7	101
WAS	Canonsburg Borough	P C	16	2	7,487,266	7,276,487	210,779	17	97
WAS	Canonsburg-Houston Joint Authority	N C	10	0	1,138,985	439,730	699,255	112	39
WAS	Canton Township	N A	13	0	1,199,908	1,199,908	0	0	100
WAS	Carroll Township Authority	N C	5	1	735,658	740,228	-4,570	-2	101
WAS	Carroll Township	N C	6	2	1,895,749	1,569,269	326,480	78	83
WAS	Carroll Township	P C	3	1	1,337,912	1,301,004	36,908	17	97
WAS	Cecil Township	N C	22	3	3,554,846	2,051,091	1,503,755	129	58
WAS	Cecil Township	P C	20	4	7,641,519	5,124,601	2,516,918	145	67
WAS	Centerville Borough	N A	6	0	678,499	678,499	0	0	100
WAS	Centerville Borough	P C	2	1	962,569	877,372	85,197	76	91
WAS	Charleroi Borough	N C	5	1	1,448,232	1,571,114	-122,882	-64	108
WAS	Charleroi Regional Police	P C	8	6	4,374,475	6,215,210	-1,840,735	-361	142
WAS	Charleroi Borough Authority	N C	33	1	9,274,879	6,933,066	2,341,813	88	75
WAS	Chartiers Township	N A	13	0	1,494,154	1,494,154	0	0	100
WAS	Chartiers Township	P C	11	1	5,708,478	3,952,791	1,755,687	185	69
WAS	Claysville Borough	N A	2	0	117,129	117,129	0	0	100
WAS	Cokeburg Borough	N A	2	0	3,139	3,139	0	0	100
WAS	Cross Creek Township	N C	4	0	404,152	368,356	35,796	17	91
WAS	Deemston Borough	N A	1	0	53,885	53,885	0	*	100
WAS	Donegal Township	N1 C	2	0	180,917	166,795	14,122	18	92
WAS	Donegal Township	P C	2	0	469,883	679,511	-209,628	-207	145
WAS	Donora Borough	N A	6	0	237,679	237,679	0	0	100
WAS	Donora Borough	P C	6	2	1,702,805	2,409,494	-706,689	-189	142
WAS	East Bethlehem Township	N A	4	0	67,269	67,269	0	0	100
WAS	East Bethlehem Township	P C	0	0	281,139	365,620	-84,481	*	130
WAS	East Finley Township	N C	5	1	297,686	316,549	-18,863	-9	106
WAS	East Washington Borough	N C	2	0	79,334	71,336	7,998	10	90
WAS	East Washington Borough	P C	0	0	763,485	967,926	-204,441	*	127
WAS	Ellsworth Borough	N1 C	1	0	16,735	31,716	-14,981	-31	190
WAS	Ellsworth Borough	N2 A	1	0	6,219	6,219	0	0	100
WAS	Fallowfield Township	N A	4	0	0	0	0	0	100
WAS	Fallowfield Township	P C	0	0	733,449	1,128,754	-395,305	*	154
WAS	Hanover Township	N1 C	5	0	358,201	307,220	50,981	29	86
WAS	Hanover Township	N2 A	4	0	2,090	2,090	0	0	100
WAS	Hanover Township	P C	0	0	0	102,347	-102,347	*	*
WAS	Hopewell Township	N A	4	0	169,864	169,864	0	0	100
WAS	Houston Borough	N A	1	0	1,013	1,013	0	0	100
WAS	Independence Township	N A	2	0	4,413	4,413	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	Jefferson Township	N C	2	0	89,535	95,838	-6,303	-7	107
WAS	Mcdonald Borough	N A	1	0	23,937	23,937	0	0	100
WAS	Mcdonald Borough	P C	3	0	1,004,880	1,063,147	-58,267	-38	106
WAS	Mid Mon Valley Water Pollution Control	N C	2	0	329,290	451,347	-122,057	-147	137
WAS	Midway Borough	N A	2	0	39,183	39,183	0	0	100
WAS	Monongahela City	N A	10	0	2,094,996	2,094,996	0	0	100
WAS	Monongahela City	P C	5	6	4,020,920	3,267,449	753,471	215	81
WAS	Monongahela City Municipal Authority	N C	7	0	995,023	866,706	128,317	30	87
WAS	Morris Township	N A	4	0	180,262	180,262	0	0	100
WAS	Mt Pleasant Township	N A	10	0	979,004	979,004	0	0	100
WAS	Mt Pleasant Township	P C	4	0	273,898	280,176	-6,278	-3	102
WAS	New Eagle Borough	N C	4	1	911,433	998,789	-87,356	-49	110
WAS	New Eagle Borough	P C	0	0	123,852	139,037	-15,185	*	112
WAS	North Bethlehem Township	N C	5	0	495,831	378,860	116,971	56	76
WAS	North Charleroi Borough	N A	2	0	40,384	40,384	0	0	100
WAS	North Franklin Township	N1 A	3	0	0	0	0	0	100
WAS	North Franklin Township	N2 A	1	0	78,031	78,031	0	0	100
WAS	North Franklin Township	P C	0	1	2,943,804	2,999,169	-55,365	*	102
WAS	North Strabane Township Municipal Auth	N A	4	0	1,163,260	1,163,260	0	0	100
WAS	North Strabane Township	F1 C	5	0	1,059,809	1,353,013	-293,204	-83	128
WAS	North Strabane Township	F2 A	7	0	121,086	121,086	0	0	100
WAS	North Strabane Township	N1 A	11	0	0	0	0	0	100
WAS	North Strabane Township	N2 C	8	1	5,550,387	4,352,662	1,197,725	221	78
WAS	North Strabane Township	N3 A	6	0	356,859	356,859	0	0	100
WAS	North Strabane Township	P C	23	0	7,880,102	8,003,430	-123,328	-6	102
WAS	Nottingham Township	N C	5	1	978,332	876,309	102,023	34	90
WAS	Peters Creek Sanitary Authority	N C	4	0	538,776	558,622	-19,846	-9	104
WAS	Peters Township Sanitary Authority	N A	9	0	0	0	0	0	100
WAS	Peters Township	N1 A	53	0	3,741,083	3,741,083	0	0	100
WAS	Peters Township	N2 A	18	0	0	0	0	0	100
WAS	Peters Township	P C	23	1	15,313,563	13,148,290	2,165,273	110	86
WAS	Pigeon Creek Sanitary Authority	N1 A	2	0	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N2 A	2	0	0	0	0	0	100
WAS	Robinson Township	N A	4	0	100,278	100,278	0	0	100
WAS	Smith Township	N A	7	0	231,994	231,994	0	0	100
WAS	Smith Township	P C	3	0	400,998	386,131	14,867	10	96
WAS	Somerset Township	N A	7	0	286,416	286,416	0	0	100
WAS	South Franklin Township	N C	7	0	670,251	660,608	9,643	3	99
WAS	South Strabane Township	F C	7	0	1,553,158	781,881	771,277	169	50
WAS	South Strabane Township	N C	13	2	1,690,143	1,445,674	244,469	31	86
WAS	South Strabane Township	P C	18	1	6,971,356	6,228,353	743,003	55	89
WAS	Speers Borough	N A	2	0	0	0	0	0	100
WAS	Tri-County Joint Municipal Authority	N C	11	2	3,055,614	2,212,862	842,752	102	72
WAS	Union Township	P A	0	0	612,390	612,390	0	*	100
WAS	Washington City	F C	22	8	22,803,421	23,961,903	-1,158,482	-78	105

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	Washington City	N C	31	6	6,251,669	5,976,444	275,225	26	96
WAS	Washington City	P C	31	13	29,434,838	25,254,866	4,179,972	185	86
WAS	Washington County Housing Authority	N A	47	0	4,772,954	4,772,954	0	0	100
WAS	Washington County Transportation Authority	N A	13	0	181,782	181,782	0	0	100
WAS	Washington-East Washington Joint Authority	N C	8	2	6,598,060	7,310,098	-712,038	-120	111
WAS	West Pike Run Township	N C	2	0	108,090	111,619	-3,529	-4	103
WAS	West Pike Run Township	P A	0	0	16,272	16,272	0	*	100
WAY	Berlin Township	N A	3	0	23,975	23,975	0	0	100
WAY	Central Wayne Regional Authority	N A	6	0	396,685	396,685	0	0	100
WAY	Hawley Area Authority	N A	3	0	181,661	181,661	0	0	100
WAY	Honesdale Borough	N A	6	0	346,305	346,305	0	0	100
WAY	Honesdale Borough	P C	5	3	4,184,246	3,324,577	859,669	249	79
WAY	Lake Township	N C	4	1	651,429	517,939	133,490	72	80
WAY	Paupack Township	N C	3	0	392,952	423,412	-30,460	-38	108
WAY	Preston Township	N A	3	0	241,155	241,155	0	0	100
WAY	Salem Township	N C	2	0	360,387	319,285	41,102	65	89
WAY	Wayne County Housing Authority	N A	10	0	1,684,282	1,684,282	0	0	100
WAY	Wayne County Redevelopment Authority	N A	3	0	1,049,107	1,049,107	0	0	100
WAY	Wayne Library Authority	N A	6	0	371,871	371,871	0	0	100
WES	Allegheny Township	N C	14	0	2,544,529	2,394,047	150,482	19	94
WES	Allegheny Township	P C	9	1	4,712,174	4,815,698	-103,524	-14	102
WES	Arnold City	N C	8	2	3,156,092	2,373,876	782,216	187	75
WES	Arnold City	P C	8	5	4,950,238	3,052,159	1,898,079	373	62
WES	Avonmore Borough	N C	3	0	194,042	191,940	2,102	2	99
WES	Avonmore Borough	P A	0	0	0	0	0	*	100
WES	Avonmore Borough Municipal Authority	N C	0	0	128,117	193,942	-65,825	*	151
WES	Bell Township	N C	3	2	376,526	393,066	-16,540	-15	104
WES	Cook Township	N A	4	0	233,517	233,517	0	0	100
WES	Delmont Borough	N C	2	1	343,997	317,183	26,814	28	92
WES	Delmont Borough	P C	6	1	1,109,022	1,266,994	-157,972	-50	114
WES	Derry Township	N C	18	2	8,078,314	7,645,891	432,423	38	95
WES	Derry Borough	N C	3	2	874,151	808,485	65,666	67	92
WES	Derry Borough	P C	2	0	367,491	559,089	-191,598	-217	152
WES	Derry Borough Municipal Authority	N C	9	1	1,691,922	1,564,905	127,017	28	92
WES	Derry Township Municipal Authority	N C	7	0	1,175,955	1,175,908	47	0	100
WES	Donegal Township	N C	5	2	1,268,214	1,284,225	-16,011	-7	101
WES	East Huntingdon Township	N C	10	1	4,603,889	4,664,299	-60,410	-10	101
WES	Fairfield Township	N C	4	0	783,378	756,084	27,294	19	97
WES	Franklin Township Sanitary Authority	N C	18	1	7,252,135	6,428,469	823,666	67	89
WES	Greater Greensburg Sewage Authority	N B	19	0	1,289,202	1,289,202	0	0	100
WES	Greensburg City	N C	45	3	13,812,208	13,139,358	672,850	27	95
WES	Greensburg City	P C	27	12	24,694,413	21,519,210	3,175,203	117	87
WES	Hempfield Township	N1 C	41	3	13,250,472	11,352,633	1,897,839	82	86
WES	Hempfield Township	N2 A	7	0	101,046	101,046	0	0	100
WES	Irwin Borough	N C	5	0	658,631	657,203	1,428	1	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	Irwin Borough	P C	4	1	1,309,445	979,342	330,103	148	75
WES	Jeannette City	F C	3	1	1,661,859	1,494,157	167,702	78	90
WES	Jeannette City	N C	20	5	4,762,667	4,539,855	222,812	25	95
WES	Jeannette City	P C	9	8	11,626,198	9,217,164	2,409,034	316	79
WES	Latrobe City	N C	22	3	4,538,425	5,247,013	-708,588	-67	116
WES	Latrobe City	P C	10	4	6,577,971	6,128,732	449,239	51	93
WES	Latrobe Municipal Authority	N C	29	1	3,356,661	3,276,085	80,576	5	98
WES	Ligonier Borough	N A	9	0	0	0	0	0	100
WES	Ligonier Township	N A	10	0	1,132,014	1,132,014	0	0	100
WES	Tt Regional	P C	7	1	1,390,833	1,714,700	-323,867	-87	123
WES	Lower Burrell City	N C	27	6	8,347,430	8,057,477	289,953	23	97
WES	Lower Burrell City	P C	15	6	13,134,789	8,985,528	4,149,261	265	68
WES	Loyalhanna Township	N1 C	4	1	396,100	431,328	-35,228	-33	109
WES	Loyalhanna Township	N2 A	0	0	73,248	73,248	0	*	100
WES	Manor Borough	N A	5	0	376,719	376,719	0	0	100
WES	Manor Borough	P C	4	0	623,756	791,420	-167,664	-63	127
WES	Mon Valley Sewage Authority	N C	13	2	5,317,300	5,143,375	173,925	23	97
WES	Monessen City	F C	0	1	328,738	211,982	116,756	*	64
WES	Monessen City	N A	12	0	1,498,052	1,498,052	0	0	100
WES	Monessen City	P C	9	10	6,085,678	4,291,789	1,793,889	273	71
WES	Mount Pleasant Township Municipal Auth	N A	2	0	63,499	63,499	0	0	100
WES	Mt Pleasant Borough	N A	8	0	1,156,264	1,156,264	0	0	100
WES	Mt Pleasant Borough	P C	4	1	2,091,216	4,782,165	-2,690,949	-1,187	229
WES	Mt Pleasant Township	N C	13	4	8,373,374	7,846,624	526,750	81	94
WES	Murrysville Borough	N C	36	5	10,242,187	9,736,339	505,848	24	95
WES	Murrysville Borough	P C	18	2	16,143,450	14,283,917	1,859,533	89	88
WES	New Kensington City	F C	0	2	412,829	531,313	-118,484	*	129
WES	New Kensington City	N C	32	6	7,472,064	8,022,795	-550,731	-51	107
WES	New Kensington City	P C	23	13	16,109,381	14,333,205	1,776,176	92	89
WES	New Kensington City Redevelopment Auth	N A	0	0	56,745	56,745	0	*	100
WES	New Kensington City Municipal Authority	N1 C	21	5	3,681,761	3,650,429	31,332	3	99
WES	New Kensington City Municipal Authority	N2 C	8	1	3,526,908	2,386,333	1,140,575	191	68
WES	New Kensington City Municipal Authority	N C	17	1	6,142,061	7,274,211	-1,132,150	-92	118
WES	New Stanton Borough	N C	5	0	406,821	377,627	29,194	14	93
WES	North Belle Vernon Borough	N C	1	1	124,195	132,546	-8,351	-24	107
WES	North Belle Vernon Borough	P1 C	1	0	631,015	538,860	92,155	208	85
WES	North Belle Vernon Borough	P2 A	1	0	16,659	16,659	0	0	100
WES	North Huntingdon Township Municipal Auth	N C	21	2	8,306,954	7,587,443	719,511	56	91
WES	North Huntingdon Township	N C	44	3	12,821,449	11,685,632	1,135,817	37	91
WES	North Huntingdon Township	P C	25	2	25,775,504	22,644,370	3,131,134	106	88
WES	Penn Township	N A	27	0	0	0	0	0	100
WES	Penn Township	P C	20	6	11,574,243	7,934,589	3,639,654	180	69
WES	Penn Twp Sewage Authority	N A	11	0	1,125,480	1,125,480	0	0	100
WES	Rostraver Township Sewage Authority	N C	8	0	754,678	877,574	-122,896	-27	116
WES	Rostraver Township	N A	19	0	3,383,705	3,383,705	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	Rostraver Township	P C	16	1	6,689,147	6,132,694	556,453	42	92
WES	Salem Township	N C	9	6	2,087,684	1,479,770	607,914	126	71
WES	Scottdale Borough	N A	3	0	0	0	0	0	100
WES	Scottdale Borough	P C	6	1	3,773,946	4,984,488	-1,210,542	-242	132
WES	Seward-St Clair Sanitary Authority	N C	1	0	153,944	131,794	22,150	32	86
WES	Sewickley Township	N C	10	3	2,283,801	2,499,075	-215,274	-42	109
WES	Smithton Borough	N A	0	0	9,573	9,573	0	*	100
WES	Smithton Borough Municipal Authority	N A	3	0	32,288	32,288	0	0	100
WES	South Greensburg Borough	N A	3	0	158,356	158,356	0	0	100
WES	South Greensburg Borough	P A	2	0	235,279	235,279	0	0	100
WES	South Huntingdon Township	N C	9	1	3,316,285	3,091,261	225,024	44	93
WES	Southwest Greensburg Borough	N C	3	0	577,113	408,490	168,623	111	71
WES	Southwest Greensburg Borough	P C	2	0	562,956	490,779	72,177	55	87
WES	Trafford Borough	N A	7	0	64,153	64,153	0	0	100
WES	Trafford Borough	P C	4	1	994,503	719,446	275,057	115	72
WES	Unity Township Municipal Authority	N A	10	0	1,321,924	1,321,924	0	0	100
WES	Unity Township	N C	27	2	14,414,206	12,441,083	1,973,123	102	86
WES	Upper Burrell Township	N A	3	0	391,941	391,941	0	0	100
WES	Upper Burrell Township	P A	2	0	290,655	290,655	0	0	100
WES	Vandergrift Borough	P C	8	2	3,943,829	4,053,698	-109,869	-24	103
WES	Washington Township	N1 A	6	0	414,040	414,040	0	0	100
WES	Washington Township	N2 A	5	0	0	0	0	0	100
WES	Washington Township	P C	7	0	2,091,933	2,119,264	-27,331	-5	101
WES	West Newton Borough	N C	5	0	767,708	756,375	11,333	4	99
WES	West Newton Borough	P C	2	0	475,640	955,098	-479,458	-440	201
WES	Western Westmoreland Municipal Authority	N1 C	10	0	5,721,043	5,660,873	60,170	8	99
WES	Western Westmoreland Municipal Authority	N2 A	0	0	0	0	0	*	100
WES	Westmoreland County Housing Authority	N A	120	0	18,399,699	18,399,699	0	0	100
WES	Westmoreland County Municipal Authority	N1 C	193	49	91,521,347	63,693,488	27,827,859	159	70
WES	Westmoreland County Municipal Authority	N2 A	118	0	2,715,539	2,715,539	0	0	100
WES	Westmoreland County Municipal Authority	N3 C	0	1	2,179,798	2,101,577	78,221	*	96
WES	Westmoreland County Redevelopment Auth	N A	3	0	326,920	326,920	0	0	100
WES	Westmoreland County Transit Authority	N A	14	0	1,160,426	1,160,426	0	0	100
WES	Westmoreland-Fayette Municipal Sewage	N C	4	0	377,285	418,033	-40,748	-22	111
WES	Youngwood Borough	N C	5	2	1,650,998	1,672,575	-21,577	-12	101
WES	Youngwood Borough	P C	0	1	19,775	25,423	-5,648	*	129
WYO	Eaton Township	N A	3	0	29,904	29,904	0	0	100
WYO	Factoryville Borough	N A	2	0	130,968	130,968	0	0	100
WYO	Factoryville Borough	P A	0	0	70,111	70,111	0	*	100
WYO	Monroe Township	N A	2	0	129,020	129,020	0	0	100
WYO	Tunkhannock Borough	N A	3	0	210,669	210,669	0	0	100
WYO	Tunkhannock Borough	P C	3	0	1,770,012	1,354,423	415,589	207	77
WYO	Tunkhannock Township	N A	2	0	153,936	153,936	0	0	100
WYO	Tunkhannock Township	P C	6	0	2,378,565	1,633,043	745,522	182	69
WYO	Washington Township	N C	2	1	169,154	190,928	-21,774	-34	113

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WYO	Wyoming County Housing\Redevelopment	N A	9	0	802,295	802,295	0	0	100
YOR	Abbottstown Paradise Joint Sewer Authority	N A	3	0	167,675	167,675	0	0	100
YOR	Carroll Township	N A	5	0	492,799	492,799	0	0	100
YOR	Carroll Township	P C	12	0	5,118,812	4,705,194	413,618	38	92
YOR	Chanceford Township	N A	5	0	261,163	261,163	0	0	100
YOR	Codorus Township	N C	4	3	467,213	447,147	20,066	11	96
YOR	Dallastown Borough	N C	8	0	1,103,290	916,907	186,383	45	83
YOR	Dillsburg Area Authority	N A	12	0	1,284,274	1,284,274	0	0	100
YOR	Dillsburg Borough	N C	3	0	201,435	188,716	12,719	10	94
YOR	Dover Borough	N A	3	0	121,063	121,063	0	0	100
YOR	Dover Township	N A	37	0	2,648,253	2,648,253	0	0	100
YOR	East Hopewell Township	N C	3	0	602,740	537,469	65,271	49	89
YOR	East Manchester Township	N C	8	1	1,728,318	1,757,566	-29,248	-8	102
YOR	Fairview Township	N C	18	3	8,050,889	8,409,232	-358,343	-34	104
YOR	Fairview Township	P C	16	1	9,976,885	9,999,021	-22,136	-2	100
YOR	Fawn Township	N A	3	0	192,848	192,848	0	0	100
YOR	Franklin Township	N C	4	0	265,683	217,830	47,853	25	82
YOR	Franklintown Borough	N A	1	0	61,966	61,966	0	0	100
YOR	Glen Rock Borough	N A	2	0	131,335	131,335	0	0	100
YOR	Hanover Borough	F C	17	3	7,541,626	6,255,158	1,286,468	106	83
YOR	Hanover Borough	N C	103	19	31,584,718	30,313,438	1,271,280	23	96
YOR	Hanover Borough	P C	23	7	13,760,828	11,817,070	1,943,758	98	86
YOR	Hellam Township	N A	8	0	292,889	292,889	0	0	100
YOR	Hellam Township	P C	8	1	3,337,393	3,239,625	97,768	15	97
YOR	Hopewell Township	N C	6	0	996,450	990,487	5,963	2	99
YOR	Jackson Township	N C	10	1	1,158,246	1,075,477	82,769	15	93
YOR	Jackson Township	P C	0	0	1,200,618	1,012,867	187,751	*	84
YOR	Lower Chanceford Township	N C	3	1	453,654	283,616	170,038	96	63
YOR	Lower Windsor Township	N A	10	0	609,410	609,410	0	0	100
YOR	Lower Windsor Township	P C	8	0	4,253,656	4,129,975	123,681	17	97
YOR	Manchester Township	F1 C	17	0	5,665,803	5,463,579	202,224	16	96
YOR	Manchester Township	F2 A	1	0	6,013	6,013	0	0	100
YOR	Manchester Township	N1 C	15	3	5,884,365	5,673,238	211,127	23	96
YOR	Manchester Township	N2 A	7	0	9,126	9,126	0	0	100
YOR	Manheim Township	N C	3	0	699,114	709,015	-9,901	-6	101
YOR	New Freedom Borough	N C	15	2	3,725,405	3,792,958	-67,553	-7	102
YOR	Newberry Township	N C	14	2	2,124,662	1,877,417	247,245	34	88
YOR	Newberry Township	P C	16	1	8,731,354	7,185,863	1,545,491	103	82
YOR	North Codorus Township	N C	7	0	1,356,116	1,122,151	233,965	64	83
YOR	North Hopewell Township	N A	3	0	188,504	188,504	0	0	100
YOR	North Hopewell Township	P C	1	0	268,068	189,337	78,731	137	71
YOR	Northeastern Regional Police Department	N C	1	0	268,372	281,822	-13,450	-28	105
YOR	Northeastern Regional Police Department	P C	13	1	7,411,855	8,030,827	-618,972	-53	108
YOR	Northern York County Regional Police	N C	4	0	1,193,255	1,051,475	141,780	69	88
YOR	Northern York County Regional Police	P C	49	7	29,666,803	22,099,620	7,567,183	165	74

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	Paradise Township	N A	4	0	114,347	114,347	0	0	100
YOR	Peach Bottom Township	N A	3	0	370,490	370,490	0	0	100
YOR	Penn Township	F C	15	0	2,300,183	2,020,167	280,016	29	88
YOR	Penn Township	N A	34	0	3,243,269	3,243,269	0	0	100
YOR	Penn Township	P C	23	1	13,315,903	11,649,272	1,666,631	84	87
YOR	Red Lion Borough	N1 C	6	1	961,650	914,777	46,873	14	95
YOR	Red Lion Borough	N2 A	6	0	40,306	40,306	0	0	100
YOR	Red Lion Borough	P C	0	0	2,129,476	2,384,909	-255,433	*	112
YOR	Red Lion Municipal Authority	N1 C	14	1	1,671,948	1,537,784	134,164	17	92
YOR	Red Lion Municipal Authority	N2 A	4	0	27,977	27,977	0	0	100
YOR	Shrewsbury Borough	N C	8	0	931,283	912,686	18,597	4	98
YOR	Shrewsbury Township	N C	9	0	803,705	817,356	-13,651	-3	102
YOR	Southern Police Department	N C	0	0	93,324	96,415	-3,091	*	103
YOR	Southern Police Department	P C	13	1	5,988,135	6,274,623	-286,488	-26	105
YOR	Southwestern Regional Police Department	N A	1	0	123,488	123,488	0	0	100
YOR	Southwestern Regional Police Department	P C	14	0	4,217,989	4,275,386	-57,397	-5	101
YOR	Spring Garden Township	N A	23	0	2,770,282	2,770,282	0	0	100
YOR	Spring Garden Township	P C	18	1	9,026,882	6,660,530	2,366,352	145	74
YOR	Spring Grove Borough	N C	5	0	791,433	728,372	63,061	23	92
YOR	Springettsbury Township	N A	55	0	9,187,104	9,187,104	0	0	100
YOR	Springettsbury Township	P C	32	2	21,005,902	17,425,555	3,580,347	117	83
YOR	Springfield Township	N C	5	0	1,153,401	1,479,126	-325,725	-126	128
YOR	Stewartstown Borough	N A	5	0	1,094,216	1,094,216	0	0	100
YOR	Warrington Township	N A	6	0	343,001	343,001	0	0	100
YOR	Washington Township	N A	5	0	323,599	323,599	0	0	100
YOR	West Manchester Township	N1 C	22	1	4,314,856	3,537,800	777,056	71	82
YOR	West Manchester Township	N2 A	3	0	14,965	14,965	0	0	100
YOR	West Manchester Township	P C	27	2	13,499,786	10,053,030	3,446,756	128	74
YOR	West Manheim Township	N C	14	1	2,753,907	2,023,234	730,673	110	73
YOR	West Manheim Township	P C	6	0	4,845,818	3,604,273	1,241,545	249	74
YOR	West York Borough	F C	4	0	349,443	338,877	10,566	4	97
YOR	West York Borough	N C	6	0	352,744	579,439	-226,695	-63	164
YOR	West York Borough	P C	11	5	4,268,015	2,630,177	1,637,838	154	62
YOR	Windsor Borough	N A	2	0	173,767	173,767	0	0	100
YOR	Windsor Township	N C	16	1	3,304,550	3,385,159	-80,609	-10	102
YOR	Windsor Township	P C	0	3	1,145,740	1,378,525	-232,785	*	120
YOR	Wrightsville Borough	P C	0	0	0	404,238	-404,238	*	*
YOR	Yoe Borough	N A	1	0	27,546	27,546	0	0	100
YOR	York Area Regional Police	N C	5	0	1,639,868	1,563,291	76,577	32	95
YOR	York Area Regional Police	P C	43	3	28,645,661	24,592,698	4,052,963	104	86
YOR	York Area United Fire And Rescue	F1 A	20	0	1,446,046	1,446,046	0	0	100
YOR	York Area United Fire And Rescue	F2 C	9	1	5,903,295	5,166,537	736,758	107	88
YOR	York Area United Fire And Rescue	F3 A	7	0	476,244	476,244	0	0	100
YOR	York City	F C	51	26	61,596,461	28,960,657	32,635,804	903	47
YOR	York City	N C	171	23	36,521,081	27,089,171	9,431,910	117	74

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 City	P C	93	40	93,880,652	55,985,450	37,895,202	572	60
YOR	York City Housing Authority	N A	53	0	5,529,820	5,529,820	0	0	100
YOR	York County Planning Commission	N C	39	1	10,573,589	10,444,136	129,453	6	99
YOR	York County Solid Waste And Refuse Auth	N A	24	0	3,692,657	3,692,657	0	0	100
YOR	York Township	N C	45	0	10,815,302	9,526,609	1,288,693	53	88
YOR	York Township	N C	45	0	10,815,302	9,526,609	1,288,693	53	88

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	494	82,388,448	82,975,424	-586,976	101
ALLEGHENY	N1 C	7,200	1,618,336	940,655	677,681	58
ALLEGHENY	N2 C	216	54,329,760	53,265,471	1,064,289	98
ALLEGHENY	N3 C	159	24,496,376	16,408,505	8,087,871	67
ALLEGHENY	N4 C	28	3,409,386	3,520,220	-110,834	103
ARMSTRONG	N C	298	77,818,040	68,256,527	9,561,513	88
BEAVER	N1 C	741	295,119,348	301,871,775	-6,752,427	102
BEAVER	N2 C	0	0	6,085,010	0	100
BEAVER	N3 C	0	0	8,884,805	0	100
BEDFORD	N C	194	25,166,389	14,026,130	11,140,259	56
BERKS	N C	2,017	456,027,709	464,928,377	-8,900,668	102
BLAIR	N C	430	96,896,823	32,236,810	64,660,013	33
BRADFORD	N C	498	65,905,986	56,945,486	8,960,500	86
BUCKS	N C	2,437	808,165,741	773,992,350	34,173,391	96
BUTLER	N C	574	226,736,763	204,517,640	22,219,123	90
CAMBRIA	N C	650	233,516,790	202,503,918	31,012,872	87
CAMERON	N C	48	4,033,723	3,875,666	158,057	96
CARBON	N C	295	78,210,955	76,827,213	1,383,742	98
CENTRE	N C	520	119,505,503	106,250,767	13,254,736	89
CHESTER	N C	2,277	477,651,600	416,737,272	60,914,328	87
CLARION	N C	181	27,077,704	25,470,930	1,606,774	94
CLEARFIELD	N C	254	37,350,290	34,251,042	3,099,248	92
CLINTON	N C	246	49,891,103	46,075,055	3,816,048	92
COLUMBIA	N C	252	24,974,854	24,974,584	0	100
CRAWFORD	N C	559	91,903,816	80,430,524	11,473,292	88
CUMBERLAND	N C	1,124	214,615,593	208,549,105	6,066,488	97
DAUPHIN	N C	1,447	363,274,343	325,743,121	37,531,222	90
DELAWARE	N C	2,864	512,183,482	519,661,389	-7,477,907	101
ELK	N C	135	22,873,967	21,186,307	1,687,660	93
ERIE	N C	1,202	270,054,969	260,279,239	9,775,730	96
FAYETTE	N C	559	84,653,008	74,407,330	10,245,678	88
FOREST	N C	42	8,839,709	8,638,484	201,225	98
FRANKLIN	N C	619	132,972,079	127,260,164	5,711,915	96
FULTON	N C	64	12,499,418	10,705,796	1,793,622	86
GREENE	N C	295	28,237,359	27,125,062	1,112,297	96
HUNTINGDON	N C	162	20,067,781	17,196,474	2,871,307	86
INDIANA	N C	446	48,091,005	49,813,295	-1,722,290	104
JEFFERSON	N C	167	28,871,801	29,441,182	-569,381	102
JUNIATA	N C	86	12,460,487	10,616,308	1,844,179	85
LACKAWANNA	N C	1,087	239,143,231	175,102,347	64,040,884	73
LANCASTER	N C	1,755	308,081,325	281,656,365	26,424,960	91
LAWRENCE	N C	400	76,750,810	75,169,941	1,580,869	98
LEBANON	N C	607	144,314,319	124,353,269	19,961,050	86
LEHIGH	N C	1,913	581,625,042	511,038,498	70,586,544	88
LUZERNE	N C	1,466	337,778,395	245,931,510	91,846,885	73

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY ¹ (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED RATIO ² (%)
LYCOMING	N C	514	119,918,444	115,145,500	4,772,944	96
MCKEAN	N C	227	38,709,354	31,917,168	6,792,186	82
MERCER	N C	407	75,725,827	85,683,154	-9,957,327	113
MIFFLIN	N C	205	28,647,770	27,853,711	794,059	97
MONROE	N C	635	107,379,149	92,719,919	14,659,230	86
MONTGOMERY	N C	2,533	630,300,738	566,984,666	63,316,072	90
MONTOUR	N C	67	13,063,560	12,341,427	722,133	94
NORTHAMPTON	N C	1,891	433,334,432	388,782,813	44,551,619	90
NORTHUMBERLAND	N C	446	91,994,124	86,361,594	5,632,530	94
PERRY	N C	158	30,603,803	28,143,041	2,460,762	92
PIKE	N C	339	36,042,371	36,091,674	-49,303	100
POTTER	N C	141	18,448,652	16,832,775	1,615,877	91
SCHUYLKILL	N C	587	143,910,807	136,945,909	6,964,898	95
SNYDER	N C	166	0	29,796,632	0	100
SOMERSET	N C	386	62,063,511	53,895,232	8,168,279	87
SULLIVAN	N C	46	7,347,415	5,154,811	2,192,604	70
SUSQUEHANNA	N C	197	26,184,569	27,741,889	-1,557,320	106
TIOGA	N C	230	65,291,718	57,709,490	7,582,228	88
UNION	N C	151	26,959,564	26,207,892	751,672	97
VENANGO	N C	355	0	51,774,978	0	100
WARREN	N C	205	35,478,975	36,018,567	-539,592	102
WASHINGTON	N C	747	176,731,674	162,550,901	14,180,773	92
WAYNE	N C	451	55,032,875	54,994,971	37,904	100
WESTMORELAND	N C	1,859	525,225,687	456,139,030	69,086,657	87
WYOMING	N C	174	24,938,323	19,265,244	5,673,079	77
YORK	N C	2,405	436,401,318	378,565,281	57,836,037	87

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

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

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

	Municipal Pension Plans	County Pension Plans	Total
Active Members	74,718	52,530	127,248
Actuarial Accrued Liabilities	\$27,539,371,062	\$10,115,053,157	\$37,654,424,219
Assets	\$19,033,528,332	\$9,198,781,980	\$28,232,310,312
Unfunded Actuarial Accrued Liabilities	\$8,718,640,069	\$963,799,417	\$9,682,439,486
Assets Exceeding Actuarial Accrued Liabilities	\$212,797,339	\$47,528,240	\$260,325,579

General Summary Data of Municipal Pension Plans by Type of Municipality

Class of Municipality	Active Members	Payroll	# of Annuitants, Except for Those in a DROP ¹	\$ Amount for Annuitants, Except for Those in a DROP ¹	# of Parti- cipants in a DROP ¹	\$ Amount Put into DROP Accounts Annually
Philadelphia	28,596	\$1,842,554,883	22,241	\$600,911,130	2,069	\$80,793,516
Cities	11,236	701,736,417	9,164	249,882,302	135	5,885,670
Boroughs	8,700	557,994,962	4,325	97,140,681	68	3,885,900
First Class Townships	5,671	446,497,880	3,005	95,115,301	91	5,406,552
Second Class Townships	10,106	674,286,756	3,522	83,095,142	127	7,172,067
Authorities	9,674	558,354,179	2,705	48,865,550	17	691,917
COG/Regional Police	735	56,075,180	266	9,008,846	28	1,537,692
Totals	74,718	\$4,837,500,257	45,228	\$1,184,018,952	2,535	\$105,373,314

¹ DROP - Deferred Retirement Option Plan

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2018**

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	Duquesne City	F	49,682	65	278	-1	86	
ALL	Duquesne City	P1	97,396	100	158	-1	78	
ALL	Millvale Borough	N	77,751	100	147	23	86	
ALL	Verona Borough	P	39,210	100	111	26	77	
BEA	Midland Borough	N1	44,317	100	241	-1	71	YES
BER	Antietam Valley Municipal Authority	N	58,133	82	104	33	76	YES
BER	Lower Heidelberg Township	P	95,172	45	44	10	78	YES
BRA	Albany Township	N	19,183	42	57	22	74	
CHE	Coatesville City	F	110,802	70	135	30	91	YES
CHE	West Sadsbury Township	N	7,106	49	49	9	73	YES
CUM	Newville Borough	P	155,236	60	903	137	99	
DEL	Chester City	P	20,579,430	90	245	266	34	
DEL	Chester City	N	638,153	100	66	12	33	
DEL	Darby Borough	P	1,756,171	95	241	120	80	
DEL	Eddystone Borough	P	538,889	80	168	61	73	
FAY	Perryopolis Borough	P	9,558	34	30	12	71	YES
LAC	Lackawanna County Transit System Authority	N1	85,980	35	18	2	59	YES
LUZ	Newport Township	N	5,432	46	42	5	59	YES
LUZ	Pittston City	P	467,705	69	363	86	98	
LUZ	Pittston Township	P	23,872	36	60	18	63	YES
MIF	Oliver Township	N	11,811	64	147	12	92	
SCH	Norwegian Township	P	140,195	88	3887	-1	89	
SOM	Windber Area Authority	N1	93,180	70	121	18	80	
WES	Monessen City	P	182,149	56	46	28	71	
WES	Westmoreland County Municipal Authority	N3	150,188	64	2466	-1	96	YES
YOR	North Hopewell Township	P	15,306	32	60	27	71	YES
<u>NON-CRITICAL FUNDING DEFICIENCIES</u>								
ALL	Cheswick Borough	N	453	1	3	1	101	
ALL	Cheswick Borough	P	2,650	19	-1	-1	112	
ALL	Duquesne City	P2	36,280	25	18	5	81	
ALL	Harrison Township	N	635	18	1	0	102	
ALL	Millvale Borough	P	26,625	100	57	7	123	
ALL	Munhall Borough	N1	3,067	1	2	0	95	
ALL	Fox Chapel Authority	N2	322	3	1	0	100	
BEA	Ambridge Borough Water Authority	N	6,208	25	8	1	120	
BEA	Conway Borough	P	95,541	100	90	34	82	
BEA	Midland Borough	P	93,429	100	93	44	80	
BEA	Shippingport Borough	P	8,078	58	77	12	96	
BED	Everett Borough	P	32,660	48	100	21	113	
BED	Saxton Borough	N	5,503	79	47	4	105	
BER	Berks Area Regional Transportation Authority	N3	5,577	49	-1	-1	106	
BER	Laureldale Borough	N	19,986	24	24	6	73	
BER	Laureldale Borough	P	24,700	42	38	7	116	
BER	Mohnton Borough	P	16,873	28	27	6	73	
BUC	Dublin Borough	P	767	3	8	1	99	
BUC	Warrington Township	N1	87,779	100	36	4	87	

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2018**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
BUC	Warrington Township	P	805,895	100	67	23	82	
BUT	Butler Township	N	194,772	39	27	14	75	
BUT	Butler Township	P	102,192	100	30	6	111	
CMB	Southmont Borough	N	2,081	10	15	1	105	
CEN	Patton Township	P	10,949	6	5	1	95	
CHE	Coatesville City	N	23,530	16	15	3	82	
CHE	Coatesville City	P	592,932	69	51	25	81	
CHE	West Grove Borough	P	42,312	100	-1	-1	124	
CHE	West Sadsbury Township	P	1,647	4	3	1	94	
CHE	Southern Chester County Regional Police	P	1,558	2	1	0	88	
COL	Benton Township	N	13,757	100	62	18	90	
COL	Montour Township	P	13,462	76	40	6	129	
CUM	Newville Borough	N	38,411	68	166	11	100	
DAU	Cumberland Dauphin Harrisburg Transit Auth	N1	83,990	8	7	1	81	
DEL	Ridley Park Borough	N	1,154	-1	2	0	111	
ERI	Erie Metropolitan Transit Authority	N2	20,531	25	19	6	76	
FAY	Connellsville City	N	1,187	-1	2	0	110	
FAY	Springhill Township	N	42,187	100	82	32	89	
FRA	Waynesboro Borough	N	75,820	100	63	4	103	
FRA	Waynesboro Borough	P	135,017	100	61	12	94	
LAC	Dunmore Borough	P	400,040	71	64	25	84	
LEH	Allentown Parking Authority	N3	4,313	100	33	1	98	
LUZ	Nanticoke City	N	42,452	45	43	7	87	
LUZ	Wyoming Borough	P	5,699	30	25	3	95	
MIF	Lewistown Borough	N	32,386	35	16	2	96	
MNR	East Stroudsburg Borough	N1	233,816	50	97	26	96	
MTG	Cheltenham Township	N1	157,500	27	33	6	90	
MTG	Cheltenham Township	N2	232,000	23	21	5	87	
MTG	Cheltenham Township	P	346,000	16	13	5	80	
SCH	Cressona Borough	N	12,048	48	110	10	101	
NMB	Northumberland Borough	N	3,044	9	5	1	93	
NMB	Watsonstown Borough	P	17,243	20	21	5	94	
PER	Newport Borough Water Authority	N	1,835	23	19	1	128	
PIK	Eastern Pike Regional Police Department	P	398	1	0	0	94	
SCH	Cressona Borough	N	8,853	104	67	10	89	
SCH	Shenandoah Borough	P	22,534	10	15	9	77	
SUS	Susquehanna Depot Borough	P	14,466	49	-1	-1	223	
UNI	White Deer Township	N1	5,267	100	-1	-1	-1	
VEN	Rouseville Borough	N	4,272	43	64	5	100	
WAR	Conewango Township	N	3,777	14	18	3	98	
WAR	Sheffield Township Municipal Authority	N	4,370	60	25	3	110	
WAS	Canonsburg Borough	P	4,580	2	2	0	97	
WES	Irwin Borough	P	10,000	13	12	4	75	
WES	Latrobe City	N	1,068	-1	1	0	116	
WES	New Kensington City	F	60,935	100	-1	-1	129	

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2018**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
WES	New Kensington City	P	68,857	14	11	4	89	
WES	South Huntingdon Township	N	392	1	0	0	93	
YOR	Wrightsville Borough	P	32,509	100	-1	-1	-1	
YOR	Northeastern Regional Police Department	P	1,788	1	1	0	108	

* 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 2018

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID * (\$)
ARM	Parks Township	N	1,560	1,370	190
ARM	West Franklin Township	N	18,000	13,500	4,500
BEA	Baden Borough Municipal Authority	N	8,320	8,040	280
BEA	Bridgewater Borough	N	3,450	2,340	1,110
BED	Snake Spring Township	N	5,104	3,537	1,567
BER	Union Township	N	17,964	10,412	7,552
BLA	Duncansville Borough	N	14,000	10,700	3,300
BUC	Quakertown Borough	N2	94,640	70,920	23,720
BUT	Jackson Township	N	24,500	17,550	6,950
CAR	Jim Thorpe Borough	N	98,085	88,038	10,047
CHE	East Nottingham Township	N	14,000	12,000	2,000
CHE	London Grove Township	N2	1,050	844	206
CHE	West Fallowfield Township	P	16,580	16,200	380
CLA	Washington Township	N	12,000	9,900	2,100
CLE	Bigler Township	N	7,500	5,000	2,500
CLE	Girard Township	N	8,320	7,846	474
CMB	Portage Township	N	9,750	6,700	3,050
CRA	Linesville Borough	N	1,500	1,060	440
CRA	Linesville Pine Joint Authority	N	4,000	1,795	2,205
ERI	Elk Creek Township	N	4,875	2,430	2,445
ERI	Summit Township	N	192,000	180,576	11,424
ERI	Wayne Township	N	8,000	7,496	504
FOR	Jenks Township	N	6,835	-365	7,200
GRE	Cumberland Township	N	59,400	57,200	2,200
GRE	Jackson Township	N	15,375	10,390	4,985
GRE	Monongahela Township	N	14,400	12,990	1,410
LAC	Greenfield Township	N	6,750	4,580	2,170
LAN	West Cocalico Township	N	33,280	33,237	43
LAW	Pulaski Township	N	7,507	5,294	2,213
LAW	Shenango Township	N2	4,800	3,300	1,500
LEH	Lehigh-Northampton Airport Authority	N3	44,625	44,565	60
MCK	Eldred Borough	N	29,400	3,460	25,940
MNR	Hamilton Township	N	12,500	3,465	9,035
MNR	Smithfield Township	N	27,323	22,857	4,466
MTR	Valley Township	N	4,299	3,438	861
NHP	Moore Township	N	57,138	51,546	5,592
NMB	Milton Borough	N2	38,000	27,040	10,960
SOM	Brothersvalley Township	N	47,580	40,980	6,600
SUS	Auburn Township	N	16,000	12,000	4,000
WAS	Bentleyville Borough	P2	7,577	4,724	2,853
WAS	Canton Township	N	61,649	45,921	15,728
WAS	Deemston Borough	N	3,497	174	3,323
WAY	Honesdale Borough	N	18,000	16,500	1,500
WES	Mt Pleasant Borough	N	57,408	47,951	9,457
WES	Trafford Borough	N	27,000	7,740	19,260

TABLE V

**Listing of Defined Contribution Municipal Pension Plans
Reporting a Possible Funding Deficiency in 2018**

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID * (\$)
YOR	Franklintown Borough	N	750	620	130
YOR	Manchester Township	N2	2,800	1,020	1,780
YOR	Yoe Borough	N	527	374	153

* 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 December 17, 2020**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ADA	York Springs Borough	N	C
ALL	Elizabeth Township Sanitary Authority	N	C
ALL	South Fayette Township	N	C
ALL	West View Water Authority	N1	C
ALL	West View Water Authority	N2	C
BLA	Altoona Logan Township Mobile Medical	N	A
BRA	Endless Mountains Transit Authority	N	A
CLE	Brady Township	N	A
CUM	Hopewell Township	N	A
FAY	Point Marion Borough	N	A
FAY	Point Marion Borough	P	A
HUN	Henderson Township	N	A
LAN	Lancaster City Housing	N	A
LUZ	Black Creek Township	N	A
LYC	Duboistown Borough	P	C
MER	Shenango Township	N	C
MER	Shenango Township	P	C
MNR	Pocono Mountains Municipal Authority	N	A
PIK	Matamoras Municipal Authority	N	C
SCH	Mahanoy Township	N	A
SCH	Mechanicsville Borough	P	A
SUS	Jackson Township	N	A
VEN	Emlenton Borough	P	A
VEN	Emlenton Area Municipal	N	A
WAS	Centerville Borough Sanitary Authority	N	C
WAS	Donegal Township	N2	A
WAS	Midway Sewerage Authority	N	A
WAS	Union Township	N1	A
WAS	Union Township	N2	A
WAS	Washington Area Cog	N	C
YOR	Heidelberg Township	P	C

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	2009	40,454	2,069,466,543	543,509,246	26.26	13,435
All Cities	2011	37,987	1,998,436,264	633,452,702	31.70	16,676
All Cities	2013	37,664	2,067,467,753	625,520,781	30.26	16,608
All Cities	2015	38,487	2,245,607,778	707,247,456	31.49	18,376
All Cities	2017	39,290	2,433,004,082	810,682,451	33.32	20,633
All Cities	2019	39,340	2,519,927,911	870,948,840	34.56	22,139
Philadelphia	2009	28,632	1,463,259,000	438,522,000	29.97	15,316
Philadelphia	2011	26,671	1,371,274,000	511,004,000	37.26	19,160
Philadelphia	2013	26,788	1,429,724,000	491,989,000	34.41	18,366
Philadelphia	2015	27,951	1,597,849,000	556,030,000	34.80	19,893
Philadelphia	2017	28,615	1,744,729,000	629,620,000	36.09	22,003
Philadelphia	2019	28,596	1,842,554,883	668,280,609	36.27	23,370
Cities w/o Phila.	2009	11,822	606,207,543	104,987,246	17.32	8,881
Cities w/o Phila.	2011	11,316	627,162,264	122,448,702	19.52	10,821
Cities w/o Phila.	2013	10,876	637,743,753	133,531,781	20.94	12,278
Cities w/o Phila.	2015	10,536	647,758,778	151,217,456	23.34	14,352
Cities w/o Phila.	2017	10,675	688,275,082	181,062,451	26.31	16,961
Cities w/o Phila.	2019	10,744	677,373,028	202,668,231	29.92	18,863
Boroughs	2009	7,764	399,528,584	44,974,920	11.26	5,793
Boroughs	2011	7,579	416,337,989	53,435,403	12.83	7,050
Boroughs	2013	7,296	419,960,334	68,616,283	16.34	9,405
Boroughs	2015	7,080	429,980,457	75,623,842	17.59	10,681
Boroughs	2017	7,009	448,154,445	79,581,914	17.76	11,354
Boroughs	2019	7,004	475,091,351	82,929,722	17.46	11,840
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	13.40	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 1 st Class	2017	4,932	382,799,475	78,554,074	20.52	15,927
Twps 1 st Class	2019	4,894	402,570,859	81,889,835	20.34	16,733
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	18.00	11,982
Twps 2 nd Class	2017	6,753	474,327,222	87,550,668	18.46	12,965
Twps 2 nd Class	2019	6,714	501,035,981	95,710,045	19.10	14,255
Regional Police	2009	532	35,016,412	4,208,939	12.02	7,912
Regional Police	2011	548	38,308,410	5,078,108	13.26	9,267
Regional Police	2013	523	38,522,298	7,620,976	19.78	14,572
Regional Police	2015	562	43,392,780	8,148,083	18.78	14,498
Regional Police	2017	579	46,120,522	8,995,407	19.50	15,536
Regional Police	2019	586	48,678,583	10,296,986	21.15	17,572
Authorities	2009	5,977	293,657,070	31,533,469	10.74	5,276
Authorities	2011	5,223	270,953,462	25,972,499	9.59	4,973
Authorities	2013	5,209	282,702,082	32,287,384	11.42	6,198
Authorities	2015	5,363	305,014,032	37,061,834	12.15	6,911
Authorities	2017	5,504	333,384,428	42,080,639	12.62	7,645
Authorities	2019	5,403	342,917,810	44,196,248	12.89	8,180