

February 2025

STATUS REPORT

ON LOCAL GOVERNMENT PENSION PLANS IN PENNSYLVANIA

A Summary of

2022 Municipal Pension Plan Data

Based on the January 1, 2023, Actuarial Valuation Reports
Submitted Pursuant to Act 205 of 1984

&

2021 County Pension Plan Data

Based on the January 1, 2022, Actuarial Valuation Reports
Submitted Pursuant to Act 293 of 1972

Municipal Pension Reporting Program
(Formerly PERC)
Commonwealth of Pennsylvania



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

February 2025

Members of the Pennsylvania General Assembly and Governor Shapiro:

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.

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 moderately 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

TABLE OF CONTENTS

Introduction	iii
Preface	1
Part I Executive Summary	2
Part II General Characteristics	3
Number of Plans	3
Nature of Plans	5
Size of Plans	7
Part III The Recovery Program	9
Distress Score	9
Part IV Data Tabulations	14

PREFACE

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

The data presented in the report was extracted from the individual pension plan reports containing actuarial, financial and demographic information. The municipal pension plan reports submitted under Act 205 requirements covered the 2022 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2021 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, forty-seven municipalities and authorities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2023 valuation year. Consequently, data for fifty-eight 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 fifth 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.

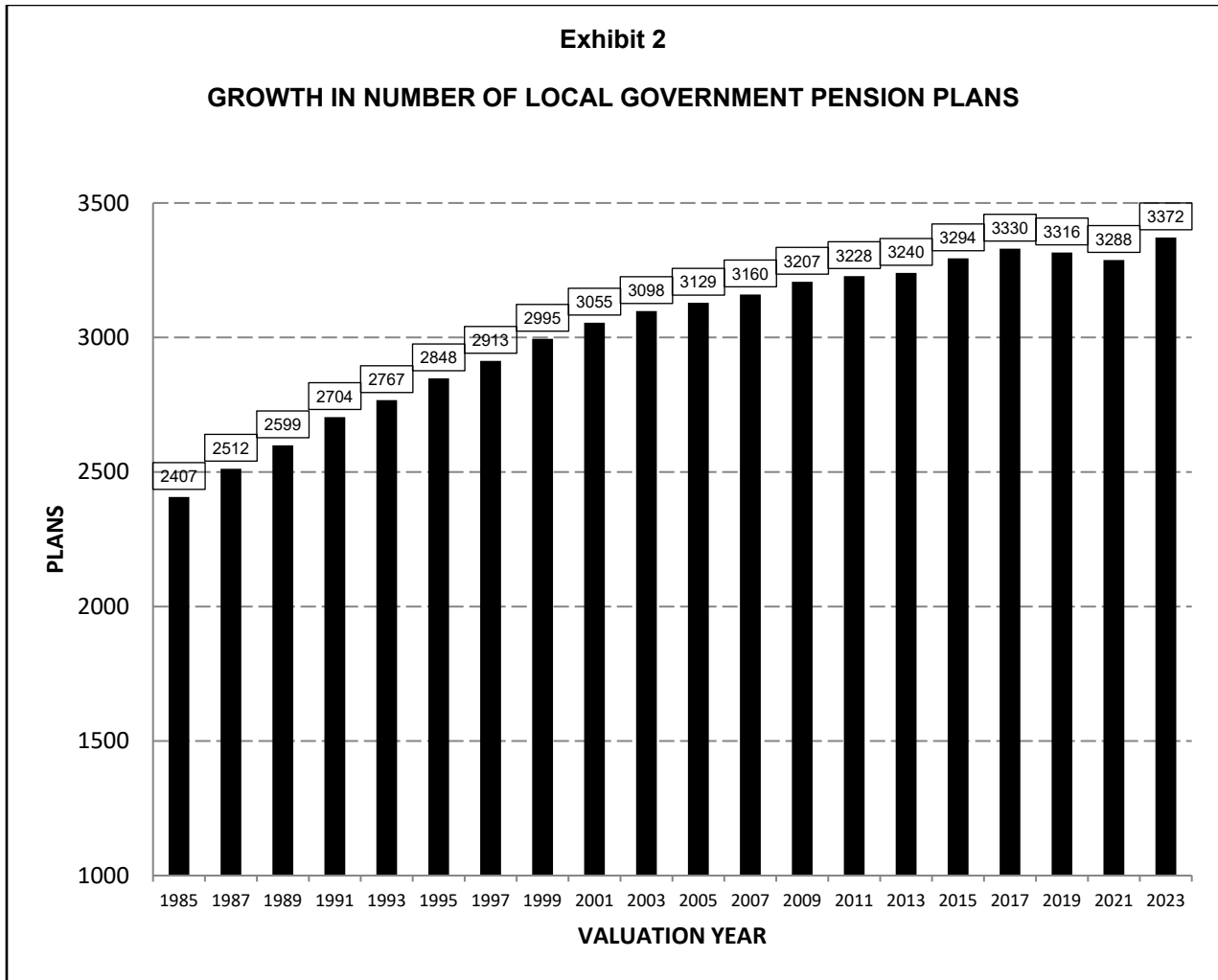
Exhibit 1 shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 2023.

Exhibit 1

NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	Total
County	0	0	71	71
City	59	46	67	172
Borough	457	23	642	1,122
Township (1 st Class)	88	6	129	223
Township (2 nd Class)	300	13	942	1,255
Authority	0	0	467	467
Council of Gov't/Regional	36	3	23	62
Total	940	91	2,341	3,372

Reporting requirements for local government pension plans were initiated in 1974. **Exhibit 2** shows the growth in the number of plans over the past forty years. 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 2021 to 2023, the net number of pension plans reported has increased by 84. Note that this is the first increase in reported plans since electronic filing was instituted for the 2019 filing period. A larger than normal number of municipalities (including authorities) were delinquent in their filing(s) at the time of publication for the 2020 and 2022 status reports. Of the new pension plans reported for 2023, only two (2) have 10 or more members.

NATURE OF PLANS

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

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

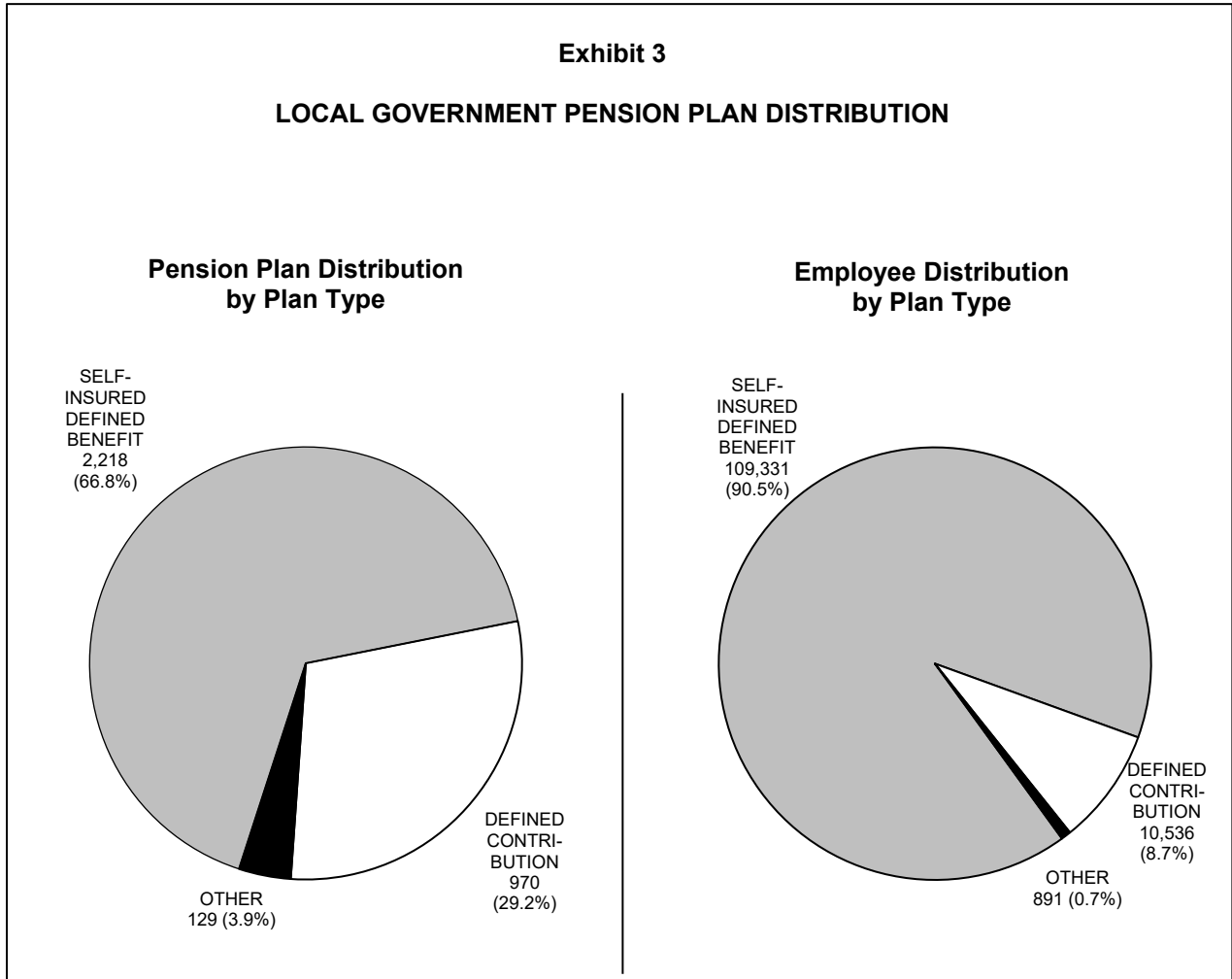
In **defined benefit** pension plans, the pension benefit (to be payable at retirement) is fixed in some manner and a resultant actuarial liability is established and funded. In other words, both the formula used to calculate the benefit amount and the amount of the future benefit are known in advance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

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

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

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

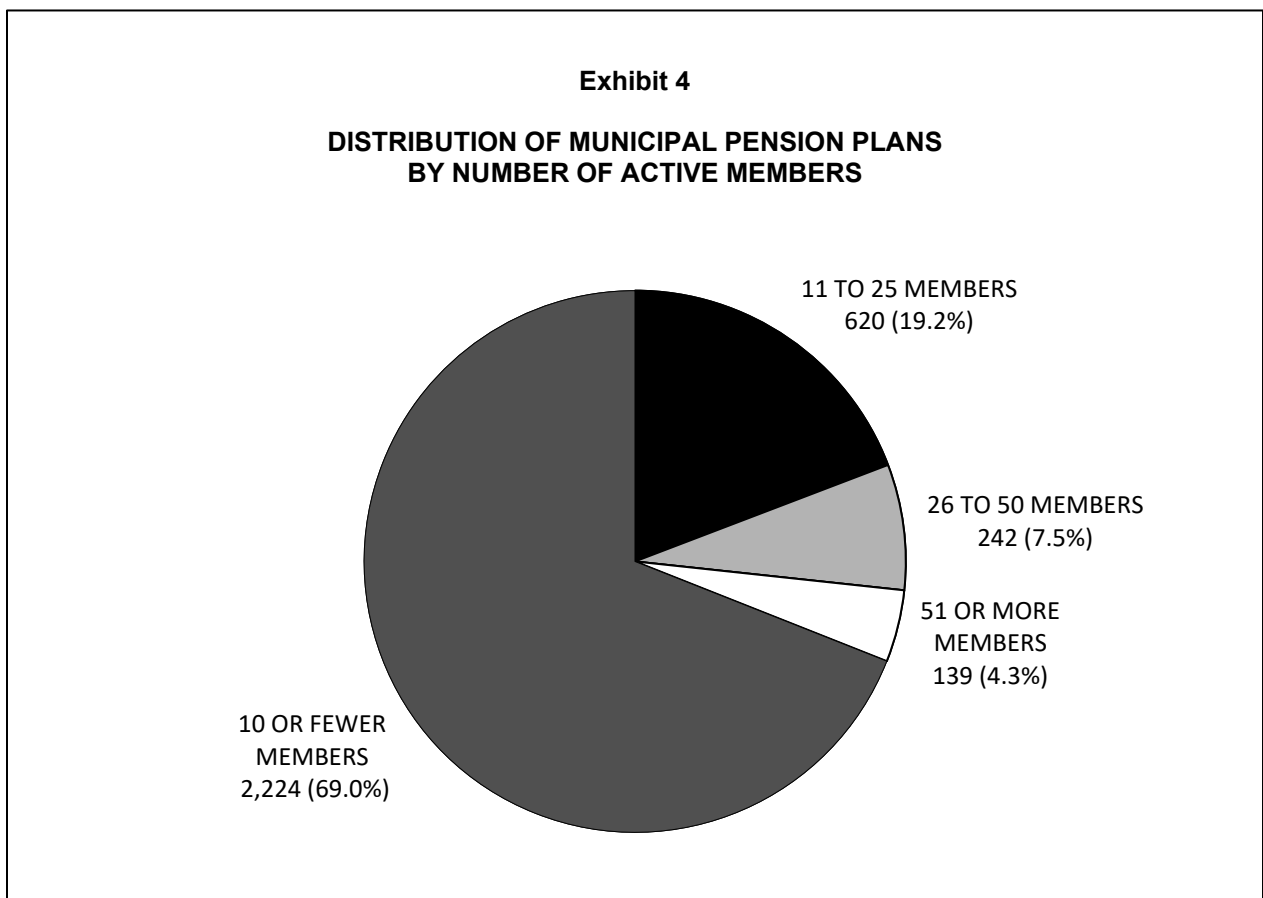
Exhibit 3 shows that the majority (approximately 67 percent) of local government pension plans were self-insured, defined benefit pension plans. An overwhelming majority (approximately 91 percent) of local government employees were members of self-insured, defined benefit pension plans. The graph also 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 26,646 active members (with 19,300 active members in the nonuniformed pension plan), membership in the municipal pension plans in Pennsylvania ranges in size from one (1) to over 1,800 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 (3,170) 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 27 active members to one plan with more than 6,600 active members. Most counties maintain one pension plan, although Allegheny County and Beaver County both have more than one.

Exhibit 5

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

Number of Members	Number of Plans	Average Active Members
100 or fewer	9	43
101 – 200	13	167
201 – 300	10	237
301 – 400	5	359
401 – 500	7	441
501 or more	27	1,445

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 there can be significant variance when 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	71,936	\$30,396,140,134	\$23,786,160,912	\$6,986,997,955 ¹
County Government Retirement Systems	48,822	\$14,211,236,076	\$12,389,979,055	\$1,821,257,021 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 <https://www.paauditor.gov/news-and-resources/municipal-pension-plans/>.

Exhibit 8

DISTRESS SCORE BY DISTRESS LEVEL

Level	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2024	2022	2020	2024	2022	2020	2024	2022	2020	2024	2022	2020
0 (Not Distressed)	1069	1123	909	75.1%	78.0%	63.1%	23,551	23,222	16,195	35.2%	34.5%	23.4%
1 (Minimal)	310	272	462	21.8%	18.9%	32.1%	15,051	11,653	17,539	22.5%	17.3%	25.3%
2 (Moderate)	39	40	64	2.7%	2.8%	4.4%	28,019	32,161	35,264	41.9%	47.8%	50.9%
3 (Severe)	5	4	6	0.4%	0.3%	0.4%	219	203	264	0.3%	0.3%	0.4%
	1,423	1,439	1,441				66,840	67,239	69,262			

Exhibit 9

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2024	2022	2020	2024	2022	2020	2024	2022	2020	2024	2022	2020
Cities	32	28	21	2.2%	1.9%	1.9%	2,923	1,890	1,517	4.4%	2.8%	2.2%
Boroughs	364	387	325	25.6%	26.9%	22.6%	5,931	6,129	4,287	8.9%	9.1%	6.2%
1 st Class Twps.	65	63	44	4.6%	4.4%	3.1%	3,809	3,428	2,454	5.7%	5.1%	3.5%
2 nd Class Twps.	417	425	337	29.3%	29.5%	23.4%	6,910	6,540	4,465	10.3%	9.7%	6.4%
Authorities	163	192	156	11.5%	13.3%	10.8%	3,525	4,781	3,124	5.3%	7.1%	4.5%
Regionals/COGs	28	28	26	2.0%	1.9%	1.8%	453	454	348	0.7%	0.7%	0.5%
	1,069	1,123	909				23,551	23,222	16,195			

As shown in **Exhibit 9**, 1,069 municipalities (75.1%) are not considered distressed, representing 23,551 active members (35.2%).

Exhibit 10

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2024	2022	2020	2024	2022	2020	2024	2022	2020	2024	2022	2020
Cities	18	20	22	1.3%	1.4%	1.5%	6,895	4,390	3,825	10.3%	6.5%	5.5%
Boroughs	103	88	149	7.2%	6.1%	10.3%	2,344	2,095	3,932	3.5%	3.1%	5.7%
1 st Class Twps.	22	25	40	1.5%	1.7%	2.8%	1,777	2,057	2,838	2.7%	3.1%	4.1%
2 nd Class Twps.	106	96	173	7.4%	6.7%	12.0%	1,803	1,880	3,895	2.7%	2.8%	5.6%
Authorities	52	35	67	3.7%	2.4%	4.6%	1,989	1,043	2,790	3.0%	1.6%	4.0%
Regionals/COGs	9	8	11	0.6%	0.6%	0.8%	243	188	259	0.4%	0.3%	0.4%
	310	272	462				15,051	11,653	17,539			

As shown in **Exhibit 10**, 310 municipalities (21.8%) are considered minimally distressed, representing 15,051 active members (22.5%).

Exhibit 11

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2024	2022	2020	2024	2022	2020	2024	2022	2020	2024	2022	2020
Cities	3	6	12	0.2%	0.4%	0.8%	27,430	31,494	34,240	41.0%	46.8%	49.4%
Boroughs	18	17	19	1.3%	1.2%	1.3%	177	146	211	0.3%	0.2%	0.3%
1 st Class Twps.	2	2	6	0.1%	0.1%	0.4%	122	117	333	0.2%	0.2%	0.5%
2 nd Class Twps.	10	10	20	0.7%	0.7%	1.4%	133	120	164	0.2%	0.2%	0.2%
Authorities	6	5	6	0.4%	0.3%	0.4%	157	284	287	0.2%	0.4%	0.4%
Regionals/COGs	0	0	1	0.0%	0.0%	0.1%	0	0	29	0.0%	0.0%	0.0%
	39	40	64				28,019	32,161	35,264			

As shown in **Exhibit 11**, 39 municipalities (2.7%) are considered moderately distressed, representing 28,019 active members (41.9%). 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		
	2024	2022	2020	2024	2022	2020	2024	2022	2020	2024	2022	2020
Cities	2	1	1	0.1%	0.1%	0.1%	215	198	250	0.3%	0.3%	0.4%
Boroughs	2	1	2	0.1%	0.1%	0.1%	2	0	0	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.	0	0	2	0.0%	0.0%	0.1%	0	0	4	0.0%	0.0%	0.0%
Authorities	1	2	1	0.1%	0.1%	0.1%	2	5	10	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%
	5	4	6				219	203	264			

As shown in **Exhibit 12**, 5 municipalities (0.4%) and 219 active members (0.3%) 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, 2023 actuarial valuation reports for municipalities, and
- January 1, 2022 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	ARENDSVILLE BORO	N A	3	0	250,966	250,966	0	0	100
ADA	BERWICK TWP	N C	4	0	410,134	448,879	-38,745	-19	109
ADA	BIGLERVILLE BORO	N1 C	3	0	898,139	926,754	-28,615	-13	103
ADA	BIGLERVILLE BORO	N2 A	0	0	115,011	115,011	0	*	100
ADA	BIGLERVILLE BORO	P C	1	0	677,481	650,319	27,162	34	96
ADA	BONNEAUVILLE BORO	N A	5	0	503,210	503,210	0	0	100
ADA	BUTLER TWP	N C	2	0	518,742	554,602	-35,860	-42	107
ADA	CARROLL VALLEY BORO	N C	11	0	3,539,411	2,431,113	1,108,298	138	69
ADA	CARROLL VALLEY BORO	P C	2	0	2,320,578	1,680,891	639,687	272	72
ADA	CONEWAGO TWP	N A	10	0	559,252	559,252	0	0	100
ADA	CONEWAGO TWP	P C	10	1	3,632,158	3,995,997	-363,839	-40	110
ADA	CUMBERLAND TOWNSHIP AUTHORITY	N A	6	0	397,234	397,234	0	0	100
ADA	CUMBERLAND TWP	N C	9	0	1,834,702	1,694,588	140,114	27	92
ADA	CUMBERLAND TWP	P C	10	0	4,390,496	4,497,923	-107,427	-12	102
ADA	EAST BERLIN AREA JOINT AUTHORITY	N C	2	0	366,690	380,070	-13,380	-11	104
ADA	EAST BERLIN BORO	N C	1	0	389,319	564,423	-175,104	-338	145
ADA	EAST BERLIN BORO	P C	1	0	324,130	438,051	-113,921	-168	135
ADA	EASTERN ADAMS REGIONAL POLICE	P C	6	1	1,643,014	1,547,264	95,750	20	94
ADA	FAIRFIELD MUNICIPAL AUTHORITY	N C	1	0	258,908	209,318	49,590	54	81
ADA	FRANKLIN TWP	N A	4	0	178,109	178,109	0	0	100
ADA	GETTYSBURG BORO	N C	18	3	3,794,566	4,037,161	-242,595	-24	106
ADA	GETTYSBURG BORO	P C	12	4	5,562,635	5,991,675	-429,040	-41	108
ADA	GETTYSBURG MUNICIPAL AUTHORITY	N C	12	1	4,204,752	3,471,361	733,391	94	83
ADA	HAMILTON TWP	N C	2	0	330,634	408,509	-77,875	-76	124
ADA	HAMILTONBAN TWP	N C	4	0	342,370	414,892	-72,522	-36	121
ADA	HAMILTONBAN TWP	P C	0	0	97,946	227,794	-129,848	*	233
ADA	HUNTINGTON TWP	N A	1	0	6,580	6,580	0	0	100
ADA	LATIMORE TWP	N A	0	0	120,432	120,432	0	*	100
ADA	LATIMORE TWP	P C	0	0	387,720	331,192	56,528	*	85
ADA	LIBERTY TWP	N A	1	0	17,152	17,152	0	0	100
ADA	LIBERTY TWP	P C	1	0	184,334	438,639	-254,305	-509	238
ADA	LITTLESTOWN BORO	N C	10	2	1,295,635	1,007,063	288,572	54	78
ADA	LITTLESTOWN BORO	P C	9	1	2,980,435	2,722,801	257,634	33	91
ADA	MCSHERRYSTOWN BORO	N C	1	0	1,363,753	1,318,293	45,460	85	97
ADA	MCSHERRYSTOWN BORO	P C	3	2	2,058,035	1,521,511	536,524	240	74
ADA	MENALLEN TWP	N C	1	2	383,035	450,866	-67,831	-134	118
ADA	MT JOY TWP	N A	3	0	177,526	177,526	0	0	100
ADA	MT PLEASANT TWP	N A	5	0	315,302	315,302	0	0	100
ADA	NEW OXFORD BORO	N A	2	0	201,701	201,701	0	0	100
ADA	NEW OXFORD MUNICIPAL AUTHORITY	N A	7	0	270,882	270,882	0	0	100
ADA	OXFORD TWP	N A	5	0	25,911	25,911	0	0	100
ADA	POSSUM VALLEY MUNICIPAL AUTH	N A	3	0	463,390	463,390	0	0	100
ADA	READING TWP	N C	4	0	293,318	378,020	-84,702	-51	129
ADA	READING TWP	P C	2	0	683,075	834,291	-151,216	-97	122
ADA	STRABAN TWP	N C	6	0	481,264	517,716	-36,452	-12	108

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	WHITE RUN REGIONAL MUNICIPAL AUTH	N C	4	2	1,043,074	1,019,512	23,562	9	98
ADA	YORK SPRINGS BORO	N C	2	0	606,364	647,125	-40,761	-36	107
ALL	ALEPPO TWP	N A	3	0	115,261	115,261	0	0	100
ALL	ALEPPO TWP	P C	0	0	800,297	835,378	-35,081	*	104
ALL	ALLEGHENY COUNTY SANITARY AUTH	N1 C	283	61	160,971,037	164,008,247	-3,037,210	-13	102
ALL	ALLEGHENY COUNTY SANITARY AUTH	N2 C	138	19	68,692,633	66,931,745	1,760,888	14	97
ALL	ALLEGHENY VALLEY JOINT SEWER	N C	11	2	3,720,823	3,296,161	424,662	56	89
ALL	ALLEGHENY VALLEY REGIONAL POLICE	P C	3	0	479,114	532,568	-53,454	-27	111
ALL	ASPINWALL BORO	N C	8	0	3,374,216	2,901,942	472,274	88	86
ALL	ASPINWALL BORO	P C	7	2	2,410,018	2,541,079	-131,061	-23	105
ALL	AVALON BORO	N C	6	0	591,731	765,446	-173,715	-41	129
ALL	AVALON BORO	P C	6	3	3,435,970	3,689,265	-253,295	-44	107
ALL	BALDWIN BORO	N1 C	9	2	4,451,736	4,546,934	-95,198	-15	102
ALL	BALDWIN BORO	N2 A	11	0	375,910	375,910	0	0	100
ALL	BALDWIN BORO	P C	24	13	27,872,464	23,623,159	4,249,305	154	85
ALL	BALDWIN TWP	N A	5	0	865,679	865,679	0	0	100
ALL	BALDWIN TWP	P C	5	0	2,569,451	3,526,219	-956,768	-214	137
ALL	BELL ACRES BORO	N C	5	1	617,310	779,023	-161,713	-51	126
ALL	BELL ACRES BORO	P C	5	0	1,317,141	1,272,760	44,381	10	97
ALL	BELLEVUE BORO	F C	2	0	936,524	645,038	291,486	168	69
ALL	BELLEVUE BORO	N1 C	6	1	2,267,999	2,565,059	-297,060	-87	113
ALL	BELLEVUE BORO	N2 A	12	0	138,385	138,385	0	0	100
ALL	BELLEVUE BORO	P C	13	3	9,775,300	6,784,342	2,990,958	217	69
ALL	BEN AVON BORO	N C	2	0	665,627	635,457	30,170	23	95
ALL	BEN AVON BORO	P C		1	233,436	605,579	-372,143		259
ALL	BETHEL PARK BORO	N C	64	9	19,548,928	21,704,637	-2,155,709	-53	111
ALL	BETHEL PARK BORO	P C	36	4	36,586,701	37,077,109	-490,408	-12	101
ALL	BLAWNOX BORO	N A	4	0	401,261	401,261	0	0	100
ALL	BLAWNOX BORO	P C	3	1	1,632,547	2,462,893	-830,346	-294	151
ALL	BRACKENRIDGE BORO	N C	9	2	2,275,314	2,414,100	-138,786	-25	106
ALL	BRACKENRIDGE BORO	P C	4	1	3,348,890	3,059,105	289,785	76	91
ALL	BRADDOCK BORO	P C	0	4	158,282	102,915	55,367	*	65
ALL	BRADDOCK HILLS BORO	P C	2	2	545,156	605,368	-60,212	-46	111
ALL	BRENTWOOD BORO	N C	15	1	2,843,160	1,902,257	940,903	85	67
ALL	BRENTWOOD BORO	P C	14	8	8,998,030	8,723,038	274,992	14	97
ALL	BRIDGEVILLE BORO	N C	9	2	2,938,449	2,674,373	264,076	43	91
ALL	BRIDGEVILLE BORO	P C	8	3	5,198,995	5,891,549	-692,554	-83	113
ALL	CARNEGIE BORO	F C		0	80,319	50,317	30,002		63
ALL	CARNEGIE BORO	N C	11	1	6,227,622	4,914,887	1,312,735	171	79
ALL	CARNEGIE BORO	P C	13	3	6,801,135	4,818,737	1,982,398	148	71
ALL	CASTLE SHANNON BORO	N1 C	12	1	2,777,233	1,481,274	1,295,959	181	53
ALL	CASTLE SHANNON BORO	N2 A	3	0	3,036	3,036	0	0	100
ALL	CASTLE SHANNON BORO	P C	13	1	9,501,409	5,981,263	3,520,146	220	63
ALL	CHESWICK BORO	N C	0	1	1,323,143	1,280,655	42,488	*	97
ALL	CHESWICK BORO	P C	0	0	1,533,711	1,550,679	-16,968	*	101

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	CHURCHILL BORO	N C	3	1	1,394,870	1,470,635	-75,765	-33	105
ALL	CHURCHILL BORO	P C	9	2	7,101,864	7,377,585	-275,721	-32	104
ALL	CLAIRTON CITY	F C	0	9	1,553,471	1,131,413	422,058	*	73
ALL	CLAIRTON CITY	N C	7	2	2,331,970	2,736,112	-404,142	-95	117
ALL	CLAIRTON CITY	P C	6	6	4,075,024	2,231,909	1,843,115	303	55
ALL	COLLIER TOWNSHIP MUN AUTHORITY	N C	1	0	91,763	104,044	-12,281	-28	113
ALL	COLLIER TWP	N C	23	2	5,222,423	4,784,958	437,465	26	92
ALL	COLLIER TWP	P C	16	3	8,841,744	6,828,474	2,013,270	107	77
ALL	CORAOPOLIS BORO	N C	9	0	1,308,878	1,548,866	-239,988	-46	118
ALL	CORAOPOLIS BORO	P C	10	5	7,383,899	7,798,246	-414,347	-48	106
ALL	CORAOPOLIS WATER & SEWER AUTH	N C	7	0	492,852	472,609	20,243	5	96
ALL	CRAFTON BORO	N C	11	2	1,911,748	1,756,277	155,471	23	92
ALL	CRAFTON BORO	P C	8	1	4,983,436	5,514,434	-530,998	-62	111
ALL	CRESCENT TWP	N C	5	1	456,589	681,671	-225,082	-85	149
ALL	CRESCENT TWP	P C	7	0	1,980,225	1,725,752	254,473	56	87
ALL	DEER CREEK DRAINAGE BASIN AUTH	N A	8	0	0	0	0	0	100
ALL	DORMONT BORO	N C	22	1	4,847,143	5,111,506	-264,363	-18	105
ALL	DORMONT BORO	P C	12	3	15,769,680	14,266,831	1,502,849	98	90
ALL	DRAVOSBURG BORO	N1 A	2	0	0	0	0	0	100
ALL	DRAVOSBURG BORO	N2 C	1	0	567,104	618,986	-51,882	-107	109
ALL	DUQUESNE CITY	F C	0	2	606,584	645,681	-39,097	*	106
ALL	DUQUESNE CITY	N C	10	5	3,914,887	3,534,239	380,648	83	90
ALL	DUQUESNE CITY	P1 C	0	6	1,360,352	1,495,448	-135,096	*	110
ALL	DUQUESNE CITY	P2 C	12	6	3,185,899	3,214,937	-29,038	-3	101
ALL	EAST DEER TWP	N C	3	1	505,630	641,463	-135,833	-85	127
ALL	EAST DEER TWP	P C	0	0	556,870	1,732,843	-1,175,973	*	311
ALL	EAST MCKEESPORT BORO	P C	3	0	1,345,850	1,245,712	100,138	41	93
ALL	EAST PITTSBURGH BORO	N C	0	2	25,380	66,281	-40,901	*	261
ALL	EAST PITTSBURGH BORO	P C	0	0	0	180,070	-180,070	*	*
ALL	EDGEWOOD BORO	N C	5	0	1,039,723	1,386,444	-346,721	-139	133
ALL	EDGEWOOD BORO	P C	9	3	3,763,968	3,395,342	368,626	38	90
ALL	EDGEWORTH BORO	N1 C	6	1	1,749,550	2,281,110	-531,560	-134	130
ALL	EDGEWORTH BORO	N2 A	2	0	1,955	1,955	0	0	100
ALL	EDGEWORTH BORO	P C	3	0	2,266,042	2,704,927	-438,885	-130	119
ALL	EDGEWORTH BOROUGH MUNICIPAL	N C	7	0	878,388	1,102,562	-224,174	-46	126
ALL	ELIZABETH BORO	P C	1	0	459,810	641,432	-181,622	-321	139
ALL	ELIZABETH BOROUGH MUNICIPAL	N C	3	1	755,687	902,377	-146,690	-92	119
ALL	ELIZABETH TWP	N C	15	1	5,844,507	5,481,777	362,730	35	94
ALL	ELIZABETH TWP	P C	16	3	11,442,759	10,594,194	848,565	51	93
ALL	ETNA BORO	N C	11	0	2,221,953	2,088,206	133,747	23	94
ALL	ETNA BORO	P C	7	3	2,921,028	3,680,783	-759,755	-125	126
ALL	FAWN TOWNSHIP SEWER AUTHORITY	N C	0	0	202,822	172,171	30,651	*	85
ALL	FAWN TWP	N C	2	0	313,393	302,510	10,883	8	97
ALL	FAWN TWP	P C	2	2	1,103,493	1,586,925	-483,432	-353	144
ALL	FAWN-FRAZER JOINT WATER AUTH	N C	3	1	602,502	619,345	-16,843	-9	103

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	FINDLAY TWP	N1 A	4	0	0	0	0	0	100
ALL	FINDLAY TWP	N2 C	10	0	5,628,180	4,825,660	802,520	104	86
ALL	FINDLAY TWP	N3 A	14	0	407,435	407,435	0	0	100
ALL	FINDLAY TWP	P C	20	0	19,825,410	19,326,023	499,387	19	97
ALL	FOREST HILLS BORO	N1 C	8	0	3,415,052	3,698,253	-283,201	-50	108
ALL	FOREST HILLS BORO	N2 A	6	0	270,058	270,058	0	0	100
ALL	FOREST HILLS BORO	P C	11	8	11,363,968	10,778,871	585,097	47	95
ALL	FORWARD TWP	N C	4	1	703,163	641,550	61,613	27	91
ALL	FORWARD TWP	P C	0	0	2,051,332	2,054,986	-3,654	*	100
ALL	FOX CHAPEL AUTHORITY	N1 A	8	0	0	0	0	0	100
ALL	FOX CHAPEL AUTHORITY	N2 C	3	2	2,481,087	2,417,518	63,569	35	97
ALL	FOX CHAPEL AUTHORITY	N3 A	2	0	82,522	82,522	0	0	100
ALL	FOX CHAPEL BORO	N1 C	8	5	7,401,509	8,415,068	-1,013,559	-125	114
ALL	FOX CHAPEL BORO	N2 A	7	0	212,365	212,365	0	0	100
ALL	FOX CHAPEL BORO	P C	11	2	8,176,960	10,567,469	-2,390,509	-184	129
ALL	FRANKLIN PARK BORO	N C	29	0	5,133,296	3,900,586	1,232,710	59	76
ALL	FRANKLIN PARK BORO	P C	15	1	8,005,827	8,069,285	-63,458	-4	101
ALL	FRAZER TOWNSHIP AUTHORITY	N C	0	1	67,597	76,722	-9,125	*	113
ALL	FRAZER TWP	N C	2	0	671,668	657,571	14,097	10	98
ALL	FRAZER TWP	P C	3	0	211,280	261,300	-50,020	-25	124
ALL	GLASSPORT BORO	N1 A	2	0	223,705	223,705	0	0	100
ALL	GLASSPORT BORO	N2 A	6	0	0	0	0	0	100
ALL	GLASSPORT BORO	P C	12	2	2,787,096	2,534,859	252,237	29	91
ALL	GREEN TREE BORO	N A	15	0	2,180,113	2,180,113	0	0	100
ALL	GREEN TREE BORO	P C	8	4	8,505,679	8,521,535	-15,856	-2	100
ALL	HAMPTON SHALER WATER AUTHORITY	N C	18	1	8,382,992	9,080,609	-697,617	-48	108
ALL	HAMPTON TWP	N1 C	23	6	13,725,848	13,535,896	189,952	10	99
ALL	HAMPTON TWP	N2 A	26	0	1,154,906	1,154,906	0	0	100
ALL	HAMPTON TWP	P C	18	4	18,533,563	20,767,267	-2,233,704	-110	112
ALL	HARMAR TWP	N1 C	6	3	1,505,504	1,335,031	170,473	43	89
ALL	HARMAR TWP	N2 A	1	0	27,666	27,666	0	0	100
ALL	HARMAR TWP	P C	8	2	3,191,034	2,591,844	599,190	82	81
ALL	HARRISON TOWNSHIP WATER AUTH	N C	12	1	3,127,137	3,194,356	-67,219	-10	102
ALL	HARRISON TWP	N C	12	4	4,824,093	4,499,002	325,091	41	93
ALL	HARRISON TWP	P C	10	4	9,361,358	11,625,624	-2,264,266	-227	124
ALL	HEIDELBERG BORO	P C	4	1	445,929	734,289	-288,360	-139	165
ALL	HOMESTEAD BORO	N C	11	2	911,007	638,559	272,448	51	70
ALL	HOMESTEAD BORO	P C	14	7	4,846,339	2,913,318	1,933,021	173	60
ALL	INDIANA TWP	N C	11	0	2,438,618	2,494,924	-56,306	-7	102
ALL	INDIANA TWP	P C	10	2	8,735,901	9,224,974	-489,073	-50	106
ALL	INGRAM BORO	N A	3	0	648,623	648,623	0	0	100
ALL	INGRAM BORO	P C	4	0	2,650,978	2,987,496	-336,518	-97	113
ALL	JEFFERSON HILLS BORO	N1 C	0	0	94,301	64,899	29,402	*	69
ALL	JEFFERSON HILLS BORO	N2 A	18	0	0	0	0	0	100
ALL	JEFFERSON HILLS BORO	N3 A	5	0	211,049	211,049	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	JEFFERSON HILLS BORO	P C	21	2	11,680,540	10,797,059	883,481	41	92
ALL	KENNEDY TWP	N1 A	11	0	590,670	590,670	0	0	100
ALL	KENNEDY TWP	N2 A	9	0	0	0	0	0	100
ALL	KENNEDY TWP	P C	9	3	5,878,420	6,479,057	-600,637	-70	110
ALL	KILBUCK TWP	P C	0	1	340,947	411,493	-70,546	*	121
ALL	LEET TWP	N C	4	0	583,009	581,973	1,036	1	100
ALL	LEET TWP	P C	4	0	1,837,233	1,293,665	543,568	196	70
ALL	LEETSDALE BORO	N C	5	1	512,871	727,679	-214,808	-72	142
ALL	LEETSDALE BORO	P C	5	1	1,759,076	1,563,776	195,300	40	89
ALL	LEETSDALE BOROUGH MUNICIPAL	N C	3	1	786,131	778,220	7,911	4	99
ALL	LIBERTY BORO	N A	3	0	311,149	311,149	0	0	100
ALL	LIBERTY BORO	P A	2	0	250,780	250,780	0	0	100
ALL	MARSHALL TWP	N1 C	16	1	5,356,652	5,872,471	-515,819	-48	110
ALL	MARSHALL TWP	N2 A	6	0	120,607	120,607	0	0	100
ALL	MCCANDLESS TWP	N C	0	0	216,808	37,512	179,296	*	17
ALL	MCCANDLESS TWP	N A	39	0	6,986,400	6,986,400	0	0	100
ALL	MCCANDLESS TWP	P C	26	6	20,709,102	21,212,132	-503,030	-16	102
ALL	MCKEES ROCKS BORO	N1 A	3	0	54,878	54,878	0	0	100
ALL	MCKEES ROCKS BORO	N2 A	7	0	0	0	0	0	100
ALL	MCKEES ROCKS BORO	P C	11	5	6,110,475	5,950,325	160,150	15	97
ALL	MCKEESPORT CITY	F C	18	12	13,732,068	13,033,183	698,885	53	95
ALL	MCKEESPORT CITY	N1 C	5	9	8,709,174	7,155,083	1,554,091	409	82
ALL	MCKEESPORT CITY	N2 C	27	2	8,774,466	8,499,817	274,649	20	97
ALL	MCKEESPORT CITY	P C	36	21	26,067,948	20,948,413	5,119,535	196	80
ALL	MCKEESPORT CITY HOUSING AUTH	N A	28	0	5,631,478	5,631,478	0	0	100
ALL	MCKEESPORT CITY MUNICIPAL AUTH	N C	0	0	9,080,264	9,398,843	-318,579	*	104
ALL	MILLVALE BORO	N C	10	2	1,967,545	1,609,788	357,757	76	82
ALL	MILLVALE BORO	P C	6	3	1,813,690	1,814,283	-593	0	100
ALL	MONROEVILLE BORO	N C	116	12	50,581,371	50,013,090	568,281	7	99
ALL	MONROEVILLE BORO	P C	44	14	62,621,366	53,239,773	9,381,593	169	85
ALL	MONROEVILLE MUNICIPAL AUTHORITY	N C	21	5	21,060,412	22,323,532	-1,263,120	-80	106
ALL	MOON TOWNSHIP MUNICIPAL AUTH	N C	36	7	15,705,170	15,476,158	229,012	7	99
ALL	MOON TWP	N A	53	0	14,844,855	14,844,855	0	0	100
ALL	MOON TWP	P C	28	3	23,430,069	26,253,999	-2,823,930	-81	112
ALL	MOUNT LEBANON PARKING AUTHORITY	N A	0	0	1,528,644	1,528,644	0	*	100
ALL	MOUNT OLIVER BORO	N A	6	0	444,789	444,789	0	0	100
ALL	MOUNT OLIVER BORO	P C	8	2	1,967,497	2,615,155	-647,658	-82	133
ALL	MT LEBANON TWP	F C	18	4	19,284,318	20,873,740	-1,589,422	-73	108
ALL	MT LEBANON TWP	N1 C	76	12	33,137,839	34,897,847	-1,760,008	-34	105
ALL	MT LEBANON TWP	N2 A	12	0	2,378,360	2,378,360	0	0	100
ALL	MT LEBANON TWP	P C	43	11	75,639,130	72,671,547	2,967,583	55	96
ALL	MUNHALL BORO	N1 C	10	6	5,512,414	6,001,526	-489,112	-75	109
ALL	MUNHALL BORO	N2 A	8	0	356,933	356,933	0	0	100
ALL	MUNHALL BORO	P C	19	5	16,796,542	17,529,298	-732,756	-37	104
ALL	NEVILLE TWP	N C	7	1	902,950	865,190	37,760	9	96

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	NEVILLE TWP	P C	0	4	870,339	724,070	146,269	*	83
ALL	NORTH BRADDOCK BORO	N C	9	0	2,470,241	2,001,266	468,975	121	81
ALL	NORTH BRADDOCK BORO	P C	0	3	662,336	236,366	425,970	*	36
ALL	NORTH FAYETTE TWP	N A	37	0	4,348,242	4,348,242	0	0	100
ALL	NORTH FAYETTE TWP	P C	19	4	15,418,160	15,338,417	79,743	3	99
ALL	NORTH VERSAILLES TWP	N C	27	8	6,994,370	6,322,305	672,065	46	90
ALL	NORTH VERSAILLES TWP	P C	18	7	12,178,129	12,628,204	-450,075	-28	104
ALL	Northern Regional Police	N A	1	0	184,766	184,766	0	0	100
ALL	Northern Regional Police	P C	38	3	25,140,880	25,503,264	-362,384	-10	101
ALL	OAKDALE BORO	N1 C	0	0	299,914	260,756	39,158	*	87
ALL	OAKDALE BORO	N2 A	3	0	11,457	11,457	0	0	100
ALL	OAKMONT BORO	N C	7	1	2,513,844	2,723,060	-209,216	-40	108
ALL	OAKMONT BORO	P C	8	1	4,610,356	4,244,097	366,259	45	92
ALL	OAKMONT BOROUGH MUNICIPAL AUTH	N1 C	18	2	6,266,212	6,645,401	-379,189	-28	106
ALL	OAKMONT BOROUGH MUNICIPAL AUTH	N2 C	11	1	5,246,310	6,401,146	-1,154,836	-125	122
ALL	OHARA TWP	N1 C	12	1	4,008,260	4,794,095	-785,835	-91	120
ALL	OHARA TWP	N2 A	12	0	1,117,546	1,117,546	0	0	100
ALL	OHARA TWP	P C	15	3	8,882,057	10,626,781	-1,744,724	-111	120
ALL	OHIO TWP	N1 C	13	2	11,297,456	6,777,357	4,520,099	482	60
ALL	OHIO TWP	N2 A	6	0	158,440	158,440	0	0	100
ALL	OHIO TWP	P C	21	0	8,774,313	7,138,294	1,636,019	90	81
ALL	PENN HILLS TWP	N C	64	21	18,986,118	19,674,247	-688,129	-18	104
ALL	PENN HILLS TWP	P C	49	10	60,086,333	50,982,144	9,104,189	156	85
ALL	PINE TWP	N A	25	0	6,523,430	6,523,430	0	0	100
ALL	PITCAIRN BORO	N C	9	2	1,149,943	1,103,496	46,447	8	96
ALL	PITCAIRN BORO	P C	6	1	1,106,900	1,141,727	-34,827	-9	103
ALL	PITTSBURGH CITY	F C	670	481	565,885,612	360,353,965	205,531,647	285	64
ALL	PITTSBURGH CITY	N1 C	1,806	314	424,958,394	328,061,784	96,896,610	97	77
ALL	PITTSBURGH CITY	N2 A	0	0	0	0	0	*	100
ALL	PITTSBURGH CITY	P C	816	637	532,386,092	374,863,019	157,523,073	242	70
ALL	PITTSBURGH CITY REDEVELOPMENT	N A	80	0	7,104,955	7,104,955	0	0	100
ALL	PITTSBURGH PUBLIC PARKING AUTH	N C	60	9	16,311,817	21,280,189	-4,968,372	-145	130
ALL	PLEASANT HILLS AUTHORITY	N A	1	0	65,582	65,582	0	0	100
ALL	PLEASANT HILLS BORO	N1 C	15	3	7,227,303	7,885,656	-658,353	-58	109
ALL	PLEASANT HILLS BORO	N2 A	8	0	46,880	46,880	0	0	100
ALL	PLEASANT HILLS BORO	P C	17	6	13,693,989	12,884,670	809,319	34	94
ALL	PLUM BORO	N1 A	17	0	2,001,998	2,001,998	0	0	100
ALL	PLUM BORO	N2 A	23	0	0	0	0	0	100
ALL	PLUM BORO	N3 A	2	0	0	0	0	0	100
ALL	PLUM BORO	P C	27	2	22,138,663	16,505,166	5,633,497	208	75
ALL	PLUM BOROUGH MUNICIPAL AUTHORITY	N1 A	1	0	141,101	141,101	0	0	100
ALL	PLUM BOROUGH MUNICIPAL AUTHORITY	N2 C	17	1	918,645	870,676	47,969	4	95
ALL	PORT VUE BORO	N A	3	0	0	0	0	0	100
ALL	PORT VUE BORO	P C	4	2	736,704	952,861	-216,157	-85	129
ALL	RANKIN BORO	N C	3	0	59,490	121,146	-61,656	-56	204

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	RANKIN BORO	P C	1	1	200,878	1,232,229	-1,031,351	-2,160	613
ALL	RESERVE TWP	N C	5	1	1,760,420	1,592,046	168,374	54	90
ALL	RESERVE TWP	P C	6	0	2,207,948	3,035,324	-827,376	-188	137
ALL	RICHLAND TWP	N A	14	0	2,602,524	2,602,524	0	0	100
ALL	RIVERVIEW SANITARY AUTHORITY	N C	4	0	1,052,361	927,148	125,213	40	88
ALL	ROBINSON TOWNSHIP MUNICIPAL AUTH	N C	22	1	13,352,335	12,561,067	791,268	44	94
ALL	ROBINSON TWP	N A	23	0	0	0	0	0	100
ALL	ROBINSON TWP	P C	28	3	22,981,169	23,295,198	-314,029	-9	101
ALL	ROSS TWP	N1 C	24	4	14,983,217	16,669,212	-1,685,995	-95	111
ALL	ROSS TWP	N2 A	23	0	578,971	578,971	0	0	100
ALL	ROSS TWP	P C	33	10	43,731,937	38,929,656	4,802,281	109	89
ALL	ROSSLYN FARMS BORO	N A	2	0	223,328	223,328	0	0	100
ALL	SCOTT TWP	N C	26	7	7,209,938	7,571,900	-361,962	-22	105
ALL	SCOTT TWP	P C	20	8	18,608,110	15,572,066	3,036,044	123	84
ALL	SEWICKLEY BORO	N1 C	9	2	5,497,080	6,333,676	-836,596	-114	115
ALL	SEWICKLEY BORO	N2 A	6	0	69,124	69,124	0	0	100
ALL	SEWICKLEY BORO	P C	11	2	6,366,755	7,413,534	-1,046,779	-87	116
ALL	SEWICKLEY BOROUGH WATER AUTH	N C	9	0	1,274,621	1,643,772	-369,151	-61	129
ALL	SEWICKLEY HEIGHTS BORO	N1 C	3	0	1,686,429	3,251,761	-1,565,332	-602	193
ALL	SEWICKLEY HEIGHTS BORO	N2 A	2	0	6,834	6,834	0	0	100
ALL	SEWICKLEY HEIGHTS BORO	P C	4	1	2,390,761	2,921,766	-531,005	-118	122
ALL	SHALER TWP	N1 C	22	4	4,647,678	6,246,816	-1,599,138	-115	134
ALL	SHALER TWP	N2 C	16	1	9,956,430	9,767,653	188,777	14	98
ALL	SHALER TWP	P C	25	8	25,726,381	25,530,087	196,294	7	99
ALL	SHARPSBURG BORO	N C	6	0	1,757,397	1,898,839	-141,442	-46	108
ALL	SHARPSBURG BORO	P C	6	4	2,182,499	2,423,149	-240,650	-46	111
ALL	SOUTH FAYETTE TWP	N1 A	12	0	547,019	547,019	0	0	100
ALL	SOUTH FAYETTE TWP	N2 A	16	0	0	0	0	0	100
ALL	SOUTH FAYETTE TWP	N3 A	1	0	58,516	58,516	0	0	100
ALL	SOUTH FAYETTE TWP	P C	22	2	14,071,623	13,768,483	303,140	12	98
ALL	SOUTH FAYETTE TWP. MUNICIPAL AUTH	N C	7	1	1,700,807	1,539,550	161,257	35	91
ALL	SOUTH PARK TWP	N A	22	0	2,700,506	2,700,506	0	0	100
ALL	SOUTH PARK TWP	P C	14	5	11,400,787	12,433,070	-1,032,283	-62	109
ALL	SPRINGDALE BORO	N C	8	1	4,814,967	4,144,895	670,072	108	86
ALL	SPRINGDALE BORO	P C	4	0	1,049,354	1,182,098	-132,744	-37	113
ALL	STEEL RIVERS COUNCIL OF GOVTS	N A	6	0	379,050	379,050	0	0	100
ALL	STOWE TWP	N C	4	1	792,416	653,635	138,781	65	82
ALL	STOWE TWP	P C	12	3	4,258,552	3,559,537	699,015	56	84
ALL	SWISSVALE BORO	F C	9	1	2,009,060	1,937,027	72,033	12	96
ALL	SWISSVALE BORO	N1 A	11	0	0	0	0	0	100
ALL	SWISSVALE BORO	N2 C	4	1	608,498	525,611	82,887	34	86
ALL	SWISSVALE BORO	P C	17	4	7,139,862	7,302,245	-162,383	-10	102
ALL	TARENTUM BORO	N C	18	3	5,993,260	5,682,994	310,266	27	95
ALL	TARENTUM BORO	P C	9	1	3,816,245	3,879,669	-63,424	-8	102
ALL	MCCANDLESS TOWNSHIP SANITARY	N C	33	11	15,271,771	15,327,043	-55,272	-2	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	MCCANDLESS TOWNSHIP SANITARY	N A	24	0	569,020	569,020	0	0	100
ALL	THORNBURG BORO	N A	2	0	150,338	150,338	0	0	100
ALL	TRI-COMMUNITY S EMS NONUNIFORM	N A	22	0	1,412,186	1,412,186	0	0	100
ALL	TURTLE CREEK BORO	N C	5	0	1,448,391	1,507,622	-59,231	-20	104
ALL	TURTLE CREEK BORO	P C	6	7	3,117,807	2,611,211	506,596	110	84
ALL	UPPER ALLEGHENY JOINT SANITARY	N C	17	1	6,208,416	6,433,541	-225,125	-19	104
ALL	UPPER ST CLAIR TWP	N1 C	17	4	6,528,367	6,574,969	-46,602	-4	101
ALL	UPPER ST CLAIR TWP	N2 A	61	0	4,465,923	4,465,923	0	0	100
ALL	UPPER ST CLAIR TWP	N3 A	3	0	1,118,917	1,118,917	0	0	100
ALL	UPPER ST CLAIR TWP	P C	24	1	25,234,187	27,109,238	-1,875,051	-68	107
ALL	VALLEY AMBULANCE AUTHORITY	N A	54	0	2,615,554	2,615,554	0	0	100
ALL	VERONA BORO	N C	5	0	437,127	624,994	-187,867	-74	143
ALL	VERONA BORO	P C	3	1	701,585	545,359	156,226	72	78
ALL	VERSAILLES BORO	N C	2	0	254,174	1,046,142	-791,968	-1,273	412
ALL	VERSAILLES BORO	P C	2	0	1,429,770	1,569,212	-139,442	-66	110
ALL	WEST DEER TWP	N C	12	0	5,376,282	5,778,264	-401,982	-49	107
ALL	WEST DEER TWP	P C	14	1	10,940,213	11,058,276	-118,063	-10	101
ALL	WEST HOMESTEAD BORO	N C	6	0	1,139,996	1,258,299	-118,303	-43	110
ALL	WEST HOMESTEAD BORO	P C	10	1	2,918,333	3,065,742	-147,409	-20	105
ALL	WEST MIFFLIN BORO	N C	36	13	9,760,307	10,035,259	-274,952	-16	103
ALL	WEST MIFFLIN BORO	P C	34	12	29,742,977	24,030,097	5,712,880	163	81
ALL	WEST MIFFLIN SANITARY SEWER	N C	11	4	3,303,144	3,510,642	-207,498	-23	106
ALL	WEST VIEW BORO	N C	9	4	4,388,956	4,448,867	-59,911	-9	101
ALL	WEST VIEW BORO	P C	8	1	8,548,266	9,262,865	-714,599	-82	108
ALL	WEST VIEW WATER AUTHORITY	N1 C	31	8	25,284,035	23,227,437	2,056,598	81	92
ALL	WEST VIEW WATER AUTHORITY	N2 C	26	3	28,243,611	25,570,974	2,672,637	110	91
ALL	WESTERN ALLEGHENY COUNTY MUNI	N C	8	0	1,393,572	1,023,405	370,167	70	73
ALL	WHITE OAK BORO	N C	10	0	2,488,946	1,518,657	970,289	151	61
ALL	WHITE OAK BORO	P C	14	7	9,522,218	8,529,078	993,140	71	90
ALL	WHITEHALL BORO	N C	24	3	7,196,416	7,409,946	-213,530	-13	103
ALL	WHITEHALL BORO	P C	20	7	24,296,038	21,290,053	3,005,985	116	88
ALL	WILKINS TWP	N C	13	3	3,331,022	2,976,927	354,095	41	89
ALL	WILKINS TWP	P C	13	6	8,783,026	9,313,020	-529,994	-42	106
ALL	WILKINSBURG BORO	F C	0	1	1,722,680	1,766,976	-44,296	*	103
ALL	WILKINSBURG BORO	N C	33	4	3,207,675	3,254,986	-47,311	-3	101
ALL	WILKINSBURG BORO	P C	19	17	16,078,602	15,058,713	1,019,889	55	94
ALL	WILKINSBURG-PENN JOINT WATER	N1 C	62	14	20,462,002	19,178,756	1,283,246	24	94
ALL	WILKINSBURG-PENN JOINT WATER	N2 C	29	6	18,869,904	17,683,834	1,186,070	39	94
ALL	WILMERDING BORO	N C	1	0	192,598	322,273	-129,675	-239	167
ALL	WILMERDING BORO	P C	0	0	72,129	23,550	48,579	*	33
ARM	APOLLO BORO	N A	2	0	135,835	135,835	0	0	100
ARM	APOLLO BORO	P A	1	0	18,014	18,014	0	0	100
ARM	ARMSTRONG CONSERVATION DISTRICT	N A	6	0	946,258	946,258	0	0	100
ARM	BETHEL TWP	N C	2	0	248,411	261,913	-13,502	-17	105
ARM	COWANSHANNOCK TWP	N C	5	1	449,062	404,409	44,653	32	90

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ARM	DAYTON BORO	N A	3	0	151,992	151,992	0	0	100
ARM	EAST FRANKLIN TWP	N A	7	0	1,075,550	1,075,550	0	0	100
ARM	EAST FRANKLIN TWP	P1 A	1	0	117,711	117,711	0	0	100
ARM	EAST FRANKLIN TWP	P2 A	0	0	0	0	0	*	100
ARM	FORD CITY BORO	N C	4	2	602,678	928,952	-326,274	-173	154
ARM	FORD CITY BORO	N A	6	0	28,962	28,962	0	0	100
ARM	FORD CITY BORO MUNICIPAL SEWAGE	N C	4	0	319,030	259,813	59,217	25	81
ARM	FREEPORT BORO	N A	2	0	635,371	635,371	0	0	100
ARM	GILPIN TWP	N A	2	0	0	0	0	0	100
ARM	GILPIN TWP	P C	2	0	598,707	564,002	34,705	29	94
ARM	KISKIMINETAS TWP	N1 A	4	0	0	0	0	0	100
ARM	KISKIMINETAS TWP	N2 A	1	0	8,418	8,418	0	0	100
ARM	KISKIMINETAS TWP	P C	6	0	36,045	50,892	-14,847	-5	141
ARM	KITTANNING BORO	N1 C	9	6	5,141,720	5,140,752	968	0	100
ARM	KITTANNING BORO	N2 A	9	0	18,852	18,852	0	0	100
ARM	KITTANNING BORO	P C	8	3	4,730,926	4,843,506	-112,580	-19	102
ARM	KITTANNING BOROUGH MUNICIPAL	N C	3	0	237,695	137,563	100,132	59	58
ARM	KITTANNING SUBURBAN JOINT WATER	N A	9	0	1,080,700	1,080,700	0	0	100
ARM	LEECHBURG BORO	N A	1	0	0	0	0	0	100
ARM	LEECHBURG BORO	P C	2	1	1,119,652	1,138,618	-18,966	-12	102
ARM	MAHONING TWP	N A	7	0	204,608	204,608	0	0	100
ARM	MANOR TOWNSHIP JOINT MUNICIPAL	N C	6	0	1,389,408	1,191,161	198,247	52	86
ARM	MANOR TWP	P C	5	0	28,251	55,885	-27,634	-17	198
ARM	NORTH BUFFALO TWP	N A	4	0	206,558	206,558	0	0	100
ARM	PARKER AREA AUTHORITY	N1 C	0	0	164,999	269,303	-104,304	*	163
ARM	PARKER AREA AUTHORITY	N2 A	2	0	69,823	69,823	0	0	100
ARM	PARKS TOWNSHIP MUNICIPAL AUTH	N C	2	0	175,237	132,764	42,473	83	76
ARM	PARKS TWP	N A	2	0	18,542	18,542	0	0	100
ARM	PARKS TWP	P C	1	1	1,527,595	1,288,656	238,939	497	84
ARM	PLUMCREEK TWP	N C	4	0	785,898	587,869	198,029	126	75
ARM	RURAL VALLEY BORO	N C	1	0	179,603	171,608	7,995	18	96
ARM	SHANNOCK VALLEY GEN SERVICES	N A	1	0	57,529	57,529	0	0	100
ARM	SOUTH BEND TWP	N A	3	0	110,852	110,852	0	0	100
ARM	SOUTH BUFFALO TWP	N C	4	0	464,824	442,339	22,485	15	95
ARM	SOUTH BUFFALO TWP	P C	3	0	577,746	401,370	176,376	109	69
ARM	SOUTHERN ARMSTRONG REG POLICE	P C	10	4	2,246,293	2,303,052	-56,759	-10	103
ARM	SUGARCREEK TWP	N C	1	0	474,671	444,568	30,103	80	94
ARM	VALLEY TWP	N C	0	1	62,121	105,755	-43,634	*	170
ARM	WASHINGTON TWP	N C	2	0	30,340	151,302	-120,962	-192	499
ARM	WEST FRANKLIN TWP	N A	1	0	46,370	46,370	0	0	100
BEA	ALIQUIPPA CITY	F C	9	4	6,805,937	7,508,104	-702,167	-110	110
BEA	ALIQUIPPA CITY	N C	12	2	1,745,648	2,165,369	-419,721	-86	124
BEA	ALIQUIPPA CITY	P C	12	10	10,760,811	13,026,052	-2,265,241	-224	121
BEA	AMBRIDGE BORO	F1 C	1	0	2,569,736	2,685,707	-115,971	-112	105
BEA	AMBRIDGE BORO	F2 A	3	0	39,641	39,641	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	AMBRIDGE BORO	N1 C	3	0	1,060,362	1,070,915	-10,553	-6	101
BEA	AMBRIDGE BORO	N2 A	3	0	36,299	36,299	0	0	100
BEA	AMBRIDGE BORO	P C	14	3	7,771,126	7,348,950	422,176	36	95
BEA	AMBRIDGE BOROUGH MUNICIPAL AUTH	N C	6	0	1,951,850	1,806,397	145,453	30	93
BEA	AMBRIDGE BOROUGH WATER AUTH	N C	20	3	3,218,943	4,125,915	-906,972	-73	128
BEA	BADEN BORO	N A	7	0	1,077,332	1,077,332	0	0	100
BEA	BADEN BORO	P C	3	2	1,277,555	1,466,765	-189,210	-83	115
BEA	BADEN BOROUGH MUNICIPAL AUTH	N A	3	0	92,593	92,593	0	0	100
BEA	BEAVER BORO	N1 C	4	2	4,405,398	4,058,985	346,413	102	92
BEA	BEAVER BORO	N2 A	11	0	324,434	324,434	0	0	100
BEA	BEAVER BORO	P C	9	4	6,819,079	6,057,918	761,161	79	89
BEA	BEAVER FALLS CITY	F C	10	7	5,535,859	5,773,687	-237,828	-33	104
BEA	BEAVER FALLS CITY	N C	24	6	7,647,954	9,231,990	-1,584,036	-126	121
BEA	BEAVER FALLS CITY	P C	19	7	14,638,134	13,210,724	1,427,410	86	90
BEA	BEAVER FALLS MUNICIPAL AUTHORITY	N C	38	5	16,001,195	17,398,993	-1,397,798	-43	109
BEA	BIG BEAVER BORO	N C	5	0	168,318	210,042	-41,724	-16	125
BEA	BIG BEAVER BORO	P C	0	0	84,187	243,896	-159,709	*	290
BEA	BRADYS RUN SANITARY AUTHORITY	N A	10	0	1,341,976	1,341,976	0	0	100
BEA	BRIDGEWATER BORO	N A	2	0	117,267	117,267	0	0	100
BEA	BRIDGEWATER BORO	P C	2	0	250,276	359,675	-109,399	-96	144
BEA	BRIGHTON TOWNSHIP MUNICIPAL AUTH	N C	5	0	1,886,259	1,783,884	102,375	27	95
BEA	BRIGHTON TOWNSHIP SEWAGE AUTH	N C	4	1	1,275,515	1,221,181	54,334	23	96
BEA	BRIGHTON TWP	N C	8	2	3,046,813	2,948,464	98,349	18	97
BEA	BRIGHTON TWP	P C	13	1	3,566,765	3,271,247	295,518	23	92
BEA	CENTER TWP	N A	12	0	1,793,973	1,793,973	0	0	100
BEA	CENTER TWP	P C	18	2	11,100,450	9,889,726	1,210,724	65	89
BEA	CHIPPEWA TWP	N1 C	8	1	1,709,916	1,922,809	-212,893	-40	112
BEA	CHIPPEWA TWP	N2 A	3	0	68,419	68,419	0	0	100
BEA	CHIPPEWA TWP	P C	10	1	3,656,655	4,516,860	-860,205	-112	124
BEA	CONWAY BORO	N C	4	0	1,011,531	1,095,963	-84,432	-34	108
BEA	CONWAY BORO	P C	7	0	2,457,842	1,938,008	519,834	87	79
BEA	CRESWELL HEIGHTS JOINT AUTHORITY	N C	12	4	5,192,219	4,787,119	405,100	44	92
BEA	DARLINGTON TWP	N A	4	0	369,964	369,964	0	0	100
BEA	DARLINGTON TWP	P A	2	0	20,954	20,954	0	0	100
BEA	DAUGHERTY TWP	N C	3	0	350,526	328,678	21,848	12	94
BEA	DAUGHERTY TWP	P C	0	0	275,177	700,105	-424,928	*	254
BEA	EAST ROCHESTER BORO	N C	2	1	175,693	190,258	-14,565	-42	108
BEA	ECONOMY BORO	N C	9	0	1,610,403	1,478,026	132,377	26	92
BEA	ECONOMY BORO	P C	13	1	9,032,021	9,592,672	-560,651	-43	106
BEA	ECONOMY BOROUGH MUNICIPAL AUTH	N A	6	0	216,897	216,897	0	0	100
BEA	ECONOMY BOROUGH MUNICIPAL AUTH	N A	6	0	81,454	81,454	0	0	100
BEA	FRANKLIN TWP	N C	5	2	1,771,987	1,894,384	-122,397	-45	107
BEA	FRANKLIN TWP	P C	3	0	242,215	380,081	-137,866	-65	157
BEA	FREEDOM BORO	N A	3	0	345,872	345,872	0	0	100
BEA	GREENE TWP	N1 A	5	0	1,002,365	1,002,365	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	GREENE TWP	N2 A	3	0	0	0	0	0	100
BEA	HANOVER TWP	N1 A	5	0	0	0	0	0	100
BEA	HANOVER TWP	N2 A	1	0	121,494	121,494	0	0	100
BEA	HARMONY TWP	N1 A	4	0	0	0	0	0	100
BEA	HARMONY TWP	N2 A	5	0	100,704	100,704	0	0	100
BEA	HARMONY TWP	P C	4	2	3,502,950	4,972,688	-1,469,738	-355	142
BEA	HOPEWELL TWP	N C	27	3	8,023,590	7,485,838	537,752	35	93
BEA	HOPEWELL TWP	P C	14	3	10,212,188	11,305,998	-1,093,810	-94	111
BEA	INDEPENDENCE TWP	N A	5	0	0	0	0	0	100
BEA	INDEPENDENCE TWP	P C	2	0	1,007,508	960,522	46,986	42	95
BEA	MIDLAND BORO	N1 C	0	1	200,058	206,465	-6,407	*	103
BEA	MIDLAND BORO	N2 A	2	0	0	0	0	0	100
BEA	MIDLAND BORO	P C	3	3	1,986,906	2,117,006	-130,100	-58	107
BEA	MIDLAND BOROUGH MUNICIPAL AUTH	N C	6	1	1,826,136	2,404,901	-578,765	-134	132
BEA	MONACA BORO	N C	15	2	3,112,891	3,046,622	66,269	7	98
BEA	MONACA BORO	P C	10	2	4,198,152	4,508,229	-310,077	-34	107
BEA	ALIQUIPPA MUNICIPAL WATER AUTH	N1 C	7	0	307,201	1,880,198	-1,572,997	-259	612
BEA	ALIQUIPPA MUNICIPAL WATER AUTH	N2 C	3	0	957,567	739,691	217,876	88	77
BEA	NEW BRIGHTON BORO	N C	14	2	3,235,688	2,828,564	407,124	47	87
BEA	NEW BRIGHTON BORO	P C	9	3	4,912,947	7,209,022	-2,296,075	-311	147
BEA	NEW SEWICKLEY TWP	N1 A	5	0	0	0	0	0	100
BEA	NEW SEWICKLEY TWP	N2 A	5	0	592,025	592,025	0	0	100
BEA	NEW SEWICKLEY TWP	N3 A	5	0	0	0	0	0	100
BEA	NEW SEWICKLEY TWP	P C	11	2	4,325,741	4,056,269	269,472	33	94
BEA	NORTH SEWICKLEY TWP	N A	1	0	46,979	46,979	0	0	100
BEA	NORTH SEWICKLEY TWP	P C	3	1	429,011	515,627	-86,616	-46	120
BEA	OHIOVILLE BORO	N A	6	0	248,984	248,984	0	0	100
BEA	OHIOVILLE BORO	P A	2	0	244,397	244,397	0	0	100
BEA	PATTERSON TWP	N C	5	0	502,457	520,510	-18,053	-8	104
BEA	PATTERSON TWP	P C	4	1	1,345,057	1,412,167	-67,110	-20	105
BEA	POTTER TWP	N A	2	0	0	0	0	0	100
BEA	PULASKI TWP	N C	1	0	220,497	258,075	-37,578	-77	117
BEA	RACCOON TWP	N C	1	2	880,098	915,745	-35,647	-72	104
BEA	RACCOON TWP	P C	2	0	1,474,081	828,086	645,995	470	56
BEA	ROCHESTER AREA JOINT SEWER AUTH	N C	3	0	1,480,175	1,229,024	251,151	95	83
BEA	ROCHESTER BORO	N A	5	0	756,819	756,819	0	0	100
BEA	ROCHESTER BORO	P C	7	2	5,881,463	3,616,587	2,264,876	296	61
BEA	ROCHESTER TWP	N C	4	1	735,600	763,898	-28,298	-13	104
BEA	ROCHESTER TWP	P C	3	0	1,007,844	1,300,811	-292,967	-133	129
BEA	SHIPPINGPORT BORO	N1 A	3	0	0	0	0	0	100
BEA	SHIPPINGPORT BORO	N2 A	1	0	90,662	90,662	0	0	100
BEA	SHIPPINGPORT BORO	P C	2	1	672,062	607,405	64,657	45	90
BEA	SOUTH BEAVER TWP	N C	3	0	574,150	544,730	29,420	20	95
BEA	SOUTH BEAVER TWP	P C	5	0	943,132	957,240	-14,108	-5	101
BEA	VANPORT TOWNSHIP MUNICIPAL AUTH	N C	6	0	2,619,621	2,224,705	394,916	91	85

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	VANPORT TWP	N A	2	0	133,371	133,371	0	0	100
BEA	VANPORT TWP	P C	0	1	263,465	1,399,646	-1,136,181	*	531
BED	BEDFORD BORO	N1 C	9	2	6,273,737	5,080,828	1,192,909	146	81
BED	BEDFORD BORO	N2 A	3	0	23,508	23,508	0	0	100
BED	BEDFORD BORO	P C	3	3	2,055,438	2,179,719	-124,281	-66	106
BED	BEDFORD TOWNSHIP MUNICIPAL AUTH	N A	4	0	161,087	161,087	0	0	100
BED	BEDFORD TWP	N C	8	0	1,757,469	1,628,855	128,614	36	93
BED	BROAD TOP TWP	N A	10	0	1,376,061	1,376,061	0	0	100
BED	EAST ST CLAIR TWP	N C	2	1	90,654	83,630	7,024	11	92
BED	EVERETT BORO	N C	3	0	465,836	516,702	-50,866	-34	111
BED	EVERETT BORO	P C	2	0	1,699,862	1,547,178	152,684	143	91
BED	EVERETT BOROUGH AREA MUNICIPAL	N C	4	0	500,387	333,517	166,870	63	67
BED	HOPEWELL TWP	N A	6	0	205,671	205,671	0	0	100
BED	HYNDMAN BORO	N C	3	0	1,241,312	1,206,697	34,615	33	97
BED	HYNDMAN BOROUGH MUNICIPAL AUTH	N C	2	0	70,291	7,510	62,781	122	11
BED	SAXTON BORO	N C	4	0	471,942	486,148	-14,206	-9	103
BED	SAXTON BORO	P C	3	1	369,452	722,332	-352,880	-234	196
BED	SAXTON BOROUGH MUNICIPAL AUTH	N C	1	0	145,978	89,489	56,489	106	61
BED	SNAKE SPRING TOWNSHIP MUNICIPAL	N A	1	0	97,476	97,476	0	0	100
BED	SNAKE SPRING TWP	N A	4	0	146,283	146,283	0	0	100
BER	ALBANY TWP	N C	2	0	317,148	410,422	-93,274	-78	129
BER	ALSACE TWP	N A	4	0	362,550	362,550	0	0	100
BER	AMITY TWP	N C	19	0	4,379,333	4,086,266	293,067	24	93
BER	AMITY TWP	P C	13	2	7,874,118	7,221,262	652,856	48	92
BER	ANTIETAM VALLEY MUNICIPAL AUTH	N C	2	0	2,041,548	1,605,031	436,517	350	79
BER	BALLY BORO	N C	5	1	610,045	792,443	-182,398	-67	130
BER	BALLY BORO	P C	2	1	611,169	705,207	-94,038	-80	115
BER	BERKS AREA REGIONAL TRANSPORT	N1 C	97	14	11,781,185	11,483,054	298,131	6	97
BER	BERKS AREA REGIONAL TRANSPORT	N2 C	0	2	3,654,249	3,883,821	-229,572	*	106
BER	BERN TWP	N C	8	1	1,878,082	1,373,458	504,624	94	73
BER	BERN TWP	P C	12	2	7,638,814	4,883,151	2,755,663	225	64
BER	BETHEL TWP	N C	2	0	215,711	167,325	48,386	51	78
BER	BETHEL TWP	P C	6	0	555,990	507,207	48,783	10	91
BER	BIRDSBORO BORO	N1 A	10	0	0	0	0	0	100
BER	BIRDSBORO BORO	N2 C	4	3	647,051	768,045	-120,994	-64	119
BER	BIRDSBORO BORO	P C	3	1	3,652,156	4,111,494	-459,338	-146	113
BER	BOYERTOWN BORO	N C	5	4	929,966	698,735	231,231	85	75
BER	BRECKNOCK TWP	N A	4	0	634,176	634,176	0	0	100
BER	BRECKNOCK TWP	P C	4	3	2,280,470	1,773,077	507,393	130	78
BER	CAERNARVON TWP	P C	9	0	3,715,987	3,401,078	314,909	36	92
BER	CENTRAL BERKS REGIONAL POLICE	P C	19	1	9,673,307	8,428,813	1,244,494	62	87
BER	CENTRE TWP	N C	4	0	544,276	587,292	-43,016	-25	108
BER	CENTRE TWP	P C	0	1	493,050	540,700	-47,650	*	110
BER	COLEBROOKDALE TWP	N C	5	1	1,140,280	936,851	203,429	72	82
BER	COLEBROOKDALE TWP	P C	0	0	4,220,326	4,591,706	-371,380	*	109

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	CUMRU TWP	N1 C	15	4	2,701,795	1,659,323	1,042,472	86	61
BER	CUMRU TWP	N2 A	37	0	1,412,754	1,412,754	0	0	100
BER	CUMRU TWP	P C	27	6	19,334,366	16,953,123	2,381,243	85	88
BER	DOUGLASS TWP	N C	4	0	1,070,310	935,567	134,743	47	87
BER	DOUGLASS TWP	P C	7	0	2,418,287	2,795,714	-377,427	-56	116
BER	EARL TWP	N1 C	1	0	561,162	583,715	-22,553	-34	104
BER	EARL TWP	N2 A	5	0	122,444	122,444	0	0	100
BER	EASTERN BERKS REGIONAL POLICE	P C	13	0	6,417,097	5,278,867	1,138,230	90	82
BER	EXETER TWP	N1 C	11	0	2,506,860	2,984,361	-477,501	-74	119
BER	EXETER TWP	N2 A	20	0	0	0	0	0	100
BER	EXETER TWP	P C	30	3	31,727,493	34,714,191	-2,986,698	-80	109
BER	FLEETWOOD BORO	N1 C	1	2	1,920,477	2,190,264	-269,787	-329	114
BER	FLEETWOOD BORO	N2 A	6	0	156,529	156,529	0	0	100
BER	FLEETWOOD BORO	P C	9	1	4,072,082	3,607,574	464,508	60	89
BER	GREENWICH TWP	N C	3	0	834,623	721,767	112,856	69	86
BER	HAMBURG BORO	N C	13	1	2,529,836	2,747,670	-217,834	-32	109
BER	HAMBURG BORO	P C	7	0	2,982,269	2,632,734	349,535	61	88
BER	HEIDELBERG TWP	N A	1	0	26,018	26,018	0	0	100
BER	HEIDELBERG TWP	P C	0	1	201,862	211,430	-9,568	*	105
BER	HEREFORD TWP	N C	4	0	397,564	475,906	-78,342	-42	120
BER	JT MUNI AUTH OF WYOMISSING VALLEY	N C	6	0	1,579,770	1,727,246	-147,476	*	109
BER	KENHORST BORO	N C	4	0	709,580	807,666	-98,086	-36	114
BER	KUTZTOWN BORO	N C	45	6	16,842,697	15,249,140	1,593,557	57	91
BER	KUTZTOWN BORO	P C	12	0	6,859,642	7,983,027	-1,123,385	-91	116
BER	LAURELDALE BORO	N C	9	1	1,753,333	1,450,006	303,327	67	83
BER	LAURELDALE BORO	P C	3	2	1,416,080	1,737,255	-321,175	-121	123
BER	LEESPORT BORO	N C	3	0	251,436	315,245	-63,809	-38	125
BER	LONGSWAMP TWP	N C	7	1	1,077,757	1,340,894	-263,137	-258	124
BER	LOWER ALSACE TWP	N1 C	1	1	2,374,228	1,752,219	622,009	1,404	74
BER	LOWER ALSACE TWP	N2 A	5	0	74,445	74,445	0	0	100
BER	LOWER HEIDELBERG TWP	N A	5	0	325,073	325,073	0	0	100
BER	LOWER HEIDELBERG TWP	P C	9	0	4,431,935	3,826,042	605,893	58	86
BER	MAIDENCREEK TOWNSHIP AUTHORITY	N C	5	2	1,521,723	1,351,866	169,857	43	89
BER	MARION TWP	N A	1	0	25,417	25,417	0	0	100
BER	MAXATAWNY TWP	N C	6	0	1,354,575	1,054,776	299,799	76	78
BER	MOHNTON BORO	N A	3	0	131,566	131,566	0	0	100
BER	MOHNTON BORO	P C	3	0	1,519,720	1,061,922	457,798	176	70
BER	MOUNT PENN BOROUGH MUNICIPAL	N C	2	0	1,296,926	1,183,643	113,283	79	91
BER	MT PENN BORO	N1 C	1	1	620,969	564,180	56,789	126	91
BER	MT PENN BORO	N2 A	1	0	27,518	27,518	0	0	100
BER	MUHLENBERG TOWNSHIP AUTHORITY	N C	17	0	2,709,890	1,905,678	804,212	89	70
BER	MUHLENBERG TWP	N C	35	2	8,020,690	7,180,403	840,287	38	90
BER	MUHLENBERG TWP	P C	29	8	26,281,994	24,402,395	1,879,599	59	93
BER	NORTHERN BERKS REGIONAL POLICE	P C	12	1	9,234,159	9,807,169	-573,010	-47	106
BER	OLEY TWP	N A	5	0	173,438	173,438	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	OLEY TWP	P C	0	3	285,648	464,723	-179,075	*	163
BER	PENN TWP	N A	2	0	241,521	241,521	0	0	100
BER	PIKE TWP	N C	5	0	445,038	412,044	32,994	16	93
BER	READING CITY	F C	112	56	93,459,927	82,084,530	11,375,397	123	88
BER	READING CITY	N1 C	224	72	81,511,865	75,697,365	5,814,500	40	93
BER	READING CITY	N2 A	33	0	53,685	53,685	0	0	100
BER	READING CITY	P C	144	65	193,714,326	146,584,686	47,129,640	338	76
BER	READING CITY HOUSING AUTHORITY	N A	75	0	8,932,476	8,932,476	0	0	100
BER	READING REGIONAL AIRPORT AUTH	N A	7	0	0	0	0	0	100
BER	RICHMOND TWP	N A	4	0	112,339	112,339	0	0	100
BER	ROBESON TWP	N1 C	3	3	1,612,692	1,437,114	175,578	92	89
BER	ROBESON TWP	N2 A	2	0	19,097	19,097	0	0	100
BER	ROBESON TWP	P C	5	0	2,695,251	2,905,469	-210,218	-58	108
BER	ROBESONIA BORO	N A	0	0	5,396	5,396	0	*	100
BER	ROBESONIA-WERNERSVILLE MUNICIPAL	N C	2	0	860,699	814,490	46,209	31	95
BER	ROCKLAND TWP	N A	4	0	345,514	345,514	0	0	100
BER	SHILLINGTON BORO	N C	21	1	7,554,684	7,972,147	-417,463	-34	106
BER	SHILLINGTON BORO	P C	8	0	3,541,270	3,424,433	116,837	14	97
BER	SHOEMAKERSVILLE BORO	N C	6	0	472,265	525,477	-53,212	-18	111
BER	SHOEMAKERSVILLE BORO	P C	0	2	414,059	239,403	174,656	*	58
BER	SINKING SPRING BORO	N A	10	0	584,936	584,936	0	0	100
BER	SINKING SPRING BORO	P C	6	0	2,086,308	2,880,126	-793,818	-157	138
BER	SOUTH HEIDELBERG TWP	N C	9	0	824,020	626,837	197,183	39	76
BER	SOUTH HEIDELBERG TWP	P C	14	0	2,115,642	1,751,970	363,672	28	83
BER	SPRING TWP	F C	13	0	2,260,822	2,383,879	-123,057	-11	105
BER	SPRING TWP	N C	35	1	13,788,164	12,010,594	1,777,570	73	87
BER	SPRING TWP	P C	28	4	22,463,618	19,227,128	3,236,490	96	86
BER	TILDEN TWP	N C	5	0	378,700	430,258	-51,558	-21	114
BER	TILDEN TWP	P C	4	0	597,894	608,489	-10,595	-4	102
BER	TOPTON BORO	N C	8	0	1,608,487	1,644,792	-36,305	-7	102
BER	TULPEHOCKEN TWP	P C	2	0	782,388	707,353	75,035	55	90
BER	UNION TWP	N A	4	0	869,334	869,334	0	0	100
BER	UPPER TULPEHOCKEN TWP	N C	2	0	214,339	247,191	-32,852	-33	115
BER	WASHINGTON TOWNSHIP MUNICIPAL	N C	0	0	114,640	194,091	-79,451	*	169
BER	WASHINGTON TWP	N C	12	0	1,873,017	1,793,273	79,744	13	96
BER	WERNERSVILLE BORO	N A	3	0	104,633	104,633	0	0	100
BER	WERNERSVILLE MUNICIPAL AUTHORITY	N C	4	0	1,124,415	955,516	168,899	73	85
BER	WEST READING BORO	N1 C	0	0	1,554,868	2,322,145	-767,277	*	149
BER	WEST READING BORO	N2 A	21	0	435,181	435,181	0	0	100
BER	WEST READING BORO	P C	13	2	7,764,392	6,012,581	1,751,811	113	77
BER	Western Berks Regional	P C	0	0	1,040,818	1,284,567	-243,749	*	123
BER	WESTERN BERKS WATER AUTHORITY	N C	10	0	3,170,656	2,858,717	311,939	40	90
BER	WOMELSDORF BORO	N C	4	0	1,714,717	1,793,715	-78,998	-37	105
BER	WOMELSDORF BORO	P C	2	0	254,396	378,697	-124,301	-87	149
BER	WOMELSDORF-ROBESONIA JOINT AUTH	N C	2	0	485,661	629,696	-144,035	-97	130

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	WYOMISSING BORO	F1 C	5	0	2,091,724	1,343,396	748,328	141	64
BER	WYOMISSING BORO	F2 A	4	0	338,674	338,674	0	0	100
BER	WYOMISSING BORO	N1 C	14	2	9,974,166	7,172,928	2,801,238	234	72
BER	WYOMISSING BORO	N2 A	12	0	147,954	147,954	0	0	100
BER	WYOMISSING BORO	P C	20	7	21,769,174	17,178,336	4,590,838	194	79
BLA	ALLEGHENY TWP	N C	10	0	976,699	790,358	186,341	37	81
BLA	ALLEGHENY TWP	P C	9	0	3,099,751	2,867,017	232,734	36	92
BLA	ALTOONA CITY	F C	54	40	62,023,154	44,258,399	17,764,755	448	71
BLA	ALTOONA CITY	N C	91	22	25,035,483	21,849,657	3,185,826	67	87
BLA	ALTOONA CITY	P C	64	30	60,722,025	45,537,476	15,184,549	312	75
BLA	ALTOONA WATER AUTHORITY	N C	125	15	19,764,229	17,875,994	1,888,235	24	90
BLA	ANTIS TWP	N1 A	7	0	626,001	626,001	0	0	100
BLA	ANTIS TWP	N2 A	4	0	55,760	55,760	0	0	100
BLA	BELLWOOD BORO	N C	6	2	1,085,237	989,913	95,324	35	91
BLA	BELLWOOD BORO	P C	3	0	660,309	2,010,428	-1,350,119	-747	304
BLA	BLAIR COUNTY HOUSING AUTHORITY	N A	8	0	704,961	704,961	0	0	100
BLA	BLAIR TOWNSHIP WATER & SEWER	N A	7	0	522,632	522,632	0	0	100
BLA	BLAIR TWP	N C	6	2	1,410,234	1,302,467	107,767	35	92
BLA	BLAIR TWP	P C	5	1	2,651,368	2,551,358	100,010	25	96
BLA	DUNCANVILLE BORO	N A	7	0	350,442	350,442	0	0	100
BLA	DUNCANVILLE BORO	P A	1	0	58,238	58,238	0	0	100
BLA	FREEDOM TWP	N C	6	1	751,085	706,765	44,320	15	94
BLA	FREEDOM TWP	P C	3	0	464,647	370,981	93,666	42	80
BLA	GREENFIELD TWP	N C	4	1	336,925	371,221	-34,296	-21	110
BLA	GREENFIELD TWP	P C	2	0	452,865	1,920,764	-1,467,899	-1,217	424
BLA	HOLLIDAYSBURG BORO	N C	26	4	11,048,081	10,421,429	626,652	42	94
BLA	HOLLIDAYSBURG BORO	P C	8	3	3,479,169	4,032,740	-553,571	-90	116
BLA	LOGAN TWP	N C	24	4	2,666,803	2,259,045	407,758	32	85
BLA	LOGAN TWP	P C	16	5	7,647,413	7,722,052	-74,639	-6	101
BLA	MARTINSBURG BORO	N C	6	0	1,346,191	1,224,780	121,411	42	91
BLA	MARTINSBURG BORO	P C	3	0	910,423	946,540	-36,117	-22	104
BLA	NORTH WOODBURY TWP	N A	4	0	142,675	142,675	0	0	100
BLA	NORTH WOODBURY TWP	P A	0	0	12,118	12,118	0	*	100
BLA	ROARING SPRING BORO	N C	6	0	1,794,179	1,614,495	179,684	58	90
BLA	ROARING SPRING BORO	P C	3	1	979,171	1,356,251	-377,080	-184	139
BLA	SNYDER TWP	N A	7	0	291,348	291,348	0	0	100
BLA	TAYLOR TWP	N A	1	0	208,944	208,944	0	0	100
BLA	TRANSPORTATION & MOTOR BUS	N C	40	3	6,107,986	6,373,621	-265,635	-11	104
BLA	TYRONE BORO	N A	26	0	3,320,519	3,320,519	0	0	100
BLA	TYRONE BORO	P C	7	3	2,293,264	2,431,076	-137,812	-33	106
BLA	WILLIAMSBURG BORO	N A	4	0	366,457	366,457	0	0	100
BLA	WILLIAMSBURG BORO	P A	2	0	417,248	417,248	0	0	100
BLA	WOODBURY TWP	N C	0	0	85,473	79,408	6,065	*	93
BRA	ALBANY TWP	N C	1	0	603,179	568,781	34,398	79	94
BRA	ASYLUM TWP	N C	2	0	37,202	26,621	10,581	13	72

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BRA	ATHENS BORO	N C	7	0	806,193	669,608	136,585	36	83
BRA	ATHENS BORO	P C	4	2	2,593,908	2,701,373	-107,465	-44	104
BRA	ATHENS TWP	N A	1	0	10,769	10,769	0	0	100
BRA	ATHENS TWP	N C	7	0	2,295,522	2,247,059	48,463	16	98
BRA	ATHENS TWP	P C	11	0	4,954,492	5,180,848	-226,356	-29	105
BRA	CANTON BORO	N A	3	0	209,476	209,476	0	0	100
BRA	CANTON BORO	P C	1	1	311,928	786,333	-474,405	-777	252
BRA	HERRICK TWP	N A	2	0	18,031	18,031	0	0	100
BRA	NORTH TOWANDA TWP	N C	3	0	292,029	280,395	11,634	9	96
BRA	ORWELL TWP	N A	3	0	6,610	6,610	0	0	100
BRA	SAYRE BORO	N1 C	12	1	3,578,941	2,615,380	963,561	125	73
BRA	SAYRE BORO	N2 A	3	0	12,969	12,969	0	0	100
BRA	SAYRE BORO	P C	11	2	5,721,806	4,317,672	1,404,134	182	75
BRA	SOUTH WAVERLY BORO	N C	2	0	405,873	317,218	88,655	105	78
BRA	SOUTH WAVERLY BORO	P C	0	0	258,520	266,166	-7,646	*	103
BRA	TOWANDA BORO	N1 A	7	0	775,143	775,143	0	0	100
BRA	TOWANDA BORO	N2 A	15	0	0	0	0	0	100
BRA	TOWANDA BORO	P C	6	1	2,607,774	2,372,086	235,688	59	91
BRA	TROY BORO	N A	5	0	322,602	322,602	0	0	100
BRA	TROY BORO	P C	2	0	127,622	140,014	-12,392	-12	110
BRA	VALLEY JOINT SEWER AUTHORITY	N1 C	1	0	1,433,239	1,160,285	272,954	272	81
BRA	VALLEY JOINT SEWER AUTHORITY	N2 A	3	0	102,351	102,351	0	0	100
BRA	WYALUSING TWP	N C	2	0	238,948	253,624	-14,676	-16	106
BRA	WYSOX TWP	N A	4	0	51,990	51,990	0	0	100
BUC	BEDMINSTER TWP	N C	8	0	2,170,301	2,086,262	84,039	14	96
BUC	BEDMINSTER TWP	P C	7	2	6,309,960	5,256,867	1,053,093	109	83
BUC	BENSALEM TWP	N1 C	33	1	25,135,920	23,899,774	1,236,146	47	95
BUC	BENSALEM TWP	N2 A	60	0	2,506,962	2,506,962	0	0	100
BUC	BENSALEM TWP	P C	99	30	108,441,240	86,271,495	22,169,745	153	80
BUC	BRISTOL BORO	N1 C	13	4	8,329,777	5,001,879	3,327,898	290	60
BUC	BRISTOL BORO	N2 A	4	0	43,474	43,474	0	0	100
BUC	BRISTOL BORO	P C	12	5	12,848,060	8,288,619	4,559,441	269	65
BUC	BRISTOL TWP	N A	49	0	7,717,880	7,717,880	0	0	100
BUC	BRISTOL TWP	P C	58	15	72,037,110	68,409,875	3,627,235	55	95
BUC	BUCKINGHAM TWP	N C	30	2	10,377,129	10,552,478	-175,349	-7	102
BUC	BUCKINGHAM TWP	P C	22	3	14,772,264	14,210,821	561,443	22	96
BUC	BUCKS CO REDEVELOPMENT AUTH	N C	3	0	1,059,464	944,602	114,862	42	89
BUC	BUCKS COUNTY WATER & SEWER AUTH	N1 C	86	11	67,983,757	66,631,331	1,352,426	12	98
BUC	BUCKS COUNTY WATER & SEWER AUTH	N2 A	28	0	463,394	463,394	0	0	100
BUC	CENTRAL BUCKS REGIONAL POLICE	N C	4	0	616,115	527,147	88,968	37	86
BUC	CENTRAL BUCKS REGIONAL POLICE	P C	25	6	17,003,537	13,257,499	3,746,038	122	78
BUC	CHALFONT BORO	N A	7	0	909,812	909,812	0	0	100
BUC	DOYLESTOWN BORO	N C	28	1	7,058,745	5,536,842	1,521,903	71	78
BUC	DOYLESTOWN TWP	N1 C	15	3	12,359,418	10,110,497	2,248,921	178	82
BUC	DOYLESTOWN TWP	N2 A	19	0	619,743	619,743	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	DOYLESTOWN TWP	P C	18	3	18,192,269	14,425,217	3,767,052	173	79
BUC	DUBLIN BORO	N A	5	0	198,543	198,543	0	0	100
BUC	DUBLIN BORO	P C	2	0	1,021,086	1,020,438	648	0	100
BUC	EAST ROCKHILL TWP	N1 C	4	0	3,437,303	3,340,140	97,163	29	97
BUC	EAST ROCKHILL TWP	N2 A	3	0	59,623	59,623	0	0	100
BUC	FALLS TWP	N1 A	46	0	6,045,300	6,045,300	0	0	100
BUC	FALLS TWP	N2 A	14	0	1,020,015	1,020,015	0	0	100
BUC	FALLS TWP	P C	42	24	61,987,599	41,448,522	20,539,077	310	67
BUC	HAYCOCK TWP	N C	5	0	902,832	871,259	31,573	13	97
BUC	HILLTOWN TOWNSHIP WATER & SEWER	N A	7	0	1,173,928	1,173,928	0	0	100
BUC	HILLTOWN TWP	N C	17	1	5,922,027	5,664,579	257,448	17	96
BUC	HILLTOWN TWP	P C	17	3	16,654,884	15,795,045	859,839	35	95
BUC	LOWER BUCKS COUNTY JOINT MUNI	N1 C	40	7	12,559,592	11,179,034	1,380,558	40	89
BUC	LOWER BUCKS COUNTY JOINT MUNI	N2 C	10	1	12,594,933	14,184,484	-1,589,551	-118	113
BUC	LOWER MAKEFIELD TWP	N C	14	13	11,990,686	10,605,798	1,384,888	126	88
BUC	LOWER MAKEFIELD TWP	N A	28	0	891,993	891,993	0	0	100
BUC	LOWER MAKEFIELD TWP	P C	40	5	23,509,642	16,396,464	7,113,178	139	70
BUC	LOWER SOUTHAMPTON TWP	N A	33	0	3,770,921	3,770,921	0	0	100
BUC	LOWER SOUTHAMPTON TWP	P C	29	16	28,805,109	24,027,583	4,777,526	122	83
BUC	MIDDLETOWN TWP	N C	51	2	11,883,430	10,877,332	1,006,098	24	92
BUC	MIDDLETOWN TWP	P C	44	37	66,868,167	58,564,192	8,303,975	126	88
BUC	MILFORD TWP	N C	14	0	2,856,114	2,411,632	444,482	48	84
BUC	MORRISVILLE BORO	N C	10	1	5,812,508	6,340,865	-528,357	-73	109
BUC	MORRISVILLE BORO	P C	10	1	11,285,213	11,984,338	-699,125	-58	106
BUC	MORRISVILLE BOROUGH MUNICIPAL	N C	38	3	12,467,956	11,359,627	1,108,329	32	91
BUC	NEW BRITAIN BORO	N1 C	0	0	118,787	85,588	33,199	*	72
BUC	NEW BRITAIN BORO	N2 A	2	0	45,205	45,205	0	0	100
BUC	NEW BRITAIN TWP	N C	19	1	4,220,477	5,513,277	-1,292,800	-98	131
BUC	NEW BRITAIN TWP	P C	11	1	9,994,006	11,892,224	-1,898,218	-139	119
BUC	NEW HOPE BORO	N A	9	0	453,941	453,941	0	0	100
BUC	NEW HOPE BORO	P C	9	1	4,531,674	3,554,373	977,301	95	78
BUC	NEWTOWN BORO	N A	2	0	449,638	449,638	0	0	100
BUC	NEWTOWN BORO	P C	6	2	2,853,747	2,877,006	-23,259	-4	101
BUC	NEWTOWN TWP	F1 C	4	0	3,862,843	4,063,211	-200,368	-48	105
BUC	NEWTOWN TWP	F2 A	3	0	45,379	45,379	0	0	100
BUC	NEWTOWN TWP	N1 C	12	5	7,624,117	8,584,892	-960,775	-115	113
BUC	NEWTOWN TWP	N2 A	13	0	531,131	531,131	0	0	100
BUC	NEWTOWN TWP	P C	29	6	20,938,057	21,779,227	-841,170	-25	104
BUC	NOCKAMIXON TWP	N C	4	1	1,049,822	908,404	141,418	50	87
BUC	NOCKAMIXON TWP	P C	0	0	47,230	55,686	-8,456	*	118
BUC	NORTHAMPTON TWP	N1 C	37	8	19,350,884	18,502,150	848,734	29	96
BUC	NORTHAMPTON TWP	N2 A	51	0	1,159,032	1,159,032	0	0	100
BUC	NORTHAMPTON TWP	P C	41	15	33,580,614	32,481,666	1,098,948	22	97
BUC	PENNDDEL BORO	N C	2	0	385,930	400,963	-15,033	-16	104
BUC	PENNDDEL BORO	P C	1	0	141,473	188,772	-47,299	-60	133

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	PENNRIDGE REGIONAL POLICE	N C	1	0	111,082	337,183	-226,101	-380	304
BUC	PENNRIDGE REGIONAL POLICE	P C	12	4	9,487,094	8,414,310	1,072,784	89	89
BUC	PENNRIDGE WASTEWATER TREATMENT	N C	9	0	4,444,135	4,268,835	175,300	24	96
BUC	PERKASIE BORO	N C	19	3	11,067,828	10,469,168	598,660	38	95
BUC	PERKASIE BORO	P C	18	3	15,519,226	13,491,996	2,027,230	85	87
BUC	PERKASIE REGIONAL AUTHORITY	N C	8	2	3,998,931	3,692,710	306,221	49	92
BUC	PLUMSTEAD TWP	N C	21	0	4,571,023	4,100,639	470,384	34	90
BUC	PLUMSTEAD TWP	P C	14	3	11,597,874	10,687,065	910,809	51	92
BUC	QUAKERTOWN BORO	N1 C	18	8	13,027,737	12,823,446	204,291	14	98
BUC	QUAKERTOWN BORO	N2 A	39	0	1,179,745	1,179,745	0	0	100
BUC	QUAKERTOWN BORO	P C	19	2	16,391,136	14,115,758	2,275,378	101	86
BUC	RICHLAND TOWNSHIP WATER AUTH	N A	3	0	101,791	101,791	0	0	100
BUC	RICHLAND TWP	N1 C	3	0	3,060,244	2,914,910	145,334	60	95
BUC	RICHLAND TWP	N2 A	8	0	343,274	343,274	0	0	100
BUC	RICHLAND TWP	P C	16	0	7,282,113	6,463,569	818,544	46	89
BUC	SELLERSVILLE BORO	N C	7	0	5,072,122	5,034,356	37,766	8	99
BUC	SOLEBURY TWP	N1 C	3	1	4,565,689	4,619,757	-54,068	-27	101
BUC	SOLEBURY TWP	N2 A	13	0	423,065	423,065	0	0	100
BUC	SOLEBURY TWP	P C	17	3	8,352,324	8,850,140	-497,816	-26	106
BUC	SPRINGFIELD TWP	N1 C	2	0	1,340,060	1,175,966	164,094	135	88
BUC	SPRINGFIELD TWP	N2 A	6	0	42,010	42,010	0	0	100
BUC	SPRINGFIELD TWP	P C	4	0	2,407,381	1,960,123	447,258	121	81
BUC	TINICUM TWP	N A	5	0	1,467,393	1,467,393	0	0	100
BUC	TINICUM TWP	P C	2	0	1,219,084	1,468,153	-249,069	-122	120
BUC	TULLYTOWN BORO	N C	5	0	2,507,290	2,235,117	272,173	81	89
BUC	TULLYTOWN BORO	P C	3	7	5,669,117	4,699,400	969,717	270	83
BUC	UPPER MAKEFIELD TWP	N C	10	2	3,382,654	3,528,121	-145,467	-20	104
BUC	UPPER MAKEFIELD TWP	P C	18	1	10,572,855	11,047,561	-474,706	-20	104
BUC	UPPER SOUTHAMPTON MUNICIPAL	N C	11	0	3,918,665	3,267,959	650,706	69	83
BUC	UPPER SOUTHAMPTON TWP	N C	25	2	8,889,769	9,297,481	-407,712	-23	105
BUC	UPPER SOUTHAMPTON TWP	P C	21	8	20,327,032	18,967,540	1,359,492	48	93
BUC	WARMINSTER TOWNSHIP MUNICIPAL	N C	43	0	10,393,004	9,300,068	1,092,936	31	89
BUC	WARMINSTER TWP	N1 C	18	10	17,835,584	16,765,316	1,070,268	91	94
BUC	WARMINSTER TWP	N2 A	11	0	151,223	151,223	0	0	100
BUC	WARMINSTER TWP	P C	32	21	49,832,535	40,512,254	9,320,281	229	81
BUC	WARRINGTON TWP	N1 C	17	4	7,558,700	7,671,926	-113,226	-9	101
BUC	WARRINGTON TWP	N2 A	13	0	434,823	434,823	0	0	100
BUC	WARRINGTON TWP	P C	36	3	26,165,281	24,404,466	1,760,815	38	93
BUC	WARWICK TWP	N1 C	4	2	4,773,987	5,026,131	-252,144	-80	105
BUC	WARWICK TWP	N2 A	14	0	383,083	383,083	0	0	100
BUC	WARWICK TWP	P C	15	3	15,576,658	14,574,000	1,002,658	56	94
BUC	WEST ROCKHILL TWP	N C	6	0	1,449,663	1,393,857	55,806	15	96
BUC	WRIGHTSTOWN TWP	N C	5	1	1,195,570	1,233,257	-37,687	-12	103
BUC	WRIGHTSTOWN TWP	P C	0	1	81,675	1,044,153	-962,478	*	1,278
BUC	YARDLEY BORO	N A	1	0	114,102	114,102	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	YARDLEY BORO	P C	4	1	1,139,327	957,230	182,097	47	84
BUT	ADAMS TWP	N C	14	0	1,366,030	1,426,814	-60,784	-7	104
BUT	ADAMS TWP	P C	17	0	2,780,581	2,895,347	-114,766	-7	104
BUT	BUFFALO TWP	N C	5	0	1,432,718	1,247,635	185,083	51	87
BUT	BUFFALO TWP	P C	9	2	2,280,780	2,942,304	-661,524	-94	129
BUT	BUTLER AREA PUBLIC LIBRARY	N C	9	0	644,962	1,009,448	-364,486	-117	157
BUT	BUTLER AREA SEWER AUTHORITY	N A	31	0	4,451,283	4,451,283	0	0	100
BUT	BUTLER CITY	F C	19	11	21,030,786	23,013,623	-1,982,837	-132	109
BUT	BUTLER CITY	N C	27	5	6,233,777	7,898,850	-1,665,073	-147	127
BUT	BUTLER CITY	P C	22	9	15,806,439	15,925,988	-119,549	-7	101
BUT	BUTLER CITY REDEVELOPMENT AUTH	N A	1	0	282,045	282,045	0	0	100
BUT	BUTLER COUNTY HOUSING AUTHORITY	N A	26	0	5,080,598	5,080,598	0	0	100
BUT	BUTLER TWP	N C	24	2	10,913,246	10,161,585	751,661	46	93
BUT	BUTLER TWP	P C	21	3	18,540,027	19,210,010	-669,983	-30	104
BUT	CENTER TWP	N A	8	0	360,460	360,460	0	0	100
BUT	CLAY TWP	N A	5	0	641,580	641,580	0	0	100
BUT	CLINTON TWP	N A	8	0	53,650	53,650	0	0	100
BUT	CONCORD TWP	N A	1	0	19,045	19,045	0	0	100
BUT	CONNOQUENESSING TWP	N A	3	0	0	0	0	0	100
BUT	CRANBERRY TWP	N A	118	0	10,132,883	10,132,883	0	0	100
BUT	CRANBERRY TWP	P C	30	8	21,250,437	21,213,019	37,418	1	100
BUT	DONEGAL TWP	N A	1	0	43,026	43,026	0	0	100
BUT	EVANS CITY BORO	N A	2	0	152,999	152,999	0	0	100
BUT	EVANS CITY SEVEN FIELDS REGIONAL	P C	5	0	1,200,852	1,177,801	23,051	6	98
BUT	FRANKLIN TWP	N1 A	2	0	515,600	515,600	0	0	100
BUT	FRANKLIN TWP	N2 A	1	0	0	0	0	0	100
BUT	HARMONY BORO	N1 C	4	0	1,030,943	903,042	127,901	62	88
BUT	HARMONY BORO	N2 A	3	0	29,456	29,456	0	0	100
BUT	JACKSON TWP	N A	6	0	196,458	196,458	0	0	100
BUT	JACKSON TWP	P C	11	0	2,515,901	2,314,428	201,473	22	92
BUT	JEFFERSON TWP	N A	5	0	191,780	191,780	0	0	100
BUT	LANCASTER TWP	N C	3	1	233,750	375,841	-142,091	-85	161
BUT	LANCASTER TWP	P C	5	0	943,904	809,294	134,610	34	86
BUT	MARION TWP	N C	0	0	101,834	73,750	28,084	*	72
BUT	MARS BORO	N A	4	0	167,724	167,724	0	0	100
BUT	MARS BORO	P C	0	0	280,962	431,085	-150,123	*	153
BUT	MIDDLESEX TWP	N C	5	1	522,242	481,137	41,105	17	92
BUT	MIDDLESEX TWP	P C	5	3	2,430,668	2,013,391	417,277	140	83
BUT	MUDDY CREEK TWP	N A	2	0	0	0	0	0	100
BUT	BUFFAL TOWNSHIP MUNICIPAL AUTH	N A	11	0	946,125	946,125	0	0	100
BUT	OAKLAND TWP	N A	2	0	7,499	7,499	0	0	100
BUT	OAKLAND TWP	N A	0	0	14,955	14,955	0	*	100
BUT	PENN TWP	N C	6	1	1,006,350	836,142	170,208	39	83
BUT	PENN TWP	P C	4	0	1,422,242	1,612,785	-190,543	-64	113
BUT	PROSPECT BORO	N A	2	0	50,483	50,483	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUT	SAXONBURG BORO	N A	10	0	1,373,659	1,373,659	0	0	100
BUT	SAXONBURG BORO	P A	2	0	86,551	86,551	0	0	100
BUT	SEVEN FIELDS BORO	N1 C	1	0	1,142,576	1,167,350	-24,774	-20	102
BUT	SEVEN FIELDS BORO	N2 A	4	0	43,751	43,751	0	0	100
BUT	SLIPPERY ROCK BORO	N C	5	0	984,698	1,862,348	-877,650	-290	189
BUT	SLIPPERY ROCK BORO	P C	3	1	2,285,883	3,836,851	-1,550,968	-671	168
BUT	SLIPPERY ROCK MUNICIPAL AUTHORITY	N C	10	0	2,695,256	2,378,190	317,066	58	88
BUT	SLIPPERY ROCK TWP	N C	5	0	1,519,546	1,529,817	-10,271	-4	101
BUT	SUMMIT TWP	N A	4	0	924,438	924,438	0	0	100
BUT	WESTERN BUTLER COUNTY AUTHORITY	N A	12	0	2,403,282	2,403,282	0	0	100
BUT	WINFIELD TWP	N C	4	0	261,309	250,190	11,119	6	96
BUT	ZELIENOPLE BORO	N C	18	0	2,622,704	2,770,078	-147,374	-14	106
BUT	ZELIENOPLE BORO	P C	9	3	5,442,570	5,256,974	185,596	22	97
CAR	BEAVER MEADOWS BORO	P A	0	0	29,073	29,073	0	*	100
CAR	BOWMANSTOWN BORO	N A	6	0	282,973	282,973	0	0	100
CAR	CARBON CO CONSERVATION DISTRICT	N A	7	0	1,101,716	1,101,716	0	0	100
CAR	CENTRAL CARBON MUNICIPAL AUTH	N C	4	1	479,823	442,495	37,328	16	92
CAR	COALDALE, LANSFORD & SUMMIT HILL	N A	4	0	514,694	514,694	0	0	100
CAR	EAST PENN TWP	N C	5	0	532,378	543,640	-11,262	-4	102
CAR	FRANKLIN TWP	N C	5	0	2,381,636	2,239,507	142,129	56	94
CAR	FRANKLIN TWP	P C	5	2	1,364,378	1,297,660	66,718	18	95
CAR	JIM THORPE BORO	N A	18	0	4,795,665	4,795,665	0	0	100
CAR	JIM THORPE BORO	P C	8	2	3,182,909	2,868,665	314,244	45	90
CAR	KIDDER TWP	N C	8	0	623,080	525,774	97,306	27	84
CAR	KIDDER TWP	P C	7	1	3,133,388	2,165,355	968,033	197	69
CAR	LANSFORD BORO	P C	4	2	1,310,339	1,246,651	63,688	17	95
CAR	LANSFORD-COALDALE JOINT WATER	N C	12	1	2,046,117	1,915,306	130,811	24	94
CAR	LEHIGHTON BORO	N C	23	6	8,248,926	8,118,510	130,416	8	98
CAR	LEHIGHTON BORO	P C	11	3	6,701,933	6,000,684	701,249	70	90
CAR	LEHIGHTON WATER AUTHORITY	N C	6	3	2,186,117	2,266,527	-80,410	-23	104
CAR	LOWER TOWAMENSING TWP	N1 C	0	0	84,759	141,840	-57,081	*	167
CAR	LOWER TOWAMENSING TWP	N2 A	1	0	23,450	23,450	0	0	100
CAR	MAHONING TWP	N C	4	2	697,905	709,277	-11,372	-5	102
CAR	MAHONING TWP	P C	5	1	2,383,206	1,967,813	415,393	94	83
CAR	NESQUEHONING BORO	N C	6	2	1,021,834	1,011,365	10,469	3	99
CAR	NESQUEHONING BORO	P C	4	3	2,662,902	2,592,588	70,314	20	97
CAR	PALMERTON BORO	N C	15	4	4,639,602	4,218,199	421,403	51	91
CAR	PALMERTON BORO	P C	9	1	3,691,354	2,764,051	927,303	113	75
CAR	SUMMIT HILL BORO	N A	2	0	283,237	283,237	0	0	100
CAR	SUMMIT HILL BORO	P C	5	1	1,765,467	1,927,252	-161,785	-42	109
CAR	SUMMIT HILL WATER AUTHORITY	N A	4	0	26,852	26,852	0	0	100
CAR	TOWAMENSING TWP	N A	6	0	474,675	474,675	0	0	100
CAR	WEATHERLY BORO	N C	11	1	1,869,000	1,578,551	290,449	42	84
CAR	WEATHERLY BORO	P C	4	0	1,426,456	1,498,746	-72,290	-22	105
CEN	BELLEFONTE BORO	N1 C	10	3	13,953,512	14,649,326	-695,814	-101	105

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CEN	BELLEFONTE BORO	N2 A	22	0	1,117,583	1,117,583	0	0	100
CEN	BELLEFONTE BORO	P C	10	2	5,220,154	5,849,639	-629,485	-75	112
CEN	BENNER TWP	N C	6	0	984,225	999,869	-15,644	-5	102
CEN	BOGGS TWP	N A	4	0	726,156	726,156	0	0	100
CEN	CENTRE AREA TRANSPORTATION AUTH	N A	160	0	11,807,740	11,807,740	0	0	100
CEN	CENTRE COUNTY HOUSING AUTHORITY	N A	14	0	561,636	561,636	0	0	100
CEN	CENTRE CO LIBRARY & HISTORICAL	N C	12	1	1,586,971	2,020,715	-433,744	-109	127
CEN	COLLEGE TWP	N A	28	0	2,722,018	2,722,018	0	0	100
CEN	FERGUSON TWP	N A	42	0	4,291,674	4,291,674	0	0	100
CEN	FERGUSON TWP	P C	22	1	8,552,475	7,568,752	983,723	54	88
CEN	HAINES TWP	N A	1	0	28,744	28,744	0	0	100
CEN	HALFMOON TWP	N C	1	0	520,023	619,383	-99,360	-188	119
CEN	HARRIS TOWNSHIP	N A	7	0	766,306	766,306	0	0	100
CEN	LIBERTY TWP	N A	3	0	8,634	8,634	0	0	100
CEN	MILLHEIM BORO	N A	3	0	22,427	22,427	0	0	100
CEN	PATTON TWP	N A	26	0	4,439,948	4,439,948	0	0	100
CEN	PATTON TWP	P C	18	1	8,368,370	8,510,149	-141,779	-9	102
CEN	PENN TWP	N C	3	0	414,949	354,253	60,696	47	85
CEN	PHILIPSBURG BORO	N C	8	1	1,272,283	1,436,448	-164,165	-38	113
CEN	PHILIPSBURG BORO	P C	0	1	320,076	219,313	100,763	*	69
CEN	POTTER TWP	N A	5	0	100,785	100,785	0	0	100
CEN	RUSH TWP	N C	4	0	123,098	101,223	21,875	13	82
CEN	SNOW SHOE TWP	N C	2	0	200,809	163,553	37,256	41	81
CEN	SPRING TWP	N C	5	0	1,957,014	2,155,950	-198,936	-76	110
CEN	SPRING TWP	P C	9	1	4,996,515	5,811,964	-815,449	-109	116
CEN	SPRING-BENNER-WALKER JOINT AUTH	N A	10	0	1,838,928	1,838,928	0	0	100
CEN	STATE COLLEGE BORO	N1 C	66	17	46,511,724	43,740,547	2,771,177	56	94
CEN	STATE COLLEGE BORO	N2 A	101	0	3,255,583	3,255,583	0	0	100
CEN	STATE COLLEGE BORO	P C	52	11	44,079,236	43,119,559	959,677	20	98
CEN	STATE COLLEGE BOROUGH AUTHORITY	N C	43	6	15,130,113	14,522,768	607,345	22	96
CEN	UNIVERSITY AREA JOINT AUTHORITY	N A	62	0	9,186,464	9,186,464	0	0	100
CHE	ATGLEN BORO	N1 C	1	0	1,083,839	1,049,935	33,904	39	97
CHE	ATGLEN BORO	N2 A	3	0	134,669	134,669	0	0	100
CHE	AVONDALE BORO	N A	0	0	72,854	72,854	0	*	100
CHE	BIRMINGHAM TWP	N C	1	0	513,048	681,721	-168,673	-173	133
CHE	BIRMINGHAM TWP	P C	6	0	1,615,555	1,801,462	-185,907	-29	112
CHE	CALN TWP	N C	20	2	7,525,467	7,228,693	296,774	21	96
CHE	CALN TWP	P C	16	5	12,688,200	13,338,410	-650,210	-40	105
CHE	CHARLESTOWN TWP	N C	1	0	338,331	379,389	-41,058	-39	112
CHE	COATESVILLE CITY	F C	6	1	2,226,710	2,661,158	-434,448	-75	120
CHE	COATESVILLE CITY	N C	23	7	3,956,260	3,789,593	166,667	16	96
CHE	COATESVILLE CITY	P C	28	12	24,171,384	23,069,696	1,101,688	43	95
CHE	DOWNINGTOWN BORO	N A	23	0	2,748,363	2,748,363	0	0	100
CHE	DOWNINGTOWN BORO	P C	19	2	13,173,300	11,574,684	1,598,616	70	88
CHE	DOWNINGTOWN MUNICIPAL WATER	N A	13	0	697,641	697,641	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	EAST BRADFORD TWP	N1 C	10	0	3,996,153	4,542,752	-546,599	-61	114
CHE	EAST BRADFORD TWP	N2 A	5	0	21,351	21,351	0	0	100
CHE	EAST BRANDYWINE TWP	N C	11	0	1,866,423	2,094,851	-228,428	-34	112
CHE	EAST BRANDYWINE TWP	P C	17	2	7,180,799	7,021,462	159,337	9	98
CHE	EAST COVENTRY TWP	N C	3	0	2,147,487	2,069,990	77,497	27	96
CHE	EAST COVENTRY TWP	N A	6	0	304,136	304,136	0	0	100
CHE	EAST COVENTRY TWP	P C	7	0	3,468,795	3,495,633	-26,838	-3	101
CHE	EAST FALLOWFIELD TWP	N A	6	0	646,039	646,039	0	0	100
CHE	EAST FALLOWFIELD TWP	P C	6	0	2,632,225	2,586,495	45,730	7	98
CHE	EAST GOSHEN TWP	F C	12	0	2,978,509	2,550,420	428,089	38	86
CHE	EAST GOSHEN TWP	N1 C	9	0	2,551,066	3,073,866	-522,800	*	120
CHE	EAST GOSHEN TWP	N2 A	26	0	1,247,824	1,247,824	0	0	100
CHE	EAST MARLBOROUGH TWP	N C	8	0	3,694,486	3,516,339	178,147	28	95
CHE	EAST MARLBOROUGH TWP	P C	2	0	419,612	431,120	-11,508	-6	103
CHE	EAST NANTMEAL TWP	N A	1	0	7,872	7,872	0	0	100
CHE	EAST NOTTINGHAM TWP	N A	6	0	114,048	114,048	0	0	100
CHE	EAST PIKELAND TWP	N A	6	0	133,414	133,414	0	0	100
CHE	EAST PIKELAND TWP	P C	11	2	3,241,168	3,394,520	-153,352	-13	105
CHE	EAST VINCENT TWP	N C	10	0	627,653	623,539	4,114	1	99
CHE	EAST VINCENT TWP	P C	7	0	2,978,039	3,487,295	-509,256	-74	117
CHE	EAST WHITELAND TWP	F C	11	0	5,039,355	3,725,176	1,314,179	94	74
CHE	EAST WHITELAND TWP	N1 C	16	1	8,577,379	8,022,537	554,842	43	94
CHE	EAST WHITELAND TWP	N2 A	0	0	40,517	40,517	0	*	100
CHE	EAST WHITELAND TWP	N3 A	7	0	311,547	311,547	0	0	100
CHE	EAST WHITELAND TWP	P C	19	1	16,236,087	14,675,395	1,560,692	61	90
CHE	EASTTOWN TWP	N1 C	5	4	4,765,613	4,382,323	383,290	99	92
CHE	EASTTOWN TWP	N2 A	11	0	397,078	397,078	0	0	100
CHE	EASTTOWN TWP	P C	16	2	15,631,780	12,435,167	3,196,613	153	80
CHE	HONEY BROOK BORO	P C	1	0	387,604	381,663	5,941	6	98
CHE	HONEY BROOK TWP	N A	6	0	511,160	511,160	0	0	100
CHE	KENNETT SQUARE BORO	N C	24	1	6,460,593	5,416,233	1,044,360	72	84
CHE	KENNETT SQUARE BORO	P C	12	2	4,941,962	6,042,865	-1,100,903	-90	122
CHE	KENNETT TWP	N C	13	1	2,338,748	2,723,800	-385,052	-33	116
CHE	KENNETT TWP	P C	11	0	2,012,935	937,981	1,074,954	73	47
CHE	LONDON BRITAIN TWP	N A	5	0	461,922	461,922	0	0	100
CHE	LONDON GROVE TOWNSHIP MUNICIPAL	N C	3	0	949,454	856,078	93,376	47	90
CHE	LONDON GROVE TWP	N1 C	2	1	1,954,481	1,771,380	183,101	93	91
CHE	LONDON GROVE TWP	N2 A	17	0	78,578	78,578	0	0	100
CHE	LOWER OXFORD TWP	N C	3	0	411,318	345,121	66,197	33	84
CHE	MALVERN BORO	N C	13	1	3,913,516	4,698,723	-785,207	-76	120
CHE	MALVERN BORO	P C	6	3	2,247,861	2,594,353	-346,492	-54	115
CHE	NEW GARDEN TWP	N C	20	0	3,868,522	3,877,176	-8,654	-1	100
CHE	NEW GARDEN TWP	P C	0	0	986,776	1,937,651	-950,875	*	196
CHE	NEWLIN TWP	N A	1	0	40,094	40,094	0	0	100
CHE	NORTH COVENTRY MUNICIPAL AUTH	N C	8	1	1,545,036	1,475,260	69,776	15	95

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	NORTH COVENTRY TWP	N C	10	2	3,497,243	3,298,038	199,205	28	94
CHE	NORTH COVENTRY TWP	P C	13	1	9,818,800	8,862,548	956,252	69	90
CHE	NORTHWESTERN CHESTER COUNTY	N A	3	0	95,021	95,021	0	0	100
CHE	OXFORD BORO	N A	13	0	876,530	876,530	0	0	100
CHE	OXFORD BORO	P C	11	3	3,947,969	3,744,804	203,165	19	95
CHE	PARKESBURG BORO	N C	5	1	911,160	991,005	-79,845	-25	109
CHE	PARKESBURG BORO	P C	7	2	4,895,136	4,522,956	372,180	60	92
CHE	PENNSBURY TWP	N C	7	1	1,237,843	1,353,558	-115,715	-25	109
CHE	PHOENIXVILLE BORO	N C	73	8	15,115,448	13,221,242	1,894,206	39	87
CHE	PHOENIXVILLE BORO	P C	30	5	18,322,818	17,164,667	1,158,151	31	94
CHE	POCOPSON TWP	N C	6	0	774,211	737,385	36,826	9	95
CHE	SADSBURY TWP	P C	4	0	224,527	179,404	45,123	14	80
CHE	SCHUYLKILL TWP	N C	9	0	2,940,758	3,317,274	-376,516	-58	113
CHE	SCHUYLKILL TWP	P C	12	0	9,644,820	10,707,336	-1,062,516	-69	111
CHE	SOUTH COATESVILLE BORO	N A	3	0	184,890	184,890	0	0	100
CHE	SOUTH COATESVILLE BORO	P C	3	0	599,879	574,735	25,144	13	96
CHE	SOUTHEASTERN CHESTER COUNTY	N A	22	0	2,260,878	2,260,878	0	0	100
CHE	SOUTHERN CHESTER CO REGIONAL	P C	21	0	5,575,764	4,598,196	977,568	56	82
CHE	SPRING CITY BORO	N C	3	1	1,348,375	1,101,106	247,269	116	82
CHE	SPRING CITY BORO	P C	2	0	1,187,643	992,571	195,072	137	84
CHE	THORNBURY TWP	N C	1	0	56,510	49,827	6,683	14	88
CHE	TREDYFFRIN TWP	N C	62	7	19,357,574	18,951,567	406,007	10	98
CHE	TREDYFFRIN TWP	P C	42	10	50,384,363	48,777,114	1,607,249	27	97
CHE	UPPER OXFORD TWP	N A	1	0	100,499	100,499	0	0	100
CHE	UPPER UWCHLAN TWP	N1 C	9	1	3,097,103	3,150,175	-53,072	-7	102
CHE	UPPER UWCHLAN TWP	N2 A	11	0	282,173	282,173	0	0	100
CHE	UPPER UWCHLAN TWP	P C	14	2	7,776,233	7,902,844	-126,611	-8	102
CHE	UWCHLAN TWP	N A	25	0	6,386,981	6,386,981	0	0	100
CHE	UWCHLAN TWP	P C	19	1	18,083,260	15,520,749	2,562,511	104	86
CHE	VALLEY TWP	N C	13	1	2,372,691	2,472,414	-99,723	-12	104
CHE	VALLEY TWP	P C	9	1	1,790,218	1,857,930	-67,712	-10	104
CHE	WALLACE TWP	N C	3	0	597,391	623,323	-25,932	-10	104
CHE	WARWICK TWP	N C	0	0	25,452	17,817	7,635	*	70
CHE	WEST BRADFORD TWP	N A	19	0	71,742	71,742	0	0	100
CHE	WEST BRADFORD TWP	N C	21	0	4,704,512	4,317,413	387,099	26	92
CHE	WEST BRANDYWINE TWP	N A	9	0	445,255	445,255	0	0	100
CHE	WEST BRANDYWINE TWP	P C	10	1	4,048,667	3,794,206	254,461	27	94
CHE	WEST CALN TWP	N C	8	1	1,310,387	1,227,427	82,960	17	94
CHE	WEST CALN TWP	P C	7	0	904,830	789,798	115,032	19	87
CHE	WEST CHESTER BORO	N1 C	43	6	24,638,466	23,894,435	744,031	26	97
CHE	WEST CHESTER BORO	N2 A	37	0	704,863	704,863	0	0	100
CHE	WEST CHESTER BORO	P C	43	6	49,681,399	47,063,162	2,618,237	51	95
CHE	WEST FALLOWFIELD TWP	N A	0	0	52,982	52,982	0	*	100
CHE	WEST FALLOWFIELD TWP	P A	1	0	321,201	321,201	0	0	100
CHE	WEST GOSHEN TWP	N1 C	53	6	14,116,684	12,448,031	1,668,653	48	88

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	WEST GOSHEN TWP	N2 C	27	1	7,583,631	7,015,757	567,874	37	93
CHE	WEST GOSHEN TWP	P C	29	8	22,362,541	23,191,916	-829,375	-21	104
CHE	WEST GROVE BORO	N C	7	1	3,106,920	2,672,315	434,605	84	86
CHE	WEST GROVE BORO	P C	0	2	768,056	1,028,886	-260,830	*	134
CHE	WEST NOTTINGHAM TWP	N1 C	1	0	308,162	326,875	-18,713	-33	106
CHE	WEST NOTTINGHAM TWP	N2 A	0	0	0	0	0	*	100
CHE	WEST PIKELAND TWP	P C	4	0	2,116,568	2,083,879	32,689	7	98
CHE	WEST SADSBUURY TWP	N C	0	1	259,376	253,719	5,657	*	98
CHE	WEST SADSBUURY TWP	P C	4	0	1,659,986	1,457,410	202,576	64	88
CHE	WEST VINCENT TWP	N A	10	0	581,329	581,329	0	0	100
CHE	WEST VINCENT TWP	P C	6	0	2,397,354	1,971,135	426,219	57	82
CHE	WEST WHITELAND TWP	N C	32	2	8,945,661	10,213,538	-1,267,877	-59	114
CHE	WEST WHITELAND TWP	P C	27	0	21,982,496	22,329,558	-347,062	-10	102
CHE	WESTTOWN TWP	N A	18	0	1,461,635	1,461,635	0	0	100
CHE	WESTTOWN TWP/EAST GOSHEN JT POL	P C	29	8	23,784,927	21,437,842	2,347,085	61	90
CHE	WILLISTOWN TWP	N A	18	0	1,557,159	1,557,159	0	0	100
CHE	WILLISTOWN TWP	P C	16	3	24,242,959	23,695,123	547,836	21	98
CLA	ASHLAND TWP	N C	2	1	60,339	134,593	-74,254	-103	223
CLA	BEAVER TWP	N C	1	1	196,788	159,292	37,496	87	81
CLA	CLARION BORO	N1 C	8	1	2,010,205	2,076,026	-65,821	-18	103
CLA	CLARION BORO	N2 A	0	0	61,167	61,167	0	*	100
CLA	CLARION BORO	P C	8	5	4,142,272	5,122,679	-980,407	-161	124
CLA	CLARION COUNTY HOUSING AUTHORITY	N1 C	1	0	1,538,774	1,372,853	165,921	314	89
CLA	CLARION COUNTY HOUSING AUTHORITY	N2 A	12	0	296,964	296,964	0	0	100
CLA	CLARION TWP	N A	4	0	560,662	560,662	0	0	100
CLA	FARMINGTON TWP	N C	6	1	666,516	626,484	40,032	15	94
CLA	KNOX BORO	N C	4	0	674,197	617,909	56,288	33	92
CLA	KNOX BORO	P C	1	0	152,559	370,281	-217,722	-490	243
CLA	KNOX TWP	N A	1	0	4,079	4,079	0	0	100
CLA	LIMESTONE TWP	N C	3	0	505,331	483,357	21,974	19	96
CLA	NEW BETHLEHEM BORO	N A	3	0	368,006	368,006	0	0	100
CLA	NEW BETHLEHEM BORO	P C	2	0	175,853	370,344	-194,491	-223	211
CLA	PAINT TWP	N A	2	0	162,819	162,819	0	0	100
CLA	PORTER TWP	N C	3	0	160,555	139,613	20,942	16	87
CLA	RIMERSBURG BORO	N A	4	0	336,090	336,090	0	0	100
CLA	WASHINGTON TWP	N A	3	0	63,866	63,866	0	0	100
CLE	BIGLER TWP	N A	2	0	24,070	24,070	0	0	100
CLE	BOGGS TWP	N C	1	0	440,229	486,747	-46,518	-110	111
CLE	BRADFORD TWP	N C	4	1	488,213	547,131	-58,918	-27	112
CLE	BURNSIDE TWP	N A	1	0	7,311	7,311	0	0	100
CLE	CHESTER HILL BORO	N A	1	0	44,389	44,389	0	0	100
CLE	CLEARFIELD BORO	N A	7	0	780,777	780,777	0	0	100
CLE	CLEARFIELD BORO	P C	7	5	3,958,754	3,450,412	508,342	90	87
CLE	CLEARFIELD CO HOUSING AUTHORITY	N A	10	0	1,542,695	1,542,695	0	0	100
CLE	COOPER TWP	N C	4	0	330,086	392,060	-61,974	-40	119

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CLE	COVINGTON TWP	N A	1	0	55,424	55,424	0	0	100
CLE	CURWENSVILLE BORO	N C	4	1	519,301	478,510	40,791	22	92
CLE	CURWENSVILLE BORO	P C	2	0	838,594	719,426	119,168	108	86
CLE	CURWENSVILLE MUNICIPAL AUTHORITY	N A	5	0	1,060,643	1,060,643	0	0	100
CLE	DECATUR TWP	N A	4	0	322,870	322,870	0	0	100
CLE	DECATUR TWP	P C	0	0	280,936	340,054	-59,118	*	121
CLE	DUBOIS CITY	N C	40	4	14,996,919	10,222,807	4,774,112	212	68
CLE	DUBOIS CITY	P C	17	2	11,927,892	12,023,766	-95,874	-7	101
CLE	DUBOIS CITY REDEVELOPMENT AUTH	N C	0	1	180,898	194,997	-14,099	*	108
CLE	GIRARD TWP	N A	2	0	233,229	233,229	0	0	100
CLE	GULICH TWP	N A	4	0	154,341	154,341	0	0	100
CLE	HUSTON TWP	N C	1	1	58,104	148,232	-90,128	-207	255
CLE	LAWRENCE TWP	N A	11	0	568,158	568,158	0	0	100
CLE	LAWRENCE TWP	P C	12	5	3,726,507	3,606,995	119,512	14	97
CLE	MORRIS COOPER TWP POLICE COMM	P C	0	0	390,462	359,578	30,884	*	92
CLE	MORRIS TWP	N C	4	0	275,595	265,019	10,576	7	96
CLE	OSCEOLA MILLS BOROUGH	P C	0	0	52,435	13,031	39,404	*	25
CLE	PENN TWP	N A	1	0	185,541	185,541	0	0	100
CLE	PIKE TWP	N A	3	0	970,126	970,126	0	0	100
CLE	SANDY TWP	N A	18	0	2,613,203	2,613,203	0	0	100
CLE	SANDY TWP	P C	12	1	4,967,443	4,991,731	-24,288	-2	100
CLE	UNION TWP	N A	4	0	10,093	10,093	0	0	100
CLE	WOODWARD TWP	N A	3	0	138,575	138,575	0	0	100
CLI	BALD EAGLE TWP	N C	3	0	219,508	526,017	-306,509	-207	240
CLI	BEECH CREEK BORO	N A	3	0	1,721	1,721	0	0	100
CLI	CASTANEA TWP	N C	1	0	365	47,157	-46,792	-130	12,920
CLI	CLINTON COUNTY HOUSING AUTHORITY	N A	20	0	2,198,338	2,198,338	0	0	100
CLI	LAMAR TWP	N C	3	0	159,786	204,312	-44,526	-39	128
CLI	LOCK HAVEN CITY	N C	44	1	8,007,490	7,716,359	291,131	15	96
CLI	LOCK HAVEN CITY	P C	12	7	6,109,807	6,100,526	9,281	1	100
CLI	MILL HALL BORO	N A	2	0	35,992	35,992	0	0	100
CLI	PINE CREEK TWP	P C	2	0	288,778	297,062	-8,284	-5	103
CLI	RENOVO BORO	N A	4	0	197,914	197,914	0	0	100
CLI	RENOVO BORO	P C	0	1	110,054	619,424	-509,370	*	563
CLI	SUBURBAN LOCK HAVEN WATER AUTH	N C	5	0	816,129	896,511	-80,382	-32	110
CLI	WESTERN CLINTON COUNTY MUNICIPAL	N C	5	0	705,629	632,837	72,792	35	90
CLI	WOODWARD TWP	N A	6	0	24,837	24,837	0	0	100
CMB	ADAMS TWP	N A	7	0	173,099	173,099	0	0	100
CMB	ADAMS TWP	P C	5	1	1,209,148	1,073,076	136,072	40	89
CMB	ALLEGHENY TWP	N A	3	0	62,602	62,602	0	0	100
CMB	BARR TWP	N A	1	0	217,225	217,225	0	0	100
CMB	CAMBRIA COUNTY BUILDING CODE	N A	6	0	132,786	132,786	0	0	100
CMB	CAMBRIA CO CONSERVATION & REC	N A	2	0	235,682	235,682	0	0	100
CMB	CAMBRIA CO CONSERVATION DISTRICT	N A	4	0	72,347	72,347	0	0	100
CMB	CAMBRIA CO REDEVELOPMENT AUTH	N A	3	0	770,978	770,978	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	CAMBRIA COUNTY TRANSIT AUTHORITY	N C	110	11	9,741,447	7,728,687	2,012,760	38	79
CMB	CAMBRIA TOWNSHIP SEWER AUTH	N C	3	0	1,032,015	902,157	129,858	112	87
CMB	CAMBRIA TOWNSHIP WATER AUTH	N C	1	0	332,247	364,249	-32,002	-60	110
CMB	CAMBRIA TWP	N C	7	3	5,180,216	4,835,278	344,938	103	93
CMB	CAMBRIA TWP	P C	3	0	563,381	4,129,398	-3,566,017	-2,499	733
CMB	CARROLLTOWN BORO	N C	6	0	330,518	295,172	35,346	17	89
CMB	CARROLLTOWN BORO	P C	2	0	524,247	460,350	63,897	66	88
CMB	CLEARFIELD TWP	N C	4	0	226,887	205,735	21,152	18	91
CMB	CONEMAUGH TWP	N A	3	0	109,862	109,862	0	0	100
CMB	CONEMAUGH TWP	P A	1	0	138,568	138,568	0	0	100
CMB	CRESSON BORO	N C	6	0	1,064,168	1,006,403	57,765	21	95
CMB	CRESSON BORO	P C	1	0	281,823	486,715	-204,892	-447	173
CMB	CRESSON TWP	N A	6	0	472,349	472,349	0	0	100
CMB	CRESSON TWP	P C	1	0	933	589,065	-588,132	-1,508	63,137
CMB	CROYLE TWP	N A	5	0	150,221	150,221	0	0	100
CMB	CROYLE TWP	P C	1	0	174,125	190,852	-16,727	-36	110
CMB	DALE BORO	N C	1	0	106,502	77,278	29,224	92	73
CMB	EAST CARROLL TWP	N C	1	0	179,943	193,862	-13,919	-40	108
CMB	EAST CONEMAUGH BORO	N C	0	0	404,309	412,512	-8,203	*	102
CMB	EAST CONEMAUGH BORO	P C	0	2	141,909	207,327	-65,418	*	146
CMB	EBENSBURG BORO	N1 C	11	3	2,755,636	2,391,248	364,388	73	87
CMB	EBENSBURG BORO	N2 A	1	0	14,580	14,580	0	0	100
CMB	EBENSBURG BORO	P C	5	0	1,659,902	1,891,074	-231,172	-65	114
CMB	FERNDALE BORO	N C	2	0	400,827	596,706	-195,879	-268	149
CMB	FERNDALE BORO	P C	1	0	280,593	169,284	111,309	240	60
CMB	FOREST HILLS MUNICIPAL AUTHORITY	N A	11	0	1,028,929	1,028,929	0	0	100
CMB	FRANKLIN BORO	N C	0	1	13,238	299,395	-286,157	*	2,262
CMB	FRANKLIN BORO	P C	0	1	29,556	559,687	-530,131	*	1,894
CMB	GALLITZIN BORO	N C	5	1	582,608	685,531	-102,923	-61	118
CMB	GALLITZIN BORO	P C	1	0	370,313	658,039	-287,726	-791	178
CMB	GALLITZIN BORO SEWER & DISPOSAL.	N C	0	1	256,011	365,208	-109,197	*	143
CMB	GEISTOWN BORO	N A	4	0	178,725	178,725	0	0	100
CMB	GEISTOWN BORO	P C	1	0	176,570	403,862	-227,292	-376	229
CMB	GLENDALE VALLEY MUNICIPAL AUTH	N A	5	0	144,027	144,027	0	0	100
CMB	HASTINGS BORO	N A	6	0	209,987	209,987	0	0	100
CMB	HASTINGS BORO	P A	2	0	72,231	72,231	0	0	100
CMB	JACKSON TOWNSHIP WATER AUTH	N C	3	0	670,697	596,299	74,398	54	89
CMB	JACKSON TWP	N A	6	0			0	0	100
CMB	JACKSON TWP	P A	3	0	49,511	49,511	0	0	100
CMB	JOHNSTOWN CITY	F C	29	19	21,144,344	18,970,851	2,173,493	104	90
CMB	JOHNSTOWN CITY	N1 C	0	4	1,646,356	1,567,434	78,922	*	95
CMB	JOHNSTOWN CITY	N2 C	39	17	11,860,572	11,131,037	729,535	42	94
CMB	JOHNSTOWN CITY	P C	35	16	20,181,705	20,171,668	10,037	0	100
CMB	JOHNSTOWN CITY HOUSING AUTHORITY	N1 C	17	9	14,899,914	14,803,558	96,356	10	99
CMB	JOHNSTOWN CITY HOUSING AUTHORITY	N2 A	48	0	1,471,320	1,471,320	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	JOHNSTOWN CITY REDEVELOPMENT	N A	4	0	403,002	403,002	0	0	100
CMB	LILLY BORO	N A	3	0	271,350	271,350	0	0	100
CMB	LILLY BORO	P C	0	0	0	63,599	-63,599	*	*
CMB	LOWER YODER TWP	N C	7	1	1,272,180	1,547,321	-275,141	-109	122
CMB	LOWER YODER TWP	P C	0	0	80,915	1,674,356	-1,593,441	*	2,069
CMB	NANTY GLO BORO	N C	5	1	299,924	700,047	-400,123	-382	233
CMB	NANTY GLO BORO	P C	1	1	588,287	565,890	22,397	38	96
CMB	NANTY GLO SANITARY SEWER AUTH	N C	3	0	311,032	321,165	-10,133	-9	103
CMB	NANTY GLO WATER AUTHORITY	N C	4	0	771,314	840,509	-69,195	-33	109
CMB	NORTHERN CAMBRIA BORO	N C	7	1	1,298,351	1,021,003	277,348	118	79
CMB	NORTHERN CAMBRIA BORO	P C	5	0	499,237	571,831	-72,594	-33	115
CMB	PATTON BORO	N1 C	1	0	1,398,303	1,236,921	161,382	323	88
CMB	PATTON BORO	N2 A	5	0	10,206	10,206	0	0	100
CMB	PATTON BORO	P C	1	0	636,811	654,152	-17,341	-27	103
CMB	PORTAGE AREA SEWER AUTHORITY	N C	4	0	345,058	312,042	33,016	21	90
CMB	PORTAGE BORO	N C	6	0	709,682	566,117	143,565	61	80
CMB	PORTAGE BORO	P C	1	1	287,639	554,141	-266,502	-492	193
CMB	PORTAGE BOROUGH MUNICIPAL AUTH	N C	7	1	1,309,560	1,353,970	-44,410	-15	103
CMB	PORTAGE TWP	N A	5	0	433,628	433,628	0	0	100
CMB	RICHLAND TWP	N1 C	5	1	5,024,044	5,184,381	-160,337	-50	103
CMB	RICHLAND TWP	N2 A	8	0	66,320	66,320	0	0	100
CMB	RICHLAND TWP	P C	19	4	10,153,296	10,733,653	-580,357	-43	106
CMB	SOUTH FORK BORO	N A	1	0	19,438	19,438	0	0	100
CMB	SOUTH FORK BORO	P A	1	0	39,435	39,435	0	0	100
CMB	SOUTHMONT BORO	N C	3	0	658,989	693,913	-34,924	-28	105
CMB	STONycREEK TWP	N C	4	0	1,317,879	1,198,262	119,617	64	91
CMB	STONycREEK TWP	P C	6	2	1,292,296	1,455,764	-163,468	-44	113
CMB	SUMMERHILL TWP	N A	3	0	38,133	38,133	0	0	100
CMB	SUMMERHILL TWP	P A	2	0	124,049	124,049	0	0	100
CMB	SUSQUEHANNA TWP	N A	3	0	98,994	98,994	0	0	100
CMB	SUSQUEHANNA TWP	P C	0	0	84,566	132,628	-48,062	*	157
CMB	UPPER YODER TWP	N C	5	0	1,670,671	1,740,861	-70,190	-33	104
CMB	UPPER YODER TWP	P C	5	4	2,332,554	2,779,192	-446,638	-156	119
CMB	WASHINGTON TWP	N A	2	0	54,967	54,967	0	0	100
CMB	WEST CARROLL TWP	N C	1	1	233,256	275,699	-42,443	-225	118
CMB	WEST CARROLL WATER AUTHORITY	N C	2	0	277,564	269,654	7,910	15	97
CMB	WEST HILLS REGIONAL POLICE	P C	10	1	6,439,933	6,310,191	129,742	20	98
CMB	WEST TAYLOR TWP	N A	1	0	362,492	362,492	0	0	100
CMB	WESTMONT BORO	N C	13	3	3,490,955	2,985,985	504,970	70	86
CMB	WHITE TWP	N A	0	0	28,287	28,287	0	*	100
CMN	EMPORIUM BORO	N C	6	1	1,503,777	1,488,439	15,338	7	99
CMN	EMPORIUM BORO	P C	2	0	443,496	2,286,787	-1,843,291	-1,616	516
CMN	SHIPPEN TWP	N A	8	0	238,713	238,713	0	0	100
COL	BENTON BORO	P C	0	0	0	252,372	-252,372	*	*
COL	BENTON TWP	N C	2	0	285,500	256,125	29,375	43	90

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
COL	BERWICK AREA JOINT SEWER AUTH	N1 C	12	0	3,826,823	3,473,740	353,083	49	91
COL	BERWICK AREA JOINT SEWER AUTH	N2 A	2	0	18,859	18,859	0	0	100
COL	BERWICK BORO	N C	16	1	2,894,883	2,838,581	56,302	6	98
COL	BERWICK BORO	P C	18	6	6,712,573	6,371,548	341,025	22	95
COL	BLOOMSBURG TOWN	N C	29	1	6,230,586	4,583,970	1,646,616	107	74
COL	BLOOMSBURG TOWN	P C	17	3	8,947,894	6,143,247	2,804,647	198	69
COL	BLOOMSBURG, TOWN OF MUNICIPAL	N C	13	0	1,380,394	1,047,416	332,978	41	76
COL	BRIAR CREEK TWP	N C	2	0	659,654	573,773	85,881	83	87
COL	BRIAR CREEK TWP	P C	4	0	1,536,241	1,601,566	-65,325	-23	104
COL	CATAWISSA BORO	N C	4	2	1,380,234	1,174,333	205,901	98	85
COL	CATAWISSA BORO	P C	4	0	1,007,064	874,123	132,941	62	87
COL	CATAWISSA BOROUGH MUNICIPAL AUTH	N C	3	0	928,369	850,170	78,199	45	92
COL	COLUMBIA CO CONSERVATION DISTRICT	N A	6	0	916,140	916,140	0	0	100
COL	GREENWOOD TWP	N C	1	0	198,846	221,954	-23,108	-55	112
COL	GREENWOOD TWP	P C	0	0	35,229	37,975	-2,746	*	108
COL	HEMLOCK TWP	N C	4	1	879,049	615,459	263,590	130	70
COL	HEMLOCK TWP	P C	9	0	1,564,316	1,540,435	23,881	4	98
COL	LOCUST TWP	P C	5	0	875,473	897,789	-22,316	-7	103
COL	MILLVILLE BORO	N A	3	0	335,290	335,290	0	0	100
COL	MILLVILLE BORO	P C	0	0	196,959	262,989	-66,030	*	134
COL	MONTOUR TWP	N C	2	0	51,157	0	51,157	49	0
COL	MONTOUR TWP	P C	3	0	501,485	519,255	-17,770	-8	104
COL	NORTH CENTRE TWP	N C	2	0	207,541	251,941	-44,400	-50	121
COL	ORANGE TWP	N A	1	0	24,981	24,981	0	0	100
COL	ORANGEVILLE AREA POLICE BOARD	P C	1	0	590,562	545,047	45,515	63	92
COL	SCOTT TWP	N C	5	1	1,638,749	1,587,404	51,345	17	97
COL	SCOTT TWP	P C	8	0	2,908,018	2,925,453	-17,435	-3	101
COL	SOUTH CENTRE TWP	P C	5	0	1,046,276	1,099,362	-53,086	-15	105
COL	TRI-COUNTY COG IBC	N A	2	0	222,476	222,476	0	0	100
CRA	ATHENS TWP	N A	2	0	45,460	45,460	0	0	100
CRA	BLOOMFIELD TOWNSHIP SEWAGE AUTH	N A	3	0	269,735	269,735	0	0	100
CRA	BLOOMFIELD TWP	N A	3	0	223,539	223,539	0	0	100
CRA	CAMBRIDGE SPRINGS BORO	N C	6	0	1,456,478	1,415,013	41,465	16	97
CRA	CAMBRIDGE SPRINGS BORO	P C	4	0	530,086	1,053,383	-523,297	-331	199
CRA	CAMBRIDGE TWP	N A	2	0	181,593	181,593	0	0	100
CRA	COCHRANTON BORO	N C	3	0	391,921	393,136	-1,215	-1	100
CRA	COCHRANTON BORO	P C	1	1	358,616	388,485	-29,869	-67	108
CRA	CONNEAUT LAKE BORO	N C	1	0	224,567	173,448	51,119	91	77
CRA	CONNEAUT LAKE REGIONAL POLICE	P C	4	0	837,658	976,335	-138,677	-64	117
CRA	CONNEAUVILLE BORO	N A	1	0	293,119	293,119	0	0	100
CRA	CUSSEWAGO TWP	N A	1	0	88,133	88,133	0	0	100
CRA	EAST MEAD TWP	N A	0	0	666	666	0	*	100
CRA	HAYFIELD TWP	N A	6	0	131,194	131,194	0	0	100
CRA	LINESVILLE BORO	N A	3	0	36,022	36,022	0	0	100
CRA	LINESVILLE BORO	P C	2	0	293,925	308,466	-14,541	-16	105

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CRA	LINESVILLE PINE JOINT MUNICIPAL AUTH	N A	1	0	108,521	108,521	0	0	100
CRA	MEADVILLE CITY	F1 C	8	9	7,916,230	7,870,820	45,410	8	99
CRA	MEADVILLE CITY	F2 A	5	0	85,932	85,932	0	0	100
CRA	MEADVILLE CITY	N1 C	21	20	21,011,692	20,980,843	30,849	2	100
CRA	MEADVILLE CITY	N2 A	24	0	398,060	398,060	0	0	100
CRA	MEADVILLE CITY	P1 C	20	7	17,896,417	17,929,729	-33,312	-2	100
CRA	MEADVILLE CITY	P2 A	0	0	106,946	106,946	0	*	100
CRA	OIL CREEK TWP	N A	3	0	700,609	700,609	0	0	100
CRA	ROME TWP	N C	4	0	247,461	223,591	23,870	21	90
CRA	SADSBURY TWP	N A	4	0	266,516	266,516	0	0	100
CRA	SAEGERTOWN BORO	N C	3	0	209,076	271,415	-62,339	-53	130
CRA	SOUTH SHENANGO TWP	N C	3	0	278,701	264,129	14,572	11	95
CRA	SUMMIT TWP	N C	5	0	71,189	115,637	-44,448	-26	162
CRA	TITUSVILLE CITY	F C	6	8	4,584,131	3,945,942	638,189	197	86
CRA	TITUSVILLE CITY	N A	26	0	1,554,628	1,554,628	0	0	100
CRA	TITUSVILLE CITY	P C	12	6	9,215,908	7,492,552	1,723,356	218	81
CRA	VERNON TOWNSHIP SANITARY AUTH	N A	1	0	78,105	78,105	0	0	100
CRA	VERNON TOWNSHIP WATER AUTHORITY	N C	0	0	0	57,579	-57,579	*	*
CRA	VERNON TWP	N1 C	2	1	3,123,903	3,433,229	-309,326	-312	110
CRA	VERNON TWP	N2 A	4	0	39,038	39,038	0	0	100
CRA	VERNON TWP	P C	4	1	1,427,290	4,487,555	-3,060,265	-1,346	314
CRA	WEST MEAD TWP	N A	7	0	450,639	450,639	0	0	100
CRA	WOODCOCK TWP	N A	4	0	470,087	470,087	0	0	100
CUM	CAMP HILL BORO	N1 C	7	3	3,603,761	3,952,855	-349,094	-72	110
CUM	CAMP HILL BORO	N2 A	10	0	240,007	240,007	0	0	100
CUM	CAMP HILL BORO	P C	11	3	8,453,673	7,743,372	710,301	79	92
CUM	CARLISLE BORO	N1 C	65	5	13,818,069	14,945,608	-1,127,539	-30	108
CUM	CARLISLE BORO	N2 A	5	0	553,271	553,271	0	0	100
CUM	CARLISLE BORO	P C	29	6	18,549,315	20,984,400	-2,435,085	-91	113
CUM	CUMBERLAND-FRANKLIN JT MUNICIPAL	N A	9	0	2,752,123	2,752,123	0	0	100
CUM	DICKINSON TWP	N A	8	0	864,083	864,083	0	0	100
CUM	EAST PENNSBORO TWP	N C	44	5	18,182,047	16,647,324	1,534,723	51	92
CUM	EAST PENNSBORO TWP	P C	21	4	19,993,432	17,436,502	2,556,930	116	87
CUM	HAMPDEN TWP	N C	70	12	27,873,668	28,352,071	-478,403	-11	102
CUM	HAMPDEN TWP	P C	26	4	18,932,869	17,883,760	1,049,109	40	94
CUM	HOPEWELL TWP	N A	4	0	558,828	558,828	0	0	100
CUM	LEMOYNE BORO	N C	13	4	2,693,876	2,277,401	416,475	58	85
CUM	LOWER ALLEN TOWNSHIP AUTHORITY	N C	15	4	6,150,470	7,046,749	-896,279	-78	115
CUM	LOWER ALLEN TWP	N1 C	34	6	8,203,227	8,359,722	-156,495	-7	102
CUM	LOWER ALLEN TWP	N2 A	24	0	343,521	343,521	0	0	100
CUM	LOWER ALLEN TWP	P C	24	5	13,044,502	12,772,582	271,920	11	98
CUM	MECHANICSBURG BORO	N1 C	12	4	6,290,731	5,845,499	445,232	67	93
CUM	MECHANICSBURG BORO	N2 A	6	0	26,485	26,485	0	0	100
CUM	MECHANICSBURG BORO	P C	12	4	9,009,162	8,705,025	304,137	25	97
CUM	MIDDLESEX TWP	N A	12	0	1,841,571	1,841,571	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CUM	MIDDLESEX TWP	P C	11	1	3,543,284	3,978,111	-434,827	-50	112
CUM	MIDDLESEX TWP MUNICIPAL AUTHORITY	N A	7	0	1,405,054	1,405,054	0	0	100
CUM	MONROE TWP	N A	6	0	1,133,576	1,133,576	0	0	100
CUM	MT HOLLY SPRINGS BORO	N C	5	0	1,180,475	1,153,442	27,033	11	98
CUM	MT HOLLY SPRINGS BORO	P C	4	0	813,679	771,412	42,267	14	95
CUM	NEW CUMBERLAND BORO	N A	13	0	3,196,383	3,196,383	0	0	100
CUM	NEW CUMBERLAND BORO	P C	7	4	6,998,047	7,311,643	-313,596	-41	104
CUM	NEWVILLE BORO	N C	9	1	647,792	627,713	20,079	4	97
CUM	NEWVILLE BORO	P C	4	0	723,189	673,793	49,396	15	93
CUM	NORTH MIDDLETON AUTHORITY	N C	10	0	3,695,365	3,734,586	-39,221	-7	101
CUM	NORTH MIDDLETON TWP	N C	12	0	3,318,083	3,019,051	299,032	46	91
CUM	NORTH MIDDLETON TWP	P C	10	2	4,962,678	5,386,976	-424,298	-61	109
CUM	NORTH NEWTON TWP	N A	6	0	280,108	280,108	0	0	100
CUM	PENN TWP	N C	4	0	278,239	318,763	-40,524	-24	115
CUM	SHIPPENSBURG BORO	N1 C	10	6	5,970,851	5,290,147	680,704	118	89
CUM	SHIPPENSBURG BORO	N2 A	15	0	196,215	196,215	0	0	100
CUM	SHIPPENSBURG BORO	P C	10	1	5,374,018	3,924,466	1,449,552	198	73
CUM	SHIPPENSBURG TWP	N A	7	0	1,030,861	1,030,861	0	0	100
CUM	SHIREMANSTOWN BORO	P C	2	0	777,085	1,220,653	-443,568	-274	157
CUM	SILVER SPRING TWP	N C	44	2	3,127,009	3,696,464	-569,455	-23	118
CUM	SILVER SPRING TWP	P C	21	1	10,679,206	10,235,374	443,832	21	96
CUM	SOUTH MIDDLETON TWP	N A	31	0	5,953,204	5,953,204	0	0	100
CUM	SOUTHAMPTON TWP	N A	9	0	1,364,791	1,364,791	0	0	100
CUM	UPPER ALLEN TWP	N1 C	10	3	9,301,794	8,986,559	315,235	43	97
CUM	UPPER ALLEN TWP	N2 A	27	0	293,149	293,149	0	0	100
CUM	UPPER ALLEN TWP	P C	23	0	14,801,088	14,090,249	710,839	31	95
CUM	WEST PENNSBORO TWP	N A	8	0	1,808,136	1,808,136	0	0	100
CUM	WEST SHORE REGIONAL POLICE	N A	1	0	7,206	7,206	0	0	100
CUM	WEST SHORE REGIONAL POLICE	P C	13	2	7,627,482	6,692,824	934,658	76	88
CUM	WORMLEYSBURG BORO	N C	4	1	898,533	944,283	-45,750	-21	105
DAU	CAPITAL REGION WATER AUTHORITY	N C	143	0	23,023,600	19,610,786	3,412,814	33	85
DAU	CONEWAGO TWP	N A	4	0	199,128	199,128	0	0	100
DAU	CUMBERLAND/DAUPHIN/HARRISBURG	N1 C	102	29	25,244,883	21,904,337	3,340,546	54	87
DAU	CUMBERLAND/DAUPHIN/HARRISBURG	N2 C	0	0	1,856,483	1,491,626	364,857	*	80
DAU	DAUPHIN BORO	N A	2	0	50,427	50,427	0	0	100
DAU	DAUPHIN COUNTY HOUSING AUTHORITY	N A	38	0	3,154,643	3,154,643	0	0	100
DAU	DAUPHIN COUNTY LIBRARY SYSTEM	N1 C	34	4	4,710,349	4,801,763	-91,414	-7	102
DAU	DAUPHIN COUNTY LIBRARY SYSTEM	N2 A	103	0	427,180	427,180	0	0	100
DAU	DERRY TOWNSHIP MUNICIPAL AUTH	N A	31	0	3,269,021	3,269,021	0	0	100
DAU	DERRY TWP	N1 A	0	0	1,552,771	1,552,771	0	*	100
DAU	DERRY TWP	N2 C	53	3	18,875,267	18,132,809	742,458	21	96
DAU	DERRY TWP	P C	37	4	28,777,504	25,790,188	2,987,316	73	90
DAU	EAST HANOVER TWP	N A	12	0	2,470,639	2,470,639	0	0	100
DAU	ELIZABETHVILLE BORO	N A	2	0	151,396	151,396	0	0	100
DAU	HARRISBURG CITY	F C	94	39	80,309,551	84,911,143	-4,601,592	-65	106

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DAU	HARRISBURG CITY	N C	234	25	79,137,161	78,495,070	642,091	5	99
DAU	HARRISBURG CITY	P C	133	52	100,610,076	105,552,449	-4,942,373	-52	105
DAU	HIGHSPIRE BORO	N C	12	0	2,256,821	2,227,710	29,111	4	99
DAU	HIGHSPIRE BORO	P C	4	1	4,114,844	4,041,925	72,919	17	98
DAU	HUMMELSTOWN BORO	N C	7	1	4,158,889	3,626,457	532,432	111	87
DAU	HUMMELSTOWN BORO	P C	8	3	4,643,467	4,639,987	3,480	1	100
DAU	LONDONDERRY TWP	N A	8	0	259,675	259,675	0	0	100
DAU	LOWER PAXTON TWP	N C	88	3	26,213,929	26,073,246	140,683	2	99
DAU	LOWER PAXTON TWP	P C	59	8	40,264,448	34,655,106	5,609,342	96	86
DAU	LOWER SWATARA TWP	N C	19	4	8,312,571	9,224,094	-911,523	-81	111
DAU	LOWER SWATARA TWP	P C	12	1	8,907,836	9,200,314	-292,478	-25	103
DAU	LYKENS BORO	N C	4	0	549,872	657,669	-107,797	-63	120
DAU	LYKENS BORO	P C	0	0	148,006	1,061,452	-913,446	*	717
DAU	MIDDLE PAXTON TWP	N C	3	0	572,781	502,397	70,384	40	88
DAU	MIDDLETOWN BORO	N1 C	6	4	12,665,876	13,176,313	-510,437	-127	104
DAU	MIDDLETOWN BORO	N2 A	12	0	168,344	168,344	0	0	100
DAU	MIDDLETOWN BORO	P C	10	4	8,979,948	8,416,194	563,754	52	94
DAU	MILLERSBURG AREA AUTHORITY	N A	7	0	2,079,801	2,079,801	0	0	100
DAU	MILLERSBURG BORO	N C	6	2	892,499	843,181	49,318	16	94
DAU	MILLERSBURG BORO	P C	0	1	1,618,544	1,386,126	232,418	*	86
DAU	PAXTANG BORO	N A	4	0	262,450	262,450	0	0	100
DAU	PAXTANG BORO	P C	0	1	852,376	879,456	-27,080	*	103
DAU	PENBROOK BORO	N C	5	0	893,057	1,141,773	-248,716	-76	128
DAU	PENBROOK BORO	P C	8	0	5,999,988	5,924,618	75,370	13	99
DAU	ROYALTON BORO	N A	3	0	134,807	134,807	0	0	100
DAU	SOUTH HANOVER TWP	N A	8	0	499,177	499,177	0	0	100
DAU	STEELTON BORO	N C	10	5	5,304,504	4,316,427	988,077	216	81
DAU	STEELTON BORO	P C	11	2	6,369,360	7,003,645	-634,285	-60	110
DAU	SUSQUEHANNA TWP	N1 C	35	10	11,532,806	9,999,564	1,533,242	63	87
DAU	SUSQUEHANNA TWP	N2 C	3	1	2,812,274	2,805,285	6,989	3	100
DAU	SUSQUEHANNA TWP	P C	41	13	39,778,011	30,702,159	9,075,852	209	77
DAU	SWATARA TOWNSHIP AUTHORITY	N1 C	15	2	9,101,778	10,005,457	-903,679	-87	110
DAU	SWATARA TOWNSHIP AUTHORITY	N2 A	2	0	1,102	1,102	0	0	100
DAU	SWATARA TWP	N1 C	33	5	13,640,806	13,154,676	486,130	21	96
DAU	SWATARA TWP	N2 A	7	0	133,594	133,594	0	0	100
DAU	SWATARA TWP	P C	49	11	33,373,912	29,862,885	3,511,027	66	89
DAU	WASHINGTON TWP	N C	4	0	800,606	749,920	50,686	23	94
DAU	WEST HANOVER TWP SEWER & WATER	N A	4	0	535,495	535,495	0	0	100
DAU	WEST HANOVER TWP	N A	20	0	1,073,785	1,073,785	0	0	100
DAU	WICONISCO TWP	N C	2	2	707,845	718,332	-10,487	-11	101
DAU	WICONISCO TWP	P C	1	0	540,792	881,684	-340,892	-667	163
DAU	WILLIAMSTOWN BORO	N C	4	0	1,498,187	1,607,032	-108,845	-86	107
DAU	WILLIAMSTOWN BORO	P C	0	0	1,121,222	1,628,649	-507,427	*	145
DAU	WILLIAMSTOWN BOROUGH AUTHORITY	N C	0	0	98,065	343,830	-245,765	*	351
DEL	ALDAN BORO	P C	8	3	4,648,869	4,492,642	156,227	22	97

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	ASTON TWP	N C	28	1	3,746,505	3,767,258	-20,753	-1	101
DEL	ASTON TWP	P C	18	11	25,966,407	20,152,235	5,814,172	249	78
DEL	BETHEL TWP	N A	5	0	26,492	26,492	0	0	100
DEL	BROOKHAVEN BORO	N C	10	1	781,038	973,777	-192,739	-34	125
DEL	BROOKHAVEN BORO	P C	12	10	8,542,722	6,361,141	2,181,581	168	74
DEL	CHADDS FORD TWP	N A	5	0	17,958	17,958	0	0	100
DEL	CHESTER CITY	F C	52	27	52,572,385	29,075,581	23,496,804	495	55
DEL	CHESTER CITY	N C	72	10	8,069,531	5,190,306	2,879,225	75	64
DEL	CHESTER CITY	P C	74	75	95,643,085	42,275,383	53,367,702	773	44
DEL	CHESTER CITY STORMWATER AUTH	N C	14	0	495,814	314,246	181,568	18	63
DEL	CHESTER TWP	N A	6	0	688,952	688,952	0	0	100
DEL	CHESTER TWP	P C	13	6	6,083,894	3,530,535	2,553,359	173	58
DEL	CHESTER WATER AUTHORITY	N C	123	13	56,778,024	50,914,913	5,863,111	56	90
DEL	CLIFTON HEIGHTS BORO	N A	2	0	0	0	0	0	100
DEL	CLIFTON HEIGHTS BORO	P C	11	6	9,447,287	8,325,650	1,121,637	90	88
DEL	COLLINGDALE BORO	N C	15	3	5,004,173	4,531,207	472,966	57	91
DEL	COLLINGDALE BORO	P C	12	7	9,216,761	7,931,805	1,284,956	97	86
DEL	COLWYN BORO	N C	0	0	49,636	101,330	-51,694	*	204
DEL	COLWYN BORO	P C	0	2	1,253,291	775,829	477,462	*	62
DEL	CONCORD TWP	N C	26	0	6,965,907	7,393,990	-428,083	-23	106
DEL	DARBY BORO	N C	5	2	1,042,750	721,690	321,060	126	69
DEL	DARBY BORO	P C	18	14	16,775,613	12,179,090	4,596,523	228	73
DEL	DARBY TWP	N C	11	1	857,801	874,061	-16,260	-3	102
DEL	DARBY TWP	P C	14	13	16,674,637	10,364,211	6,310,426	411	62
DEL	DELAWARE COUNTY HOUSING AUTH	N A	71	0	9,293,420	9,293,420	0	0	100
DEL	DELAWARE COUNTY REGIONAL WATER	N1 A	54	0	1,779,382	1,779,382	0	0	100
DEL	DELAWARE COUNTY REGIONAL WATER	N2 C	137	5	27,049,655	23,183,689	3,865,966	35	86
DEL	DELAWARE CO SOLID WASTE AUTH	N C	22	3	7,672,172	6,399,598	1,272,574	94	83
DEL	EAST LANSDOWNE BORO	P C	4	1	2,878,561	1,782,019	1,096,542	252	62
DEL	EDDYSTONE BORO	P C	10	5	5,912,730	4,507,227	1,405,503	114	76
DEL	EDGMONT TWP	N A	6	0	396,916	396,916	0	0	100
DEL	FOLCROFT BORO	N C	9	0	984,730	1,167,558	-182,828	-34	119
DEL	FOLCROFT BORO	P C	10	3	11,026,658	11,281,464	-254,806	-21	102
DEL	GLENOLDEN BORO	N C	8	0	819,088	866,155	-47,067	-11	106
DEL	GLENOLDEN BORO	P C	10	6	10,011,095	7,478,751	2,532,344	211	75
DEL	HAVERFORD TWP	N1 C	59	28	49,480,403	41,227,570	8,252,833	162	83
DEL	HAVERFORD TWP	N2 A	62	0	1,065,341	1,065,341	0	0	100
DEL	HAVERFORD TWP	P C	60	45	74,756,510	57,017,710	17,738,800	233	76
DEL	LANSDOWNE BORO	N A	28	0	3,868,562	3,868,562	0	0	100
DEL	LANSDOWNE BORO	P C	16	10	13,480,298	12,251,468	1,228,830	74	91
DEL	LOWER CHICHESTER TWP	N A	8	0	658,890	658,890	0	0	100
DEL	LOWER CHICHESTER TWP	P C	7	2	2,312,056	2,077,766	234,290	35	90
DEL	MARCUS HOOK BORO	N C	9	1	2,544,950	2,558,173	-13,223	-2	101
DEL	MARCUS HOOK BORO	P C	8	5	5,303,204	4,556,793	746,411	94	86
DEL	MARPLE TWP	N1 C	51	5	11,983,051	9,538,845	2,444,206	72	80

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	MARPLE TWP	N2 A	14	0	29,254	29,254	0	0	100
DEL	MARPLE TWP	P C	32	14	32,454,890	21,313,368	11,141,522	280	66
DEL	MEDIA BORO	N C	10	3	6,940,125	7,585,580	-645,455	-91	109
DEL	MEDIA BORO	P C	10	4	19,922,136	18,737,304	1,184,832	90	94
DEL	MIDDLETOWN TOWNSHIP SEWER AUTH	N C	4	0	1,125,323	986,202	139,121	44	88
DEL	MIDDLETOWN TWP	N1 C	14	1	4,425,005	4,605,995	-180,990	-19	104
DEL	MIDDLETOWN TWP	N2 A	7	0	193,623	193,623	0	0	100
DEL	MILLBOURNE BORO	P C	0	2	662,557	380,541	282,016	*	57
DEL	MORTON BORO	N A	3	0	239,130	239,130	0	0	100
DEL	MORTON BORO	P C	4	4	3,436,186	3,522,678	-86,492	-21	103
DEL	NETHER PROVIDENCE TWP	N C	10	2	4,615,623	4,640,092	-24,469	-4	101
DEL	NETHER PROVIDENCE TWP	P C	14	7	12,880,796	12,598,140	282,656	17	98
DEL	NEWTOWN TWP	N C	19	2	3,657,898	3,626,758	31,140	2	99
DEL	NEWTOWN TWP	P C	18	5	16,353,690	15,428,055	925,635	43	94
DEL	NORWOOD BORO	N C	5	1	251,308	336,125	-84,817	-32	134
DEL	NORWOOD BORO	P C	5	2	5,104,671	5,226,107	-121,436	-19	102
DEL	PARKSIDE BORO	P C	2	2	1,524,730	738,496	786,234	384	48
DEL	PROSPECT PARK BORO	N C	11	1	1,724,383	2,165,044	-440,661	-68	126
DEL	PROSPECT PARK BORO	P C	9	4	7,188,598	5,375,696	1,812,902	182	75
DEL	RADNOR TWP	N1 C	49	8	42,818,479	40,598,361	2,220,118	46	95
DEL	RADNOR TWP	N2 A	36	0	388,020	388,020	0	0	100
DEL	RADNOR TWP	P C	45	20	53,039,818	45,769,357	7,270,461	114	86
DEL	RIDLEY PARK BORO	N C	8	0	1,138,770	1,271,631	-132,861	-25	112
DEL	RIDLEY PARK BORO	P C	8	7	10,178,882	7,383,393	2,795,489	273	73
DEL	RIDLEY TWP	N C	63	8	22,695,588	17,828,230	4,867,358	108	79
DEL	RIDLEY TWP	P C	30	24	34,602,672	32,649,057	1,953,615	50	94
DEL	SHARON HILL BORO	N1 C	1	2	1,494,072	1,163,064	331,008	652	78
DEL	SHARON HILL BORO	N2 A	4	0	0	0	0	0	100
DEL	SHARON HILL BORO	P C	10	3	7,665,233	4,798,972	2,866,261	264	63
DEL	SPRINGFIELD TWP	N1 C	44	8	26,645,053	22,803,735	3,841,318	123	86
DEL	SPRINGFIELD TWP	N2 A	41	0	740,971	740,971	0	0	100
DEL	SPRINGFIELD TWP	P C	30	14	37,614,212	33,711,035	3,903,177	106	90
DEL	SWARTHMORE BORO	N C	3	1	2,170,779	3,191,479	-1,020,700	-518	147
DEL	SWARTHMORE BORO	P C	5	4	8,874,205	8,452,444	421,761	58	95
DEL	THORNBURY TWP	N A	7	0	1,184,448	1,184,448	0	0	100
DEL	TINICUM TWP	N C	25	3	3,506,012	3,645,066	-139,054	-10	104
DEL	TINICUM TWP	P C	14	8	14,128,447	10,141,212	3,987,235	236	72
DEL	TRAINER BORO	N C	3	1	847,192	804,898	42,294	29	95
DEL	TRAINER BORO	P C	6	5	6,239,379	5,512,757	726,622	75	88
DEL	UPLAND BORO	N C	10	2	1,061,921	892,697	169,224	26	84
DEL	UPLAND BORO	P C	9	1	987,027	1,264,903	-277,876	-29	128
DEL	UPPER CHICHESTER TWP	N1 C	9	3	4,661,654	4,560,417	101,237	16	98
DEL	UPPER CHICHESTER TWP	N2 A	20	0	340,941	340,941	0	0	100
DEL	UPPER CHICHESTER TWP	P C	22	10	26,931,235	25,609,320	1,321,915	50	95
DEL	UPPER DARBY TWP	F C	56	4	57,051,076	47,314,759	9,736,317	117	83

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	UPPER DARBY TWP	N C	189	38	87,176,707	81,255,750	5,920,957	47	93
DEL	UPPER DARBY TWP	P C	131	82	126,007,814	110,532,502	15,475,312	94	88
DEL	UPPER PROVIDENCE TWP	N C	11	0	2,337,541	2,296,210	41,331	6	98
DEL	UPPER PROVIDENCE TWP	P C	14	4	12,335,194	8,612,339	3,722,855	214	70
DEL	YEADON BORO	N1 A	5	0	0	0	0	0	100
DEL	YEADON BORO	N2 A	14	0	847,220	847,220	0	0	100
DEL	YEADON BORO	P C	15	9	10,647,153	7,200,052	3,447,101	177	68
ELK	AREA TRANSPORTION AUTHORITY	N A	107	0	3,480,810	3,480,810	0	0	100
ELK	FOX TOWNSHIP SEWER AUTHORITY	N A	3	0	94,294	94,294	0	0	100
ELK	FOX TWP	N A	7	0	893,974	893,974	0	0	100
ELK	HIGHLAND TWP	N C	2	0	24,590	144,319	-119,729	-146	587
ELK	HORTON TWP	N A	2	0	273,231	273,231	0	0	100
ELK	JAY TWP	N A	4	0	128,738	128,738	0	0	100
ELK	JOHNSONBURG BORO	N C	4	0	1,274,171	1,322,880	-48,709	-26	104
ELK	JOHNSONBURG BORO	P C	4	0	2,720,030	1,923,129	796,901	300	71
ELK	JOHNSONBURG MUNICIPAL AUTHORITY	N C	8	2	1,426,149	1,568,349	-142,200	-34	110
ELK	JONES TWP	N A	5	0	694,838	694,838	0	0	100
ELK	RIDGWAY BORO	N A	23	0	3,110,706	3,110,706	0	0	100
ELK	RIDGWAY BORO	P C	7	1	2,480,312	2,942,820	-462,508	-98	119
ELK	RIDGWAY TWP	N C	3	1	400,131	768,733	-368,602	-245	192
ELK	SAINT MARYS AREA WATER AUTHORITY	N C	11	1	4,023,170	3,721,831	301,339	43	93
ELK	ST MARYS CITY	N C	37	5	5,640,862	5,814,950	-174,088	-9	103
ELK	ST MARYS CITY	P C	15	2	10,335,304	10,964,641	-629,337	-52	106
ERI	ALBION BORO	N1 C	9	0	2,030,042	1,929,207	100,835	20	95
ERI	ALBION BORO	N2 A	3	0	3,648	3,648	0	0	100
ERI	ALBION BORO	P C	0	0	237,093	480,088	-242,995	*	202
ERI	AMITY TWP	N A	1	0	28,095	28,095	0	0	100
ERI	CORRY CITY	F C	8	2	4,527,427	4,002,411	525,016	112	88
ERI	CORRY CITY	N C	24	3	6,688,177	8,927,450	-2,239,273	-201	133
ERI	CORRY CITY	P C	10	5	6,983,834	7,242,356	-258,522	-33	104
ERI	CORRY CITY REDEVELOPMENT AUTH	N C	5	0	1,177,818	886,319	291,499	96	75
ERI	EDINBORO BORO	N1 C	4	1	3,195,131	3,706,113	-510,982	-209	116
ERI	EDINBORO BORO	N2 A	14	0	591,173	591,173	0	0	100
ERI	EDINBORO BORO	P C	9	2	6,226,103	7,246,854	-1,020,751	-126	116
ERI	ELK CREEK TWP	N A	3	0	217,843	217,843	0	0	100
ERI	ERIE CITY	F C	134	73	162,065,500	123,646,296	38,419,204	320	76
ERI	ERIE CITY	N C	306	102	159,511,280	123,450,028	36,061,252	187	77
ERI	ERIE CITY	P C	181	99	210,800,441	148,773,304	62,027,137	400	71
ERI	ERIE CITY WATER AUTHORITY	N1 C	98	6	40,168,443	38,775,270	1,393,173	20	97
ERI	ERIE CITY WATER AUTHORITY	N2 A	32	0	868,094	868,094	0	0	100
ERI	ERIE COUNTY HOUSING AUTHORITY	N C	27	2	4,870,627	4,451,884	418,743	33	91
ERI	ERIE METROPOLITAN TRANSIT AUTH	N1 C	135	14	13,870,920	16,015,337	-2,144,417	-24	115
ERI	ERIE METROPOLITAN TRANSIT AUTH	N2 C	5	0	3,024,043	2,456,821	567,222	110	81
ERI	ERIE METROPOLITAN TRANSIT AUTH	N3 A	7	0	221,055	221,055	0	0	100
ERI	ERIE PARKING AUTHORITY	N C	3	0	627,674	401,821	225,853	147	64

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ERI	ERIE REGIONAL AIRPORT AUTHORITY	N C	15	3	3,166,810	3,508,957	-342,147	-34	111
ERI	ERIE WESTERN PORT AUTHORITY	N C	3	0	2,603,514	2,544,493	59,021	24	98
ERI	FAIRVIEW TWP	N C	12	0	5,435,988	4,670,836	765,152	79	86
ERI	FAIRVIEW TWP	P C	0	0	77,248	920,203	-842,955	*	1,191
ERI	GIRARD BORO	N1 C	8	0	391,569	665,185	-273,616	-61	170
ERI	GIRARD BORO	N2 C	1	0	296,694	259,145	37,549	41	87
ERI	GIRARD BORO	P C	3	0	3,037,103	2,716,475	320,628	122	89
ERI	GIRARD TWP	N A	5	0	253,849	253,849	0	0	100
ERI	GREENE TWP	N A	8	0	307,908	307,908	0	0	100
ERI	GREENFIELD TWP	N C	5	1	847,098	799,562	47,536	17	94
ERI	HARBORCREEK TWP SEWER AUTH	N A	5	0	599,517	599,517	0	0	100
ERI	HARBORCREEK TWP	N C	27	3	8,547,195	8,039,005	508,190	36	94
ERI	LAKE CITY BORO	N A	8	0	292,999	292,999	0	0	100
ERI	LAKE CITY BORO	P C	2	0	1,428,505	1,379,799	48,706	24	97
ERI	LAWRENCE PARK TWP	N C	3	0	704,916	786,090	-81,174	-56	112
ERI	LAWRENCE PARK TWP	P C	9	1	4,205,485	4,231,695	-26,210	-4	101
ERI	LE BOEUF TWP	N A	4	0	467,696	467,696	0	0	100
ERI	MCKEAN TWP	N C	6	0	1,290,619	1,278,771	11,848	3	99
ERI	MILLCREEK TWP	N C	113	10	40,678,072	46,016,965	-5,338,893	-76	113
ERI	MILLCREEK TWP	P C	65	12	52,982,937	54,106,741	-1,123,804	-16	102
ERI	NORTH EAST BORO	N C	32	1	7,522,977	7,519,309	3,668	0	100
ERI	NORTH EAST BORO	P C	8	1	4,058,985	5,073,335	-1,014,350	-184	125
ERI	NORTH EAST TWP	N A	15	0	921,718	921,718	0	0	100
ERI	SPRINGFIELD TWP	N A	1	0	50,753	50,753	0	0	100
ERI	SUMMIT TWP	N A	28	0	3,925,585	3,925,585	0	0	100
ERI	UNION CITY BORO	N C	4	0	652,351	702,535	-50,184	-23	108
ERI	UNION CITY BORO	P C	2	1	1,115,566	1,843,775	-728,209	-576	165
ERI	UNION CITY BOROUGH MUNICIPAL AUTH	N A	6	0	778,713	778,713	0	0	100
ERI	UNION TWP	N A	2	0	69,330	69,330	0	0	100
ERI	VENANGO TWP	N A	5	0	106,499	106,499	0	0	100
ERI	WASHINGTON TWP	N A	11	0	2,258,857	2,258,857	0	0	100
ERI	WATERFORD BORO	N C	5	0	77,325	96,872	-19,547	-18	125
ERI	WATERFORD TWP	N A	5	0	169,939	169,939	0	0	100
ERI	WATERFORD BORO MUNICIPAL AUTH	N C	4	1	611,471	564,438	47,033	23	92
ERI	WAYNE TWP	N A	2	0	69,921	69,921	0	0	100
ERI	WESLEYVILLE BORO	N C	8	0	713,830	860,008	-146,178	-54	120
ERI	WESLEYVILLE BORO	P C	7	1	3,221,549	2,971,982	249,567	49	92
FAY	BELLE VERNON BORO	N C	0	0	30,138	40,758	-10,620	*	135
FAY	BROWNSVILLE BORO	N1 A	2	0	0	0	0	0	100
FAY	BROWNSVILLE BORO	N2 A	1	0	13,497	13,497	0	0	100
FAY	BROWNSVILLE BORO	P C	2	3	681,393	596,656	84,737	105	88
FAY	BROWNSVILLE MUNICIPAL AUTHORITY	N A	4	0	0	0	0	0	100
FAY	BULLSKIN TWP	N1 A	2	0	262,193	262,193	0	0	100
FAY	BULLSKIN TWP	N2 A	7	0	0	0	0	0	100
FAY	CONNELLSVILLE CITY	F C	0	3	1,480,907	945,282	535,625	*	64

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	CONNELLSVILLE CITY	N C	9	0	3,220,112	3,472,009	-251,897	-53	108
FAY	CONNELLSVILLE CITY	P C	15	4	9,605,460	9,182,936	422,524	40	96
FAY	CONNELLSVILLE CITY HOUSING AUTH	N A	6	0	373,051	373,051	0	0	100
FAY	CONNELLSVILLE CITY REDEVELOPMENT	N C	2	1	895,400	810,263	85,137	75	90
FAY	CONNELLSVILLE MUNICIPAL AUTHORITY	N C	8	2	2,363,195	2,431,573	-68,378	-15	103
FAY	CONNELLSVILLE TWP	N1 A	2	0	67,305	67,305	0	0	100
FAY	CONNELLSVILLE TWP	N2 A	1	0	0	0	0	0	100
FAY	CONNELLSVILLE TWP	P C	0	0	56,643	396,675	-340,032	*	700
FAY	DUNBAR BORO	P C	0	0	8,583	766,383	-757,800	*	8,929
FAY	DUNBAR TWP	N1 A	4	0	316,277	316,277	0	0	100
FAY	DUNBAR TWP	N2 A	3	0	0	0	0	0	100
FAY	FAIRCHANCE BORO	N1 C	0	2	141,183	371,211	-230,028	*	263
FAY	FAIRCHANCE BORO	N2 A	3	0	0	0	0	0	100
FAY	FAYETTE CO CONSERVATION DISTRICT	N A	6	0	541,742	541,742	0	0	100
FAY	FAYETTE COUNTY HOUSING AUTHORITY	N A	54	0	7,395,683	7,395,683	0	0	100
FAY	FRANKLIN TWP	N A	4	0	148,818	148,818	0	0	100
FAY	GEORGES TWP	N A	6	0	0	0	0	0	100
FAY	GERMAN TWP	N1 A	4	0	0	0	0	0	100
FAY	GERMAN TWP	N2 A	3	0	334,577	334,577	0	0	100
FAY	GERMAN TWP	P A	3	0	34,923	34,923	0	0	100
FAY	GREATER UNIONTOWN JOINT SEWAGE	N A	6	0	0	0	0	0	100
FAY	HENRY CLAY TWP	N A	5	0	32,622	32,622	0	0	100
FAY	JEFFERSON TWP	N A	3	0	244,698	244,698	0	0	100
FAY	LUZERNE TWP	N1 A	5	0	1,010,303	1,010,303	0	0	100
FAY	LUZERNE TWP	N2 A	1	0	0	0	0	0	100
FAY	LUZERNE TWP	P C	0	0	242,321	2,025,762	-1,783,441	*	836
FAY	MASONTOWN BORO	N1 A	5	0	0	0	0	0	100
FAY	MASONTOWN BORO	N2 A	1	0	14,522	14,522	0	0	100
FAY	MASONTOWN BORO	P C	2	1	1,954,649	2,442,922	-488,273	-381	125
FAY	MENALLEN TWP	N1 A	3	0	0	0	0	0	100
FAY	MENALLEN TWP	N2 A	5	0	930,755	930,755	0	0	100
FAY	NICHOLSON TWP	N1 C	1	1	315,532	352,351	-36,819	-98	112
FAY	NICHOLSON TWP	N2 A	2	0	109,698	109,698	0	0	100
FAY	NORTH UNION TOWNSHIP MUNICIPAL	N A	4	0	0	0	0	0	100
FAY	NORTH UNION TWP	N A	4	0	991,743	991,743	0	0	100
FAY	NORTH UNION TWP	N A	8	0	0	0	0	0	100
FAY	PERRY TWP	N A	2	0	43,828	43,828	0	0	100
FAY	PERRYOPOLIS BORO	N A	3	0	353,787	353,787	0	0	100
FAY	PERRYOPOLIS BORO	P C	2	0	405,022	396,842	8,180	9	98
FAY	REDSTONE TWP	N A	7	0	722,716	722,716	0	0	100
FAY	REDSTONE TWP	P C	2	0	398,039	1,781,675	-1,383,636	-1,460	448
FAY	SALTICK TWP	N A	6	0	453,557	453,557	0	0	100
FAY	SOUTH CONNELLSVILLE BORO	N A	2	0	33,787	33,787	0	0	100
FAY	SOUTH CONNELLSVILLE BORO	P C	0	0	356,109	367,308	-11,199	*	103
FAY	SOUTH UNION TWP	N A	10	0	0	0	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	SPRINGFIELD TWP	N A	3	0	55,715	55,715	0	0	100
FAY	SPRINGHILL TWP	N C	4	1	831,565	944,172	-112,607	-64	114
FAY	STEWART TWP	N A	3	0	146,443	146,443	0	0	100
FAY	UNIONTOWN CITY	F C	9	5	5,890,509	6,445,776	-555,267	-88	109
FAY	UNIONTOWN CITY	N C	26	7	5,374,791	6,757,400	-1,382,609	-123	126
FAY	UNIONTOWN CITY	P C	19	10	12,792,433	12,262,200	530,233	37	96
FAY	WASHINGTON TOWNSHIP MUNICIPAL	N C	7	1	2,075,997	2,074,582	1,415	0	100
FAY	WASHINGTON TWP	N C	2	0	1,078,939	919,275	159,664	171	85
FAY	WASHINGTON TWP	P C	3	0	851,363	964,860	-113,497	-71	113
FAY	WHARTON TWP	N A	7	0	737,292	737,292	0	0	100
FAY	WHARTON TWP	P C	0	0	0	175,552	-175,552	*	*
FOR	HOWE TWP	N A	3	0	300,286	300,286	0	0	100
FOR	JENKS TWP	N A	4	0	533,740	533,740	0	0	100
FOR	TIONESTA BORO	N A	5	0	305,970	305,970	0	0	100
FRA	ANTRIM TWP	N C	20	1	3,682,015	3,919,798	-237,783	-22	106
FRA	BEAR VALLEY FRANKLIN COUNTY JOINT	N A	7	0	369,913	369,913	0	0	100
FRA	CHAMBERSBURG BORO	F C	28	5	12,955,246	10,589,869	2,365,377	93	82
FRA	CHAMBERSBURG BORO	N1 C	158	21	32,456,899	29,029,779	3,427,120	31	89
FRA	CHAMBERSBURG BORO	N2 A	13	0	394,688	394,688	0	0	100
FRA	CHAMBERSBURG BORO	P C	36	3	19,552,509	16,752,168	2,800,341	103	86
FRA	GREENCASTLE BORO	N C	15	1	2,884,083	2,672,047	212,036	26	93
FRA	GREENCASTLE BORO	P C	6	0	1,122,156	1,469,169	-347,013	-88	131
FRA	GREENE TOWNSHIP MUNICIPAL AUTH	N A	8	0	708,208	708,208	0	0	100
FRA	GREENE TWP	N A	18	0	2,509,406	2,509,406	0	0	100
FRA	GUILFORD TOWNSHIP AUTHORITY	N C	9	1	2,047,756	1,877,338	170,418	34	92
FRA	GUILFORD TWP	N A	12	0	1,282,069	1,282,069	0	0	100
FRA	GUILFORD WATER AUTHORITY	N C	15	3	3,933,157	3,814,603	118,554	13	97
FRA	HAMILTON TWP	N A	12	0	482,803	482,803	0	0	100
FRA	LURGAN TWP	N A	15	0	299,132	299,132	0	0	100
FRA	MERCERSBURG BORO	N C	4	0	896,956	1,060,247	-163,291	-98	118
FRA	MERCERSBURG BORO	P C	1	0	142,361	317,721	-175,360	-291	223
FRA	MONT ALTO BORO	N A	5	0	873,852	873,852	0	0	100
FRA	MONTGOMERY TWP	N A	5	0	449,696	449,696	0	0	100
FRA	PETERS TOWNSHIP MUNICIPAL AUTH	N A	5	0	613,685	613,685	0	0	100
FRA	PETERS TWP	N1 C	3	1	458,326	597,447	-139,121	-79	130
FRA	PETERS TWP	N2 A	0	0	403	403	0	*	100
FRA	QUINCY TWP	N A	6	0	264,161	264,161	0	0	100
FRA	SAINT THOMAS TWP MUNICIPAL AUTH	N A	2	0	122,376	122,376	0	0	100
FRA	SOUTHAMPTON TWP	N A	9	0	276,339	276,339	0	0	100
FRA	ST THOMAS TWP	N A	5	0	199,113	199,113	0	0	100
FRA	WASHINGTON TWP	N A	15	0	964,881	964,881	0	0	100
FRA	WASHINGTON TWP	P C	12	1	6,343,785	5,576,805	766,980	90	88
FRA	WAYNESBORO BORO	N1 C	26	8	5,759,650	5,982,581	-222,931	-14	104
FRA	WAYNESBORO BORO	N2 A	17	0	86,368	86,368	0	0	100
FRA	WAYNESBORO BORO	P C	17	5	5,873,318	5,481,378	391,940	34	93

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FUL	MCCONNELLSBURG BORO	P C	0	0	473,882	234,867	239,015	*	50
GRE	ALEPPO TWP	N C	2	0	167,965	137,319	30,646	37	82
GRE	CARMICHAELS-CUMBERLAND JT SEWER	N1 A	2	0	0	0	0	0	100
GRE	CARMICHAELS-CUMBERLAND JT SEWER	N2 C	3	0	619,365	967,582	-348,217	-275	156
GRE	CENTER TWP	N A	7	0	979,609	979,609	0	0	100
GRE	CUMBERLAND TWP	N A	9	0	468,238	468,238	0	0	100
GRE	CUMBERLAND TWP	P C	5	0	300,438	624,534	-324,096	-113	208
GRE	DUNKARD TWP	N A	7	0	223,545	223,545	0	0	100
GRE	FRANKLIN TOWNSHIP SEWER AUTH	N C	7	0	1,749,328	1,697,344	51,984	11	97
GRE	FRANKLIN TWP	N A	8	0	4,366,078	4,366,078	0	0	100
GRE	GREENE COUNTY HOUSING AUTHORITY	N A	9	0	996,989	996,989	0	0	100
GRE	GREENE COUNTY REGIONAL POLICE	P C	1	0	25,847	65,499	-39,652	-89	253
GRE	JACKSON TWP	N A	5	0	235,754	235,754	0	0	100
GRE	JEFFERSON TWP	N A	7	0	963,516	963,516	0	0	100
GRE	MONONGAHELA TWP	N A	4	0	787,098	787,098	0	0	100
GRE	MORGAN TWP	N A	7	0	1,279,249	1,279,249	0	0	100
GRE	MORRIS TWP	N A	5	0	546,829	546,829	0	0	100
GRE	PERRY TWP	N A	5	0	404,111	404,111	0	0	100
GRE	RICHHILL TWP	N C	5	0	747,949	670,950	76,999	29	90
GRE	SOUTHWESTERN PA WATER AUTHORITY	N C	42	2	17,723,370	17,398,952	324,418	9	98
GRE	WASHINGTON TWP	N A	6	0	693,329	693,329	0	0	100
GRE	WAYNE TWP	N C	3	1	1,896,089	1,723,732	172,357	92	91
GRE	WAYNESBURG BORO	N1 C	4	0	695,308	1,554,770	-859,462	-468	224
GRE	WAYNESBURG BORO	N2 A	6	0	0	0	0	0	100
GRE	WAYNESBURG BORO	P C	7	0	3,312,837	3,382,818	-69,981	-21	102
GRE	WHITELEY TWP	N A	5	0	972,688	972,688	0	0	100
HUN	HENDERSON TWP	N A	3	0	62,814	62,814	0	0	100
HUN	HUNTINGDON BORO	N C	35	3	10,594,158	9,167,667	1,426,491	76	87
HUN	HUNTINGDON BORO	P C	12	2	6,929,680	6,984,027	-54,347	-7	101
HUN	HUNTINGDON COUNTY HOUSING AUTH	N A	23	0	933,683	933,683	0	0	100
HUN	MOUNT UNION BORO	N C	10	2	3,152,951	2,906,896	246,055	53	92
HUN	MOUNT UNION BORO	P C	4	0	1,199,220	1,919,693	-720,473	-332	160
HUN	SHIRLEY TWP	N C	2	0	244,224	249,245	-5,021	-6	102
IND	ARMSTRONG TWP	N C	2	0	429,945	499,690	-69,745	-87	116
IND	BLAIRSVILLE BORO	N A	14	0	0	0	0	0	100
IND	BLAIRSVILLE BORO	P C	5	0	1,136,942	3,085,598	-1,948,656	-669	271
IND	BRUSH VALLEY TWP	N A	3	0	238,707	238,707	0	0	100
IND	BURRELL TOWNSHIP SEWER AUTH	N C	4	0	723,120	615,851	107,269	56	85
IND	BURRELL TWP	N C	5	3	1,369,731	1,489,072	-119,341	-52	109
IND	CENTER TWP	N C	7	1	2,479,661	2,205,977	273,684	68	89
IND	CENTRAL INDIANA CO JOINT SANITARY	N C	5	0	287,226	309,757	-22,531	-9	108
IND	CHERRYHILL TWP	N A	4	0	437,726	437,726	0	0	100
IND	CLYMER BORO	N C	4	0	348,743	350,434	-1,691	-1	100
IND	CLYMER BORO	P C	2	0	102,240	146,100	-43,860	-48	143
IND	CONEMAUGH TWP	N C	3	0	601,689	541,026	60,663	56	90

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
IND	GREEN TWP	N C	5	0	384,984	519,528	-134,544	-82	135
IND	HIGHRIDGE WATER AUTHORITY	N A	13	0	849,999	849,999	0	0	100
IND	HOMER CITY BORO	N C	7	0	3,221,098	2,835,402	385,696	90	88
IND	HOMER CITY BORO	P C	1	0	1,295,052	1,051,163	243,889	371	81
IND	INDIANA BORO	N1 C	22	0	3,301,594	4,163,944	-862,350	-81	126
IND	INDIANA BORO	N2 C	6	2	3,028,446	4,164,602	-1,136,156	-300	138
IND	INDIANA BORO	N3 A	7	0	119,250	119,250	0	0	100
IND	INDIANA BORO	P C	20	5	14,819,830	15,252,154	-432,324	-25	103
IND	INDIANA BOROUGH/BLAIRSVILLE COG	N C	2	0	401,454	495,051	-93,597	-77	123
IND	INDIANA CO CONSERVATION DISTRICT	N A	5	0	571,339	571,339	0	0	100
IND	INDIANA COUNTY MUNICIPAL SERVICES	N A	23	0	1,107,450	1,107,450	0	0	100
IND	INDIANA COUNTY SOLID WASTE AUTH	N A	8	0	1,013,365	1,013,365	0	0	100
IND	INDIANA COUNTY TRANSIT AUTHORITY	N A	39	0	1,435,748	1,435,748	0	0	100
IND	LOWER INDIANA CO MUNICIPAL AUTH	N C	0	0	168,815	185,712	-16,897	*	110
IND	RAYNE TWP	N C	4	1	356,551	235,011	121,540	101	66
IND	SALTSBURG BORO	N C	3	0	503,256	501,808	1,448	1	100
IND	SOUTH MAHONING TWP	N A	3	0	215,640	215,640	0	0	100
IND	WASHINGTON TWP	N A	3	0	59,132	59,132	0	0	100
IND	WEST MAHONING TWP	N A	3	0	151,773	151,773	0	0	100
IND	WEST WHEATFIELD TWP	N C	2	0	483,387	476,893	6,494	9	99
IND	WHITE TWP	N A	30	0	3,646,362	3,646,362	0	0	100
IND	YOUNG TWP	N C	3	0	407,987	271,856	136,131	130	67
JEF	BEAVER TWP	N A	2	0	58,380	58,380	0	0	100
JEF	BROCKWAY AREA SEWAGE AUTHORITY	N C	5	0	908,190	888,863	19,327	8	98
JEF	BROCKWAY BORO	N C	7	0	1,267,619	2,572,534	-1,304,915	-414	203
JEF	BROCKWAY BORO	P C	1	2	888,527	825,648	62,879	106	93
JEF	BROCKWAY BOROUGH MUNICIPAL AUTH	N C	5	0	722,051	823,449	-101,398	-37	114
JEF	BROOKVILLE BORO	N C	9	2	3,130,299	3,407,546	-277,247	-61	109
JEF	BROOKVILLE BORO	P C	6	2	2,549,403	2,546,577	2,826	1	100
JEF	BROOKVILLE MUNICIPAL AUTHORITY	N C	14	0	3,694,245	3,462,659	231,586	30	94
JEF	ELDRED TWP	N C	3	0	275,925	238,951	36,974	32	87
JEF	FALLS CREEK BORO	N C	4	0	418,253	396,698	21,555	16	95
JEF	FALLS CREEK BORO	P C	0	0	0	253,143	-253,143	*	*
JEF	JEFFERSON CONSERVATION DISTRICT	N C	6	0	1,258,986	1,114,570	144,416	52	89
JEF	JEFFERSON CO SOLID WASTE AUTH	N C	1	0	314,617	343,573	-28,956	-67	109
JEF	OLIVER TWP	N A	3	0	101,866	101,866	0	0	100
JEF	PINE CREEK TWP	N C	3	0	292,952	229,016	63,936	43	78
JEF	PUNXSUTAWNEY BORO	N A	19	0	836,960	836,960	0	0	100
JEF	PUNXSUTAWNEY BORO	P C	8	5	3,803,612	3,206,109	597,503	118	84
JEF	REYNOLDSVILLE BORO	N A	3	0	378,106	378,106	0	0	100
JEF	REYNOLDSVILLE BORO	P C	1	0	510,177	258,722	251,455	517	51
JEF	ROSE TWP	N C	3	0	448,026	344,664	103,362	91	77
JEF	SNYDER TWP	N A	5	0	129,692	129,692	0	0	100
JEF	SYKESVILLE BORO	N A	3	0	38,417	38,417	0	0	100
JEF	SYKESVILLE BORO	P C	1	0	245,624	255,844	-10,220	-25	104

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
JEF	WARSAW TWP	N A	3	0	291,838	291,838	0	0	100
JEF	WASHINGTON TWP	N C	3	0	313,922	274,973	38,949	36	88
JEF	WINSLOW TWP	N C	4	0	523,971	463,976	59,995	39	89
JUN	FAYETTE TWP	N C	1	1	237,120	223,552	13,568	35	94
JUN	FERMANAGH TWP	N A	7	0	41,551	41,551	0	0	100
JUN	JUNIATA CO CONSERVATION DISTRICT	N A	4	0	642,702	642,702	0	0	100
JUN	MIFFLINTOWN BORO	P C	0	1	96,918	57,474	39,444	*	59
JUN	MIFFLINTOWN MUNICIPAL AUTHORITY	N C	6	2	784,231	787,953	-3,722	-1	100
JUN	TWIN BOROUGH SANITARY AUTHORITY	N A	5	0	243,211	243,211	0	0	100
LAC	ABINGTON REGIONAL WASTEWATER	N A	6	0	392,963	392,963	0	0	100
LAC	ARCHBALD BORO	N A	12	0	877,311	877,311	0	0	100
LAC	ARCHBALD BORO	P C	7	0	3,743,286	2,905,633	837,653	132	78
LAC	BLAKELY BORO	N C	18	2	4,018,595	4,511,117	-492,522	-51	112
LAC	BLAKELY BORO	P C	15	5	2,977,426	2,970,210	7,216	1	100
LAC	CARBONDALE CITY	F C	6	2	5,316,157	5,271,565	44,592	7	99
LAC	CARBONDALE CITY	N A	7	0	862,950	862,950	0	0	100
LAC	CARBONDALE CITY	P C	9	8	10,077,117	7,820,749	2,256,368	195	78
LAC	CARBONDALE CITY HOUSING AUTH	N A	10	0	1,364,720	1,364,720	0	0	100
LAC	CLARKS SUMMIT BORO	N A	6	0	1,140,577	1,140,577	0	0	100
LAC	CLARKS SUMMIT BORO	P C	5	2	3,013,315	2,966,972	46,343	11	98
LAC	COVINGTON TWP	N C	5	0	1,237,518	1,191,794	45,724	19	96
LAC	COVINGTON TWP	P C	2	0	409,250	461,713	-52,463	-60	113
LAC	DALTON BORO	N C	3	0	360,985	396,499	-35,514	-22	110
LAC	DALTON BORO	P C	3	1	549,882	416,430	133,452	64	76
LAC	DICKSON CITY BORO	N1 C	15	1	4,127,318	4,573,011	-445,693	-56	111
LAC	DICKSON CITY BORO	N2 A	2	0	45,011	45,011	0	0	100
LAC	DICKSON CITY BORO	P C	9	6	5,615,199	4,205,989	1,409,210	133	75
LAC	DUNMORE BORO	F C	16	12	7,435,118	6,766,268	668,850	53	91
LAC	DUNMORE BORO	N1 C	7	0	2,496,842	2,858,826	-361,984	-88	114
LAC	DUNMORE BORO	N2 A	22	0	0	0	0	0	100
LAC	DUNMORE BORO	P C	20	10	12,580,769	10,072,536	2,508,233	133	80
LAC	GLENBURN TWP	N C	2	0	162,926	178,430	-15,504	-18	110
LAC	GREENFIELD TWP	N A	2	0	120,337	120,337	0	0	100
LAC	JERMYN BORO	N A	2	0	61,081	61,081	0	0	100
LAC	JERMYN BORO	P C	3	0	350,502	485,170	-134,668	-74	138
LAC	JESSUP BORO	N A	4	0	155,260	155,260	0	0	100
LAC	JESSUP BORO	P C	6	1	698,304	461,299	237,005	48	66
LAC	LACKAWANNA HERITAGE VALLEY AUTH	N A	7	0	193,578	193,578	0	0	100
LAC	LACKAWANNA RIVER BASIN SEWER	N A	29	0	4,752,280	4,752,280	0	0	100
LAC	LACKAWANNA CO. TRANSIT SYSTEM	N1 C	82	13	8,028,779	4,416,223	3,612,556	72	55
LAC	LACKAWANNA CO. TRANSIT SYSTEM	N2 A	15	0	672,082	672,082	0	0	100
LAC	LACKAWANNA CO. TRANSIT SYSTEM	N3 A	29	0	723,615	723,615	0	0	100
LAC	MAYFIELD BORO	N A	2	0	446,605	446,605	0	0	100
LAC	MAYFIELD BORO	P A	2	0	102,722	102,722	0	0	100
LAC	MOOSIC BORO	N1 C	5	2	2,855,645	2,915,931	-60,286	-20	102

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAC	MOOSIC BORO	N2 A	7	0	157,143	157,143	0	0	100
LAC	MOOSIC BORO	P C	11	0	6,145,210	5,297,035	848,175	67	86
LAC	MOSCOW BORO	N C	4	0	350,453	287,413	63,040	37	82
LAC	MOSCOW BORO	P C	3	1	964,835	1,175,537	-210,702	-124	122
LAC	NEWTON TWP	N1 C	0	0	268,406	143,858	124,548	*	54
LAC	NEWTON TWP	N2 A	4	0	123,722	123,722	0	0	100
LAC	NEWTON TWP	P C	0	0	326,151	132,773	193,378	*	41
LAC	OLD FORGE BORO	N1 A	6	0	0	0	0	0	100
LAC	OLD FORGE BORO	N2 A	3	0	208,582	208,582	0	0	100
LAC	OLD FORGE BORO	P C	7	2	2,156,036	2,692,841	-536,805	-116	125
LAC	OLYPHANT BORO	N C	12	3	1,437,005	1,335,608	101,397	17	93
LAC	OLYPHANT BORO	P C	10	3	2,884,930	2,618,144	266,786	35	91
LAC	RANSOM TWP	N C	2	1	408,143	370,510	37,633	28	91
LAC	ROARING BROOK TWP	N C	2	0	368,556	401,390	-32,834	-27	109
LAC	ROARING BROOK TWP	P C	2	0	850,709	942,773	-92,064	-74	111
LAC	SCOTT TWP	N A	2	0	104,049	104,049	0	0	100
LAC	SCOTT TWP	P C	6	3	2,140,083	1,914,839	225,244	46	89
LAC	SCRANTON CITY	F C	141	134	90,256,267	49,529,601	40,726,666	345	55
LAC	SCRANTON CITY	N1 C	124	17	11,152,223	7,413,220	3,739,003	64	66
LAC	SCRANTON CITY	N2 A	117	0	0	0	0	0	100
LAC	SCRANTON CITY	P C	138	132	88,456,616	60,995,507	27,461,109	218	69
LAC	SCRANTON CITY HOUSING AUTHORITY	N A	77	0	13,289,394	13,289,394	0	0	100
LAC	SCRANTON-LACKAWANNA HEALTH	N A	1	0	16,072	16,072	0	0	100
LAC	SOUTH ABINGTON TWP	N1 C	8	1	5,034,270	4,414,696	619,574	121	88
LAC	SOUTH ABINGTON TWP	N2 A	5	0	106,859	106,859	0	0	100
LAC	SOUTH ABINGTON TWP	P C	11	6	9,367,787	9,250,482	117,305	12	99
LAC	TAYLOR BORO	N A	9	0	868,029	868,029	0	0	100
LAC	TAYLOR BORO	P C	8	4	5,557,563	3,872,426	1,685,137	292	70
LAC	THROOP BORO	N C	16	2	4,467,750	4,694,591	-226,841	-25	105
LAC	THROOP BORO	P C	8	5	3,936,653	4,285,776	-349,123	-51	109
LAC	WAVERLY TWP	N1 A	3	0	1,286,216	1,286,216	0	0	100
LAC	WAVERLY TWP	N2 A	2	0	83,211	83,211	0	0	100
LAC	WAVERLY TWP	P C	3	0	694,656	663,270	31,386	12	95
LAN	ADAMSTOWN BORO	N A	5	0	470,761	470,761	0	0	100
LAN	AKRON BORO	N A	8	0	477,147	477,147	0	0	100
LAN	BART TWP	N A	1	0	53,338	53,338	0	0	100
LAN	BRECKNOCK TWP	N C	6	0	1,179,220	1,067,542	111,678	25	91
LAN	BRECKNOCK TWP	P C	0	0	618,054	953,418	-335,364	*	154
LAN	CAERNARVON TWP	N A	7	0	1,120,536	1,120,536	0	0	100
LAN	CHRISTIANA BORO	N A	3	0	25,455	25,455	0	0	100
LAN	CLAY TWP	N A	4	0	344,741	344,741	0	0	100
LAN	COLERAIN TWP	N A	2	0	283,138	283,138	0	0	100
LAN	COLUMBIA BORO	N A	17	0	1,415,413	1,415,413	0	0	100
LAN	COLUMBIA BORO	P C	18	5	12,920,675	12,620,070	300,605	18	98
LAN	CONESTOGA TWP	N C	1	0	620,375	552,142	68,233	90	89

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	CONOY TWP	N A	4	0	166,401	166,401	0	0	100
LAN	DENVER BORO	N A	8	0	541,800	541,800	0	0	100
LAN	DRUMORE TWP	N A	1	0	77,735	77,735	0	0	100
LAN	EARL TWP	N A	8	0	215,799	215,799	0	0	100
LAN	EAST COCALICO TWP	N A	8	0	142,533	142,533	0	0	100
LAN	EAST COCALICO TWP	P C	16	2	9,502,764	9,677,526	-174,762	-12	102
LAN	EAST DONEGAL TWP	N C	8	1	3,607,263	3,458,858	148,405	30	96
LAN	EAST DRUMORE TWP	N A	1	0	77,455	77,455	0	0	100
LAN	EAST EARL TWP	N A	13	0	637,419	637,419	0	0	100
LAN	EAST EARL TWP	P C	6	0	2,110,416	2,273,192	-162,776	-30	108
LAN	EAST HEMPFIELD TWP	N1 C	13	1	8,152,884	7,901,659	251,225	29	97
LAN	EAST HEMPFIELD TWP	N2 A	21	0	351,459	351,459	0	0	100
LAN	EAST HEMPFIELD TWP	P C	34	5	18,840,852	16,382,659	2,458,193	72	87
LAN	EAST LAMPETER TWP	N C	27	4	5,269,911	5,895,123	-625,212	-39	112
LAN	EAST LAMPETER TWP	P C	39	4	29,883,151	32,874,481	-2,991,330	-77	110
LAN	EAST PETERSBURG BORO	N A	7	0	308,966	308,966	0	0	100
LAN	EDEN TWP	N A	2	0	261,361	261,361	0	0	100
LAN	ELIZABETH TWP	N1 C	2	0	882,411	884,435	-2,024	-1	100
LAN	ELIZABETH TWP	N2 A	1	0	20,207	20,207	0	0	100
LAN	ELIZABETH TOWN AREA WATER AUTH	N A	10	0	446,140	446,140	0	0	100
LAN	ELIZABETH TOWN BORO	N A	25	0	1,441,000	1,441,000	0	0	100
LAN	ELIZABETH TOWN BORO	P C	17	0	12,133,967	10,921,707	1,212,260	74	90
LAN	ELIZABETH TOWN REG. SEWER AUTH	N C	0	0	432,018	577,245	-145,227	*	134
LAN	EPHRATA BORO	N1 C	35	6	18,106,642	15,587,341	2,519,301	97	86
LAN	EPHRATA BORO	N2 A	16	0	200,418	200,418	0	0	100
LAN	EPHRATA BORO	P C	27	4	26,050,598	22,283,664	3,766,934	114	86
LAN	EPHRATA TWP	N A	5	0	560,495	560,495	0	0	100
LAN	FULTON TWP	N A	3	0	97,180	97,180	0	0	100
LAN	LANCASTER AIRPORT AUTHORITY	N A	23	0	1,146,950	1,146,950	0	0	100
LAN	LANCASTER AREA SEWER AUTHORITY	N C	22	5	14,198,642	12,081,955	2,116,687	112	85
LAN	LANCASTER CITY	F C	68	29	59,300,687	52,959,273	6,341,414	99	89
LAN	LANCASTER CITY	N1 C	334	12	22,590,413	19,172,768	3,417,645	17	85
LAN	LANCASTER CITY	N2 A	369	0	11,777,229	11,777,229	0	0	100
LAN	LANCASTER CITY	P C	121	56	116,243,818	94,538,454	21,705,364	183	81
LAN	LANCASTER CITY HOUSING AUTHORITY	N A	43	0	3,666,468	3,666,468	0	0	100
LAN	LANCASTER CO. SOLID WASTE MGMT	N A	107	0	13,844,666	13,844,666	0	0	100
LAN	LANCASTER TWP	N C	14	1	5,404,786	4,874,396	530,390	58	90
LAN	LEACOCK TWP	N A	9	0	764,437	764,437	0	0	100
LAN	LITITZ BORO	N C	16	1	6,005,291	5,669,404	335,887	29	94
LAN	LITITZ BORO	P C	13	2	9,456,275	8,853,886	602,389	47	94
LAN	LITTLE BRITAIN TWP	N A	4	0	156,711	156,711	0	0	100
LAN	MANHEIM AREA WATER & SEWER AUTH	N A	12	0	316,610	316,610	0	0	100
LAN	MANHEIM BORO	N C	6	0	434,668	346,512	88,156	25	80
LAN	MANHEIM BORO	P C	17	0	5,201,516	4,770,353	431,163	25	92
LAN	MANHEIM TWP	N1 C	26	6	23,832,333	24,772,783	-940,450	-52	104

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	MANHEIM TWP	N2 A	99	0	1,408,792	1,408,792	0	0	100
LAN	MANHEIM TWP	P C	63	4	44,186,125	43,520,303	665,822	11	98
LAN	MANOR TWP	N C	17	3	7,197,979	7,085,163	112,816	11	98
LAN	MANOR TWP	P C	17	2	11,150,912	10,539,778	611,134	34	95
LAN	MARIETTA BORO	N A	4	0	518,710	518,710	0	0	100
LAN	MARTIC TWP	N C	3	0	215,251	260,373	-45,122	-24	121
LAN	MILLERSVILLE BORO	N C	15	3	3,956,587	3,774,939	181,648	21	95
LAN	MILLERSVILLE BORO	P C	9	0	9,214,748	7,818,080	1,396,668	160	85
LAN	MOUNT JOY BORO	N C	12	0	2,761,698	2,619,984	141,714	21	95
LAN	MOUNT JOY BORO	P C	12	2	6,880,446	7,329,362	-448,916	-38	107
LAN	MOUNT JOY BOROUGH AUTHORITY	N C	11	1	3,021,278	3,133,085	-111,807	-17	104
LAN	MT JOY TWP	N C	10	0	1,945,016	1,934,563	10,453	2	99
LAN	NEW HOLLAND BORO	N A	18	0	4,587,303	4,587,303	0	0	100
LAN	NEW HOLLAND BORO	P C	16	2	7,161,593	7,276,401	-114,808	-7	102
LAN	NORTHERN LANCASTER COUNTY AUTH	N C	3	0	1,362,109	1,321,538	40,571	17	97
LAN	NORTHERN LANCASTER COUNTY AUTH	N A	2	0	7,793	7,793	0	0	100
LAN	NORTHERN LANCASTER CTY REG POL	N C	2	0	164,002	142,237	21,765	17	87
LAN	NORTHERN LANCASTER CTY REG POL	P C	30	5	13,338,620	13,864,163	-525,543	-18	104
LAN	NW REG LANCASTER CTY POL COMM	N C	1	0	118,700	119,976	-1,276	-2	101
LAN	NW REG LANCASTER CTY POL COMM	P C	19	1	12,866,913	12,129,400	737,513	36	94
LAN	PARADISE TWP	N C	5	0	1,053,757	1,018,776	34,981	11	97
LAN	PENN TWP	N C	10	1	1,797,236	2,023,830	-226,594	-38	113
LAN	PEQUEA TWP	N A	4	0	139,751	139,751	0	0	100
LAN	PEQUEA TWP	P C	4	2	2,903,333	3,092,158	-188,825	-65	107
LAN	PROVIDENCE TWP	N C	6	1	1,216,583	1,063,416	153,167	38	87
LAN	QUARRYVILLE BORO	N C	6	0	1,865,900	1,939,442	-73,542	-20	104
LAN	QUARRYVILLE BORO	P C	5	0	1,401,462	1,237,720	163,742	39	88
LAN	RAPHO TWP	N C	11	1	1,073,877	1,254,929	-181,052	-63	117
LAN	RED ROSE TRANSIT AUTHORITY	N C	71	12	9,432,211	9,965,156	-532,945	-11	106
LAN	SADSBURY TWP	N A	0	0	29,031	29,031	0	*	100
LAN	SALISBURY TWP	N C	9	0	1,842,517	2,000,396	-157,879	-28	109
LAN	SOUTH CENTRAL TRANSIT AUTHORITY	N C	43	0	5,576,424	4,352,377	1,224,047	39	78
LAN	STRASBURG BORO	N C	6	0	1,969,048	2,047,999	-78,951	-20	104
LAN	STRASBURG BORO	P C	5	0	2,869,724	3,090,263	-220,539	-58	108
LAN	STRASBURG TWP	N1 C	0	0	312,332	496,629	-184,297	*	159
LAN	STRASBURG TWP	N2 A	2	0	40,843	40,843	0	0	100
LAN	SUSQUEHANNA REGIONAL POLICE	N A	2	0	137,215	137,215	0	0	100
LAN	SUSQUEHANNA REGIONAL POLICE	P C	16	1	6,424,115	6,556,282	-132,167	-9	102
LAN	UPPER LEACOCK TWP	N A	16	0	1,104,843	1,104,843	0	0	100
LAN	WARWICK TOWNSHIP MUNICIPAL AUTH	N C	8	0	2,269,405	2,093,902	175,503	37	92
LAN	WARWICK TWP	N C	14	1	4,029,541	3,825,321	204,220	21	95
LAN	WEST COCALICO TWP	N A	8	0	426,171	426,171	0	0	100
LAN	WEST DONEGAL TWP	N A	3	0	59,036	59,036	0	0	100
LAN	WEST EARL TWP	N C	11	0	1,924,228	2,028,883	-104,655	-15	105
LAN	WEST EARL TWP	P C	11	3	4,733,889	4,524,206	209,683	23	96

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAW	WEST HEMPFIELD TWP	N C	15	1	3,182,399	3,253,000	-70,601	-7	102
LAW	WEST HEMPFIELD TWP	P C	19	1	11,070,053	9,971,515	1,098,538	62	90
LAW	WEST LAMPETER TWP	N C	14	0	2,549,127	2,428,471	120,656	15	95
LAW	WEST LAMPETER TWP	P C	16	1	10,591,535	10,096,321	495,214	33	95
LAW	ELLWOOD CITY BORO	F C	2	3	685,071	357,264	327,807	232	52
LAW	ELLWOOD CITY BORO	N C	30	0	6,211,877	6,198,469	13,408	1	100
LAW	ELLWOOD CITY BORO	P C	10	9	11,226,790	9,229,267	1,997,523	224	82
LAW	LAWRENCE CO HOUSING AUTHORITY	N A	30	0	2,158,505	2,158,505	0	0	100
LAW	MAHONING TWP	N A	3	0	86,745	86,745	0	0	100
LAW	MAHONING TWP	P C	2	0	461,030	487,007	-25,977	-25	106
LAW	NESHANNOCK TWP	N1 C	7	0	2,870,088	2,492,947	377,141	88	87
LAW	NESHANNOCK TWP	N2 A	8	0	226,116	226,116	0	0	100
LAW	NESHANNOCK TWP	P C	8	1	2,908,349	2,712,631	195,718	35	93
LAW	NEW BEAVER BORO	N A	3	0	47,602	47,602	0	0	100
LAW	NEW CASTLE AREA TRANSIT AUTHORITY	N A	43	0	7,328,594	7,328,594	0	0	100
LAW	NEW CASTLE CITY	F C	21	19	20,125,295	18,037,518	2,087,777	126	90
LAW	NEW CASTLE CITY	N1 C	23	12	11,750,491	12,488,700	-738,209	-62	106
LAW	NEW CASTLE CITY	N2 A	15	0	121,192	121,192	0	0	100
LAW	NEW CASTLE CITY	P C	37	23	23,991,701	22,970,867	1,020,834	39	96
LAW	NEW CASTLE SANITATION AUTHORITY	N1 A	22	0	0	0	0	0	100
LAW	NEW CASTLE SANITATION AUTHORITY	N2 C	2	0	1,544,530	1,625,007	-80,477	-21	105
LAW	NEW WILMINGTON BORO	N A	7	0	607,650	607,650	0	0	100
LAW	NEW WILMINGTON BORO	P C	6	1	2,204,413	2,276,319	-71,906	-15	103
LAW	NORTH BEAVER TWP	N A	2	0	236,581	236,581	0	0	100
LAW	PULASKI TWP	N1 A	3	0	612,959	612,959	0	0	100
LAW	PULASKI TWP	N2 A	2	0	9,152	9,152	0	0	100
LAW	PULASKI TWP	P C	2	0	637,339	736,775	-99,436	-87	116
LAW	SHENANGO TWP	N1 A	4	0	0	0	0	0	100
LAW	SHENANGO TWP	N2 A	3	0	97,540	97,540	0	0	100
LAW	SHENANGO TWP	P C	9	1	2,212,316	2,087,143	125,173	18	94
LAW	SLIPPERY ROCK TWP	N C	5	0	742,394	680,470	61,924	26	92
LAW	UNION TWP	N A	7	0	724,285	724,285	0	0	100
LAW	UNION TWP	P C	11	0	1,358,985	1,102,747	256,238	35	81
LAW	WAYNE TWP	N A	2	0	11,986	11,986	0	0	100
LAW	WILMINGTON TWP	N C	3	1	719,131	736,237	-17,106	-9	102
LEB	ANNVILLE TWP	N C	10	1	2,507,670	2,271,475	236,195	48	91
LEB	ANNVILLE TWP	P C	6	1	1,664,966	1,533,178	131,788	28	92
LEB	BETHEL TWP	N C	4	1	487,811	393,780	94,031	44	81
LEB	BETHEL TWP	P A		0	756,080	756,080	0	0	100
LEB	CLEONA BORO	N A	1	0	100,957	100,957	0	0	100
LEB	CLEONA BORO	P C	5	1	953,998	1,275,511	-321,513	-88	134
LEB	CORNWALL BORO	N C	10	1	2,192,337	2,023,536	168,801	29	92
LEB	CORNWALL BORO	P C	7	0	2,483,578	2,614,204	-130,626	-23	105
LEB	EAST HANOVER TWP	N A	5	0	249,732	249,732	0	0	100
LEB	FREDERICKSBURG SEWER & WATER	N C	5	0	407,944	441,699	-33,755	-12	108

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEB	GREATER LEBANON REFUSE AUTH	N C	30	1	8,958,700	8,088,687	870,013	46	90
LEB	HEIDELBERG TWP	N C	4	0	656,952	906,680	-249,728	-100	138
LEB	JACKSON TWP	N C	6	0	1,645,665	1,445,799	199,866	54	88
LEB	JONESTOWN BORO	N A	2	0	55,426	55,426	0	0	100
LEB	LEBANON CITY	F C	23	8	10,458,419	9,052,386	1,406,033	73	87
LEB	LEBANON CITY	N C	28	6	9,994,228	13,567,041	-3,572,813	-280	136
LEB	LEBANON CITY	P C	33	16	27,073,114	24,095,851	2,977,263	99	89
LEB	LEBANON CITY AUTHORITY	N1 C	45	0	20,569,502	19,806,997	762,505	22	96
LEB	LEBANON CITY AUTHORITY	N2 A	28	0	699,790	699,790	0	0	100
LEB	LEBANON COMMUNITY LIBRARY	N C	7	1	576,449	823,128	-246,679	-87	143
LEB	MILLCREEK TWP	N C	4	0	474,853	502,173	-27,320	-12	106
LEB	MILLCREEK TWP	P C	2	0	999,316	916,811	82,505	42	92
LEB	MT GRETN A BORO	N C	5	0	2,007,344	2,081,156	-73,812	-19	104
LEB	MYERSTOWN BORO	N A	10	0	1,674,637	1,674,637	0	0	100
LEB	MYERSTOWN BORO	P C	0	0	928,344	819,708	108,636	*	88
LEB	MYERSTOWN COMMUNITY LIBRARY	N A	3	0	193,777	193,777	0	0	100
LEB	MYERSTOWN WATER AUTHORITY	N A	3	0	491,256	491,256	0	0	100
LEB	NORTH CORNWALL TWP	N C	11	0	1,131,461	1,138,565	-7,104	-1	101
LEB	NORTH CORNWALL TWP	P C	10	1	5,156,246	5,440,274	-284,028	-29	106
LEB	NORTH LEBANON TWP	N C	15	1	4,696,537	4,338,029	358,508	43	92
LEB	NORTH LEBANON TWP	P C	11	0	5,591,960	5,373,683	218,277	21	96
LEB	NORTH LONDONDERRY TWP	N1 C	10	1	4,408,877	4,133,014	275,863	38	94
LEB	NORTH LONDONDERRY TWP	N2 A	8	0	211,612	211,612	0	0	100
LEB	NORTH LONDONDERRY TWP	P C	9	0	3,865,897	3,669,033	196,864	24	95
LEB	PALMYRA BORO	N C	12	3	6,123,918	5,641,942	481,976	66	92
LEB	PALMYRA BORO	P C	11	0	5,875,807	6,238,316	-362,509	-39	106
LEB	RICHLAND BORO	N1 C	1	0	642,096	616,785	25,311	38	96
LEB	RICHLAND BORO	N2 A	1	0	10,286	10,286	0	0	100
LEB	RICHLAND BORO	P C	0	0	285,842	354,850	-69,008	*	124
LEB	SOUTH LEBANON TWP	N1 C	4	2	4,813,039	4,404,071	408,968	125	92
LEB	SOUTH LEBANON TWP	N2 A	6	0	191,637	191,637	0	0	100
LEB	SOUTH LEBANON TWP	P C	8	1	5,370,246	5,266,361	103,885	14	98
LEB	SOUTH LONDONDERRY TWP	N C	9	1	3,215,235	3,106,075	109,160	21	97
LEB	SOUTH LONDONDERRY TWP	P C	9	0	3,473,102	3,721,245	-248,143	-28	107
LEB	SWATARA TWP	N C	5	0	409,147	437,225	-28,078	-10	107
LEB	UNION TWP	N C	4	0	458,184	426,926	31,258	13	93
LEB	WEST CORNWALL TWP	N C	1	0	233,743	215,855	17,888	35	92
LEH	ALBURTIS BORO	N A	7	0	748,824	748,824	0	0	100
LEH	ALBURTIS BORO	P C	5	0	1,258,313	1,387,815	-129,502	-38	110
LEH	ALLENTOWN CITY	F C	127	58	142,333,301	132,425,581	9,907,720	77	93
LEH	ALLENTOWN CITY	N1 C	1	39	9,317,519	8,202,586	1,114,933	1,309	88
LEH	ALLENTOWN CITY	N2 C	425	48	199,141,415	182,798,502	16,342,913	57	92
LEH	ALLENTOWN CITY	P C	212	82	249,207,880	214,824,093	34,383,787	162	86
LEH	ALLENTOWN CITY HOUSING AUTHORITY	N A	53	0	4,979,217	4,979,217	0	0	100
LEH	ALLENTOWN PARKING AUTHORITY	N1 A	10	0	646,575	646,575	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	ALLENTOWN PARKING AUTHORITY	N2 A	23	0	821,058	821,058	0	0	100
LEH	ALLENTOWN PARKING AUTHORITY	N3 C	1	0	2,886,415	2,957,736	-71,321	-84	102
LEH	ALLENTOWN PARKING AUTHORITY	N4 A	9	0	157,497	157,497	0	0	100
LEH	CATASAUQUA BORO	N C	21	0	3,886,495	3,399,395	487,100	38	87
LEH	CATASAUQUA BORO	P C	10	3	5,517,839	4,345,834	1,172,005	123	79
LEH	COOPERSBURG BORO	N1 C	2	3	1,949,107	2,098,951	-149,844	-105	108
LEH	COOPERSBURG BORO	N2 A	4	0	9,727	9,727	0	0	100
LEH	COOPERSBURG BORO	P C	7	2	3,315,323	2,380,541	934,782	179	72
LEH	COPLAY BORO	N1 A	6	0	0	0	0	0	100
LEH	COPLAY BORO	N2 A	3	0	108,580	108,580	0	0	100
LEH	COPLAY BORO	P C	3	1	1,551,519	1,684,231	-132,712	-67	109
LEH	COPLAY-WHITEHALL SEWER AUTHORITY	N C	10	2	3,553,719	3,036,019	517,700	84	85
LEH	EMMAUS BORO	N1 C	34	5	10,057,614	9,696,776	360,838	14	96
LEH	EMMAUS BORO	N2 A	1	0	1,818	1,818	0	0	100
LEH	EMMAUS BORO	P C	19	10	12,109,630	9,322,102	2,787,528	135	77
LEH	FOUNTAIN HILL BORO	N1 C	4	1	1,405,795	1,301,075	104,720	42	93
LEH	FOUNTAIN HILL BORO	N2 A	5	0	57,833	57,833	0	0	100
LEH	FOUNTAIN HILL BORO	P C	10	5	5,732,508	4,759,097	973,411	97	83
LEH	HANOVER TWP	N A	11	0	1,354,889	1,354,889	0	0	100
LEH	HEIDELBERG TWP	N A	6	0	421,808	421,808	0	0	100
LEH	LEHIGH & NORTHAMPTON TRANSPORT	N1 C	190	35	29,093,411	23,754,534	5,338,877	37	82
LEH	LEHIGH & NORTHAMPTON TRANSPORT	N2 C	58	5	7,825,623	7,567,421	258,202	7	97
LEH	LEHIGH COUNTY AUTHORITY	N C	152	1	41,936,750	38,001,681	3,935,069	34	91
LEH	Lehigh County Housing Authority	N A	67	0	2,621,106	2,621,106	0	0	100
LEH	LEHIGH-NORTHAMPTON AIRPORT AUTH	N1 C	46	0	10,789,184	8,519,563	2,269,621	62	79
LEH	LEHIGH-NORTHAMPTON AIRPORT AUTH	N2 C	49	4	8,441,034	7,102,991	1,338,043	45	84
LEH	LEHIGH-NORTHAMPTON AIRPORT AUTH	N3 A	39	0	778,788	778,788	0	0	100
LEH	LEHIGH-NORTHAMPTON AIRPORT AUTH	N4 A	116	0	725,463	725,463	0	0	100
LEH	LOWER MACUNGIE TWP	N A	48	0	8,264,678	8,264,678	0	0	100
LEH	LOWER MILFORD TWP	N A	7	0	415,196	415,196	0	0	100
LEH	LOWHILL TWP	N A	5	0	162,397	162,397	0	0	100
LEH	LYNN TWP	N1 C	3	0	544,710	520,179	24,531	14	95
LEH	LYNN TWP	N2 A	7	0	189,049	189,049	0	0	100
LEH	MACUNGIE BORO	N1 C	3	0	2,076,803	1,913,322	163,481	88	92
LEH	MACUNGIE BORO	N2 A	1	0	37,573	37,573	0	0	100
LEH	MACUNGIE BORO	P C	4	1	1,786,866	1,500,086	286,780	81	84
LEH	NORTH WHITEHALL TWP	N A	16	0	3,662,483	3,662,483	0	0	100
LEH	SALISBURY TWP	N1 C	26	5	21,202,677	17,688,255	3,514,422	162	83
LEH	SALISBURY TWP	N2 A	14	0	107,432	107,432	0	0	100
LEH	SALISBURY TWP	P C	18	3	9,402,980	8,102,952	1,300,028	68	86
LEH	SLATINGTON BORO	N A	12	0	1,008,300	1,008,300	0	0	100
LEH	SLATINGTON BORO	P C	6	3	3,280,285	2,817,990	462,295	78	86
LEH	SOUTH WHITEHALL TWP	N1 C	6	2	13,977,421	10,382,534	3,594,887	836	74
LEH	SOUTH WHITEHALL TWP	N2 C	10	5	13,734,101	10,946,368	2,787,733	391	80
LEH	SOUTH WHITEHALL TWP	N3 A	44	0	781,018	781,018	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	SOUTH WHITEHALL TWP	P C	40	3	22,568,464	17,707,272	4,861,192	122	78
LEH	UPPER MACUNGIE TWP	N1 C	47	4	10,456,868	7,919,022	2,537,846	91	76
LEH	UPPER MACUNGIE TWP	N2 A	2	0	2,520	2,520	0	0	100
LEH	UPPER MACUNGIE TWP	P C	29	0	17,118,413	15,162,223	1,956,190	66	89
LEH	UPPER MILFORD TWP	N1 C	7	1	1,098,990	981,435	117,555	26	89
LEH	UPPER MILFORD TWP	N2 A	6	0	152,023	152,023	0	0	100
LEH	UPPER SAUCON TWP	N1 C	31	3	12,080,929	11,910,324	170,605	8	99
LEH	UPPER SAUCON TWP	N2 A	10	0	315,921	315,921	0	0	100
LEH	UPPER SAUCON TWP	P C	23	2	10,384,017	9,888,109	495,908	22	95
LEH	WASHINGTON TWP	N C	7	0	1,551,746	1,546,391	5,355	1	100
LEH	WEISENBERG TWP	N A	7	0	1,271,719	1,271,719	0	0	100
LEH	WHITEHALL TOWNSHIP AUTHORITY	N C	7	0	5,678,060	5,225,819	452,241	106	92
LEH	WHITEHALL TWP	N1 C	28	7	25,854,040	26,067,727	-213,687	-11	101
LEH	WHITEHALL TWP	N2 A	41	0	643,223	643,223	0	0	100
LEH	WHITEHALL TWP	P C	47	12	43,994,821	41,004,278	2,990,543	53	93
LUZ	AVOCA BORO	N A	2	0	45,166	45,166	0	0	100
LUZ	AVOCA BORO	P C	3	0	498,705	668,955	-170,250	-115	134
LUZ	BEAR CREEK TWP	N C	5	1	291,244	292,970	-1,726	-1	101
LUZ	BLACK CREEK TWP	N A	1	0	439,629	439,629	0	0	100
LUZ	BUTLER TWP	N A	16	0	1,457,725	1,457,725	0	0	100
LUZ	BUTLER TWP	P C	10	1	3,414,618	2,820,545	594,073	71	83
LUZ	CONYNGHAM BORO	N C	3	0	292,592	397,176	-104,584	-81	136
LUZ	CONYNGHAM BORO	P C	0	0	0	745,818	-745,818	*	*
LUZ	DALLAS BORO	N C	4	0	283,117	365,555	-82,438	-42	129
LUZ	DALLAS BORO	P C	4	2	2,157,103	1,977,787	179,316	73	92
LUZ	DALLAS TWP	N C	12	2	3,545,551	2,983,384	562,167	80	84
LUZ	DALLAS TWP	P C	13	3	5,288,326	5,327,222	-38,896	-4	101
LUZ	DORRANCE TWP	N A	4	0	369,780	369,780	0	0	100
LUZ	DUPONT BORO	N A	4	0	74,302	74,302	0	0	100
LUZ	DUPONT BORO	P C	3	1	212,240	993,435	-781,195	-672	468
LUZ	DURYEA BORO	N A	5	0	40,611	40,611	0	0	100
LUZ	DURYEA BORO	P C	5	0	816,676	888,376	-71,700	-25	109
LUZ	EDWARDSVILLE BORO	F A	1	0	388,472	388,472	0	0	100
LUZ	EDWARDSVILLE BORO	N A	4	0	206,830	206,830	0	0	100
LUZ	EDWARDSVILLE BORO	P C	5	4	3,081,667	2,949,761	131,906	37	96
LUZ	EXETER BORO	N A	3	0	466,816	466,816	0	0	100
LUZ	EXETER BORO	P C	0	2	1,189,610	1,239,741	-50,131	*	104
LUZ	FAIRVIEW TWP	N C	4	0	680,483	653,355	27,128	12	96
LUZ	FAIRVIEW TWP	P C	6	2	2,436,671	1,665,395	771,276	187	68
LUZ	FORTY FORT BORO	F C	1	1	1,937,360	1,882,602	54,758	67	97
LUZ	FORTY FORT BORO	N A	6	0	335,570	335,570	0	0	100
LUZ	FORTY FORT BORO	P C	6	6	2,650,796	1,982,935	667,861	199	75
LUZ	FOSTER TWP	N A	4	0	0	0	0	0	100
LUZ	FREELAND BORO	N C	3	0	158,379	457,048	-298,669	-251	289
LUZ	FREELAND BORO	P C	2	0	1,309,305	1,660,093	-350,788	-279	127

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	FREELAND BORO MUNICIPAL AUTH	N C	11	3	1,740,520	2,189,712	-449,192	-74	126
LUZ	GREATER HAZLETON JOINT SEWER	N C	26	5	3,992,109	3,818,062	174,047	9	96
LUZ	HANOVER TWP	N C	29	4	7,697,459	6,890,140	807,319	47	90
LUZ	HANOVER TWP	P C	16	7	13,140,054	11,027,467	2,112,587	158	84
LUZ	HARVEYS LAKE BORO	P C	5	0	827,700	1,457,710	-630,010	-200	176
LUZ	HAZLE TWP	N1 A	7	0	0	0	0	0	100
LUZ	HAZLE TWP	N2 C	7	0	747,342	768,742	-21,400	-5	103
LUZ	HAZLETON CITY	F C	23	16	34,420,665	22,579,201	11,841,464	750	66
LUZ	HAZLETON CITY	N C	52	5	10,823,378	7,156,565	3,666,813	132	66
LUZ	HAZLETON CITY	P C	46	20	54,588,319	41,132,685	13,455,634	410	75
LUZ	HAZLETON CITY AUTHORITY	N C	23	13	5,727,262	4,756,675	970,587	55	83
LUZ	HUGHESTOWN BORO	N A	1	0	22,143	22,143	0	0	100
LUZ	HUGHESTOWN BORO	P C	1	1	146,951	165,658	-18,707	-43	113
LUZ	HUNLOCK TWP	N C	4	0	769,842	743,478	26,364	14	97
LUZ	HUNTINGTON TWP	N C	1	0	983,460	1,018,800	-35,340	-75	104
LUZ	JACKSON TWP	N A	4	0	997,044	997,044	0	0	100
LUZ	JACKSON TWP	P C	5	0	1,368,043	1,048,258	319,785	85	77
LUZ	JENKINS TWP	F C	3	0	492,264	842,101	-349,837	-191	171
LUZ	JENKINS TWP	P C	4	0	1,117,000	1,074,540	42,460	14	96
LUZ	KINGSTON BORO	F C	31	2	10,049,654	8,806,833	1,242,821	52	88
LUZ	KINGSTON BORO	N C	23	5	6,352,745	5,506,049	846,696	67	87
LUZ	KINGSTON BORO	P C	21	5	11,446,148	8,239,361	3,206,787	190	72
LUZ	KINGSTON TWP	N A	13	0	2,293,122	2,293,122	0	0	100
LUZ	KINGSTON TWP	P C	12	0	4,257,692	4,612,893	-355,201	-39	108
LUZ	LAFLIN BORO	N C	1	0	146,548	150,160	-3,612	-6	102
LUZ	LAFLIN BORO	P C		0	358,949	607,622	-248,673		169
LUZ	LAKE TWP	N C	3	0	447,493	426,942	20,551	14	95
LUZ	LARKSVILLE BORO	F C	2	0	998,359	1,301,877	-303,518	-206	130
LUZ	LARKSVILLE BORO	N A	3	0	65,093	65,093	0	0	100
LUZ	LARKSVILLE BORO	P C	6	2	1,759,826	2,044,849	-285,023	-73	116
LUZ	LEHMAN TWP	N A	3	0	313,412	313,412	0	0	100
LUZ	LEHMAN TWP	P C	7	1	927,941	876,284	51,657	12	94
LUZ	LUZERNE BORO	P C	4	0	202,621	172,644	29,977	12	85
LUZ	LUZERNE CO CONSERVATION DISTRICT	N A	7	0	574,832	574,832	0	0	100
LUZ	LUZERNE COUNTY FLOOD PROTECTION	N C	9	0	355,847	285,107	70,740	16	80
LUZ	LUZERNE CO HOUSING AUTHORITY	N A	65	0	14,081,492	14,081,492	0	0	100
LUZ	LUZERNE COUNTY TRANSPORTATION	N A	25	0	570,434	570,434	0	0	100
LUZ	NANTICOKE CITY	F C	11	3	5,234,938	4,249,121	985,817	118	81
LUZ	NANTICOKE CITY	N C	15	0	1,590,470	1,446,043	144,427	17	91
LUZ	NANTICOKE CITY	P C	13	11	8,347,628	7,215,214	1,132,414	103	86
LUZ	NANTICOKE CITY HOUSING AUTHORITY	N A	18	0	1,920,993	1,920,993	0	0	100
LUZ	NESCOPECK BORO	N A	2	0	139,947	139,947	0	0	100
LUZ	NEWPORT TWP	F C	2	0	451,713	650,196	-198,483	-208	144
LUZ	NEWPORT TWP	N C	3	1	268,641	163,569	105,072	62	61
LUZ	NEWPORT TWP	P C	5	3	859,060	734,740	124,320	36	86

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	PITTSTON CITY	F C	7	2	3,529,823	3,237,298	292,525	64	92
LUZ	PITTSTON CITY	N C	28	6	4,215,097	3,848,413	366,684	26	91
LUZ	PITTSTON CITY	P C	10	4	7,459,476	6,651,842	807,634	112	89
LUZ	PITTSTON CITY HOUSING AUTHORITY	N A	13	0	1,193,258	1,193,258	0	0	100
LUZ	PITTSTON TWP	N A	8	0	558,047	558,047	0	0	100
LUZ	PITTSTON TWP	P C	4	2	1,001,880	608,523	393,357	134	61
LUZ	PITTSTON TWP SEWER AUTHORITY	N C	1	0	52,540	36,919	15,621	29	70
LUZ	PLAINS TWP	F A	16	0	3,232,169	3,232,169	0	0	100
LUZ	PLAINS TWP	N C	19	4	5,141,444	4,921,959	219,485	21	96
LUZ	PLAINS TWP	P C	19	7	10,344,695	9,836,399	508,296	30	95
LUZ	PLYMOUTH BORO	F A	3	0	186,226	186,226	0	0	100
LUZ	PLYMOUTH BORO	N A	5	0	94,943	94,943	0	0	100
LUZ	PLYMOUTH BORO	P C	8	5	1,348,895	1,168,247	180,648	33	87
LUZ	PLYMOUTH TWP	N A	3	0	153,445	153,445	0	0	100
LUZ	PRINGLE BORO	N C	1	0	46,610	39,890	6,720	19	86
LUZ	RICE TWP	N C	4	0	553,081	526,348	26,733	13	95
LUZ	RICE TWP	P C	6	0	1,718,658	2,014,469	-295,811	-78	117
LUZ	ROSS TWP	N C	2	0	789,044	735,025	54,019	46	93
LUZ	SALEM TWP	N C	6	0	484,365	396,712	87,653	29	82
LUZ	SALEM TWP	P C	8	0	1,344,668	1,134,867	209,801	43	84
LUZ	SHICKSHINNY BORO	P C	0	1	33,227	551,194	-517,967	*	1,659
LUZ	SUGARLOAF TWP	N C	5	1	1,086,790	931,992	154,798	60	86
LUZ	SUGARLOAF TWP	P C	4	1	867,376	799,122	68,254	25	92
LUZ	SWOYERSVILLE BORO	N A	8	0	590,926	590,926	0	0	100
LUZ	SWOYERSVILLE BORO	P C	5	1	2,328,316	2,087,091	241,225	74	90
LUZ	UNION TWP	N C	3	1	319,855	352,555	-32,700	-25	110
LUZ	WEST HAZLETON BORO	F C	0	0	120,408	219,728	-99,320	*	182
LUZ	WEST HAZLETON BORO	N C	7	1	780,123	768,785	11,338	4	99
LUZ	WEST HAZLETON BORO	P C	5	2	1,917,275	967,410	949,865	232	50
LUZ	WEST PITTSTON BORO	N C	6	2	888,687	909,268	-20,581	-10	102
LUZ	WEST PITTSTON BORO	P C	3	5	1,885,618	823,252	1,062,366	*	44
LUZ	WEST WYOMING BORO	N C	0	0	98,799	443,749	-344,950	*	449
LUZ	WEST WYOMING BORO	P C	0	1	449,149	463,090	-13,941	*	103
LUZ	WHITE HAVEN BORO	N C	3	1	210,525	129,286	81,239	59	61
LUZ	WHITE HAVEN BORO	P C	2	1	654,688	704,896	-50,208	-40	108
LUZ	WILKES BARRE CITY	F1 C	65	16	41,179,628	33,170,401	8,009,227	138	81
LUZ	WILKES BARRE CITY	F2 C	0	24	10,679,341	6,188,275	4,491,066		58
LUZ	WILKES BARRE CITY	N C	125	30	45,515,158	24,282,403	21,232,755	292	53
LUZ	WILKES BARRE CITY	P1 C	0	31	12,521,196	5,668,058	6,853,138		45
LUZ	WILKES BARRE CITY	P2 C	74	15	51,363,233	31,626,482	19,736,751	285	62
LUZ	WILKES BARRE CITY HOUSING AUTH	N A	39	0	5,712,619	5,712,619	0	0	100
LUZ	WILKES BARRE TWP	N A	10	0	813,490	813,490	0	0	100
LUZ	WILKES BARRE TWP	P C	18	4	6,559,684	6,060,614	499,070	35	92
LUZ	WRIGHT TWP	N C	6	0	1,677,396	1,888,952	-211,556	-57	113
LUZ	WRIGHT TWP	P C	7	2	3,637,194	3,568,443	68,751	11	98

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	WYOMING BORO	N A	3	0	101,264	101,264	0	0	100
LUZ	WYOMING BORO	P C	0	3	2,013,266	1,638,772	374,494	*	81
LUZ	WYOMING VALLEY SANITARY AUTH	N C	189	4	30,532,963	27,063,504	3,469,459	24	89
LYC	CLINTON TWP	N A	1	0	10,374	10,374	0	0	100
LYC	DUBOISTOWN BORO	N C	2	0	233,205	229,738	3,467	3	99
LYC	FAIRFIELD TWP	N C	1	0	211,781	165,983	45,798	81	78
LYC	HEPBURN TWP	N A	2	0	97,557	97,557	0	0	100
LYC	HUGHESVILLE BORO	N C	3	0	796,932	619,388	177,544	129	78
LYC	HUGHESVILLE BORO	P C	3	2	1,577,802	925,174	652,628	342	59
LYC	HUGHESVILLE WOLF TOWNSHIP JOINT	N A	4	0	539,953	539,953	0	0	100
LYC	JERSEY SHORE BORO	N C	4	1	1,452,418	1,423,752	28,666	14	98
LYC	LIMESTONE TWP	N A	1	0	177,906	177,906	0	0	100
LYC	LOYALSOCK TWP	N1 A	10	0	0	0	0	0	100
LYC	LOYALSOCK TWP	N2 C	7	1	2,527,129	2,625,776	-98,647	-22	104
LYC	LYCOMING CO HOUSING AUTHORITY	N A	29	0	3,088,674	3,088,674	0	0	100
LYC	MONTGOMERY BORO	N A	5	0	345,815	345,815	0	0	100
LYC	MONTGOMERY BORO	P C	0	0	1,209,812	1,154,582	55,230	*	95
LYC	MONTOURSVILLE BORO	N C	11	0	1,285,874	961,250	324,624	50	75
LYC	MONTOURSVILLE BORO	P C	6	2	3,059,172	2,838,980	220,192	51	93
LYC	MUNCY BORO	N C	1	0	1,390,095	1,113,876	276,219	659	80
LYC	MUNCY BORO	P C	3	0	1,082,531	925,748	156,783	84	86
LYC	MUNCY CREEK TWP	N A	3	0	370,648	370,648	0	0	100
LYC	MUNCY TWP	N A	2	0	96,224	96,224	0	0	100
LYC	MUNCY TWP	P C	2	0	602,767	624,002	-21,235	-13	104
LYC	OLD LYCOMING TWP	N C	16	0	4,087,606	3,768,734	318,872	37	92
LYC	OLD LYCOMING TWP	P C	8	0	4,729,432	4,302,369	427,063	72	91
LYC	PORTER TWP	N A	3	0	624,502	624,502	0	0	100
LYC	RIVER VALLEY TRANSIT AUTHORITY	N C	28	0	1,950,752	396,802	1,553,950	95	20
LYC	SOUTH WILLIAMSPORT BORO	N C	10	0	2,547,945	2,181,357	366,588	60	86
LYC	SOUTH WILLIAMSPORT BORO	P C	10	1	3,942,698	4,099,963	-157,265	-21	104
LYC	TIADAGHTON VALLEY REGIONAL POLICE	P C	12	1	3,533,092	2,719,802	813,290	97	77
LYC	WILLIAMSPORT CITY	F C	31	30	43,113,539	37,268,978	5,844,561	255	86
LYC	WILLIAMSPORT CITY	N C	48	11	30,068,818	28,934,613	1,134,205	53	96
LYC	WILLIAMSPORT CITY	P C	46	16	58,348,237	50,206,317	8,141,920	190	86
LYC	WILLIAMSPORT MUNICIPAL WATER AUTHN	N C	1	5	791,351	652,725	138,626	234	82
LYC	WILLIAMSPORT SANITARY AUTHORITY	N C	2	4	654,167	507,860	146,307	138	78
LYC	WOLF TWP	N A	4	0	30,366	30,366	0	0	100
LYC	WOODWARD TWP	N C	1	0	262,169	235,224	26,945	49	90
MCK	BRADFORD CITY	F C	20	14	10,795,538	11,412,502	-616,964	-47	106
MCK	BRADFORD CITY	N C	47	15	12,188,717	13,009,524	-820,807	-45	107
MCK	BRADFORD CITY	P C	19	6	9,546,874	9,583,488	-36,614	-3	100
MCK	BRADFORD CITY WATER AUTHORITY	N A	17	0	7,878,745	7,878,745	0	0	100
MCK	BRADFORD SANITARY AUTHORITY	N A	12	0	217,486	217,486	0	0	100
MCK	BRADFORD TWP	N C	12	2	3,103,227	3,904,155	-800,928	-164	126
MCK	BRADFORD TWP	P C	5	0	3,086,434	3,300,181	-213,747	-48	107

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MCK	CORYDON TWP	N C	2	1	427,955	604,393	-176,438	-198	141
MCK	ELDRED BORO	N A	3	0	67,711	67,711	0	0	100
MCK	ELDRED TWP	N A	3	0	180,116	180,116	0	0	100
MCK	FOSTER TWP	N C	8	0	568,074	897,468	-329,394	-80	158
MCK	FOSTER TWP	P C	4	0	1,465,474	1,583,510	-118,036	-43	108
MCK	HAMILTON TWP	N A	2	0	2,162	2,162	0	0	100
MCK	HAMLIN TWP	N A	2	0	18,220	18,220	0	0	100
MCK	KANE BORO	N C	5	2	1,596,931	1,797,160	-200,229	-89	113
MCK	KANE BORO	P C	3	1	2,217,034	2,454,435	-237,401	-126	111
MCK	KEATING TWP	N C	6	0	884,992	865,685	19,307	7	98
MCK	LAFAYETTE TWP	N C	3	0	774,786	720,308	54,478	35	93
MCK	LIBERTY TWP	N C	3	0	340,760	401,145	-60,385	-41	118
MCK	MCKEAN CO REDEV & HOUSING AUTH	N A	23	0	1,784,296	1,784,296	0	0	100
MCK	MCKEAN CO SOLID WASTE AUTHORITY	N C	0	0	423,939	1,017,280	-593,341	*	240
MCK	MT JEWETT BORO	N C	3	0	142,105	221,932	-79,827	-65	156
MCK	MT JEWETT BORO	P C	0	1	51,506	353,095	-301,589	*	686
MCK	OTTO TWP	N A	4	0	305,803	305,803	0	0	100
MCK	PORT ALLEGANY BORO	N1 C	4	1	1,854,505	1,229,442	625,063	240	66
MCK	PORT ALLEGANY BORO	N2 A	6	0	79,352	79,352	0	0	100
MCK	PORT ALLEGANY BORO	P C	3	0	1,620,106	803,925	816,181	392	50
MCK	SMETHPORT BORO	N C	6	3	1,404,952	1,759,192	-354,240	-98	125
MCK	SMETHPORT BORO	P C	2	0	359,955	647,297	-287,342	-246	180
MCK	WETMORE TWP	N A	4	0	154,180	154,180	0	0	100
MER	CITY OF SHARON SANITARY AUTHORITY	N C	21	0	3,600,677	3,250,467	350,210	27	90
MER	COOLSPRING/JACKSON/LAKE LATONKA	N A	1	0	16,794	16,794	0	0	100
MER	COOLSPRING TWP	N C	2	0	144,994	138,594	6,400	8	96
MER	DELAWARE TWP	N C	4	1	277,734	249,750	27,984	18	90
MER	FARRELL CITY	F C	1	2	1,457,848	1,113,270	344,578	497	76
MER	FARRELL CITY	N C	9	0	3,959,338	3,926,982	32,356	6	99
MER	FARRELL CITY	P C	7	7	8,282,607	7,814,550	468,057	75	94
MER	GREENE TWP	N C	0	0	241,410	257,295	-15,885	*	107
MER	GREENVILLE BORO	F C	3	0	4,113,814	3,717,875	395,939	147	90
MER	GREENVILLE BORO	N C	21	6	4,303,173	4,132,286	170,887	17	96
MER	GREENVILLE BORO	P C	8	1	8,409,076	8,216,111	192,965	32	98
MER	GREENVILLE BOROUGH MUNI AUTH	N C	9	3	822,750	834,272	-11,522	-2	101
MER	GROVE CITY BORO	N C	33	7	10,944,375	11,237,781	-293,406	-13	103
MER	GROVE CITY BORO	P C	11	5	4,007,370	3,505,465	501,905	59	87
MER	HEMPFIELD TWP	N C	5	0	669,580	474,964	194,616	86	71
MER	HEMPFIELD TWP	P C	7	2	2,111,294	1,678,537	432,757	102	80
MER	HERMITAGE CITY	N C	65	5	23,082,980	22,369,056	713,924	18	97
MER	HERMITAGE CITY	P C	29	6	19,684,146	20,274,655	-590,509	-21	103
MER	JAMESTOWN BORO	N A	2	0	1,999	1,999	0	0	100
MER	JAMESTOWN BORO	P A	5	0	4,301	4,301	0	0	100
MER	JEFFERSON TWP	P A	2	0	336,406	336,406	0	0	100
MER	MERCER BORO	N C	5	3	2,491,368	2,381,375	109,993	41	96

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MER	MERCER BORO	P C	4	0	1,859,495	1,986,008	-126,513	-57	107
MER	MERCER COUNTY HOUSING AUTHORITY	N A	32	0	1,934,689	1,934,689	0	0	100
MER	MERCER COUNTY REGIONAL COG	N A	26	0	1,492,044	1,492,044	0	0	100
MER	MERCER CO REG PLANNING COMM	N C	6	0	2,669,392	2,928,487	-259,095	-74	110
MER	PINE TWP	N C	5	2	747,798	956,938	-209,140	-71	128
MER	PYMATUNING TWP	N C	3	0	509,284	491,845	17,439	12	97
MER	PYMATUNING TWP	P C	5	1	2,083,292	2,442,840	-359,548	-109	117
MER	SANDY LAKE BORO	N C	3	0	315,606	392,960	-77,354	-61	125
MER	SANDY LAKE BORO	P C	1	0	528,903	605,168	-76,265	-128	114
MER	SHARON CITY	F C	15	6	9,945,762	10,260,122	-314,360	-35	103
MER	SHARON CITY	N C	18	4	7,348,005	10,991,106	-3,643,101	-422	150
MER	SHARON CITY	P C	25	14	17,024,136	15,734,434	1,289,702	72	92
MER	SHARPSVILLE BORO	N C	10	1	6,582,353	6,447,731	134,622	21	98
MER	SHARPSVILLE BORO	P C	7	3	2,681,802	3,430,159	-748,357	-150	128
MER	SHENANGO TWP	N C	5	0	555,805	560,013	-4,208	-2	101
MER	SHENANGO TWP	P C	10	0	686,427	710,733	-24,306	-4	104
MER	SOUTH PYMATUNING TWP	N C	2	0	1,247,534	1,157,901	89,633	81	93
MER	SOUTH PYMATUNING TWP	P A	3	0	227,334	227,334	0	0	100
MER	SPRINGFIELD TWP	N1 C	1	1	459,681	488,090	-28,409	-44	106
MER	SPRINGFIELD TWP	N2 A	2	0	21,731	21,731	0	0	100
MER	STONEBORO BORO	N C	3	1	434,381	688,177	-253,796	-304	158
MER	STONEBORO BORO	P C	1	1	375,164	738,387	-363,223	-875	197
MER	WEST MIDDLESEX BORO	N C	1	1	164,605	185,302	-20,697	-39	113
MER	WEST MIDDLESEX BORO	P C	0	1	47,198	222,209	-175,011	*	471
MER	WEST SALEM TWP	N C	3	0	1,160,949	1,076,180	84,769	69	93
MER	WHEATLAND BORO	N C	0	1	506,336	515,102	-8,766	*	102
MIF	ARMAGH TWP	N A	4	0	360,629	360,629	0	0	100
MIF	BROWN TWP	N C	8	0	1,837,293	1,851,817	-14,524	-4	101
MIF	BURNHAM BORO	N C	3	1	1,511,640	1,464,835	46,805	29	97
MIF	DECATUR TWP	N A	2	0	35,503	35,503	0	0	100
MIF	DERRY TOWNSHIP SANITARY SEWER	N A	4	0	645,067	645,067	0	0	100
MIF	DERRY TWP	N A	10	0	1,304,022	1,304,022	0	0	100
MIF	GRANVILLE TWP	N C	10	1	3,268,556	3,024,654	243,902	49	93
MIF	GRANVILLE TWP	P C	7	0	3,709,433	3,504,651	204,782	41	94
MIF	LEWISTOWN BORO	N C	34	5	8,228,806	7,833,770	395,036	20	95
MIF	LEWISTOWN BORO	P C	13	0	1,122,001	1,219,743	-97,742	-12	109
MIF	MENNO TWP	N A	1	0	1,200	1,200	0	0	100
MIF	MIFFLIN COUNTY MUNICIPAL AUTHORITY	N C	18	3	3,443,996	3,390,319	53,677	5	98
MIF	MIFFLIN COUNTY REGIONAL POLICE	N C	0	0	167,633	174,783	-7,150	*	104
MIF	MIFFLIN COUNTY REGIONAL POLICE	P C	15	3	11,515,385	10,004,708	1,510,677	154	87
MIF	OLIVER TWP	N C	2	0	334,165	309,202	24,963	25	93
MIF	UNION TWP	N A	6	0	418,537	418,537	0	0	100
MIF	WAYNE TWP	N C	1	0	660,269	568,193	92,076	198	86
MNR	BARRETT TWP	N C	8	2	1,734,595	1,773,994	-39,399	-9	102
MNR	BRODHEAD CREEK REGIONAL AUTH	N C	28	1	5,955,700	4,699,082	1,256,618	59	79

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MNR	CHESTNUTHILL TWP	N A	19	0	1,552,161	1,552,161	0	0	100
MNR	COOLBAUGH TWP	N A	20	0	2,009,119	2,009,119	0	0	100
MNR	EAST STROUDSBURG BORO	N1 C	9	2	8,033,689	7,875,114	158,575	26	98
MNR	EAST STROUDSBURG BORO	N2 A	17	0	356,563	356,563	0	0	100
MNR	ELDRED TWP	N C	5	1	338,277	335,536	2,741	1	99
MNR	HAMILTON TWP	N A	5	0	1,756,198	1,756,198	0	0	100
MNR	JACKSON TWP	N A	10	0	570,159	570,159	0	0	100
MNR	MIDDLE SMITHFIELD TWP	N A	32	0	4,816,060	4,816,060	0	0	100
MNR	MONROE COUNTY CONTROL CENTER	N A	35	0	9,828,263	9,828,263	0	0	100
MNR	MONROE COUNTY HOUSING AUTHORITY	N A	18	0	957,746	957,746	0	0	100
MNR	MONROE CO REDEVELOPMENT AUTH	N A	8	0	258,001	258,001	0	0	100
MNR	MONROE COUNTY TRANSPORTATION	N A	53	0	2,940,343	2,940,343	0	0	100
MNR	MOUNT POCONO BORO	N C	5	0	774,710	694,652	80,058	32	90
MNR	MOUNT POCONO MUNICIPAL AUTHORITY	N A	8	0	457,400	457,400	0	0	100
MNR	PARADISE TWP	N A	9	0	2,432,760	2,432,760	0	0	100
MNR	PA NORTHEAST REGIONAL RAILROAD	N A	2	0	859,168	859,168	0	0	100
MNR	POCONO TOWNSHIP	N A	18	0	1,152,249	1,152,249	0	0	100
MNR	POCONO TOWNSHIP	P C	23	1	8,759,797	7,794,396	965,401	48	89
MNR	POCONO MOUNTAIN REGIONAL	N A	4	0	273,180	273,180	0	0	100
MNR	POCONO MOUNTAIN REGIONAL	P C	39	2	27,151,270	26,207,046	944,224	26	97
MNR	POCONO MOUNTAINS MUNI. AIRPORT	N A	1	0	6,813	6,813	0	0	100
MNR	POLK TWP	N C	10	1	1,133,007	1,045,519	87,488	16	92
MNR	SMITHFIELD SEWER AUTHORITY	N A	0	0	0	0	0	*	100
MNR	SMITHFIELD TWP	N A	10	0	917,917	917,917	0	0	100
MNR	STROUD AREA REGIONAL POLICE	N A	8	0	292,521	292,521	0	0	100
MNR	STROUD AREA REGIONAL POLICE	P C	47	12	27,664,487	22,960,426	4,704,061	106	83
MNR	STROUD TWP	N C	14	2	5,149,667	4,618,380	531,287	64	90
MNR	STROUDSBURG BORO	N C	20	0	6,840,223	4,218,459	2,621,764	245	62
MNR	TOBYHANNA TWP	N C	12	0	1,642,260	2,000,714	-358,454	-53	122
MNR	TUNKHANNOCK TWP	N C	5	0	752,439	819,490	-67,051	-22	109
MTG	ABINGTON TWP	N1 C	95	16	73,382,647	71,009,629	2,373,018	31	97
MTG	ABINGTON TWP	N2 A	67	0	1,481,169	1,481,169	0	0	100
MTG	ABINGTON TWP	P C	81	15	96,620,022	83,699,153	12,920,869	115	87
MTG	AMBLER BORO	N1 C	10	2	6,193,197	6,494,451	-301,254	-38	105
MTG	AMBLER BORO	N2 A	14	0	633,948	633,948	0	0	100
MTG	AMBLER BORO	P C	12	2	11,788,682	12,278,824	-490,142	-32	104
MTG	BRIDGEPORT BORO	N1 C	8	0	2,922,585	2,312,465	610,120	95	79
MTG	BRIDGEPORT BORO	N2 A	6	0	157,627	157,627	0	0	100
MTG	BRIDGEPORT BORO	P C	9	3	6,774,112	5,423,371	1,350,741	125	80
MTG	BRYN ATHYN BORO	P C	4	2	2,220,319	2,850,667	-630,348	-164	128
MTG	CHELTENHAM TWP	N1 C	49	5	16,604,002	17,468,112	-864,110	-25	105
MTG	CHELTENHAM TWP	N2 C	60	16	22,118,752	23,709,491	-1,590,739	-35	107
MTG	CHELTENHAM TWP	N3 C	0	2	270,477	381,274	-110,797		141
MTG	CHELTENHAM TWP	P C	59	29	60,145,798	54,233,913	5,911,885	77	90
MTG	COLLEGEVILLE BORO	N C	9	0	3,513,588	3,562,696	-49,108	-7	101

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	COLLEGEVILLE BORO	P C	5	2	7,451,391	7,117,679	333,712	54	96
MTG	CONSHOHOCKEN BORO	F C	2	1	965,041	927,608	37,433	21	96
MTG	CONSHOHOCKEN BORO	N C	33	0	6,395,900	5,376,216	1,019,684	42	84
MTG	CONSHOHOCKEN BORO	P C	18	7	16,441,575	13,949,583	2,491,992	87	85
MTG	CONSHOHOCKEN BORO AUTHORITY	N C	11	1	2,074,794	1,955,410	119,384	15	94
MTG	DELAWARE VALLEY MUNICIPAL MGMT	N1 C	17	0	11,339,715	11,062,338	277,377	13	98
MTG	DELAWARE VALLEY MUNICIPAL MGMT	N2 A	19	0	943,516	943,516	0	0	100
MTG	DOUGLASS TWP	N C	12	2	3,813,530	3,569,076	244,454	27	94
MTG	DOUGLASS TWP	P C	11	2	10,875,560	10,023,504	852,056	60	92
MTG	EAST GREENVILLE BORO	N C	5	1	700,265	638,789	61,476	22	91
MTG	EAST GREENVILLE BORO	P C	2	0	129,897	50,142	79,755	57	39
MTG	EAST NORRITON TWP	N A	6	0	19,275	19,275	0	0	100
MTG	EAST NORRITON TWP	N C	20	6	9,190,859	8,851,618	339,241	19	96
MTG	EAST NORRITON TWP	P C	27	5	20,960,530	18,305,433	2,655,097	79	87
MTG	EAST NORRITON-PLYMOUTH- WHITPAIN	N C	17	1	4,609,879	5,040,972	-431,093	-31	109
MTG	FRANCONIA TWP	N C	14	2	3,439,394	2,552,486	886,908	76	74
MTG	FRANCONIA TWP	N A	2	0	4,570	4,570	0	0	100
MTG	FRANCONIA TWP	P C	11	0	9,858,416	7,713,686	2,144,730	156	78
MTG	HATBORO BORO	N C	4	1	1,888,224	2,914,391	-1,026,167	-328	154
MTG	HATBORO BORO	P C	12	3	12,906,470	12,387,066	519,404	34	96
MTG	HATFIELD BORO	N1 C	5	3	2,119,213	1,674,817	444,396	143	79
MTG	HATFIELD BORO	N2 A	10	0	266,408	266,408	0	0	100
MTG	HATFIELD TOWNSHIP MUNICIPAL AUTH	N C	34	3	11,934,094	11,882,790	51,304	2	100
MTG	HATFIELD TWP	N1 C	9	2	5,334,676	4,850,880	483,796	60	91
MTG	HATFIELD TWP	N2 A	19	0	483,442	483,442	0	0	100
MTG	HATFIELD TWP	P C	27	5	26,351,887	24,407,101	1,944,786	54	93
MTG	HORSHAM TWP	N C	47	1	11,242,795	10,197,281	1,045,514	27	91
MTG	HORSHAM TWP	P C	40	4	33,461,849	30,299,381	3,162,468	60	91
MTG	HORSHAM WATER & SEWER AUTHORITY	N C	23	0	4,878,325	4,575,148	303,177	17	94
MTG	JENKINTOWN BORO	N C	9	1	1,246,520	1,271,542	-25,022	-4	102
MTG	JENKINTOWN BORO	P C	11	0	6,835,129	6,503,077	332,052	24	95
MTG	LANSDALE BORO	N1 A	37	0	4,133,147	4,133,147	0	0	100
MTG	LANSDALE BORO	N2 A	22	0	1,992,751	1,992,751	0	0	100
MTG	LANSDALE BORO	N3 A	22	0	3,701,656	3,701,656	0	0	100
MTG	LANSDALE BORO	N4 A	25	0	1,409,108	1,409,108	0	0	100
MTG	LANSDALE BORO	N5 A	22	0	1,189,557	1,189,557	0	0	100
MTG	LANSDALE BORO	P C	24	5	28,062,406	21,931,201	6,131,205	199	78
MTG	LIMERICK TWP	N1 C	12	2	6,097,160	5,288,863	808,297	74	87
MTG	LIMERICK TWP	N2 A	28	0	1,255,259	1,255,259	0	0	100
MTG	LIMERICK TWP	P C	29	0	13,930,571	12,723,138	1,207,433	34	91
MTG	LOWER FREDERICK TWP	P C	5	1	757,786	980,384	-222,598	-50	129
MTG	LOWER GWYNEDD TWP	N1 C	8	3	6,531,314	7,203,443	-672,129	-118	110
MTG	LOWER GWYNEDD TWP	N2 A	11	0	240,081	240,081	0	0	100
MTG	LOWER GWYNEDD TWP	P C	21	6	20,273,377	20,201,679	71,698	2	100
MTG	LOWER MERION TWP	N C	260	40	108,838,258	118,183,856	-9,345,598	-46	109

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	LOWER MERION TWP	N A	12	0	257,821	257,821	0	0	100
MTG	LOWER MERION TWP	P C	118	41	148,329,004	145,480,601	2,848,403	18	98
MTG	LOWER MORELAND TWP	N A	26	0	3,624,930	3,624,930	0	0	100
MTG	LOWER MORELAND TWP	P C	25	4	20,901,395	21,206,088	-304,693	-9	101
MTG	LOWER PERKIOMEN VALLEY REGIONAL	N C	0	0	208,876	647,869	-438,993	*	310
MTG	LOWER POTTSBORO TWP	N1 C	9	0	5,221,409	4,458,297	763,112	110	85
MTG	LOWER POTTSBORO TWP	N2 A	5	0	21,619	21,619	0	0	100
MTG	LOWER POTTSBORO TWP	P C	20	3	10,132,648	8,006,960	2,125,688	102	79
MTG	LOWER PROVIDENCE TWP SEWER	N C	6	0	2,624,310	2,194,340	429,970	96	84
MTG	LOWER PROVIDENCE TWP	N1 C	4	1	6,008,053	6,331,477	-323,424	-83	105
MTG	LOWER PROVIDENCE TWP	N2 A	23	0	1,466,025	1,466,025	0	0	100
MTG	LOWER PROVIDENCE TWP	P C	30	8	24,024,894	21,497,525	2,527,369	69	89
MTG	LOWER SALFORD TWP	N1 C	15	2	7,094,672	7,444,195	-349,523	-28	105
MTG	LOWER SALFORD TWP	N2 A	14	0	135,468	135,468	0	0	100
MTG	LOWER SALFORD TWP	P C	19	1	14,251,669	14,308,818	-57,149	-3	100
MTG	MARLBOROUGH TWP	N C	5	0	747,369	823,868	-76,499	-25	110
MTG	MARLBOROUGH TWP	P C	4	1	1,686,855	1,592,272	94,583	22	94
MTG	MONTGOMERY TWP	N A	55	0	7,433,803	7,433,803	0	0	100
MTG	MONTGOMERY TWP	P C	33	3	25,400,995	27,052,949	-1,651,954	-39	107
MTG	NARBERTH BORO	N C	10	2	3,774,973	3,556,274	218,699	29	94
MTG	NARBERTH BORO	P C	4	5	6,369,807	4,027,612	2,342,195	465	63
MTG	NEW HANOVER TWP	N1 C	2	2	4,357,261	5,032,227	-674,966	-757	115
MTG	NEW HANOVER TWP	N2 A	12	0	271,663	271,663	0	0	100
MTG	NEW HANOVER TWP	P C	10	4	5,104,844	4,027,811	1,077,033	97	79
MTG	NORRISTOWN BORO	F C	23	7	17,510,995	16,039,525	1,471,470	54	92
MTG	NORRISTOWN BORO	N1 C	43	2	7,144,909	10,079,541	-2,934,632	-102	141
MTG	NORRISTOWN BORO	N2 A	14	0	0	0	0	0	100
MTG	NORRISTOWN BORO	N3 A	7	0	591,645	591,645	0	0	100
MTG	NORRISTOWN BORO	P C	60	26	54,983,112	45,892,917	9,090,195	123	83
MTG	NORTH PENN WATER AUTHORITY	N A	48	0	11,130,437	11,130,437	0	0	100
MTG	NORTH WALES BORO	N A	3	0	295,218	295,218	0	0	100
MTG	NORTH WALES BORO	P C	5	1	2,156,380	2,134,525	21,855	4	99
MTG	PENNSBURG BORO	N C	5	0	853,186	666,200	186,986	64	78
MTG	PENNSBURG BORO	P C	6	1	3,449,366	2,605,020	844,346	156	76
MTG	PERKIOMEN TWP	N A	9	0	661,477	661,477	0	0	100
MTG	PLYMOUTH TWP	N C	73	7	34,992,281	37,604,385	-2,612,104	-47	107
MTG	PLYMOUTH TWP	P C	41	11	58,064,666	60,523,511	-2,458,845	-43	104
MTG	POTTSTOWN BORO	N1 C	68	11	26,639,645	23,636,158	3,003,487	63	89
MTG	POTTSTOWN BORO	N2 A	17	0	67,122	67,122	0	0	100
MTG	POTTSTOWN BORO	P C	43	13	39,567,058	32,328,660	7,238,398	141	82
MTG	ROCKLEDGE BORO	P C	4	0	3,687,852	3,806,253	-118,401	-27	103
MTG	ROYERSFORD BORO	N C	7	0	3,281,175	2,576,892	704,283	138	79
MTG	ROYERSFORD BORO	P C	8	0	4,487,862	3,925,987	561,875	72	87
MTG	SALFORD TWP	N A	4	0	107,440	107,440	0	0	100
MTG	SCHWENKSVILLE BORO	P C	0	1	394,352	404,713	-10,361	*	103

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	SCHWENKSVILLE BOROUGH AUTHORITY	N C	3	1	899,013	820,267	78,746	48	91
MTG	SKIPPACK TWP	N A	9	0	748,676	748,676	0	0	100
MTG	SOUDERTON BORO	N C	13	1	6,878,387	6,235,636	642,751	75	91
MTG	SOUDERTON BORO	P C	8	1	5,162,038	5,378,293	-216,255	-27	104
MTG	SPRINGFIELD TWP	N1 C	10	4	13,959,730	13,229,438	730,292	86	95
MTG	SPRINGFIELD TWP	N2 C	24	3	8,961,377	8,704,177	257,200	13	97
MTG	SPRINGFIELD TWP	N3 A	10	0	217,990	217,990	0	0	100
MTG	SPRINGFIELD TWP	P C	28	9	24,739,880	24,263,377	476,503	14	98
MTG	TELFORD BORO	N C	19	1	9,681,776	8,416,163	1,265,613	88	87
MTG	TELFORD BORO	P C	5	1	4,819,469	5,104,164	-284,695	-51	106
MTG	TOWAMENCIN TWP	N1 C	11	1	4,468,596	4,574,788	-106,192	-14	102
MTG	TOWAMENCIN TWP	N2 A	9	0	138,097	138,097	0	0	100
MTG	TOWAMENCIN TWP	P C	25	5	17,178,301	17,269,170	-90,869	-3	101
MTG	UPPER DUBLIN TWP	N C	87	3	20,047,345	18,930,680	1,116,665	17	94
MTG	UPPER DUBLIN TWP	P C	37	10	35,404,550	32,287,314	3,117,236	61	91
MTG	UPPER FREDERICK TWP	N A	6	0	233,116	233,116	0	0	100
MTG	UPPER GWYNEDD TWP	N A	34	0	3,502,962	3,502,962	0	0	100
MTG	UPPER GWYNEDD TWP	P C	18	4	19,694,197	19,329,263	364,934	16	98
MTG	UPPER HANOVER TWP	N A	8	0	1,407,914	1,407,914	0	0	100
MTG	UPPER MERION TWP	N A	145	0	24,168,308	24,168,308	0	0	100
MTG	UPPER MERION TWP	P C	63	13	86,325,772	82,166,205	4,159,567	44	95
MTG	UPPER MONTGOMERY JOINT AUTH	N C	10	1	1,743,958	1,812,495	-68,537	-10	104
MTG	UPPER MORELAND TWP	F C	6	0	3,950,172	4,037,830	-87,658	-11	102
MTG	UPPER MORELAND TWP	N C	66	7	33,045,690	30,023,830	3,021,860	54	91
MTG	UPPER MORELAND TWP	P C	33	12	41,919,399	36,941,479	4,977,920	103	88
MTG	UPPER MORELAND-HATBORO JT SEWER	N C	20	2	6,980,535	5,774,762	1,205,773	79	83
MTG	UPPER POTTS GROVE TWP	N1 C	5	1	1,357,395	1,314,240	43,155	13	97
MTG	UPPER POTTS GROVE TWP	N2 A	1	0	3,467	3,467	0	0	100
MTG	UPPER POTTS GROVE TWP	P C	6	2	5,113,940	4,610,966	502,974	72	90
MTG	UPPER PROVIDENCE TWP	F1 C	3	0	618,078	678,154	-60,076	-21	110
MTG	UPPER PROVIDENCE TWP	F2 A	11	0	225,856	225,856	0	0	100
MTG	UPPER PROVIDENCE TWP	N1 C	14	3	9,813,482	10,137,026	-323,544	-24	103
MTG	UPPER PROVIDENCE TWP	N2 A	18	0	657,963	657,963	0	0	100
MTG	UPPER PROVIDENCE TWP	P C	28	1	17,866,887	16,459,812	1,407,075	35	92
MTG	UPPER SALFORD TWP	N A	4	0	128,540	128,540	0	0	100
MTG	WEST CONSHOHOCKEN BORO	N C	10	2	1,511,188	1,313,935	197,253	28	87
MTG	WEST CONSHOHOCKEN BORO	P C	7	1	9,644,330	9,644,623	-293	0	100
MTG	WEST NORRITON TWP	N C	25	4	8,273,820	6,351,363	1,922,457	107	77
MTG	WEST NORRITON TWP	P C	26	7	26,991,775	22,232,770	4,759,005	138	82
MTG	WEST POTTS GROVE TWP	N C	4	0	1,646,553	1,680,762	-34,209	-18	102
MTG	WEST POTTS GROVE TWP	P C	7	1	5,713,117	7,134,959	-1,421,842	-214	125
MTG	WHITEMARSH TOWNSHIP AUTHORITY	N A	8	0	690,862	690,862	0	0	100
MTG	WHITEMARSH TWP	N A	36	0	7,609,710	7,609,710	0	0	100
MTG	WHITEMARSH TWP	P C	34	8	30,889,641	30,541,601	348,040	8	99
MTG	WHITPAIN TWP	N C	30	4	18,472,437	19,041,843	-569,406	-22	103

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	WHITPAIN TWP	N A	24	0	1,472,923	1,472,923	0	0	100
MTG	WHITPAIN TWP	P C	29	7	22,628,564	22,066,356	562,208	15	98
MTG	WORCESTER TWP	N1 C	4	2	1,205,496	1,176,463	29,033	10	98
MTG	WORCESTER TWP	N2 A	11	0	77,993	77,993	0	0	100
MTR	DANVILLE BORO	N C	28	9	9,202,568	9,350,416	-147,848	-8	102
MTR	DANVILLE BORO	P C	8	3	3,730,441	3,981,664	-251,223	-41	107
MTR	MAHONING TWP	N C	6	0	3,599,379	3,309,902	289,477	75	92
MTR	MAHONING TWP	P C	6	1	6,880,532	6,758,264	122,268	21	98
MTR	MONTOUR CO CONSERVATION DISTRICT	N A	3	0	365,677	365,677	0	0	100
MTR	MONTOUR CO HOUSING AUTHORITY	N A	6	0	1,023,466	1,023,466	0	0	100
MTR	VALLEY TWP	N A	2	0	208,811	208,811	0	0	100
NHP	ALLEN TWP	N C	8	1	869,334	802,895	66,439	12	92
NHP	BANGOR BORO	N1 C	6	1	2,512,773	2,382,089	130,684	37	95
NHP	BANGOR BORO	N2 A	1	0	3,107	3,107	0	0	100
NHP	BANGOR BORO	N3 A	5	0	321,465	321,465	0	0	100
NHP	BANGOR BORO	P C	5	5	3,678,018	3,376,202	301,816	68	92
NHP	BATH BORO	N A	5	0	59,303	59,303	0	0	100
NHP	BATH BOROUGH AUTHORITY	N A	4	0	715,055	715,055	0	0	100
NHP	BETHLEHEM AUTHORITY	N C	2	0	539,068	533,709	5,359	3	99
NHP	BETHLEHEM CITY	F C	98	32	95,184,094	87,693,693	7,490,401	89	92
NHP	BETHLEHEM CITY	N C	299	28	166,189,062	157,353,178	8,835,884	37	95
NHP	BETHLEHEM CITY	P C	150	47	150,699,495	114,728,869	35,970,626	272	76
NHP	BETHLEHEM CITY HOUSING AUTHORITY	N A	53	0	7,387,834	7,387,834	0	0	100
NHP	BETHLEHEM CITY REDEVELOPMENT	N C	0	0	1,271,246	1,148,808	122,438	*	90
NHP	BETHLEHEM PARKING AUTHORITY	N C	7	1	3,765,739	3,588,899	176,840	37	95
NHP	BETHLEHEM TWP	N1 C	18	3	7,492,914	6,128,175	1,364,739	109	82
NHP	BETHLEHEM TWP	N2 C	10	1	5,910,724	4,497,263	1,413,461	158	76
NHP	BETHLEHEM TWP	N3 C	5	1	2,070,717	1,752,075	318,642	115	85
NHP	BETHLEHEM TWP	N4 A	17	0	205,500	205,500	0	0	100
NHP	BETHLEHEM TWP	P C	35	10	25,863,545	23,424,865	2,438,680	71	91
NHP	BUSHKILL TWP	N C	10	1	1,727,149	1,518,672	208,477	28	88
NHP	BUSHKILL TWP	P C	15	1	6,060,776	5,888,417	172,359	11	97
NHP	COLONIAL REGIONAL POLICE DEPT	N A	2	0	33,108	33,108	0	0	100
NHP	COLONIAL REGIONAL POLICE DEPT	P C	26	1	10,561,656	10,334,948	226,708	10	98
NHP	EAST ALLEN TWP	N C	9	1	2,153,299	2,105,424	47,875	9	98
NHP	EASTON CITY	F C	45	17	38,379,296	30,878,623	7,500,673	169	80
NHP	EASTON CITY	N1 C	1	23	6,797,106	4,433,391	2,363,715	2,826	65
NHP	EASTON CITY	N2 C	124	8	31,447,126	31,484,765	-37,639	0	100
NHP	EASTON CITY	P C	63	27	50,972,162	34,023,741	16,948,421	293	67
NHP	EASTON CITY HOUSING AUTHORITY	N A	17	0	1,850,435	1,850,435	0	0	100
NHP	FORKS TWP	N1 C	14	0	6,622,732	5,717,866	904,866	89	86
NHP	FORKS TWP	N2 A	14	0	222,604	222,604	0	0	100
NHP	FORKS TWP	P C	24	4	12,715,120	11,029,017	1,686,103	71	87
NHP	FREEMANSBURG BORO	N A	3	0	276,906	276,906	0	0	100
NHP	FREEMANSBURG BORO	P C	4	0	473,213	544,073	-70,860	-25	115

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	HANOVER TWP	N1 C	10	0	12,879,877	11,234,954	1,644,923	189	87
NHP	HANOVER TWP	N2 A	17	0	575,859	575,859	0	0	100
NHP	HELLERTOWN BORO	N A	15	0	955,213	955,213	0	0	100
NHP	HELLERTOWN BORO	P C	9	6	6,741,354	7,694,625	-953,271	-100	114
NHP	HELLERTOWN BOROUGH AUTHORITY	N C	6	1	1,604,111	1,338,349	265,762	52	83
NHP	LEHIGH TWP	N A	13	0	2,118,700	2,118,700	0	0	100
NHP	LEHIGH TWP	P C	12	2	7,020,653	7,053,215	-32,562	-3	100
NHP	LOWER MT BETHEL TWP	N A	5	0	360,027	360,027	0	0	100
NHP	LOWER NAZARETH TWP	N1 C	13	1	3,323,949	3,701,412	-377,463	-41	111
NHP	LOWER NAZARETH TWP	N2 A	1	0	18,899	18,899	0	0	100
NHP	LOWER SAUCON TWP	N C	20	0	3,313,194	3,118,329	194,865	17	94
NHP	LOWER SAUCON TWP	P C	15	1	9,563,479	10,197,376	-633,897	-39	107
NHP	MARY MEUSER MEMORIAL LIBRARY	N A	4	0	265,999	265,999	0	0	100
NHP	MOORE TWP	N A	11	0	1,178,995	1,178,995	0	0	100
NHP	MOORE TWP	P C	11	2	6,162,284	6,069,241	93,043	9	98
NHP	NAZARETH BORO	N A	19	0	2,019,221	2,019,221	0	0	100
NHP	NAZARETH BORO	P C	8	7	3,436,738	5,133,591	-1,696,853	-230	149
NHP	NORTH CATASAUQUA BORO	N C	6	0	977,617	816,798	160,819	44	84
NHP	NORTH CATASAUQUA BORO	P C	7	1	1,706,469	1,728,616	-22,147	-3	101
NHP	NORTHAMPTON BORO	N1 C	13	3	5,755,878	6,223,147	-467,269	-48	108
NHP	NORTHAMPTON BORO	N2 A	13	0	420,480	420,480	0	0	100
NHP	NORTHAMPTON BORO	P C	15	2	5,445,955	5,790,028	-344,073	-24	106
NHP	NORTHAMPTON BOROUGH MUNICIPAL	N1 C	14	8	10,199,721	9,862,915	336,806	31	97
NHP	NORTHAMPTON BOROUGH MUNICIPAL	N2 A	17	0	591,486	591,486	0	0	100
NHP	PALMER TWP	N1 C	12	4	8,178,842	7,722,937	455,905	39	94
NHP	PALMER TWP	N2 A	27	0	317,862	317,862	0	0	100
NHP	PALMER TWP	P C	35	5	17,816,359	16,744,086	1,072,273	28	94
NHP	PEN ARGYL BORO	N A	9	0	1,477,459	1,477,459	0	0	100
NHP	PLAINFIELD TWP	N1 C	3	0	1,407,823	1,115,587	292,236	144	79
NHP	PLAINFIELD TWP	N2 A	4	0	117,319	117,319	0	0	100
NHP	SLATE BELT REGIONAL POLICE	P C	19	8	8,442,720	8,708,403	-265,683	-18	103
NHP	TATAMY BORO	N A	4	0	67,448	67,448	0	0	100
NHP	TATAMY BORO	P A	2	0	44,146	44,146	0	0	100
NHP	UPPER MT BETHEL TWP	P C	0	1	124,343	537,502	-413,159	*	432
NHP	UPPER NAZARETH TWP	N A	10	0	445,221	445,221	0	0	100
NHP	UPPER NAZARETH TWP	P C	11	1	2,870,567	1,831,715	1,038,852	97	64
NHP	WALNUTPORT BORO	N A	3	0	203,197	203,197	0	0	100
NHP	WALNUTPORT BORO	P C	3	0	1,923,448	1,622,700	300,748	149	84
NHP	WASHINGTON TWP	N1 C	3	0	821,327	766,108	55,219	22	93
NHP	WASHINGTON TWP	N2 A	2	0	13,900	13,900	0	0	100
NHP	WASHINGTON TWP	P C	5	3	1,626,036	1,426,567	199,469	50	88
NHP	WILLIAMS TWP	N C	10	1	1,635,404	1,467,687	167,717	22	90
NHP	WILSON BORO	F C	7	0	2,735,334	2,912,112	-176,778	-26	106
NHP	WILSON BORO	N C	12	0	4,135,074	4,100,141	34,933	5	99
NHP	WILSON BORO	P C	16	0	6,022,735	6,803,514	-780,779	-49	113

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	WIND GAP BORO	N A	2	0	0	0	0	0	100
NMB	COAL TWP	N C	14	2	1,380,345	1,142,444	237,901	33	83
NMB	COAL TWP	P C	11	0	7,680,531	7,397,259	283,272	36	96
NMB	DELAWARE TWP	N A	5	0	647,575	647,575	0	0	100
NMB	KULPMONT BORO	N C	4	0	474,212	465,732	8,480	5	98
NMB	KULPMONT BORO	P C	1	1	205,340	389,285	-183,945	-310	190
NMB	KULPMONT MARION HEIGHTS JT MUNI	N C	2	1	348,003	427,976	-79,973	-106	123
NMB	LEWIS TWP	N A	1	0	35,753	35,753	0	0	100
NMB	LOWER MAHANOEY TWP MUNICIPAL	N A	3	0	184,702	184,702	0	0	100
NMB	LOWER MAHANOEY TWP	N C	1	0	83,054	93,523	-10,469	-28	113
NMB	MILTON BORO	N1 C	4	3	1,872,242	1,654,144	218,098	85	88
NMB	MILTON BORO	N2 A	10	0	369,850	369,850	0	0	100
NMB	MILTON BORO	P C	8	1	4,672,687	3,702,146	970,541	149	79
NMB	MILTON REGIONAL SEWER AUTHORITY	N C	15	4	3,789,159	3,353,778	435,381	52	89
NMB	MT CARMEL BORO	N C	9	2	1,911,210	1,623,153	288,057	74	85
NMB	MT CARMEL BORO	P C	6	3	5,394,504	6,090,727	-696,223	-184	113
NMB	MT CARMEL TWP	P C	7	1	1,725,844	1,392,542	333,302	76	81
NMB	NORTHUMBERLAND BORO	N C	8	0	1,618,967	1,478,047	140,920	35	91
NMB	NORTHUMBERLAND BORO	P C	6	1	3,476,662	3,623,070	-146,408	-27	104
NMB	NORTHUMBERLAND CO HOUSING AUTH	N A	13	0	1,584,147	1,584,147	0	0	100
NMB	POINT TOWNSHIP SEWER	N C	1	0	114,770	14,554	100,216	236	13
NMB	POINT TWP	N C	5	0	498,610	512,223	-13,613	-6	103
NMB	POINT TWP	P C	6	0	3,325,731	3,097,046	228,685	49	93
NMB	RALPHO TWP	N C	3	0	468,947	160,044	308,903	199	34
NMB	RALPHO TWP	P C	6	1	2,324,569	1,322,307	1,002,262	232	57
NMB	RIVERSIDE BORO	N C	4	0	634,957	655,661	-20,704	-11	103
NMB	RIVERSIDE BORO	P C	4	0	1,432,112	1,400,027	32,085	12	98
NMB	SHAMOKIN CITY	N C	9	4	1,531,856	829,317	702,539	180	54
NMB	SHAMOKIN CITY	P C	8	6	11,547,426	5,171,240	6,376,186	1,202	45
NMB	SHAMOKIN CITY HOUSING AUTHORITY	N A	9	0	787,795	787,795	0	0	100
NMB	SHAMOKIN TWP	N C	3	0	174,150	95,401	78,749	48	55
NMB	SUNBURY CITY	N1 C	17	1	4,767,276	4,526,078	241,198	30	95
NMB	SUNBURY CITY	N2 A	1	0	540	540	0	0	100
NMB	SUNBURY CITY	P C	9	7	10,499,399	12,574,086	-2,074,687	-305	120
NMB	SUNBURY CITY MUNICIPAL AUTHORITY	N C	27	3	7,610,768	7,463,324	147,444	10	98
NMB	TURBOTVILLE BORO	N C	1	0	506,290	699,709	-193,419	-460	138
NMB	WATSONTOWN BORO	N C	8	4	1,446,652	1,398,254	48,398	13	97
NMB	WATSONTOWN BORO	P C	5	0	2,443,366	2,395,929	47,437	13	98
NMB	ZERBE TWP	N A	4	0	318,428	318,428	0	0	100
PER	BLOOMFIELD BORO	N C	2	0	357,538	322,776	34,762	29	90
PER	CARROLL TWP	N C	3	1	198,369	188,482	9,887	6	95
PER	CENTRE TWP	N A	3	0	352,960	352,960	0	0	100
PER	DUNCANNON BORO	N C	4	1	903,025	915,142	-12,117	-6	101
PER	DUNCANNON BORO	P C	0	1	274,395	831,195	-556,800	*	303
PER	LIVERPOOL BORO	N A	2	0	104,938	104,938	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
PER	LIVERPOOL TWP	N A	3	0	382,496	382,496	0	0	100
PER	MARYSVILLE BORO	N C	5	1	2,983,535	2,660,364	323,171	117	89
PER	MARYSVILLE BORO	P C	1	0	472,785	936,426	-463,641	-580	198
PER	MILLER TWP	N C	0	0	45,204	44,168	1,036	*	98
PER	MILLERSTOWN BORO	N C	4	0	285,785	325,938	-40,153	-22	114
PER	NEWPORT BORO	N C	3	0	387,603	432,072	-44,469	-40	111
PER	NEWPORT BORO	P C	0	1	878,291	2,029,122	-1,150,831	*	231
PER	NEWPORT BORO WATER AUTHORITY	N C	3	1	409,464	407,582	1,882	1	100
PER	PENN TWP	N C	3	0	395,053	627,890	-232,837	-213	159
PER	PENN TWP	P C	0	0	0	0	0	0	*
PER	RYE TWP	N1 C	3	0	1,123,256	1,195,830	-72,574	-43	106
PER	RYE TWP	N2 A	0	0	0	0	0	*	100
PER	RYE TWP	P C	0	0	366,477	753,523	-387,046	*	206
PER	WHEATFIELD TWP	N C	3	0	397,398	334,266	63,132	57	84
PHI	PHILADELPHIA CITY	F C	2,521	1,181	1,449,336,528	912,328,365	537,008,163	240	63
PHI	PHILADELPHIA CITY	N C	19,344	7,051	7,061,328,137	4,324,395,844	2,736,932,293	209	61
PHI	PHILADELPHIA CITY	P C	4,781	4,091	4,310,707,239	2,742,474,724	1,568,232,515	343	64
PHI	PHILADELPHIA CITY REDEVELOPMENT	N C	13	22	48,552,493	43,950,548	4,601,945	419	91
PIK	BLOOMING GROVE TWP	N A	4	0	526,812	526,812	0	0	100
PIK	DELAWARE TWP	N C	7	0	656,649	726,956	-70,307	-21	111
PIK	DINGMAN TWP	N C	8	1	1,973,360	2,141,287	-167,927	-35	109
PIK	EASTERN PIKE REGIONAL POLICE	P C	10	1	2,303,783	2,817,395	-513,612	-89	122
PIK	LACKAWAXEN TWP	N C	7	0	843,547	756,439	87,108	24	90
PIK	LEHMAN TWP	N A	25	0	3,496,791	3,496,791	0	0	100
PIK	MATAMORAS BORO	N C	5	0	104,195	282,495	-178,300	-96	271
PIK	MILFORD BORO	N C	3	0	175,941	243,357	-67,416	-48	138
PIK	MILFORD BORO	P C	2	0	630,419	388,405	242,014	210	62
PIK	MILFORD TWP	N C	1	0	91,418	75,467	15,951	28	83
PIK	PALMYRA TWP	N A	3	0	321,310	321,310	0	0	100
PIK	SHOHOLA TWP	N C	4	0	284,234	163,042	121,192	63	57
PIK	SHOHOLA TWP	P C	0	0	120,030	135,799	-15,769	*	113
PIK	WESTFALL TWP	N C	4	0	167,775	201,865	-34,090	-19	120
POT	AUSTIN BORO	N A	3	0	62,965	62,965	0	0	100
POT	COUDERSPORT BORO	N C	14	3	2,538,957	2,848,018	-309,061	-50	112
POT	COUDERSPORT BORO	P C	4	0	1,195,423	1,279,627	-84,204	-46	107
POT	GALETON BORO	N C	4	0	905,837	813,641	92,196	48	90
POT	GALETON BORO	P C	0	0	333,806	163,108	170,698	*	49
POT	GENESEE TWP	N A	1	0	27,259	27,259	0	0	100
POT	POTTER COUNTY HOUSING AUTHORITY	N A	8	0	835,402	835,402	0	0	100
POT	SHARON TWP	N A	2	0	85,139	85,139	0	0	100
POT	SHINGLEHOUSE BORO	N A	1	0	44,544	44,544	0	0	100
POT	SHINGLEHOUSE BORO	P C	1	0	310,611	368,057	-57,446	-108	118
POT	ULYSSES BORO	N A	3	0	64,524	64,524	0	0	100
SCH	ASHLAND BORO	N C	7	4	2,686,918	2,686,681	237	0	100
SCH	ASHLAND BORO	P C	3	1	2,939,055	2,631,456	307,599	195	90

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	BLYTHE TOWNSHIP MUNICIPAL AUTH	N A	8	0	657,057	657,057	0	0	100
SCH	BUTLER TWP	N C	5	0	934,823	1,034,643	-99,820	-30	111
SCH	BUTLER TWP	P C	5	0	1,880,615	1,877,528	3,087	1	100
SCH	CASS TWP	N A	3	0	112,384	112,384	0	0	100
SCH	CASS TWP	P C	0	1	89,401	99,726	-10,325	*	112
SCH	COALDALE BORO	N A	1	0	173,409	173,409	0	0	100
SCH	COALDALE BORO	P C	3	3	1,067,174	663,636	403,538	201	62
SCH	CRESSONA BORO	N C	3	0	518,727	477,313	41,414	26	92
SCH	CRESSONA BORO	P C	0	0	44,676	114,268	-69,592	*	256
SCH	CRESSONA BOROUGH AUTHORITY	N C	3	0	308,762	447,669	-138,907	-67	145
SCH	EAST BRUNSWICK TWP	N C	4	1	702,448	603,858	98,590	48	86
SCH	EAST NORWEGIAN TWP	N C	1	0	228,480	175,880	52,600	114	77
SCH	FOSTER TWP	N C	0	0	85,772	113,411	-27,639	*	132
SCH	FRACKVILLE AREA MUNICIPAL AUTH	N A	6	0	176,503	176,503	0	0	100
SCH	FRACKVILLE BORO	N A	5	0	210,191	210,191	0	0	100
SCH	FRACKVILLE BORO	P C	3	6	2,606,088	2,440,491	165,597	78	94
SCH	HEGINS TWP	N C	3	0	406,905	427,877	-20,972	-19	105
SCH	HEGINS TWP	P C	1	0	1,131,178	797,052	334,126	486	70
SCH	KLINE TWP	P C	1	0	383,346	241,845	141,501	222	63
SCH	MAHANAY CITY BORO	N A	6	0	351,537	351,537	0	0	100
SCH	MAHANAY CITY BORO	P C	5	4	1,698,038	1,357,582	340,456	106	80
SCH	MAHANAY TOWNSHIP AUTHORITY	N C	8	1	1,895,074	1,980,570	-85,496	-22	105
SCH	MCADOO BORO	P C	2	4	1,216,863	2,297,178	-1,080,315	-1,000	189
SCH	MINERSVILLE BORO	N C	16	2	3,957,391	3,785,222	172,169	20	96
SCH	MINERSVILLE BORO	P C	6	7	2,605,741	2,337,682	268,059	70	90
SCH	NEW CASTLE TWP	P C	0	0	56,801	75,279	-18,478	*	133
SCH	NORTH MANHEIM TWP	N A	5	0	973,994	973,994	0	0	100
SCH	NORWEGIAN TWP	P C	0	0	256,322	217,238	39,084	*	85
SCH	ORWIGSBURG BORO	N C	7	0	2,881,777	2,550,610	331,167	75	89
SCH	ORWIGSBURG BORO	P C	6	0	2,088,348	2,749,865	-661,517	-134	132
SCH	PALO ALTO BORO	P C	0	0	0	370,514	-370,514	*	*
SCH	PINE GROVE BORO	N C	7	1	1,484,325	1,393,501	90,824	22	94
SCH	PINE GROVE BORO	P C	2	0	638,881	2,139,076	-1,500,195	-965	335
SCH	PINE GROVE TWP	N C	6	2	583,317	532,637	50,680	15	91
SCH	PORT CARBON BORO	P C	3	3	1,237,543	1,003,615	233,928	127	81
SCH	POTTSVILLE CITY	N C	34	7	6,214,489	5,957,438	257,051	16	96
SCH	POTTSVILLE CITY	P C	22	19	16,467,338	15,421,785	1,045,553	59	94
SCH	RUSH TWP	N C	6	1	703,909	705,217	-1,308	0	100
SCH	RUSH TWP	P C	0	1	360,317	347,263	13,054	*	96
SCH	SCHUYLKILL COUNTY HOUSING AUTH	N A	29	0	2,226,687	2,226,687	0	0	100
SCH	SCHUYLKILL COUNTY MUNICIPAL AUTH	N C	57	5	8,969,958	8,336,866	633,092	17	93
SCH	SCHUYLKILL HAVEN BORO	N C	29	4	9,123,352	7,879,407	1,243,945	64	86
SCH	SCHUYLKILL HAVEN BORO	P C	8	7	5,786,821	4,512,280	1,274,541	181	78
SCH	SHENANDOAH BORO	N C	12	2	5,559,853	4,697,269	862,584	149	84
SCH	SHENANDOAH BORO	P C	3	7	3,117,438	2,226,619	890,819	413	71

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	SOUTH MANHEIM TWP	N C	4	1	419,832	465,302	-45,470	-22	111
SCH	ST CLAIR BORO	N1 A	4	0	283,954	283,954	0	0	100
SCH	ST CLAIR BORO	N2 A	8	0	0	0	0	0	100
SCH	ST CLAIR BORO	P C	6	2	3,519,550	2,948,026	571,524	127	84
SCH	ST CLAIR SEWER AUTHORITY	N A	4	0	61,220	61,220	0	0	100
SCH	TAMAQUA BORO	N1 C	11	6	4,508,721	3,415,646	1,093,075	160	76
SCH	TAMAQUA BORO	N2 A	18	0	278,859	278,859	0	0	100
SCH	TAMAQUA BORO	P C	8	4	4,429,950	3,363,805	1,066,145	179	76
SCH	TOWER CITY BOROUGH AUTHORITY	N C	2	0	168,379	203,195	-34,816	-35	121
SCH	WALKER TWP	P C	0	0	126,265	96,070	30,195	*	76
SCH	WASHINGTON TWP	N A	3	0	166,389	166,389	0	0	100
SCH	WEST BRUNSWICK TWP	N C	3	2	311,955	329,399	-17,444	-11	106
SCH	WEST MAHANoy TWP	N A	5	0	121,747	121,747	0	0	100
SCH	WEST MAHANoy TWP	P C	3	0	405,077	683,886	-278,809	-160	169
SCH	WEST PENN TWP	P C	2	0	131,923	206,164	-74,241	-58	156
SNY	CENTER TWP	N A	1	0	34,291	34,291	0	0	100
SNY	EASTERN SNYDER COUNTY REGIONAL	N C	11	0	4,127,376	3,837,647	289,729	51	93
SNY	FREEBURG BORO	N C	2	0	327,370	283,008	44,362	73	86
SNY	JACKSON TWP	N A	3	0	217,136	217,136	0	0	100
SNY	MCCLURE MUNICIPAL AUTHORITY	N A	1	0	399,396	399,396	0	0	100
SNY	MIDDLEBURG BORO	N C	7	1	1,025,283	1,007,235	18,048	6	98
SNY	MIDDLEBURG BORO	P C	2	1	556,720	649,296	-92,576	-70	117
SNY	MONROE TWP	N A	4	0	228,525	228,525	0	0	100
SNY	PENN TWP	N A	3	0	15,756	15,756	0	0	100
SNY	PERRY TWP	N A	4	0	466,334	466,334	0	0	100
SNY	SELINGSGROVE BORO	N C	10	0	4,210,208	4,073,442	136,766	24	97
SNY	SELINGSGROVE BORO	P C	5	0	3,231,644	3,057,631	174,013	44	95
SNY	SHAMOKIN DAM BORO	N C	6	0	2,803,289	2,660,207	143,082	41	95
SNY	SHAMOKIN DAM BORO	P C	3	0	1,710,172	1,657,106	53,066	23	97
SNY	SNYDER COUNTY HOUSING AUTHORITY	N A	2	0	70,410	70,410	0	0	100
SNY	UNION TWP	N A	2	0	224,652	224,652	0	0	100
SOM	ADDISON TWP	N C	2	0	391,136	387,991	3,145	5	99
SOM	BERLIN BORO	N1 C	10	3	2,038,661	2,093,342	-54,681	-12	103
SOM	BERLIN BORO	N2 A	0	0	33,022	33,022	0	*	100
SOM	BERLIN BORO	P C	2	0	316,459	320,063	-3,604	-4	101
SOM	BROTHERSVALLEY TWP	N A	7	0	1,005,124	1,005,124	0	0	100
SOM	CENTRAL CITY BORO	N C	4	0	463,800	421,556	42,244	32	91
SOM	CENTRAL CITY BORO	P C	0	0	194,031	1,373,463	-1,179,432	*	708
SOM	CONEMAUGH TOWNSHIP MUNICIPAL	N A	7	0	0	0	0	0	100
SOM	CONEMAUGH TWP	N C	9	6	2,639,380	2,245,326	394,054	97	85
SOM	CONEMAUGH TWP	P C	7	1	2,356,180	2,086,350	269,830	71	89
SOM	ELK LICK TWP	N C	4	0	180,866	352,630	-171,764	-122	195
SOM	HOOVERSVILLE BORO	N C	2	0	294,043	324,322	-30,279	-44	110
SOM	HOOVERSVILLE BORO	P C	1	0	135,117	163,039	-27,922	-63	121
SOM	INDIAN LAKE BORO	N C	6	0	377,079	322,307	54,772	19	85

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SOM	JENNER AREA SEWER AUTHORITY	N A	5	0	526,349	526,349	0	0	100
SOM	JENNER TWP	N C	8	2	1,583,132	1,553,682	29,450	8	98
SOM	LINCOLN TWP	N C	4	0	274,326	312,485	-38,159	-24	114
SOM	MEYERSDALE BORO	N C	2	1	1,247,236	1,149,613	97,623	99	92
SOM	MEYERSDALE BORO	P C	1	1	353,839	474,822	-120,983	-231	134
SOM	MIDDLECREEK TWP	N A	4	0	231,496	231,496	0	0	100
SOM	PAINT TWP	N A	6	0	914,210	914,210	0	0	100
SOM	PAINT TWP	P C	0	0	60,394	373,120	-312,726	*	618
SOM	QUEMAHONING TWP	N A	2	0	42,184	42,184	0	0	100
SOM	SALISBURY BORO	N C	4	1	338,946	334,388	4,558	4	99
SOM	SEVEN SPRINGS BORO	P C		2	643,341	446,478	196,863		69
SOM	SHADE TWP	N C	5	2	2,287,166	2,036,133	251,033	115	89
SOM	SHADE TWP	P C	0	0	275,847	385,684	-109,837	*	140
SOM	SHADE-CENTRAL CITY JOINT AUTH	N A	3	0	44,592	44,592	0	0	100
SOM	SOMERSET BORO	N1 C	9	0	4,721,843	4,591,810	130,033	24	97
SOM	SOMERSET BORO	N2 C	24	5	2,555,482	2,913,011	-357,529	-34	114
SOM	SOMERSET BORO	P C	7	4	3,212,574	3,301,045	-88,471	-16	103
SOM	SOMERSET CONSERVATION DISTRICT	N A	5	0	548,551	548,551	0	0	100
SOM	SOMERSET CO HOUSING AUTHORITY	N A	10	0	1,393,830	1,393,830	0	0	100
SOM	SOMERSET TWP	N A	13	0	1,850,628	1,850,628	0	0	100
SOM	STONYCREEK TWP	N A	4	0	466,008	466,008	0	0	100
SOM	SUMMIT TWP	N A	3	0	46,680	46,680	0	0	100
SOM	WINDBER AREA AUTHORITY	N1 C	6	0	2,045,268	1,356,886	688,382	194	66
SOM	WINDBER AREA AUTHORITY	N2 A	2	0	515,507	515,507	0	0	100
SOM	WINDBER AREA AUTHORITY	N3 A	3	0	13,168	13,168	0	0	100
SOM	WINDBER BORO	N A	8	0	512,890	512,890	0	0	100
SOM	WINDBER BORO	P C	2	0	1,361,525	997,767	363,758	302	73
SUL	DUSHORE BORO	N A	4	0	334,431	334,431	0	0	100
SUS	AUBURN TWP	N A	4	0	48,794	48,794	0	0	100
SUS	BRIDGEWATER TWP	N C	5	1	377,286	550,200	-172,914	-77	146
SUS	FOREST CITY BORO	N C	4	0	292,997	268,215	24,782	14	92
SUS	FOREST CITY BORO	P C	2	0	502,546	643,964	-141,418	-126	128
SUS	FOREST LAKE TWP	N C	1	0	92,903	98,572	-5,669	-10	106
SUS	FRANKLIN TWP	N1 C	2	0	178,961	153,225	25,736	*	86
SUS	FRANKLIN TWP	N2 A	1	0	25,597	25,597	0	0	100
SUS	GREAT BEND TWP	N C	2	0	45,349	104,604	-59,255	-63	231
SUS	JACKSON TWP	N A	3	0	366,923	366,923	0	0	100
SUS	MONTROSE BORO	N C	3	0	378,328	342,465	35,863	24	91
SUS	MONTROSE BORO	P C	0	0	494,475	475,783	18,692		96
SUS	MONTROSE MUNICIPAL AUTHORITY	N C	3	0	233,940	240,836	-6,896	-6	103
SUS	NEW MILFORD TWP	N C	8	0	818,666	859,016	-40,350	-9	105
SUS	SILVER LAKE TWP	N A	3	0	48,899	48,899	0	0	100
SUS	SUSQUEHANNA CO HOUSING & REDEV	N A	13	0	1,461,028	1,461,028	0	0	100
SUS	SUSQUEHANNA DEPOT BORO	P C	0	1	44,939	105,361	-60,422	*	234
TIO	BLOSSBURG BORO	N C	8	0	1,647,484	1,606,807	40,677	10	98

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
TIO	BLOSSBURG BORO	P C	2	0	441,394	326,182	115,212	133	74
TIO	CHARLESTON TWP	N C	5	0	929,903	1,105,774	-175,871	-62	119
TIO	DELMAR TWP	N C	4	1	457,884	527,522	-69,638	-38	115
TIO	ELKLAND BORO	N A	3	0	0	0	0	0	100
TIO	ELKLAND BORO	P A	2	0	0	0	0	0	100
TIO	FARMINGTON TWP	N C	0	0	278,158	281,580	-3,422	*	101
TIO	JACKSON TWP	N A	3	0	0	0	0	0	100
TIO	KNOXVILLE BORO	N A	2	0	147,617	147,617	0	0	100
TIO	LIBERTY TWP	N A	2	0	922	922	0	0	100
TIO	MANSFIELD BORO	N1 C	2	0	1,530,349	1,578,552	-48,203	-42	103
TIO	MANSFIELD BORO	N2 A	6	0	0	0	0	0	100
TIO	MANSFIELD BORO	P C	6	1	1,344,664	1,310,475	34,189	12	97
TIO	MORRIS TWP	N A	2	0	131,877	131,877	0	0	100
TIO	RICHMOND TWP	N A	4	0	0	0	0	0	100
TIO	RUTLAND TWP	N C	3	0	125,396	129,153	-3,757	-4	103
TIO	SULLIVAN TWP	N A	4	0	223,425	223,425	0	0	100
TIO	TIOGA BORO	N A	3	0	369,923	369,923	0	0	100
TIO	TIOGA TWP	N C	0	0	76,007	70,614	5,393	*	93
TIO	WELLSBORO BORO	N1 C	5	3	1,784,450	1,612,603	171,847	59	90
TIO	WELLSBORO BORO	N2 A	6	0	0	0	0	0	100
TIO	WELLSBORO BORO	P C	7	0	2,740,041	2,723,225	16,816	4	99
TIO	WESTFIELD BORO	N A	4	0	0	0	0	0	100
TIO	WESTFIELD BORO	P C	1	1	636,903	582,756	54,147	117	91
UNI	BUFFALO TWP	N C	4	0	692,087	759,631	-67,544	-32	110
UNI	BUFFALO VALLEY REGIONAL POLICE	P C	13	7	9,718,659	9,895,821	-177,162	-17	102
UNI	EAST BUFFALO TWP	N C	9	2	1,525,590	1,583,895	-58,305	-12	104
UNI	KELLY TWP	N C	3	0	170,358	135,200	35,158	21	79
UNI	LEWISBURG AREA JOINT SEWER AUTH	N A	9	0	487,612	487,612	0	0	100
UNI	LEWISBURG BORO	N C	14	1	4,180,788	3,837,349	343,439	36	92
UNI	LIMESTONE TWP	N C	1	0	186,430	231,031	-44,601	-197	124
UNI	MIFFLINBURG BORO	N1 C	7	3	3,014,967	2,851,091	163,876	40	95
UNI	MIFFLINBURG BORO	N2 A	6	0	215,803	215,803	0	0	100
UNI	MIFFLINBURG BORO	P C	7	2	3,521,945	3,893,913	-371,968	-71	111
UNI	UNION COUNTY HOUSING AUTHORITY	N A	13	0	621,485	621,485	0	0	100
UNI	WEST BUFFALO TWP	N C	3	0	1,087,268	871,484	215,784	146	80
UNI	WHITE DEER TWP	N A	2	0	162,830	162,830	0	0	100
VEN	CANAL TWP	N A	3	0	91,012	91,012	0	0	100
VEN	CHERRYTREE TWP	N C	3	0	789,716	807,851	-18,135	-14	102
VEN	CORNPLANTER TWP	N A	6	0	586,371	586,371	0	0	100
VEN	CRANBERRY TWP	N C	16	1	4,601,650	4,275,215	326,435	41	93
VEN	EMLENTON BORO	N A	1	0	179,858	179,858	0	0	100
VEN	EMLENTON BORO	P A	0	0	105,033	105,033	0	*	100
VEN	FRANKLIN CITY	F C	7	1	4,762,020	4,946,152	-184,132	-41	104
VEN	FRANKLIN CITY	N C	48	9	9,913,949	9,490,531	423,418	21	96
VEN	FRANKLIN CITY	P C	16	8	9,824,128	9,652,638	171,490	17	98

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
VEN	FRANKLIN CITY HOUSING AUTHORITY	N A	5	0	926,964	926,964	0	0	100
VEN	FRENCHCREEK TWP	N C	7	0	418,771	426,249	-7,478	-3	102
VEN	OAKLAND TWP	N C	2	0	255,419	220,341	35,078	36	86
VEN	OIL CITY	F C	12	3	8,673,170	9,133,347	-460,177	-53	105
VEN	OIL CITY	N C	43	9	16,106,976	17,461,314	-1,354,338	-64	108
VEN	OIL CITY	P C	14	6	9,996,910	11,825,250	-1,828,340	-189	118
VEN	OIL CITY HOUSING AUTHORITY	N A	8	0	1,860,699	1,860,699	0	0	100
VEN	OILCREEK TWP	N C	1	0	137,846	143,477	-5,631	-12	104
VEN	PLEASANTVILLE BORO	N A	3	0	200,188	200,188	0	0	100
VEN	PLUM TWP	N A	3	0	40,213	40,213	0	0	100
VEN	POLK BORO	P A	2	0	134,950	134,950	0	0	100
VEN	RICHLAND TWP	N A	2	0	211,043	211,043	0	0	100
VEN	ROCKLAND TWP	N C	2	0	239,857	263,651	-23,794	-26	110
VEN	ROUSEVILLE BORO	N C	3	0	244,106	238,132	5,974	5	98
VEN	SUGARCREEK BORO	N1 C	5	0	300,951	295,545	5,406	2	98
VEN	SUGARCREEK BORO	N2 C	10	1	1,748,333	1,710,416	37,917	8	98
VEN	SUGARCREEK BORO	P C	3	1	1,842,977	2,539,121	-696,144	-422	138
WAR	BROKENSTRAW TWP	N A	3	0	265,424	265,424	0	0	100
WAR	CLARENDON BORO	N A	1	0	102,246	102,246	0	0	100
WAR	COLUMBUS TWP	N C	2	0	559,834	522,534	37,300	40	93
WAR	CONEWANGO TWP	N C	5	1	716,700	805,416	-88,716	-39	112
WAR	CONEWANGO TWP	P C	4	1	1,719,044	1,944,984	-225,940	-87	113
WAR	ELDRED TWP	N A	2	0	522,195	522,195	0	0	100
WAR	ELK TWP	N A	2	0	154,358	154,358	0	0	100
WAR	FARMINGTON TWP	N A	2	0	0	0	0	0	100
WAR	FREEHOLD TWP	N C	0	0	185,785	211,866	-26,081	*	114
WAR	GLADE TWP	N A	4	0	1,059,946	1,059,946	0	0	100
WAR	MEAD TWP	N A	5	0	1,080,657	1,080,657	0	0	100
WAR	MEAD TWP	P C	0	0	26,649	1,198,893	-1,172,244	*	4,499
WAR	PINE GROVE TWP	N A	4	0	219,479	219,479	0	0	100
WAR	PITTSFIELD TWP	N A	2	0	256,944	256,944	0	0	100
WAR	PLEASANT TWP	N C	4	0	1,154,133	1,162,467	-8,334	-5	101
WAR	SHEFFIELD TOWNSHIP MUNICIPAL AUTH	N C	4	0	375,520	537,930	-162,410	-89	143
WAR	SHEFFIELD TWP	N A	3	0	334,153	334,153	0	0	100
WAR	SHEFFIELD TWP	P C	0	0	640,467	693,111	-52,644	*	108
WAR	SOUTHWEST TWP	N A	2	0	231,508	231,508	0	0	100
WAR	SPRING CREEK TWP	N A	2	0	508,740	508,740	0	0	100
WAR	SUGAR GROVE TWP	N A	4	0	630,086	630,086	0	0	100
WAR	TIDIOUTE BORO	N A	3	0	314,256	314,256	0	0	100
WAR	WARREN CITY	F C	23	0	6,422,986	6,613,213	-190,227	-12	103
WAR	WARREN CITY	N C	24	6	7,006,104	7,601,638	-595,534	-41	109
WAR	WARREN CITY	P C	16	5	9,442,506	9,954,795	-512,289	-44	105
WAR	WARREN COUNTY HOUSING AUTHORITY	N C	9	0	2,829,024	2,449,724	379,300	74	87
WAR	WARREN COUNTY SOLID WASTE AUTH	N C	0	0	375,144	795,513	-420,369	*	212
WAR	YOUNGSRVILLE BORO	N A	9	0	346,565	346,565	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAR	YOUNGSRVILLE BORO	P C	2	1	791,094	601,989	189,105	145	76
WAS	AMWELL TWP	N C	7	1	597,846	469,562	128,284	35	79
WAS	BENTLEYVILLE BORO	N C	3	0	516,978	519,197	-2,219	-1	100
WAS	BENTLEYVILLE BORO	P1 C	1	1	422,396	510,627	-88,231	-95	121
WAS	BENTLEYVILLE BORO	P2 A	1	0	65,971	65,971	0	0	100
WAS	BUFFALO TWP	N C	3	0	295,466	248,635	46,831	28	84
WAS	BURGETTSTOWN BORO	N C	2	0	169,828	237,602	-67,774	-86	140
WAS	BURGETTSTOWN BORO	P C	0	0	234,126	210,125	24,001	*	90
WAS	CALIFORNIA BORO	N C	9	2	2,835,263	2,737,832	97,431	23	97
WAS	CALIFORNIA BORO	P C	8	3	1,895,972	4,696,239	-2,800,267	-577	248
WAS	CANONSBURG BORO	N1 C	8	1	6,346,458	6,045,848	300,610	52	95
WAS	CANONSBURG BORO	N2 A	9	0	32,206	32,206	0	0	100
WAS	CANONSBURG BORO	P C	15	3	9,292,760	8,690,026	602,734	49	94
WAS	CANONSBURG-HOUSTON JOINT AUTH	N C	9	0	1,786,970	1,196,949	590,021	92	67
WAS	CANTON TWP	N A	13	0	1,993,475	1,993,475	0	0	100
WAS	CARROLL TOWNSHIP AUTHORITY	N C	6	0	854,004	845,002	9,002	3	99
WAS	CARROLL TWP	N C	6	1	2,081,081	2,483,074	-401,993	-100	119
WAS	CARROLL TWP	P C	2	1	1,567,526	1,593,635	-26,109	-20	102
WAS	CECIL TWP	N C	24	3	5,333,887	2,880,697	2,453,190	150	54
WAS	CECIL TWP	P C	25	5	11,310,104	7,277,043	4,033,061	152	64
WAS	CENTERVILLE BORO	N A	7	0	988,106	988,106	0	0	100
WAS	CENTERVILLE BORO	P C	4	1	1,081,018	1,011,429	69,589	31	94
WAS	CENTERVILLE BORO SANITARY AUTH	N C	2	1	639,155	603,748	35,407	29	94
WAS	CHARLEROI BORO	N C	8	1	1,481,596	1,595,112	-113,516	-39	108
WAS	CHARLEROI REGIONAL POLICE	P C	11	6	4,968,262	7,558,790	-2,590,528	-329	152
WAS	CHARLEROI, BOROUGH OF, AUTHORITY	N C	29	1	11,159,029	10,636,414	522,615	21	95
WAS	CHARTIERS TWP	N A	15	0	1,036,951	1,036,951	0	0	100
WAS	CHARTIERS TWP	P C	11	2	7,510,171	5,404,496	2,105,675	195	72
WAS	CLAYSVILLE BORO	N A	2	0	176,532	176,532	0	0	100
WAS	COKEBURG BORO	N A	2	0	11,059	11,059	0	0	100
WAS	CROSS CREEK TWP	N C	4	1	783,113	587,507	195,606	76	75
WAS	DONEGAL TWP	N1 C	0	0	187,647	199,489	-11,842	*	106
WAS	DONEGAL TWP	N2 A	4	0	0	0	0	0	100
WAS	DONEGAL TWP	P C	2	0	720,043	843,456	-123,413	-106	117
WAS	DONORA BORO	N A	4	0	146,071	146,071	0	0	100
WAS	DONORA BORO	P C	4	1	2,239,775	2,785,734	-545,959	-182	124
WAS	EAST BETHLEHEM TWP	N A	4	0	201,557	201,557	0	0	100
WAS	EAST BETHLEHEM TWP	P C	0	0	258,503	388,700	-130,197	*	150
WAS	EAST FINLEY TWP	N C	4	1	345,496	377,331	-31,835	-16	109
WAS	EAST WASHINGTON BORO	N C	2	0	146,518	119,805	26,713	33	82
WAS	EAST WASHINGTON BORO	P C	0	0	722,934	973,625	-250,691	*	135
WAS	ELLSWORTH BORO	N A	2	0	40,839	40,839	0	0	100
WAS	FALLOWFIELD TWP	N A	5	0	0	0	0	0	100
WAS	FALLOWFIELD TWP	P C	0	0	685,884	1,083,990	-398,106		158
WAS	HANOVER TWP	N1 C	1	0	494,361	532,539	-38,178	-83	108

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	HANOVER TWP	N2 A	4	0	23,174	23,174	0	0	100
WAS	HANOVER TWP	P C	0	0	0	0	0	*	*
WAS	HOPEWELL TWP	N A	3	0	271,144	271,144	0	0	100
WAS	HOUSTON BORO	N A	2	0	10,821	10,821	0	0	100
WAS	INDEPENDENCE TWP	N A	2	0	29,517	29,517	0	0	100
WAS	JEFFERSON TWP	N C	2	0	138,860	137,842	1,018	1	99
WAS	MCDONALD BORO	N A	3	0	55,591	55,591	0	0	100
WAS	MCDONALD BORO	P C	7	0	1,109,122	1,157,543	-48,421	-13	104
WAS	MID MON VALLEY WATER POLLUTION	N C	2	0	421,912	531,710	-109,798	-120	126
WAS	MIDWAY BORO	N A	2	0	45,339	45,339	0	0	100
WAS	MONONGAHELA CITY	N A	10	0	831,555	831,555	0	0	100
WAS	MONONGAHELA CITY	P C	9	6	3,742,438	3,180,583	561,855	82	85
WAS	MONONGAHELA CITY MUNICIPAL AUTH	N C	7	0	1,394,538	1,086,742	307,796	63	78
WAS	MORRIS TWP	N A	4	0	340,498	340,498	0	0	100
WAS	MT PLEASANT TWP	N A	10	0	1,215,167	1,215,167	0	0	100
WAS	MT PLEASANT TWP	P C	6	0	303,709	420,185	-116,476	-39	138
WAS	NEW EAGLE BORO	N C	5	2	809,812	897,821	-88,009	-42	111
WAS	NEW EAGLE BORO	P C	0	0	0	94,821	-94,821	*	*
WAS	NORTH BETHLEHEM TWP	N C	4	1	586,358	473,276	113,082	58	81
WAS	NORTH CHARLEROI BORO	N A	2	0	7,231	7,231	0	0	100
WAS	NORTH FRANKLIN TWP	N1 A	3	0	0	0	0	0	100
WAS	NORTH FRANKLIN TWP	N2 A	2	0	132,789	132,789	0	0	100
WAS	NORTH FRANKLIN TWP	P C		1	3,087,405	3,487,592	-400,187		113
WAS	NORTH STRABANE TWP MUNICIPAL	N A	4	0	1,566,981	1,566,981	0	0	100
WAS	NORTH STRABANE TWP	F1 C	5	0	1,960,120	1,683,417	276,703	64	86
WAS	NORTH STRABANE TWP	F2 A	10	0	488,626	488,626	0	0	100
WAS	NORTH STRABANE TWP	N1 A	11	0			0	0	100
WAS	NORTH STRABANE TWP	N2 C	7	1	6,538,401	5,228,431	1,309,970	252	80
WAS	NORTH STRABANE TWP	N3 A	9	0	731,199	731,199	0	0	100
WAS	NORTH STRABANE TWP	P C	24	0	10,978,685	11,600,095	-621,410	-25	106
WAS	NOTTINGHAM TWP	N C	7	1	1,402,468	1,233,758	168,710	34	88
WAS	PETERS CREEK SANITARY AUTHORITY	N C	4	0	730,956	737,459	-6,503	-2	101
WAS	PETERS TOWNSHIP SANITARY AUTH	N A	9	0	0	0	0	0	100
WAS	PETERS TWP	N1 A	65	0	4,483,070	4,483,070	0	0	100
WAS	PETERS TWP	N2 A	22	0	0	0	0	0	100
WAS	PETERS TWP	P C	24	3	18,781,205	17,741,008	1,040,197	46	94
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 TWP	N A	4	0	102,510	102,510	0	0	100
WAS	SMITH TWP	N A	6	0	289,783	289,783	0	0	100
WAS	SMITH TWP	P C	5	1	563,532	527,451	36,081	13	94
WAS	SOMERSET TWP	N A	7	0	153,698	153,698	0	0	100
WAS	SOUTH FRANKLIN TWP	N C	6	0	736,676	747,073	-10,397	-3	101
WAS	SOUTH STRABANE TWP	F C	10	0	1,822,947	1,488,980	333,967	51	82
WAS	SOUTH STRABANE TWP	N C	14	1	2,077,454	1,778,239	299,215	32	86

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	SOUTH STRABANE TWP	P C	20	2	9,393,019	9,531,497	-138,478	-8	101
WAS	SPEERS BORO	N A	2	0	0	0	0	0	100
WAS	UNION TWP	N1 A	3	0	0	0	0	0	100
WAS	UNION TWP	N2 A	2	0	91,042	91,042	0	0	100
WAS	UNION TWP	P A		0	646,624	646,624	0	0	100
WAS	WASHINGTON CITY	F C	23	8	26,198,978	29,661,588	-3,462,610	-201	113
WAS	WASHINGTON CITY	N C	33	5	6,606,661	7,177,823	-571,162	-46	109
WAS	WASHINGTON CITY	P C	31	13	36,466,836	38,222,987	-1,756,151	-74	105
WAS	WASHINGTON CO HOUSING AUTHORITY	N A	57	0	5,990,922	5,990,922	0	0	100
WAS	WASHINGTON CO TRANSPORTATION	N A	10	0	252,312	252,312	0	0	100
WAS	WASHINGTON-EAST WASHINGTON JOINTN	C	4	3	7,103,309	11,044,096	-3,940,787	-1,251	155
WAS	WEST PIKE RUN TWP	N C	1	0	145,191	122,736	22,455	43	85
WAS	WEST PIKE RUN TWP	P A		0	14,652	14,652	0	0	100
WAY	BERLIN TWP	N A	3	0	24,859	24,859	0	0	100
WAY	CENTRAL WAYNE REGIONAL AUTHORITY	N A	6	0	666,978	666,978	0	0	100
WAY	HONESDALE BORO	N A	7	0	356,513	356,513	0	0	100
WAY	HONESDALE BORO	P C	4	5	5,057,138	4,851,835	205,303	60	96
WAY	LAKE TWP	N C	5	1	904,923	914,437	-9,514	-4	101
WAY	PAUPACK TWP	N C	2	1	326,691	494,351	-167,660	-191	151
WAY	PRESTON TWP	N A	5	0	248,341	248,341	0	0	100
WAY	SALEM TWP	N C	4	0	505,611	486,441	19,170	11	96
WAY	WAYNE COUNTY HOUSING AUTHORITY	N A	9	0	1,925,691	1,925,691	0	0	100
WAY	WAYNE CO REDEVELOPMENT AUTH	N A	5	0	903,714	903,714	0	0	100
WAY	WAYNE LIBRARY AUTHORITY	N A	5	0	467,725	467,725	0	0	100
WES	ALLEGHENY TWP	N C	13	0	3,110,864	2,955,800	155,064	18	95
WES	ALLEGHENY TWP	P C	9	1	5,866,472	6,752,351	-885,879	-102	115
WES	ARNOLD CITY	N C	7	1	2,836,613	3,019,334	-182,721	-51	106
WES	ARNOLD CITY	P C	8	2	5,013,007	4,179,956	833,051	122	83
WES	AVONMORE BORO	N C	4	0	252,576	262,599	-10,023	-7	104
WES	BELL TWP	N C	3	2	467,501	426,106	41,395	27	91
WES	COOK TWP	N A	3	0	396,465	396,465	0	0	100
WES	DELMONT BORO	N C	2	1	363,336	333,143	30,193	23	92
WES	DELMONT BORO	P C	5	1	1,211,016	1,111,353	99,663	27	92
WES	DERRY TWP	N C	16	2	9,544,188	8,866,168	678,020	64	93
WES	DERRY BORO	N C	2	1	901,967	894,634	7,333	8	99
WES	DERRY BORO	P C	2	0	242,354	618,690	-376,336	-359	255
WES	DERRY BOROUGH MUNICIPAL AUTH	N C	6	1	2,066,421	1,923,817	142,604	41	93
WES	DERRY TOWNSHIP MUNICIPAL AUTH	N C	9	0	1,705,493	1,633,860	71,633	16	96
WES	DONEGAL TWP	N C	3	2	1,716,414	1,507,163	209,251	114	88
WES	EAST HUNTINGDON TWP	N C	8	2	4,752,344	4,988,356	-236,012	-47	105
WES	FAIRFIELD TWP	N C	5	0	968,859	928,054	40,805	22	96
WES	GREATER GREENSBURG SEWAGE AUTH	N B	12	0	2,281,974	2,281,974	0	0	100
WES	GREENSBURG CITY	N C	42	5	15,047,160	14,285,244	761,916	29	95
WES	GREENSBURG CITY	P C	24	12	28,444,051	29,171,631	-727,580	-28	103
WES	HEMPFIELD TWP	N1 C	36	8	13,699,111	12,884,889	814,222	37	94

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	HEMPFIELD TWP	N2 A	11	0	336,427	336,427	0	0	100
WES	IRWIN BORO	N C	7	0	723,543	693,276	30,267	10	96
WES	IRWIN BORO	P C	6	1	1,206,339	1,246,403	-40,064	-10	103
WES	JEANNETTE CITY	F C	3	1	2,121,648	2,523,540	-401,892	-147	119
WES	JEANNETTE CITY	N C	20	4	5,734,990	5,458,342	276,648	28	95
WES	JEANNETTE CITY	P C	10	8	13,350,667	12,785,793	564,874	63	96
WES	LATROBE CITY	N C	18	3	5,327,729	5,801,254	-473,525	-44	109
WES	LATROBE CITY	P C	13	3	7,323,786	7,973,051	-649,265	-58	109
WES	LIGONIER BORO	N A	9	0	0	0	0	0	100
WES	LIGONIER TWP	N A	8	0	442,759	442,759	0	0	100
WES	LIGONIER VALLEY POLICE DEPARTMENT	P C	10	1	2,156,167	2,515,554	-359,387	-52	117
WES	LOWER BURRELL CITY	N C	25	4	9,364,399	8,949,074	415,325	34	96
WES	LOWER BURRELL CITY	P C	17	6	16,313,391	13,619,561	2,693,830	147	83
WES	LOYALHANNA TWP	N1 C	3	1	488,155	525,735	-37,580	-34	108
WES	LOYALHANNA TWP	N2 A	0	0	0	0	0	*	100
WES	MANOR BORO	N A	6	0	671,515	671,515	0	0	100
WES	MANOR BORO	P C	4	0	953,303	1,038,769	-85,466	-28	109
WES	MON VALLEY SEWAGE AUTHORITY	N C	14	2	6,161,041	6,021,665	139,376	16	98
WES	MONESSEN CITY	F C	0	0	234,941	183,553	51,388	*	78
WES	MONESSEN CITY	N A	9	0	1,465,883	1,465,883	0	0	100
WES	MONESSEN CITY	P C	11	8	7,057,014	5,577,093	1,479,921	183	79
WES	MOUNT PLEASANT TOWNSHIP MUNI	N A	2	0	118,127	118,127	0	0	100
WES	MT PLEASANT BORO	N A	5	0	1,463,190	1,463,190	0	0	100
WES	MT PLEASANT BORO	P C	4	1	2,293,316	5,431,135	-3,137,819	-1,251	237
WES	MT PLEASANT TWP	N C	12	5	9,297,724	8,911,002	386,722	60	96
WES	MURRYSVILLE BORO	N C	34	7	11,929,317	12,858,765	-929,448	-45	108
WES	MURRYSVILLE BORO	P C	20	5	18,308,783	17,950,768	358,015	16	98
WES	NEW KENSINGTON CITY	F C	0	3	252,243	447,101	-194,858	*	177
WES	NEW KENSINGTON CITY	N C	35	5	8,239,578	8,680,025	-440,447	-30	105
WES	NEW KENSINGTON CITY	P C	22	10	17,237,636	17,423,013	-185,377	-9	101
WES	NEW KENSINGTON CITY MUNICIPAL	N1 C	18	6	3,854,871	4,790,848	-935,977	-87	124
WES	NEW KENSINGTON CITY MUNICIPAL	N2 C	9	1	4,526,962	3,328,125	1,198,837	157	74
WES	NEW KENSINGTON CITY MUNICIPAL	N3 C	16	2	6,936,306	8,248,525	-1,312,219	-120	119
WES	NEW STANTON BORO	N C	5	0	502,093	425,164	76,929	32	85
WES	NORTH BELLE VERNON BORO	N C	1	0	108,882	112,541	-3,659	-9	103
WES	NORTH BELLE VERNON BORO	P1 C	1	0	671,055	587,908	83,147	160	88
WES	NORTH BELLE VERNON BORO	P2 A	1	0	47,432	47,432	0	0	100
WES	NORTH HUNTINGDON TWP MUNICIPAL	N C	24	4	9,452,328	8,588,438	863,890	53	91
WES	NORTH HUNTINGDON TWP	N C	44	3	14,675,414	13,960,425	714,989	22	95
WES	NORTH HUNTINGDON TWP	P C	26	4	31,625,236	27,299,411	4,325,825	133	86
WES	PENN TWP	N A	26	0	0	0	0	0	100
WES	PENN TWP	P C	21	6	14,719,746	11,124,821	3,594,925	145	76
WES	PENN TWP SEWAGE AUTHORITY	N A	11	0	1,708,321	1,708,321	0	0	100
WES	ROSTRAVER TOWNSHIP SEWAGE AUTH	N C	8	0	1,169,337	1,165,760	3,577	1	100
WES	ROSTRAVER TWP	N A	23	0	4,737,651	4,737,651	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	ROSTRAVER TWP	P C	14	1	8,841,641	8,020,871	820,770	66	91
WES	SALEM TWP	N1 C	6	5	2,090,581	2,207,015	-116,434	-35	106
WES	SALEM TWP	N2 A	3	0	25,644	25,644	0	0	100
WES	SCOTTTDALE BORO	N A	4	0	0	0	0	0	100
WES	SCOTTTDALE BORO	P C	5	1	4,203,860	5,643,169	-1,439,309	-389	134
WES	SEWARD-ST CLAIR SANITARY AUTH	N C	1	0	229,507	234,754	-5,247	-7	102
WES	SEWICKLEY TWP	N C	8	2	2,624,023	2,677,302	-53,279	-13	102
WES	SMITHTON BORO	N A	0	0	11,897	11,897	0	*	100
WES	SMITHTON BOROUGH MUNICIPAL AUTH	N A	3	0	44,210	44,210	0	0	100
WES	SOUTH GREENSBURG BORO	N A	2	0	118,375	118,375	0	0	100
WES	SOUTH GREENSBURG BORO	P A	2	0	379,604	379,604	0	0	100
WES	SOUTH HUNTINGDON TWP	N C	9	1	3,388,993	3,190,987	198,006	37	94
WES	SOUTHWEST GREENSBURG BORO	N C	3	0	573,437	651,534	-78,097	-51	114
WES	SOUTHWEST GREENSBURG BORO	P C	2	1	581,334	703,147	-121,813	-100	121
WES	TRAFFORD BORO	N A	8	0	198,220	198,220	0	0	100
WES	TRAFFORD BORO	P C	6	2	1,295,624	1,082,244	213,380	50	84
WES	UNITY TWP	N C	29	5	17,376,862	15,140,182	2,236,680	90	87
WES	UPPER BURRELL TWP	N A	4	0	665,215	665,215	0	0	100
WES	UPPER BURRELL TWP	P A	2	0	509,704	509,704	0	0	100
WES	VANDERGRIFT BORO	N A	5	0	9,932	9,932	0	0	100
WES	VANDERGRIFT BORO	P C	8	3	4,112,871	4,684,922	-572,051	-87	114
WES	WASHINGTON TWP	N1 A	6	0	576,885	576,885	0	0	100
WES	WASHINGTON TWP	N2 A	4	0	0	0	0	0	100
WES	WASHINGTON TWP	P C	9	0	3,374,111	2,980,007	394,104	52	88
WES	WEST NEWTON BORO	N C	4	1	931,624	866,087	65,537	30	93
WES	WEST NEWTON BORO	P C	2	0	796,921	1,171,659	-374,738	-311	147
WES	WESTERN WESTMORELAND MUNICIPAL	N1 C	9	1	6,857,944	7,402,506	-544,562	-73	108
WES	WESTERN WESTMORELAND MUNICIPAL	N2 A	1	0	45,757	45,757	0	0	100
WES	WESTMORELAND CO HOUSING AUTH	N A	119	0	16,511,029	16,511,029	0	0	100
WES	WESTMORELAND COUNTY MUNICIPAL	N1 C	0	1	2,203,361	2,168,774	34,587	*	98
WES	WESTMORELAND COUNTY MUNICIPAL	N2 A	190	0	9,282,309	9,282,309	0	0	100
WES	WESTMORELAND COUNTY MUNICIPAL	N3 C	137	48	104,557,154	89,143,772	15,413,382	105	85
WES	WESTMORELAND CO REDEV AUTH	N A	5	0	469,232	469,232	0	0	100
WES	YOUNGWOOD BORO	N C	4	1	1,703,332	1,764,157	-60,825	-33	104
WES	YOUNGWOOD BORO	P C	0	1	18,413	25,252	-6,839	*	137
WYO	EATON TWP	N A	1	0	63,071	63,071	0	0	100
WYO	FACTORYVILLE BORO	N A	3	0	248,520	248,520	0	0	100
WYO	FACTORYVILLE BORO	P A	0	0	66,049	66,049	0	*	100
WYO	MONROE TWP	N A	2	0	86,532	86,532	0	0	100
WYO	TUNKHANNOCK BORO	N A	3	0	318,124	318,124	0	0	100
WYO	TUNKHANNOCK BORO	P C	3	0	2,086,928	1,797,818	289,110	138	86
WYO	TUNKHANNOCK TWP	N A	3	0	187,372	187,372	0	0	100
WYO	TUNKHANNOCK TWP	P C	7	0	2,864,514	2,225,453	639,061	129	78
WYO	WASHINGTON TWP	N C	3	1	212,675	210,644	2,031	1	99
WYO	WYOMING CO HOUSING\ REDEV AUTH	N A	6	0	406,220	406,220	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
YOR	CARROLL TWP	N A	6	0	851,745	851,745	0	0	100
YOR	CARROLL TWP	P C	13	0	6,135,609	6,281,426	-145,817	-12	102
YOR	CHANCEFORD TWP	N A	4	0	443,014	443,014	0	0	100
YOR	CODORUS TWP	N C	4	2	574,705	539,631	35,074	18	94
YOR	DALLASTOWN BORO	N C	9	0	1,513,828	1,443,859	69,969	14	95
YOR	DILLSBURG AREA AUTHORITY	N A	13	0	1,441,886	1,441,886	0	0	100
YOR	DILLSBURG BORO	N C	3	0	271,908	264,388	7,520	5	97
YOR	DOVER BORO	N A	3	0	210,697	210,697	0	0	100
YOR	DOVER TWP	N A	38	0	3,005,093	3,005,093	0	0	100
YOR	EAST HOPEWELL TWP	N C	3	1	679,294	739,685	-60,391	-41	109
YOR	EAST MANCHESTER TWP	N C	8	1	2,105,457	2,058,809	46,648	11	98
YOR	FAIRVIEW TWP	N C	19	5	9,167,310	10,685,308	-1,517,998	-126	117
YOR	FAIRVIEW TWP	P C	18	3	12,673,798	13,754,417	-1,080,619	-64	109
YOR	FAWN TWP	N A	3	0	312,215	312,215	0	0	100
YOR	FRANKLIN TWP	N C	4	0	361,045	376,267	-15,222	-7	104
YOR	GLEN ROCK BORO	N A	2	0	206,257	206,257	0	0	100
YOR	HANOVER BORO	F C	15	2	8,551,651	8,293,846	257,805	21	97
YOR	HANOVER BORO	N C	97	20	34,984,372	39,827,358	-4,842,986	-82	114
YOR	HANOVER BORO	P C	22	8	17,031,444	16,755,819	275,625	12	98
YOR	HEIDELBERG TWP	P C	0	0	97,599	114,786	-17,187	*	118
YOR	HELLAM TWP	N A	9	0	370,508	370,508	0	0	100
YOR	HELLAM TWP	P C	12	2	4,886,724	4,297,396	589,328	50	88
YOR	HOPEWELL TWP	N C	7	0	1,306,979	1,273,414	33,565	8	97
YOR	JACKSON TWP	N C	11	0	2,019,825	1,542,978	476,847	70	76
YOR	JACKSON TWP	P C	0	0	1,189,101	1,075,256	113,845	*	90
YOR	LOWER CHANCEFORD TWP	N C	3	1	575,795	400,290	175,505	89	70
YOR	LOWER WINDSOR TWP	N A	11	0	841,061	841,061	0	0	100
YOR	LOWER WINDSOR TWP	P C	10	0	6,285,325	5,456,765	828,560	77	87
YOR	MANCHESTER TWP	F1 C	11	0	7,555,765	7,163,595	392,170	39	95
YOR	MANCHESTER TWP	F2 A	6	0	150,019	150,019	0	0	100
YOR	MANCHESTER TWP	N1 C	7	3	6,675,172	6,211,908	463,264	96	93
YOR	MANCHESTER TWP	N2 A	15	0	203,331	203,331	0	0	100
YOR	MANHEIM TWP	N C	1	0	842,683	922,304	-79,621	-142	109
YOR	NEW FREEDOM BORO	N C	13	2	4,781,214	4,899,224	-118,010	-13	102
YOR	NEWBERRY TWP	N C	16	2	2,692,576	2,299,340	393,236	43	85
YOR	NEWBERRY TWP	P C	16	4	11,123,608	9,945,450	1,178,158	76	89
YOR	NORTH CODORUS TWP	N C	8	2	1,890,599	1,602,405	288,194	66	85
YOR	NORTH HOPEWELL TWP	N A	3	0	309,249	309,249	0	0	100
YOR	NORTH HOPEWELL TWP	P C	2	0	396,588	309,289	87,299	69	78
YOR	NORTHERN YORK CO REGIONAL POLICE	N C	5	0	1,589,273	1,442,965	146,308	44	91
YOR	NORTHERN YORK CO REGIONAL POLICE	P C	59	10	36,529,921	34,111,875	2,418,046	42	93
YOR	PARADISE TWP	N A	5	0	195,197	195,197	0	0	100
YOR	PEACH BOTTOM TWP	N A	3	0	532,718	532,718	0	0	100
YOR	PENN TWP	F C	15	0	3,690,806	3,696,617	-5,811	-1	100
YOR	PENN TWP	N A	35	0	2,945,248	2,945,248	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
YOR	PENN TWP	P C	24	2	16,032,859	16,680,193	-647,334	-27	104
YOR	RED LION BORO	N1 C	5	1	1,189,769	1,198,765	-8,996	-3	101
YOR	RED LION BORO	N2 A	3	0	148,746	148,746	0	0	100
YOR	RED LION BORO	P C	0	1	1,996,129	2,309,028	-312,899	*	116
YOR	RED LION MUNICIPAL AUTHORITY	N1 C	9	0	2,490,433	2,445,099	45,334	8	98
YOR	RED LION MUNICIPAL AUTHORITY	N2 A	6	0	109,662	109,662	0	0	100
YOR	SHREWSBURY BORO	N C	6	0	1,132,514	1,308,977	-176,463	-39	116
YOR	SHREWSBURY TWP	N C	9	0	1,152,143	1,040,353	111,790	20	90
YOR	SOUTHERN POLICE DEPARTMENT	N C	0	0	88,116	91,769	-3,653	*	104
YOR	SOUTHERN POLICE DEPARTMENT	P C	13	2	7,642,106	7,432,678	209,428	15	97
YOR	SPRING GARDEN TWP	N A	23	0	3,289,457	3,289,457	0	0	100
YOR	SPRING GARDEN TWP	P C	19	2	11,078,029	10,136,050	941,979	49	91
YOR	SPRING GROVE BORO	N C	5	0	998,714	936,854	61,860	20	94
YOR	SPRINGGETTSBURY TWP	N A	52	0	10,913,081	10,913,081	0	0	100
YOR	SPRINGGETTSBURY TWP	P C	32	3	25,428,841	22,931,011	2,497,830	78	90
YOR	SPRINGFIELD TWP	N C	4	0	1,495,247	1,677,064	-181,817	-90	112
YOR	STEWARTSTOWN BORO	N A	7	0	1,517,181	1,517,181	0	0	100
YOR	WARRINGTON TWP	N A	4	0	477,910	477,910	0	0	100
YOR	WASHINGTON TWP	N A	5	0	494,717	494,717	0	0	100
YOR	WEST MANCHESTER TWP	N1 C	14	2	5,024,687	4,967,609	57,078	7	99
YOR	WEST MANCHESTER TWP	N2 A	14	0	216,921	216,921	0	0	100
YOR	WEST MANCHESTER TWP	P C	27	2	16,582,684	14,187,426	2,395,258	82	86
YOR	WEST MANHEIM TWP	N C	10	3	2,643,906	2,276,883	367,023	73	86
YOR	WEST MANHEIM TWP	P C	12	0	5,444,255	4,361,547	1,082,708	108	80
YOR	WEST YORK BORO	F C	2	0	344,929	492,215	-147,286	-75	143
YOR	WEST YORK BORO	N C	5	0	308,299	686,556	-378,257	-96	223
YOR	WEST YORK BORO	P C	11	5	4,790,529	4,047,491	743,038	66	84
YOR	WINDSOR BORO	N A	2	0	320,260	320,260	0	0	100
YOR	WINDSOR TWP	N C	17	2	4,390,174	4,343,528	46,646	5	99
YOR	WINDSOR TWP	P C	0	1	851,417	1,136,524	-285,107	*	133
YOR	WRIGHTSVILLE BORO	P C	0	0	0	198,164	-198,164	*	*
YOR	YOE BORO	N A	1	0	36,829	36,829	0	0	100
YOR	YORK AREA UNITED FIRE AND RESCUE	F1 A	22	0	2,461,862	2,461,862	0	0	100
YOR	YORK AREA UNITED FIRE AND RESCUE	F2 C	8	1	6,673,012	6,473,117	199,895	29	97
YOR	YORK AREA UNITED FIRE AND RESCUE	F3 A	7	0	483,064	483,064	0	0	100
YOR	YORK CITY HOUSING AUTHORITY	N A	57	0	6,413,907	6,413,907	0	0	100
YOR	YORK COUNTY PLANNING COMMISSION	N C	49	1	12,830,037	11,898,767	931,270	31	93
YOR	YORK CO REGIONAL POLICE DEPT	N1 C	5	0	1,979,635	1,834,555	145,080	56	93
YOR	YORK CO REGIONAL POLICE DEPT	N2 C	1	0	311,625	319,497	-7,872	-15	103
YOR	YORK CO REGIONAL POLICE DEPT	P C	59	3	52,097,707	46,002,304	6,095,403	98	88
YOR	YORK COUNTY SOLID WASTE & REFUSE	N A	24	0	4,083,451	4,083,451	0	0	100
YOR	YORK TWP	N C	38	1	14,340,655	12,104,430	2,236,225	107	84

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	474	100,768,504	102,158,190	-1,389,686	101
ALLEGHENY	N1 C	6,610	2,082,449,000	1,098,585,000	983,864,000	53
ALLEGHENY	N2 C	210	57,182,066	65,365,805	-8,183,739	114
ALLEGHENY	N3 C	158	27,940,777	23,220,736	4,720,041	83
ALLEGHENY	N4 C	27	4,538,666	5,181,890	-643,224	114
ARMSTRONG	N C	249	86,987,048	79,114,710	7,872,338	91
BEAVER	N1 C	742	336,910,890	339,253,176	-2,342,286	101
BEAVER	N2 C	0	1,346,395	9,671,348	-8,324,953	718
BEAVER	N3 C	0	5,036,246	11,605,617	-6,569,371	230
BEDFORD	N C	195	29,179,792	14,073,695	15,106,097	48
BERKS	N C	1,819	544,982,575	584,977,309	-39,994,734	107
BLAIR	N C	449	104,063,857	35,080,762	68,983,095	34
BRADFORD	N C	410	75,083,250	62,737,328	12,345,922	84
BUCKS	N C	2,435	995,718,878	953,842,485	41,876,393	96
BUTLER	N C	578	277,864,577	253,645,674	24,218,903	91
CAMBRIA	N C	631	265,824,429	263,691,162	2,133,267	99
CAMERON	N C	45	5,270,313	5,497,997	-227,684	104
CARBON	N C	321	90,422,370	86,725,160	3,697,210	96
CENTRE	N C	521	136,744,016	129,960,864	6,783,152	95
CHESTER	N C	2,058	580,692,863	531,773,419	48,919,444	92
CLARION	N C	178	31,818,952	31,045,019	773,933	98
CLEARFIELD	N C	226	44,148,390	41,074,268	3,074,122	93
CLINTON	N C	220	56,103,665	54,996,681	1,106,984	98
COLUMBIA	N C	266	46,233,734	37,275,907	8,957,827	81
CRAWFORD	N C	532	108,354,726	101,287,829	7,066,897	93
CUMBERLAND	N C	1,003	269,520,400	256,768,620	12,751,780	95
DAUPHIN	N C	1,362	439,269,804	450,171,874	-10,902,070	102
DELAWARE	N C	2,395	624,097,748	604,596,249	19,501,499	97
ELK	N C	148	29,697,616	27,025,282	2,672,334	91
ERIE	N C	1,249	327,739,967	307,501,326	20,238,641	94
FAYETTE	N C	577	106,582,395	92,340,428	14,241,967	87
FOREST	N C	47	10,595,991	10,491,091	104,900	99
FRANKLIN	N C	621	162,811,026	159,960,785	2,850,241	98
FULTON	N C	63	14,427,567	13,093,975	1,333,592	91
GREENE	N C	282	35,585,635	35,450,759	134,876	100
HUNTINGDON	N C	164	26,800,441	23,865,213	2,935,228	89
INDIANA	N C	385	59,798,496	59,101,319	697,177	99
JEFFERSON	N C	173	33,391,628	35,470,799	-2,079,171	106
JUNIATA	N C	92	15,118,967	12,929,393	2,189,574	86
LACKAWANNA	N C	1,061	283,158,793	199,145,007	84,013,786	70
LANCASTER	N C	1,540	371,193,373	351,215,515	19,977,858	95
LAWRENCE	N C	376	89,763,879	94,246,950	-4,483,071	105
LEBANON	N C	520	159,646,523	138,562,163	21,084,360	87
LEHIGH	N C	1,804	712,333,196	596,446,990	115,886,206	84
LUZERNE	N C	1,452	388,214,883	288,299,871	99,915,012	74

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED ¹ LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED ² RATIO (%)
LYCOMING	N C	486	140,824,566	147,627,822	-6,803,256	105
MCKEAN	N C	200	44,837,086	35,925,527	8,911,559	80
MERCER	N C	413	93,080,325	108,193,511	-15,113,186	116
MIFFLIN	N C	208	37,423,777	38,806,486	-1,382,709	104
MONROE	N C	621	136,305,569	123,214,693	13,090,876	90
MONTGOMERY	N C	2,460	736,925,854	619,497,534	117,428,320	84
MONTOUR	N C	72	14,955,618	14,152,493	803,125	95
NORTHAMPTON	N C	1,646	516,831,792	491,654,189	25,177,603	95
NORTHUMBERLAND	N C	411	103,221,537	103,621,867	-400,330	100
PERRY	N C	169	37,881,724	34,518,205	3,363,519	91
PIKE	N C	295	45,405,936	47,666,308	-2,260,372	105
POTTER	N C	126	22,265,437	20,372,474	1,892,963	91
SCHUYLKILL	N C	577	166,045,615	158,496,699	7,548,916	95
SNYDER	N C	163	36,531,714	41,248,639	-4,716,925	113
SOMERSET	N C	367	73,246,020	66,906,129	6,339,891	91
SULLIVAN	N C	44	8,364,855	6,776,750	1,588,105	81
SUSQUEHANNA	N C	195	30,515,029	32,158,507	-1,643,478	105
TIOGA	N C	204	77,271,049	70,221,251	7,049,798	91
UNION	N C	136	30,365,521	30,946,651	-581,130	102
VENANGO	N C	347	59,920,812	63,886,869	-3,966,057	107
WARREN	N C	205	40,806,626	40,754,857	51,769	100
WASHINGTON	N C	721	212,557,173	199,375,425	13,181,748	94
WAYNE	N C	446	68,302,331	69,100,871	-798,540	101
WESTMORELAND	N C	1,637	642,007,280	638,007,549	3,999,731	99
WYOMING	N C	167	28,377,797	21,818,808	6,558,989	77
YORK	N C	1,838	551,550,726	486,503,301	65,047,425	88

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

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

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

	Municipal Pension Plans	County Pension Plans	Total
Active Members	71,936	48,822	120,758
Actuarial Accrued Liabilities	\$30,396,140,134	\$14,211,236,076	\$44,607,376,210
Assets	\$23,786,160,912	\$12,389,979,055	\$36,176,139,967
Unfunded Actuarial Accrued Liabilities	\$6,986,997,955	\$1,821,257,021	\$8,808,254,976
Assets Exceeding Actuarial Accrued Liabilities	\$377,018,733	\$122,805,972	\$499,824,705

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	26,646	\$1,993,014,337	22,409	\$655,672,819	2,210	\$103,724,072
Cities	10,817	773,342,617	9,236	279,621,751	99	5,092,864
Boroughs	8,736	625,962,501	4,960	126,190,876	92	5,909,480
First Class Townships	5,756	501,144,372	3,492	130,615,585	117	8,618,023
Second Class Townships	10,504	782,058,974	4,270	113,531,328	142	9,874,713
Authorities	8,672	571,185,613	3,186	66,285,198	13	665,292
COG/Regional Police	805	69,050,530	347	13,210,997	20	1,183,826
Totals	71,936	\$5,315,758,944	47,900	\$1,385,128,554	2,693	\$135,068,270

¹ DROP - Deferred Retirement Option Plan

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2022**

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	North Braddock Borough	P	59,897	100	113	-1	36	
BER	Shoemakersville Borough	P	27,558	100	121	-1	58	
DEL	Chester City	F	1,769,996	51	52	37	55	
DEL	Chester City	N	2,219,976	65	158	57	64	
DEL	Chester City	P	32,832,655	78	337	475	44	
LAN	Conestoga Township	N	40,194	95	468	53	89	YES
LEH	Lynn Township	N	11,135	100	269	6	95	
SCH	Norwegian Township	P	168,176	89	3488	-1	85	
SCH	Schuylkill Haven Borough	P	359,192	100	101	51	78	
SOM	Windber Area Authority	N	298,382	89	239	84	66	
<u>NON-CRITICAL FUNDING DEFICIENCIES</u>								
ADA	Butler Township	N	9,765	100	99	11	107	
ALL	Bellevue Borough	P	41,480	10	7	3	69	
ALL	Millvale Borough	N	6,466	4	6	1	82	
ALL	North Fayette Township	P	46,799	11	12	2	99	
ALL	Sewickley Heights Borough	P	38,504	41	51	9	122	
ARM	Kiskiminetas Township	P	15,698	100	40	5	141	
ARM	Manor Township	P	9,510	53	24	6	198	
BEA	Midland Borough	P	60,446	47	200	27	107	
BEA	New Sewickley Township	P	614	0	0	0	94	
BER	Albany Township	N	11,317	80	96	9	129	
BER	Kutztown Borough	N	52,090	13	7	2	91	
BER	Mt Penn Borough	N	331	2	2	1	91	
BER	Western Berks Regional	P	2,969	-1	-1	-1	123	
BUT	Middlesex Township	N	2,533	3	8	1	92	
BUT	Middlesex Township	P	7,094	4	5	2	83	
CHE	East Whiteland Township	F	58,825	25	15	4	74	
CHE	East Whiteland Township	N	61,049	25	24	5	94	
CHE	East Whiteland Township	P	195,671	25	24	8	90	
CMB	Gallitzin Boroug Sewer & Disposal Auth.	N	5,893	24	-1	-1	143	
CRA	Linesville Borough	P	4,290	100	34	5	105	
DAU	Middletown Borough	N	424	1	2	0	104	
DEL	Marple Township	P	310,827	17	14	8	66	
FAY	Masontown Borough	P	35,854	98	147	28	125	
IND	Indiana Borough	P	339,020	97	85	20	103	
LAC	Archbald Borough	P	55,260	34	23	9	78	
LEB	Myerstown Borough	P	5,697	-1	39	-1	88	
LUZ	Butler Township	P	172,349	100	89	21	83	
LUZ	Duryea Borough	P	11,419	100	23	4	109	
LUZ	Wilkes Barre City	P	50,330	4	2	1	62	
MCK	Bradford City	F	102,261	26	43	8	106	
MCK	Bradford City	P	148,626	46	84	11	100	
MTG	Jenkintown Borough	N	74,196	100	126	12	102	
MTG	Jenkintown Borough	P	278,166	100	93	20	95	
MTG	Lower Providence Township	N	91,784	100	181	24	105	
NHP	Allen Township	N	34,958	100	82	6	92	

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2022**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
NHP	Northampton Borough	N	70,025	100	117	7	108	
NHP	Northampton Borough	P	581	0	0	0	106	
PIK	Eastern Pike Regional	P	6,035	5	5	1	122	
WAS	Buffalo Township	N	10,669	100	54	6	84	
WAS	South Strabane Township	P	399,868	100	95	23	101	
WES	Salem Township	N	42,463	31	124	13	106	
WES	Southwest Greensburg Borough	N	31,387	59	160	20	114	
WES	Southwest Greensburg Borough	P	22,437	63	116	18	121	
YOR	Dallastown Borough	N	71,962	100	98	14	95	
YOR	West Manheim Township	P	3,000	1	1	0	80	
YOR	West York Borough	P	65,246	25	19	6	84	

* 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 2022**

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID * (\$)
ALL	Kennedy Township	N1	55,478	17,680	37,798
ALL	Liberty Borough	N	9,360	5,620	3,740
ARM	Apollo Borough	N	3,785	1,953	1,832
ARM	Apollo Borough	P	2,178	1,112	1,066
ARM	Parks Township	N	1,040	490	550
BEA	Rochester Borough	N	12,341	-	12,341
BEA	Vanport Township	N	2,713	180	2,533
BED	Bedford Township Municipal Authority	N	9,598	-	9,598
BED	Broad Top Township	N	26,712	21,093	5,619
BER	Reading City	N2	52,707	-	52,707
BER	Sinking Spring Borough	N	99,989	48,056	51,933
BER	Wernersville Borough	N	11,700	4,812	6,888
BLA	Duncansville Borough	N	2,000	368	1,632
BLA	North Woodbury Township	N	18,258	14,301	3,957
BRA	Canton Borough	N	28,330	13,466	14,864
BUC	Richland Township	N2	40,059	17,794	22,265
BUC	Springfield Township	N2	11,700	427	11,273
BUT	Donegal Township	N	2,300	-	2,300
BUT	Mars Borough	N	4,214	2,714	1,500
BUT	Seven Fields Borough	N2	8,211	6,163	2,048
CEN	Centre Area Transportation Authority	N	700,247	345,985	354,262
CLA	Washington Township	N	9,000	6,600	2,400
CLI	Beech Creek Borough	N	12,000	1,070	10,930
CMB	Johnstown City Housing Authority	N2	279,964	200,974	78,990
CMB	Portage Township	N	13,000	9,970	3,030
CMB	Summerhill Township	N	12,000	7,500	4,500
COL	Columbia County Conservation District	N	11,300	6,709	4,591
CRA	Titusville City	N	69,920	53,400	16,520
CRA	Vernon Township	N2	19,093	9,555	9,538
CRA	Vernon Township Sanitary Authority	N	10,800	8,420	2,380
CUM	Camp Hill Borough	N2	55,233	13,385	41,848
CUM	Mechanicsburg Borough	N2	10,126	7,001	3,125
CUM	Monroe Township	N	49,327	33,633	15,694
CUM	Upper Allen Township	N2	132,617	89,039	43,578
DAU	Londonderry Township	N	58,526	29,210	29,316
DAU	Millersburg Area Authority	N	18,231	12,818	5,413
DAU	South Hanover Township	N	29,075	17,891	11,184
DAU	Swatara Township	N2	28,000	18,296	9,704
DEL	Bethel Township	N	17,478	11,149	6,329
DEL	Delaware Co Regional Water Quality Control Auth	N2	156,872	119,007	37,865
DEL	Middletown Township	N2	45,765	36,010	9,755
ERI	Erie Metropolitan Transit Authority	N3	17,129	7,185	9,944
ERI	Union City Borough Municipal Authority	N	30,217	23,277	6,940
FAY	Henry Clay Township	N	20,289	11,308	8,981
FRA	Peters Township Municipal Authority	N	13,774	8,894	4,880

TABLE V

**Listing of Defined Contribution Municipal Pension Plans
Reporting a Possible Funding Deficiency in 2022**

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID *
HUN	Henderson Township	N	6,000	4,100	1,900
HUN	Huntingdon County Housing Authority	N	35,881	25,856	10,025
IND	Indiana County Transit Authority	N	112,351	37,772	74,579
LAC	South Abington Township	N2	11,117	7,335	3,782
LAN	Christiana Borough	N	2,885	207	2,678
LAN	East Petersburg Borough	N	32,035	8,682	23,353
LAN	Eden Township	N	11,761	7,355	4,406
LAN	Lancaster City Housing Authority	N	224,734	94,121	130,613
LAN	Lancaster County Solid Waste Management Auth	N	248,461	131,422	117,039
LEB	East Hanover Township	N	21,597	17,081	4,516
LEH	Allentown Parking Authority	N	21,049	14,435	6,614
LEH	Allentown Parking Authority	N1	12,243	8,315	3,928
MCK	Eldred Township	N	6,000	4,000	2,000
MCK	Hamlin Township	N	3,600	1,747	1,853
MNR	Monroe County Housing Authority	N	71,997	49,343	22,654
MTG	Lansdale Borough	N4	73,445	52,735	20,710
MTG	Lower Providence Township	N2	136,316	101,260	35,056
NMB	Sunbury City	N2	1,424	272	1,152
TIO	Liberty Township	N	1,188	625	563
VEN	Franklin City Housing Authority	N	9,481	4,374	5,107
WAS	Bentleyville Borough	P2	9,316	20	9,296
WAS	Midway Borough	N	3,516	20	3,496
WAS	North Charleroi Borough	N	5,000	2,746	2,254
WAS	North Strabane Township	N2	53,488	41,625	11,863
WAS	Union Township	N2	6,000	3,560	2,440
WAY	Wayne County Housing Authority	N	50,832	40,379	10,453
WES	Trafford Borough	N	40,000	23,126	16,874
YOR	Manchester Township	N2	61,623	36,238	25,385
YOR	Red Lion Municipal Authority	N2	21,167	16,100	5,067

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

TABLE VI

**Listing of Municipal Pension Plans
Delinquent in Filing an Actuarial Valuation Report as of November 19, 2024**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ALL	Medical Rescue Team South Authority	N	A
BEA	Center Township Sanitary Authority	N	A
BEA	White Township	P	C
BEA	Beaver County Housing Authority	N	A
BER	Berks Area Regional Transportation Authority	N	A
BER	Berks Area Regional Transportation Authority	N	C
BER	Berks Area Regional Transportation Authority	N	C
BER	Maidencreek Township	N	C
BUC	Chalfont New Britain Twn Joint Sewage Authority	N	A
BUC	Township Of Falls Authority	N	C
BUT	Fairview Township	N	A
CAR	Nesquehoning Boroughugh Authority	N	C
CEN	Milesburg Borough	N	A
CEN	Rush Township	N	A
CEN	Rush Township	N	C
CHE	Chester County Housing Authority	N	A
CLE	Brady Township	N	A
CLE	Dubois City Housing Authority	N	A
CLI	Avis Borough	N	A
COL	Columbia Co. Housing + Redevelopment Authority	N	A
CRA	North & South Shenango Joint Municipal Authority	N	C
CUM	South Middleton Township Municipal Authority	N	C
CUM	South Middleton Township Municipal Authority	N	A
DAU	Elizabethville Area Authority	N	A
ERI	Erie Parking Authority	N	A
ERI	Erie Parking Authority	N	C
FAY	Belle Vernon Boroughugh Muncipal Authority	N	A
FAY	Georges Township	N	A
FAY	Georges Township	N	A
FAY	Fayette County Redevelopment Authority	N	A
IND	Indiana County Housing Authority	N	A
LAN	Terre Hill Borough	N	C
LAN	Lancaster City Parking Authority	N	C
LAW	Taylor Township	N	A
LEB	Millcreek-Richland Joint Authority	N	A
LUZ	Ashley Borough	P	C
LUZ	Luzerne County Transportation Authority	N	C
LUZ	Luzerne County Transportation Authority	N	C
LUZ	Luzerne County Transportation Authority	N	A
LUZ	Hazleton City Housing Authority	N	A
LYC	Duboistown Borough	N	C
LYC	Duboistown Borough	P	C
MNR	Price Township	N	A
PIK	Matamoras Municipal Authority	N	C
SCH	Mahanoy Township	N	A

TABLE VI

**Listing of Municipal Pension Plans
Delinquent in Filing an Actuarial Valuation Report as of November 19, 2024**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
SCH	Mechanicsville Borough	P	A
SCH	Wayne Township	N	A
VEN	Jackson Township	N	A
WAS	Deemston Borough	N	A
WAS	Tri-County Joint Municipal Authority	N	C
WAS	Washington Area Cog	N	C
WES	Franklin Township Sanitary Authority	N	C
WES	New Florence Borough	N	A
WES	Latrobe Municipal Authority	N	C
YOR	Franklintown Borough	N	A
YOR	York City	F	C
YOR	York City	N	C
YOR	York City	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	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
All Cities	2021	37,693	2,621,811,945	900,723,520	34.36	23,896
All Cities	2023	36,847	2,731,396,657	885,440,662	32.42	24,030
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
Philadelphia	2021	27,020	1,886,511,515	673,883,620	35.72	24,940
Philadelphia	2023	26,646	1,993,014,337	664,066,822	33.32	24,922
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
Cities w/o Phila.	2021	10,673	735,300,430	219,090,991	29.80	20,528
Cities w/o Phila.	2023	10,201	738,382,320	221,373,840	29.98	21,701
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
Boroughs	2021	6,879	491,096,494	97,321,828	19.82	14,148
Boroughs	2023	6,784	519,842,801	93,156,674	17.92	13,732
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 1 st Class	2021	4,708	411,919,367	91,724,124	22.27	19,483
Twps 1 st Class	2023	4,598	429,816,192	89,846,709	20.90	19,540
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
Twps 2 nd Class	2021	6,703	528,428,739	108,035,458	20.44	16,117
Twps 2 nd Class	2023	6,690	566,269,062	101,633,958	17.95	15,192
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
Regional Police	2021	610	54,331,468	11,617,138	21.38	19,044
Regional Police	2023	661	61,051,958	10,568,599	17.31	15,989
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
Authorities	2021	5,331	362,131,415	50,090,215	13.83	9,396
Authorities	2023	4,929	360,037,076	42,609,788	11.83	8,645