



**STATUS REPORT
ON
LOCAL GOVERNMENT PENSION PLANS**

A Summary and Analysis of
2011 Municipal Pension Plan Data
submitted pursuant to Act 205 of 1984
and
2010 County Pension Plan Data
submitted pursuant to Act 293 of 1972

Public Employee Retirement Commission
Commonwealth of Pennsylvania

December 2012

Report to the
General Assembly and Governor of the
Commonwealth of Pennsylvania

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COMMONWEALTH OF PENNSYLVANIA
PUBLIC EMPLOYEE RETIREMENT COMMISSION
HARRISBURG
17120

December 2012

To: Members of the Pennsylvania General Assembly
and Governor Corbett

The Commission is hereby submitting its fourteenth biennial report on the status of the Commonwealth's 3,200 local government pension plans for your review and information. These regularly issued status reports are an essential component of the oversight of local government pension plans exercised by the Governor and General Assembly. This oversight is warranted because Pennsylvania's pension plans for local government employees, when viewed in the aggregate, represent one of the largest retirement systems in the nation.

In conjunction with its mandated responsibility to coordinate policy development for the Commonwealth's public employee retirement systems, the Commission endeavors to use the status reports on local government pension plans to focus the attention of State policymakers on the specific issues and reform measures that it views as warranting attention. More than two decades have passed since the first status report was issued pursuant to the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984), and the Commission believes it is time for the Commonwealth to move beyond that landmark municipal pension reform statute.

First, the provisions of Act 205 of 1984 need to be updated to reflect the passage of time and expanded to accommodate new circumstances. Second, legislation to begin the necessary consolidation of municipal pension plans needs to be enacted. And finally, the pension plan reporting standards applicable to all cities, boroughs, townships and authorities need to be extended to counties.

On behalf of the Commission, I am hopeful that you will find this report to be informative and useful. It serves to provide basic information on Pennsylvania local government retirement systems and to convey the Commission's plan to systematically address the many local government retirement issues that require your attention. Through a series of special reports, the Commission has endeavored to address individual issues by providing background information and suggested resolution. Through your attention and subsequent deliberations, the comprehensive policy guidelines needed for the Commonwealth's local government retirement systems can be established.

Sincerely,

A handwritten signature in black ink, appearing to read "Anthony W. Salomone".

Anthony W. Salomone
Chairman

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PREFACE

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

The data presented in the report was extracted from the individual pension plan reports containing actuarial, financial and demographic information. The municipal pension plan reports submitted under Act 205 requirements covered the 2011 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2010 plan year. Throughout the filing periods, the Commission 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, the Commission endeavored to minimize typographical errors and omissions.

When this report was prepared for publication, twenty-nine municipalities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2011 plan year. Consequently, data for at least thirty-one municipal pension plans could not be included in this report. However, the omitted data is not statistically significant due to the small size of the pension plans involved.



PART I

EXECUTIVE SUMMARY

GENERAL CHARACTERISTICS

Pennsylvania's local government pension plans comprise more than 25 percent of the public employee pension plans in the United States. There are now more than 3,200 local government pension plans in Pennsylvania, and the number is continuing to grow. Seventy percent of the local government pension plans are self-insured, defined benefit plans, and 30 percent are money purchase or other type plans. The pension plans range in size from one to more than 18,000 active members, but more than 98 percent of the pension plans can be characterized as small (less than 100 members). While 68 percent of the local government pension plans have ten or fewer members, 32 percent have three or fewer active members.

FUNDING STATUS

The rapid annual growth rate (10%) of unfunded actuarial accrued liabilities prior to the passage of Act 205 of 1984 was reduced to about two percent between 1985 and 1997. Between 1997 and 2001, the total unfunded actuarial accrued liabilities of local government pension plans decreased from \$3.7 billion to \$2.0 billion, primarily due to the issuance of bonded debt. Between 2001 and 2011, the total unfunded actuarial accrued liabilities increased significantly due in large part to the reduction in the market value of assets caused by economic conditions. Although there have been some better-than-average years after 2002, more years have had negative returns and most municipalities use some type of asset smoothing that blends the effects of market volatility.

COMPLIANCE WITH MINIMUM FUNDING STANDARD

The reported data shows that municipalities failed to comply with the actuarial funding standard in 56 instances in 2010. As a result of enforcement activities of the Commission, instances of noncompliance have become a less significant factor in the funded condition of municipal pension plans since the enactment of Act 205 of 1984.

IMPACT OF CHANGES IN STATE AID ALLOCATION

Both under-funded and over-funded municipal pension plans continue to decrease in number since the enactment of Act 205. This reduction in numbers of plans outside a "normal range" is an indicator of an effective allocation formula. Between 1985 and 1989, the total State aid allocated under Act 205 increased dramatically, and the unit value increased from \$1,146 to \$3,269. The unit value decreased to \$2,501 in 1990

and has since climbed to \$3,576. In 2012, State aid was sufficient to fully fund pension costs in 38 percent of municipalities, or approximately 10 percent of the active membership. In 2011, there was a significant increase in the amount of State aid that was available for allocation. This inflated amount was a result of the Pennsylvania Department of Revenue's enforcement of the conversion from quarterly tentative payments of the Gross Premiums Tax that fund the Act 205 State aid program to a single annual prepayment. Because of this change, an advance collection of revenues that comprise the fund occurred and significantly increased the unit value to \$5,596. This was a one-time event that will not re-occur in the future.

ACT 44 OF 2009 AND THE CITY OF PITTSBURGH

Act 44 of 2009 was signed into law on September 18, 2009. The Act made numerous significant changes to the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984). Among its various provisions, Section 902 of Act 44 would have mandated the transfer of administrative responsibility for the City of Pittsburgh's municipal pension plans from the City to the Pennsylvania Municipal Retirement System (PMRS) if the City was determined to be Level III (severely distressed) on January 1, 2011, under the new recovery program established by the Act. To avoid the mandated transfer of its pension plans to State administration, the City elected to dedicate to its pension plans a funding stream derived from future parking tax revenues. The additional revenue was recognized by the City's financial and actuarial consultants as an asset with a present value of approximately \$239 million. The City also made an additional contribution of \$45 million for a total additional contribution of approximately \$284 million, or 83% of their total contribution of approximately \$343 million. This one-time contribution distorts some of the data shown in the report, specifically in the charts and graphs relating to municipal contributions and the unfunded actuarial accrued liabilities.

ADDITIONAL REFORM NEEDED

Fundamental problems inherent in the administrative and legislative structure of Pennsylvania local government pension plans are not being addressed by Act 205. Pennsylvania's local government pension plans are governed by numerous disjointed statutes and can be characterized as technically deficient and outmoded.

Problems that evidence the need for reform outside the parameters of Act 205 include:

- *Proliferation of small plans.* Sixty-eight percent of the Commonwealth's municipal pension plans have ten or fewer active members. Per-member administrative expenses associated with small plans are disproportionately large and other functions are absent or inadequate.
- *Lack of Unified Retirement Policy.* The statutory framework is fragmented, portability is limited and there is substantial disparity in the provision of retirement benefits. One of the largest public employee retirement systems in the nation cannot function efficiently and effectively without adequate policy guidelines.

The administration of Act 205 has resulted in basic reform. Having implemented actuarial funding of local government retirement plans, it has averted the potential insolvency of multiple municipal retirement funds. Act 205 has been successful and continues to be successful, but it does not address the fundamental issue of structure. Administrative and structural reform of local government pension plans continues to be a priority for Commission activity.



PART II

GENERAL CHARACTERISTICS

NUMBER OF PLANS

Pennsylvania has a complex system of local government comprised of 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 units, and counties total 66 units. General purpose local governments in Pennsylvania, in most instances, establish separate pension plans for their police, fire and nonuniformed employees, while counties and municipal authorities generally establish one pension plan for all employees.

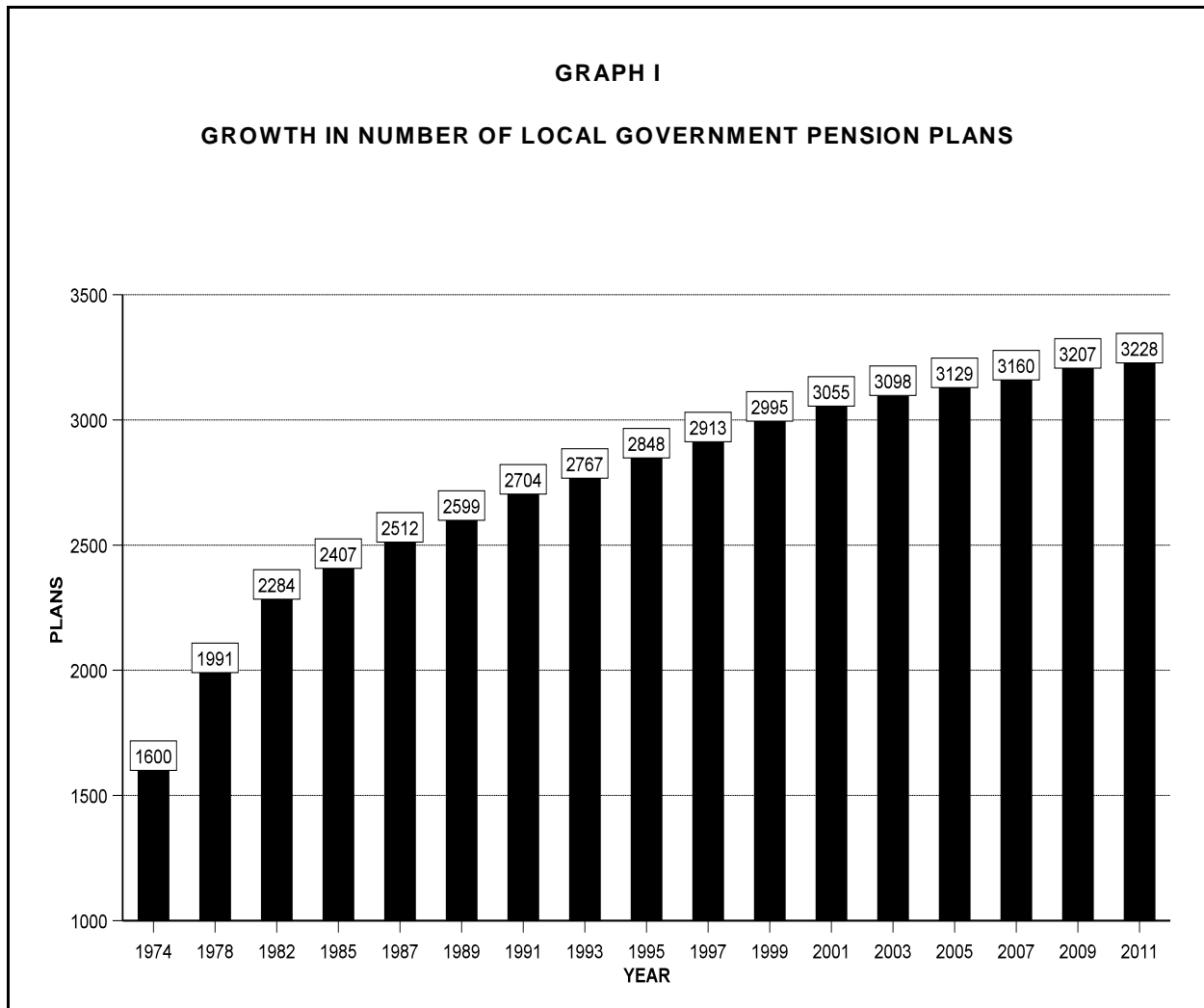
The local government pension plans in Pennsylvania are estimated to comprise more than 25 percent of the total number of public employee pension plans in the United States. With more than 3,200 local government pension plans, the Commonwealth has more than four times as many public employee pension plans as any other state. Chart I shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 2011.

CHART I

NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	Total
County	0	0	72	72
City	58	45	65	168
Borough	482	21	577	1,080
Township (1 st Class)	88	6	106	200
Township (2 nd Class)	306	7	841	1,154
Authority	0	0	494	494
Council of Gov't/Regional	31	3	26	60
Total	965	82	2,181	3,228

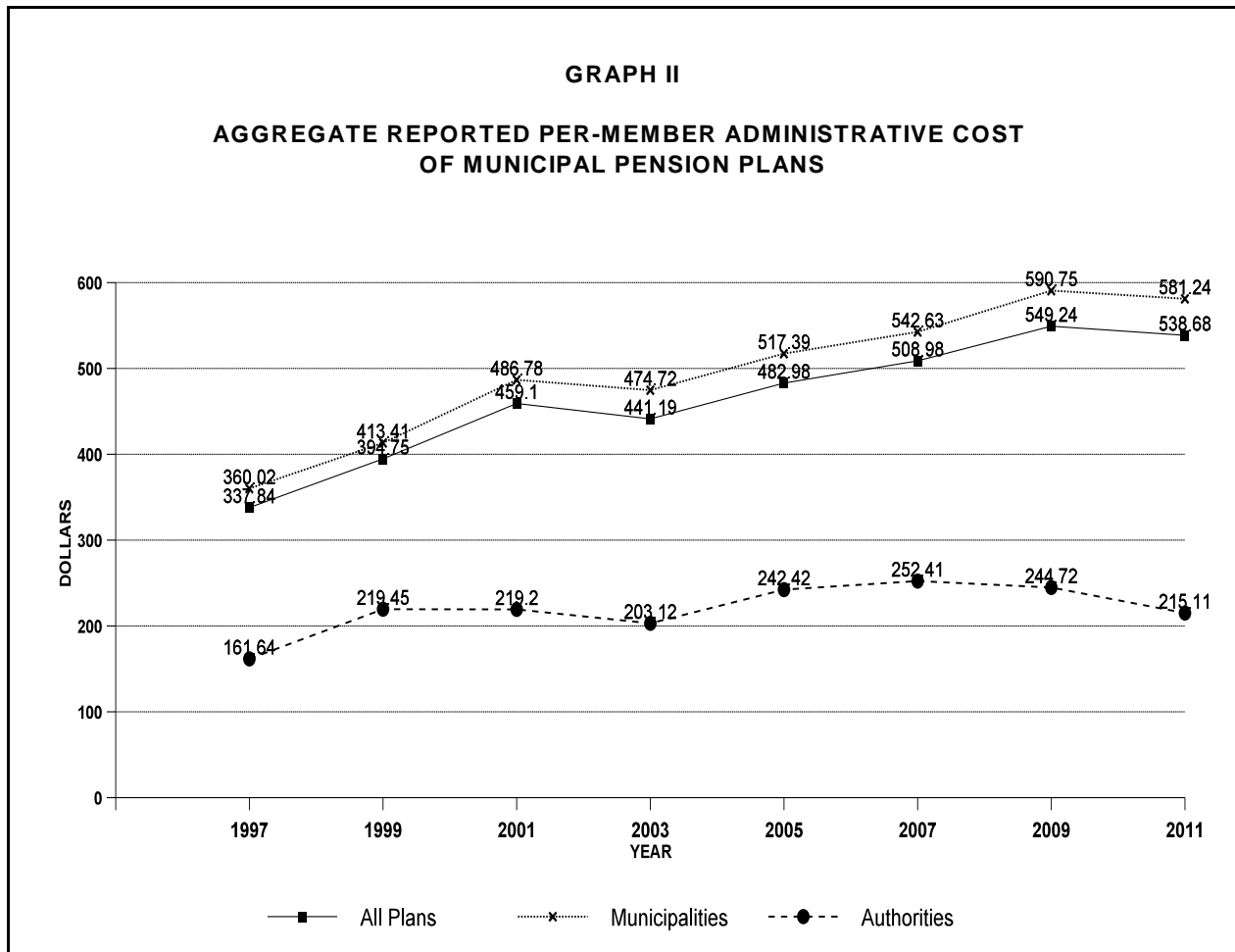
The more than 4,600 local government units in Pennsylvania have the potential to establish in excess of 7,000 pension plans. Graph I shows the growth in the number of local government pension plans since State reporting requirements were initiated in 1974. Although reporting irregularities, varying reporting criteria, and a reporting frequency change affected the data, the general trend is clear — the number of local government pension plans in the Commonwealth is continuing to increase. Since the 2009 reporting period, the net number of pension plans reported has increased by twenty-one. Only two of these additional pension plans have 10 or more members.



ADMINISTRATIVE COST

The aggregate administrative expenses reported for municipal pension plans in 2011 totaled \$36.8 million. The reported administrative expenses are understated because they typically include only direct administrative expenses and because municipalities that utilize asset managers frequently pay administrative costs through a reduction of income distribution rather than a payment made from plan assets. Also, the reported administrative expenses in the very small (10 or fewer active members) pension plans are understated because they are frequently money purchase plans that do not have a mechanism for reporting administrative expenses.

When stated on a per-member basis, an accurate disclosure of administrative costs of municipal pension plans can be used as a measure of the relative efficiency of pension plan administration. Even using the reported expenses, some useable information can be obtained. The aggregate administrative cost reported by the 2,534 municipal pension plans that reported administrative expenses in 2011 was \$36.8 million, or \$538.68 per member. The total reported administrative expenses declined from \$39.4 million (6.6% decrease) in 2009 and the aggregate per-member administrative cost declined from \$549.24 (1.9% decrease) in 2009. The 14-year increase of administrative expenses for municipalities, as shown in Graph II, may be partially attributable to the level of State aid, which in many cases fully covers the administrative expenses and reduces the incentive for municipalities to contain costs. The reported administrative expenses of the authorities are less than half of the municipal costs and have remained relatively level over time. This may be attributable to the fact that authorities have never received State aid to reimburse those expenses.



The relationship between the size of municipal pension plans and the level of administrative expenses may be examined using per-member administrative cost data. To provide the most valid comparison, the aggregate per-member administrative cost data was adjusted to eliminate sources of known distortion. The adjustment restricted the pension plans included in the size-based comparison to only defined benefit municipal pension plans with at least one active member and no known understatement of administrative expenses. The adjustment results in the comparison being based on the administrative expenses reported for 1,287 defined benefit municipal pension plans. Chart II shows that the small size of most municipal pension plans in Pennsylvania increases the statewide cost of administration.

CHART II

PER-MEMBER ADMINISTRATIVE COST FOR SELECTED MUNICIPAL PENSION PLANS BASED ON PENSION PLAN SIZE

Pension Plan Size	Per-Member Administrative Cost	
	2011	2009
10 or fewer Active Members	\$1,567.84	\$1,440.62
11 to 100 Active Members	\$1,063.78	\$1,008.63
More than 100 Active Members	\$382.86	\$445.38
More than 500 Active Members	\$333.55	\$403.73

As shown in Chart II above, per-member administrative expenses are proportionately higher among smaller pension plans. If the 2011 per-member administrative costs associated with large pension plans (\$333.55) were applied to the municipal pension plans that reported administrative expenses instead of the administrative costs actually incurred by those plans (\$36.8 million), the annual savings to the 2,534 municipalities would total more than \$14 million — showing a potential for a 38.1 percent reduction in ongoing administrative costs. While Graph II shows the aggregate administrative expenses declining slightly in the past two years, Chart II shows plans with 100 or less members have increased, and plans with more than 100 members have decreased. Administrative expenses are disproportionately larger (370% larger) in small plans, which is significant because 68 percent of the pension plans have 10 or fewer members.

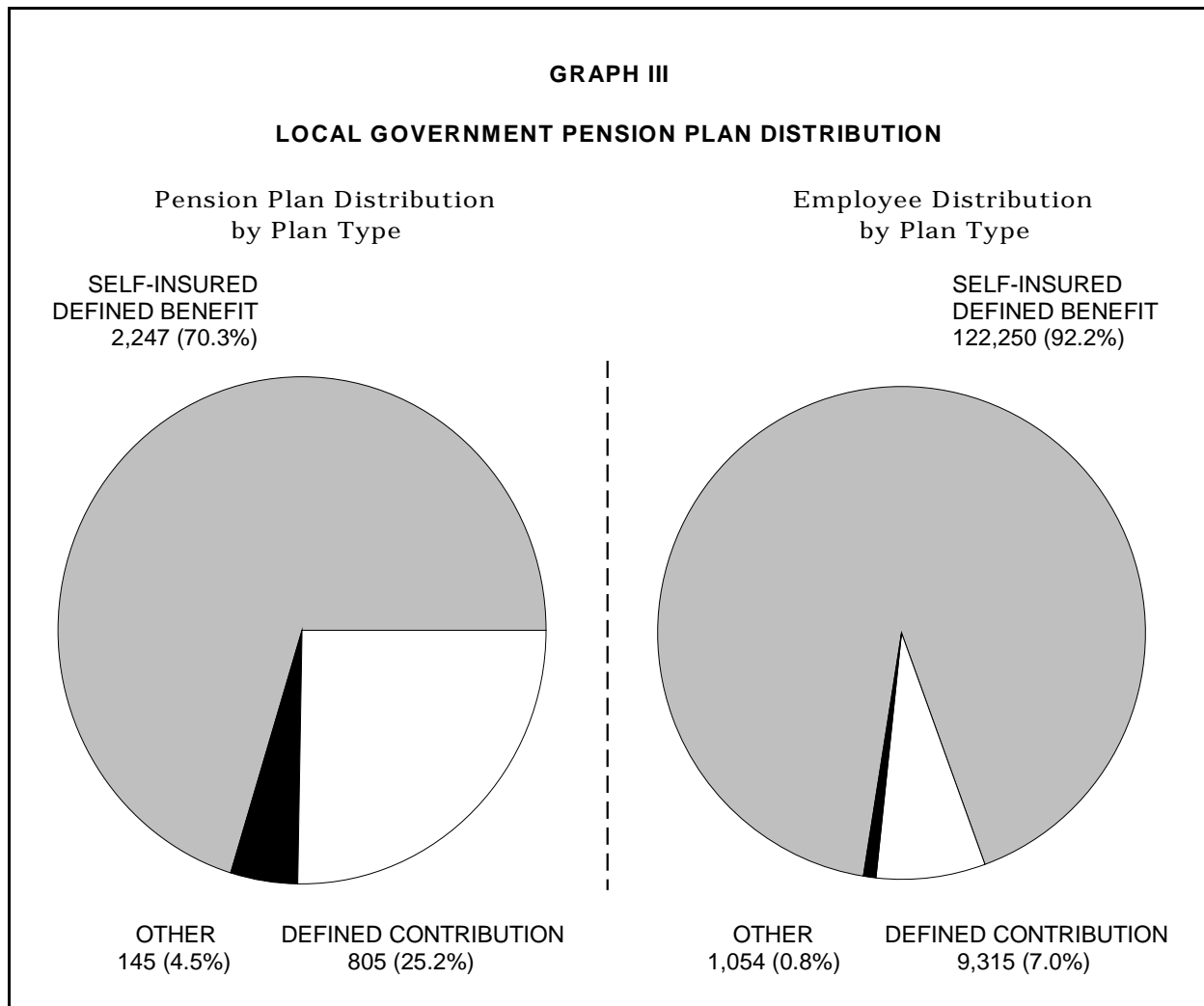
NATURE OF PLANS

The municipal pension plans included in this report may be categorized as defined benefit or money purchase pension plans. 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. 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. Defined benefit pension plans characterized as self-insured are those plans where some or all of the risk of providing pension benefits remains with the municipality, even though the plan may have an insurance component. In some instances, defined benefit pension plans are provided by municipalities through participation in Taft-Hartley Act collectively bargained, jointly trustee, multi-employer pension plans. In 2011, the defined benefit pension plans established by local governments included 2,247 self-insured pension plans and three fully-insured plans. Defined benefit pension plans were also provided by 96 local governments through jointly trustee, multi-employer pension plans.

In money purchase pension plans, the pension benefit is determined by the monies accumulated in the retiring employee’s account up to the time of retirement. Money purchase pension plans may be funded with defined contributions or less formal funding mechanisms, both of which allocate monies to the individual member accounts prior to retirement. In 2011, the 843 money purchase pension plans maintained by Pennsylvania’s local governments were comprised of 805 defined contribution pension plans and 38 pension plans with no scheduled funding method. In addition to the defined benefit and defined contribution plans, pension plans were also maintained by 8 local governments where no active, vested or retired employees exist at the present time. Our analysis does not include 31 known local government pension plans (17 defined

contribution plans and 14 defined benefit plans) that were delinquent in filing actuarial valuation reports at the time this report was prepared, as reported in Table VI.

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 fixed benefit in a defined benefit pension plan means that the investment experience affects the contribution requirements, increasing them when earnings are lower and decreasing them when earnings are higher. The fixed contributions in a defined contribution pension plan mean that the investment experience affects the benefit amount, increasing it when earnings are higher and reducing it when earnings are lower. Therefore, the employer, as the residual contributor, bears the investment risk in a defined benefit pension plan, and the employee bears the investment risk in a defined contribution pension plan.

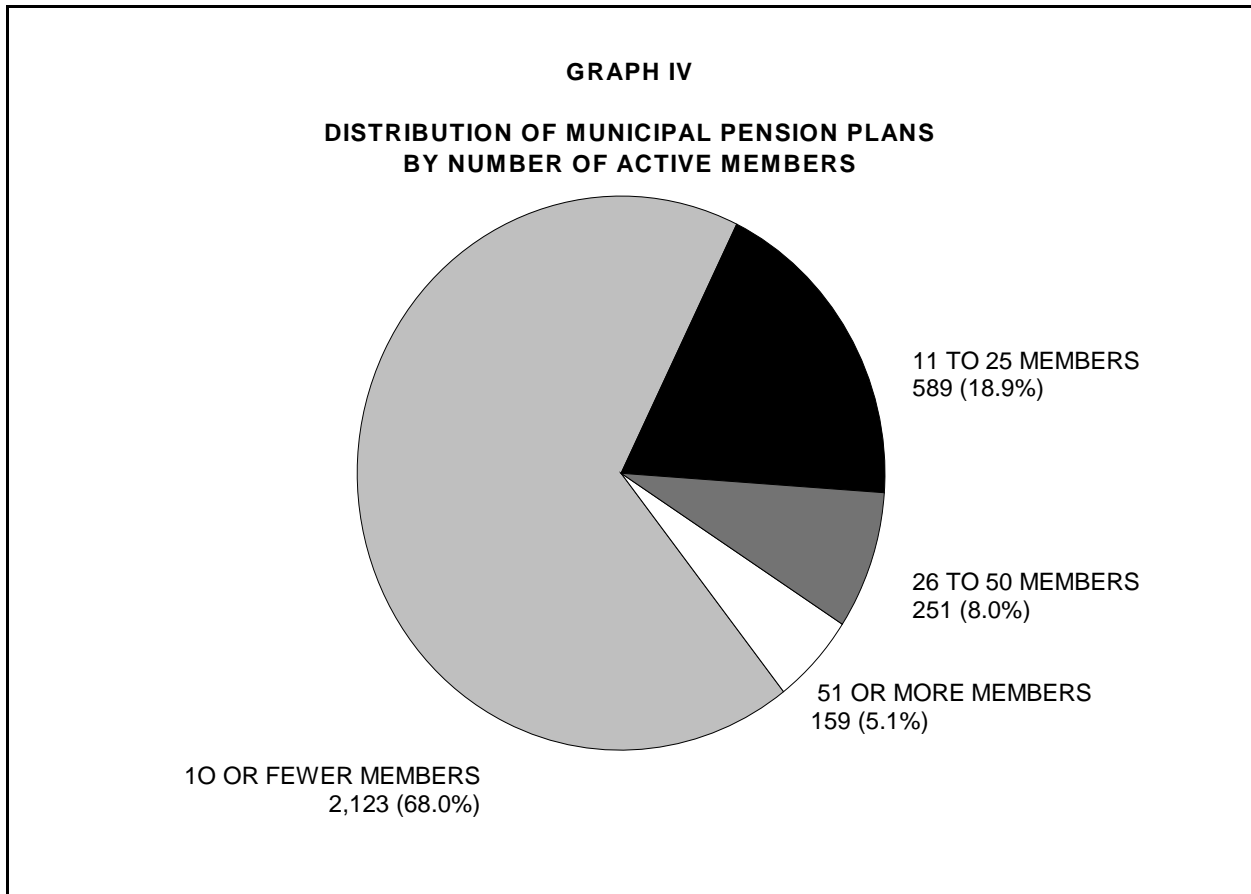


Graph III shows that approximately 70 percent of the local government pension plans in Pennsylvania were self-insured, defined benefit pension plans, while approximately 92 percent of the State’s local government employees with pension benefit coverage were members of self-insured, defined benefit pension plans. The graph also evidences that defined contribution pension plans represented approximately 25 percent of the local government pension plans in the Commonwealth and that defined contribution pension plans represented only about 7 percent of the local government employees for which pension coverage was provided.

There were 27 new pension plans established since the 2009 reporting period, down from the 58 new plans in the previous filing period. Of the 27 new plans, 19 were defined contribution pension plans with a total of 61 new members. There were 8 new defined benefit plans with a total of 23 new members. The trend of new plans is shifting away from the traditional defined benefit pension plan to some form of a defined contribution pension plan. Of the 19 new defined contribution pension plans, 5 were created by closing the defined benefit plans and establishing new plans for new hires. Closure of the defined benefit plans will increase the amortization component of the municipal obligation because there will be no new members in the defined benefit plans, shortening the amortization period and increasing the short-term employer contribution requirement.

SIZE OF PLANS

Excluding Philadelphia, which has a total of 26,671 active members (more than 18,000 active members in the nonuniformed pension plan), the municipal pension plans in Pennsylvania range in size from one to more than 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. Using a standard of 100 active members, 98 percent of Pennsylvania’s pension plans (3,066) are small. Establishing the standard at 50 members, or one-half the usual standard, only decreases the percentage of Pennsylvania’s municipal pension plans categorized as small to 95 percent. Graph IV shows that pension plans with 10 or fewer active members comprise 68 percent of Pennsylvania’s municipal pension plans and that only about

13 percent of the municipal pension plans in the Commonwealth have more than 25 active members. While not specified by Graph IV, 993 municipal pension plans (32%) have 3 or fewer active members.

The 72 county pension plans in Pennsylvania range in size from plans with as few as 12 active members to one plan with more than 7,000 active members. Most counties maintain one employee pension plan, although several counties have more than one.

CHART III

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

Number of Members	Number of Plans	Average Active Members
100 or fewer	8	44
101 – 200	13	154
201 – 300	9	221
301 – 400	7	360
401 – 500	6	458
501 or more	29	1,691

When considered in the aggregate, the local government pension plans of the Commonwealth are the equivalent of a very large public employee pension system. Chart IV presents data to permit a comparison of municipal government retirement systems and county government retirement systems. It must be pointed out that size is a valid comparison, but the assets and liabilities are an unfair comparison. The cost method used in all of the municipal plans is the same, entry age normal, while most of the county plans use the aggregate cost method. Also, most of the county plans have a similar benefit structure (a hybrid plan consisting of a defined benefit portion funded by the employer and a defined contribution portion funded by the employee), while the municipal plans vary widely.

CHART IV

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

	Active Members	Actuarial Accrued Liability	Actuarial Assets	Unfunded Actuarial Accrued Liability
Municipal Government Retirement Systems	73,974	\$20,273,404,368	\$13,515,212,872	\$6,984,567,525 ¹
County Government Retirement Systems	58,645	\$8,001,846,378	\$6,497,751,796	\$1,551,873,124 ¹

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



PART III

FUNDING STATUS AND PRACTICES

ACTUARIAL FUNDING METHODS AND POLICY

Most (97%) of the 2,247 self-insured, defined benefit local government pension plans in the Commonwealth are required to be funded in accordance with the actuarial funding standard established by Act 205 of 1984. The remaining self-insured, defined benefit local government pension plans — the county pension plans — are required to fund their employee pension plans on an actuarial basis, but there is no specific actuarial funding standard established for county pension plans. The Act 205 funding standard established for self-insured, defined benefit municipal pension plans is based on the entry age normal actuarial cost method. Since both the State Employees' Retirement System and the Public School Employees' Retirement System also use the entry age normal actuarial cost method, county pension plans are the only self-insured, defined benefit public employee pension plans in Pennsylvania not required by statute to use the entry age normal actuarial cost method for funding and reporting purposes.

Under Act 205 of 1984, the 950 local government pension plans that do not have self-insured, defined benefits are required to be funded at a level sufficient to satisfy the annual funding requirements specified in their plan documents. Sixteen pension plans with defined contributions that may have experienced funding deficiencies in 2010, as indicated by their 2011 Act 205 reporting forms, were sent funding deficiency notices as part of a Commission effort to enforce compliance with the municipal funding standard among municipalities with money purchase plans. The Department of the Auditor General was notified of the reported deficiencies in an effort to aid in its audit planning and examination process for municipal defined contribution pension plan funding compliance.

ACTUARIAL FUNDING STATUS

The liabilities of money purchase pension plans equal the assets at retirement, and as a result, when contributions are made as specified in their plan documents, they are fully funded by virtue of their design. For fully-insured, defined benefit pension plans, the value of the pension plan's insurance policies equal the liabilities at retirement. Multi-employer, jointly trustee, Taft-Hartley Act collectively bargained pension plans are treated like defined contribution pension plans with respect to funding requirements. Accordingly, analysis of the funding status of these fully-funded municipal pension plans is not necessary.

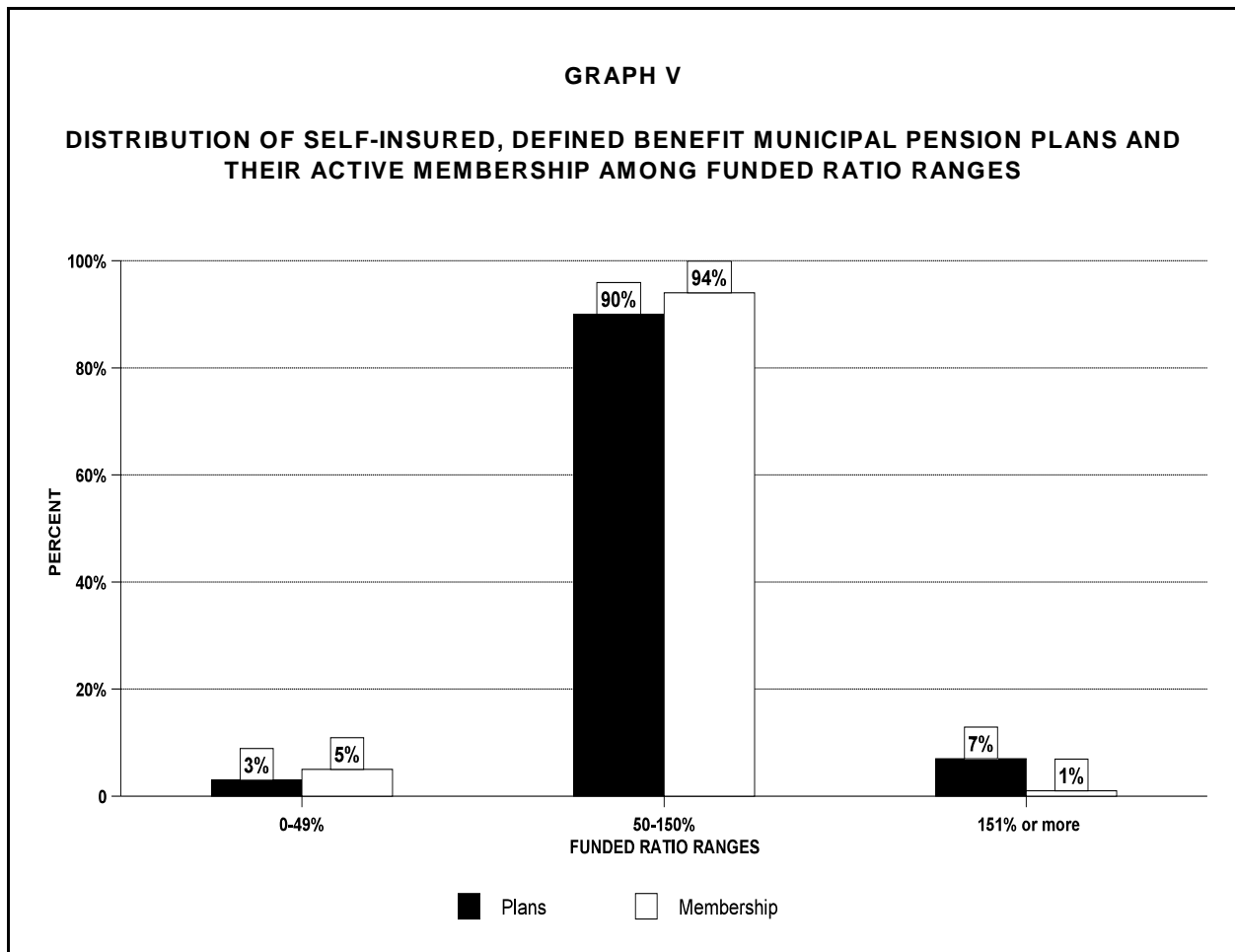
The funding status of the 2,247 self-insured, defined benefit local government pension plans in the Commonwealth varies considerably. An easily understood and reliable method to gauge the funded status of municipal pension plans is available by virtue of the standard use of the entry age normal (EAN) actuarial cost method required by Act 205 of 1984. Because 41 of the 72 county pension plans did not use the entry

age normal actuarial cost method, the following discussion of the funding status of local government pension plans only concerns the 2,175 self-insured, defined benefit municipal pension plans.

The EAN actuarial cost method provides for the even distribution of pension costs over the working career of individual employees. Accordingly, the assets of the pension plan may, at any time, be compared with the total value of the contributions that would have normally been made to the plan to date. The total value of the normal contributions to date is termed the actuarial accrued liability. By computing the funded ratio — the assets expressed as a percentage of the actuarial accrued liability — the pension plan's current funding status is made apparent. For example, when the funded ratio of a municipal pension plan is 100 percent, the assets are equal to the actuarial accrued liability and the pension plan is currently funded exactly on target with the actuarially estimated requirements.

Situations where the funded ratio is exactly 100 percent are rare. In most instances, the funded ratio is greater or less than 100 percent. When the funded ratio is less than 100 percent, the pension plan's assets are less than the currently estimated liabilities and an actuarial deficiency, termed an unfunded actuarial accrued liability, exists. When the funded ratio is greater than 100 percent, the pension plan's assets are greater than the currently estimated liabilities and an actuarial surplus exists. The funded ratio for each municipal pension plan in the Commonwealth is reported in Table I.

Funded ratios above and below 100 percent are not significant unless there is a substantial deviation. Due to normal fluctuations in actuarial cost estimates and other factors, there is an acceptable range in a



pension plan's funded ratio. The distribution of the 2,175 self-insured, defined benefit municipal pension plans in Pennsylvania among funded ratio ranges is examined in Graph V, which indicates that 90 percent of the pension plans and 94 percent of the membership resided in a 50 to 150 percent funded ratio range in 2011. The membership in this range had a dramatic increase from 2009. All but one percent of the changes can be attributed to the Cities of Philadelphia and Pittsburgh being included in this range. In 1985, prior to the establishment and enforcement of actuarial funding under Act 205, only 58 percent of the pension plans and 30 percent of the membership resided in a 50 to 150 percent funded ratio range. This improved tendency for municipal pension plans to operate within the normal funded ratio range is primarily attributed to the enactment and administration of Act 205, which initiated an actuarial funding standard for municipal pension plans and implemented a more efficient formula for allocating the State aid provided to municipalities to offset their employee pension costs.

CHANGES IN UNFUNDED ACTUARIAL ACCRUED LIABILITIES

As the funded ratio of a pension plan decreases from 100 percent, the pension plan's assets cover an increasingly smaller percentage of the accrued liabilities. The funding shortfalls, termed unfunded actuarial accrued liabilities, may occur normally due to recognition of prior service credits, other benefit liberalizations, or actuarial experiences. A more recent cause for the delay of changes in the unfunded actuarial accrued liability is in the way a municipality reports its actuarial assets. By adopting an actuarial asset smoothing technique that averages asset values over a three to five-year period, the total losses and gains are not reflected immediately, but are recognized over time. Prior to the 2003 filing period, only about 3 percent of the pension plans used some type of asset smoothing. In the 2011 filing period, the percentage of pension plans using a smoothing technique increased to 54 percent. The utilization of asset smoothing methods fluctuates with economic conditions.

Graph VI shows that between 2001 and 2011, the total unfunded actuarial accrued liabilities increased significantly due in large part to the reduction in the market value of assets caused by economic conditions. Although there have been some better-than-average years after 2002, more years have had negative returns and most municipalities use some type of asset smoothing that blends the effects of market volatility.

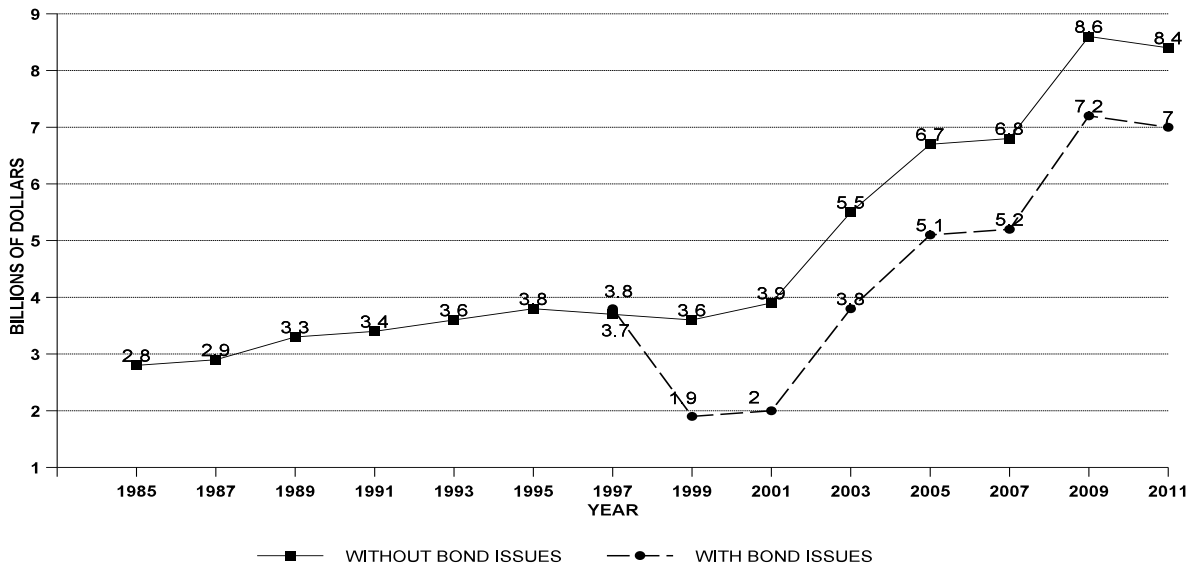
Another factor in the unfunded actuarial accrued liability is the earnings assumption used. The higher the assumed interest rate, the lower the employer cost will be, and the lower the assumed interest rate, the higher the employer cost will be. If the assumed interest rate is not met, the pension plan will report a loss and increase the unfunded actuarial accrued liability.

In general, the higher the assumed interest rate, the more risk the pension plan needs to take to achieve the higher rate. This can be seen in Graph VII, which shows the average rate of return by an interest assumption range. The lower the rate, the more stable the returns are, and the higher the rate, the more volatile the returns are based on economic conditions. It is up to each municipality to decide how much risk and volatility they are willing and able to manage.

Graphs VI, VII, VIII, IX and Chart V, dealing with the unfunded actuarial accrued liability or the municipal contributions, show a deviation from the norm, because the City of Pittsburgh contributed approximately \$284 million dollars above what it normally would have contributed (\$59 million) to avoid being subjected to State administration as provided in Act 44 of 2009.

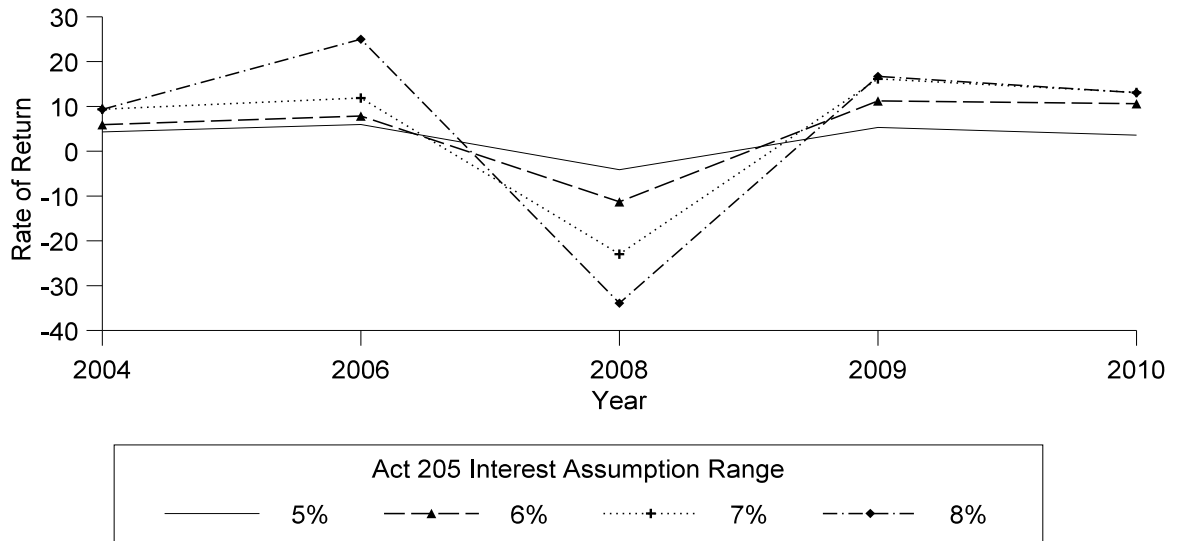
GRAPH VI

TREND OF UNFUNDED ACTUARIAL ACCRUED LIABILITIES

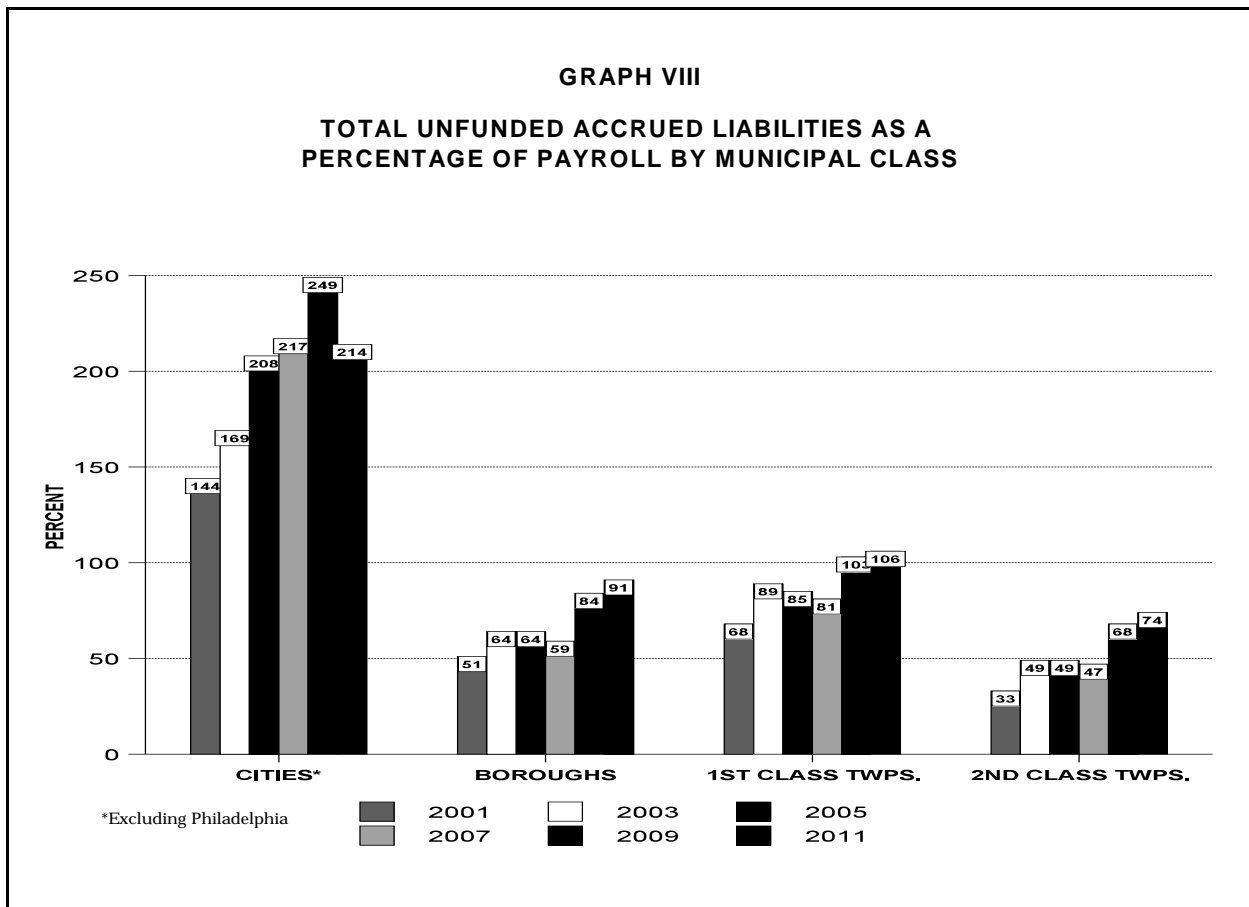


GRAPH VII

AVERAGE RATE OF RETURN BY INTEREST ASSUMPTION RANGE



Another perspective on unfunded actuarial accrued liabilities may be obtained by examining them on a basis relative to the size of the municipality. Stating unfunded actuarial accrued liabilities as a percentage of payroll tends to offset the effect of inflation over time and allows for a comparison of differently sized pension plans. For 2001, 2003, 2005, 2007, 2009 and 2011, Graph VIII shows the total unfunded actuarial accrued liabilities reported in each municipal classification expressed as percentages of the respective payrolls. Because of the overwhelming influence of Philadelphia, that City's data is not reflected in Graph VIII. The total unfunded accrued liability for all other cities as a percentage of payroll is 214 percent as reported in Graph VIII. The percentage would have been 263 percent if the City of Pittsburgh did not include the additional contribution of \$284 million. As shown in Graph VIII, no class of municipality was exempt from the economic turmoil that occurred in 2008, and the positive investment returns for 2009 and 2010 were not great enough to offset the losses of 2008. The actual percentage increase in each of the municipal classifications between 2001 and 2011 are as follows: 49 percent in cities, 78 percent in boroughs, 56 percent in first class townships and 124 percent in second class townships. These increases in total unfunded actuarial accrued liabilities are generally viewed as being caused, to a considerable extent, by economic trends and the assumptions used by the municipalities in the pension plans to predict future costs. Although not shown in Graph VIII, the total unfunded actuarial accrued liabilities of cities declined from 342 percent of payroll in 1985 to 138 percent of payroll in 1999. The issuance of bonded debt accounted for about 85 percent of that reduction.

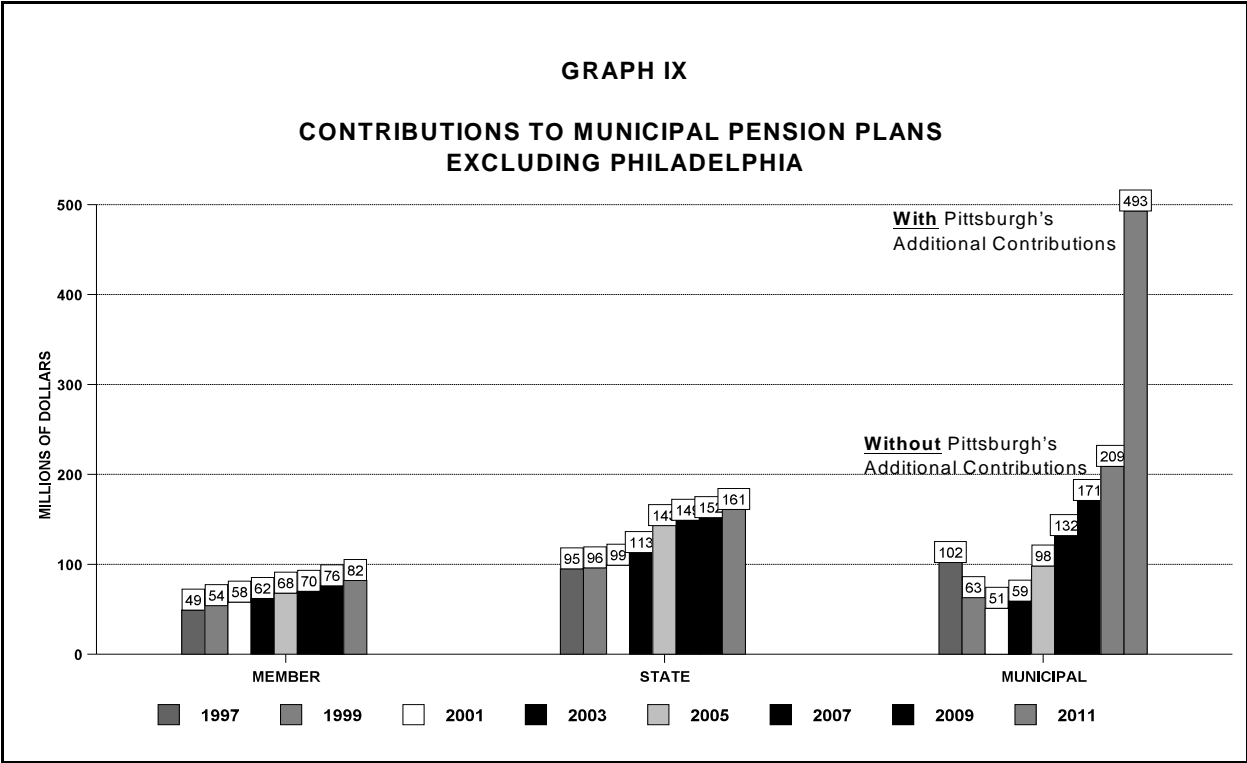


CONTRIBUTIONS TO MUNICIPAL PENSION PLANS

The data contained in Act 205 actuarial valuation reports include the actual contributions to the pension plan for the year prior to each valuation date. The trend in the aggregate contributions to municipal pension plans, excluding Philadelphia's pension plans, as reported in the 1997, 1999, 2001, 2003, 2005, 2007, 2009 and 2011 actuarial valuation reports, is presented in Graph IX. As evidenced in Graph IX, both member and State contributions have generally increased since the 1997 filing period, while the municipal contributions have fluctuated. The actual municipal contributions of \$493 million in 2010 would have been \$209 million if the City of Pittsburgh had not made the extra contribution of approximately \$284 million. This fluctuation in municipal contributions, which contrasts with the more steady progression of member and State contributions, results because municipalities are required to make whatever contributions are needed to satisfy the net Act 205 actuarial funding requirement after the member and State contributions have been deducted. These residual contributions by municipalities are, therefore, the only sources of municipal pension plan contributions that are directly affected by changes in the actuarial funding requirements. The actual impact on municipal contributions, for example, can be seen in the context of the inverse relationship between investment returns and actuarial funding requirements.

The high investment returns from 1996 through 1998 were a significant factor in the reduction of municipal contributions in the 1999 and the 2001 filing periods, and the lower investment returns experienced in 2001 and 2002 contributed to the increase in municipal contributions (\$8 million) reported in 2003. Although investment returns of 2003 through 2006 rebounded, the effects of the increased amortization payments are reflected in Graph IX. The devastating loss in 2008 and the higher-than-assumed earnings for 2009 and 2010 are partially reflected (asset smoothing effect) in this graph. Municipal contributions in the aggregate are projected to rise nearly 200 percent in the next six years, assuming the stock market levels return to normal. Accordingly, municipal contributions are more prone to fluctuation than either member or State contributions, and the resulting unpredictability, which affects small municipal pension plans more acutely, makes budgeting for the actuarial funding requirements of municipal pension plans difficult.

In addition to the effect of investment returns on actuarial funding requirements and in turn municipal contributions, Graph IX also shows a reduction in the level of municipal contributions in 1999, which was attributable, in part, to the issuance of bonded debt by municipalities. Prior to the 1999 filing period, numerous municipalities funded all or part of the unfunded actuarial accrued liabilities of their pension plans through the issuance of bonded debt and significantly reduced or eliminated the associated annual amortization payments. Because amortization payments are a large component of a municipality's Act 205 actuarial funding requirement, the issuance of bonded debt significantly affected the reported municipal contribution levels, contributing to the significant reduction in 1999 and lowering the reported municipal contribution level in subsequent years. It is important to note that the issuance of bonded debt only shifts the burden of debt from the pension plan to the municipal government.



Including Philadelphia, Chart V shows the dollar amount of the total funding provided by each source of contributions to municipal pension plans for the 2009 and 2011 filing periods, as well as the change in funding provided by each source of contributions between those years. As shown in Chart V, the total contributions to municipal pension plans increased approximately 47 percent between the 2009 and 2011 filing periods, with State contributions representing approximately 16 percent of the total contributions and both municipal and member contributions representing approximately 74 percent and 10 percent, respectively, of the total contributions.

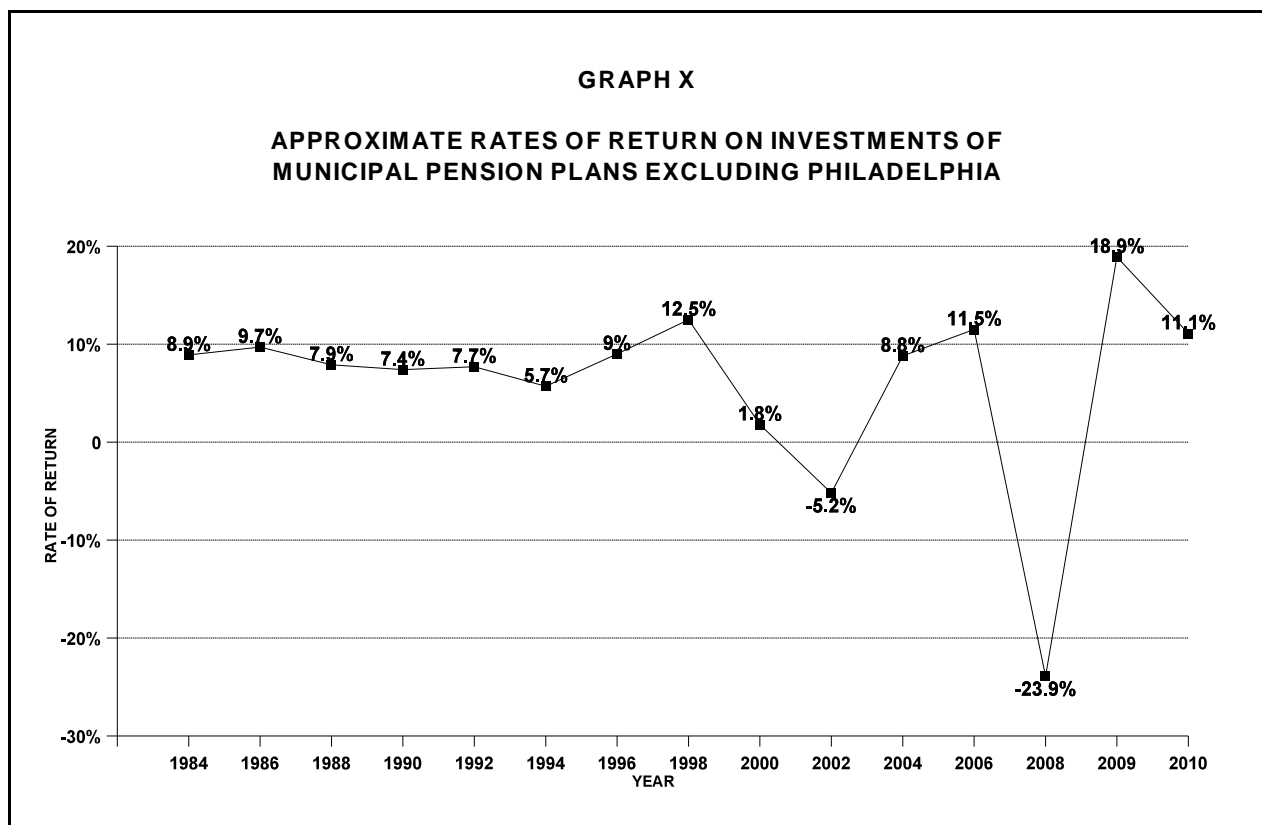
CHART V

CONTRIBUTIONS TO MUNICIPAL PENSION PLANS

	2009 FILING PERIOD	2011 FILING PERIOD	CHANGE
Member Contributions			
As Dollar Amount	130,437,669	134,667,762	3.2%
As % of Contributions	14.3	10.1	-4.2
State Contributions			
As Dollar Amount	204,152,845	215,928,296	5.8%
As % of Contributions	22.5	16.1	-6.4
Municipal Contributions			
As Dollar Amount	574,581,947	988,931,514	72.1%
As % of Contributions	63.2	73.8	10.6
Total Contributions			
As Dollar Amount	909,172,461	1,339,527,572	47.3%
As % of Contributions	100.0	100.0	

RATE OF RETURN ON INVESTMENTS

Beginning with the 2011 filing period, the Commission collected data to calculate the rate of return for both the even and odd years. The aggregate rate of return on investments for Pennsylvania's reviewable municipal pension plans, other than Philadelphia, was at 18.9 percent during the year 2009, as reported in the 2011 filing period. During the year 2009, the rate of return achieved in the pension plans maintained by individual classes of municipalities were as follows: 18.9 percent in cities, 18.5 percent in boroughs, 21.0 percent in first class townships, and 18.3 percent in second class townships. The aggregate rate of return on investments for Pennsylvania's reviewable municipal pension plans, other than Philadelphia, was at 11.1 percent during the year 2010, as reported in the 2011 filing period. During the year 2010, the rate of return achieved in the pension plans maintained by individual classes of municipalities were as follows: 10.2 percent in cities, 11.4 percent in boroughs, 12.1 percent in first class townships, and 11.4 percent in second class townships. The rate of return experienced by municipal pension funds in the past twelve plus years reflect entry into the equity



market by many municipalities that had not previously invested in equities. With continuing exposure to the more volatile returns typically experienced by equity investments, the average rate of return on municipal pension funds has shown to be less stable than the rates experienced between 1984 and 1994, as evidenced in Graph X.

COMPLIANCE WITH ACTUARIAL FUNDING STANDARD

The uniform actuarial funding standard implemented under Act 205 of 1984 was first effective for municipal pension plans in 1986. The 2011 Act 205 reports contained data on both the 2010 minimum municipal obligation (MMO) calculated for the pension plans and the actual municipal contributions to the

pension plans in 2010. When a municipality contributes less than the Act 205 minimum municipal obligation to a pension plan, a funding deficiency is created. The Commission monitors compliance with the actuarial funding standard through the Act 205 reporting process and compiles compliance data in the biennial status reports, which enables the Commission to meet its statutory responsibility to disclose instances of noncompliance in a public report to the Governor and the General Assembly.

The January 1, 2011, actuarial valuation reports submitted for self-insured, defined benefit pension plans disclosed 56 instances of noncompliance with the Act 205 funding standard. There were 19 pension plans that reported compliance with the funding standard after the end of the funding year. The Commission issued 37 orders to the remaining municipalities with funding deficiencies to effect compliance with the Act 205 mandated funding standard. Data on the 56 funding deficiencies that occurred in 2010 is provided in Table IV, which displays the funding deficiencies as a dollar amount, as a percent of MMO, as a percent of total cost, and as a percent of payroll. Expressing the funding deficiency as a percentage of the MMO serves to show how much of the required municipal contribution was not contributed. Expressing the funding deficiency as a percentage of total cost, which is defined for this table as the normal cost plus the required amortization payments, permits the funding deficiency to be evaluated without regard to prior period deficiencies or member contributions and thus provides a measure of the significance or magnitude of the funding deficiency with respect to total annual funding requirements of the pension plan. Expressing the funding deficiency as a percentage of the annual payroll is a reliable means to evaluate the significance of the funding deficiency and makes a relative comparison among the municipal pension plans possible. For each pension plan reporting a funding deficiency, Table IV also discloses the funded ratio, or the pension plan's assets expressed as a percentage of its actuarial accrued liabilities, to provide a means of assessing whether the overall financial position of the pension plan is critical.

The funding deficiency data provided in Table IV should be considered with respect to the magnitude of the funding deficiency. Minimal funding deficiencies should not be cause for concern, although they do represent a means to alert responsible officials that increased administrative attention is necessary. Only in-depth, detailed assessments of the circumstances that resulted in the funding deficiencies in the individual pension plan can authoritatively determine if action is necessary to avoid recurrences.

In addition to the enforcement efforts for self-insured, defined benefit pension plans that were previously discussed, letters were issued to 16 defined contribution municipal pension plans, as reported in Table V, to provide notification of a possible funding deficiency in 2010. These letters were based on a significant reported deficiency between the calculated required contribution, according to an ordinance, resolution or plan document, and the reported actual municipal contribution. Enforcement activities by the Commission addressing defined contribution funding deficiencies helps to assure municipal employer adherence to promised funding levels of individual employee accounts, which directly affects employee retirement account balances on a year-to-year basis. The Department of the Auditor General was notified of both the defined benefit and the defined contribution funding deficiencies that occurred in 2010.

MAJOR ECONOMIC ASSUMPTIONS

Chart VI is a tabular distribution of the major economic assumptions used by actuaries in the preparation of Act 205 actuarial valuation reports submitted to the Commission during the 2011 filing period. The chart displays the minimum, maximum and arithmetic averages of the interest rate and the salary scale assumptions by plan size along with the frequency of each assumption within specified ranges. Actuarial calculations used to determine annual pension costs and liabilities are necessarily based on assumptions regarding future economic and demographic events.

The two major economic assumptions addressed by Act 205 used in the preparation of actuarial valuation reports are the assumption as to interest earnings and the assumption as to future salary increases. Together these two assumptions are the primary determinant in annual costs and future liabilities. Act 205 specifies a range of economic assumptions that must be used in preparing actuarial valuation reports. The economic actuarial assumption as to interest earnings may not be less than 5 percent or more than 9 percent, and where the pension benefit is salary related, the actuarial assumption as to salary projection may not be greater than the assumption as to interest and not less than the assumption as to interest reduced by 3 percent. If assumptions outside of this range are used, the actuary must document that the specific experience of the plan that caused the actuary and the governing body to conclude that assumptions within the specified range are inappropriate and provide documentation that the particular assumptions chosen are appropriate for that plan. In the 2011 filing period, there were 30 plans (16 municipalities) with assumptions outside the specified range, up from 21 plans (13 municipalities) in the previous filing period. Also, in the 2011 filing period, there were 70 pension plans that used an assumption rate of less than 5 percent. Chart VI does not show the change in economic assumptions between Act 205 filing periods. The arithmetic average assumptions (when weighted by asset values) as to interest rate and salary scale are shown in Chart VII for past filing periods.

**CHART VI
INTEREST RATE AND SALARY SCALE ASSUMPTIONS ¹**

Distribution by Asset Size							
Asset Size	No. of Plans	Interest Rate			Salary Scale		
		MIN	MAX	AVG	MIN	MAX	AVG
<= \$100,000	134	4.0%	8.0%	5.7%	2.0%	6.5%	4.1%
> \$100,000 - \$1,000,000	842	4.0%	8.5%	6.5%	3.0%	6.0%	4.5%
> \$1,000,000 - \$5,000,000	802	4.5%	8.5%	7.0%	3.0%	6.0%	4.7%
> \$5,000,000	356	5.5%	8.5%	7.3%	3.0%	6.0%	4.8%
Frequency within Specified Ranges							
Interest Rate	No. Of Plans	Percent	Salary Rate	No. Of Plans	Percent		
4.0 to 4.4% ²	7	0.3					
4.5 to 4.9% ²	63	2.9					
5.0 to 5.4%	38	1.7	0.1 to 3.9%	165	7.7		
5.5 to 5.9%	25	1.1	4.0 to 4.4%	182	8.5		
6.0 to 6.4%	810	37.2	4.5 to 4.9%	907	42.5		
6.5 to 6.9%	67	3.1	5.0 to 5.4%	750	35.1		
7.0 to 7.4%	409	18.8	5.5 to 5.9%	91	4.3		
7.5 to 7.9%	457	21.0	6.0 to 6.4%	38	1.8		
8.0 to 8.4%	290	13.3	6.5 to 6.9%	1	0		
8.5 to 8.9%	9	0.4	7.0 to 7.4%	0	0		
9.0%	0	0					

¹ Forty-one defined benefit plans that do not have a salary related benefit and use no salary scale have been excluded.

² This interest rate is outside the range of economic actuarial assumptions as prescribed in 16 Pa. Code § 203.3, but was authorized upon written justification.

CHART VII

AVERAGE INTEREST RATE AND AVERAGE SALARY SCALE ASSUMPTIONS

	2011	2009	2007	2005	2003
Interest Rate	6.63%	6.78%	6.80%	6.80%	7.03%
Salary Scale	4.53%	4.73%	4.80%	4.80%	5.03%
Difference	2.10%	2.05%	2.00%	2.00%	2.00%



PART IV
IMPACT OF CHANGES IN STATE AID ALLOCATION

BACKGROUND

Prior to Act 205 of 1984, the Commonwealth used two inequitable formulas to annually distribute the Commonwealth monies available to aid municipalities in meeting their employee pension costs. Act 205 replaced the prior formulas with a single formula that was more efficient and equitable. Under Act 205, General Municipal Pension System State Aid (GMPSSA) is allocated annually to all municipalities (excluding municipal authorities) to defray the costs of providing employee pension benefits. Stated in a simplified manner, the Act 205 allocation formula first determines a “unit value” by dividing the total amount of money available for distribution by the total number of employee “units” reported by the individual municipalities. The unit value is then multiplied times the number of employee units reported by each eligible municipality to determine the individual municipal allocation amounts.

However, the Act 205 formula limits the annual allocation provided to the City of Philadelphia to 25 percent of the total amount of GMPSSA available for distribution. In the year 2011, the City of Philadelphia received State aid in the amount of \$87.6 million, which was the equivalent of an allocation equal to \$2,696 per unit. The municipalities that received State aid allocations in 2011 based on the unit value received \$5,596 per unit. In the year 2012, the City of Philadelphia received State aid in the amount of \$58.2 million, which was the equivalent of an allocation equal to \$1,871 per unit. The municipalities that received State aid allocations in 2012 based on the unit value received \$3,576 per unit.

The Act 205 allocation formula also limits all individual State aid allocations to 100 percent of the annual pension costs payable by the recipient municipality. This limit or “cost cap” on the annual allocations was included in the Act 205 formula because of the wide variation in municipal pension costs. In some cases, lower municipal pension costs are the result of the excessive State funding provided under the prior allocation formulas that have substantially lowered or eliminated municipal pension costs for current employees. In other cases, lower municipal pension costs are attributable to the lower level of benefits being provided relative to the average municipal pension plan. In these and other situations, the allocation of State aid in excess of the annual municipal pension costs would provide funding where none is required and reduce the funding available for other municipalities. Therefore, the “cost cap” in the Act 205 allocation formula functions to ensure the efficient use of the available State aid and supports the program’s purpose — offsetting municipal pension costs.

In 2011, many municipalities received a significant increase in the amount of their 2011 State aid allocation over what was received in the past. This inflated amount was a result of the Pennsylvania Department of Revenue’s enforcement of the conversion from quarterly tentative payments of the Gross Premium Taxes that fund the Act 205 State aid program to a single annual prepayment. Because of this change, an advance collection of revenues that comprise the fund occurred, significantly increasing the

amount of individual unit values for distribution that year. This was a one-time event that will not reoccur in the future.

Chart VIII shows the total allocations of State aid and the corresponding employee unit values since 1985, along with the number and percentage of municipalities whose pension costs were, or were not, fully funded by State aid. In the five-year period from 1985 through 1989, the total amount of State aid allocations almost doubled, and the unit value, which is used to determine individual allocations, increased from \$1,146 to \$3,269, reflecting an increase of about 185 percent. Chart VIII shows that since 2004 less than half of the recipient municipalities consistently receive cost-basis allocations that fully fund their employee pension costs and this percentage is continually dropping, with the exception of 2011 as noted above.

CHART VIII

MUNICIPALITIES RECEIVING STATE AID AT FULL COST VERSUS UNIT VALUE

Year	Total Allocation	Municipalities Receiving Full Pension Costs		Municipalities Receiving Unit Value		Unit Value
		Count	Percentage	Count	Percentage	
1985	\$62.3 million	758	75%	253	25%	\$1,146
1986	\$78.4 million	632	63%	371	37%	\$1,624
1987	\$97.2 million	808	84%	154	16%	\$2,173
1988	\$109.0 million	922	94%	59	6%	\$2,746
1989	\$121.7 million	919	96%	43	4%	\$3,269
1990	\$115.9 million	824	87%	120	13%	\$2,501
1991	\$119.3 million	874	86%	143	14%	\$2,490
1992	\$121.4 million	818	78%	228	22%	\$2,331
1993	\$121.4 million	827	75%	277	25%	\$2,310
1994	\$122.9 million	783	70%	332	30%	\$2,286
1995	\$125.6 million	799	69%	361	31%	\$2,311
1996	\$127.5 million	739	58%	538	42%	\$2,200
1997	\$131.5 million	663	54%	564	46%	\$2,248
1998	\$129.2 million	861	65%	457	35%	\$2,437
1999	\$124.9 million	780	57%	580	43%	\$2,217
2000	\$133.3 million	983	71%	401	29%	\$2,751
2001	\$134.5 million	958	69%	436	31%	\$2,698
2002	\$150.6 million	916	64%	521	36%	\$2,763
2003	\$162.0 million	929	65%	499	35%	\$2,894
2004	\$190.5 million	724	49%	742	51%	\$2,911
2005	\$190.5 million	702	48%	767	52%	\$2,927
2006	\$198.6 million	719	48%	784	52%	\$3,088
2007	\$206.0 million	734	49%	754	51%	\$3,206
2008	\$206.6 million	702	47%	800	53%	\$3,186

CHART VIII (Cont'd)

MUNICIPALITIES RECEIVING STATE AID AT FULL COST VERSUS UNIT VALUE

Year	Total Allocation	Municipalities Receiving Full Pension Costs		Municipalities Receiving Unit Value		Unit Value
2009	\$205.5 million	652	43%	857	57%	\$3,128
2010	\$217.9 million	519	34%	997	66%	\$3,235
2011	\$350.5 million	939	62%	583	38%	\$5,596
2012	\$232.8 million	584	38%	951	62%	\$3,576

OPERATION OF THE ACT 205 ALLOCATION FORMULA

A cost-basis allocation occurs when a municipality's allocation is subjected to the "cost cap" and, as a result, fully funds the recipient municipality's pension costs. A unit-basis allocation occurs when a municipality's allocation is determined by the standard formula (total units X unit value = allocation) and, as a result, partially funds the recipient municipality's pension costs. As originally conceived in 1984, the Act 205 formula was expected to determine the State aid allocations predominately on a unit basis, with only a relatively few cost-basis allocations needed to ensure the efficient use of GMPSSA. In practice, the Act 205 formula operated to provide State aid allocations determined on a cost basis in about half of the cases. This undesirable effect of the operation of the Act 205 allocation formula was caused by the large, unanticipated growth in the State revenues used to provide GMPSSA and the corresponding increases in the unit value. Today, however, only 38 percent of the municipalities or 10 percent of the active membership is receiving a cost-basis allocation, because the amortization portion of the pension costs are increasing faster than total allocations used to fund State aid.

Because of the high frequency of instances where State aid fully funded municipal pension costs in the past, the orientation of municipal officials to their employee pension plans changed. Because local tax revenues in many cases were not required to finance employee pension benefits, municipal officials became more willing to grant increased pension benefits. In addition, municipal officials were more likely to increase pension benefits in lieu of other forms of compensation because, unlike the other forms of compensation, the pension benefits could be increased at no cost to the municipality. This same inducement for municipal officials was present for reducing member contributions, since the increase in employer pension costs that normally results with reductions in member contributions would be fully funded by State aid. With today's economy, municipalities will likely create new plans for new hires at a lower pension benefit or possibly eliminate the pension plan where possible.

We can conclude that the GMPSSA program has successfully redressed the inequities and inefficiencies of the prior allocation formulas.



PART V

THE NEW RECOVERY PROGRAM

OVERVIEW

Act 44 of 2009 was signed into law by the Governor on September 18, 2009, and makes significant changes to the Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984). Acknowledging the current economic climate, Act 44 makes available a number of actuarial tools intended to provide short-term fiscal relief to local governments operating public pension plans.

Under the previous "Recovery Program," a municipality had the option to elect participation in the program and utilize the recovery remedies available. A municipality's assigned distress score was based on a complex calculation involving actuarial data from pension plan report(s) and municipal financial data. The new law dictates that every municipality with a pension plan have a distress score calculated and be assigned a corresponding distress level, with mandatory remedies, voluntary remedies or no remedies available.

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 Chart IX.

Chart IX

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

If a municipality only has a defined contribution pension plan or plans, it will not receive a distress score. The reasoning is that a defined contribution pension plan's assets always equal its liabilities giving it a funded ratio of 100 percent. If the municipality has both a defined benefit pension plan and a defined contribution pension plan, the funded status of each will be used in the calculation of the aggregated funded ratio.

The only exception for not including a defined benefit pension plan or a defined contribution pension plan is when the plan was created after the previous filing period.

Municipalities with a funded ratio of 90% or above will have a distress score of zero (0), with no mandatory or voluntary remedies available. A municipality with a score of zero will receive a form to opt out of any remedies elected while it was at a higher distress level. Outlined below are the remedies that may be elected for each distress level. If no election form is submitted, the Commission 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 (expires 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 (expires 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

The following charts break down the distress scores by level and municipal class for the current distress score and the previous distress score. The number of municipalities increased in the minimally distressed and not distressed levels and the number of municipalities decreased in the moderately distressed and severely distressed levels. Although the biggest change was in the percentage of active members moving from severely distressed to moderately distressed, this was mostly caused by the change in distress level for the Cities of Philadelphia and Pittsburgh. This data includes the City of Philadelphia, which is exempt from mandatory remedies until January 1, 2016, but must file an annual actuarial valuation report every year in which they are exempt. The distress score of each individual municipality is available on the Commission's website at www.perc.state.pa.us.

CHART X

DISTRESS SCORE BY DISTRESS LEVEL

Level	# of Municipalities		% of Municipalities		# of Active Members		% of Active Members	
	2012	2010	2012	2010	2012	2010	2012	2010
0 (Not Distressed)	801	776	55.3%	53.9%	13,009	13,158	19.3%	18.4%
1 (Minimal)	497	474	34.3%	32.9%	18,465	20,373	27.4%	28.6%
2 (Moderate)	125	162	8.6%	11.3%	35,022	5,146	52.0%	7.2%
3 (Severe)	26	27	1.8%	1.9%	844	32,675	1.3%	45.8%
	1,449	1,439			67,340	71,352		

Eight hundred one (801) municipalities (55.3%) are not considered distressed, representing only 13,009 active members (19.3%).

CHART XI

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0

Class	# of Municipalities		% of Municipalities		# of Active Members		% of Active Members	
	2012	2010	2012	2010	2012	2010	2012	2010
Cities	15	15	1.0%	1.0%	1,402	1,392	2.1%	2.0%
Boroughs	310	315	21.4%	21.9%	4,089	4,059	6.1%	5.7%
1 st Class Townships	39	43	2.7%	3.0%	2,002	2,449	3.0%	3.4%
2 nd Class Townships	261	235	18.0%	16.3%	3,133	3,205	4.7%	4.5%
Authorities	154	149	10.6%	10.4%	2,180	1,826	3.2%	2.6%
Regionals/COGs	22	19	1.5%	1.3%	203	227	0.3%	0.3%
	801	776			13,009	13,158		

Four hundred ninety-seven (497) municipalities (34.3%) are considered minimally distressed, representing 18,465 active members (27.4%).

CHART XII

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1

Class	# of Municipalities		% of Municipalities		# of Active Members		% of Active Members	
	2012	2010	2012	2010	2012	2010	2012	2010
Cities	25	28	1.7%	2.0%	4,300	5,251	6.4%	7.4%
Boroughs	163	147	11.2%	10.2%	3,875	4,150	5.8%	5.8%
1 st Class Townships	39	35	2.7%	2.4%	2,872	2,625	4.3%	3.7%
2 nd Class Townships	202	193	13.9%	13.4%	4,772	4,321	7.1%	6.1%
Authorities	57	62	3.9%	4.3%	2,299	3,800	3.4%	5.3%
Regionals/COGs	11	9	0.8%	0.6%	347	226	0.5%	0.3%
	497	474			18,465	20,373		

One hundred twenty-five (125) municipalities (8.6%) are considered moderately distressed, representing 35,022 active members (52.0%).

CHART XIII

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2

Class	# of Municipalities		% of Municipalities		# of Active Members		% of Active Members	
	2012	2010	2012	2010	2012	2010	2012	2010
Cities	13	10	0.9%	0.7%	32,040	1,813	47.6%	2.5%
Boroughs	28	41	1.9%	2.8%	710	675	1.1%	0.9%
1 st Class Townships	11	11	0.8%	0.8%	888	782	1.3%	1.1%
2 nd Class Townships	54	74	3.7%	5.1%	512	944	0.8%	1.3%
Authorities	18	21	1.2%	1.5%	845	842	1.3%	1.2%
Regionals/COGs	1	5	0.1%	0.3%	27	90	0.0%	0.1%
	125	162			35,022	5,146		

The group of municipalities that is considered severely distressed consists of 26 municipalities (1.8%) and 844 active members (1.3%). The severely distressed plans do not include the two largest cities, Philadelphia and Pittsburgh, which have moved up one level for this filing period. The majority of these severely distressed plans 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 minimum municipal obligation.

CHART XIV

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 3

Class	# of Municipalities		% of Municipalities		# of Active Members		% of Active Members	
	2012	2010	2012	2010	2012	2010	2012	2010
Cities	3	3	0.2%	0.2%	782	32,524	1.2%	45.6%
Boroughs	2	3	0.1%	0.2%	2	7	0.0%	0.0%
1 st Class Townships	0	0	0.0%	0.0%	0	0	0.0%	0.0%
2 nd Class Townships	18	19	1.2%	1.3%	45	89	0.1%	0.1%
Authorities	3	2	0.2%	0.1%	15	55	0.0%	0.1%
Regionals/COGs	0	0	0.0%	0.0%	0	0	0.0%	0.0%
	26	27			844	32,675		

Act 44 requires the Commission to calculate distress scores for each biennial filing period. A municipality's score may remain the same, improve or worsen upon the next filing period. If a municipality's score improves, it may continue to utilize the longer time frames for amortization reduction and asset valuation applicable to the previous distress level. If a municipality's distress level deteriorates, the amortization reduction and the asset valuation will be extended 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.



PART VI

MUNICIPAL PENSION BILLS ENACTED SINCE THE LAST STATUS REPORT

There was no significant municipal pension legislation enacted since the last status report (January 2011).

DATA TABULATIONS

The following tables are self-explanatory with the exception of columns labeled "PLAN TYPE". To indicate the type of employee covered by the pension plan, the plan column uses "P" for police officers, "F" for firefighters, and "N" for nonuniformed employees. In instances where more than one pension plan is maintained for an employee type, a numeric code is appended to the letter code for employee type to identify the individual pension plan. To indicate the type of benefit plan, the type column uses a letter code (A, B or C). The letter code "A" indicates a defined contribution pension plan or a pension plan without a defined benefit structure or defined contributions. The letter code "B" indicates a defined benefit pension plan that is fully-insured. The letter "C" indicates a defined benefit pension plan that is self-insured in whole or in part. And the letter code "U" indicates a Taft-Hartley Act collectively bargained, jointly trustee, multi-employer pension plan governed primarily by the federal Employee Retirement Income Security Act of 1974 (ERISA). An asterisk in a data column indicates a value that cannot be calculated or data that is not applicable.

TABLE I

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
ADA	Arendtsville Borough	N A	3	106,417	106,417	0	0	100
ADA	Berwick Township	N C	2	141,316	144,301	-2,985	-4	102
ADA	Biglerville Borough	N1 C	3	332,004	209,907	122,097	76	63
ADA	Biglerville Borough	N2 A	0	14,401	14,401	0	*	100
ADA	Biglerville Borough	P C	2	221,424	152,469	68,955	60	69
ADA	Bonneauville Borough	N A	7	427,788	427,788	0	0	100
ADA	Butler Township	N C	3	231,169	160,834	70,335	63	70
ADA	Carroll Valley Borough	N C	12	1,562,210	895,195	667,015	121	57
ADA	Carroll Valley Borough	P C	3	546,726	576,221	-29,495	-16	105
ADA	Conewago Township	N A	9	241,382	241,382	0	0	100
ADA	Conewago Township	P C	9	1,928,231	1,641,538	286,693	48	85
ADA	Cumberland Township	N C	7	603,036	549,845	53,191	17	91
ADA	Cumberland Township	P C	9	1,709,609	1,527,771	181,838	29	89
ADA	Cumberland Township Authority	N A	5	99,336	99,336	0	0	100
ADA	East Berlin Area Joint Authority	N C	2	102,241	114,940	-12,699	-19	112
ADA	East Berlin Borough	N C	2	479,418	321,958	157,460	222	67
ADA	East Berlin Borough	P C	1	274,368	353,152	-78,784	-156	129
ADA	Eastern Adams Regional Police	P C	10	1,070,540	1,013,505	57,035	10	95
ADA	Fairfield Municipal Authority	N C	1	78,694	28,637	50,057	76	36
ADA	Franklin Township	N A	4	104,440	104,440	0	0	100
ADA	Gettysburg Borough	N C	23	2,065,235	1,891,984	173,251	18	92
ADA	Gettysburg Borough	P C	13	4,003,774	3,926,514	77,260	10	98
ADA	Gettysburg Municipal Authority	N C	18	1,555,966	1,048,429	507,537	57	67
ADA	Hamilton Township	N C	4	132,253	122,297	9,956	6	92
ADA	Hamiltonban Township	N C	3	34,918	110,524	-75,606	-67	317
ADA	Hamiltonban Township	P C	1	91,670	165,904	-74,234	-200	181
ADA	Lake Meade Municipal Authority	N A	5	207,638	207,638	0	0	100
ADA	Latimore Township	N A	0	61,571	61,571	0	*	100
ADA	Latimore Township	P C	1	488,523	486,904	1,619	4	100
ADA	Liberty Township	N A	2	4,216	4,216	0	0	100
ADA	Liberty Township	P C	1	132,174	179,112	-46,938	-94	136
ADA	Littlestown Borough	N C	9	609,040	730,447	-121,407	-34	120
ADA	Littlestown Borough	P C	6	1,526,159	1,504,365	21,794	6	99
ADA	McSherrystown Borough	N C	4	723,370	536,011	187,359	101	74
ADA	McSherrystown Borough	P C	4	1,027,378	859,982	167,396	74	84
ADA	Menallen Township	N C	2	230,800	163,757	67,043	82	71
ADA	Mt Joy Township	N A	5	41,107	41,107	0	0	100
ADA	Mt Pleasant Township	N A	6	201,526	201,526	0	0	100
ADA	New Oxford Borough	N A	2	56,929	56,929	0	0	100
ADA	New Oxford Municipal Authority	N A	7	82,626	82,626	0	0	100
ADA	Oxford Township	N A	7	179,345	179,345	0	0	100
ADA	Possum Valley Municipal Authority	N A	3	118,072	118,072	0	0	100
ADA	Reading Township	N C	4	194,057	177,252	16,805	11	91
ADA	Reading Township	P C	3	242,884	171,113	71,771	45	70
ADA	Straban Township	N C	4	216,381	210,825	5,556	3	97

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General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
ADA	Tyrone Township	N C	0	0	21,661	-21,661	*	*
ADA	White Run Regional Municipal Authority	N C	5	636,546	734,914	-98,368	-46	115
ADA	York Springs Borough	N C	1	433,987	447,926	-13,939	-30	103
ALL	Aleppo Township	N A	4	81,438	81,438	0	0	100
ALL	Aleppo Township	P C	0	587,790	634,099	-46,309	*	108
ALL	Allegheny County Sanitary Authority	N1 C	101	28,253,158	23,619,236	4,633,922	71	84
ALL	Allegheny County Sanitary Authority	N2 C	262	78,013,934	74,749,168	3,264,766	21	96
ALL	Allegheny Valley Joint Sewer Authority	N C	11	2,156,200	2,272,318	-116,118	-20	105
ALL	Aspinwall Borough	N C	8	2,157,922	1,764,893	393,029	98	82
ALL	Aspinwall Borough	P C	6	2,137,718	1,823,788	313,930	86	85
ALL	Avalon Borough	N C	3	349,069	349,196	-127	0	100
ALL	Avalon Borough	P C	6	1,874,734	1,619,506	255,228	61	86
ALL	Baldwin Borough	N C	17	2,513,344	2,243,115	270,229	33	89
ALL	Baldwin Borough	P C	23	14,416,277	10,272,359	4,143,918	203	71
ALL	Baldwin Township	N A	3	465,841	465,841	0	0	100
ALL	Baldwin Township	P C	5	1,794,635	1,618,272	176,363	40	90
ALL	Bell Acres Borough	N C	5	364,065	220,933	143,132	59	61
ALL	Bell Acres Borough	P C	3	472,776	385,285	87,491	45	81
ALL	Bellevue Borough	N C	20	1,518,973	2,023,985	-505,012	-61	133
ALL	Bellevue Borough	P C	13	5,437,977	4,357,573	1,080,404	120	80
ALL	Ben Avon Borough	N C	2	294,854	165,123	129,731	125	56
ALL	Ben Avon Borough	P C	0	368,740	744,432	-375,692	*	202
ALL	Bethel Park Borough	N C	63	12,047,421	8,832,311	3,215,110	101	73
ALL	Bethel Park Borough	P C	34	20,415,404	14,635,195	5,780,209	193	72
ALL	Blawnox Borough	N A	4	348,191	348,191	0	0	100
ALL	Blawnox Borough	P C	4	894,698	1,719,480	-824,782	-313	192
ALL	Brackenridge Borough	N C	10	1,369,251	1,788,615	-419,364	-91	131
ALL	Brackenridge Borough	P C	4	2,001,907	1,703,158	298,749	112	85
ALL	Braddock Borough	P C	0	374,269	402,366	-28,097	*	108
ALL	Braddock Hills Borough	P C	2	573,598	222,381	351,217	400	39
ALL	Brentwood Borough	N C	17	1,598,749	1,302,060	296,689	35	81
ALL	Brentwood Borough	P C	15	5,246,753	4,334,319	912,434	74	83
ALL	Bridgeville Borough	N C	9	1,864,919	1,813,850	51,069	11	97
ALL	Bridgeville Borough	P C	8	2,428,864	2,482,822	-53,958	-9	102
ALL	Carnegie Borough	F C	0	88,712	112,114	-23,402	*	126
ALL	Carnegie Borough	N C	14	2,779,409	2,531,652	247,757	36	91
ALL	Carnegie Borough	P C	11	3,288,797	2,586,841	701,956	86	79
ALL	Castle Shannon Borough	N C	15	1,358,871	1,363,816	-4,945	-1	100
ALL	Castle Shannon Borough	P C	11	5,063,874	3,910,665	1,153,209	115	77
ALL	Cheswick Borough	N C	3	898,413	601,691	296,722	191	67
ALL	Cheswick Borough	P C	2	1,657,219	1,443,793	213,426	237	87
ALL	Churchill Borough	N C	4	767,003	740,802	26,201	13	97
ALL	Churchill Borough	P C	10	4,364,576	3,522,506	842,070	115	81
ALL	Clairton City	F C	0	2,721,067	2,329,004	392,063	*	86
ALL	Clairton City	N C	15	2,406,326	2,881,609	-475,282	-83	120

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
ALL	Clairton City	P C	9	1,750,498	541,479	1,209,019	342	31
ALL	Clairton Municipal Authority	N C	12	1,721,219	1,575,628	145,591	20	92
ALL	Collier Township	N C	18	2,378,082	2,248,974	129,108	15	95
ALL	Collier Township	P C	14	4,238,188	3,788,748	449,440	37	89
ALL	Coraopolis Borough	N C	9	1,450,328	1,263,616	186,712	55	87
ALL	Coraopolis Borough	P C	10	3,467,473	3,011,297	456,176	65	87
ALL	Coraopolis Water and Sewer Authority	N C	9	123,070	117,465	5,605	2	95
ALL	Crafton Borough	N C	9	1,128,158	723,730	404,428	107	64
ALL	Crafton Borough	P C	8	2,876,592	2,777,051	99,541	20	97
ALL	Crescent Township	N C	4	447,585	557,869	-110,284	-60	125
ALL	Crescent Township	P C	4	767,406	871,434	-104,028	-45	114
ALL	Deer Creek Drainage Basin Authority	N U	8	0	0	0	0	100
ALL	Dormont Borough	N C	17	1,946,501	2,232,679	-286,178	-32	115
ALL	Dormont Borough	P C	11	8,636,284	7,431,157	1,205,127	116	86
ALL	Dravosburg Borough	N1 U	2	0	0	0	0	100
ALL	Dravosburg Borough	N2 C	2	284,566	238,459	46,107	72	84
ALL	Duquesne City	F C	1	1,837,182	1,699,917	137,265	293	93
ALL	Duquesne City	N C	20	3,276,007	2,660,321	615,686	98	81
ALL	Duquesne City	P1 C	1	2,975,437	2,707,779	267,658	471	91
ALL	Duquesne City	P2 C	12	1,712,865	1,061,234	651,631	100	62
ALL	East Deer Township	N C	3	472,470	610,506	-138,036	-113	129
ALL	East Deer Township	P C	2	185,108	977,687	-792,579	-1,129	528
ALL	East McKeesport Borough	P C	3	343,156	343,394	-238	0	100
ALL	East Pittsburgh Borough	N C	0	56,243	45,529	10,714	*	81
ALL	East Pittsburgh Borough	P C	0	256,124	276,738	-20,614	*	108
ALL	Edgewood Borough	N C	7	858,019	955,677	-97,658	-39	111
ALL	Edgewood Borough	P C	9	1,919,926	1,523,192	396,734	66	79
ALL	Edgeworth Boro Municipal Authority	N C	7	431,422	605,375	-173,953	-49	140
ALL	Edgeworth Borough	N C	8	1,330,827	1,063,421	267,406	61	80
ALL	Edgeworth Borough	P C	4	1,433,088	1,530,893	-97,805	-31	107
ALL	Elizabeth Boro Municipal Authority	N C	4	591,094	682,261	-91,167	-47	115
ALL	Elizabeth Borough	P C	2	266,230	354,120	-87,890	-110	133
ALL	Elizabeth Township	N C	15	4,314,071	4,531,333	-217,262	-27	105
ALL	Elizabeth Township	P C	12	8,018,463	9,591,066	-1,572,603	-202	120
ALL	Elizabeth Township Sanitary Authority	N C	3	725,948	915,303	-189,355	-196	126
ALL	Etna Borough	N C	11	1,035,140	1,218,409	-183,269	-44	118
ALL	Etna Borough	P C	6	2,078,290	1,676,664	401,626	81	81
ALL	Fawn Township	N C	2	156,378	150,853	5,525	8	96
ALL	Fawn Township	P C	2	744,331	690,698	53,633	65	93
ALL	Fawn Township Sewer Authority	N C	1	66,523	46,696	19,827	48	70
ALL	Fawn-Frazer Jt. Water Authority	N C	3	430,752	278,276	152,476	134	65
ALL	Findlay Township	N1 U	8	0	0	0	0	100
ALL	Findlay Township	N2 C	20	1,981,364	1,682,504	298,860	30	85
ALL	Findlay Township	P C	16	9,323,228	6,787,905	2,535,323	154	73
ALL	Forest Hills Borough	N1 C	12	2,618,848	2,065,958	552,890	84	79

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
ALL	Forest Hills Borough	N2 A	1	15,375	15,375	0	0	100
ALL	Forest Hills Borough	P C	10	6,352,695	5,069,490	1,283,205	143	80
ALL	Forward Township	N C	3	478,114	511,253	-33,139	-27	107
ALL	Forward Township	P C	4	1,323,306	1,595,469	-272,162	-123	121
ALL	Forward Township Municipal Authority	N C	0	41,696	75,491	-33,795	*	181
ALL	Fox Chapel Authority	N1 U	5	0	0	0	0	100
ALL	Fox Chapel Authority	N2 C	6	1,597,128	1,448,048	149,080	39	91
ALL	Fox Chapel Borough	N C	15	4,684,331	4,226,086	458,245	44	90
ALL	Fox Chapel Borough	P C	12	4,154,475	4,723,702	-569,227	-57	114
ALL	Franklin Park Borough	N C	27	2,047,909	1,588,143	459,766	33	78
ALL	Franklin Park Borough	P C	12	3,245,080	2,801,687	443,393	44	86
ALL	Frazer Township	N C	2	271,940	184,468	87,472	81	68
ALL	Frazer Township	P C	3	56,811	36,571	20,240	15	64
ALL	Frazer Transportation Authority	N C	0	86,051	90,474	-4,423	*	105
ALL	Glassport Borough	N1 A	2	187,987	187,987	0	0	100
ALL	Glassport Borough	N2 U	7	0	0	0	0	100
ALL	Glassport Borough	P C	6	1,427,493	1,151,600	275,893	95	81
ALL	Green Tree Borough	N A	17	1,072,881	1,072,881	0	0	100
ALL	Green Tree Borough	P C	9	4,680,764	4,351,929	328,835	39	93
ALL	Hampton Township	N C	43	6,463,345	4,788,347	1,674,998	70	74
ALL	Hampton Township	P C	17	10,913,075	8,533,725	2,379,350	155	78
ALL	Hampton Township Municipal Authority	N C	13	2,027,600	1,494,126	533,474	67	74
ALL	Harmar Township	N C	7	1,038,991	689,652	349,339	110	66
ALL	Harmar Township	P C	7	1,680,137	1,069,205	610,932	131	64
ALL	Harmar Township Municipal Authority	N U	5	0	0	0	0	100
ALL	Harrison Township	N C	13	3,242,994	3,958,219	-715,225	-121	122
ALL	Harrison Township	P C	13	6,299,910	5,891,258	408,652	39	94
ALL	Harrison Township Water Authority	N C	12	1,719,856	2,164,752	-444,896	-76	126
ALL	Heidelberg Borough	P C	4	228,358	569,244	-340,886	-201	249
ALL	Homestead Borough	N C	8	394,378	381,247	13,131	5	97
ALL	Homestead Borough	P C	12	2,505,174	1,487,308	1,017,866	150	59
ALL	Indiana Township	N C	13	971,655	606,301	365,354	47	62
ALL	Indiana Township	P C	10	4,845,389	3,990,499	854,890	104	82
ALL	Ingram Borough	N A	3	313,519	313,519	0	0	100
ALL	Ingram Borough	P C	4	2,132,343	1,916,446	215,897	85	90
ALL	Jefferson Hills Borough	N1 C	0	110,425	86,687	23,738	*	79
ALL	Jefferson Hills Borough	N2 U	16	0	0	0	0	100
ALL	Jefferson Hills Borough	P C	16	6,302,468	5,277,593	1,024,875	75	84
ALL	Kennedy Township	N A	12	854,467	854,467	0	0	100
ALL	Kennedy Township	P C	10	3,589,085	2,265,807	1,323,278	179	63
ALL	Kilbuck Township	P C	0	566,377	409,395	156,982	*	72
ALL	Leet Township	N C	4	354,427	297,036	57,391	31	84
ALL	Leet Township	P C	4	1,441,374	1,382,439	58,935	25	96
ALL	Leetsdale Boro Municipal Authority	N C	5	651,863	703,073	-51,210	-22	108
ALL	Leetsdale Borough	N C	7	397,818	296,471	101,347	34	75

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED		FUNDED RATIO (%)
						LIABILITY (\$)	% OF PAY	
ALL	Leetsdale Borough	P C	5	1,041,410	703,905	337,505	115	68
ALL	Liberty Borough	N A	3	48,057	48,057	0	0	100
ALL	Liberty Borough	P A	1	76,572	76,572	0	0	100
ALL	Marshall Township	N C	21	2,304,330	1,752,971	551,359	50	76
ALL	McCandless Township	N1 C	0	305,115	193,738	111,377	*	63
ALL	McCandless Township	N2 A	46	4,440,617	4,440,617	0	0	100
ALL	McCandless Township	P C	27	11,437,187	10,239,278	1,197,909	51	90
ALL	McCandless Township Sanitary Authority	N C	52	8,135,215	6,622,081	1,513,134	53	81
ALL	McKees Rocks Borough	N1 A	1	165,631	165,631	0	0	100
ALL	McKees Rocks Borough	N2 U	5	0	0	0	0	100
ALL	McKees Rocks Borough	P C	11	2,774,302	3,123,169	-348,867	-46	113
ALL	McKeesport City	F C	22	10,990,432	7,954,375	3,036,057	237	72
ALL	McKeesport City	N1 C	14	7,160,766	5,733,107	1,427,659	209	80
ALL	McKeesport City	N2 C	42	3,477,414	3,391,841	85,573	5	98
ALL	McKeesport City	P C	50	14,654,770	10,309,044	4,345,726	151	70
ALL	McKeesport City Housing Authority	N A	50	4,296,325	4,296,325	0	0	100
ALL	McKeesport City Municipal Authority	N C	37	5,578,758	4,331,884	1,246,874	69	78
ALL	Millvale Borough	N C	8	800,600	696,695	103,905	35	87
ALL	Millvale Borough	P C	5	1,009,292	1,252,873	-243,581	-69	124
ALL	Monroeville Borough	N C	98	34,127,450	29,536,096	4,591,354	81	87
ALL	Monroeville Borough	P C	46	40,212,330	28,015,162	12,197,168	235	70
ALL	Monroeville Municipal Authority	N C	40	9,864,778	10,198,538	-333,760	-14	103
ALL	Moon Township	N A	38	5,602,642	5,602,642	0	0	100
ALL	Moon Township	P C	30	14,834,174	12,283,391	2,550,783	89	83
ALL	Moon Township Municipal Authority	N C	36	9,163,404	9,579,990	-416,587	-18	105
ALL	Mount Lebanon Parking Authority	N A	26	1,108,316	1,108,316	0	0	100
ALL	Mt Lebanon Township	F C	17	10,982,468	9,901,029	1,081,439	63	90
ALL	Mt Lebanon Township	N C	69	17,910,244	18,011,012	-100,768	-3	101
ALL	Mt Lebanon Township	P C	42	39,289,309	31,775,025	7,514,284	192	81
ALL	Mt Oliver Borough	N A	6	577,069	577,069	0	0	100
ALL	Mt Oliver Borough	P C	10	946,455	983,628	-37,173	-9	104
ALL	Munhall Borough	N C	24	4,089,886	3,177,002	912,884	90	78
ALL	Munhall Borough	P C	21	7,646,242	7,962,827	-316,585	-22	104
ALL	Neville Township	N C	6	515,479	445,616	69,863	27	86
ALL	Neville Township	P C	0	1,365,614	1,049,117	316,497	*	77
ALL	North Braddock Borough	N C	7	1,073,689	1,019,866	53,823	20	95
ALL	North Braddock Borough	P C	0	1,321,162	1,092,524	228,638	*	83
ALL	North Fayette Township	N A	35	2,203,018	2,203,018	0	0	100
ALL	North Fayette Township	P C	19	8,332,028	5,286,173	3,045,855	184	63
ALL	North Versailles Township	N C	23	4,878,682	5,167,748	-289,066	-32	106
ALL	North Versailles Township	P C	20	6,379,562	4,815,273	1,564,289	116	75
ALL	Northern Regional Police	N A	2	85,448	85,448	0	0	100
ALL	Northern Regional Police	P C	30	12,797,232	10,755,868	2,041,364	82	84
ALL	Northland Public Library Authority	N A	49	2,015,215	2,015,215	0	0	100
ALL	Oakdale Borough	N C	3	180,226	117,156	63,070	78	65

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
ALL	Oakdale Borough	P C	0	67,101	73,044	-5,943	*	109
ALL	Oakmont Borough	N C	7	1,720,484	1,425,333	295,151	88	83
ALL	Oakmont Borough	P C	7	2,891,173	2,563,197	327,976	62	89
ALL	Oakmont Borough Municipal Authority	N1 C	21	5,226,875	3,922,462	1,304,413	118	75
ALL	Oakmont Borough Municipal Authority	N2 C	12	3,393,648	2,193,383	1,200,265	161	65
ALL	Ohara Township	N1 C	13	1,874,795	2,486,489	-611,694	-83	133
ALL	Ohara Township	N2 A	4	326,382	326,382	0	0	100
ALL	Ohara Township	P C	15	5,503,573	5,477,824	25,749	2	100
ALL	Ohio Township	N C	15	2,960,649	1,538,403	1,422,246	192	52
ALL	Ohio Township	P C	12	2,917,497	2,660,133	257,364	30	91
ALL	Penn Hills Township	N C	55	12,150,469	10,782,100	1,368,369	46	89
ALL	Penn Hills Township	P C	45	42,340,778	26,353,115	15,987,663	395	62
ALL	Pine Township	N A	22	2,322,624	2,322,624	0	0	100
ALL	Pitcairn Borough	N C	11	670,825	590,947	79,878	18	88
ALL	Pitcairn Borough	P C	3	857,246	716,953	140,293	101	84
ALL	Pitts. & All. Co. Sports & Exhibition Auth	N A	15	835,298	835,298	0	0	100
ALL	Pittsburgh City	F C	611	339,135,347	209,936,926	129,198,421	261	62
ALL	Pittsburgh City	N1 C	1,829	282,683,095	187,041,985	95,641,110	117	66
ALL	Pittsburgh City	N2 A	0	0	0	0	*	100
ALL	Pittsburgh City	P C	880	390,253,799	235,012,542	155,241,257	231	60
ALL	Pittsburgh City Housing Authority	N A	336	32,700,434	32,700,434	0	0	100
ALL	Pittsburgh City Redevelopment Authority	N A	81	7,522,815	7,522,815	0	0	100
ALL	Pittsburgh Public Parking Authority	N C	66	9,260,710	8,637,455	623,255	23	93
ALL	Pleasant Hills Borough	N C	21	4,621,680	4,160,397	461,283	42	90
ALL	Pleasant Hills Borough	P C	13	7,358,875	7,576,362	-217,487	-21	103
ALL	Plum Boro Municipal Authority	N1 U	21	0	0	0	0	100
ALL	Plum Boro Municipal Authority	N2 A	1	127,761	127,761	0	0	100
ALL	Plum Borough	N1 A	12	1,171,424	1,171,424	0	0	100
ALL	Plum Borough	N2 U	24	0	0	0	0	100
ALL	Plum Borough	P C	24	11,033,718	7,181,225	3,852,493	184	65
ALL	Port Vue Borough	N U	2	0	0	0	0	100
ALL	Port Vue Borough	P C	4	415,404	545,765	-130,361	-71	131
ALL	Rankin Borough	N C	2	164,219	169,601	-5,382	-11	103
ALL	Rankin Borough	P C	1	244,685	923,989	-679,304	-1,282	378
ALL	Reserve Township	N C	6	1,191,254	938,755	252,499	99	79
ALL	Reserve Township	P C	6	1,090,841	1,925,549	-834,708	-266	177
ALL	Richland Township	N A	14	1,111,352	1,111,352	0	0	100
ALL	Riverview Sanitary Authority	N C	5	302,233	279,256	22,977	10	92
ALL	Robinson Township	N U	21	0	0	0	0	100
ALL	Robinson Township	P C	27	10,957,852	9,133,006	1,824,846	74	83
ALL	Robinson Township Municipal Authority	N C	24	7,109,501	6,189,548	919,953	58	87
ALL	Ross Township	N C	40	11,145,361	11,507,725	-362,364	-17	103
ALL	Ross Township	P C	36	21,426,862	21,332,782	94,080	3	100
ALL	Rossllyn Farms Borough	N A	2	73,678	73,678	0	0	100
ALL	Rossllyn Farms Borough	P A	2	259,348	259,348	0	0	100

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						(\$)	% OF PAY	
ALL	Scott Township	N C	27	4,179,353	3,912,096	267,257	20	94
ALL	Scott Township	P C	17	11,939,113	11,291,735	647,378	44	95
ALL	Sewickley Boro Water Authority	N C	9	834,175	565,971	268,204	54	68
ALL	Sewickley Borough	N C	17	2,994,762	2,276,947	717,815	81	76
ALL	Sewickley Borough	P C	9	3,667,830	3,270,706	397,124	53	89
ALL	Sewickley Heights Borough	N C	7	1,003,560	1,087,145	-83,585	-21	108
ALL	Sewickley Heights Borough	P C	3	1,799,934	1,276,166	523,768	219	71
ALL	Shaler Township	N1 C	41	5,555,141	6,052,425	-497,284	-23	109
ALL	Shaler Township	N2 C	22	6,541,630	6,191,446	350,184	27	95
ALL	Shaler Township	P C	24	15,877,796	15,673,265	204,531	9	99
ALL	Sharpsburg Borough	N C	8	910,795	1,272,556	-361,761	-134	140
ALL	Sharpsburg Borough	P C	6	1,767,236	1,223,557	543,679	164	69
ALL	South Fayette Township	N1 A	11	827,383	827,383	0	0	100
ALL	South Fayette Township	N2 U	12	0	0	0	0	100
ALL	South Fayette Township	P C	16	7,978,091	5,833,854	2,144,237	156	73
ALL	South Fayette Township Municipal Authority	N C	8	650,445	619,635	30,810	7	95
ALL	South Park Township	N A	23	1,743,457	1,743,457	0	0	100
ALL	South Park Township	P C	17	6,491,944	6,072,071	419,873	29	94
ALL	Southwest Regional Dispatch Center	N C	0	0	37,721	-37,721	*	*
ALL	Springdale Borough	N C	8	2,270,586	1,675,238	595,348	122	74
ALL	Springdale Borough	P C	4	423,891	345,851	78,040	37	82
ALL	Springdale Township	N C	2	791,654	1,093,220	-301,565	-380	138
ALL	Springdale Township	P C	3	135,981	159,827	-23,846	-14	118
ALL	Steel Valley Council Of Governments	N A	4	216,130	216,130	0	0	100
ALL	Stowe Township	N C	7	336,936	568,697	-231,761	-82	169
ALL	Stowe Township	P C	7	1,735,963	1,616,867	119,096	24	93
ALL	Swissvale Borough	F C	3	1,352,037	885,714	466,323	285	66
ALL	Swissvale Borough	N1 U	10	0	0	0	0	100
ALL	Swissvale Borough	N2 C	6	401,325	368,542	32,783	14	92
ALL	Swissvale Borough	P C	14	2,986,696	2,409,889	576,807	68	81
ALL	Tarentum Borough	N C	20	3,987,511	3,929,928	57,583	7	99
ALL	Tarentum Borough	P C	7	1,944,428	2,123,858	-179,430	-39	109
ALL	Tri Community South Ems System	N A	26	885,703	885,703	0	0	100
ALL	Turtle Creek Borough	N C	4	1,085,294	1,043,929	41,365	22	96
ALL	Turtle Creek Borough	P C	6	1,483,904	1,238,060	245,844	73	83
ALL	Twin Rivers Council Of Governments	N A	4	179,440	179,440	0	0	100
ALL	Upper Allegheny Joint Sanitary Authority	N C	19	4,151,600	4,077,806	73,794	7	98
ALL	Upper St Clair Township	N1 C	29	4,422,501	2,953,097	1,469,404	98	67
ALL	Upper St Clair Township	N2 A	49	1,594,312	1,594,312	0	0	100
ALL	Upper St Clair Township	N3 A	3	537,971	537,971	0	0	100
ALL	Upper St Clair Township	P C	27	14,721,506	12,664,006	2,057,500	83	86
ALL	Valley Ambulance Authority	N A	34	1,484,526	1,484,526	0	0	100
ALL	Verona Borough	N C	5	288,870	419,014	-130,144	-77	145
ALL	Verona Borough	P C	2	343,361	344,838	-1,477	-2	100
ALL	Versailles Borough	N C	2	173,735	653,580	-479,844	-896	376

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						(\$)	% OF PAY	
ALL	Versailles Borough	P C	3	562,162	1,218,498	-656,336	-357	217
ALL	West Deer Township	N C	11	2,707,642	1,999,449	708,193	125	74
ALL	West Deer Township	P C	12	4,689,127	3,611,708	1,077,419	138	77
ALL	West Homestead Borough	N C	6	618,570	693,235	-74,665	-29	112
ALL	West Homestead Borough	P C	6	1,148,967	1,805,585	-656,618	-182	157
ALL	West Mifflin Borough	N C	94	8,252,716	4,568,468	3,684,248	124	55
ALL	West Mifflin Borough	P C	36	16,605,552	11,610,642	4,994,910	155	70
ALL	West Mifflin Sanitary Sewer Municipal Auth	N C	27	2,547,518	1,582,271	965,247	68	62
ALL	West View Boro Municipal Authority	N1 C	67	16,618,948	13,484,916	3,134,032	78	81
ALL	West View Boro Municipal Authority	N2 C	32	15,844,147	12,986,871	2,857,276	131	82
ALL	West View Borough	N C	11	2,122,584	1,860,738	261,846	44	88
ALL	West View Borough	P C	10	4,150,025	5,231,870	-1,081,845	-142	126
ALL	Western Allegheny County Municipal Auth	N C	7	505,503	310,107	195,396	57	61
ALL	White Oak Borough	N C	12	2,024,950	1,514,772	510,178	87	75
ALL	White Oak Borough	P C	11	4,842,457	4,509,067	333,390	36	93
ALL	Whitehall Borough	N C	22	3,652,824	2,511,856	1,140,968	99	69
ALL	Whitehall Borough	P C	21	12,885,107	10,093,037	2,792,070	147	78
ALL	Wilkins Township	N C	10	2,277,866	2,225,026	52,840	9	98
ALL	Wilkins Township	P C	12	5,463,435	3,713,017	1,750,418	184	68
ALL	Wilkinsburg Borough	F C	26	4,129,451	2,875,033	1,254,418	84	70
ALL	Wilkinsburg Borough	N C	33	2,926,334	2,296,466	629,868	50	78
ALL	Wilkinsburg Borough	P C	22	11,332,557	10,612,328	720,229	42	94
ALL	Wilkinsburg-Penn Jt Water Authority	N1 C	62	13,443,943	15,585,941	-2,141,998	-58	116
ALL	Wilkinsburg-Penn Jt Water Authority	N2 C	29	9,601,420	8,094,766	1,506,654	70	84
ALL	Wilmerding Borough	N C	2	125,628	218,581	-92,953	-164	174
ALL	Wilmerding Borough	P C	0	151,047	159,620	-8,573	*	106
ARM	Apollo Borough	N A	2	60,018	60,018	0	0	100
ARM	Apollo Borough	P A	1	26,747	26,747	0	0	100
ARM	Armstrong Conservation District	N A	6	207,028	207,028	0	0	100
ARM	Bethel Township	N C	3	158,646	98,686	59,960	69	62
ARM	Cowanshannock Township	N C	5	150,441	146,580	3,861	4	97
ARM	Dayton Borough	N A	3	34,558	34,558	0	0	100
ARM	East Franklin Township	N A	3	385,091	385,091	0	0	100
ARM	East Franklin Township	P A	2	170,284	170,284	0	0	100
ARM	Ford City Borough	N C	10	632,642	534,576	98,066	31	84
ARM	Ford City Borough	P C	3	1,368,882	1,054,742	314,140	178	77
ARM	Ford City Borough Sewage Disposal Auth	N C	3	185,455	194,007	-8,552	-7	105
ARM	Freeport Borough	N A	5	304,104	304,104	0	0	100
ARM	Freeport Borough	P C	2	338,027	603,813	-265,786	-379	179
ARM	Gilpin Township	N U	3	0	0	0	0	100
ARM	Gilpin Township	P C	1	544,458	503,565	40,893	90	92
ARM	Kiskiminetas Township	N U	5	0	0	0	0	100
ARM	Kiskiminetas Township Municipal Authority	N C	0	176,045	177,459	-1,414	*	101
ARM	Kittanning Borough	N C	17	3,020,677	3,613,099	-592,422	-82	120
ARM	Kittanning Borough	P C	8	3,250,144	2,317,719	932,425	185	71

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						(\$)	% OF PAY	
ARM	Kittanning Suburban Joint Water Authority	N A	7	302,121	302,121	0	0	100
ARM	Leechburg Borough	N1 U	1	0	0	0	0	100
ARM	Leechburg Borough	N2 A	0	74,419	74,419	0	*	100
ARM	Leechburg Borough	P C	3	786,986	575,170	211,816	147	73
ARM	Madison Township	N C	2	95,903	63,426	32,477	71	66
ARM	Mahoning Township	N A	1	64,092	64,092	0	0	100
ARM	Manor Township Joint Municipal Authority	N C	6	677,107	698,470	-21,363	-9	103
ARM	North Apollo Borough	N C	1	14,147	21,934	-7,787	-20	155
ARM	North Apollo Borough	P C	0	37,194	47,747	-10,553	*	128
ARM	North Buffalo Township	N A	3	32,602	32,602	0	0	100
ARM	Parker Area Authority	N C	3	165,030	133,991	31,039	34	81
ARM	Parks Township	N A	2	2,081	2,081	0	0	100
ARM	Parks Township	P C	2	782,988	669,301	113,687	126	85
ARM	Parks Township Municipal Authority	N C	1	99,819	89,311	10,508	42	89
ARM	Plumcreek Township	N C	4	361,555	305,033	56,522	59	84
ARM	Rural Valley Borough	N C	1	60,581	76,891	-16,310	-35	127
ARM	Shannock Valley General Services Authority	N A	1	13,265	13,265	0	0	100
ARM	South Bend Township	N A	3	37,052	37,052	0	0	100
ARM	South Buffalo Township	N C	4	213,364	220,588	-7,224	-5	103
ARM	South Buffalo Township	P C	2	122,748	142,521	-19,773	-36	116
ARM	Sugarcreek Township	N C	1	292,789	304,849	-12,060	-40	104
ARM	Valley Township	N C	0	64,196	41,385	22,811	*	64
ARM	Washington Township	N C	2	90,763	92,120	-1,357	-2	101
BEA	Aliquippa City	F C	10	3,256,212	2,268,588	987,624	215	70
BEA	Aliquippa City	N C	10	1,371,013	740,898	630,115	200	54
BEA	Aliquippa City	P C	15	7,836,378	4,706,640	3,129,738	441	60
BEA	Aliquippa Municipal Water Authority	N1 C	14	451,762	1,303,192	-851,430	-122	288
BEA	Aliquippa Municipal Water Authority	N2 C	5	1,228,315	1,637,730	-409,415	-109	133
BEA	Ambridge Borough	F C	3	1,933,919	1,440,250	493,669	232	74
BEA	Ambridge Borough	N C	3	1,088,175	681,038	407,137	322	63
BEA	Ambridge Borough	P C	7	4,725,145	4,173,269	551,876	110	88
BEA	Ambridge Borough Municipal Authority	N C	7	784,457	803,940	-19,483	-6	102
BEA	Ambridge Borough Water Authority	N C	18	1,967,135	1,686,664	280,471	37	86
BEA	Baden Borough	N A	7	403,744	403,744	0	0	100
BEA	Baden Borough	P C	3	763,314	859,776	-96,462	-51	113
BEA	Baden Borough Municipal Authority	N A	1	17,710	17,710	0	0	100
BEA	Beaver Borough	N C	11	3,372,941	2,999,547	373,394	67	89
BEA	Beaver Borough	P C	9	3,108,501	2,447,844	660,657	105	79
BEA	Beaver County Housing Authority	N A	91	6,777,723	6,777,723	0	0	100
BEA	Beaver Falls City	F C	7	3,929,540	2,323,228	1,606,312	392	59
BEA	Beaver Falls City	N C	25	5,467,782	3,760,399	1,707,383	173	69
BEA	Beaver Falls City	P C	18	7,764,066	5,013,659	2,750,407	269	65
BEA	Beaver Falls Municipal Authority	N C	39	9,049,751	8,504,349	545,402	21	94
BEA	Big Beaver Borough	N C	5	86,290	111,602	-25,312	-18	129
BEA	Big Beaver Borough	P C	0	68,326	155,848	-87,522	*	228

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						(\$)	% OF PAY	
BEA	Bridgewater Borough	N A	2	14,572	14,572	0	0	100
BEA	Bridgewater Borough	P C	3	103,463	45,951	57,512	46	44
BEA	Brighton Township	N C	9	1,613,197	1,578,782	34,415	8	98
BEA	Brighton Township	P C	6	1,485,576	1,184,900	300,676	80	80
BEA	Brighton Township Municipal Authority	N C	5	1,097,369	1,222,448	-125,080	-42	111
BEA	Brighton Township Sewer Authority	N C	4	530,621	467,964	62,657	32	88
BEA	Center Township	N A	10	874,942	874,942	0	0	100
BEA	Center Township	P C	13	5,079,621	3,371,361	1,708,260	198	66
BEA	Center Township Sanitary Authority	N A	9	593,213	593,213	0	0	100
BEA	Center Township Water Authority	N A	13	1,118,980	1,118,980	0	0	100
BEA	Chippewa Township	N C	10	775,075	617,745	157,330	35	80
BEA	Chippewa Township	P C	8	2,205,697	1,665,799	539,898	119	76
BEA	Chippewa Township Sanitary Authority	N C	9	518,151	491,282	26,869	7	95
BEA	Conway Borough	N C	6	791,318	751,889	39,429	20	95
BEA	Conway Borough	P C	3	899,249	826,366	72,883	43	92
BEA	Creswell Heights Joint Authority	N C	10	3,330,246	3,522,676	-192,430	-32	106
BEA	Darlington Township	N A	5	67,805	67,805	0	0	100
BEA	Darlington Township	P A	0	4,082	4,082	0	*	100
BEA	Daugherty Township	N C	3	215,726	144,486	71,240	55	67
BEA	Daugherty Township	P C	0	128,643	877,283	-748,640	*	682
BEA	East Rochester Borough	N C	2	277,248	227,440	49,808	58	82
BEA	Economy Borough	N C	11	1,255,940	1,049,098	206,842	35	84
BEA	Economy Borough	P C	11	4,618,221	3,824,829	793,392	95	83
BEA	Economy Borough Municipal Authority	N A	5	51,683	51,683	0	0	100
BEA	Franklin Township	N C	5	1,301,747	1,008,503	293,244	144	77
BEA	Franklin Township	P C	0	123,148	192,944	-69,796	*	157
BEA	Freedom Borough	N A	3	77,748	77,748	0	0	100
BEA	Freedom Borough	P A	0	9,396	9,396	0	*	100
BEA	Greene Township	N1 A	8	763,750	763,750	0	0	100
BEA	Greene Township	N2 U	2	0	0	0	0	100
BEA	Hanover Township	N U	6	0	0	0	0	100
BEA	Harmony Township	N U	3	0	0	0	0	100
BEA	Harmony Township	P C	3	2,046,296	1,797,357	248,939	107	88
BEA	Hopewell Township	N C	25	5,747,065	5,714,343	32,722	3	99
BEA	Hopewell Township	P C	14	5,655,914	5,652,417	3,497	0	100
BEA	Independence Township	N U	4	0	0	0	0	100
BEA	Independence Township	P C	3	485,031	571,109	-86,078	-65	118
BEA	Midland Borough	N C	3	400,749	264,297	136,452	100	66
BEA	Midland Borough	P C	4	1,830,189	1,606,085	224,104	94	88
BEA	Midland Borough Municipal Authority	N C	8	1,332,447	957,277	375,170	75	72
BEA	Monaca Borough	N C	16	1,735,071	2,052,858	-317,787	-46	118
BEA	Monaca Borough	P C	9	1,622,892	1,665,329	-42,437	-8	103
BEA	New Brighton Borough	N C	12	2,117,427	1,671,326	446,101	79	79
BEA	New Brighton Borough	P C	8	2,815,318	3,387,271	-571,953	-118	120
BEA	New Sewickley Township	N1 A	4	44,561	44,561	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
BEA	New Sewickley Township	N2 A	3	132,646	132,646	0	0	100
BEA	New Sewickley Township	N3 U	4	0	0	0	0	100
BEA	New Sewickley Township	P C	7	2,029,434	2,054,701	-25,267	-5	101
BEA	North Sewickley Township	P C	1	438,561	222,186	216,375	387	51
BEA	North Sewickley Township Water Authority	N A	3	93,135	93,135	0	0	100
BEA	Ohioville Borough	N A	4	175,557	175,557	0	0	100
BEA	Ohioville Borough	P A	2	111,242	111,242	0	0	100
BEA	Patterson Township	N C	4	347,136	276,308	70,828	48	80
BEA	Patterson Township	P C	4	998,415	862,743	135,672	57	86
BEA	Potter Township	N U	1	0	0	0	0	100
BEA	Pulaski Township	N C	1	81,694	66,078	15,616	36	81
BEA	Raccoon Township	N C	4	630,427	516,259	114,168	82	82
BEA	Raccoon Township	P C	3	552,759	252,632	300,127	244	46
BEA	Rochester Area Joint Sewer Authority	N C	3	961,816	825,169	136,647	66	86
BEA	Rochester Borough	N A	6	415,398	415,398	0	0	100
BEA	Rochester Borough	P C	8	3,621,086	2,055,197	1,565,889	308	57
BEA	Rochester Township	N C	6	450,697	445,263	5,434	2	99
BEA	Rochester Township	P C	5	590,301	935,523	-345,222	-144	158
BEA	Shippingport Borough	N U	11	0	0	0	0	100
BEA	Shippingport Borough	P C	2	599,209	544,183	55,026	45	91
BEA	South Beaver Township	N C	3	364,018	350,577	13,441	10	96
BEA	South Beaver Township	P C	4	520,985	501,000	19,985	12	96
BEA	Vanport Township	N A	4	111,318	111,318	0	0	100
BEA	Vanport Township	P C	0	202,543	826,188	-623,644	*	408
BEA	Vanport Township Municipal Authority	N C	5	1,090,905	1,038,327	52,578	19	95
BEA	White Township	P C	3	205,627	80,289	125,338	148	39
BED	Bedford Borough	N C	10	2,606,060	2,611,388	-5,329	-1	100
BED	Bedford Borough	P C	5	1,609,013	1,217,683	391,330	176	76
BED	Bedford Borough Water Authority	N C	8	1,155,891	1,034,732	121,159	42	90
BED	Bedford Township	N C	6	948,542	574,253	374,289	169	61
BED	Broad Top Township	N A	11	326,574	326,574	0	0	100
BED	East St Clair Township	N C	3	39,217	12,650	26,567	26	32
BED	Everett Borough	N C	3	287,117	371,445	-84,328	-82	129
BED	Everett Borough	P C	3	746,504	733,577	12,927	11	98
BED	Everett Borough Municipal Authority	N C	4	288,352	271,633	16,719	10	94
BED	Hopewell Township	N A	3	61,580	61,580	0	0	100
BED	Hyndman Borough	N C	4	922,776	860,411	62,365	48	93
BED	Hyndman Borough	P C	0	83,691	562,864	-479,173	*	673
BED	Saxton Borough	N C	3	152,777	222,438	-69,661	-85	146
BED	Saxton Borough	P C	1	104,933	427,257	-322,324	-1,203	407
BED	Saxton Borough Municipal Authority	N C	2	91,336	10,965	80,371	112	12
BED	Snake Spring Township	N A	3	11,413	11,413	0	0	100
BER	Albany Township	N C	2	150,051	233,295	-83,244	-108	155
BER	Alsace Township	N A	5	112,477	112,477	0	0	100
BER	Amity Township	N C	19	1,320,815	1,032,500	288,315	32	78

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
BER	Amity Township	P C	13	2,788,014	2,104,094	683,920	76	75
BER	Antietam Valley Municipal Authority	N C	6	883,953	745,153	138,800	51	84
BER	Bally Borough	N C	5	642,636	791,102	-148,466	-67	123
BER	Bally Borough	P C	2	223,055	323,263	-100,208	-105	145
BER	Berks Area Regional Transportation Auth	N1 C	101	7,979,497	5,820,433	2,159,064	49	73
BER	Berks Area Regional Transportation Auth	N2 C	21	3,184,850	3,604,543	-419,693	-42	113
BER	Berks Area Regional Transportation Auth	N3 U	16	0	0	0	0	100
BER	Berks-Lehigh Regional Police Department	N C	1	29,893	26,010	3,883	8	87
BER	Berks-Lehigh Regional Police Department	P C	30	5,563,084	4,835,592	727,492	33	87
BER	Bern Township	N C	8	871,823	604,787	267,036	67	69
BER	Bern Township	P C	11	3,399,924	2,516,800	883,124	123	74
BER	Bethel Township	P C	2	75,089	73,300	1,789	4	98
BER	Birdsboro Borough	N1 U	9	0	0	0	0	100
BER	Birdsboro Borough	N2 C	1	457,243	640,667	-183,424	-545	140
BER	Birdsboro Borough	P C	7	1,651,034	2,103,800	-452,766	-87	127
BER	Boyertown Borough	N C	8	507,333	558,659	-51,326	-17	110
BER	Boyertown Borough	P C	7	1,927,984	1,607,493	320,491	68	83
BER	Brecknock Township	N A	4	129,106	129,106	0	0	100
BER	Brecknock Township	P C	6	1,240,302	826,908	413,394	107	67
BER	Caernarvon Township	P C	8	1,586,331	1,377,280	209,051	39	87
BER	Central Berks Regional Police Force	P C	14	3,859,981	3,380,483	479,498	47	88
BER	Centre Township	N C	3	304,728	256,472	48,256	34	84
BER	Centre Township	P C	0	602,090	559,438	42,652	*	93
BER	Colebrookdale Township	N C	7	778,681	913,788	-135,107	-41	117
BER	Colebrookdale Township	P C	9	3,654,555	4,405,286	-750,731	-116	121
BER	Cumru Township	N C	33	2,633,893	1,937,144	696,749	46	74
BER	Cumru Township	P C	23	10,492,911	8,160,227	2,332,684	122	78
BER	Douglass Township	N C	4	598,949	662,162	-63,213	-31	111
BER	Douglass Township	P C	3	889,990	1,875,056	-985,065	-496	211
BER	Earl Township	N C	4	355,199	332,986	22,213	14	94
BER	Exeter Township	N1 C	8	1,320,042	787,611	532,431	98	60
BER	Exeter Township	N2 U	36	0	0	0	0	100
BER	Exeter Township	P C	29	11,371,131	9,759,266	1,611,865	63	86
BER	Fleetwood Borough	N C	8	1,805,512	1,407,680	397,832	99	78
BER	Fleetwood Borough	P C	6	2,284,801	1,902,817	381,984	95	83
BER	Greenwich Township	N C	5	564,575	497,463	67,112	40	88
BER	Hamburg Borough	N C	16	1,309,340	1,012,725	296,615	45	77
BER	Hamburg Borough	P C	4	1,854,477	1,690,274	164,203	59	91
BER	Heidelberg Township	P C	1	302,454	237,504	64,950	129	79
BER	Hereford Township	N C	4	126,025	179,779	-53,754	-36	143
BER	Kenhorst Borough	N C	5	324,840	339,811	-14,971	-8	105
BER	Kutztown Borough	N C	52	9,416,940	9,686,070	-269,130	-12	103
BER	Kutztown Borough	P C	11	3,408,681	3,190,891	217,790	28	94
BER	Laureldale Borough	N C	8	794,844	669,534	125,310	35	84
BER	Laureldale Borough	P C	5	748,485	1,246,559	-498,074	-157	167

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
BER	Leesport Borough	N C	2	141,145	120,178	20,967	27	85
BER	Longswamp Township	N C	6	733,916	514,607	219,309	82	70
BER	Lower Alsace Township	N C	6	1,566,305	1,125,084	441,221	189	72
BER	Lower Heidelberg Township	N A	6	343,343	343,343	0	0	100
BER	Lower Heidelberg Township	P C	9	1,229,668	1,100,606	129,062	20	90
BER	Maidencreek Township	N C	7	488,940	471,244	17,696	6	96
BER	Maidencreek Township Authority	N C	7	459,923	451,205	8,718	3	98
BER	Marion Township	N A	1	52,795	52,795	0	0	100
BER	Maxatawny Township	N C	6	423,345	465,610	-42,265	-14	110
BER	Mohnton Borough	N A	3	196,152	196,152	0	0	100
BER	Mohnton Borough	P C	4	631,961	644,343	-12,382	-6	102
BER	Mount Penn Borough Municipal Authority	N C	5	569,321	532,666	36,655	18	94
BER	Mt Penn Borough	N C	3	420,651	465,200	-44,549	-40	111
BER	Muhlenberg Township	N C	37	4,821,062	3,615,793	1,205,269	67	75
BER	Muhlenberg Township	P C	30	12,211,091	8,703,639	3,507,452	148	71
BER	Muhlenberg Township Authority	N C	15	1,350,307	1,102,182	248,125	41	82
BER	New Morgan Borough	N1 C	1	132,624	122,730	9,894	10	93
BER	New Morgan Borough	N2 A	1	9,395	9,395	0	0	100
BER	Northern Berks Regional Police Department	P C	13	3,701,414	3,353,993	347,421	37	91
BER	Oley Township	N A	4	71,345	71,345	0	0	100
BER	Oley Township	P C	5	654,594	573,990	80,604	25	88
BER	Penn Township	N A	2	174,113	174,113	0	0	100
BER	Pike Township	N C	5	234,792	172,126	62,666	51	73
BER	Reading City	F C	107	64,823,775	55,815,180	9,008,595	112	86
BER	Reading City	N C	298	67,774,877	50,403,778	17,371,099	122	74
BER	Reading City	P C	121	130,699,482	91,040,541	39,658,941	482	70
BER	Reading City Housing Authority	N A	72	8,283,411	8,283,411	0	0	100
BER	Reading Parking Authority	N A	19	588,806	588,806	0	0	100
BER	Reading Regional Airport Authority	N U	6	0	0	0	0	100
BER	Richmond Township	N A	2	153,816	153,816	0	0	100
BER	Robeson Township	N C	8	703,176	694,692	8,484	2	99
BER	Robeson Township	P C	6	1,351,195	1,257,928	93,267	20	93
BER	Robeson Borough	N A	3	29,547	29,547	0	0	100
BER	Robeson-Wernersville Municipal Authority	N C	4	584,346	559,569	24,777	12	96
BER	Rockland Township	N A	4	117,885	117,885	0	0	100
BER	Shillington Borough	N C	24	3,365,344	2,982,682	382,662	34	89
BER	Shillington Borough	P C	8	2,137,878	1,800,996	336,882	57	84
BER	Shoemakersville Borough	N C	3	322,767	313,190	9,577	8	97
BER	Shoemakersville Borough	P C	0	231,617	238,678	-7,061	*	103
BER	Sinking Spring Borough	N A	9	416,888	416,888	0	0	100
BER	Sinking Spring Borough	P C	6	1,345,583	1,424,571	-78,988	-21	106
BER	South Heidelberg Township	N C	8	205,624	174,833	30,791	10	85
BER	South Heidelberg Township	P C	7	648,009	429,096	218,913	52	66
BER	Spring Township	F C	9	301,859	117,144	184,715	38	39
BER	Spring Township	N C	41	7,922,515	5,558,122	2,364,393	108	70

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						LIABILITY (\$)	% OF PAY	
BER	Spring Township	P C	27	10,649,828	7,530,786	3,119,042	138	71
BER	Tilden Township	N C	3	116,901	61,873	55,028	51	53
BER	Tilden Township	P A	2	14,348	14,348	0	0	100
BER	Topton Borough	N C	7	1,196,188	1,313,605	-117,417	-34	110
BER	Tulpehocken Township	P C	3	167,334	164,808	2,526	2	98
BER	Union Township	N A	6	288,527	288,527	0	0	100
BER	Upper Tulpehocken Township	N C	3	59,496	83,966	-24,470	-37	141
BER	Washington Township	N C	8	1,050,986	989,157	61,829	16	94
BER	Washington Township Municipal Authority	N C	0	107,948	151,965	-44,017	*	141
BER	Wernersville Borough	N A	4	161,868	161,868	0	0	100
BER	Wernersville Municipal Authority	N C	4	355,564	388,210	-32,646	-21	109
BER	West Reading Borough	N C	15	1,206,177	1,272,699	-66,522	-11	106
BER	West Reading Borough	P C	15	3,420,438	2,463,504	956,934	75	72
BER	Western Berks Regional Police	P C	4	1,026,743	1,085,865	-59,122	-29	106
BER	Western Berks Water Authority	N C	10	1,132,368	971,730	160,638	30	86
BER	Womelsdorf Borough	N C	6	1,097,070	891,051	206,019	82	81
BER	Womelsdorf Borough	P C	1	91,180	383,458	-292,278	-689	421
BER	Womelsdorf-Robesononia Joint Authority	N C	2	354,786	436,737	-81,952	-78	123
BER	Wyomissing Borough	F C	7	500,927	325,142	175,785	46	65
BER	Wyomissing Borough	N C	26	3,983,972	3,357,108	626,864	46	84
BER	Wyomissing Borough	P C	23	10,482,334	7,548,034	2,934,300	152	72
BER	Wyomissing Valley Joint Municipal Authorit	N C	9	1,041,393	1,046,522	-5,129	-1	100
BLA	Allegheny Township	N C	9	320,252	289,403	30,849	10	90
BLA	Allegheny Township	P C	6	1,579,699	1,357,019	222,680	74	86
BLA	Altoona City	F C	62	39,321,731	26,030,615	13,291,116	361	66
BLA	Altoona City	N C	108	16,341,572	15,490,361	851,211	20	95
BLA	Altoona City	P C	66	37,273,091	29,352,966	7,920,125	192	79
BLA	Altoona City Authority	N C	125	10,464,940	9,327,088	1,137,852	19	89
BLA	Altoona City Housing Authority	N A	27	1,837,797	1,837,797	0	0	100
BLA	Altoona-Logan Twp Mobile Med Emerg Dept	N A	62	1,516,647	1,516,647	0	0	100
BLA	Antis Township	N A	6	254,161	254,161	0	0	100
BLA	Bellwood Borough	N C	6	634,487	576,856	57,631	29	91
BLA	Bellwood Borough	P C	2	344,376	1,200,680	-856,304	-941	349
BLA	Blair County Housing Authority	N A	8	445,247	445,247	0	0	100
BLA	Blair Township	N C	9	598,861	447,422	151,439	57	75
BLA	Blair Township	P C	5	1,925,667	1,835,860	89,807	33	95
BLA	Duncansville Borough	N A	6	85,311	85,311	0	0	100
BLA	Duncansville Borough	P A	2	19,003	19,003	0	0	100
BLA	Freedom Township	N C	5	280,072	225,511	54,561	28	81
BLA	Freedom Township	P C	2	323,830	397,958	-74,128	-76	123
BLA	Greenfield Township	N C	3	312,013	306,076	5,937	4	98
BLA	Greenfield Township	P C	3	236,122	1,187,383	-951,261	-702	503
BLA	Hollidaysburg Borough	N C	34	6,620,711	6,772,151	-151,440	-11	102
BLA	Hollidaysburg Borough	P C	8	2,017,374	1,858,855	158,519	34	92
BLA	Logan Township	N C	27	1,980,562	1,625,648	354,914	32	82

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						(\$)	% OF PAY	
BLA	Logan Township	P C	16	5,182,272	4,757,511	424,761	44	92
BLA	Martinsburg Borough	N C	7	462,905	458,725	4,180	2	99
BLA	Martinsburg Borough	P C	2	504,547	464,014	40,533	53	92
BLA	North Woodbury Township	N A	3	134,207	134,207	0	0	100
BLA	Roaring Spring Borough	N C	4	795,112	753,195	41,917	22	95
BLA	Roaring Spring Borough	P C	3	431,304	856,299	-424,995	-358	199
BLA	Snyder Township	N A	3	192,717	192,717	0	0	100
BLA	Taylor Township	N A	3	52,390	52,390	0	0	100
BLA	Trans. & Motor Bus For Public Use Auth	N C	41	2,985,825	2,493,542	492,283	26	84
BLA	Tyrone Borough	N A	27	1,891,430	1,891,430	0	0	100
BLA	Tyrone Borough	P C	2	1,391,079	1,109,177	281,902	281	80
BLA	Williamsburg Borough	N A	2	166,807	166,807	0	0	100
BLA	Williamsburg Borough	P A	1	392,123	392,123	0	0	100
BLA	Woodbury Township	N C	1	38,823	28,988	9,835	36	75
BRA	Albany Township	N C	2	259,881	166,505	93,376	148	64
BRA	Asylum Township	N C	1	20,926	18,111	2,815	13	87
BRA	Athens Borough	N C	4	146,988	188,352	-41,364	-25	128
BRA	Athens Borough	P C	4	1,763,687	2,096,208	-332,521	-172	119
BRA	Athens Township	N C	10	1,115,040	896,066	218,974	60	80
BRA	Athens Township	P C	9	2,094,201	1,773,384	320,817	65	85
BRA	Canton Borough	N A	2	97,195	97,195	0	0	100
BRA	Canton Borough	P C	2	352,532	514,213	-161,681	-285	146
BRA	Endless Mountains Transportation Authority	N A	62	425,735	425,735	0	0	100
BRA	North Towanda Township	N C	3	115,444	24,711	90,733	104	21
BRA	Sayre Borough	N C	13	1,608,898	1,292,934	315,964	64	80
BRA	Sayre Borough	P C	9	2,721,692	2,529,275	192,417	38	93
BRA	South Waverly Borough	N C	1	104,700	101,834	2,866	7	97
BRA	South Waverly Borough	P C	0	651,092	615,904	35,188	*	95
BRA	Towanda Borough	N1 A	8	849,360	849,360	0	0	100
BRA	Towanda Borough	N2 U	15	0	0	0	0	100
BRA	Towanda Borough	P C	6	1,378,596	1,026,123	352,473	123	74
BRA	Troy Borough	N A	3	72,130	72,130	0	0	100
BRA	Troy Borough	P C	3	269,928	139,939	129,989	130	52
BRA	Valley Joint Sewer Authority	N1 C	4	1,058,397	741,218	317,179	136	70
BRA	Wyalusing Borough	N C	0	37,647	37,750	-103	*	100
BRA	Wyalusing Township	N C	1	103,166	106,255	-3,089	-8	103
BUC	Bedminster Township	N C	8	803,864	698,095	105,769	30	87
BUC	Bedminster Township	P C	6	2,920,744	2,737,548	183,196	35	94
BUC	Bensalem Township	N1 C	86	15,056,956	12,079,836	2,977,120	65	80
BUC	Bensalem Township	N2 A	13	48,196	48,196	0	0	100
BUC	Bensalem Township	P C	101	52,367,193	51,432,587	934,606	10	98
BUC	Bristol Borough	N C	22	4,742,134	2,595,721	2,146,413	151	55
BUC	Bristol Borough	P C	15	5,194,666	3,459,871	1,734,795	146	67
BUC	Bristol Township	N A	78	3,938,647	3,938,647	0	0	100
BUC	Bristol Township	P C	76	45,806,594	40,282,763	5,523,831	86	88

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						(\$)	% OF PAY	
BUC	Buckingham Township	N C	29	4,685,065	4,658,699	26,366	2	99
BUC	Buckingham Township	P C	21	7,246,961	8,117,466	-870,505	-42	112
BUC	Bucks County Housing Authority	N A	50	3,642,920	3,642,920	0	0	100
BUC	Bucks County Redevelopment Authority	N C	4	1,192,746	1,185,365	7,381	3	99
BUC	Bucks County Water & Sewer Authority	N C	95	30,018,250	26,409,284	3,608,966	47	88
BUC	Chalfont Borough	N A	6	318,588	318,588	0	0	100
BUC	Chalfont Borough	P C	6	927,762	731,105	196,657	42	79
BUC	Chalfont-New Britain Twp Joint Sewage Auth	N A	18	2,518,659	2,518,659	0	0	100
BUC	Doylestown Borough	N C	28	2,810,527	3,497,269	-686,742	-41	124
BUC	Doylestown Borough	P C	15	7,372,863	5,719,228	1,653,635	127	78
BUC	Doylestown Township	N C	32	6,008,631	4,450,749	1,557,882	88	74
BUC	Doylestown Township	P C	19	8,471,590	6,923,998	1,547,592	96	82
BUC	Dublin Borough	N A	5	50,592	50,592	0	0	100
BUC	Dublin Borough	P C	2	546,471	513,430	33,041	26	94
BUC	East Rockhill Township	N C	6	2,130,965	1,651,195	479,770	132	77
BUC	Falls Township	N1 A	47	1,278,606	1,278,606	0	0	100
BUC	Falls Township	N2 A	16	734,164	734,164	0	0	100
BUC	Falls Township	P C	44	34,284,190	22,390,328	11,893,862	252	65
BUC	Falls Township Authority	N C	9	1,147,837	1,330,025	-182,188	-30	116
BUC	Haycock Township	N C	4	520,701	442,042	78,659	41	85
BUC	Hilltown Township	N C	17	2,953,392	3,002,447	-49,055	-4	102
BUC	Hilltown Township	P C	17	9,746,831	9,135,130	611,701	34	94
BUC	Hilltown Township Water & Sewer Authority	N A	5	281,610	281,610	0	0	100
BUC	Lower Bucks County Joint Municipal Auth	N1 C	58	5,191,666	4,292,440	899,226	25	83
BUC	Lower Bucks County Joint Municipal Auth	N2 C	9	6,709,123	3,853,585	2,855,538	366	57
BUC	Lower Makefield Township	N C	37	6,153,975	4,865,807	1,288,168	60	79
BUC	Lower Makefield Township	P C	36	11,223,302	8,184,092	3,039,210	100	73
BUC	Lower Southampton Township	P C	29	14,975,246	8,600,052	6,375,194	256	57
BUC	Middletown Township	N C	44	5,198,296	4,553,759	644,537	28	88
BUC	Middletown Township	P C	46	39,696,425	29,472,824	10,223,601	239	74
BUC	Milford Township	N C	13	1,249,777	1,309,556	-59,780	-9	105
BUC	Morrisville Borough	N C	18	4,195,129	5,029,426	-834,298	-102	120
BUC	Morrisville Borough	P C	11	7,362,829	7,976,537	-613,708	-61	108
BUC	Morrisville Borough Municipal Authority	N C	33	6,008,347	6,151,593	-143,245	-8	102
BUC	New Britain Borough	N C	3	61,793	27,960	33,833	28	45
BUC	New Britain Borough	P C	5	318,095	348,100	-30,005	-11	109
BUC	New Britain Township	N C	16	2,003,525	1,865,406	138,119	15	93
BUC	New Britain Township	P C	12	4,449,945	3,833,585	616,360	57	86
BUC	New Hope Borough	N A	7	174,406	174,406	0	0	100
BUC	New Hope Borough	P C	8	2,143,313	1,727,970	415,343	59	81
BUC	Newtown Borough	N A	2	151,710	151,710	0	0	100
BUC	Newtown Borough	P C	5	1,407,380	945,912	461,468	112	67
BUC	Newtown Township	F C	9	1,370,894	902,038	468,856	79	66
BUC	Newtown Township	N C	30	3,298,697	2,708,185	590,512	36	82
BUC	Newtown Township	P C	27	10,941,104	7,437,536	3,503,568	139	68

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
BUC	Nockamixon Township	N C	5	399,884	475,202	-75,318	-34	119
BUC	Nockamixon Township	P C	0	56,791	61,441	-4,650	*	108
BUC	Northampton Township	N C	61	10,546,639	7,117,057	3,429,582	102	67
BUC	Northampton Township	P C	43	20,153,835	15,989,787	4,164,048	115	79
BUC	Northampton-Bucks County Municipal Auth	N A	11	981,928	981,928	0	0	100
BUC	Pennndel Borough	N C	2	176,646	127,793	48,853	66	72
BUC	Pennndel Borough	P C	0	218,151	152,576	65,575	*	70
BUC	Pennridge Regional Police Department	N C	1	56,773	202,850	-146,077	-345	357
BUC	Pennridge Regional Police Department	P C	13	4,523,308	5,190,998	-667,690	-59	115
BUC	Pennridge Wastewater Treatment Authority	N C	9	1,878,706	2,155,449	-276,743	-52	115
BUC	Perkasie Borough	N C	26	6,336,629	6,729,523	-392,894	-28	106
BUC	Perkasie Borough	P C	18	6,893,112	7,186,696	-293,584	-18	104
BUC	Perkasie Borough Authority	N C	11	2,117,821	2,273,105	-155,284	-28	107
BUC	Plumstead Township	N C	16	1,395,024	1,277,706	117,318	15	92
BUC	Plumstead Township	P C	15	5,246,309	4,055,503	1,190,806	88	77
BUC	Quakertown Borough	N1 C	39	7,886,686	6,078,785	1,807,901	84	77
BUC	Quakertown Borough	N2 A	8	28,482	28,482	0	0	100
BUC	Quakertown Borough	P C	17	6,506,558	3,883,347	2,623,211	178	60
BUC	Richland Township	N C	17	1,820,766	1,758,628	62,138	7	97
BUC	Richland Township	P C	12	1,808,910	1,559,292	249,618	27	86
BUC	Sellersville Borough	N C	9	4,855,669	5,285,569	-429,900	-94	109
BUC	Solebury Township	N1 C	13	2,627,633	2,654,899	-27,266	-3	101
BUC	Solebury Township	N2 A	0	0	0	0	*	100
BUC	Solebury Township	P C	13	3,686,182	3,288,971	397,211	35	89
BUC	Springfield Township	N C	6	400,852	337,234	63,618	19	84
BUC	Springfield Township	P C	4	1,096,494	997,622	98,872	37	91
BUC	Tinicum Township	N A	7	503,327	503,327	0	0	100
BUC	Tinicum Township	P C	5	1,015,418	1,199,615	-184,198	-56	118
BUC	Tullytown Borough	N A	7	446,320	446,320	0	0	100
BUC	Tullytown Borough	P C	7	3,134,928	1,715,899	1,419,029	259	55
BUC	Upper Makefield Township	N C	14	1,837,587	1,414,452	423,135	48	77
BUC	Upper Makefield Township	P C	16	4,281,491	3,548,132	733,359	49	83
BUC	Upper Southampton Sewer Authority	N C	7	1,622,211	1,630,747	-8,535	-2	101
BUC	Upper Southampton Township	N C	26	3,624,803	2,972,280	652,523	47	82
BUC	Upper Southampton Township	P C	21	11,635,722	10,941,553	694,169	36	94
BUC	Upper Southampton Twp Municipal Authority	N C	4	495,825	611,516	-115,691	-61	123
BUC	Warminster Township	N C	54	12,244,973	10,004,308	2,240,665	87	82
BUC	Warminster Township	P C	48	26,913,137	23,335,615	3,577,522	80	87
BUC	Warminster Township Municipal Authority	N C	44	6,137,930	3,706,549	2,431,381	96	60
BUC	Warrington Township	N C	35	3,594,340	3,838,997	-244,657	-15	107
BUC	Warrington Township	P C	28	10,856,399	8,178,813	2,677,586	113	75
BUC	Warwick Township	N C	18	2,357,946	2,163,388	194,558	22	92
BUC	Warwick Township	P C	18	5,467,622	4,150,565	1,317,057	82	76
BUC	West Rockhill Township	N C	8	395,101	418,232	-23,131	-6	106
BUC	Wrightstown Township	N C	6	505,242	537,344	-32,102	-12	106

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
BUC	Wrightstown Township	P C	0	28,395	538,944	-510,549	*	1,898
BUC	Yardley Borough	N A	1	10,389	10,389	0	0	100
BUC	Yardley Borough	P C	1	556,880	587,545	-30,665	-55	106
BUT	Adams Township	N C	9	352,152	342,386	9,766	3	97
BUT	Adams Township	P C	6	491,643	376,501	115,142	32	77
BUT	Buffalo Township	N C	6	403,755	356,057	47,698	16	88
BUT	Buffalo Township	P C	5	1,349,254	1,681,498	-332,244	-113	125
BUT	Butler Area Public Library	N C	9	432,975	627,146	-194,172	-77	145
BUT	Butler Area Sewer Authority	N A	41	2,762,030	2,762,030	0	0	100
BUT	Butler City	F C	19	13,784,766	14,692,288	-907,522	-80	107
BUT	Butler City	N C	28	4,362,231	5,343,977	-981,746	-108	123
BUT	Butler City	P C	22	10,596,611	10,917,681	-321,070	-22	103
BUT	Butler City Redevelopment Authority	N A	1	97,620	97,620	0	0	100
BUT	Butler County Housing Authority	N A	30	2,160,707	2,160,707	0	0	100
BUT	Butler Township	N C	24	6,009,751	4,662,170	1,347,581	110	78
BUT	Butler Township	P C	22	9,430,908	12,557,655	-3,126,747	-217	133
BUT	Center Township	N A	9	386,973	386,973	0	0	100
BUT	Clay Township	N A	4	95,790	95,790	0	0	100
BUT	Clinton Township	N A	3	66,754	66,754	0	0	100
BUT	Connoquenessing Township	N U	3	0	0	0	0	100
BUT	Cranberry Township	N A	95	3,535,475	3,535,475	0	0	100
BUT	Cranberry Township	P C	27	8,993,143	7,461,902	1,531,241	68	83
BUT	Donegal Township	N A	2	26,492	26,492	0	0	100
BUT	Evans City Borough	N A	8	322,487	322,487	0	0	100
BUT	Evans City Borough	P C	2	307,019	289,712	17,307	14	94
BUT	Fairview Township	N A	1	33,737	33,737	0	0	100
BUT	Franklin Township	N1 A	3	181,170	181,170	0	0	100
BUT	Franklin Township	N2 U	3	0	0	0	0	100
BUT	Harmony Borough	N C	5	552,371	483,937	68,434	33	88
BUT	Jackson Township	N A	8	109,169	109,169	0	0	100
BUT	Jackson Township	P C	8	924,183	700,914	223,269	48	76
BUT	Jefferson Township	N A	4	37,944	37,944	0	0	100
BUT	Lancaster Township	N C	4	292,300	230,238	62,062	41	79
BUT	Lancaster Township	P C	1	367,795	203,156	164,639	341	55
BUT	Marion Township	N C	1	83,576	73,511	10,065	45	88
BUT	Middlesex Township	N C	4	444,696	357,781	86,915	73	80
BUT	Middlesex Township	P C	4	1,382,217	1,382,397	-180	0	100
BUT	Muddycreek Township	N U	2	0	0	0	0	100
BUT	Oakland Township	N A	4	46,872	46,872	0	0	100
BUT	Penn Township	N C	5	355,935	254,305	101,630	33	71
BUT	Penn Township	P C	3	348,455	748,289	-399,834	-220	215
BUT	Saxonburg Borough	N A	9	824,007	824,007	0	0	100
BUT	Saxonburg Borough	P A	0	33,387	33,387	0	*	100
BUT	Seven Fields Borough	N1 C	5	438,677	488,867	-50,190	-20	111
BUT	Seven Fields Borough	N2 A	0	0	0	0	*	100

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General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
BUT	Slippery Rock Borough	N C	3	439,041	1,060,672	-621,631	-518	242
BUT	Slippery Rock Borough	P C	3	1,539,628	1,559,455	-19,827	-14	101
BUT	Slippery Rock Municipal Authority	N C	11	1,336,548	1,372,851	-36,303	-9	103
BUT	Slippery Rock Township	N C	7	538,100	391,107	146,993	57	73
BUT	Summit Township	N A	5	398,207	398,207	0	0	100
BUT	Western Butler County Authority	N A	8	1,080,455	1,080,455	0	0	100
BUT	Winfield Township	N C	3	99,908	86,221	13,687	14	86
BUT	Zelienople Borough	N C	13	1,470,118	1,118,204	351,914	54	76
BUT	Zelienople Borough	P C	8	3,152,048	2,237,702	914,346	142	71
CAR	Bowmanstown Borough	N A	4	66,955	66,955	0	0	100
CAR	Carbon County Conservation District	N A	5	465,122	465,122	0	0	100
CAR	Carbon County Housing Authority	N A	16	1,951,221	1,951,221	0	0	100
CAR	Central Carbon Municipal Authority	N C	1	30,867	39,256	-8,389	-15	127
CAR	Coaldale-Lansford-Summit Hill Sewer Auth	N A	4	221,917	221,917	0	0	100
CAR	East Penn Township	N C	2	97,959	150,092	-52,133	-77	153
CAR	East Penn Township	P C	1	10,248	46,038	-35,790	-91	449
CAR	Franklin Township	N C	8	1,473,134	1,354,276	118,858	38	92
CAR	Franklin Township	P C	4	836,588	690,143	146,445	64	82
CAR	Jim Thorpe Borough	N A	16	1,356,303	1,356,303	0	0	100
CAR	Jim Thorpe Borough	P C	6	1,467,807	1,230,673	237,134	71	84
CAR	Kidder Township	N C	6	344,809	197,433	147,376	65	57
CAR	Kidder Township	P C	7	1,579,746	940,549	639,197	141	60
CAR	Lansford Borough	P C	6	1,070,799	732,520	338,279	115	68
CAR	Lansford-Coaldale Joint Water Authority	N C	11	1,068,220	1,028,380	39,840	11	96
CAR	Lehighon Borough	N C	24	5,135,618	4,986,712	148,906	13	97
CAR	Lehighon Borough	P C	9	3,111,640	2,795,272	316,368	54	90
CAR	Lehighon Water Authority	N C	7	1,515,842	1,485,258	30,584	10	98
CAR	Lower Towamensing Township	N C	1	66,329	39,622	26,707	72	60
CAR	Mahoning Township	N C	5	508,638	444,243	64,395	34	87
CAR	Mahoning Township	P C	4	770,715	816,837	-46,122	-22	106
CAR	Nesquehoning Borough	N C	12	451,932	442,558	9,374	2	98
CAR	Nesquehoning Borough	P C	4	1,256,735	708,757	547,978	210	56
CAR	Nesquehoning Borough Authority	N C	3	262,957	272,827	-9,870	-8	104
CAR	Palmerton Borough	N C	16	2,443,584	2,755,653	-312,069	-48	113
CAR	Palmerton Borough	P C	8	2,147,376	1,698,843	448,533	105	79
CAR	Summit Hill Borough	N A	3	144,926	144,926	0	0	100
CAR	Summit Hill Borough	P C	4	780,491	1,214,972	-434,481	-218	156
CAR	Towamensing Township	N A	6	178,171	178,171	0	0	100
CAR	Weatherly Borough	N C	10	748,867	777,930	-29,063	-7	104
CAR	Weatherly Borough	P C	3	508,896	1,029,302	-520,406	-284	202
CEN	Bellefonte Borough	N1 C	35	10,638,333	9,503,601	1,134,732	70	89
CEN	Bellefonte Borough	N2 A	5	9,316	9,316	0	0	100
CEN	Bellefonte Borough	P C	10	3,252,895	2,797,790	455,105	75	86
CEN	Benner Township	N C	6	635,709	466,203	169,506	64	73
CEN	Boggs Township	N A	3	300,249	300,249	0	0	100

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						(\$)	% OF PAY	
CEN	Centre County Housing Authority	N A	8	173,614	173,614	0	0	100
CEN	Centre County Library And Historical Museum	N C	20	1,126,176	1,446,324	-320,147	-68	128
CEN	Centre Transportation Authority	N A	132	4,719,624	4,719,624	0	0	100
CEN	College Township	N A	25	1,195,612	1,195,612	0	0	100
CEN	Ferguson Township	N A	30	2,084,671	2,084,671	0	0	100
CEN	Ferguson Township	P C	20	3,737,017	3,220,444	516,573	39	86
CEN	Haines Township	N A	3	4,382	4,382	0	0	100
CEN	Half Moon Township	N C	4	238,487	129,260	109,227	64	54
CEN	Harris Township	N A	9	292,005	292,005	0	0	100
CEN	Milesburg Borough	N A	4	106,239	106,239	0	0	100
CEN	Millheim Borough	N A	4	136,251	136,251	0	0	100
CEN	Patton Township	N A	25	1,608,755	1,608,755	0	0	100
CEN	Patton Township	P C	18	4,032,182	3,584,001	448,181	35	89
CEN	Penn Township	N C	3	172,460	86,833	85,627	95	50
CEN	Philipsburg Borough	N C	6	419,689	501,357	-81,668	-42	119
CEN	Philipsburg Borough	P C	0	441,920	444,768	-2,848	*	101
CEN	Rush Township	N A	2	52,601	52,601	0	0	100
CEN	Snow Shoe Township	N C	3	111,144	71,266	39,878	41	64
CEN	Spring Township	N C	9	1,138,382	644,076	494,306	126	57
CEN	Spring Township	P C	7	2,007,409	1,978,099	29,310	6	99
CEN	Spring-Benner-Walker Joint Authority	N A	8	422,631	422,631	0	0	100
CEN	State College Borough	N C	149	27,149,866	19,668,041	7,481,825	102	72
CEN	State College Borough	P C	61	26,622,662	22,708,429	3,914,233	83	85
CEN	State College Borough Authority	N C	36	7,673,773	8,009,801	-336,028	-18	104
CEN	University Area Joint Authority	N A	53	4,602,750	4,602,750	0	0	100
CHE	Atglen Borough	N1 C	4	666,354	533,199	133,155	61	80
CHE	Atglen Borough	N2 A	0	0	0	0	*	100
CHE	Birmingham Township	N C	2	367,575	305,213	62,362	67	83
CHE	Birmingham Township	P C	4	555,110	870,219	-315,109	-126	157
CHE	Caln Township	N C	35	4,291,959	4,066,813	225,146	12	95
CHE	Caln Township	P C	18	6,253,446	4,064,598	2,188,848	155	65
CHE	Charlestown Township	N C	1	121,858	118,350	3,508	6	97
CHE	Chester County Housing Authority	N A	15	561,907	561,907	0	0	100
CHE	Chester County Solid Waste Authority	N A	28	2,341,960	2,341,960	0	0	100
CHE	Coatesville City	F C	4	645,975	492,184	153,791	48	76
CHE	Coatesville City	N C	32	1,512,716	1,333,136	179,580	14	88
CHE	Coatesville City	P C	35	9,651,210	9,731,637	-80,427	-3	101
CHE	Downingtown Borough	N A	22	988,175	988,175	0	0	100
CHE	Downingtown Borough	P C	17	5,998,449	6,364,335	-365,886	-25	106
CHE	Downingtown Municipal Water Authority	N A	11	564,961	564,961	0	0	100
CHE	East Bradford Township	N C	12	1,380,306	1,510,956	-130,650	-18	109
CHE	East Brandywine Township	N C	7	589,454	493,789	95,665	27	84
CHE	East Brandywine Township	P C	9	2,984,826	2,804,238	180,588	27	94
CHE	East Coventry Township	N C	7	894,237	858,730	35,507	8	96
CHE	East Coventry Township	P C	7	1,340,610	1,132,320	208,290	35	84

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						(\$)	% OF PAY	
CHE	East Fallowfield Township	N A	8	177,565	177,565	0	0	100
CHE	East Fallowfield Township	P C	7	1,009,859	859,876	149,983	31	85
CHE	East Goshen Township	F C	8	687,428	597,042	90,386	21	87
CHE	East Goshen Township	N1 C	25	1,491,807	2,122,304	-630,497	*	142
CHE	East Goshen Township	N2 A	25	0	0	0	0	100
CHE	East Marlborough Township	N C	7	2,263,622	2,278,703	-15,081	-3	101
CHE	East Marlborough Township	P C	1	83,581	37,850	45,731	56	45
CHE	East Nantmeal Township	N A	1	15,804	15,804	0	0	100
CHE	East Nottingham Township	N A	6	86,522	86,522	0	0	100
CHE	East Pikeland Township	N A	6	20,050	20,050	0	0	100
CHE	East Pikeland Township	P C	8	1,463,056	1,417,036	46,020	8	97
CHE	East Vincent Township	N C	7	229,267	241,695	-12,428	-3	105
CHE	East Vincent Township	P C	6	1,086,410	1,333,788	-247,378	-55	123
CHE	East Whiteland Township	F C	9	884,338	493,991	390,347	74	56
CHE	East Whiteland Township	N C	23	4,145,626	2,758,568	1,387,058	100	67
CHE	East Whiteland Township	P C	17	7,204,796	6,395,715	809,081	48	89
CHE	Easttown Township	N1 C	18	3,298,892	3,066,404	232,488	22	93
CHE	Easttown Township	N2 A	1	3,431	3,431	0	0	100
CHE	Easttown Township	P C	13	7,296,393	5,223,326	2,073,067	160	72
CHE	Honey Brook Borough	N A	0	2,699	2,699	0	*	100
CHE	Honey Brook Borough	P C	1	32,180	26,312	5,868	10	82
CHE	Honey Brook Township	N A	7	341,637	341,637	0	0	100
CHE	Kennett Square Borough	N C	22	2,322,479	2,276,985	45,494	5	98
CHE	Kennett Square Borough	P C	9	2,502,696	2,268,936	233,760	33	91
CHE	Kennett Township	N C	7	802,018	662,872	139,146	27	83
CHE	London Britain Township	N A	5	76,970	76,970	0	0	100
CHE	London Grove Township	N C	13	953,461	570,593	382,868	47	60
CHE	Lower Oxford Township	N C	2	100,621	71,948	28,673	30	72
CHE	Malvern Borough	N C	9	2,301,603	2,251,180	50,423	9	98
CHE	Malvern Borough	P C	5	863,151	1,612,094	-748,943	-206	187
CHE	New Garden Township	N C	16	1,894,897	1,550,938	343,959	38	82
CHE	New Garden Township	P C	11	2,583,623	2,295,110	288,513	35	89
CHE	Newlin Township	N C	1	124,986	72,983	52,003	101	58
CHE	North Coventry Municipal Authority	N C	8	539,729	533,622	6,107	1	99
CHE	North Coventry Township	N C	11	1,688,692	1,613,069	75,623	12	96
CHE	North Coventry Township	P C	13	3,530,401	4,516,811	-986,409	-96	128
CHE	Northwestern Chester Co. Municipal Auth	N A	3	200,844	200,844	0	0	100
CHE	Oxford Borough	N A	11	453,747	453,747	0	0	100
CHE	Oxford Borough	P C	9	1,430,166	1,074,241	355,925	53	75
CHE	Parquesburg Borough	N C	7	272,756	365,505	-92,749	-33	134
CHE	Parquesburg Borough	P C	9	1,478,636	2,013,652	-535,016	-91	136
CHE	Pennsbury Township	N C	5	692,772	683,832	8,940	4	99
CHE	Phoenixville Borough	N C	59	6,819,697	7,015,591	-195,894	-6	103
CHE	Phoenixville Borough	P C	28	8,370,804	7,818,936	551,868	25	93
CHE	Pocopson Township	N C	6	205,410	291,851	-86,442	-31	142

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
CHE	Schuylkill Township	N C	8	1,361,393	1,057,240	304,153	69	78
CHE	Schuylkill Township	P C	13	4,033,009	3,225,386	807,623	75	80
CHE	South Coatesville Borough	N A	5	207,080	207,080	0	0	100
CHE	South Coatesville Borough	P C	2	309,349	416,424	-107,075	-109	135
CHE	Spring City Borough	N C	5	716,605	515,330	201,275	84	72
CHE	Spring City Borough	P C	3	766,040	719,927	46,113	31	94
CHE	Thornbury Township	N C	1	32,588	7,645	24,943	44	23
CHE	Tredyffrin Township	N1 C	59	12,274,664	12,203,830	70,834	2	99
CHE	Tredyffrin Township	N2 A	16	1,305,513	1,305,513	0	0	100
CHE	Tredyffrin Township	P C	47	26,677,149	23,485,030	3,192,119	80	88
CHE	Upper Oxford Township	N A	2	40,843	40,843	0	0	100
CHE	Upper Uwchlan Township	N C	11	726,501	570,834	155,667	24	79
CHE	Upper Uwchlan Township	P C	10	2,201,468	1,945,516	255,952	30	88
CHE	Uwchlan Township	N A	24	3,342,196	3,342,196	0	0	100
CHE	Uwchlan Township	P C	22	9,397,923	7,666,055	1,731,868	81	82
CHE	Valley Township	N C	13	1,002,912	893,471	109,441	20	89
CHE	Valley Township	P C	5	482,131	857,620	-375,489	-126	178
CHE	Wallace Township	N C	2	240,277	347,014	-106,737	-102	144
CHE	West Bradford Township	N C	19	2,131,034	1,798,682	332,352	31	84
CHE	West Brandywine Township	N A	9	392,394	392,394	0	0	100
CHE	West Brandywine Township	P C	4	2,792,443	1,996,016	796,427	247	71
CHE	West Caln Township	N C	8	703,367	712,510	-9,143	-2	101
CHE	West Caln Township	P C	2	114,491	76,086	38,405	21	66
CHE	West Chester Borough	N C	98	13,501,829	8,255,452	5,246,377	111	61
CHE	West Chester Borough	P C	46	22,554,277	15,680,472	6,873,805	171	70
CHE	West Fallowfield Township	N A	0	0	0	0	*	100
CHE	West Fallowfield Township	P A	1	83,051	83,051	0	0	100
CHE	West Goshen Township	N1 C	43	4,878,524	4,258,131	620,393	29	87
CHE	West Goshen Township	N2 C	23	3,260,760	2,851,190	409,570	38	87
CHE	West Goshen Township	P C	29	10,789,601	10,047,201	742,400	28	93
CHE	West Grove Borough	N C	8	1,263,881	1,181,332	82,549	19	93
CHE	West Grove Borough	P C	2	1,076,966	1,215,124	-138,158	-102	113
CHE	West Nottingham Township	N C	2	163,375	112,596	50,779	63	69
CHE	West Pikeland Township	P C	4	550,739	379,489	171,250	56	69
CHE	West Sadsbury Township	P C	4	541,601	449,340	92,261	40	83
CHE	West Vincent Township	N A	21	731,489	731,489	0	0	100
CHE	West Vincent Township	P C	5	377,599	405,456	-27,857	-8	107
CHE	West Whiteland Township	N C	33	4,516,589	4,107,689	408,900	23	91
CHE	West Whiteland Township	P C	25	10,460,837	8,429,850	2,030,987	89	81
CHE	Westtown Township	N A	12	595,300	595,300	0	0	100
CHE	Westtown Twp/East Goshen Joint Police	P C	27	10,922,714	6,590,448	4,332,266	160	60
CHE	Willistown Township	N A	18	751,976	751,976	0	0	100
CHE	Willistown Township	P C	16	10,368,453	7,768,466	2,599,987	152	75
CLA	Ashland Township	N C	1	74,257	50,606	23,651	73	68
CLA	Beaver Township	N C	2	85,616	85,963	-347	-1	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
CLA	Clarion Borough	N C	7	1,416,625	1,179,775	236,850	94	83
CLA	Clarion Borough	P C	8	2,282,521	2,356,303	-73,782	-18	103
CLA	Clarion County Housing Authority	N1 C	9	1,011,528	628,970	382,558	123	62
CLA	Clarion County Housing Authority	N2 A	0	0	0	0	*	100
CLA	Clarion Township	N A	4	246,396	246,396	0	0	100
CLA	Farmington Township	N C	6	252,064	272,807	-20,743	-11	108
CLA	Knox Borough	N C	4	440,680	456,962	-16,282	-12	104
CLA	Knox Borough	P C	3	133,937	246,112	-112,175	-124	184
CLA	Limestone Township	N C	3	205,650	215,190	-9,540	-12	105
CLA	New Bethlehem Borough	N A	3	196,540	196,540	0	0	100
CLA	New Bethlehem Borough	P C	2	194,481	184,727	9,754	17	95
CLA	Paint Township	N A	4	117,828	117,828	0	0	100
CLA	Porter Township	N C	3	35,511	28,828	6,683	9	81
CLA	Rimersburg Borough	N A	2	63,979	63,979	0	0	100
CLA	Washington Township	N A	1	11,562	11,562	0	0	100
CLE	BCI Municipal Authority	N A	5	25,642	25,642	0	0	100
CLE	Beccaria Township	N A	2	73,866	73,866	0	0	100
CLE	Bigler Township	N A	3	50,534	50,534	0	0	100
CLE	Boggs Township	N C	4	243,316	212,755	30,561	23	87
CLE	Bradford Township	N C	5	217,611	197,257	20,354	13	91
CLE	Brady Township	N A	4	152,922	152,922	0	0	100
CLE	Burnside Township	N A	2	17,375	17,375	0	0	100
CLE	Chester Hill Borough	N A	1	6,670	6,670	0	0	100
CLE	Chester Hill Borough	P A	0	0	0	0	*	100
CLE	Clearfield Borough	N A	8	360,836	360,836	0	0	100
CLE	Clearfield Borough	P C	7	2,229,839	2,403,192	-173,353	-48	108
CLE	Clearfield County Housing Authority	N A	7	526,852	526,852	0	0	100
CLE	Clearfield Municipal Authority	N A	23	1,745,763	1,745,763	0	0	100
CLE	Cooper Township	N C	4	152,906	140,484	12,422	12	92
CLE	Covington Township	N A	1	5,893	5,893	0	0	100
CLE	Curwensville Borough	N C	4	357,505	299,787	57,718	44	84
CLE	Curwensville Borough	P C	1	592,540	732,025	-139,485	-335	124
CLE	Curwensville Municipal Authority	N A	6	323,943	323,943	0	0	100
CLE	Decatur Township	N A	4	132,222	132,222	0	0	100
CLE	Decatur Township	P C	1	223,450	210,831	12,619	36	94
CLE	DuBois City	N C	39	7,531,921	8,561,916	-1,029,995	-65	114
CLE	DuBois City	P C	14	6,060,700	5,496,241	564,459	69	91
CLE	DuBois City Housing Authority	N A	11	1,058,402	1,058,402	0	0	100
CLE	DuBois City Redevelopment Authority	N C	1	294,021	289,848	4,173	8	99
CLE	Girard Township	N A	3	41,507	41,507	0	0	100
CLE	Gulich Township	N A	3	64,657	64,657	0	0	100
CLE	Houtzdale Borough	N A	1	22,390	22,390	0	0	100
CLE	Houtzdale Borough	P C	0	86,305	129,613	-43,308	*	150
CLE	Huston Township	N C	1	28,672	90,468	-61,796	-215	316
CLE	Lawrence Township	N A	12	481,965	481,965	0	0	100

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						(\$)	% OF PAY	
CLE	Lawrence Township	P C	9	2,321,766	1,696,157	625,609	134	73
CLE	Morris Township	N C	4	99,506	84,113	15,393	15	85
CLE	Morris-Cooper Regional Police Commission	P C	1	312,173	251,966	60,207	185	81
CLE	Osceola Borough	P C	0	67,168	75,042	-7,874	*	112
CLE	Penn Township	N A	2	63,754	63,754	0	0	100
CLE	Pike Township	N A	3	217,701	217,701	0	0	100
CLE	Sandy Township	N A	20	1,768,571	1,768,571	0	0	100
CLE	Sandy Township	P C	7	2,035,444	1,853,621	181,823	43	91
CLE	Woodward Township	N A	3	38,251	38,251	0	0	100
CLI	Avis Borough	N A	1	40,408	40,408	0	0	100
CLI	Bald Eagle Township	N C	3	249,737	454,636	-204,898	-219	182
CLI	Castanea Township	N C	1	18,272	62,046	-43,774	-166	340
CLI	Clinton County Housing Authority	N A	23	1,563,205	1,563,205	0	0	100
CLI	Lamar Township	N C	2	56,453	13,782	42,671	78	24
CLI	Lock Haven City	N C	45	4,500,489	4,476,383	24,106	2	99
CLI	Lock Haven City	P C	12	4,417,256	4,549,639	-132,383	-20	103
CLI	Pine Creek Township	P C	1	24,450	205,412	-180,962	-274	840
CLI	Renovo Borough	N A	3	89,274	89,274	0	0	100
CLI	Renovo Borough	P C	2	65,473	471,295	-405,822	-700	720
CLI	Suburban Lock Haven Water Authority	N C	5	380,147	310,035	70,112	39	82
CLI	Western Clinton County Municipal Authority	N C	4	571,392	588,231	-16,839	-14	103
CLI	Woodward Township	N A	3	57,036	57,036	0	0	100
CMB	Adams Township	N A	5	344,218	344,218	0	0	100
CMB	Adams Township	P C	3	587,411	611,027	-23,616	-17	104
CMB	Allegheny Township	N A	3	49,622	49,622	0	0	100
CMB	Barr Township	N A	2	99,948	99,948	0	0	100
CMB	Cambria Co Bldg Code Enforcement Agency	N A	5	32,934	32,934	0	0	100
CMB	Cambria Co Conservation & Recreation Auth	N A	2	114,052	114,052	0	0	100
CMB	Cambria County Planning Commission	N A	3	340,566	340,566	0	0	100
CMB	Cambria County Redevelopment Authority	N A	6	396,326	396,326	0	0	100
CMB	Cambria County Sewage Enforcement Agency	N A	1	11,302	11,302	0	0	100
CMB	Cambria County Transit Authority	N C	86	6,050,544	4,950,832	1,099,712	34	82
CMB	Cambria Township	N C	10	3,006,881	2,676,900	329,981	78	89
CMB	Cambria Township	P C	4	437,306	2,374,948	-1,937,642	-1,061	543
CMB	Cambria Township Sewer Authority	N C	3	693,691	572,568	121,123	123	83
CMB	Cambria Township Water Authority	N C	2	159,306	162,562	-3,256	-7	102
CMB	Carrolltown Borough	N C	4	116,600	134,451	-17,851	-17	115
CMB	Carrolltown Borough	P A	2	215,597	215,597	0	0	100
CMB	Clearfield Township	N C	3	73,979	76,641	-2,662	-4	104
CMB	Conemaugh Township	N A	4	120,937	120,937	0	0	100
CMB	Conemaugh Township	P A	2	61,204	61,204	0	0	100
CMB	Cresson Borough	N C	7	374,960	449,552	-74,592	-39	120
CMB	Cresson Borough	P C	2	240,207	426,152	-185,945	-279	177
CMB	Cresson Township	N A	9	315,785	315,785	0	0	100
CMB	Cresson Township	P C	0	1,816	367,399	-365,583	*	20,231

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						(\$)	% OF PAY	
CMB	Croyle Township	N A	2	56,285	56,285	0	0	100
CMB	Croyle Township	P C	1	53,822	138,795	-84,973	-301	258
CMB	Dale Borough	N C	3	57,358	47,990	9,368	12	84
CMB	East Carroll Township	N C	2	30,508	8,738	21,770	50	29
CMB	East Conemaugh Borough	N C	3	393,946	376,020	17,926	23	95
CMB	East Conemaugh Borough	P C	0	261,180	326,638	-65,458	*	125
CMB	Ebensburg Borough	N C	11	1,272,326	953,178	319,148	64	75
CMB	Ebensburg Borough	P C	3	937,995	666,617	271,378	194	71
CMB	Ferndale Borough	N C	3	205,378	356,948	-151,570	-181	174
CMB	Ferndale Borough	P C	1	306,565	239,768	66,797	191	78
CMB	Forest Hills Municipal Authority	N A	10	391,726	391,726	0	0	100
CMB	Franklin Borough	N C	0	65,585	215,647	-150,062	*	329
CMB	Franklin Borough	P C	0	47,878	325,390	-277,512	*	680
CMB	Gallitzin Borough	N C	2	492,743	403,691	89,052	158	82
CMB	Gallitzin Borough	P C	3	184,336	449,914	-265,578	-347	244
CMB	Gallitzin Borough Sewer & Disposal Auth	N C	3	264,362	240,601	23,761	32	91
CMB	Geistown Borough	N A	4	306,581	306,581	0	0	100
CMB	Geistown Borough	P C	1	187,349	146,193	41,156	107	78
CMB	Hastings Borough	N A	6	229,867	229,867	0	0	100
CMB	Hastings Borough	P A	1	143,673	143,673	0	0	100
CMB	Jackson Township	N U	6	0	0	0	0	100
CMB	Jackson Township	P A	1	98,696	98,696	0	0	100
CMB	Jackson Township Water Authority	N C	4	276,650	238,447	38,203	35	86
CMB	Johnstown City	F C	38	15,686,268	5,283,656	10,402,612	537	34
CMB	Johnstown City	N1 C	49	11,266,453	6,415,222	4,851,231	304	57
CMB	Johnstown City	N2 C	16	2,227,223	1,282,825	944,398	118	58
CMB	Johnstown City	P C	36	17,128,946	8,932,609	8,196,337	424	52
CMB	Johnstown City Housing Authority	N1 C	53	7,176,929	5,907,224	1,269,705	78	82
CMB	Johnstown City Housing Authority	N2 A	52	2,448,744	2,448,744	0	0	100
CMB	Johnstown City Redevelopment Authority	N A	7	914,493	914,493	0	0	100
CMB	Lilly Borough	N A	3	63,704	63,704	0	0	100
CMB	Lilly Borough	P C	0	66,622	66,315	307	*	100
CMB	Lower Yoder Township	N C	8	651,266	701,811	-50,545	-22	108
CMB	Lower Yoder Township	P C	0	341,998	1,184,620	-842,622	*	346
CMB	Nanty Glo Borough	N C	3	372,340	633,487	-261,147	-350	170
CMB	Nanty Glo Borough	P C	2	281,917	229,720	52,197	65	81
CMB	Nanty Glo Sanitary Sewer Authority	N C	4	106,437	115,429	-8,992	-9	108
CMB	Northern Cambria Borough	N C	9	730,054	756,060	-26,006	-9	104
CMB	Northern Cambria Borough	P C	3	294,396	343,672	-49,276	-39	117
CMB	Patton Borough	N C	8	758,181	572,040	186,141	70	75
CMB	Patton Borough	P C	2	119,308	233,030	-113,722	-127	195
CMB	Portage Area Sewer Authority	N C	4	177,349	200,554	-23,205	-21	113
CMB	Portage Borough	N C	4	372,755	360,811	11,944	9	97
CMB	Portage Borough	P1 C	2	261,027	547,247	-286,220	-359	210
CMB	Portage Borough	P2 A	0	109,165	109,165	0	*	100

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						(\$)	% OF PAY	
CMB	Portage Borough Municipal Authority	N C	10	638,466	703,379	-64,913	-19	110
CMB	Portage Township	N A	5	168,560	168,560	0	0	100
CMB	Richland Township	N C	13	3,246,293	1,881,081	1,365,212	208	58
CMB	Richland Township	P C	19	6,866,892	5,861,546	1,005,346	88	85
CMB	South Fork Borough	N A	1	22,393	22,393	0	0	100
CMB	South Fork Borough	P A	2	28,338	28,338	0	0	100
CMB	Southmont Borough	N C	4	456,966	467,342	-10,376	-8	102
CMB	Stonycreek Township	N C	5	795,911	709,418	86,493	49	89
CMB	Stonycreek Township	P C	2	700,544	817,779	-117,235	-141	117
CMB	Summerhill Township	N A	1	5,459	5,459	0	0	100
CMB	Summerhill Township	P A	2	27,568	27,568	0	0	100
CMB	Susquehanna Township	N A	3	15,308	15,308	0	0	100
CMB	Susquehanna Township	P C	0	59,933	112,243	-52,310	*	187
CMB	Upper Yoder Township	N C	6	808,641	887,493	-78,852	-34	110
CMB	Upper Yoder Township	P C	4	2,038,061	2,328,245	-290,184	-145	114
CMB	Washington Township	N A	1	0	0	0	0	100
CMB	West Carroll Township	N C	1	190,242	194,107	-3,865	-22	102
CMB	West Carroll Water Authority	N C	3	249,604	259,774	-10,170	-18	104
CMB	West Hills Regional Police	P C	11	3,739,451	3,747,344	-7,893	-1	100
CMB	West Taylor Township	N A	1	95,861	95,861	0	0	100
CMB	Westmont Borough	N C	15	2,200,221	1,936,352	263,869	42	88
CMB	White Township	N A	1	3,028	3,028	0	0	100
CMN	Emporium Borough	N C	10	811,378	1,031,358	-219,980	-70	127
CMN	Emporium Borough	P C	2	348,595	1,379,109	-1,030,514	-1,731	396
CMN	Shippen Township	N A	6	149,167	149,167	0	0	100
COL	Benton Borough	P A	0	136,298	136,298	0	*	100
COL	Benton Township	N C	2	152,323	132,845	19,478	28	87
COL	Berwick Area Joint Sewer Authority	N C	19	1,511,328	1,045,049	466,279	55	69
COL	Berwick Borough	N C	14	1,625,606	1,583,655	41,951	7	97
COL	Berwick Borough	P C	15	4,072,577	4,690,969	-618,392	-67	115
COL	Bloomsburg Borough	N C	28	2,885,299	2,502,421	382,878	34	87
COL	Bloomsburg Borough	P C	14	4,375,050	3,592,804	782,246	90	82
COL	Bloomsburg Municipal Authority	N C	12	1,100,084	1,093,909	6,175	1	99
COL	Briar Creek Township	N C	4	245,401	225,595	19,806	20	92
COL	Briar Creek Township	P C	5	511,959	400,292	111,667	49	78
COL	Catawissa Borough	N C	5	966,970	1,079,766	-112,796	-55	112
COL	Catawissa Borough	P C	2	603,895	667,706	-63,811	-68	111
COL	Catawissa Borough Municipal Water Auth	N C	4	296,342	313,191	-16,850	-11	106
COL	Columbia Co. Housing + Redevelopment Auth	N A	14	693,899	693,899	0	0	100
COL	Columbia County Conservation District	N A	5	334,362	334,362	0	0	100
COL	Greenwood Township	N C	2	117,248	110,988	6,260	11	95
COL	Greenwood Township	P C	1	34,470	28,146	6,324	24	82
COL	Hemlock Township	N C	4	328,604	330,262	-1,658	-1	101
COL	Hemlock Township	P C	6	503,131	517,051	-13,920	-5	103
COL	Locust Township	P C	3	314,906	345,240	-30,334	-24	110

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
COL	Millville Borough	N A	3	181,454	181,454	0	0	100
COL	Millville Borough	P C	1	163,188	209,421	-46,233	-121	128
COL	Montour Township	P C	2	97,563	185,841	-88,278	-93	190
COL	North Centre Township	N C	2	50,934	61,858	-10,924	-16	121
COL	Orangeville Area Police Board	P C	1	323,543	327,052	-3,509	-6	101
COL	Scott Township	N C	6	817,276	893,617	-76,341	-30	109
COL	Scott Township	P C	6	1,359,682	1,548,050	-188,368	-58	114
COL	South Centre Township	P C	4	391,411	404,762	-13,351	-7	103
COL	Tri-County COG IBC	N A	3	43,035	43,035	0	0	100
CRA	Athens Township	N A	2	10,056	10,056	0	0	100
CRA	Bloomfield Township	N A	3	159,334	159,334	0	0	100
CRA	Bloomfield Township Sewage Authority	N A	3	178,443	178,443	0	0	100
CRA	Cambridge Springs Borough	N C	7	951,064	989,171	-38,107	-16	104
CRA	Cambridge Springs Borough	P C	3	361,711	650,688	-288,977	-242	180
CRA	Cambridge Township	N A	3	42,260	42,260	0	0	100
CRA	Cochranton Borough	N C	3	195,368	216,854	-21,486	-20	111
CRA	Cochranton Borough	P C	2	308,231	314,347	-6,116	-7	102
CRA	Conneaut Lake Borough	N C	1	124,573	119,121	5,452	14	96
CRA	Conneaut Lake Regional	P C	3	343,146	521,952	-178,806	-137	152
CRA	Conneautville Borough	N A	3	340,340	340,340	0	0	100
CRA	Cussewago Township	N A	1	10,822	10,822	0	0	100
CRA	Hayfield Township	N A	6	115,414	115,414	0	0	100
CRA	Linesville Borough	N A	2	6,268	6,268	0	0	100
CRA	Linesville Borough	P C	0	225,607	264,624	-39,017	*	117
CRA	Meadville City	F C	15	5,743,534	5,670,989	72,545	9	99
CRA	Meadville City	N C	47	15,284,397	14,755,332	529,065	25	97
CRA	Meadville City	P C	21	10,287,922	10,113,503	174,419	15	98
CRA	North & South Shenango Joint Municipal Auth	N C	5	700,448	824,800	-124,352	-62	118
CRA	North Shenango Township	N C	3	113,654	98,650	15,004	18	87
CRA	Oil Creek Township	N A	3	283,460	283,460	0	0	100
CRA	Rome Township	N C	2	89,392	56,589	32,803	62	63
CRA	Sadsbury Township	N A	4	226,790	226,790	0	0	100
CRA	Saegertown Borough	N C	3	112,832	104,291	8,541	8	92
CRA	South Shenango Township	N C	2	136,698	110,676	26,022	35	81
CRA	Summit Township	N C	3	79,705	13,573	66,132	75	17
CRA	Titusville City	F C	9	4,440,261	2,697,860	1,742,401	421	61
CRA	Titusville City	N A	27	2,032,813	2,032,813	0	0	100
CRA	Titusville City	P C	10	7,343,375	4,714,421	2,628,954	412	64
CRA	Vernon Township	N C	8	1,783,590	1,180,492	603,098	185	66
CRA	Vernon Township	P C	4	861,854	2,756,218	-1,894,364	-884	320
CRA	Vernon Township Sanitary Authority	N1 U	2	0	0	0	0	100
CRA	Vernon Township Sanitary Authority	N2 A	1	6,293	6,293	0	0	100
CRA	Vernon Township Water Authority	N C	0	0	30,136	-30,136	*	*
CRA	West Mead Township	N A	7	275,143	275,143	0	0	100
CRA	Woodcock Township	N A	3	79,790	79,790	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
CUM	Camp Hill Borough	N C	13	2,434,718	2,878,105	-443,387	-63	118
CUM	Camp Hill Borough	P C	10	4,397,059	5,870,246	-1,473,187	-202	134
CUM	Carlisle Borough	N1 C	81	7,128,356	6,400,347	728,009	19	90
CUM	Carlisle Borough	N2 A	1	249,213	249,213	0	0	100
CUM	Carlisle Borough	P C	33	12,762,174	11,543,707	1,218,467	52	90
CUM	Cumberland-Franklin Joint Municipal Auth	N A	10	712,720	712,720	0	0	100
CUM	Dickinson Township	N A	8	234,132	234,132	0	0	100
CUM	East Pennsboro Township	N C	47	9,274,170	6,418,336	2,855,834	117	69
CUM	East Pennsboro Township	P C	20	9,686,199	10,125,438	-439,239	-28	105
CUM	Hampden Township	N C	80	15,289,875	12,414,996	2,874,879	72	81
CUM	Hampden Township	P C	23	10,649,519	8,298,433	2,351,086	157	78
CUM	Hopewell Township	N A	6	151,115	151,115	0	0	100
CUM	Lemoyne Borough	N C	16	1,435,240	1,322,688	112,552	15	92
CUM	Lower Allen Township	N C	44	3,876,102	3,270,607	605,495	34	84
CUM	Lower Allen Township	P C	19	7,493,936	5,999,176	1,494,760	100	80
CUM	Lower Allen Township Authority	N C	26	3,857,196	2,618,729	1,238,467	81	68
CUM	Mechanicsburg Borough	N C	22	3,390,795	3,607,850	-217,055	-21	106
CUM	Mechanicsburg Borough	P C	15	5,453,745	6,224,563	-770,818	-78	114
CUM	Middlesex Township	N A	9	503,127	503,127	0	0	100
CUM	Middlesex Township	P C	9	1,940,796	2,291,103	-350,307	-60	118
CUM	Middlesex Township Municipal Authority	N A	6	365,894	365,894	0	0	100
CUM	Monroe Township	N A	7	963,748	963,748	0	0	100
CUM	Mt Holly Springs Borough	N C	6	658,521	404,411	254,110	115	61
CUM	Mt Holly Springs Borough	P C	3	606,781	446,339	160,442	89	74
CUM	New Cumberland Borough	N A	19	3,228,514	3,228,514	0	0	100
CUM	New Cumberland Borough	P C	8	3,775,322	3,525,651	249,671	44	93
CUM	Newville Borough	N C	5	256,116	362,448	-106,332	-55	142
CUM	Newville Borough	P C	2	600,041	525,387	74,654	90	88
CUM	North Middleton Authority	N C	9	1,868,985	1,899,837	-30,851	-7	102
CUM	North Middleton Township	N C	12	1,775,864	1,440,423	335,441	66	81
CUM	North Middleton Township	P C	9	2,762,200	3,502,973	-740,773	-143	127
CUM	North Newton Township	N A	6	60,144	60,144	0	0	100
CUM	Penn Township	N C	3	78,724	85,780	-7,056	-7	109
CUM	Shippensburg Borough	N C	35	4,222,979	3,166,385	1,056,594	74	75
CUM	Shippensburg Borough	P C	9	3,233,280	2,658,158	575,122	112	82
CUM	Shippensburg Township	N A	6	450,854	450,854	0	0	100
CUM	Shiremanstown Borough	P C	2	271,021	728,810	-457,789	-471	269
CUM	Silver Spring Township	N C	33	1,418,478	1,390,351	28,127	2	98
CUM	Silver Spring Township	P C	16	4,266,947	4,344,526	-77,579	-7	102
CUM	South Middleton Township	N A	23	1,909,997	1,909,997	0	0	100
CUM	South Middleton Township Authority	N C	11	1,251,198	995,204	255,994	43	80
CUM	Southampton Township	N A	6	328,347	328,347	0	0	100
CUM	Upper Allen Township	N C	30	4,572,030	3,717,473	854,557	60	81
CUM	Upper Allen Township	P C	20	6,646,611	5,250,311	1,396,300	91	79
CUM	West Pennsboro Township	N A	9	601,393	601,393	0	0	100

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						(\$)	% OF PAY	
CUM	West Shore Regional Police Department	N A	2	53,121	53,121	0	0	100
CUM	West Shore Regional Police Department	P C	10	4,490,822	3,267,686	1,223,136	175	73
CUM	Wormleysburg Borough	N C	5	421,327	353,036	68,291	33	84
DAU	Conewago Township	N A	4	114,596	114,596	0	0	100
DAU	Cumb-Dau-Hbg Transportation Authority	N1 C	192	17,779,372	12,209,020	5,570,352	61	69
DAU	Dauphin Borough	N A	2	21,432	21,432	0	0	100
DAU	Dauphin County Housing Authority	N A	43	3,135,855	3,135,855	0	0	100
DAU	Dauphin County Library System	N C	98	4,012,276	3,440,982	571,294	21	86
DAU	Derry Township	N1 A	0	965,382	965,382	0	*	100
DAU	Derry Township	N2 C	59	9,915,014	9,660,484	254,530	7	97
DAU	Derry Township	P C	37	14,657,271	10,418,005	4,239,266	138	71
DAU	Derry Township Municipal Authority	N A	29	2,315,793	2,315,793	0	0	100
DAU	East Hanover Township	N A	10	892,621	892,621	0	0	100
DAU	Elizabethville Area Authority	N A	3	22,692	22,692	0	0	100
DAU	Elizabethville Borough	N A	3	102,525	102,525	0	0	100
DAU	Harrisburg City	F C	83	55,064,548	68,266,174	-13,201,626	-250	124
DAU	Harrisburg City	N C	270	55,795,290	77,363,937	-21,568,647	-169	139
DAU	Harrisburg City	P C	165	72,302,610	63,759,040	8,543,570	76	88
DAU	Harrisburg City Redevelopment Authority	N A	7	1,140,151	1,140,151	0	0	100
DAU	Harrisburg Parking Authority	N A	38	1,410,338	1,410,338	0	0	100
DAU	Highspire Borough	N C	11	683,725	538,718	145,007	33	79
DAU	Highspire Borough	P C	6	2,003,239	1,579,760	423,479	78	79
DAU	Hummelstown Borough	N C	7	2,102,347	1,978,557	123,790	32	94
DAU	Hummelstown Borough	P C	7	2,591,774	2,993,087	-401,313	-87	115
DAU	Lower Paxton Township	N C	83	12,825,072	9,297,867	3,527,205	85	72
DAU	Lower Paxton Township	P C	55	21,518,426	15,816,703	5,701,723	136	74
DAU	Lower Swatara Township	N C	22	5,783,591	4,611,322	1,172,269	105	80
DAU	Lower Swatara Township	P C	17	5,550,330	4,991,573	558,757	50	90
DAU	Lykens Borough	N C	5	313,840	343,589	-29,749	-16	109
DAU	Lykens Borough	P C	1	84,998	600,865	-515,867	-1,184	707
DAU	Middle Paxton Township	N C	5	266,128	242,070	24,058	12	91
DAU	Middletown Borough	N C	47	11,198,544	8,285,342	2,913,202	124	74
DAU	Middletown Borough	P C	15	5,580,634	4,283,893	1,296,741	111	77
DAU	Millersburg Area Authority	N A	7	990,387	990,387	0	0	100
DAU	Millersburg Borough	N C	6	446,601	408,201	38,400	21	91
DAU	Millersburg Borough	P C	3	813,471	958,173	-144,702	-90	118
DAU	Paxtang Borough	N A	3	138,731	138,731	0	0	100
DAU	Paxtang Borough	P C	3	1,095,772	1,095,848	-77	0	100
DAU	Penbrook Borough	N C	5	759,774	798,329	-38,555	-18	105
DAU	Penbrook Borough	P C	8	3,209,858	3,645,949	-436,091	-80	114
DAU	Royalton Borough	N A	4	141,905	141,905	0	0	100
DAU	South Hanover Township	N A	8	54,685	54,685	0	0	100
DAU	Steelton Borough	N C	26	3,755,971	2,989,409	766,562	65	80
DAU	Steelton Borough	P C	11	4,134,432	3,769,975	364,457	36	91
DAU	Susquehanna Township	N C	30	7,106,536	4,924,983	2,181,553	138	69

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						(\$)	% OF PAY	
DAU	Susquehanna Township	P C	39	18,855,498	10,896,706	7,958,792	260	58
DAU	Susquehanna Township Authority	N C	7	1,928,598	1,976,511	-47,912	-12	102
DAU	Swatara Township	N C	37	8,145,788	8,051,626	94,162	5	99
DAU	Swatara Township	P C	43	15,274,844	13,533,145	1,741,699	52	89
DAU	Swatara Township Authority	N C	24	4,492,920	3,266,735	1,226,185	90	73
DAU	Washington Township	N C	4	285,286	308,444	-23,158	-17	108
DAU	West Hanover Township	N A	20	1,460,392	1,460,392	0	0	100
DAU	Wiconisco Township	N C	4	384,398	388,936	-4,538	-3	101
DAU	Wiconisco Township	P C	1	427,200	504,977	-77,777	-151	118
DAU	Williamstown Borough	N C	5	1,217,984	1,152,694	65,290	32	95
DAU	Williamstown Borough	P C	0	888,031	1,230,096	-342,065	*	139
DAU	Williamstown Borough Authority	N C	0	70,548	199,948	-129,400	*	283
DEL	Aldan Borough	P C	6	2,642,301	1,954,893	687,408	135	74
DEL	Aston Township	N C	23	1,961,752	2,073,739	-111,987	-10	106
DEL	Aston Township	P C	20	13,737,110	9,329,433	4,407,677	243	68
DEL	Brookhaven Borough	N C	9	339,480	366,844	-27,364	-7	108
DEL	Brookhaven Borough	P C	8	5,151,355	3,161,278	1,990,077	277	61
DEL	Chester City	F C	46	26,312,596	31,307,765	-4,995,169	-165	119
DEL	Chester City	N C	123	9,066,136	1,428,535	7,637,601	161	16
DEL	Chester City	P C	92	52,960,297	23,542,691	29,417,606	448	44
DEL	Chester Township	N A	13	583,578	583,578	0	0	100
DEL	Chester Township	P C	10	1,351,894	1,487,236	-135,342	-19	110
DEL	Chester Water Authority	N C	147	22,944,473	18,212,985	4,731,488	53	79
DEL	Clifton Heights Borough	N U	6	0	0	0	0	100
DEL	Clifton Heights Borough	P C	9	5,078,577	3,796,394	1,282,183	162	75
DEL	Collingdale Borough	N C	12	2,394,563	2,155,243	239,320	43	90
DEL	Collingdale Borough	P C	8	5,020,009	3,174,726	1,845,283	263	63
DEL	Colwyn Borough	N C	1	159,874	109,004	50,870	184	68
DEL	Colwyn Borough	P C	0	1,074,131	590,335	483,796	*	55
DEL	Concord Township	N C	15	2,290,071	1,933,569	356,502	41	84
DEL	Concord Township Sewer Authority	N C	9	1,035,609	999,710	35,899	6	97
DEL	Darby Borough	N C	5	943,252	847,147	96,105	50	90
DEL	Darby Borough	P C	14	8,246,684	5,572,753	2,673,931	217	68
DEL	Darby Township	N C	8	319,436	392,115	-72,679	-21	123
DEL	Darby Township	P C	14	6,213,931	4,817,906	1,396,025	123	78
DEL	Delaware Co Reg Water Quality Control Auth	N1 A	48	763,382	763,382	0	0	100
DEL	Delaware Co Reg Water Quality Control Auth	N2 C	117	10,893,527	7,907,619	2,985,908	46	73
DEL	Delaware County Housing Authority	N A	80	6,254,835	6,254,835	0	0	100
DEL	Delaware County Solid Waste Authority	N C	24	3,204,610	3,220,047	-15,437	-1	100
DEL	East Lansdowne Borough	P C	3	1,630,088	992,626	637,462	287	61
DEL	Eddystone Borough	P C	8	2,427,994	1,786,924	641,070	104	74
DEL	Edgmont Township	N A	3	71,385	71,385	0	0	100
DEL	Folcroft Borough	N C	6	586,664	629,037	-42,373	-15	107
DEL	Folcroft Borough	P C	10	5,388,490	4,265,386	1,123,104	143	79
DEL	Glenolden Borough	N C	7	526,273	452,524	73,749	26	86

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						(\$)	% OF PAY	
DEL	Glenolden Borough	P C	9	5,354,472	3,661,928	1,692,544	212	68
DEL	Haverford Township	N1 C	137	26,527,729	19,327,757	7,199,972	95	73
DEL	Haverford Township	N2 A	0	0	0	0	*	100
DEL	Haverford Township	P C	66	35,017,855	21,181,465	13,836,390	246	60
DEL	Lansdowne Borough	N A	32	1,837,409	1,837,409	0	0	100
DEL	Lansdowne Borough	P C	16	9,300,931	6,757,898	2,543,033	206	73
DEL	Lower Chichester Township	N A	5	328,407	328,407	0	0	100
DEL	Lower Chichester Township	P C	4	819,273	810,997	8,276	3	99
DEL	Marcus Hook Borough	N C	9	2,022,223	1,612,091	410,132	114	80
DEL	Marcus Hook Borough	P C	4	3,892,199	2,392,846	1,499,353	482	61
DEL	Marple Township	N C	67	5,121,630	4,029,611	1,092,019	37	79
DEL	Marple Township	P C	28	17,420,642	10,840,828	6,579,814	229	62
DEL	Media Borough	N C	20	5,373,916	4,730,306	643,610	63	88
DEL	Media Borough	P C	16	9,262,969	6,746,942	2,516,027	176	73
DEL	Middletown Township	N C	21	2,701,826	2,553,051	148,775	13	94
DEL	Middletown Township Sewer Authority	N C	2	656,670	704,391	-47,722	-33	107
DEL	Millbourne Borough	P C	0	786,991	392,076	394,915	*	50
DEL	Morton Borough	N A	3	47,056	47,056	0	0	100
DEL	Morton Borough	P C	4	1,833,093	1,346,849	486,244	144	73
DEL	Nether Providence Township	N C	12	1,596,242	1,269,474	326,768	53	80
DEL	Nether Providence Township	P C	15	7,478,509	3,835,452	3,643,057	304	51
DEL	Newtown Township	N C	19	2,199,055	2,124,706	74,349	8	97
DEL	Newtown Township	P C	16	8,643,032	7,716,941	926,091	65	89
DEL	Norwood Borough	N C	6	273,034	256,702	16,332	7	94
DEL	Norwood Borough	P C	6	2,706,154	2,391,408	314,746	63	88
DEL	Parkside Borough	P C	3	761,197	469,288	291,909	154	62
DEL	Prospect Park Borough	N C	8	734,055	1,169,845	-435,791	-148	159
DEL	Prospect Park Borough	P C	8	4,057,318	2,684,987	1,372,331	227	66
DEL	Radnor Township	N C	90	27,881,734	15,897,286	11,984,448	203	57
DEL	Radnor Township	P C	40	30,370,789	20,232,840	10,137,949	261	67
DEL	Radnor-Haverford-Marple Sewer Authority	N A	15	946,301	946,301	0	0	100
DEL	Ridley Park Borough	N C	7	541,572	687,934	-146,362	-43	127
DEL	Ridley Park Borough	P C	10	4,333,340	4,688,986	-355,646	-39	108
DEL	Ridley Township	N1 C	56	9,825,375	9,520,947	304,428	10	97
DEL	Ridley Township	N2 U	56	0	0	0	0	100
DEL	Ridley Township	P C	35	18,335,668	15,851,665	2,484,003	84	86
DEL	Sharon Hill Borough	N C	6	858,947	616,283	242,664	83	72
DEL	Sharon Hill Borough	P C	9	4,333,686	3,277,167	1,056,519	142	76
DEL	Springfield Township	N1 C	79	12,732,073	12,204,560	527,513	14	96
DEL	Springfield Township	N2 A	1	888	888	0	0	100
DEL	Springfield Township	P C	31	19,932,744	12,036,447	7,896,297	275	60
DEL	Swarthmore Borough	N C	7	1,534,669	1,106,525	428,144	106	72
DEL	Swarthmore Borough	P C	9	4,131,669	2,756,653	1,375,016	171	67
DEL	Thornbury Township	N A	4	389,738	389,738	0	0	100
DEL	Tinicum Township	N C	19	2,025,783	2,035,440	-9,657	-1	100

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						(\$)	% OF PAY	
DEL	Tinicum Township	P C	15	5,388,920	4,621,844	767,076	59	86
DEL	Trainer Borough	N C	4	473,080	512,731	-39,652	-28	108
DEL	Trainer Borough	P C	6	2,896,156	2,291,434	604,722	118	79
DEL	Upland Borough	N C	8	512,815	488,882	23,933	7	95
DEL	Upland Borough	P C	5	477,776	464,132	13,644	5	97
DEL	Upper Chichester Township	N1 C	23	2,534,049	2,150,977	383,072	33	85
DEL	Upper Chichester Township	N2 A	6	35,614	35,614	0	0	100
DEL	Upper Chichester Township	P C	22	13,351,688	10,471,185	2,880,503	135	78
DEL	Upper Darby Township	F C	51	20,528,281	15,755,476	4,772,805	107	77
DEL	Upper Darby Township	N C	207	57,193,467	57,930,826	-737,359	-7	101
DEL	Upper Darby Township	P C	133	66,616,427	44,364,642	22,251,785	188	67
DEL	Upper Providence Township	N C	9	878,371	852,977	25,394	6	97
DEL	Upper Providence Township	P C	13	4,607,010	3,927,163	679,847	63	85
DEL	Yeadon Borough	N1 U	6	0	0	0	0	100
DEL	Yeadon Borough	N2 A	15	528,014	528,014	0	0	100
DEL	Yeadon Borough	P C	14	6,210,195	4,556,709	1,653,486	152	73
ELK	Area Transp Auth of North Central PA	N A	113	2,330,863	2,330,863	0	0	100
ELK	Fox Township	N A	9	537,249	537,249	0	0	100
ELK	Fox Township Water & Sewer Authority	N A	3	52,993	52,993	0	0	100
ELK	Highland Township	N C	1	94,998	76,185	18,813	72	80
ELK	Horton Township	N A	2	134,317	134,317	0	0	100
ELK	Jay Township	N A	5	147,317	147,317	0	0	100
ELK	Johnsonburg Borough	N C	7	1,315,691	1,396,090	-80,399	-35	106
ELK	Johnsonburg Borough	P C	3	1,499,426	1,227,021	272,406	177	82
ELK	Johnsonburg Municipal Authority	N C	6	1,263,175	1,171,608	91,567	34	93
ELK	Jones Township	N A	4	181,950	181,950	0	0	100
ELK	Ridgway Borough	N A	16	1,044,254	1,044,254	0	0	100
ELK	Ridgway Borough	P C	5	1,961,954	1,595,528	366,426	164	81
ELK	Ridgway Township	N C	4	557,566	574,804	-17,238	-14	103
ELK	St Marys Area Water Authority	N C	11	2,010,001	2,049,353	-39,352	-7	102
ELK	St Marys City	N C	38	3,272,464	2,943,565	328,899	21	90
ELK	St Marys City	P C	13	6,060,605	5,720,574	340,031	42	94
ERI	Albion Borough	N C	13	736,006	675,333	60,673	13	92
ERI	Albion Borough	P C	2	223,800	132,071	91,729	91	59
ERI	Amity Township	N A	2	36,419	36,419	0	0	100
ERI	Corry City	F C	6	2,516,896	1,993,661	523,235	175	79
ERI	Corry City	N C	28	5,348,232	5,589,624	-241,392	-22	105
ERI	Corry City	P C	11	4,530,683	4,250,109	280,574	40	94
ERI	Edinboro Borough	N1 C	11	1,700,392	1,527,783	172,609	36	90
ERI	Edinboro Borough	N2 A	4	207,975	207,975	0	0	100
ERI	Edinboro Borough	P C	8	3,425,355	2,580,608	844,747	152	75
ERI	Elk Creek Township	N A	4	68,898	68,898	0	0	100
ERI	Erie City	F C	132	84,758,266	59,916,715	24,841,551	270	71
ERI	Erie City	N C	335	93,663,027	76,533,767	17,129,260	114	82
ERI	Erie City	P C	170	107,811,043	78,366,780	29,444,263	254	73

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
ERI	Erie City Housing Authority	N A	64	6,113,492	6,113,492	0	0	100
ERI	Erie City Water Authority	N1 C	97	20,077,171	14,935,443	5,141,728	98	74
ERI	Erie City Water Authority	N2 A	28	400,060	400,060	0	0	100
ERI	Erie County Housing Authority	N C	33	3,855,915	3,534,352	321,563	28	92
ERI	Erie Metropolitan Transit Authority	N1 C	144	9,244,245	7,885,091	1,359,154	24	85
ERI	Erie Metropolitan Transit Authority	N2 C	17	1,499,982	876,875	623,107	84	58
ERI	Erie Metropolitan Transit Authority	N3 A	15	88,602	88,602	0	0	100
ERI	Erie Parking Authority	N1 C	15	773,714	789,361	-15,647	-3	102
ERI	Erie Parking Authority	N2 A	24	1,920,470	1,920,470	0	0	100
ERI	Erie Regional Airport Authority	N C	30	2,011,523	1,512,128	499,395	36	75
ERI	Erie Western Port Authority	N C	15	1,734,228	1,240,836	493,392	86	72
ERI	Fairview Township	N C	12	3,008,707	2,532,857	475,850	75	84
ERI	Fairview Township	P C	0	91,181	531,764	-440,583	*	583
ERI	Girard Borough	N1 C	7	164,949	177,883	-12,934	-4	108
ERI	Girard Borough	N2 C	2	20,442	18,966	1,476	2	93
ERI	Girard Borough	P C	4	1,598,163	1,287,603	310,560	113	81
ERI	Girard Township	N A	7	246,171	246,171	0	0	100
ERI	Greene Township	N A	8	413,262	413,262	0	0	100
ERI	Greenfield Township	N C	5	282,357	309,153	-26,796	-16	109
ERI	Harborcreek Township	N C	28	4,800,980	3,555,570	1,245,410	100	74
ERI	Harborcreek Township Sewer Authority	N A	4	73,648	73,648	0	0	100
ERI	Lake City Borough	N A	5	209,259	209,259	0	0	100
ERI	Lake City Borough	P C	3	639,654	654,892	-15,238	-9	102
ERI	Lawrence Park Township	N C	3	460,119	582,249	-122,130	-114	127
ERI	Lawrence Park Township	P C	7	2,217,829	2,267,286	-49,457	-12	102
ERI	Le Boeuf Township	N A	3	180,726	180,726	0	0	100
ERI	McKean Township	N C	8	538,013	364,679	173,334	49	68
ERI	Millcreek Township	N C	117	23,788,708	18,841,476	4,947,232	79	79
ERI	Millcreek Township	P C	57	29,284,056	23,585,452	5,698,604	124	81
ERI	North East Borough	N C	29	4,494,998	4,188,649	306,349	22	93
ERI	North East Borough	P C	7	2,948,936	2,495,906	453,030	97	85
ERI	North East Township	N A	17	637,244	637,244	0	0	100
ERI	Springfield Township	N A	3	82,913	82,913	0	0	100
ERI	Summit Township	N A	21	1,307,475	1,307,475	0	0	100
ERI	Summit Township Water Authority	N A	6	438,796	438,796	0	0	100
ERI	Union City Borough	N C	3	308,118	239,974	68,144	60	78
ERI	Union City Borough	P C	3	456,646	1,232,742	-776,096	-737	270
ERI	Union City Municipal Authority	N A	6	337,781	337,781	0	0	100
ERI	Union Township	N A	3	102,187	102,187	0	0	100
ERI	Venango Township	N A	3	32,967	32,967	0	0	100
ERI	Washington Township	N A	10	661,515	661,515	0	0	100
ERI	Waterford Borough	N C	3	33,667	55,131	-21,465	-27	164
ERI	Waterford Borough Municipal Authority	N C	3	284,208	293,228	-9,020	-8	103
ERI	Waterford Township	N A	7	275,450	275,450	0	0	100
ERI	Wayne Township	N A	3	23,052	23,052	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
ERI	Wesleyville Borough	N C	3	419,867	474,713	-54,846	-64	113
ERI	Wesleyville Borough	P C	5	911,875	1,242,467	-330,592	-138	136
FAY	Belle Vernon Borough	N C	1	100,270	71,476	28,794	113	71
FAY	Belle Vernon Borough Municipal Authority	N A	7	388,904	388,904	0	0	100
FAY	Brownsville Borough	N U	2	0	0	0	0	100
FAY	Brownsville Borough	P C	2	737,706	771,060	-33,354	-45	105
FAY	Brownsville Municipal Authority	N U	4	0	0	0	0	100
FAY	Bullskin Township	N1 A	4	428,219	428,219	0	0	100
FAY	Bullskin Township	N2 U	5	0	0	0	0	100
FAY	Connellsville City	F C	3	1,680,691	1,204,275	476,416	310	72
FAY	Connellsville City	N C	11	1,452,755	2,172,388	-719,633	-167	150
FAY	Connellsville City	P C	15	6,200,637	4,614,155	1,586,482	191	74
FAY	Connellsville City Housing Authority	N A	7	449,773	449,773	0	0	100
FAY	Connellsville City Redevelopment Authority	N C	2	627,878	483,578	144,300	201	77
FAY	Connellsville Municipal Authority	N C	7	1,644,234	1,479,902	164,332	51	90
FAY	Connellsville Township	N1 A	1	75,518	75,518	0	0	100
FAY	Connellsville Township	N2 U	2	0	0	0	0	100
FAY	Connellsville Township	P C	0	48,418	293,523	-245,105	*	606
FAY	Dunbar Borough	P C	0	38,865	435,628	-396,763	*	1,121
FAY	Dunbar Township	N1 A	3	372,733	372,733	0	0	100
FAY	Dunbar Township	N2 U	6	0	0	0	0	100
FAY	Fairchance Borough	N1 C	0	171,974	402,441	-230,467	*	234
FAY	Fairchance Borough	N2 U	5	0	0	0	0	100
FAY	Fayette County Conservation District	N A	4	91,899	91,899	0	0	100
FAY	Fayette County Housing Authority	N A	64	8,077,002	8,077,002	0	0	100
FAY	Fayette County Redevelopment Authority	N A	20	2,335,337	2,335,337	0	0	100
FAY	Franklin Township	N A	4	284,298	284,298	0	0	100
FAY	Georges Township	N1 A	4	324,330	324,330	0	0	100
FAY	Georges Township	N2 U	6	0	0	0	0	100
FAY	German Township	N1 U	5	0	0	0	0	100
FAY	German Township	N2 A	3	250,304	250,304	0	0	100
FAY	Greater Uniontown Joint Sewage Plant Auth	N U	9	0	0	0	0	100
FAY	Henry Clay Township	N A	4	131,668	131,668	0	0	100
FAY	Indian Creek Valley Water Authority	N A	10	742,016	742,016	0	0	100
FAY	Jefferson Township	N A	4	264,562	264,562	0	0	100
FAY	Luzerne Township	N1 A	5	461,253	461,253	0	0	100
FAY	Luzerne Township	N2 U	2	0	0	0	0	100
FAY	Luzerne Township	P C	1	146,167	1,201,558	-1,055,391	-3,154	822
FAY	Masontown Borough	N1 U	8	0	0	0	0	100
FAY	Masontown Borough	N2 C	1	166,383	166,400	-17	0	100
FAY	Masontown Borough	P C	5	1,420,925	1,401,139	19,786	10	99
FAY	Menallen Township	N1 U	3	0	0	0	0	100
FAY	Menallen Township	N2 A	4	458,338	458,338	0	0	100
FAY	Nicholson Township	N1 C	1	200,105	154,950	45,155	131	77
FAY	Nicholson Township	N2 A	2	21,001	21,001	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
FAY	North Union Township	N1 A	3	518,254	518,254	0	0	100
FAY	North Union Township	N2 U	8	0	0	0	0	100
FAY	Perry Township	N A	2	64,050	64,050	0	0	100
FAY	Perryopolis Borough	N A	3	175,069	175,069	0	0	100
FAY	Perryopolis Borough	P C	2	167,077	123,664	43,413	69	74
FAY	Point Marion Borough	N U	2	0	0	0	0	100
FAY	Point Marion Borough	P A	1	107,176	107,176	0	0	100
FAY	Redstone Township	N A	9	743,336	743,336	0	0	100
FAY	Redstone Township	P C	1	323,734	1,107,697	-783,963	-1,840	342
FAY	S Connellsville Borough	N A	2	38,184	38,184	0	0	100
FAY	S Connellsville Borough	P C	2	331,072	354,808	-23,736	-37	107
FAY	Saltlick Township	N A	4	243,290	243,290	0	0	100
FAY	South Union Township	N U	9	0	0	0	0	100
FAY	South Union Township Sewage Authority	N U	2	0	0	0	0	100
FAY	Springfield Township	N A	3	38,774	38,774	0	0	100
FAY	Springhill Township	N C	4	582,184	503,284	78,900	74	86
FAY	Stewart Township	N A	3	70,630	70,630	0	0	100
FAY	Uniontown City	F C	7	4,847,011	5,028,230	-181,219	-65	104
FAY	Uniontown City	N C	35	5,087,087	6,289,505	-1,202,417	-114	124
FAY	Uniontown City	P C	19	7,342,151	7,771,191	-429,040	-49	106
FAY	Washington Township	N C	2	433,490	494,200	-60,710	-60	114
FAY	Washington Township	P C	2	527,635	566,106	-38,471	-44	107
FAY	Washington Township Municipal Authority	N C	8	1,654,138	1,914,064	-259,926	-69	116
FAY	Wharton Township	N A	7	172,930	172,930	0	0	100
FAY	Wharton Township	P C	0	3,280	106,662	-103,382	*	3,252
FOR	Howe Township	N A	3	170,628	170,628	0	0	100
FOR	Jenks Township	N A	5	172,986	172,986	0	0	100
FOR	Tionesta Borough	N A	5	183,865	183,865	0	0	100
FRA	Antrim Township	N C	18	1,705,849	2,011,871	-306,022	-43	118
FRA	Bear Valley-Franklin Co. Joint Authority	N A	6	156,405	156,405	0	0	100
FRA	Chambersburg Borough	F C	23	5,221,325	3,946,197	1,275,128	96	76
FRA	Chambersburg Borough	N C	144	20,391,819	17,085,584	3,306,235	44	84
FRA	Chambersburg Borough	P C	33	10,583,842	9,081,804	1,502,038	71	86
FRA	Greencastle Borough	N C	16	1,248,334	1,270,159	-21,825	-3	102
FRA	Greencastle Borough	P C	5	490,411	1,069,665	-579,254	-235	218
FRA	Greene Township	N A	19	938,219	938,219	0	0	100
FRA	Greene Township Municipal Authority	N A	11	298,376	298,376	0	0	100
FRA	Guilford Township	N A	10	742,700	742,700	0	0	100
FRA	Guilford Township Authority	N C	9	872,021	915,759	-43,738	-12	105
FRA	Guilford Water Authority	N C	14	2,129,843	2,172,055	-42,211	-6	102
FRA	Hamilton Township	N A	8	608,532	608,532	0	0	100
FRA	Letterkenny Township	N A	3	75,809	75,809	0	0	100
FRA	Lurgan Township	N A	4	169,136	169,136	0	0	100
FRA	Mercersburg Borough	N C	7	496,956	349,793	147,163	61	70
FRA	Mercersburg Borough	P C	2	160,835	326,571	-165,736	-216	203

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						(\$)	% OF PAY	
FRA	Mont Alto Borough	N A	8	267,902	267,902	0	0	100
FRA	Montgomery Township	N A	7	345,257	345,257	0	0	100
FRA	Peters Township	N C	3	358,395	450,635	-92,240	-69	126
FRA	Peters Township Municipal Authority	N A	4	193,068	193,068	0	0	100
FRA	Quincy Township	N A	9	193,328	193,328	0	0	100
FRA	Saint Thomas Township Municipal Authority	N A	4	143,643	143,643	0	0	100
FRA	Southampton Township	N A	6	246,789	246,789	0	0	100
FRA	St Thomas Township	N A	4	54,832	54,832	0	0	100
FRA	Washington Township	N A	20	976,165	976,165	0	0	100
FRA	Washington Township	P C	14	3,147,255	2,708,950	438,305	53	86
FRA	Waynesboro Borough	N C	46	3,467,627	3,733,299	-265,672	-15	108
FRA	Waynesboro Borough	P C	18	2,663,395	2,655,702	7,693	1	100
FUL	McConnellsburg Borough	P C	0	599,309	551,101	48,208	*	92
GRE	Aleppo Township	N C	1	29,747	8,001	21,746	67	27
GRE	Carmichaels Borough Municipal Authority	N U	5	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N1 U	2	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N2 C	3	382,012	607,036	-225,024	-210	159
GRE	Center Township	N A	6	402,706	402,706	0	0	100
GRE	Cumberland Township	N A	8	246,789	246,789	0	0	100
GRE	Cumberland Township	P C	4	81,189	90,712	-9,523	-7	112
GRE	Dunkard Township	N A	7	208,921	208,921	0	0	100
GRE	Franklin Township	N A	10	1,748,201	1,748,201	0	0	100
GRE	Franklin Township Sewer Authority	N C	9	837,505	920,326	-82,820	-21	110
GRE	Greene County Housing Authority	N A	8	955,146	955,146	0	0	100
GRE	Jackson Township	N A	4	37,794	37,794	0	0	100
GRE	Jefferson Township	N A	7	509,728	509,728	0	0	100
GRE	Monongahela Township	N A	3	200,940	200,940	0	0	100
GRE	Morgan Township	N A	6	337,977	337,977	0	0	100
GRE	Morris Township	N A	4	144,979	144,979	0	0	100
GRE	Perry Township	N A	5	215,304	215,304	0	0	100
GRE	Richhill Township	N C	5	316,600	307,400	9,200	6	97
GRE	Southwestern Penna Water Authority	N C	35	7,827,982	7,681,118	146,864	7	98
GRE	Washington Township	N A	4	212,149	212,149	0	0	100
GRE	Wayne Township	N C	6	716,103	388,257	327,846	122	54
GRE	Waynesburg Borough	N1 C	3	444,347	1,063,572	-619,225	-543	239
GRE	Waynesburg Borough	N2 U	6	0	0	0	0	100
GRE	Waynesburg Borough	P C	8	2,040,795	1,614,818	425,977	114	79
GRE	Whiteley Township	N A	4	495,424	495,424	0	0	100
HUN	Henderson Township	N A	2	11,834	11,834	0	0	100
HUN	Huntingdon Borough	N C	34	6,704,295	6,798,897	-94,602	-7	101
HUN	Huntingdon Borough	P C	11	4,731,915	4,318,862	413,053	66	91
HUN	Huntingdon County Housing Authority	N A	18	494,347	494,347	0	0	100
HUN	Mount Union Borough	N C	10	1,718,941	1,632,912	86,029	26	95
HUN	Mount Union Borough	P C	5	702,297	1,186,312	-484,015	-261	169
HUN	Shirley Township	N C	4	72,081	54,635	17,446	18	76

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						(\$)	% OF PAY	
IND	Armstrong Township	N C	3	245,905	206,011	39,894	38	84
IND	Blairsville Borough	N U	12	0	0	0	0	100
IND	Blairsville Borough	P C	2	784,200	2,271,547	-1,487,347	-1,828	290
IND	Blairsville/Indiana COG	N C	2	201,164	197,381	3,783	5	98
IND	Brush Valley Township	N A	2	120,782	120,782	0	0	100
IND	Burrell Township Sewer Authority	N C	3	209,017	177,288	31,729	28	85
IND	Burrell Township	N C	6	788,416	890,103	-101,687	-48	113
IND	Center Township	N C	8	1,723,431	1,707,742	15,689	4	99
IND	Central Indiana County Joint Sanitary Auth	N C	4	104,579	93,609	10,970	17	90
IND	Cherryhill Township	N A	5	157,408	157,408	0	0	100
IND	Clymer Borough	N C	3	198,891	209,429	-10,538	-15	105
IND	Clymer Borough	P C	1	51,018	61,674	-10,655	-38	121
IND	Conemaugh Township	N C	3	377,839	285,517	92,322	84	76
IND	Green Township	N C	4	168,849	122,020	46,829	42	72
IND	Highridge Water Authority	N A	13	336,897	336,897	0	0	100
IND	Homer City Borough	N C	9	1,254,127	1,179,294	74,833	22	94
IND	Homer City Borough	P C	2	718,483	800,952	-82,469	-105	111
IND	Indiana Borough	N1 C	23	1,781,534	1,646,254	135,280	16	92
IND	Indiana Borough	N2 C	9	2,232,918	1,601,858	631,060	159	72
IND	Indiana Borough	N3 A	0	0	0	0	*	100
IND	Indiana Borough	P C	22	7,361,239	7,293,848	67,391	5	99
IND	Indiana Co Solid Waste Authority	N A	11	303,364	303,364	0	0	100
IND	Indiana County Conservation District	N A	4	197,207	197,207	0	0	100
IND	Indiana County Housing Authority	N A	16	565,732	565,732	0	0	100
IND	Indiana County Municipal Services Auth	N A	22	798,167	798,167	0	0	100
IND	Lower Indiana County Municipal Authority	N C	0	189,285	188,263	1,022	*	99
IND	Rayne Township	N C	3	209,779	207,859	1,920	2	99
IND	Saltsburg Borough	N C	3	249,986	230,599	19,387	19	92
IND	South Mahoning Township	N A	3	85,582	85,582	0	0	100
IND	Washington Township	N A	4	31,207	31,207	0	0	100
IND	West Mahoning Township	N A	3	32,677	32,677	0	0	100
IND	West Wheatfield Township	N C	4	187,236	179,861	7,375	7	96
IND	White Township	N A	28	1,501,301	1,501,301	0	0	100
IND	Young Township	N C	3	363,251	76,561	286,690	341	21
JEF	Brockway Area Sewage Authority	N C	5	545,861	483,944	61,917	30	89
JEF	Brockway Borough	N C	6	794,975	1,683,246	-888,270	-405	212
JEF	Brockway Borough	P C	2	955,649	1,016,326	-60,677	-67	106
JEF	Brockway Borough Municipal Authority	N C	3	725,364	797,975	-72,611	-63	110
JEF	Brookville Borough	N C	11	2,081,886	1,991,239	90,647	20	96
JEF	Brookville Borough	P C	6	1,538,726	2,404,923	-866,197	-309	156
JEF	Brookville Municipal Authority	N C	10	2,105,583	2,175,927	-70,344	-14	103
JEF	Eldred Township	N C	3	168,941	128,852	40,089	42	76
JEF	Falls Creek Borough	N C	5	252,836	258,910	-6,074	-6	102
JEF	Falls Creek Borough	P C	0	130,314	263,299	-132,985	*	202
JEF	Jefferson Conservation District	N C	4	488,763	524,790	-36,027	-23	107

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
JEF	Pine Creek Township	N C	3	69,048	31,119	37,929	39	45
JEF	Punxsutawney Borough	N A	21	351,315	351,315	0	0	100
JEF	Punxsutawney Borough	P C	7	2,128,048	1,576,926	551,122	157	74
JEF	Reynoldsville Borough	N A	3	244,049	244,049	0	0	100
JEF	Reynoldsville Borough	P C	0	887,544	802,690	84,854	*	90
JEF	Reynoldsville Water Authority	N A	6	313,756	313,756	0	0	100
JEF	Rose Township	N C	4	148,391	58,466	89,925	103	39
JEF	Snyder Township	N A	3	35,069	35,069	0	0	100
JEF	Snyder Township	P C	0	0	316,987	-316,987	*	*
JEF	Sykesville Borough	N A	5	201,297	201,297	0	0	100
JEF	Sykesville Borough	P C	2	58,795	179,225	-120,430	-237	305
JEF	Warsaw Township	N A	3	147,575	147,575	0	0	100
JEF	Washington Township	N C	3	88,051	84,861	3,190	3	96
JEF	Winslow Township	N C	4	182,530	54,286	128,244	114	30
JUN	Fayette Township	N C	2	140,359	142,014	-1,655	-3	101
JUN	Juniata County Conservation District	N A	6	165,218	165,218	0	0	100
JUN	Mifflintown Borough	P C	0	154,455	115,347	39,108	*	75
JUN	Mifflintown Municipal Authority	N C	6	394,522	474,718	-80,196	-36	120
JUN	Twin Boroughs Sanitary Authority	N A	4	44,790	44,790	0	0	100
LAC	Abington Regional Wastewater Authority	N A	4	172,124	172,124	0	0	100
LAC	Archbald Borough	N A	10	465,837	465,837	0	0	100
LAC	Archbald Borough	P C	5	1,334,522	1,330,765	3,757	1	100
LAC	Blakely Borough	N C	14	1,995,954	1,684,362	311,592	58	84
LAC	Blakely Borough	P C	5	1,632,384	1,112,016	520,368	207	68
LAC	Carbondale City	F C	7	2,897,075	2,729,772	167,303	37	94
LAC	Carbondale City	N A	14	881,280	881,280	0	0	100
LAC	Carbondale City	P C	12	5,244,892	4,414,627	830,265	104	84
LAC	Carbondale City Housing Authority	N A	11	1,069,583	1,069,583	0	0	100
LAC	Clarks Summit Borough	N A	8	460,901	460,901	0	0	100
LAC	Clarks Summit Borough	P C	4	1,792,476	1,423,889	368,587	124	79
LAC	Covington Township	N C	5	249,672	206,933	42,739	23	83
LAC	Covington Township	P C	3	86,533	134,850	-48,317	-42	156
LAC	Dalton Borough	N C	3	220,271	222,394	-2,123	-2	101
LAC	Dalton Borough	P C	2	341,322	213,647	127,675	144	63
LAC	Dickson City Borough	N C	17	1,688,720	1,124,206	564,514	84	67
LAC	Dickson City Borough	P C	7	3,800,855	2,493,103	1,307,752	341	66
LAC	Dunmore Borough	F C	16	4,535,753	2,975,643	1,560,110	199	66
LAC	Dunmore Borough	N1 C	7	1,748,943	1,153,695	595,248	189	66
LAC	Dunmore Borough	N2 U	20	0	0	0	0	100
LAC	Dunmore Borough	P C	14	6,684,947	3,192,255	3,492,692	436	48
LAC	Glenburn Township	N C	2	90,366	56,466	33,900	52	62
LAC	Greenfield Township	N A	2	23,515	23,515	0	0	100
LAC	Jermyn Borough	N A	3	183,751	183,751	0	0	100
LAC	Jermyn Borough	P C	1	295,199	328,879	-33,680	-89	111
LAC	Jessup Borough	N A	3	58,790	58,790	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
LAC	Jessup Borough	P C	2	637,097	454,516	182,581	202	71
LAC	Lackawanna Co Heritage Valley Authority	N A	8	155,390	155,390	0	0	100
LAC	Lackawanna County Housing Authority	N A	57	4,488,334	4,488,334	0	0	100
LAC	Lackawanna County Transit System Authority	N C	70	3,808,931	2,865,154	943,777	29	75
LAC	Lackawanna River Basin Sewer Authority	N A	33	3,250,712	3,250,712	0	0	100
LAC	Lower Lackawanna Valley Sanitary Authority	N U	17	0	0	0	0	100
LAC	Mayfield Borough	N A	1	74,930	74,930	0	0	100
LAC	Mayfield Borough	P A	1	19,078	19,078	0	0	100
LAC	Moosic Borough	N C	12	1,896,622	1,109,706	786,916	154	59
LAC	Moosic Borough	P C	7	2,019,538	2,361,097	-341,559	-72	117
LAC	Moscow Borough	N C	4	23,674	17,091	6,583	5	72
LAC	Moscow Borough	P C	3	410,350	727,233	-316,883	-265	177
LAC	Newton Township	N C	2	328,452	209,085	119,367	171	64
LAC	Newton Township	P C	0	476,164	324,637	151,527	*	68
LAC	Old Forge Borough	N1 U	8	0	0	0	0	100
LAC	Old Forge Borough	N2 A	2	40,210	40,210	0	0	100
LAC	Old Forge Borough	P C	5	2,189,391	2,176,459	12,932	5	99
LAC	Olyphant Borough	N C	13	842,964	723,604	119,360	24	86
LAC	Olyphant Borough	P C	5	1,577,125	1,212,612	364,513	136	77
LAC	Ransom Township	N C	3	230,583	191,172	39,411	29	83
LAC	Roaring Brook Township	N C	2	111,857	95,767	16,090	20	86
LAC	Roaring Brook Township	P C	2	500,663	245,330	255,333	309	49
LAC	Scott Township	N A	4	59,929	59,929	0	0	100
LAC	Scott Township	P C	5	1,302,382	1,138,349	164,033	67	87
LAC	Scranton City	F C	137	86,648,557	24,750,951	61,897,606	1,009	29
LAC	Scranton City	N1 C	169	12,192,578	3,230,235	8,962,343	156	26
LAC	Scranton City	N2 U	92	0	0	0	0	100
LAC	Scranton City	P C	150	74,540,015	31,766,013	42,774,002	624	43
LAC	Scranton City Housing Authority	N A	66	7,573,658	7,573,658	0	0	100
LAC	Scranton City Parking Authority	N A	22	384,354	384,354	0	0	100
LAC	Scranton Sewer Authority	N1 U	76	0	0	0	0	100
LAC	Scranton Sewer Authority	N2 A	12	133,872	133,872	0	0	100
LAC	Scranton/Lackawanna Health & Welfare Auth	N A	1	53,164	53,164	0	0	100
LAC	South Abington Township	N C	14	1,695,899	1,600,468	95,431	15	94
LAC	South Abington Township	P C	11	4,347,133	3,302,474	1,044,659	147	76
LAC	Taylor Borough	N A	11	454,454	454,454	0	0	100
LAC	Taylor Borough	P C	7	2,600,046	2,375,171	224,875	47	91
LAC	Throop Borough	N C	13	1,058,842	960,362	98,480	20	91
LAC	Throop Borough	P C	3	2,144,046	1,360,414	783,632	436	63
LAC	Waverly Township	N A	6	753,968	753,968	0	0	100
LAC	Waverly Township	P C	2	60,475	190,764	-130,289	-136	315
LAN	Adamstown Borough	N A	4	114,143	114,143	0	0	100
LAN	Akron Borough	N A	6	220,468	220,468	0	0	100
LAN	Akron Borough	P C	5	981,884	920,129	61,755	20	94
LAN	Bart Township	N A	3	159,284	159,284	0	0	100

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						(\$)	% OF PAY	
LAN	Brecknock Township	N C	5	395,091	483,660	-88,569	-39	122
LAN	Brecknock Township	P C	0	750,647	928,431	-177,784	*	124
LAN	Caernarvon Township	N A	3	395,493	395,493	0	0	100
LAN	Caernarvon Township	P C	0	180,948	442,914	-261,966	*	245
LAN	Clay Township	N A	5	178,303	178,303	0	0	100
LAN	Clay Township	P C	4	684,377	516,971	167,406	65	76
LAN	Colerain Township	N A	2	95,138	95,138	0	0	100
LAN	Columbia Borough	N A	27	1,097,914	1,097,914	0	0	100
LAN	Columbia Borough	P C	17	5,494,348	4,832,600	661,748	52	88
LAN	Conestoga Township	N C	3	384,149	325,320	58,829	47	85
LAN	Conoy Township	N A	3	71,265	71,265	0	0	100
LAN	Denver Borough	N A	9	200,108	200,108	0	0	100
LAN	Drumore Township	N A	1	14,356	14,356	0	0	100
LAN	Earl Township	N A	7	344,967	344,967	0	0	100
LAN	East Cocalico Township	N A	9	254,768	254,768	0	0	100
LAN	East Cocalico Township	P C	23	7,988,680	5,728,621	2,260,059	131	72
LAN	East Donegal Township	N C	8	2,060,733	1,493,243	567,490	128	72
LAN	East Drumore Township	N A	2	23,662	23,662	0	0	100
LAN	East Earl Township	N A	6	301,098	301,098	0	0	100
LAN	East Earl Township	P C	8	297,900	1,284,854	-986,954	-245	431
LAN	East Hempfield Township	N C	33	3,999,534	3,378,404	621,130	39	84
LAN	East Hempfield Township	P C	32	8,642,385	6,751,025	1,891,360	89	78
LAN	East Lampeter Township	N C	25	2,392,070	2,159,424	232,646	20	90
LAN	East Lampeter Township	P C	39	12,382,554	12,121,748	260,806	9	98
LAN	East Petersburg Borough	N A	8	308,363	308,363	0	0	100
LAN	Eden Township	N A	2	29,233	29,233	0	0	100
LAN	Elizabeth Township	N C	3	391,827	278,782	113,045	78	71
LAN	Elizabethtown Area Water Authority	N A	8	276,038	276,038	0	0	100
LAN	Elizabethtown Borough	N A	22	734,007	734,007	0	0	100
LAN	Elizabethtown Borough	P C	17	6,761,974	6,036,515	725,459	58	89
LAN	Ephrata Borough	N C	59	10,550,393	10,278,384	272,009	8	97
LAN	Ephrata Borough	P C	29	12,720,679	11,055,018	1,665,661	69	87
LAN	Ephrata Township	N A	6	450,323	450,323	0	0	100
LAN	Fulton Township	N A	2	118,182	118,182	0	0	100
LAN	Lancaster Airport Authority	N A	18	475,117	475,117	0	0	100
LAN	Lancaster Area Sewer Authority	N C	39	5,855,180	4,505,216	1,349,964	64	77
LAN	Lancaster City	F C	66	46,785,075	37,934,781	8,850,294	202	81
LAN	Lancaster City	N1 C	296	10,432,429	8,974,375	1,458,054	12	86
LAN	Lancaster City	N2 A	369	5,312,687	5,312,687	0	0	100
LAN	Lancaster City	P C	143	66,275,125	55,593,841	10,681,284	108	84
LAN	Lancaster City Housing Authority	N A	35	3,073,745	3,073,745	0	0	100
LAN	Lancaster City Parking Authority	N C	9	1,336,517	1,487,813	-151,296	-42	111
LAN	Lancaster Co Solid Waste Management Auth	N A	86	7,900,862	7,900,862	0	0	100
LAN	Lancaster Township	N C	12	2,598,753	2,630,576	-31,823	-6	101
LAN	Leacock Township	N A	6	292,679	292,679	0	0	100

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						(\$)	% OF PAY	
LAN	Lititz Borough	N C	18	2,409,283	1,025,689	1,383,594	179	43
LAN	Lititz Borough	P C	13	4,763,137	4,063,446	699,691	77	85
LAN	Little Britain Township	N A	3	82,303	82,303	0	0	100
LAN	Manheim Borough	N C	10	236,605	264,518	-27,913	-7	112
LAN	Manheim Borough	P C	8	1,986,886	2,163,379	-176,493	-43	109
LAN	Manheim Township	N C	84	12,155,864	9,879,044	2,276,820	57	81
LAN	Manheim Township	P C	63	24,483,995	20,749,464	3,734,531	81	85
LAN	Manor Township	N C	16	4,075,057	3,365,721	709,336	89	83
LAN	Manor Township	P C	17	5,675,317	5,142,851	532,466	40	91
LAN	Marietta Borough	N A	3	281,856	281,856	0	0	100
LAN	Martic Township	N A	2	20,204	20,204	0	0	100
LAN	Millersville Borough	N C	17	1,953,878	1,660,996	292,882	37	85
LAN	Millersville Borough	P C	12	3,154,750	3,366,953	-212,203	-26	107
LAN	Mount Joy Borough Authority	N C	14	1,307,528	1,291,970	15,558	3	99
LAN	Mount Joy Township Authority	N C	5	412,736	382,326	30,410	11	93
LAN	Mt Joy Borough	N C	16	1,302,283	1,169,591	132,692	20	90
LAN	Mt Joy Borough	P C	12	3,778,200	3,005,419	772,781	92	80
LAN	Mt Joy Township	N C	10	1,112,168	1,173,683	-61,515	-12	106
LAN	New Holland Borough	N A	19	2,427,817	2,427,817	0	0	100
LAN	New Holland Borough	P C	12	3,291,411	2,965,009	326,402	33	90
LAN	Northern Lancaster County Authority	N C	5	653,137	613,756	39,381	17	94
LAN	Northwest Regional Police Department	N C	1	36,220	35,775	445	1	99
LAN	Northwest Regional Police Department	P C	15	4,541,081	3,800,686	740,395	66	84
LAN	Paradise Township	N C	4	515,261	421,372	93,889	46	82
LAN	Penn Township	N C	10	776,984	898,550	-121,566	-26	116
LAN	Penn Township	P C	10	2,383,753	2,389,684	-5,931	-1	100
LAN	Pequea Township	N A	3	165,906	165,906	0	0	100
LAN	Providence Township	N C	7	523,284	466,065	57,219	17	89
LAN	Quarryville Borough	N C	6	540,460	487,180	53,280	18	90
LAN	Quarryville Borough	P C	4	409,656	205,810	203,846	85	50
LAN	Rapho Township	N C	7	496,485	529,914	-33,429	-11	107
LAN	Red Rose Transit Authority	N1 C	27	1,721,349	1,454,253	267,096	23	84
LAN	Red Rose Transit Authority	N2 C	69	5,547,037	4,334,725	1,212,312	39	78
LAN	Sadsbury Township	N A	3	85,921	85,921	0	0	100
LAN	Salisbury Township	N C	7	998,632	899,098	99,534	33	90
LAN	Southern Regional Police Department	P C	9	1,301,792	1,428,444	-126,652	-24	110
LAN	Strasburg Borough	N C	6	836,195	614,988	221,207	69	74
LAN	Strasburg Borough	P C	4	1,245,539	852,482	393,057	135	68
LAN	Strasburg Township	N C	2	196,025	216,774	-20,749	-23	111
LAN	Susquehanna Regional Police Department	N A	2	20,050	20,050	0	0	100
LAN	Susquehanna Regional Police Department	P C	16	2,591,060	2,584,876	6,184	1	100
LAN	Terre Hill Borough	N C	3	443,369	380,730	62,639	47	86
LAN	Upper Leacock Township	N A	20	1,405,113	1,405,113	0	0	100
LAN	Warwick Township	N C	13	1,773,230	1,858,185	-84,955	-13	105
LAN	Warwick Township	P C	14	3,935,582	3,521,733	413,849	42	89

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						(\$)	% OF PAY	
LAN	Warwick Township Municipal Authority	N C	7	1,087,789	1,231,760	-143,971	-43	113
LAN	West Cocalico Township	N A	7	182,088	182,088	0	0	100
LAN	West Donegal Township	N A	7	91,049	91,049	0	0	100
LAN	West Earl Township	N C	10	834,323	705,971	128,352	27	85
LAN	West Earl Township	P C	6	1,170,105	1,072,037	98,068	24	92
LAN	West Hempfield Township	N C	16	1,426,355	1,111,957	314,398	48	78
LAN	West Hempfield Township	P C	20	4,785,267	3,949,125	836,142	60	83
LAN	West Lampeter Township	N C	15	1,017,085	1,023,579	-6,494	-1	101
LAN	West Lampeter Township	P C	15	3,620,943	3,959,468	-338,525	-32	109
LAW	Ellwood City Borough	F C	0	757,385	611,456	145,929	*	81
LAW	Ellwood City Borough	N C	27	3,994,487	4,013,520	-19,033	-2	100
LAW	Ellwood City Borough	P C	9	6,903,443	5,888,028	1,015,415	136	85
LAW	Hickory Township	N A	3	29,903	29,903	0	0	100
LAW	Lawrence County Housing Authority	N A	27	932,448	932,448	0	0	100
LAW	Mahoning Township	N A	4	63,260	63,260	0	0	100
LAW	Mahoning Township	P C	2	179,131	151,204	27,927	34	84
LAW	Neshannock Township	N1 C	13	1,272,883	839,574	433,309	91	66
LAW	Neshannock Township	N2 A	0	0	0	0	*	100
LAW	Neshannock Township	P C	7	880,261	1,043,846	-163,585	-46	119
LAW	New Beaver Borough	N A	2	23,954	23,954	0	0	100
LAW	New Castle Area Transit Authority	N A	52	4,440,608	4,440,608	0	0	100
LAW	New Castle City	F C	25	15,272,308	9,875,123	5,397,185	345	65
LAW	New Castle City	N C	54	10,187,209	7,101,056	3,086,153	137	70
LAW	New Castle City	P C	36	18,019,078	10,613,100	7,405,978	343	59
LAW	New Castle Sanitation Authority	N1 U	15	0	0	0	0	100
LAW	New Castle Sanitation Authority	N2 C	2	393,089	0	393,089	231	0
LAW	New Wilmington Borough	N A	9	1,695,719	1,695,719	0	0	100
LAW	New Wilmington Borough	P C	3	871,855	1,400,408	-528,553	-256	161
LAW	North Beaver Township	N A	3	72,158	72,158	0	0	100
LAW	Pulaski Township	N A	3	237,606	237,606	0	0	100
LAW	Pulaski Township	P C	2	231,846	469,476	-237,630	-242	202
LAW	Shenango Township	N1 U	4	0	0	0	0	100
LAW	Shenango Township	N2 A	2	142,169	142,169	0	0	100
LAW	Shenango Township	P C	6	730,440	944,392	-213,952	-80	129
LAW	Taylor Township	N A	5	82,463	82,463	0	0	100
LAW	Union Township	N A	9	214,070	214,070	0	0	100
LAW	Union Township	P C	4	296,313	155,016	141,297	77	52
LAW	Wilmington Township	N C	4	478,407	417,384	61,023	39	87
LEB	Annville Township	N C	9	1,257,214	978,979	278,235	75	78
LEB	Annville Township	P C	5	1,029,891	588,119	441,772	152	57
LEB	Bethel Township	N C	3	225,954	246,891	-20,937	-19	109
LEB	Bethel Township	P C	0	166,452	641,061	-474,609	*	385
LEB	Cleona Borough	P C	4	468,459	511,497	-43,038	-20	109
LEB	Cornwall Borough	N C	10	1,325,420	1,040,164	285,256	68	78
LEB	Cornwall Borough	P C	7	1,206,149	1,410,798	-204,649	-45	117

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						(\$)	% OF PAY	
LEB	East Hanover Township	N A	4	10,733	10,733	0	0	100
LEB	Greater Lebanon Refuse Authority	N C	25	3,782,837	3,805,374	-22,537	-2	101
LEB	Heidelberg Township	N C	2	620,960	883,877	-262,917	-243	142
LEB	Heidelberg Township	P C	1	263,061	933,317	-670,256	-1,125	355
LEB	Jackson Township	N C	4	739,096	793,062	-53,966	-28	107
LEB	Jonestown Borough	N A	1	16,292	16,292	0	0	100
LEB	Lebanon City	F C	21	6,204,585	5,879,517	325,068	24	95
LEB	Lebanon City	N C	33	9,532,125	13,231,402	-3,699,277	-313	139
LEB	Lebanon City	P C	39	17,977,486	12,029,346	5,948,140	218	67
LEB	Lebanon City Authority	N C	68	8,533,865	6,303,752	2,230,113	70	74
LEB	Lebanon Community Library	N C	6	273,095	463,595	-190,500	-99	170
LEB	Lebanon County Redevelopment Authority	N A	32	3,807,417	3,807,417	0	0	100
LEB	Millcreek Township	N C	3	208,199	212,570	-4,371	-3	102
LEB	Millcreek Township	P C	3	256,431	199,867	56,564	32	78
LEB	Millcreek/Richland Jt. Sewer Authority	N A	1	129,773	129,773	0	0	100
LEB	Mt Gretna Borough	N C	4	633,789	625,151	8,638	3	99
LEB	Myerstown Borough	N A	10	1,423,228	1,423,228	0	0	100
LEB	Myerstown Borough	P C	3	600,405	908,591	-308,186	-182	151
LEB	Myerstown Community Library Association	N A	3	87,201	87,201	0	0	100
LEB	Myerstown Water Authority	N A	2	142,707	142,707	0	0	100
LEB	North Cornwall Township	N C	9	359,333	283,781	75,552	21	79
LEB	North Cornwall Township	P C	9	2,879,527	2,260,482	619,045	93	79
LEB	North Lebanon Township	N C	17	1,863,569	1,484,336	379,233	55	80
LEB	North Lebanon Township	P C	9	2,662,785	2,397,622	265,163	39	90
LEB	North Londonderry Township	N C	14	1,607,597	1,204,887	402,710	58	75
LEB	North Londonderry Township	P C	8	800,429	1,058,819	-258,390	-49	132
LEB	Palmyra Borough	N C	27	3,426,615	2,045,072	1,381,543	126	60
LEB	Palmyra Borough	P C	8	2,738,454	3,608,927	-870,473	-154	132
LEB	Richland Borough	N C	2	189,849	154,576	35,273	40	81
LEB	Richland Borough	P C	0	282,239	294,240	-12,001	*	104
LEB	South Lebanon Township	N C	8	2,778,917	2,059,905	719,012	160	74
LEB	South Lebanon Township	P C	6	2,638,916	2,248,193	390,723	90	85
LEB	South Londonderry Township	N C	14	1,365,258	1,117,722	247,536	36	82
LEB	South Londonderry Township	P C	6	1,708,603	1,276,761	431,842	107	75
LEB	Swatara Township	N C	3	181,995	76,839	105,156	94	42
LEB	Union Township	N C	5	198,403	173,568	24,835	12	87
LEB	West Cornwall Township	N C	1	105,245	71,153	34,092	83	68
LEH	Alburtis Borough	N A	6	148,485	148,485	0	0	100
LEH	Alburtis Borough	P C	4	831,590	662,367	169,223	83	80
LEH	Allentown City	F C	134	90,866,138	43,052,580	47,813,558	456	47
LEH	Allentown City	N1 C	5	20,896,120	16,902,051	3,994,069	1,329	81
LEH	Allentown City	N2 C	502	132,493,119	126,518,465	5,974,654	21	95
LEH	Allentown City	P C	175	142,839,885	62,355,723	80,484,162	582	44
LEH	Allentown City Housing Authority	N A	60	5,614,611	5,614,611	0	0	100
LEH	Allentown City Parking Authority	N1 A	22	321,329	321,329	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
LEH	Allentown City Parking Authority	N2 C	12	2,732,901	2,793,687	-60,786	-9	102
LEH	Catasauqua Borough	N C	19	1,810,446	1,851,969	-41,523	-4	102
LEH	Catasauqua Borough	P C	8	3,534,061	2,942,688	591,373	113	83
LEH	Coopersburg Borough	N C	6	999,695	1,314,364	-314,669	-103	131
LEH	Coopersburg Borough	P C	7	1,038,971	1,139,520	-100,549	-24	110
LEH	Coplay Borough	N1 U	5	0	0	0	0	100
LEH	Coplay Borough	N2 A	2	74,533	74,533	0	0	100
LEH	Coplay Borough	P C	4	783,632	1,231,534	-447,902	-220	157
LEH	Coplay/Whitehall Sewer Authority	N C	10	1,755,511	1,607,649	147,862	30	92
LEH	Emmaus Borough	N C	38	5,465,059	3,163,304	2,301,755	120	58
LEH	Emmaus Borough	P C	17	5,754,755	4,635,111	1,119,644	89	81
LEH	Fountain Hill Borough	N C	10	622,053	531,270	90,783	22	85
LEH	Fountain Hill Borough	P C	10	3,283,144	2,070,827	1,212,317	188	63
LEH	Hanover Township	N A	11	365,836	365,836	0	0	100
LEH	Heidelberg Township	N A	6	184,368	184,368	0	0	100
LEH	Lehigh County Authority	N C	39	14,833,278	15,271,640	-438,362	-17	103
LEH	Lehigh County Housing Authority	N A	61	1,532,150	1,532,150	0	0	100
LEH	Lehigh Northampton Airport Authority	N1 C	70	4,985,791	4,409,666	576,125	17	88
LEH	Lehigh Northampton Airport Authority	N2 C	43	4,847,928	4,601,708	246,220	12	95
LEH	Lehigh Northampton Airport Authority	N3 A	32	434,964	434,964	0	0	100
LEH	Lehigh Northampton Airport Authority	N4 A	7	100,909	100,909	0	0	100
LEH	Lehigh Northampton Airport Authority	N5 A	8	59,772	59,772	0	0	100
LEH	Lehigh Northampton Airport Authority	N6 A	62	219,744	219,744	0	0	100
LEH	Lehigh/Northampton Transportation Auth	N1 C	146	11,504,748	6,689,483	4,815,265	80	58
LEH	Lehigh/Northampton Transportation Auth	N2 C	26	3,942,861	2,586,053	1,356,808	111	66
LEH	Lower Macungie Township	N A	33	4,077,232	4,077,232	0	0	100
LEH	Lower Milford Township	N A	5	219,333	219,333	0	0	100
LEH	Lower Milford Township	P A	2	34,957	34,957	0	0	100
LEH	Lowhill Township	N A	5	156,230	156,230	0	0	100
LEH	Lynn Township	N C	7	446,683	347,165	99,518	34	78
LEH	Macungie Borough	N C	10	1,201,534	1,211,307	-9,773	-2	101
LEH	Macungie Borough	P C	5	755,016	632,309	122,707	42	84
LEH	North Whitehall Township	N A	19	1,392,638	1,392,638	0	0	100
LEH	Salisbury Township	N C	37	11,057,940	11,054,868	3,072	0	100
LEH	Salisbury Township	P C	17	4,255,533	3,510,408	745,125	65	82
LEH	Slatington Borough	N A	11	431,385	431,385	0	0	100
LEH	Slatington Borough	P C	7	1,772,143	1,275,360	496,783	109	72
LEH	South Whitehall Township	N1 C	31	8,676,082	6,185,023	2,491,059	130	71
LEH	South Whitehall Township	N2 C	41	7,075,889	5,039,865	2,036,024	104	71
LEH	South Whitehall Township	P C	30	13,277,993	10,926,081	2,351,912	98	82
LEH	Upper Macungie Township	N C	38	5,054,262	3,970,860	1,083,402	59	79
LEH	Upper Milford Township	N C	12	779,417	672,409	107,008	21	86
LEH	Upper Saucon Township	N C	39	5,357,711	3,804,536	1,553,175	81	71
LEH	Upper Saucon Township	P C	20	4,915,065	3,661,297	1,253,768	87	74
LEH	Washington Township	N C	8	1,066,133	759,324	306,809	96	71

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						(\$)	% OF PAY	
LEH	Weisenberg Township	N A	9	705,633	705,633	0	0	100
LEH	Whitehall Township	N C	70	16,432,293	16,469,966	-37,673	-1	100
LEH	Whitehall Township	P C	46	21,805,219	17,916,129	3,889,090	99	82
LEH	Whitehall Township Authority	N C	7	2,100,311	2,033,657	66,654	16	97
LUZ	Ashley Borough	P C	3	760,384	1,205,951	-445,566	-418	159
LUZ	Avoca Borough	N A	2	8,212	8,212	0	0	100
LUZ	Avoca Borough	P C	2	82,236	375,851	-293,615	-430	457
LUZ	Bear Creek Township	N C	3	104,555	103,828	727	1	99
LUZ	Black Creek Township	N A	7	291,271	291,271	0	0	100
LUZ	Butler Township	N A	14	524,062	524,062	0	0	100
LUZ	Butler Township	P C	8	1,307,978	1,208,166	99,812	21	92
LUZ	Conyngham Borough	N C	2	264,497	374,258	-109,761	-206	141
LUZ	Conyngham Borough	P C	1	341,807	450,015	-108,208	-210	132
LUZ	Dallas Borough	N C	3	175,079	194,408	-19,329	-16	111
LUZ	Dallas Borough	P C	4	972,287	1,049,031	-76,744	-36	108
LUZ	Dallas Township	N C	9	1,494,939	1,331,206	163,733	43	89
LUZ	Dallas Township	P C	8	2,139,111	3,270,439	-1,131,328	-260	153
LUZ	Dorrance Township	N A	3	129,744	129,744	0	0	100
LUZ	Dupont Borough	N A	4	22,696	22,696	0	0	100
LUZ	Dupont Borough	P C	1	198,820	892,423	-693,603	-1,420	449
LUZ	Duryea Borough	N A	6	72,914	72,914	0	0	100
LUZ	Duryea Borough	P C	2	731,500	866,164	-134,664	-127	118
LUZ	Edwardsville Borough	F A	2	330,036	330,036	0	0	100
LUZ	Edwardsville Borough	N A	5	309,275	309,275	0	0	100
LUZ	Edwardsville Borough	P C	4	1,583,614	1,533,317	50,297	22	97
LUZ	Exeter Borough	N A	6	183,767	183,767	0	0	100
LUZ	Exeter Borough	P C	3	1,222,700	1,136,011	86,689	51	93
LUZ	Exeter Township	P B	1	105,243	105,243	0	0	100
LUZ	Fairview Township	N C	4	387,884	351,914	35,970	24	91
LUZ	Fairview Township	P C	5	1,242,392	802,714	439,678	177	65
LUZ	Forty Fort Borough	F C	4	1,275,087	1,123,946	151,141	72	88
LUZ	Forty Fort Borough	N A	6	146,433	146,433	0	0	100
LUZ	Forty Fort Borough	P C	2	2,181,083	1,447,148	733,935	730	66
LUZ	Foster Township	N U	3	0	0	0	0	100
LUZ	Freeland Borough	N C	1	186,863	325,138	-138,275	-328	174
LUZ	Freeland Borough	P C	2	910,728	1,107,607	-196,879	-225	122
LUZ	Freeland Borough Municipal Authority	N C	8	1,508,677	1,815,963	-307,286	-93	120
LUZ	Greater Hazleton Joint Sewer Authority	N C	20	1,647,608	1,115,721	531,887	47	68
LUZ	Hanover Township	N C	28	4,624,093	3,227,504	1,396,589	110	70
LUZ	Hanover Township	P C	14	7,585,618	4,406,587	3,179,031	324	58
LUZ	Harveys Lake Borough	P C	3	221,947	832,398	-610,451	-518	375
LUZ	Hazle Township	N1 U	7	0	0	0	0	100
LUZ	Hazle Township	N2 C	5	212,222	217,344	-5,122	-2	102
LUZ	Hazleton City	F C	21	19,246,376	8,103,199	11,143,177	1,019	42
LUZ	Hazleton City	N C	37	5,978,357	4,990,664	987,693	65	83

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
LUZ	Hazleton City	P C	37	30,695,169	14,421,603	16,273,566	705	47
LUZ	Hazleton City Housing Authority	N A	15	916,977	916,977	0	0	100
LUZ	Hazleton City Water Authority	N C	37	3,303,985	2,163,348	1,140,637	63	65
LUZ	Hazleton Public Transit Authority	N C	0	130,808	168,884	-38,076	*	129
LUZ	Hughestown Borough	N A	1	26,962	26,962	0	0	100
LUZ	Hughestown Borough	P C	1	222,230	183,375	38,855	103	83
LUZ	Hunlock Township	N C	4	313,443	288,535	24,908	19	92
LUZ	Huntington Township	N C	3	491,258	558,536	-67,278	-71	114
LUZ	Jackson Township	N A	3	298,753	298,753	0	0	100
LUZ	Jackson Township	P C	4	493,555	334,879	158,676	102	68
LUZ	Jenkins Township	F C	3	509,106	561,218	-52,112	-42	110
LUZ	Jenkins Township	P C	2	425,690	497,893	-72,203	-95	117
LUZ	Kingston Borough	F C	26	5,554,623	3,710,011	1,844,612	134	67
LUZ	Kingston Borough	N C	26	5,100,880	3,643,679	1,457,201	131	71
LUZ	Kingston Borough	P C	19	7,797,578	6,580,296	1,217,282	101	84
LUZ	Kingston Township	N A	11	829,238	829,238	0	0	100
LUZ	Kingston Township	P C	11	2,059,111	2,557,816	-498,705	-81	124
LUZ	Laflin Borough	N C	1	75,472	48,496	26,976	85	64
LUZ	Laflin Borough	P C	3	217,747	279,811	-62,064	-48	129
LUZ	Lake Township	N C	3	203,161	157,522	45,639	61	78
LUZ	Larksville Borough	F C	3	473,138	827,311	-354,173	-249	175
LUZ	Larksville Borough	P C	4	1,369,865	1,553,291	-183,425	-93	113
LUZ	Lehman Township	N A	4	78,811	78,811	0	0	100
LUZ	Lehman Township	P C	2	231,550	443,885	-212,335	-288	192
LUZ	Luzerne Borough	P C	0	202,211	217,851	-15,640	*	108
LUZ	Luzerne County Conservation District	N A	7	168,765	168,765	0	0	100
LUZ	Luzerne County Housing Authority	N A	69	9,072,535	9,072,535	0	0	100
LUZ	Luzerne County Transportation Authority	N1 C	61	5,397,143	3,454,191	1,942,952	71	64
LUZ	Luzerne County Transportation Authority	N2 C	12	2,119,177	1,171,985	947,192	182	55
LUZ	Nanticoke City	F C	9	2,953,315	2,300,991	652,324	131	78
LUZ	Nanticoke City	N C	14	429,376	414,037	15,339	3	96
LUZ	Nanticoke City	P C	12	5,004,086	4,197,164	806,922	112	84
LUZ	Nanticoke City Housing Authority	N A	18	1,644,792	1,644,792	0	0	100
LUZ	Nescopeck Borough	N A	3	94,759	94,759	0	0	100
LUZ	Newport Township	F C	2	560,761	476,474	84,287	133	85
LUZ	Newport Township	N C	2	259,208	264,610	-5,402	-7	102
LUZ	Newport Township	P C	2	546,396	676,148	-129,752	-205	124
LUZ	Pittston City	F C	7	2,434,230	2,149,464	284,766	88	88
LUZ	Pittston City	N C	20	2,715,680	2,514,949	200,731	35	93
LUZ	Pittston City	P C	7	4,625,273	2,476,895	2,148,378	613	54
LUZ	Pittston City Housing Authority	N A	11	1,039,923	1,039,923	0	0	100
LUZ	Pittston Township	N A	5	249,616	249,616	0	0	100
LUZ	Pittston Township	P C	3	292,034	339,827	-47,793	-38	116
LUZ	Plains Township	F A	14	1,533,987	1,533,987	0	0	100
LUZ	Plains Township	N C	15	2,378,879	1,595,816	783,063	125	67

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						(\$)	% OF PAY	
LUZ	Plains Township	P C	19	4,817,381	3,095,453	1,721,928	154	64
LUZ	Plymouth Borough	F A	1	118,312	118,312	0	0	100
LUZ	Plymouth Borough	N A	4	108,910	108,910	0	0	100
LUZ	Plymouth Borough	P C	4	1,127,640	1,084,533	43,107	34	96
LUZ	Plymouth Township	N A	4	7,746	7,746	0	0	100
LUZ	Pringle Borough	N A	0	262	262	0	*	100
LUZ	Rice Township	N C	3	222,745	173,153	49,592	49	78
LUZ	Rice Township	P C	5	568,343	507,584	60,759	32	89
LUZ	Ross Township	N C	3	458,228	297,287	160,941	132	65
LUZ	Salem Township	N C	5	150,486	123,280	27,206	14	82
LUZ	Salem Township	P C	3	205,497	195,186	10,311	7	95
LUZ	Shickshinny Borough	P C	0	53,808	423,948	-370,140	*	788
LUZ	Shickshinny Borough Sewer & Sanitary Auth	N A	3	84,070	84,070	0	0	100
LUZ	Sugarloaf Township	N C	5	451,077	469,502	-18,425	-10	104
LUZ	Sugarloaf Township	P C	3	338,025	454,852	-116,827	-91	135
LUZ	Swoyersville Borough	N A	9	397,775	397,775	0	0	100
LUZ	Swoyersville Borough	P C	6	1,019,194	1,577,878	-558,684	-184	155
LUZ	Union Township	N C	3	140,748	152,228	-11,480	-14	108
LUZ	West Hazleton Borough	F C	2	488,040	390,814	97,226	119	80
LUZ	West Hazleton Borough	N C	5	407,695	294,143	113,552	63	72
LUZ	West Hazleton Borough	P C	3	1,511,579	833,953	677,626	504	55
LUZ	West Pittston Borough	N C	6	699,796	576,360	123,436	67	82
LUZ	West Pittston Borough	P C	3	1,329,847	1,222,459	107,388	68	92
LUZ	West Wyoming Borough	N C	1	80,353	299,173	-218,820	-614	372
LUZ	West Wyoming Borough	P C	1	663,686	474,345	189,341	515	71
LUZ	White Haven Borough	N C	0	103,642	118,241	-14,599	*	114
LUZ	White Haven Borough	P C	2	503,891	658,128	-154,237	-177	131
LUZ	Wilkes Barre City	F1 C	1	19,739,660	11,545,432	8,194,228	9,003	58
LUZ	Wilkes Barre City	F2 C	70	19,776,849	18,503,485	1,273,364	28	94
LUZ	Wilkes Barre City	N C	125	39,198,215	25,163,729	14,034,486	251	64
LUZ	Wilkes Barre City	P1 C	1	19,173,314	12,595,415	6,577,899	7,445	66
LUZ	Wilkes Barre City	P2 C	85	17,501,919	15,896,581	1,605,338	31	91
LUZ	Wilkes Barre City Housing Authority	N A	41	3,760,857	3,760,857	0	0	100
LUZ	Wilkes Barre Township	N A	14	735,328	735,328	0	0	100
LUZ	Wilkes Barre Township	P C	15	3,919,336	2,899,736	1,019,600	113	74
LUZ	Wright Township	N C	5	1,439,588	1,366,014	73,574	27	95
LUZ	Wright Township	P C	7	2,159,979	1,640,857	519,122	107	76
LUZ	Wyoming Valley Sanitary Authority	N A	119	9,799,610	9,799,610	0	0	100
LYC	Clinton Township	N A	2	55,941	55,941	0	0	100
LYC	Duboistown Borough	N C	2	141,514	142,344	-830	-1	101
LYC	Duboistown Borough	P C	1	372,072	355,538	16,534	39	96
LYC	Fairfield Township	N C	1	158,106	86,851	71,255	210	55
LYC	Hepburn Township	N A	2	94,872	94,872	0	0	100
LYC	Hughesville Borough	N C	4	524,133	401,894	122,239	73	77
LYC	Hughesville Borough	P C	1	621,144	568,063	53,081	111	91

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						(\$)	% OF PAY	
LYC	Hughesville-Wolf Twp. Joint Municipal Auth	N A	3	133,471	133,471	0	0	100
LYC	Jersey Shore Borough	N C	12	1,151,120	820,077	331,043	76	71
LYC	Limestone Township	N A	2	55,109	55,109	0	0	100
LYC	Loyalsock Township	N1 U	10	0	0	0	0	100
LYC	Loyalsock Township	N2 C	6	1,302,335	1,201,704	100,631	35	92
LYC	Lycoming County Housing Authority	N A	30	1,320,720	1,320,720	0	0	100
LYC	Montgomery Borough	N A	9	350,426	350,426	0	0	100
LYC	Montgomery Borough	P C	3	745,541	715,167	30,374	22	96
LYC	Montoursville Borough	N C	13	302,823	84,445	218,378	45	28
LYC	Montoursville Borough	P C	6	1,755,484	1,724,079	31,405	10	98
LYC	Muncy Borough	N C	7	1,002,967	869,979	132,988	50	87
LYC	Muncy Borough	P C	3	603,530	599,607	3,923	3	99
LYC	Muncy Creek Township	N A	5	220,008	220,008	0	0	100
LYC	Muncy Township	N A	1	26,208	26,208	0	0	100
LYC	Muncy Township	P C	2	112,287	107,324	4,963	5	96
LYC	Old Lycoming Township	N C	17	2,242,791	1,894,185	348,606	59	84
LYC	Old Lycoming Township	P C	8	2,326,759	2,784,147	-457,387	-106	120
LYC	Porter Township	N A	4	155,411	155,411	0	0	100
LYC	South Williamsport Borough	N C	6	1,239,744	1,141,083	98,661	40	92
LYC	South Williamsport Borough	P C	7	2,157,912	3,176,673	-1,018,761	-266	147
LYC	Tiadaghton Valley Regional Police	P C	10	1,331,555	1,258,719	72,836	17	95
LYC	Williamsport City	F C	32	26,980,301	19,061,137	7,919,164	415	71
LYC	Williamsport City	N C	116	17,046,371	13,194,793	3,851,578	85	77
LYC	Williamsport City	P C	40	34,388,866	27,344,895	7,043,971	249	80
LYC	Williamsport Municipal Water Authority	N C	7	1,454,089	1,215,693	238,396	79	84
LYC	Williamsport Sanitary Authority	N C	8	1,195,439	1,146,631	48,808	13	96
LYC	Woodward Township	N C	1	108,515	55,788	52,727	152	51
MCK	Bradford City	F C	21	8,446,467	5,666,284	2,780,183	249	67
MCK	Bradford City	N C	57	8,843,395	7,011,737	1,831,658	98	79
MCK	Bradford City	P C	18	6,652,786	4,322,039	2,330,747	246	65
MCK	Bradford City Housing Authority	N A	9	436,604	436,604	0	0	100
MCK	Bradford City Water Authority	N A	16	3,054,686	3,054,686	0	0	100
MCK	Bradford Regional Airport Authority	N C	5	260,831	410,834	-150,003	-74	158
MCK	Bradford Township	N C	11	2,169,170	1,496,773	672,397	161	69
MCK	Bradford Township	P C	5	1,688,577	1,553,642	134,935	42	92
MCK	Corydon Township	N C	3	404,854	422,187	-17,333	-20	104
MCK	Eldred Borough	N A	3	53,034	53,034	0	0	100
MCK	Eldred Township	N A	2	63,044	63,044	0	0	100
MCK	Foster Township	N C	6	380,528	402,230	-21,702	-14	106
MCK	Foster Township	P C	3	1,012,288	663,071	349,217	264	66
MCK	Hamilton Township	N A	2	109,489	109,489	0	0	100
MCK	Kane Borough	N C	10	1,092,062	943,022	149,040	42	86
MCK	Kane Borough	P C	5	1,623,074	2,142,799	-519,725	-286	132
MCK	Keating Township	N C	6	486,141	638,403	-152,262	-67	131
MCK	Lafayette Township	N C	3	545,762	372,174	173,588	147	68

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
MCK	Liberty Township	N C	4	211,208	189,461	21,747	19	90
MCK	McKean Co. Redevelopment & Housing Auth	N A	17	957,774	957,774	0	0	100
MCK	McKean County Solid Waste Authority	N C	0	497,833	830,814	-332,981	*	167
MCK	Mount Jewett Borough Authority	N C	1	29,647	75,839	-46,192	-190	256
MCK	Mt Jewett Borough	N C	3	131,997	175,268	-43,271	-43	133
MCK	Mt Jewett Borough	P C	0	76,366	236,004	-159,638	*	309
MCK	Otto Township	N A	2	78,965	78,965	0	0	100
MCK	Port Allegany Borough	N C	11	1,472,420	1,031,673	440,747	93	70
MCK	Port Allegany Borough	P C	3	803,730	723,712	80,018	55	90
MCK	Smethport Borough	N C	6	978,327	1,028,119	-49,792	-18	105
MCK	Smethport Borough	P C	2	111,530	338,073	-226,543	-314	303
MCK	Wetmore Township	N A	3	55,123	55,123	0	0	100
MER	Coolspring Township	N C	2	53,177	39,766	13,411	21	75
MER	Delaware Township	N C	1	217,431	213,576	3,855	33	98
MER	Farrell City	F C	2	2,100,541	1,018,488	1,082,053	1,220	48
MER	Farrell City	N C	18	2,687,097	2,646,949	40,148	6	99
MER	Farrell City	P C	0	951,906	537,367	414,539	*	56
MER	Greene Township	N C	1	165,552	128,594	36,958	92	78
MER	Greenville Borough	F C	5	2,550,918	2,527,637	23,281	9	99
MER	Greenville Borough	N C	17	2,791,282	3,154,126	-362,844	-54	113
MER	Greenville Borough	P C	9	6,444,010	6,794,370	-350,360	-73	105
MER	Greenville Borough Municipal Authority	N C	11	627,064	680,990	-53,927	-13	109
MER	Grove City Borough	N C	34	6,533,095	4,435,176	2,097,919	124	68
MER	Grove City Borough	P C	10	2,132,472	1,912,950	219,522	36	90
MER	Hempfield Township	N C	6	494,924	401,336	93,588	42	81
MER	Hempfield Township	P C	5	1,439,408	1,367,446	71,962	27	95
MER	Hermitage City	N C	66	13,189,676	12,963,054	226,622	7	98
MER	Hermitage City	P C	27	11,665,318	11,467,437	197,881	11	98
MER	Jefferson Township	P A	2	181,430	181,430	0	0	100
MER	Mercer Borough	N C	7	1,791,595	1,508,703	282,892	110	84
MER	Mercer Borough	P C	4	991,425	1,224,337	-232,912	-120	123
MER	Mercer County Housing Authority	N A	44	2,626,336	2,626,336	0	0	100
MER	Mercer County Regional Council Of Gov	N A	29	516,493	516,493	0	0	100
MER	Mercer County Regional Planning Commission	N C	7	1,589,051	1,754,075	-165,024	-54	110
MER	Pine Township	N C	5	373,878	193,676	180,202	116	52
MER	Pymatuning Township	N C	4	376,602	394,865	-18,262	-16	105
MER	Pymatuning Township	P C	5	1,163,261	1,705,648	-542,387	-246	147
MER	Sandy Lake Borough	N C	3	206,656	253,593	-46,937	-50	123
MER	Sandy Lake Borough	P C	1	411,988	428,810	-16,822	-31	104
MER	Sharon City	F C	17	8,341,833	6,095,050	2,246,783	263	73
MER	Sharon City	N C	29	9,160,334	8,491,777	668,557	65	93
MER	Sharon City	P C	27	10,495,978	8,493,783	2,002,195	123	81
MER	Sharpsville Borough	N C	11	5,266,275	4,438,138	828,137	152	84
MER	Sharpsville Borough	P C	5	2,175,594	2,573,819	-398,225	-136	118
MER	Shenango Township	N C	5	344,889	319,962	24,927	13	93

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							(\$)	% OF PAY	
MER	Shenango Township	P	A	0	253,519	253,519	0	*	100
MER	South Pymatuning Township	N	C	3	549,901	495,452	54,449	44	90
MER	South Pymatuning Township	P	A	1	54,149	54,149	0	0	100
MER	Southwest Mercer County Regional Police	P	C	21	4,387,167	4,576,509	-189,342	-17	104
MER	Springfield Township	N	C	4	293,480	231,108	62,372	33	79
MER	Stoneboro Borough	N	C	3	172,041	212,366	-40,325	-47	123
MER	Stoneboro Borough	P	C	1	293,485	368,599	-75,114	-167	126
MER	West Middlesex Borough	N	C	2	132,162	96,727	35,435	53	73
MER	West Middlesex Borough	P	C	0	102,444	195,119	-92,675	*	190
MER	West Salem Township	N	C	3	576,217	382,474	193,743	185	66
MER	Wheatland Borough	N	C	3	361,000	299,711	61,289	64	83
MER	Wheatland Borough	P	C	0	84,118	92,600	-8,482	*	110
MIF	Armagh Township	N	A	4	200,958	200,958	0	0	100
MIF	Armagh Township	P	A	0	46,039	46,039	0	*	100
MIF	Brown Township	N	C	7	1,374,546	1,186,489	188,057	71	86
MIF	Burnham Borough	N	C	6	591,634	515,818	75,816	36	87
MIF	Decatur Township	N	A	2	196,131	196,131	0	0	100
MIF	Derry Township	N	A	10	626,182	626,182	0	0	100
MIF	Derry Township Sanitary Sewer Authority	N	A	4	137,876	137,876	0	0	100
MIF	Granville Township	N	C	12	1,495,997	1,164,662	331,335	78	78
MIF	Granville Township	P	C	7	1,736,007	1,423,525	312,482	88	82
MIF	Lewistown Borough	N	C	41	5,759,564	6,247,594	-488,030	-34	108
MIF	Lewistown Borough	P	C	10	10,108	0	10,108	2	0
MIF	Lewistown Borough Municipal Authority	N	C	17	1,846,777	1,412,451	434,326	56	76
MIF	Mifflin County Housing Authority	N	A	12	1,373,041	1,373,041	0	0	100
MIF	Mifflin County Regional Police Department	N	C	0	127,721	133,255	-5,534	*	104
MIF	Mifflin County Regional Police Department	P	C	16	9,394,553	8,416,837	977,716	99	90
MIF	Oliver Township	N	C	3	123,458	114,387	9,071	9	93
MIF	Union Township	N	A	6	209,372	209,372	0	0	100
MIF	Wayne Township	N	C	3	263,581	185,604	77,977	102	70
MNR	Barrett Township	N	C	7	942,811	808,652	134,159	48	86
MNR	Barrett Township	P	C	6	2,239,017	2,656,218	-417,201	-94	119
MNR	Brodhead Creek Regional Authority	N	C	16	1,393,117	1,402,337	-9,220	-1	101
MNR	Chestnuthill Township	N	A	15	482,498	482,498	0	0	100
MNR	Coolbaugh Township	N	A	14	845,830	845,830	0	0	100
MNR	East Stroudsburg Borough	N	C	25	5,157,859	4,453,660	704,199	55	86
MNR	Eldred Township	N	C	6	178,731	181,337	-2,607	-1	101
MNR	Hamilton Township	N	A	6	895,200	895,200	0	0	100
MNR	Jackson Township	N	A	10	270,937	270,937	0	0	100
MNR	Middle Smithfield Township	N	A	24	1,283,461	1,283,461	0	0	100
MNR	Monroe County Control Center	N	A	40	3,398,046	3,398,046	0	0	100
MNR	Monroe County Housing Authority	N	A	18	1,061,892	1,061,892	0	0	100
MNR	Monroe County Redevelopment Authority	N	A	6	275,513	275,513	0	0	100
MNR	Monroe County Trans. Authority	N	A	69	1,155,342	1,155,342	0	0	100
MNR	Mount Pocono Borough	N	C	6	270,233	305,460	-35,227	-16	113

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						(\$)	% OF PAY	
MNR	Mount Pocono Municipal Authority	N A	5	163,709	163,709	0	0	100
MNR	Paradise Township	N A	11	1,010,658	1,010,658	0	0	100
MNR	Penna Northeast Regional Railroad Auth	N A	2	201,684	201,684	0	0	100
MNR	Pocono Mountain Regional Police Department	N A	5	53,493	53,493	0	0	100
MNR	Pocono Mountain Regional Police Department	P C	43	10,546,009	8,986,308	1,559,701	53	85
MNR	Pocono Township	N A	15	368,854	368,854	0	0	100
MNR	Pocono Township	P C	18	3,357,598	3,023,484	334,114	26	90
MNR	Polk Township	N C	7	312,211	348,256	-36,045	-17	112
MNR	Price Township	N A	6	92,561	92,561	0	0	100
MNR	Smithfield Township	N A	6	462,702	462,702	0	0	100
MNR	Stroud Area Regional Police Department	N A	7	109,255	109,255	0	0	100
MNR	Stroud Area Regional Police Department	P C	52	14,300,425	11,779,369	2,521,056	67	82
MNR	Stroud Township	N C	22	2,174,967	2,018,648	156,319	16	93
MNR	Stroudsburg Borough	N C	23	3,234,750	2,463,414	771,336	78	76
MNR	Tobyhanna Township	N C	13	638,301	695,207	-56,906	-9	109
MNR	Tunkhannock Township	N C	4	291,469	359,737	-68,268	-43	123
MTG	Abington Township	N C	182	44,321,790	42,434,776	1,887,014	18	96
MTG	Abington Township	P C	79	54,653,803	54,459,563	194,240	3	100
MTG	Ambler Borough	N C	30	3,448,839	3,433,236	15,603	1	100
MTG	Ambler Borough	P C	14	5,416,764	7,458,394	-2,041,630	-171	138
MTG	Bridgeport Borough	N C	11	1,079,160	664,131	415,029	64	62
MTG	Bridgeport Borough	P C	7	4,398,963	3,639,493	759,470	117	83
MTG	Bryn Athyn Borough	P C	5	1,230,894	773,210	457,684	126	63
MTG	Cheltenham Township	N1 C	60	11,055,797	8,112,474	2,943,323	100	73
MTG	Cheltenham Township	N2 C	84	16,539,119	11,376,185	5,162,934	116	69
MTG	Cheltenham Township	N3 C	7	307,007	229,355	77,652	183	75
MTG	Cheltenham Township	P C	77	36,503,644	25,852,835	10,650,809	161	71
MTG	Collegeville Borough	N C	9	2,416,322	2,070,441	345,881	52	86
MTG	Collegeville Borough	P C	8	2,961,471	2,587,609	373,862	50	87
MTG	Conshohocken Borough	F C	3	523,023	654,730	-131,707	-88	125
MTG	Conshohocken Borough	N C	24	2,683,880	2,715,064	-31,184	-2	101
MTG	Conshohocken Borough	P C	18	6,181,206	4,838,182	1,343,024	84	78
MTG	Conshohocken Borough Authority	N C	9	887,311	1,124,601	-237,290	-49	127
MTG	Delaware Valley Municipal Management Assoc	N C	23	3,810,119	3,142,955	667,164	39	82
MTG	Douglass Township	N C	8	1,698,840	1,428,161	270,679	67	84
MTG	Douglass Township	P C	9	5,508,774	5,437,008	71,766	9	99
MTG	East Greenville Borough	N C	4	230,694	156,822	73,872	44	68
MTG	East Norriton Township	N C	30	5,751,179	4,158,958	1,592,221	92	72
MTG	East Norriton Township	P C	26	11,109,974	8,059,398	3,050,576	127	73
MTG	East Norriton-Plymouth- Whitpain Jt. Sew.	N C	20	2,233,544	3,140,551	-907,006	-73	141
MTG	Franconia Township	N C	17	1,426,138	1,202,289	223,849	21	84
MTG	Franconia Township	P C	15	4,611,990	3,276,209	1,335,781	99	71
MTG	Hatboro Borough	N C	8	1,251,074	1,627,149	-376,075	-100	130
MTG	Hatboro Borough	P C	12	7,684,457	5,612,643	2,071,814	201	73
MTG	Hatfield Borough	N1 C	8	1,386,282	929,081	457,201	109	67

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						(\$)	% OF PAY	
MTG	Hatfield Borough	N2 A	8	207,102	207,102	0	0	100
MTG	Hatfield Township	N C	26	2,108,232	1,906,718	201,514	14	90
MTG	Hatfield Township	P C	25	13,226,698	9,790,646	3,436,052	149	74
MTG	Hatfield Township Municipal Authority	N C	33	4,810,693	4,143,323	667,370	31	86
MTG	Horsham Township	N C	44	5,586,810	5,719,016	-132,206	-5	102
MTG	Horsham Township	P C	39	17,207,906	12,389,918	4,817,988	124	72
MTG	Horsham Water And Sewer Authority	N C	18	2,075,196	1,967,362	107,834	10	95
MTG	Jenkintown Borough	N C	10	559,910	349,074	210,836	51	62
MTG	Jenkintown Borough	P C	11	3,944,009	3,671,555	272,454	32	93
MTG	Lansdale Borough	N1 A	52	1,927,974	1,927,974	0	0	100
MTG	Lansdale Borough	N2 A	15	798,906	798,906	0	0	100
MTG	Lansdale Borough	N3 A	15	1,210,471	1,210,471	0	0	100
MTG	Lansdale Borough	N4 A	18	571,567	571,567	0	0	100
MTG	Lansdale Borough	P C	20	15,115,314	11,561,881	3,553,433	185	76
MTG	Limerick Township	N1 C	24	2,008,401	1,876,249	132,152	9	93
MTG	Limerick Township	N2 A	9	359,522	359,522	0	0	100
MTG	Limerick Township	P C	21	3,566,460	2,912,302	654,158	36	82
MTG	Lower Frederick Township	P C	3	168,993	151,568	17,425	7	90
MTG	Lower Gwynedd Township	N C	23	3,061,296	2,205,569	855,727	64	72
MTG	Lower Gwynedd Township	P C	16	9,784,606	6,363,039	3,421,567	228	65
MTG	Lower Merion Township	N C	249	61,786,045	64,843,988	-3,057,943	-20	105
MTG	Lower Merion Township	P C	136	70,757,590	79,244,562	-8,486,972	-71	112
MTG	Lower Moreland Township	N A	27	1,144,839	1,144,839	0	0	100
MTG	Lower Moreland Township	P C	22	11,921,840	14,528,811	-2,606,971	-140	122
MTG	Lower Perkiomen Valley Regional Sewer Auth	N C	0	310,142	540,213	-230,071	*	174
MTG	Lower Pottsgrove Township	N C	17	2,321,961	1,341,447	980,514	107	58
MTG	Lower Pottsgrove Township	P C	17	3,417,949	2,704,346	713,603	54	79
MTG	Lower Providence Township	N1 C	10	3,823,662	2,700,021	1,123,641	149	71
MTG	Lower Providence Township	N2 A	22	414,057	414,057	0	0	100
MTG	Lower Providence Township	P C	30	12,210,611	10,364,749	1,845,862	74	85
MTG	Lower Providence Township Sewer Authority	N C	4	1,386,861	1,204,570	182,291	70	87
MTG	Lower Salford Township	N C	29	3,402,146	2,606,754	795,392	49	77
MTG	Lower Salford Township	P C	14	6,254,161	4,858,833	1,395,328	106	78
MTG	Marlborough Township	N C	4	307,239	312,610	-5,371	-2	102
MTG	Marlborough Township	P C	3	1,108,853	966,463	142,390	64	87
MTG	Montgomery County Housing Authority	N A	48	4,874,693	4,874,693	0	0	100
MTG	Montgomery Township	N A	44	3,362,219	3,362,219	0	0	100
MTG	Montgomery Township	P C	30	12,430,702	10,204,805	2,225,897	82	82
MTG	Narberth Borough	N C	9	2,378,496	2,378,768	-272	0	100
MTG	Narberth Borough	P C	6	2,943,602	2,565,074	378,528	71	87
MTG	New Hanover Township	N C	17	2,266,403	2,069,834	196,569	24	91
MTG	New Hanover Township	P C	8	1,964,518	1,547,144	417,374	64	79
MTG	Norristown Borough	F C	18	8,410,955	6,324,975	2,085,980	119	75
MTG	Norristown Borough	N1 C	46	4,784,187	7,360,181	-2,575,994	-121	154
MTG	Norristown Borough	N2 U	17	0	0	0	0	100

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						(\$)	% OF PAY	
MTG	Norristown Borough	N3 A	3	156,770	156,770	0	0	100
MTG	Norristown Borough	P C	67	31,749,111	21,549,200	10,199,911	168	68
MTG	Norristown Municipal Waste Authority	N C	0	163,997	163,997	0	*	100
MTG	North Wales Borough	N A	4	158,190	158,190	0	0	100
MTG	North Wales Borough	P C	4	1,145,414	1,167,832	-22,418	-7	102
MTG	North Wales Water Authority	N A	41	6,343,561	6,343,561	0	0	100
MTG	Pennsburg Borough	N C	4	337,189	404,770	-67,581	-38	120
MTG	Perkiomen Township	N A	8	391,165	391,165	0	0	100
MTG	Plymouth Township	N C	80	15,505,601	15,556,472	-50,871	-1	100
MTG	Plymouth Township	P C	43	24,697,151	21,872,813	2,824,338	68	89
MTG	Pottstown Borough	N C	81	16,392,119	16,224,147	167,972	4	99
MTG	Pottstown Borough	P C	43	18,806,007	16,017,706	2,788,301	83	85
MTG	Rockledge Borough	P C	4	1,775,269	1,350,385	424,884	135	76
MTG	Royersford Borough	N C	11	1,836,095	1,798,617	37,478	6	98
MTG	Royersford Borough	P C	7	1,908,853	1,838,456	70,397	13	96
MTG	Schwenksville Borough	P C	0	466,753	451,882	14,871	*	97
MTG	Schwenksville Borough Authority	N C	6	543,310	612,708	-69,398	-27	113
MTG	Skippack Township	N A	8	386,414	386,414	0	0	100
MTG	Souderton Borough	N C	15	4,028,716	4,117,106	-88,390	-10	102
MTG	Souderton Borough	P C	6	3,793,645	4,204,462	-410,817	-92	111
MTG	Springfield Township	N1 C	23	6,433,666	5,112,496	1,321,170	92	79
MTG	Springfield Township	N2 C	24	3,497,271	3,021,363	475,908	36	86
MTG	Springfield Township	P C	28	13,830,161	11,919,417	1,910,744	81	86
MTG	Telford Borough	N C	18	4,803,986	4,530,701	273,285	25	94
MTG	Telford Borough	P C	6	2,378,993	2,662,338	-283,346	-55	112
MTG	Towamencin Township	N C	23	2,237,759	1,742,276	495,483	44	78
MTG	Towamencin Township	P C	22	9,462,402	5,765,660	3,696,742	197	61
MTG	Upper Dublin Township	N C	86	9,583,544	7,039,021	2,544,523	55	73
MTG	Upper Dublin Township	P C	38	21,352,932	16,805,876	4,547,056	122	79
MTG	Upper Gwynedd Township	N A	37	1,964,407	1,964,407	0	0	100
MTG	Upper Gwynedd Township	P C	21	10,126,366	8,033,935	2,092,431	114	79
MTG	Upper Gwynedd-Towamencin Municipal Auth	N A	11	853,893	853,893	0	0	100
MTG	Upper Hanover Township	N A	7	1,045,952	1,045,952	0	0	100
MTG	Upper Merion Township	N A	123	11,252,274	11,252,274	0	0	100
MTG	Upper Merion Township	P C	56	41,337,668	41,942,975	-605,307	-12	101
MTG	Upper Montgomery Joint Authority	N C	7	984,194	1,074,661	-90,468	-31	109
MTG	Upper Moreland Township	F C	5	1,292,047	1,175,876	116,171	29	91
MTG	Upper Moreland Township	N C	71	17,255,510	16,858,695	396,815	9	98
MTG	Upper Moreland Township	P C	31	24,559,613	17,432,405	7,127,208	246	71
MTG	Upper Moreland-Hatboro Joint Sewer Auth	N C	49	6,342,290	5,549,411	792,879	32	87
MTG	Upper Perk Police Department	P C	9	1,198,857	1,204,410	-5,553	-1	100
MTG	Upper Pottsgrove Township	N C	9	529,226	431,802	97,424	20	82
MTG	Upper Pottsgrove Township	P C	9	1,464,657	1,490,969	-26,312	-4	102
MTG	Upper Providence Township	N C	30	4,226,498	2,929,196	1,297,302	67	69
MTG	Upper Providence Township	P C	23	6,068,245	5,440,673	627,572	30	90

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
MTG	Upper Salford Township	N A	4	32,297	32,297	0	0	100
MTG	West Conshohocken Borough	N C	6	350,522	532,056	-181,534	-69	152
MTG	West Conshohocken Borough	P C	10	3,016,153	3,187,293	-171,140	-19	106
MTG	West Norriton Township	N C	30	4,209,736	2,798,492	1,411,244	93	66
MTG	West Norriton Township	P C	25	12,230,960	8,687,177	3,543,783	152	71
MTG	West Pottsgrove Township	N C	6	989,357	836,218	153,139	51	85
MTG	West Pottsgrove Township	P C	9	3,716,819	4,261,292	-544,473	-70	115
MTG	Whitemarsh Township	N A	58	4,751,817	4,751,817	0	0	100
MTG	Whitemarsh Township	P C	36	16,356,785	13,088,451	3,268,334	100	80
MTG	Whitpain Township	N1 C	58	9,721,509	7,847,709	1,873,800	52	81
MTG	Whitpain Township	N2 A	0	0	0	0	*	100
MTG	Whitpain Township	P C	30	11,626,578	10,706,024	920,554	34	92
MTG	Worcester Township	N C	11	722,392	699,307	23,085	4	97
MTR	Danville Borough	N C	26	5,122,664	4,001,869	1,120,795	87	78
MTR	Danville Borough	P C	7	2,189,511	2,994,946	-805,435	-192	137
MTR	Mahoning Township	N C	6	1,539,038	1,186,318	352,720	107	77
MTR	Mahoning Township	P C	6	4,609,196	4,300,660	308,536	68	93
MTR	Mahoning Township Authority	N C	2	248,830	179,023	69,807	70	72
MTR	Montour County Conservation District	N A	5	107,215	107,215	0	0	100
MTR	Montour County Housing Authority	N A	7	464,504	464,504	0	0	100
MTR	Valley Township	N A	2	127,251	127,251	0	0	100
NHP	Allen Township	N C	7	279,564	280,029	-465	0	100
NHP	Bangor Borough	N C	8	1,053,437	822,909	230,528	59	78
NHP	Bangor Borough	P C	9	1,727,463	1,569,178	158,285	32	91
NHP	Bath Borough	N A	3	64,233	64,233	0	0	100
NHP	Bath Borough Authority	N A	6	246,095	246,095	0	0	100
NHP	Bethlehem Authority	N C	3	285,897	288,337	-2,440	-1	101
NHP	Bethlehem City	F C	102	62,441,284	48,626,861	13,814,423	189	78
NHP	Bethlehem City	N1 C	2	8,530,589	7,120,687	1,409,902	1,173	83
NHP	Bethlehem City	N2 C	398	111,163,252	88,255,172	22,908,080	104	79
NHP	Bethlehem City	P C	159	83,930,276	63,718,342	20,211,934	175	76
NHP	Bethlehem City Housing Authority	N A	56	6,073,360	6,073,360	0	0	100
NHP	Bethlehem City Redevelopment Authority	N C	2	862,496	799,516	62,980	48	93
NHP	Bethlehem Township	N1 C	26	2,831,099	1,664,450	1,166,649	90	59
NHP	Bethlehem Township	N2 C	16	1,997,557	1,111,607	885,950	90	56
NHP	Bethlehem Township	N3 C	14	963,840	722,270	241,570	54	75
NHP	Bethlehem Township	P C	32	12,704,636	8,791,860	3,912,776	163	69
NHP	Bushkill Township	N C	8	830,812	613,514	217,298	55	74
NHP	Bushkill Township	P C	14	2,182,326	1,935,273	247,053	29	89
NHP	Colonial Regional Police Department	N A	2	10,734	10,734	0	0	100
NHP	Colonial Regional Police Department	P C	23	3,724,777	3,338,833	385,944	23	90
NHP	East Allen Township	N C	11	1,022,959	903,226	119,733	24	88
NHP	East Bangor Borough	P C	1	16,144	78,221	-62,077	-146	485
NHP	Easton City	F C	41	22,975,675	15,393,967	7,581,708	250	67
NHP	Easton City	N1 C	6	11,281,826	7,266,589	4,015,237	1,307	64

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General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
NHP	Easton City	N2 C	110	15,590,694	15,965,646	-374,952	-7	102
NHP	Easton City	P C	60	31,235,456	17,198,135	14,037,321	356	55
NHP	Easton City Housing Authority	N A	20	2,035,848	2,035,848	0	0	100
NHP	Easton City Redevelopment Authority	N A	1	132,594	132,594	0	0	100
NHP	Easton Suburban Water Authority	N A	54	1,562,127	1,562,127	0	0	100
NHP	Forks Township	N C	31	2,804,405	3,044,115	-239,710	-15	109
NHP	Forks Township	P C	23	4,377,194	3,194,386	1,182,808	72	73
NHP	Freemansburg Borough	N A	5	160,714	160,714	0	0	100
NHP	Freemansburg Borough	P C	3	359,404	393,231	-33,827	-18	109
NHP	Hanover Township	N1 C	18	6,815,169	5,148,990	1,666,179	180	76
NHP	Hanover Township	N2 A	8	69,069	69,069	0	0	100
NHP	Hellertown Borough	N A	17	860,895	860,895	0	0	100
NHP	Hellertown Borough	P C	10	3,473,431	5,177,306	-1,703,875	-255	149
NHP	Hellertown Borough Authority	N C	7	845,666	1,005,591	-159,925	-45	119
NHP	Lehigh Township	N A	13	978,343	978,343	0	0	100
NHP	Lehigh Township	P C	11	3,281,903	2,813,985	467,918	62	86
NHP	Lower Mount Bethel Township	N A	4	49,820	49,820	0	0	100
NHP	Lower Nazareth Township	N C	11	1,200,399	930,605	269,794	47	78
NHP	Lower Saucon Township	N C	21	1,410,742	1,278,431	132,311	14	91
NHP	Lower Saucon Township	P C	14	5,035,073	4,127,761	907,312	90	82
NHP	Mary Meuser Memorial Library	N A	7	197,215	197,215	0	0	100
NHP	Moore Township	N A	10	236,598	236,598	0	0	100
NHP	Moore Township	P C	8	1,837,663	1,805,951	31,712	6	98
NHP	Nazareth Borough	N A	16	1,328,334	1,328,334	0	0	100
NHP	Nazareth Borough	P C	5	1,694,310	4,071,904	-2,377,594	-849	240
NHP	North Catasauqua Borough	N C	5	390,759	387,233	3,526	2	99
NHP	North Catasauqua Borough	P C	3	1,116,699	1,222,607	-105,908	-67	109
NHP	Northampton Borough	N C	23	3,740,353	3,103,578	636,775	54	83
NHP	Northampton Borough	P C	11	3,215,509	2,935,399	280,110	36	91
NHP	Northampton Borough Municipal Authority	N1 C	22	6,914,742	6,956,843	-42,101	-3	101
NHP	Northampton Borough Municipal Authority	N2 A	2	29,875	29,875	0	0	100
NHP	Palmer Township	N C	42	4,785,357	4,115,611	669,746	32	86
NHP	Palmer Township	P C	30	9,228,756	7,271,640	1,957,116	84	79
NHP	Pen Argyl Borough	N A	9	453,662	453,662	0	0	100
NHP	Pen Argyl Borough	P C	5	891,477	1,121,917	-230,440	-86	126
NHP	Plainfield Township	N C	7	703,734	589,188	114,546	33	84
NHP	Plainfield Township	P C	12	1,425,565	1,441,790	-16,225	-2	101
NHP	Roseto Borough	N A	1	8,482	8,482	0	0	100
NHP	Roseto Borough	P C	0	41,854	191,402	-149,548	*	457
NHP	Upper Mt Bethel Township	P C	0	196,588	555,021	-358,433	*	282
NHP	Upper Nazareth Township	N A	7	33,855	33,855	0	0	100
NHP	Upper Nazareth Township	P C	8	709,183	696,678	12,505	2	98
NHP	Walnutport Borough	N A	3	97,325	97,325	0	0	100
NHP	Walnutport Borough	P C	2	1,046,526	965,811	80,715	76	92
NHP	Washington Township	N C	4	304,772	388,688	-83,916	-36	128

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
NHP	Washington Township	P C	5	945,957	783,285	162,672	58	83
NHP	Williams Township	N C	11	661,758	603,931	57,827	11	91
NHP	Wilson Borough	F C	7	1,351,521	1,605,784	-254,264	-55	119
NHP	Wilson Borough	N C	14	2,402,013	2,448,081	-46,068	-6	102
NHP	Wilson Borough	P C	8	2,798,954	3,005,737	-206,783	-31	107
NHP	Wind Gap Borough	N U	2	0	0	0	0	100
NHP	Wind Gap Borough	P C	4	817,239	767,508	49,731	31	94
NMB	Coal Township	N C	14	586,814	587,939	-1,125	0	100
NMB	Coal Township	P C	12	4,431,821	3,877,960	553,861	79	88
NMB	Delaware Township	N A	5	480,535	480,535	0	0	100
NMB	Kulpmont Borough	N C	4	302,504	401,118	-98,614	-103	133
NMB	Kulpmont Borough	P C	1	205,618	281,897	-76,279	-196	137
NMB	Kulpmont-Marion Heights Jt. Municipal Auth	N C	3	137,173	251,687	-114,514	-138	183
NMB	Lewis Township	N A	2	40,970	40,970	0	0	100
NMB	Lower Mahanoy Township	N C	1	42,716	57,760	-15,044	-39	135
NMB	Lower Mahanoy Township Municipal Authority	N A	3	1,436	1,436	0	0	100
NMB	Milton Borough	N1 C	7	1,606,715	1,255,145	351,570	86	78
NMB	Milton Borough	N2 A	14	1,195,622	1,195,622	0	0	100
NMB	Milton Borough	P C	8	3,389,032	2,722,769	666,263	115	80
NMB	Milton Regional Sewer Authority	N C	12	781,189	309,094	472,095	102	40
NMB	Mt Carmel Borough	N C	12	1,368,845	1,121,297	247,548	58	82
NMB	Mt Carmel Borough	P C	9	3,398,136	2,638,251	759,885	162	78
NMB	Mt Carmel Township	P C	6	832,975	605,864	227,111	85	73
NMB	Northumberland Borough	N C	4	401,148	517,027	-115,879	-67	129
NMB	Northumberland Borough	P C	5	1,966,372	2,209,459	-243,087	-77	112
NMB	Northumberland County Housing Authority	N A	13	879,322	879,322	0	0	100
NMB	Northumberland Sewer Authority	N C	3	142,888	184,711	-41,823	-35	129
NMB	Point Township	N C	4	272,102	285,878	-13,776	-11	105
NMB	Point Township	P C	5	1,819,604	1,999,578	-179,974	-59	110
NMB	Ralpho Township	N C	2	242,640	240,135	2,505	4	99
NMB	Ralpho Township	P C	6	825,554	618,506	207,048	64	75
NMB	Riverside Borough	N C	2	596,346	505,570	90,776	122	85
NMB	Riverside Borough	P C	3	858,026	823,605	34,421	23	96
NMB	Shamokin City	N1 C	8	673,728	676,068	-2,340	-1	100
NMB	Shamokin City	N2 U	6	0	0	0	0	100
NMB	Shamokin City	P C	12	7,176,414	5,433,029	1,743,384	255	76
NMB	Shamokin City Housing Authority	N1 A	8	579,842	579,842	0	0	100
NMB	Shamokin City Housing Authority	N2 U	6	0	0	0	0	100
NMB	Shamokin City Redevelopment Authority	N C	0	12,759	72,920	-60,161	*	572
NMB	Shamokin Township	N C	2	13,002	8,481	4,521	5	65
NMB	Sunbury City	N C	19	2,803,461	2,338,338	465,123	76	83
NMB	Sunbury City	P C	11	8,868,899	6,726,104	2,142,795	296	76
NMB	Sunbury City Housing Authority	N A	13	1,269,470	1,269,470	0	0	100
NMB	Sunbury City Municipal Authority	N C	30	3,920,702	3,797,537	123,165	10	97
NMB	Turbotville Borough	N C	2	275,294	458,764	-183,470	-280	167

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						(\$)	% OF PAY	
NMB	Watsonstown Borough	N C	8	1,231,464	735,970	495,494	158	60
NMB	Watsonstown Borough	P C	4	1,540,601	1,579,239	-38,638	-17	103
NMB	Zerbe Township	N A	3	152,112	152,112	0	0	100
PER	Bloomfield Borough	N C	2	246,252	225,375	20,877	29	92
PER	Carroll Township	N C	2	78,142	71,618	6,524	9	92
PER	Centre Township	N A	3	174,267	174,267	0	0	100
PER	Duncannon Borough	N C	6	885,779	921,500	-35,721	-15	104
PER	Duncannon Borough	P C	1	114,284	441,822	-327,538	-671	387
PER	Liverpool Borough	N A	2	32,192	32,192	0	0	100
PER	Liverpool Township	N A	3	116,071	116,071	0	0	100
PER	Marysville Borough	N C	5	1,115,725	1,138,057	-22,332	-13	102
PER	Marysville Borough	P C	2	481,371	1,081,231	-599,860	-538	225
PER	Miller Township	N C	1	28,040	7,777	20,263	62	28
PER	Millerstown Borough	N C	3	75,545	128,815	-53,270	-60	171
PER	Newport Borough	N C	4	297,473	327,424	-29,951	-25	110
PER	Newport Borough	P C	1	478,356	1,171,884	-693,528	-1,445	245
PER	Newport Borough Water Authority	N C	3	102,654	137,922	-35,268	-33	134
PER	Penn Township	N C	3	151,652	317,348	-165,696	-155	209
PER	Penn Township	P C	0	31,078	41,911	-10,833	*	135
PER	Rye Township	N C	3	303,298	484,203	-180,904	-141	160
PER	Rye Township	P C	0	217,173	474,392	-257,220	*	218
PER	Wheatfield Township	N C	3	262,142	231,226	30,916	33	88
PHI	Philadelphia City	F C	1,800	1,129,218,000	526,863,000	602,355,000	533	47
PHI	Philadelphia City	N C	18,768	5,330,862,000	2,678,141,000	2,652,721,000	306	50
PHI	Philadelphia City	P C	6,103	3,027,399,000	1,514,116,000	1,513,283,000	387	50
PHI	Philadelphia City Redevelopment Authority	N C	76	51,247,893	43,092,319	8,155,574	173	84
PHI	Philadelphia Hospital & Higher Education A	N A	2	55,710	55,710	0	0	100
PIK	Blooming Grove Township	N A	5	165,533	165,533	0	0	100
PIK	Delaware Township	N C	8	737,442	400,441	337,001	97	54
PIK	Dingman Township	N C	11	1,158,058	1,041,635	116,423	24	90
PIK	Eastern Pike Regional Police Department	P C	9	876,603	1,047,104	-170,501	-39	119
PIK	Lackawaxen Township	N C	10	470,917	294,902	176,015	40	63
PIK	Lehman Township	N A	14	1,494,047	1,494,047	0	0	100
PIK	Matamoras Borough	N C	3	65,515	188,301	-122,786	-124	287
PIK	Matamoras Municipal Authority	N C	3	254,707	242,011	12,696	9	95
PIK	Milford Borough	N C	3	170,677	101,035	69,642	75	59
PIK	Milford Borough	P C	2	364,189	345,682	18,507	16	95
PIK	Milford Borough Municipal Authority	N A	3	53,544	53,544	0	0	100
PIK	Milford Township	N C	1	12,085	12,064	21	0	100
PIK	Palmyra Township	N A	4	122,682	122,682	0	0	100
PIK	Shohola Township	N C	3	63,502	67,196	-3,694	-3	106
PIK	Shohola Township	P C	1	71,256	14,774	56,482	145	21
PIK	Westfall Township	N C	2	59,453	100,617	-41,164	-49	169
POT	Austin Borough	N A	4	34,441	34,441	0	0	100
POT	Coudersport Borough	N C	12	1,505,834	1,302,979	202,855	42	87

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						(\$)	% OF PAY	
POT	Coudersport Borough	P C	4	461,502	593,998	-132,496	-84	129
POT	Galeton Borough	N C	5	357,155	334,771	22,384	13	94
POT	Galeton Borough	P C	2	316,881	140,778	176,103	361	44
POT	Genesee Township	N A	3	53,870	53,870	0	0	100
POT	Potter County Housing Authority	N A	11	543,112	543,112	0	0	100
POT	Sharon Township	N A	2	149,022	149,022	0	0	100
POT	Shinglehouse Borough	N A	3	68,294	68,294	0	0	100
POT	Shinglehouse Borough	P C	1	122,284	201,134	-78,850	-203	164
POT	Ulysses Borough	N A	2	41,272	41,272	0	0	100
SCH	Ashland Borough	N C	11	2,879,108	2,912,584	-33,476	-8	101
SCH	Ashland Borough	P C	3	2,277,045	2,001,594	275,451	151	88
SCH	Auburn Borough	P C	1	68,586	160,872	-92,286	-274	235
SCH	Blythe Township Municipal Authority	N A	8	598,176	598,176	0	0	100
SCH	Butler Township	N C	5	405,399	286,910	118,489	54	71
SCH	Butler Township	P C	4	624,279	360,332	263,947	122	58
SCH	Cass Township	N A	3	29,545	29,545	0	0	100
SCH	Cass Township	P C	0	213,069	204,187	8,882	*	96
SCH	Coaldale Borough	N A	3	46,553	46,553	0	0	100
SCH	Coaldale Borough	P C	4	338,340	376,480	-38,140	-19	111
SCH	Cressona Borough	N C	3	263,667	242,050	21,617	19	92
SCH	Cressona Borough	P C	0	345,937	312,215	33,722	*	90
SCH	Cressona Borough Authority	N C	2	41,271	99,129	-57,858	-56	240
SCH	East Brunswick Township	N C	4	219,329	181,247	38,082	23	83
SCH	East Norwegian Township	N C	1	69,217	27,970	41,247	137	40
SCH	Foster Township	N C	1	58,029	22,263	35,766	63	38
SCH	Frackville Borough	N1 U	0	0	0	0	*	100
SCH	Frackville Borough	N2 A	3	99,510	99,510	0	0	100
SCH	Frackville Borough	P C	4	2,178,248	1,275,899	902,349	485	59
SCH	Greater Pottsville Area Authority	N A	19	3,865,755	3,865,755	0	0	100
SCH	Hegins Township	N C	2	145,246	158,024	-12,778	-17	109
SCH	Hegins Township	P C	2	678,770	485,759	193,011	183	72
SCH	Kline Township	P C	1	192,868	122,434	70,434	213	63
SCH	Mahanoy City Borough	N A	7	227,706	227,706	0	0	100
SCH	Mahanoy City Borough	P C	4	1,564,869	1,189,996	374,873	169	76
SCH	Mahanoy Township Authority	N C	11	1,110,870	988,884	121,986	25	89
SCH	McAdoo Borough	P C	3	288,724	1,735,473	-1,446,749	-1,392	601
SCH	Mechanicsville Borough	P A	0	87,193	87,193	0	*	100
SCH	Minersville Borough	N C	18	2,626,890	2,654,503	-27,613	-4	101
SCH	Minersville Borough	P C	5	1,996,272	1,157,129	839,143	310	58
SCH	New Castle Township	P C	1	75,966	49,951	26,015	62	66
SCH	North Manheim Township	N A	7	576,914	576,914	0	0	100
SCH	Orwigsburg Borough	N C	8	1,465,477	1,172,215	293,262	97	80
SCH	Orwigsburg Borough	P C	3	804,501	1,696,596	-892,095	-493	211
SCH	Palo Alto Borough	P C	1	7,058	219,953	-212,895	-805	3,116
SCH	Pine Grove Borough	N C	9	881,916	843,076	38,840	11	96

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
SCH	Pine Grove Borough	P C	2	221,122	1,122,165	-901,044	-1,051	507
SCH	Pine Grove Township	N C	6	355,721	366,093	-10,372	-5	103
SCH	Port Carbon Borough	P C	2	703,028	574,409	128,619	123	82
SCH	Pottsville City	N C	36	3,629,097	3,117,577	511,520	35	86
SCH	Pottsville City	P C	27	11,654,396	8,586,334	3,068,062	177	74
SCH	Pottsville City Housing Authority	N A	25	1,829,542	1,829,542	0	0	100
SCH	Rush Township	N C	4	302,916	273,250	29,666	23	90
SCH	Rush Township	P C	2	387,146	232,591	154,555	171	60
SCH	Saint Clair Sewer Authority	N A	3	18,982	18,982	0	0	100
SCH	Schuylkill County Housing Authority	N A	29	1,894,610	1,894,610	0	0	100
SCH	Schuylkill County Municipal Authority	N C	23	4,266,734	3,033,232	1,233,502	105	71
SCH	Schuylkill Haven Borough	N C	28	6,908,467	6,803,803	104,664	7	98
SCH	Schuylkill Haven Borough	P C	8	3,440,353	2,373,720	1,066,633	174	69
SCH	Schuylkill Township	P C	0	82,613	209,067	-126,454	*	253
SCH	Shenandoah Borough	N C	14	3,658,857	3,095,380	563,477	95	85
SCH	Shenandoah Borough	P C	3	2,441,763	1,541,484	900,279	491	63
SCH	South Manheim Township	N C	3	207,888	218,224	-10,336	-9	105
SCH	St Clair Borough	N1 A	4	162,731	162,731	0	0	100
SCH	St Clair Borough	N2 U	10	0	0	0	0	100
SCH	St Clair Borough	P C	6	1,823,769	1,578,478	245,291	63	87
SCH	Tamaqua Borough	N C	36	3,373,542	3,416,530	-42,988	-3	101
SCH	Tamaqua Borough	P C	9	3,406,518	2,009,860	1,396,658	280	59
SCH	Tower City Borough Authority	N C	2	98,873	97,112	1,761	3	98
SCH	Tremont Borough	N A	3	93,263	93,263	0	0	100
SCH	Tremont Borough	P A	2	61,660	61,660	0	0	100
SCH	Walker Township	P C	1	115,654	107,063	8,591	34	93
SCH	Washington Township	N A	3	48,016	48,016	0	0	100
SCH	Wayne Township	N A	3	136,867	136,867	0	0	100
SCH	West Brunswick Township	N C	4	247,477	319,558	-72,081	-49	129
SCH	West Mahanoy Township	N A	4	101,552	101,552	0	0	100
SCH	West Mahanoy Township	P C	3	645,097	423,777	221,320	186	66
SCH	West Penn Township	P C	3	0	0	0	0	*
SNY	Beavertown Borough	N A	3	80,088	80,088	0	0	100
SNY	Center Township	N A	0	31	31	0	*	100
SNY	Eastern Snyder County Regional Authority	N C	11	1,985,572	2,056,595	-71,023	-14	104
SNY	Freeburg Borough	N C	3	120,964	119,003	1,961	2	98
SNY	Jackson Township	N A	3	82,441	82,441	0	0	100
SNY	McClure Municipal Authority	N A	1	66,045	66,045	0	0	100
SNY	Middleburg Borough	N C	9	798,167	884,331	-86,164	-34	111
SNY	Middleburg Borough	P C	2	726,987	784,323	-57,336	-55	108
SNY	Monroe Township	N A	5	118,441	118,441	0	0	100
SNY	Perry Township	N A	4	122,583	122,583	0	0	100
SNY	Selinsgrove Borough	N C	10	2,577,258	2,694,980	-117,722	-28	105
SNY	Selinsgrove Borough	P C	6	2,093,289	2,086,465	6,824	2	100
SNY	Shamokin Dam Borough	N C	6	1,671,192	1,751,775	-80,583	-33	105

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						(\$)	% OF PAY	
SNY	Shamokin Dam Borough	P C	3	725,711	1,045,358	-319,647	-223	144
SNY	Union Township	N A	2	43,710	43,710	0	0	100
SOM	Addison Township	N C	2	214,911	73,984	140,927	227	34
SOM	Berlin Borough	N1 C	11	1,143,368	1,036,077	107,291	28	91
SOM	Berlin Borough	N2 A	0	23,913	23,913	0	*	100
SOM	Berlin Borough	P C	1	330,691	401,989	-71,298	-263	122
SOM	Brothersvalley Township	N A	7	183,993	183,993	0	0	100
SOM	Central City Borough	N C	3	237,841	242,765	-4,924	-7	102
SOM	Central City Borough	P C	0	200,497	816,229	-615,732	*	407
SOM	Conemaugh Township	N C	14	1,670,168	1,482,994	187,174	38	89
SOM	Conemaugh Township	P C	6	1,235,418	1,365,637	-130,219	-44	111
SOM	Conemaugh Township Municipal Authority	N U	7	0	0	0	0	100
SOM	Elk Lick Township	N C	4	294,509	173,059	121,450	105	59
SOM	Hooversville Borough	N C	3	212,395	179,170	33,225	53	84
SOM	Hooversville Borough	P C	1	162,302	103,422	58,880	195	64
SOM	Indian Lake Borough	N C	7	241,488	202,615	38,873	16	84
SOM	Jenner Area Sewer Authority	N A	5	203,997	203,997	0	0	100
SOM	Jenner Township	N C	8	1,052,752	903,718	149,034	51	86
SOM	Lincoln Township	N C	4	277,670	243,580	34,090	26	88
SOM	Meyersdale Borough	N C	5	864,913	807,141	57,772	33	93
SOM	Meyersdale Borough	P C	2	630,596	596,789	33,807	41	95
SOM	Meyersdale Municipal Authority	N A	4	113,661	113,661	0	0	100
SOM	Middlecreek Township	N A	3	78,242	78,242	0	0	100
SOM	Paint Township	N A	6	329,832	329,832	0	0	100
SOM	Paint Township	P C	3	107,948	85,741	22,207	19	79
SOM	Quemahoning Township	N A	5	303,901	303,901	0	0	100
SOM	Salisbury Borough	N C	3	161,377	160,003	1,374	2	99
SOM	Salisbury Borough	P A	0	94,480	94,480	0	*	100
SOM	Seven Springs Borough	P C	0	685,603	995,667	-310,064	*	145
SOM	Shade Township	N C	8	1,384,607	1,477,424	-92,817	-33	107
SOM	Shade Township	P C	1	200,610	285,241	-84,631	-183	142
SOM	Shade-Central City Joint Authority	N A	3	3,997	3,997	0	0	100
SOM	Somerset Borough	N1 C	9	2,372,118	1,808,184	563,934	135	76
SOM	Somerset Borough	N2 C	24	1,437,950	1,050,340	387,610	46	73
SOM	Somerset Borough	P C	8	2,087,039	1,400,810	686,229	148	67
SOM	Somerset Conservation District	N A	5	103,198	103,198	0	0	100
SOM	Somerset County Housing Authority	N A	10	899,110	899,110	0	0	100
SOM	Somerset Township	N A	18	1,431,044	1,431,044	0	0	100
SOM	Stonycreek Township	N A	4	10,732	10,732	0	0	100
SOM	Summit Township	N A	3	15,325	15,325	0	0	100
SOM	Summit Township	P A	1	5,416	5,416	0	0	100
SOM	Windber Area Authority	N1 C	9	945,912	1,061,116	-115,204	-36	112
SOM	Windber Area Authority	N2 A	2	187,610	187,610	0	0	100
SOM	Windber Borough	N A	5	179,726	179,726	0	0	100
SOM	Windber Borough	P C	0	691,082	810,777	-119,695	*	117

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						(\$)	% OF PAY	
SUL	Dushore Borough	N A	4	104,846	104,846	0	0	100
SUS	Auburn Township	N A	3	203,061	203,061	0	0	100
SUS	Bridgewater Township	N C	6	301,019	273,471	27,548	17	91
SUS	Forest City Borough	N C	3	68,143	81,594	-13,451	-20	120
SUS	Forest City Borough	P C	2	407,472	446,501	-39,029	-46	110
SUS	Forest Lake Township	N C	2	23,620	5,081	18,539	27	22
SUS	Franklin Township	N C	2	137,823	96,686	41,137	74	70
SUS	Great Bend Township	N C	2	15,921	44,351	-28,430	-58	279
SUS	Jackson Township	N A	3	73,126	73,126	0	0	100
SUS	Liberty Township	N C	1	16,307	4,206	12,101	32	26
SUS	Montrose Borough	N C	3	106,894	145,054	-38,160	-38	136
SUS	Montrose Borough	P C	0	538,094	516,831	21,263	*	96
SUS	Montrose Municipal Authority	N C	2	33,131	51,437	-18,306	-31	155
SUS	Susquehanna County Housing/Redev. Auth	N A	13	650,110	650,110	0	0	100
SUS	Susquehanna Depot Borough	P C	0	189,709	86,661	103,048	*	46
TIO	Blossburg Borough	N C	9	858,280	812,400	45,880	15	95
TIO	Blossburg Borough	P C	1	363,141	343,260	19,881	68	95
TIO	Charleston Township	N C	3	405,631	354,255	51,376	42	87
TIO	Delmar Township	N C	6	253,045	250,909	2,136	1	99
TIO	Elkland Borough	N U	2	0	0	0	0	100
TIO	Elkland Borough	P1 U	2	0	0	0	0	100
TIO	Elkland Borough	P2 A	2	202,712	202,712	0	0	100
TIO	Farmington Township	N C	2	135,293	100,967	34,326	65	75
TIO	Jackson Township	N U	2	0	0	0	0	100
TIO	Knoxville Borough	N A	3	87,535	87,535	0	0	100
TIO	Knoxville Borough	P A	0	0	0	0	*	100
TIO	Mansfield Borough	N1 C	5	983,809	652,717	331,092	132	66
TIO	Mansfield Borough	N2 U	6	0	0	0	0	100
TIO	Mansfield Borough	P C	5	888,170	699,876	188,294	105	79
TIO	Morris Township	N A	2	23,596	23,596	0	0	100
TIO	Richmond Township	N U	7	0	0	0	0	100
TIO	Rutland Township	N C	3	81,006	66,106	14,900	17	82
TIO	Sullivan Township	N A	4	90,418	90,418	0	0	100
TIO	Tioga Borough	N A	3	57,787	57,787	0	0	100
TIO	Tioga County Housing Authority	N A	41	4,081,095	4,081,095	0	0	100
TIO	Tioga Township	N C	1	100,902	62,201	38,701	186	62
TIO	Wellsboro Borough	N1 C	3	892,129	502,188	389,941	226	56
TIO	Wellsboro Borough	N2 U	11	0	0	0	0	100
TIO	Wellsboro Borough	P C	6	1,899,119	1,699,769	199,350	62	90
TIO	Westfield Borough	N U	5	0	0	0	0	100
TIO	Westfield Borough	P C	1	543,373	485,237	58,136	151	89
UNI	Buffalo Township	N C	2	256,368	191,610	64,758	74	75
UNI	East Buffalo Township	N C	10	633,180	696,690	-63,510	-14	110
UNI	East Buffalo Township	P C	8	1,998,619	1,850,488	148,131	34	93
UNI	Gregg Township Municipal Authority	N A	5	355,233	355,233	0	0	100

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						(\$)	% OF PAY	
UNI	Kelly Township	N C	1	8,090	7,257	833	2	90
UNI	Lewisburg Area Joint Sewer Authority	N A	10	457,395	457,395	0	0	100
UNI	Lewisburg Borough	N C	14	2,084,175	1,725,146	359,029	56	83
UNI	Lewisburg Borough	P C	8	2,763,857	2,406,901	356,956	76	87
UNI	Limestone Township	N C	4	189,908	110,630	79,278	199	58
UNI	Mifflinburg Borough	N C	15	1,832,068	1,415,194	416,874	67	77
UNI	Mifflinburg Borough	P C	7	1,492,805	1,285,509	207,296	57	86
UNI	Union County Housing Authority	N A	18	1,008,471	1,008,471	0	0	100
UNI	West Buffalo Township	N C	3	410,228	400,455	9,773	10	98
UNI	White Deer Township	N1 C	0	80,842	36,750	44,092	*	45
UNI	White Deer Township	N2 A	1	46,754	46,754	0	0	100
VEN	Allegheny Township	N A	0	7,157	7,157	0	*	100
VEN	Cherrytree Township	N C	4	347,148	259,589	87,559	64	75
VEN	Cornplanter Township	N A	6	87,154	87,154	0	0	100
VEN	Cranberry Township	N C	19	1,425,955	1,306,374	119,581	15	92
VEN	Emlenton Area Municipal Authority	N A	3	99,439	99,439	0	0	100
VEN	Emlenton Borough	N A	3	148,938	148,938	0	0	100
VEN	Emlenton Borough	P A	1	54,870	54,870	0	0	100
VEN	Franklin City	F C	7	3,596,735	3,131,511	465,224	123	87
VEN	Franklin City	N C	45	6,009,611	6,169,231	-159,620	-9	103
VEN	Franklin City	P C	17	6,442,415	7,003,909	-561,494	-64	109
VEN	Franklin City Housing Authority	N A	6	422,586	422,586	0	0	100
VEN	Frenchcreek Township	N C	7	223,010	185,808	37,202	19	83
VEN	Oakland Township	N C	2	169,125	162,577	6,548	10	96
VEN	Oil City City	F C	16	6,045,979	4,665,793	1,380,186	179	77
VEN	Oil City City	N C	60	10,642,410	11,064,726	-422,316	-20	104
VEN	Oil City City	P C	16	7,772,293	7,342,618	429,675	57	94
VEN	Oil City Housing Authority	N A	9	600,292	600,292	0	0	100
VEN	Oilcreek Township	N C	1	25,597	15,948	9,649	28	62
VEN	Pleasantville Borough	N A	4	38,492	38,492	0	0	100
VEN	Polk Borough	P A	2	2,870	2,870	0	0	100
VEN	Rockland Township	N C	2	89,460	92,367	-2,907	-5	103
VEN	Rouseville Borough	N C	2	149,215	167,228	-18,013	-26	112
VEN	Sugarcreek Borough	N1 C	3	75,441	131,229	-55,788	-61	174
VEN	Sugarcreek Borough	N2 C	9	777,698	766,593	11,105	3	99
VEN	Sugarcreek Borough	P C	4	1,680,148	1,616,080	64,068	29	96
WAR	Brokenstraw Township	N A	2	110,853	110,853	0	0	100
WAR	Clarendon Borough	N A	1	40,029	40,029	0	0	100
WAR	Columbus Township	N C	3	228,705	91,002	137,703	116	40
WAR	Conewango Township	N C	4	735,506	537,722	197,784	108	73
WAR	Conewango Township	P C	4	1,021,133	1,383,413	-362,280	-176	135
WAR	Eldred Township	N A	2	153,424	153,424	0	0	100
WAR	Elk Township	N A	2	55,594	55,594	0	0	100
WAR	Farmington Township	N A	2	43,037	43,037	0	0	100
WAR	Freehold Township	N C	3	75,830	102,528	-26,699	-30	135

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						(\$)	% OF PAY	
WAR	Glade Township	N A	4	436,234	436,234	0	0	100
WAR	Mead Township	N A	4	436,300	436,300	0	0	100
WAR	Mead Township	P C	0	37,880	651,098	-613,218	*	1,719
WAR	Pine Grove Township	N A	3	84,572	84,572	0	0	100
WAR	Pittsfield Township	N A	2	66,613	66,613	0	0	100
WAR	Pleasant Township	N C	3	1,161,153	1,076,248	84,905	64	93
WAR	Sheffield Township	N A	5	121,738	121,738	0	0	100
WAR	Sheffield Township	P C	1	564,479	557,613	6,866	13	99
WAR	Sheffield Township Municipal Authority	N C	3	332,693	384,388	-51,695	-40	116
WAR	Southwest Township	N A	2	21,792	21,792	0	0	100
WAR	Spring Creek Township	N A	3	137,945	137,945	0	0	100
WAR	Sugar Grove Township	N A	4	162,352	162,352	0	0	100
WAR	Tidioute Borough	N A	5	181,434	181,434	0	0	100
WAR	Warren City	F C	17	2,027,225	729,441	1,297,784	175	36
WAR	Warren City	N C	29	4,151,305	3,510,531	640,774	52	85
WAR	Warren City	P C	15	6,346,882	6,152,280	194,602	24	97
WAR	Warren County Housing Authority	N C	11	1,403,753	1,442,224	-38,470	-9	103
WAR	Warren County Solid Waste Authority	N C	1	378,512	638,496	-259,984	-775	169
WAR	Youngsville Borough	N A	9	548,987	548,987	0	0	100
WAR	Youngsville Borough	P C	2	452,864	367,306	85,558	106	81
WAS	Amwell Township	N C	7	369,479	267,518	101,961	47	72
WAS	Bentleyville Borough	N C	3	213,392	196,654	16,738	15	92
WAS	Bentleyville Borough	P1 C	0	376,241	336,655	39,586	*	89
WAS	Bentleyville Borough	P2 A	0	61,353	61,353	0	*	100
WAS	Buffalo Township	N C	3	172,285	142,903	29,382	26	83
WAS	Burgettstown Borough	N C	2	150,879	166,472	-15,593	-32	110
WAS	Burgettstown Borough	P C	0	178,634	265,950	-87,316	*	149
WAS	California Borough	N C	9	2,056,342	1,969,807	86,535	29	96
WAS	California Borough	P C	4	1,994,069	3,572,318	-1,578,249	-974	179
WAS	Canonsburg Borough	N C	26	4,151,047	3,024,326	1,126,721	90	73
WAS	Canonsburg Borough	P C	15	4,745,286	4,150,529	594,757	66	87
WAS	Canton Township	N A	10	627,954	627,954	0	0	100
WAS	Carroll Township	N C	6	1,027,900	682,500	345,400	101	66
WAS	Carroll Township	P C	2	920,451	1,254,529	-334,078	-272	136
WAS	Carroll Township Authority	N C	6	520,255	542,544	-22,289	-8	104
WAS	Cecil Township	N C	17	1,970,999	1,317,090	653,909	93	67
WAS	Cecil Township	P C	12	5,045,376	3,341,696	1,703,680	189	66
WAS	Centerville Borough	N A	6	322,374	322,374	0	0	100
WAS	Centerville Borough	P C	3	804,130	694,196	109,934	93	86
WAS	Centerville Borough Sanitary Authority	N C	1	248,547	219,822	28,725	49	88
WAS	Charleroi Borough	N C	9	1,058,009	940,837	117,172	38	89
WAS	Charleroi Borough	P C	6	3,798,367	5,041,552	-1,243,185	-395	133
WAS	Charleroi Borough Authority	N C	38	4,877,973	3,127,518	1,750,455	83	64
WAS	Chartiers Township	N A	13	1,007,372	1,007,372	0	0	100
WAS	Chartiers Township	P C	12	2,386,330	1,818,299	568,032	74	76

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						(\$)	% OF PAY	
WAS	Claysville Borough	N A	2	59,125	59,125	0	0	100
WAS	Cross Creek Township	N C	3	152,187	188,555	-36,368	-35	124
WAS	Deemston Borough	N A	2	5,616	5,616	0	0	100
WAS	Donegal Township	N1 C	0	128,408	159,539	-31,131	*	124
WAS	Donegal Township	N2 U	2	0	0	0	0	100
WAS	Donegal Township	P C	2	240,633	390,313	-149,679	-250	162
WAS	Donora Borough	N A	8	388,623	388,623	0	0	100
WAS	Donora Borough	P C	4	1,176,378	1,889,985	-713,607	-348	161
WAS	East Bethlehem Township	N A	3	75,545	75,545	0	0	100
WAS	East Bethlehem Township	P C	1	299,042	398,258	-99,216	-240	133
WAS	East Finley Township	N C	4	301,311	212,056	89,255	63	70
WAS	East Washington Borough	N C	1	169,297	205,370	-36,073	-94	121
WAS	East Washington Borough	P C	1	992,920	1,108,180	-115,260	-299	112
WAS	Ellsworth Borough	N C	2	68,181	52,309	15,872	36	77
WAS	Fallowfield Township	N U	4	0	0	0	0	100
WAS	Fallowfield Township	P C	0	737,670	1,192,489	-454,819	*	162
WAS	Hanover Township	N C	4	214,870	79,827	135,043	93	37
WAS	Hanover Township	P C	1	54,055	66,026	-11,971	-24	122
WAS	Hopewell Township	N A	3	114,578	114,578	0	0	100
WAS	Houston Borough	N A	1	29,663	29,663	0	0	100
WAS	Independence Township	N A	2	94,764	94,764	0	0	100
WAS	Jefferson Township	N C	2	42,188	32,584	9,604	15	77
WAS	McDonald Borough	N A	2	14,350	14,350	0	0	100
WAS	McDonald Borough	P C	3	601,149	888,710	-287,561	-200	148
WAS	Mid Mon Valley Water Pollution Control Auth	N C	2	180,018	272,572	-92,555	-115	151
WAS	Mon Valley Sewage Authority	N C	14	3,280,091	3,147,279	132,812	20	96
WAS	Monongahela City	N A	10	1,119,630	1,119,630	0	0	100
WAS	Monongahela City	P C	6	2,634,829	3,007,161	-372,332	-99	114
WAS	Monongahela City Municipal Authority	N B	7	449,247	449,247	0	0	100
WAS	Morris Township	N A	3	59,868	59,868	0	0	100
WAS	Mt Pleasant Township	N A	12	667,053	667,053	0	0	100
WAS	Mt Pleasant Township	P C	3	65,969	33,460	32,509	33	51
WAS	New Eagle Borough	N C	5	707,097	796,929	-89,832	-44	113
WAS	New Eagle Borough	P C	0	150,577	262,646	-112,069	*	174
WAS	North Bethlehem Township	N C	4	251,983	182,376	69,607	68	72
WAS	North Charleroi Borough	N A	2	46,283	46,283	0	0	100
WAS	North Charleroi Borough	P C	1	540,196	1,230,720	-690,524	-1,494	228
WAS	North Franklin Township	N1 U	2	0	0	0	0	100
WAS	North Franklin Township	N2 A	1	19,302	19,302	0	0	100
WAS	North Franklin Township	P C	6	2,830,476	2,023,739	806,737	221	71
WAS	North Strabane Township	N1 U	11	0	0	0	0	100
WAS	North Strabane Township	N2 C	17	2,496,003	2,162,109	333,894	39	87
WAS	North Strabane Township	N3 A	0	212,134	212,134	0	*	100
WAS	North Strabane Township	P C	18	4,919,719	4,443,254	476,465	40	90
WAS	North Strabane Township Municipal Authority	N A	6	540,773	540,773	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
WAS	Nottingham Township	N C	6	488,196	446,941	41,255	15	92
WAS	Peters Creek Sanitary Authority	N C	5	276,457	326,355	-49,898	-21	118
WAS	Peters Township	N1 A	41	2,273,620	2,273,620	0	0	100
WAS	Peters Township	N2 U	16	0	0	0	0	100
WAS	Peters Township	P C	22	8,628,934	6,850,868	1,778,066	106	79
WAS	Peters Township Sanitary Authority	N U	7	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N1 U	4	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N2 U	4	0	0	0	0	100
WAS	Robinson Township	N A	3	54,459	54,459	0	0	100
WAS	Smith Township	N A	7	185,070	185,070	0	0	100
WAS	Smith Township	P C	1	257,046	427,122	-170,076	-419	166
WAS	Somerset Township	N A	8	217,623	217,623	0	0	100
WAS	South Franklin Township	N C	6	496,782	503,450	-6,668	-3	101
WAS	South Strabane Township	F C	9	300,038	265,760	34,278	8	89
WAS	South Strabane Township	N C	11	1,035,967	832,209	203,758	38	80
WAS	South Strabane Township	P C	15	3,668,802	3,132,770	536,032	62	85
WAS	Speers Borough	N U	2	0	0	0	0	100
WAS	Tri-County Joint Municipal Authority	N C	13	3,149,793	2,132,145	1,017,648	138	68
WAS	Union Township	N1 U	3	0	0	0	0	100
WAS	Union Township	N2 A	1	0	0	0	0	100
WAS	Union Township	P A	0	523,325	523,325	0	*	100
WAS	Washington City	F C	22	14,586,714	7,145,254	7,441,460	628	49
WAS	Washington City	N C	32	4,487,322	4,374,671	112,651	12	97
WAS	Washington City	P C	28	14,783,415	9,803,517	4,979,898	297	66
WAS	Washington County Housing Authority	N A	52	4,416,869	4,416,869	0	0	100
WAS	Washington County Redevelopment Authority	N A	40	5,313,435	5,313,435	0	0	100
WAS	Washington County Transportation Authority	N A	12	68,978	68,978	0	0	100
WAS	Washington-E. Washington Joint Authority	N C	17	3,923,366	3,472,386	450,980	47	89
WAS	West Pike Run Township	N C	3	121,488	116,602	4,886	4	96
WAS	West Pike Run Township	P A	0	20,777	20,777	0	*	100
WAY	Berlin Township	N A	2	3,795	3,795	0	0	100
WAY	Central Wayne Regional Authority	N A	5	135,723	135,723	0	0	100
WAY	Hawley Area Authority	N A	4	79,924	79,924	0	0	100
WAY	Honesdale Borough	N A	7	393,827	393,827	0	0	100
WAY	Honesdale Borough	P C	9	3,000,089	2,404,183	595,906	131	80
WAY	Lake Township	N C	5	203,695	139,788	63,907	39	69
WAY	Paupack Township	N C	4	278,561	291,957	-13,396	-8	105
WAY	Preston Township	N A	4	49,400	49,400	0	0	100
WAY	Salem Township	N C	3	173,636	77,575	96,061	107	45
WAY	Wayne County Housing Authority	N A	8	814,312	814,312	0	0	100
WAY	Wayne County Redevelopment Authority	N A	10	1,048,949	1,048,949	0	0	100
WES	Allegheny Township	N C	12	1,440,668	1,589,917	-149,249	-28	110
WES	Allegheny Township	P C	8	2,352,120	3,334,387	-982,267	-183	142
WES	Arnold City	N C	23	2,920,205	2,175,186	745,019	106	74
WES	Arnold City	P C	10	4,274,586	2,437,534	1,837,052	287	57

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						(\$)	% OF PAY	
WES	Avonmore Borough	N C	4	77,725	99,021	-21,296	-29	127
WES	Avonmore Borough	P A	1	46,559	46,559	0	0	100
WES	Avonmore Borough Municipal Authority	N C	0	107,435	153,975	-46,540	*	143
WES	Bell Township	N C	5	266,994	288,307	-21,314	-16	108
WES	Cook Township	N A	2	144,540	144,540	0	0	100
WES	Delmont Borough	N C	3	319,395	202,528	116,867	55	63
WES	Delmont Borough	P C	4	851,838	861,816	-9,978	-6	101
WES	Derry Borough	N C	5	770,668	741,942	28,726	13	96
WES	Derry Borough	P C	3	375,302	423,016	-47,714	-38	113
WES	Derry Borough Municipal Authority	N C	10	855,777	782,440	73,337	19	91
WES	Derry Township	N C	16	5,493,633	5,766,430	-272,797	-30	105
WES	Derry Township Municipal Authority	N C	6	600,170	595,964	4,206	2	99
WES	Donegal Township	N C	4	980,071	985,985	-5,914	-4	101
WES	East Huntingdon Township	N C	11	3,361,306	3,638,726	-277,420	-51	108
WES	Fairfield Township	N C	4	393,850	402,650	-8,800	-7	102
WES	Franklin Twp Municipal Sanitary Authority	N C	20	3,692,898	2,890,798	802,100	65	78
WES	Greater Greensburg Sewage Authority	N B	17	1,289,202	1,289,202	0	0	100
WES	Greensburg City	N C	50	9,682,443	9,730,405	-47,962	-2	100
WES	Greensburg City	P C	26	17,245,026	13,182,329	4,062,697	175	76
WES	Hempfield Township	N C	50	9,903,096	8,125,727	1,777,369	72	82
WES	Hempfield Township Municipal Authority	N A	23	1,195,075	1,195,075	0	0	100
WES	Irwin Borough	N C	4	503,940	444,235	59,705	37	88
WES	Irwin Borough	P C	3	1,143,393	1,056,345	87,048	70	92
WES	Jeannette City	F C	3	1,166,618	678,227	488,391	270	58
WES	Jeannette City	N C	21	3,547,169	2,647,624	899,545	101	75
WES	Jeannette City	P C	13	9,847,386	5,796,039	4,051,347	399	59
WES	Jeannette City Municipal Authority	N C	9	1,220,974	1,120,410	100,564	21	92
WES	Latrobe Municipal Authority	N C	29	2,089,822	2,079,381	10,441	1	100
WES	Latrobe City	N C	20	4,119,442	4,789,398	-669,956	-75	116
WES	Latrobe City	P C	11	4,933,765	3,384,657	1,549,108	186	69
WES	Ligonier Borough	N U	8	0	0	0	0	100
WES	Ligonier Borough	P C	3	527,573	380,522	147,051	113	72
WES	Ligonier Township	N A	12	546,939	546,939	0	0	100
WES	Ligonier Township	P C	4	772,596	1,043,732	-271,136	-171	135
WES	Lower Burrell City	N C	28	5,927,979	6,067,775	-139,796	-13	102
WES	Lower Burrell City	P C	16	8,344,700	5,393,454	2,951,246	218	65
WES	Loyalhanna Township	N1 C	3	233,174	259,506	-26,332	-33	111
WES	Loyalhanna Township	N2 A	0	56,610	56,610	0	*	100
WES	Manor Borough	N A	2	116,600	116,600	0	0	100
WES	Manor Borough	P C	2	266,917	492,557	-225,640	-222	185
WES	Monessen City	F C	0	446,300	408,720	37,580	*	92
WES	Monessen City	N A	19	1,265,528	1,265,528	0	0	100
WES	Monessen City	P C	11	4,693,620	3,353,874	1,339,746	200	71
WES	Mount Pleasant Township Municipal Authority	N A	1	8,864	8,864	0	0	100
WES	Mt Pleasant Borough	N A	9	569,527	569,527	0	0	100

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						(\$)	% OF PAY	
WES	Mt Pleasant Borough	P C	3	2,115,688	3,820,528	-1,704,839	-1,149	181
WES	Mt Pleasant Township	N C	14	7,192,929	6,969,261	223,668	38	97
WES	Murrysville Borough	N C	40	5,946,102	4,669,420	1,276,682	67	79
WES	Murrysville Borough	P C	19	8,960,286	7,301,526	1,658,760	100	81
WES	New Kensington City	F C	0	740,607	430,494	310,113	*	58
WES	New Kensington City	N C	39	5,979,119	6,817,876	-838,757	-73	114
WES	New Kensington City	P C	21	12,552,574	8,548,607	4,003,967	242	68
WES	New Kensington City Municipal Authority	N1 C	23	2,397,110	2,809,311	-412,201	-31	117
WES	New Kensington City Municipal Authority	N2 C	7	1,763,000	1,526,508	236,492	49	87
WES	New Kensington City Redevelopment Authority	N A	2	78,458	78,458	0	0	100
WES	New Kensington City Sanitary Authority	N C	16	4,294,742	4,283,817	10,925	1	100
WES	New Stanton Borough	N C	4	289,572	282,701	6,871	5	98
WES	North Belle Vernon Borough	N C	2	136,585	126,196	10,389	17	92
WES	North Belle Vernon Borough	P C	2	444,103	378,559	65,544	101	85
WES	North Huntingdon Township	N C	44	8,265,969	7,642,084	623,885	24	92
WES	North Huntingdon Township	P C	29	14,441,886	14,669,593	-227,707	-9	102
WES	North Huntingdon Township Municipal Auth	N C	23	5,582,700	5,766,660	-183,960	-14	103
WES	Penn Township	N U	28	0	0	0	0	100
WES	Penn Township	P C	19	7,684,213	4,715,192	2,969,021	195	61
WES	Penn Township Sewage Authority	N A	10	507,641	507,641	0	0	100
WES	Rostraver Township	N A	21	2,267,325	2,267,325	0	0	100
WES	Rostraver Township	P C	13	3,278,653	4,277,745	-999,092	-129	130
WES	Rostraver Township Sewage Authority	N C	8	438,828	319,276	119,552	30	73
WES	S W Greensburg Borough	N C	2	287,816	347,732	-59,916	-72	121
WES	S W Greensburg Borough	P C	2	385,242	399,335	-14,093	-14	104
WES	Salem Township	N C	10	1,394,554	723,490	671,064	157	52
WES	Scottdale Borough	N U	4	0	0	0	0	100
WES	Scottdale Borough	P C	6	3,051,948	4,137,131	-1,085,183	-281	136
WES	Seward-St. Clair Township Sanitary Authority	N C	1	50,912	41,672	9,240	20	82
WES	Sewickley Township	N C	10	2,247,727	2,497,017	-249,291	-57	111
WES	Smithton Borough	N A	1	5,552	5,552	0	0	100
WES	Smithton Borough Municipal Authority	N A	3	25,148	25,148	0	0	100
WES	South Greensburg Borough	N A	3	101,838	101,838	0	0	100
WES	South Greensburg Borough	P A	2	111,144	111,144	0	0	100
WES	South Huntingdon Township	N C	10	2,636,242	2,748,263	-112,020	-25	104
WES	Trafford Borough	N A	4	79,617	79,617	0	0	100
WES	Trafford Borough	P C	3	623,103	490,022	133,081	108	79
WES	Unity Township	N C	28	8,999,880	8,061,376	938,504	58	90
WES	Upper Burrell Township	N A	3	113,999	113,999	0	0	100
WES	Upper Burrell Township	P A	2	48,753	48,753	0	0	100
WES	Vandergrift Borough	P C	8	2,774,408	2,725,962	48,446	11	98
WES	Washington Township	N1 A	3	17,855	17,855	0	0	100
WES	Washington Township	N2 U	5	0	0	0	0	100
WES	Washington Township	N3 A	3	113,974	113,974	0	0	100
WES	Washington Township	P C	5	962,439	1,136,990	-174,551	-59	118

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						(\$)	% OF PAY	
WES	West Newton Borough	N C	5	469,794	424,052	45,742	23	90
WES	West Newton Borough	P C	2	395,111	733,584	-338,473	-421	186
WES	Western Westmoreland Municipal Authority	N C	14	3,565,217	3,609,180	-43,963	-5	101
WES	Westmoreland County Housing Authority	N A	153	12,390,492	12,390,492	0	0	100
WES	Westmoreland County Municipal Authority	N C	258	62,054,433	41,496,319	20,558,114	122	67
WES	Westmoreland County Redevelopment Auth	N A	4	184,871	184,871	0	0	100
WES	Westmoreland County Transit Authority	N A	11	662,194	662,194	0	0	100
WES	Westmoreland-Fayette Municipal Sewage Auth	N C	3	193,622	278,322	-84,700	-65	144
WES	Youngwood Borough	N C	8	1,099,668	1,139,030	-39,361	-13	104
WES	Youngwood Borough	P C	0	21,844	25,602	-3,758	*	117
WYO	Eaton Township	N A	3	47,580	47,580	0	0	100
WYO	Factoryville Borough	N A	3	18,252	18,252	0	0	100
WYO	Factoryville Borough	P A	0	0	0	0	*	100
WYO	Monroe Township	N A	3	107,127	107,127	0	0	100
WYO	Tunkhannock Borough	N A	4	125,184	125,184	0	0	100
WYO	Tunkhannock Borough	P C	4	959,261	801,302	157,959	87	84
WYO	Tunkhannock Township	N A	3	35,801	35,801	0	0	100
WYO	Tunkhannock Township	P C	4	1,262,524	1,248,853	13,671	7	99
WYO	Washington Township	N C	5	132,829	110,563	22,266	20	83
WYO	Wyoming County Housing\ Redev. Auth	N A	10	766,298	766,298	0	0	100
YOR	Abbottstown-Paradise Joint Sewer Authority	N A	2	58,877	58,877	0	0	100
YOR	Carroll Township	N A	8	48,677	48,677	0	0	100
YOR	Carroll Township	P C	10	2,740,597	2,535,775	204,822	27	93
YOR	Chanceford Township	N A	7	142,751	142,751	0	0	100
YOR	Codorus Township	N C	5	235,264	214,571	20,693	10	91
YOR	Dallastown Borough	N C	8	416,615	406,860	9,755	3	98
YOR	Dillsburg Area Authority	N A	10	640,699	640,699	0	0	100
YOR	Dillsburg Borough	N C	2	114,278	145,605	-31,327	-42	127
YOR	Dover Borough	N A	3	90,760	90,760	0	0	100
YOR	Dover Township	N A	38	1,787,712	1,787,712	0	0	100
YOR	East Hopewell Township	N C	3	370,378	326,410	43,968	38	88
YOR	East Manchester Township	N C	8	1,344,078	1,380,808	-36,730	-11	103
YOR	Fairview Township	N C	28	5,924,371	4,649,686	1,274,685	91	78
YOR	Fairview Township	P C	15	7,034,498	6,817,610	216,888	19	97
YOR	Fawn Township	N A	3	101,836	101,836	0	0	100
YOR	Franklin Township	N C	4	55,748	54,413	1,335	1	98
YOR	Franklintown Borough	N A	0	71,776	71,776	0	*	100
YOR	Glen Rock Borough	N A	2	36,840	36,840	0	0	100
YOR	Hanover Borough	F C	16	5,520,298	5,156,631	363,667	37	93
YOR	Hanover Borough	N C	107	21,885,499	21,669,484	216,015	4	99
YOR	Hanover Borough	P C	22	9,580,833	8,583,025	997,808	71	90
YOR	Heidelberg Township	P C	0	154,279	162,648	-8,369	*	105
YOR	Hellam Township	N A	10	92,815	92,815	0	0	100
YOR	Hellam Township	P C	6	2,180,077	2,311,396	-131,318	-31	106
YOR	Hopewell Township	N C	6	505,020	459,037	45,983	17	91

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						(\$)	% OF PAY	
YOR	Jackson Township	N C	8	543,480	492,506	50,974	13	91
YOR	Jackson Township	P C	0	1,162,063	821,119	340,944	*	71
YOR	Lower Chanceford Township	N C	4	205,478	205,643	-165	0	100
YOR	Lower Windsor Township	N A	8	428,800	428,800	0	0	100
YOR	Lower Windsor Township	P C	9	2,370,517	2,338,408	32,109	5	99
YOR	Manchester Township	F C	24	3,158,942	2,316,806	842,136	64	73
YOR	Manchester Township	N C	23	3,779,975	3,382,624	397,351	33	89
YOR	Manheim Township	N C	5	461,303	321,674	139,629	61	70
YOR	New Freedom Borough	N C	22	1,763,280	1,723,287	39,993	4	98
YOR	Newberry Township	N C	19	1,403,865	1,175,303	228,562	26	84
YOR	Newberry Township	P C	17	5,211,496	3,982,799	1,228,697	98	76
YOR	North Codorus Township	N C	7	715,827	526,836	188,991	60	74
YOR	North Hopewell Township	N A	5	96,232	96,232	0	0	100
YOR	Northeastern Regional Police	N C	1	191,054	234,122	-43,068	-116	123
YOR	Northeastern Regional Police	P C	11	5,477,800	5,527,315	-49,516	-7	101
YOR	Northern York County Regional Police	N C	5	655,930	544,801	111,129	50	83
YOR	Northern York County Regional Police	P C	43	19,089,231	14,061,118	5,028,113	155	74
YOR	Paradise Township	N A	3	126,016	126,016	0	0	100
YOR	Peach Bottom Township	N A	5	235,730	235,730	0	0	100
YOR	Penn Township	F C	15	450,250	364,968	85,282	11	81
YOR	Penn Township	N A	35	1,796,003	1,796,003	0	0	100
YOR	Penn Township	P C	23	9,189,122	5,648,205	3,540,917	220	61
YOR	Red Lion Borough	N C	24	1,394,461	1,385,241	9,220	1	99
YOR	Red Lion Borough	P C	0	2,633,926	2,800,379	-166,453	*	106
YOR	Shrewsbury Borough	N C	8	499,194	417,126	82,068	22	84
YOR	Shrewsbury Township	N C	9	424,351	545,369	-121,018	-38	129
YOR	Southern York Police Commission	N C	1	52,538	65,451	-12,913	-28	125
YOR	Southern York Police Commission	P C	9	3,504,400	3,339,230	165,170	25	95
YOR	Southwestern Regional Police Dept.	N A	1	45,829	45,829	0	0	100
YOR	Southwestern Regional Police Dept.	P C	13	1,690,575	1,911,026	-220,451	-27	113
YOR	Spring Garden Township	N A	25	1,292,282	1,292,282	0	0	100
YOR	Spring Garden Township	P C	18	5,304,680	4,576,618	728,062	55	86
YOR	Spring Grove Borough	N C	6	374,818	390,964	-16,146	-7	104
YOR	Springettsbury Township	N A	65	7,283,994	7,283,994	0	0	100
YOR	Springettsbury Township	P C	32	12,474,307	10,385,336	2,088,971	81	83
YOR	Springfield Township	N C	5	924,943	748,507	176,436	71	81
YOR	Stewartstown Borough	N A	11	560,328	560,328	0	0	100
YOR	Stewartstown Borough	P C	6	353,402	384,347	-30,945	-9	109
YOR	Warrington Township	N A	6	173,624	173,624	0	0	100
YOR	Washington Township	N A	4	132,059	132,059	0	0	100
YOR	West Manchester Township	N C	24	2,467,701	2,266,905	200,796	18	92
YOR	West Manchester Township	P C	24	7,440,257	6,708,687	731,570	38	90
YOR	West Manheim Township	N C	14	1,866,239	1,031,690	834,549	161	55
YOR	West Manheim Township	P C	8	2,005,585	1,623,119	382,466	76	81
YOR	West York Borough	F C	3	165,295	127,139	38,156	23	77

TABLE I

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
						(\$)	% OF PAY	
YOR	West York Borough	N C	5	456,596	359,932	96,664	46	79
YOR	West York Borough	P C	9	2,531,033	1,773,539	757,494	106	70
YOR	Windsor Borough	N A	2	48,474	48,474	0	0	100
YOR	Windsor Borough	P C	0	66,262	68,039	-1,777	*	103
YOR	Windsor Township	N C	15	2,233,201	2,043,513	189,688	27	92
YOR	Windsor Township	P C	0	1,408,657	1,560,422	-151,765	*	111
YOR	Wrightsville Borough	P C	2	33,759	110,499	-76,740	-78	327
YOR	Yoe Borough	N A	1	8,742	8,742	0	0	100
YOR	York Area Regional Police Department	N C	5	1,010,179	690,627	319,552	141	68
YOR	York Area Regional Police Department	P C	46	18,970,678	17,186,220	1,784,458	50	91
YOR	York Area United Fire and Rescue	F1 A	15	749,905	749,905	0	0	100
YOR	York Area United Fire and Rescue	F2 C	17	4,002,356	3,309,137	693,219	66	83
YOR	York Area United Fire and Rescue	F3 A	3	53,166	53,166	0	0	100
YOR	York City	F C	67	43,362,544	26,159,700	17,202,844	445	60
YOR	York City	N C	191	24,567,150	21,366,032	3,201,118	42	87
YOR	York City	P C	99	76,631,555	42,073,130	34,558,425	553	55
YOR	York City Housing Authority	N A	78	5,303,681	5,303,681	0	0	100
YOR	York County Planning Commission	N C	44	7,281,624	7,476,482	-194,858	-9	103
YOR	York County Solid Waste & Refuse Authority	N A	25	2,698,968	2,698,968	0	0	100
YOR	York Township	N C	45	6,277,154	5,375,978	901,176	42	86

TABLE II

General County Pension Plan Data

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED ¹ LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED ² RATIO (%)
ADAMS	N1 C	420	37,222,413	36,961,882	260,531	99
ADAMS	N2 C	140	16,118,858	16,887,611	-768,753	105
ALLEGHENY	N1 C	7,479	1,119,326,000	652,643,000	466,683,000	58
ALLEGHENY	N2 C	202	43,316,535	41,003,706	2,312,829	95
ALLEGHENY	N3 C	149	18,019,451	7,255,449	10,764,002	40
ALLEGHENY	N4 C	26	1,958,892	1,374,796	584,096	70
ARMSTRONG	N C	462	44,190,865	44,190,865	0	*
BEAVER	N1 C	1,409	215,326,297	208,234,825	7,091,472	97
BEAVER	N2 C	20	2,745,155	4,470,951	-1,725,796	*
BEAVER	N3 C	12	7,398,871	7,996,540	-597,669	*
BEDFORD	N C	197	16,111,482	11,497,881	4,613,601	71
BERKS	N C	2,112	223,375,934	223,375,934	0	*
BLAIR	N C	618	51,070,357	51,070,357	0	*
BRADFORD	N C	439	40,051,287	40,051,287	0	*
BUCKS	N C	2,525	437,390,543	437,390,543	0	*
BUTLER	N C	767	148,852,958	111,030,976	37,821,982	75
CAMBRIA	N C	802	167,599,713	167,599,713	0	*
CAMERON	N C	48	2,183,399	2,183,399	0	*
CARBON	N C	484	60,479,999	60,479,999	0	*
CENTRE	N C	802	69,962,454	69,962,454	0	*
CHESTER	N C	2,478	318,287,679	235,154,317	83,133,362	74
CLARION	N C	216	16,038,188	16,038,188	0	*
CLEARFIELD	N C	255	19,267,241	19,267,241	0	*
CLINTON	N C	215	31,089,678	28,396,182	2,693,496	91
COLUMBIA	N C	232	17,466,043	17,466,043	0	*
CRAWFORD	N C	588	55,168,873	45,440,729	9,728,144	82
CUMBERLAND	N C	1,154	144,290,263	116,285,726	28,004,537	81
DAUPHIN	N C	1,613	181,680,257	181,680,257	0	*
DELAWARE	N C	3,227	341,663,573	341,663,573	0	*
ELK	N C	142	12,857,895	12,857,895	0	*
ERIE	N C	1,169	170,696,852	170,696,852	0	*
FAYETTE	N C	517	48,616,520	47,370,212	1,246,308	97
FOREST	N C	50	5,810,779	5,826,972	-16,193	100
FRANKLIN	N C	841	64,484,691	64,484,691	0	*
FULTON	N C	70	7,124,925	7,124,925	0	*
GREENE	N C	252	15,055,796	11,993,510	3,062,286	80
HUNTINGDON	N C	138	10,680,698	10,680,698	0	*
INDIANA	N C	449	23,124,277	23,124,277	0	*
JEFFERSON	N C	144	19,153,044	19,345,171	-192,127	101
JUNIATA	N C	104	6,768,238	6,768,238	0	*
LACKAWANNA	N C	1,404	159,480,512	124,908,886	34,571,626	78
LANCASTER	N C	1,867	213,374,965	158,074,015	55,300,950	74
LAWRENCE	N C	393	42,307,511	42,307,511	0	*
LEBANON	N C	1,035	84,828,952	84,828,952	0	*
LEHIGH	N C	2,166	405,281,058	344,533,257	60,747,801	85

TABLE II

General County Pension Plan Data

COUNTY	PLAN TYPE		ACTIVE MEMBERS	ACCRUED ¹ LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED ² RATIO (%)
LUZERNE	N	C	1,758	268,948,714	218,309,303	50,639,411	81
LYCOMING	N	C	491	79,128,544	77,822,047	1,306,497	98
MCKEAN	N	C	202	25,878,556	23,038,893	2,839,663	89
MERCER	N	C	393	44,388,015	44,388,015	0	*
MIFFLIN	N	C	205	16,184,778	13,425,666	2,759,112	83
MONROE	N	C	619	59,594,097	45,268,781	14,325,316	76
MONTGOMERY	N	C	3,304	493,262,574	493,262,574	0	*
MONTOUR	N	C	82	8,151,362	8,151,362	0	*
NORTHAMPTON	N	C	2,032	308,316,369	239,001,314	69,315,055	78
NORTHUMBERLAND	N	C	655	68,576,222	68,576,222	0	*
PERRY	N	C	167	15,451,745	15,451,745	0	*
PIKE	N	C	359	17,788,377	17,788,377	0	*
POTTER	N	C	162	10,068,104	10,068,104	0	*
SCHUYLKILL	N	C	720	88,175,275	88,175,275	0	*
SNYDER	N	C	158	13,561,683	13,561,683	0	*
SOMERSET	N	C	335	42,132,596	29,177,149	12,955,447	69
SULLIVAN	N	C	46	3,702,136	1,952,870	1,749,266	53
SUSQUEHANNA	N	C	183	11,586,937	11,586,937	0	*
TIOGA	N	C	320	34,746,752	34,746,752	0	*
UNION	N	C	152	14,026,483	14,026,483	0	*
VENANGO	N	C	344	35,810,829	35,810,829	0	*
WARREN	N	C	212	24,820,844	24,820,844	0	*
WASHINGTON	N	C	1,046	112,823,135	90,805,227	22,017,908	80
WAYNE	N	C	376	29,938,948	29,938,948	0	*
WESTMORELAND	N	C	1,987	349,024,545	296,022,678	53,001,867	85
WYOMING	N	C	172	10,273,805	10,273,805	0	*
YORK	N	C	2,333	269,381,916	210,319,427	59,062,489	78

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

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

TABLE III

General Data Summary for Local Government Pension Plans

	MUNICIPAL PENSION PLANS	COUNTY PENSION PLANS	TOTAL
Active Members	73,974	58,645	132,619
Actuarial Accrued Liabilities	\$20,273,404,368	\$8,001,846,378	\$28,275,250,746
Assets	\$13,515,212,872	\$6,497,751,796	\$20,012,964,668
Unfunded Actuarial Accrued Liabilities	\$6,984,567,525	\$1,551,873,124	\$8,536,440,649
Assets Exceeding Actuarial Accrued Liabilities	\$226,376,025	\$47,245,290	\$273,621,315

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 Particip- ants in a DROP ¹	\$ Amount Put into DROP Accounts Annually
Philadelphia	26,671	1,371,274,000	33,642	627,116,000	2,712	102,686,000
Cities	11,853	645,647,914	12,723	240,345,186	162	7,657,399
Boroughs	8,901	469,927,331	4,475	76,599,932	32	1,477,283
First Class Townships	5,795	371,653,766	3,078	68,965,163	41	2,052,881
Second Class Townships	9,947	548,392,245	2,716	50,771,727	67	3,229,304
Authorities	10,110	481,380,311	2,377	30,561,233	7	223,243
COG/Regional Police	697	44,649,461	188	5,016,457	12	373,343
Totals	73,974	3,932,925,028	59,199	1,099,375,698	3,033	117,699,453

¹ DROP - Deferred Retirement Option Plan

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2010**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO
				MMO	TOTAL COST	PAY	
ADA	Gettysburg Municipal Authority	N	108,083	100	86	12	67
ALL	Avalon Borough	P	126,897	78	101	31	86
ALL	Baldwin Borough	N	51,184	37	43	6	89
ALL	Braddock Borough	P	19,703	100	*	*	108
ALL	Braddock Hills Borough	P	49,369	35	92	56	39
ALL	Brentwood Borough	N	6,780	18	8	1	81
ALL	Forest Hills Borough	N1	993	3	1	0	79
ALL	Mt Oliver Borough	P	13,501	14	21	3	104
ALL	West Mifflin Borough	P	91,902	19	9	3	70
ALL	West Mifflin Borough	N	107,685	35	23	4	55
ARM	Leechburg Borough	P	9,500	31	22	7	73
BEA	Beaver Falls Municipal Authority	N	786	0	0	0	94
BER	Greenwich Township	N	20,139	13	56	12	88
BRA	Albany Township	N	646	4	3	1	64
BRA	Valley Joint Sewer Authority	N1	6,834	19	9	3	70
BUC	Northampton Township	P	170,208	24	18	5	79
BUC	Yardley Borough	P	27,217	58	332	49	106
CMB	Cambria County Transit Authority	N	60,824	34	23	2	82
CAR	Lansford Borough	P	73,635	74	80	25	68
CHE	Coatesville City	P	65,438	80	18	3	101
CHE	Coatesville City	N	3,829	4	5	0	88
CHE	Oxford Borough	P	97,473	100	73	14	75
CHE	West Brandywine Township	P	40,745	18	25	13	71
CLA	Clarion Borough	N	15,798	23	24	6	83
CUM	East Pennsboro Township	N	4,038	1	1	0	69
CUM	Newville Borough	N	6,356	100	54	3	142
CUM	Newville Borough	P	17,156	100	94	21	88
DAU	Cumb-Dau-Hbg Transportation Authority	N1	16,456	2	1	0	69
DEL	Colwyn Borough	P	48,949	54	80	*	55
DEL	Darby Borough	P	717,637	78	113	58	68
IND	Blairsville/Indiana COG	N	1,377	8	13	2	98
LAC	Dunmore Borough	P	365,715	43	61	46	48
LAN	Manor Township	P	32,582	11	14	2	91
LAN	Millersville Borough	P	17,394	16	14	2	107
LAN	Southern Regional Police Department	P	12,881	17	12	2	110
LUZ	Freeland Borough	P	1,990	11	9	2	122
LUZ	Jenkins Township	F	31,332	48	359	25	110
LUZ	Newport Township	N	9,326	38	177	13	102
MIF	Lewistown Borough Municipal Authority	N	228	0	0	0	76
MTG	East Greenville Borough	N	3,896	14	22	2	68
MTG	Upper Gwynedd Township	P	162,638	56	30	9	79
MTG	Upper Pottsgrove Township	P	2,317	4	3	0	102
NHP	Bangor Borough	P	25,590	29	25	5	91
NHP	Bethlehem City	F	561,404	49	20	8	78
NHP	Bethlehem City	N2	1,665,313	58	29	8	79

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2010**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO
				MMO	TOTAL COST	PAY	
NHP	Bethlehem City	P	595,491	31	15	5	76
NHP	Moore Township	P	39,752	36	29	8	98
SCH	Cass Township	P	45,803	99	1,611	*	96
SCH	Frackville Borough	P	123,528	48	85	66	59
SCH	Kline Township	P	6,753	51	55	20	63
SOM	Windber Area Authority	N1	1,591	6	6	0	112
WAS	Donegal Township	P	23,938	100	157	40	162
WAS	Charleroi Borough Authority	N	16,057	7	5	1	64
WES	Monessen City	P	69,875	29	24	10	71
YOR	York City	P	2,672,598	43	65	43	55
YOR	York City	F	1,565,096	44	80	40	60

TABLE V

Listing of Defined Contribution Municipal Pension Plans
Reporting a Possible Funding Deficiency in 2010

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID* (\$)
ADA	Lake Meade Municipal Authority	N	19,833	19,833	19,833
ADA	Cumberland Township Authority	N	11,353	9,512	9,512
BEA	Bridgewater Borough	N	4,600	4,600	4,600
BER	Union Township	N	10,216	7,123	3,093
BRA	Endless Mountains Transportation Authority	N	46,577	20,393	26,184
BUT	Clinton Township	N	6,575	7,411	7,411
CEN	Haines Township	N	2,654	1,769	885
CHE	West Brandywine Township	N	25,281	33,635	33,635
FRA	Lurgan Township	N	12,639	9,248	3,391
LEH	Lower Milford Township	P	11,974	9,426	2,548
LUZ	Lehman Township	N	7,151	7,151	7,151
MCK	Eldred Borough	N	3,120	2,380	740
MTG	North Penn Water Authority	N	217,305	79,664	137,641
NMB	Shamokin City Housing Authority	N1	49,898	31,081	18,817
WAS	Somerset Township	N	17,560	16,308	16,308
YOR	York County Solid Waste & Refuse Authority	N	134,970	132,852	132,852

* 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 September 1, 2012

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ALL	Allegheny County Housing Authority*	N	A
BUC	Lower Southampton Township*	N	A
BUT	Mars Borough*	P	C
BUT	Mars Borough*	N	A
BUT	Buffalo Township Municipal Authority*	N	A
CMB	Nanty Glo Water Authority*	N	C
CHE	Warwick Township*	N	C
CHE	Southeastern Chester County Refuse Authority*	N	A
DAU	Cumb-Dau-Hbg Transportation Authority*	N	C
DAU	Harrisburg Housing Authority*	N	A
DEL	Chester City Housing Authority*	N	A
ELK	Elk County Housing Authority*	N	A
FAY	Southwest Regional Police Department*	P	C
LAC	Dalton Sewer Authority	N	A
LAN	Lancaster County Redevelopment Authority*	N	A
LEB	North Annville Township*	P	A
LEB	Fredericksburg Sewer & Water Authority*	N	C
LUZ	Wyoming Borough*	P	C
MTG	North Penn Water Authority*	N	A
PHI	Philadelphia City Housing Authority	N	A
PHI	Philadelphia City Housing Authority	N	C
SCH	Norwegian Township*	P	C
SCH	Shenandoah Borough Municipal Authority*	N	C
SNY	Spring Township Municipal Authority	N	A
SUS	New Milford Township*	N	C
SUS	Great Bend Area Joint Police*	P	C
TIO	Lawrence Township*	N	C
VEN	Richland Township*	N	A
WAS	Midway Sewage Authority*	N	A
WAS	Washington Area Cog*	N	C
YOR	North York Borough*	F	A

* Form received prior to printing.

