

STATUS REPORT
ON
LOCAL GOVERNMENT PENSION PLANS

A Summary and Analysis of
2012 Municipal Pension Plan Data
Based on the January 1, 2013, Actuarial Valuation Reports
Submitted Pursuant to Act 205 of 1984
and
2011 County Pension Plan Data
Based on the January 1, 2012, Actuarial Valuation Reports
Submitted Pursuant to Act 293 of 1972

Public Employee Retirement Commission
Commonwealth of Pennsylvania

December 2014

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

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COMMONWEALTH OF PENNSYLVANIA
PUBLIC EMPLOYEE RETIREMENT COMMISSION
HARRISBURG
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December 2014

To: Members of the Pennsylvania General Assembly
and Governor Corbett

The Commission is hereby submitting its fifteenth 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 that reads "John T. Durbin".

John T. Durbin
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 2012 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2011 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, eight municipalities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2013 valuation year. Consequently, data for at least nine 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.

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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 2013, the total unfunded actuarial accrued liabilities increased significantly due to many factors. A large part of the reduction in the market value of assets was caused by economic conditions. These conditions have also lowered assumed earnings, increasing the unfunded actuarial accrued liability. Other assumptions, more recently the mortality tables, have been adjusted increasing the unfunded actuarial accrued liability.

COMPLIANCE WITH MINIMUM FUNDING STANDARD

The reported data shows that municipalities failed to comply with the actuarial funding standard in 70 instances in 2012. 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 \$3,873. In 2014, 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 in 2010 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.

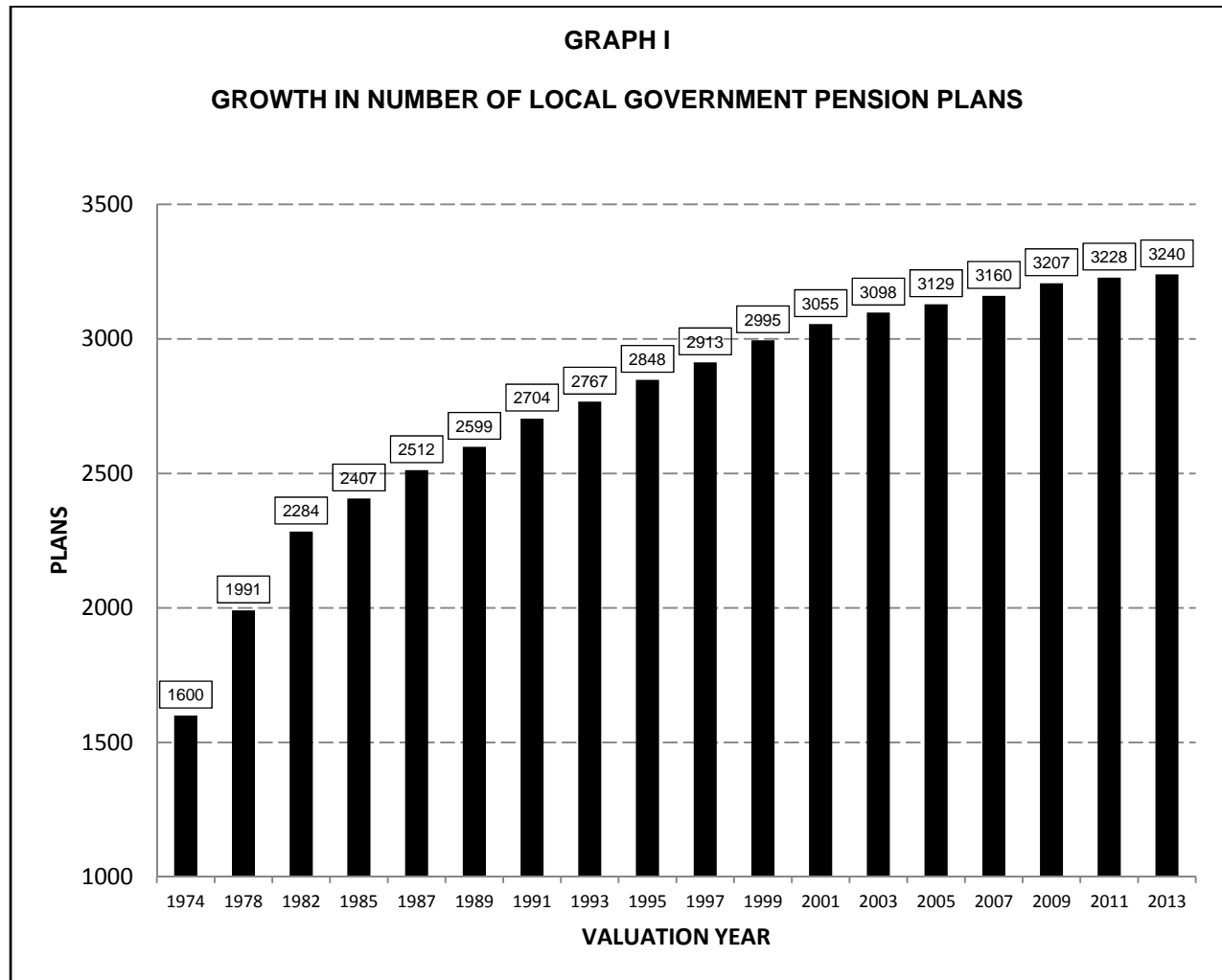
The local government pension plans in Pennsylvania are estimated to comprise more than 25 percent of the total number of public employee pension plans in the United States. With more than 3,200 local government pension plans, the Commonwealth has more than four times as many public employee pension plans 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 2013.

CHART I

NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	Total
County	0	0	71	71
City	58	45	64	167
Borough	474	22	585	1,081
Township (1 st Class)	88	6	109	203
Township (2 nd Class)	302	7	848	1,157
Authority	0	0	497	497
Council of Gov't/Regional	34	3	27	64
Total	956	83	2,201	3,240

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 2011 reporting period, the net number of pension plans reported has increased by twelve. Only four of these additional pension plans have 10 or more members.

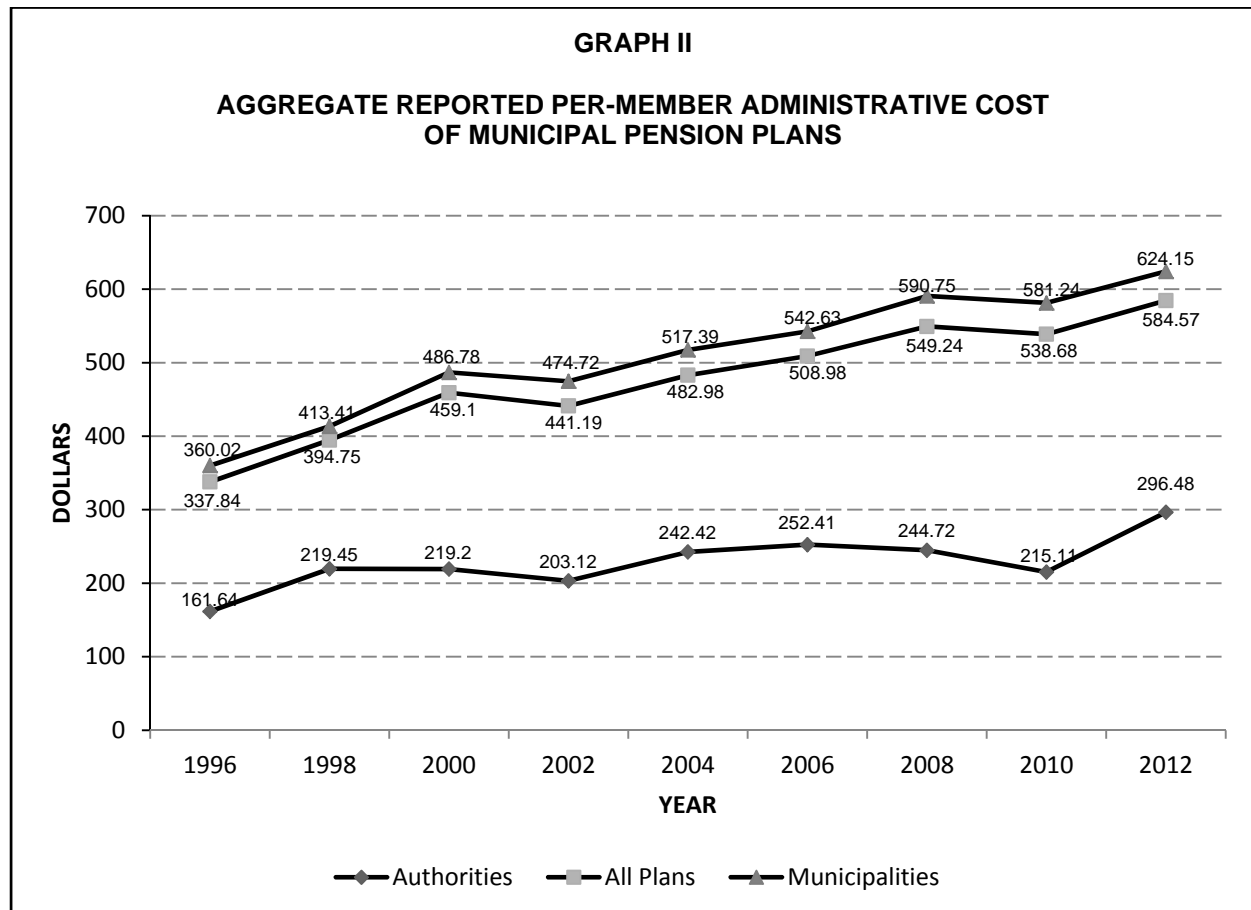


There were 33 new pension plans established since the previous reporting period, up from the 27 new plans in the previous filing period. There were 25 new defined contribution pension plans with a total of 94 new members and 8 new defined benefit plans with a total of 107 new members. The trend of new plans is shifting away from the traditional defined benefit pension plan to some form of a defined contribution pension plan. There were 11 new pension plans out of the 33 pension plans that had some type of pension in place, which we are assuming are new plans for new hires. This new trend is expected to continue in the future.

ADMINISTRATIVE COST

The aggregate administrative expenses reported for municipal pension plans in 2012 totaled \$39.5 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 2,564 municipal pension plans that reported administrative expenses in 2012 was \$39.5 million, or \$584.57 per member. The total reported administrative expenses increased from \$36.8 million (7.5% increase) in 2010 and the aggregate per-member administrative cost increased from \$538.68 (8.5% increase) in 2010. The 16-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 1,262 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	
	2012	2010
10 or fewer Active Members	\$1,565.35	\$1,567.84
11 to 100 Active Members	\$1,182.37	\$1,063.78
More than 100 Active Members	\$414.56	\$382.86
More than 500 Active Members	\$349.68	\$333.55

As shown in Chart II above, per-member administrative expenses are proportionately higher among smaller pension plans. If the 2012 per-member administrative costs associated with large pension plans (\$349.68) were applied to the municipal pension plans that reported administrative expenses instead of the administrative costs actually incurred by those plans (\$39.5 million), the annual savings to the 2,564 municipalities would total more than \$17 million — showing a potential for a 42.9 percent reduction in ongoing administrative costs or a savings of more than \$300 per active member, including the City of Philadelphia. Administrative expenses are disproportionately larger (348% larger) in small plans, which is significant because 68 percent of the pension plans have 10 or fewer members.

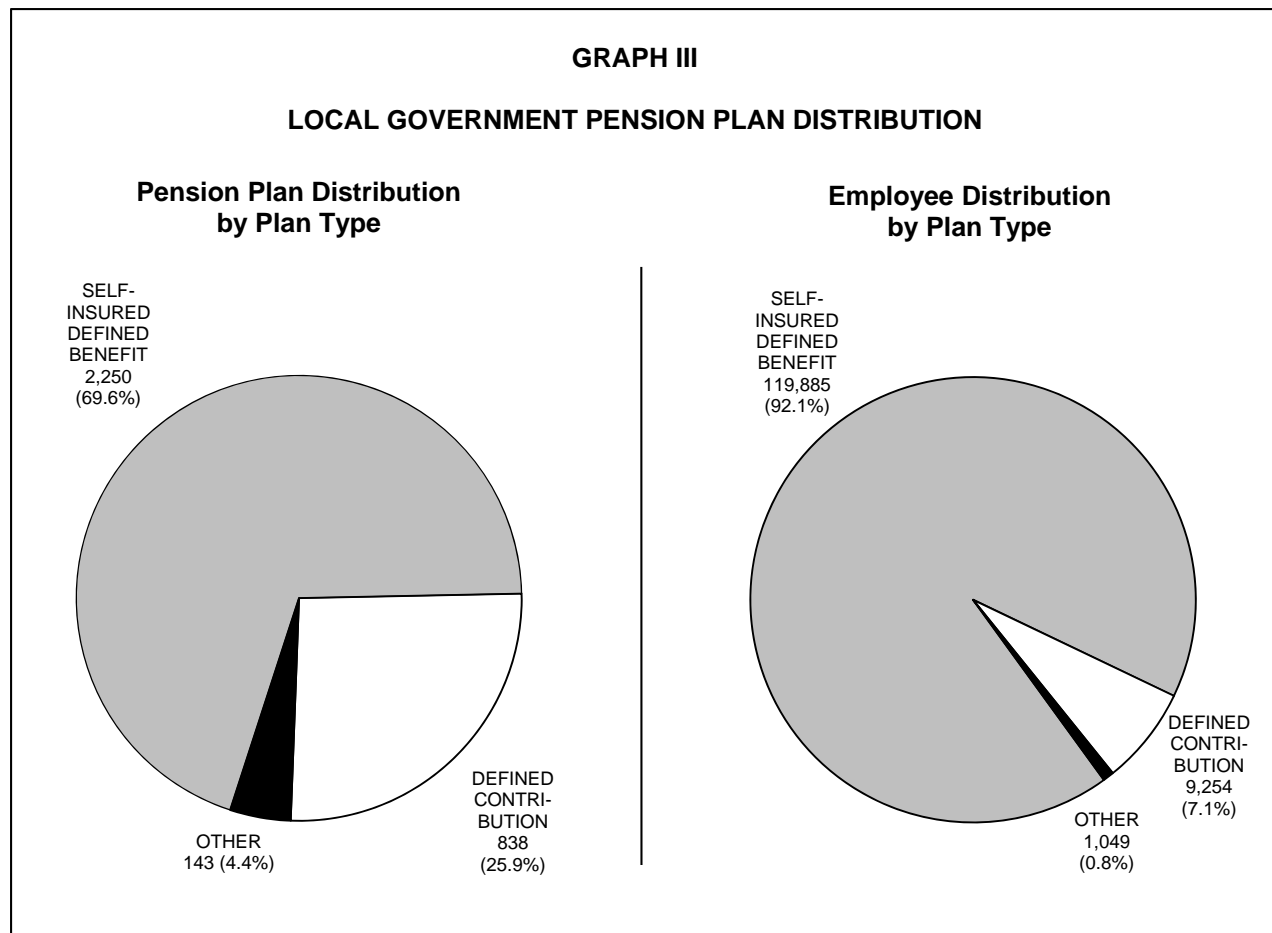
NATURE OF PLANS

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. The defined benefit pension plans established by local governments as of 2013, included 2,250 self-insured pension plans

and three fully-insured plans. Defined benefit pension plans were also provided by 93 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. The 877 money purchase pension plans maintained by Pennsylvania's local governments as of 2013, were comprised of 838 defined contribution pension plans and 39 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 9 known local government pension plans (4 defined contribution plans and 5 defined benefit plans) that were delinquent in filing actuarial valuation reports at the time this report was prepared, as reported in Table VI.

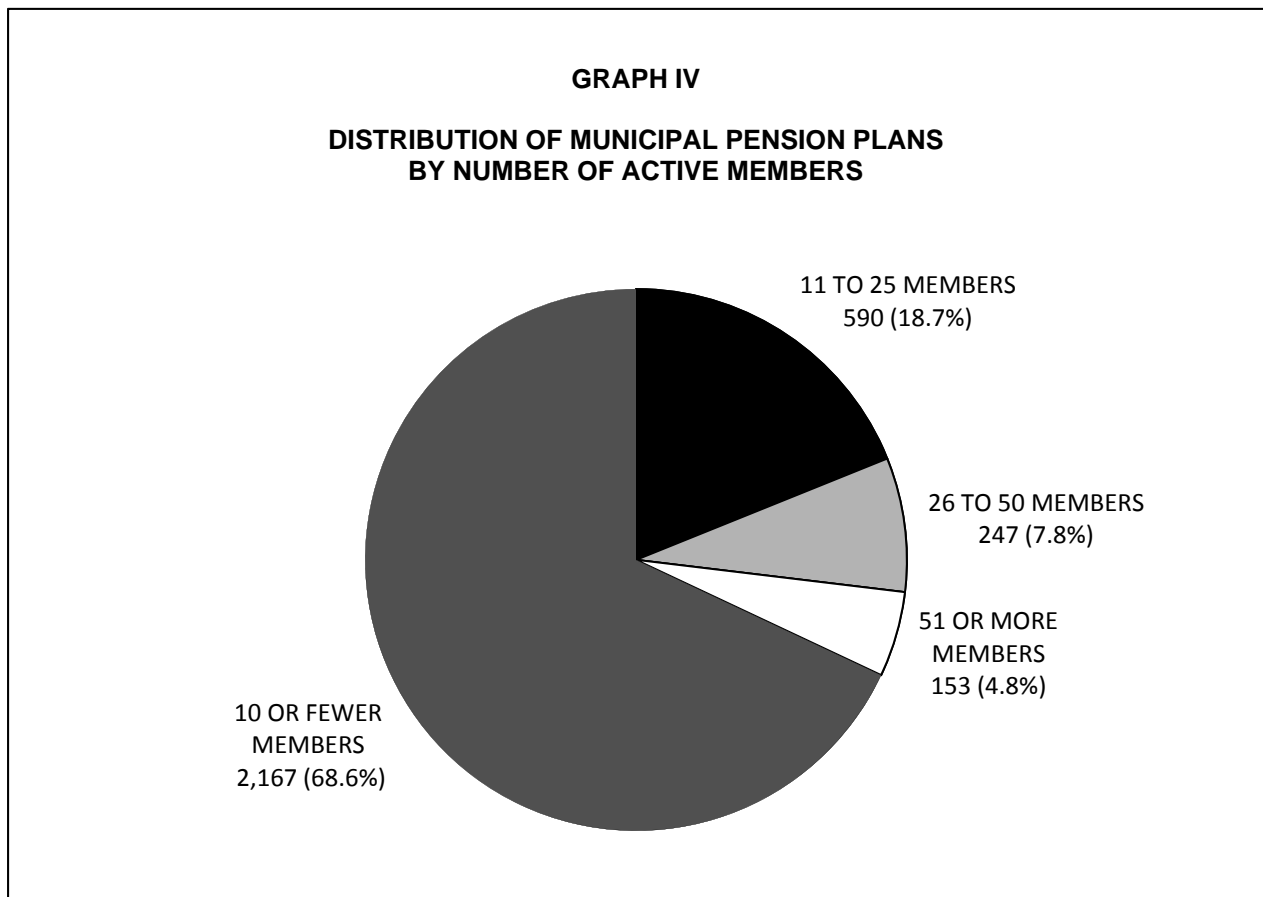
A major distinction between the "defined benefit" and the "defined contribution" approach is most significant in the placement of the risk associated with investment earnings over the period of employment. The fixed benefit in a defined benefit pension plan means that the investment experience affects 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.

SIZE OF PLANS

Excluding Philadelphia, which has a total of 26,778 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 1,700 active members. Surveys of public employee pension plans frequently use



a threshold of 100 active members to categorize public employee pension plans as either small or large. Using a standard of 100 active members, 98 percent of Pennsylvania's pension plans (3,103) 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, 1,016 municipal pension plans (32%) have 3 or fewer active members.

The 71 county pension plans in Pennsylvania range in size from plans with as few as 11 active members to one plan with more than 7,000 active members. Most counties maintain one pension plan, although Allegheny and Beaver 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	43
101 – 200	15	161
201 – 300	7	235
301 – 400	7	359
401 – 500	4	452
501 or more	30	1,619

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	72,876	\$22,159,404,636	\$14,371,523,087	\$7,992,276,549 ¹
County Government Retirement Systems	57,312	\$8,894,486,957	\$7,174,784,978	\$1,759,885,427 ¹

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

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PART III

FUNDING STATUS AND PRACTICES

ACTUARIAL FUNDING METHODS AND POLICY

Most (97%) of the 2,250 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 981 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. Twenty-five pension plans with defined contributions that may have experienced funding deficiencies in 2012, as indicated by their 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.

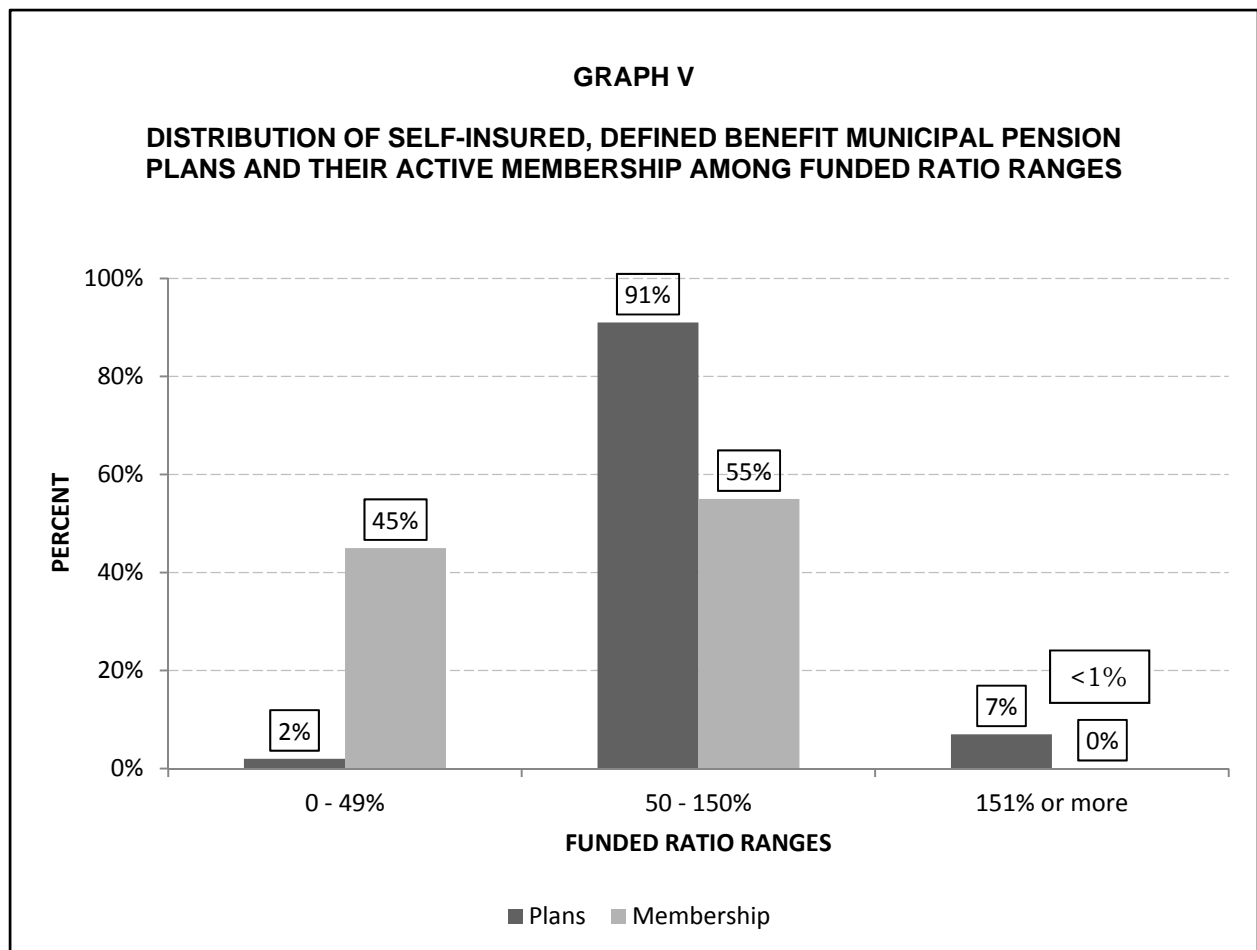
The funding status of the 2,250 self-insured, defined benefit local government pension plans in the Commonwealth varies considerably. An easily understood and reliable method to gauge the funded status of municipal pension plans is available by virtue of the standard use of the entry age normal (EAN) actuarial cost method required by Act 205 of 1984. Because 35 of the 71 county pension plans did not

use the EAN actuarial cost method, the following discussion of the funding status of local government pension plans only concerns the 2,179 self-insured, defined benefit municipal pension plans.

The EAN actuarial cost method provides for the systematic allocation 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



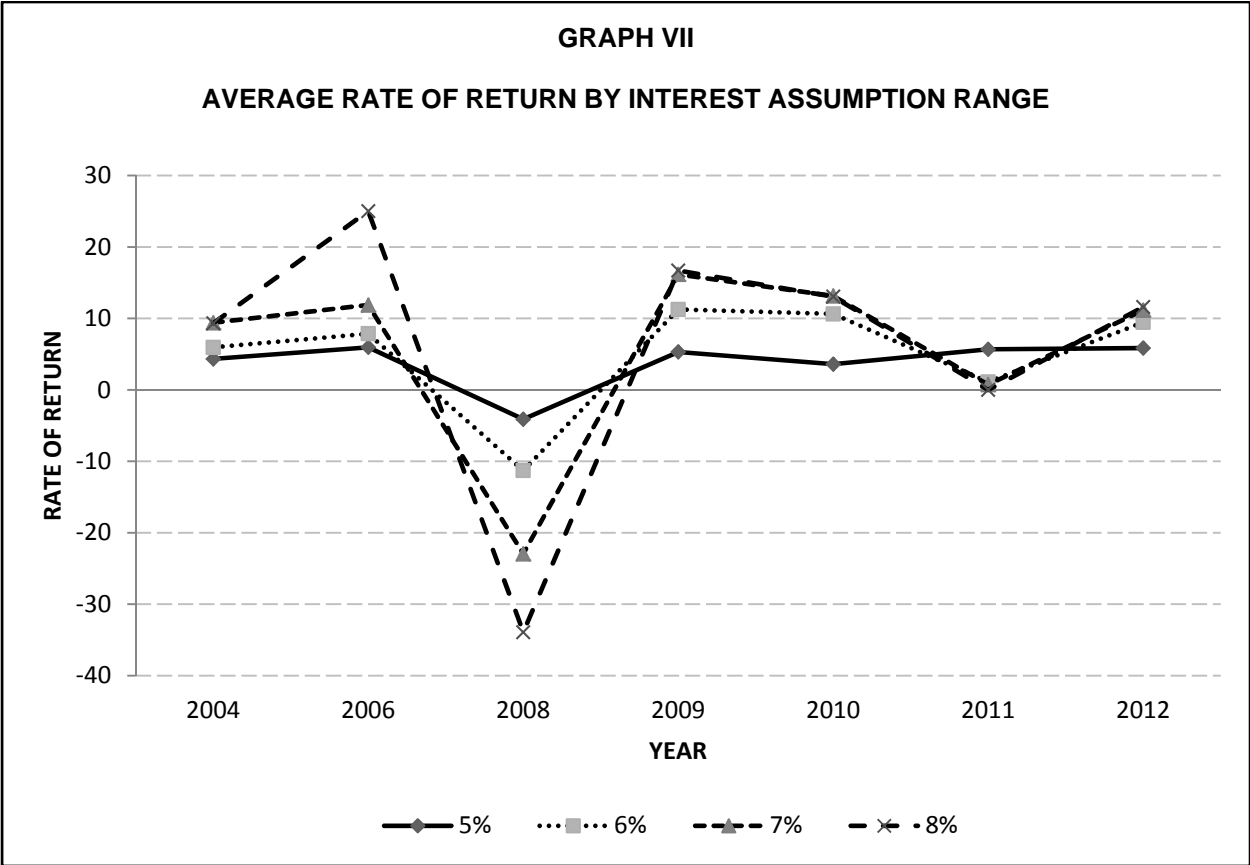
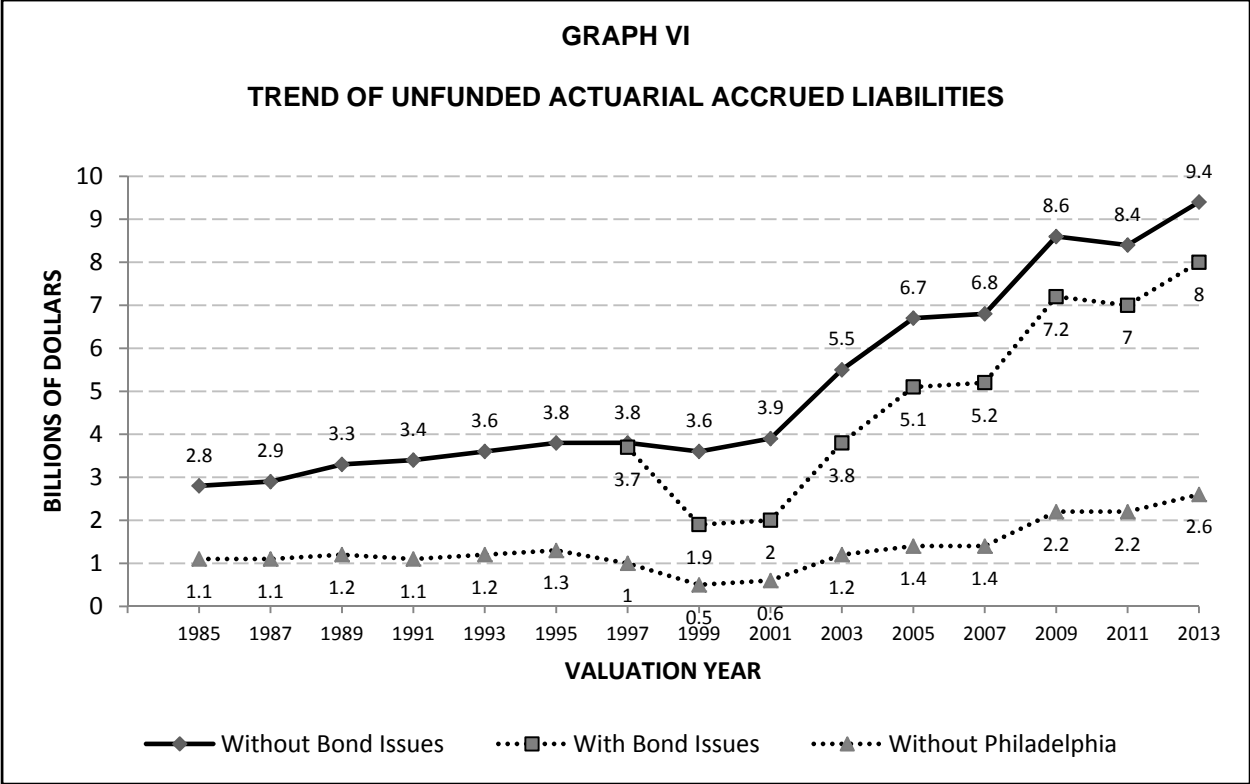
municipal pension plans in Pennsylvania among funded ratio ranges is examined in Graph V, which indicates that 91 percent of the pension plans and 55 percent of the membership resided in a 50 to 150 percent funded ratio range in 2012. The membership in this range had a dramatic decrease from 2010. All but one percent of the changes can be attributed to the City of Philadelphia being excluded from 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

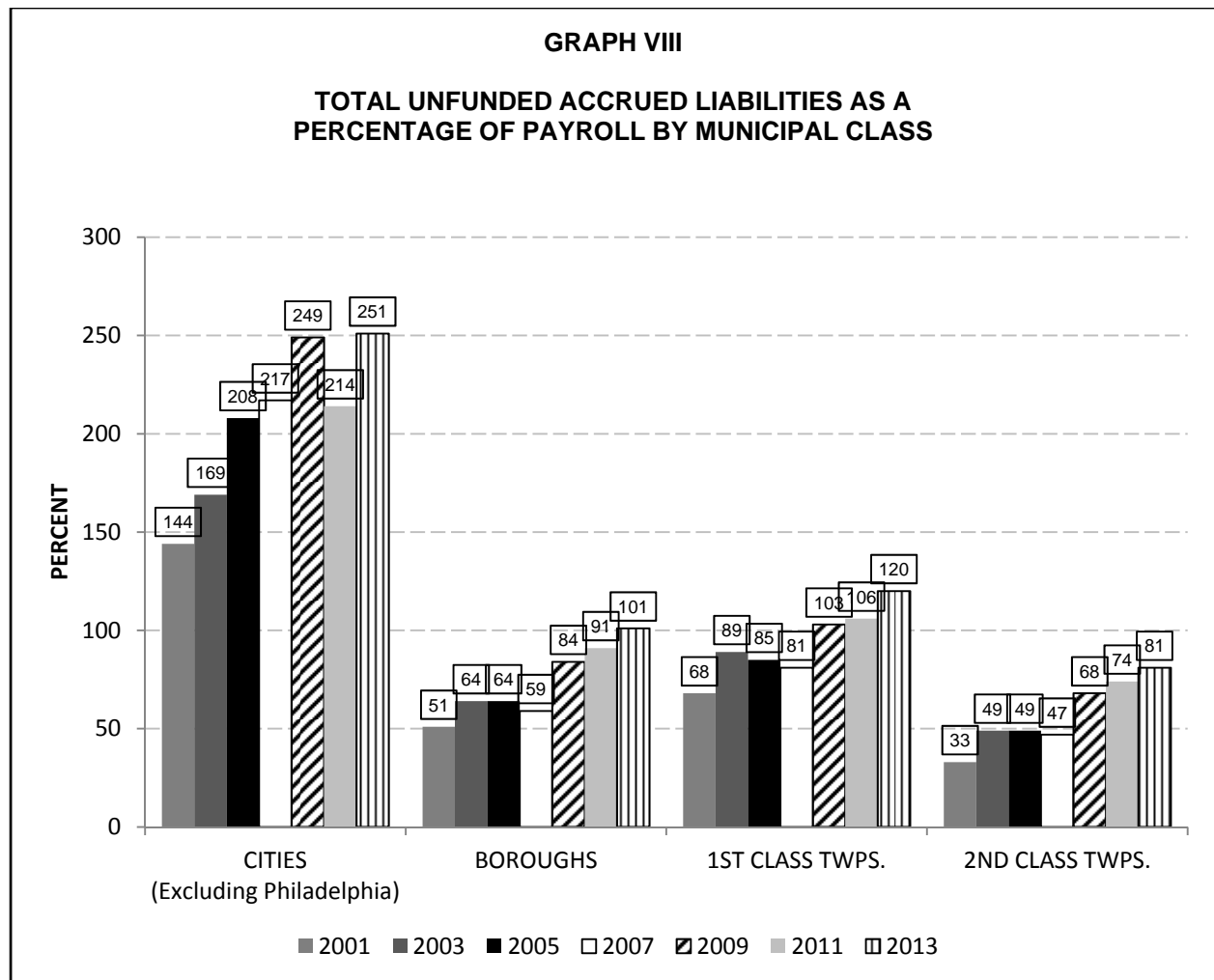
As the funded ratio of a pension plan decreases from 100 percent, the pension plan's assets cover an increasingly smaller percentage of the accrued liabilities. The funding shortfalls, termed unfunded actuarial accrued liabilities, may occur normally due to recognition of prior service credits, other 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. As of the 2013 filing period, the percentage of pension plans using a smoothing technique decreased to 39 percent from 54 percent in the previous filing period. The utilization of asset smoothing methods fluctuates with economic conditions.

Graph VI shows that between 2001 and 2013, the total unfunded actuarial accrued liabilities (UAAL) have increased significantly, however the aggregate numbers can be misleading since the City of Philadelphia comprises 68% of the \$8 billion UAAL. Another factor in the UAAL is the earnings assumption. The higher the assumed interest rate, the lower the employer cost. When the assumed interest rate is not met, the pension plan reports a loss and increases the UAAL. Conversely the lower the assumed interest rate, the higher the employer cost. The average assumed interest rate has been declining for the past 6 years, thus contributing to the increased UAAL. In the long term, a lower assumed interest rate would be more predictable for budgeting purposes, but in the short term, municipal budgets would need to increase contributions.

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 it is willing and able to manage.



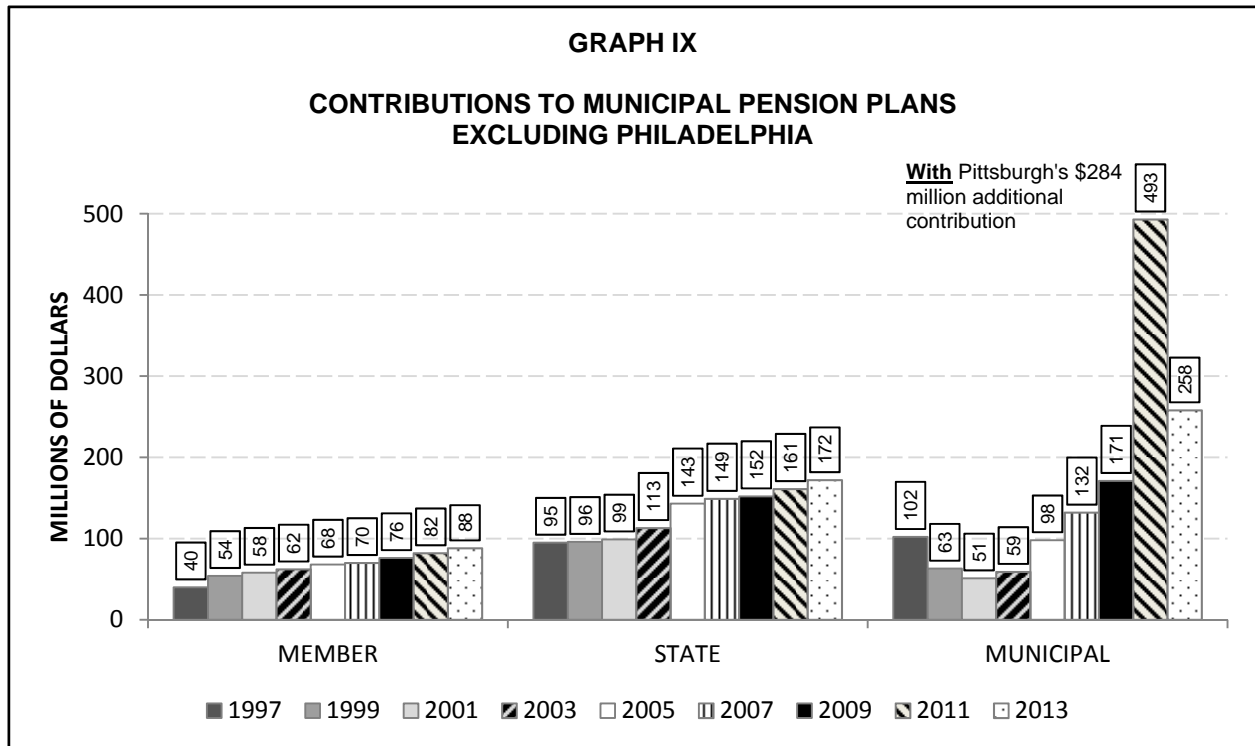
Another perspective on unfunded actuarial accrued liabilities may be obtained by examining them on a basis relative to the size of the municipality. Stating unfunded actuarial accrued liabilities as a percentage of payroll tends to offset the effect of inflation over time and allows for a comparison of differently sized pension plans. 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 251 percent as reported in Graph VIII. As shown in Graph VIII, no class of municipality was exempt from the economic conditions. The actual percentage increase in each of the municipal classifications between 2001 and 2013 are as follows: 74 percent in cities, 99 percent in boroughs, 76 percent in first class townships and 146 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. It should be noted that over one-third of the pension plans lowered their interest rate assumption, since the last valuation. 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 actuarial valuation reports, is presented in Graph IX. As evidenced in Graph IX, both member and State contributions have increased slightly every filing period since 1997, while the municipal contributions have fluctuated. 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 2007 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, 2010, 2012 and the losses of 2011 are partially reflected (asset smoothing effect) in this graph. Municipal contributions in the aggregate are projected to rise based on the increase in the MMO as seen in Chart V and the municipal contributions reported in Graph IX. 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.

CHART V

TOTAL MINIMUM MUNICIPAL OBLIGATION (MMO) FOR DEFINED BENEFIT PENSION PLANS, INCLUDING PHILADELPHIA

AVR Year	Active Members	Payroll	Reported MMO	MMO % Pay	MMO Per Person
2003	68,746	\$3,003,784,462.00	\$265,389,320	8.84%	\$3,860.43
2005	66,935	\$3,096,474,027.00	\$462,745,100	14.94%	\$6,913.35
2007	66,667	\$3,250,321,501.00	\$641,972,602	19.75%	\$9,629.54
2009	67,280	\$3,526,247,240.00	\$713,568,717	20.24%	\$10,605.96
2011	63,659	\$3,491,584,584.00	\$822,841,138	23.57%	\$12,925.76
2013	62,573	\$3,586,064,238.00	\$866,868,075	24.17%	\$13,853.71

In addition to Chart V, which includes all defined benefit pension plans as a total amount, Table VII has the MMOs broken down by the class of municipality and are reported in the back of this status report with the other tables.

Including Philadelphia, Chart VI shows the dollar amount of the total funding provided by each source of contributions to municipal pension plans for the 2011 and 2013 filing periods, as well as the change in funding provided by each source of contributions between those years. As shown in Chart VI, the total contributions to municipal pension plans decreased approximately 16 percent between the 2011 and 2013 filing periods. With contributions stated as a percentage, State aid represents approximately 20 percent, member contributions represent about 12 percent and the municipal contributions represent about 67 percent of the total contributions. Chart VI shows a direct correlation of the effects of member contributions and State aid to municipal contributions.

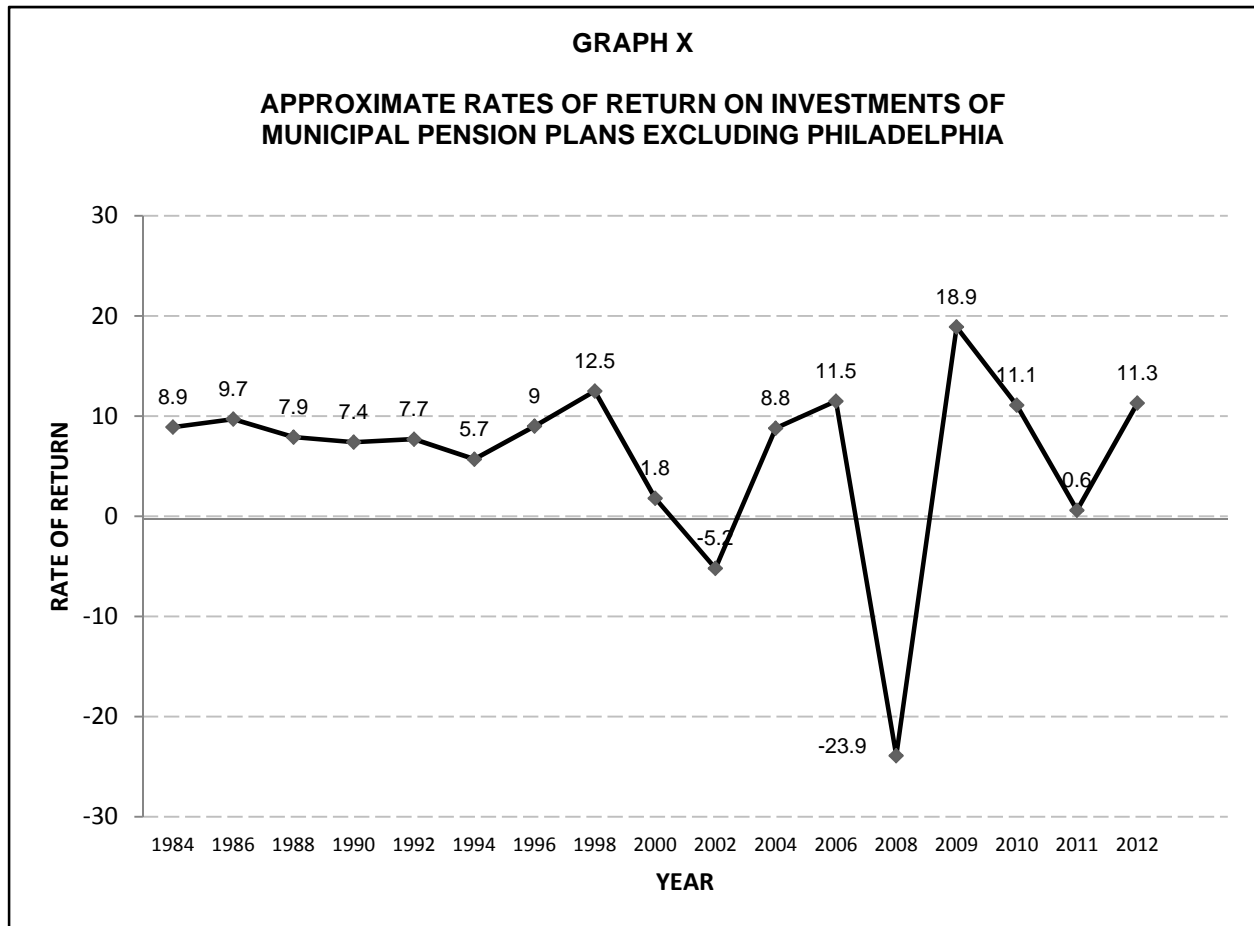
CHART VI

CONTRIBUTIONS TO MUNICIPAL PENSION PLANS, INCLUDING PHILADELPHIA

	2011 FILING PERIOD	2013 FILING PERIOD	CHANGE
Member Contributions			
As Dollar Amount	134,667,762	137,711,039	2.3%
As % of Contributions	10.1	12.3	2.2
State Aid			
As Dollar Amount	215,928,296	230,043,674	6.5%
As % of Contributions	16.1	20.5	4.4
Municipal Contributions			
As Dollar Amount	988,931,514	752,108,559	-23.9%
As % of Contributions	73.8	67.2	-6.6
Total Contributions			
As Dollar Amount	1,339,527,572	1,116,819,995	-16.4%
As % of Contributions	100.0	100.0	

RATE OF RETURN ON INVESTMENTS

Beginning with the 2011 filing period, the Commission has 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 0.6 percent during the year 2011, as reported in the 2013 filing period. During the year 2011, the rate of return achieved in the pension plans maintained by individual classes of municipalities were as follows: 1.4 percent in cities, 0.0 percent in boroughs, -0.2 percent in first class townships, and 0.4 percent in second class townships. The aggregate rate of return on investments for Pennsylvania's reviewable municipal pension plans, other than Philadelphia, was at 11.3 percent during the year 2012, as reported in the 2013 filing period. During the year 2012, the rate of return achieved in the pension plans maintained by individual classes of municipalities were as follows: 11.3 percent in cities, 10.7 percent in boroughs, 12.0 percent in first class townships, and 11.1 percent in second class townships. The rate of return experienced by municipal pension funds in the past fourteen plus years reflects 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 predictable than the rates experienced between 1984 and 1994, as evidenced in Graph X. Refer back to Graph VII, where a low assumption rate produces a stable return and predictability. This approach will increase costs in the short term, but pensions are a long term investment.



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 2013 Act 205 reports contained data on both the 2012 minimum municipal obligation (MMO) calculated for the pension plans and the actual municipal contributions to the pension plans in 2012. 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.

Funding deficiencies occur when municipalities do not deposit at least the Minimum Municipal Obligation into the pension plan. All funding deficiencies fall into one of two categories, critical or non-critical. A municipality with a non-critical funding deficiency will receive a letter from the Commission, the Auditor General's office is copied, and the Auditor General's office performs any follow up. A municipality with a critical funding deficiency receives an Order from the Commission, the Auditor General's office is copied, and the Commission will follow up until the deficiency is paid.

The criteria to determine if a funding deficiency is critical or non-critical are based upon any of the following three measurements.

- 1) The amount of the current funding deficiency expressed as a percentage of the total cost. Total cost is defined as the normal cost as a dollar plus total amortization costs.
- 2) The funded ratio of the pension plan.
- 3) The funding deficiency expressed as a percentage of the MMO.

In this particular section the definition of municipality does not include an authority. If a municipality meets **one or more** of the following criteria, it will be treated as a critical funding deficiency.

- 1) The funding deficiency as a percent of total cost is greater than or equal to 100% and the funded ratio is less than or equal to 100%.
- 2) The funding deficiency as a percent of the MMO is greater than or equal to 15% and the funded ratio is less than or equal to 50% and the funding deficiency as a percent of the total cost is greater than zero.
- 3) The funding deficiency as a percent of total cost is greater than 30% and the funded ratio is less than 80%.
- 4) The funding deficiency as a percent of the total cost is greater than 300% and the funded ratio is less than 150%.

If an authority meets **one or more** of the following criteria, it will be treated as a critical funding deficiency.

- 1) The funding deficiency as a percent of total cost is greater than or equal to 100% and the funded ratio is less than or equal to 100%.
- 2) The funding deficiency as a percent of the MMO is greater than or equal to 15%, the funded ratio is less than or equal to 75%, and the funding deficiency as a percent of the total cost is greater than zero.
- 3) The funding deficiency as a percent of total cost is greater than 30% and the funded ratio is less than 90%.
- 4) The funding deficiency as a percent of the total cost is greater than 300% and the funded ratio is less than 150%.

The January 1, 2013, actuarial valuation reports submitted for self-insured, defined benefit pension plans disclosed 70 instances of noncompliance with the Act 205 funding standard. There were 37 pension plans that reported compliance with the funding standard after the end of the funding year and before the actuarial valuation report was prepared. The Commission issued 33 orders to the remaining municipalities with funding deficiencies to effect compliance with the Act 205 mandated funding standard. Data on the 70 funding deficiencies that occurred in 2012 is provided in Table IV (page 111), 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 25 defined contribution municipal pension plans, as reported in Table V, to provide notification of a possible funding deficiency in 2012. 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 2012.

MAJOR ECONOMIC ASSUMPTIONS

Chart VII 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 2013 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 determinants in annual costs and future liabilities. Act 205 authorizes the Commission to specify 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 2013 filing period, there were 44 plans (24 municipalities) with assumptions outside the specified range, up from 30 plans (16 municipalities) in the previous filing period. In the current filing period, there were 64 pension

plans that used an assumption rate of less than 5 percent. Chart VII 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 VIII for past filing periods. There was one plan that used an interest rate of 3 percent, but it has no active members.

CHART VII
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	104	4.0%	8.0%	5.6%	2.0%	6.5%	4.0%
> \$100,000 - \$1,000,000	836	4.0%	8.5%	6.2%	2.0%	6.0%	4.3%
> \$1,000,000 - \$5,000,000	807	4.5%	8.5%	6.8%	3.0%	6.0%	4.6%
> \$5,000,000	390	5.5%	8.5%	7.2%	3.0%	6.0%	4.7%
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	56	2.6					
5.0 to 5.4%	39	1.8	0.1 to 3.9%	200	9.4		
5.5 to 5.9%	725	33.3	4.0 to 4.4%	872	40.8		
6.0 to 6.4%	126	5.8	4.5 to 4.9%	240	11.2		
6.5 to 6.9%	104	4.8	5.0 to 5.4%	715	33.5		
7.0 to 7.4%	398	18.3	5.5 to 5.9%	82	3.8		
7.5 to 7.9%	449	20.6	6.0 to 6.4%	27	1.3		
8.0 to 8.4%	265	12.2	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-two 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 VIII
AVERAGE INTEREST RATE AND AVERAGE SALARY SCALE ASSUMPTIONS

	2013	2011	2009	2007	2005	2003
Interest Rate	6.44%	6.63%	6.78%	6.80%	6.80%	7.03%
Salary Scale	4.40%	4.53%	4.73%	4.80%	4.80%	5.03%
Difference	2.04%	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 2013, the City of Philadelphia received State aid in the amount of \$61.7 million, which was the equivalent of an allocation equal to \$2,033 per unit. The municipalities that received State aid allocations in 2013 based on the unit value received \$3,884 per unit. In the year 2014, the City of Philadelphia received State aid in the amount of \$62.1 million, which was the equivalent of an allocation equal to \$2,024 per unit. The municipalities that received State aid allocations in 2014 based on the unit value received \$3,873 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.

Chart IX 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 IX 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 below.

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 IX

MUNICIPALITIES RECEIVING STATE AID AT FULL COST VERSUS UNIT VALUE

Year	Total Allocation	Municipalities Receiving Full Pension Costs		Municipalities Receiving Unit Value		Unit Value
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 IX (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
2013	\$246.8 million	651	42%	887	58%	\$3,884
2014	\$248.3 million	583	38%	995	62%	\$3,873

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, in the short term. 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.

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PART V

THE 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 made 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 X.

Chart X

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 (expired on 12/31/2014, whether elected or not elected)

Mandatory Remedies –

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

Level 3 (Severe Distress)

Voluntary Remedies –

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

Mandatory Remedies –

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

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 moderately distressed to severely distressed, this was mostly caused by the change in distress level for the city of Philadelphia. 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 XI

DISTRESS SCORE BY DISTRESS LEVEL

Level	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2014	2012	2010	2014	2012	2010	2014	2012	2010	2014	2012	2010
0 (Not Distressed)	808	801	776	55.8%	55.3%	53.9%	12,446	13,009	13,158	18.7%	19.3%	18.4%
1 (Minimal)	500	497	474	34.5%	34.3%	32.9%	17,631	18,465	20,373	26.5%	27.4%	28.6%
2 (Moderate)	117	125	162	8.1%	8.6%	11.3%	8,870	35,022	5,146	13.4%	52.0%	7.2%
3 (Severe)	23	26	27	1.6%	1.8%	1.9%	27,477	844	32,675	41.4%	1.3%	45.8%
	1,448	1,449	1,439				66,424	67,340	71,352			

Eight hundred eight (808) municipalities (55.8%) are not considered distressed, representing only 12,446 active members (18.7%).

CHART XII

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2014	2012	2010	2014	2012	2010	2014	2012	2010	2014	2012	2010
Cities	14	15	15	1.0%	1.0%	1.0%	1,191	1,402	1,392	1.8%	2.1%	2.0%
Boroughs	297	310	315	20.5%	21.4%	21.9%	3,833	4,089	4,059	5.8%	6.1%	5.7%
1 st Class Twps.	39	39	43	2.7%	2.7%	3.0%	1,991	2,002	2,449	3.0%	3.0%	3.4%
2 nd Class Twps.	279	261	235	19.3%	18.0%	16.3%	2,957	3,133	3,205	4.5%	4.7%	4.5%
Authorities	151	154	149	10.4%	10.6%	10.4%	2,189	2,180	1,826	3.3%	3.2%	2.6%
Regionals/COGs	28	22	19	1.9%	1.5%	1.3%	285	203	227	0.4%	0.3%	0.3%
	808	801	776				12,446	13,009	13,158			

Five hundred (500) municipalities (34.5%) are considered minimally distressed, representing 17,631 active members (26.5%).

CHART XIII

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2014	2012	2010	2014	2012	2010	2014	2012	2010	2014	2012	2010
Cities	23	25	28	1.6%	1.7%	2.0%	3,904	4,300	5,251	5.9%	6.4%	7.4%
Boroughs	173	163	147	11.9%	11.2%	10.2%	3,758	3,875	4,150	5.7%	5.8%	5.8%
1 st Class Twps.	36	39	35	2.5%	2.7%	2.4%	2,654	2,872	2,625	4.0%	4.3%	3.7%
2 nd Class Twps.	198	202	193	13.7%	13.9%	13.4%	4,804	4,772	4,321	7.2%	7.1%	6.1%
Authorities	62	57	62	4.3%	3.9%	4.3%	2,304	2,299	3,800	3.5%	3.4%	5.3%
Regionals/COGs	8	11	9	0.6%	0.8%	0.6%	207	347	226	0.3%	0.5%	0.3%
	500	497	474				17,631	18,465	20,373			

One hundred seventeen (117) municipalities (8.1%) are considered moderately distressed, representing 8,870 active members (13.4%).

CHART XIV

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2014	2012	2010	2014	2012	2010	2014	2012	2010	2014	2012	2010
Cities	16	13	10	1.1%	0.9%	0.7%	5,660	32,040	1,813	8.5%	47.6%	2.5%
Boroughs	29	28	41	2.0%	1.9%	2.8%	813	710	675	1.2%	1.1%	0.9%
1 st Class Twps.	13	11	11	0.9%	0.8%	0.8%	879	888	782	1.3%	1.3%	1.1%
2 nd Class Twps.	42	54	74	2.9%	3.7%	5.1%	453	512	944	0.7%	0.8%	1.3%
Authorities	15	18	21	1.0%	1.2%	1.5%	992	845	842	1.5%	1.3%	1.2%
Regionals/COGs	2	1	5	0.1%	0.1%	0.3%	73	27	90	0.1%	0.0%	0.1%
	117	125	162				8,870	35,022	5,146			

The group of municipalities that is considered severely distressed consists of 23 municipalities (1.6%) and 27,477 active members (41.4%). The severely distressed plans include the largest city Philadelphia, which has moved down one level for this filing period. The majority of these severely distressed plans are those that are less than 10 years old and have given past service credits to the participating employees. Giving past service credits creates a large liability that must be paid off over the remaining working life of the employee (averaging less than fifteen years). A shorter working life increases the amortization payment, thus increasing the municipality's minimum municipal obligation.

CHART XV

CLASS OF MUNICIPALITY AT DISTRESS LEVEL 3

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2014	2012	2010	2014	2012	2010	2014	2012	2010	2014	2012	2010
Cities	3	3	3	0.2%	0.2%	0.2%	27,425	782	32,524	41.3%	1.2%	45.6%
Boroughs	5	2	3	0.3%	0.1%	0.2%	6	2	7	0.0%	0.0%	0.0%
1 st Class Twps.	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
2 nd Class Twps.	14	18	19	1.0%	1.2%	1.3%	44	45	89	0.1%	0.1%	0.1%
Authorities	1	3	2	0.1%	0.2%	0.1%	2	15	55	0.0%	0.0%	0.1%
Regionals/COGs	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
	23	26	27				27,477	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. If a municipality's distress level deteriorates, the amortization reduction may be extended by the difference between the time period allowed for the previous distress level and the current distress level, if the municipality chooses to do so. All other remedies elected and implemented may be continued.

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PART VI

MUNICIPAL PENSION BILLS ENACTED SINCE THE LAST STATUS REPORT

Act 2014 – 58 (House Bill Number 128, Printer’s Number 126).

Signed into law on June 18, 2014, Act 58 amended the Second Class City A Employee Pension Law (City of Scranton), removing the statutory three-year time limit within which a member must commence employment with the City following military service in order to be eligible to purchase service credit for nonintervening military service and mandating that the City permit eligible active members to purchase up to five years of nonintervening military service credit.

Act 2014 – 64 (Senate Bill Number 703, Printer’s Number 708).

Signed into law on June 18, 2014, Act 64 amended the act of July 3, 1947 (P. L. 1242, No. 507), the statute establishing the pension plans for police officers and firefighters in the City of Scranton, by removing the statutory three-year time limit within which a member must commence employment with the City following military service in order to be eligible to purchase service credit for nonintervening military service and mandating that the City permit eligible active members to purchase up to five years of nonintervening military service credit.

Act 2013 – 125 (House Bill Number 546, Printer’s Number 2595).

Signed into law on December 23, 2013, Act 125 amended the Second Class County Code (Act 230 of 1953) to establish a new mandatory benefit tier applicable to county employees hired on or after the effective date of the bill. The bill also amended Section 1703 of the Code by altering the membership composition of the Allegheny County Retirement Board, and made technical amendments to the plan intended to ensure that the Allegheny County Employees’ Retirement System is maintained as tax qualified under the Internal Revenue Code of 1986.

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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.

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TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ADA	Abbottstown-Paradise Joint Sewer Authority	N A	2	0	77,912	77,912	0	0	100
ADA	Arendtsville Borough	N A	3	0	137,021	137,021	0	0	100
ADA	Berwick Township	N C	4	1	187,420	184,464	2,956	2	98
ADA	Biglerville Borough	N1 C	3	0	399,650	246,445	153,205	86	62
ADA	Biglerville Borough	N2 A	0	0	67,663	67,663	0	*	100
ADA	Biglerville Borough	P C	2	0	345,027	224,028	120,999	97	65
ADA	Bonneauville Borough	N A	7	0	548,926	548,926	0	0	100
ADA	Butler Township	N C	3	2	261,518	219,886	41,632	37	84
ADA	Carroll Valley Borough	N C	12	5	1,806,118	1,100,932	705,186	128	61
ADA	Carroll Valley Borough	P C	3	0	695,729	734,220	-38,491	-21	106
ADA	Conewago Township	N A	9	0	320,919	320,919	0	0	100
ADA	Conewago Township	P C	7	4	2,098,707	1,814,584	284,123	61	86
ADA	Cumberland Township	N C	9	2	715,352	655,862	59,490	15	92
ADA	Cumberland Township	P C	9	3	2,054,221	1,764,491	289,730	48	86
ADA	Cumberland Township Authority	N A	5	0	125,162	125,162	0	0	100
ADA	East Berlin Area Joint Authority	N C	3	0	160,437	165,290	-4,853	-5	103
ADA	East Berlin Borough	N C	2	3	498,392	372,021	126,371	176	75
ADA	East Berlin Borough	P C	1	0	287,442	396,758	-109,316	-213	138
ADA	Eastern Adams Regional Police	P C	5	1	867,362	1,258,086	-390,724	-120	145
ADA	Fairfield Municipal Authority	N C	1	0	95,255	47,779	47,476	68	50
ADA	Franklin Township	N A	3	0	101,012	101,012	0	0	100
ADA	Gettysburg Borough	N C	20	11	2,437,864	2,154,833	283,031	32	88
ADA	Gettysburg Borough	P C	13	8	4,204,832	3,984,189	220,643	29	95
ADA	Gettysburg Municipal Authority	N C	18	4	1,823,778	1,390,472	433,306	45	76
ADA	Hamilton Township	N C	3	1	194,734	176,404	18,330	14	91
ADA	Hamiltonban Township	N C	3	0	59,995	132,291	-72,296	-70	221
ADA	Hamiltonban Township	P C	1	0	118,565	185,446	-66,881	-170	156
ADA	Lake Meade Municipal Authority	N A	5	0	251,404	251,404	0	0	100
ADA	Latimore Township	N A	0	0	69,181	69,181	0	*	100
ADA	Latimore Township	P C	1	2	518,504	438,570	79,934	156	85
ADA	Liberty Township	N A	2	0	21,733	21,733	0	0	100
ADA	Liberty Township	P C	1	0	176,101	201,721	-25,620	-46	115
ADA	Littlestown Borough	N C	9	3	653,429	774,237	-120,808	-33	118
ADA	Littlestown Borough	P C	8	5	1,678,949	1,566,575	112,374	21	93
ADA	McSherrystown Borough	N C	4	2	742,675	636,020	106,655	56	86
ADA	McSherrystown Borough	P C	4	3	1,174,256	827,241	347,015	142	70
ADA	Menallen Township	N C	2	2	266,976	228,721	38,255	45	86
ADA	Mt Joy Township	N A	6	0	50,389	50,389	0	0	100
ADA	Mt Pleasant Township	N A	6	0	245,479	245,479	0	0	100
ADA	New Oxford Borough	N A	2	0	76,027	76,027	0	0	100
ADA	New Oxford Municipal Authority	N A	8	0	118,417	118,417	0	0	100
ADA	Oxford Township	N A	5	0	183,089	183,089	0	0	100
ADA	Possum Valley Municipal Authority	N A	3	0	111,721	111,721	0	0	100
ADA	Reading Township	N C	4	1	143,629	221,652	-78,023	-48	154
ADA	Reading Township	P C	3	0	298,794	263,298	35,496	20	88

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ADA	Straban Township	N C	4	2	202,686	232,634	-29,948	-18	115
ADA	Tyrone Township	N C	0	0	0	24,017	-24,017	*	*
ADA	White Run Regional Municipal Authority	N C	5	2	738,395	846,693	-108,298	-49	115
ADA	York Springs Borough	N C	1	1	364,501	469,972	-105,471	-7,687	129
ALL	Aleppo Township	N A	3	0	101,077	101,077	0	0	100
ALL	Aleppo Township	P C	0	0	674,591	667,551	7,040	*	99
ALL	Allegheny County Sanitary Authority	N1 C	106	56	31,943,601	25,927,145	6,016,456	85	81
ALL	Allegheny County Sanitary Authority	N2 C	255	156	85,919,698	76,577,016	9,342,682	58	89
ALL	Allegheny Valley Joint Sewer Authority	N C	12	6	2,464,041	2,560,742	-96,701	-15	104
ALL	Aspinwall Borough	N C	8	3	2,367,778	1,960,529	407,249	112	83
ALL	Aspinwall Borough	P C	6	4	2,239,367	2,012,288	227,079	57	90
ALL	Avalon Borough	N C	4	1	407,507	397,274	10,233	5	97
ALL	Avalon Borough	P C	5	6	2,219,245	1,624,661	594,584	153	73
ALL	Baldwin Borough	N1 C	16	12	2,818,393	2,510,482	307,911	39	89
ALL	Baldwin Borough	N2 A	3	0	20,497	20,497	0	0	100
ALL	Baldwin Borough	P C	25	24	15,683,424	11,398,834	4,284,590	186	73
ALL	Baldwin Township	N A	3	0	555,544	555,544	0	0	100
ALL	Baldwin Township	P C	5	2	1,905,122	1,986,863	-81,741	-18	104
ALL	Bell Acres Borough	N C	5	1	423,164	287,125	136,039	56	68
ALL	Bell Acres Borough	P C	3	1	581,110	439,671	141,439	66	76
ALL	Bellevue Borough	F C	3	0	256,178	211,421	44,757	23	83
ALL	Bellevue Borough	N C	16	7	1,308,554	1,928,755	-620,202	-100	147
ALL	Bellevue Borough	P C	15	13	5,610,433	4,542,196	1,068,237	96	81
ALL	Ben Avon Borough	N C	2	1	328,614	202,952	125,662	120	62
ALL	Ben Avon Borough	P C	0	2	299,345	668,277	-368,932	*	223
ALL	Bethel Park Borough	N C	59	42	13,098,516	9,627,795	3,470,721	112	74
ALL	Bethel Park Borough	P C	33	29	22,459,923	15,979,779	6,480,144	218	71
ALL	Blawnox Borough	N A	4	0	416,926	416,926	0	0	100
ALL	Blawnox Borough	P C	3	0	987,719	1,861,061	-873,342	-410	188
ALL	Brackenridge Borough	N C	10	4	1,368,589	1,750,116	-381,527	-82	128
ALL	Brackenridge Borough	P C	5	2	2,322,261	1,838,061	484,200	119	79
ALL	Braddock Borough	P C	0	5	335,879	375,906	-40,027	*	112
ALL	Braddock Hills Borough	P C	2	4	558,585	259,309	299,276	321	46
ALL	Brentwood Borough	N C	17	2	2,011,056	1,635,054	376,002	42	81
ALL	Brentwood Borough	P C	13	13	5,540,116	4,494,452	1,045,664	90	81
ALL	Bridgeville Borough	N C	9	6	1,948,023	1,957,079	-9,056	-2	100
ALL	Bridgeville Borough	P C	8	6	2,651,329	2,622,641	28,688	5	99
ALL	Carnegie Borough	F C	0	1	93,103	98,583	-5,480	*	106
ALL	Carnegie Borough	N C	16	9	3,120,732	2,999,511	121,221	15	96
ALL	Carnegie Borough	P C	11	10	3,682,692	2,886,204	796,488	94	78
ALL	Castle Shannon Borough	N C	15	7	1,494,477	1,393,570	100,907	16	93
ALL	Castle Shannon Borough	P C	10	10	5,411,762	3,976,552	1,435,210	158	73
ALL	Cheswick Borough	N C	3	2	975,034	666,934	308,100	213	68
ALL	Cheswick Borough	P C	2	3	1,798,644	1,448,305	350,339	244	81
ALL	Churchill Borough	N C	4	3	851,993	813,420	38,573	19	95

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Churchill Borough	P C	10	5	4,981,867	3,841,383	1,140,484	144	77
ALL	Clairton City	F C	0	20	2,495,320	2,043,272	452,048	*	82
ALL	Clairton City	N C	8	18	2,526,359	3,018,052	-491,693	-136	119
ALL	Clairton City	P C	9	16	1,797,229	346,497	1,450,732	340	19
ALL	Clairton Municipal Authority	N C	14	3	1,962,279	1,971,078	-8,799	-1	100
ALL	Collier Township	N C	20	12	2,864,502	2,610,257	254,245	26	91
ALL	Collier Township	P C	13	9	4,716,323	3,682,404	1,033,919	87	78
ALL	Coraopolis Borough	N C	9	17	1,478,053	1,249,371	228,682	66	85
ALL	Coraopolis Borough	P C	10	9	3,666,061	3,391,151	274,910	38	93
ALL	Coraopolis Water and Sewer Authority	N C	9	1	184,012	167,793	16,219	4	91
ALL	Crafton Borough	N C	8	8	1,267,008	956,254	310,754	86	75
ALL	Crafton Borough	P C	9	5	2,977,150	3,245,127	-267,977	-41	109
ALL	Crescent Township	N C	6	2	451,001	615,281	-164,280	-79	136
ALL	Crescent Township	P C	3	1	941,847	971,024	-29,177	-17	103
ALL	Deer Creek Drainage Basin Authority	N U	8	0	0	0	0	0	100
ALL	Dormont Borough	N C	22	4	2,088,682	2,527,053	-438,371	-41	121
ALL	Dormont Borough	P C	11	11	9,004,774	8,228,566	776,208	77	91
ALL	Dravosburg Borough	N1 U	2	0	0	0	0	0	100
ALL	Dravosburg Borough	N2 C	1	0	361,789	311,268	50,521	141	86
ALL	Duquesne City	F C	0	15	1,569,039	1,337,503	231,536	*	85
ALL	Duquesne City	N C	19	13	3,202,025	2,706,069	495,956	80	85
ALL	Duquesne City	P1 C	1	24	2,826,447	2,208,217	618,230	1,049	78
ALL	Duquesne City	P2 C	13	4	2,051,538	1,227,607	823,931	117	60
ALL	East Deer Township	N C	3	1	542,375	689,915	-147,540	-114	127
ALL	East Deer Township	P C	1	1	215,403	1,085,665	-870,262	-1,891	504
ALL	East McKeesport Borough	P C	3	1	451,963	436,878	15,085	10	97
ALL	East Pittsburgh Borough	N C	0	4	52,161	36,955	15,206	*	71
ALL	East Pittsburgh Borough	P C	0	3	179,578	215,055	-35,477	*	120
ALL	Edgewood Borough	N C	5	4	843,768	917,905	-74,137	-40	109
ALL	Edgewood Borough	P C	7	5	2,263,070	1,427,165	835,905	149	63
ALL	Edgeworth Boro Municipal Authority	N C	6	0	401,080	704,468	-303,388	-107	176
ALL	Edgeworth Borough	N C	8	3	1,364,981	1,296,415	68,566	15	95
ALL	Edgeworth Borough	P C	4	3	1,598,920	1,716,549	-117,629	-35	107
ALL	Elizabeth Boro Municipal Authority	N C	4	1	710,498	756,907	-46,409	-22	107
ALL	Elizabeth Borough	P C	2	0	307,336	425,118	-117,782	-155	138
ALL	Elizabeth Township	N C	11	29	4,435,537	4,828,840	-393,303	-64	109
ALL	Elizabeth Township	P C	12	13	7,941,146	9,323,568	-1,382,422	-176	117
ALL	Elizabeth Township Sanitary Authority	N C	3	4	768,465	941,026	-172,561	-143	122
ALL	Etna Borough	N C	10	3	1,173,316	1,368,192	-194,876	-53	117
ALL	Etna Borough	P C	6	4	1,966,161	1,821,138	145,023	36	93
ALL	Fawn Township	N C	2	3	186,047	159,851	26,196	42	86
ALL	Fawn Township	P C	2	3	778,217	748,639	29,578	34	96
ALL	Fawn Township Sewer Authority	N C	1	0	83,718	65,249	18,469	43	78
ALL	Fawn-Frazer Jt. Water Authority	N C	4	5	439,583	339,059	100,524	64	77
ALL	Findlay Township	N1 U	7	0	0	0	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Findlay Township	N2 C	19	0	2,379,846	1,966,410	413,436	39	83
ALL	Findlay Township	P C	16	4	10,890,713	7,491,876	3,398,837	195	69
ALL	Forest Hills Borough	N1 C	10	11	2,396,713	1,864,750	531,963	97	78
ALL	Forest Hills Borough	N2 A	1	0	34,439	34,439	0	0	100
ALL	Forest Hills Borough	P C	9	11	7,327,523	4,762,498	2,565,025	319	65
ALL	Forward Township	N C	2	3	511,372	529,341	-17,969	-22	104
ALL	Forward Township	P C	4	2	1,527,561	1,718,278	-190,717	-81	112
ALL	Forward Township Municipal Authority	N C	0	0	0	37,906	-37,906	*	*
ALL	Fox Chapel Authority	N1 U	7	0	0	0	0	0	100
ALL	Fox Chapel Authority	N2 C	6	3	1,899,537	1,645,037	254,500	64	87
ALL	Fox Chapel Borough	N C	14	12	5,065,948	4,550,657	515,291	51	90
ALL	Fox Chapel Borough	P C	12	7	4,756,583	5,232,053	-475,470	-42	110
ALL	Franklin Park Borough	N C	24	2	2,070,217	1,594,896	475,321	38	77
ALL	Franklin Park Borough	P C	12	1	3,361,043	3,444,452	-83,409	-8	102
ALL	Frazer Township	N C	2	1	357,285	257,012	100,273	88	72
ALL	Frazer Township	P C	2	0	96,667	75,305	21,362	21	78
ALL	Frazer Transportation Authority	N C	0	1	85,327	90,253	-4,926	*	106
ALL	Glassport Borough	N1 A	2	0	216,456	216,456	0	0	100
ALL	Glassport Borough	N2 U	9	0	0	0	0	0	100
ALL	Glassport Borough	P C	5	4	1,487,538	1,256,606	230,932	92	84
ALL	Green Tree Borough	N A	17	0	999,547	999,547	0	0	100
ALL	Green Tree Borough	P C	8	9	5,147,106	4,595,974	551,132	67	89
ALL	Hampton Shaler Water Authority	N C	32	8	4,461,872	4,008,027	453,845	23	90
ALL	Hampton Township	N C	40	22	7,418,585	5,528,817	1,889,768	79	75
ALL	Hampton Township	P C	18	7	12,125,370	9,961,252	2,164,118	129	82
ALL	Harmar Township	N C	6	7	1,080,063	816,511	263,552	91	76
ALL	Harmar Township	P C	7	5	1,912,868	1,207,706	705,162	139	63
ALL	Harmar Township Municipal Authority	N U	5	0	0	0	0	0	100
ALL	Harrison Township	N C	12	12	3,668,883	4,101,598	-432,715	-74	112
ALL	Harrison Township	P C	12	10	7,553,554	6,792,459	761,095	83	90
ALL	Harrison Township Water Authority	N C	12	7	1,994,078	2,406,713	-412,635	-67	121
ALL	Heidelberg Borough	P C	4	1	296,011	580,667	-284,656	-170	196
ALL	Homestead Borough	N C	7	2	357,708	421,503	-63,795	-26	118
ALL	Homestead Borough	P C	13	11	2,799,659	1,562,322	1,237,337	154	56
ALL	Indiana Township	N C	12	1	1,066,020	848,901	217,119	32	80
ALL	Indiana Township	P C	10	8	5,207,668	4,371,150	836,518	98	84
ALL	Ingram Borough	N A	3	0	373,071	373,071	0	0	100
ALL	Ingram Borough	P C	4	5	2,057,057	1,936,219	120,838	45	94
ALL	Jefferson Hills Borough	N1 C	0	1	106,907	79,994	26,913	*	75
ALL	Jefferson Hills Borough	N2 U	14	0	0	0	0	0	100
ALL	Jefferson Hills Borough	N3 A	6	0	0	0	0	0	100
ALL	Jefferson Hills Borough	P C	14	8	7,251,037	5,804,048	1,446,989	109	80
ALL	Kennedy Township	N A	13	0	1,055,685	1,055,685	0	0	100
ALL	Kennedy Township	P C	9	7	4,019,824	2,615,105	1,404,719	206	65
ALL	Kilbuck Township	P C	0	2	586,754	334,312	252,442	*	57

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Leet Township	N C	4	0	465,285	356,384	108,901	58	77
ALL	Leet Township	P C	4	1	1,521,093	1,478,356	42,737	17	97
ALL	Leetsdale Boro Municipal Authority	N C	5	2	747,969	799,150	-51,181	-21	107
ALL	Leetsdale Borough	N C	4	3	417,374	330,323	87,051	43	79
ALL	Leetsdale Borough	P C	4	4	1,076,798	722,456	354,342	125	67
ALL	Liberty Borough	N A	2	0	111,210	111,210	0	0	100
ALL	Liberty Borough	P A	1	0	100,283	100,283	0	0	100
ALL	Marshall Township	N C	21	3	2,746,932	2,213,660	533,272	46	81
ALL	McCandless Township	N1 C	0	2	287,677	177,246	110,431	*	62
ALL	McCandless Township	N2 A	39	0	4,770,986	4,770,986	0	0	100
ALL	McCandless Township	P C	29	22	12,516,553	11,403,199	1,113,354	43	91
ALL	McCandless Township Sanitary Authority	N C	50	13	9,483,276	7,960,471	1,522,805	53	84
ALL	McKees Rocks Borough	N1 A	1	0	15,236	15,236	0	0	100
ALL	McKees Rocks Borough	N2 U	5	0	0	0	0	0	100
ALL	McKees Rocks Borough	P C	11	8	3,492,052	3,497,158	-5,106	-1	100
ALL	McKeesport City	F C	22	49	11,329,516	8,253,504	3,076,012	244	73
ALL	McKeesport City	N1 C	11	48	7,074,546	5,852,672	1,221,874	240	83
ALL	McKeesport City	N2 C	43	2	4,275,387	4,197,043	78,344	4	98
ALL	McKeesport City	P C	47	73	15,692,937	11,001,745	4,691,192	191	70
ALL	McKeesport City Housing Authority	N A	33	0	4,329,169	4,329,169	0	0	100
ALL	McKeesport City Municipal Authority	N C	51	17	6,843,691	4,469,879	2,373,812	93	65
ALL	Millvale Borough	N C	6	7	855,379	690,221	165,158	73	81
ALL	Millvale Borough	P C	3	3	978,417	1,045,612	-67,195	-30	107
ALL	Monroeville Borough	N1 C	94	81	37,085,686	32,695,056	4,390,630	78	88
ALL	Monroeville Borough	N2 C	2	0	25,783	40,509	-14,726	-9	157
ALL	Monroeville Borough	P C	48	39	43,089,274	31,308,686	11,780,588	214	73
ALL	Monroeville Municipal Authority	N C	37	17	10,952,653	10,946,035	6,618	0	100
ALL	Moon Township	N A	40	0	6,808,381	6,808,381	0	0	100
ALL	Moon Township	P C	27	22	15,697,170	13,824,712	1,872,458	70	88
ALL	Moon Township Municipal Authority	N C	33	22	9,997,392	10,122,573	-125,181	-6	101
ALL	Mount Lebanon Parking Authority	N A	0	0	964,497	964,497	0	*	100
ALL	Mt Lebanon Township	F C	17	12	12,474,228	11,214,634	1,259,594	73	90
ALL	Mt Lebanon Township	N1 C	71	60	20,102,715	19,286,448	816,267	22	96
ALL	Mt Lebanon Township	N2 A	12	0	453,615	453,615	0	0	100
ALL	Mt Lebanon Township	P C	43	50	42,911,674	35,241,819	7,669,855	178	82
ALL	Mt Oliver Borough	N A	5	0	659,490	659,490	0	0	100
ALL	Mt Oliver Borough	P C	10	4	979,507	1,081,954	-102,447	-24	110
ALL	Munhall Borough	N C	24	12	4,215,791	3,534,176	681,615	68	84
ALL	Munhall Borough	P C	21	14	8,538,521	8,088,349	450,172	28	95
ALL	Neville Township	N C	6	3	453,595	491,680	-38,085	-16	108
ALL	Neville Township	P C	0	8	1,278,680	819,209	459,471	*	64
ALL	North Braddock Borough	N C	7	4	1,070,732	1,057,680	13,052	5	99
ALL	North Braddock Borough	P C	0	8	1,236,453	844,060	392,393	*	68
ALL	North Fayette Township	N A	36	0	2,328,926	2,328,926	0	0	100
ALL	North Fayette Township	P C	18	9	9,075,835	6,676,273	2,399,562	143	74

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	North Versailles Township	N C	22	19	5,061,142	5,163,073	-101,931	-11	102
ALL	North Versailles Township	P C	19	10	6,992,129	5,716,714	1,275,415	96	82
ALL	Northern Regional Police	N A	2	0	108,550	108,550	0	0	100
ALL	Northern Regional Police	P C	29	13	13,843,541	12,063,758	1,779,783	70	87
ALL	Northland Public Library Authority	N A	43	0	2,260,638	2,260,638	0	0	100
ALL	Oakdale Borough	N C	1	3	182,734	104,073	78,661	264	57
ALL	Oakmont Borough	N C	7	5	1,853,363	1,501,007	352,356	99	81
ALL	Oakmont Borough	P C	7	5	3,067,112	2,692,957	374,155	71	88
ALL	Oakmont Borough Municipal Authority	N1 C	21	12	6,073,132	4,519,710	1,553,422	125	74
ALL	Oakmont Borough Municipal Authority	N2 C	12	7	3,738,512	2,656,835	1,081,677	136	71
ALL	Ohara Township	N1 C	14	12	2,099,886	2,558,272	-458,386	-58	122
ALL	Ohara Township	N2 A	4	0	411,127	411,127	0	0	100
ALL	Ohara Township	P C	14	10	6,023,383	5,996,974	26,409	2	100
ALL	Ohio Township	N C	14	2	3,644,419	2,103,239	1,541,180	209	58
ALL	Ohio Township	P C	12	2	3,860,277	3,289,035	571,242	59	85
ALL	Penn Hills Township	N C	58	60	13,330,933	11,739,631	1,591,302	51	88
ALL	Penn Hills Township	P C	45	60	45,512,687	27,753,121	17,759,566	413	61
ALL	Pine Township	N A	24	0	2,872,600	2,872,600	0	0	100
ALL	Pitcairn Borough	N C	12	4	895,078	652,626	242,452	50	73
ALL	Pitcairn Borough	P C	3	3	970,916	751,503	219,413	115	77
ALL	Pitts. & All. Co. Sports & Exhibition Auth	N A	14	0	981,261	981,261	0	0	100
ALL	Pittsburgh City	F C	584	1,111	395,323,604	224,050,549	171,273,055	327	57
ALL	Pittsburgh City	N1 C	1,784	1,584	324,697,069	202,529,949	122,167,120	149	62
ALL	Pittsburgh City	N2 A	0	0	0	0	0	*	100
ALL	Pittsburgh City	P C	883	1,496	440,021,893	248,871,901	191,149,992	279	57
ALL	Pittsburgh City Housing Authority	N A	276	0	35,119,575	35,119,575	0	0	100
ALL	Pittsburgh City Redevelopment Authority	N A	81	0	8,836,163	8,836,163	0	0	100
ALL	Pittsburgh Public Parking Authority	N C	64	28	10,148,615	9,925,273	223,342	8	98
ALL	Pleasant Hills Borough	N C	21	12	4,917,078	4,241,452	675,626	62	86
ALL	Pleasant Hills Borough	P C	15	16	7,870,100	7,668,145	201,955	17	97
ALL	Plum Boro Municipal Authority	N1 U	20	0	0	0	0	0	100
ALL	Plum Boro Municipal Authority	N2 A	1	0	147,806	147,806	0	0	100
ALL	Plum Borough	N1 A	14	0	1,213,794	1,213,794	0	0	100
ALL	Plum Borough	N2 U	19	0	0	0	0	0	100
ALL	Plum Borough	P C	25	14	12,226,424	8,582,431	3,643,993	162	70
ALL	Port Vue Borough	N U	2	0	0	0	0	0	100
ALL	Port Vue Borough	P C	3	3	448,917	617,653	-168,736	-118	138
ALL	Rankin Borough	N C	1	4	167,336	169,614	-2,278	-6	101
ALL	Rankin Borough	P C	1	2	246,951	900,574	-653,623	-1,379	365
ALL	Reserve Township	N C	5	8	1,313,618	1,051,938	261,680	123	80
ALL	Reserve Township	P C	5	2	1,156,744	2,118,812	-962,068	-344	183
ALL	Richland Township	N A	12	0	1,380,611	1,380,611	0	0	100
ALL	Riverview Sanitary Authority	N C	5	0	402,489	389,467	13,022	5	97
ALL	Robinson Township	N U	24	0	0	0	0	0	100
ALL	Robinson Township	P C	26	12	12,849,332	10,870,130	1,979,202	74	85

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Robinson Township Municipal Authority	N C	24	8	8,775,803	7,325,305	1,450,498	89	83
ALL	Ross Township	N C	39	36	11,168,315	11,834,141	-665,826	-36	106
ALL	Ross Township	P C	42	35	23,100,011	22,574,229	525,782	14	98
ALL	Rossllyn Farms Borough	N A	2	0	94,183	94,183	0	0	100
ALL	Scott Township	N C	24	18	4,516,961	4,432,679	84,282	7	98
ALL	Scott Township	P C	18	21	13,164,000	11,456,182	1,707,818	97	87
ALL	Sewickley Boro Water Authority	N C	9	0	985,225	757,108	228,117	44	77
ALL	Sewickley Borough	N C	18	16	3,487,080	2,627,830	859,250	88	75
ALL	Sewickley Borough	P C	8	7	4,350,850	3,647,222	703,628	96	84
ALL	Sewickley Heights Borough	N C	8	0	1,163,049	1,326,741	-163,692	-35	114
ALL	Sewickley Heights Borough	P C	3	7	1,945,007	1,313,783	631,224	240	68
ALL	Shaler Township	N1 C	21	35	4,034,026	4,708,148	-674,122	-61	117
ALL	Shaler Township	N2 C	18	19	6,612,300	6,295,102	317,198	29	95
ALL	Shaler Township	P C	25	21	16,783,122	16,996,808	-213,686	-10	101
ALL	Sharpsburg Borough	N C	8	5	971,633	1,354,435	-382,802	-129	139
ALL	Sharpsburg Borough	P C	6	5	1,749,711	1,286,624	463,087	120	74
ALL	South Fayette Township	N1 A	9	0	681,009	681,009	0	0	100
ALL	South Fayette Township	N2 U	13	0	0	0	0	0	100
ALL	South Fayette Township	P C	12	12	8,507,827	6,472,880	2,034,947	191	76
ALL	South Fayette Township Municipal Authority	N C	8	3	830,327	763,575	66,752	14	92
ALL	South Park Township	N A	23	0	2,170,976	2,170,976	0	0	100
ALL	South Park Township	P C	16	8	7,163,203	6,587,767	575,436	38	92
ALL	Southwest Regional Dispatch Center	N C	0	0	0	42,383	-42,383	*	*
ALL	Springdale Borough	N C	9	7	2,470,081	1,870,562	599,519	119	76
ALL	Springdale Borough	P C	2	1	630,234	479,357	150,877	119	76
ALL	Steel Valley Council Of Governments	N A	4	0	294,628	294,628	0	0	100
ALL	Stowe Township	N C	7	0	383,649	628,488	-244,839	-84	164
ALL	Stowe Township	P C	7	8	1,954,962	1,779,104	175,858	31	91
ALL	Swissvale Borough	F C	3	4	1,374,855	935,759	439,096	252	68
ALL	Swissvale Borough	N1 U	11	0	0	0	0	0	100
ALL	Swissvale Borough	N2 C	5	5	449,358	388,750	60,608	27	87
ALL	Swissvale Borough	P C	15	9	3,353,399	2,805,792	547,607	56	84
ALL	Tarentum Borough	N C	17	14	4,695,710	4,441,457	254,253	31	95
ALL	Tarentum Borough	P C	7	5	2,104,165	2,311,992	-207,827	-43	110
ALL	Tri Community South Ems System	N A	24	0	932,367	932,367	0	0	100
ALL	Turtle Creek Borough	N C	5	2	1,253,781	1,192,480	61,301	26	95
ALL	Turtle Creek Borough	P C	5	8	1,879,016	1,376,710	502,306	160	73
ALL	Twin Rivers Council Of Governments	N A	4	0	225,192	225,192	0	0	100
ALL	Upper Allegheny Joint Sanitary Authority	N C	17	9	5,034,765	4,640,502	394,263	41	92
ALL	Upper St Clair Township	N1 C	27	19	4,998,464	3,335,687	1,662,777	116	67
ALL	Upper St Clair Township	N2 A	51	0	1,962,798	1,962,798	0	0	100
ALL	Upper St Clair Township	N3 A	3	0	659,431	659,431	0	0	100
ALL	Upper St Clair Township	P C	26	11	16,584,353	14,716,499	1,867,854	76	89
ALL	Valley Ambulance Authority	N A	35	0	1,487,552	1,487,552	0	0	100
ALL	Verona Borough	N C	5	1	333,383	481,783	-148,400	-87	145

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			ACTIVE	RETIRED			(\$)	% OF PAY	
ALL	Verona Borough	P C	3	4	356,768	311,734	45,034	38	87
ALL	Versailles Borough	N C	2	0	148,040	645,969	-497,929	-744	436
ALL	Versailles Borough	P C	3	1	1,120,279	1,367,863	-247,584	-109	122
ALL	West Deer Township	N C	11	1	3,071,980	2,668,333	403,647	68	87
ALL	West Deer Township	P C	12	5	5,452,491	4,344,010	1,108,481	132	80
ALL	West Homestead Borough	N C	5	2	725,223	760,652	-35,429	-16	105
ALL	West Homestead Borough	P C	6	4	1,261,555	1,632,087	-370,532	-98	129
ALL	West Mifflin Borough	N C	82	42	8,667,150	4,840,497	3,826,653	169	56
ALL	West Mifflin Borough	P C	32	26	16,560,222	12,277,354	4,282,868	138	74
ALL	West Mifflin Sanitary Sewer Municipal Auth	N C	23	12	2,760,605	1,667,589	1,093,016	78	60
ALL	West View Boro Municipal Authority	N1 C	68	34	19,275,484	15,155,524	4,119,960	97	79
ALL	West View Boro Municipal Authority	N2 C	33	22	18,439,440	14,693,886	3,745,554	157	80
ALL	West View Borough	N C	10	9	2,246,998	2,169,142	77,856	15	97
ALL	West View Borough	P C	10	7	4,838,349	5,441,370	-603,021	-78	112
ALL	Western Allegheny County Municipal Auth	N C	7	3	540,178	312,041	228,137	61	58
ALL	White Oak Borough	N C	12	2	2,220,990	1,784,722	436,268	77	80
ALL	White Oak Borough	P C	10	10	5,054,420	4,832,848	221,572	27	96
ALL	Whitehall Borough	N C	23	14	4,109,920	3,071,266	1,038,654	82	75
ALL	Whitehall Borough	P C	20	18	14,515,228	11,180,905	3,334,323	168	77
ALL	Wilkins Township	N C	10	8	2,447,528	2,437,957	9,571	2	100
ALL	Wilkins Township	P C	11	11	5,938,719	4,218,879	1,719,840	179	71
ALL	Wilkesburg Borough	F C	0	13	2,894,311	3,073,561	-179,250	*	106
ALL	Wilkesburg Borough	N C	30	17	3,091,471	2,507,117	584,354	50	81
ALL	Wilkesburg Borough	P C	24	31	12,141,317	10,994,114	1,147,203	62	91
ALL	Wilkesburg-Penn Jt Water Authority	N1 C	64	40	14,196,373	16,208,645	-2,012,272	-51	114
ALL	Wilkesburg-Penn Jt Water Authority	N2 C	28	27	10,624,445	8,864,368	1,760,077	80	83
ALL	Wilmerding Borough	N C	3	0	138,207	230,754	-92,547	-100	167
ALL	Wilmerding Borough	P C	0	2	139,479	122,686	16,793	*	88
ARM	Apollo Borough	N A	1	0	37,441	37,441	0	0	100
ARM	Apollo Borough	P A	0	0	13,171	13,171	0	*	100
ARM	Armstrong Conservation District	N A	6	0	282,463	282,463	0	0	100
ARM	Bethel Township	N C	3	0	188,696	134,890	53,806	63	71
ARM	Cowanshannock Township	N C	5	2	165,139	166,671	-1,532	-1	101
ARM	Dayton Borough	N A	3	0	51,659	51,659	0	0	100
ARM	East Franklin Township	N A	7	0	477,746	477,746	0	0	100
ARM	East Franklin Township	P A	1	0	98,893	98,893	0	0	100
ARM	Ford City Borough	N C	8	8	611,048	517,644	93,404	31	85
ARM	Ford City Borough	P C	3	5	1,426,280	1,251,599	174,681	99	88
ARM	Ford City Borough Sewage Disposal Auth	N C	4	1	204,324	204,153	171	0	100
ARM	Freeport Borough	N A	5	0	306,616	306,616	0	0	100
ARM	Freeport Borough	P C	2	1	382,377	640,809	-258,432	-372	168
ARM	Gilpin Township	N U	3	0	0	0	0	0	100
ARM	Gilpin Township	P C	1	1	603,733	546,778	56,955	114	91
ARM	Kiskiminetas Township	N U	5	0	0	0	0	0	100
ARM	Kiskiminetas Township Municipal Authority	N C	0	2	167,644	169,145	-1,501	*	101

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ARM	Kittanning Borough	N C	15	10	3,912,010	3,944,015	-32,005	-5	101
ARM	Kittanning Borough	P C	8	6	3,448,333	2,579,846	868,487	158	75
ARM	Kittanning Suburban Joint Water Authority	N A	7	0	384,546	384,546	0	0	100
ARM	Leechburg Borough	N U	1	0	0	0	0	0	100
ARM	Leechburg Borough	P C	3	3	835,818	514,691	321,127	227	62
ARM	Mahoning Township	N A	1	0	83,905	83,905	0	0	100
ARM	Manor Township Joint Municipal Authority	N C	6	1	752,109	814,718	-62,609	-25	108
ARM	North Apollo Borough	N C	1	0	24,398	32,413	-8,015	-19	133
ARM	North Apollo Borough	P C	0	1	41,034	55,536	-14,502	*	135
ARM	North Buffalo Township	N A	3	0	42,460	42,460	0	0	100
ARM	Parker Area Authority	N C	2	1	221,555	164,416	57,139	77	74
ARM	Parks Township	N A	2	0	6,251	6,251	0	0	100
ARM	Parks Township	P C	2	1	910,689	695,851	214,838	237	76
ARM	Parks Township Municipal Authority	N C	1	1	116,941	108,989	7,952	30	93
ARM	Plumcreek Township	N C	4	4	397,746	343,457	54,289	53	86
ARM	Rural Valley Borough	N C	1	0	71,907	89,257	-17,350	-38	124
ARM	Shannock Valley General Services Authority	N A	1	0	14,837	14,837	0	0	100
ARM	South Bend Township	N A	2	0	49,611	49,611	0	0	100
ARM	South Buffalo Township	N C	4	0	261,266	252,406	8,860	6	97
ARM	South Buffalo Township	P C	2	0	168,182	162,654	5,528	9	97
ARM	Sugarcreek Township	N C	1	1	322,521	328,599	-6,078	-21	102
ARM	Valley Township	N C	0	0	70,602	53,139	17,463	*	75
ARM	Washington Township	N C	2	2	102,153	108,720	-6,567	-12	106
ARM	West Franklin Township	N A	3	0	6,678	6,678	0	0	100
BEA	Aliquippa City	F C	9	6	3,571,770	2,892,397	679,373	146	81
BEA	Aliquippa City	N C	9	12	1,420,469	869,115	551,354	193	61
BEA	Aliquippa City	P C	18	23	8,873,594	5,258,252	3,615,342	445	59
BEA	Aliquippa Municipal Water Authority	N1 C	13	0	544,030	1,518,176	-974,146	-141	279
BEA	Aliquippa Municipal Water Authority	N2 C	4	0	428,543	653,135	-224,592	-85	152
BEA	Ambridge Borough	F C	3	4	2,028,512	1,688,126	340,386	161	83
BEA	Ambridge Borough	N C	3	12	1,025,810	651,933	373,877	421	64
BEA	Ambridge Borough	P C	7	11	5,071,049	4,158,576	912,473	148	82
BEA	Ambridge Borough Municipal Authority	N C	7	1	966,965	968,213	-1,248	0	100
BEA	Ambridge Borough Water Authority	N C	15	5	2,247,203	2,087,544	159,659	21	93
BEA	Baden Borough	N A	7	0	323,897	323,897	0	0	100
BEA	Baden Borough	P C	4	1	991,745	770,633	221,112	84	78
BEA	Baden Borough Municipal Authority	N A	3	0	25,728	25,728	0	0	100
BEA	Beaver Borough	N1 C	12	8	3,645,487	3,018,224	627,263	97	83
BEA	Beaver Borough	N2 A	1	0	2,365	2,365	0	0	100
BEA	Beaver Borough	P C	9	11	3,458,647	2,494,796	963,851	139	72
BEA	Beaver County Housing Authority	N A	73	0	7,559,053	7,559,053	0	0	100
BEA	Beaver Falls City	F C	7	16	4,171,848	2,530,890	1,640,958	371	61
BEA	Beaver Falls City	N C	27	15	5,840,087	4,510,808	1,329,279	121	77
BEA	Beaver Falls City	P C	19	28	8,229,081	5,531,853	2,697,228	225	67
BEA	Beaver Falls Municipal Authority	N C	41	24	10,616,550	9,007,189	1,609,361	61	85

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	Big Beaver Borough	N C	5	2	90,740	121,370	-30,630	-20	134
BEA	Big Beaver Borough	P C	0	0	83,602	175,067	-91,465	*	209
BEA	Bradys Run Sanitary Authority	N C	9	3	639,994	602,961	37,033	8	94
BEA	Bridgewater Borough	N A	2	0	9,741	9,741	0	0	100
BEA	Bridgewater Borough	P C	3	0	172,722	98,512	74,210	60	57
BEA	Brighton Township	N C	9	4	1,846,521	1,771,433	75,088	16	96
BEA	Brighton Township	P C	6	4	1,709,803	1,346,100	363,703	87	79
BEA	Brighton Township Municipal Authority	N C	4	5	1,264,021	1,351,406	-87,385	-41	107
BEA	Brighton Township Sewer Authority	N C	4	2	630,419	559,299	71,120	35	89
BEA	Center Township	N A	10	0	1,101,022	1,101,022	0	0	100
BEA	Center Township	P C	14	9	5,963,192	3,593,451	2,369,741	239	60
BEA	Center Township Sanitary Authority	N A	9	0	733,476	733,476	0	0	100
BEA	Center Township Water Authority	N A	14	0	1,417,509	1,417,509	0	0	100
BEA	Chippewa Township	N C	9	4	923,389	679,407	243,982	57	74
BEA	Chippewa Township	P C	8	1	2,575,365	1,974,818	600,547	122	77
BEA	Conway Borough	N C	5	4	894,995	836,483	58,512	30	93
BEA	Conway Borough	P C	4	2	1,086,878	903,013	183,865	86	83
BEA	Creswell Heights Joint Authority	N C	10	6	3,832,838	3,791,690	41,148	6	99
BEA	Darlington Township	N A	5	0	72,845	72,845	0	0	100
BEA	Darlington Township	P A	0	0	4,587	4,587	0	*	100
BEA	Daugherty Township	N C	3	2	208,898	153,130	55,768	53	73
BEA	Daugherty Township	P C	0	1	127,688	920,133	-792,445	*	721
BEA	East Rochester Borough	N C	2	1	281,261	265,456	15,805	27	94
BEA	Economy Borough	N C	11	0	1,496,952	1,348,096	148,856	24	90
BEA	Economy Borough	P C	11	5	5,242,261	4,529,843	712,418	80	86
BEA	Economy Borough Municipal Authority	N A	5	0	71,948	71,948	0	0	100
BEA	Franklin Township	N C	5	14	1,379,394	1,187,174	192,220	104	86
BEA	Franklin Township	P C	1	1	131,966	201,207	-69,241	-156	152
BEA	Freedom Borough	N A	3	0	61,403	61,403	0	0	100
BEA	Greene Township	N1 A	8	0	936,437	936,437	0	0	100
BEA	Greene Township	N2 U	3	0	0	0	0	0	100
BEA	Hanover Township	N1 U	6	0	0	0	0	0	100
BEA	Hanover Township	N2 A	1	0	3,242	3,242	0	0	100
BEA	Harmony Township	N1 U	3	0	0	0	0	0	100
BEA	Harmony Township	N2 A	2	0	2,080	2,080	0	0	100
BEA	Harmony Township	P C	2	4	2,427,251	2,168,439	258,812	175	89
BEA	Hopewell Township	N C	29	20	6,735,849	6,296,989	438,860	32	93
BEA	Hopewell Township	P C	13	12	6,343,859	6,160,132	183,727	21	97
BEA	Independence Township	N U	4	0	0	0	0	0	100
BEA	Independence Township	P C	3	0	610,445	674,025	-63,580	-46	110
BEA	Midland Borough	N C	3	7	403,753	253,221	150,532	99	63
BEA	Midland Borough	P C	5	8	2,028,716	1,473,050	555,666	177	73
BEA	Midland Borough Municipal Authority	N C	8	3	1,501,811	1,224,690	277,121	56	82
BEA	Monaca Borough	N C	16	9	1,937,641	2,216,616	-278,975	-39	114
BEA	Monaca Borough	P C	9	3	1,843,322	1,901,718	-58,396	-10	103

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BEA	New Brighton Borough	N C	12	13	2,370,812	1,662,651	708,161	118	70
BEA	New Brighton Borough	P C	8	5	3,284,035	3,526,794	-242,759	-45	107
BEA	New Sewickley Township	N1 A	4	0	50,660	50,660	0	0	100
BEA	New Sewickley Township	N2 A	3	0	178,293	178,293	0	0	100
BEA	New Sewickley Township	N3 U	4	0	0	0	0	0	100
BEA	New Sewickley Township	P C	8	5	2,078,891	2,060,809	18,082	3	99
BEA	North Sewickley Township	P C	1	2	474,847	408,380	66,467	131	86
BEA	North Sewickley Township Water Authority	N A	3	0	124,987	124,987	0	0	100
BEA	Ohioville Borough	N A	4	0	177,537	177,537	0	0	100
BEA	Ohioville Borough	P A	2	0	137,785	137,785	0	0	100
BEA	Patterson Township	N C	4	1	390,177	338,688	51,489	33	87
BEA	Patterson Township	P C	4	1	1,100,284	1,013,053	87,231	37	92
BEA	Potter Township	N U	2	0	0	0	0	0	100
BEA	Pulaski Township	N C	1	0	94,636	87,108	7,528	18	92
BEA	Raccoon Township	N C	5	3	730,744	584,866	145,878	77	80
BEA	Raccoon Township	P C	4	1	662,140	309,634	352,506	206	47
BEA	Rochester Area Joint Sewer Authority	N C	3	2	1,127,563	955,490	172,073	78	85
BEA	Rochester Borough	N A	7	0	438,908	438,908	0	0	100
BEA	Rochester Borough	P C	6	8	4,027,885	2,193,635	1,834,250	435	54
BEA	Rochester Township	N C	4	3	541,847	537,736	4,111	2	99
BEA	Rochester Township	P C	4	1	572,216	994,225	-422,009	-203	174
BEA	Shippingport Borough	N1 U	3	0	0	0	0	0	100
BEA	Shippingport Borough	N2 A	2	0	2,385	2,385	0	0	100
BEA	Shippingport Borough	P C	2	1	647,639	628,703	18,936	17	97
BEA	South Beaver Township	N C	3	2	461,143	443,895	17,248	15	96
BEA	South Beaver Township	P C	4	1	572,822	595,851	-23,029	-13	104
BEA	Vanport Township	N A	4	0	95,929	95,929	0	0	100
BEA	Vanport Township	P C	0	2	218,796	911,493	-692,697	*	417
BEA	Vanport Township Municipal Authority	N C	5	1	1,334,590	1,256,940	77,650	26	94
BEA	White Township	P C	0	0	152,184	135,276	16,908	*	89
BED	Bedford Borough	N C	9	5	2,953,979	2,868,491	85,488	20	97
BED	Bedford Borough	P C	5	3	1,721,951	1,260,443	461,508	194	73
BED	Bedford Borough Water Authority	N C	6	4	1,342,571	1,057,651	284,920	129	79
BED	Bedford Township	N C	7	2	1,096,034	720,858	375,176	152	66
BED	Bedford Township Municipal Authority	N A	5	0	4,814	4,814	0	0	100
BED	Broad Top Township	N A	9	0	393,160	393,160	0	0	100
BED	East St Clair Township	N C	3	1	48,911	20,630	28,281	31	42
BED	Everett Borough	N C	3	2	320,275	398,013	-77,738	-73	124
BED	Everett Borough	P C	3	3	878,038	872,450	5,588	5	99
BED	Everett Borough Municipal Authority	N C	4	1	299,938	265,322	34,616	20	88
BED	Hopewell Township	N A	2	0	38,607	38,607	0	0	100
BED	Hyndman Borough	N C	3	5	1,009,428	948,436	60,992	49	94
BED	Hyndman Borough	P C	0	1	81,055	619,410	-538,355	*	764
BED	Saxton Borough	N C	3	0	192,734	255,252	-62,518	-73	132
BED	Saxton Borough	P C	1	1	114,770	469,782	-355,012	-1,434	409

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				ACTIVE	RETIRED			(\$)	% OF PAY	
BED	Saxton Borough Municipal Authority	N	C	2	0	106,358	35,834	70,524	100	34
BED	Snake Spring Township	N	A	3	0	29,593	29,593	0	0	100
BED	Snake Spring Township Municipal Authority	N	A	2	0	4,312	4,312	0	0	100
BER	Albany Township	N	C	3	1	188,120	263,160	-75,040	-67	140
BER	Alsace Township	N	A	5	0	146,182	146,182	0	0	100
BER	Amity Township	N	C	18	1	1,511,526	1,382,174	129,352	14	91
BER	Amity Township	P	C	12	6	3,497,807	2,334,851	1,162,956	118	67
BER	Antietam Valley Municipal Authority	N	C	6	0	1,047,432	954,352	93,080	35	91
BER	Bally Borough	N	C	5	4	710,085	853,997	-143,912	-62	120
BER	Bally Borough	P	C	2	1	293,992	362,262	-68,270	-65	123
BER	Berks Area Regional Transportation Auth	N1	C	103	54	8,923,812	6,634,456	2,289,356	60	74
BER	Berks Area Regional Transportation Auth	N2	C	23	11	3,788,383	4,074,611	-286,228	-26	108
BER	Berks Area Regional Transportation Auth	N3	U	16	0	0	0	0	0	100
BER	Berks-Lehigh Regional Police Department	N	C	0	0	0	29,449	-29,449	*	*
BER	Berks-Lehigh Regional Police Department	P	C	0	9	2,707,325	3,846,405	-1,139,080	*	142
BER	Bern Township	N	C	7	3	1,021,749	722,981	298,768	78	71
BER	Bern Township	P	C	12	6	3,689,943	2,381,781	1,308,162	151	65
BER	Bethel Township	P	C	2	0	23,444	93,366	-69,922	-98	398
BER	Birdsboro Borough	N1	U	8	0	0	0	0	0	100
BER	Birdsboro Borough	N2	C	3	8	478,431	638,193	-159,762	-124	133
BER	Birdsboro Borough	P	C	7	4	1,957,506	2,334,987	-377,481	-66	119
BER	Boyertown Borough	N	C	8	11	554,916	566,898	-11,982	-4	102
BER	Boyertown Borough	P	C	6	5	2,174,852	1,743,436	431,416	92	80
BER	Brecknock Township	N	A	4	0	176,204	176,204	0	0	100
BER	Brecknock Township	P	C	5	3	1,488,818	885,787	603,031	177	59
BER	Caernarvon Township	P	C	8	2	1,892,913	1,764,652	128,261	23	93
BER	Central Berks Regional Police Force	P	C	13	5	4,370,746	3,972,861	397,885	40	91
BER	Centre Township	N	C	3	2	369,603	337,313	32,290	22	91
BER	Centre Township	P	C	0	3	607,060	588,525	18,535	*	97
BER	Colebrookdale Township	N	C	7	4	896,175	972,467	-76,292	-25	109
BER	Colebrookdale Township	P	C	8	6	3,947,175	4,431,573	-484,398	-81	112
BER	Cumru Township	N	C	29	9	2,120,176	1,980,773	139,403	9	93
BER	Cumru Township	P	C	21	18	12,320,381	8,540,541	3,779,840	210	69
BER	Douglass Township	N	C	3	1	622,298	755,558	-133,260	-78	121
BER	Douglass Township	P	C	3	3	997,516	1,922,612	-925,096	-443	193
BER	Earl Township	N	C	3	3	381,144	363,802	17,342	17	95
BER	Exeter Township	N1	C	8	5	1,496,670	1,029,208	467,462	84	69
BER	Exeter Township	N2	U	37	0	0	0	0	0	100
BER	Exeter Township	P	C	29	11	13,363,704	11,057,915	2,305,789	85	83
BER	Fleetwood Borough	N	C	8	8	2,059,328	1,564,347	494,981	118	76
BER	Fleetwood Borough	P	C	6	4	2,594,214	2,046,507	547,707	127	79
BER	Greenwich Township	N	C	4	3	626,552	593,426	33,126	24	95
BER	Hamburg Borough	N	C	14	7	1,505,702	1,262,990	242,712	43	84
BER	Hamburg Borough	P	C	4	5	2,030,936	1,743,322	287,614	109	86
BER	Heidelberg Township	P	C	1	1	309,020	241,223	67,797	131	78

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			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Hereford Township	N C	4	1	157,593	212,563	-54,970	-38	135
BER	Kenhorst Borough	N C	4	1	382,877	392,020	-9,143	-5	102
BER	Kutztown Borough	N C	49	24	11,284,530	10,501,020	783,510	35	93
BER	Kutztown Borough	P C	11	4	3,885,141	3,753,453	131,688	15	97
BER	Laureldale Borough	N C	8	1	1,016,176	765,680	250,496	68	75
BER	Laureldale Borough	P C	5	2	919,534	1,227,170	-307,636	-93	133
BER	Leesport Borough	N C	3	1	173,557	145,720	27,837	22	84
BER	Longswamp Township	N C	6	0	679,484	665,493	13,991	6	98
BER	Lower Alsace Township	N C	6	2	1,631,515	1,211,292	420,223	153	74
BER	Lower Heidelberg Township	N A	5	0	274,096	274,096	0	0	100
BER	Lower Heidelberg Township	P C	9	1	1,560,942	1,281,523	279,419	40	82
BER	Maidencreek Township	N C	5	2	544,659	610,168	-65,509	-29	112
BER	Maidencreek Township Authority	N C	7	2	585,882	585,258	624	0	100
BER	Marion Township	N A	1	0	67,795	67,795	0	0	100
BER	Maxatawny Township	N C	5	3	555,786	513,284	42,502	16	92
BER	Maxatawny Township	P C	0	0	0	0	0	*	*
BER	Mohnton Borough	N A	3	0	246,842	246,842	0	0	100
BER	Mohnton Borough	P C	4	2	738,869	692,559	46,310	20	94
BER	Mount Penn Borough Municipal Authority	N C	5	2	677,644	631,999	45,645	20	93
BER	Mt Penn Borough	N C	3	1	461,643	492,590	-30,947	-26	107
BER	Muhlenberg Township	N C	32	12	5,252,628	3,917,446	1,335,182	83	75
BER	Muhlenberg Township	P C	29	17	14,126,392	10,166,175	3,960,217	158	72
BER	Muhlenberg Township Authority	N C	16	3	1,663,759	1,443,429	220,330	33	87
BER	New Morgan Borough	N1 C	1	0	162,830	196,172	-33,342	-48	120
BER	New Morgan Borough	N2 A	0	0	0	0	0	*	100
BER	Northern Berks Regional Police Department	P C	13	5	4,531,180	4,263,792	267,388	27	94
BER	Oley Township	N A	4	0	68,159	68,159	0	0	100
BER	Oley Township	P C	3	2	683,888	649,661	34,227	16	95
BER	Penn Township	N A	2	0	217,237	217,237	0	0	100
BER	Pike Township	N C	5	2	253,117	218,593	34,524	30	86
BER	Reading City	F C	117	129	68,631,442	56,065,996	12,565,446	148	82
BER	Reading City	N C	291	310	68,020,380	48,596,291	19,424,089	135	71
BER	Reading City	P C	140	309	146,570,469	93,326,524	53,243,945	479	64
BER	Reading City Housing Authority	N A	71	0	8,826,275	8,826,275	0	0	100
BER	Reading Parking Authority	N A	15	0	738,903	738,903	0	0	100
BER	Reading Regional Airport Authority	N U	5	0	0	0	0	0	100
BER	Richmond Township	N A	2	0	61,017	61,017	0	0	100
BER	Robeson Township	N C	9	7	868,376	842,609	25,767	6	97
BER	Robeson Township	P C	6	1	1,675,534	1,582,605	92,929	19	94
BER	Robesonia Borough	N A	2	0	37,413	37,413	0	0	100
BER	Robesonia-Wernersville Municipal Authority	N C	3	3	646,954	587,526	59,428	37	91
BER	Rockland Township	N A	4	0	161,702	161,702	0	0	100
BER	Shillington Borough	N C	23	4	3,843,528	3,500,991	342,537	30	91
BER	Shillington Borough	P C	8	5	2,227,367	2,101,749	125,618	21	94
BER	Shoemakersville Borough	N C	5	3	296,094	345,047	-48,953	-24	117

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BER	Shoemakersville Borough	P C	0	2	422,285	225,547	196,738	*	53
BER	Sinking Spring Borough	N A	10	0	498,018	498,018	0	0	100
BER	Sinking Spring Borough	P C	7	3	1,644,498	1,631,714	12,784	3	99
BER	South Heidelberg Township	N C	8	0	236,212	211,270	24,942	7	89
BER	South Heidelberg Township	P C	7	0	818,416	582,800	235,616	49	71
BER	Spring Township	F C	10	1	464,725	224,900	239,825	40	48
BER	Spring Township	N C	41	14	9,088,589	6,693,813	2,394,776	103	74
BER	Spring Township	P C	29	13	12,011,030	8,377,180	3,633,850	141	70
BER	Tilden Township	N C	3	1	154,418	73,424	80,994	70	48
BER	Tilden Township	P1 A	1	0	11,965	11,965	0	0	100
BER	Tilden Township	P2 C	2	0	51,422	30,123	21,299	24	59
BER	Topton Borough	N C	7	3	1,232,333	1,357,040	-124,707	-35	110
BER	Tulpehocken Township	P C	3	0	254,984	224,785	30,199	19	88
BER	Union Township	N A	5	0	381,569	381,569	0	0	100
BER	Upper Tulpehocken Township	N C	3	1	77,810	102,789	-24,979	-32	132
BER	Washington Township	N C	8	3	1,166,064	1,097,729	68,335	18	94
BER	Washington Township Municipal Authority	N C	0	2	119,170	162,972	-43,802	*	137
BER	Wernersville Borough	N A	4	0	204,660	204,660	0	0	100
BER	Wernersville Municipal Authority	N C	4	0	448,767	457,250	-8,483	-5	102
BER	West Reading Borough	N C	15	3	1,355,116	1,513,242	-158,126	-22	112
BER	West Reading Borough	P C	13	8	4,025,137	3,150,865	874,272	72	78
BER	Western Berks Regional Police	P C	4	2	1,217,770	1,130,594	87,176	37	93
BER	Western Berks Water Authority	N C	11	2	1,329,588	1,018,205	311,383	52	77
BER	Womelsdorf Borough	N C	6	2	1,288,296	1,037,895	250,401	96	81
BER	Womelsdorf Borough	P C	1	0	109,684	346,629	-236,945	-558	316
BER	Womelsdorf-Robesonja Joint Authority	N C	2	1	416,963	485,080	-68,117	-60	116
BER	Wyomissing Borough	F C	7	0	637,600	604,704	32,896	7	95
BER	Wyomissing Borough	N C	26	15	4,322,536	4,523,339	-200,803	-14	105
BER	Wyomissing Borough	P C	22	14	12,025,205	9,709,749	2,315,456	113	81
BER	Wyomissing Valley Joint Municipal Auth	N C	10	2	1,296,569	1,141,278	155,291	31	88
BLA	Allegheny Township	N C	9	1	394,646	352,243	42,403	12	89
BLA	Allegheny Township	P C	7	3	1,676,456	1,521,717	154,739	44	91
BLA	Altoona City	F C	56	113	42,511,146	29,944,252	12,566,894	350	70
BLA	Altoona City	N C	97	99	18,923,513	16,918,008	2,005,505	48	89
BLA	Altoona City	P C	66	99	42,271,427	30,696,969	11,574,458	268	73
BLA	Altoona City Housing Authority	N A	29	0	2,081,736	2,081,736	0	0	100
BLA	Altoona Water Authority	N C	126	51	11,370,030	9,783,126	1,586,904	25	86
BLA	Altoona-Logan Twp Mobile Med Emerg	N A	71	0	2,120,513	2,120,513	0	0	100
BLA	Antis Township	N A	8	0	202,800	202,800	0	0	100
BLA	Bellwood Borough	N C	6	5	686,811	627,503	59,308	31	91
BLA	Bellwood Borough	P C	2	0	406,747	1,348,806	-942,059	-985	332
BLA	Blair County Housing Authority	N A	7	0	518,674	518,674	0	0	100
BLA	Blair Township	N C	7	1	693,817	564,664	129,153	54	81
BLA	Blair Township	P C	4	4	2,018,540	1,852,416	166,124	70	92
BLA	Duncansville Borough	N A	6	0	123,498	123,498	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BLA	Duncansville Borough	P A	1	0	24,301	24,301	0	0	100
BLA	Freedom Township	N C	5	1	338,543	288,518	50,025	26	85
BLA	Freedom Township	P C	2	1	349,961	414,185	-64,224	-74	118
BLA	Greenfield Township	N C	3	4	351,355	338,578	12,777	11	96
BLA	Greenfield Township	P C	4	2	239,134	1,308,116	-1,068,982	-715	547
BLA	Hollidaysburg Borough	N C	27	16	7,672,914	7,680,202	-7,288	-1	100
BLA	Hollidaysburg Borough	P C	8	4	2,314,256	2,106,023	208,233	41	91
BLA	Logan Township	N C	25	14	2,180,864	1,621,227	559,637	54	74
BLA	Logan Township	P C	16	11	5,506,265	5,177,720	328,545	33	94
BLA	Martinsburg Borough	N C	7	1	571,097	545,354	25,743	11	95
BLA	Martinsburg Borough	P C	2	1	593,361	530,671	62,690	77	89
BLA	North Woodbury Township	N A	3	0	167,046	167,046	0	0	100
BLA	Roaring Spring Borough	N C	5	3	907,714	864,817	42,897	19	95
BLA	Roaring Spring Borough	P C	2	2	469,041	940,837	-471,796	-561	201
BLA	Snyder Township	N A	4	0	162,465	162,465	0	0	100
BLA	Taylor Township	N A	2	0	66,252	66,252	0	0	100
BLA	Trans. & Motor Bus For Public Use Auth	N C	36	28	3,686,658	2,671,206	1,015,452	55	72
BLA	Tyrone Borough	N A	28	0	2,299,720	2,299,720	0	0	100
BLA	Tyrone Borough	P C	6	4	1,399,521	1,055,412	344,109	178	75
BLA	Williamsburg Borough	N A	4	0	214,765	214,765	0	0	100
BLA	Williamsburg Borough	P A	1	0	265,584	265,584	0	0	100
BLA	Woodbury Township	N C	2	1	60,816	35,070	25,746	51	58
BRA	Albany Township	N C	2	0	307,944	213,069	94,875	146	69
BRA	Asylum Township	N C	2	1	20,785	17,319	3,466	7	83
BRA	Athens Borough	N C	6	0	225,433	264,132	-38,699	-14	117
BRA	Athens Borough	P C	4	5	1,961,289	2,142,297	-181,008	-83	109
BRA	Athens Township	N C	11	3	1,317,049	1,082,112	234,937	59	82
BRA	Athens Township	P C	9	0	2,481,989	2,224,792	257,197	49	90
BRA	Canton Borough	N A	1	0	67,950	67,950	0	0	100
BRA	Canton Borough	P C	1	2	338,359	505,204	-166,845	-350	149
BRA	Endless Mountains Transportation Authority	N A	68	0	526,355	526,355	0	0	100
BRA	North Towanda Township	N C	3	0	109,598	56,983	52,615	57	52
BRA	Sayre Borough	N C	12	10	1,833,223	1,403,367	429,856	85	77
BRA	Sayre Borough	P C	10	5	3,099,924	2,637,090	462,834	79	85
BRA	South Waverly Borough	N C	1	0	133,342	127,478	5,864	14	96
BRA	South Waverly Borough	P C	0	2	648,794	609,138	39,656	*	94
BRA	Towanda Borough	N1 A	6	0	990,759	990,759	0	0	100
BRA	Towanda Borough	N2 U	15	0	0	0	0	0	100
BRA	Towanda Borough	P C	6	6	1,957,212	1,127,749	829,463	277	58
BRA	Troy Borough	N A	4	0	75,975	75,975	0	0	100
BRA	Troy Borough	P C	1	2	180,997	115,981	65,016	181	64
BRA	Valley Joint Sewer Authority	N1 C	3	1	1,088,272	906,406	181,866	98	83
BRA	Wyalusing Borough	N C	0	1	35,472	28,512	6,960	*	80
BRA	Wyalusing Township	N C	2	0	140,886	112,062	28,824	35	80
BUC	Bedminster Township	N C	7	3	931,844	856,698	75,146	22	92

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	Bedminster Township	P C	5	3	3,614,664	3,260,192	354,472	72	90
BUC	Bensalem Township	N1 C	81	23	17,212,076	14,704,910	2,507,166	54	85
BUC	Bensalem Township	N2 A	15	0	169,474	169,474	0	0	100
BUC	Bensalem Township	P C	96	80	59,648,835	51,825,316	7,823,519	75	87
BUC	Bristol Borough	N C	21	20	5,132,120	2,622,709	2,509,411	166	51
BUC	Bristol Borough	P C	14	10	5,899,980	3,628,729	2,271,251	173	62
BUC	Bristol Township	N A	52	0	4,169,336	4,169,336	0	0	100
BUC	Bristol Township	P C	63	67	51,565,991	43,737,226	7,828,765	135	85
BUC	Buckingham Township	N C	29	7	5,586,959	5,409,312	177,647	10	97
BUC	Buckingham Township	P C	20	3	8,541,476	9,131,300	-589,824	-29	107
BUC	Bucks County Housing Authority	N A	52	0	3,770,922	3,770,922	0	0	100
BUC	Bucks County Redevelopment Authority	N C	3	4	1,136,492	1,127,925	8,567	6	99
BUC	Bucks County Water & Sewer Authority	N C	96	33	35,136,481	30,900,152	4,236,329	52	88
BUC	Chalfont Borough	N A	6	0	390,527	390,527	0	0	100
BUC	Chalfont Borough	P C	6	1	986,154	780,955	205,199	43	79
BUC	Chalfont-New Britain Twp Joint Sewage	N A	19	0	3,041,377	3,041,377	0	0	100
BUC	Doylestown Borough	N C	27	17	3,285,712	3,583,128	-297,416	-19	109
BUC	Doylestown Borough	P C	15	11	7,598,472	5,377,397	2,221,075	155	71
BUC	Doylestown Township	N1 C	28	11	6,961,080	5,190,987	1,770,093	105	75
BUC	Doylestown Township	N2 A	0	0	529	529	0	*	100
BUC	Doylestown Township	P C	18	7	9,347,886	7,554,748	1,793,138	108	81
BUC	Dublin Borough	N A	3	0	47,244	47,244	0	0	100
BUC	Dublin Borough	P C	2	1	621,400	602,430	18,970	14	97
BUC	East Rockhill Township	N C	5	3	2,399,322	1,877,855	521,467	165	78
BUC	Falls Township	N1 A	30	0	1,518,930	1,518,930	0	0	100
BUC	Falls Township	N2 A	16	0	1,065,069	1,065,069	0	0	100
BUC	Falls Township	P C	44	53	36,942,191	22,564,046	14,378,145	290	61
BUC	Falls Township Authority	N C	9	5	1,444,181	1,516,018	-71,837	-11	105
BUC	Haycock Township	N C	4	0	594,875	574,402	20,473	11	97
BUC	Hilltown Township	N C	16	3	3,437,614	3,484,390	-46,776	-4	101
BUC	Hilltown Township	P C	17	8	11,346,573	10,450,454	896,119	49	92
BUC	Hilltown Township Water & Sewer Authority	N A	6	0	378,550	378,550	0	0	100
BUC	Lower Bucks County Joint Municipal Auth	N1 C	53	17	6,645,707	5,120,167	1,525,540	45	77
BUC	Lower Bucks County Joint Municipal Auth	N2 C	9	12	8,423,398	5,220,058	3,203,340	393	62
BUC	Lower Makefield Township	N C	33	24	6,941,576	5,348,628	1,592,948	80	77
BUC	Lower Makefield Township	P C	36	18	12,147,005	8,384,277	3,762,728	115	69
BUC	Lower Southampton Township	N A	41	0	2,578,575	2,578,575	0	0	100
BUC	Lower Southampton Township	P C	27	25	16,696,373	11,055,686	5,640,687	228	66
BUC	Middletown Township	N C	41	13	6,184,652	5,040,808	1,143,844	53	82
BUC	Middletown Township	P C	43	51	40,483,855	32,042,671	8,441,184	198	79
BUC	Milford Township	N C	10	4	1,441,589	1,470,994	-29,405	-5	102
BUC	Morrisville Borough	N C	17	9	4,377,414	5,299,102	-921,688	-117	121
BUC	Morrisville Borough	P C	10	8	8,198,758	8,354,717	-155,959	-16	102
BUC	Morrisville Borough Municipal Authority	N C	36	10	7,065,272	6,911,547	153,725	7	98
BUC	New Britain Borough	N C	3	0	83,893	46,168	37,725	28	55

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
				ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	New Britain Borough	P	C	5	1	420,045	359,229	60,816	18	86
BUC	New Britain Township	N	C	15	4	2,404,869	2,277,629	127,240	15	95
BUC	New Britain Township	P	C	12	3	5,241,203	4,789,365	451,838	38	91
BUC	New Hope Borough	N	A	8	0	229,368	229,368	0	0	100
BUC	New Hope Borough	P	C	9	2	2,528,430	2,071,254	457,176	58	82
BUC	Newtown Borough	N	A	2	0	186,814	186,814	0	0	100
BUC	Newtown Borough	P	C	5	3	1,677,390	1,202,680	474,710	110	72
BUC	Newtown Township	F	C	8	1	1,690,544	1,317,049	373,495	67	78
BUC	Newtown Township	N1	C	23	9	3,783,748	3,675,639	108,109	9	97
BUC	Newtown Township	N2	A	2	0	0	0	0	0	100
BUC	Newtown Township	P	C	27	10	12,379,435	9,484,826	2,894,609	112	77
BUC	Nockamixon Township	N	C	5	4	463,701	522,866	-59,165	-27	113
BUC	Nockamixon Township	P	C	0	1	56,564	61,745	-5,181	*	109
BUC	Northampton Township	N	C	62	20	11,209,008	7,857,593	3,351,415	96	70
BUC	Northampton Township	P	C	43	29	21,309,956	16,792,889	4,517,067	117	79
BUC	Northampton-Bucks County Municipal Auth	N	A	6	0	898,043	898,043	0	0	100
BUC	Penn del Borough	N	C	2	1	197,523	135,431	62,092	83	69
BUC	Penn del Borough	P	C	1	1	109,256	114,738	-5,482	-9	105
BUC	Pennridge Regional Police Department	N	C	1	0	80,259	229,598	-149,339	-347	286
BUC	Pennridge Regional Police Department	P	C	12	6	5,442,664	5,976,885	-534,221	-47	110
BUC	Pennridge Wastewater Treatment Authority	N	C	9	1	2,290,748	2,463,915	-173,167	-31	108
BUC	Perkasie Borough	N	C	26	13	7,122,986	7,236,323	-113,337	-7	102
BUC	Perkasie Borough	P	C	17	7	7,864,546	8,094,236	-229,690	-14	103
BUC	Perkasie Regional Authority	N	C	13	7	2,782,906	2,575,036	207,870	29	93
BUC	Plumstead Township	N	C	17	1	1,815,032	1,615,683	199,349	23	89
BUC	Plumstead Township	P	C	15	5	6,161,152	5,250,160	910,992	60	85
BUC	Quakertown Borough	N1	C	33	28	8,852,010	6,812,059	2,039,951	106	77
BUC	Quakertown Borough	N2	A	11	0	88,567	88,567	0	0	100
BUC	Quakertown Borough	P	C	16	10	7,536,885	4,707,286	2,829,599	185	62
BUC	Richland Township	N1	C	13	5	2,136,129	2,064,728	71,401	10	97
BUC	Richland Township	N2	A	1	0	0	0	0	0	100
BUC	Richland Township	P	C	12	0	2,599,450	2,070,308	529,142	53	80
BUC	Sellersville Borough	N	C	7	10	4,938,696	5,164,266	-225,570	-63	105
BUC	Solebury Township	N1	C	12	3	3,097,154	3,296,319	-199,165	-27	106
BUC	Solebury Township	N2	A	2	0	7,849	7,849	0	0	100
BUC	Solebury Township	P	C	13	5	4,158,905	4,068,032	90,873	8	98
BUC	Springfield Township	N	C	7	3	503,773	439,344	64,429	17	87
BUC	Springfield Township	P	C	3	3	1,214,339	1,051,968	162,371	78	87
BUC	Tinicum Township	N	A	7	0	612,674	612,674	0	0	100
BUC	Tinicum Township	P	C	5	1	1,275,114	1,339,150	-64,036	-16	105
BUC	Tullytown Borough	N	A	7	0	374,697	374,697	0	0	100
BUC	Tullytown Borough	P	C	7	7	3,512,843	1,759,133	1,753,710	253	50
BUC	Upper Makefield Township	N	C	14	3	2,068,737	1,891,104	177,633	23	91
BUC	Upper Makefield Township	P	C	15	3	4,631,355	4,496,746	134,609	9	97
BUC	Upper Southampton Township	N	C	26	15	4,264,276	3,395,417	868,859	61	80

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUC	Upper Southampton Township	P C	22	18	12,616,804	10,553,748	2,063,056	100	84
BUC	Upper Southampton Twp Municipal Authority	N C	11	6	2,503,398	2,403,720	99,678	16	96
BUC	Warminster Township	N1 C	40	49	13,177,873	11,057,567	2,120,306	107	84
BUC	Warminster Township	N2 A	1	0	3,184	3,184	0	0	100
BUC	Warminster Township	P C	46	46	28,084,649	22,955,924	5,128,725	124	82
BUC	Warminster Township Municipal Authority	N C	47	1	7,230,023	4,887,941	2,342,082	81	68
BUC	Warrington Township	N C	36	18	4,028,337	4,139,026	-110,689	-6	103
BUC	Warrington Township	P C	27	11	12,755,926	9,911,096	2,844,830	114	78
BUC	Warwick Township	N C	19	4	2,862,625	2,473,151	389,474	36	86
BUC	Warwick Township	P C	16	2	6,976,494	4,837,214	2,139,280	129	69
BUC	West Rockhill Township	N C	6	2	565,406	542,166	23,240	7	96
BUC	Wrightstown Township	N C	6	3	610,169	616,564	-6,395	-2	101
BUC	Wrightstown Township	P C	0	1	85,788	656,663	-570,875	*	765
BUC	Yardley Borough	N A	2	0	20,751	20,751	0	0	100
BUC	Yardley Borough	P C	2	1	610,825	612,471	-1,646	-1	100
BUT	Adams Township	N C	11	1	457,932	433,684	24,248	5	95
BUT	Adams Township	P C	7	0	651,087	540,421	110,666	26	83
BUT	Buffalo Township	N C	6	1	593,415	455,438	137,977	44	77
BUT	Buffalo Township	P C	5	0	1,502,411	1,947,125	-444,714	-142	130
BUT	Buffalo Township Municipal Authority	N A	12	0	544,047	544,047	0	0	100
BUT	Butler Area Public Library	N C	11	3	509,004	697,316	-188,312	-58	137
BUT	Butler Area Sewer Authority	N A	40	0	3,395,396	3,395,396	0	0	100
BUT	Butler City	F C	18	35	14,310,064	15,365,294	-1,055,230	-85	107
BUT	Butler City	N C	28	23	4,791,982	5,513,650	-721,668	-80	115
BUT	Butler City	P C	23	37	11,359,013	11,223,363	135,650	9	99
BUT	Butler City Redevelopment Authority	N A	1	0	141,856	141,856	0	0	100
BUT	Butler County Housing Authority	N A	32	0	2,791,498	2,791,498	0	0	100
BUT	Butler Township	N C	24	13	6,736,588	5,093,781	1,642,807	134	76
BUT	Butler Township	P C	21	13	10,612,900	13,545,682	-2,932,782	-191	128
BUT	Center Township	N A	9	0	508,183	508,183	0	0	100
BUT	Clay Township	N A	5	0	147,455	147,455	0	0	100
BUT	Clinton Township	N A	3	0	86,535	86,535	0	0	100
BUT	Connoquenessing Township	N U	3	0	0	0	0	0	100
BUT	Cranberry Township	N A	100	0	4,244,895	4,244,895	0	0	100
BUT	Cranberry Township	P C	28	12	10,660,726	8,977,577	1,683,149	65	84
BUT	Donegal Township	N A	2	0	42,820	42,820	0	0	100
BUT	Evans City Borough	N A	8	0	332,564	332,564	0	0	100
BUT	Evans City Borough	P C	2	1	406,732	347,769	58,963	42	86
BUT	Fairview Township	N A	1	0	40,946	40,946	0	0	100
BUT	Franklin Township	N1 A	3	0	238,725	238,725	0	0	100
BUT	Franklin Township	N2 U	0	0	0	0	0	*	100
BUT	Harmony Borough	N C	5	2	697,167	573,769	123,398	60	82
BUT	Jackson Township	N A	4	0	80,013	80,013	0	0	100
BUT	Jackson Township	P C	8	2	980,358	739,612	240,746	47	75
BUT	Jefferson Township	N A	4	0	63,257	63,257	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
BUT	Lancaster Township	N C	4	1	313,147	323,945	-10,798	-8	103
BUT	Lancaster Township	P C	1	1	431,757	245,100	186,657	343	57
BUT	Marion Township	N C	1	0	88,330	84,154	4,176	27	95
BUT	Mars Borough	N A	5	0	29,958	29,958	0	0	100
BUT	Mars Borough	P C	1	0	201,630	155,660	45,970	73	77
BUT	Middlesex Township	N C	3	3	437,848	323,680	114,168	108	74
BUT	Middlesex Township	P C	4	3	1,562,149	1,545,870	16,279	7	99
BUT	Muddycreek Township	N U	1	0	0	0	0	0	100
BUT	Oakland Township	N A	4	0	53,892	53,892	0	0	100
BUT	Penn Township	N C	5	2	400,593	311,366	89,227	31	78
BUT	Penn Township	P C	3	1	423,595	812,321	-388,726	-214	192
BUT	Saxonburg Borough	N A	11	0	690,039	690,039	0	0	100
BUT	Saxonburg Borough	P A	1	0	39,724	39,724	0	0	100
BUT	Seven Fields Borough	N1 C	5	2	673,879	632,218	41,661	15	94
BUT	Seven Fields Borough	N2 A	2	0	1,649	1,649	0	0	100
BUT	Slippery Rock Borough	N C	3	2	485,736	1,169,551	-683,815	-662	241
BUT	Slippery Rock Borough	P C	2	2	1,628,964	1,672,751	-43,787	-38	103
BUT	Slippery Rock Municipal Authority	N C	11	1	1,863,377	1,617,808	245,569	49	87
BUT	Slippery Rock Township	N C	6	0	756,064	554,117	201,947	70	73
BUT	Summit Township	N A	3	0	322,657	322,657	0	0	100
BUT	Western Butler County Authority	N A	8	0	1,195,416	1,195,416	0	0	100
BUT	Winfield Township	N C	3	0	102,046	109,687	-7,641	-8	107
BUT	Zelienople Borough	N C	14	6	1,718,203	1,278,226	439,977	60	74
BUT	Zelienople Borough	P C	8	5	3,411,166	2,488,898	922,268	152	73
CAR	Bowmanstown Borough	N A	4	0	93,256	93,256	0	0	100
CAR	Carbon County Conservation District	N A	5	0	565,775	565,775	0	0	100
CAR	Carbon County Housing Authority	N A	17	0	2,274,310	2,274,310	0	0	100
CAR	Central Carbon Municipal Authority	N C	1	0	42,300	54,401	-12,101	-24	129
CAR	Coaldale-Lansford-Summit Hill Sewer Auth	N A	4	0	286,930	286,930	0	0	100
CAR	East Penn Township	N C	3	0	130,938	180,601	-49,663	-45	138
CAR	East Penn Township	P C	2	0	32,724	59,330	-26,606	-34	181
CAR	Franklin Township	N C	8	3	1,593,527	1,556,178	37,349	12	98
CAR	Franklin Township	P C	3	3	944,356	738,199	206,157	119	78
CAR	Jim Thorpe Borough	N A	16	0	1,551,000	1,551,000	0	0	100
CAR	Jim Thorpe Borough	P C	6	5	1,707,995	1,361,229	346,766	95	80
CAR	Kidder Township	N C	6	2	311,283	317,699	-6,416	-3	102
CAR	Kidder Township	P C	6	2	1,848,796	1,081,165	767,631	188	58
CAR	Lansford Borough	P C	6	4	1,101,312	831,107	270,205	84	75
CAR	Lansford-Coaldale Joint Water Authority	N C	11	2	1,172,510	1,118,905	53,605	15	95
CAR	Lehighon Borough	N C	27	18	5,846,829	5,542,151	304,678	23	95
CAR	Lehighon Borough	P C	8	7	3,602,897	3,160,846	442,051	82	88
CAR	Lehighon Water Authority	N C	7	7	1,719,121	1,618,287	100,834	29	94
CAR	Lower Towamensing Township	N C	1	1	84,163	60,866	23,297	58	72
CAR	Mahoning Township	N C	4	3	408,878	467,453	-58,575	-37	114
CAR	Mahoning Township	P C	4	2	904,251	927,668	-23,417	-8	103

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CAR	Nesquehoning Borough	N C	10	4	580,906	581,301	-395	0	100
CAR	Nesquehoning Borough	P C	4	4	1,324,403	863,608	460,795	182	65
CAR	Nesquehoning Borough Authority	N C	4	2	323,324	317,843	5,481	4	98
CAR	Palmerton Borough	N C	19	6	2,813,738	3,074,886	-261,148	-36	109
CAR	Palmerton Borough	P C	8	6	2,318,558	1,923,875	394,683	86	83
CAR	Summit Hill Borough	N A	3	0	14,273	14,273	0	0	100
CAR	Summit Hill Borough	P C	4	1	1,084,734	1,246,961	-162,227	-72	115
CAR	Towamensing Township	N A	6	0	206,550	206,550	0	0	100
CAR	Weatherly Borough	N C	11	2	840,514	830,692	9,822	2	99
CAR	Weatherly Borough	P C	3	0	645,954	1,061,110	-415,156	-256	164
CEN	Bellefonte Borough	N1 C	29	23	12,083,915	10,760,204	1,323,711	92	89
CEN	Bellefonte Borough	N2 A	9	0	70,736	70,736	0	0	100
CEN	Bellefonte Borough	P C	10	9	3,457,113	2,875,298	581,815	86	83
CEN	Benner Township	N C	5	1	650,454	542,309	108,145	49	83
CEN	Boggs Township	N A	4	0	357,749	357,749	0	0	100
CEN	Centre County Housing Authority	N A	9	0	136,055	136,055	0	0	100
CEN	Centre County Library And Historical Museu	N C	20	8	1,248,604	1,568,959	-320,355	-61	126
CEN	Centre Transportation Authority	N A	132	0	5,992,016	5,992,016	0	0	100
CEN	College Township	N A	28	0	1,417,227	1,417,227	0	0	100
CEN	Ferguson Township	N A	32	0	2,547,815	2,547,815	0	0	100
CEN	Ferguson Township	P C	20	10	4,397,858	3,598,503	799,355	56	82
CEN	Haines Township	N A	2	0	10,660	10,660	0	0	100
CEN	Half Moon Township	N C	4	1	271,078	183,846	87,232	49	68
CEN	Harris Township	N A	8	0	328,878	328,878	0	0	100
CEN	Milesburg Borough	N A	4	0	134,649	134,649	0	0	100
CEN	Millheim Borough	N A	3	0	128,271	128,271	0	0	100
CEN	Patton Township	N A	25	0	1,817,674	1,817,674	0	0	100
CEN	Patton Township	P C	18	4	4,477,860	4,027,883	449,977	35	90
CEN	Penn Township	N C	3	0	197,789	117,968	79,821	84	60
CEN	Philipsburg Borough	N C	5	2	497,790	562,040	-64,250	-35	113
CEN	Philipsburg Borough	P C	0	2	418,111	375,021	43,090	*	90
CEN	Rush Township	N A	2	0	58,304	58,304	0	0	100
CEN	Snow Shoe Township	N C	3	1	131,215	98,342	32,873	34	75
CEN	Spring Township	N C	9	3	1,297,744	856,841	440,903	104	66
CEN	Spring Township	P C	7	2	2,450,119	2,277,095	173,024	31	93
CEN	Spring-Benner-Walker Joint Authority	N A	8	0	609,697	609,697	0	0	100
CEN	State College Borough	N C	143	69	29,992,420	21,525,774	8,466,646	112	72
CEN	State College Borough	P C	60	41	30,154,163	24,818,303	5,335,860	110	82
CEN	State College Borough Authority	N C	34	18	9,636,768	9,141,169	495,599	26	95
CEN	University Area Joint Authority	N A	49	0	5,380,464	5,380,464	0	0	100
CHE	Atglen Borough	N1 C	4	0	747,407	728,855	18,552	8	98
CHE	Atglen Borough	N2 A	0	0	0	0	0	*	100
CHE	Birmingham Township	N C	2	0	412,192	422,237	-10,045	-10	102
CHE	Birmingham Township	P C	4	0	772,556	1,000,803	-228,247	-76	130
CHE	Caln Township	N C	29	11	5,057,934	4,583,765	474,169	30	91

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	Caln Township	P C	18	8	7,152,025	4,371,581	2,780,444	173	61
CHE	Charlestown Township	N C	1	0	154,347	151,315	3,032	5	98
CHE	Chester County Housing Authority	N A	16	0	433,357	433,357	0	0	100
CHE	Chester County Solid Waste Authority	N A	28	0	2,895,312	2,895,312	0	0	100
CHE	Coatesville City	F C	4	0	989,303	579,136	410,167	131	59
CHE	Coatesville City	N C	25	23	1,794,615	1,496,953	297,662	28	83
CHE	Coatesville City	P C	27	29	14,309,943	11,316,129	2,993,814	152	79
CHE	Downingtown Borough	N A	20	0	1,107,362	1,107,362	0	0	100
CHE	Downingtown Borough	P C	17	7	6,925,243	7,103,619	-178,376	-12	103
CHE	Downingtown Municipal Water Authority	N A	11	0	574,797	574,797	0	0	100
CHE	East Bradford Township	N C	12	0	1,732,694	1,899,285	-166,591	-25	110
CHE	East Brandywine Township	N C	7	2	670,923	578,124	92,799	29	86
CHE	East Brandywine Township	P C	12	5	3,493,234	3,113,502	379,732	41	89
CHE	East Coventry Township	N C	8	1	1,208,268	1,049,037	159,231	28	87
CHE	East Coventry Township	P C	7	0	1,890,925	1,507,574	383,351	57	80
CHE	East Fallowfield Township	N A	8	0	245,646	245,646	0	0	100
CHE	East Fallowfield Township	P C	7	1	1,377,023	1,113,067	263,956	50	81
CHE	East Goshen Township	F C	9	1	878,625	801,227	77,398	15	91
CHE	East Goshen Township	N1 C	23	0	1,746,596	2,335,011	-588,415	*	134
CHE	East Goshen Township	N2 A	25	0	227,736	227,736	0	0	100
CHE	East Marlborough Township	N C	7	2	2,778,438	2,728,105	50,333	11	98
CHE	East Marlborough Township	P C	1	0	132,142	69,184	62,958	67	52
CHE	East Nantmeal Township	N A	1	0	25,550	25,550	0	0	100
CHE	East Nottingham Township	N A	6	0	100,347	100,347	0	0	100
CHE	East Pikeland Township	N A	6	0	42,760	42,760	0	0	100
CHE	East Pikeland Township	P C	8	2	1,734,526	1,657,741	76,785	12	96
CHE	East Vincent Township	N C	8	0	279,239	294,360	-15,121	-3	105
CHE	East Vincent Township	P C	7	1	1,289,777	1,568,713	-278,936	-57	122
CHE	East Whiteland Township	F C	9	0	1,039,551	745,740	293,811	55	72
CHE	East Whiteland Township	N C	22	7	4,530,683	3,545,828	984,855	71	78
CHE	East Whiteland Township	P C	16	12	8,657,790	6,875,791	1,781,999	104	79
CHE	Easttown Township	N1 C	14	9	3,566,342	3,501,302	65,040	8	98
CHE	Easttown Township	N2 A	3	0	39,496	39,496	0	0	100
CHE	Easttown Township	P C	13	14	7,728,500	5,650,884	2,077,616	146	73
CHE	Honey Brook Borough	N A	0	0	3,032	3,032	0	*	100
CHE	Honey Brook Borough	P C	1	0	79,700	65,675	14,025	24	82
CHE	Honey Brook Township	N A	5	0	412,398	412,398	0	0	100
CHE	Kennett Square Borough	N C	21	7	2,844,059	2,687,935	156,124	15	95
CHE	Kennett Square Borough	P C	12	4	2,807,860	2,562,428	245,432	26	91
CHE	Kennett Township	N C	7	2	1,031,181	808,085	223,096	43	78
CHE	London Britain Township	N A	6	0	126,201	126,201	0	0	100
CHE	London Grove Township	N C	12	1	926,793	428,412	498,381	70	46
CHE	London Grove Township Municipal Authority	N C	5	0	354,197	430,213	-76,016	-27	121
CHE	Lower Oxford Township	N C	2	0	116,203	94,466	21,737	23	81
CHE	Malvern Borough	N C	9	3	2,404,857	2,413,404	-8,547	-2	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	Malvern Borough	P C	4	3	935,201	1,774,548	-839,347	-269	190
CHE	New Garden Township	N C	16	2	2,342,707	2,013,642	329,065	38	86
CHE	New Garden Township	P C	11	3	2,942,184	2,743,405	198,779	24	93
CHE	North Coventry Municipal Authority	N C	9	1	676,344	647,926	28,418	6	96
CHE	North Coventry Township	N C	10	2	2,042,936	1,982,691	60,245	10	97
CHE	North Coventry Township	P C	12	5	4,467,101	4,981,433	-514,332	-47	112
CHE	Northwestern Chester Co. Municipal Auth	N A	3	0	74,767	74,767	0	0	100
CHE	Oxford Borough	N A	13	0	621,296	621,296	0	0	100
CHE	Oxford Borough	P C	10	5	1,722,106	1,286,173	435,933	57	75
CHE	Parquesburg Borough	N C	7	1	342,855	389,688	-46,833	-15	114
CHE	Parquesburg Borough	P C	9	1	1,809,732	2,080,144	-270,412	-45	115
CHE	Pennsbury Township	N C	5	2	809,723	779,148	30,575	12	96
CHE	Phoenixville Borough	N C	55	36	7,514,095	7,874,231	-360,136	-13	105
CHE	Phoenixville Borough	P C	27	15	8,785,775	9,185,369	-399,594	-17	105
CHE	Pocopson Township	N C	7	2	299,815	347,992	-48,177	-16	116
CHE	Schuylkill Township	N C	7	2	1,142,395	1,305,137	-162,742	-39	114
CHE	Schuylkill Township	P C	12	1	4,784,844	4,052,703	732,141	66	85
CHE	South Coatesville Borough	N A	4	0	210,160	210,160	0	0	100
CHE	South Coatesville Borough	P C	2	0	315,364	427,525	-112,161	-114	136
CHE	Southeastern Chester County Refuse Auth	N A	16	0	1,049,120	1,049,120	0	0	100
CHE	Spring City Borough	N C	6	1	800,916	598,215	202,701	70	75
CHE	Spring City Borough	P C	3	1	796,967	715,193	81,774	54	90
CHE	Thornbury Township	N C	2	1	31,584	6,985	24,599	21	22
CHE	Tredyffrin Township	N1 C	56	43	13,601,437	13,403,190	198,247	7	99
CHE	Tredyffrin Township	P C	40	37	30,045,483	25,226,786	4,818,697	138	84
CHE	Upper Oxford Township	N A	2	0	52,034	52,034	0	0	100
CHE	Upper Uwchlan Township	N C	13	0	923,101	901,770	21,331	3	98
CHE	Upper Uwchlan Township	P C	10	0	2,883,107	2,665,508	217,599	24	92
CHE	Uwchlan Township	N A	21	0	3,441,614	3,441,614	0	0	100
CHE	Uwchlan Township	P C	22	8	10,584,890	9,035,193	1,549,697	68	85
CHE	Valley Township	N C	13	5	1,204,178	1,070,987	133,191	24	89
CHE	Valley Township	P C	5	0	623,364	864,889	-241,525	-78	139
CHE	Wallace Township	N C	2	0	302,781	388,986	-86,205	-73	128
CHE	Warwick Township	N C	0	1	33,199	25,480	7,719	*	77
CHE	West Bradford Township	N C	20	4	2,531,920	2,046,780	485,140	46	81
CHE	West Brandywine Township	N A	8	0	418,040	418,040	0	0	100
CHE	West Brandywine Township	P C	5	4	2,959,146	2,134,424	824,722	208	72
CHE	West Caln Township	N C	8	3	771,010	815,023	-44,013	-11	106
CHE	West Caln Township	P C	2	0	190,257	149,156	41,101	26	78
CHE	West Chester Borough	N C	94	41	15,144,856	9,642,458	5,502,398	118	64
CHE	West Chester Borough	P C	43	27	26,323,744	17,577,559	8,746,185	210	67
CHE	West Fallowfield Township	N A	0	0	0	0	0	*	100
CHE	West Fallowfield Township	P A	2	0	105,372	105,372	0	0	100
CHE	West Goshen Township	N1 C	47	15	5,701,500	4,888,014	813,486	34	86
CHE	West Goshen Township	N2 C	24	7	3,584,209	3,369,146	215,063	19	94

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CHE	West Goshen Township	P C	28	14	12,769,408	11,655,084	1,114,324	39	91
CHE	West Grove Borough	N C	7	4	1,523,638	1,414,839	108,799	26	93
CHE	West Grove Borough	P C	2	2	1,114,524	1,256,562	-142,038	-102	113
CHE	West Nottingham Township	N C	2	1	166,472	138,812	27,660	34	83
CHE	West Pikeland Township	P C	4	0	834,264	584,911	249,353	71	70
CHE	West Sadsbury Township	P C	4	1	673,514	565,877	107,637	40	84
CHE	West Vincent Township	N A	16	0	982,980	982,980	0	0	100
CHE	West Vincent Township	P C	5	0	602,674	543,363	59,311	15	90
CHE	West Whiteland Township	N C	29	4	4,957,302	4,984,634	-27,332	-2	101
CHE	West Whiteland Township	P C	23	9	11,968,869	10,182,372	1,786,497	76	85
CHE	Westtown Township	N A	10	0	701,620	701,620	0	0	100
CHE	Westtown Twp/East Goshen Joint Police	P C	23	12	13,156,713	8,331,357	4,825,356	210	63
CHE	Willistown Township	N A	18	0	606,062	606,062	0	0	100
CHE	Willistown Township	P C	17	11	11,714,462	8,876,392	2,838,070	145	76
CLA	Ashland Township	N C	2	1	71,066	57,867	13,199	28	81
CLA	Beaver Township	N C	1	1	101,446	102,011	-565	-2	101
CLA	Clarion Borough	N1 C	6	4	1,541,379	1,270,399	270,980	115	82
CLA	Clarion Borough	N2 A	3	0	8,182	8,182	0	0	100
CLA	Clarion Borough	P C	8	7	2,653,004	2,558,313	94,691	22	96
CLA	Clarion County Housing Authority	N1 C	8	2	1,123,968	781,778	342,190	112	70
CLA	Clarion County Housing Authority	N2 A	2	0	11,895	11,895	0	0	100
CLA	Clarion Township	N A	4	0	246,852	246,852	0	0	100
CLA	Farmington Township	N C	6	0	341,558	341,725	-167	0	100
CLA	Knox Borough	N C	3	3	542,196	511,221	30,975	31	94
CLA	Knox Borough	P C	3	2	119,107	265,662	-146,555	-149	223
CLA	Limestone Township	N C	3	1	239,451	240,168	-717	-1	100
CLA	New Bethlehem Borough	N A	3	0	241,558	241,558	0	0	100
CLA	New Bethlehem Borough	P C	2	1	214,294	190,158	24,136	26	89
CLA	Paint Township	N A	4	0	143,710	143,710	0	0	100
CLA	Porter Township	N C	3	0	46,748	43,035	3,713	5	92
CLA	Rimersburg Borough	N A	3	0	83,179	83,179	0	0	100
CLA	Washington Township	N A	3	0	21,691	21,691	0	0	100
CLE	BCI Municipal Authority	N A	4	0	27,222	27,222	0	0	100
CLE	Beccaria Township	N A	2	0	16,215	16,215	0	0	100
CLE	Bigler Township	N A	3	0	49,802	49,802	0	0	100
CLE	Boggs Township	N C	4	1	300,296	261,016	39,280	29	87
CLE	Bradford Township	N C	5	0	261,498	254,409	7,089	5	97
CLE	Brady Township	N A	4	0	192,341	192,341	0	0	100
CLE	Burnside Township	N A	2	0	21,767	21,767	0	0	100
CLE	Chester Hill Borough	N A	2	0	12,945	12,945	0	0	100
CLE	Chester Hill Borough	P A	0	0	0	0	0	*	100
CLE	Clearfield Borough	N A	10	0	453,401	453,401	0	0	100
CLE	Clearfield Borough	P C	5	8	2,262,243	2,433,152	-170,909	-62	108
CLE	Clearfield County Housing Authority	N A	7	0	670,063	670,063	0	0	100
CLE	Clearfield Municipal Authority	N A	22	0	2,089,285	2,089,285	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CLE	Cooper Township	N C	4	2	165,182	159,328	5,854	5	96
CLE	Covington Township	N A	1	0	4,592	4,592	0	0	100
CLE	Curwensville Borough	N C	5	3	422,290	306,819	115,471	66	73
CLE	Curwensville Borough	P C	2	1	660,246	731,666	-71,420	-90	111
CLE	Curwensville Municipal Authority	N A	6	0	447,657	447,657	0	0	100
CLE	Decatur Township	N A	4	0	178,013	178,013	0	0	100
CLE	Decatur Township	P C	2	1	255,296	215,101	40,195	56	84
CLE	DuBois City	N C	47	32	8,883,809	9,100,897	-217,088	-12	102
CLE	DuBois City	P C	13	12	6,818,574	5,469,233	1,349,341	152	80
CLE	DuBois City Housing Authority	N A	9	0	1,102,665	1,102,665	0	0	100
CLE	DuBois City Redevelopment Authority	N C	0	1	259,151	266,206	-7,055	*	103
CLE	DuBois-Falls Creek-Sandy Jt. Trans. Author	N A	7	0	149,337	149,337	0	0	100
CLE	Girard Township	N A	3	0	67,096	67,096	0	0	100
CLE	Gulich Township	N A	4	0	55,585	55,585	0	0	100
CLE	Houtzdale Borough	N A	1	0	12,662	12,662	0	0	100
CLE	Huston Township	N C	2	0	44,289	101,468	-57,179	-95	229
CLE	Lawrence Township	N A	10	0	563,456	563,456	0	0	100
CLE	Lawrence Township	P C	7	8	2,499,911	1,854,814	645,097	172	74
CLE	Morris Township	N C	3	0	129,661	122,179	7,482	9	94
CLE	Morris-Cooper Regional Police Commission	P C	1	1	331,283	258,891	72,392	205	78
CLE	Osceola Borough	P C	0	1	62,519	63,216	-697	*	101
CLE	Penn Township	N A	2	0	79,573	79,573	0	0	100
CLE	Pike Township	N A	3	0	265,402	265,402	0	0	100
CLE	Sandy Township	N A	21	0	1,789,124	1,789,124	0	0	100
CLE	Sandy Township	P C	7	5	2,331,047	1,987,871	343,176	77	85
CLE	Woodward Township	N A	3	0	53,053	53,053	0	0	100
CLI	Avis Borough	N A	1	0	54,732	54,732	0	0	100
CLI	Bald Eagle Township	N C	2	3	247,506	477,770	-230,264	-373	193
CLI	Castanea Township	N C	1	0	4,083	28,570	-24,487	-90	700
CLI	Clinton County Housing Authority	N A	18	0	1,180,434	1,180,434	0	0	100
CLI	Lamar Township	N C	2	0	69,742	33,056	36,686	59	47
CLI	Lock Haven City	N C	39	26	5,133,350	4,752,868	380,482	27	93
CLI	Lock Haven City	P C	11	15	4,762,090	4,526,703	235,387	39	95
CLI	Pine Creek Township	P C	2	0	29,720	200,967	-171,247	-254	676
CLI	Renovo Borough	N A	3	0	114,216	114,216	0	0	100
CLI	Renovo Borough	P C	2	0	88,146	471,872	-383,726	-508	535
CLI	Suburban Lock Haven Water Authority	N C	6	4	401,261	303,167	98,094	44	76
CLI	Western Clinton County Municipal Authority	N C	4	2	646,082	645,632	450	0	100
CLI	Woodward Township	N A	2	0	51,245	51,245	0	0	100
CMB	Adams Township	N A	5	0	318,424	318,424	0	0	100
CMB	Adams Township	P C	3	1	631,076	578,063	53,013	37	92
CMB	Allegheny Township	N A	3	0	70,096	70,096	0	0	100
CMB	Barr Township	N A	2	0	123,674	123,674	0	0	100
CMB	Cambria Co Bldg Code Enforcement Agency	N A	5	0	65,144	65,144	0	0	100
CMB	Cambria Co Conservation & Recreation Auth	N A	2	0	150,624	150,624	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	Cambria County Planning Commission	N A	1	0	7,458	7,458	0	0	100
CMB	Cambria County Redevelopment Authority	N A	4	0	453,821	453,821	0	0	100
CMB	Cambria Co Sewage Enforcement Agency	N A	2	0	22,848	22,848	0	0	100
CMB	Cambria County Transit Authority	N C	97	60	5,753,879	4,994,402	759,477	21	87
CMB	Cambria Township	N C	10	8	3,389,769	2,927,061	462,708	110	86
CMB	Cambria Township	P C	3	1	362,719	2,658,014	-2,295,295	-1,657	733
CMB	Cambria Township Sewer Authority	N C	3	2	748,267	606,797	141,470	139	81
CMB	Cambria Township Water Authority	N C	2	0	191,234	192,215	-981	-2	101
CMB	Carrolltown Borough	N C	5	0	156,583	157,719	-1,136	-1	101
CMB	Carrolltown Borough	P C	2	0	262,486	232,286	30,200	37	88
CMB	Clearfield Township	N C	3	1	98,671	92,293	6,378	10	94
CMB	Conemaugh Township	N A	4	0	144,165	144,165	0	0	100
CMB	Conemaugh Township	P A	2	0	84,225	84,225	0	0	100
CMB	Cresson Borough	N C	7	1	498,171	517,027	-18,856	-9	104
CMB	Cresson Borough	P C	2	1	315,261	428,601	-113,340	-155	136
CMB	Cresson Township	N A	10	0	396,413	396,413	0	0	100
CMB	Cresson Township	P C	1	1	8,143	383,699	-375,556	-1,201	4,712
CMB	Croyle Township	N A	2	0	74,128	74,128	0	0	100
CMB	Croyle Township	P C	1	0	72,490	150,847	-78,357	-261	208
CMB	Dale Borough	N C	3	0	69,204	54,846	14,358	15	79
CMB	East Carroll Township	N C	2	0	60,067	26,660	33,407	75	44
CMB	East Conemaugh Borough	N C	3	3	452,951	399,287	53,664	56	88
CMB	East Conemaugh Borough	P C	0	3	265,518	303,339	-37,821	*	114
CMB	Ebensburg Borough	N C	13	5	1,533,083	1,168,569	364,514	57	76
CMB	Ebensburg Borough	P C	3	3	1,045,172	935,370	109,802	65	89
CMB	Ferndale Borough	N C	3	0	245,470	400,918	-155,448	-186	163
CMB	Ferndale Borough	P C	1	2	308,313	196,641	111,672	312	64
CMB	Forest Hills Municipal Authority	N A	12	0	465,449	465,449	0	0	100
CMB	Franklin Borough	N C	0	3	58,868	227,347	-168,479	*	386
CMB	Franklin Borough	P C	0	1	45,393	357,162	-311,769	*	787
CMB	Gallitzin Borough	N C	3	4	556,235	434,381	121,854	152	78
CMB	Gallitzin Borough	P C	2	1	235,953	482,418	-246,465	-400	204
CMB	Gallitzin Borough Sewer & Disposal Auth	N C	3	0	279,031	271,754	7,277	9	97
CMB	Geistown Borough	N A	5	0	371,827	371,827	0	0	100
CMB	Geistown Borough	P C	1	1	175,773	115,116	60,657	145	65
CMB	Hastings Borough	N A	6	0	198,576	198,576	0	0	100
CMB	Hastings Borough	P A	1	0	147,178	147,178	0	0	100
CMB	Jackson Township	N U	5	0	0	0	0	0	100
CMB	Jackson Township	P A	0	0	0	0	0	*	100
CMB	Jackson Township Water Authority	N C	3	1	355,275	304,172	51,103	46	86
CMB	Johnstown City	F C	34	76	16,422,546	5,182,741	11,239,805	569	32
CMB	Johnstown City	N1 C	51	70	11,333,536	6,132,396	5,201,140	293	54
CMB	Johnstown City	N2 C	16	12	2,322,851	1,285,460	1,037,391	127	55
CMB	Johnstown City	P C	38	87	17,344,042	8,914,258	8,429,784	408	51
CMB	Johnstown City Housing Authority	N1 C	55	16	8,465,979	7,844,653	621,326	38	93

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
CMB	Johnstown City Housing Authority	N2 A	38	0	1,763,319	1,763,319	0	0	100
CMB	Johnstown City Redevelopment Authority	N A	7	0	987,536	987,536	0	0	100
CMB	Lilly Borough	N A	3	0	86,387	86,387	0	0	100
CMB	Lilly Borough	P C	0	1	68,309	63,714	4,595	*	93
CMB	Lower Yoder Township	N C	6	2	743,233	840,120	-96,887	-49	113
CMB	Lower Yoder Township	P C	0	3	335,782	1,282,421	-946,639	*	382
CMB	Nanty Glo Borough	N C	4	6	382,100	658,377	-276,277	-285	172
CMB	Nanty Glo Borough	P C	2	1	341,773	276,832	64,941	76	81
CMB	Nanty Glo Sanitary Sewer Authority	N C	4	1	156,208	145,133	11,075	9	93
CMB	Northern Cambria Borough	N C	9	6	890,389	835,505	54,884	19	94
CMB	Northern Cambria Borough	P C	3	2	361,107	360,177	930	1	100
CMB	Patton Borough	N C	6	2	862,901	615,473	247,428	104	71
CMB	Patton Borough	P C	2	0	243,041	221,499	21,542	22	91
CMB	Portage Area Sewer Authority	N C	4	2	193,946	212,824	-18,878	-18	110
CMB	Portage Borough	N C	4	1	434,981	431,526	3,455	3	99
CMB	Portage Borough	P1 C	2	2	304,465	538,285	-233,820	-293	177
CMB	Portage Borough	P2 A	0	0	34,192	34,192	0	*	100
CMB	Portage Borough Municipal Authority	N C	9	2	781,012	822,677	-41,665	-12	105
CMB	Portage Township	N A	5	0	153,928	153,928	0	0	100
CMB	Richland Township	N C	13	9	3,675,173	2,235,861	1,439,312	206	61
CMB	Richland Township	P C	16	13	7,638,512	6,532,184	1,106,328	113	86
CMB	South Fork Borough	N A	1	0	27,879	27,879	0	0	100
CMB	South Fork Borough	P A	2	0	45,563	45,563	0	0	100
CMB	Southmont Borough	N C	4	1	551,462	547,538	3,924	3	99
CMB	Stonycreek Township	N C	5	2	899,259	814,270	84,989	48	91
CMB	Stonycreek Township	P C	3	3	755,808	822,923	-67,115	-55	109
CMB	Summerhill Township	N A	1	0	11,001	11,001	0	0	100
CMB	Summerhill Township	P A	2	0	40,138	40,138	0	0	100
CMB	Susquehanna Township	N A	4	0	41,000	41,000	0	0	100
CMB	Susquehanna Township	P C	0	0	72,294	118,339	-46,045	*	164
CMB	Upper Yoder Township	N C	7	4	841,285	809,751	31,534	14	96
CMB	Upper Yoder Township	P C	4	6	1,927,006	2,026,129	-99,123	-48	105
CMB	Washington Township	N A	1	0	4,209	4,209	0	0	100
CMB	West Carroll Township	N C	1	3	204,875	245,752	-40,877	-245	120
CMB	West Carroll Water Authority	N C	1	2	313,915	292,061	21,854	82	93
CMB	West Hills Regional Police	P C	11	3	4,365,090	4,069,805	295,285	50	93
CMB	West Taylor Township	N A	1	0	114,112	114,112	0	0	100
CMB	Westmont Borough	N C	15	10	2,393,964	2,055,307	338,657	52	86
CMB	White Township	N A	1	0	9,675	9,675	0	0	100
CMN	Emporium Borough	N C	9	4	851,425	1,076,629	-225,204	-80	126
CMN	Emporium Borough	P C	2	2	392,200	1,512,405	-1,120,205	-1,537	386
CMN	Shippen Township	N A	6	0	145,694	145,694	0	0	100
COL	Benton Borough	P C	2	0	7,953	147,208	-139,255	-202	1,851
COL	Benton Township	N C	2	2	176,471	163,662	12,809	18	93
COL	Berwick Area Joint Sewer Authority	N C	19	0	1,859,094	1,314,730	544,364	61	71

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
COL	Berwick Borough	N C	13	11	1,666,218	1,689,157	-22,939	-4	101
COL	Berwick Borough	P C	11	9	4,044,490	4,485,505	-441,015	-58	111
COL	Bloomsburg Borough	N C	28	9	3,342,216	2,745,358	596,858	51	82
COL	Bloomsburg Borough	P C	16	10	4,721,275	3,676,439	1,044,836	106	78
COL	Bloomsburg Municipal Authority	N C	11	1	812,216	719,972	92,244	17	89
COL	Briar Creek Township	N C	3	1	320,148	291,432	28,716	30	91
COL	Briar Creek Township	P C	4	0	595,998	552,402	43,596	21	93
COL	Catawissa Borough	N C	5	5	864,149	890,935	-26,786	-13	103
COL	Catawissa Borough	P C	2	1	662,692	700,932	-38,240	-40	106
COL	Catawissa Borough Municipal Water Auth	N C	4	0	369,970	378,785	-8,815	-6	102
COL	Columbia Co. Housing + Redevelop Auth	N A	13	0	553,541	553,541	0	0	100
COL	Columbia County Conservation District	N A	6	0	412,378	412,378	0	0	100
COL	Greenwood Township	N C	1	2	116,086	120,744	-4,658	-14	104
COL	Greenwood Township	P C	0	1	43,052	45,422	-2,370	*	106
COL	Hemlock Township	N C	5	2	317,715	302,855	14,860	9	95
COL	Hemlock Township	P C	6	1	619,683	619,597	86	0	100
COL	Locust Township	P C	3	0	355,225	425,492	-70,267	-49	120
COL	Millville Borough	N A	3	0	108,428	108,428	0	0	100
COL	Millville Borough	P C	1	0	205,166	235,800	-30,634	-76	115
COL	Montour Township	P C	3	0	164,263	212,753	-48,490	-34	130
COL	North Centre Township	N C	2	0	70,390	80,717	-10,327	-14	115
COL	Orangeville Area Police Board	P C	1	0	382,662	379,786	2,876	5	99
COL	Scott Township	N C	6	2	957,596	997,895	-40,299	-15	104
COL	Scott Township	P C	6	3	1,645,595	1,709,865	-64,270	-18	104
COL	South Centre Township	P C	4	0	409,191	507,981	-98,790	-47	124
COL	Tri-County COG IBC	N A	3	0	70,478	70,478	0	0	100
CRA	Athens Township	N A	2	0	12,295	12,295	0	0	100
CRA	Bloomfield Township	N A	3	0	193,588	193,588	0	0	100
CRA	Bloomfield Township Sewage Authority	N A	3	0	211,111	211,111	0	0	100
CRA	Cambridge Springs Borough	N C	7	2	1,081,334	1,113,604	-32,270	-13	103
CRA	Cambridge Springs Borough	P C	2	1	345,654	689,296	-343,642	-386	199
CRA	Cambridge Township	N A	3	0	56,519	56,519	0	0	100
CRA	Cochranon Borough	N C	4	0	281,850	265,224	16,626	13	94
CRA	Cochranon Borough	P C	2	2	370,845	363,173	7,672	11	98
CRA	Conneaut Lake Borough	N C	1	0	146,682	144,022	2,660	7	98
CRA	Conneaut Lake Regional	P C	3	1	448,963	591,304	-142,341	-101	132
CRA	Conneautville Borough	N A	3	0	408,456	408,456	0	0	100
CRA	Cussewago Township	N A	1	0	14,953	14,953	0	0	100
CRA	Hayfield Township	N A	3	0	144,446	144,446	0	0	100
CRA	Linesville Borough	N A	2	0	12,071	12,071	0	0	100
CRA	Linesville Borough	P C	1	1	229,076	272,872	-43,796	-129	119
CRA	Linesville Pine Joint Municipal Authority	N A	2	0	1,807	1,807	0	0	100
CRA	Meadville City	F C	16	19	6,188,707	5,456,791	731,916	83	88
CRA	Meadville City	N C	44	57	16,919,685	14,338,403	2,581,282	127	85
CRA	Meadville City	P C	18	24	11,797,363	10,143,769	1,653,594	172	86

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CRA	North & South Shenango Joint Municipal Aut	N C	6	2	796,653	934,063	-137,410	-58	117
CRA	North Shenango Township	N C	3	0	174,004	123,818	50,186	56	71
CRA	Oil Creek Township	N A	3	0	206,927	206,927	0	0	100
CRA	Rome Township	N C	3	0	104,143	79,097	25,046	36	76
CRA	Sadsbury Township	N A	4	0	271,265	271,265	0	0	100
CRA	Saegertown Borough	N C	3	1	132,972	137,429	-4,457	-4	103
CRA	South Shenango Township	N C	2	0	105,512	128,490	-22,978	-32	122
CRA	Summit Township	N C	3	2	76,046	23,898	52,148	58	31
CRA	Titusville City	F C	8	17	4,499,667	2,400,165	2,099,502	534	53
CRA	Titusville City	N A	25	0	2,023,889	2,023,889	0	0	100
CRA	Titusville City	P C	10	23	7,869,334	4,373,345	3,495,989	581	56
CRA	Vernon Township	N C	6	7	2,044,617	1,454,473	590,144	223	71
CRA	Vernon Township	P C	4	3	898,126	2,944,728	-2,046,602	-1,063	328
CRA	Vernon Township Sanitary Authority	N A	1	0	11,480	11,480	0	0	100
CRA	Vernon Township Water Authority	N C	0	0	0	33,861	-33,861	*	*
CRA	West Mead Township	N A	8	0	344,763	344,763	0	0	100
CRA	Woodcock Township	N A	4	0	125,446	125,446	0	0	100
CUM	Camp Hill Borough	N C	14	8	2,724,328	2,988,505	-264,177	-33	110
CUM	Camp Hill Borough	P C	9	10	4,885,666	6,308,848	-1,423,182	-192	129
CUM	Carlisle Borough	N1 C	78	30	7,925,325	7,480,280	445,045	11	94
CUM	Carlisle Borough	N2 A	5	0	237,493	237,493	0	0	100
CUM	Carlisle Borough	P C	29	26	13,531,676	12,839,836	691,840	32	95
CUM	Cumberland-Franklin Joint Municipal Auth	N A	10	0	945,222	945,222	0	0	100
CUM	Dickinson Township	N A	7	0	266,973	266,973	0	0	100
CUM	East Pennsboro Township	N C	46	13	10,032,618	7,730,819	2,301,799	99	77
CUM	East Pennsboro Township	P C	18	16	10,801,796	10,989,981	-188,185	-12	102
CUM	Hampden Township	N C	76	34	16,602,559	13,984,462	2,618,097	67	84
CUM	Hampden Township	P C	21	14	11,391,372	8,871,072	2,520,300	165	78
CUM	Hopewell Township	N A	6	0	158,205	158,205	0	0	100
CUM	Lemoyne Borough	N C	16	5	1,665,495	1,432,638	232,857	30	86
CUM	Lower Allen Township	N C	46	18	4,402,502	3,464,965	937,537	49	79
CUM	Lower Allen Township	P C	16	19	8,517,379	5,896,553	2,620,826	188	69
CUM	Lower Allen Township Authority	N C	25	13	4,294,131	3,364,960	929,171	59	78
CUM	Mechanicsburg Borough	N C	20	10	4,242,399	3,972,950	269,449	26	94
CUM	Mechanicsburg Borough	P C	14	11	5,897,881	6,594,625	-696,744	-70	112
CUM	Middlesex Township	N A	9	0	649,226	649,226	0	0	100
CUM	Middlesex Township	P C	8	2	2,125,651	2,616,298	-490,647	-92	123
CUM	Middlesex Township Municipal Authority	N A	6	0	487,416	487,416	0	0	100
CUM	Monroe Township	N A	7	0	1,174,802	1,174,802	0	0	100
CUM	Mt Holly Springs Borough	N C	6	1	762,678	524,422	238,256	105	69
CUM	Mt Holly Springs Borough	P C	3	1	680,694	496,341	184,353	98	73
CUM	New Cumberland Borough	N A	20	0	3,895,153	3,895,153	0	0	100
CUM	New Cumberland Borough	P C	8	10	4,150,114	3,642,368	507,746	81	88
CUM	Newville Borough	N C	5	1	250,604	352,452	-101,848	-53	141
CUM	Newville Borough	P C	3	3	614,872	479,543	135,329	106	78

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			ACTIVE	RETIRED			(\$)	% OF PAY	
CUM	North Middleton Authority	N C	9	1	2,281,797	2,258,866	22,931	5	99
CUM	North Middleton Township	N C	12	5	2,003,678	1,595,071	408,607	78	80
CUM	North Middleton Township	P C	9	3	3,179,891	3,770,030	-590,139	-106	119
CUM	North Newton Township	N A	6	0	91,905	91,905	0	0	100
CUM	Penn Township	N C	3	1	96,987	114,348	-17,361	-16	118
CUM	Shippensburg Borough	N C	32	16	4,347,613	3,186,919	1,160,694	88	73
CUM	Shippensburg Borough	P C	9	7	3,191,890	2,384,847	807,043	146	75
CUM	Shippensburg Township	N A	5	0	452,312	452,312	0	0	100
CUM	Shiremanstown Borough	P C	2	0	269,900	726,533	-456,633	-451	269
CUM	Silver Spring Township	N C	32	8	1,621,576	1,509,403	112,173	8	93
CUM	Silver Spring Township	P C	16	8	4,913,559	4,675,180	238,379	21	95
CUM	South Middleton Township	N A	22	0	1,942,192	1,942,192	0	0	100
CUM	South Middleton Township Authority	N1 C	8	2	1,298,643	1,110,792	187,851	43	86
CUM	South Middleton Township Authority	N2 A	3	0	5,479	5,479	0	0	100
CUM	Southampton Township	N A	8	0	433,545	433,545	0	0	100
CUM	Upper Allen Township	N C	31	14	5,080,181	4,137,358	942,823	63	81
CUM	Upper Allen Township	P C	18	7	7,736,286	5,889,635	1,846,651	122	76
CUM	West Pennsboro Township	N A	9	0	772,446	772,446	0	0	100
CUM	West Shore Regional Police Department	N A	2	0	73,403	73,403	0	0	100
CUM	West Shore Regional Police Department	P C	9	9	4,781,155	3,470,287	1,310,868	201	73
CUM	Wormleysburg Borough	N C	4	0	501,990	439,320	62,670	35	88
DAU	Conewago Township	N A	4	0	100,381	100,381	0	0	100
DAU	Cumb-Dau-Hbg Transportation Authority	N1 C	175	84	18,757,638	13,620,154	5,137,484	59	73
DAU	Cumb-Dau-Hbg Transportation Authority	N2 C	4	2	1,404,656	1,215,350	189,307	59	87
DAU	Dauphin Borough	N A	2	0	24,489	24,489	0	0	100
DAU	Dauphin County Housing Authority	N A	41	0	3,274,902	3,274,902	0	0	100
DAU	Dauphin County Library System	N C	88	36	4,337,944	4,041,578	296,366	12	93
DAU	Derry Township	N1 A	0	0	1,084,703	1,084,703	0	*	100
DAU	Derry Township	N2 C	57	16	11,191,672	10,668,784	522,888	16	95
DAU	Derry Township	P C	39	21	15,973,499	11,105,463	4,868,036	146	70
DAU	Derry Township Municipal Authority	N A	31	0	2,800,620	2,800,620	0	0	100
DAU	East Hanover Township	N A	9	0	1,132,643	1,132,643	0	0	100
DAU	Elizabethville Area Authority	N A	2	0	31,096	31,096	0	0	100
DAU	Elizabethville Borough	N A	2	0	133,283	133,283	0	0	100
DAU	Harrisburg City	F C	72	123	63,399,066	73,407,165	-10,008,099	-208	116
DAU	Harrisburg City	N C	229	179	60,881,837	82,670,233	-21,788,396	-193	136
DAU	Harrisburg City	P C	146	176	78,322,540	64,795,960	13,526,580	134	83
DAU	Harrisburg City Redevelopment Authority	N A	7	0	1,232,879	1,232,879	0	0	100
DAU	Harrisburg Housing Authority	N A	74	0	6,701,487	6,701,487	0	0	100
DAU	Harrisburg Parking Authority	N A	37	0	1,794,063	1,794,063	0	0	100
DAU	Highspire Borough	N C	10	2	834,755	639,910	194,845	45	77
DAU	Highspire Borough	P C	6	2	2,277,756	1,770,896	506,860	93	78
DAU	Hummelstown Borough	N C	7	3	2,326,686	2,217,455	109,231	27	95
DAU	Hummelstown Borough	P C	7	3	2,881,268	3,147,360	-266,092	-55	109
DAU	Londonderry Township	N A	12	0	25,778	25,778	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
		TYPE		ACTIVE	RETIRED			(\$)	% OF PAY	
DAU	Lower Paxton Township	N	C	85	21	14,531,159	10,674,712	3,856,447	86	73
DAU	Lower Paxton Township	P	C	52	35	23,796,118	16,689,966	7,106,152	166	70
DAU	Lower Swatara Township	N	C	22	10	6,305,472	5,056,842	1,248,630	110	80
DAU	Lower Swatara Township	P	C	13	8	5,947,479	4,983,415	964,064	101	84
DAU	Lykens Borough	N	C	6	3	385,144	392,795	-7,651	-3	102
DAU	Lykens Borough	P	C	1	1	109,826	664,868	-555,042	-1,149	605
DAU	Middle Paxton Township	N	C	4	2	282,369	256,835	25,534	15	91
DAU	Middletown Borough	N	C	29	39	11,635,686	8,356,015	3,279,671	211	72
DAU	Middletown Borough	P	C	12	16	6,176,352	4,513,913	1,662,439	170	73
DAU	Millersburg Area Authority	N	A	7	0	1,043,456	1,043,456	0	0	100
DAU	Millersburg Borough	N	C	6	5	561,244	501,288	59,956	32	89
DAU	Millersburg Borough	P	C	2	3	801,896	1,091,961	-290,065	-254	136
DAU	Paxtang Borough	N	A	3	0	175,949	175,949	0	0	100
DAU	Paxtang Borough	P	C	3	1	1,332,792	1,284,519	48,273	20	96
DAU	Penbrook Borough	N	C	5	1	816,218	793,574	22,644	11	97
DAU	Penbrook Borough	P	C	8	3	3,655,525	4,200,424	-544,899	-105	115
DAU	Royalton Borough	N	A	4	0	111,308	111,308	0	0	100
DAU	South Hanover Township	N	A	6	0	88,148	88,148	0	0	100
DAU	Steelton Borough	N	C	27	12	3,914,009	3,068,869	845,140	73	78
DAU	Steelton Borough	P	C	12	8	4,298,023	4,169,354	128,669	13	97
DAU	Susquehanna Township	N	C	30	19	7,396,345	5,215,138	2,181,207	133	71
DAU	Susquehanna Township	P	C	40	30	21,688,716	12,282,226	9,406,490	280	57
DAU	Susquehanna Township Authority	N	C	7	4	2,220,819	2,157,448	63,371	15	97
DAU	Swatara Township	N	C	31	15	9,290,243	9,012,302	277,941	17	97
DAU	Swatara Township	P	C	42	26	17,116,741	15,474,843	1,641,898	49	90
DAU	Swatara Township Authority	N	C	24	5	5,325,540	4,329,442	996,098	69	81
DAU	Washington Township	N	C	4	2	317,685	353,537	-35,852	-26	111
DAU	West Hanover Township	N	A	16	0	1,569,151	1,569,151	0	0	100
DAU	Wiconisco Township	N	C	4	3	454,173	452,134	2,039	1	100
DAU	Wiconisco Township	P	C	1	0	457,849	567,019	-109,170	-204	124
DAU	Williamstown Borough	N	C	5	4	1,318,825	1,318,263	562	0	100
DAU	Williamstown Borough	P	C	0	1	966,729	1,330,400	-363,671	*	138
DAU	Williamstown Borough Authority	N	C	0	0	80,794	224,640	-143,846	*	278
DEL	Aldan Borough	P	C	5	6	3,366,328	2,143,980	1,222,348	272	64
DEL	Aston Township	N	C	25	3	2,263,853	2,148,900	114,953	9	95
DEL	Aston Township	P	C	19	18	16,084,135	8,696,150	7,387,985	399	54
DEL	Brookhaven Borough	N	C	9	2	415,769	480,781	-65,012	-17	116
DEL	Brookhaven Borough	P	C	7	9	5,708,792	3,797,953	1,910,839	372	67
DEL	Chester City	F	C	42	61	29,843,252	32,323,327	-2,480,075	-65	108
DEL	Chester City	N	C	118	64	9,160,992	882,488	8,278,504	175	10
DEL	Chester City	P	C	91	123	59,723,152	22,684,586	37,038,566	513	38
DEL	Chester City Housing Authority	N	A	60	0	2,557,999	2,557,999	0	0	100
DEL	Chester Township	N	A	9	0	320,135	320,135	0	0	100
DEL	Chester Township	P	C	9	3	1,708,072	1,566,690	141,382	21	92
DEL	Chester Water Authority	N	C	151	44	26,171,320	23,499,313	2,672,007	28	90

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Clifton Heights Borough	N U	3	0	0	0	0	0	100
DEL	Clifton Heights Borough	P C	8	10	5,829,005	4,815,915	1,013,090	131	83
DEL	Collingdale Borough	N C	13	6	2,662,682	2,507,913	154,769	26	94
DEL	Collingdale Borough	P C	8	7	5,684,410	3,639,787	2,044,623	265	64
DEL	Colwyn Borough	N C	1	7	189,314	115,070	74,244	193	61
DEL	Colwyn Borough	P C	1	4	1,257,865	569,956	687,909	1,183	45
DEL	Concord Township	N C	21	6	4,141,751	3,689,139	452,612	35	89
DEL	Darby Borough	N C	4	8	952,618	859,536	93,082	58	90
DEL	Darby Borough	P C	16	16	9,073,653	6,080,471	2,993,182	183	67
DEL	Darby Township	N C	7	0	402,046	408,504	-6,458	-2	102
DEL	Darby Township	P C	14	10	7,864,492	4,619,913	3,244,579	266	59
DEL	Delaware Co Reg Water Quality Control Au	N1 A	49	0	1,148,609	1,148,609	0	0	100
DEL	Delaware Co Reg Water Quality Control Au	N2 C	115	6	12,730,961	8,091,840	4,639,121	63	64
DEL	Delaware County Housing Authority	N A	71	0	6,091,850	6,091,850	0	0	100
DEL	Delaware County Solid Waste Authority	N C	22	12	3,689,899	3,583,355	106,544	9	97
DEL	East Lansdowne Borough	P C	3	4	1,791,984	1,003,893	788,091	314	56
DEL	Eddystone Borough	P C	5	7	3,225,563	2,036,570	1,188,993	302	63
DEL	Edgmont Township	N A	5	0	93,275	93,275	0	0	100
DEL	Folcroft Borough	N C	4	1	619,336	733,043	-113,707	-62	118
DEL	Folcroft Borough	P C	10	7	5,980,806	4,912,896	1,067,910	127	82
DEL	Glenolden Borough	N C	7	4	541,286	494,515	46,771	16	91
DEL	Glenolden Borough	P C	7	7	6,218,508	4,116,617	2,101,891	308	66
DEL	Haverford Township	N1 C	126	78	29,003,965	22,629,304	6,374,661	89	78
DEL	Haverford Township	N2 A	10	0	19,853	19,853	0	0	100
DEL	Haverford Township	P C	70	76	38,045,779	25,093,752	12,952,027	212	66
DEL	Lansdowne Borough	N A	33	0	1,918,610	1,918,610	0	0	100
DEL	Lansdowne Borough	P C	15	16	9,420,806	7,452,178	1,968,628	153	79
DEL	Lower Chichester Township	N A	5	0	393,256	393,256	0	0	100
DEL	Lower Chichester Township	P C	5	2	901,905	912,661	-10,756	-3	101
DEL	Marcus Hook Borough	N C	6	9	2,076,488	1,802,874	273,614	121	87
DEL	Marcus Hook Borough	P C	5	7	4,111,525	2,452,494	1,659,031	390	60
DEL	Marple Township	N C	63	15	5,886,563	4,230,035	1,656,528	56	72
DEL	Marple Township	P C	29	34	19,136,823	10,190,505	8,946,318	302	53
DEL	Media Borough	N C	16	15	5,640,978	5,018,748	622,230	75	89
DEL	Media Borough	P C	16	6	10,356,555	7,803,596	2,552,959	164	75
DEL	Middletown Township	N C	19	9	2,986,539	2,960,232	26,307	3	99
DEL	Middletown Township Sewer Authority	N C	2	5	734,789	755,640	-20,851	-13	103
DEL	Millbourne Borough	P C	0	4	781,854	321,939	459,915	*	41
DEL	Morton Borough	N A	3	0	69,622	69,622	0	0	100
DEL	Morton Borough	P C	4	2	2,293,059	1,661,243	631,816	172	72
DEL	Nether Providence Township	N C	14	3	1,948,113	1,410,881	537,232	73	72
DEL	Nether Providence Township	P C	14	13	7,802,988	3,978,288	3,824,700	313	51
DEL	Newtown Township	N C	13	7	2,125,093	2,384,874	-259,781	-40	112
DEL	Newtown Township	P C	16	9	9,623,967	8,532,087	1,091,880	74	89
DEL	Norwood Borough	N C	3	4	228,878	241,297	-12,419	-9	105

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
DEL	Norwood Borough	P C	6	9	2,806,209	2,524,879	281,330	53	90
DEL	Parkside Borough	P C	3	1	837,326	538,771	298,555	147	64
DEL	Prospect Park Borough	N C	6	3	821,443	1,300,893	-479,450	-199	158
DEL	Prospect Park Borough	P C	8	6	4,439,445	2,830,173	1,609,272	236	64
DEL	Radnor Township	N C	82	58	28,820,064	17,265,177	11,554,887	209	60
DEL	Radnor Township	P C	36	48	33,776,908	20,409,419	13,367,489	343	60
DEL	Radnor-Haverford-Marple Sewer Authority	N A	14	0	1,166,105	1,166,105	0	0	100
DEL	Ridley Park Borough	N C	7	0	482,901	687,206	-204,305	-57	142
DEL	Ridley Park Borough	P C	9	8	5,036,423	5,265,724	-229,301	-29	105
DEL	Ridley Township	N1 C	60	24	11,247,307	10,813,718	433,589	13	96
DEL	Ridley Township	N2 U	60	0	0	0	0	0	100
DEL	Ridley Township	P C	31	31	20,120,633	18,219,187	1,901,446	66	91
DEL	Sharon Hill Borough	N C	5	4	1,091,555	677,583	413,972	187	62
DEL	Sharon Hill Borough	P C	9	9	4,558,215	3,593,184	965,031	123	79
DEL	Springfield Township	N1 C	75	39	14,378,105	13,708,493	669,612	17	95
DEL	Springfield Township	N2 A	5	0	11,628	11,628	0	0	100
DEL	Springfield Township	P C	30	31	22,381,119	13,509,915	8,871,204	301	60
DEL	Swarthmore Borough	N C	7	7	1,600,218	1,361,156	239,062	57	85
DEL	Swarthmore Borough	P C	9	7	4,656,033	3,198,212	1,457,821	173	69
DEL	Thornbury Township	N A	6	0	558,375	558,375	0	0	100
DEL	Tinicum Township	N C	18	4	2,222,705	2,418,684	-195,979	-19	109
DEL	Tinicum Township	P C	16	8	6,112,104	5,242,769	869,335	62	86
DEL	Trainer Borough	N C	3	2	591,933	602,403	-10,470	-9	102
DEL	Trainer Borough	P C	4	4	3,636,134	2,643,860	992,274	241	73
DEL	Upland Borough	N C	8	5	581,442	562,729	18,713	5	97
DEL	Upland Borough	P C	4	2	477,204	488,755	-11,551	-5	102
DEL	Upper Chichester Township	N1 C	21	9	2,926,089	2,075,330	850,759	75	71
DEL	Upper Chichester Township	N2 A	7	0	31,684	31,684	0	0	100
DEL	Upper Chichester Township	P C	21	15	15,105,938	9,971,439	5,134,499	245	66
DEL	Upper Darby Township	F C	53	23	24,533,311	18,664,623	5,868,688	115	76
DEL	Upper Darby Township	N C	197	134	61,867,998	62,702,169	-834,171	-8	101
DEL	Upper Darby Township	P C	129	141	72,634,640	52,869,749	19,764,891	162	73
DEL	Upper Providence Township	N C	9	4	907,464	935,635	-28,171	-7	103
DEL	Upper Providence Township	P C	13	7	5,109,148	4,378,566	730,582	61	86
DEL	Yeadon Borough	N1 U	6	0	0	0	0	0	100
DEL	Yeadon Borough	N2 A	11	0	699,416	699,416	0	0	100
DEL	Yeadon Borough	P C	13	16	6,516,435	5,035,997	1,480,438	132	77
ELK	Area Transportation Auth of North Central PA	N A	117	0	2,766,424	2,766,424	0	0	100
ELK	Elk County Housing Authority	N A	10	0	936,195	936,195	0	0	100
ELK	Fox Township	N A	8	0	404,693	404,693	0	0	100
ELK	Fox Township Water & Sewer Authority	N A	3	0	65,591	65,591	0	0	100
ELK	Highland Township	N C	1	2	98,792	78,206	20,586	72	79
ELK	Horton Township	N A	2	0	154,302	154,302	0	0	100
ELK	Jay Township	N A	4	0	185,805	185,805	0	0	100
ELK	Johnsonburg Borough	N C	7	4	1,369,272	1,446,803	-77,531	-35	106

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				ACTIVE	RETIRED			(\$)	% OF PAY	
ELK	Johnsonburg Borough	P	C	3	3	1,530,149	1,168,349	361,800	199	76
ELK	Johnsonburg Municipal Authority	N	C	8	4	1,397,892	1,314,642	83,250	22	94
ELK	Jones Township	N	A	5	0	238,732	238,732	0	0	100
ELK	Ridgway Borough	N	A	19	0	1,229,796	1,229,796	0	0	100
ELK	Ridgway Borough	P	C	5	6	2,045,811	1,694,511	351,300	126	83
ELK	Ridgway Township	N	C	3	3	601,137	632,502	-31,365	-25	105
ELK	St Marys Area Water Authority	N	C	11	2	2,334,388	2,382,717	-48,329	-8	102
ELK	St Marys City	N	C	33	17	3,622,563	3,403,204	219,359	15	94
ELK	St Marys City	P	C	13	11	6,631,110	6,383,740	247,370	29	96
ERI	Albion Borough	N	C	13	1	1,057,002	807,053	249,949	45	76
ERI	Albion Borough	P	C	2	2	194,205	130,340	63,865	63	67
ERI	Amity Township	N	A	2	0	48,908	48,908	0	0	100
ERI	Corry City	F	C	6	8	2,794,022	2,240,915	553,107	178	80
ERI	Corry City	N	C	28	14	5,639,051	6,332,999	-693,948	-63	112
ERI	Corry City	P	C	11	11	4,898,808	4,798,492	100,316	14	98
ERI	Edinboro Borough	N1	C	11	1	1,898,524	1,878,024	20,500	4	99
ERI	Edinboro Borough	N2	A	5	0	180,690	180,690	0	0	100
ERI	Edinboro Borough	P	C	7	7	3,529,293	2,964,434	564,859	105	84
ERI	Elk Creek Township	N	A	4	0	78,409	78,409	0	0	100
ERI	Erie City	F	C	131	212	92,112,660	63,498,793	28,613,867	294	69
ERI	Erie City	N	C	329	384	100,763,350	82,347,721	18,415,629	113	82
ERI	Erie City	P	C	170	259	116,397,494	82,049,259	34,348,235	263	70
ERI	Erie City Housing Authority	N	A	66	0	6,970,356	6,970,356	0	0	100
ERI	Erie City Water Authority	N1	C	90	40	22,863,477	21,966,824	896,653	18	96
ERI	Erie City Water Authority	N2	A	30	0	485,457	485,457	0	0	100
ERI	Erie County Housing Authority	N	C	32	11	4,230,028	3,943,532	286,496	24	93
ERI	Erie Metropolitan Transit Authority	N1	C	141	79	10,748,641	8,358,802	2,389,839	39	78
ERI	Erie Metropolitan Transit Authority	N2	C	16	5	1,658,026	1,045,150	612,876	85	63
ERI	Erie Metropolitan Transit Authority	N3	A	15	0	125,810	125,810	0	0	100
ERI	Erie Parking Authority	N1	C	14	5	815,893	887,432	-71,539	-17	109
ERI	Erie Parking Authority	N2	A	26	0	2,048,803	2,048,803	0	0	100
ERI	Erie Regional Airport Authority	N	C	29	3	2,286,507	1,819,996	466,511	32	80
ERI	Erie Western Port Authority	N	C	13	0	1,980,359	1,568,988	411,371	75	79
ERI	Fairview Township	N	C	11	4	3,241,690	3,047,905	193,785	34	94
ERI	Fairview Township	P	C	0	1	91,044	586,040	-494,996	*	644
ERI	Girard Borough	N1	C	6	2	185,704	200,928	-15,224	-5	108
ERI	Girard Borough	N2	C	2	0	44,635	45,708	-1,073	-1	102
ERI	Girard Borough	P	C	4	4	1,755,253	1,483,963	271,290	97	85
ERI	Girard Township	N	A	7	0	329,518	329,518	0	0	100
ERI	Greene Township	N	A	8	0	481,117	481,117	0	0	100
ERI	Greenfield Township	N	C	5	1	363,211	367,777	-4,566	-3	101
ERI	Harborcreek Township	N	C	27	19	5,268,011	3,982,472	1,285,539	101	76
ERI	Harborcreek Township Sewer Authority	N	A	4	0	111,477	111,477	0	0	100
ERI	Lake City Borough	N	A	5	0	284,287	284,287	0	0	100
ERI	Lake City Borough	P	C	3	1	735,637	740,741	-5,104	-3	101

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
ERI	Lawrence Park Township	N C	3	1	522,557	632,586	-110,029	-98	121
ERI	Lawrence Park Township	P C	7	5	2,421,028	2,451,951	-30,923	-7	101
ERI	Le Boeuf Township	N A	3	0	198,733	198,733	0	0	100
ERI	McKean Township	N C	8	2	697,698	447,895	249,803	66	64
ERI	Millcreek Township	N C	119	50	26,284,662	21,177,083	5,107,579	81	81
ERI	Millcreek Township	P C	56	48	31,875,543	25,699,661	6,175,882	128	81
ERI	North East Borough	N C	28	5	4,938,874	4,630,157	308,717	22	94
ERI	North East Borough	P C	7	3	3,095,150	2,819,980	275,170	59	91
ERI	North East Township	N A	17	0	754,067	754,067	0	0	100
ERI	Springfield Township	N A	3	0	105,114	105,114	0	0	100
ERI	Summit Township	N A	20	0	1,559,070	1,559,070	0	0	100
ERI	Summit Township Water Authority	N A	6	0	525,931	525,931	0	0	100
ERI	Union City Borough	N C	3	1	341,066	306,213	34,853	28	90
ERI	Union City Borough	P C	3	3	487,870	1,262,907	-775,037	-655	259
ERI	Union City Municipal Authority	N A	6	0	297,737	297,737	0	0	100
ERI	Union Township	N A	3	0	129,656	129,656	0	0	100
ERI	Venango Township	N A	5	0	50,835	50,835	0	0	100
ERI	Washington Township	N A	10	0	685,781	685,781	0	0	100
ERI	Waterford Borough	N C	2	1	41,603	65,510	-23,907	-44	157
ERI	Waterford Borough Municipal Authority	N C	3	3	333,162	333,085	77	0	100
ERI	Waterford Township	N A	5	0	286,935	286,935	0	0	100
ERI	Wayne Township	N A	3	0	33,978	33,978	0	0	100
ERI	Wesleyville Borough	N C	3	2	475,845	515,717	-39,872	-40	108
ERI	Wesleyville Borough	P C	6	2	1,337,370	1,323,463	13,907	5	99
FAY	Belle Vernon Borough	N C	1	0	109,916	86,013	23,903	92	78
FAY	Belle Vernon Borough Municipal Authority	N A	7	0	510,895	510,895	0	0	100
FAY	Brownsville Borough	N U	2	0	0	0	0	0	100
FAY	Brownsville Borough	P C	2	6	828,318	746,227	82,091	105	90
FAY	Brownsville Municipal Authority	N U	4	0	0	0	0	0	100
FAY	Bullskin Township	N1 A	4	0	530,583	530,583	0	0	100
FAY	Bullskin Township	N2 U	4	0	0	0	0	0	100
FAY	Connellsville City	F C	1	9	1,710,627	1,087,529	623,098	1,149	64
FAY	Connellsville City	N C	10	5	1,965,936	2,391,364	-425,428	-108	122
FAY	Connellsville City	P C	16	20	6,984,741	4,875,519	2,109,222	216	70
FAY	Connellsville City Housing Authority	N A	8	0	440,554	440,554	0	0	100
FAY	Connellsville City Redevelopment Authority	N C	2	2	659,416	538,919	120,497	187	82
FAY	Connellsville Municipal Authority	N C	7	6	1,856,892	1,671,148	185,744	54	90
FAY	Connellsville Township	N1 A	2	0	26,300	26,300	0	0	100
FAY	Connellsville Township	N2 U	1	0	0	0	0	0	100
FAY	Connellsville Township	P C	0	1	55,548	314,692	-259,144	*	567
FAY	Dunbar Township	N1 A	3	0	366,649	366,649	0	0	100
FAY	Dunbar Township	N2 U	5	0	0	0	0	0	100
FAY	Fairchance Borough	N1 C	0	2	173,119	383,405	-210,286	*	221
FAY	Fairchance Borough	N2 U	5	0	0	0	0	0	100
FAY	Fayette County Conservation District	N A	4	0	129,489	129,489	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	Fayette County Housing Authority	N A	56	0	7,854,559	7,854,559	0	0	100
FAY	Fayette County Redevelopment Authority	N A	15	0	2,627,787	2,627,787	0	0	100
FAY	Franklin Township	N A	4	0	226,538	226,538	0	0	100
FAY	Georges Township	N1 A	4	0	350,287	350,287	0	0	100
FAY	Georges Township	N2 U	6	0	0	0	0	0	100
FAY	German Township	N1 U	4	0	0	0	0	0	100
FAY	German Township	N2 A	3	0	138,927	138,927	0	0	100
FAY	Greater Uniontown Joint Sewage Plant Auth	N U	9	0	0	0	0	0	100
FAY	Henry Clay Township	N A	4	0	178,290	178,290	0	0	100
FAY	Indian Creek Valley Water Authority	N A	9	0	728,292	728,292	0	0	100
FAY	Jefferson Township	N A	4	0	307,146	307,146	0	0	100
FAY	Luzerne Township	N1 A	5	0	501,593	501,593	0	0	100
FAY	Luzerne Township	N2 U	1	0	0	0	0	0	100
FAY	Luzerne Township	P C	1	1	165,918	1,303,418	-1,137,500	-3,222	786
FAY	Masontown Borough	N1 U	8	0	0	0	0	0	100
FAY	Masontown Borough	N2 C	1	1	195,177	169,501	25,676	61	87
FAY	Masontown Borough	P C	5	4	1,472,300	1,553,892	-81,592	-36	106
FAY	Menallen Township	N1 U	3	0	0	0	0	0	100
FAY	Menallen Township	N2 A	5	0	578,396	578,396	0	0	100
FAY	Nicholson Township	N1 C	1	2	206,608	182,714	23,894	71	88
FAY	Nicholson Township	N2 A	2	0	21,576	21,576	0	0	100
FAY	North Union Township	N1 A	3	0	616,865	616,865	0	0	100
FAY	North Union Township	N2 U	8	0	0	0	0	0	100
FAY	Perry Township	N A	2	0	88,131	88,131	0	0	100
FAY	Perryopolis Borough	N A	3	0	200,926	200,926	0	0	100
FAY	Perryopolis Borough	P C	2	1	193,111	127,910	65,201	97	66
FAY	Point Marion Borough	N U	3	0	0	0	0	0	100
FAY	Point Marion Borough	P A	1	0	119,992	119,992	0	0	100
FAY	Redstone Township	N A	6	0	602,823	602,823	0	0	100
FAY	Redstone Township	P C	2	2	361,499	1,211,172	-849,673	-1,053	335
FAY	S Connellsville Borough	N A	2	0	53,159	53,159	0	0	100
FAY	S Connellsville Borough	P C	2	0	391,710	374,123	17,587	39	96
FAY	Saltlick Township	N A	5	0	151,562	151,562	0	0	100
FAY	South Union Township	N U	8	0	0	0	0	0	100
FAY	South Union Township Sewage Authority	N U	2	0	0	0	0	0	100
FAY	Southwest Regional Police Department	P C	2	0	305,689	583,798	-278,109	-358	191
FAY	Springfield Township	N A	2	0	26,159	26,159	0	0	100
FAY	Springhill Township	N C	3	3	607,779	572,165	35,614	38	94
FAY	Stewart Township	N A	3	0	91,301	91,301	0	0	100
FAY	Uniontown City	F C	9	18	4,576,660	5,296,380	-719,720	-199	116
FAY	Uniontown City	N C	31	26	5,158,945	6,323,018	-1,164,073	-111	123
FAY	Uniontown City	P C	22	30	8,014,023	8,349,495	-335,472	-30	104
FAY	Washington Township	N C	3	2	517,011	537,451	-20,440	-15	104
FAY	Washington Township	P C	2	1	650,600	677,233	-26,633	-29	104
FAY	Washington Township Municipal Authority	N C	8	7	1,794,962	2,039,992	-245,030	-66	114

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
FAY	Wharton Township	N A	7	0	248,559	248,559	0	0	100
FAY	Wharton Township	P C	0	1	3,315	117,693	-114,378	*	3,550
FOR	Howe Township	N A	3	0	203,444	203,444	0	0	100
FOR	Jenks Township	N A	4	0	211,627	211,627	0	0	100
FOR	Tionesta Borough	N A	5	0	225,620	225,620	0	0	100
FRA	Antrim Township	N C	17	9	2,072,818	2,319,661	-246,843	-33	112
FRA	Bear Valley-Franklin Co. Joint Authority	N A	4	0	150,840	150,840	0	0	100
FRA	Chambersburg Borough	F C	23	17	5,905,610	4,542,705	1,362,905	96	77
FRA	Chambersburg Borough	N C	136	96	22,248,614	18,369,432	3,879,182	52	83
FRA	Chambersburg Borough	P C	32	18	12,181,761	10,328,269	1,853,492	86	85
FRA	Greencastle Borough	N C	17	4	1,482,831	1,317,322	165,509	24	89
FRA	Greencastle Borough	P C	5	2	565,162	1,064,703	-499,541	-205	188
FRA	Greene Township	N A	19	0	1,079,401	1,079,401	0	0	100
FRA	Greene Township Municipal Authority	N A	11	0	254,472	254,472	0	0	100
FRA	Guilford Township	N A	10	0	997,595	997,595	0	0	100
FRA	Guilford Township Authority	N C	9	1	1,067,508	1,078,346	-10,838	-3	101
FRA	Guilford Water Authority	N C	12	3	2,396,472	2,516,220	-119,748	-19	105
FRA	Hamilton Township	N A	8	0	696,182	696,182	0	0	100
FRA	Letterkenny Township	N A	4	0	71,664	71,664	0	0	100
FRA	Lurgan Township	N A	4	0	172,297	172,297	0	0	100
FRA	Mercersburg Borough	N C	6	3	603,180	424,536	178,644	76	70
FRA	Mercersburg Borough	P C	2	2	159,123	305,397	-146,274	-181	192
FRA	Mont Alto Borough	N A	7	0	318,319	318,319	0	0	100
FRA	Montgomery Township	N A	6	0	425,366	425,366	0	0	100
FRA	Peters Township	N C	3	0	413,147	512,020	-98,873	-73	124
FRA	Peters Township Municipal Authority	N A	4	0	248,950	248,950	0	0	100
FRA	Quincy Township	N A	8	0	203,263	203,263	0	0	100
FRA	Saint Thomas Township Municipal Authority	N A	3	0	216,545	216,545	0	0	100
FRA	Southampton Township	N A	6	0	321,101	321,101	0	0	100
FRA	St Thomas Township	N A	4	0	80,679	80,679	0	0	100
FRA	Washington Township	N A	18	0	1,187,612	1,187,612	0	0	100
FRA	Washington Township	P C	14	1	3,759,574	3,153,199	606,375	70	84
FRA	Waynesboro Borough	N C	45	27	3,740,362	4,040,281	-299,919	-17	108
FRA	Waynesboro Borough	P C	18	16	3,108,388	3,077,961	30,427	3	99
FUL	McConnellsburg Borough	P C	0	2	580,804	477,205	103,599	*	82
GRE	Aleppo Township	N C	1	0	37,428	19,394	18,034	60	52
GRE	Carmichaels Borough Municipal Authority	N U	5	0	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N1 U	2	0	0	0	0	0	100
GRE	Carmichaels-Cumberland Jt Sewer Authority	N2 C	3	2	437,683	666,558	-228,875	-207	152
GRE	Center Township	N A	6	0	357,064	357,064	0	0	100
GRE	Cumberland Township	N A	8	0	327,530	327,530	0	0	100
GRE	Cumberland Township	P C	4	0	155,816	142,637	13,179	9	92
GRE	Dunkard Township	N A	7	0	177,167	177,167	0	0	100
GRE	Franklin Township	N A	10	0	2,103,410	2,103,410	0	0	100
GRE	Franklin Township Sewer Authority	N C	8	2	985,327	1,044,674	-59,347	-16	106

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
GRE	Greene County Housing Authority	N A	7	0	833,568	833,568	0	0	100
GRE	Jackson Township	N A	3	0	48,971	48,971	0	0	100
GRE	Jefferson Township	N A	7	0	465,640	465,640	0	0	100
GRE	Monongahela Township	N A	3	0	166,557	166,557	0	0	100
GRE	Morgan Township	N A	5	0	336,620	336,620	0	0	100
GRE	Morris Township	N A	4	0	186,958	186,958	0	0	100
GRE	Perry Township	N A	7	0	123,821	123,821	0	0	100
GRE	Richhill Township	N C	5	2	383,882	359,680	24,202	14	94
GRE	Southwestern Penna Water Authority	N C	38	12	9,684,783	8,612,937	1,071,846	47	89
GRE	Washington Township	N A	6	0	350,628	350,628	0	0	100
GRE	Wayne Township	N C	5	1	822,597	561,694	260,903	121	68
GRE	Waynesburg Borough	N1 C	3	1	510,802	1,177,527	-666,725	-533	231
GRE	Waynesburg Borough	N2 U	6	0	0	0	0	0	100
GRE	Waynesburg Borough	P C	7	3	2,217,071	1,962,943	254,128	80	89
GRE	Whiteley Township	N A	4	0	611,121	611,121	0	0	100
HUN	Henderson Township	N A	2	0	19,340	19,340	0	0	100
HUN	Huntingdon Borough	N C	36	22	7,213,873	7,198,232	15,641	1	100
HUN	Huntingdon Borough	P C	11	9	5,114,451	4,535,726	578,725	91	89
HUN	Huntingdon County Housing Authority	N A	20	0	615,727	615,727	0	0	100
HUN	Mount Union Borough	N C	9	7	2,021,830	1,838,750	183,080	53	91
HUN	Mount Union Borough	P C	5	2	851,945	1,320,168	-468,223	-227	155
HUN	Shirley Township	N C	3	1	89,389	80,094	9,295	12	90
IND	Armstrong Township	N C	3	0	247,109	257,818	-10,709	-12	104
IND	Blairsville Borough	N U	15	0	0	0	0	0	100
IND	Blairsville Borough	P C	2	4	804,370	2,457,710	-1,653,340	-1,950	306
IND	Blairsville/Indiana COG	N C	2	0	233,018	244,013	-10,995	-14	105
IND	Brush Valley Township	N A	3	0	93,466	93,466	0	0	100
IND	Burrell Township Sewer Authority	N C	3	0	282,753	233,905	48,848	40	83
IND	Burrell Township	N C	6	6	908,076	1,000,726	-92,650	-40	110
IND	Center Township	N C	8	11	1,884,079	1,835,940	48,139	12	97
IND	Central Indiana County Joint Sanitary Auth	N C	3	1	141,716	119,581	22,135	32	84
IND	Cherryhill Township	N A	4	0	157,807	157,807	0	0	100
IND	Clymer Borough	N C	2	3	227,165	229,006	-1,841	-5	101
IND	Clymer Borough	P C	1	0	67,106	73,556	-6,450	-21	110
IND	Conemaugh Township	N C	3	3	432,840	355,002	77,838	73	82
IND	Green Township	N C	4	0	208,638	202,343	6,295	6	97
IND	Highridge Water Authority	N A	13	0	392,122	392,122	0	0	100
IND	Homer City Borough	N C	9	3	1,569,752	1,422,999	146,753	39	91
IND	Homer City Borough	P C	2	0	844,847	860,749	-15,902	-18	102
IND	Indiana Borough	N1 C	27	10	1,985,726	1,962,088	23,638	2	99
IND	Indiana Borough	N2 C	9	8	2,461,971	1,824,408	637,563	147	74
IND	Indiana Borough	N3 A	0	0	21,348	21,348	0	*	100
IND	Indiana Borough	P C	22	14	8,267,931	7,920,268	347,663	21	96
IND	Indiana Co Solid Waste Authority	N A	10	0	397,895	397,895	0	0	100
IND	Indiana County Conservation District	N A	4	0	236,145	236,145	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

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				ACTIVE	RETIRED			(\$)	% OF PAY	
IND	Indiana County Housing Authority	N	A	14	0	656,204	656,204	0	0	100
IND	Indiana County Municipal Services Auth	N	A	22	0	973,987	973,987	0	0	100
IND	Lower Indiana County Municipal Authority	N	C	0	3	192,526	197,620	-5,094	*	103
IND	Rayne Township	N	C	4	3	213,974	208,117	5,857	4	97
IND	Saltsburg Borough	N	C	3	0	151,526	282,797	-131,271	-163	187
IND	South Mahoning Township	N	A	3	0	105,576	105,576	0	0	100
IND	Washington Township	N	A	4	0	49,689	49,689	0	0	100
IND	West Mahoning Township	N	A	3	0	45,564	45,564	0	0	100
IND	West Wheatfield Township	N	C	4	1	255,500	217,209	38,291	35	85
IND	White Township	N	A	30	0	1,849,115	1,849,115	0	0	100
IND	Young Township	N	C	3	2	349,548	131,954	217,594	254	38
JEF	Brockway Area Sewage Authority	N	C	5	1	610,336	580,404	29,932	15	95
JEF	Brockway Borough	N	C	6	5	873,817	1,822,817	-949,000	-443	209
JEF	Brockway Borough	P	C	2	3	856,472	809,930	46,542	54	95
JEF	Brockway Borough Municipal Authority	N	C	4	3	806,914	843,011	-36,097	-22	104
JEF	Brookville Borough	N	C	8	6	2,454,705	2,287,372	167,333	46	93
JEF	Brookville Borough	P	C	6	4	1,669,007	2,041,235	-372,228	-123	122
JEF	Brookville Municipal Authority	N	C	11	2	2,568,587	2,471,047	97,540	17	96
JEF	Eldred Township	N	C	3	1	193,321	165,426	27,895	30	86
JEF	Falls Creek Borough	N	C	5	2	302,504	294,697	7,807	6	97
JEF	Falls Creek Borough	P	C	0	1	126,494	275,873	-149,379	*	218
JEF	Jefferson Conservation District	N	C	3	1	570,758	619,079	-48,321	-39	108
JEF	Pine Creek Township	N	C	3	0	93,285	53,412	39,873	40	57
JEF	Punxsutawney Borough	N	A	22	0	441,792	441,792	0	0	100
JEF	Punxsutawney Borough	P	C	8	8	2,313,830	1,517,937	795,893	199	66
JEF	Reynoldsville Borough	N	A	3	0	282,074	282,074	0	0	100
JEF	Reynoldsville Borough	P	C	2	3	653,664	479,837	173,827	263	73
JEF	Reynoldsville Water Authority	N	A	7	0	415,784	415,784	0	0	100
JEF	Rose Township	N	C	4	0	191,156	94,959	96,197	106	50
JEF	Snyder Township	N	A	4	0	47,346	47,346	0	0	100
JEF	Sykesville Borough	N	A	5	0	210,091	210,091	0	0	100
JEF	Sykesville Borough	P	C	1	0	66,343	193,111	-126,768	-418	291
JEF	Warsaw Township	N	A	3	0	163,400	163,400	0	0	100
JEF	Washington Township	N	C	3	0	120,612	112,389	8,223	8	93
JEF	Winslow Township	N	C	4	0	232,229	100,090	132,139	110	43
JUN	Fayette Township	N	C	2	1	163,648	156,665	6,983	10	96
JUN	Juniata County Conservation District	N	A	6	0	218,917	218,917	0	0	100
JUN	Mifflintown Borough	P	C	0	1	121,546	91,731	29,815	*	75
JUN	Mifflintown Municipal Authority	N	C	6	3	442,687	495,258	-52,571	-23	112
JUN	Twin Boroughs Sanitary Authority	N	A	3	0	53,863	53,863	0	0	100
LAC	Abington Regional Wastewater Authority	N	A	5	0	220,529	220,529	0	0	100
LAC	Archbald Borough	N	A	10	0	506,202	506,202	0	0	100
LAC	Archbald Borough	P	C	5	3	1,606,977	1,430,279	176,698	53	89
LAC	Blakely Borough	N	C	14	5	2,266,946	2,215,919	51,027	8	98
LAC	Blakely Borough	P	C	5	4	1,702,568	1,361,850	340,718	119	80

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LAC	Carbondale City	F C	7	3	3,336,363	3,084,629	251,734	49	92
LAC	Carbondale City	N A	9	0	814,719	814,719	0	0	100
LAC	Carbondale City	P C	12	17	5,477,190	4,932,574	544,616	66	90
LAC	Carbondale City Housing Authority	N A	10	0	922,540	922,540	0	0	100
LAC	Clarks Summit Borough	N A	8	0	572,382	572,382	0	0	100
LAC	Clarks Summit Borough	P C	4	2	1,911,371	1,381,637	529,734	175	72
LAC	Covington Township	N C	5	0	310,962	276,181	34,781	18	89
LAC	Covington Township	P C	3	0	145,667	160,915	-15,248	-13	110
LAC	Dalton Borough	N C	2	1	255,938	249,376	6,562	11	97
LAC	Dalton Borough	P C	1	2	328,451	191,009	137,442	293	58
LAC	Dickson City Borough	N C	17	3	1,928,665	1,562,485	366,180	51	81
LAC	Dickson City Borough	P C	6	8	3,691,678	2,401,436	1,290,242	326	65
LAC	Dunmore Borough	F C	15	15	5,077,920	4,047,345	1,030,575	109	80
LAC	Dunmore Borough	N1 C	5	6	1,985,941	1,630,160	355,781	131	82
LAC	Dunmore Borough	N2 U	18	0	0	0	0	0	100
LAC	Dunmore Borough	P C	19	19	7,154,801	4,584,451	2,570,350	205	64
LAC	Glenburn Township	N C	2	0	66,522	75,873	-9,351	-14	114
LAC	Jermyn Borough	N A	2	0	136,250	136,250	0	0	100
LAC	Jermyn Borough	P C	1	2	322,562	322,198	364	1	100
LAC	Jessup Borough	N A	3	0	70,241	70,241	0	0	100
LAC	Jessup Borough	P C	1	3	640,777	448,554	192,223	471	70
LAC	Lackawanna Co Heritage Valley Authority	N A	7	0	143,943	143,943	0	0	100
LAC	Lackawanna County Housing Authority	N A	49	0	5,386,501	5,386,501	0	0	100
LAC	Lackawanna County Transit System Auth	N1 C	75	50	3,979,181	2,945,545	1,033,636	29	74
LAC	Lackawanna County Transit System Auth	N2 A	12	0	122,545	122,545	0	0	100
LAC	Lackawanna River Basin Sewer Authority	N A	34	0	3,714,869	3,714,869	0	0	100
LAC	Mayfield Borough	N A	2	0	98,431	98,431	0	0	100
LAC	Mayfield Borough	P A	1	0	20,727	20,727	0	0	100
LAC	Moosic Borough	N1 C	9	11	2,308,458	1,492,116	816,342	201	65
LAC	Moosic Borough	N2 A	2	0	1,777	1,777	0	0	100
LAC	Moosic Borough	P C	7	1	2,484,446	2,750,917	-266,471	-53	111
LAC	Moscow Borough	N C	4	0	67,301	46,603	20,698	17	69
LAC	Moscow Borough	P C	3	1	466,537	758,309	-291,772	-238	163
LAC	Newton Township	N C	2	1	381,891	228,606	153,285	208	60
LAC	Newton Township	P C	0	1	535,303	334,592	200,711	*	63
LAC	Old Forge Borough	N1 U	5	0	0	0	0	0	100
LAC	Old Forge Borough	N2 A	3	0	72,170	72,170	0	0	100
LAC	Old Forge Borough	P C	3	4	1,674,466	2,267,041	-592,575	-493	135
LAC	Olyphant Borough	N C	12	5	953,694	662,319	291,375	61	69
LAC	Olyphant Borough	P C	4	5	1,755,411	1,397,664	357,747	157	80
LAC	Ransom Township	N C	2	0	227,708	251,542	-23,834	-28	110
LAC	Roaring Brook Township	N C	2	0	136,384	126,812	9,572	12	93
LAC	Roaring Brook Township	P C	1	1	587,603	201,597	386,006	802	34
LAC	Scott Township	N A	4	0	95,486	95,486	0	0	100
LAC	Scott Township	P C	4	4	1,590,100	1,185,609	404,491	200	75

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAC	Scranton City	F C	130	223	94,604,548	15,793,866	78,810,682	1,019	17
LAC	Scranton City	N1 C	145	120	12,277,481	2,823,753	9,453,728	183	23
LAC	Scranton City	N2 U	84	0	0	0	0	0	100
LAC	Scranton City	P C	139	186	87,159,259	25,144,389	62,014,870	731	29
LAC	Scranton City Housing Authority	N A	73	0	8,577,788	8,577,788	0	0	100
LAC	Scranton Sewer Authority	N1 U	68	0	0	0	0	0	100
LAC	Scranton Sewer Authority	N2 A	9	0	209,399	209,399	0	0	100
LAC	Scranton/Lackawanna Health & Welfare Au	N A	1	0	68,668	68,668	0	0	100
LAC	South Abington Township	N C	13	2	2,065,901	1,959,502	106,399	17	95
LAC	South Abington Township	P C	10	7	5,008,550	3,392,293	1,616,257	231	68
LAC	Taylor Borough	N A	11	0	572,465	572,465	0	0	100
LAC	Taylor Borough	P C	7	5	2,940,677	2,584,620	356,057	76	88
LAC	Throop Borough	N C	13	4	1,346,539	1,080,793	265,746	51	80
LAC	Throop Borough	P C	6	3	2,188,944	1,211,278	977,666	260	55
LAC	Waverly Township	N A	5	0	534,067	534,067	0	0	100
LAC	Waverly Township	P C	3	0	130,373	233,935	-103,562	-66	179
LAN	Adamstown Borough	N A	3	0	160,889	160,889	0	0	100
LAN	Akron Borough	N A	6	0	270,798	270,798	0	0	100
LAN	Akron Borough	P C	5	2	1,199,088	972,931	226,157	64	81
LAN	Bart Township	N A	3	0	191,726	191,726	0	0	100
LAN	Brecknock Township	N C	5	2	494,665	561,301	-66,636	-28	113
LAN	Brecknock Township	P C	0	3	623,872	823,499	-199,627	*	132
LAN	Caernarvon Township	N A	5	0	453,395	453,395	0	0	100
LAN	Clay Township	N A	4	0	215,152	215,152	0	0	100
LAN	Colerain Township	N A	3	0	116,945	116,945	0	0	100
LAN	Columbia Borough	N A	25	0	951,135	951,135	0	0	100
LAN	Columbia Borough	P C	16	9	6,708,655	5,009,779	1,698,876	130	75
LAN	Conestoga Township	N C	3	1	425,029	330,766	94,263	73	78
LAN	Conoy Township	N A	4	0	104,586	104,586	0	0	100
LAN	Denver Borough	N A	9	0	265,728	265,728	0	0	100
LAN	Drumore Township	N A	1	0	22,506	22,506	0	0	100
LAN	Earl Township	N A	7	0	438,566	438,566	0	0	100
LAN	East Cocalico Township	N A	11	0	347,063	347,063	0	0	100
LAN	East Cocalico Township	P C	22	4	9,467,931	7,175,977	2,291,954	129	76
LAN	East Donegal Township	N C	6	5	2,490,046	1,852,361	637,685	209	74
LAN	East Drumore Township	N A	2	0	34,852	34,852	0	0	100
LAN	East Earl Township	N A	8	0	425,326	425,326	0	0	100
LAN	East Earl Township	P C	11	1	535,892	1,366,769	-830,877	-144	255
LAN	East Hempfield Township	N C	29	7	4,403,058	3,789,756	613,301	41	86
LAN	East Hempfield Township	P C	32	15	9,996,487	7,325,860	2,670,627	114	73
LAN	East Lampeter Township	N C	21	10	2,664,173	2,602,914	61,259	6	98
LAN	East Lampeter Township	P C	37	12	15,299,158	14,101,684	1,197,474	40	92
LAN	East Petersburg Borough	N A	6	0	217,555	217,555	0	0	100
LAN	Eden Township	N A	2	0	44,048	44,048	0	0	100
LAN	Elizabeth Township	N C	3	0	457,435	367,392	90,043	61	80

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Elizabethtown Area Water Authority	N A	9	0	303,332	303,332	0	0	100
LAN	Elizabethtown Borough	N A	23	0	883,655	883,655	0	0	100
LAN	Elizabethtown Borough	P C	15	7	8,091,422	7,061,659	1,029,763	85	87
LAN	Ephrata Borough	N1 C	51	36	11,517,028	11,425,632	91,396	3	99
LAN	Ephrata Borough	N2 A	1	0	0	0	0	0	100
LAN	Ephrata Borough	P C	29	22	14,285,811	12,504,075	1,781,736	71	88
LAN	Ephrata Township	N A	6	0	571,269	571,269	0	0	100
LAN	Fulton Township	N A	2	0	148,683	148,683	0	0	100
LAN	Lancaster Airport Authority	N A	20	0	641,795	641,795	0	0	100
LAN	Lancaster Area Sewer Authority	N C	40	15	6,819,894	6,071,617	748,277	32	89
LAN	Lancaster City	F C	55	138	49,376,555	39,814,691	9,561,864	261	81
LAN	Lancaster City	N1 C	296	45	12,781,267	10,106,397	2,674,870	21	79
LAN	Lancaster City	N2 A	370	0	5,996,153	5,996,153	0	0	100
LAN	Lancaster City	P C	142	147	72,813,781	60,520,074	12,293,707	116	83
LAN	Lancaster City Housing Authority	N A	35	0	3,483,963	3,483,963	0	0	100
LAN	Lancaster City Parking Authority	N C	9	15	1,355,760	1,527,779	-172,019	-46	113
LAN	Lancaster Co Solid Waste Management Au	N A	86	0	11,013,898	11,013,898	0	0	100
LAN	Lancaster County Redevelopment Authority	N A	19	0	1,980,056	1,980,056	0	0	100
LAN	Lancaster Township	N C	10	10	3,074,674	3,025,741	48,933	10	98
LAN	Leacock Township	N A	6	0	356,896	356,896	0	0	100
LAN	Lititz Borough	N C	16	5	2,914,504	1,454,288	1,460,216	184	50
LAN	Lititz Borough	P C	12	5	5,369,304	4,596,186	773,118	85	86
LAN	Little Britain Township	N A	3	0	101,088	101,088	0	0	100
LAN	Manheim Borough	N C	7	2	258,162	337,049	-78,887	-31	131
LAN	Manheim Borough	P C	16	5	2,248,435	2,288,448	-40,013	-4	102
LAN	Manheim Borough Authority	N A	8	0	25,035	25,035	0	0	100
LAN	Manheim Township	N C	76	24	14,523,112	11,617,512	2,905,600	79	80
LAN	Manheim Township	P C	61	24	26,130,525	22,189,842	3,940,683	80	85
LAN	Manor Township	N C	16	11	4,439,448	3,560,932	878,516	111	80
LAN	Manor Township	P C	17	10	6,261,306	5,383,810	877,496	63	86
LAN	Marietta Borough	N A	3	0	359,899	359,899	0	0	100
LAN	Martic Township	N A	3	0	20,001	20,001	0	0	100
LAN	Millersville Borough	N C	17	5	2,198,601	1,902,332	296,269	41	87
LAN	Millersville Borough	P C	11	5	3,860,252	3,527,477	332,775	41	91
LAN	Mount Joy Borough Authority	N C	15	4	1,509,962	1,479,470	30,492	5	98
LAN	Mount Joy Township Authority	N C	0	2	354,037	449,315	-95,278	*	127
LAN	Mt Joy Borough	N C	14	2	1,467,431	1,311,027	156,404	26	89
LAN	Mt Joy Borough	P C	13	4	4,354,130	3,410,992	943,138	98	78
LAN	Mt Joy Township	N C	9	2	1,289,941	1,422,432	-132,491	-26	110
LAN	New Holland Borough	N A	19	0	2,964,982	2,964,982	0	0	100
LAN	New Holland Borough	P C	13	4	3,774,549	3,158,654	615,895	55	84
LAN	Northern Lancaster County Authority	N C	5	1	766,426	706,163	60,263	25	92
LAN	Northern Lancaster County Regional Police	N A	2	0	2,661	2,661	0	0	100
LAN	Northern Lancaster County Regional Police	P C	22	11	7,762,104	7,350,091	412,013	27	95
LAN	Northwest Regional Police Department	N C	1	1	57,174	48,550	8,624	25	85

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
				ACTIVE	RETIRED			(\$)	% OF PAY	
LAN	Northwest Regional Police Department	P	C	13	2	5,953,584	4,535,675	1,417,909	133	76
LAN	Paradise Township	N	C	4	0	463,706	513,106	-49,400	-27	111
LAN	Penn Township	N	C	10	3	856,778	1,029,970	-173,192	-36	120
LAN	Pequea Township	N	A	2	0	69,255	69,255	0	0	100
LAN	Providence Township	N	C	7	2	628,024	559,383	68,641	20	89
LAN	Quarryville Borough	N	C	6	0	708,721	659,066	49,655	16	93
LAN	Quarryville Borough	P	C	4	1	579,895	349,620	230,275	90	60
LAN	Rapho Township	N	C	7	3	559,874	595,105	-35,231	-11	106
LAN	Red Rose Transit Authority	N1	C	27	11	1,923,275	1,654,182	269,093	23	86
LAN	Red Rose Transit Authority	N2	C	68	42	6,413,975	5,151,312	1,262,663	38	80
LAN	Sadsbury Township	N	A	2	0	85,365	85,365	0	0	100
LAN	Salisbury Township	N	C	8	3	1,067,275	1,014,700	52,575	15	95
LAN	Southern Regional Police Department	P	C	8	1	1,358,066	1,619,230	-261,164	-53	119
LAN	Strasburg Borough	N	C	6	3	900,350	648,329	252,021	85	72
LAN	Strasburg Borough	P	C	4	1	1,464,598	956,762	507,836	176	65
LAN	Strasburg Township	N	C	2	0	237,179	265,696	-28,517	-31	112
LAN	Susquehanna Regional Police Department	N	A	2	0	36,583	36,583	0	0	100
LAN	Susquehanna Regional Police Department	P	C	14	5	3,094,235	2,798,629	295,606	31	90
LAN	Terre Hill Borough	N	C	3	2	488,623	412,114	76,509	56	84
LAN	Upper Leacock Township	N	A	16	0	1,598,180	1,598,180	0	0	100
LAN	Warwick Township	N	C	12	3	2,148,987	2,243,727	-94,740	-15	104
LAN	Warwick Township Municipal Authority	N	C	7	3	1,296,734	1,412,206	-115,472	-35	109
LAN	West Cocalico Township	N	A	7	0	176,368	176,368	0	0	100
LAN	West Donegal Township	N	A	5	0	112,254	112,254	0	0	100
LAN	West Earl Township	N	C	8	1	927,913	841,679	86,234	22	91
LAN	West Earl Township	P	C	6	2	1,323,732	1,159,167	164,565	41	88
LAN	West Hempfield Township	N	C	15	5	1,604,611	1,326,953	277,658	45	83
LAN	West Hempfield Township	P	C	20	3	5,747,360	4,513,537	1,233,823	81	79
LAN	West Lampeter Township	N	C	13	3	1,279,057	1,225,887	53,170	9	96
LAN	West Lampeter Township	P	C	15	0	4,669,934	4,839,442	-169,508	-15	104
LAW	Ellwood City Borough	F	C	1	4	638,931	497,472	141,459	314	78
LAW	Ellwood City Borough	N	C	27	20	4,331,463	4,307,213	24,250	2	99
LAW	Ellwood City Borough	P	C	10	17	7,505,379	6,367,222	1,138,157	125	85
LAW	Hickory Township	N	A	1	0	4,620	4,620	0	0	100
LAW	Lawrence County Housing Authority	N	A	27	0	1,217,286	1,217,286	0	0	100
LAW	Mahoning Township	N	A	4	0	78,617	78,617	0	0	100
LAW	Mahoning Township	P	C	2	0	294,895	208,930	85,965	80	71
LAW	Neshannock Township	N1	C	11	3	1,446,919	1,084,562	362,357	85	75
LAW	Neshannock Township	N2	A	2	0	8,520	8,520	0	0	100
LAW	Neshannock Township	P	C	7	2	1,067,282	1,206,221	-138,939	-36	113
LAW	New Beaver Borough	N	A	2	0	29,237	29,237	0	0	100
LAW	New Castle Area Transit Authority	N	A	47	0	5,263,656	5,263,656	0	0	100
LAW	New Castle City	F	C	25	54	17,119,863	9,508,536	7,611,327	451	56
LAW	New Castle City	N	C	49	55	10,880,090	7,026,746	3,853,344	179	65
LAW	New Castle City	P	C	36	61	20,040,615	10,027,323	10,013,292	454	50

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LAW	New Castle Sanitation Authority	N1 U	15	0	0	0	0	0	100
LAW	New Castle Sanitation Authority	N2 C	2	0	500,905	610,320	-109,415	-58	122
LAW	New Wilmington Borough	N A	9	0	1,905,131	1,905,131	0	0	100
LAW	New Wilmington Borough	P C	5	2	1,004,609	1,540,246	-535,637	-180	153
LAW	North Beaver Township	N A	4	0	111,436	111,436	0	0	100
LAW	Pulaski Township	N A	3	0	218,310	218,310	0	0	100
LAW	Pulaski Township	P C	2	1	266,019	488,333	-222,314	-264	184
LAW	Shenango Township	N1 U	5	0	0	0	0	0	100
LAW	Shenango Township	N2 A	2	0	159,519	159,519	0	0	100
LAW	Shenango Township	P C	6	4	846,663	921,700	-75,037	-26	109
LAW	Taylor Township	N A	5	0	55,776	55,776	0	0	100
LAW	Union Township	N A	8	0	267,907	267,907	0	0	100
LAW	Union Township	P C	3	1	425,974	229,370	196,604	141	54
LAW	Wilmington Township	N C	4	3	511,043	480,306	30,737	20	94
LEB	Annville Township	N C	8	8	1,464,419	1,046,514	417,905	124	71
LEB	Annville Township	P C	5	5	1,011,411	613,995	397,416	127	61
LEB	Bethel Township	N C	4	2	259,742	237,265	22,477	17	91
LEB	Bethel Township	P C	0	1	129,892	548,340	-418,448	*	422
LEB	Cleona Borough	P C	4	1	579,737	564,407	15,330	7	97
LEB	Cornwall Borough	N C	10	4	1,414,342	1,258,729	155,613	36	89
LEB	Cornwall Borough	P C	7	0	1,386,211	1,673,489	-287,278	-60	121
LEB	East Hanover Township	N A	4	0	37,640	37,640	0	0	100
LEB	Fredericksburg Sewer & Water Authority	N C	5	0	187,256	165,785	21,471	11	89
LEB	Greater Lebanon Refuse Authority	N C	27	5	4,577,114	4,462,870	114,244	8	98
LEB	Heidelberg Township	N C	3	2	567,345	900,626	-333,281	-272	159
LEB	Heidelberg Township	P C	0	2	235,556	968,817	-733,261	*	411
LEB	Jackson Township	N C	5	2	863,483	899,105	-35,622	-16	104
LEB	Jonestown Borough	N A	1	0	27,274	27,274	0	0	100
LEB	Lebanon City	F C	20	22	6,681,630	5,689,875	991,755	73	85
LEB	Lebanon City	N C	28	59	9,888,186	13,839,930	-3,951,744	-369	140
LEB	Lebanon City	P C	41	50	18,127,703	12,920,518	5,207,185	182	71
LEB	Lebanon City Authority	N C	66	5	11,125,684	8,033,041	3,092,643	93	72
LEB	Lebanon Community Library	N C	7	5	334,115	523,667	-189,552	-83	157
LEB	Lebanon County Redevelopment Authority	N A	31	0	4,137,515	4,137,515	0	0	100
LEB	Millcreek Township	N C	4	1	241,830	260,201	-18,371	-9	108
LEB	Millcreek Township	P C	2	0	331,968	283,382	48,586	37	85
LEB	Millcreek/Richland Jt. Sewer Authority	N A	1	0	163,981	163,981	0	0	100
LEB	Mt Gretna Borough	N C	5	1	862,809	801,337	61,472	21	93
LEB	Myerstown Borough	N A	8	0	1,363,054	1,363,054	0	0	100
LEB	Myerstown Borough	P C	3	0	680,709	1,015,036	-334,327	-192	149
LEB	Myerstown Community Library Association	N A	3	0	105,414	105,414	0	0	100
LEB	Myerstown Water Authority	N A	3	0	180,272	180,272	0	0	100
LEB	North Annville Township	P A	1	0	225,227	225,227	0	0	100
LEB	North Cornwall Township	N C	9	0	422,070	397,035	25,035	7	94
LEB	North Cornwall Township	P C	9	6	2,989,514	2,258,426	731,088	106	76

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
LEB	North Lebanon Township	N C	17	3	2,228,844	1,784,672	444,172	62	80
LEB	North Lebanon Township	P C	11	6	3,026,873	2,525,643	501,230	58	83
LEB	North Londonderry Township	N C	18	5	1,970,799	1,495,741	475,058	52	76
LEB	North Londonderry Township	P C	9	0	1,185,822	1,274,336	-88,514	-14	107
LEB	Palmyra Borough	N C	22	12	3,907,973	2,614,073	1,293,900	144	67
LEB	Palmyra Borough	P C	7	2	2,985,824	3,839,322	-853,498	-169	129
LEB	Richland Borough	N C	2	1	221,496	157,992	63,504	70	71
LEB	Richland Borough	P C	0	1	276,785	277,228	-443	*	100
LEB	South Lebanon Township	N C	8	7	3,165,482	2,480,243	685,239	144	78
LEB	South Lebanon Township	P C	7	6	3,020,730	2,500,097	520,633	98	83
LEB	South Londonderry Township	N C	13	6	1,629,729	1,262,810	366,919	55	77
LEB	South Londonderry Township	P C	6	2	1,962,602	1,341,899	620,703	139	68
LEB	Swatara Township	N C	3	0	215,421	183,618	31,803	26	85
LEB	Union Township	N C	4	3	255,074	222,245	32,829	18	87
LEB	West Cornwall Township	N C	1	0	109,557	90,536	19,021	59	83
LEH	Alburtis Borough	N A	5	0	197,088	197,088	0	0	100
LEH	Alburtis Borough	P C	4	2	891,519	701,678	189,841	93	79
LEH	Allentown City	F C	121	221	106,673,257	41,080,022	65,593,235	672	39
LEH	Allentown City	N1 C	4	173	18,422,512	13,356,905	5,065,607	2,019	73
LEH	Allentown City	N2 C	478	307	149,064,886	139,465,022	9,599,864	35	94
LEH	Allentown City	P C	194	283	153,683,203	62,906,225	90,776,978	627	41
LEH	Allentown City Housing Authority	N A	48	0	4,725,547	4,725,547	0	0	100
LEH	Allentown City Parking Authority	N1 A	22	0	386,193	386,193	0	0	100
LEH	Allentown City Parking Authority	N2 A	12	0	132,857	132,857	0	0	100
LEH	Allentown City Parking Authority	N3 C	10	4	2,924,774	2,936,804	-12,030	-2	100
LEH	Catasauqua Borough	N C	18	2	2,054,345	2,186,048	-131,703	-15	106
LEH	Catasauqua Borough	P C	7	8	3,530,229	2,926,362	603,867	144	83
LEH	Coopersburg Borough	N C	6	2	1,307,395	1,426,212	-118,817	-40	109
LEH	Coopersburg Borough	P C	7	1	1,341,900	1,223,616	118,284	27	91
LEH	Coplay Borough	N1 U	5	0	0	0	0	0	100
LEH	Coplay Borough	N2 A	2	0	105,277	105,277	0	0	100
LEH	Coplay Borough	P C	4	2	921,938	1,332,267	-410,329	-206	145
LEH	Coplay/Whitehall Sewer Authority	N C	10	4	2,084,707	1,877,924	206,783	40	90
LEH	Emmaus Borough	N C	37	19	6,036,655	3,653,370	2,383,285	124	61
LEH	Emmaus Borough	P C	18	16	6,516,733	5,059,281	1,457,452	104	78
LEH	Fountain Hill Borough	N C	10	2	799,661	671,414	128,247	30	84
LEH	Fountain Hill Borough	P C	9	7	3,546,792	2,223,776	1,323,016	221	63
LEH	Hanover Township	N A	10	0	397,521	397,521	0	0	100
LEH	Heidelberg Township	N A	4	0	197,057	197,057	0	0	100
LEH	Lehigh County Authority	N C	36	16	16,982,826	17,131,125	-148,299	-7	101
LEH	Lehigh County Housing Authority	N A	68	0	1,946,142	1,946,142	0	0	100
LEH	Lehigh Northampton Airport Authority	N1 C	56	15	5,120,174	4,875,713	244,461	10	95
LEH	Lehigh Northampton Airport Authority	N2 C	41	29	5,092,394	4,678,418	413,976	22	92
LEH	Lehigh Northampton Airport Authority	N3 A	40	0	649,197	649,197	0	0	100
LEH	Lehigh Northampton Airport Authority	N4 A	59	0	235,473	235,473	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LEH	Lehigh/Northampton Transportation Auth	N1 C	150	107	12,772,186	8,305,329	4,466,857	66	65
LEH	Lehigh/Northampton Transportation Auth	N2 C	28	13	4,488,097	3,264,189	1,223,908	87	73
LEH	Lower Macungie Township	N A	40	0	5,221,145	5,221,145	0	0	100
LEH	Lower Milford Township	N A	5	0	289,631	289,631	0	0	100
LEH	Lower Milford Township	P A	2	0	81,310	81,310	0	0	100
LEH	Lowhill Township	N A	5	0	138,085	138,085	0	0	100
LEH	Lynn Township	N1 C	6	5	453,047	373,770	79,277	37	83
LEH	Lynn Township	N2 A	6	0	41,892	41,892	0	0	100
LEH	Macungie Borough	N C	8	4	1,329,926	1,355,009	-25,083	-7	102
LEH	Macungie Borough	P C	5	2	856,884	715,386	141,498	47	83
LEH	North Whitehall Township	N A	18	0	1,525,403	1,525,403	0	0	100
LEH	Salisbury Township	N C	33	24	12,889,668	12,257,616	632,052	33	95
LEH	Salisbury Township	P C	16	10	4,886,704	3,877,892	1,008,812	81	79
LEH	Slatington Borough	N A	12	0	462,067	462,067	0	0	100
LEH	Slatington Borough	P C	6	5	2,050,459	1,351,181	699,278	153	66
LEH	South Whitehall Township	N1 C	31	18	10,142,786	6,574,827	3,567,959	181	65
LEH	South Whitehall Township	N2 C	38	14	7,685,407	5,456,873	2,228,534	117	71
LEH	South Whitehall Township	P C	31	23	14,825,541	10,850,279	3,975,262	161	73
LEH	Upper Macungie Township	N C	41	16	5,674,079	4,584,148	1,089,931	55	81
LEH	Upper Macungie Township	P C	22	0	3,941,510	1,789,758	2,151,752	119	45
LEH	Upper Milford Township	N1 C	11	9	773,392	620,286	153,106	31	80
LEH	Upper Milford Township	N2 A	1	0	1,620	1,620	0	0	100
LEH	Upper Saucon Township	N1 C	36	13	6,176,575	4,508,017	1,668,558	89	73
LEH	Upper Saucon Township	N2 A	0	0	0	0	0	*	100
LEH	Upper Saucon Township	P C	20	8	5,571,964	4,257,980	1,313,984	89	76
LEH	Washington Township	N C	9	6	1,153,814	832,917	320,897	98	72
LEH	Weisenberg Township	N A	8	0	875,157	875,157	0	0	100
LEH	Whitehall Township	N C	68	30	18,629,372	18,450,956	178,416	5	99
LEH	Whitehall Township	P C	44	29	23,889,429	19,654,198	4,235,231	107	82
LEH	Whitehall Township Authority	N C	7	0	2,558,297	2,417,868	140,429	32	95
LUZ	Ashley Borough	P C	0	5	750,947	1,232,170	-481,223	*	164
LUZ	Avoca Borough	N A	2	0	21,148	21,148	0	0	100
LUZ	Avoca Borough	P C	2	1	115,937	386,959	-271,022	-379	334
LUZ	Bear Creek Township	N C	4	1	135,359	126,139	9,220	7	93
LUZ	Black Creek Township	N A	2	0	359,731	359,731	0	0	100
LUZ	Butler Township	N A	14	0	464,764	464,764	0	0	100
LUZ	Butler Township	P C	8	2	1,511,391	1,473,752	37,639	7	98
LUZ	Conyngham Borough	N C	2	1	335,502	378,532	-43,030	-66	113
LUZ	Conyngham Borough	P C	2	0	363,040	499,860	-136,820	-158	138
LUZ	Dallas Borough	N C	3	2	228,766	223,227	5,539	4	98
LUZ	Dallas Borough	P C	4	3	1,264,765	1,158,638	106,127	48	92
LUZ	Dallas Township	N C	9	7	1,598,652	1,470,269	128,383	34	92
LUZ	Dallas Township	P C	8	5	2,408,731	3,375,988	-967,257	-203	140
LUZ	Dorrance Township	N A	3	0	141,825	141,825	0	0	100
LUZ	Dupont Borough	N A	3	0	33,041	33,041	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Dupont Borough	P C	0	1	391,885	920,800	-528,915	*	235
LUZ	Duryea Borough	N A	7	0	91,501	91,501	0	0	100
LUZ	Duryea Borough	P C	2	3	737,845	807,643	-69,798	-83	109
LUZ	Edwardsville Borough	F A	2	0	409,411	409,411	0	0	100
LUZ	Edwardsville Borough	N A	5	0	315,860	315,860	0	0	100
LUZ	Edwardsville Borough	P C	4	4	1,804,605	1,727,177	77,428	29	96
LUZ	Exeter Borough	N A	5	0	246,336	246,336	0	0	100
LUZ	Exeter Borough	P C	4	2	1,284,586	1,189,227	95,359	46	93
LUZ	Exeter Township	P B	1	0	105,243	105,243	0	0	100
LUZ	Fairview Township	N C	4	2	420,531	360,116	60,415	37	86
LUZ	Fairview Township	P C	5	3	1,344,446	776,294	568,152	212	58
LUZ	Forty Fort Borough	F C	4	3	1,534,650	1,203,334	331,316	140	78
LUZ	Forty Fort Borough	N A	7	0	160,638	160,638	0	0	100
LUZ	Forty Fort Borough	P C	5	8	2,227,307	1,293,230	934,077	414	58
LUZ	Foster Township	N U	3	0	0	0	0	0	100
LUZ	Freeland Borough	N C	2	1	142,765	319,729	-176,964	-225	224
LUZ	Freeland Borough	P C	3	2	901,017	1,186,177	-285,160	-242	132
LUZ	Freeland Borough Municipal Authority	N C	9	9	1,608,930	1,956,855	-347,925	-91	122
LUZ	Greater Hazleton Joint Sewer Authority	N C	22	12	1,896,478	1,165,467	731,011	56	61
LUZ	Hanover Township	N C	26	16	4,986,512	3,249,979	1,736,533	141	65
LUZ	Hanover Township	P C	15	13	8,428,569	4,129,068	4,299,501	418	49
LUZ	Harveys Lake Borough	P C	3	1	287,881	884,685	-596,804	-435	307
LUZ	Hazle Township	N1 U	7	0	0	0	0	0	100
LUZ	Hazle Township	N2 C	6	1	274,822	277,007	-2,185	-1	101
LUZ	Hazleton City	F C	21	35	19,709,578	8,719,067	10,990,511	952	44
LUZ	Hazleton City	N C	40	28	6,409,989	4,749,792	1,660,197	100	74
LUZ	Hazleton City	P C	36	42	35,412,542	17,036,267	18,376,275	781	48
LUZ	Hazleton City Housing Authority	N A	15	0	905,355	905,355	0	0	100
LUZ	Hazleton City Water Authority	N C	41	23	3,532,509	2,404,284	1,128,225	53	68
LUZ	Hazleton Public Transit Authority	N C	0	2	40,364	83,016	-42,652	*	206
LUZ	Hughestown Borough	N A	1	0	33,121	33,121	0	0	100
LUZ	Hughestown Borough	P C	1	1	102,488	190,289	-87,801	-258	186
LUZ	Hunlock Township	N C	4	0	434,946	367,233	67,713	42	84
LUZ	Huntington Township	N C	3	1	576,169	634,860	-58,691	-62	110
LUZ	Jackson Township	N A	4	0	293,937	293,937	0	0	100
LUZ	Jackson Township	P C	2	0	520,499	428,556	91,943	91	82
LUZ	Jenkins Township	F C	3	1	526,785	546,545	-19,760	-16	104
LUZ	Jenkins Township	P C	3	1	520,322	530,324	-10,002	-7	102
LUZ	Kingston Borough	F C	26	10	6,234,609	4,295,479	1,939,130	125	69
LUZ	Kingston Borough	N C	24	29	5,394,348	3,348,182	2,046,166	189	62
LUZ	Kingston Borough	P C	19	18	8,773,338	6,507,114	2,266,224	183	74
LUZ	Kingston Township	N A	11	0	1,015,263	1,015,263	0	0	100
LUZ	Kingston Township	P C	11	2	2,350,977	2,878,004	-527,027	-81	122
LUZ	Lafin Borough	N C	1	1	66,161	66,558	-397	-1	101
LUZ	Lafin Borough	P C	3	0	252,880	358,921	-106,041	-82	142

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	Lake Township	N C	3	1	249,896	205,333	44,563	45	82
LUZ	Larksville Borough	F C	3	0	569,479	929,294	-359,815	-243	163
LUZ	Larksville Borough	P C	5	6	1,437,888	1,589,685	-151,797	-82	111
LUZ	Lehman Township	N A	4	0	103,026	103,026	0	0	100
LUZ	Lehman Township	P C	2	0	274,071	482,877	-208,806	-277	176
LUZ	Lower Lackawanna Valley Sanitary Authority	N U	19	0	0	0	0	0	100
LUZ	Luzerne Borough	P C	0	2	192,505	195,181	-2,676	*	101
LUZ	Luzerne County Conservation District	N A	5	0	192,260	192,260	0	0	100
LUZ	Luzerne County Housing Authority	N A	66	0	12,381,225	12,381,225	0	0	100
LUZ	Luzerne County Transportation Authority	N1 C	63	56	5,446,594	3,228,964	2,217,630	73	59
LUZ	Luzerne County Transportation Authority	N2 C	14	12	2,298,816	1,275,175	1,023,641	157	55
LUZ	Nanticoke City	F C	9	7	3,397,666	2,368,992	1,028,674	187	70
LUZ	Nanticoke City	N C	12	1	568,215	562,291	5,924	1	99
LUZ	Nanticoke City	P C	12	16	5,413,514	3,757,836	1,655,678	207	69
LUZ	Nanticoke City Housing Authority	N A	18	0	1,915,734	1,915,734	0	0	100
LUZ	Nescopeck Borough	N A	2	0	53,327	53,327	0	0	100
LUZ	Newport Township	F C	2	1	458,269	480,816	-22,547	-33	105
LUZ	Newport Township	N C	2	4	265,557	268,121	-2,564	-3	101
LUZ	Newport Township	P C	0	5	537,507	634,079	-96,572	*	118
LUZ	Pittston City	F C	6	5	2,534,642	2,168,417	366,225	123	86
LUZ	Pittston City	N C	20	15	2,956,349	2,467,963	488,386	79	83
LUZ	Pittston City	P C	6	12	4,955,153	2,330,256	2,624,897	785	47
LUZ	Pittston City Housing Authority	N A	12	0	1,231,730	1,231,730	0	0	100
LUZ	Pittston Township	N A	6	0	323,622	323,622	0	0	100
LUZ	Pittston Township	P C	4	1	313,353	316,559	-3,206	-2	101
LUZ	Plains Township	F A	15	0	949,385	949,385	0	0	100
LUZ	Plains Township	N C	16	13	2,801,565	1,720,877	1,080,688	148	61
LUZ	Plains Township	P C	18	13	5,601,347	3,007,568	2,593,779	222	54
LUZ	Plymouth Borough	F A	1	0	127,183	127,183	0	0	100
LUZ	Plymouth Borough	N A	4	0	97,120	97,120	0	0	100
LUZ	Plymouth Borough	P C	4	5	1,092,968	865,693	227,275	156	79
LUZ	Plymouth Township	N A	4	0	25,717	25,717	0	0	100
LUZ	Pringle Borough	N C	1	0	2,210	1,372	838	4	62
LUZ	Rice Township	N C	4	1	262,027	221,860	40,167	30	85
LUZ	Rice Township	P C	5	0	697,594	635,689	61,905	29	91
LUZ	Ross Township	N C	3	1	411,059	365,681	45,378	34	89
LUZ	Salem Township	N C	5	1	206,642	151,859	54,783	29	73
LUZ	Salem Township	P C	4	0	251,927	283,066	-31,139	-16	112
LUZ	Shickshinny Borough	P C	0	1	49,706	440,929	-391,223	*	887
LUZ	Shickshinny Borough Sewer & Sanitary Auth	N A	2	0	24,991	24,991	0	0	100
LUZ	Sugarloaf Township	N C	5	2	553,274	517,930	35,344	19	94
LUZ	Sugarloaf Township	P C	3	2	486,964	483,823	3,141	2	99
LUZ	Swoyersville Borough	N A	8	0	360,924	360,924	0	0	100
LUZ	Swoyersville Borough	P C	6	1	1,240,507	1,684,024	-443,517	-153	136
LUZ	Union Township	N C	3	1	163,791	184,457	-20,666	-21	113

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			ACTIVE	RETIRED			(\$)	% OF PAY	
LUZ	West Hazleton Borough	F C	0	3	529,321	365,341	163,980	*	69
LUZ	West Hazleton Borough	N C	5	3	441,835	341,266	100,569	55	77
LUZ	West Hazleton Borough	P C	3	6	1,513,538	615,777	897,761	536	41
LUZ	West Pittston Borough	N C	6	4	753,287	637,964	115,323	61	85
LUZ	West Pittston Borough	P C	3	6	1,245,505	983,088	262,417	166	79
LUZ	West Wyoming Borough	N C	2	1	84,898	334,754	-249,856	-451	394
LUZ	West Wyoming Borough	P C	0	3	567,541	436,937	130,604	*	77
LUZ	White Haven Borough	N C	0	2	102,432	118,748	-16,316	*	116
LUZ	White Haven Borough	P C	2	0	597,441	739,275	-141,834	-152	124
LUZ	Wilkes Barre City	F1 C	0	78	18,523,418	8,351,045	10,172,373	*	45
LUZ	Wilkes Barre City	F2 C	62	27	23,418,640	21,295,726	2,122,914	50	91
LUZ	Wilkes Barre City	N C	112	160	38,870,907	23,017,148	15,853,759	305	59
LUZ	Wilkes Barre City	P1 C	0	92	18,542,087	9,210,941	9,331,146	*	50
LUZ	Wilkes Barre City	P2 C	81	19	21,640,472	18,807,542	2,832,930	48	87
LUZ	Wilkes Barre City Housing Authority	N A	43	0	4,428,994	4,428,994	0	0	100
LUZ	Wilkes Barre Township	N A	12	0	650,486	650,486	0	0	100
LUZ	Wilkes Barre Township	P C	14	6	4,283,011	3,058,793	1,224,218	137	71
LUZ	Wright Township	N C	5	0	1,502,074	1,606,931	-104,857	-41	107
LUZ	Wright Township	P C	6	5	2,381,117	1,783,257	597,860	144	75
LUZ	Wyoming Borough	P C	3	3	1,461,947	1,214,467	247,480	160	83
LUZ	Wyoming Valley Sanitary Authority	N A	112	0	10,887,614	10,887,614	0	0	100
LYC	Clinton Township	N A	2	0	39,275	39,275	0	0	100
LYC	DuBoistown Borough	N C	2	2	160,738	170,716	-9,978	-15	106
LYC	DuBoistown Borough	P C	1	1	417,593	390,904	26,689	58	94
LYC	Fairfield Township	N C	1	1	168,793	90,659	78,134	197	54
LYC	Hepburn Township	N A	1	0	115,168	115,168	0	0	100
LYC	Hughesville Borough	N C	2	3	614,593	535,612	78,981	100	87
LYC	Hughesville Borough	P C	2	3	728,052	515,527	212,525	215	71
LYC	Hughesville-Wolf Twp. Joint Municipal Auth	N A	3	0	179,424	179,424	0	0	100
LYC	Jersey Shore Borough	N C	11	7	1,244,240	982,217	262,023	63	79
LYC	Limestone Township	N A	2	0	71,595	71,595	0	0	100
LYC	Loyalsock Township	N1 U	10	0	0	0	0	0	100
LYC	Loyalsock Township	N2 C	8	4	1,469,553	1,412,846	56,707	16	96
LYC	Lycoming County Housing Authority	N A	28	0	1,459,165	1,459,165	0	0	100
LYC	Montgomery Borough	N A	7	0	486,414	486,414	0	0	100
LYC	Montgomery Borough	P C	2	1	937,742	767,217	170,525	186	82
LYC	Montoursville Borough	N C	13	2	413,432	154,778	258,654	47	37
LYC	Montoursville Borough	P C	5	5	1,886,281	1,753,908	132,373	44	93
LYC	Muncy Borough	N C	3	7	1,064,747	951,962	112,785	122	89
LYC	Muncy Borough	P C	3	1	703,438	606,752	96,686	73	86
LYC	Muncy Creek Township	N A	5	0	279,345	279,345	0	0	100
LYC	Muncy Township	N A	1	0	36,759	36,759	0	0	100
LYC	Muncy Township	P C	2	0	177,595	155,947	21,648	20	88
LYC	Old Lycoming Township	N C	18	11	2,546,865	2,140,853	406,012	58	84
LYC	Old Lycoming Township	P C	8	5	2,709,162	3,095,771	-386,609	-86	114

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
		TYPE		ACTIVE	RETIRED			(\$)	% OF PAY	
LYC	Porter Township	N	A	3	0	198,714	198,714	0	0	100
LYC	South Williamsport Borough	N	C	8	7	1,334,430	1,192,571	141,859	47	89
LYC	South Williamsport Borough	P	C	7	6	2,138,053	3,089,869	-951,816	-271	145
LYC	Tiadaghton Valley Regional Police	P	C	8	4	1,529,466	1,560,748	-31,282	-9	102
LYC	Williamsport City	F	C	29	78	28,913,441	20,852,852	8,060,589	418	72
LYC	Williamsport City	N	C	112	47	19,254,976	14,889,104	4,365,872	95	77
LYC	Williamsport City	P	C	40	73	37,268,768	29,039,091	8,229,677	295	78
LYC	Williamsport Municipal Water Authority	N	C	6	12	1,526,094	995,196	530,898	199	65
LYC	Williamsport Sanitary Authority	N	C	8	8	1,307,350	1,066,334	241,016	60	82
LYC	Woodward Township	N	C	1	0	102,383	73,855	28,528	78	72
MCK	Bradford City	F	C	17	30	8,638,263	5,549,651	3,088,612	332	64
MCK	Bradford City	N	C	58	37	9,772,018	6,886,867	2,885,151	144	70
MCK	Bradford City	P	C	18	25	6,998,462	4,261,167	2,737,295	274	61
MCK	Bradford City Housing Authority	N	A	7	0	315,548	315,548	0	0	100
MCK	Bradford City Water Authority	N	A	16	0	3,681,045	3,681,045	0	0	100
MCK	Bradford Regional Airport Authority	N	C	5	2	345,488	476,375	-130,887	-60	138
MCK	Bradford Township	N	C	12	8	2,286,155	1,735,201	550,954	128	76
MCK	Bradford Township	P	C	5	4	1,838,900	1,709,647	129,253	43	93
MCK	Corydon Township	N	C	3	2	461,703	500,930	-39,227	-39	108
MCK	Eldred Borough	N	A	3	0	65,314	65,314	0	0	100
MCK	Eldred Township	N	A	3	0	79,812	79,812	0	0	100
MCK	Foster Township	N	C	7	1	427,577	485,363	-57,786	-22	114
MCK	Foster Township	P	C	4	2	1,074,243	716,044	358,199	191	67
MCK	Hamilton Township	N	A	2	0	131,626	131,626	0	0	100
MCK	Kane Borough	N	C	11	8	1,295,149	1,107,694	187,455	46	86
MCK	Kane Borough	P	C	5	6	1,733,947	2,057,474	-323,527	-160	119
MCK	Keating Township	N	C	5	2	602,099	723,640	-121,541	-61	120
MCK	Lafayette Township	N	C	3	2	572,756	408,307	164,449	133	71
MCK	Liberty Township	N	C	3	4	295,934	243,481	52,453	52	82
MCK	McKean Co.Redevlopment & Housing Auth	N	A	17	0	1,151,487	1,151,487	0	0	100
MCK	McKean County Solid Waste Authority	N	C	0	5	532,275	887,687	-355,412	*	167
MCK	Mount Jewett Borough Authority	N	C	0	1	15,590	76,307	-60,717	*	489
MCK	Mt Jewett Borough	N	C	4	0	181,118	214,870	-33,752	-23	119
MCK	Mt Jewett Borough	P	C	1	1	74,501	253,827	-179,326	-1,001	341
MCK	Otto Township	N	A	2	0	113,366	113,366	0	0	100
MCK	Port Allegany Borough	N	C	10	4	1,504,876	1,112,357	392,519	89	74
MCK	Port Allegany Borough	P	C	3	2	864,393	653,561	210,832	138	76
MCK	Smethport Borough	N	C	7	9	976,860	1,054,921	-78,061	-24	108
MCK	Smethport Borough	P	C	2	0	51,902	350,529	-298,627	-481	675
MCK	Wetmore Township	N	A	3	0	68,088	68,088	0	0	100
MER	Coolspring Township	N	C	3	0	66,307	52,625	13,682	14	79
MER	Delaware Township	N	C	2	2	233,616	241,646	-8,030	-19	103
MER	Farrell City	F	C	2	11	2,084,256	987,975	1,096,281	1,172	47
MER	Farrell City	N	C	15	14	3,252,400	3,016,060	236,340	36	93
MER	Farrell City	P	C	0	6	755,663	366,303	389,360	*	48

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MER	Greene Township	N C	1	0	176,160	173,340	2,820	7	98
MER	Greenville Borough	F C	5	6	2,794,332	2,769,185	25,147	10	99
MER	Greenville Borough	N C	16	11	3,025,316	3,308,066	-282,750	-44	109
MER	Greenville Borough	P C	9	11	6,343,336	6,641,505	-298,169	-61	105
MER	Greenville Borough Municipal Authority	N C	11	4	758,278	794,409	-36,131	-8	105
MER	Grove City Borough	N C	37	21	7,290,435	5,290,099	2,000,336	105	73
MER	Grove City Borough	P C	11	9	2,325,554	2,013,096	312,458	44	87
MER	Hempfield Township	N C	6	4	539,205	444,559	94,646	40	82
MER	Hempfield Township	P C	5	4	1,553,124	1,457,887	95,237	36	94
MER	Hermitage City	N C	63	33	15,300,060	14,601,041	699,019	21	95
MER	Hermitage City	P C	29	22	12,040,108	11,903,577	136,531	7	99
MER	Jefferson Township	P A	2	0	164,774	164,774	0	0	100
MER	Mercer Borough	N C	6	6	2,085,035	1,693,666	391,369	183	81
MER	Mercer Borough	P C	4	2	1,021,966	1,208,617	-186,651	-94	118
MER	Mercer County Housing Authority	N A	38	0	2,572,462	2,572,462	0	0	100
MER	Mercer Co Regional Council Of Govern	N A	26	0	620,117	620,117	0	0	100
MER	Mercer Co Regional Planning Commission	N C	7	2	1,874,291	1,932,694	-58,403	-18	103
MER	Pine Township	N C	5	4	427,839	236,505	191,334	94	55
MER	Pymatuning Township	N C	4	1	416,561	454,310	-37,749	-31	109
MER	Pymatuning Township	P C	4	4	1,291,094	1,869,060	-577,966	-292	145
MER	Sandy Lake Borough	N C	2	3	235,757	274,633	-38,876	-60	116
MER	Sandy Lake Borough	P C	1	1	470,514	502,407	-31,893	-55	107
MER	Sharon City	F C	15	27	8,124,887	5,378,857	2,746,030	364	66
MER	Sharon City	N C	17	51	8,935,063	9,022,771	-87,708	-12	101
MER	Sharon City	P C	26	32	11,330,094	7,618,125	3,711,969	224	67
MER	Sharon Sanitary Authority	N C	21	0	655,980	367,072	288,908	29	56
MER	Sharpsville Borough	N C	11	8	4,877,409	3,955,400	922,009	161	81
MER	Sharpsville Borough	P C	5	6	2,096,554	2,564,379	-467,825	-189	122
MER	Shenango Township	N C	5	2	378,649	345,586	33,063	19	91
MER	Shenango Township	P A	0	0	254,860	254,860	0	*	100
MER	South Pymatuning Township	N C	3	0	673,747	644,245	29,502	23	96
MER	South Pymatuning Township	P A	2	0	67,773	67,773	0	0	100
MER	Southwest Mercer County Regional Police	P C	19	10	4,806,212	5,077,057	-270,845	-26	106
MER	Springfield Township	N C	4	3	320,921	284,631	36,290	21	89
MER	Stoneboro Borough	N C	3	2	221,202	245,434	-24,232	-24	111
MER	Stoneboro Borough	P C	1	2	300,076	419,993	-119,917	-256	140
MER	West Middlesex Borough	N C	2	0	166,040	133,278	32,762	47	80
MER	West Middlesex Borough	P C	0	1	100,903	204,989	-104,086	*	203
MER	West Salem Township	N C	3	1	641,908	471,856	170,052	166	74
MER	Wheatland Borough	N C	3	3	419,337	359,951	59,386	66	86
MER	Wheatland Borough	P C	0	1	78,316	87,803	-9,487	*	112
MIF	Armagh Township	N A	3	0	175,297	175,297	0	0	100
MIF	Armagh Township	P A	0	0	49,318	49,318	0	*	100
MIF	Brown Township	N C	8	5	1,568,458	1,364,307	204,151	67	87
MIF	Burnham Borough	N C	6	3	701,540	598,870	102,670	44	85

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
				ACTIVE	RETIRED			(\$)	% OF PAY	
MIF	Decatur Township	N	A	2	0	234,181	234,181	0	0	100
MIF	Derry Township	N	A	10	0	540,652	540,652	0	0	100
MIF	Derry Township Sanitary Sewer Authority	N	A	4	0	184,032	184,032	0	0	100
MIF	Granville Township	N	C	11	2	1,697,548	1,333,474	364,074	88	79
MIF	Granville Township	P	C	7	3	1,981,640	1,563,932	417,708	109	79
MIF	Lewistown Borough	N	C	37	27	6,718,563	6,982,595	-264,032	-20	104
MIF	Lewistown Borough	P	C	10	0	228,227	129,954	98,273	18	57
MIF	Lewistown Borough Municipal Authority	N	C	18	10	2,006,609	2,039,652	-33,043	-4	102
MIF	Mifflin County Housing Authority	N	A	11	0	1,560,921	1,560,921	0	0	100
MIF	Mifflin County Regional Police Department	N	C	0	0	156,021	156,647	-626	*	100
MIF	Mifflin County Regional Police Department	P	C	14	21	9,271,456	8,296,759	974,697	120	89
MIF	Oliver Township	N	C	3	0	161,667	142,983	18,684	17	88
MIF	Union Township	N	A	6	0	248,342	248,342	0	0	100
MIF	Wayne Township	N	C	3	1	304,953	228,229	76,724	94	75
MNR	Barrett Township	N	C	6	4	1,005,954	831,797	174,157	72	83
MNR	Barrett Township	P	C	5	3	2,569,964	2,941,761	-371,797	-94	114
MNR	Brodhead Creek Regional Authority	N	C	23	1	1,955,992	1,760,407	195,585	15	90
MNR	Chestnuthill Township	N	A	14	0	611,281	611,281	0	0	100
MNR	Coolbaugh Township	N	A	14	0	1,061,050	1,061,050	0	0	100
MNR	East Stroudsburg Borough	N1	C	21	11	5,959,210	5,240,592	718,618	64	88
MNR	East Stroudsburg Borough	N2	A	2	0	0	0	0	0	100
MNR	Eldred Township	N	C	4	2	193,537	207,012	-13,475	-11	107
MNR	Hamilton Township	N	A	5	0	921,808	921,808	0	0	100
MNR	Jackson Township	N	A	9	0	308,377	308,377	0	0	100
MNR	Middle Smithfield Township	N	A	20	0	1,427,089	1,427,089	0	0	100
MNR	Monroe County Control Center	N	A	36	0	4,158,132	4,158,132	0	0	100
MNR	Monroe County Housing Authority	N	A	22	0	1,311,406	1,311,406	0	0	100
MNR	Monroe County Redevelopment Authority	N	A	9	0	0	0	0	0	100
MNR	Monroe County Trans. Authority	N	A	61	0	1,248,369	1,248,369	0	0	100
MNR	Mount Pocono Borough	N	C	6	3	318,060	345,046	-26,986	-13	108
MNR	Mount Pocono Municipal Authority	N	A	5	0	211,586	211,586	0	0	100
MNR	Paradise Township	N	A	10	0	1,029,194	1,029,194	0	0	100
MNR	Pennsylvania Northeast Regional Railroad A	N	A	2	0	252,348	252,348	0	0	100
MNR	Pocono Mountain Regional Police Dept	N	A	5	0	75,851	75,851	0	0	100
MNR	Pocono Mountain Regional Police Dept	P	C	38	12	12,363,753	11,270,956	1,092,797	39	91
MNR	Pocono Township	N	A	16	0	418,875	418,875	0	0	100
MNR	Pocono Township	P	C	17	2	4,030,530	3,567,230	463,300	36	89
MNR	Polk Township	N	C	7	1	421,044	431,400	-10,356	-4	102
MNR	Price Township	N	A	6	0	126,249	126,249	0	0	100
MNR	Smithfield Township	N	A	4	0	152,107	152,107	0	0	100
MNR	Stroud Area Regional Police Department	N	A	7	0	151,014	151,014	0	0	100
MNR	Stroud Area Regional Police Department	P	C	45	35	16,778,019	12,962,228	3,815,791	105	77
MNR	Stroud Township	N	C	21	11	2,542,869	2,352,295	190,574	20	93
MNR	Stroudsburg Borough	N	C	18	8	3,416,652	2,556,211	860,440	112	75
MNR	Tobyhanna Township	N	C	13	1	659,186	845,953	-186,767	-31	128

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MNR	Tunkhannock Township	N C	5	1	392,498	409,601	-17,103	-8	104
MTG	Abington Township	N C	180	95	49,261,281	49,102,289	158,992	1	100
MTG	Abington Township	P C	78	88	61,287,376	58,590,053	2,697,323	38	96
MTG	Ambler Borough	N C	28	4	3,475,928	3,859,620	-383,692	-22	111
MTG	Ambler Borough	P C	13	7	6,235,948	7,669,350	-1,433,402	-116	123
MTG	Bridgeport Borough	N C	11	5	1,570,216	1,602,898	-32,682	-5	102
MTG	Bridgeport Borough	P C	7	7	4,970,924	4,984,573	-13,649	-2	100
MTG	Bryn Athyn Borough	P C	5	3	1,483,540	1,032,315	451,225	116	70
MTG	Cheltenham Township	N1 C	55	25	12,212,930	8,407,652	3,805,278	136	69
MTG	Cheltenham Township	N2 C	74	49	17,695,656	12,014,739	5,680,917	145	68
MTG	Cheltenham Township	N3 C	7	6	316,083	227,020	89,063	210	72
MTG	Cheltenham Township	P C	69	72	40,414,016	26,648,089	13,765,927	206	66
MTG	Collegeville Borough	N C	8	5	2,798,602	2,445,379	353,223	61	87
MTG	Collegeville Borough	P C	8	2	3,386,195	2,961,759	424,436	55	87
MTG	Conshohocken Borough	F C	2	2	515,217	761,397	-246,180	-256	148
MTG	Conshohocken Borough	N C	25	7	3,157,963	3,098,665	59,298	4	98
MTG	Conshohocken Borough	P C	19	9	7,690,133	5,430,738	2,259,395	121	71
MTG	Conshohocken Borough Authority	N C	8	6	1,062,548	1,237,490	-174,942	-39	116
MTG	Delaware Valley Municipal Management	N C	25	1	5,011,504	4,119,643	891,861	46	82
MTG	Douglass Township	N C	8	5	2,022,882	1,736,419	286,463	68	86
MTG	Douglass Township	P C	9	7	5,607,033	5,607,216	-183	0	100
MTG	East Greenville Borough	N C	4	1	301,881	228,035	73,846	42	76
MTG	East Norriton Township	N C	28	23	6,200,881	4,102,051	2,098,830	120	66
MTG	East Norriton Township	P C	23	18	12,768,958	8,780,624	3,988,334	174	69
MTG	East Norriton-Plymouth- Whitpain Jt. Sew.	N C	20	9	2,717,184	3,484,247	-767,063	-59	128
MTG	Franconia Township	N C	17	11	1,765,363	1,389,208	376,155	33	79
MTG	Franconia Township	P C	13	5	5,838,271	4,041,038	1,797,233	151	69
MTG	Hatboro Borough	N C	8	4	1,251,601	1,738,830	-487,229	-121	139
MTG	Hatboro Borough	P C	13	12	7,928,239	5,811,544	2,116,695	187	73
MTG	Hatfield Borough	N1 C	8	6	1,342,762	978,892	363,870	87	73
MTG	Hatfield Borough	N2 A	8	0	114,811	114,811	0	0	100
MTG	Hatfield Township	N1 C	25	6	2,543,957	2,288,720	255,237	18	90
MTG	Hatfield Township	N2 A	0	0	0	0	0	*	100
MTG	Hatfield Township	P C	26	15	15,085,796	11,009,453	4,076,343	161	73
MTG	Hatfield Township Municipal Authority	N C	31	12	5,483,121	5,185,138	297,983	14	95
MTG	Horsham Township	N C	48	8	6,461,839	6,334,534	127,305	4	98
MTG	Horsham Township	P C	32	23	20,146,212	13,125,958	7,020,254	208	65
MTG	Horsham Water and Sewer Authority	N C	19	5	2,499,383	2,412,286	87,097	8	97
MTG	Jenkintown Borough	N C	12	5	492,948	409,213	83,735	17	83
MTG	Jenkintown Borough	P C	11	7	4,269,658	3,667,832	601,826	67	86
MTG	Lansdale Borough	N1 A	51	0	2,469,762	2,469,762	0	0	100
MTG	Lansdale Borough	N2 A	18	0	942,349	942,349	0	0	100
MTG	Lansdale Borough	N3 A	18	0	1,439,126	1,439,126	0	0	100
MTG	Lansdale Borough	N4 A	19	0	617,188	617,188	0	0	100
MTG	Lansdale Borough	P C	24	21	16,461,576	13,049,275	3,412,301	148	79

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Limerick Township	N1 C	20	6	2,379,339	2,209,551	169,788	14	93
MTG	Limerick Township	N2 A	14	0	433,594	433,594	0	0	100
MTG	Limerick Township	P C	21	2	4,460,919	3,582,567	878,352	44	80
MTG	Lower Frederick Township	P C	3	1	521,230	242,588	278,642	124	47
MTG	Lower Gwynedd Township	N C	22	8	3,383,222	2,868,453	514,769	39	85
MTG	Lower Gwynedd Township	P C	15	13	10,960,976	7,503,026	3,457,950	228	68
MTG	Lower Merion Township	N C	245	165	66,164,255	70,226,369	-4,062,114	-26	106
MTG	Lower Merion Township	P C	135	99	79,631,509	85,926,162	-6,294,653	-50	108
MTG	Lower Moreland Township	N A	27	0	1,382,054	1,382,054	0	0	100
MTG	Lower Moreland Township	P C	22	15	13,122,805	15,543,360	-2,420,555	-119	118
MTG	Lower Perkiomen Valley Regional Sewer Au	N C	0	2	91,220	349,596	-258,376	*	383
MTG	Lower Pottsgrove Township	N C	15	3	2,624,416	1,907,868	716,548	82	73
MTG	Lower Pottsgrove Township	P C	16	6	4,061,550	2,984,990	1,076,560	80	73
MTG	Lower Providence Township	N1 C	9	10	3,796,290	2,921,373	874,917	134	77
MTG	Lower Providence Township	N2 A	19	0	422,925	422,925	0	0	100
MTG	Lower Providence Township	P C	26	27	13,985,496	10,873,594	3,111,902	135	78
MTG	Lower Providence Township Sewer Auth	N C	5	6	1,527,552	1,389,987	137,565	42	91
MTG	Lower Salford Township	N C	28	10	3,770,241	3,139,544	630,697	40	83
MTG	Lower Salford Township	P C	17	7	6,657,456	5,484,351	1,173,105	75	82
MTG	Marlborough Township	N C	4	2	413,151	372,031	41,120	19	90
MTG	Marlborough Township	P C	2	3	1,243,044	1,066,306	176,738	114	86
MTG	Montgomery County Housing Authority	N A	38	0	5,371,010	5,371,010	0	0	100
MTG	Montgomery Township	N A	50	0	4,132,591	4,132,591	0	0	100
MTG	Montgomery Township	P C	32	14	14,332,139	11,461,023	2,871,116	93	80
MTG	Narberth Borough	N C	9	7	2,549,745	2,613,804	-64,059	-11	103
MTG	Narberth Borough	P C	5	8	3,558,399	2,770,846	787,553	193	78
MTG	New Hanover Township	N C	19	6	2,869,981	2,461,101	408,880	44	86
MTG	New Hanover Township	P C	9	2	2,527,174	1,786,012	741,162	92	71
MTG	Norristown Borough	F C	18	10	10,092,336	6,533,523	3,558,813	203	65
MTG	Norristown Borough	N1 C	46	24	5,540,315	7,991,045	-2,450,730	-114	144
MTG	Norristown Borough	N2 U	18	0	0	0	0	0	100
MTG	Norristown Borough	N3 A	4	0	209,370	209,370	0	0	100
MTG	Norristown Borough	P C	63	81	35,302,532	20,249,399	15,053,133	258	57
MTG	Norristown Municipal Waste Authority	N C	0	1	160,421	161,470	-1,049	*	101
MTG	North Penn Water Authority	N A	46	0	8,323,194	8,323,194	0	0	100
MTG	North Wales Borough	N A	3	0	177,631	177,631	0	0	100
MTG	North Wales Borough	P C	4	2	1,329,036	1,087,290	241,746	74	82
MTG	North Wales Water Authority	N A	36	0	8,080,733	8,080,733	0	0	100
MTG	Pennsburg Borough	N C	4	1	401,396	465,811	-64,415	-36	116
MTG	Perkiomen Township	N A	9	0	329,059	329,059	0	0	100
MTG	Plymouth Township	N C	72	30	17,344,975	18,032,916	-687,941	-16	104
MTG	Plymouth Township	P C	39	27	29,499,163	26,386,720	3,112,443	76	89
MTG	Pottstown Borough	N C	75	49	18,032,218	17,760,277	271,941	7	98
MTG	Pottstown Borough	P C	42	37	21,763,969	17,301,806	4,462,163	127	79
MTG	Rockledge Borough	P C	4	3	2,014,699	1,584,862	429,837	127	79

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE		MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
				ACTIVE	RETIRED			(\$)	% OF PAY	
MTG	Royersford Borough	N	C	10	5	1,862,984	1,878,784	-15,800	-3	101
MTG	Royersford Borough	P	C	7	1	2,307,582	2,124,733	182,849	32	92
MTG	Schwenksville Borough	P	C	0	2	478,126	479,156	-1,030	*	100
MTG	Schwenksville Borough Authority	N	C	6	4	668,816	687,072	-18,256	-7	103
MTG	Skippack Township	N	A	8	0	493,841	493,841	0	0	100
MTG	Souderton Borough	N	C	15	7	4,435,244	4,437,544	-2,300	0	100
MTG	Souderton Borough	P	C	6	2	4,008,696	4,431,936	-423,241	-79	111
MTG	Springfield Township	N1	C	22	12	7,915,914	5,864,755	2,051,159	136	74
MTG	Springfield Township	N2	C	24	8	3,995,751	3,366,585	629,166	48	84
MTG	Springfield Township	P	C	25	25	15,851,386	13,139,237	2,712,149	124	83
MTG	Telford Borough	N	C	18	5	5,434,234	5,274,428	159,806	15	97
MTG	Telford Borough	P	C	6	3	2,798,520	2,806,562	-8,042	-2	100
MTG	Towamencin Township	N	C	22	12	2,473,449	1,866,029	607,420	52	75
MTG	Towamencin Township	P	C	21	15	10,210,046	6,576,414	3,633,632	185	64
MTG	Upper Dublin Township	N	C	81	18	10,572,446	7,527,270	3,045,176	67	71
MTG	Upper Dublin Township	P	C	38	31	24,072,203	17,170,224	6,901,979	172	71
MTG	Upper Gwynedd Township	N	A	33	0	2,252,244	2,252,244	0	0	100
MTG	Upper Gwynedd Township	P	C	19	14	11,044,002	8,534,384	2,509,618	136	77
MTG	Upper Gwynedd-Towamencin Municipal Au	N	A	12	0	1,068,641	1,068,641	0	0	100
MTG	Upper Hanover Township	N	A	7	0	771,416	771,416	0	0	100
MTG	Upper Merion Township	N	A	117	0	13,211,182	13,211,182	0	0	100
MTG	Upper Merion Township	P	C	53	44	46,496,128	45,159,194	1,336,934	25	97
MTG	Upper Montgomery Joint Authority	N	C	7	3	1,081,123	1,202,148	-121,025	-40	111
MTG	Upper Moreland Township	F	C	5	0	1,811,350	1,490,072	321,278	72	82
MTG	Upper Moreland Township	N	C	65	35	20,059,291	18,542,551	1,516,740	35	92
MTG	Upper Moreland Township	P	C	31	40	26,457,706	17,638,913	8,818,793	288	67
MTG	Upper Moreland-Hatboro Joint Sewer Auth	N	C	46	12	7,526,720	6,370,612	1,156,108	44	85
MTG	Upper Perk Police Department	P	C	9	2	1,502,577	1,463,483	39,094	5	97
MTG	Upper Pottsgrove Township	N	C	9	1	703,278	550,676	152,602	31	78
MTG	Upper Pottsgrove Township	P	C	9	1	1,994,088	1,847,728	146,360	21	93
MTG	Upper Providence Township	N	C	30	9	5,530,214	3,750,508	1,779,706	90	68
MTG	Upper Providence Township	P	C	23	4	7,581,680	6,323,680	1,258,000	55	83
MTG	Upper Salford Township	N	A	3	0	40,883	40,883	0	0	100
MTG	West Conshohocken Borough	N	C	9	7	556,123	636,387	-80,264	-16	114
MTG	West Conshohocken Borough	P	C	10	2	3,730,069	3,810,023	-79,954	-9	102
MTG	West Norriton Township	N	C	24	14	4,582,125	3,157,089	1,425,036	122	69
MTG	West Norriton Township	P	C	26	19	14,142,848	10,617,323	3,525,525	140	75
MTG	West Pottsgrove Township	N	C	6	3	1,134,645	945,987	188,658	59	83
MTG	West Pottsgrove Township	P	C	9	4	3,917,668	4,534,902	-617,234	-76	116
MTG	Whitemarsh Township	N	A	55	0	5,288,450	5,288,450	0	0	100
MTG	Whitemarsh Township	P	C	35	23	18,257,807	14,306,951	3,950,856	115	78
MTG	Whitpain Township	N1	C	52	15	10,893,327	9,313,174	1,580,153	49	85
MTG	Whitpain Township	N2	A	5	0	271,948	271,948	0	0	100
MTG	Whitpain Township	P	C	29	18	13,585,312	11,959,679	1,625,633	57	88
MTG	Worcester Township	N	C	11	7	817,442	785,384	32,058	6	96

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
MTR	Danville Borough	N C	27	16	5,516,237	4,403,464	1,112,773	84	80
MTR	Danville Borough	P C	6	5	2,424,102	3,193,745	-769,643	-192	132
MTR	Mahoning Township	N C	6	2	1,848,365	1,540,856	307,509	96	83
MTR	Mahoning Township	P C	7	4	4,897,733	4,555,599	342,134	62	93
MTR	Mahoning Township Authority	N C	2	0	293,731	242,139	51,592	53	82
MTR	Montour County Conservation District	N A	4	0	131,864	131,864	0	0	100
MTR	Montour County Housing Authority	N A	7	0	580,729	580,729	0	0	100
MTR	Valley Township	N A	2	0	77,329	77,329	0	0	100
NHP	Allen Township	N C	7	4	325,729	349,823	-24,094	-7	107
NHP	Bangor Borough	N C	6	3	1,317,581	1,056,233	261,348	79	80
NHP	Bangor Borough	P C	6	7	2,306,397	1,589,044	717,353	184	69
NHP	Bath Borough	N A	4	0	84,802	84,802	0	0	100
NHP	Bath Borough Authority	N A	5	0	217,679	217,679	0	0	100
NHP	Bethlehem Authority	N C	3	2	332,120	325,147	6,973	4	98
NHP	Bethlehem City	F C	100	125	64,153,591	49,055,473	15,098,118	230	76
NHP	Bethlehem City	N1 C	0	52	6,980,171	6,052,813	927,358	*	87
NHP	Bethlehem City	N2 C	338	272	124,566,500	97,155,951	27,410,549	132	78
NHP	Bethlehem City	P C	150	159	90,776,709	64,468,632	26,308,077	237	71
NHP	Bethlehem City Housing Authority	N A	53	0	6,669,557	6,669,557	0	0	100
NHP	Bethlehem City Redevelopment Authority	N C	2	3	915,386	802,378	113,008	75	88
NHP	Bethlehem Parking Authority	N C	23	0	2,201,835	2,201,835	0	0	100
NHP	Bethlehem Township	N1 C	25	2	3,261,078	2,137,592	1,123,486	87	66
NHP	Bethlehem Township	N2 C	16	2	2,423,249	1,501,416	921,833	92	62
NHP	Bethlehem Township	N3 C	11	4	1,144,001	871,299	272,702	75	76
NHP	Bethlehem Township	P C	32	15	13,989,593	10,516,324	3,473,269	139	75
NHP	Bushkill Township	N C	9	2	919,405	700,143	219,262	47	76
NHP	Bushkill Township	P C	12	3	2,640,325	2,100,463	539,862	67	80
NHP	Colonial Regional Police Department	N A	2	0	19,141	19,141	0	0	100
NHP	Colonial Regional Police Department	P C	23	1	4,642,306	4,220,017	422,289	23	91
NHP	East Allen Township	N C	10	8	1,235,011	1,101,645	133,366	29	89
NHP	East Bangor Borough	P C	1	0	34,309	87,307	-52,998	-112	254
NHP	Easton City	F C	43	46	24,115,633	16,029,344	8,086,289	256	66
NHP	Easton City	N1 C	5	84	10,414,324	5,868,994	4,545,330	1,628	56
NHP	Easton City	N2 C	120	57	18,482,683	18,432,385	50,298	1	100
NHP	Easton City	P C	58	76	32,634,045	17,016,919	15,617,126	357	52
NHP	Easton City Housing Authority	N A	20	0	2,479,628	2,479,628	0	0	100
NHP	Easton City Redevelopment Authority	N A	1	0	154,997	154,997	0	0	100
NHP	Forks Township	N C	31	7	3,515,922	3,440,770	75,152	4	98
NHP	Forks Township	P C	22	6	5,356,480	4,052,458	1,304,022	77	76
NHP	Freemansburg Borough	N A	5	0	165,993	165,993	0	0	100
NHP	Freemansburg Borough	P C	2	2	232,080	355,007	-122,927	-129	153
NHP	Hanover Township	N1 C	16	7	7,312,291	6,084,725	1,227,566	141	83
NHP	Hanover Township	N2 A	8	0	107,598	107,598	0	0	100
NHP	Hellertown Borough	N A	17	0	1,047,610	1,047,610	0	0	100
NHP	Hellertown Borough	P C	12	10	4,041,607	5,213,064	-1,171,457	-131	129

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
NHP	Hellertown Borough Authority	N C	6	7	1,077,963	1,060,677	17,286	5	98
NHP	Lehigh Township	N A	12	0	987,475	987,475	0	0	100
NHP	Lehigh Township	P C	11	3	3,925,384	3,308,347	617,037	73	84
NHP	Lower Mount Bethel Township	N A	4	0	76,560	76,560	0	0	100
NHP	Lower Nazareth Township	N C	12	1	1,340,221	1,258,951	81,270	12	94
NHP	Lower Saucon Township	N C	20	1	1,466,945	1,422,701	44,244	5	97
NHP	Lower Saucon Township	P C	15	6	5,323,791	4,556,557	767,234	71	86
NHP	Mary Meuser Memorial Library	N A	6	0	113,032	113,032	0	0	100
NHP	Moore Township	N A	10	0	312,172	312,172	0	0	100
NHP	Moore Township	P C	10	3	2,779,875	2,809,391	-29,516	-4	101
NHP	Nazareth Borough	N A	16	0	1,354,471	1,354,471	0	0	100
NHP	Nazareth Borough	P C	3	8	2,062,906	4,298,923	-2,236,017	-1,128	208
NHP	North Catasauqua Borough	N C	4	1	476,729	410,309	66,420	43	86
NHP	North Catasauqua Borough	P C	4	1	1,253,962	1,322,535	-68,573	-29	105
NHP	Northampton Borough	N C	23	13	4,104,351	3,610,966	493,385	40	88
NHP	Northampton Borough	P C	11	6	3,755,016	3,391,252	363,764	44	90
NHP	Northampton Borough Municipal Authority	N1 C	22	22	7,532,549	7,521,382	11,167	1	100
NHP	Northampton Borough Municipal Authority	N2 A	3	0	53,817	53,817	0	0	100
NHP	Palmer Township	N1 C	35	10	4,649,264	4,926,996	-277,732	-15	106
NHP	Palmer Township	N2 A	1	0	394	394	0	0	100
NHP	Palmer Township	P C	31	14	9,720,649	8,398,799	1,321,850	54	86
NHP	Pen Argyl Borough	N A	9	0	577,267	577,267	0	0	100
NHP	Pen Argyl Borough	P C	4	1	1,016,766	1,223,325	-206,559	-90	120
NHP	Plainfield Township	N C	5	1	759,310	759,513	-203	0	100
NHP	Plainfield Township	P C	12	4	1,804,268	1,609,397	194,871	27	89
NHP	Roseto Borough	N A	0	0	6,537	6,537	0	*	100
NHP	Roseto Borough	P C	0	0	0	189,943	-189,943	*	*
NHP	Upper Mt Bethel Township	P C	0	1	190,911	561,033	-370,122	*	294
NHP	Upper Nazareth Township	N A	7	0	67,713	67,713	0	0	100
NHP	Upper Nazareth Township	P C	8	1	795,873	763,581	32,292	6	96
NHP	Walnutport Borough	N A	3	0	120,042	120,042	0	0	100
NHP	Walnutport Borough	P C	2	1	1,217,096	1,131,928	85,168	71	93
NHP	Washington Township	N C	5	1	415,042	475,084	-60,042	-24	114
NHP	Washington Township	P C	5	2	1,089,017	807,551	281,466	97	74
NHP	Williams Township	N C	11	5	891,475	765,096	126,379	23	86
NHP	Wilson Borough	F C	7	2	1,636,665	1,846,657	-209,992	-44	113
NHP	Wilson Borough	N C	12	6	2,773,429	2,839,786	-66,357	-10	102
NHP	Wilson Borough	P C	9	4	3,178,851	3,315,689	-136,838	-20	104
NHP	Wind Gap Borough	N U	2	0	0	0	0	0	100
NHP	Wind Gap Borough	P C	4	2	968,203	786,882	181,321	93	81
NMB	Coal Township	N C	12	6	660,958	594,022	66,936	15	90
NMB	Coal Township	P C	12	8	5,092,179	3,911,106	1,181,073	149	77
NMB	Delaware Township	N A	6	0	539,203	539,203	0	0	100
NMB	Kulpmont Borough	N C	5	2	338,204	440,738	-102,534	-83	130
NMB	Kulpmont Borough	P C	1	3	231,356	297,616	-66,260	-159	129

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			ACTIVE	RETIRED			(\$)	% OF PAY	
NMB	Kulpmont-Marion Heights Jt. Municipal Auth	N C	3	0	176,349	287,228	-110,879	-124	163
NMB	Lewis Township	N A	2	0	56,909	56,909	0	0	100
NMB	Lower Mahanoy Township	N C	1	1	58,035	77,125	-19,090	-50	133
NMB	Lower Mahanoy Township Municipal Auth	N A	3	0	12,898	12,898	0	0	100
NMB	Milton Borough	N1 C	7	6	2,083,973	1,521,665	562,308	126	73
NMB	Milton Borough	N2 A	13	0	1,103,856	1,103,856	0	0	100
NMB	Milton Borough	P C	7	9	3,702,048	2,784,186	917,862	202	75
NMB	Milton Regional Sewer Authority	N C	15	3	1,132,915	598,334	534,581	83	53
NMB	Mt Carmel Borough	N C	11	11	1,373,660	1,326,632	47,028	*	97
NMB	Mt Carmel Borough	P C	8	11	3,864,405	2,952,141	912,264	213	76
NMB	Mt Carmel Township	P C	6	4	952,442	570,941	381,501	132	60
NMB	Northumberland Borough	N C	9	3	852,513	795,843	56,670	15	93
NMB	Northumberland Borough	P C	5	4	2,254,965	2,449,260	-194,295	-59	109
NMB	Northumberland County Housing Authority	N A	13	0	879,850	879,850	0	0	100
NMB	Point Township	N C	4	2	334,804	338,293	-3,489	-3	101
NMB	Point Township	P C	4	2	1,989,378	2,117,315	-127,937	-45	106
NMB	Ralpho Township	N C	3	2	256,291	205,529	50,762	45	80
NMB	Ralpho Township	P C	6	0	1,065,323	723,291	342,032	95	68
NMB	Riverside Borough	N C	3	2	590,727	492,864	97,863	88	83
NMB	Riverside Borough	P C	2	1	936,018	916,678	19,340	18	98
NMB	Shamokin City	N C	6	12	782,299	560,908	221,391	122	72
NMB	Shamokin City	P C	11	16	7,093,758	4,689,433	2,404,326	363	66
NMB	Shamokin City Housing Authority	N1 A	9	0	635,315	635,315	0	0	100
NMB	Shamokin City Housing Authority	N2 U	2	0	0	0	0	0	100
NMB	Shamokin City Redevelopment Authority	N C	0	1	11,507	79,061	-67,554	*	687
NMB	Shamokin Township	N C	2	0	25,929	15,319	10,610	11	59
NMB	Sunbury City	N C	22	17	3,151,959	2,754,726	397,233	62	87
NMB	Sunbury City	P C	13	23	9,132,599	6,959,329	2,173,270	287	76
NMB	Sunbury City Housing Authority	N A	14	0	1,261,382	1,261,382	0	0	100
NMB	Sunbury City Municipal Authority	N C	27	7	4,762,765	4,773,861	-11,096	-1	100
NMB	Turbotville Borough	N C	1	0	325,682	515,162	-189,480	-518	158
NMB	Watsonstown Borough	N C	7	11	1,292,246	826,026	466,220	180	64
NMB	Watsonstown Borough	P C	5	3	1,668,944	1,566,941	102,003	37	94
NMB	Zerbe Township	N A	2	0	113,702	113,702	0	0	100
PER	Bloomfield Borough	N C	2	1	273,556	249,984	23,572	28	91
PER	Carroll Township	N C	1	1	93,044	97,209	-4,165	-11	104
PER	Centre Township	N A	3	0	222,813	222,813	0	0	100
PER	Duncannon Borough	N C	6	7	939,801	978,054	-38,253	-16	104
PER	Duncannon Borough	P C	0	1	125,958	494,508	-368,550	*	393
PER	Liverpool Borough	N A	2	0	44,479	44,479	0	0	100
PER	Liverpool Township	N A	3	0	146,146	146,146	0	0	100
PER	Marysville Borough	N C	7	3	1,469,606	1,232,666	236,940	84	84
PER	Marysville Borough	P C	2	2	666,199	1,101,983	-435,784	-339	165
PER	Miller Township	N C	1	0	37,414	18,471	18,943	55	49
PER	Millerstown Borough	N C	3	0	116,407	167,396	-50,989	-52	144

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			ACTIVE	RETIRED			(\$)	% OF PAY	
PER	Newport Borough	N C	5	3	371,539	357,465	14,074	10	96
PER	Newport Borough	P C	1	1	409,263	1,312,816	-903,553	-7,053	321
PER	Newport Borough Water Authority	N C	3	1	113,922	144,440	-30,518	-25	127
PER	Penn Township	N C	3	0	188,570	353,686	-165,116	-169	188
PER	Penn Township	P C	2	0	43,177	45,229	-2,052	-2	105
PER	Rye Township	N C	3	0	410,678	566,771	-156,093	-121	138
PER	Rye Township	P C	0	1	230,778	503,394	-272,616	*	218
PER	Wheatfield Township	N C	3	2	279,529	250,441	29,088	31	90
PHI	Philadelphia City	F C	1,866	3,509	1,156,287,000	525,693,000	630,594,000	544	45
PHI	Philadelphia City	N C	18,918	23,117	5,689,791,000	2,673,154,000	3,016,637,000	333	47
PHI	Philadelphia City	P C	6,004	10,263	3,280,077,000	1,600,413,000	1,679,664,000	411	49
PHI	Philadelphia City Redevelopment Authority	N C	61	211	50,623,033	42,651,175	7,971,858	202	84
PHI	Philadelphia Hospital & Higher Education	N A	2	0	181,020	181,020	0	0	100
PIK	Blooming Grove Township	N A	5	0	193,021	193,021	0	0	100
PIK	Delaware Township	N C	6	2	696,038	532,207	163,831	80	76
PIK	Dingman Township	N C	8	3	1,296,319	1,260,241	36,078	10	97
PIK	Eastern Pike Regional Police Department	P C	9	3	964,225	1,045,933	-81,708	-19	108
PIK	Lackawaxen Township	N C	9	1	566,657	380,680	185,977	47	67
PIK	Lehman Township	N A	13	0	1,906,547	1,906,547	0	0	100
PIK	Matamoras Borough	N C	3	2	57,537	200,561	-143,024	-166	349
PIK	Matamoras Municipal Authority	N C	3	2	309,989	292,382	17,607	12	94
PIK	Milford Borough	N C	3	1	187,233	103,244	83,989	90	55
PIK	Milford Borough	P C	2	0	386,626	349,608	37,018	33	90
PIK	Milford Borough Municipal Authority	N A	3	0	82,546	82,546	0	0	100
PIK	Milford Township	N C	1	0	23,176	22,080	1,096	2	95
PIK	Palmyra Township	N A	4	0	120,546	120,546	0	0	100
PIK	Shohola Township	N C	3	3	64,822	63,673	1,149	1	98
PIK	Shohola Township	P C	1	0	83,834	38,306	45,528	119	46
PIK	Westfall Township	N C	3	0	72,708	101,507	-28,799	-24	140
POT	Austin Borough	N A	4	0	26,762	26,762	0	0	100
POT	Coudersport Borough	N C	12	4	1,726,823	1,588,667	138,156	29	92
POT	Coudersport Borough	P C	4	1	568,463	696,793	-128,330	-77	123
POT	Galeton Borough	N C	5	0	413,965	391,886	22,079	13	95
POT	Galeton Borough	P C	1	2	317,503	123,727	193,776	646	39
POT	Genesee Township	N A	3	0	59,092	59,092	0	0	100
POT	Potter County Housing Authority	N A	8	0	568,767	568,767	0	0	100
POT	Sharon Township	N A	2	0	187,568	187,568	0	0	100
POT	Shinglehouse Borough	N A	3	0	76,937	76,937	0	0	100
POT	Shinglehouse Borough	P C	1	0	172,335	217,966	-45,631	-111	126
POT	Ulysses Borough	N A	2	0	57,396	57,396	0	0	100
SCH	Ashland Borough	N C	9	16	2,997,744	3,105,634	-107,890	-29	104
SCH	Ashland Borough	P C	3	5	2,381,347	2,247,345	134,002	73	94
SCH	Auburn Borough	P C	0	0	41,488	171,951	-130,463	*	414
SCH	Blythe Township Municipal Authority	N A	8	0	620,755	620,755	0	0	100
SCH	Butler Township	N C	5	3	484,318	361,907	122,411	52	75

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	Butler Township	P C	4	1	815,818	442,932	372,886	152	54
SCH	Cass Township	N A	3	0	36,966	36,966	0	0	100
SCH	Cass Township	P C	0	1	202,450	197,669	4,781	*	98
SCH	Coaldale Borough	N A	1	0	56,962	56,962	0	0	100
SCH	Coaldale Borough	P C	1	2	256,649	372,201	-115,552	-179	145
SCH	Cressona Borough	N C	2	3	328,727	305,445	23,282	34	93
SCH	Cressona Borough	P C	0	2	330,314	250,090	80,224	*	76
SCH	Cressona Borough Authority	N C	2	0	119,414	170,451	-51,037	-51	143
SCH	East Brunswick Township	N C	4	1	300,895	222,978	77,917	46	74
SCH	East Norwegian Township	N C	1	0	81,717	41,185	40,532	127	50
SCH	Foster Township	N C	1	0	80,982	38,869	42,113	71	48
SCH	Frackville Area Municipal Authority	N A	5	0	0	0	0	0	100
SCH	Frackville Borough	N A	3	0	119,691	119,691	0	0	100
SCH	Frackville Borough	P C	4	8	2,212,644	1,199,905	1,012,739	464	54
SCH	Greater Pottsville Area Authority	N A	19	0	4,443,305	4,443,305	0	0	100
SCH	Hegins Township	N C	2	0	167,926	194,324	-26,398	-37	116
SCH	Hegins Township	P C	2	1	738,858	549,190	189,668	182	74
SCH	Kline Township	P C	1	1	204,277	107,467	96,810	236	53
SCH	Mahanoy City Borough	N A	6	0	287,971	287,971	0	0	100
SCH	Mahanoy City Borough	P C	4	5	1,687,701	1,214,685	473,016	220	72
SCH	Mahanoy Township Authority	N C	9	4	1,165,820	1,053,294	112,526	27	90
SCH	McAdoo Borough	P C	3	3	474,843	1,798,690	-1,323,848	-1,281	379
SCH	Mechanicsville Borough	P A	0	0	93,402	93,402	0	*	100
SCH	Minersville Borough	N C	14	16	2,868,959	2,852,871	16,088	3	99
SCH	Minersville Borough	P C	5	8	1,972,854	1,266,539	706,315	246	64
SCH	North Manheim Township	N A	7	0	677,774	677,774	0	0	100
SCH	Norwegian Township	P C	0	1	290,448	291,047	-599	*	100
SCH	Orwigsburg Borough	N C	8	6	1,474,508	1,186,930	287,578	92	80
SCH	Orwigsburg Borough	P C	4	0	1,027,665	1,905,132	-877,467	-328	185
SCH	Palo Alto Borough	P C	1	0	6,822	240,224	-233,402	-810	3,521
SCH	Pine Grove Borough	N C	8	9	1,105,990	940,696	165,294	52	85
SCH	Pine Grove Borough	P C	2	0	228,462	1,260,112	-1,031,650	-1,136	552
SCH	Pine Grove Township	N C	5	6	384,952	382,135	2,817	2	99
SCH	Port Carbon Borough	P C	2	2	772,601	692,622	79,979	79	90
SCH	Pottsville City	N C	34	21	3,909,939	3,507,049	402,890	31	90
SCH	Pottsville City	P C	23	36	12,020,432	9,048,427	2,972,005	197	75
SCH	Pottsville City Housing Authority	N A	24	0	2,017,941	2,017,941	0	0	100
SCH	Rush Township	N C	7	2	308,146	315,258	-7,112	-3	102
SCH	Rush Township	P C	3	1	354,832	258,716	96,116	81	73
SCH	Saint Clair Sewer Authority	N A	3	0	28,157	28,157	0	0	100
SCH	Schuylkill County Housing Authority	N A	29	0	2,290,632	2,290,632	0	0	100
SCH	Schuylkill County Municipal Authority	N C	24	12	4,626,482	3,361,926	1,264,556	100	73
SCH	Schuylkill Haven Borough	N C	26	22	7,962,103	7,594,817	367,286	28	95
SCH	Schuylkill Haven Borough	P C	8	11	3,970,180	2,657,804	1,312,376	207	67
SCH	Shenandoah Borough	N C	13	9	4,187,823	3,531,309	656,514	112	84

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
SCH	Shenandoah Borough	P C	3	10	2,236,153	1,553,867	682,286	362	69
SCH	Shenandoah Borough Municipal Authority	N C	10	3	1,106,962	1,067,951	39,011	11	96
SCH	South Manheim Township	N C	4	2	265,212	256,207	9,005	7	97
SCH	St Clair Borough	N1 A	4	0	205,499	205,499	0	0	100
SCH	St Clair Borough	N2 U	7	0	0	0	0	0	100
SCH	St Clair Borough	P C	6	2	1,966,535	1,757,397	209,138	54	89
SCH	Tamaqua Borough	N C	32	18	3,286,303	3,373,239	-86,936	-7	103
SCH	Tamaqua Borough	P C	8	10	3,662,966	2,081,279	1,581,686	308	57
SCH	Tower City Borough Authority	N C	2	0	81,055	75,492	5,563	8	93
SCH	Tremont Borough	N A	2	0	89,459	89,459	0	0	100
SCH	Tremont Borough	P A	1	0	44,861	44,861	0	0	100
SCH	Walker Township	P C	0	1	143,073	118,484	24,589	*	83
SCH	Washington Township	N A	4	0	58,970	58,970	0	0	100
SCH	Wayne Township	N A	3	0	170,413	170,413	0	0	100
SCH	West Brunswick Township	N C	3	4	243,666	341,574	-97,908	-87	140
SCH	West Mahanoy Township	N A	4	0	130,689	130,689	0	0	100
SCH	West Mahanoy Township	P C	3	3	674,800	422,085	252,715	209	63
SCH	West Penn Township	P C	3	0	35,647	26,140	9,507	7	73
SNY	Beavertown Borough	N A	1	0	34,941	34,941	0	0	100
SNY	Center Township	N A	1	0	1,005	1,005	0	0	100
SNY	Eastern Snyder County Regional Authority	N C	11	2	2,400,576	2,390,026	10,550	2	100
SNY	Freeburg Borough	N C	2	0	142,882	146,585	-3,703	-4	103
SNY	Jackson Township	N A	3	0	103,682	103,682	0	0	100
SNY	McClure Municipal Authority	N A	1	0	89,542	89,542	0	0	100
SNY	Middleburg Borough	N C	7	5	892,615	968,278	-75,663	-35	108
SNY	Middleburg Borough	P C	2	1	848,525	877,369	-28,844	-26	103
SNY	Monroe Township	N A	4	0	134,856	134,856	0	0	100
SNY	Perry Township	N A	4	0	166,133	166,133	0	0	100
SNY	Selinsgrove Borough	N C	11	11	2,959,879	2,886,558	73,321	15	98
SNY	Selinsgrove Borough	P C	5	5	2,235,283	2,230,105	5,178	2	100
SNY	Shamokin Dam Borough	N C	7	3	1,992,865	1,956,887	35,978	14	98
SNY	Shamokin Dam Borough	P C	3	1	934,471	1,074,114	-139,643	-106	115
SNY	Union Township	N A	2	0	64,662	64,662	0	0	100
SOM	Addison Township	N C	2	0	225,932	113,795	112,137	186	50
SOM	Berlin Borough	N1 C	9	11	1,318,391	1,252,687	65,704	22	95
SOM	Berlin Borough	N2 A	0	0	26,868	26,868	0	*	100
SOM	Berlin Borough	P C	2	1	337,871	373,964	-36,093	-60	111
SOM	Brothersvalley Township	N A	6	0	212,961	212,961	0	0	100
SOM	Central City Borough	N C	3	0	285,257	296,048	-10,791	-15	104
SOM	Central City Borough	P C	0	1	200,956	892,749	-691,793	*	444
SOM	Conemaugh Township	N C	13	10	1,851,669	1,536,959	314,710	69	83
SOM	Conemaugh Township	P C	6	3	1,407,236	1,362,181	45,055	16	97
SOM	Conemaugh Township Municipal Authority	N U	7	0	0	0	0	0	100
SOM	Elk Lick Township	N C	4	0	322,400	277,000	45,400	40	86
SOM	Hooversville Borough	N C	3	3	239,265	190,039	49,226	70	79

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			ACTIVE	RETIRED			(\$)	% OF PAY	
SOM	Hooversville Borough	P C	1	1	170,255	104,677	65,578	206	61
SOM	Indian Lake Borough	N C	5	1	250,265	229,102	21,163	12	92
SOM	Jenner Area Sewer Authority	N A	5	0	194,977	194,977	0	0	100
SOM	Jenner Township	N C	7	5	1,216,924	1,115,458	101,466	38	92
SOM	Lincoln Township	N C	3	2	321,097	285,261	35,836	36	89
SOM	Meyersdale Borough	N C	3	1	1,091,613	958,234	133,379	149	88
SOM	Meyersdale Borough	P C	0	2	518,819	568,991	-50,172	*	110
SOM	Meyersdale Municipal Authority	N A	4	0	147,912	147,912	0	0	100
SOM	Middlecreek Township	N A	3	0	112,842	112,842	0	0	100
SOM	Paint Township	N A	6	0	415,428	415,428	0	0	100
SOM	Paint Township	P C	8	0	173,773	143,606	30,167	9	83
SOM	Quemahoning Township	N A	5	0	434,821	434,821	0	0	100
SOM	Salisbury Borough	N C	3	0	188,268	192,530	-4,262	-5	102
SOM	Seven Springs Borough	P C	0	4	776,633	1,021,046	-244,413	*	131
SOM	Shade Township	N C	9	3	1,566,419	1,654,991	-88,572	-29	106
SOM	Shade Township	P C	1	0	219,813	298,243	-78,430	-169	136
SOM	Shade-Central City Joint Authority	N A	3	0	7,784	7,784	0	0	100
SOM	Somerset Borough	N1 C	8	6	2,561,222	2,250,011	311,211	80	88
SOM	Somerset Borough	N2 C	25	6	1,642,097	1,258,771	383,326	40	77
SOM	Somerset Borough	P C	8	8	2,217,892	1,504,563	713,329	144	68
SOM	Somerset Conservation District	N A	5	0	145,385	145,385	0	0	100
SOM	Somerset County Housing Authority	N A	10	0	1,105,892	1,105,892	0	0	100
SOM	Somerset Township	N A	15	0	1,535,062	1,535,062	0	0	100
SOM	Stonycreek Township	N A	4	0	36,208	36,208	0	0	100
SOM	Summit Township	N A	3	0	22,907	22,907	0	0	100
SOM	Summit Township	P A	0	0	0	0	0	*	100
SOM	Windber Area Authority	N1 C	10	6	1,135,249	1,097,534	37,715	10	97
SOM	Windber Area Authority	N2 A	2	0	220,927	220,927	0	0	100
SOM	Windber Borough	N A	5	0	197,825	197,825	0	0	100
SOM	Windber Borough	P C	0	1	735,409	804,830	-69,421	*	109
SUL	Dushore Borough	N A	4	0	144,115	144,115	0	0	100
SUS	Auburn Township	N A	3	0	230,421	230,421	0	0	100
SUS	Bridgewater Township	N C	6	2	362,880	320,691	42,189	21	88
SUS	Forest City Borough	N C	3	1	90,212	87,144	3,068	3	97
SUS	Forest City Borough	P C	2	0	302,937	426,227	-123,290	-124	141
SUS	Forest Lake Township	N C	2	0	43,909	18,395	25,514	35	42
SUS	Franklin Township	N C	2	1	155,050	121,919	33,131	*	79
SUS	Great Bend Area Joint Police	P C	0	1	87,824	95,842	-8,018	*	109
SUS	Great Bend Township	N C	2	0	10,126	54,378	-44,252	-75	537
SUS	Jackson Township	N A	3	0	101,810	101,810	0	0	100
SUS	Liberty Township	N C	0	0	14,513	15,363	-850	*	106
SUS	Montrose Borough	N C	3	1	142,766	159,512	-16,746	-15	112
SUS	Montrose Borough	P C	0	2	519,674	456,820	62,854	*	88
SUS	Montrose Municipal Authority	N C	3	0	56,878	70,610	-13,732	-15	124
SUS	New Milford Township	N C	3	2	294,492	121,045	173,447	160	41

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			ACTIVE	RETIRED			(\$)	% OF PAY	
SUS	Susquehanna County Housing/Redev. Auth	N A	12	0	820,080	820,080	0	0	100
SUS	Susquehanna Depot Borough	P C	0	2	179,016	86,017	92,999	*	48
TIO	Blossburg Borough	N C	9	4	971,245	909,038	62,207	19	94
TIO	Blossburg Borough	P C	2	3	368,706	302,076	66,630	104	82
TIO	Charleston Township	N C	4	3	465,542	425,605	39,937	26	91
TIO	Delmar Township	N C	4	3	275,726	276,905	-1,179	-1	100
TIO	Elkland Borough	N U	1	0	0	0	0	0	100
TIO	Elkland Borough	P1 U	2	0	0	0	0	0	100
TIO	Elkland Borough	P2 A	2	0	0	0	0	0	100
TIO	Farmington Township	N C	2	0	165,290	136,859	28,431	50	83
TIO	Jackson Township	N U	3	0	0	0	0	0	100
TIO	Knoxville Borough	N A	3	0	104,386	104,386	0	0	100
TIO	Knoxville Borough	P A	0	0	0	0	0	*	100
TIO	Mansfield Borough	N1 C	3	2	1,092,775	815,805	276,970	198	75
TIO	Mansfield Borough	N2 U	7	0	0	0	0	0	100
TIO	Mansfield Borough	P C	5	3	938,301	697,042	241,259	126	74
TIO	Morris Township	N A	2	0	50,523	50,523	0	0	100
TIO	Richmond Township	N U	5	0	0	0	0	0	100
TIO	Rutland Township	N C	2	2	63,067	73,265	-10,198	-15	116
TIO	Sullivan Township	N A	5	0	114,217	114,217	0	0	100
TIO	Tioga Borough	N A	3	0	90,382	90,382	0	0	100
TIO	Tioga County Housing Authority	N A	35	0	4,331,509	4,331,509	0	0	100
TIO	Tioga Township	N C	0	3	94,556	75,972	18,584	*	80
TIO	Wellsboro Borough	N1 C	4	3	977,061	538,555	438,506	181	55
TIO	Wellsboro Borough	N2 U	11	0	0	0	0	0	100
TIO	Wellsboro Borough	P C	6	5	2,012,695	1,563,399	449,296	132	78
TIO	Westfield Borough	N U	5	0	0	0	0	0	100
TIO	Westfield Borough	P C	2	2	443,049	370,549	72,500	86	84
UNI	Buffalo Township	N C	2	0	267,199	253,555	13,644	17	95
UNI	Buffalo Valley Regional Police	P C	15	10	5,657,273	4,862,957	794,316	84	86
UNI	East Buffalo Township	N C	11	3	704,535	909,795	-205,260	-39	129
UNI	Kelly Township	N C	2	0	32,704	16,876	15,828	23	52
UNI	Lewisburg Area Joint Sewer Authority	N A	10	0	373,615	373,615	0	0	100
UNI	Lewisburg Borough	N C	14	5	2,366,444	1,790,891	575,553	89	76
UNI	Limestone Township	N C	4	1	181,580	132,361	49,219	146	73
UNI	Mifflinburg Borough	N C	14	6	1,969,846	1,610,495	359,351	63	82
UNI	Mifflinburg Borough	P C	7	3	1,784,375	1,648,428	135,947	34	92
UNI	Union County Housing Authority	N A	13	0	981,350	981,350	0	0	100
UNI	West Buffalo Township	N C	3	1	438,209	477,067	-38,858	-39	109
UNI	White Deer Township	N1 C	0	3	74,334	38,130	36,204	*	51
UNI	White Deer Township	N2 A	1	0	59,738	59,738	0	0	100
VEN	Canal Township	N A	2	0	0	0	0	0	100
VEN	Cherrytree Township	N C	4	2	404,065	348,110	55,955	42	86
VEN	Cornplanter Township	N A	5	0	106,195	106,195	0	0	100
VEN	Cranberry Township	N C	19	4	2,179,665	1,761,078	418,587	53	81

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			ACTIVE	RETIRED			(\$)	% OF PAY	
VEN	Emlenton Area Municipal Authority	N A	3	0	119,246	119,246	0	0	100
VEN	Emlenton Borough	N A	3	0	182,102	182,102	0	0	100
VEN	Emlenton Borough	P A	0	0	62,110	62,110	0	*	100
VEN	Franklin City	F C	7	18	3,758,319	3,024,741	733,578	184	80
VEN	Franklin City	N C	45	19	6,844,960	6,433,429	411,531	24	94
VEN	Franklin City	P C	15	23	6,944,965	6,848,809	96,156	12	99
VEN	Franklin City Housing Authority	N A	6	0	479,817	479,817	0	0	100
VEN	Frenchcreek Township	N C	6	2	281,876	239,048	42,828	24	85
VEN	Oakland Township	N C	1	1	189,316	173,698	15,618	38	92
VEN	Oil City City	F C	15	26	6,419,246	4,977,438	1,441,808	183	78
VEN	Oil City City	N C	57	35	11,717,889	11,651,128	66,761	3	99
VEN	Oil City City	P C	16	29	8,378,653	7,703,494	675,159	84	92
VEN	Oil City Housing Authority	N A	9	0	760,093	760,093	0	0	100
VEN	Oilcreek Township	N C	1	1	37,981	27,051	10,930	29	71
VEN	Pleasantville Borough	N A	4	0	68,877	68,877	0	0	100
VEN	Polk Borough	P A	2	0	14,998	14,998	0	0	100
VEN	Richland Township	N A	1	0	54,834	54,834	0	0	100
VEN	Rockland Township	N C	2	0	103,526	112,892	-9,366	-15	109
VEN	Rouseville Borough	N C	3	3	180,913	186,633	-5,720	-7	103
VEN	Sugarcreek Borough	N1 C	4	2	93,966	115,466	-21,500	-16	123
VEN	Sugarcreek Borough	N2 C	8	1	1,063,553	819,730	243,823	74	77
VEN	Sugarcreek Borough	P C	4	4	1,595,074	1,623,446	-28,372	-13	102
WAR	Brokenstraw Township	N A	3	0	118,813	118,813	0	0	100
WAR	Clarendon Borough	N A	1	0	48,139	48,139	0	0	100
WAR	Columbus Township	N C	3	0	266,061	150,273	115,788	99	56
WAR	Conewango Township	N C	4	3	695,832	657,932	37,900	23	95
WAR	Conewango Township	P C	4	2	1,000,018	1,433,871	-433,853	-223	143
WAR	Eldred Township	N A	2	0	195,273	195,273	0	0	100
WAR	Elk Township	N A	2	0	68,390	68,390	0	0	100
WAR	Farmington Township	N A	2	0	54,334	54,334	0	0	100
WAR	Freehold Township	N C	3	1	96,175	122,544	-26,369	-32	127
WAR	Glade Township	N A	4	0	529,855	529,855	0	0	100
WAR	Mead Township	N A	4	0	421,558	421,558	0	0	100
WAR	Mead Township	P C	0	1	36,224	725,192	-688,968	*	2,002
WAR	Pine Grove Township	N A	4	0	88,370	88,370	0	0	100
WAR	Pittsfield Township	N A	2	0	90,718	90,718	0	0	100
WAR	Pleasant Township	N C	4	5	1,211,909	1,125,541	86,368	56	93
WAR	Sheffield Township	N A	4	0	156,419	156,419	0	0	100
WAR	Sheffield Township	P C	1	2	598,522	590,207	8,315	16	99
WAR	Sheffield Township Municipal Authority	N C	2	2	323,471	405,961	-82,490	-81	126
WAR	Southwest Township	N A	2	0	31,837	31,837	0	0	100
WAR	Spring Creek Township	N A	4	0	183,133	183,133	0	0	100
WAR	Sugar Grove Township	N A	4	0	217,272	217,272	0	0	100
WAR	Tidioute Borough	N A	4	0	219,490	219,490	0	0	100
WAR	Warren City	F C	17	0	2,115,985	1,062,663	1,053,322	131	50

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAR	Warren City	N C	25	21	4,607,336	4,148,734	458,602	41	90
WAR	Warren City	P C	15	22	6,772,003	6,494,538	277,465	32	96
WAR	Warren County Housing Authority	N C	10	2	1,711,863	1,658,624	53,239	13	97
WAR	Warren County Solid Waste Authority	N C	1	1	410,359	700,193	-289,834	-897	171
WAR	Youngsville Borough	N A	9	0	339,106	339,106	0	0	100
WAR	Youngsville Borough	P C	2	2	465,436	374,479	90,957	120	80
WAS	Amwell Township	N C	6	5	413,737	285,337	128,400	61	69
WAS	Bentleyville Borough	N C	3	0	256,086	241,617	14,469	13	94
WAS	Bentleyville Borough	P1 C	0	3	362,275	326,265	36,010	*	90
WAS	Bentleyville Borough	P2 A	0	0	0	0	0	*	100
WAS	Buffalo Township	N C	3	3	199,927	171,307	28,620	27	86
WAS	Burgettstown Borough	N C	2	2	140,395	175,797	-35,402	-69	125
WAS	Burgettstown Borough	P C	0	0	198,007	278,747	-80,740	*	141
WAS	California Borough	N C	10	9	2,221,476	2,125,435	96,041	27	96
WAS	California Borough	P C	4	4	2,017,027	3,789,429	-1,772,402	-883	188
WAS	Canonsburg Borough	N C	24	12	4,859,158	3,509,166	1,349,992	115	72
WAS	Canonsburg Borough	P C	13	12	5,415,031	4,519,534	895,497	109	83
WAS	Canton Township	N A	9	0	756,671	756,671	0	0	100
WAS	Carroll Township	N C	6	4	1,184,067	830,891	353,176	101	70
WAS	Carroll Township	P C	2	3	1,007,259	1,185,613	-178,354	-133	118
WAS	Carroll Township Authority	N C	6	2	639,585	622,788	16,797	6	97
WAS	Cecil Township	N C	17	13	2,168,127	1,315,586	852,541	109	61
WAS	Cecil Township	P C	13	8	5,665,883	3,531,530	2,134,353	219	62
WAS	Centerville Borough	N A	5	0	320,396	320,396	0	0	100
WAS	Centerville Borough	P C	3	3	816,961	743,144	73,817	55	91
WAS	Centerville Borough Sanitary Authority	N C	2	2	304,162	253,588	50,574	62	83
WAS	Charleroi Borough	N C	8	6	1,233,271	1,135,545	97,726	37	92
WAS	Charleroi Borough Authority	N C	40	10	5,648,805	3,664,627	1,984,178	83	65
WAS	Charleroi Regional Police	P C	6	18	4,255,637	6,257,965	-2,002,328	-578	147
WAS	Chartiers Township	N A	12	0	1,183,529	1,183,529	0	0	100
WAS	Chartiers Township	P C	12	2	3,011,023	2,143,404	867,619	100	71
WAS	Claysville Borough	N A	2	0	75,764	75,764	0	0	100
WAS	Cross Creek Township	N C	3	1	204,286	221,221	-16,935	-15	108
WAS	Deemston Borough	N A	2	0	9,875	9,875	0	0	100
WAS	Donegal Township	N1 C	1	2	125,771	157,322	-31,551	-90	125
WAS	Donegal Township	N2 U	4	0	0	0	0	0	100
WAS	Donegal Township	P C	2	1	389,016	503,431	-114,415	-131	129
WAS	Donora Borough	N A	6	0	308,210	308,210	0	0	100
WAS	Donora Borough	P C	4	5	1,256,525	2,039,983	-783,458	-362	162
WAS	East Bethlehem Township	N A	4	0	75,343	75,343	0	0	100
WAS	East Bethlehem Township	P C	2	3	306,122	384,634	-78,512	-108	126
WAS	East Finley Township	N C	4	4	295,942	239,968	55,974	38	81
WAS	East Washington Borough	N C	1	1	225,410	229,760	-4,350	-9	102
WAS	East Washington Borough	P C	0	3	957,227	1,098,887	-141,660	*	115
WAS	Ellsworth Borough	N C	2	1	38,225	13,618	24,607	51	36

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	Fallowfield Township	N U	4	0	0	0	0	0	100
WAS	Fallowfield Township	P C	0	2	717,306	1,191,721	-474,415	*	166
WAS	Hanover Township	N C	4	0	241,245	141,541	99,704	69	59
WAS	Hanover Township	P C	1	0	76,056	93,617	-17,561	-35	123
WAS	Hopewell Township	N A	3	0	103,462	103,462	0	0	100
WAS	Houston Borough	N A	2	0	7,796	7,796	0	0	100
WAS	Independence Township	N A	2	0	111,557	111,557	0	0	100
WAS	Jefferson Township	N C	2	1	62,574	48,757	13,817	20	78
WAS	McDonald Borough	N A	2	0	14,497	14,497	0	0	100
WAS	McDonald Borough	P C	3	1	657,372	916,870	-259,498	-164	139
WAS	Mid Mon Valley Water Pollution Control Au	N C	2	0	207,980	311,710	-103,730	-134	150
WAS	Midway Sewage Authority	N A	3	0	46,344	46,344	0	0	100
WAS	Mon Valley Sewage Authority	N C	13	10	4,060,442	3,648,099	412,343	64	90
WAS	Monongahela City	N A	10	0	1,299,646	1,299,646	0	0	100
WAS	Monongahela City	P C	6	7	2,992,416	3,112,581	-120,165	-31	104
WAS	Monongahela City Municipal Authority	N B	6	0	449,247	449,247	0	0	100
WAS	Morris Township	N A	3	0	68,188	68,188	0	0	100
WAS	Mt Pleasant Township	N A	10	0	738,344	738,344	0	0	100
WAS	Mt Pleasant Township	P C	3	0	114,306	55,846	58,460	56	49
WAS	New Eagle Borough	N C	5	4	755,358	873,163	-117,805	-58	116
WAS	New Eagle Borough	P C	0	1	139,594	221,867	-82,273	*	159
WAS	North Bethlehem Township	N C	4	2	312,562	216,482	96,080	85	69
WAS	North Charleroi Borough	N A	2	0	52,499	52,499	0	0	100
WAS	North Franklin Township	N1 U	2	0	0	0	0	0	100
WAS	North Franklin Township	N2 A	3	0	31,114	31,114	0	0	100
WAS	North Franklin Township	P C	6	6	3,095,095	2,255,539	839,556	210	73
WAS	North Strabane Township	N1 U	11	0	0	0	0	0	100
WAS	North Strabane Township	N2 C	19	2	3,094,215	3,179,376	-85,161	-8	103
WAS	North Strabane Township	N3 A	0	0	174,369	174,369	0	*	100
WAS	North Strabane Township	P C	17	7	5,510,633	5,082,141	428,492	37	92
WAS	North Strabane Township Municipal Auth	N A	5	0	533,157	533,157	0	0	100
WAS	Nottingham Township	N C	5	3	635,802	513,565	122,237	50	81
WAS	Peters Creek Sanitary Authority	N C	2	2	364,723	383,629	-18,906	-14	105
WAS	Peters Township	N1 A	42	0	2,599,882	2,599,882	0	0	100
WAS	Peters Township	N2 U	17	0	0	0	0	0	100
WAS	Peters Township	P C	23	8	9,735,128	8,030,849	1,704,279	92	82
WAS	Peters Township Sanitary Authority	N U	7	0	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N1 U	4	0	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority	N2 U	4	0	0	0	0	0	100
WAS	Robinson Township	N A	4	0	81,397	81,397	0	0	100
WAS	Smith Township	N A	7	0	185,134	185,134	0	0	100
WAS	Smith Township	P C	3	4	277,494	425,916	-148,422	-143	153
WAS	Somerset Township	N A	5	0	270,063	270,063	0	0	100
WAS	South Franklin Township	N C	6	7	519,611	521,838	-2,227	-1	100
WAS	South Strabane Township	F C	9	0	420,561	362,995	57,566	13	86

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WAS	South Strabane Township	N C	11	5	1,173,675	976,394	197,281	37	83
WAS	South Strabane Township	P C	16	7	4,334,283	3,597,644	736,639	75	83
WAS	Speers Borough	N U	2	0	0	0	0	0	100
WAS	Tri-County Joint Municipal Authority	N C	11	6	3,304,983	2,385,152	919,831	154	72
WAS	Union Township	N1 U	3	0	0	0	0	0	100
WAS	Union Township	N2 A	2	0	14,664	14,664	0	0	100
WAS	Union Township	P A	0	0	549,309	549,309	0	*	100
WAS	Washington Area Cog	N C	0	3	353,762	378,692	-24,930	*	107
WAS	Washington City	F C	22	38	16,373,346	10,088,025	6,285,321	501	62
WAS	Washington City	N C	30	23	4,875,406	4,741,618	133,788	14	97
WAS	Washington City	P C	31	39	17,424,085	12,207,166	5,216,919	265	70
WAS	Washington County Housing Authority	N A	49	0	4,598,976	4,598,976	0	0	100
WAS	Washington County Redevelopment Auth	N A	38	0	6,289,737	6,289,737	0	0	100
WAS	Washington County Transportation Auth	N A	12	0	93,623	93,623	0	0	100
WAS	Washington-E. Washington Joint Authority	N C	15	10	4,573,614	4,064,591	509,023	56	89
WAS	West Pike Run Township	N C	2	0	33,704	99,550	-65,846	-85	295
WAS	West Pike Run Township	P A	0	0	21,990	21,990	0	*	100
WAY	Berlin Township	N A	2	0	5,084	5,084	0	0	100
WAY	Central Wayne Regional Authority	N A	6	0	178,244	178,244	0	0	100
WAY	Hawley Area Authority	N A	3	0	109,543	109,543	0	0	100
WAY	Honesdale Borough	N A	7	0	220,500	220,500	0	0	100
WAY	Honesdale Borough	P C	7	8	3,663,958	2,475,376	1,188,582	310	68
WAY	Lake Township	N C	4	2	216,304	246,543	-30,239	-23	114
WAY	Paupack Township	N C	5	0	381,630	369,521	12,109	6	97
WAY	Preston Township	N A	4	0	81,845	81,845	0	0	100
WAY	Salem Township	N C	3	2	178,326	154,297	24,029	29	87
WAY	Wayne County Housing Authority	N A	9	0	996,580	996,580	0	0	100
WAY	Wayne County Redevelopment Authority	N A	7	0	591,012	591,012	0	0	100
WAY	Wayne Library Authority	N A	10	0	0	0	0	0	100
WES	Allegheny Township	N C	14	2	1,693,667	1,868,164	-174,497	-26	110
WES	Allegheny Township	P C	8	2	2,746,248	3,736,717	-990,469	-173	136
WES	Arnold City	N C	11	13	3,131,716	2,423,625	708,091	149	77
WES	Arnold City	P C	10	13	4,310,718	2,679,990	1,630,728	214	62
WES	Avonmore Borough	N C	3	0	104,560	120,462	-15,902	-24	115
WES	Avonmore Borough	P A	1	0	51,709	51,709	0	0	100
WES	Avonmore Borough Municipal Authority	N C	0	1	113,511	163,096	-49,585	*	144
WES	Bell Township	N C	4	4	310,240	327,406	-17,166	-14	106
WES	Cook Township	N A	3	0	98,621	98,621	0	0	100
WES	Delmont Borough	N C	3	3	201,308	220,163	-18,855	-17	109
WES	Delmont Borough	P C	3	1	910,092	1,004,487	-94,395	-68	110
WES	Derry Borough	N C	4	3	702,076	696,132	5,944	4	99
WES	Derry Borough	P C	3	2	390,668	471,278	-80,610	-63	121
WES	Derry Borough Municipal Authority	N C	11	0	987,293	967,723	19,570	4	98
WES	Derry Township	N C	19	14	6,184,080	6,128,567	55,513	5	99
WES	Derry Township Municipal Authority	N C	6	2	659,125	721,972	-62,847	-29	110

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	Donegal Township	N C	4	3	976,615	937,445	39,170	26	96
WES	East Huntingdon Township	N C	10	6	3,572,936	3,840,673	-267,737	-54	107
WES	Fairfield Township	N C	4	0	453,784	478,548	-24,764	-21	105
WES	Franklin Twp Municipal Sanitary Authority	N C	19	2	4,528,949	3,654,460	874,489	71	81
WES	Greater Greensburg Sewage Authority	N B	20	1	1,289,202	1,289,202	0	0	100
WES	Greensburg City	N C	49	30	10,801,816	10,618,788	183,028	8	98
WES	Greensburg City	P C	26	32	18,630,848	14,314,802	4,316,046	178	77
WES	Hempfield Township	N C	47	45	11,483,244	8,868,322	2,614,922	111	77
WES	Hempfield Township Municipal Authority	N A	25	0	1,544,151	1,544,151	0	0	100
WES	Irwin Borough	N C	5	1	511,847	478,609	33,238	17	94
WES	Irwin Borough	P C	3	4	1,081,218	927,083	154,135	131	86
WES	Jeannette City	F C	3	4	1,283,584	707,588	575,996	336	55
WES	Jeannette City	N C	19	25	3,880,983	3,136,174	744,809	91	81
WES	Jeannette City	P C	13	21	10,373,181	5,968,048	4,405,133	411	58
WES	Jeannette City Municipal Authority	N C	9	4	1,537,995	1,330,110	207,885	42	86
WES	Latrobe Municipal Authority	N C	31	1	2,118,324	1,979,202	139,122	10	93
WES	Latrobe City	N C	20	16	4,294,166	5,070,914	-776,748	-82	118
WES	Latrobe City	P C	12	12	5,056,048	3,726,207	1,329,841	144	74
WES	Ligonier Borough	N U	9	0	0	0	0	0	100
WES	Ligonier Borough	P C	2	2	519,646	416,634	103,012	109	80
WES	Ligonier Township	N A	12	0	693,247	693,247	0	0	100
WES	Ligonier Township	P C	4	2	678,765	1,043,704	-364,939	-214	154
WES	Lower Burrell City	N C	26	21	6,854,583	6,723,656	130,927	12	98
WES	Lower Burrell City	P C	17	15	8,969,532	5,778,641	3,190,891	214	64
WES	Loyalhanna Township	N1 C	3	2	268,289	299,944	-31,655	-42	112
WES	Loyalhanna Township	N2 A	0	0	63,607	63,607	0	*	100
WES	Manor Borough	N A	3	0	150,600	150,600	0	0	100
WES	Manor Borough	P C	2	1	350,197	550,292	-200,095	-187	157
WES	Monessen City	F C	0	3	423,075	317,465	105,610	*	75
WES	Monessen City	N A	18	0	1,452,687	1,452,687	0	0	100
WES	Monessen City	P C	11	18	4,967,729	3,581,611	1,386,118	191	72
WES	Mount Pleasant Township Municipal Auth	N A	2	0	30,456	30,456	0	0	100
WES	Mt Pleasant Borough	N A	9	0	740,247	740,247	0	0	100
WES	Mt Pleasant Borough	P C	3	3	2,253,857	4,014,282	-1,760,425	-1,033	178
WES	Mt Pleasant Township	N C	13	20	7,467,392	6,883,844	583,548	109	92
WES	Murrysville Borough	N C	39	11	6,654,520	5,874,522	779,998	42	88
WES	Murrysville Borough	P C	19	11	10,628,637	9,107,523	1,521,114	85	86
WES	New Florence Borough	N A	1	0	15,435	15,435	0	0	100
WES	New Kensington City	F C	0	5	693,207	391,967	301,240	*	57
WES	New Kensington City	N C	33	29	6,456,422	7,093,636	-637,214	-69	110
WES	New Kensington City	P C	21	26	13,628,382	10,079,492	3,548,890	212	74
WES	New Kensington City Municipal Authority	N1 C	23	16	2,452,617	3,014,209	-561,592	-42	123
WES	New Kensington City Municipal Authority	N2 C	7	3	1,954,737	1,721,736	233,001	44	88
WES	New Kensington City Redevelopment Auth	N A	2	0	112,591	112,591	0	0	100
WES	New Kensington City Sanitary Authority	N C	16	5	5,113,796	4,906,206	207,590	18	96

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			ACTIVE	RETIRED			(\$)	% OF PAY	
WES	New Stanton Borough	N C	4	4	339,519	331,404	8,115	7	98
WES	North Belle Vernon Borough	N C	2	3	157,118	129,787	27,331	48	83
WES	North Belle Vernon Borough	P C	2	0	493,269	474,309	18,960	27	96
WES	North Huntingdon Township	N C	44	19	9,407,242	8,800,973	606,269	23	94
WES	North Huntingdon Township	P C	26	14	16,897,148	15,683,602	1,213,546	49	93
WES	North Huntingdon Township Municipal Auth	N C	20	11	6,772,135	6,525,635	246,500	22	96
WES	Penn Township	N U	28	0	0	0	0	0	100
WES	Penn Township	P C	18	13	8,469,464	5,091,680	3,377,784	218	60
WES	Penn Township Sewage Authority	N A	10	0	661,746	661,746	0	0	100
WES	Rostraver Township	N A	21	0	2,354,377	2,354,377	0	0	100
WES	Rostraver Township	P C	13	5	3,864,037	4,432,494	-568,457	-65	115
WES	Rostraver Township Sewage Authority	N C	8	3	582,796	440,016	142,780	34	76
WES	S W Greensburg Borough	N C	3	3	377,101	329,644	47,457	45	87
WES	S W Greensburg Borough	P C	2	2	444,356	386,564	57,792	53	87
WES	Salem Township	N C	10	8	1,509,910	754,879	755,031	169	50
WES	Scottdale Borough	N U	4	0	0	0	0	0	100
WES	Scottdale Borough	P C	6	5	2,969,567	4,173,920	-1,204,353	-314	141
WES	Seward-St. Clair Township Sanitary Auth	N C	1	0	74,339	58,305	16,034	33	78
WES	Sewickley Township	N C	11	12	2,255,780	2,580,499	-324,719	-72	114
WES	Smithton Borough	N A	0	0	5,651	5,651	0	*	100
WES	Smithton Borough Municipal Authority	N A	3	0	27,004	27,004	0	0	100
WES	South Greensburg Borough	N A	3	0	130,456	130,456	0	0	100
WES	South Greensburg Borough	P A	2	0	131,934	131,934	0	0	100
WES	South Huntingdon Township	N C	9	7	2,992,086	2,988,868	3,218	1	100
WES	Trafford Borough	N A	3	0	104,923	104,923	0	0	100
WES	Trafford Borough	P C	3	2	710,558	546,138	164,420	116	77
WES	Unity Township	N C	27	19	10,470,530	9,019,059	1,451,471	90	86
WES	Upper Burrell Township	N A	3	0	175,649	175,649	0	0	100
WES	Upper Burrell Township	P A	2	0	94,034	94,034	0	0	100
WES	Vandergrift Borough	P C	8	2	3,122,198	3,076,233	45,965	10	99
WES	Washington Township	N1 A	6	0	147,188	147,188	0	0	100
WES	Washington Township	N2 U	5	0	0	0	0	0	100
WES	Washington Township	P C	6	0	1,278,332	1,378,034	-99,702	-28	108
WES	West Newton Borough	N C	5	2	553,584	494,036	59,548	27	89
WES	West Newton Borough	P C	2	0	487,448	751,882	-264,434	-298	154
WES	Western Westmoreland Municipal Authority	N C	14	2	3,970,168	3,803,217	166,951	17	96
WES	Westmoreland County Housing Authority	N A	126	0	13,627,712	13,627,712	0	0	100
WES	Westmoreland County Municipal Authority	N1 C	249	199	71,687,906	38,098,004	33,589,902	186	53
WES	Westmoreland County Municipal Authority	N2 A	9	0	0	0	0	*	100
WES	Westmoreland County Redevelopment Auth	N A	4	0	255,717	255,717	0	0	100
WES	Westmoreland County Transit Authority	N A	11	0	851,235	851,235	0	0	100
WES	Westmoreland-Fayette Municipal Sewage	N C	3	1	240,569	308,396	-67,827	-49	128
WES	Youngwood Borough	N C	8	5	1,222,902	1,313,580	-90,678	-29	107
WES	Youngwood Borough	P C	0	1	21,911	26,090	-4,179	*	119
WYO	Eaton Township	N A	2	0	45,549	45,549	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
WYO	Factoryville Borough	N A	2	0	47,020	47,020	0	0	100
WYO	Factoryville Borough	P A	0	0	0	0	0	*	100
WYO	Monroe Township	N A	3	0	131,600	131,600	0	0	100
WYO	Tunkhannock Borough	N A	4	0	134,097	134,097	0	0	100
WYO	Tunkhannock Borough	P C	5	2	1,115,650	832,849	282,801	115	75
WYO	Tunkhannock Township	N A	3	0	56,713	56,713	0	0	100
WYO	Tunkhannock Township	P C	4	2	1,397,700	1,294,946	102,754	45	93
WYO	Washington Township	N C	4	2	145,688	140,968	4,720	5	97
WYO	Wyoming County Housing\ Redevelopment	N A	9	0	801,752	801,752	0	0	100
YOR	Carroll Township	N A	6	0	137,595	137,595	0	0	100
YOR	Carroll Township	P C	10	3	3,183,329	3,079,960	103,369	13	97
YOR	Chanceford Township	N A	5	0	179,981	179,981	0	0	100
YOR	Codorus Township	N C	4	4	283,359	247,119	36,240	25	87
YOR	Dallastown Borough	N C	8	1	542,026	497,984	44,042	13	92
YOR	Dillsburg Area Authority	N A	10	0	820,455	820,455	0	0	100
YOR	Dillsburg Borough	N C	3	3	126,326	148,304	-21,978	-20	117
YOR	Dover Borough	N A	3	0	120,419	120,419	0	0	100
YOR	Dover Township	N A	39	0	2,062,739	2,062,739	0	0	100
YOR	East Hopewell Township	N C	3	1	415,213	402,092	13,121	12	97
YOR	East Manchester Township	N C	7	6	1,476,838	1,514,950	-38,112	-13	103
YOR	Fairview Township	N C	28	11	6,312,722	5,613,539	699,183	49	89
YOR	Fairview Township	P C	14	10	7,444,278	7,387,669	56,609	5	99
YOR	Fawn Township	N A	3	0	129,970	129,970	0	0	100
YOR	Franklin Township	N C	4	0	85,865	94,380	-8,515	-5	110
YOR	Franklintown Borough	N A	1	0	7,300	7,300	0	0	100
YOR	Glen Rock Borough	N A	2	0	53,629	53,629	0	0	100
YOR	Hanover Borough	F C	15	10	5,727,999	5,816,388	-88,389	-10	102
YOR	Hanover Borough	N C	107	44	23,834,834	24,143,044	-308,210	-6	101
YOR	Hanover Borough	P C	25	18	10,656,770	8,938,534	1,718,236	100	84
YOR	Heidelberg Township	P C	0	1	144,999	154,359	-9,360	*	106
YOR	Hellam Township	N A	10	0	169,741	169,741	0	0	100
YOR	Hellam Township	P C	5	7	2,528,904	2,517,879	11,025	3	100
YOR	Hopewell Township	N C	6	0	620,434	596,506	23,928	9	96
YOR	Jackson Township	N C	8	2	729,510	639,957	89,553	23	88
YOR	Jackson Township	P C	0	2	1,242,303	903,323	338,980	*	73
YOR	Lower Chanceford Township	N C	3	2	276,076	231,133	44,943	37	84
YOR	Lower Windsor Township	N A	9	0	434,557	434,557	0	0	100
YOR	Lower Windsor Township	P C	8	4	2,940,708	2,759,844	180,864	31	94
YOR	Manchester Township	F C	23	3	4,074,484	2,954,948	1,119,536	83	73
YOR	Manchester Township	N1 C	22	9	4,348,813	3,812,591	536,222	48	88
YOR	Manchester Township	N2 A	0	0	0	0	0	*	100
YOR	Manheim Township	N C	5	0	462,487	421,208	41,279	20	91
YOR	New Freedom Borough	N C	21	3	2,194,260	2,030,617	163,643	17	93
YOR	Newberry Township	N C	14	9	1,523,001	1,260,483	262,518	40	83
YOR	Newberry Township	P C	16	7	5,946,811	4,370,233	1,576,578	122	73

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
YOR	North Codorus Township	N C	10	4	806,847	693,972	112,875	26	86
YOR	North Hopewell Township	N A	5	0	144,446	144,446	0	0	100
YOR	North York Borough	F A	0	0	112,857	112,857	0	*	100
YOR	Northeastern Regional Police	N C	1	1	214,445	254,146	-39,701	-98	119
YOR	Northeastern Regional Police	P C	11	4	5,709,949	5,620,359	89,590	11	98
YOR	Northern York County Regional Police	N C	4	2	822,447	661,696	160,751	89	80
YOR	Northern York County Regional Police	P C	46	28	21,156,894	14,231,758	6,925,136	182	67
YOR	Paradise Township	N A	3	0	138,865	138,865	0	0	100
YOR	Peach Bottom Township	N A	4	0	225,389	225,389	0	0	100
YOR	Penn Township	F C	15	0	822,756	603,586	219,170	27	73
YOR	Penn Township	N A	32	0	2,161,061	2,161,061	0	0	100
YOR	Penn Township	P C	22	12	10,284,614	6,698,090	3,586,524	215	65
YOR	Red Lion Borough	N C	28	4	1,555,050	1,572,578	-17,528	-1	101
YOR	Red Lion Borough	P C	0	6	2,480,025	2,666,790	-186,765	*	108
YOR	Shrewsbury Borough	N C	8	1	560,198	497,430	62,768	17	89
YOR	Shrewsbury Township	N C	10	1	509,567	552,857	-43,290	-10	108
YOR	Southern York Police Commission	N C	1	1	69,417	80,983	-11,566	-24	117
YOR	Southern York Police Commission	P C	10	4	3,864,916	3,753,210	111,706	16	97
YOR	Southwestern Regional Police Dept.	N A	1	0	63,918	63,918	0	0	100
YOR	Southwestern Regional Police Dept.	P C	13	1	2,191,030	2,403,373	-212,343	-28	110
YOR	Spring Garden Township	N A	26	0	1,639,896	1,639,896	0	0	100
YOR	Spring Garden Township	P C	18	12	5,963,497	4,700,160	1,263,337	89	79
YOR	Spring Grove Borough	N C	6	0	431,629	426,688	4,941	2	99
YOR	Springettsbury Township	N A	61	0	7,874,668	7,874,668	0	0	100
YOR	Springettsbury Township	P C	32	19	14,321,869	11,934,025	2,387,844	89	83
YOR	Springfield Township	N C	4	0	848,037	712,315	135,722	70	84
YOR	Stewartstown Borough	N A	8	0	658,168	658,168	0	0	100
YOR	Stewartstown Borough	P C	4	1	355,502	500,145	-144,643	-69	141
YOR	Warrington Township	N A	6	0	187,740	187,740	0	0	100
YOR	Washington Township	N A	5	0	168,940	168,940	0	0	100
YOR	West Manchester Township	N C	24	4	2,970,645	2,430,215	540,430	49	82
YOR	West Manchester Township	P C	26	9	8,395,171	6,946,464	1,448,707	66	83
YOR	West Manheim Township	N C	14	6	2,080,725	1,307,178	773,547	140	63
YOR	West Manheim Township	P C	8	0	2,776,629	2,029,314	747,315	130	73
YOR	West York Borough	F C	3	1	217,089	155,748	61,341	34	72
YOR	West York Borough	N C	5	2	515,094	390,275	124,819	59	76
YOR	West York Borough	P C	10	7	3,406,320	1,935,373	1,470,947	172	57
YOR	Windsor Borough	N A	2	0	38,931	38,931	0	0	100
YOR	Windsor Borough	P C	0	1	60,884	62,837	-1,953	*	103
YOR	Windsor Township	N C	16	7	2,571,976	2,402,579	169,397	23	93
YOR	Windsor Township	P C	0	6	1,456,126	1,626,388	-170,262	*	112
YOR	Wrightsville Borough	P C	3	0	73,541	168,010	-94,469	-57	228
YOR	Yoe Borough	N A	1	0	13,796	13,796	0	0	100
YOR	York Area Regional Police Department	N C	5	1	1,169,936	843,013	326,923	135	72
YOR	York Area Regional Police Department	P C	43	21	21,509,830	17,450,033	4,059,797	111	81

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)
			ACTIVE	RETIRED			(\$)	% OF PAY	
YOR	York Area United Fire and Rescue	F1 A	14	0	807,629	807,629	0	0	100
YOR	York Area United Fire and Rescue	F2 C	16	7	4,655,848	3,897,390	758,458	76	84
YOR	York Area United Fire and Rescue	F3 A	5	0	177,693	177,693	0	0	100
YOR	York City	F C	59	83	44,675,326	25,983,937	18,691,389	536	58
YOR	York City	N C	179	104	27,527,632	20,996,579	6,531,053	88	76
YOR	York City	P C	105	107	83,525,884	44,072,678	39,453,206	565	53
YOR	York City Housing Authority	N A	76	0	5,487,653	5,487,653	0	0	100
YOR	York County Planning Commission	N C	41	21	8,679,569	8,855,476	-175,907	-8	102
YOR	York County Solid Waste & Refuse Authority	N A	25	0	2,980,465	2,980,465	0	0	100
YOR	York Township	N C	43	15	7,424,995	6,201,834	1,223,161	58	84

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED ¹ LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED ² RATIO (%)
ADAMS	N C	409	58,602,805	60,224,449	-1,621,644	103
ALLEGHENY	N1 C	7,410	1,235,830,000	685,100,000	550,730,000	55
ALLEGHENY	N2 C	202	45,935,503	42,952,073	2,983,430	94
ALLEGHENY	N3 C	155	19,449,320	8,987,344	10,461,976	46
ALLEGHENY	N4 C	28	2,224,201	1,792,640	431,561	81
ARMSTRONG	N C	462	60,452,886	50,225,122	10,227,764	83
BEAVER	N1 C	1,413	244,641,505	236,825,873	7,815,632	97
BEAVER	N2 C	17	0	4,937,709	0	*
BEAVER	N3 C	11	0	8,466,455	0	*
BEDFORD	N C	183	17,670,133	11,862,636	5,807,497	67
BERKS	N C	2,096	328,529,409	265,385,348	63,144,061	81
BLAIR	N C	710	45,908,855	45,908,855	0	*
BRADFORD	N C	500	42,156,006	42,156,006	0	*
BUCKS	N C	2,551	578,660,034	508,258,781	70,401,253	88
BUTLER	N C	793	172,292,041	131,446,907	40,845,134	76
CAMBRIA	N C	768	176,528,524	176,528,524	0	*
CAMERON	N C	50	2,533,366	2,533,366	0	*
CARBON	N C	298	63,571,600	63,571,600	0	*
CENTRE	N C	754	77,830,247	77,830,247	0	*
CHESTER	N C	2,419	356,428,788	273,290,990	83,137,798	77
CLARION	N C	169	16,188,659	16,188,659	0	*
CLEARFIELD	N C	245	23,504,036	23,504,036	0	*
CLINTON	N C	208	36,207,007	34,178,495	2,028,512	94
COLUMBIA	N C	223	18,867,906	18,867,906	0	*
CRAWFORD	N C	582	62,824,581	48,912,973	13,911,608	78
CUMBERLAND	N C	1,159	165,287,333	130,552,816	34,734,517	79
DAUPHIN	N C	1,569	267,245,263	202,614,901	64,630,362	76
DELAWARE	N C	3,146	376,064,142	376,064,142	0	*
ELK	N C	139	13,934,150	13,934,150	0	*
ERIE	N C	1,178	180,478,163	180,478,163	0	*
FAYETTE	N C	519	58,087,354	51,660,164	6,427,190	89
FOREST	N C	47	6,393,978	6,552,864	-158,886	102
FRANKLIN	N C	865	81,235,388	81,235,388	0	*
FULTON	N C	64	7,512,616	7,512,616	0	*
GREENE	N C	249	16,684,016	15,303,352	1,380,664	92
HUNTINGDON	N C	145	11,711,343	11,711,343	0	*
INDIANA	N C	435	33,036,256	33,036,256	0	*
JEFFERSON	N C	145	21,070,836	21,565,817	-494,981	102
JUNIATA	N C	116	7,546,688	7,546,688	0	*
LACKAWANNA	N C	1,096	174,890,950	131,696,720	43,194,230	75
LANCASTER	N C	1,767	239,432,154	189,541,657	49,890,497	79
LAWRENCE	N C	387	46,779,296	46,779,296	0	*
LEBANON	N C	1,055	126,424,628	93,018,195	33,406,433	74
LEHIGH	N C	2,078	452,851,496	381,216,401	71,635,095	84
LUZERNE	N C	1,700	264,136,067	226,361,776	37,774,291	86

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED ¹ LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED ² RATIO (%)
LYCOMING	N C	504	89,785,876	79,041,152	10,744,724	88
MCKEAN	N C	223	28,030,273	25,485,442	2,544,831	91
MERCER	N C	389	47,758,477	47,758,477	0	*
MIFFLIN	N C	198	18,901,958	15,931,716	2,970,242	84
MONROE	N C	631	70,713,641	51,082,189	19,631,452	72
MONTGOMERY	N C	3,327	509,707,776	509,707,776	0	*
MONTOUR	N C	80	8,796,499	8,796,499	0	*
NORTHAMPTON	N C	1,857	338,727,632	262,746,787	75,980,845	78
NORTHUMBERLAND	N C	532	78,105,342	74,240,152	3,865,190	95
PERRY	N C	155	17,400,042	17,400,042	0	*
PIKE	N C	351	20,101,166	20,101,166	0	*
POTTER	N C	154	11,426,559	11,426,559	0	*
SCHUYLKILL	N C	703	97,595,446	97,595,446	0	*
SNYDER	N C	160	16,659,061	16,659,061	0	*
SOMERSET	N C	326	45,718,912	32,506,601	13,212,311	71
SULLIVAN	N C	45	4,323,897	2,468,541	1,855,356	57
SUSQUEHANNA	N C	185	14,001,311	14,001,311	0	*
TIOGA	N C	303	38,292,156	38,292,156	0	*
UNION	N C	153	14,473,184	14,473,184	0	*
VENANGO	N C	376	39,566,240	39,566,240	0	*
WARREN	N C	196	27,099,751	27,099,751	0	*
WASHINGTON	N C	1,044	124,145,038	104,740,018	19,405,020	84
WAYNE	N C	381	35,240,439	35,240,439	0	*
WESTMORELAND	N C	1,987	389,814,931	326,861,795	62,953,136	84
WYOMING	N C	167	10,782,496	10,782,496	0	*
YORK	N C	2,370	306,718,599	242,460,283	64,258,316	79

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	72,876	57,312	130,188
Actuarial Accrued Liabilities	\$22,159,404,636	\$8,894,486,957	\$31,053,891,593
Assets	\$14,371,523,087	\$7,174,784,978	\$21,546,308,065
Unfunded Actuarial Accrued Liabilities	\$7,992,276,549	\$1,759,885,427	\$9,752,161,976
Assets Exceeding Actuarial Accrued Liabilities	\$204,395,004	\$40,183,447	\$244,578,451

General Summary Data of Municipal Pension Plans by Type of Municipality

Class of Municipality	Active Members	Payroll	# of Annuitants, Except for Those in a DROP ¹	\$ Amount for Annuitants, Except for Those in a DROP ¹	# of Parti- cipants in a DROP ¹	\$ Amount Put into DROP Accounts Annually
Philadelphia	26,788	\$1,429,724,000	34,462	\$676,635,000	2,427	\$86,859,000
Cities	11,392	656,075,969	12,917	260,904,802	142	6,711,888
Boroughs	8,628	477,029,010	4,733	85,664,787	38	1,868,122
First Class Townships	5,564	374,850,479	3,270	79,612,253	63	3,349,690
Second Class Townships	9,759	561,012,718	3,041	59,960,193	91	4,512,320
Authorities	10,076	503,474,681	2,564	35,228,706	16	535,669
COG/Regional Police	669	44,988,134	266	6,916,469	11	497,249
Totals	72,876	\$4,047,154,992	61,253	\$1,204,922,210	2,788	\$104,333,938

¹ DROP - Deferred Retirement Option Plan

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2012**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED
				MMO	TOTAL COST	PAY		
<u>CRITICAL FUNDING DEFICIENCIES</u>								
ALL	Avalon Borough	P	49,184	41	31	13	73	Yes
ALL	Leetsdale Borough	P	50,297	100	59	18	67	Yes
CMB	Dale Borough	N	5,998	100	233	6	79	Yes
CHE	Honey Brook Borough	P	17,328	100	102	29	82	Yes
CHE	West Brandywine Township	P	64,682	52	34	16	72	Yes
CUM	Newville Borough	P	73,649	100	291	58	78	No
DAU	Middletown Borough	N	308,340	65	58	20	72	Yes
DAU	Middletown Borough	P	209,864	68	62	21	73	Yes
DAU	Cumb-Dau-Hbg Transportation Authority	N2	79,802	53	105	25	87	Yes
DEL	Colwyn Borough	N	14,606	50	134	38	61	Yes
DEL	Colwyn Borough	P	52,515	56	55	90	45	Yes
DEL	Darby Borough	P	1,008,306	85	126	62	67	Yes
LAC	Carbondale City	F	161,066	100	169	32	92	Yes
LAC	Carbondale City	P	444,257	100	186	54	90	Yes
LAC	Dunmore Borough	F	176,174	33	54	19	80	Yes
LAC	Dunmore Borough	P	599,221	54	105	48	64	Yes
LEH	Lynn Township	N1	14,485	100	167	7	83	Yes
LUZ	Forty Fort Borough	P	57,619	62	30	26	58	Yes
LUZ	Wyoming Borough	P	158,096	61	122	102	83	No
SCH	Frackville Borough	P	177,455	100	105	81	54	Yes
SCH	Shenandoah Borough Municipal Authority	N	5,491	14	128	2	96	Yes
SUS	New Milford Township	N	27,686	99	73	25	41	Yes
WES	Jeannette City	P	414,406	100	69	39	58	Yes
<u>NON-CRITICAL FUNDING DEFICIENCIES</u>								
ADA	Liberty Township	P	9,718	44	77	17	115	
ALL	Avalon Borough	N	454	4	4	0	97	
ALL	Green Tree Borough	P	143,896	52	74	17	89	
ALL	Munhall Borough	P	262,757	93	77	17	95	
ALL	Munhall Borough	N	204,427	42	94	20	84	
ALL	Pleasant Hills Borough	N	57,247	43	28	5	86	
ALL	Pleasant Hills Borough	P	44,880	33	19	4	97	
ALL	Sewickley Borough	P	12,213	11	6	2	84	
ARM	Kittanning Borough	P	53,165	30	26	10	75	
BEA	Harmony Township	P	22,623	33	27	15	89	
BER	Birdsboro Borough	P	4,080	17	6	1	119	
BRA	Towanda Borough	P	8,707	11	6	3	58	
CMB	Johnstown City Housing Authority	N1	17,256	4	4	1	93	
CEN	Philipsburg Borough	N	2,416	10	8	1	113	
CHE	Upper Uwchlan Township	N	14,069	21	15	2	98	
CUM	Newville Borough	N	12,117	100	101	6	141	
DEL	Darby Township	P	968	0	0	0	59	
DEL	Ridley Park Borough	P	8,364	9	6	1	105	
ERI	Albion Borough	N	24,135	40	29	4	76	
IND	Rayne Township	N	5,206	100	50	4	97	
LAC	Throop Borough	P	16,772	17	7	4	55	
LAN	Southern Regional Police Department	P	4,903	6	5	1	119	
LAN	Susquehanna Regional Police Department	P	8,942	5	5	1	90	
LEH	Macungie Borough	N	1,139	2	2	0	102	
LUZ	Edwardsville Borough	P	32,948	46	64	12	96	

TABLE IV

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans
Reporting Funding Deficiencies in 2012**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED
				MMO	TOTAL COST	PAY		
LUZ	Forty Fort Borough	F	10,497	27	11	4	78	
MIF	Mifflin County Regional Police Department	N	7,024	100	*	*	100	
MTG	Bryn Athyn Borough	P	273	0	0	0	70	
MTG	Hatboro Borough	N	329	6	1	0	139	
MTG	Lower Moreland Township	P	138,622	100	43	7	118	
MTG	New Hanover Township	P	17,555	16	10	2	71	
MTG	Royersford Borough	P	8,931	15	8	2	92	
MTG	Royersford Borough	N	11,954	23	21	2	101	
MTG	Upper Merion Township	P	239,087	37	23	4	97	
NHP	Colonial Regional Police Department	P	2,884	1	1	0	91	
SCH	Cass Township	P	7,239	18	-741	*	98	
SCH	Norwegian Township	P	142,941	100	*	*	100	
SCH	Shenandoah Borough	P	21,134	21	21	11	69	
SOM	Paint Township	P	33,045	69	82	10	83	
SOM	Windber Borough	P	4,102	100	*	*	109	
SUS	Liberty Township	N	6,388	96	*	*	106	
SUS	Great Bend Area Joint Police	P	61,764	100	*	*	109	
UNI	Buffalo Valley Regional Police	P	120,813	51	49	13	86	
WES	Delmont Borough	P	2,086	5	7	1	110	
WES	Latrobe Municipal Authority	N	643	1	1	0	93	
YOR	Penn Township	P	73,316	10	10	4	65	
YOR	York City	P	254,481	7	5	4	53	

TABLE V

**Listing of Defined Contribution Municipal Pension Plans
Reporting a Possible Funding Deficiency in 2012**

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID * (\$)
ADA	Mt Joy Township	N	13,979	13,516	10,429
ADA	Lake Meade Municipal Authority	N	21,112	21,112	21,112
BEA	North Sewickley Township Water Authority	N	8,327	6,550	1,777
BER	Lower Heidelberg Township	N	27,083	18,687	8,396
BER	Reading Parking Authority	N	44,343	55,597	55,597
BLA	Antis Township	N	29,283	1,640	27,643
CEN	Haines Township	N	6,676	5,341	1,335
CHE	West Vincent Township	N	59,377	42,534	16,843
CHE	Northwestern Chester Co. Municipal Authority	N	14,182	10,933	3,249
CLE	Lawrence Township	N	23,771	25,796	25,796
CLE	Clearfield Municipal Authority	N	72,019	70,572	69,996
CRA	Cussewago Township	N	3,000	1,800	1,200
CRA	Linesville Pine Joint Municipal Authority	N	2,000	1,020	980
CUM	Carlisle Borough	N2	30,154	14,238	15,916
FOR	Tionesta Borough	N	10,030	557	9,473
LAN	Martic Township	N	6,204	3,236	2,968
LAN	Elizabethtown Area Water Authority	N	29,163	29,163	29,163
LAN	Northern Lancaster County Regional Police	N	2,661	2,661	2,661
LAW	Hickory Township	N	1,187	1,187	1,187
LEB	Jonestown Borough	N	4,363	4,334	4,334
LEH	Heidelberg Township	N	14,793	17,751	17,751
LEH	Lowhill Township	N	16,251	12,189	4,062
MTG	North Penn Water Authority	N	210,404	68,588	141,816
WAS	Somerset Township	N	13,539	13,539	13,539
WES	Cook Township	N	11,300	80	11,220

* 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 2, 2014**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ALL	Springdale Township *	P	C
ALL	Springdale Township *	N	C
BRA	Valley Joint Sewer Authority *	N2	A
CMB	Nanty Glo Water Authority *	N	C
FAY	Dunbar Borough *	P	C
LAC	Greenfield Township *	N	A
LAC	Dalton Sewer Authority *	N	A
SCH	New Castle Township *	P	C
SNY	Spring Township Municipal Authority *	N	A

*Form received prior to printing.

TABLE VII

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

Class	AVR Year	Active Members	Payroll	Reported MMO	MMO % of Pay	MMO Per Person
All Cities	2003	42,410	1,850,848,144	188,145,776	10.17	4,436
All Cities	2005	40,351	1,835,123,624	353,875,193	19.28	8,770
All Cities	2007	40,253	1,921,595,382	495,769,173	25.80	12,316
All Cities	2009	40,454	2,069,466,543	543,509,246	26.26	13,435
All Cities	2011	37,987	1,998,436,264	633,452,702	31.70	16,676
All Cities	2013	37,664	2,067,467,753	625,520,781	30.26	16,608
Philadelphia	2003	28,885	1,269,323,000	142,399,000	11.22	4,930
Philadelphia	2005	27,992	1,270,656,000	278,300,000	21.90	9,942
Philadelphia	2007	28,354	1,351,826,000	400,256,000	29.61	14,116
Philadelphia	2009	28,632	1,463,259,000	438,522,000	29.97	15,316
Philadelphia	2011	26,671	1,371,274,000	511,004,000	37.26	19,160
Philadelphia	2013	26,788	1,429,724,000	491,989,000	34.41	18,366
Cities w/o Phila.	2003	13,525	581,525,144	45,746,776	7.87	3,382
Cities w/o Phila.	2005	12,359	564,467,624	75,575,193	13.39	6,115
Cities w/o Phila.	2007	11,899	569,769,382	95,513,173	16.76	8,027
Cities w/o Phila.	2009	11,822	606,207,543	104,987,246	17.32	8,881
Cities w/o Phila.	2011	11,316	627,162,264	122,448,702	19.52	10,821
Cities w/o Phila.	2013	10,876	637,743,753	133,531,781	20.94	12,278
Boroughs	2003	7,644	315,320,251	20,554,007	6.52	2,689
Boroughs	2005	7,621	342,855,878	27,997,201	8.17	3,674
Boroughs	2007	7,655	365,394,719	38,800,774	10.62	5,069
Boroughs	2009	7,764	399,528,584	44,974,920	11.26	5,793
Boroughs	2011	7,579	416,337,989	53,435,403	12.83	7,050
Boroughs	2013	7,296	419,960,334	68,616,283	16.34	9,405
Twps 1 st Class	2003	5,141	250,119,708	16,684,538	6.67	3,245
Twps 1 st Class	2005	5,183	275,952,898	25,686,110	9.31	4,956
Twps 1 st Class	2007	5,251	296,177,535	35,485,916	11.98	6,758
Twps 1 st Class	2009	5,328	326,350,514	39,763,387	12.18	7,463
Twps 1 st Class	2011	5,240	344,203,807	46,138,896	13.40	8,805
Twps 1 st Class	2013	5,004	345,530,918	62,229,093	18.01	12,436
Twps 2 nd Class	2003	6,466	289,389,327	21,911,587	7.57	3,389
Twps 2 nd Class	2005	6,649	321,970,978	29,989,578	9.31	4,510
Twps 2 nd Class	2007	6,953	355,260,279	41,205,303	11.60	5,926
Twps 2 nd Class	2009	7,225	402,228,117	49,578,756	12.33	6,862
Twps 2 nd Class	2011	7,062	423,344,652	58,763,530	13.88	8,321
Twps 2 nd Class	2013	6,877	431,880,853	70,593,558	16.35	10,265
Regional Police	2003	495	24,302,489	1,775,123	7.30	3,586
Regional Police	2005	554	30,091,427	2,543,150	8.45	4,591
Regional Police	2007	527	32,048,630	3,748,896	11.70	7,114
Regional Police	2009	532	35,016,412	4,208,939	12.02	7,912
Regional Police	2011	548	38,308,410	5,078,108	13.26	9,267
Regional Police	2013	523	38,522,298	7,620,976	19.78	14,572
Authorities	2003	6,590	273,804,543	16,318,289	5.96	2,476
Authorities	2005	6,577	290,479,222	22,653,868	7.80	3,444
Authorities	2007	6,028	279,844,956	26,962,540	9.63	4,473
Authorities	2009	5,977	293,657,070	31,533,469	10.74	5,276
Authorities	2011	5,223	270,953,462	25,972,499	9.59	4,973
Authorities	2013	5,209	282,702,082	32,287,384	11.42	6,198