

May 2023

# STATUS REPORT

## ON LOCAL GOVERNMENT PENSION PLANS IN PENNSYLVANIA

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A Summary of

2020 Municipal Pension Plan Data  
Based on the January 1, 2021, Actuarial Valuation Reports  
Submitted Pursuant to Act 205 of 1984

&

2019 County Pension Plan Data  
Based on the January 1, 2020, Actuarial Valuation Reports  
Submitted Pursuant to Act 293 of 1972

Municipal Pension Reporting Program  
(Formerly PERC)  
Commonwealth of Pennsylvania



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

May 2023

Dear Governor Shapiro and Members of the Pennsylvania General Assembly:

Pursuant to Act 100 of 2016, the Department of the Auditor General took over responsibility for collection and biennial reporting of the commonwealth's municipal pension plans status. I am pleased to submit the Municipal Pension Reporting Program's (formerly the Public Employee Retirement Commission) biennial report on the status of the commonwealth's local government pension plans for your review and information.

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

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

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

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

Sincerely,

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

Timothy L. DeFoor  
Auditor General

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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 2020 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 2019 plan year. Throughout the filing periods, the Municipal Pension Reporting Program (MPRP) endeavored to ensure the reported data was complete and accurate. To the degree possible, the data provided in the individual reports was reviewed for completeness and internal consistency. In extracting the data from the database and in compiling this report, MPRP endeavored to minimize typographical errors and omissions.

Starting with the 2019 filing period, the Act 205 reporting forms are now required to be submitted electronically on the **Department of Community & Economic Development’s Municipal Statistics** website. When this report was prepared for publication, fifty-four municipalities and authorities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 2021 valuation year. Consequently, data for sixty-seven municipal pension plans could not be included in this report. However, the omitted data is not statistically significant due to the small size of the pension plans involved.

## PART I

### EXECUTIVE SUMMARY

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

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

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

#### **ACT 205 AND THE MUNICIPAL PENSION REPORTING PROGRAM (MPRP)**

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

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

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

## PART II

### GENERAL CHARACTERISTICS

#### NUMBER OF PLANS

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

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

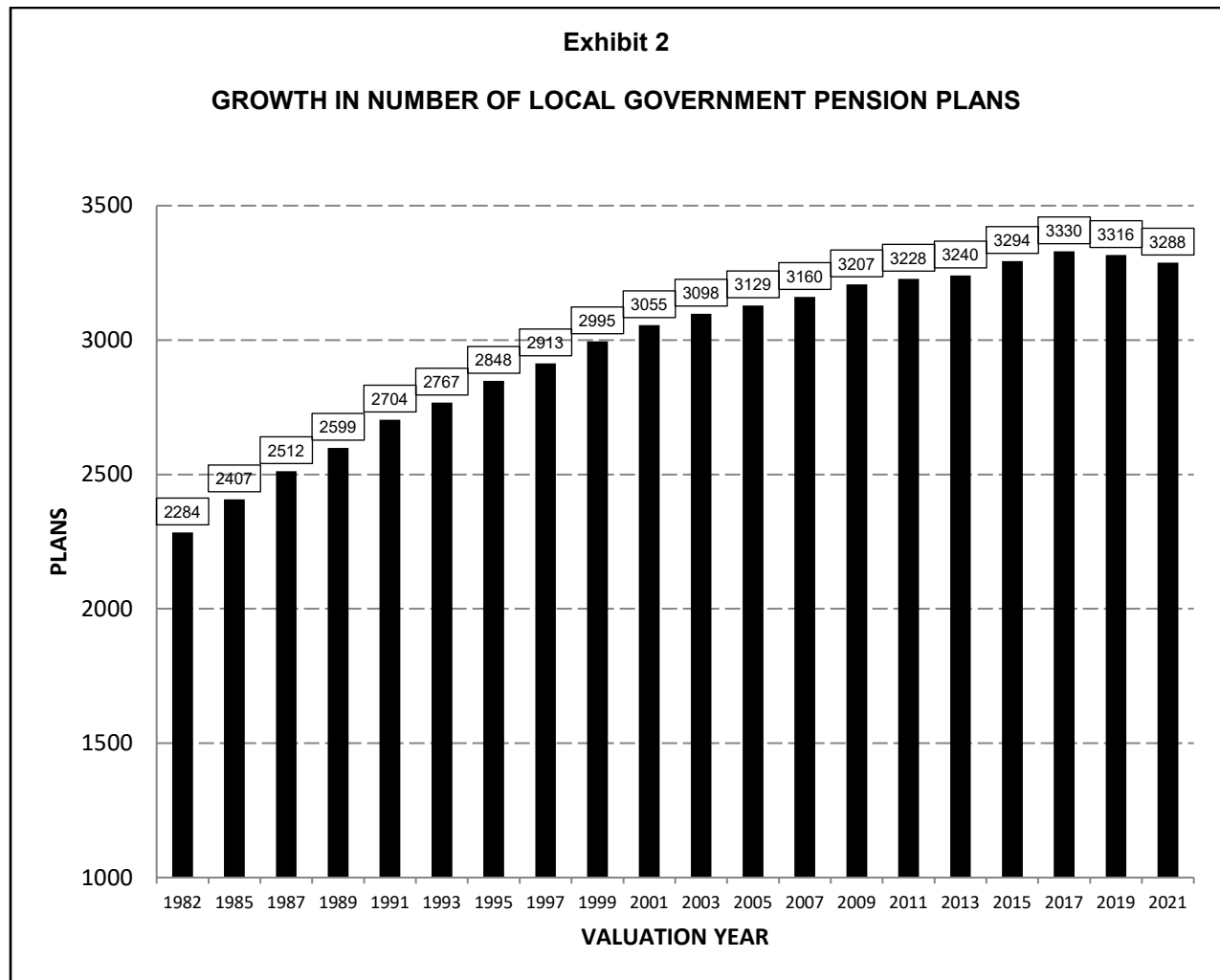
**Exhibit 1** shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 2021.

#### Exhibit 1

#### NUMBER OF LOCAL GOVERNMENT PENSION PLANS

	Police	Fire	Nonuniformed	Total
County	0	0	71	71
City	58	45	64	167
Borough	455	23	623	1,101
Township (1 <sup>st</sup> Class)	87	6	126	219
Township (2 <sup>nd</sup> Class)	290	13	904	1,207
Authority	0	0	465	465
Council of Gov't/Regional	33	3	22	58
<b>Total</b>	<b>923</b>	<b>90</b>	<b>2,275</b>	<b>3,288</b>

Reporting requirements for local government pension plans were initiated in 1974. **Exhibit 2** shows the growth in the number of plans over the past forty years. Although reporting irregularities, varying reporting criteria, and reporting frequency change affected data, the general trend is clear — the number of local government pension plans in Pennsylvania continues to increase.



As illustrated above in **Exhibit 2**, from 2019 to 2021, the net number of pension plans reported has decreased by 28; however, this decline in reported plans can most likely be attributed to the shift to electronic filing instituted for the 2019 filing period. A larger than normal number of municipalities (including authorities) remain delinquent in their filing(s) as of this publication. If those plans would have timely filed, the net number of pension plans reported would have surpassed the number of plans for 2019. Of the new pension plans reported for 2021, only two (2) have 10 or more members.

## **NATURE OF PLANS**

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

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

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

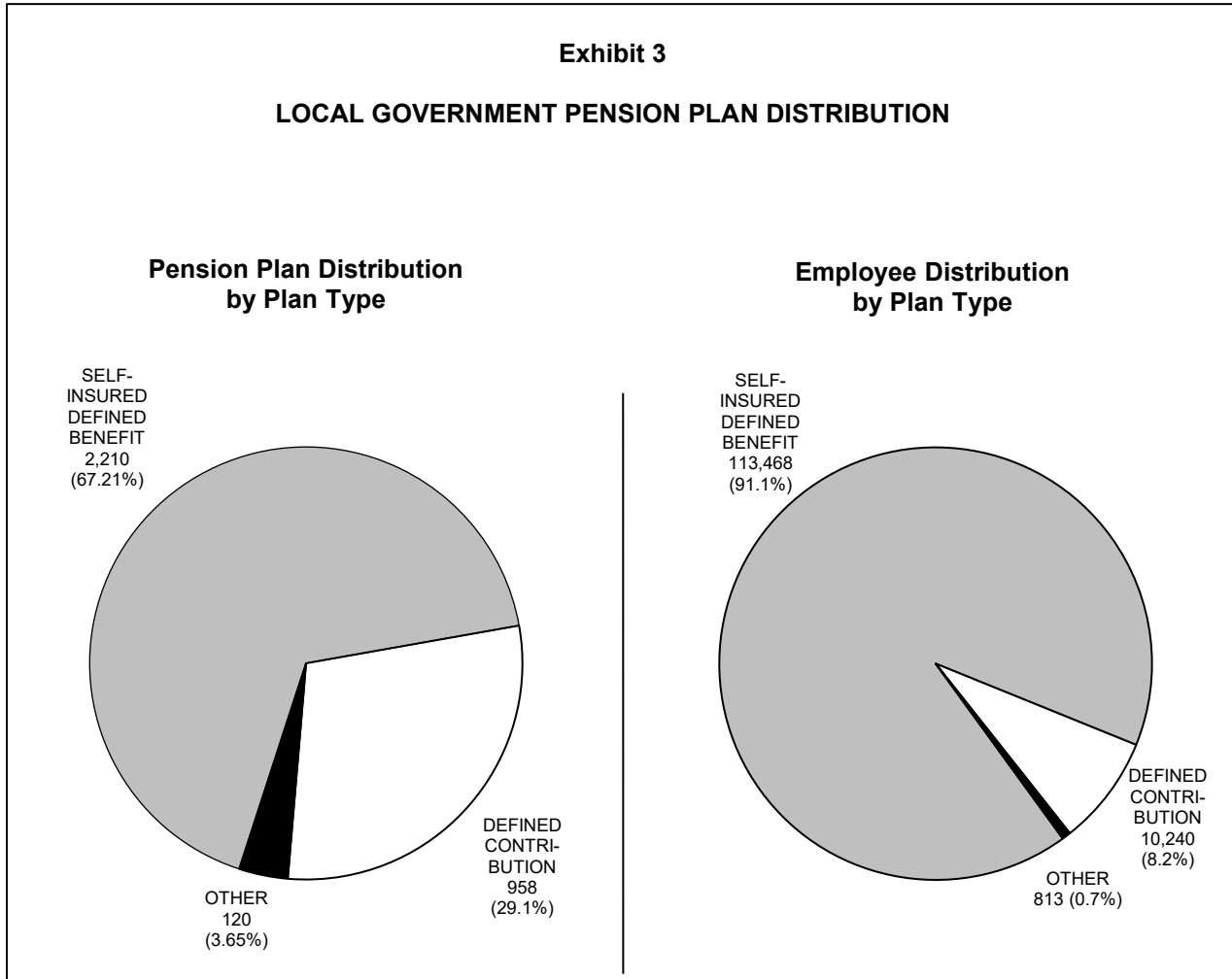
**Defined contribution** — also known as money purchase pension plans — are pension plans where the amount of an employee's pension benefits is not known prior to retirement because the benefits are based on the investment of the contribution, which fluctuates with market conditions.

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

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



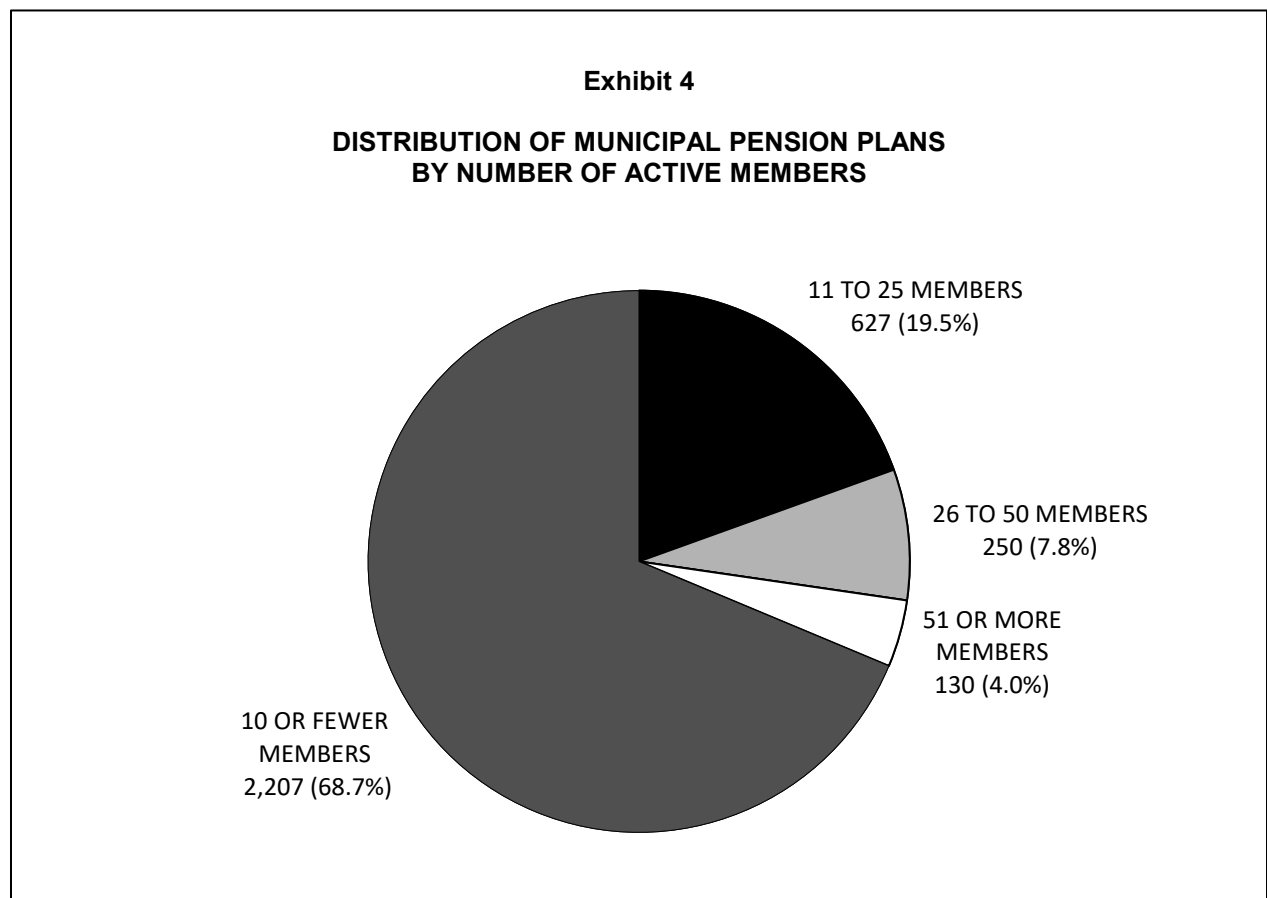
**Exhibit 3** shows that the majority (approximately 68 percent) of local government pension plans were self-insured, defined benefit pension plans. An overwhelming majority (approximately 91 percent) of local government employees were members of self-insured, defined benefit pension plans. The graph also shows that defined contribution pension plans represented 29 percent of the local government pension plans, while just 8 percent of the local government employees were in defined contribution pension plans.



**SIZE OF PLANS**

Excluding Philadelphia, which has a total of 27,020 active members (with 19,000 active members in the nonuniformed pension plan), membership in the municipal pension plans in Pennsylvania ranges in size from one (1) to over 1,800 active members. Surveys of public employee pension plans frequently use a threshold of 100 active members to categorize public employee pension plans as either small or large. Ninety-eight percent (3,156) of Pennsylvania’s pension plans are considered small.

**Exhibit 4** shows that pension plans with 10 or fewer active members comprise 69 percent of Pennsylvania’s municipal pension plans and that only about 12 percent of the municipal pension plans in the Commonwealth have more than 25 active members.



The 71 county pension plans in Pennsylvania range in size from plans with as few as 30 active members to one plan with more than 7,200 active members. Most counties maintain one pension plan, although Allegheny County and Beaver County both have more than one.

**Exhibit 5**

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

<b>Number of Members</b>	<b>Number of Plans</b>	<b>Average Active Members</b>
100 or fewer	9	42
101 – 200	12	164
201 – 300	10	242
301 – 400	4	355
401 – 500	7	445
501 or more	29	1,473

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

**Exhibit 6**

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

	<b>Active Members</b>	<b>Actuarial Accrued Liability</b>	<b>Actuarial Assets</b>	<b>Unfunded Actuarial Accrued Liability</b>
Municipal Government Retirement Systems	72,515	\$28,414,811,046	\$21,128,827,859	\$7,654,825,421 <sup>1</sup>
County Government Retirement Systems	52,006	\$11,074,683,896	\$9,712,518,290	\$1,385,981,423 <sup>1</sup>

<sup>1</sup> Represents total of unfunded actuarial accrued liabilities reported for individual pension plans.

## PART III

### THE RECOVERY PROGRAM

#### ACT 44 OVERVIEW

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

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

#### ACT 44 DISTRESS SCORE

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

#### Exhibit 7

#### DISTRESS SCORING

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

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

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

### **Level 1 (Minimal Distress)**

#### Voluntary Remedies –

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

### **Level 2 (Moderate Distress)**

#### Voluntary Remedies –

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

#### Mandatory Remedies –

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

### **Level 3 (Severe Distress)**

#### Voluntary Remedies –

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

#### Mandatory Remedies –

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

### **CURRENT AND PREVIOUS ACT 44 DISTRESS SCORE COMPARISON**

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

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

**Exhibit 8**

**DISTRESS SCORE BY DISTRESS LEVEL**

Level	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2022	2020	2018	2022	2020	2018	2022	2020	2018	2022	2020	2018
0 (Not Distressed)	1123	909	914	78.0%	63.1%	62.8%	23,222	16,195	16,117	34.5%	23.4%	23.4%
1 (Minimal)	272	462	451	18.9%	32.1%	31.0%	11,653	17,539	17,147	17.3%	25.3%	25.0%
2 (Moderate)	40	64	83	2.8%	4.4%	5.7%	32,161	35,264	6,052	47.8%	50.9%	8.8%
3 (Severe)	4	6	7	0.3%	0.4%	0.5%	203	264	29,377	0.3%	0.4%	42.8%
	<b>1,439</b>	<b>1,441</b>	<b>1,455</b>				<b>67,239</b>	<b>69,262</b>	<b>68,693</b>			

**Exhibit 9**

**CLASS OF MUNICIPALITY AT DISTRESS LEVEL 0**

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2022	2020	2018	2022	2020	2018	2022	2020	2018	2022	2020	2018
Cities	28	21	18	1.9%	1.9%	1.2%	1,890	1,517	1,320	2.8%	2.2%	1.9%
Boroughs	387	325	334	26.9%	22.6%	23.0%	6,129	4,287	4,487	9.1%	6.2%	6.5%
1 <sup>st</sup> Class Twps.	63	44	47	4.4%	3.1%	3.2%	3,428	2,454	2,570	5.1%	3.5%	3.7%
2 <sup>nd</sup> Class Twps.	425	337	329	29.5%	23.4%	22.6%	6,540	4,465	4,266	9.7%	6.4%	6.2%
Authorities	192	156	161	13.3%	10.8%	11.1%	4,781	3,124	3,164	7.1%	4.5%	4.6%
Regionals/COGs	28	26	25	1.9%	1.8%	1.7%	454	348	310	0.7%	0.5%	0.5%
	<b>1,123</b>	<b>909</b>	<b>914</b>				<b>23,222</b>	<b>16,195</b>	<b>16,617</b>			

As shown in **Exhibit 9**, 1,123 municipalities (78.0%) are not considered distressed, representing 23,222 active members (34.5%).

**Exhibit 10**

**CLASS OF MUNICIPALITY AT DISTRESS LEVEL 1**

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2022	2020	2018	2022	2020	2018	2022	2020	2018	2022	2020	2018
Cities	20	22	25	1.4%	1.5%	1.7%	4,390	3,825	4,562	6.5%	5.5%	6.6%
Boroughs	88	149	134	6.1%	10.3%	9.2%	2,095	3,932	3,539	3.1%	5.7%	5.2%
1 <sup>st</sup> Class Twps.	25	40	37	1.7%	2.8%	2.5%	2,057	2,838	2,653	3.1%	4.1%	3.9%
2 <sup>nd</sup> Class Twps.	96	173	176	6.7%	12.0%	12.1%	1,880	3,895	3,795	2.8%	5.6%	5.5%
Authorities	35	67	67	2.4%	4.6%	4.6%	1,043	2,790	2,283	1.6%	4.0%	3.3%
Regionals/COGs	8	11	12	0.6%	0.8%	0.8%	188	259	315	0.3%	0.4%	0.5%
	<b>272</b>	<b>462</b>	<b>451</b>				<b>11,653</b>	<b>17,539</b>	<b>17,147</b>			

As shown in **Exhibit 10**, 272 municipalities (18.9%) are considered minimally distressed, representing 11,653 active members (17.3%).

**Exhibit 11**

**CLASS OF MUNICIPALITY AT DISTRESS LEVEL 2**

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2022	2020	2018	2022	2020	2018	2022	2020	2018	2022	2020	2018
Cities	6	12	10	0.4%	0.8%	0.7%	31,494	34,240	4,596	46.8%	49.4%	6.7%
Boroughs	17	19	29	1.2%	1.3%	2.0%	146	211	242	0.2%	0.3%	0.4%
1 <sup>st</sup> Class Twps.	2	6	6	0.1%	0.4%	0.4%	117	333	328	0.2%	0.5%	0.5%
2 <sup>nd</sup> Class Twps.	10	20	28	0.7%	1.4%	1.9%	120	164	279	0.2%	0.2%	0.4%
Authorities	5	6	9	0.3%	0.4%	0.6%	284	287	606	0.4%	0.4%	0.9%
Regionals/COGs	0	1	1	0.0%	0.1%	0.1%	0	29	1	0.0%	0.0%	0.0%
	<b>40</b>	<b>64</b>	<b>83</b>				<b>32,161</b>	<b>35,264</b>	<b>6,052</b>			

As shown in **Exhibit 11**, 40 municipalities (2.8%) are considered moderately distressed, representing 32,161 active members (47.8%). The moderately distressed pension plans include Pennsylvania's largest city, Philadelphia.

**Exhibit 12**

**CLASS OF MUNICIPALITY AT DISTRESS LEVEL 3**

Class	# of Municipalities			% of Municipalities			# of Active Members			% of Active Members		
	2022	2020	2018	2022	2020	2018	2022	2020	2018	2022	2020	2018
Cities	1	1	3	0.1%	0.1%	0.2%	198	250	29,638	0.3%	0.4%	42.8%
Boroughs	1	2	1	0.1%	0.1%	0.1%	0	0	0	0.0%	0.0%	0.0%
1 <sup>st</sup> Class Twps.	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
2 <sup>nd</sup> Class Twps.	0	2	2	0.0%	0.1%	0.1%	0	4	5	0.0%	0.0%	0.0%
Authorities	2	1	1	0.1%	0.1%	0.1%	5	10	4	0.0%	0.0%	0.0%
Regionals/COGs	0	0	0	0.0%	0.0%	0.0%	0	0	0	0.0%	0.0%	0.0%
	<b>4</b>	<b>6</b>	<b>7</b>				<b>203</b>	<b>264</b>	<b>29,377</b>			

As shown in **Exhibit 12**, 4 municipalities (0.3%) and 203 active members (0.3%) are considered severely distressed. Reported data indicates that the majority of these severely distressed plans are those that are less than 10 years old and have given past service credits to the participating employees. Giving past service credits creates a large liability that must be paid off over the remaining working life of the employee (averaging less than fifteen years). A shorter working life increases the amortization payment, thus increasing the municipality's MMO.



**PART IV**  
**DATA TABULATIONS**

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

- January 1, 2021 actuarial valuation reports for municipalities, and
- January 1, 2020 actuarial valuation report for counties.

The columns labeled “PLAN TYPE” indicate the type of employee covered by the pension plan. The plan column uses “P” for police officers, “F” for firefighters, and “N” for nonuniformed employees.

In instances where more than one pension plan is maintained for an employee type, a numeric code is appended to the letter code for employee type to identify the individual pension plan. To indicate the type of benefit plan, the “Type” column uses a letter code (A, B or C). The letter code “A” indicates a defined contribution pension plan or a pension plan without a defined benefit structure or defined contributions. This would include Taft-Hartley Act collectively bargained, jointly trustee, multi-employer pension plans governed primarily by the federal Employee Retirement Income Security Act of 1974 (ERISA). The letter code “B” indicates a defined benefit pension plan that is fully-insured. The letter “C” indicates a defined benefit pension plan that is self-insured in whole or in part.

An asterisk in a data column indicates a value that cannot be calculated or data that is not applicable.

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
ADA	Arendtsville Borough		N	A	3	0	232,097	232,097	0	0	100
ADA	Berwick Township		N	C	4	0	348,590	401,089	-52,499	-28	115
ADA	Biglerville Borough		N1	C	3	0	750,065	781,001	-30,936	-15	104
ADA	Biglerville Borough		N2	A	0	0	119,516	119,516	0	*	100
ADA	Biglerville Borough		P	C	1	0	610,164	612,480	-2,316	-3	100
ADA	Bonneauville Borough		N	A	6	0	940,253	940,253	0	0	100
ADA	Butler Township		N	C	2	0	510,766	520,549	-9,783	-11	102
ADA	Carroll Valley Borough		N	C	11	1	2,763,938	2,147,057	616,881	108	78
ADA	Carroll Valley Borough		P	C	3	0	1,471,023	1,483,463	-12,440	-5	101
ADA	Conewago Township		N	A	10	0	608,087	608,087	0	0	100
ADA	Conewago Township		P	C	10	1	3,220,830	3,538,044	-317,214	-39	110
ADA	Cumberland Township Authority		N	A	6	0	370,042	370,042	0	0	100
ADA	Cumberland Township		N	C	8	0	1,591,139	1,447,113	144,026	34	91
ADA	Cumberland Township		P	C	12	0	4,036,939	3,818,313	218,626	22	95
ADA	East Berlin Area Joint Authority		N	C	2	0	350,659	343,432	7,227	7	98
ADA	East Berlin Borough		N	C	2	0	477,493	535,733	-58,240	-84	112
ADA	East Berlin Borough		P	C	1	0	300,591	435,979	-135,388	-240	145
ADA	Eastern Adams Regional Police Department		P	C	5	0	1,416,710	1,801,483	-384,773	-113	127
ADA	Fairfield Municipal Authority		N	C	1	0	208,608	169,188	39,420	47	81
ADA	Franklin Township		N	A	4	0	149,824	149,824	0	0	100
ADA	Gettysburg Borough		N	C	16	3	3,576,983	3,812,817	-235,834	-27	107
ADA	Gettysburg Borough		P	C	11	5	5,163,301	5,608,643	-445,342	-53	109
ADA	Gettysburg Municipal Authority		N	C	15	1	3,844,137	3,891,329	-47,192	-5	101
ADA	Hamilton Township		N	C	2	0	346,355	363,403	-17,048	-20	105
ADA	Hamiltonban Township		N	C	4	0	252,091	342,316	-90,225	-49	136
ADA	Hamiltonban Township		P	C	0	0	103,926	221,183	-117,257	*	213
ADA	Huntington Township		N	A	1	0	1,885	1,885	0	0	100
ADA	Latimore Township		N	A	0	0	127,875	127,875	0	*	100
ADA	Latimore Township		P	C	1	0	577,941	363,858	214,083	411	63
ADA	Liberty Township		N	A	1	0	90,448	90,448	0	0	100
ADA	Liberty Township		P	C	1	0	197,805	418,697	-220,892	-371	212
ADA	Littlestown Borough		N	C	8	2	1,054,089	907,642	146,447	37	86
ADA	Littlestown Borough		P	C	9	1	2,675,522	2,512,654	162,868	23	94
ADA	Mcsherrystown Borough		N	C	2	0	1,328,831	1,311,537	17,294	16	99
ADA	Mcsherrystown Borough		P	C	3	1	1,723,945	1,520,551	203,394	84	88
ADA	Menallen Township		N	C	1	2	348,723	420,137	-71,414	-151	120
ADA	Mt Joy Township		N	A	4	0	128,764	128,764	0	0	100
ADA	Mt Pleasant Township		N	A	5	0	448,730	448,730	0	0	100
ADA	New Oxford Borough		N	A	2	0	187,571	187,571	0	0	100
ADA	New Oxford Municipal Authority		N	A	8	0	250,352	250,352	0	0	100
ADA	Oxford Township		N	A	5	0	60,376	60,376	0	0	100
ADA	Possum Valley Municipal Authority		N	A	2	0	435,337	435,337	0	0	100
ADA	Reading Township		N	C	3	0	249,397	356,563	-107,166	-74	143
ADA	Reading Township		P	C	2	0	559,105	741,525	-182,420	-125	133

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
ADA	Straban Township		N	C	6	0	409,988	434,321	-24,333	-8	106
ADA	White Run Regional Municipal Authority		N	C	4	2	985,313	992,580	-7,267	-3	101
ALL	Aleppo Township		N	A	4	0	88,241	88,241	0	0	100
ALL	Aleppo Township		P	C	0	0	820,394	800,400	19,994	*	98
ALL	Allegheny County Sanitary Authority		N1	C	286	64	148,083,231	143,481,856	4,601,375	20	97
ALL	Allegheny County Sanitary Authority		N2	C	139	20	61,301,515	55,627,911	5,673,604	49	91
ALL	Allegheny Valley Joint Sewer Authority		N	C	9	3	3,590,996	3,233,785	357,211	59	90
ALL	Aspinwall Borough		N	C	8	0	2,952,930	2,452,724	500,206	98	83
ALL	Aspinwall Borough		P	C	5	2	2,350,047	2,204,117	145,930	35	94
ALL	Avalon Borough		N	C	6	0	538,163	654,755	-116,592	-29	122
ALL	Avalon Borough		P	C	5	3	3,130,912	3,192,028	-61,116	-13	102
ALL	Baldwin Borough		N1	C	9	2	4,200,801	3,970,506	230,295	40	95
ALL	Baldwin Borough		N2	A	11	0	315,972	315,972	0	0	100
ALL	Baldwin Borough		P	C	23	11	25,931,593	20,608,458	5,323,135	203	79
ALL	Baldwin Township		N	A	5	0	863,965	863,965	0	0	100
ALL	Baldwin Township		P	C	5	1	2,854,993	3,752,479	-897,486	-153	131
ALL	Bell Acres Borough		N	C	4	1	558,111	688,511	-130,400	-52	123
ALL	Bell Acres Borough		P	C	5	0	1,115,297	961,062	154,235	36	86
ALL	Bellevue Borough		F	C	2	0	850,592	629,585	221,007	95	74
ALL	Bellevue Borough		N1	C	9	1	2,208,612	2,916,422	-707,810	-169	132
ALL	Bellevue Borough		N2	A	7	0	66,711	66,711	0	0	100
ALL	Bellevue Borough		P	C	13	2	8,699,283	7,505,979	1,193,304	102	86
ALL	Ben Avon Borough		N	C	1	0	614,618	615,966	-1,348	-2	100
ALL	Ben Avon Borough		P	C	0	1	253,776	694,297	-440,521	*	274
ALL	Bethel Park Borough		N	C	59	9	18,456,477	18,305,858	150,619	4	99
ALL	Bethel Park Borough		P	C	30	4	34,914,529	31,246,544	3,667,985	107	89
ALL	Blawnox Borough		N	A	4	0	309,075	309,075	0	0	100
ALL	Blawnox Borough		P	C	3	1	1,263,782	2,356,899	-1,093,117	-477	186
ALL	Brackenridge Borough		N	C	9	2	2,139,033	2,358,052	-219,019	-42	110
ALL	Brackenridge Borough		P	C	4	1	3,050,951	2,844,018	206,933	68	93
ALL	Braddock Borough		P	C	0	4	172,118	150,150	21,968	*	87
ALL	Braddock Hills Borough		P	C	2	3	635,869	546,487	89,382	74	86
ALL	Brentwood Borough		N	C	18	1	2,774,572	2,324,356	450,216	37	84
ALL	Brentwood Borough		P	C	15	8	7,728,052	7,257,527	470,525	27	94
ALL	Bridgeville Borough		N	C	9	2	2,982,340	2,775,165	207,175	38	93
ALL	Bridgeville Borough		P	C	8	4	4,641,011	5,184,683	-543,672	-70	112
ALL	Carnegie Borough		F	C	0	0	86,664	56,962	29,702	*	66
ALL	Carnegie Borough		N	C	14	2	5,629,291	4,722,314	906,977	103	84
ALL	Carnegie Borough		P	C	13	3	5,959,253	4,209,692	1,749,561	135	71
ALL	Castle Shannon Borough		N	C	13	1	2,565,632	1,691,111	874,521	116	66
ALL	Castle Shannon Borough		P	C	12	1	7,919,623	6,565,104	1,354,519	100	83
ALL	Cheswick Borough		N	C	0	1	1,263,871	1,317,136	-53,265	*	104
ALL	Cheswick Borough		P	C	0	0	1,558,598	1,960,730	-402,132	*	126
ALL	Churchill Borough		N	C	3	1	1,264,909	1,372,061	-107,152	-58	108

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
ALL	Churchill Borough		P	C	7	2	6,593,390	6,646,649	-53,259	-8	101
ALL	Clairton City		F	C	0	9	1,822,720	1,212,810	609,910	*	67
ALL	Clairton City		N	C	8	0	2,452,201	2,889,554	-437,353	-100	118
ALL	Clairton City		P	C	13	6	2,882,082	1,581,963	1,300,119	123	55
ALL	Clairton Municipal Authority		N	C	16	0	2,318,417	3,329,136	-1,010,719	-99	144
ALL	Collier Township Mun Authority		N	C	2	0	58,156	77,946	-19,790	-22	134
ALL	Collier Township		N	C	21	2	4,611,683	4,141,855	469,828	33	90
ALL	Collier Township		P	C	17	3	7,654,968	6,560,686	1,094,282	60	86
ALL	Coraopolis Borough		N	C	10	1	1,322,867	1,499,103	-176,236	-34	113
ALL	Coraopolis Borough		P	C	9	5	6,935,947	6,609,713	326,234	42	95
ALL	Coraopolis Water & Sewer Authority		N	C	9	0	466,907	478,103	-11,196	-2	102
ALL	Crafton Borough		N	C	9	2	1,817,307	1,724,027	93,280	19	95
ALL	Crafton Borough		P	C	9	0	4,337,900	5,499,205	-1,161,305	-136	127
ALL	Crescent Township		N	C	4	1	389,500	653,374	-263,874	-135	168
ALL	Crescent Township		P	C	5	0	1,531,859	1,517,351	14,508	4	99
ALL	Deer Creek Drainage Basin Authority		N	A	8	0	0	0	0	0	100
ALL	Dormont Borough		N	C	25	1	4,448,746	4,219,330	229,416	15	95
ALL	Dormont Borough		P	C	11	3	14,305,413	12,449,904	1,855,509	144	87
ALL	Dravosburg Borough		N1	A	2	0	0	0	0	0	100
ALL	Dravosburg Borough		N2	C	1	0	545,156	537,145	8,011	16	99
ALL	Duquesne City		F	C	0	3	782,095	727,966	54,129	*	93
ALL	Duquesne City		N	C	13	4	4,016,313	3,325,907	690,406	119	83
ALL	Duquesne City		P1	C	0	8	1,547,101	1,503,018	44,083	*	97
ALL	Duquesne City		P2	C	15	6	3,188,466	2,705,258	483,208	49	85
ALL	East Deer Township		N	C	3	1	458,345	594,715	-136,370	-93	130
ALL	East Deer Township		P	C	1	0	441,482	1,626,304	-1,184,822	-2,107	368
ALL	East Mckeesport Borough		P	C	3	0	1,057,324	1,134,634	-77,310	-38	107
ALL	East Pittsburgh Borough		N	C	0	1	41,132	78,307	-37,175	*	190
ALL	East Pittsburgh Borough		P	C	0	1	55,643	201,933	-146,290	*	363
ALL	Edgewood Borough		N	C	4	0	999,705	1,264,773	-265,068	-142	127
ALL	Edgewood Borough		P	C	9	3	3,360,800	2,771,657	589,143	66	82
ALL	Edgeworth Borough		N	C	7	1	1,829,544	2,068,518	-238,974	-57	113
ALL	Edgeworth Borough		P	C	4	1	2,210,212	2,443,922	-233,710	-59	111
ALL	Edgeworth Borough Municipal Authority		N	C	6	0	736,285	1,174,211	-437,926	-108	159
ALL	Elizabeth Borough		P	C	1	0	396,513	584,322	-187,809	-346	147
ALL	Elizabeth Borough Municipal Authority		N	C	3	1	798,871	881,573	-82,702	-49	110
ALL	Elizabeth Township		N	C	13	1	5,693,740	5,284,918	408,822	45	93
ALL	Elizabeth Township		P	C	12	3	9,807,406	10,063,161	-255,755	-23	103
ALL	Etna Borough		N	C	10	0	2,044,977	2,061,826	-16,849	-4	101
ALL	Etna Borough		P	C	6	3	2,433,068	3,236,793	-803,725	-176	133
ALL	Fawn Township Sewer Authority		N	C	1	0	175,770	158,403	17,367	35	90
ALL	Fawn Township		N	C	2	0	236,349	324,383	-88,034	-104	137
ALL	Fawn Township		P	C	1	2	1,032,031	1,482,318	-450,287	-663	144
ALL	Fawn-Frazer Joint Water Authority		N	C	3	1	561,220	601,127	-39,907	-22	107

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
ALL	Findlay Township		N1	A	5	0	0	0	0	0	100
ALL	Findlay Township		N2	C	12	0	4,983,530	4,746,680	236,850	28	95
ALL	Findlay Township		N3	A	11	0	276,297	276,297	0	0	100
ALL	Findlay Township		P	C	18	0	17,909,066	16,430,124	1,478,942	63	92
ALL	Forest Hills Borough		N1	C	9	0	3,325,686	3,222,000	103,686	18	97
ALL	Forest Hills Borough		N2	A	3	0	251,354	251,354	0	0	100
ALL	Forest Hills Borough		P	C	9	9	10,253,218	8,924,569	1,328,649	145	87
ALL	Forward Township		N	C	4	0	734,006	681,169	52,837	25	93
ALL	Forward Township		P	C	1	0	2,054,452	2,076,959	-22,507	-24	101
ALL	Fox Chapel Authority		N1	A	6	0	0	0	0	0	100
ALL	Fox Chapel Authority		N2	C	3	2	2,367,870	2,405,722	-37,852	-25	102
ALL	Fox Chapel Authority		N3	A	1	0	34,378	34,378	0	0	100
ALL	Fox Chapel Borough		N1	C	10	3	7,175,797	7,574,374	-398,577	-41	106
ALL	Fox Chapel Borough		N2	A	5	0	119,953	119,953	0	0	100
ALL	Fox Chapel Borough		P	C	9	2	7,363,339	9,389,750	-2,026,411	-193	128
ALL	Franklin Park Borough		N	C	29	0	4,349,252	3,342,255	1,006,997	51	77
ALL	Franklin Park Borough		P	C	15	1	7,014,599	6,819,926	194,673	12	97
ALL	Frazer Township Authority		N	C	0	1	72,861	81,137	-8,276	*	111
ALL	Frazer Township		N	C	2	0	627,989	611,989	16,000	9	97
ALL	Frazer Township		P	C	2	0	127,772	224,100	-96,328	-75	175
ALL	Glassport Borough		N1	A	2	0	370,971	370,971	0	0	100
ALL	Glassport Borough		N2	A	6	0	0	0	0	0	100
ALL	Glassport Borough		P	C	9	2	2,452,422	2,053,732	398,690	66	84
ALL	Green Tree Borough		N	A	16	0	2,136,361	2,136,361	0	0	100
ALL	Green Tree Borough		P	C	9	4	7,690,986	7,623,095	67,891	7	99
ALL	Hampton Shaler Water Authority		N	C	23	1	7,995,727	7,978,897	16,830	1	100
ALL	Hampton Township		N1	C	26	6	12,858,287	11,689,792	1,168,495	56	91
ALL	Hampton Township		N2	A	19	0	938,443	938,443	0	0	100
ALL	Hampton Township		P	C	19	2	16,829,228	18,522,674	-1,693,446	-83	110
ALL	Harmar Township		N1	C	6	3	1,316,596	1,173,010	143,586	39	89
ALL	Harmar Township		N2	A	1	0	18,800	18,800	0	0	100
ALL	Harmar Township		P	C	8	3	2,769,947	2,053,166	716,781	109	74
ALL	Harmar Water Authority		N	A	5	0	0	0	0	0	100
ALL	Harrison Township Water Authority		N	C	12	1	2,919,697	3,133,597	-213,900	-31	107
ALL	Harrison Township		N	C	11	5	4,713,580	4,655,876	57,704	9	99
ALL	Harrison Township		P	C	12	4	8,809,355	10,633,280	-1,823,925	-166	121
ALL	Heidelberg Borough		P	C	4	1	388,792	659,355	-270,563	-124	170
ALL	Homestead Borough		N	C	11	2	765,326	566,641	198,685	46	74
ALL	Homestead Borough		P	C	10	6	3,958,968	2,591,708	1,367,260	175	65
ALL	Indiana Township		N	C	12	0	2,218,996	2,174,393	44,603	5	98
ALL	Indiana Township		P	C	10	0	8,481,418	8,250,915	230,503	24	97
ALL	Ingram Borough		N	A	3	0	895,353	895,353	0	0	100
ALL	Ingram Borough		P	C	4	0	2,423,541	2,660,269	-236,728	-71	110
ALL	Jefferson Hills Borough		N1	C	0	0	100,252	67,863	32,389	*	68

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY			
ALL	Jefferson Hills Borough		N2	A	16	0	0	0	0	0	100
ALL	Jefferson Hills Borough		N3	A	5	0	243,353	243,353	0	0	100
ALL	Jefferson Hills Borough		P	C	18	2	10,853,144	9,345,359	1,507,785	88	86
ALL	Kennedy Township		N	A	10	0	802,495	802,495	0	0	100
ALL	Kennedy Township		P	C	10	3	5,324,334	5,266,581	57,753	6	99
ALL	Kilbuck Township		P	C	0	1	337,440	436,765	-99,325	*	129
ALL	Leet Township		N	C	4	0	779,374	611,624	167,750	89	78
ALL	Leet Township		P	C	4	0	1,862,029	1,696,653	165,376	56	91
ALL	Leetsdale Borough		N	C	5	2	603,653	584,334	19,319	7	97
ALL	Leetsdale Borough		P	C	5	2	1,559,302	1,279,538	279,764	64	82
ALL	Leetsdale Borough Municipal Authority		N	C	4	1	823,396	861,525	-38,129	-17	105
ALL	Liberty Borough		N	A	2	0	330,597	330,597	0	0	100
ALL	Liberty Borough		P	A	2	0	268,132	268,132	0	0	100
ALL	Marshall Township		N1	C	18	1	4,917,231	5,133,625	-216,394	-19	104
ALL	Marshall Township		N2	A	4	0	65,638	65,638	0	0	100
ALL	Mccandless Township Sanitary Authority		N1	C	38	11	14,447,547	13,793,290	654,257	25	95
ALL	Mccandless Township Sanitary Authority		N2	A	19	0	415,427	415,427	0	0	100
ALL	Mccandless Township		N1	C	0	0	238,847	70,823	168,024	*	30
ALL	Mccandless Township		N2	A	38	0	8,541,619	8,541,619	0	0	100
ALL	Mccandless Township		P	C	29	5	18,756,827	17,916,466	840,361	27	96
ALL	Mckees Rocks Borough		N1	A	1	0	96,890	96,890	0	0	100
ALL	Mckees Rocks Borough		N2	A	5	0	0	0	0	0	100
ALL	Mckees Rocks Borough		P	C	9	4	5,654,331	5,956,443	-302,112	-35	105
ALL	Mckeesport City		F	C	20	15	13,020,516	11,842,235	1,178,281	82	91
ALL	Mckeesport City		N1	C	6	8	7,711,983	5,847,721	1,864,262	457	76
ALL	Mckeesport City		N2	C	26	2	8,480,090	8,647,122	-167,032	-13	102
ALL	Mckeesport City		P	C	40	21	24,254,971	18,244,837	6,010,134	207	75
ALL	Mckeesport City Housing Authority		N	A	31	0	6,377,522	6,377,522	0	0	100
ALL	Mckeesport City Municipal Authority		N	C	0	0	8,878,625	9,373,661	-495,036	*	106
ALL	Medical Rescue Team South Authority		N	A	18	0	2,283,644	2,283,644	0	0	100
ALL	Millvale Borough		N	C	8	2	1,716,474	1,316,715	399,759	108	77
ALL	Millvale Borough		P	C	6	3	1,436,675	1,540,864	-104,189	-24	107
ALL	Monroeville Borough		N	C	111	16	47,569,844	46,901,382	668,462	9	99
ALL	Monroeville Borough		P	C	46	13	58,918,719	49,337,297	9,581,422	172	84
ALL	Monroeville Municipal Authority		N	C	26	6	19,388,638	18,792,371	596,267	30	97
ALL	Moon Township Municipal Authority		N	C	37	7	14,128,202	14,389,852	-261,650	-9	102
ALL	Moon Township		N	A	48	0	14,919,501	14,919,501	0	0	100
ALL	Moon Township		P	C	29	3	21,509,273	23,291,088	-1,781,815	-53	108
ALL	Mount Lebanon Parking Authority		N	A	0	0	1,694,426	1,694,426	0	*	100
ALL	Mount Oliver Borough		N	A	5	0	508,384	508,384	0	0	100
ALL	Mount Oliver Borough		P	C	9	2	1,399,019	2,290,006	-890,987	-150	164
ALL	Mt Lebanon Township		F	C	16	4	18,183,591	19,124,386	-940,795	-51	105
ALL	Mt Lebanon Township		N1	C	75	11	30,699,492	31,360,689	-661,197	-13	102
ALL	Mt Lebanon Township		N2	A	12	0	2,058,828	2,058,828	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY			
ALL	Mt Lebanon Township		P	C	44	11	69,725,746	64,467,537	5,258,209	98	92
ALL	Munhall Borough		N1	C	11	7	5,409,471	5,568,521	-159,050	-24	103
ALL	Munhall Borough		N2	A	12	0	315,027	315,027	0	0	100
ALL	Munhall Borough		P	C	23	5	14,490,935	15,197,474	-706,539	-32	105
ALL	Neville Township		N	C	6	1	838,868	764,713	74,155	22	91
ALL	Neville Township		P	C	0	4	1,104,390	709,153	395,237	*	64
ALL	North Braddock Borough		N	C	8	0	1,936,894	1,975,456	-38,562	-10	102
ALL	North Braddock Borough		P	C	0	4	797,691	361,137	436,554	*	45
ALL	North Fayette Township		N	A	37	0	4,750,769	4,750,769	0	0	100
ALL	North Fayette Township		P	C	19	3	13,692,364	13,255,471	436,893	22	97
ALL	North Versailles Township		N	C	23	9	6,734,481	6,329,848	404,633	35	94
ALL	North Versailles Township		P	C	20	8	11,269,817	11,181,944	87,873	5	99
ALL	Northern Regional Police		N	A	2	0	191,253	191,253	0	0	100
ALL	Northern Regional Police		P	C	33	3	23,654,945	22,353,085	1,301,860	45	94
ALL	Oakdale Borough		N1	C	0	0	304,693	182,412	122,281	*	60
ALL	Oakdale Borough		N2	A	1	0	1,997	1,997	0	0	100
ALL	Oakmont Borough		N	C	7	0	2,188,882	2,182,028	6,854	2	100
ALL	Oakmont Borough		P	C	7	0	4,118,816	3,695,960	422,856	70	90
ALL	Oakmont Borough Municipal Authority		N1	C	21	2	5,991,502	5,719,814	271,688	19	95
ALL	Oakmont Borough Municipal Authority		N2	C	12	2	5,107,013	5,659,196	-552,183	-55	111
ALL	Ohara Township		N1	C	13	2	3,546,003	4,139,517	-593,514	-62	117
ALL	Ohara Township		N2	A	8	0	1,014,445	1,014,445	0	0	100
ALL	Ohara Township		P	C	15	4	8,489,207	9,527,866	-1,038,659	-70	112
ALL	Ohio Township		N1	C	13	0	8,550,658	6,039,362	2,511,296	279	71
ALL	Ohio Township		N2	A	4	0	368,423	368,423	0	0	100
ALL	Ohio Township		P	C	18	0	6,749,802	6,186,760	563,042	40	92
ALL	Penn Hills Township		N	C	55	14	18,216,079	18,265,414	-49,335	-1	100
ALL	Penn Hills Township		P	C	48	9	57,476,776	45,405,500	12,071,276	203	79
ALL	Pine Township		N	A	27	0	6,345,655	6,345,655	0	0	100
ALL	Pitcairn Borough		N	C	9	2	1,188,547	1,065,643	122,904	27	90
ALL	Pitcairn Borough		P	C	2	1	1,124,784	1,170,408	-45,624	-32	104
ALL	Pitts. & All. Co. Sports & Exhibition Authority		N	A	15	0	2,214,778	2,214,778	0	0	100
ALL	Pittsburgh City		F	C	670	504	537,722,743	311,199,806	226,522,937	322	58
ALL	Pittsburgh City		N1	C	1,826	326	439,028,653	286,646,044	152,382,609	149	65
ALL	Pittsburgh City		N2	A	0	0	0	0	0	*	100
ALL	Pittsburgh City		P	C	986	705	508,061,164	333,128,662	174,932,502	242	66
ALL	Pittsburgh City Redevelopment Authority		N	A	71	0	9,810,540	9,810,540	0	0	100
ALL	Pittsburgh Public Parking Authority		N	C	56	10	15,800,686	18,869,007	-3,068,321	-100	119
ALL	Pleasant Hills Authority		N	A	1	0	52,989	52,989	0	0	100
ALL	Pleasant Hills Borough		N1	C	19	2	6,908,886	7,448,271	-539,385	-40	108
ALL	Pleasant Hills Borough		N2	A	5	0	11,580	11,580	0	0	100
ALL	Pleasant Hills Borough		P	C	18	5	11,380,571	11,293,820	86,751	4	99
ALL	Plum Borough		N1	A	16	0	2,305,978	2,305,978	0	0	100
ALL	Plum Borough		N2	A	23	0	0	0	0	0	100
ALL	Plum Borough		N3	A	21	0	28,813	28,813	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			
ALL	Plum Borough		P	C	26	3	18,890,447	14,519,862	4,370,585	152	77
ALL	Plum Borough Municipal Authority		N1	A	1	0	124,162	124,162	0	0	100
ALL	Plum Borough Municipal Authority		N2	C	19	0	780,182	697,917	82,265	7	89
ALL	Port Vue Borough		N	A	3	0	0	0	0	0	100
ALL	Port Vue Borough		P	C	2	2	602,928	1,062,672	-459,744	-362	176
ALL	Rankin Borough		N	C	1	0	49,904	119,096	-69,192	-162	239
ALL	Rankin Borough		P	C	1	1	299,471	1,286,777	-987,306	-1,770	430
ALL	Reserve Township		N	C	4	0	1,708,387	1,503,602	204,785	98	88
ALL	Reserve Township		P	C	6	0	1,880,055	3,205,349	-1,325,294	-363	170
ALL	Richland Township		N	A	15	0	2,789,060	2,789,060	0	0	100
ALL	Riverview Sanitary Authority		N	C	4	0	896,003	846,725	49,278	18	95
ALL	Robinson Township Municipal Authority		N	C	23	0	12,600,006	11,830,831	769,175	54	94
ALL	Robinson Township		N	A	22	0	0	0	0	0	100
ALL	Robinson Township		P	C	28	4	21,144,368	20,076,555	1,067,813	31	95
ALL	Ross Township		N1	C	30	4	14,167,355	16,091,829	-1,924,474	-94	114
ALL	Ross Township		N2	A	17	0	330,829	330,829	0	0	100
ALL	Ross Township		P	C	38	7	37,820,445	35,832,137	1,988,308	45	95
ALL	Roslyn Farms Borough		N	A	3	0	246,086	246,086	0	0	100
ALL	Scott Township		N	C	25	5	6,780,664	6,621,877	158,787	10	98
ALL	Scott Township		P	C	20	6	16,630,236	13,922,642	2,707,594	117	84
ALL	Sewickley Borough		N1	C	9	3	5,153,170	5,711,449	-558,279	-81	111
ALL	Sewickley Borough		N2	A	3	0	48,285	48,285	0	0	100
ALL	Sewickley Borough		P	C	12	2	5,894,501	6,649,119	-754,618	-60	113
ALL	Sewickley Borough Water Authority		N	C	8	0	1,270,069	1,368,974	-98,905	-18	108
ALL	Sewickley Heights Borough		N1	C	3	0	1,733,421	2,757,306	-1,023,885	-382	159
ALL	Sewickley Heights Borough		N2	A	1	0	27,388	27,388	0	0	100
ALL	Sewickley Heights Borough		P	C	4	1	2,331,470	2,414,632	-83,162	-20	104
ALL	Shaler Township		N1	C	22	5	4,760,218	5,896,867	-1,136,649	-89	124
ALL	Shaler Township		N2	C	15	2	9,339,282	9,014,677	324,605	28	97
ALL	Shaler Township		P	C	26	9	23,660,361	23,698,738	-38,377	-2	100
ALL	Sharpsburg Borough		N	C	8	0	1,906,654	2,152,036	-245,382	-62	113
ALL	Sharpsburg Borough		P	C	6	5	2,182,808	2,127,071	55,737	11	97
ALL	South Fayette Township		N1	A	12	0	764,557	764,557	0	0	100
ALL	South Fayette Township		N2	A	14	0	0	0	0	0	100
ALL	South Fayette Township		N3	A	1	0	31,468	31,468	0	0	100
ALL	South Fayette Township		P	C	20	4	13,162,420	11,742,964	1,419,456	66	89
ALL	South Fayette Twp. Municipal Authority		N	C	7	1	1,494,524	1,400,141	94,383	19	94
ALL	South Park Township		N	A	23	0	2,716,880	2,716,880	0	0	100
ALL	South Park Township		P	C	15	5	10,654,288	10,688,451	-34,163	-2	100
ALL	Springdale Borough		N	C	8	1	4,348,595	3,515,965	832,630	140	81
ALL	Springdale Borough		P	C	6	0	800,595	1,120,656	-320,061	-82	140
ALL	Steel Rivers Council Of Governments		N	A	6	0	701,689	701,689	0	0	100
ALL	Stowe Township		N	C	6	1	787,602	651,182	136,420	43	83
ALL	Stowe Township		P	C	10	3	3,524,200	3,079,503	444,697	44	87



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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
ALL	Swissvale Borough		F	C	6	1	1,889,337	1,728,882	160,455	42	92
ALL	Swissvale Borough		N1	A	13	0	0	0	0	0	100
ALL	Swissvale Borough		N2	C	3	1	619,196	527,059	92,137	50	85
ALL	Swissvale Borough		P	C	15	3	6,110,468	6,193,440	-82,972	-7	101
ALL	Tarentum Borough		N	C	18	3	5,691,759	5,213,652	478,107	45	92
ALL	Tarentum Borough		P	C	10	2	3,373,117	3,573,998	-200,881	-26	106
ALL	Thornburg Borough		N	A	2	0	110,897	110,897	0	0	100
ALL	Tri-Community S Ems		N	A	21	0	1,592,592	1,592,592	0	0	100
ALL	Turtle Creek Borough		N	C	5	0	1,343,245	1,388,043	-44,798	-16	103
ALL	Turtle Creek Borough		P	C	5	6	2,932,369	2,378,919	553,450	144	81
ALL	Upper Allegheny Joint Sanitary Authority		N	C	16	1	6,156,623	6,259,523	-102,900	-10	102
ALL	Upper St Clair Township		N1	C	23	4	6,562,757	6,035,244	527,513	35	92
ALL	Upper St Clair Township		N2	A	62	0	4,761,581	4,761,581	0	0	100
ALL	Upper St Clair Township		N3	A	3	0	1,068,706	1,068,706	0	0	100
ALL	Upper St Clair Township		P	C	23	2	23,730,885	24,909,249	-1,178,364	-47	105
ALL	Valley Ambulance Authority		N	A	45	0	2,898,336	2,898,336	0	0	100
ALL	Verona Borough		N	C	4	0	389,650	571,688	-182,038	-113	147
ALL	Verona Borough		P	C	3	0	659,369	448,545	210,824	102	68
ALL	Versailles Borough		N	C	1	0	244,721	966,285	-721,564	-1,971	395
ALL	Versailles Borough		P	C	2	0	1,079,237	1,417,297	-338,060	-200	131
ALL	West Deer Township		N	C	13	0	4,925,605	4,933,626	-8,021	-1	100
ALL	West Deer Township		P	C	14	2	9,231,082	9,173,762	57,320	5	99
ALL	West Elizabeth Sanitary Authority		N	A	1	0	10,931	10,931	0	0	100
ALL	West Homestead Borough		N	C	6	0	979,738	1,085,241	-105,503	-41	111
ALL	West Homestead Borough		P	C	11	0	2,479,079	2,649,856	-170,777	-23	107
ALL	West Mifflin Borough		N	C	46	14	10,135,726	9,354,588	781,138	38	92
ALL	West Mifflin Borough		P	C	33	8	27,781,631	20,923,918	6,857,713	204	75
ALL	West Mifflin Sanitary Sewer Municipal Auth		N	C	12	4	3,312,047	3,076,479	235,568	25	93
ALL	West View Borough		N	C	9	4	4,190,626	4,043,335	147,291	22	96
ALL	West View Borough		P	C	10	1	7,606,704	8,205,345	-598,641	-57	108
ALL	West View Water Authority		N1	C	40	7	25,287,274	25,137,808	149,466	5	99
ALL	West View Water Authority		N2	C	26	3	25,914,751	26,976,626	-1,061,875	-48	104
ALL	Western Allegheny County Municipal Auth		N	C	8	1	1,262,817	967,195	295,622	59	77
ALL	White Oak Borough		N	C	11	0	2,354,063	1,038,535	1,315,528	194	44
ALL	White Oak Borough		P	C	13	6	9,063,402	7,144,066	1,919,336	146	79
ALL	Whitehall Borough		N	C	25	3	6,643,823	6,442,430	201,393	12	97
ALL	Whitehall Borough		P	C	19	5	22,965,536	18,526,051	4,439,485	191	81
ALL	Wilkins Township		N	C	13	3	2,809,224	2,799,331	9,893	1	100
ALL	Wilkins Township		P	C	11	4	8,106,295	8,125,096	-18,801	-2	100
ALL	Wilkinsburg Borough		F	C	0	1	2,075,334	2,091,997	-16,663	*	101
ALL	Wilkinsburg Borough		N	C	30	4	3,476,897	3,186,940	289,957	22	92
ALL	Wilkinsburg Borough		P	C	23	17	15,388,210	14,072,359	1,315,851	61	91
ALL	Wilkinsburg-Penn Joint Water Authority		N1	C	64	13	19,428,237	20,757,050	-1,328,813	-25	107
ALL	Wilkinsburg-Penn Joint Water Authority		N2	C	28	6	17,091,990	18,662,778	-1,570,788	-54	109

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
ALL	Wilmerding Borough		N	C	2	0	194,696	312,931	-118,235	-126	161
ALL	Wilmerding Borough		P	C	0	1	110,010	33,530	76,480	*	30
ARM	Apollo Borough		N	A	2	0	134,819	134,819	0	0	100
ARM	Apollo Borough		P	A	1	0	15,025	15,025	0	0	100
ARM	Armstrong Conservation District		N	A	6	0	904,124	904,124	0	0	100
ARM	Bethel Township		N	C	2	0	226,303	255,340	-29,037	-45	113
ARM	Cowanshannock Township		N	C	5	1	391,917	337,301	54,616	42	86
ARM	Dayton Borough		N	A	3	0	112,187	112,187	0	0	100
ARM	East Franklin Township		N	A	6	0	933,828	933,828	0	0	100
ARM	East Franklin Township		P1	A	1	0	121,801	121,801	0	0	100
ARM	East Franklin Township		P2	A	1	0	101,201	101,201	0	0	100
ARM	Ford City Borough		N1	C	5	3	640,710	855,315	-214,605	-93	133
ARM	Ford City Borough		P	C	3	5	1,558,170	1,571,339	-13,169	-8	101
ARM	Ford City Boro Muni Sewage Disposal Auth		N	C	4	0	306,252	291,791	14,461	7	95
ARM	Freeport Borough		N	A	2	0	656,493	656,493	0	0	100
ARM	Freeport Borough		P	C	2	0	549,798	948,969	-399,171	-445	173
ARM	Gilpin Township		N	A	4	0	0	0	0	0	100
ARM	Gilpin Township		P	C	2	0	594,421	579,035	15,386	13	97
ARM	Kiskiminetas Township		N1	A	3	0	0	0	0	0	100
ARM	Kiskiminetas Township		N2	A	7	0	12,021	12,021	0	0	100
ARM	Kiskiminetas Township		P	C	2	0	27,690	18,734	8,956	7	68
ARM	Kittanning Borough		N	C	10	6	5,147,827	5,050,272	97,555	20	98
ARM	Kittanning Borough		P	C	6	3	4,494,869	4,451,167	43,702	9	99
ARM	Kittanning Borough Municipal Authority		N	C	3	0	147,396	63,933	83,463	52	43
ARM	Kittanning Suburban Joint Water Authority		N	A	8	0	1,052,813	1,052,813	0	0	100
ARM	Leechburg Borough		N	A	1	0	0	0	0	0	100
ARM	Leechburg Borough		P	C	3	1	1,045,629	743,971	301,658	134	71
ARM	Mahoning Township		N	A	7	0	209,746	209,746	0	0	100
ARM	Manor Township Joint Municipal Authority		N	C	6	0	1,354,931	1,191,202	163,729	49	88
ARM	Manor Township		P	C	3	0	24,165	26,074	-1,909	-1	108
ARM	North Apollo Borough		N	C	1	0	72,998	93,972	-20,974	-48	129
ARM	North Apollo Borough		P	C	0	0	54,753	53,937	816	*	99
ARM	North Buffalo Township		N	A	4	0	169,255	169,255	0	0	100
ARM	Parker Area Authority		N1	C	0	0	175,354	269,591	-94,237	*	154
ARM	Parker Area Authority		N2	A	2	0	60,937	60,937	0	0	100
ARM	Parks Township Municipal Authority		N	C	2	0	140,584	127,061	13,523	41	90
ARM	Parks Township		N	A	3	0	14,936	14,936	0	0	100
ARM	Parks Township		P	C	2	1	1,394,471	1,208,624	185,847	176	87
ARM	Plumcreek Township		N	C	3	0	684,618	553,701	130,917	147	81
ARM	Rural Valley Borough		N	C	1	0	161,699	163,663	-1,964	-5	101
ARM	Shannock Valley General Services Authority		N	A	1	0	54,933	54,933	0	0	100
ARM	South Bend Township		N	A	3	0	124,710	124,710	0	0	100
ARM	South Buffalo Township		N	C	2	0	462,709	411,816	50,893	57	89
ARM	South Buffalo Township		P	C	2	0	457,092	346,127	110,965	104	76

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY			
ARM	Sugarcreek Township		N	C	2	0	431,946	425,109	6,837	10	98
ARM	Valley Township		N	C	0	1	61,190	102,572	-41,382	*	168
ARM	Washington Township		N	C	1	1	122,058	131,413	-9,355	-25	108
ARM	West Franklin Township		N	A	2	0	109,757	109,757	0	0	100
BEA	Aliquippa City		F	C	9	3	6,058,376	6,843,304	-784,928	-131	113
BEA	Aliquippa City		N	C	11	2	1,607,841	2,099,606	-491,765	-119	131
BEA	Aliquippa City		P	C	13	11	10,829,008	11,510,018	-681,010	-75	106
BEA	Ambridge Borough		F1	C	2	0	2,423,290	2,496,376	-73,086	-37	103
BEA	Ambridge Borough		F2	A	1	0	4,418	4,418	0	0	100
BEA	Ambridge Borough		N1	C	4	0	1,157,790	884,007	273,783	129	76
BEA	Ambridge Borough		N2	A	2	0	42,532	42,532	0	0	100
BEA	Ambridge Borough		P	C	10	3	6,820,238	6,538,942	281,296	31	96
BEA	Ambridge Borough Municipal Authority		N	C	6	0	1,634,875	1,598,726	36,149	9	98
BEA	Ambridge Borough Water Authority		N	C	23	3	3,067,772	3,763,929	-696,157	-48	123
BEA	Baden Borough		N	A	7	0	1,010,428	1,010,428	0	0	100
BEA	Baden Borough		P	C	3	2	1,441,251	1,502,625	-61,374	-25	104
BEA	Baden Borough Municipal Authority		N	A	2	0	72,898	72,898	0	0	100
BEA	Beaver Borough		N1	C	5	2	4,296,055	3,916,718	379,337	97	91
BEA	Beaver Borough		N2	A	10	0	209,929	209,929	0	0	100
BEA	Beaver Borough		P	C	12	5	5,844,901	4,889,630	955,271	79	84
BEA	Beaver Falls City		F	C	9	7	5,451,212	5,125,944	325,268	47	94
BEA	Beaver Falls City		N	C	22	8	7,414,737	8,289,289	-874,552	-76	112
BEA	Beaver Falls City		P	C	16	5	12,563,804	11,605,517	958,287	67	92
BEA	Beaver Falls Municipal Authority		N	C	40	5	15,088,967	15,360,722	-271,755	-8	102
BEA	Big Beaver Borough		N	C	7	0	153,470	183,136	-29,666	-9	119
BEA	Big Beaver Borough		P	C	0	0	88,183	232,397	-144,214	*	264
BEA	Bradys Run Sanitary Authority		N1	C	0	1	495,859	728,981	-233,122	*	147
BEA	Bradys Run Sanitary Authority		N2	A	11	0	1,138,040	1,138,040	0	0	100
BEA	Bridgewater Borough		N	A	2	0	111,866	111,866	0	0	100
BEA	Bridgewater Borough		P	C	1	0	213,901	318,204	-104,303	-185	149
BEA	Brighton Township Municipal Authority		N	C	5	0	1,732,810	1,669,105	63,705	19	96
BEA	Brighton Township Sewage Authority		N	C	5	1	1,136,232	1,185,912	-49,680	-18	104
BEA	Brighton Township		N	C	8	1	2,814,054	2,682,718	131,336	24	95
BEA	Brighton Township		P	C	12	1	2,869,754	2,829,523	40,231	4	99
BEA	Center Twp Sanitary Authority		N	A	6	0	1,083,870	1,083,870	0	0	100
BEA	Center Township		N	A	12	0	1,717,987	1,717,987	0	0	100
BEA	Center Township		P	C	19	2	9,802,151	7,556,280	2,245,871	125	77
BEA	Chippewa Township		N1	C	10	1	1,531,936	1,535,101	-3,165	-1	100
BEA	Chippewa Township		N2	A	1	0	33,179	33,179	0	0	100
BEA	Chippewa Township		P	C	8	0	3,690,496	4,159,170	-468,674	-81	113
BEA	Conway Borough		N	C	4	0	880,799	958,379	-77,580	-34	109
BEA	Conway Borough		P	C	5	0	1,955,423	1,609,090	346,333	88	82
BEA	Creswell Heights Joint Authority		N	C	13	1	5,140,072	4,912,258	227,814	27	96
BEA	Darlington Township		N	A	6	0	352,289	352,289	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			
BEA	Darlington Township		P	A	1	0	14,400	14,400	0	0	100
BEA	Daugherty Township		N	C	3	0	296,757	274,584	22,173	14	93
BEA	Daugherty Township		P	C	0	0	291,526	828,131	-536,605	*	284
BEA	East Rochester Borough		N	C	2	2	348,481	385,877	-37,396	-70	111
BEA	Economy Borough		N	C	10	0	2,140,598	1,672,304	468,294	89	78
BEA	Economy Borough		P	C	13	1	8,203,939	8,811,196	-607,257	-49	107
BEA	Economy Borough Municipal Authority		N1	A	5	0	215,733	215,733	0	0	100
BEA	Economy Borough Municipal Authority		N2	A	5	0	74,733	74,733	0	0	100
BEA	Franklin Township		N	C	5	1	1,780,568	1,926,526	-145,958	-60	108
BEA	Franklin Township		P	C	4	0	207,522	320,597	-113,075	-55	154
BEA	Freedom Borough		N	A	3	0	319,197	319,197	0	0	100
BEA	Greene Township		N1	A	5	0	1,059,224	1,059,224	0	0	100
BEA	Greene Township		N2	A	3	0	0	0	0	0	100
BEA	Hanover Township		N1	A	4	0	0	0	0	0	100
BEA	Hanover Township		N2	A	0	0	104,256	104,256	0	*	100
BEA	Harmony Township		N1	A	4	0	0	0	0	0	100
BEA	Harmony Township		N2	A	5	0	73,079	73,079	0	0	100
BEA	Harmony Township		P	C	5	2	3,249,490	3,891,052	-641,562	-141	120
BEA	Hopewell Township		N	C	27	3	7,946,175	7,425,568	520,607	36	93
BEA	Hopewell Township		P	C	16	3	10,059,428	9,722,194	337,234	23	97
BEA	Independence Township		N	A	5	0	0	0	0	0	100
BEA	Independence Township		P	C	2	0	927,969	915,373	12,596	13	99
BEA	Midland Borough		N1	C	0	1	310,672	251,626	59,046	*	81
BEA	Midland Borough		N2	A	2	0	0	0	0	0	100
BEA	Midland Borough		P	C	4	3	1,993,102	1,998,388	-5,286	-2	100
BEA	Midland Borough Municipal Authority		N	C	7	1	2,008,215	2,178,124	-169,909	-37	108
BEA	Monaca Borough		N	C	16	3	2,935,106	2,994,033	-58,927	-7	102
BEA	Monaca Borough		P	C	9	2	3,618,962	3,720,683	-101,721	-13	103
BEA	Municipal Water Authority Of Aliquippa		N1	C	7	0	334,209	1,747,913	-1,413,704	-261	523
BEA	Municipal Water Authority Of Aliquippa		N2	C	3	0	768,771	624,790	143,981	61	81
BEA	New Brighton Borough		N	C	14	3	3,250,720	2,361,525	889,195	115	73
BEA	New Brighton Borough		P	C	9	3	4,897,678	6,095,386	-1,197,708	-162	124
BEA	New Sewickley Township		N1	A	5	0	57,768	57,768	0	0	100
BEA	New Sewickley Township		N2	A	4	0	616,740	616,740	0	0	100
BEA	New Sewickley Township		N3	A	5	0	0	0	0	0	100
BEA	New Sewickley Township		P	C	10	2	3,705,921	3,647,709	58,212	7	98
BEA	North Sewickley Township		N	A	1	0	37,225	37,225	0	0	100
BEA	North Sewickley Township		P	C	1	1	396,453	506,307	-109,854	-161	128
BEA	Ohioville Borough		N	A	5	0	387,303	387,303	0	0	100
BEA	Ohioville Borough		P	A	2	0	217,084	217,084	0	0	100
BEA	Patterson Township		N	C	4	0	491,678	461,679	29,999	18	94
BEA	Patterson Township		P	C	4	1	1,061,732	1,078,879	-17,147	-5	102
BEA	Potter Township		N	A	1	0	0	0	0	0	100
BEA	Pulaski Township		N	C	1	0	185,419	227,525	-42,106	-92	123

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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	Raccoon Township		N	C	3	2	885,369	842,912	42,457	26	95
BEA	Raccoon Township		P	C	4	0	1,236,576	894,918	341,658	136	72
BEA	Rochester Area Joint Sewer Authority		N	C	3	0	1,876,023	1,517,834	358,189	155	81
BEA	Rochester Borough		N	A	5	0	875,208	875,208	0	0	100
BEA	Rochester Borough		P	C	7	1	4,784,848	2,717,000	2,067,848	348	57
BEA	Rochester Township		N	C	4	1	708,291	733,250	-24,959	-13	104
BEA	Rochester Township		P	C	3	0	946,831	1,364,952	-418,121	-220	144
BEA	Shippingport Borough		N1	A	3	0	0	0	0	0	100
BEA	Shippingport Borough		N2	A	1	0	79,583	79,583	0	0	100
BEA	Shippingport Borough		P	C	2	0	803,836	775,519	28,317	25	96
BEA	South Beaver Township		N	C	3	0	553,302	528,582	24,720	19	96
BEA	South Beaver Township		P	C	4	0	926,157	979,356	-53,199	-27	106
BEA	Vanport Township Municipal Authority		N	C	6	0	2,393,808	2,103,551	290,257	68	88
BEA	Vanport Township		N	A	3	0	162,446	162,446	0	0	100
BEA	Vanport Township		P	C	0	1	268,981	1,295,577	-1,026,596	*	482
BEA	White Township		P	C	0	0	242,349	200,091	42,258	*	83
BED	Bedford Borough		N1	C	11	2	6,300,224	5,610,006	690,218	96	89
BED	Bedford Borough		N2	A	2	0	13,409	13,409	0	0	100
BED	Bedford Borough		P	C	5	3	2,492,365	2,153,567	338,798	129	86
BED	Bedford Township Municipal Authority		N	A	7	0	171,548	171,548	0	0	100
BED	Bedford Township		N	C	6	0	1,642,285	1,480,324	161,961	65	90
BED	Broad Top Township		N	A	6	0	1,422,479	1,422,479	0	0	100
BED	East St Clair Township		N	C	2	0	97,687	76,338	21,349	34	78
BED	Everett Borough		P	C	3	0	1,498,869	1,420,615	78,254	52	95
BED	Everett Borough Area Municipal Authority		N	C	4	0	734,320	573,611	160,709	67	78
BED	Hopewell Township		N	A	5	0	215,891	215,891	0	0	100
BED	Hyndman Borough		N	C	3	0	1,236,049	1,146,431	89,618	83	93
BED	Hyndman Borough Municipal Authority		N	C	2	0	63,891	-18,031	81,922	116	-28
BED	Saxton Borough		N	C	4	0	397,553	423,086	-25,533	-17	106
BED	Saxton Borough		P	C	1	1	291,940	673,937	-381,997	-933	231
BED	Saxton Borough Municipal Authority		N	C	2	0	219,581	169,637	49,944	55	77
BER	Albany Township		N	C	2	0	245,070	432,161	-187,091	-183	176
BER	Alsace Township		N	A	5	0	421,663	421,663	0	0	100
BER	Amity Township		N	C	17	1	3,759,414	3,803,818	-44,404	-4	101
BER	Amity Township		P	C	14	2	6,510,702	6,390,778	119,924	9	98
BER	Antietam Valley Municipal Authority		N	C	3	0	1,950,093	1,781,655	168,438	84	91
BER	Bally Borough		N	C	5	1	689,121	928,604	-239,483	-106	135
BER	Bally Borough		P	C	2	1	570,934	676,595	-105,661	-85	119
BER	Berks Area Regional Transportation Auth		N1	C	105	13	11,696,187	10,544,104	1,152,083	24	90
BER	Berks Area Regional Transportation Auth		N2	A	22	0	0	0	0	0	100
BER	Berks Area Regional Transportation Auth		N3	C	0	2	4,029,155	4,234,802	-205,647	*	105
BER	Bern Township		N	C	6	1	1,799,072	1,458,993	340,079	87	81
BER	Bern Township		P	C	11	2	6,958,902	4,983,590	1,975,312	177	72
BER	Bethel Township		N	C	2	0	196,168	114,721	81,447	79	58
BER	Bethel Township		P	C	5	0	352,694	360,388	-7,694	-2	102

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
BER	Birdsboro Borough		N1	A	10	0	0	0	0	0	100
BER	Birdsboro Borough		N2	C	3	3	558,977	750,834	-191,857	-131	134
BER	Birdsboro Borough		P	C	5	1	3,521,767	4,019,238	-497,471	-100	114
BER	Boyertown Borough		N	C	6	4	869,321	649,816	219,505	76	75
BER	Brecknock Township		N	A	3	0	553,191	553,191	0	0	100
BER	Brecknock Township		P	C	4	3	2,129,696	1,748,161	381,535	116	82
BER	Caernarvon Township		P	C	6	0	3,185,303	3,626,719	-441,416	-77	114
BER	Central Berks Regional Police Department		P	C	20	1	8,189,209	7,379,112	810,097	40	90
BER	Colebrookdale Township		N	C	5	1	1,100,660	1,043,337	57,323	22	95
BER	Cumru Township		N1	C	18	4	2,678,879	2,064,847	614,032	46	77
BER	Cumru Township		N2	A	33	0	1,328,734	1,328,734	0	0	100
BER	Cumru Township		P	C	22	9	18,213,226	17,390,945	822,281	37	95
BER	Douglass Township		N	C	5	0	980,812	1,066,255	-85,443	-30	109
BER	Douglass Township		P	C	5	0	1,650,965	2,285,698	-634,733	-138	138
BER	Earl Township		N1	C	1	0	552,993	678,611	-125,618	-228	123
BER	Earl Township		N2	A	4	0	104,081	104,081	0	0	100
BER	Eastern Berks Regional Police Department		P	C	13	0	5,432,443	4,683,230	749,213	66	86
BER	Exeter Township		N1	C	12	0	2,490,226	2,804,741	-314,515	-38	113
BER	Exeter Township		N2	A	23	0	0	0	0	0	100
BER	Exeter Township		P	C	28	4	29,043,050	32,893,805	-3,850,755	-113	113
BER	Fleetwood Borough		N1	C	3	3	2,156,058	2,463,528	-307,470	-139	114
BER	Fleetwood Borough		N2	A	5	0	98,869	98,869	0	0	100
BER	Fleetwood Borough		P	C	8	1	3,724,665	3,628,859	95,806	14	97
BER	Greenwich Township		N	C	5	0	823,079	758,754	64,325	31	92
BER	Hamburg Borough		N	C	17	1	2,741,128	2,450,260	290,868	32	89
BER	Hamburg Borough		P	C	7	0	2,738,720	2,545,693	193,027	37	93
BER	Heidelberg Township		N	A	1	0	14,667	14,667	0	0	100
BER	Heidelberg Township		P1	C	0	1	190,261	269,832	-79,571	*	142
BER	Heidelberg Township		P2	A	0	0	0	0	0	*	100
BER	Hereford Township		N	C	5	0	309,940	413,828	-103,888	-48	134
BER	Joint Municipal Auth Of Wyomissing Valley		N	C	6	0	1,516,611	1,743,629	-227,018	*	115
BER	Kenhorst Borough		N	C	5	0	613,151	707,276	-94,125	-36	115
BER	Kutztown Borough		N	C	43	4	15,465,106	13,922,974	1,542,132	58	90
BER	Kutztown Borough		P	C	12	0	6,075,788	7,666,716	-1,590,928	-134	126
BER	Laureldale Borough		N	C	9	0	1,759,034	1,482,521	276,513	63	84
BER	Laureldale Borough		P	C	5	2	1,423,792	1,778,602	-354,810	-89	125
BER	Leesport Borough		N	C	3	0	277,773	311,680	-33,907	-21	112
BER	Longswamp Township		N	C	8	0	1,032,374	1,286,619	-254,245	-432	125
BER	Lower Alsace Township		N1	C	2	0	2,117,757	1,836,317	281,440	283	87
BER	Lower Alsace Township		N2	A	4	0	58,775	58,775	0	0	100
BER	Lower Heidelberg Township		N	A	8	0	278,951	278,951	0	0	100
BER	Lower Heidelberg Township		P	C	10	0	3,688,198	3,658,365	29,833	3	99
BER	Maidencreek Township Authority		N	C	5	2	1,400,823	1,233,268	167,555	44	88
BER	Maidencreek Township		N	C	7	0	774,105	1,469,052	-694,947	-160	190

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			ACTIVE	RETIRED			(\$)	% OF PAY			
BER	Marion Township		N	A	1	0	17,603	17,603	0	0	100
BER	Maxatawny Township		N	C	7	1	1,059,526	1,062,562	-3,036	-1	100
BER	Mohnton Borough		N	A	3	0	104,918	104,918	0	0	100
BER	Mohnton Borough		P	C	3	0	1,272,127	1,187,111	85,016	38	93
BER	Mount Penn Borough Municipal Authority		N	C	2	0	1,232,829	1,148,679	84,150	63	93
BER	Mt Penn Borough		N1	C	1	1	556,078	539,325	16,753	38	97
BER	Mt Penn Borough		N2	A	2	0	16,958	16,958	0	0	100
BER	Muhlenberg Township Authority		N	C	19	0	2,876,026	2,897,851	-21,825	-2	101
BER	Muhlenberg Township		N	C	36	2	7,198,987	6,171,464	1,027,523	48	86
BER	Muhlenberg Township		P	C	26	6	23,155,892	21,716,471	1,439,421	53	94
BER	Northern Berks Reg Pol Dept		P	C	10	2	8,438,835	9,355,033	-916,198	-96	111
BER	Oley Township		N	A	4	0	258,815	258,815	0	0	100
BER	Oley Township		P	C	0	2	469,985	586,040	-116,055	*	125
BER	Penn Township		N	A	2	0	232,628	232,628	0	0	100
BER	Pike Township		N	C	4	0	410,179	403,742	6,437	5	98
BER	Reading City		F	C	111	55	87,588,071	75,584,392	12,003,679	136	86
BER	Reading City		N	C	258	77	78,988,308	67,677,814	11,310,494	80	86
BER	Reading City		P	C	147	61	184,430,279	130,791,102	53,639,177	426	71
BER	Reading City Housing Authority		N	A	68	0	10,440,475	10,440,475	0	0	100
BER	Reading Regional Airport Authority		N	A	8	0	0	0	0	0	100
BER	Richmond Township		N	A	2	0	69,145	69,145	0	0	100
BER	Robeson Township		N1	C	5	3	1,619,357	1,466,621	152,736	52	91
BER	Robeson Township		N2	A	1	0	3,210	3,210	0	0	100
BER	Robeson Township		P	C	4	0	2,924,903	3,014,762	-89,859	-23	103
BER	Robesonia Borough		N	A	1	0	115,924	115,924	0	0	100
BER	Robesonia-Wernersville Municipal Authority		N	C	3	0	826,311	790,198	36,113	21	96
BER	Rockland Township		N	A	4	0	307,895	307,895	0	0	100
BER	Shillington Borough		N	C	21	1	7,056,945	7,160,645	-103,700	-9	101
BER	Shillington Borough		P	C	6	0	3,226,950	3,394,148	-167,198	-27	105
BER	Shoemakersville Borough		N	C	4	0	421,456	465,424	-43,968	-21	110
BER	Shoemakersville Borough		P	C	0	2	416,267	237,653	178,614	*	57
BER	Sinking Spring Borough		N	A	10	0	522,333	522,333	0	0	100
BER	Sinking Spring Borough		P	C	6	1	1,832,891	2,711,870	-878,979	-180	148
BER	South Heidelberg Township		N	C	8	0	734,421	496,908	237,513	59	68
BER	South Heidelberg Township		P	C	12	0	1,818,684	1,297,529	521,155	51	71
BER	Spring Township		F	C	14	0	1,993,648	1,862,112	131,536	12	93
BER	Spring Township		N	C	32	1	12,755,496	10,637,100	2,118,396	97	83
BER	Spring Township		P	C	26	4	19,507,936	15,969,462	3,538,474	121	82
BER	Tilden Township		N	C	5	0	305,182	365,800	-60,618	-27	120
BER	Tilden Township		P	C	4	0	452,828	561,383	-108,555	-37	124
BER	Topton Borough		N	C	8	0	1,653,887	1,678,752	-24,865	-5	102
BER	Tulpehocken Township		P	C	3	0	610,349	605,605	4,744	2	99
BER	Union Township		N	A	6	0	860,099	860,099	0	0	100
BER	Upper Tulpehocken Township		N	C	2	1	142,353	216,101	-73,748	-99	152

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			ACTIVE	RETIRED			(\$)	% OF PAY			
BER	Washington Township Municipal Authority		N	C	0	0	119,689	191,529	-71,840	*	160
BER	Washington Township		N	C	9	1	1,732,022	1,719,096	12,926	3	99
BER	Wernersville Borough		N	A	3	0	550,827	550,827	0	0	100
BER	Wernersville Municipal Authority		N	C	4	0	946,735	820,562	126,173	60	87
BER	West Reading Borough		N1	C	9	0	1,473,624	2,512,764	-1,039,140	-190	171
BER	West Reading Borough		N2	A	20	0	338,865	338,865	0	0	100
BER	West Reading Borough		P	C	14	2	6,644,752	5,083,497	1,561,255	104	77
BER	Western Berks Regional		P	C	0	0	1,038,002	1,428,854	-390,852	*	138
BER	Western Berks Water Authority		N	C	10	0	2,569,353	2,358,579	210,774	27	92
BER	Womelsdorf Borough		N	C	4	0	1,626,136	1,771,689	-145,553	-85	109
BER	Womelsdorf Borough		P	C	3	0	201,071	374,492	-173,421	-111	186
BER	Womelsdorf-Robeson Joint Authority		N	C	2	0	644,053	744,008	-99,955	-84	116
BER	Wyomissing Borough		F1	C	5	0	1,877,119	1,473,831	403,288	78	79
BER	Wyomissing Borough		F2	A	4	0	301,652	301,652	0	0	100
BER	Wyomissing Borough		N1	C	17	3	9,304,773	8,040,979	1,263,794	94	86
BER	Wyomissing Borough		N2	A	6	0	104,404	104,404	0	0	100
BER	Wyomissing Borough		P	C	18	6	20,049,354	19,670,467	378,887	19	98
BLA	Allegheny Township		N	C	10	0	816,000	775,485	40,515	9	95
BLA	Allegheny Township		P	C	9	0	2,810,067	2,973,010	-162,943	-29	106
BLA	Altoona City		F	C	60	42	54,846,472	42,543,086	12,303,386	310	78
BLA	Altoona City		N	C	95	25	23,279,344	20,948,931	2,330,413	52	90
BLA	Altoona City		P	C	63	30	53,365,383	42,816,509	10,548,874	243	80
BLA	Altoona City Housing Authority		N	A	32	0	2,770,361	2,770,361	0	0	100
BLA	Altoona Water Authority		N	C	117	12	18,189,188	15,288,867	2,900,321	41	84
BLA	Antis Township		N1	A	8	0	699,719	699,719	0	0	100
BLA	Antis Township		N2	A	4	0	40,066	40,066	0	0	100
BLA	Bellwood Borough		N	C	5	3	1,067,164	1,048,408	18,756	9	98
BLA	Bellwood Borough		P	C	3	0	554,178	1,861,081	-1,306,903	-874	336
BLA	Blair County Housing Authority		N	A	8	0	800,225	800,225	0	0	100
BLA	Blair Township Water & Sewer Authority		N	A	7	0	436,105	436,105	0	0	100
BLA	Blair Township		N	C	7	2	1,239,112	1,141,796	97,316	36	92
BLA	Blair Township		P	C	5	1	2,399,236	2,393,269	5,967	2	100
BLA	Freedom Township		N	C	6	1	658,706	618,260	40,446	16	94
BLA	Freedom Township		P	C	3	0	354,219	327,839	26,380	15	93
BLA	Greenfield Township		N	C	5	2	361,549	384,700	-23,151	-13	106
BLA	Greenfield Township		P	C	3	0	418,796	1,787,969	-1,369,173	-1,060	427
BLA	Hollidaysburg Borough		N	C	27	4	10,561,321	10,086,796	474,525	34	96
BLA	Hollidaysburg Borough		P	C	9	3	3,135,424	3,509,528	-374,104	-62	112
BLA	Logan Township		N	C	26	2	2,550,073	2,245,028	305,045	22	88
BLA	Logan Township		P	C	16	6	7,048,024	7,632,926	-584,902	-49	108
BLA	Martinsburg Borough		N	C	6	0	1,165,833	1,053,565	112,268	42	90
BLA	Martinsburg Borough		P	C	3	0	826,190	852,253	-26,063	-18	103
BLA	North Woodbury Township		N	A	3	0	115,943	115,943	0	0	100
BLA	Roaring Spring Borough		N	C	7	0	1,617,939	1,480,378	137,561	44	91



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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
BLA	Roaring Spring Borough		P	C	3	1	827,324	1,263,208	-435,884	-226	153
BLA	Snyder Township		N	A	7	0	320,827	320,827	0	0	100
BLA	Taylor Township		N	A	3	0	198,557	198,557	0	0	100
BLA	Transportation & Motor Bus For Public Use		N	C	36	4	5,604,853	5,103,184	501,669	22	91
BLA	Tyrone Borough		N	A	28	0	4,160,306	4,160,306	0	0	100
BLA	Tyrone Borough		P	C	6	3	2,093,590	1,980,926	112,664	34	95
BLA	Williamsburg Borough		N	A	4	0	280,908	280,908	0	0	100
BLA	Williamsburg Borough		P	A	2	0	404,478	404,478	0	0	100
BLA	Woodbury Township		N	C	0	1	86,014	84,278	1,736	*	98
BRA	Albany Township		N	C	1	0	612,969	524,024	88,945	214	85
BRA	Asylum Township		N	C	2	0	33,562	22,670	10,892	15	68
BRA	Athens Borough		N	C	7	0	726,072	744,734	-18,662	-5	103
BRA	Athens Borough		P	C	3	2	2,435,202	3,060,618	-625,416	-342	126
BRA	Athens Township		N	C	8	0	2,205,790	2,047,690	158,100	46	93
BRA	Athens Township		P	C	9	0	4,419,213	4,540,545	-121,332	-19	103
BRA	Canton Borough		N	A	1	0	211,188	211,188	0	0	100
BRA	Canton Borough		P	C	1	1	319,428	706,848	-387,420	-667	221
BRA	Herrick Township		N	A	1	0	7,395	7,395	0	0	100
BRA	North Towanda Township		N	C	2	0	267,693	241,666	26,027	28	90
BRA	Sayre Borough		N1	C	14	1	3,259,212	2,715,783	543,429	64	83
BRA	Sayre Borough		N2	A	2	0	21,959	21,959	0	0	100
BRA	Sayre Borough		P	C	12	2	5,160,380	4,566,389	593,991	75	88
BRA	South Waverly Borough		N	C	2	0	261,485	284,674	-23,189	-26	109
BRA	South Waverly Borough		P	C	0	0	271,928	278,870	-6,942	*	103
BRA	Towanda Borough		N1	A	6	0	813,859	813,859	0	0	100
BRA	Towanda Borough		N2	A	15	0	0	0	0	0	100
BRA	Towanda Borough		P	C	6	2	2,363,007	2,002,909	360,098	98	85
BRA	Troy Borough		N	A	5	0	281,163	281,163	0	0	100
BRA	Troy Borough		P	C	2	0	108,045	120,832	-12,787	-15	112
BRA	Valley Joint Sewer Authority		N1	C	1	0	1,454,730	1,375,015	79,715	85	95
BRA	Valley Joint Sewer Authority		N2	A	3	0	71,937	71,937	0	0	100
BRA	Wyalusing Township		N	C	1	0	229,325	233,089	-3,764	-7	102
BRA	Wysox Township		N	A	4	0	31,243	31,243	0	0	100
BUC	Bedminster Township		N	C	8	0	1,833,314	1,773,675	59,639	11	97
BUC	Bedminster Township		P	C	7	2	5,424,108	4,982,060	442,048	56	92
BUC	Bensalem Township		N1	C	41	3	24,316,559	23,255,365	1,061,194	34	96
BUC	Bensalem Township		N2	A	54	0	2,118,864	2,118,864	0	0	100
BUC	Bensalem Township		P	C	96	31	95,615,775	76,877,771	18,738,004	148	80
BUC	Bristol Borough		N1	C	14	3	7,875,687	4,161,438	3,714,249	297	53
BUC	Bristol Borough		N2	A	2	0	165	165	0	0	100
BUC	Bristol Borough		P	C	13	3	10,487,986	6,983,964	3,504,022	205	67
BUC	Bristol Township		N	A	41	0	7,770,128	7,770,128	0	0	100
BUC	Bristol Township		P	C	44	13	67,359,595	66,869,920	489,675	10	99
BUC	Buckingham Township		N	C	30	1	9,726,158	9,798,926	-72,768	-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			
BUC	Buckingham Township		P	C	18	2	13,969,446	14,266,350	-296,904	-16	102
BUC	Bucks County Redevelopment Authority		N	C	3	0	1,023,934	923,413	100,521	47	90
BUC	Bucks County Water & Sewer Authority		N1	C	96	10	60,499,953	61,439,532	-939,579	-9	102
BUC	Bucks County Water & Sewer Authority		N2	A	13	0	138,629	138,629	0	0	100
BUC	Central Bucks Reg Police Dept		N	C	3	0	548,796	493,154	55,642	32	90
BUC	Central Bucks Reg Police Dept		P	C	26	6	15,275,113	11,730,452	3,544,661	114	77
BUC	Chalfont Borough		N	A	7	0	940,740	940,740	0	0	100
BUC	Chalfont New Britain Twp Joint Sewage Auth		N	A	16	0	5,122,971	5,122,971	0	0	100
BUC	Doylestown Borough		N	C	27	0	5,662,185	4,856,355	805,830	40	86
BUC	Doylestown Township		N1	C	18	3	11,011,282	10,333,434	677,848	46	94
BUC	Doylestown Township		N2	A	13	0	438,465	438,465	0	0	100
BUC	Doylestown Township		P	C	19	2	15,806,423	14,647,894	1,158,529	54	93
BUC	Dublin Borough		N	A	4	0	181,454	181,454	0	0	100
BUC	Dublin Borough		P	C	2	0	975,963	956,271	19,692	11	98
BUC	East Rockhill Township		N1	C	4	0	3,413,153	2,978,693	434,460	138	87
BUC	East Rockhill Township		N2	A	2	0	37,177	37,177	0	0	100
BUC	Falls Township		N1	A	30	0	3,056,616	3,056,616	0	0	100
BUC	Falls Township		N2	A	16	0	3,466,357	3,466,357	0	0	100
BUC	Falls Township		P	C	45	21	57,847,254	37,868,493	19,978,761	310	65
BUC	Haycock Township		N	C	5	0	827,203	737,299	89,904	39	89
BUC	Hilltown Township Water & Sewer Authority		N	A	7	0	1,159,436	1,159,436	0	0	100
BUC	Hilltown Township		N	C	17	1	5,747,265	5,428,720	318,545	23	94
BUC	Hilltown Township		P	C	17	3	14,876,010	14,557,206	318,804	14	98
BUC	Lower Bucks County Joint Municipal Auth		N1	C	41	6	11,153,039	10,076,761	1,076,278	29	90
BUC	Lower Bucks County Joint Municipal Auth		N2	C	10	0	12,168,326	13,329,971	-1,161,645	-92	110
BUC	Lower Makefield Township		N1	C	17	13	11,037,464	9,715,717	1,321,747	100	88
BUC	Lower Makefield Township		N2	A	18	0	740,396	740,396	0	0	100
BUC	Lower Makefield Township		P	C	37	5	18,961,031	14,318,072	4,642,959	104	76
BUC	Lower Southampton Township		N	A	40	0	4,752,875	4,752,875	0	0	100
BUC	Lower Southampton Township		P	C	29	17	25,224,006	20,397,656	4,826,350	146	81
BUC	Middletown Township		N	C	48	1	11,350,708	9,910,168	1,440,540	39	87
BUC	Middletown Township		P	C	47	34	61,182,484	51,919,751	9,262,733	146	85
BUC	Milford Township		N	C	13	0	2,537,302	2,165,786	371,516	39	85
BUC	Morrisville Borough		N	C	13	2	5,886,502	6,407,250	-520,748	-59	109
BUC	Morrisville Borough		P	C	10	0	10,303,222	11,442,642	-1,139,420	-109	111
BUC	Morrisville Borough Municipal Authority		N	C	35	2	11,288,163	10,541,977	746,186	27	93
BUC	New Britain Borough		N1	C	0	0	120,314	120,262	52	*	100
BUC	New Britain Borough		N2	A	1	0	35,891	35,891	0	0	100
BUC	New Britain Township		N	C	16	1	3,986,407	4,808,560	-822,153	-70	121
BUC	New Britain Township		P	C	11	1	9,677,048	10,407,824	-730,776	-53	108
BUC	New Hope Borough		N	A	9	0	437,553	437,553	0	0	100
BUC	New Hope Borough		P	C	9	1	4,180,894	3,142,144	1,038,750	101	75
BUC	Newtown Borough		N	A	2	0	468,733	468,733	0	0	100
BUC	Newtown Borough		P	C	6	1	2,781,863	2,871,851	-89,988	-16	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			
BUC	Newtown Township		F1	C	6	0	3,522,390	3,466,953	55,437	10	98
BUC	Newtown Township		F2	A	1	0	14,447	14,447	0	0	100
BUC	Newtown Township		N1	C	15	5	6,968,704	7,533,433	-564,729	-57	108
BUC	Newtown Township		N2	A	10	0	369,339	369,339	0	0	100
BUC	Newtown Township		P	C	25	5	19,647,948	18,908,268	739,680	25	96
BUC	Nockamixon Township		N	C	4	1	951,402	856,003	95,399	42	90
BUC	Nockamixon Township		P	C	0	0	50,456	58,128	-7,672	*	115
BUC	Northampton Bucks County Municipal Auth		N	A	3	0	1,233,130	1,233,130	0	0	100
BUC	Northampton Township		N1	C	47	7	18,224,560	15,658,023	2,566,537	72	86
BUC	Northampton Township		N2	A	36	0	643,707	643,707	0	0	100
BUC	Northampton Township		P	C	42	14	30,272,440	28,129,326	2,143,114	44	93
BUC	Penndel Borough		N	C	2	0	356,693	368,103	-11,410	-12	103
BUC	Penndel Borough		P	C	1	0	119,356	170,504	-51,148	-69	143
BUC	Pennridge Regional Police		N	C	1	0	86,596	299,625	-213,029	-372	346
BUC	Pennridge Regional Police		P	C	10	4	8,565,715	8,222,807	342,908	32	96
BUC	Pennridge Wastewater Treatment Authority		N	C	9	0	4,028,509	3,902,128	126,381	19	97
BUC	Perkasie Borough		N	C	22	3	10,264,987	9,780,959	484,028	29	95
BUC	Perkasie Borough		P	C	17	2	13,940,660	12,478,636	1,462,024	67	90
BUC	Perkasie Regional Authority		N	C	8	2	3,643,022	3,245,960	397,062	65	89
BUC	Plumstead Township		N	C	20	0	3,780,564	3,400,030	380,534	31	90
BUC	Plumstead Township		P	C	15	3	10,540,051	10,876,009	-335,958	-18	103
BUC	Quakertown Borough		N1	C	23	8	12,234,198	11,793,940	440,258	24	96
BUC	Quakertown Borough		N2	A	32	0	989,791	989,791	0	0	100
BUC	Quakertown Borough		P	C	17	3	14,456,598	11,551,884	2,904,714	146	80
BUC	Richland Township Water Authority		N	A	3	0	67,510	67,510	0	0	100
BUC	Sellersville Borough		N	C	7	1	5,431,211	5,419,492	11,719	3	100
BUC	Solebury Township		N1	C	5	1	4,367,879	4,535,845	-167,966	-35	104
BUC	Solebury Township		N2	A	12	0	320,958	320,958	0	0	100
BUC	Solebury Township		P	C	16	1	8,177,246	7,761,703	415,543	24	95
BUC	Springfield Township		N1	C	4	0	1,296,749	1,305,549	-8,800	-3	101
BUC	Springfield Township		N2	A	3	0	43,069	43,069	0	0	100
BUC	Springfield Township		P	C	4	0	2,205,186	2,050,716	154,470	44	93
BUC	Tinicum Township		N	A	5	0	1,509,052	1,509,052	0	0	100
BUC	Tinicum Township		P	C	3	0	1,263,848	1,345,921	-82,073	-30	106
BUC	Tullytown Borough		N	C	6	0	2,289,000	1,919,020	369,980	94	84
BUC	Tullytown Borough		P	C	4	8	5,359,748	3,361,696	1,998,052	470	63
BUC	Upper Makefield Township		N	C	11	2	3,589,702	3,711,012	-121,310	-15	103
BUC	Upper Makefield Township		P	C	16	1	8,522,100	9,445,090	-922,990	-49	111
BUC	Upper Southampton Municipal Authority		N	C	8	0	3,509,505	3,010,790	498,715	79	86
BUC	Upper Southampton Township		N	C	28	2	8,117,889	8,318,120	-200,231	-11	102
BUC	Upper Southampton Township		P	C	21	7	18,943,142	17,392,512	1,550,630	60	92
BUC	Warminster Township Municipal Authority		N	C	41	0	10,006,541	10,725,949	-719,408	-23	107
BUC	Warminster Township		N1	C	22	5	16,860,751	15,422,207	1,438,544	102	91
BUC	Warminster Township		N2	A	10	0	269,620	269,620	0	0	100
BUC	Warminster Township		P	C	43	23	41,998,096	35,023,568	6,974,528	138	83

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
BUC	Warrington Township		N1	C	19	2	7,020,076	6,849,044	171,032	12	98
BUC	Warrington Township		N2	A	8	0	152,564	152,564	0	0	100
BUC	Warrington Township		P	C	35	3	22,515,988	19,890,244	2,625,744	65	88
BUC	Warwick Township		N1	C	6	1	4,362,860	4,570,677	-207,817	-49	105
BUC	Warwick Township		N2	A	12	0	354,494	354,494	0	0	100
BUC	Warwick Township		P	C	16	3	13,790,655	12,357,838	1,432,817	77	90
BUC	West Rockhill Township		N	C	6	0	1,281,696	1,185,988	95,708	29	93
BUC	Wrightstown Township		N	C	4	1	1,027,113	1,089,757	-62,644	-23	106
BUC	Wrightstown Township		P	C	0	0	89,266	958,165	-868,899	*	1,073
BUC	Yardley Borough		N	A	1	0	110,575	110,575	0	0	100
BUC	Yardley Borough		P	C	5	1	900,073	773,432	126,641	33	86
BUT	Adams Township		N	C	14	0	1,149,289	1,150,781	-1,492	0	100
BUT	Adams Township		P	C	17	0	2,186,013	2,103,778	82,235	6	96
BUT	Buffalo Township		N	C	6	0	1,378,543	1,222,295	156,248	45	89
BUT	Buffalo Township		P	C	8	2	1,868,686	2,885,140	-1,016,454	-177	154
BUT	Butler Area Public Library		N	C	8	0	595,720	912,452	-316,732	-113	153
BUT	Butler Area Sewer Authority		N	A	37	0	5,051,763	5,051,763	0	0	100
BUT	Butler City		F	C	20	11	20,103,646	20,843,373	-739,727	-52	104
BUT	Butler City		N	C	28	8	5,974,292	7,167,978	-1,193,686	-112	120
BUT	Butler City		P	C	23	9	15,073,657	14,482,669	590,988	37	96
BUT	Butler City Redevelopment Authority		N	A	1	0	268,315	268,315	0	0	100
BUT	Butler County Housing Authority		N	A	28	0	5,566,607	5,566,607	0	0	100
BUT	Butler Township		N	C	22	2	10,048,093	8,570,647	1,477,446	105	85
BUT	Butler Township		P	C	21	4	16,892,072	19,309,184	-2,417,112	-121	114
BUT	Center Township		N	A	9	0	306,231	306,231	0	0	100
BUT	Clay Township		N	A	4	0	600,908	600,908	0	0	100
BUT	Clinton Township		N	A	5	0	30,697	30,697	0	0	100
BUT	Concord Township		N	A	2	0	21,646	21,646	0	0	100
BUT	Connoquenessing Township		N	A	3	0	0	0	0	0	100
BUT	Cranberry Township		N	A	130	0	10,566,823	10,566,823	0	0	100
BUT	Cranberry Township		P	C	31	8	19,056,598	17,846,859	1,209,739	35	94
BUT	Donegal Township		N	A	1	0	43,539	43,539	0	0	100
BUT	Evans City Borough		N	A	2	0	152,532	152,532	0	0	100
BUT	Evans City Seven Fields Regional		P	C	5	0	968,814	956,005	12,809	4	99
BUT	Fairview Township		N	A	1	0	71,450	71,450	0	0	100
BUT	Franklin Township		N1	A	3	0	525,644	525,644	0	0	100
BUT	Franklin Township		N2	A	2	0	0	0	0	0	100
BUT	Harmony Borough		N1	C	4	0	980,939	803,583	177,356	90	82
BUT	Harmony Borough		N2	A	2	0	25,631	25,631	0	0	100
BUT	Jackson Township		N	A	8	0	265,471	265,471	0	0	100
BUT	Jackson Township		P	C	10	0	2,194,292	1,783,596	410,696	48	81
BUT	Jefferson Township		N	A	4	0	162,634	162,634	0	0	100
BUT	Lancaster Township		N	C	4	1	195,493	336,689	-141,196	-76	172
BUT	Lancaster Township		P	C	4	0	751,852	634,012	117,840	38	84

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			ACTIVE	RETIRED			(\$)	% OF PAY			
BUT	Marion Township		N	C	0	0	108,299	80,435	27,864	*	74
BUT	Mars Borough		N	A	4	0	155,591	155,591	0	0	100
BUT	Mars Borough		P	C	0	0	291,331	426,891	-135,560	*	147
BUT	Middlesex Township		N	C	6	0	582,545	530,552	51,993	19	91
BUT	Middlesex Township		P	C	4	3	2,292,123	2,096,097	196,026	92	91
BUT	Muddy Creek Township		N	A	2	0	0	0	0	0	100
BUT	Municipal Authority Of Buffalo Township		N	A	11	0	771,168	771,168	0	0	100
BUT	Oakland Township		N	A	0	0	14,588	14,588	0	*	100
BUT	Penn Township		N	C	6	2	760,359	781,289	-20,930	-5	103
BUT	Penn Township		P	C	4	0	1,037,011	1,511,220	-474,209	-168	146
BUT	Prospect Borough		N	A	2	0	35,839	35,839	0	0	100
BUT	Saxonburg Borough		N	A	10	0	1,402,945	1,402,945	0	0	100
BUT	Saxonburg Borough		P	A	2	0	66,200	66,200	0	0	100
BUT	Seven Fields Borough		N1	C	1	0	1,040,815	1,107,820	-67,005	-59	106
BUT	Seven Fields Borough		N2	A	3	0	31,426	31,426	0	0	100
BUT	Slippery Rock Borough		N	C	5	0	814,313	1,693,178	-878,865	-337	208
BUT	Slippery Rock Borough		P	C	4	0	2,447,507	3,197,878	-750,371	-270	131
BUT	Slippery Rock Municipal Authority		N	C	10	0	2,515,753	2,104,909	410,844	76	84
BUT	Slippery Rock Township		N	C	5	0	1,328,529	1,329,554	-1,025	0	100
BUT	Summit Township		N	A	4	0	880,726	880,726	0	0	100
BUT	Winfield Township		N	C	4	0	252,766	223,363	29,403	16	88
BUT	Zelienople Borough		N	C	16	0	2,413,762	2,444,571	-30,809	-4	101
BUT	Zelienople Borough		P	C	8	3	4,910,937	4,631,566	279,371	39	94
CAR	Bowmanstown Borough		N	A	4	0	275,935	275,935	0	0	100
CAR	Carbon County Conservation District		N	A	6	0	1,093,112	1,093,112	0	0	100
CAR	Carbon County Housing Authority		N	A	17	0	3,294,786	3,294,786	0	0	100
CAR	Central Carbon Municipal Authority		N	C	3	1	431,063	387,011	44,052	26	90
CAR	Coaldale, Lansford & Summit Hill Sewer Auth		N	A	4	0	489,608	489,608	0	0	100
CAR	East Penn Township		N	C	5	0	410,979	463,528	-52,549	-23	113
CAR	Franklin Township		N	C	8	1	2,402,438	2,236,556	165,882	47	93
CAR	Franklin Township		P	C	5	2	1,201,016	1,172,451	28,565	9	98
CAR	Jim Thorpe Borough		N	A	19	0	4,637,499	4,637,499	0	0	100
CAR	Jim Thorpe Borough		P	C	8	1	2,845,492	2,711,725	133,767	21	95
CAR	Kidder Township		N	C	6	0	540,164	597,361	-57,197	-24	111
CAR	Kidder Township		P	C	6	1	2,750,431	2,348,771	401,660	97	85
CAR	Lansford Borough		P	C	6	3	1,274,552	1,164,259	110,293	30	91
CAR	Lansford-Coaldale Joint Water Authority		N	C	11	1	1,814,842	1,662,437	152,405	32	92
CAR	Lehighon Borough		N	C	25	6	8,071,317	7,897,177	174,140	11	98
CAR	Lehighon Borough		P	C	8	3	5,998,183	5,490,086	508,097	78	92
CAR	Lehighon Water Authority		N	C	9	1	2,152,911	2,094,128	58,783	11	97
CAR	Lower Towamensing Township		N1	C	1	0	143,906	152,824	-8,918	-19	106
CAR	Lower Towamensing Township		N2	A	3	0	20,236	20,236	0	0	100
CAR	Mahoning Township		N	C	4	2	523,419	661,521	-138,102	-74	126
CAR	Mahoning Township		P	C	6	1	1,998,362	1,657,942	340,420	67	83

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
CAR	Nesquehoning Borough		N	C	6	2	873,023	891,690	-18,667	-6	102
CAR	Nesquehoning Borough		P	C	5	1	1,948,666	2,200,525	-251,859	-67	113
CAR	Nesquehoning Borough Authority		N	C	3	0	598,938	560,603	38,335	22	94
CAR	Palmerton Borough		N	C	15	2	4,447,989	4,146,119	301,870	38	93
CAR	Palmerton Borough		P	C	8	1	3,456,514	2,686,260	770,254	121	78
CAR	Summit Hill Borough		N	A	3	0	280,135	280,135	0	0	100
CAR	Summit Hill Borough		P	C	4	1	1,537,599	1,798,613	-261,014	-100	117
CAR	Towamensing Township		N	A	6	0	456,080	456,080	0	0	100
CAR	Weatherly Borough		N	C	12	0	1,471,682	1,486,589	-14,907	-2	101
CAR	Weatherly Borough		P	C	3	1	971,284	1,442,384	-471,100	-235	149
CEN	Bellefonte Borough		N1	C	15	3	13,743,388	14,697,166	-953,778	-101	107
CEN	Bellefonte Borough		N2	A	13	0	848,453	848,453	0	0	100
CEN	Bellefonte Borough		P	C	10	2	4,732,251	5,040,801	-308,550	-40	107
CEN	Benner Township		N	C	5	0	817,017	1,116,603	-299,586	-110	137
CEN	Boggs Township		N	A	4	0	799,012	799,012	0	0	100
CEN	Centre Area Transportation Authority		N	A	183	0	13,695,036	13,695,036	0	0	100
CEN	Centre County Housing Authority		N	A	12	0	605,433	605,433	0	0	100
CEN	Centre Co Library Historical Museum Comm		N	C	13	1	1,515,909	1,967,602	-451,693	-126	130
CEN	College Township		N	A	28	0	2,691,173	2,691,173	0	0	100
CEN	Ferguson Township		N	A	35	0	4,833,663	4,833,663	0	0	100
CEN	Ferguson Township		P	C	22	1	7,537,227	6,653,753	883,474	49	88
CEN	Haines Township		N	A	2	0	72,734	72,734	0	0	100
CEN	Halfmoon Township		N	C	4	0	605,342	523,208	82,134	37	86
CEN	Harris Township Township		N	A	7	0	886,724	886,724	0	0	100
CEN	Milesburg Borough		N	A	3	0	144,291	144,291	0	0	100
CEN	Millheim Borough		N	A	3	0	187,208	187,208	0	0	100
CEN	Patton Township		N	A	28	0	4,671,792	4,671,792	0	0	100
CEN	Patton Township		P	C	18	1	7,688,032	7,350,281	337,751	21	96
CEN	Penn Township		N	C	3	0	391,012	287,724	103,288	82	74
CEN	Philipsburg Borough		N	C	8	1	1,071,224	1,265,482	-194,258	-53	118
CEN	Philipsburg Borough		P	C	0	1	336,259	248,492	87,767	*	74
CEN	Potter Township		N	A	7	0	76,706	76,706	0	0	100
CEN	Rush Township		N1	A	1	0	61,369	61,369	0	0	100
CEN	Rush Township		N2	C	5	0	77,138	54,379	22,759	13	70
CEN	Snow Shoe Township		N	C	2	0	186,105	153,138	32,967	41	82
CEN	Spring Township		N	C	6	0	1,782,745	2,059,095	-276,350	-90	116
CEN	Spring Township		P	C	8	1	4,248,665	5,119,042	-870,377	-133	120
CEN	Spring-Benner-Walker Joint Authority		N	A	11	0	1,718,023	1,718,023	0	0	100
CEN	State College Borough		N1	C	81	13	44,146,566	42,149,111	1,997,455	36	95
CEN	State College Borough		N2	A	101	0	2,743,795	2,743,795	0	0	100
CEN	State College Borough		P	C	51	11	41,776,476	42,194,269	-417,793	-9	101
CEN	State College Borough Authority		N	C	42	5	14,251,098	15,121,548	-870,450	-35	106
CEN	University Area Joint Authority		N	A	58	0	10,352,460	10,352,460	0	0	100
CHE	Atglen Borough		N1	C	1	0	1,059,928	1,019,708	40,220	50	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			
CHE	Atglen Borough		N2	A	2	0	104,290	104,290	0	0	100
CHE	Birmingham Township		N	C	1	0	520,274	615,450	-95,176	-101	118
CHE	Birmingham Township		P	C	3	0	1,346,933	1,628,867	-281,934	-101	121
CHE	Caln Township		N	C	22	1	7,017,256	6,861,150	156,106	12	98
CHE	Caln Township		P	C	19	6	11,900,827	10,935,730	965,097	51	92
CHE	Charlestown Township		N	C	1	0	291,680	345,442	-53,762	-72	118
CHE	Chester County Housing Authority		N	A	22	0	807,849	807,849	0	0	100
CHE	Chester County Solid Waste Authority		N	A	33	0	5,065,208	5,065,208	0	0	100
CHE	Coatesville City		F	C	4	1	2,000,723	2,234,115	-233,392	-75	112
CHE	Coatesville City		N	C	17	6	3,674,546	2,959,338	715,208	90	81
CHE	Coatesville City		P	C	29	11	21,487,288	18,393,255	3,094,033	132	86
CHE	Downingtown Borough		N	A	24	0	2,486,184	2,486,184	0	0	100
CHE	Downingtown Borough		P	C	18	2	11,216,546	10,612,331	604,215	28	95
CHE	Downingtown Municipal Water Authority		N	A	12	0	634,120	634,120	0	0	100
CHE	East Bradford Township		N	C	12	0	3,673,584	4,169,954	-496,370	-55	114
CHE	East Brandywine Township		N	C	11	0	1,586,911	1,655,063	-68,152	-10	104
CHE	East Brandywine Township		P	C	15	2	6,103,685	5,890,018	213,667	15	96
CHE	East Fallowfield Township		N	A	4	0	677,811	677,811	0	0	100
CHE	East Fallowfield Township		P	C	7	0	2,105,681	2,261,023	-155,342	-24	107
CHE	East Goshen Township		F	C	12	0	2,534,874	2,428,654	106,220	11	96
CHE	East Goshen Township		N1	C	13	0	2,444,259	3,462,479	-1,018,220	*	142
CHE	East Goshen Township		N2	A	24	0	1,308,607	1,308,607	0	0	100
CHE	East Marlborough Township		N	C	6	0	3,675,591	3,434,525	241,066	54	93
CHE	East Marlborough Township		P	C	2	0	360,279	323,538	36,741	20	90
CHE	East Nantmeal Township		N	A	1	0	74,349	74,349	0	0	100
CHE	East Nottingham Township		N1	A	6	0	213,580	213,580	0	0	100
CHE	East Nottingham Township		N2	A	3	0	18,962	18,962	0	0	100
CHE	East Pikeland Township		N	A	5	0	177,557	177,557	0	0	100
CHE	East Pikeland Township		P	C	11	1	3,056,655	3,368,840	-312,185	-30	110
CHE	East Vincent Township		N	C	11	0	590,018	684,586	-94,568	-14	116
CHE	East Vincent Township		P	C	7	0	2,725,203	3,673,967	-948,764	-141	135
CHE	East Whiteland Township		F	C	8	0	3,837,417	2,828,981	1,008,436	120	74
CHE	East Whiteland Township		N1	C	14	0	8,448,127	7,386,879	1,061,248	101	87
CHE	East Whiteland Township		N2	A	1	0	42,185	42,185	0	0	100
CHE	East Whiteland Township		N3	A	8	0	201,044	201,044	0	0	100
CHE	East Whiteland Township		P	C	22	1	14,513,349	11,780,025	2,733,324	99	81
CHE	Easttown Township		N1	C	7	4	4,484,891	4,405,332	79,559	15	98
CHE	Easttown Township		N2	A	10	0	494,706	494,706	0	0	100
CHE	Easttown Township		P	C	16	2	13,943,148	10,644,088	3,299,060	174	76
CHE	Honey Brook Borough		P	C	1	0	351,111	286,677	64,434	54	82
CHE	Honey Brook Township		N	A	5	0	580,585	580,585	0	0	100
CHE	Kennett Square Borough		N	C	23	0	5,587,776	5,044,533	543,243	41	90
CHE	Kennett Square Borough		P	C	11	2	4,161,149	5,195,300	-1,034,151	-98	125
CHE	Kennett Township		N	C	8	1	2,327,608	2,250,528	77,080	12	97

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
CHE	Kennett Township		P	C	7	0	859,692	688,857	170,835	18	80
CHE	London Britain Township		N	A	5	0	411,212	411,212	0	0	100
CHE	London Grove Township Municipal Authority		N	C	4	0	779,976	797,471	-17,495	-9	102
CHE	London Grove Township		N1	C	5	1	1,812,749	1,584,393	228,356	64	87
CHE	London Grove Township		N2	A	11	0	33,094	33,094	0	0	100
CHE	London Grove Township		N3	C	0	0	0	0	0	*	*
CHE	Lower Oxford Township		N	C	3	0	319,072	282,515	36,557	21	89
CHE	Malvern Borough		N	C	13	1	3,693,017	4,244,156	-551,139	-53	115
CHE	Malvern Borough		P	C	6	3	2,053,011	3,011,217	-958,206	-158	147
CHE	New Garden Township		N	C	16	0	3,384,239	3,406,924	-22,685	-2	101
CHE	New Garden Township		P	C	0	0	1,239,548	2,099,433	-859,885	*	169
CHE	Newlin Township		N	A	2	0	13,214	13,214	0	0	100
CHE	North Coventry Municipal Authority		N	C	8	1	1,373,912	1,337,146	36,766	7	97
CHE	North Coventry Township		N	C	10	0	3,377,022	3,280,631	96,391	15	97
CHE	North Coventry Township		P	C	12	1	8,354,684	8,059,379	295,305	25	96
CHE	Northwestern Chester County Municipal Auth		N	A	1	0	132,073	132,073	0	0	100
CHE	Oxford Borough		N	A	11	0	988,756	988,756	0	0	100
CHE	Oxford Borough		P	C	9	0	3,299,101	3,206,603	92,498	10	97
CHE	Parquesburg Borough		N	C	7	0	807,368	875,755	-68,387	-22	108
CHE	Parquesburg Borough		P	C	5	1	4,285,762	3,995,162	290,600	67	93
CHE	Pennsbury Township		N	C	6	1	1,150,722	1,203,392	-52,670	-15	105
CHE	Phoenixville Borough		N	C	68	10	13,854,453	14,304,006	-449,553	-10	103
CHE	Phoenixville Borough		P	C	31	4	15,579,526	18,335,264	-2,755,738	-81	118
CHE	Pocopson Township		N	C	7	0	667,311	634,201	33,110	8	95
CHE	Sadsbury Township		P	C	4	0	91,904	99,633	-7,729	-3	108
CHE	Schuylkill Township		N	C	10	0	2,567,545	3,033,059	-465,514	-65	118
CHE	Schuylkill Township		P	C	10	0	8,517,554	9,899,956	-1,382,402	-109	116
CHE	South Coatesville Borough		N	A	1	0	150,928	150,928	0	0	100
CHE	South Coatesville Borough		P	C	2	0	543,607	608,724	-65,117	-47	112
CHE	Southeastern Chester County Refuse Auth		N	A	21	0	1,911,848	1,911,848	0	0	100
CHE	Spring City Borough		N	C	5	1	1,267,524	971,894	295,630	91	77
CHE	Spring City Borough		P	C	3	0	1,151,285	869,135	282,150	145	75
CHE	Thornbury Township		N	C	1	0	60,040	37,347	22,693	47	62
CHE	Tredyffrin Township		N	C	61	6	18,090,161	17,762,114	328,047	8	98
CHE	Tredyffrin Township		P	C	42	9	46,530,374	43,819,974	2,710,400	57	94
CHE	Upper Oxford Township		N	A	3	0	96,385	96,385	0	0	100
CHE	Upper Uwchlan Township		N1	C	10	0	2,739,945	2,802,151	-62,206	-8	102
CHE	Upper Uwchlan Township		N2	A	7	0	166,406	166,406	0	0	100
CHE	Upper Uwchlan Township		P	C	12	1	6,859,924	6,663,119	196,805	14	97
CHE	Uwchlan Township		N	A	23	0	6,454,645	6,454,645	0	0	100
CHE	Uwchlan Township		P	C	17	1	16,629,683	14,595,950	2,033,733	97	88
CHE	Valley Township		N	C	12	1	1,986,728	2,134,357	-147,629	-24	107
CHE	Valley Township		P	C	7	1	1,540,478	1,590,976	-50,498	-9	103
CHE	Wallace Township		N	C	3	0	525,229	599,069	-73,840	-32	114



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			ACTIVE	RETIRED			(\$)	% OF PAY			
CHE	Warwick Township		N	C	0	0	28,056	19,640	8,416	*	70
CHE	West Bradford Township		N	C	21	0	4,173,103	3,872,471	300,632	21	93
CHE	West Brandywine Township		N	A	9	0	554,113	554,113	0	0	100
CHE	West Brandywine Township		P	C	9	1	3,833,359	3,599,256	234,103	29	94
CHE	West Caln Township		N	C	7	1	1,208,435	1,161,462	46,973	11	96
CHE	West Caln Township		P	C	5	0	657,936	617,855	40,081	12	94
CHE	West Chester Borough		N1	C	53	9	23,931,683	20,748,674	3,183,009	92	87
CHE	West Chester Borough		N2	A	29	0	528,377	528,377	0	0	100
CHE	West Chester Borough		P	C	37	6	44,856,472	39,499,282	5,357,190	124	88
CHE	West Fallowfield Township		N	A	0	0	63,859	63,859	0	*	100
CHE	West Fallowfield Township		P	A	2	0	305,209	305,209	0	0	100
CHE	West Goshen Township		N1	C	50	5	12,850,426	10,876,302	1,974,124	64	85
CHE	West Goshen Township		N2	C	26	0	6,997,891	6,435,607	562,284	40	92
CHE	West Goshen Township		P	C	28	7	20,668,551	23,022,495	-2,353,944	-70	111
CHE	West Grove Borough		N	C	7	0	2,895,480	2,488,317	407,163	86	86
CHE	West Grove Borough		P	C	0	1	886,518	1,122,095	-235,577	*	127
CHE	West Nottingham Township		N1	C	1	0	287,567	295,939	-8,372	-17	103
CHE	West Nottingham Township		N2	A	1	0	0	0	0	0	100
CHE	West Pikeland Township		P	C	4	0	1,741,055	1,744,345	-3,290	-1	100
CHE	West Sadsbury Township		N	C	0	1	269,494	259,481	10,013	*	96
CHE	West Sadsbury Township		P	C	5	0	1,347,150	1,258,702	88,448	23	93
CHE	West Vincent Township		N	A	12	0	708,518	708,518	0	0	100
CHE	West Vincent Township		P	C	7	0	1,841,753	1,581,946	259,807	35	86
CHE	West Whiteland Township		N	C	29	1	8,893,819	9,244,777	-350,958	-16	104
CHE	West Whiteland Township		P	C	26	0	19,896,801	19,456,880	439,921	14	98
CHE	Westtown Township		N	A	13	0	1,491,561	1,491,561	0	0	100
CHE	Westtown Twp/East Goshen Jt Police		P	C	28	7	21,691,556	19,881,078	1,810,478	53	92
CHE	Willistown Township		N	A	18	0	1,465,630	1,465,630	0	0	100
CHE	Willistown Township		P	C	12	4	22,794,134	23,244,010	-449,876	-25	102
CLA	Ashland Township		N	C	1	1	60,919	111,560	-50,641	-164	183
CLA	Beaver Township		N	C	1	1	186,565	158,535	28,030	74	85
CLA	Clarion Borough		N1	C	9	1	1,739,575	1,813,887	-74,312	-21	104
CLA	Clarion Borough		N2	A	0	0	62,223	62,223	0	*	100
CLA	Clarion Borough		P	C	8	4	3,867,129	4,464,145	-597,016	-108	115
CLA	Clarion County Housing Authority		N1	C	3	0	1,648,516	1,404,692	243,824	201	85
CLA	Clarion County Housing Authority		N2	A	11	0	202,462	202,462	0	0	100
CLA	Clarion Township		N	A	3	0	694,844	694,844	0	0	100
CLA	Farmington Township		N	C	6	1	619,024	567,264	51,760	23	92
CLA	Knox Borough		N	C	4	0	596,778	604,104	-7,326	-5	101
CLA	Knox Borough		P	C	2	0	161,197	347,064	-185,867	-306	215
CLA	Knox Township		N	A	1	0	2,316	2,316	0	0	100
CLA	Limestone Township		N	C	3	0	468,781	421,724	47,057	43	90
CLA	New Bethlehem Borough		N	A	3	0	302,637	302,637	0	0	100
CLA	New Bethlehem Borough		P	C	3	0	220,664	295,757	-75,093	-65	134
CLA	Paint Township		N	A	2	0	189,317	189,317	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY			
CLA	Porter Township		N	C	2	0	163,928	140,359	23,569	30	86
CLA	Rimersburg Borough		N	A	4	0	301,972	301,972	0	0	100
CLA	Washington Township		N	A	4	0	123,788	123,788	0	0	100
CLE	Bci Municipal Authority		N	A	5	0	104,363	104,363	0	0	100
CLE	Beccaria Township		N	A	1	0	35,006	35,006	0	0	100
CLE	Bigler Township		N	A	3	0	71,610	71,610	0	0	100
CLE	Boggs Township		N	C	2	0	417,653	478,009	-60,356	-77	114
CLE	Bradford Township		N	C	5	0	464,623	515,797	-51,174	-26	111
CLE	Burnside Township		N	A	1	0	7,620	7,620	0	0	100
CLE	Chester Hill Borough		N	A	2	0	32,729	32,729	0	0	100
CLE	Clearfield Borough		N	A	10	0	1,307,272	1,307,272	0	0	100
CLE	Clearfield Borough		P	C	7	5	3,492,283	3,206,371	285,912	61	92
CLE	Clearfield County Housing Authority		N	A	7	0	1,736,238	1,736,238	0	0	100
CLE	Clearfield Municipal Authority		N	A	17	0	2,651,565	2,651,565	0	0	100
CLE	Cooper Township		N	C	4	0	292,360	344,702	-52,342	-37	118
CLE	Covington Township		N	A	1	0	40,233	40,233	0	0	100
CLE	Curwensville Borough		N	C	4	1	526,554	479,811	46,743	26	91
CLE	Curwensville Borough		P	C	3	0	815,011	785,990	29,021	20	96
CLE	Curwensville Municipal Authority		N	A	5	0	1,130,099	1,130,099	0	0	100
CLE	Decatur Township		N	A	5	0	327,163	327,163	0	0	100
CLE	Decatur Township		P	C	0	0	280,083	334,117	-54,034	*	119
CLE	Dubois City		N	C	40	5	13,294,377	9,349,414	3,944,963	194	70
CLE	Dubois City		P	C	11	3	10,666,521	10,040,434	626,087	62	94
CLE	Dubois City Housing Authority		N	A	8	0	1,715,875	1,715,875	0	0	100
CLE	Dubois City Redevelopment Authority		N	C	0	1	189,644	202,410	-12,766	*	107
CLE	Girard Township		N	A	2	0	226,249	226,249	0	0	100
CLE	Gulich Township		N	A	4	0	140,416	140,416	0	0	100
CLE	Huston Township		N	C	1	0	67,352	141,268	-73,916	-187	210
CLE	Lawrence Township		N	A	10	0	795,370	795,370	0	0	100
CLE	Lawrence Township		P	C	10	4	3,318,854	3,094,440	224,414	36	93
CLE	Morris Cooper Twp Police Commission		P	C	0	0	390,990	324,590	66,400	*	83
CLE	Morris Township		N	C	3	0	238,839	232,633	6,206	6	97
CLE	Osceola Mills Borough		P	C	0	0	57,735	18,836	38,899	*	33
CLE	Penn Township		N	A	2	0	173,247	173,247	0	0	100
CLE	Pike Township		N	A	3	0	275,411	275,411	0	0	100
CLE	Sandy Township		N	A	18	0	3,366,338	3,366,338	0	0	100
CLE	Sandy Township		P	C	12	1	4,295,961	3,937,965	357,996	38	92
CLE	Woodward Township		N	A	3	0	102,406	102,406	0	0	100
CLI	Avis Borough		N	A	2	0	10,030	10,030	0	0	100
CLI	Bald Eagle Township		N	C	3	0	232,161	503,390	-271,229	-230	217
CLI	Castanea Township		N	C	1	0	2,486	45,692	-43,206	-155	1,838
CLI	Clinton County Housing Authority		N	A	19	0	2,179,461	2,179,461	0	0	100
CLI	Lamar Township		N	C	3	0	170,357	172,098	-1,741	-2	101
CLI	Lock Haven City		N	C	42	1	7,589,564	7,667,756	-78,192	-5	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			
CLI	Lock Haven City		P	C	14	7	5,814,894	6,126,779	-311,885	-34	105
CLI	Mill Hall Borough		N	A	3	0	2,427	2,427	0	0	100
CLI	Pine Creek Township		P	C	2	0	194,466	243,523	-49,057	-32	125
CLI	Renovo Borough		N	A	4	0	297,829	297,829	0	0	100
CLI	Renovo Borough		P	C	1	1	129,755	716,874	-587,119	-1,001	552
CLI	Suburban Lock Haven Water Authority		N	C	6	0	737,108	758,697	-21,589	-8	103
CLI	Western Clinton County Municipal Authority		N	C	5	0	960,948	941,749	19,199	8	98
CLI	Woodward Township		N	A	6	0	16,900	16,900	0	0	100
CMB	Adams Township		N	A	6	0	115,877	115,877	0	0	100
CMB	Adams Township		P	C	5	1	992,863	1,054,205	-61,342	-20	106
CMB	Allegheny Township		N	A	2	0	36,844	36,844	0	0	100
CMB	Barr Township		N	A	1	0	191,516	191,516	0	0	100
CMB	Cambria County Building Code		N	A	5	0	109,043	109,043	0	0	100
CMB	Cambria County Conservation & Recr Auth		N	A	2	0	246,106	246,106	0	0	100
CMB	Cambria County Conservation District		N	A	4	0	40,869	40,869	0	0	100
CMB	Cambria County Planning Commission		N	A	4	0	135,292	135,292	0	0	100
CMB	Cambria County Redevelopment Authority		N	A	3	0	710,456	710,456	0	0	100
CMB	Cambria County Transit Authority		N	C	105	15	9,216,308	8,232,465	983,843	22	89
CMB	Cambria Township Sewer Authority		N	C	2	0	990,806	881,263	109,543	153	89
CMB	Cambria Township Water Authority		N	C	1	0	311,539	325,536	-13,997	-28	104
CMB	Cambria Township		N	C	8	2	4,895,279	4,472,401	422,878	108	91
CMB	Cambria Township		P	C	3	0	421,054	3,756,386	-3,335,332	-2,217	892
CMB	Carrolltown Borough		N	C	6	0	297,388	268,505	28,883	15	90
CMB	Carrolltown Borough		P	C	2	0	462,711	417,399	45,312	52	90
CMB	Clearfield Township		N	C	3	0	189,295	173,330	15,965	21	92
CMB	Conemaugh Township		N	A	3	0	88,882	88,882	0	0	100
CMB	Conemaugh Township		P	A	1	0	124,801	124,801	0	0	100
CMB	Cresson Borough		N	C	6	0	910,515	940,472	-29,957	-12	103
CMB	Cresson Borough		P	C	2	0	356,164	559,159	-202,995	-220	157
CMB	Cresson Township		N	A	7	0	457,148	457,148	0	0	100
CMB	Cresson Township		P	C	1	0	29,992	601,101	-571,109	-1,313	2,004
CMB	Croyle Township		N	A	5	0	282,041	282,041	0	0	100
CMB	Croyle Township		P	C	1	0	136,192	200,341	-64,149	-165	147
CMB	Dale Borough		N	C	1	0	110,039	87,728	22,311	74	80
CMB	East Carroll Township		N	C	1	0	172,327	189,265	-16,938	-52	110
CMB	East Conemaugh Borough		N	C	0	0	402,880	457,362	-54,482	*	114
CMB	East Conemaugh Borough		P	C	0	2	146,369	265,712	-119,343	*	182
CMB	Ebensburg Borough		N1	C	12	3	2,625,127	2,400,914	224,213	38	91
CMB	Ebensburg Borough		N2	A	0	0	0	0	0	*	100
CMB	Ebensburg Borough		P	C	5	0	1,459,602	1,863,349	-403,747	-125	128
CMB	Ferndale Borough		N	C	2	0	382,676	577,467	-194,791	-288	151
CMB	Ferndale Borough		P	C	1	0	288,144	186,166	101,978	210	65
CMB	Forest Hills Municipal Authority		N	A	12	0	948,881	948,881	0	0	100
CMB	Franklin Borough		N	C	0	1	14,914	273,315	-258,401	*	1,833

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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	Franklin Borough		P	C	0	1	33,296	511,902	-478,606	*	1,537
CMB	Gallitzin Borough		N	C	5	0	508,467	793,294	-284,827	-185	156
CMB	Gallitzin Borough		P	C	2	0	364,348	737,715	-373,367	-473	202
CMB	Gallitzin Borough Sewer & Disposal Authority		N	C	0	1	268,743	420,610	-151,867	*	157
CMB	Geistown Borough		N	A	4	0	168,514	168,514	0	0	100
CMB	Geistown Borough		P	C	3	0	241,137	417,825	-176,688	-106	173
CMB	Glendale Valley Municipal Authority		N	A	4	0	109,082	109,082	0	0	100
CMB	Hastings Borough		N	A	4	0	221,915	221,915	0	0	100
CMB	Hastings Borough		P	A	2	0	77,390	77,390	0	0	100
CMB	Jackson Township Water Authority		N	C	2	0	576,362	500,537	75,825	106	87
CMB	Jackson Township		N	A	6	0	0	0	0	0	100
CMB	Jackson Township		P	A	3	0	35,466	35,466	0	0	100
CMB	Johnstown City		F	C	29	26	20,941,540	18,383,598	2,557,942	142	88
CMB	Johnstown City		N1	C	0	2	1,756,427	1,742,350	14,077	*	99
CMB	Johnstown City		N2	C	37	18	12,343,278	11,321,528	1,021,750	72	92
CMB	Johnstown City		P	C	37	19	20,144,537	19,540,392	604,145	28	97
CMB	Johnstown City Housing Authority		N1	C	25	8	14,691,438	13,623,513	1,067,925	81	93
CMB	Johnstown City Housing Authority		N2	A	48	0	1,509,405	1,509,405	0	0	100
CMB	Johnstown City Redevelopment Authority		N	A	5	0	389,418	389,418	0	0	100
CMB	Lilly Borough		N	A	3	0	269,382	269,382	0	0	100
CMB	Lilly Borough		P	C	0	0	0	67,457	-67,457	*	*
CMB	Lower Yoder Township		N	C	7	1	1,322,063	1,263,156	58,907	27	96
CMB	Lower Yoder Township		P	C	0	0	86,331	1,524,859	-1,438,528	*	1,766
CMB	Nanty Glo Borough		N	C	5	1	273,142	655,285	-382,143	-290	240
CMB	Nanty Glo Borough		P	C	1	1	516,532	502,407	14,125	27	97
CMB	Nanty Glo Sanitary Sewer Authority		N	C	3	0	248,503	271,726	-23,223	-22	109
CMB	Nanty Glo Water Authority		N	C	4	0	656,581	749,471	-92,890	-52	114
CMB	Northern Cambria Borough		N	C	7	1	1,182,269	1,025,036	157,233	76	87
CMB	Northern Cambria Borough		P	C	3	0	471,494	532,623	-61,129	-56	113
CMB	Patton Borough		N1	C	2	0	1,405,726	1,192,151	213,575	248	85
CMB	Patton Borough		N2	A	3	0	5,306	5,306	0	0	100
CMB	Patton Borough		P	C	2	0	581,294	564,598	16,696	20	97
CMB	Portage Area Sewer Authority		N	C	4	0	367,885	354,338	13,547	9	96
CMB	Portage Borough		N	C	5	0	601,952	503,732	98,220	57	84
CMB	Portage Borough		P	C	2	1	313,914	618,040	-304,126	-319	197
CMB	Portage Borough Municipal Authority		N	C	8	1	1,172,251	1,246,832	-74,581	-22	106
CMB	Portage Township		N	A	5	0	440,525	440,525	0	0	100
CMB	Richland Township		N1	C	7	1	4,909,434	4,835,084	74,350	17	98
CMB	Richland Township		N2	A	2	0	10,296	10,296	0	0	100
CMB	Richland Township		P	C	16	3	9,805,637	9,851,604	-45,967	-4	100
CMB	South Fork Borough		N	A	1	0	15,469	15,469	0	0	100
CMB	South Fork Borough		P	A	1	0	28,879	28,879	0	0	100
CMB	Southmont Borough		N	C	3	0	641,625	678,275	-36,650	-35	106
CMB	Stonycreek Township		N	C	4	0	1,219,860	1,253,535	-33,675	-21	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			
CMB	Stonycreek Township		P	C	4	2	1,074,023	1,356,345	-282,322	-122	126
CMB	Summerhill Township		N	A	3	0	26,257	26,257	0	0	100
CMB	Summerhill Township		P	A	2	0	126,241	126,241	0	0	100
CMB	Susquehanna Township		N	A	2	0	74,101	74,101	0	0	100
CMB	Susquehanna Township		P	C	0	0	90,436	144,885	-54,449	*	160
CMB	Upper Yoder Township		N	C	6	0	1,424,164	1,358,039	66,125	31	95
CMB	Upper Yoder Township		P	C	6	3	2,417,762	2,436,586	-18,824	-6	101
CMB	Washington Township		N	A	1	0	45,867	45,867	0	0	100
CMB	West Carroll Township		N	C	1	1	219,808	273,285	-53,477	-369	124
CMB	West Carroll Water Authority		N	C	2	0	351,986	331,637	20,349	43	94
CMB	West Hills Regional Police		P	C	11	1	5,877,622	5,844,079	33,543	5	99
CMB	West Taylor Township		N	A	1	0	53,858	53,858	0	0	100
CMB	Westmont Borough		N	C	13	4	3,473,738	3,274,699	199,039	29	94
CMN	Emporium Borough		N	C	7	1	1,476,988	1,404,555	72,433	35	95
CMN	Emporium Borough		P	C	2	0	419,256	2,108,895	-1,689,639	-1,688	503
CMN	Shippen Township		N	A	8	0	179,046	179,046	0	0	100
COL	Benton Borough		P	C	0	0	0	249,282	-249,282	*	*
COL	Benton Township		N	C	2	0	230,249	246,119	-15,870	-20	107
COL	Berwick Area Joint Sewer Authority		N1	C	13	0	3,584,813	3,398,172	186,641	24	95
COL	Berwick Area Joint Sewer Authority		N2	A	0	0	0	0	0	*	100
COL	Berwick Borough		N	C	14	0	2,718,805	2,440,728	278,077	38	90
COL	Berwick Borough		P	C	16	5	5,921,894	5,778,718	143,176	12	98
COL	Bloomsburg Town Borough		N	C	28	1	5,620,344	4,203,872	1,416,472	109	75
COL	Bloomsburg Town Borough		P	C	17	4	7,728,490	5,389,296	2,339,194	172	70
COL	Bloomsburg, Town Of Municipal Authority		N	C	12	0	1,444,656	1,053,103	391,553	57	73
COL	Briar Creek Township		N	C	2	0	613,835	551,450	62,385	69	90
COL	Briar Creek Township		P	C	6	0	1,228,893	1,410,841	-181,948	-55	115
COL	Catawissa Borough		N	C	8	2	1,173,417	995,710	177,707	52	85
COL	Catawissa Borough		P	C	5	0	842,090	762,477	79,613	32	91
COL	Catawissa Borough Municipal Authority		N	C	3	0	841,393	751,669	89,724	55	89
COL	Columbia Co. Housing + Redev Authority		N	A	15	0	1,741,627	1,741,627	0	0	100
COL	Columbia County Conservation District		N	A	7	0	926,031	926,031	0	0	100
COL	Greenwood Township		N	C	2	0	176,915	213,051	-36,136	-55	120
COL	Greenwood Township		P	C	0	0	37,209	41,034	-3,825	*	110
COL	Hemlock Township		N	C	6	1	897,300	746,084	151,216	60	83
COL	Hemlock Township		P	C	9	0	1,200,057	1,300,229	-100,172	-19	108
COL	Locust Township		P	C	5	0	702,652	779,016	-76,364	-27	111
COL	Millville Borough		N	A	3	0	325,039	325,039	0	0	100
COL	Millville Borough		P	C	0	0	201,759	261,406	-59,647	*	130
COL	Montour Township		P	C	3	0	377,049	432,873	-55,824	-31	115
COL	North Centre Township		N	C	2	0	141,795	219,464	-77,669	-134	155
COL	Orange Township		N	A	1	0	20,353	20,353	0	0	100
COL	Orangeville Area Police Board		P	C	1	0	545,500	538,640	6,860	10	99
COL	Scott Township		N	C	6	1	1,494,085	1,515,760	-21,675	-7	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			
COL	Scott Township		P	C	8	0	2,644,221	2,627,769	16,452	3	99
COL	South Centre Township		P	C	5	0	891,746	992,863	-101,117	-33	111
COL	Tri-County Cog Ibc		N	A	4	0	264,555	264,555	0	0	100
CRA	Athens Township		N	A	2	0	42,731	42,731	0	0	100
CRA	Bloomfield Township Sewage Authority		N	A	3	0	333,829	333,829	0	0	100
CRA	Bloomfield Township		N	A	3	0	227,507	227,507	0	0	100
CRA	Cambridge Springs Borough		N	C	7	1	1,411,027	1,395,493	15,534	6	99
CRA	Cambridge Springs Borough		P	C	3	0	287,977	793,713	-505,736	-367	276
CRA	Cambridge Township		N	A	2	0	178,644	178,644	0	0	100
CRA	Cochranon Borough		N	C	3	0	363,000	364,771	-1,771	-2	100
CRA	Cochranon Borough		P	C	2	1	374,765	376,767	-2,002	-2	101
CRA	Conneaut Lake Borough		N	C	1	0	205,980	185,010	20,970	38	90
CRA	Conneaut Lake Regional Police Department		P	C	4	1	697,134	886,443	-189,309	-102	127
CRA	Conneautville Borough		N	A	1	0	315,431	315,431	0	0	100
CRA	Cussewago Township		N	A	1	0	76,075	76,075	0	0	100
CRA	East Mead Township		N	A	1	0	1,551	1,551	0	0	100
CRA	Hayfield Township		N	A	6	0	105,774	105,774	0	0	100
CRA	Linesville Borough		N	A	1	0	46,678	46,678	0	0	100
CRA	Linesville Borough		P	C	2	0	265,708	304,071	-38,363	-44	114
CRA	Linesville Pine Joint Municipal Authority		N	A	2	0	85,804	85,804	0	0	100
CRA	Meadville City		F1	C	9	8	7,809,921	6,934,460	875,461	135	89
CRA	Meadville City		F2	A	4	0	44,356	44,356	0	0	100
CRA	Meadville City		N1	C	25	20	21,020,193	17,414,757	3,605,436	245	83
CRA	Meadville City		N2	A	21	0	382,256	382,256	0	0	100
CRA	Meadville City		P1	C	15	7	17,152,291	13,920,146	3,232,145	282	81
CRA	Meadville City		P2	A	7	0	116,159	116,159	0	0	100
CRA	North & South Shenango Joint Muni Authority		N	C	3	1	1,113,054	1,282,134	-169,080	-142	115
CRA	Oil Creek Township		N	A	3	0	758,296	758,296	0	0	100
CRA	Rome Township		N	C	3	0	206,197	186,988	19,209	22	91
CRA	Sadsbury Township		N	A	4	0	390,624	390,624	0	0	100
CRA	Saegertown Borough		N	C	3	0	213,383	236,967	-23,584	-19	111
CRA	South Shenango Township		N	C	3	0	259,310	238,511	20,799	15	92
CRA	Summit Township		N	C	3	0	87,098	100,288	-13,190	-11	115
CRA	Titusville City		F	C	6	5	4,551,836	3,666,788	885,048	277	81
CRA	Titusville City		N	A	23	0	1,623,596	1,623,596	0	0	100
CRA	Titusville City		P	C	11	7	8,833,331	6,593,383	2,239,948	328	75
CRA	Vernon Township Sanitary Authority		N	A	1	0	62,914	62,914	0	0	100
CRA	Vernon Township Water Authority		N	C	0	0	0	51,979	-51,979	*	*
CRA	Vernon Township		N1	C	3	1	3,158,138	3,062,206	95,932	66	97
CRA	Vernon Township		N2	A	3	0	34,107	34,107	0	0	100
CRA	Vernon Township		P	C	4	1	1,269,762	4,949,475	-3,679,713	-1,639	390
CRA	West Mead Township		N	A	9	0	709,147	709,147	0	0	100
CRA	Woodcock Township		N	A	3	0	473,717	473,717	0	0	100
CUM	Camp Hill Borough		N1	C	12	2	3,263,390	3,618,143	-354,753	-47	111

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
CUM	Camp Hill Borough		N2	A	2	0	155,717	155,717	0	0	100
CUM	Camp Hill Borough		P	C	12	4	7,622,412	7,514,323	108,089	10	99
CUM	Carlisle Borough		N1	C	67	6	13,391,439	13,022,976	368,463	9	97
CUM	Carlisle Borough		N2	A	4	0	884,140	884,140	0	0	100
CUM	Carlisle Borough		P	C	32	9	18,290,197	18,794,519	-504,322	-18	103
CUM	Cumberland-Franklin Joint Municipal Auth		N	A	9	0	2,764,433	2,764,433	0	0	100
CUM	Dickinson Township		N	A	7	0	854,506	854,506	0	0	100
CUM	East Pennsboro Township		N	C	42	3	17,761,708	17,842,708	-81,000	-3	100
CUM	East Pennsboro Township		P	C	22	4	17,923,618	15,832,276	2,091,342	87	88
CUM	Hampden Township		N	C	69	13	26,172,731	24,744,585	1,428,146	34	95
CUM	Hampden Township		P	C	25	3	17,824,469	15,639,174	2,185,295	88	88
CUM	Hopewell Township		N	A	6	0	553,151	553,151	0	0	100
CUM	Lemoyne Borough		N	C	15	3	2,643,214	2,598,211	45,003	6	98
CUM	Lower Allen Township Authority		N	C	19	2	5,939,331	6,408,511	-469,180	-33	108
CUM	Lower Allen Township		N1	C	40	6	7,464,527	7,127,821	336,706	15	95
CUM	Lower Allen Township		N2	A	15	0	124,748	124,748	0	0	100
CUM	Lower Allen Township		P	C	23	5	11,972,026	11,264,724	707,302	31	94
CUM	Mechanicsburg Borough		N1	C	17	5	6,245,617	5,402,085	843,532	89	86
CUM	Mechanicsburg Borough		N2	A	3	0	6,818	6,818	0	0	100
CUM	Mechanicsburg Borough		P	C	15	4	7,710,567	7,949,085	-238,518	-19	103
CUM	Middlesex Twp Municipal Authority		N	A	6	0	1,359,971	1,359,971	0	0	100
CUM	Middlesex Township		N	A	10	0	1,930,519	1,930,519	0	0	100
CUM	Middlesex Township		P	C	11	0	3,291,781	3,920,479	-628,698	-77	119
CUM	Monroe Township		N	A	6	0	1,109,017	1,109,017	0	0	100
CUM	Mt Holly Springs Borough		N	C	7	0	1,129,233	1,061,149	68,084	23	94
CUM	Mt Holly Springs Borough		P	C	4	0	838,414	720,447	117,967	47	86
CUM	New Cumberland Borough		N	A	12	0	4,161,301	4,161,301	0	0	100
CUM	New Cumberland Borough		P	C	8	4	6,402,615	6,797,602	-394,987	-48	106
CUM	Newville Borough		N	C	7	1	590,522	594,212	-3,690	-1	101
CUM	Newville Borough		P	C	4	0	652,105	630,990	21,115	8	97
CUM	North Middleton Authority		N	C	10	0	3,654,778	3,865,906	-211,128	-37	106
CUM	North Middleton Township		N	C	13	0	3,033,013	2,766,567	266,446	41	91
CUM	North Middleton Township		P	C	8	2	4,606,520	5,190,774	-584,254	-107	113
CUM	North Newton Township		N	A	6	0	229,301	229,301	0	0	100
CUM	Penn Township		N	C	4	0	244,849	285,834	-40,985	-25	117
CUM	Shippensburg Borough		N1	C	17	6	5,840,088	6,076,319	-236,231	-26	104
CUM	Shippensburg Borough		N2	A	11	0	150,160	150,160	0	0	100
CUM	Shippensburg Borough		P	C	10	1	4,689,019	4,320,438	368,581	51	92
CUM	Shippensburg Township		N	A	5	0	1,034,238	1,034,238	0	0	100
CUM	Shiremanstown Borough		P	C	2	0	626,270	1,103,976	-477,706	-331	176
CUM	Silver Spring Township		N	C	43	2	2,752,618	3,135,859	-383,241	-16	114
CUM	Silver Spring Township		P	C	21	2	9,608,591	8,804,019	804,572	40	92
CUM	South Middleton Township Municipal Auth		N1	C	6	0	2,134,788	2,109,644	25,144	7	99
CUM	South Middleton Township Municipal Auth		N2	A	6	0	202,995	202,995	0	0	100
CUM	South Middleton Township		N	A	25	0	5,853,129	5,853,129	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			
CUM	Southampton Township		N	A	8	0	1,303,891	1,303,891	0	0	100
CUM	Upper Allen Township		N1	C	19	3	8,925,245	8,743,467	181,778	15	98
CUM	Upper Allen Township		N2	A	14	0	193,677	193,677	0	0	100
CUM	Upper Allen Township		P	C	22	1	13,690,171	12,911,831	778,340	35	94
CUM	West Pennsboro Township		N	A	8	0	1,913,186	1,913,186	0	0	100
CUM	West Shore Regional Police		N	A	1	0	36,212	36,212	0	0	100
CUM	West Shore Regional Police		P	C	12	2	7,114,194	6,950,243	163,951	15	98
CUM	Wormleysburg Borough		N	C	4	1	852,556	1,179,525	-326,969	-185	138
DAU	Capital Region Water Authority		N	C	135	0	18,033,846	16,671,736	1,362,110	16	92
DAU	Cumberland Dauphin Harrisburg Transit Auth	N1	C		161	25	26,011,824	24,864,342	1,147,482	12	96
DAU	Cumberland Dauphin Harrisburg Transit Auth	N2	C		0	0	1,749,921	1,809,436	-59,515	*	103
DAU	Dauphin Borough		N	A	2	0	32,479	32,479	0	0	100
DAU	Dauphin County Housing Authority		N	A	36	0	3,959,236	3,959,236	0	0	100
DAU	Dauphin County Library System		N1	C	46	4	4,914,782	5,262,911	-348,129	-20	107
DAU	Dauphin County Library System		N2	A	108	0	332,563	332,563	0	0	100
DAU	Derry Township Municipal Authority		N	A	30	0	3,772,108	3,772,108	0	0	100
DAU	Derry Township		N1	A	0	0	1,770,173	1,770,173	0	*	100
DAU	Derry Township		N2	C	48	3	17,666,206	16,874,422	791,784	27	96
DAU	Derry Township		P	C	33	5	26,206,961	26,813,611	-606,650	-18	102
DAU	East Hanover Township		N	A	11	0	2,635,058	2,635,058	0	0	100
DAU	Elizabethville Borough		N	A	2	0	175,596	175,596	0	0	100
DAU	Harrisburg City		F	C	87	41	76,260,926	81,510,947	-5,250,021	-86	107
DAU	Harrisburg City		N	C	205	28	78,030,960	80,685,168	-2,654,208	-25	103
DAU	Harrisburg City		P	C	132	53	98,059,715	94,206,985	3,852,730	37	96
DAU	Harrisburg City Redevelopment Authority		N	A	7	0	0	0	0	0	100
DAU	Harrisburg Housing Authority		N	A	78	0	8,900,510	8,900,510	0	0	100
DAU	Highspire Borough		N	C	13	0	1,995,659	1,849,357	146,302	19	93
DAU	Highspire Borough		P	C	4	1	3,869,078	3,796,593	72,485	18	98
DAU	Hummelstown Borough		N	C	7	1	3,472,783	3,712,549	-239,766	-47	107
DAU	Hummelstown Borough		P	C	6	3	4,113,157	4,426,341	-313,184	-63	108
DAU	Londonderry Township		N	A	9	0	222,236	222,236	0	0	100
DAU	Lower Paxton Township		N	C	84	4	24,611,415	22,036,735	2,574,680	47	90
DAU	Lower Paxton Township		P	C	57	8	37,967,724	29,789,783	8,177,941	142	78
DAU	Lower Swatara Township		N	C	21	4	8,351,162	9,098,818	-747,656	-63	109
DAU	Lower Swatara Township		P	C	14	1	7,823,337	8,784,168	-960,831	-84	112
DAU	Lykens Borough		N	C	6	0	590,665	611,309	-20,644	-8	103
DAU	Lykens Borough		P	C	1	0	145,432	969,174	-823,742	-1,463	666
DAU	Middle Paxton Township		N	C	3	0	500,030	489,454	10,576	6	98
DAU	Middletown Borough		N1	C	9	3	12,530,434	12,456,317	74,117	12	99
DAU	Middletown Borough		N2	A	7	0	112,823	112,823	0	0	100
DAU	Middletown Borough		P	C	13	4	8,283,693	7,582,859	700,834	47	92
DAU	Millersburg Area Authority		N	A	8	0	2,155,755	2,155,755	0	0	100
DAU	Millersburg Borough		N	C	6	1	797,269	785,413	11,856	5	99
DAU	Millersburg Borough		P	C	2	1	1,287,488	1,447,274	-159,786	-100	112



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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
DAU	Paxtang Borough		N	A	4	0	249,115	249,115	0	0	100
DAU	Paxtang Borough		P	C	0	1	841,283	866,607	-25,324	*	103
DAU	Penbrook Borough		N	C	6	0	955,444	1,072,210	-116,766	-32	112
DAU	Penbrook Borough		P	C	6	0	5,334,005	5,680,560	-346,555	-74	106
DAU	Royalton Borough		N	A	3	0	156,392	156,392	0	0	100
DAU	South Hanover Township		N	A	8	0	427,608	427,608	0	0	100
DAU	Steelton Borough		N	C	11	5	5,323,924	4,053,397	1,270,527	216	76
DAU	Steelton Borough		P	C	14	2	6,107,463	6,195,963	-88,500	-7	101
DAU	Susquehanna Township		N1	C	30	9	11,230,891	9,675,865	1,555,026	73	86
DAU	Susquehanna Township		N2	C	4	0	2,752,368	2,697,537	54,831	20	98
DAU	Susquehanna Township		P	C	40	11	36,181,960	27,645,217	8,536,743	214	76
DAU	Swatara Township Authority		N	C	19	2	8,414,473	9,355,385	-940,912	-79	111
DAU	Swatara Township		N1	C	36	3	12,619,485	12,332,302	287,183	13	98
DAU	Swatara Township		N2	A	3	0	64,346	64,346	0	0	100
DAU	Swatara Township		P	C	49	11	29,417,807	26,894,336	2,523,471	52	91
DAU	Washington Township		N	C	4	0	679,147	643,822	35,325	17	95
DAU	West Hanover Township Sewer & Water Auth		N	A	5	0	571,707	571,707	0	0	100
DAU	West Hanover Township		N	A	19	0	1,672,766	1,672,766	0	0	100
DAU	Wiconisco Township		N	C	2	2	692,987	700,146	-7,159	-8	101
DAU	Wiconisco Township		P	C	2	0	534,453	870,640	-336,187	-442	163
DAU	Williamstown Borough		N	C	4	0	1,592,382	1,612,824	-20,442	-12	101
DAU	Williamstown Borough		P	C	0	0	1,126,671	1,584,819	-458,148	*	141
DAU	Williamstown Borough Authority		N	C	0	0	101,031	322,927	-221,896	*	320
DEL	Aldan Borough		P	C	5	3	4,341,104	4,636,525	-295,421	-62	107
DEL	Aston Township		N	C	28	2	3,750,870	4,035,359	-284,489	-17	108
DEL	Aston Township		P	C	20	12	22,592,917	19,144,428	3,448,489	134	85
DEL	Bethel Township		N	A	2	0	0	0	0	0	100
DEL	Brookhaven Borough		N	C	11	1	780,174	879,839	-99,665	-19	113
DEL	Brookhaven Borough		P	C	7	9	7,319,519	6,159,780	1,159,739	151	84
DEL	Chadds Ford Township		N	A	3	0	12,905	12,905	0	0	100
DEL	Chester City		F	C	49	28	47,775,979	34,047,119	13,728,860	327	71
DEL	Chester City		N	C	82	10	8,715,193	4,116,668	4,598,525	108	47
DEL	Chester City		P	C	67	71	98,405,971	33,929,867	64,476,104	1,114	34
DEL	Chester City Stormwater Authority		N	C	15	0	206,216	108,188	98,028	9	52
DEL	Chester Township		N	A	5	0	699,853	699,853	0	0	100
DEL	Chester Township		P	C	12	4	4,452,018	3,050,289	1,401,729	119	69
DEL	Chester Water Authority		N	C	132	10	50,846,582	47,432,354	3,414,228	32	93
DEL	Clifton Heights Borough		N	A	2	0	0	0	0	0	100
DEL	Clifton Heights Borough		P	C	10	7	8,787,922	7,992,578	795,344	75	91
DEL	Collingdale Borough		P	C	10	7	8,346,094	7,014,751	1,331,343	124	84
DEL	Colwyn Borough		N	C	0	0	185,524	170,306	15,218	*	92
DEL	Colwyn Borough		P	C	0	2	1,266,439	926,722	339,717	*	73
DEL	Concord Township		N	C	20	0	6,247,745	6,496,042	-248,297	-17	104
DEL	Darby Borough		N	C	4	2	997,391	791,630	205,761	106	79

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY			
DEL	Darby Borough		P	C	14	12	13,775,015	11,138,169	2,636,846	171	81
DEL	Darby Township		N	C	10	1	724,719	913,835	-189,116	-36	126
DEL	Darby Township		P	C	13	13	15,203,450	9,420,548	5,782,902	458	62
DEL	Delaware County Housing Authority		N	A	64	0	11,127,894	11,127,894	0	0	100
DEL	Delaware Co Reg Water Quality Control Auth N1		N	A	55	0	1,946,442	1,946,442	0	0	100
DEL	Delaware Co Reg Water Quality Control Auth N2		N	C	138	5	25,067,122	19,656,345	5,410,777	51	78
DEL	Delaware County Solid Waste Authority		N	C	19	3	7,177,167	7,088,678	88,489	8	99
DEL	East Lansdowne Borough		P	C	4	1	2,505,636	1,501,257	1,004,379	262	60
DEL	Eddystone Borough		P	C	8	5	5,096,039	3,892,963	1,203,076	129	76
DEL	Edgmont Township		N	A	4	0	354,026	354,026	0	0	100
DEL	Folcroft Borough		N	C	3	0	983,978	1,218,626	-234,648	-144	124
DEL	Folcroft Borough		P	C	11	3	10,630,465	9,627,597	1,002,868	81	91
DEL	Glenolden Borough		N	C	8	0	866,023	979,701	-113,678	-29	113
DEL	Glenolden Borough		P	C	7	6	9,501,335	8,344,213	1,157,122	139	88
DEL	Haverford Township		N1	C	71	26	46,465,807	38,383,279	8,082,528	156	83
DEL	Haverford Township		N2	A	50	0	786,562	786,562	0	0	100
DEL	Haverford Township		P	C	68	45	66,622,669	50,554,771	16,067,898	204	76
DEL	Lansdowne Borough		N	A	26	0	4,001,687	4,001,687	0	0	100
DEL	Lansdowne Borough		P	C	15	10	12,451,344	11,246,956	1,204,388	79	90
DEL	Lower Chichester Township		N	A	7	0	842,204	842,204	0	0	100
DEL	Lower Chichester Township		P	C	5	1	1,950,869	1,743,244	207,625	43	89
DEL	Marcus Hook Borough		N	C	11	2	2,357,090	2,468,008	-110,918	-19	105
DEL	Marcus Hook Borough		P	C	5	5	4,815,404	3,882,330	933,074	181	81
DEL	Marple Township		N1	C	57	4	10,967,266	7,924,913	3,042,353	89	72
DEL	Marple Township		N2	A	7	0	3,876	3,876	0	0	100
DEL	Marple Township		P	C	30	12	29,622,716	18,556,198	11,066,518	334	63
DEL	Media Borough		N	C	11	3	6,702,591	7,034,286	-331,695	-47	105
DEL	Media Borough		P	C	11	4	18,116,749	16,559,329	1,557,420	114	91
DEL	Middletown Twp Delaware Co Sewer Auth		N	C	4	0	1,016,724	804,930	211,794	71	79
DEL	Middletown Township		N1	C	15	1	4,191,751	4,294,538	-102,787	-11	102
DEL	Middletown Township		N2	A	4	0	109,688	109,688	0	0	100
DEL	Millbourne Borough		P	C	0	2	686,927	359,499	327,428	*	52
DEL	Morton Borough		N	A	4	0	253,131	253,131	0	0	100
DEL	Morton Borough		P	C	5	3	3,768,787	3,426,248	342,539	62	91
DEL	Nether Providence Township		N	C	13	2	4,308,998	3,954,066	354,932	43	92
DEL	Nether Providence Township		P	C	15	7	11,243,677	10,434,672	809,005	46	93
DEL	Newtown Township		N	C	18	3	3,513,950	3,803,216	-289,266	-25	108
DEL	Newtown Township		P	C	20	5	14,527,014	16,242,356	-1,715,342	-76	112
DEL	Norwood Borough		N	C	5	1	234,941	283,624	-48,683	-23	121
DEL	Norwood Borough		P	C	6	2	4,380,826	4,474,061	-93,235	-14	102
DEL	Parkside Borough		P	C	1	2	1,541,807	796,610	745,197	1,065	52
DEL	Prospect Park Borough		N	C	9	1	1,588,398	2,053,733	-465,335	-93	129
DEL	Prospect Park Borough		P	C	8	4	6,933,071	5,039,366	1,893,705	213	73
DEL	Radnor Township		N1	C	59	8	40,439,409	35,484,299	4,955,110	96	88

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			ACTIVE	RETIRED			(\$)	% OF PAY			
DEL	Radnor Township		N2	A	21	0	58,627	58,627	0	0	100
DEL	Radnor Township		P	C	43	18	48,739,453	38,921,554	9,817,899	177	80
DEL	Ridley Park Borough		N	C	8	0	937,878	1,110,419	-172,541	-38	118
DEL	Ridley Park Borough		P	C	10	7	8,157,427	6,724,211	1,433,216	125	82
DEL	Ridley Township		N1	C	61	8	20,963,633	16,808,515	4,155,118	97	80
DEL	Ridley Township		N2	A	0	0	0	0	0	*	100
DEL	Ridley Township		P	C	34	21	32,645,371	30,329,127	2,316,244	53	93
DEL	Sharon Hill Borough		N1	C	3	2	1,542,770	1,233,233	309,537	189	80
DEL	Sharon Hill Borough		N2	A	3	0	0	0	0	0	100
DEL	Sharon Hill Borough		P	C	9	3	7,339,503	4,872,456	2,467,047	260	66
DEL	Springfield Township		N1	C	45	7	23,691,910	21,818,147	1,873,763	61	92
DEL	Springfield Township		N2	A	33	0	542,737	542,737	0	0	100
DEL	Springfield Township		P	C	32	16	35,333,860	29,701,638	5,632,222	143	84
DEL	Swarthmore Borough		N	C	5	1	2,155,100	2,521,093	-365,993	-97	117
DEL	Swarthmore Borough		P	C	6	5	6,871,347	6,402,298	469,049	69	93
DEL	Thornbury Township		N	A	7	0	1,061,378	1,061,378	0	0	100
DEL	Tinicum Township		N	C	24	1	3,720,695	4,157,654	-436,959	-33	112
DEL	Tinicum Township		P	C	14	6	11,545,731	9,657,293	1,888,438	113	84
DEL	Trainer Borough		N	C	4	1	915,441	964,585	-49,144	-25	105
DEL	Trainer Borough		P	C	6	4	5,104,945	4,843,137	261,808	37	95
DEL	Upland Borough		N	C	8	2	956,549	791,329	165,220	31	83
DEL	Upland Borough		P	C	9	1	685,546	943,119	-257,573	-36	138
DEL	Upper Chichester Township		N1	C	10	4	4,470,858	3,789,105	681,753	95	85
DEL	Upper Chichester Township		N2	A	20	0	311,390	311,390	0	0	100
DEL	Upper Chichester Township		P	C	21	10	25,226,170	20,074,194	5,151,976	208	80
DEL	Upper Darby Township		F	C	54	5	50,750,257	43,060,596	7,689,661	100	85
DEL	Upper Darby Township		N	C	198	40	83,709,836	77,748,122	5,961,714	50	93
DEL	Upper Darby Township		P	C	115	73	118,535,660	102,685,436	15,850,224	111	87
DEL	Upper Providence Township		N	C	10	0	2,084,039	1,999,787	84,252	14	96
DEL	Upper Providence Township		P	C	12	4	9,171,646	8,008,879	1,162,767	81	87
DEL	Yeadon Borough		N1	A	6	0	0	0	0	0	100
DEL	Yeadon Borough		N2	A	13	0	827,966	827,966	0	0	100
DEL	Yeadon Borough		P	C	16	10	8,798,832	6,392,920	2,405,912	138	73
ELK	Area Transportation Auth North Central PA		N	A	119	0	3,780,928	3,780,928	0	0	100
ELK	Elk County Housing Authority		N	A	11	0	535,763	535,763	0	0	100
ELK	Fox Township Sewer Authority		N	A	3	0	201,610	201,610	0	0	100
ELK	Fox Township		N	A	6	0	832,268	832,268	0	0	100
ELK	Highland Township		N	C	2	0	118,264	124,525	-6,261	-10	105
ELK	Horton Township		N	A	2	0	257,324	257,324	0	0	100
ELK	Jay Township		N	A	4	0	98,013	98,013	0	0	100
ELK	Johnsonburg Borough		N	C	4	1	1,517,449	1,562,282	-44,833	-26	103
ELK	Johnsonburg Borough		P	C	3	0	2,527,547	1,718,091	809,456	434	68
ELK	Jones Township		N	A	5	0	654,756	654,756	0	0	100
ELK	Ridgway Borough		N	A	21	0	3,585,529	3,585,529	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				
ELK	Ridgway Borough		P	C	7	1	2,332,852	2,754,168	-421,316	-91	118
ELK	Ridgway Township		N	C	3	1	400,930	757,131	-356,201	-262	189
ELK	Saint Marys Area Water Authority		N	C	11	1	3,822,291	3,505,417	316,874	49	92
ELK	St Marys City		N	C	33	5	5,306,062	5,301,693	4,369	0	100
ELK	St Marys City		P	C	13	2	9,674,527	10,443,684	-769,157	-73	108
ERI	Albion Borough		N	C	11	0	1,892,333	1,695,748	196,585	36	90
ERI	Albion Borough		P	C	0	0	219,499	508,288	-288,789	*	232
ERI	Amity Township		N	A	2	0	120,808	120,808	0	0	100
ERI	Corry City		F	C	8	2	3,645,915	3,846,006	-200,091	-47	105
ERI	Corry City		N	C	23	3	6,816,599	8,379,973	-1,563,374	-140	123
ERI	Corry City		P	C	9	3	6,504,001	6,855,386	-351,385	-47	105
ERI	Corry City Redevelopment Authority		N	C	6	0	899,175	709,602	189,573	51	79
ERI	Edinboro Borough		N1	C	5	1	3,159,245	3,312,106	-152,861	-55	105
ERI	Edinboro Borough		N2	A	12	0	594,321	594,321	0	0	100
ERI	Edinboro Borough		P	C	8	2	5,612,215	5,944,801	-332,586	-48	106
ERI	Elk Creek Township		N	A	4	0	216,315	216,315	0	0	100
ERI	Erie City		F	C	131	72	155,247,716	107,448,115	47,799,601	422	69
ERI	Erie City		N	C	303	114	154,046,887	113,635,702	40,411,185	216	74
ERI	Erie City		P	C	166	92	194,554,074	130,059,386	64,494,688	435	67
ERI	Erie City Water Authority		N1	C	97	9	38,658,413	36,320,531	2,337,882	35	94
ERI	Erie City Water Authority		N2	A	32	0	1,035,673	1,035,673	0	0	100
ERI	Erie County Housing Authority		N	C	25	2	4,790,877	4,371,643	419,234	39	91
ERI	Erie Metropolitan Transit Authority		N1	C	147	19	13,490,701	15,235,413	-1,744,712	-20	113
ERI	Erie Metropolitan Transit Authority		N2	C	6	0	2,713,137	2,198,496	514,641	111	81
ERI	Erie Metropolitan Transit Authority		N3	A	8	0	241,351	241,351	0	0	100
ERI	Erie Parking Authority		N1	C	5	0	779,079	604,510	174,569	78	78
ERI	Erie Parking Authority		N2	A	22	0	2,124,341	2,124,341	0	0	100
ERI	Erie Regional Airport Authority		N	C	20	2	2,965,017	3,453,014	-487,997	-37	116
ERI	Erie Western Port Authority		N	C	4	0	2,666,786	2,777,349	-110,563	-42	104
ERI	Fairview Township		N	C	13	0	5,242,331	5,091,439	150,892	16	97
ERI	Fairview Township		P	C	0	0	81,546	842,547	-761,001	*	1,033
ERI	Girard Borough		N1	C	7	0	373,716	550,065	-176,349	-41	147
ERI	Girard Borough		N2	C	1	0	220,196	200,210	19,986	24	91
ERI	Girard Borough		P	C	4	0	2,815,221	2,442,412	372,809	128	87
ERI	Girard Township		N	A	6	0	386,539	386,539	0	0	100
ERI	Greene Township		N	A	9	0	412,642	412,642	0	0	100
ERI	Greenfield Township		N	C	5	1	706,639	725,301	-18,662	-9	103
ERI	Harborcreek Township		N	C	25	3	8,076,795	7,430,317	646,478	50	92
ERI	Lake City Borough		N	A	6	0	295,422	295,422	0	0	100
ERI	Lake City Borough		P	C	3	0	1,273,848	1,257,112	16,736	7	99
ERI	Lawrence Park Township		N	C	4	0	696,994	744,344	-47,350	-22	107
ERI	Lawrence Park Township		P	C	8	1	3,721,598	3,751,777	-30,179	-5	101
ERI	Le Boeuf Township		N	A	3	0	461,856	461,856	0	0	100
ERI	Mckean Township		N	C	6	0	1,226,062	1,086,855	139,207	44	89

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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	Millcreek Township		N	C	118	11	39,249,505	39,849,484	-599,979	-8	102
ERI	Millcreek Township		P	C	55	11	49,105,783	45,937,711	3,168,072	54	94
ERI	North East Borough		N	C	29	1	6,863,177	7,167,573	-304,396	-18	104
ERI	North East Borough		P	C	7	1	3,852,226	4,688,876	-836,650	-175	122
ERI	North East Township		N	A	17	0	1,304,533	1,304,533	0	0	100
ERI	Springfield Township		N	A	3	0	174,835	174,835	0	0	100
ERI	Summit Township		N	A	26	0	4,270,263	4,270,263	0	0	100
ERI	Union City Borough		N	C	4	0	533,188	573,126	-39,938	-20	107
ERI	Union City Borough		P	C	3	2	1,050,679	1,793,345	-742,666	-432	171
ERI	Union City Borough Municipal Authority		N	A	8	0	746,655	746,655	0	0	100
ERI	Union Township		N	A	3	0	54,349	54,349	0	0	100
ERI	Venango Township		N	A	4	0	113,272	113,272	0	0	100
ERI	Waterford Borough		N	C	6	0	60,470	89,770	-29,300	-23	148
ERI	Waterford Township		N	A	4	0	216,597	216,597	0	0	100
ERI	Waterford, Borough Of, Municipal Authority		N	C	4	1	529,735	500,526	29,209	15	94
ERI	Wayne Township		N	A	4	0	81,447	81,447	0	0	100
ERI	Wesleyville Borough		N	C	7	0	646,324	742,036	-95,712	-41	115
ERI	Wesleyville Borough		P	C	6	1	2,888,974	2,615,201	273,773	65	91
FAY	Belle Vernon Borough		N	C	0	0	30,714	47,014	-16,300	*	153
FAY	Brownsville Borough		N	A	2	0	0	0	0	0	100
FAY	Brownsville Borough		P	C	3	3	795,886	632,750	163,136	115	80
FAY	Brownsville Municipal Authority		N	A	3	0	0	0	0	0	100
FAY	Bullskin Township		N1	A	3	0	443,410	443,410	0	0	100
FAY	Bullskin Township		N2	A	8	0	0	0	0	0	100
FAY	Connellsville City		F	C	0	2	1,588,810	904,921	683,889	*	57
FAY	Connellsville City		N	C	10	1	3,067,033	3,344,696	-277,663	-58	109
FAY	Connellsville City		P	C	14	3	9,570,888	8,028,116	1,542,772	151	84
FAY	Connellsville City Housing Authority		N	A	6	0	550,417	550,417	0	0	100
FAY	Connellsville City Redevelopment Authority		N	C	2	1	838,880	722,773	116,107	110	86
FAY	Connellsville Municipal Authority		N	C	7	2	2,359,573	2,208,707	150,866	35	94
FAY	Connellsville Township		N1	A	2	0	44,640	44,640	0	0	100
FAY	Connellsville Township		N2	A	1	0	0	0	0	0	100
FAY	Connellsville Township		P	C	0	0	62,926	470,793	-407,867	*	748
FAY	Dunbar Borough		P	C	0	0	9,209	693,416	-684,207	*	7,530
FAY	Dunbar Township		N1	A	4	0	294,579	294,579	0	0	100
FAY	Dunbar Township		N2	A	3	0	0	0	0	0	100
FAY	Fairchance Borough		N1	C	0	1	185,667	427,800	-242,133	*	230
FAY	Fairchance Borough		N2	A	3	0	0	0	0	0	100
FAY	Fayette County Conservation District		N	A	5	0	488,318	488,318	0	0	100
FAY	Fayette County Housing Authority		N	A	49	0	8,851,484	8,851,484	0	0	100
FAY	Fayette County Redevelopment Authority		N	A	12	0	4,135,023	4,135,023	0	0	100
FAY	Franklin Township		N	A	5	0	203,805	203,805	0	0	100
FAY	Georges Township		N1	A	5	0	524,791	524,791	0	0	100
FAY	Georges Township		N2	A	6	0	0	0	0	0	100
FAY	German Township		N1	A	4	0	0	0	0	0	100

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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	German Township		N2	A	3	0	276,950	276,950	0	0	100
FAY	German Township		P	A	3	0	18,899	18,899	0	0	100
FAY	Greater Uniontown Joint Sewage Plant Auth		N	A	6	0	0	0	0	0	100
FAY	Henry Clay Township		N	A	7	0	68,128	68,128	0	0	100
FAY	Indian Creek Valley Water Authority		N	A	10	0	1,446,335	1,446,335	0	0	100
FAY	Jefferson Township		N	A	4	0	224,633	224,633	0	0	100
FAY	Luzerne Township		N1	A	5	0	918,659	918,659	0	0	100
FAY	Luzerne Township		N2	A	2	0	0	0	0	0	100
FAY	Luzerne Township		P	C	1	0	260,487	2,233,134	-1,972,647	-5,316	857
FAY	Masontown Borough		N1	A	5	0	0	0	0	0	100
FAY	Masontown Borough		N2	C	0	0	0	0	0	*	*
FAY	Masontown Borough		N3	A	1	0	8,409	8,409	0	0	100
FAY	Masontown Borough		P	C	4	1	2,071,854	2,459,230	-387,376	-163	119
FAY	Menallen Township		N1	A	3	0	0	0	0	0	100
FAY	Menallen Township		N2	A	5	0	1,112,112	1,112,112	0	0	100
FAY	Nicholson Township		N1	C	1	1	314,539	318,467	-3,928	-11	101
FAY	Nicholson Township		N2	A	2	0	98,432	98,432	0	0	100
FAY	North Union Township		N1	A	3	0	978,539	978,539	0	0	100
FAY	North Union Township		N2	A	7	0	0	0	0	0	100
FAY	Perry Township		N	A	3	0	75,338	75,338	0	0	100
FAY	Perryopolis Borough		N	A	3	0	456,676	456,676	0	0	100
FAY	Perryopolis Borough		P	C	2	0	361,725	310,707	51,018	63	86
FAY	Redstone Township		N	A	9	0	954,108	954,108	0	0	100
FAY	Redstone Township		P	C	2	1	385,545	1,669,773	-1,284,228	-1,433	433
FAY	Saltlick Township		N	A	5	0	557,516	557,516	0	0	100
FAY	South Connellsville Borough		N	A	2	0	97,101	97,101	0	0	100
FAY	South Connellsville Borough		P	C	0	0	379,354	415,645	-36,291	*	110
FAY	South Union Township		N	A	10	0	0	0	0	0	100
FAY	Springfield Township		N	A	3	0	55,715	55,715	0	0	100
FAY	Springhill Township		N	C	6	1	930,554	830,255	100,299	41	89
FAY	Stewart Township		N	A	3	0	131,476	131,476	0	0	100
FAY	Uniontown City		F	C	8	7	5,489,609	6,039,919	-550,310	-110	110
FAY	Uniontown City		N	C	26	7	5,265,976	6,755,801	-1,489,825	-145	128
FAY	Uniontown City		P	C	19	12	11,727,093	10,933,080	794,013	60	93
FAY	Washington Township Municipal Authority		N	C	7	1	1,938,184	1,994,052	-55,868	-15	103
FAY	Washington Township		N	C	2	0	943,195	786,905	156,290	149	83
FAY	Washington Township		P	C	3	0	824,455	949,020	-124,565	-87	115
FAY	Wharton Township		N	A	7	0	680,352	680,352	0	0	100
FAY	Wharton Township		P	C	0	0	2,153	178,038	-175,885	*	8,269
FOR	Howe Township		N	A	3	0	316,760	316,760	0	0	100
FOR	Jenks Township		N	A	4	0	564,725	564,725	0	0	100
FOR	Tionesta Borough		N	A	5	0	279,921	279,921	0	0	100
FRA	Bear Valley Franklin County Joint Authority		N	A	8	0	354,521	354,521	0	0	100
FRA	Chambersburg Borough		F	C	26	4	11,533,973	8,908,133	2,625,840	97	77

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			ACTIVE	RETIRED			(\$)	% OF PAY			
FRA	Chambersburg Borough		N1	C	155	19	31,394,048	26,759,505	4,634,543	42	85
FRA	Chambersburg Borough		N2	A	16	0	259,709	259,709	0	0	100
FRA	Chambersburg Borough		P	C	31	2	18,263,055	15,498,635	2,764,420	117	85
FRA	Greencastle Borough		N	C	13	0	2,629,892	2,413,471	216,421	31	92
FRA	Greencastle Borough		P	C	6	0	921,727	1,394,615	-472,888	-141	151
FRA	Greene Township Municipal Authority		N	A	9	0	683,279	683,279	0	0	100
FRA	Greene Township		N	A	20	0	2,458,986	2,458,986	0	0	100
FRA	Guilford Township Authority		N	C	9	1	1,833,371	1,694,864	138,507	30	92
FRA	Guilford Township		N	A	11	0	1,017,479	1,017,479	0	0	100
FRA	Guilford Water Authority		N	C	16	2	3,506,106	3,460,770	45,336	5	99
FRA	Hamilton Township		N	A	15	0	491,923	491,923	0	0	100
FRA	Lurgan Township		N	A	14	0	268,006	268,006	0	0	100
FRA	Mercersburg Borough		N	C	6	0	913,354	917,904	-4,550	-2	100
FRA	Mercersburg Borough		P	C	2	0	202,781	344,665	-141,884	-144	170
FRA	Montgomery Township		N	A	5	0	744,453	744,453	0	0	100
FRA	Peters Township Muni Auth, Franklin County		N	A	5	0	636,698	636,698	0	0	100
FRA	Peters Township		N1	C	3	0	559,017	672,392	-113,375	-69	120
FRA	Peters Township		N2	A	0	0	250	250	0	*	100
FRA	Quincy Township		N	A	12	0	516,969	516,969	0	0	100
FRA	Saint Thomas Township Municipal Authority		N	A	4	0	172,973	172,973	0	0	100
FRA	Southampton Township		N	A	10	0	610,124	610,124	0	0	100
FRA	St Thomas Township		N	A	4	0	187,590	187,590	0	0	100
FRA	Washington Township		N	A	16	0	903,347	903,347	0	0	100
FRA	Washington Township		P	C	9	0	5,811,135	4,831,313	979,822	150	83
FRA	Waynesboro Borough		N1	C	37	7	5,193,895	6,681,131	-1,487,236	-79	129
FRA	Waynesboro Borough		N2	A	3	0	9,583	9,583	0	0	100
FRA	Waynesboro Borough		P	C	19	4	5,245,638	6,017,497	-771,859	-66	115
FUL	Mconnellsburg Borough		P	C	0	0	496,964	276,722	220,242	*	56
GRE	Aleppo Township		N	C	2	0	127,524	92,623	34,901	45	73
GRE	Carmichaels Borough Municipal Authority		N	A	7	0	0	0	0	0	100
GRE	Carmichaels-Cumberland Joint Sewer Auth		N1	A	2	0	0	0	0	0	100
GRE	Carmichaels-Cumberland Joint Sewer Auth		N2	C	3	0	513,780	931,650	-417,870	-285	181
GRE	Center Township		N	A	6	0	1,079,719	1,079,719	0	0	100
GRE	Cumberland Township		N	A	8	0	827,275	827,275	0	0	100
GRE	Cumberland Township		P	C	5	0	200,740	581,887	-381,147	-154	290
GRE	Dunkard Township		N	A	6	0	210,250	210,250	0	0	100
GRE	Franklin Township Sewer Authority		N	C	6	0	1,496,786	1,549,937	-53,151	-15	104
GRE	Franklin Township		N	A	8	0	4,593,252	4,593,252	0	0	100
GRE	Greene County Housing Authority		N	A	8	0	825,647	825,647	0	0	100
GRE	Greene County Regional Police Department		P	C	1	0	41,769	40,527	1,242	2	97
GRE	Jefferson Township		N	A	7	0	929,542	929,542	0	0	100
GRE	Monongahela Township		N	A	4	0	770,082	770,082	0	0	100
GRE	Morgan Township		N	A	7	0	1,021,980	1,021,980	0	0	100
GRE	Morris Township		N	A	5	0	569,792	569,792	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY			
GRE	Perry Township		N	A	6	0	531,888	531,888	0	0	100
GRE	Richhill Township		N	C	5	0	587,247	538,944	48,303	21	92
GRE	Southwestern Pennsylvania Water Auth		N	C	39	2	17,097,129	16,684,595	412,534	13	98
GRE	Washington Township		N	A	5	0	695,794	695,794	0	0	100
GRE	Wayne Township		N	C	4	0	1,738,434	1,572,823	165,611	75	90
GRE	Waynesburg Borough		N1	C	4	0	613,730	1,465,243	-851,513	-450	239
GRE	Waynesburg Borough		N2	A	6	0	0	0	0	0	100
GRE	Waynesburg Borough		P	C	8	0	3,183,348	3,240,394	-57,046	-15	102
GRE	Whiteley Township		N	A	4	0	981,340	981,340	0	0	100
HUN	Henderson Township		N	A	2	0	45,662	45,662	0	0	100
HUN	Huntingdon Borough		N	C	34	2	9,520,164	8,795,245	724,919	44	92
HUN	Huntingdon Borough		P	C	12	2	6,663,000	6,355,586	307,414	40	95
HUN	Huntingdon County Housing Authority		N	A	16	0	1,223,450	1,223,450	0	0	100
HUN	Mount Union Borough		N	C	11	1	3,032,064	2,823,093	208,971	42	93
HUN	Mount Union Borough		P	C	5	0	1,086,168	1,791,605	-705,437	-303	165
HUN	Shirley Township		N	C	3	0	217,550	203,698	13,852	15	94
IND	Armstrong Township		N	C	3	0	407,525	465,223	-57,698	-47	114
IND	Blairsville Borough		N	A	15	0	0	0	0	0	100
IND	Blairsville Borough		P	C	5	0	1,065,030	3,421,278	-2,356,248	-871	321
IND	Brush Valley Township		N	A	3	0	229,278	229,278	0	0	100
IND	Burrell Township Sewer Authority		N	C	4	0	574,262	554,810	19,452	11	97
IND	Burrell Township		N	C	6	3	1,242,885	1,448,697	-205,812	-85	117
IND	Center Township		N	C	9	1	2,214,694	2,195,279	19,415	4	99
IND	Central Indiana County Joint Sanitary Auth		N	C	3	0	201,405	262,473	-61,068	-81	130
IND	Cherryhill Township		N	A	5	0	423,494	423,494	0	0	100
IND	Clymer Borough		N	C	5	0	318,008	329,363	-11,355	-6	104
IND	Clymer Borough		P	C	2	0	91,565	127,133	-35,568	-75	139
IND	Conemaugh Township		N	C	3	0	576,618	532,878	43,740	50	92
IND	Green Township		N	C	5	0	342,533	513,797	-171,264	-108	150
IND	Highridge Water Authority		N	A	14	0	1,133,914	1,133,914	0	0	100
IND	Homer City Borough		N	C	8	1	2,882,660	2,512,666	369,994	89	87
IND	Homer City Borough		P	C	1	0	1,343,767	956,720	387,047	722	71
IND	Indiana Borough		N1	C	19	1	3,094,166	4,062,796	-968,630	-133	131
IND	Indiana Borough		N2	C	7	2	2,820,558	4,032,283	-1,211,725	-277	143
IND	Indiana Borough		N3	A	7	0	98,615	98,615	0	0	100
IND	Indiana Borough		P	C	18	3	13,996,570	14,477,972	-481,402	-31	103
IND	Indiana Borough/Blairsville Cog		N	C	2	0	310,209	471,433	-161,224	-149	152
IND	Indiana County Conservation District		N	A	6	0	568,455	568,455	0	0	100
IND	Indiana County Housing Authority		N	A	13	0	663,364	663,364	0	0	100
IND	Indiana County Municipal Services Authority		N	A	23	0	1,127,429	1,127,429	0	0	100
IND	Indiana County Solid Waste Authority		N	A	8	0	986,842	986,842	0	0	100
IND	Indiana County Transit Authority		N	A	55	0	1,764,923	1,764,923	0	0	100
IND	Lower Indiana County Municipal Authority		N	C	0	0	179,778	191,605	-11,827	*	107
IND	Rayne Township		N	C	6	1	342,021	249,428	92,593	63	73



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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
IND	Saltsburg Borough		N	C	3	0	460,256	497,810	-37,554	-32	108
IND	South Mahoning Township		N	A	3	0	184,486	184,486	0	0	100
IND	Washington Township		N	A	4	0	112,885	112,885	0	0	100
IND	West Mahoning Township		N	A	3	0	130,467	130,467	0	0	100
IND	West Wheatfield Township		N	C	4	0	436,899	459,547	-22,648	-19	105
IND	White Township		N	A	38	0	3,586,803	3,586,803	0	0	100
IND	Young Township		N	C	3	0	382,210	253,843	128,367	127	66
JEF	Beaver Township		N	A	2	0	66,165	66,165	0	0	100
JEF	Brockway Area Sewage Authority		N	C	5	0	827,201	799,263	27,938	14	97
JEF	Brockway Borough		N	C	8	0	1,155,712	2,362,664	-1,206,952	-377	204
JEF	Brockway Borough		P	C	0	2	818,673	936,811	-118,138	*	114
JEF	Brockway Borough Municipal Authority		N	C	4	0	861,290	911,527	-50,237	-26	106
JEF	Brookville Borough		N	C	10	2	3,094,637	3,380,053	-285,416	-64	109
JEF	Brookville Borough		P	C	6	2	2,352,605	2,714,306	-361,701	-101	115
JEF	Brookville Municipal Authority		N	C	14	0	3,485,294	3,483,545	1,749	0	100
JEF	Eldred Township		N	C	2	0	256,410	242,651	13,759	19	95
JEF	Falls Creek Borough		N	C	5	0	342,171	345,944	-3,773	-2	101
JEF	Falls Creek Borough		P	C	0	0	83,061	311,601	-228,540	*	375
JEF	Jefferson Conservation District		N	C	6	0	1,091,271	981,655	109,616	43	90
JEF	Jefferson County Solid Waste Authority		N	C	1	0	274,836	293,335	-18,499	-45	107
JEF	Oliver Township		N	A	3	0	77,928	77,928	0	0	100
JEF	Pine Creek Township		N	C	3	0	227,169	182,143	45,026	34	80
JEF	Punxsutawney Borough		N	A	19	0	878,637	878,637	0	0	100
JEF	Punxsutawney Borough		P	C	9	5	3,497,222	2,825,655	671,567	124	81
JEF	Reynoldsville Borough		N	A	3	0	369,248	369,248	0	0	100
JEF	Reynoldsville Borough		P	C	1	0	612,589	280,425	332,164	693	46
JEF	Rose Township		N	C	3	0	400,826	332,144	68,682	84	83
JEF	Snyder Township		N	A	5	0	111,781	111,781	0	0	100
JEF	Sykesville Borough		N	A	3	0	24,881	24,881	0	0	100
JEF	Sykesville Borough		P	C	1	0	195,048	258,470	-63,422	-170	133
JEF	Warsaw Township		N	A	3	0	315,252	315,252	0	0	100
JEF	Washington Township		N	C	3	0	278,178	245,308	32,870	25	88
JEF	Winslow Township		N	C	4	0	463,927	367,916	96,011	65	79
JUN	Fayette Township		N	C	1	1	234,039	216,318	17,721	45	92
JUN	Fermanagh Township		N	A	5	0	10,781	10,781	0	0	100
JUN	Juniata County Conservation District		N	A	6	0	612,739	612,739	0	0	100
JUN	Mifflintown Borough		P	C	0	1	102,121	74,451	27,670	*	73
JUN	Mifflintown Municipal Authority		N	C	6	2	699,242	717,662	-18,420	-6	103
JUN	Twin Boroughs Sanitary Authority		N	A	6	0	217,744	217,744	0	0	100
LAC	Abington Regional Wastewater Authority		N	A	6	0	387,100	387,100	0	0	100
LAC	Archbald Borough		N	A	12	0	810,237	810,237	0	0	100
LAC	Archbald Borough		P	C	5	0	3,081,630	2,447,139	634,491	145	79
LAC	Blakely Borough		N	C	19	2	3,514,915	4,362,071	-847,156	-101	124
LAC	Blakely Borough		P	C	9	5	2,525,829	2,705,974	-180,145	-29	107

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
LAC	Carbondale City		F	C	6	2	5,109,389	4,862,956	246,433	40	95
LAC	Carbondale City		N	A	9	0	1,243,707	1,243,707	0	0	100
LAC	Carbondale City		P	C	9	8	8,577,849	8,124,631	453,218	53	95
LAC	Carbondale City Housing Authority		N	A	10	0	1,175,743	1,175,743	0	0	100
LAC	Clarks Summit Borough		N	A	7	0	1,126,025	1,126,025	0	0	100
LAC	Clarks Summit Borough		P	C	5	2	2,860,984	2,785,844	75,140	18	97
LAC	Covington Township		N	C	7	0	1,083,542	1,042,430	41,112	12	96
LAC	Covington Township		P	C	3	0	298,245	404,000	-105,755	-74	135
LAC	Dalton Borough		N	C	2	0	337,281	387,859	-50,578	-68	115
LAC	Dalton Borough		P	C	3	1	527,976	310,077	217,899	128	59
LAC	Dickson City Borough		N1	C	15	1	3,405,013	4,206,112	-801,099	-104	124
LAC	Dickson City Borough		N2	A	2	0	38,221	38,221	0	0	100
LAC	Dickson City Borough		P	C	9	6	4,833,497	3,877,848	955,649	113	80
LAC	Dunmore Borough		F	C	16	12	7,341,401	6,682,949	658,452	54	91
LAC	Dunmore Borough		N1	C	8	0	2,543,127	2,634,328	-91,201	-17	104
LAC	Dunmore Borough		N2	A	23	0	0	0	0	0	100
LAC	Dunmore Borough		P	C	20	10	10,291,562	9,092,669	1,198,893	72	88
LAC	Glenburn Township		N	C	2	0	152,069	163,648	-11,579	-16	108
LAC	Greenfield Township		N	A	2	0	117,204	117,204	0	0	100
LAC	Jermyn Borough		N	A	2	0	61,882	61,882	0	0	100
LAC	Jermyn Borough		P	C	2	0	265,472	509,996	-244,524	-207	192
LAC	Jessup Borough		N	A	0	0	139,682	139,682	0	*	100
LAC	Jessup Borough		P	C	5	1	880,970	409,998	470,972	133	47
LAC	Lackawanna Heritage Valley Authority		N	A	7	0	174,422	174,422	0	0	100
LAC	Lackawanna River Basin Sewer Authority		N	A	32	0	5,088,361	5,088,361	0	0	100
LAC	Lackawanna, County Of, Transit System Auth		N1	C	83	11	6,628,194	3,994,124	2,634,070	58	60
LAC	Lackawanna, County Of, Transit System Auth		N2	A	14	0	684,571	684,571	0	0	100
LAC	Lackawanna, County Of, Transit System Auth		N3	A	33	0	593,589	593,589	0	0	100
LAC	Lower Lackawanna Valley Sanitary Authority		N	A	20	0	0	0	0	0	100
LAC	Mayfield Borough		N	A	2	0	407,167	407,167	0	0	100
LAC	Mayfield Borough		P	A	2	0	80,748	80,748	0	0	100
LAC	Moosic Borough		N1	C	5	2	2,766,083	2,613,783	152,300	53	94
LAC	Moosic Borough		N2	A	7	0	98,472	98,472	0	0	100
LAC	Moosic Borough		P	C	9	0	4,641,102	4,710,730	-69,628	-8	102
LAC	Moscow Borough		N	C	4	0	277,796	239,407	38,389	24	86
LAC	Moscow Borough		P	C	2	1	891,762	1,095,025	-203,263	-209	123
LAC	Newton Township		N1	C	0	0	261,094	169,351	91,743	*	65
LAC	Newton Township		N2	A	3	0	109,813	109,813	0	0	100
LAC	Newton Township		P	C	0	0	342,525	128,098	214,427	*	37
LAC	Old Forge Borough		N1	A	6	0	0	0	0	0	100
LAC	Old Forge Borough		N2	A	4	0	297,350	297,350	0	0	100
LAC	Old Forge Borough		P	C	7	2	1,758,055	2,546,852	-788,797	-198	145
LAC	Olyphant Borough		N	C	13	3	1,299,868	1,320,200	-20,332	-3	102
LAC	Olyphant Borough		P	C	7	3	2,622,823	2,518,749	104,074	19	96

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
LAC	Ransom Township		N	C	1	1	373,109	339,362	33,747	48	91
LAC	Roaring Brook Township		N	C	2	0	297,803	348,846	-51,043	-47	117
LAC	Roaring Brook Township		P	C	2	0	768,361	783,436	-15,075	-13	102
LAC	Scott Township		N	A	4	0	180,980	180,980	0	0	100
LAC	Scott Township		P	C	4	3	1,844,525	1,804,300	40,225	14	98
LAC	Scranton City		F	C	137	146	89,342,947	48,606,457	40,736,490	352	54
LAC	Scranton City		N1	C	120	16	10,900,962	8,455,308	2,445,654	46	78
LAC	Scranton City		N2	A	99	0	0	0	0	0	100
LAC	Scranton City		P	C	139	130	84,984,487	65,886,168	19,098,319	156	78
LAC	Scranton City Housing Authority		N	A	73	0	13,190,673	13,190,673	0	0	100
LAC	Scranton-Lackawanna Health & Welfare Auth		N	A	1	0	12,011	12,011	0	0	100
LAC	South Abington Township		N1	C	10	1	4,383,809	3,878,856	504,953	83	88
LAC	South Abington Township		N2	A	3	0	53,941	53,941	0	0	100
LAC	South Abington Township		P	C	10	4	8,510,785	8,145,458	365,327	41	96
LAC	Taylor Borough		N	A	11	0	1,038,112	1,038,112	0	0	100
LAC	Taylor Borough		P	C	6	5	5,471,172	3,963,767	1,507,405	415	72
LAC	Throop Borough		N	C	15	2	3,433,703	3,803,721	-370,018	-48	111
LAC	Throop Borough		P	C	7	4	3,654,245	3,956,153	-301,908	-52	108
LAC	Waverly Township		N1	A	3	0	1,253,554	1,253,554	0	0	100
LAC	Waverly Township		N2	A	2	0	59,283	59,283	0	0	100
LAC	Waverly Township		P	C	3	0	533,177	538,411	-5,234	-2	101
LAN	Adamstown Borough		N	A	5	0	446,636	446,636	0	0	100
LAN	Akron Borough		N	A	6	0	494,266	494,266	0	0	100
LAN	Bart Township		N	A	3	0	39,150	39,150	0	0	100
LAN	Brecknock Township		N	C	6	0	1,018,833	921,117	97,716	25	90
LAN	Brecknock Township		P	C	0	0	639,149	942,010	-302,861	*	147
LAN	Caernarvon Township		N	A	6	0	1,027,673	1,027,673	0	0	100
LAN	Christiana Borough		N	A	3	0	25,776	25,776	0	0	100
LAN	Clay Township		N	A	5	0	538,949	538,949	0	0	100
LAN	Colerain Township		N	A	3	0	253,220	253,220	0	0	100
LAN	Columbia Borough		N	A	19	0	1,849,137	1,849,137	0	0	100
LAN	Columbia Borough		P	C	17	6	11,962,987	10,440,327	1,522,660	88	87
LAN	Conestoga Township		N	C	2	0	613,760	485,878	127,882	108	79
LAN	Conoy Township		N	A	4	0	145,851	145,851	0	0	100
LAN	Denver Borough		N	A	8	0	740,930	740,930	0	0	100
LAN	Drumore Township		N	A	2	0	70,897	70,897	0	0	100
LAN	Earl Township		N	A	9	0	605,586	605,586	0	0	100
LAN	East Cocalico Township		N	A	7	0	347,214	347,214	0	0	100
LAN	East Cocalico Township		P	C	14	2	8,143,786	8,132,626	11,160	1	100
LAN	East Donegal Township		N	C	8	1	3,492,158	3,319,026	173,132	35	95
LAN	East Drumore Township		N	A	1	0	64,429	64,429	0	0	100
LAN	East Earl Township		N	A	12	0	738,254	738,254	0	0	100
LAN	East Earl Township		P	C	7	0	1,697,030	2,212,113	-515,083	-89	130
LAN	East Hempfield Township		N1	C	16	1	7,520,997	7,675,740	-154,743	-16	102
LAN	East Hempfield Township		N2	A	19	0	316,235	316,235	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY			
LAN	East Hempfield Township		P	C	33	4	17,192,124	14,801,489	2,390,635	78	86
LAN	East Lampeter Township		N	C	27	3	4,804,314	4,959,506	-155,192	-10	103
LAN	East Lampeter Township		P	C	37	2	26,803,888	27,750,330	-946,442	-25	104
LAN	East Petersburg Borough		N	A	8	0	323,310	323,310	0	0	100
LAN	Eden Township		N	A	2	0	234,351	234,351	0	0	100
LAN	Elizabeth Township		N1	C	2	0	794,883	777,094	17,789	15	98
LAN	Elizabeth Township		N2	A	1	0	14,189	14,189	0	0	100
LAN	Elizabethtown Area Water Authority		N	A	10	0	392,188	392,188	0	0	100
LAN	Elizabethtown Borough		N	A	24	0	1,340,667	1,340,667	0	0	100
LAN	Elizabethtown Borough		P	C	16	0	11,775,749	11,834,179	-58,430	-4	100
LAN	Elizabethtown Regional Sewer Authority		N	C	0	0	420,145	553,508	-133,363	*	132
LAN	Ephrata Borough		N1	C	40	5	16,875,995	15,130,360	1,745,635	64	90
LAN	Ephrata Borough		N2	A	12	0	118,088	118,088	0	0	100
LAN	Ephrata Borough		P	C	29	3	22,490,875	20,747,941	1,742,934	54	92
LAN	Ephrata Township		N	A	6	0	895,450	895,450	0	0	100
LAN	Fulton Township		N	A	2	0	56,867	56,867	0	0	100
LAN	Lancaster Airport Authority		N	A	34	0	1,728,354	1,728,354	0	0	100
LAN	Lancaster Area Sewer Authority		N	C	26	6	13,092,784	13,782,281	-689,497	-33	105
LAN	Lancaster City		F	C	58	30	58,121,258	50,294,086	7,827,172	151	87
LAN	Lancaster City		N1	C	318	11	21,402,935	17,093,786	4,309,149	24	80
LAN	Lancaster City		N2	A	374	0	11,575,158	11,575,158	0	0	100
LAN	Lancaster City		P	C	137	54	110,194,968	86,290,800	23,904,168	182	78
LAN	Lancaster City Parking Authority		N	C	22	4	2,030,275	1,901,869	128,406	10	94
LAN	Lancaster County Solid Waste Management		N	A	116	0	16,177,497	16,177,497	0	0	100
LAN	Lancaster Township		N	C	15	1	4,822,604	4,468,656	353,948	41	93
LAN	Leacock Township		N	A	8	0	625,023	625,023	0	0	100
LAN	Lititz Borough		N	C	16	1	5,204,004	5,069,537	134,467	13	97
LAN	Lititz Borough		P	C	14	2	8,358,690	8,517,193	-158,503	-13	102
LAN	Little Britain Township		N	A	4	0	152,475	152,475	0	0	100
LAN	Manheim Area Water And Sewer Authority		N	A	10	0	270,138	270,138	0	0	100
LAN	Manheim Borough		N	C	9	1	485,880	459,657	26,223	5	95
LAN	Manheim Borough		P	C	16	0	4,562,598	4,343,587	219,011	16	95
LAN	Manheim Township		N1	C	38	5	22,997,636	21,827,729	1,169,907	52	95
LAN	Manheim Township		N2	A	68	0	989,726	989,726	0	0	100
LAN	Manheim Township		P	C	64	3	39,918,173	37,644,417	2,273,756	38	94
LAN	Manor Township		N	C	17	4	6,563,955	6,584,875	-20,920	-2	100
LAN	Manor Township		P	C	19	2	9,744,107	9,575,814	168,293	9	98
LAN	Marietta Borough		N	A	4	0	472,631	472,631	0	0	100
LAN	Martic Township		N	C	2	0	140,168	216,077	-75,909	-72	154
LAN	Millersville Borough		N	C	15	3	3,481,542	3,375,270	106,272	12	97
LAN	Millersville Borough		P	C	13	0	7,932,321	6,509,797	1,422,524	120	82
LAN	Mount Joy Borough		N	C	13	0	2,710,816	2,462,411	248,405	41	91
LAN	Mount Joy Borough		P	C	10	2	6,196,379	6,884,900	-688,521	-75	111
LAN	Mount Joy Borough Authority		N	C	13	1	2,694,534	3,064,911	-370,377	-51	114

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			ACTIVE	RETIRED			(\$)	% OF PAY			
LAN	Mt Joy Township		N	C	11	0	2,322,801	2,435,138	-112,337	-16	105
LAN	New Holland Borough		N	A	19	0	6,117,113	6,117,113	0	0	100
LAN	New Holland Borough		P	C	15	1	6,554,323	6,445,540	108,783	7	98
LAN	Northern Lancaster County Authority		N	C	4	0	1,195,356	1,200,936	-5,580	-2	100
LAN	Northern Lancaster Cty Reg Pol Dept		N	A	2	0	53,165	53,165	0	0	100
LAN	Northern Lancaster Cty Reg Pol Dept		P	C	30	4	12,150,946	12,139,585	11,361	0	100
LAN	Nw Reg Lancaster Cty Police Commission		N	C	1	0	126,700	97,600	29,100	57	77
LAN	Nw Reg Lancaster Cty Police Commission		P	C	19	1	11,295,081	10,121,677	1,173,404	61	90
LAN	Paradise Township		N	C	4	0	839,240	942,227	-102,987	-43	112
LAN	Penn Township		N	C	10	1	1,605,562	2,117,017	-511,455	-90	132
LAN	Pequea Township		N	A	3	0	115,215	115,215	0	0	100
LAN	Pequea Township		P	C	4	1	2,941,119	2,933,903	7,216	2	100
LAN	Providence Township		N	C	6	1	1,076,114	959,146	116,968	30	89
LAN	Quarryville Borough		N	C	6	0	1,623,303	1,726,990	-103,687	-28	106
LAN	Quarryville Borough		P	C	5	0	1,249,367	1,026,013	223,354	59	82
LAN	Rapho Township		N	C	12	1	972,682	1,115,562	-142,880	-31	115
LAN	Red Rose Transit Authority		N	C	76	13	8,691,363	10,982,237	-2,290,874	-55	126
LAN	Sadsbury Township		N	A	3	0	23,287	23,287	0	0	100
LAN	Salisbury Township		N	C	8	0	1,670,586	1,855,629	-185,043	-39	111
LAN	South Central Transit Authority		N	C	41	1	4,609,854	4,216,195	393,659	15	91
LAN	Strasburg Borough		N	C	7	0	1,599,936	1,839,446	-239,510	-57	115
LAN	Strasburg Borough		P	C	4	0	2,853,548	3,067,155	-213,607	-62	107
LAN	Strasburg Township		N1	C	1	0	458,847	484,170	-25,323	-43	106
LAN	Strasburg Township		N2	A	1	0	34,584	34,584	0	0	100
LAN	Susquehanna Regional Police		N	A	2	0	126,349	126,349	0	0	100
LAN	Susquehanna Regional Police		P	C	14	2	5,689,580	5,724,633	-35,053	-3	101
LAN	Upper Leacock Township		N	A	15	0	1,692,583	1,692,583	0	0	100
LAN	Warwick Township Municipal Authority		N	C	9	0	2,051,244	1,988,717	62,527	12	97
LAN	Warwick Township		N	C	15	0	3,744,477	3,664,105	80,372	9	98
LAN	West Cocalico Township		N	A	8	0	319,723	319,723	0	0	100
LAN	West Donegal Township		N	A	6	0	71,325	71,325	0	0	100
LAN	West Earl Township		N	C	13	0	1,686,949	1,853,699	-166,750	-23	110
LAN	West Earl Township		P	C	8	1	4,455,947	4,137,263	318,684	49	93
LAN	West Hempfield Township		N	C	16	1	2,633,703	3,024,471	-390,768	-41	115
LAN	West Hempfield Township		P	C	18	1	9,871,840	8,682,507	1,189,333	69	88
LAN	West Lampeter Township		N	C	17	0	2,516,698	2,340,778	175,920	19	93
LAN	West Lampeter Township		P	C	17	1	8,641,277	9,055,207	-413,930	-27	105
LAW	Ellwood City Borough		F	C	1	1	742,535	338,020	404,515	452	46
LAW	Ellwood City Borough		N	C	28	0	6,225,872	5,409,408	816,464	47	87
LAW	Ellwood City Borough		P	C	7	8	10,976,460	9,516,055	1,460,405	224	87
LAW	Lawrence County Housing Authority		N	A	34	0	3,391,088	3,391,088	0	0	100
LAW	Mahoning Township		N	A	3	0	131,915	131,915	0	0	100
LAW	Neshannock Township		N1	C	7	0	2,531,687	2,258,147	273,540	70	89
LAW	Neshannock Township		N2	A	8	0	223,631	223,631	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			
LAW	Neshannock Township		P	C	8	0	2,469,025	2,382,604	86,421	17	96
LAW	New Beaver Borough		N	A	2	0	47,222	47,222	0	0	100
LAW	New Castle Area Transit Authority		N	A	44	0	7,121,975	7,121,975	0	0	100
LAW	New Castle City		F	C	21	22	19,375,859	15,687,611	3,688,248	235	81
LAW	New Castle City		N1	C	29	11	12,206,001	11,052,217	1,153,784	82	91
LAW	New Castle City		N2	A	13	0	79,177	79,177	0	0	100
LAW	New Castle City		P	C	37	26	23,681,155	19,325,830	4,355,325	160	82
LAW	New Castle Sanitation Authority		N1	A	20	0	0	0	0	0	100
LAW	New Castle Sanitation Authority		N2	C	2	0	1,480,426	1,627,131	-146,705	-49	110
LAW	New Wilmington Borough		N	A	9	0	1,836,288	1,836,288	0	0	100
LAW	New Wilmington Borough		P	C	5	0	1,725,718	2,081,465	-355,747	-102	121
LAW	North Beaver Township		N	A	2	0	183,076	183,076	0	0	100
LAW	Pulaski Township		N1	A	3	0	631,804	631,804	0	0	100
LAW	Pulaski Township		N2	A	2	0	3,556	3,556	0	0	100
LAW	Pulaski Township		P	C	2	0	544,661	682,965	-138,304	-124	125
LAW	Shenango Township		N1	A	4	0	0	0	0	0	100
LAW	Shenango Township		N2	A	2	0	97,503	97,503	0	0	100
LAW	Shenango Township		P	C	8	1	1,911,816	1,712,444	199,372	35	90
LAW	Slippery Rock Township		N	C	6	0	631,354	632,232	-878	0	100
LAW	Taylor Township		N	A	4	0	81,000	81,000	0	0	100
LAW	Union Township		N	A	8	0	857,065	857,065	0	0	100
LAW	Union Township		P	C	11	0	1,001,535	814,669	186,866	32	81
LAW	Wayne Township		N	A	2	0	5,026	5,026	0	0	100
LAW	Wilmington Township		N	C	2	0	711,381	701,245	10,136	10	99
LEB	Annville Township		N	C	11	1	2,282,894	2,085,278	197,616	38	91
LEB	Annville Township		p	C	5	1	1,458,980	1,291,262	167,718	43	89
LEB	Bethel Township		N	C	4	1	386,686	352,254	34,432	18	91
LEB	Bethel Township		P	A	0	0	801,591	801,591	0	*	100
LEB	Cleona Borough		N	A	1	0	100,899	100,899	0	0	100
LEB	Cleona Borough		P	C	4	1	770,190	1,088,887	-318,697	-121	141
LEB	Cornwall Borough		N	C	10	1	2,242,853	1,865,012	377,841	75	83
LEB	Cornwall Borough		P	C	4	0	2,697,667	2,848,254	-150,587	-48	106
LEB	East Hanover Township		N	A	5	0	227,846	227,846	0	0	100
LEB	Fredericksburg Sewer & Water Authority		N	C	6	0	361,584	386,830	-25,246	-8	107
LEB	Greater Lebanon Refuse Authority		N	C	32	1	7,819,022	7,459,452	359,570	20	95
LEB	Heidelberg Township		N	C	4	0	567,437	1,026,487	-459,050	-209	181
LEB	Jackson Township		N	C	5	0	1,506,203	1,376,198	130,005	55	91
LEB	Jonestown Borough		N	A	2	0	42,175	42,175	0	0	100
LEB	Lebanon City Authority		N1	C	52	0	18,790,450	18,531,517	258,933	7	99
LEB	Lebanon City Authority		N2	A	19	0	412,731	412,731	0	0	100
LEB	Lebanon City		F	C	21	8	8,715,862	8,407,254	308,608	17	96
LEB	Lebanon City		N	C	25	9	10,015,563	13,581,751	-3,566,188	-303	136
LEB	Lebanon City		P	C	36	16	24,880,304	22,487,040	2,393,264	86	90
LEB	Lebanon Community Library		N	C	7	1	522,632	761,500	-238,868	-90	146

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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	Lebanon County Redevelopment Authority		N	A	32	0	5,645,632	5,645,632	0	0	100
LEB	Millcreek Township		N	C	3	0	429,410	483,413	-54,003	-42	113
LEB	Millcreek Township		P	C	2	0	845,610	749,164	96,446	52	89
LEB	Mt Gretna Borough		N	C	5	0	1,740,632	1,779,978	-39,346	-11	102
LEB	Myerstown Borough		N	A	12	0	1,709,780	1,709,780	0	0	100
LEB	Myerstown Borough		P	C	0	0	954,235	964,468	-10,233	*	101
LEB	Myerstown Community Library Association		N	A	2	0	204,197	204,197	0	0	100
LEB	Myerstown Water Authority		N	A	3	0	457,979	457,979	0	0	100
LEB	North Cornwall Township		N	C	8	0	946,281	921,043	25,238	6	97
LEB	North Cornwall Township		P	C	9	1	4,952,869	4,514,769	438,100	46	91
LEB	North Lebanon Township		N	C	16	1	4,297,203	4,482,812	-185,609	-21	104
LEB	North Lebanon Township		P	C	11	0	5,293,812	5,520,359	-226,547	-21	104
LEB	North Londonderry Township		N1	C	12	1	4,077,994	4,179,647	-101,653	-12	102
LEB	North Londonderry Township		N2	A	6	0	148,562	148,562	0	0	100
LEB	North Londonderry Township		P	C	9	0	3,547,126	3,393,273	153,853	18	96
LEB	Palmyra Borough		N	C	13	0	5,763,769	5,089,509	674,260	100	88
LEB	Palmyra Borough		P	C	11	0	5,186,086	5,682,104	-496,018	-62	110
LEB	Richland Borough		N	C	2	0	621,338	470,005	151,333	125	76
LEB	Richland Borough		P	C	0	0	302,201	364,536	-62,335	*	121
LEB	South Lebanon Township		N1	C	4	3	4,646,584	4,267,459	379,125	131	92
LEB	South Lebanon Township		N2	A	6	0	142,350	142,350	0	0	100
LEB	South Lebanon Township		P	C	8	2	4,838,031	4,594,626	243,405	32	95
LEB	South Londonderry Township		N	C	12	1	2,919,302	2,737,234	182,068	26	94
LEB	South Londonderry Township		P	C	8	0	3,200,736	3,170,931	29,805	4	99
LEB	Swatara Township		N	C	4	0	332,707	442,482	-109,775	-53	133
LEB	Union Township		N	C	4	0	371,628	379,606	-7,978	-4	102
LEB	West Cornwall Township		N	C	1	0	212,501	169,879	42,622	87	80
LEH	Alburtis Borough		N	A	7	0	858,698	858,698	0	0	100
LEH	Alburtis Borough		P	C	4	0	1,290,156	1,236,784	53,372	21	96
LEH	Allentown City		F	C	128	57	134,967,566	117,897,805	17,069,761	142	87
LEH	Allentown City		N1	C	1	46	10,926,347	9,716,940	1,209,407	1,483	89
LEH	Allentown City		N2	C	409	35	187,937,343	174,451,547	13,485,796	53	93
LEH	Allentown City		P	C	214	77	231,507,633	186,545,645	44,961,988	205	81
LEH	Allentown City Housing Authority		N	A	45	0	5,801,649	5,801,649	0	0	100
LEH	Allentown Parking Authority		N1	A	15	0	782,716	782,716	0	0	100
LEH	Allentown Parking Authority		N2	A	21	0	693,259	693,259	0	0	100
LEH	Allentown Parking Authority		N3	C	2	0	2,961,137	3,657,487	-696,350	-519	124
LEH	Allentown Parking Authority		N4	A	10	0	184,221	184,221	0	0	100
LEH	Catasauqua Borough		N	C	20	0	3,567,350	3,433,630	133,720	11	96
LEH	Catasauqua Borough		P	C	9	3	5,092,266	3,784,989	1,307,277	162	74
LEH	Coopersburg Borough		N	C	3	1	1,898,330	2,102,951	-204,621	-105	111
LEH	Coopersburg Borough		P	C	7	1	2,657,362	2,550,541	106,821	21	96
LEH	Coplay Borough		N1	A	5	0	0	0	0	0	100
LEH	Coplay Borough		N2	A	2	0	91,690	91,690	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			
LEH	Coplay Borough		P	C	4	1	1,536,149	1,847,562	-311,413	-111	120
LEH	Coplay-Whitehall Sewer Authority		N	C	10	1	3,380,678	2,994,622	386,056	67	89
LEH	Emmaus Borough		N	C	38	4	9,749,392	9,789,247	-39,855	-2	100
LEH	Emmaus Borough		P	C	16	11	11,276,707	9,651,800	1,624,907	93	86
LEH	Fountain Hill Borough		N1	C	6	1	1,305,901	1,204,428	101,473	28	92
LEH	Fountain Hill Borough		N2	A	2	0	14,499	14,499	0	0	100
LEH	Fountain Hill Borough		P	C	10	6	5,354,086	3,822,675	1,531,411	164	71
LEH	Hanover Township		N	A	10	0	1,231,124	1,231,124	0	0	100
LEH	Heidelberg Township		N	A	6	0	403,442	403,442	0	0	100
LEH	Lehigh And Northampton Transportation Auth		N3	C	52	5	7,153,502	7,692,023	-538,521	-17	108
LEH	Lehigh And Northampton Transportation Auth		N4	C	181	34	25,589,969	22,735,715	2,854,254	24	89
LEH	Lehigh County Authority		N	C	157	0	36,584,251	33,675,171	2,909,080	25	92
LEH	Lehigh County Housing Authority		N	A	71	0	2,884,117	2,884,117	0	0	100
LEH	Lehigh-Northampton Airport Authority		N1	C	53	0	8,779,223	9,046,429	-267,206	-8	103
LEH	Lehigh-Northampton Airport Authority		N2	C	53	4	7,168,287	7,833,434	-665,147	-24	109
LEH	Lehigh-Northampton Airport Authority		N3	A	36	0	845,279	845,279	0	0	100
LEH	Lehigh-Northampton Airport Authority		N4	A	66	0	567,716	567,716	0	0	100
LEH	Lower Macungie Township		N	A	48	0	8,034,048	8,034,048	0	0	100
LEH	Lower Milford Township		N	A	4	0	427,650	427,650	0	0	100
LEH	Lowhill Township		N	A	5	0	130,890	130,890	0	0	100
LEH	Lynn Township		N1	C	3	0	535,361	624,270	-88,909	-53	117
LEH	Lynn Township		N2	A	7	0	204,295	204,295	0	0	100
LEH	Macungie Borough		N1	C	3	0	2,044,774	2,151,512	-106,738	-60	105
LEH	Macungie Borough		N2	A	2	0	29,042	29,042	0	0	100
LEH	Macungie Borough		P	C	4	1	1,567,573	1,466,130	101,443	30	94
LEH	North Whitehall Township		N	A	16	0	3,942,263	3,942,263	0	0	100
LEH	Salisbury Township		N1	C	32	4	19,321,461	16,379,007	2,942,454	122	85
LEH	Salisbury Township		N2	A	6	0	61,529	61,529	0	0	100
LEH	Salisbury Township		P	C	19	3	8,047,615	6,791,725	1,255,890	69	84
LEH	Slatington Borough		N	A	11	0	1,119,526	1,119,526	0	0	100
LEH	Slatington Borough		P	C	6	3	2,961,775	2,548,487	413,288	79	86
LEH	South Whitehall Township		N1	C	9	2	13,931,370	10,442,710	3,488,660	491	75
LEH	South Whitehall Township		N2	C	18	6	12,854,762	10,325,127	2,529,635	214	80
LEH	South Whitehall Township		N3	A	32	0	349,692	349,692	0	0	100
LEH	South Whitehall Township		P	C	40	3	20,359,233	16,508,396	3,850,837	105	81
LEH	Upper Macungie Township		N	C	50	4	9,133,667	8,278,897	854,770	31	91
LEH	Upper Macungie Township		P	C	28	0	13,174,348	13,235,216	-60,868	-2	100
LEH	Upper Milford Township		N1	C	7	1	1,061,372	877,583	183,789	43	83
LEH	Upper Milford Township		N2	A	6	0	102,101	102,101	0	0	100
LEH	Upper Saucon Township		N1	C	33	3	10,780,232	11,018,503	-238,271	-11	102
LEH	Upper Saucon Township		N2	A	9	0	231,154	231,154	0	0	100
LEH	Upper Saucon Township		P	C	23	2	8,835,062	9,069,304	-234,242	-12	103
LEH	Washington Township		N	C	6	0	1,535,341	1,475,700	59,641	19	96
LEH	Weisenberg Township		N	A	7	0	1,472,104	1,472,104	0	0	100



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			ACTIVE	RETIRED			(\$)	% OF PAY			
LEH	Whitehall Township Authority		N	C	8	0	5,318,058	5,170,981	147,077	22	97
LEH	Whitehall Township		N1	C	39	3	25,398,532	25,432,139	-33,607	-1	100
LEH	Whitehall Township		N2	A	29	0	312,531	312,531	0	0	100
LEH	Whitehall Township		P	C	47	13	38,535,770	37,840,288	695,482	13	98
LUZ	Ashley Borough		P	C	3	1	602,592	1,211,082	-608,490	-416	201
LUZ	Avoca Borough		N	A	4	0	28,881	28,881	0	0	100
LUZ	Avoca Borough		P	C	3	0	363,341	752,058	-388,717	-278	207
LUZ	Bear Creek Township		N	C	5	1	234,280	249,003	-14,723	-7	106
LUZ	Black Creek Township		N	A	1	0	534,591	534,591	0	0	100
LUZ	Butler Township		N	A	15	0	1,530,333	1,530,333	0	0	100
LUZ	Butler Township		P	C	10	1	3,227,763	2,334,842	892,921	102	72
LUZ	Conyngam Borough		N	C	3	0	381,011	406,187	-25,176	-20	107
LUZ	Conyngam Borough		P	C	2	0	97,053	792,827	-695,774	-813	817
LUZ	Dallas Borough		N	C	3	1	331,540	361,331	-29,791	-20	109
LUZ	Dallas Borough		P	C	6	2	1,921,880	2,022,043	-100,163	-27	105
LUZ	Dallas Township		N	C	10	2	3,228,774	3,102,879	125,895	23	96
LUZ	Dallas Township		P	C	12	3	4,798,825	5,638,950	-840,125	-90	118
LUZ	Dorrance Township		N	A	4	0	350,093	350,093	0	0	100
LUZ	Dupont Borough		N	A	3	0	67,878	67,878	0	0	100
LUZ	Dupont Borough		P	C	2	1	237,995	1,039,647	-801,652	-968	437
LUZ	Duryea Borough		N	A	6	0	76,111	76,111	0	0	100
LUZ	Duryea Borough		P	C	2	0	714,251	1,051,492	-337,241	-294	147
LUZ	Edwardsville Borough		F	A	1	0	392,568	392,568	0	0	100
LUZ	Edwardsville Borough		N	A	5	0	385,797	385,797	0	0	100
LUZ	Edwardsville Borough		P	C	6	4	2,689,105	2,647,598	41,507	9	98
LUZ	Exeter Borough		N	A	5	0	513,475	513,475	0	0	100
LUZ	Exeter Borough		P	C	3	2	1,157,829	1,263,532	-105,703	-96	109
LUZ	Fairview Township		N	C	4	0	606,537	564,021	42,516	20	93
LUZ	Fairview Township		P	C	7	2	2,225,580	1,418,087	807,493	165	64
LUZ	Forty Fort Borough		F	C	2	2	1,973,301	2,111,410	-138,109	-105	107
LUZ	Forty Fort Borough		N	A	5	0	336,103	336,103	0	0	100
LUZ	Forty Fort Borough		P	C	5	7	2,670,105	2,213,313	456,792	180	83
LUZ	Foster Township		N	A	4	0	0	0	0	0	100
LUZ	Freeland Borough		N	C	3	0	175,350	435,053	-259,703	-215	248
LUZ	Freeland Borough		P	C	2	0	1,232,278	1,518,727	-286,449	-268	123
LUZ	Freeland Boro Municipal Authority		N	C	9	4	1,773,010	2,193,878	-420,868	-92	124
LUZ	Greater Hazleton Joint Sewer Authority		N	C	30	5	3,674,770	3,191,249	483,521	23	87
LUZ	Hanover Township		N	C	29	5	7,241,459	7,187,261	54,198	3	99
LUZ	Hanover Township		P	C	18	7	11,721,052	11,429,976	291,076	21	98
LUZ	Hazle Township		N1	A	8	0	0	0	0	0	100
LUZ	Hazle Township		N2	C	7	0	648,894	632,251	16,643	4	97
LUZ	Hazleton City Authority		N	C	27	12	5,520,906	4,162,902	1,358,004	59	75
LUZ	Hazleton City		F	C	22	15	27,239,816	19,586,881	7,652,935	553	72
LUZ	Hazleton City		N	C	48	4	11,020,547	6,771,468	4,249,079	195	61
LUZ	Hazleton City		P	C	38	17	49,803,864	37,732,104	12,071,760	454	76

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			ACTIVE	RETIRED			(\$)	% OF PAY			
LUZ	Hughestown Borough		N	A	1	0	19,738	19,738	0	0	100
LUZ	Hughestown Borough		P	C	1	1	127,238	161,021	-33,783	-86	127
LUZ	Hunlock Township		N	C	4	0	698,010	668,472	29,538	17	96
LUZ	Huntington Township		N	C	2	0	970,016	1,008,723	-38,707	-52	104
LUZ	Jackson Township		N	A	4	0	978,820	978,820	0	0	100
LUZ	Jackson Township		P	C	6	0	1,055,113	854,483	200,630	58	81
LUZ	Jenkins Township		F	C	3	0	550,724	952,440	-401,716	-234	173
LUZ	Jenkins Township		P	C	5	0	976,078	1,116,808	-140,730	-49	114
LUZ	Kingston Borough		F	C	29	2	8,683,322	8,090,538	592,784	28	93
LUZ	Kingston Borough		N	C	26	5	6,415,903	5,694,918	720,985	54	89
LUZ	Kingston Borough		P	C	19	5	10,834,120	8,417,183	2,416,937	169	78
LUZ	Kingston Township		N	A	13	0	2,385,218	2,385,218	0	0	100
LUZ	Kingston Township		P	C	12	0	3,728,986	4,403,513	-674,527	-87	118
LUZ	Lafin Borough		N	C	1	0	120,093	150,977	-30,884	-59	126
LUZ	Lafin Borough		P	C	0	0	324,999	565,525	-240,526	*	174
LUZ	Lake Township		N	C	3	0	421,032	409,711	11,321	8	97
LUZ	Larksville Borough		F	C	3	0	859,126	1,276,456	-417,330	-247	149
LUZ	Larksville Borough		N	A	4	0	51,990	51,990	0	0	100
LUZ	Larksville Borough		P	C	4	3	1,753,155	1,937,306	-184,151	-72	111
LUZ	Lehman Township		N	A	4	0	299,273	299,273	0	0	100
LUZ	Lehman Township		P	C	5	1	797,528	860,674	-63,146	-23	108
LUZ	Luzerne Borough		P	C	4	0	231,548	196,455	35,093	16	85
LUZ	Luzerne County Conservation District		N	A	7	0	517,861	517,861	0	0	100
LUZ	Luzerne County Flood Protection Authority		N	C	10	0	202,606	161,226	41,380	9	80
LUZ	Luzerne County Housing Authority		N	A	61	0	15,676,934	15,676,934	0	0	100
LUZ	Luzerne County Transportation Authority		N1	C	73	23	6,489,825	3,668,874	2,820,951	58	57
LUZ	Luzerne County Transportation Authority		N2	C	23	2	3,414,404	2,365,587	1,048,817	91	69
LUZ	Luzerne County Transportation Authority		N3	A	25	0	595,013	595,013	0	0	100
LUZ	Nanticoke City		F	C	9	4	4,600,941	3,868,673	732,268	109	84
LUZ	Nanticoke City		N	C	12	0	1,315,552	1,236,024	79,528	14	94
LUZ	Nanticoke City		P	C	11	12	7,770,149	6,175,399	1,594,750	184	79
LUZ	Nanticoke City Housing Authority		N	A	16	0	1,893,519	1,893,519	0	0	100
LUZ	Nescopeck Borough		N	A	2	0	135,365	135,365	0	0	100
LUZ	Newport Township		F	C	1	0	367,683	616,812	-249,129	-595	168
LUZ	Newport Township		N	C	4	1	195,633	121,499	74,134	50	62
LUZ	Newport Township		P	C	4	3	708,514	691,055	17,459	8	98
LUZ	Pittston City		F	C	7	3	3,238,857	3,121,395	117,462	31	96
LUZ	Pittston City		N	C	20	5	3,561,399	3,546,514	14,885	2	100
LUZ	Pittston City		P	C	9	4	6,566,809	6,425,835	140,974	24	98
LUZ	Pittston City Housing Authority		N	A	12	0	1,747,004	1,747,004	0	0	100
LUZ	Pittston Township		N	A	7	0	478,636	478,636	0	0	100
LUZ	Pittston Township		P	C	6	2	839,083	492,762	346,321	101	59
LUZ	Plains Township		F	A	17	0	3,133,477	3,133,477	0	0	100
LUZ	Plains Township		N	C	17	5	4,751,141	3,221,645	1,529,496	160	68

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
LUZ	Plains Township		P	C	18	7	9,314,672	5,710,696	3,603,976	231	61
LUZ	Plymouth Borough		F	A	3	0	204,623	204,623	0	0	100
LUZ	Plymouth Borough		N	A	3	0	65,955	65,955	0	0	100
LUZ	Plymouth Borough		P	C	7	5	1,251,017	1,185,320	65,697	18	95
LUZ	Plymouth Township		N	A	4	0	136,387	136,387	0	0	100
LUZ	Pringle Borough		N	C	1	0	29,834	28,025	1,809	6	94
LUZ	Rice Township		N	C	4	0	483,082	451,992	31,090	17	94
LUZ	Rice Township		P	C	6	0	1,590,724	1,683,790	-93,066	-24	106
LUZ	Ross Township		N	C	2	0	736,564	707,632	28,932	29	96
LUZ	Salem Township		N	C	7	0	424,439	352,504	71,935	23	83
LUZ	Salem Township		P	C	7	0	1,083,470	868,036	215,434	51	80
LUZ	Shickshinny Borough		P	C	0	1	36,936	525,246	-488,310	*	1,422
LUZ	Sugarloaf Township		N	C	4	1	958,756	952,351	6,405	3	99
LUZ	Sugarloaf Township		P	C	5	1	745,178	812,279	-67,101	-22	109
LUZ	Swoyersville Borough		N	A	8	0	587,565	587,565	0	0	100
LUZ	Swoyersville Borough		P	C	5	1	2,201,335	2,160,789	40,546	15	98
LUZ	Union Township		N	C	4	1	315,923	316,929	-1,006	-1	100
LUZ	West Hazleton Borough		F	C	0	0	424,454	181,001	243,453	*	43
LUZ	West Hazleton Borough		N	C	5	0	718,895	651,951	66,944	30	91
LUZ	West Hazleton Borough		P	C	5	2	1,672,113	756,226	915,887	258	45
LUZ	West Pittston Borough		N	C	7	1	943,324	898,603	44,721	16	95
LUZ	West Pittston Borough		P	C	3	5	1,761,343	875,085	886,258	502	50
LUZ	West Wyoming Borough		N	C	0	0	86,215	461,517	-375,302	*	535
LUZ	West Wyoming Borough		P	C	0	1	463,439	361,735	101,704	*	78
LUZ	White Haven Borough		N	C	3	0	194,948	149,863	45,085	35	77
LUZ	White Haven Borough		P	C	1	1	556,013	666,792	-110,779	-183	120
LUZ	Wilkes Barre City		F1	C	63	13	37,886,712	29,809,542	8,077,170	161	79
LUZ	Wilkes Barre City		F2	C	0	28	12,652,146	4,704,240	7,947,906	*	37
LUZ	Wilkes Barre City		N	C	118	34	43,725,142	15,946,900	27,778,242	442	36
LUZ	Wilkes Barre City		P1	C	0	33	13,656,018	3,529,722	10,126,296	*	26
LUZ	Wilkes Barre City		P2	C	78	15	41,077,770	26,350,466	14,727,304	217	64
LUZ	Wilkes Barre City Housing Authority		N	A	38	0	6,095,764	6,095,764	0	0	100
LUZ	Wilkes Barre Township		N	A	10	0	959,904	959,904	0	0	100
LUZ	Wilkes Barre Township		P	C	14	5	5,953,776	5,359,396	594,380	56	90
LUZ	Wright Township		N	C	5	0	1,441,916	1,786,944	-345,028	-128	124
LUZ	Wright Township		P	C	6	2	3,222,140	3,455,453	-233,313	-49	107
LUZ	Wyoming Borough		N	A	2	0	87,323	87,323	0	0	100
LUZ	Wyoming Borough		P	C	3	2	1,704,610	1,639,516	65,094	34	96
LUZ	Wyoming Valley Sanitary Authority		N	C	186	2	24,574,878	22,344,844	2,230,034	18	91
LYC	Clinton Township		N	A	2	0	139,307	139,307	0	0	100
LYC	Fairfield Township		N	C	1	0	190,348	147,694	42,654	85	78
LYC	Hepburn Township		N	A	1	0	100,410	100,410	0	0	100
LYC	Hughesville Borough		N	C	4	0	757,854	642,464	115,390	68	85
LYC	Hughesville Borough		P	C	3	2	1,423,011	808,587	614,424	355	57

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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			
LYC	Hughesville Wolf Township Joint Muni Auth	N	A	4	0	531,542	531,542	0	0	100	
LYC	Jersey Shore Borough	N	C	6	1	1,397,970	1,316,796	81,174	31	94	
LYC	Limestone Township	N	A	1	0	180,351	180,351	0	0	100	
LYC	Loyalsock Township	N1	A	8	0	0	0	0	0	100	
LYC	Loyalsock Township	N2	C	8	1	2,315,779	2,434,941	-119,162	-26	105	
LYC	Lycoming County Housing Authority	N	A	30	0	3,403,041	3,403,041	0	0	100	
LYC	Montgomery Borough	N	A	5	0	510,243	510,243	0	0	100	
LYC	Montgomery Borough	P	C	1	0	1,178,663	1,167,098	11,565	20	99	
LYC	Montoursville Borough	N	C	12	0	1,107,054	799,277	307,777	46	72	
LYC	Montoursville Borough	P	C	6	2	2,764,217	3,039,237	-275,020	-68	110	
LYC	Muncy Borough	N	C	4	0	1,371,733	1,066,864	304,869	187	78	
LYC	Muncy Borough	P	C	3	0	975,480	873,525	101,955	63	90	
LYC	Muncy Creek Township	N	A	4	0	347,507	347,507	0	0	100	
LYC	Muncy Township	N	A	2	0	83,338	83,338	0	0	100	
LYC	Muncy Township	P	C	2	0	475,972	525,420	-49,448	-33	110	
LYC	Old Lycoming Township	N	C	17	1	3,986,059	3,419,211	566,848	65	86	
LYC	Old Lycoming Township	P	C	8	0	4,190,587	4,205,979	-15,392	-3	100	
LYC	Porter Township	N	A	3	0	583,132	583,132	0	0	100	
LYC	South Williamsport Borough	N	C	9	0	2,298,646	1,926,017	372,629	70	84	
LYC	South Williamsport Borough	P	C	9	1	3,401,827	3,822,321	-420,494	-76	112	
LYC	Tiadaghton Valley Regional Police	P	C	11	1	2,755,709	2,888,085	-132,376	-21	105	
LYC	Williamsport City	F	C	25	31	41,617,128	33,801,197	7,815,931	401	81	
LYC	Williamsport City	N	C	126	10	32,609,825	27,066,237	5,543,588	87	83	
LYC	Williamsport City	P	C	41	14	53,556,144	45,480,389	8,075,755	225	85	
LYC	Williamsport Municipal Water Authority	N	C	2	5	831,288	886,301	-55,013	-48	107	
LYC	Williamsport Sanitary Authority	N	C	5	4	903,634	847,768	55,866	17	94	
LYC	Woodward Township	N	C	1	0	235,704	192,651	43,053	80	82	
MCK	Bradford City	F	C	20	12	10,284,626	10,306,886	-22,260	-2	100	
MCK	Bradford City	N	C	46	16	12,629,672	12,654,513	-24,841	-2	100	
MCK	Bradford City	P	C	19	5	8,863,925	8,877,269	-13,344	-1	100	
MCK	Bradford City Water Authority	N	A	17	0	8,085,410	8,085,410	0	0	100	
MCK	Bradford Township	N	C	11	3	3,087,474	3,623,103	-535,629	-132	117	
MCK	Bradford Township	P	C	5	0	2,766,459	3,017,787	-251,328	-62	109	
MCK	Corydon Township	N	C	2	0	456,221	599,944	-143,723	-173	132	
MCK	Eldred Borough	N	A	3	0	33,568	33,568	0	0	100	
MCK	Eldred Township	N	A	2	0	146,974	146,974	0	0	100	
MCK	Foster Township	N	C	7	2	670,670	817,605	-146,935	-41	122	
MCK	Foster Township	P	C	5	1	1,433,731	1,457,758	-24,027	-8	102	
MCK	Hamilton Township	N	A	2	0	248,626	248,626	0	0	100	
MCK	Hamlin Township	N	A	2	0	13,600	13,600	0	0	100	
MCK	Kane Borough	N	C	5	2	1,605,565	1,766,500	-160,935	-76	110	
MCK	Kane Borough	P	C	4	1	2,036,460	2,313,131	-276,671	-137	114	
MCK	Keating Township	N	C	5	0	878,879	837,898	40,981	18	95	
MCK	Lafayette Township	N	C	3	0	667,036	652,422	14,614	10	98	

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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			
MCK	Liberty Township		N	C	2	0	311,302	379,481	-68,179	-82	122
MCK	Mckean Co. Redevelopment & Housing Auth		N	A	31	0	2,328,580	2,328,580	0	0	100
MCK	Mckean County Solid Waste Authority		N	C	0	0	430,434	967,283	-536,849	*	225
MCK	Mt Jewett Borough		N	C	2	0	120,865	209,220	-88,355	-138	173
MCK	Mt Jewett Borough		P	C	0	1	56,863	329,156	-272,293	*	579
MCK	Otto Township		N	A	4	0	310,413	310,413	0	0	100
MCK	Port Allegany Borough		N1	C	4	0	1,879,087	1,402,597	476,490	181	75
MCK	Port Allegany Borough		N2	A	6	0	78,798	78,798	0	0	100
MCK	Port Allegany Borough		P	C	3	0	1,461,888	857,122	604,766	311	59
MCK	Smethport Borough		N	C	6	3	1,313,237	1,829,526	-516,289	-154	139
MCK	Smethport Borough		P	C	2	0	277,809	645,920	-368,111	-424	233
MCK	Wetmore Township		N	A	4	0	151,596	151,596	0	0	100
MER	City Of Sharon Sanitary Authority		N	C	19	0	2,903,629	2,693,123	210,506	19	93
MER	Coolspring Jackson Lake Latonka Joint Auth		N	A	1	0	12,756	12,756	0	0	100
MER	Coolspring Township		N	C	3	0	140,263	134,686	5,577	5	96
MER	Delaware Township		N	C	4	1	255,282	241,254	14,028	10	95
MER	Farrell City		F	C	1	1	1,804,025	1,407,604	396,421	6,358	78
MER	Farrell City		N	C	10	0	3,882,366	3,809,610	72,756	13	98
MER	Farrell City		P	C	10	4	7,083,741	7,252,354	-168,613	-29	102
MER	Greene Township		N	C	0	0	251,879	275,625	-23,746	*	109
MER	Greenville Borough		F	C	3	0	3,835,956	3,569,519	266,437	120	93
MER	Greenville Borough		N	C	14	6	3,992,540	4,143,239	-150,699	-22	104
MER	Greenville Borough		P	C	9	1	7,915,576	8,026,105	-110,529	-20	101
MER	Grove City Borough		N	C	33	7	10,233,202	10,735,025	-501,823	-24	105
MER	Grove City Borough		P	C	10	5	3,650,921	3,135,732	515,189	66	86
MER	Hempfield Township		N	C	5	0	624,519	526,930	97,589	45	84
MER	Hempfield Township		P	C	7	2	1,853,320	1,884,664	-31,344	-8	102
MER	Hermitage City		N	C	70	5	21,323,009	21,109,214	213,795	6	99
MER	Hermitage City		P	C	31	6	17,525,970	18,763,293	-1,237,323	-45	107
MER	Jefferson Township		P	A	2	0	317,956	317,956	0	0	100
MER	Mercer Borough		N	C	6	3	2,495,431	2,291,811	203,620	72	92
MER	Mercer Borough		P	C	5	0	1,611,700	1,956,076	-344,376	-144	121
MER	Mercer County Regional Cog		N	A	28	0	1,545,397	1,545,397	0	0	100
MER	Mercer County Regional Planning Comm		N	C	7	0	2,665,921	2,816,290	-150,369	-39	106
MER	Pine Township		N	C	4	2	727,886	911,871	-183,985	-87	125
MER	Pymatuning Township		N	C	3	0	500,092	499,748	344	0	100
MER	Pymatuning Township		P	C	5	1	1,571,717	2,346,114	-774,397	-294	149
MER	Sandy Lake Borough		N	C	3	0	283,096	358,715	-75,619	-70	127
MER	Sandy Lake Borough		P	C	1	0	508,624	603,138	-94,514	-166	119
MER	Sharon City		F	C	14	7	9,568,556	9,133,048	435,508	56	95
MER	Sharon City		N	C	16	5	7,937,250	11,064,065	-3,126,815	-397	139
MER	Sharon City		P	C	30	13	15,780,564	13,821,205	1,959,359	106	88
MER	Sharpsville Borough		N	C	9	1	6,494,695	5,982,922	511,773	90	92
MER	Sharpsville Borough		P	C	6	3	2,431,052	3,141,938	-710,886	-187	129

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			ACTIVE	RETIRED			(\$)	% OF PAY			
MER	Shenango Township		N	C	5	0	599,982	535,655	64,327	26	89
MER	Shenango Township		P	C	11	0	479,789	506,491	-26,702	-5	106
MER	South Pymatuning Township		N	C	2	0	1,158,400	1,050,999	107,401	134	91
MER	South Pymatuning Township		P	A	3	0	204,009	204,009	0	0	100
MER	Springfield Township		N1	C	2	2	456,248	494,610	-38,362	-37	108
MER	Springfield Township		N2	A	2	0	7,994	7,994	0	0	100
MER	Stoneboro Borough		N	C	3	1	472,215	631,646	-159,431	-107	134
MER	Stoneboro Borough		P	C	1	1	369,910	719,584	-349,674	-844	195
MER	West Middlesex Borough		N	C	2	1	120,811	159,202	-38,391	-42	132
MER	West Middlesex Borough		P	C	0	1	50,510	208,537	-158,027	*	413
MER	West Salem Township		N	C	3	0	1,196,030	1,014,598	181,432	155	85
MER	Wheatland Borough		N	C	1	1	501,490	538,384	-36,894	-99	107
MIF	Armagh Township		N	A	4	0	334,431	334,431	0	0	100
MIF	Brown Township		N	C	8	0	1,725,151	1,725,680	-529	0	100
MIF	Burnham Borough		N	C	6	0	1,430,970	1,260,496	170,474	64	88
MIF	Decatur Township		N	A	2	0	299,014	299,014	0	0	100
MIF	Derry Township Sanitary Sewer Authority		N	A	4	0	581,656	581,656	0	0	100
MIF	Derry Township		N	A	10	0	1,355,417	1,355,417	0	0	100
MIF	Granville Township		N	C	11	0	2,924,072	2,755,101	168,971	34	94
MIF	Granville Township		P	C	8	0	3,336,638	3,084,268	252,370	46	92
MIF	Lewistown Borough		N	C	30	5	7,918,467	7,639,820	278,647	20	96
MIF	Lewistown Borough		P	C	11	0	778,486	970,650	-192,164	-28	125
MIF	Mifflin County Municipal Authority		N	C	20	2	3,436,936	3,777,936	-341,000	-30	110
MIF	Mifflin County Regional Police Department		N	C	0	0	173,714	180,207	-6,493	*	104
MIF	Mifflin County Regional Police Department		P	C	14	3	11,170,854	9,175,612	1,995,242	226	82
MIF	Oliver Township		N	C	2	0	316,578	285,237	31,341	30	90
MIF	Union Township		N	A	5	0	521,281	521,281	0	0	100
MIF	Wayne Township		N	C	3	0	580,362	507,795	72,567	71	87
MNR	Barrett Township		N	C	8	1	1,627,384	1,543,328	84,056	22	95
MNR	Brodhead Creek Regional Authority		N	C	25	1	4,913,873	3,938,966	974,907	57	80
MNR	Chestnuthill Township		N	A	17	0	1,467,382	1,467,382	0	0	100
MNR	Coolbaugh Township		N	A	19	0	1,825,279	1,825,279	0	0	100
MNR	East Stroudsburg Borough		N1	C	11	1	7,875,118	7,620,276	254,842	36	97
MNR	East Stroudsburg Borough		N2	A	13	0	248,695	248,695	0	0	100
MNR	Eldred Township		N	C	4	1	286,661	278,340	8,321	4	97
MNR	Hamilton Township		N	A	4	0	1,893,477	1,893,477	0	0	100
MNR	Jackson Township		N	A	11	0	516,737	516,737	0	0	100
MNR	Middle Smithfield Township		N	A	28	0	4,631,996	4,631,996	0	0	100
MNR	Monroe County Control Center		N	A	33	0	10,227,677	10,227,677	0	0	100
MNR	Monroe County Housing Authority		N	A	17	0	820,613	820,613	0	0	100
MNR	Monroe County Redevelopment Authority		N	A	6	0	215,586	215,586	0	0	100
MNR	Monroe County Transportation Authority		N	A	53	0	3,040,921	3,040,921	0	0	100
MNR	Mount Pocono Borough		N	C	5	0	744,711	746,479	-1,768	-1	100
MNR	Mount Pocono Municipal Authority		N	A	6	0	410,682	410,682	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			
MNR	Paradise Township		N	A	9	0	2,505,033	2,505,033	0	0	100
MNR	Pennsylvania Northeast Reg Railroad Auth		N	A	2	0	796,727	796,727	0	0	100
MNR	Pocono Mountain Regional		N	A	5	0	269,735	269,735	0	0	100
MNR	Pocono Mountain Regional		P	C	40	2	25,796,767	27,244,741	-1,447,974	-40	106
MNR	Pocono Mountains Municipal Airport Auth		N	A	1	0	3,108	3,108	0	0	100
MNR	Pocono Township		N	A	17	0	973,225	973,225	0	0	100
MNR	Pocono Township		P	C	19	1	7,801,703	8,126,937	-325,234	-19	104
MNR	Polk Township		N	C	10	1	843,756	896,240	-52,484	-13	106
MNR	Smithfield Township		N	A	9	0	808,459	808,459	0	0	100
MNR	Stroud Area Regional Police Commission		N	A	8	0	440,697	440,697	0	0	100
MNR	Stroud Area Regional Police Commission		P	C	45	15	24,222,353	24,694,096	-471,743	-12	102
MNR	Stroud Township		N	C	16	1	4,763,651	4,401,368	362,283	42	92
MNR	Stroudsburg Borough		N	C	19	0	5,775,763	4,833,212	942,551	103	84
MNR	Tobyhanna Township		N	C	11	0	1,496,613	1,704,467	-207,854	-35	114
MNR	Tunkhannock Township		N	C	5	0	649,669	723,812	-74,143	-27	111
MTG	Abington Township		N1	C	107	18	69,446,942	68,652,111	794,831	10	99
MTG	Abington Township		N2	A	40	0	949,839	949,839	0	0	100
MTG	Abington Township		P	C	84	13	86,764,693	76,005,881	10,758,812	99	88
MTG	Ambler Borough		N1	C	14	0	5,067,500	6,363,244	-1,295,744	-113	126
MTG	Ambler Borough		N2	A	16	0	472,907	472,907	0	0	100
MTG	Ambler Borough		P	C	12	2	9,788,536	11,667,476	-1,878,940	-137	119
MTG	Bridgeport Borough		N1	C	8	2	2,598,672	2,613,241	-14,569	-2	101
MTG	Bridgeport Borough		N2	A	6	0	79,906	79,906	0	0	100
MTG	Bridgeport Borough		P	C	7	2	6,135,490	6,259,874	-124,384	-14	102
MTG	Bryn Athyn Borough		P	C	4	2	2,288,215	2,889,016	-600,801	-175	126
MTG	Cheltenham Township		N1	C	49	6	16,838,557	15,827,438	1,011,119	35	94
MTG	Cheltenham Township		N2	C	66	8	22,693,297	21,559,630	1,133,667	27	95
MTG	Cheltenham Township		N3	C	7	1	343,803	334,817	8,986	21	97
MTG	Cheltenham Township		P	C	63	24	55,559,828	47,281,502	8,278,326	110	85
MTG	Collegeville Borough		N	C	8	0	3,209,681	3,173,022	36,659	7	99
MTG	Collegeville Borough		P	C	5	2	6,531,070	6,493,695	37,375	7	99
MTG	Conshohocken Borough		F	C	1	0	818,381	1,041,566	-223,185	-244	127
MTG	Conshohocken Borough		N	C	29	0	5,190,311	4,757,992	432,319	23	92
MTG	Conshohocken Borough		P	C	18	7	13,293,244	11,904,750	1,388,494	56	90
MTG	Conshohocken, Boro Of, Authority		N	C	11	1	1,885,874	1,769,187	116,687	14	94
MTG	Delaware Valley Muni Management Assoc		N1	C	19	0	10,130,764	9,594,969	535,795	25	95
MTG	Delaware Valley Muni Management Assoc		N2	A	15	0	620,204	620,204	0	0	100
MTG	Douglass Township		N	C	11	2	3,755,781	3,334,962	420,819	53	89
MTG	Douglass Township		P	C	12	2	9,491,553	8,938,870	552,683	39	94
MTG	East Greenville Borough		N	C	5	1	596,288	531,218	65,070	24	89
MTG	East Greenville Borough		P	C	0	0	0	0	0	*	*
MTG	East Norriton Township		N	C	24	5	8,544,615	8,035,218	509,397	27	94
MTG	East Norriton Township		P	C	26	6	19,420,943	15,881,969	3,538,974	117	82
MTG	East Norriton-Plymouth-Whitpain Joint Sewer		N	C	19	1	4,057,398	4,675,513	-618,115	-42	115

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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	Franconia Township		N	C	16	2	3,130,100	2,599,401	530,699	43	83
MTG	Franconia Township		P	C	9	0	8,645,092	7,992,374	652,718	63	92
MTG	Hatboro Borough		N	C	5	1	2,112,503	2,574,714	-462,211	-121	122
MTG	Hatboro Borough		P	C	11	3	11,112,778	10,452,285	660,493	51	94
MTG	Hatfield Borough		N1	C	7	2	2,007,631	1,877,021	130,610	28	93
MTG	Hatfield Borough		N2	A	10	0	369,809	369,809	0	0	100
MTG	Hatfield Township Municipal Authority		N	C	32	3	10,983,348	12,159,872	-1,176,524	-42	111
MTG	Hatfield Township		N1	C	13	2	4,594,200	4,717,935	-123,735	-12	103
MTG	Hatfield Township		N2	A	15	0	368,871	368,871	0	0	100
MTG	Hatfield Township		P	C	27	4	22,475,533	22,772,475	-296,942	-9	101
MTG	Horsham Township		N	C	45	2	9,855,970	9,219,968	636,002	19	94
MTG	Horsham Township		P	C	38	6	31,556,028	27,812,849	3,743,179	79	88
MTG	Horsham Water & Sewer Authority		N	C	23	0	4,259,104	4,026,858	232,246	15	95
MTG	Jenkintown Borough		N	C	10	1	1,068,206	1,022,953	45,253	7	96
MTG	Jenkintown Borough		P	C	12	0	6,053,618	5,785,732	267,886	21	96
MTG	Lansdale Borough		N1	A	35	0	3,737,453	3,737,453	0	0	100
MTG	Lansdale Borough		N2	A	20	0	2,144,196	2,144,196	0	0	100
MTG	Lansdale Borough		N3	A	22	0	3,592,003	3,592,003	0	0	100
MTG	Lansdale Borough		N4	A	23	0	1,110,388	1,110,388	0	0	100
MTG	Lansdale Borough		N5	A	26	0	972,798	972,798	0	0	100
MTG	Lansdale Borough		P	C	24	3	24,987,360	23,033,593	1,953,767	63	92
MTG	Limerick Township		N1	C	13	1	4,654,441	4,791,878	-137,437	-12	103
MTG	Limerick Township		N2	A	25	0	1,401,488	1,401,488	0	0	100
MTG	Limerick Township		P	C	28	0	11,419,002	10,712,557	706,445	21	94
MTG	Lower Frederick Township		P	C	3	1	685,488	827,200	-141,712	-49	121
MTG	Lower Gwynedd Township		N1	C	12	3	5,924,864	6,741,476	-816,612	-88	114
MTG	Lower Gwynedd Township		N2	A	9	0	174,640	174,640	0	0	100
MTG	Lower Gwynedd Township		P	C	16	5	17,443,304	18,199,808	-756,504	-34	104
MTG	Lower Merion Township		N1	C	261	37	101,833,594	108,343,266	-6,509,672	-34	106
MTG	Lower Merion Township		N2	A	9	0	252,922	252,922	0	0	100
MTG	Lower Merion Township		P	C	120	38	134,284,445	134,365,021	-80,576	-1	100
MTG	Lower Moreland Township		N	A	27	0	3,845,297	3,845,297	0	0	100
MTG	Lower Moreland Township		P	C	25	3	18,511,420	23,602,095	-5,090,675	-179	128
MTG	Lower Perkiomen Valley Reg Sewer Authority		N	C	0	0	222,906	619,277	-396,371	*	278
MTG	Lower Pottsgrove Township		N	C	13	0	4,196,633	4,019,042	177,591	21	96
MTG	Lower Pottsgrove Township		P	C	18	3	8,749,106	7,046,082	1,703,024	92	81
MTG	Lower Providence Township Sewer Authority		N	C	5	0	2,458,868	2,317,070	141,798	33	94
MTG	Lower Providence Township		N1	C	8	1	5,443,060	5,714,418	-271,358	-38	105
MTG	Lower Providence Township		N2	A	22	0	1,858,849	1,858,849	0	0	100
MTG	Lower Providence Township		P	C	28	9	22,406,818	18,554,394	3,852,424	112	83
MTG	Lower Salford Township		N1	C	17	2	6,555,752	6,612,876	-57,124	-4	101
MTG	Lower Salford Township		N2	A	10	0	69,387	69,387	0	0	100
MTG	Lower Salford Township		P	C	15	1	13,129,202	12,295,980	833,222	45	94
MTG	Marlborough Township		N	C	4	0	666,382	769,738	-103,356	-42	116



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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	Marlborough Township		P	C	4	0	1,655,912	1,455,507	200,405	55	88
MTG	Montgomery County Housing Authority		N	A	32	0	8,605,109	8,605,109	0	0	100
MTG	Montgomery Township		N	A	49	0	9,280,100	9,280,100	0	0	100
MTG	Montgomery Township		P	C	33	2	23,264,837	22,934,234	330,603	8	99
MTG	Narberth Borough		N	C	10	2	3,754,627	3,579,769	174,858	26	95
MTG	Narberth Borough		P	C	6	6	5,954,087	3,959,241	1,994,846	314	66
MTG	New Hanover Township		N1	C	7	2	3,854,237	4,886,313	-1,032,076	-264	127
MTG	New Hanover Township		N2	A	11	0	161,558	161,558	0	0	100
MTG	New Hanover Township		P	C	10	4	4,565,380	4,405,775	159,605	15	97
MTG	Norristown Borough		F	C	20	6	15,057,391	13,664,976	1,392,415	58	91
MTG	Norristown Borough		N1	C	44	2	6,412,835	9,507,940	-3,095,105	-121	148
MTG	Norristown Borough		N2	A	16	0	0	0	0	0	100
MTG	Norristown Borough		N3	A	4	0	532,214	532,214	0	0	100
MTG	Norristown Borough		P	C	63	27	49,691,021	41,606,648	8,084,373	111	84
MTG	North Penn Water Authority		N	A	48	0	15,028,189	15,028,189	0	0	100
MTG	North Wales Borough		N	A	2	0	298,958	298,958	0	0	100
MTG	North Wales Borough		P	C	5	1	1,876,603	1,942,098	-65,495	-13	103
MTG	North Wales Water Authority		N	A	55	0	15,315,120	15,315,120	0	0	100
MTG	Pennsburg Borough		N	C	4	0	782,856	670,593	112,263	54	86
MTG	Pennsburg Borough		P	C	4	1	2,862,792	2,401,459	461,333	114	84
MTG	Perkiomen Township		N	A	9	0	615,197	615,197	0	0	100
MTG	Plymouth Township		N	C	73	7	32,432,838	34,361,421	-1,928,583	-36	106
MTG	Plymouth Township		P	C	44	9	52,176,565	55,922,820	-3,746,255	-61	107
MTG	Pottstown Borough		N	C	77	10	24,544,139	21,943,157	2,600,982	54	89
MTG	Pottstown Borough		P	C	42	14	35,708,108	30,059,235	5,648,873	124	84
MTG	Rockledge Borough		P	C	4	1	3,371,197	3,536,060	-164,863	-40	105
MTG	Royersford Borough		N	C	10	0	2,992,478	2,569,606	422,872	57	86
MTG	Royersford Borough		P	C	7	0	3,704,853	3,467,381	237,472	38	94
MTG	Salford Township		N	A	4	0	55,683	55,683	0	0	100
MTG	Schwenksville Borough		P	C	0	0	417,386	426,817	-9,431	*	102
MTG	Schwenksville Borough Authority		N	C	3	1	882,691	975,355	-92,664	-60	110
MTG	Skippack Township		N	A	10	0	916,493	916,493	0	0	100
MTG	Souderton Borough		N	C	12	1	6,337,091	6,503,354	-166,263	-20	103
MTG	Souderton Borough		P	C	6	1	4,877,179	5,410,909	-533,730	-92	111
MTG	Springfield Township		N1	C	12	4	12,269,644	12,904,537	-634,893	-67	105
MTG	Springfield Township		N2	C	26	2	8,707,938	7,611,066	1,096,872	55	87
MTG	Springfield Township		N3	A	6	0	66,674	66,674	0	0	100
MTG	Springfield Township		P	C	27	9	22,670,230	23,587,670	-917,440	-29	104
MTG	Telford Borough		N	C	18	1	8,461,319	7,421,121	1,040,198	86	88
MTG	Telford Borough		P	C	6	0	4,291,678	4,560,148	-268,470	-41	106
MTG	Towamencin Township		N1	C	14	1	4,498,907	3,861,247	637,660	63	86
MTG	Towamencin Township		N2	A	8	0	107,283	107,283	0	0	100
MTG	Towamencin Township		P	C	23	4	16,338,292	14,456,464	1,881,828	72	88
MTG	Upper Dublin Township		N	C	84	1	18,303,863	16,809,641	1,494,222	25	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			
MTG	Upper Dublin Township		P	C	37	8	33,081,923	29,124,843	3,957,080	84	88
MTG	Upper Frederick Township		N	A	7	0	204,404	204,404	0	0	100
MTG	Upper Gwynedd Township		N	A	37	0	3,445,686	3,445,686	0	0	100
MTG	Upper Gwynedd Township		P	C	19	4	16,905,443	16,673,483	231,960	11	99
MTG	Upper Hanover Township		N	A	8	0	1,433,762	1,433,762	0	0	100
MTG	Upper Merion Township		N	A	147	0	27,831,818	27,831,818	0	0	100
MTG	Upper Merion Township		P	C	67	11	73,530,717	77,014,012	-3,483,295	-39	105
MTG	Upper Montgomery Joint Authority		N	C	10	1	1,572,888	1,717,777	-144,889	-25	109
MTG	Upper Moreland Township		F	C	5	0	3,212,184	3,524,567	-312,383	-48	110
MTG	Upper Moreland Township		N	C	63	6	31,468,176	28,225,854	3,242,322	63	90
MTG	Upper Moreland Township		P	C	33	11	38,267,985	31,178,148	7,089,837	153	81
MTG	Upper Moreland-Hatboro Joint Sewer Auth		N	C	25	2	8,118,795	8,036,585	82,210	5	99
MTG	Upper Pottsgrove Township		N	C	7	1	1,372,210	1,047,007	325,203	70	76
MTG	Upper Pottsgrove Township		P	C	9	2	4,639,709	3,585,546	1,054,163	115	77
MTG	Upper Providence Township		F1	C	4	0	463,851	545,454	-81,603	-24	118
MTG	Upper Providence Township		F2	A	5	0	65,761	65,761	0	0	100
MTG	Upper Providence Township		N1	C	15	3	8,867,353	9,708,335	-840,982	-66	109
MTG	Upper Providence Township		N2	A	13	0	414,838	414,838	0	0	100
MTG	Upper Providence Township		P	C	27	1	15,061,383	14,047,533	1,013,850	28	93
MTG	Upper Salford Township		N	A	4	0	119,128	119,128	0	0	100
MTG	West Conshohocken Borough		N	C	9	2	1,220,528	1,185,311	35,217	6	97
MTG	West Conshohocken Borough		P	C	11	1	8,052,477	8,576,920	-524,443	-36	107
MTG	West Norriton Township		N	C	22	4	7,634,682	5,603,597	2,031,085	135	73
MTG	West Norriton Township		P	C	26	7	23,880,301	19,890,286	3,990,015	131	83
MTG	West Pottsgrove Township		N	C	4	0	1,577,790	1,498,991	78,799	37	95
MTG	West Pottsgrove Township		P	C	6	1	4,997,415	6,605,171	-1,607,756	-280	132
MTG	Whitemarsh Township Authority		N	A	8	0	756,386	756,386	0	0	100
MTG	Whitemarsh Township		N	A	44	0	8,462,249	8,462,249	0	0	100
MTG	Whitemarsh Township		P	C	36	8	28,078,835	28,913,383	-834,548	-19	103
MTG	Whitpain Township		N1	C	36	3	17,727,430	17,016,754	710,676	24	96
MTG	Whitpain Township		N2	A	23	0	1,231,351	1,231,351	0	0	100
MTG	Whitpain Township		P	C	26	7	21,136,981	19,653,819	1,483,162	47	93
MTG	Worcester Township		N1	C	4	2	1,154,726	1,279,473	-124,747	-46	111
MTG	Worcester Township		N2	A	8	0	44,749	44,749	0	0	100
MTR	Danville Borough		N	C	30	6	8,774,193	7,970,885	803,308	44	91
MTR	Danville Borough		P	C	8	2	3,580,843	3,977,799	-396,956	-78	111
MTR	Mahoning Township		N	C	6	0	3,316,808	3,056,581	260,227	68	92
MTR	Mahoning Township		P	C	7	1	6,651,345	6,239,753	411,592	66	94
MTR	Montour County Conservation District		N	A	4	0	355,066	355,066	0	0	100
MTR	Montour County Housing Authority		N	A	6	0	1,024,687	1,024,687	0	0	100
MTR	Valley Township		N	A	2	0	204,945	204,945	0	0	100
NHP	Allen Township		N	C	7	1	694,135	673,997	20,138	4	97
NHP	Bangor Borough		N1	C	6	1	2,337,079	2,134,440	202,639	51	91
NHP	Bangor Borough		N2	A	0	0	0	0	0	*	100

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
NHP	Bangor Borough		N3	A	5	0	262,769	262,769	0	0	100
NHP	Bangor Borough		P	C	6	6	3,552,348	2,995,110	557,238	106	84
NHP	Bath Borough		N	A	4	0	58,811	58,811	0	0	100
NHP	Bath Borough Authority		N	A	4	0	696,799	696,799	0	0	100
NHP	Bethlehem Authority		N	C	1	0	504,125	496,222	7,903	8	98
NHP	Bethlehem City		F	C	107	34	88,567,142	80,886,222	7,680,920	91	91
NHP	Bethlehem City		N	C	297	21	160,506,967	154,221,258	6,285,709	29	96
NHP	Bethlehem City		P	C	154	52	139,158,860	109,040,890	30,117,970	236	78
NHP	Bethlehem City Housing Authority		N	A	50	0	8,359,714	8,359,714	0	0	100
NHP	Bethlehem City Redevelopment Authority		N	C	2	0	1,143,167	1,114,325	28,842	16	97
NHP	Bethlehem Parking Authority		N	C	11	1	3,621,610	3,479,545	142,065	26	96
NHP	Bethlehem Township		N1	C	19	3	6,767,279	6,015,162	752,117	59	89
NHP	Bethlehem Township		N2	C	12	0	5,236,962	4,558,329	678,633	68	87
NHP	Bethlehem Township		N3	C	7	1	1,873,266	1,780,590	92,676	26	95
NHP	Bethlehem Township		N4	A	11	0	126,121	126,121	0	0	100
NHP	Bethlehem Township		P	C	35	8	23,321,121	23,702,630	-381,509	-11	102
NHP	Bushkill Township		N	C	9	1	1,570,067	1,347,383	222,684	35	86
NHP	Bushkill Township		P	C	15	1	4,929,793	5,019,866	-90,073	-6	102
NHP	Colonial Regional Police Department		N	A	2	0	60,095	60,095	0	0	100
NHP	Colonial Regional Police Department		P	C	23	0	10,007,495	9,430,674	576,821	26	94
NHP	East Allen Township		N	C	9	0	1,956,680	1,959,316	-2,636	-1	100
NHP	East Bangor Borough		P	C	1	0	152,140	139,901	12,239	22	92
NHP	Easton City		F	C	42	16	40,359,257	27,299,147	13,060,110	327	68
NHP	Easton City		N1	C	1	25	7,866,762	4,782,097	3,084,665	3,880	61
NHP	Easton City		N2	C	114	5	28,886,448	28,627,612	258,836	4	99
NHP	Easton City		P	C	60	29	53,911,405	28,946,249	24,965,156	473	54
NHP	Easton City Housing Authority		N	A	14	0	2,231,573	2,231,573	0	0	100
NHP	Forks Township		N1	C	20	0	6,261,898	5,184,665	1,077,233	79	83
NHP	Forks Township		N2	A	6	0	106,893	106,893	0	0	100
NHP	Forks Township		P	C	22	2	10,842,031	9,268,430	1,573,601	77	85
NHP	Freemansburg Borough		N	A	4	0	502,901	502,901	0	0	100
NHP	Freemansburg Borough		P	C	3	0	460,839	557,237	-96,398	-46	121
NHP	Hanover Township		N1	C	11	0	11,124,973	10,126,764	998,209	112	91
NHP	Hanover Township		N2	A	14	0	917,300	917,300	0	0	100
NHP	Hellertown Borough		N	A	14	0	873,510	873,510	0	0	100
NHP	Hellertown Borough		P	C	10	4	5,973,075	7,112,584	-1,139,509	-111	119
NHP	Hellertown Borough Authority		N	C	6	1	1,335,742	1,195,785	139,957	31	90
NHP	Lehigh Township		N	A	13	0	2,173,695	2,173,695	0	0	100
NHP	Lehigh Township		P	C	12	1	6,519,190	6,257,733	261,457	25	96
NHP	Lower Mt Bethel Township		N	A	5	0	301,482	301,482	0	0	100
NHP	Lower Nazareth Township		N1	C	15	1	3,051,916	3,317,054	-265,138	-26	109
NHP	Lower Nazareth Township		N2	A	3	0	10,692	10,692	0	0	100
NHP	Lower Saucon Township		N	C	20	0	3,225,087	2,861,092	363,995	35	89
NHP	Lower Saucon Township		P	C	15	0	9,206,202	8,478,154	728,048	49	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			
NHP	Mary Meuser Memorial Library		N	A	5	0	269,193	269,193	0	0	100
NHP	Moore Township		N	A	10	0	1,078,458	1,078,458	0	0	100
NHP	Moore Township		P	C	11	2	5,426,748	5,325,667	101,081	11	98
NHP	Nazareth Borough		N	A	18	0	1,731,153	1,731,153	0	0	100
NHP	Nazareth Borough		P	C	5	7	2,710,799	6,077,286	-3,366,487	-809	224
NHP	North Catasauqua Borough		N	C	6	0	850,100	760,133	89,967	27	89
NHP	North Catasauqua Borough		P	C	4	1	1,516,342	1,650,754	-134,412	-38	109
NHP	Northampton Borough		N1	C	14	3	5,416,573	6,047,808	-631,235	-63	112
NHP	Northampton Borough		N2	A	12	0	295,074	295,074	0	0	100
NHP	Northampton Borough		P	C	13	1	5,574,910	5,521,766	53,144	4	99
NHP	Northampton Borough Municipal Authority		N1	C	14	7	10,123,801	9,631,075	492,726	47	95
NHP	Northampton Borough Municipal Authority		N2	A	13	0	452,230	452,230	0	0	100
NHP	Palmer Township		N1	C	23	3	7,804,807	7,506,081	298,726	18	96
NHP	Palmer Township		N2	A	26	0	230,935	230,935	0	0	100
NHP	Palmer Township		P	C	35	5	16,059,729	15,221,907	837,822	23	95
NHP	Pen Argyl Borough		N	A	10	0	1,439,338	1,439,338	0	0	100
NHP	Plainfield Township		N1	C	3	0	1,266,602	1,098,675	167,927	96	87
NHP	Plainfield Township		N2	A	4	0	101,669	101,669	0	0	100
NHP	Slate Belt Regional		P	C	20	7	7,459,490	7,616,991	-157,501	-11	102
NHP	Tatamy Borough		N	A	4	0	38,380	38,380	0	0	100
NHP	Tatamy Borough		P	A	2	0	27,231	27,231	0	0	100
NHP	Upper Mt Bethel Township		P	C	0	1	137,183	651,132	-513,949	*	475
NHP	Upper Nazareth Township		N	A	9	0	400,034	400,034	0	0	100
NHP	Upper Nazareth Township		P	C	9	0	2,253,703	1,791,980	461,723	56	80
NHP	Walnutport Borough		N	A	3	0	186,908	186,908	0	0	100
NHP	Walnutport Borough		P	C	4	0	1,751,187	1,485,217	265,970	111	85
NHP	Washington Township		N1	C	4	0	746,238	729,972	16,266	5	98
NHP	Washington Township		N2	A	1	0	2,317	2,317	0	0	100
NHP	Washington Township		P	C	4	2	1,927,218	1,296,147	631,071	216	67
NHP	Williams Township		N	C	10	1	1,375,817	1,318,549	57,268	8	96
NHP	Wilson Borough		F	C	7	0	2,460,964	2,701,144	-240,180	-40	110
NHP	Wilson Borough		N	C	13	0	3,815,630	3,872,989	-57,359	-7	102
NHP	Wilson Borough		P	C	14	0	5,044,283	5,894,425	-850,142	-68	117
NHP	Wind Gap Borough		N	A	3	0	0	0	0	0	100
NMB	Coal Township		N	C	14	2	1,212,590	956,980	255,610	39	79
NMB	Coal Township		P	C	11	1	7,328,871	6,483,666	845,205	116	88
NMB	Delaware Township		N	A	4	0	611,881	611,881	0	0	100
NMB	Kulpmont Borough		N	C	4	0	427,780	446,863	-19,083	-14	104
NMB	Kulpmont Borough		P	C	3	1	234,039	434,473	-200,434	-146	186
NMB	Kulpmont Marion Heights Joint Muni Auth		N	C	3	1	314,122	405,984	-91,862	-83	129
NMB	Lewis Township		N	A	2	0	40,691	40,691	0	0	100
NMB	Lower Mahanoy Township Municipal Auth		N	A	3	0	151,565	151,565	0	0	100
NMB	Lower Mahanoy Township		N	C	2	0	73,376	91,692	-18,316	-27	125
NMB	Milton Borough		N1	C	4	3	1,698,802	1,606,801	92,001	37	95
NMB	Milton Borough		N2	A	9	0	813,645	813,645	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			
NMB	Milton Borough		P	C	8	1	4,332,157	3,472,732	859,425	135	80
NMB	Milton Regional Sewer Authority		N	C	16	2	3,520,916	3,227,898	293,018	33	92
NMB	Mt Carmel Borough		N	C	11	3	1,840,564	1,627,327	213,237	54	88
NMB	Mt Carmel Borough		P	C	9	2	4,954,608	6,587,674	-1,633,066	-349	133
NMB	Mt Carmel Township		P	C	7	1	1,503,914	1,126,610	377,304	98	75
NMB	Northumberland Borough		N	C	8	0	1,405,596	1,410,979	-5,383	-1	100
NMB	Northumberland Borough		P	C	6	1	3,111,181	3,279,622	-168,441	-35	105
NMB	Northumberland County Housing Authority		N	A	13	0	1,906,315	1,906,315	0	0	100
NMB	Point Township		N	C	5	0	454,642	486,517	-31,875	-17	107
NMB	Point Township		P	C	6	0	3,006,397	2,887,413	118,984	30	96
NMB	Ralpho Township		N	C	4	0	439,488	193,393	246,095	127	44
NMB	Ralpho Township		P	C	5	1	2,336,040	1,617,238	718,802	204	69
NMB	Riverside Borough		N	C	4	0	575,747	613,349	-37,602	-20	107
NMB	Riverside Borough		P	C	3	0	1,313,236	1,268,562	44,674	25	97
NMB	Shamokin City		N	C	11	3	1,659,836	853,996	805,840	176	51
NMB	Shamokin City		P	C	10	6	10,484,299	5,940,916	4,543,383	692	57
NMB	Shamokin City Housing Authority		N	A	8	0	708,219	708,219	0	0	100
NMB	Shamokin Township		N	C	3	0	119,263	82,777	36,486	25	69
NMB	Sunbury City		N	C	16	1	4,493,202	4,188,881	304,321	44	93
NMB	Sunbury City		P	C	8	8	9,921,915	13,517,072	-3,595,157	-634	136
NMB	Sunbury City Housing Authority		N	A	13	0	1,426,951	1,426,951	0	0	100
NMB	Sunbury, City Of, Municipal Authority		N	C	25	3	6,880,396	6,881,002	-606	0	100
NMB	Turbotville Borough		N	C	2	0	509,534	665,114	-155,580	-203	131
NMB	Watsonstown Borough		N	C	8	4	1,396,823	1,259,884	136,939	40	90
NMB	Watsonstown Borough		P	C	6	0	2,439,370	2,193,308	246,062	61	90
NMB	Zerbe Township		N	A	5	0	320,364	320,364	0	0	100
PER	Bloomfield Borough		N	C	2	0	327,652	319,753	7,899	9	98
PER	Carroll Township		N	C	3	1	164,751	169,107	-4,356	-3	103
PER	Centre Township		N	A	4	0	369,344	369,344	0	0	100
PER	Duncannon Borough		N	C	4	2	870,847	905,544	-34,697	-17	104
PER	Duncannon Borough		P	C	0	1	251,674	755,365	-503,691	*	300
PER	Liverpool Borough		N	A	2	0	93,460	93,460	0	0	100
PER	Liverpool Township		N	A	3	0	370,544	370,544	0	0	100
PER	Marysville Borough		N	C	6	1	2,591,984	2,248,123	343,861	118	87
PER	Marysville Borough		P	C	2	1	482,932	862,661	-379,729	-283	179
PER	Miller Township		N	C	0	0	48,431	49,148	-717	*	101
PER	Millerstown Borough		N	C	3	0	220,736	271,647	-50,911	-35	123
PER	Newport Borough		N	C	3	0	386,215	410,334	-24,119	-23	106
PER	Newport Borough		P	C	0	1	816,044	1,871,722	-1,055,678	*	229
PER	Newport Boro Water Authority		N	C	3	1	344,669	373,991	-29,322	-23	109
PER	Rye Township		N1	C	3	0	977,683	1,030,892	-53,209	-33	105
PER	Rye Township		N2	A	0	0	0	0	0	*	100
PER	Rye Township		P	C	0	0	355,810	705,326	-349,516	*	198
PER	Wheatfield Township		N	C	3	0	375,064	321,006	54,058	50	86

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GENERAL MUNICIPAL PENSION PLAN DATA

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			ACTIVE	RETIRED			(\$)	% OF PAY			
PHI	Philadelphia City		F	C	2,470	1,189	1,361,139,927	732,125,948	629,013,979	303	54
PHI	Philadelphia City		N	C	18,999	7,009	6,699,107,162	3,588,054,200	3,111,052,962	264	54
PHI	Philadelphia City		P	C	5,551	4,043	4,013,789,355	2,312,905,792	1,700,883,563	340	58
PHI	Philadelphia City Redevelopment Authority		N	C	16	22	50,265,735	42,913,790	7,351,945	561	85
PIK	Blooming Grove Township		N	A	4	0	492,464	492,464	0	0	100
PIK	Delaware Township		N	C	6	0	652,848	745,377	-92,529	-34	114
PIK	Dingman Township		N	C	6	0	2,141,396	2,174,553	-33,157	-10	102
PIK	Eastern Pike Regional		P	C	9	2	2,137,939	2,428,018	-290,079	-63	114
PIK	Lackawaxen Township		N	C	5	0	860,375	958,621	-98,246	-42	111
PIK	Lehman Township		N	A	12	0	3,518,416	3,518,416	0	0	100
PIK	Matamoras Borough		N	C	1	0	56,105	269,338	-213,233	-782	480
PIK	Milford Borough		N	C	2	0	150,880	242,431	-91,551	-120	161
PIK	Milford Borough		P	C	2	0	553,159	459,063	94,096	95	83
PIK	Milford Township		N	C	1	0	71,344	69,410	1,934	4	97
PIK	Palmyra Township		N	A	3	0	229,108	229,108	0	0	100
PIK	Shohola Township		N	C	4	0	225,257	104,166	121,091	74	46
PIK	Shohola Township		P	C	0	0	106,912	126,480	-19,568	*	118
PIK	Westfall Township		N	C	4	0	178,416	255,672	-77,256	-41	143
POT	Austin Borough		N	A	3	0	54,422	54,422	0	0	100
POT	Coudersport Borough		N	C	13	2	2,482,196	2,692,817	-210,621	-33	108
POT	Coudersport Borough		P	C	3	0	1,104,283	1,177,798	-73,515	-43	107
POT	Galeton Borough		N	C	4	0	820,798	818,588	2,210	1	100
POT	Galeton Borough		P	C	1	0	349,705	154,183	195,522	512	44
POT	Genesee Township		N	A	2	0	19,570	19,570	0	0	100
POT	Potter County Housing Authority		N	A	7	0	813,782	813,782	0	0	100
POT	Sharon Township		N	A	2	0	113,106	113,106	0	0	100
POT	Shinglehouse Borough		N	A	3	0	116,449	116,449	0	0	100
POT	Shinglehouse Borough		P	C	1	0	334,610	339,946	-5,336	-10	102
POT	Ulysses Borough		N	A	3	0	48,028	48,028	0	0	100
SCH	Ashland Borough		N	C	7	6	2,807,986	2,810,794	-2,808	-1	100
SCH	Ashland Borough		P	C	2	1	2,883,946	2,781,450	102,496	76	96
SCH	Blythe Township, Municipal Authority, Of		N	A	8	0	1,415,262	1,415,262	0	0	100
SCH	Butler Township		N	C	5	1	814,588	941,257	-126,669	-47	116
SCH	Butler Township		P	C	5	0	1,659,820	1,523,283	136,537	34	92
SCH	Cass Township		N	A	3	0	94,957	94,957	0	0	100
SCH	Cass Township		P	C	0	1	95,534	162,275	-66,741	*	170
SCH	Coaldale Borough		P	C	4	3	998,032	543,651	454,381	207	54
SCH	Cressona Borough		N	C	3	0	412,900	429,340	-16,440	-12	104
SCH	Cressona Borough		P	C	0	0	66,265	146,657	-80,392	*	221
SCH	Cressona Borough Authority		N	C	3	0	240,612	355,850	-115,238	-60	148
SCH	East Brunswick Township		N	C	4	1	642,895	499,128	143,767	71	78
SCH	East Norwegian Township		N	C	1	0	198,961	135,102	63,859	148	68
SCH	Foster Township		N	C	0	0	76,690	102,419	-25,729	*	134
SCH	Frackville Area Municipal Authority		N	A	6	0	145,272	145,272	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY			
SCH	Frackville Borough		N	A	6	0	175,979	175,979	0	0	100
SCH	Frackville Borough		P	C	5	6	2,831,070	2,076,366	754,704	219	73
SCH	Hegins Township		N	C	3	0	367,163	378,155	-10,992	-12	103
SCH	Hegins Township		P	C	2	0	1,133,250	804,696	328,554	299	71
SCH	Kline Township		P	C	1	0	272,322	220,217	52,105	120	81
SCH	Mahanoy City Borough		N	A	5	0	428,851	428,851	0	0	100
SCH	Mahanoy City Borough		P	C	3	4	1,717,522	1,500,483	217,039	113	87
SCH	Mahanoy Township Authority		N	C	8	1	1,703,968	1,809,361	-105,393	-30	106
SCH	Mcadoo Borough		P	C	3	3	913,743	2,574,032	-1,660,289	-986	282
SCH	Minersville Borough		N	C	16	2	3,567,272	3,518,303	48,969	6	99
SCH	Minersville Borough		P	C	6	6	2,560,475	2,310,415	250,060	66	90
SCH	North Manheim Township		N	A	6	0	874,703	874,703	0	0	100
SCH	Norwegian Township		P	C	0	0	265,891	226,049	39,842	*	85
SCH	Orwigsburg Borough		N	C	7	0	2,627,690	2,165,994	461,696	114	82
SCH	Orwigsburg Borough		P	C	6	0	1,677,510	2,669,153	-991,643	-213	159
SCH	Palo Alto Borough		P	C	0	0	0	338,643	-338,643	*	*
SCH	Pine Grove Borough		N	C	7	1	1,328,351	1,274,287	54,064	16	96
SCH	Pine Grove Borough		P	C	2	0	522,926	1,961,430	-1,438,504	-1,296	375
SCH	Pine Grove Township		N	C	5	2	484,756	464,334	20,422	11	96
SCH	Port Carbon Borough		P	C	3	3	1,216,353	1,024,569	191,784	105	84
SCH	Pottsville City		N	C	34	6	5,796,021	5,920,098	-124,077	-8	102
SCH	Pottsville City		P	C	23	19	15,841,831	14,795,078	1,046,753	57	93
SCH	Pottsville City Housing Authority		N	A	23	0	3,554,947	3,554,947	0	0	100
SCH	Rush Township		N	C	6	1	643,688	597,100	46,588	15	93
SCH	Rush Township		P	C	0	1	366,828	347,878	18,950	*	95
SCH	Schuylkill County Municipal Authority		N	C	38	5	7,355,003	7,551,609	-196,606	-8	103
SCH	Schuylkill County Housing Authority		N	A	26	0	3,214,473	3,214,473	0	0	100
SCH	Schuylkill Haven Borough		N	C	28	4	8,862,355	8,241,567	620,788	35	93
SCH	Schuylkill Haven Borough		P	C	8	6	5,495,536	3,894,283	1,601,253	223	71
SCH	Shenandoah Borough		N	C	9	2	5,926,906	4,758,173	1,168,733	277	80
SCH	Shenandoah Borough		P	C	6	7	2,627,887	2,125,604	502,283	117	81
SCH	Shenandoah Borough Municipal Authority		N	C	6	1	1,954,942	1,000,595	954,347	346	51
SCH	South Manheim Township		N	C	4	1	339,301	422,497	-83,196	-51	125
SCH	St Clair Borough		N1	A	4	0	377,633	377,633	0	0	100
SCH	St Clair Borough		N2	A	9	0	0	0	0	0	100
SCH	St Clair Borough		P	C	5	2	3,350,463	2,872,110	478,353	135	86
SCH	St Clair Sewer Authority		N	A	3	0	78,321	78,321	0	0	100
SCH	Tamaqua Borough		N1	C	16	3	4,631,361	3,852,126	779,235	88	83
SCH	Tamaqua Borough		N2	A	13	0	277,245	277,245	0	0	100
SCH	Tamaqua Borough		P	C	7	4	4,312,823	3,680,573	632,250	140	85
SCH	Tower City Borough Authority		N	C	2	0	144,694	170,400	-25,706	-33	118
SCH	Tremont Borough		N	A	3	0	204,038	204,038	0	0	100
SCH	Tremont Borough		P	A	0	0	214,890	214,890	0	*	100
SCH	Walker Township		P	C	0	0	132,592	98,599	33,993	*	74

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			ACTIVE	RETIRED			(\$)	% OF PAY			
SCH	Washington Township		N	A	4	0	172,009	172,009	0	0	100
SCH	Wayne Township		N	A	5	0	517,617	517,617	0	0	100
SCH	West Brunswick Township		N	C	3	2	277,092	309,373	-32,281	-22	112
SCH	West Mahanoy Township		N	A	4	0	111,227	111,227	0	0	100
SCH	West Mahanoy Township		P	C	3	1	491,146	647,197	-156,051	-100	132
SCH	West Penn Township		P	C	1	0	200,288	197,363	2,925	4	99
SNY	Center Township		N	A	1	0	80,437	80,437	0	0	100
SNY	Eastern Snyder County Regional Authority		N	C	12	0	4,008,744	3,439,727	569,017	113	86
SNY	Freeburg Borough		N	C	3	0	291,322	273,703	17,619	21	94
SNY	Jackson Township		N	A	3	0	210,732	210,732	0	0	100
SNY	Mcclure Municipal Authority		N	A	1	0	379,122	379,122	0	0	100
SNY	Middleburg Borough		N	C	7	1	963,122	1,004,004	-40,882	-16	104
SNY	Middleburg Borough		P	C	3	0	1,219,488	1,358,066	-138,578	-78	111
SNY	Monroe Township		N	A	4	0	216,770	216,770	0	0	100
SNY	Penn Township		N	A	3	0	8,099	8,099	0	0	100
SNY	Perry Township		N	A	4	0	474,883	474,883	0	0	100
SNY	Selinsgrove Borough		N	C	12	0	3,778,383	3,745,012	33,371	6	99
SNY	Selinsgrove Borough		P	C	5	0	2,964,179	2,926,172	38,007	10	99
SNY	Shamokin Dam Borough		N	C	6	0	2,689,128	2,523,040	166,088	52	94
SNY	Shamokin Dam Borough		P	C	3	0	1,509,002	1,544,715	-35,713	-18	102
SNY	Snyder County Housing Authority		N	A	2	0	57,403	57,403	0	0	100
SNY	Union Township		N	A	2	0	212,017	212,017	0	0	100
SOM	Addison Township		N	C	2	0	354,992	326,413	28,579	43	92
SOM	Berlin Borough		N1	C	8	3	1,901,341	1,941,414	-40,073	-12	102
SOM	Berlin Borough		N2	A	0	0	35,422	35,422	0	*	100
SOM	Berlin Borough		P	C	1	0	311,400	354,480	-43,080	-79	114
SOM	Brothersvalley Township		N	A	7	0	931,203	931,203	0	0	100
SOM	Central City Borough		N	C	2	0	421,617	409,552	12,065	18	97
SOM	Central City Borough		P	C	0	0	204,397	1,269,146	-1,064,749	*	621
SOM	Conemaugh Township Municipal Authority		N	A	7	0	0	0	0	0	100
SOM	Conemaugh Township		N	C	9	6	2,447,620	2,071,125	376,495	97	85
SOM	Conemaugh Township		P	C	6	1	2,107,882	1,959,123	148,759	47	93
SOM	Elk Lick Township		N	C	3	0	414,478	342,914	71,564	84	83
SOM	Hooversville Borough		N	C	2	0	276,088	304,553	-28,465	-41	110
SOM	Hooversville Borough		P	C	1	0	247,661	178,797	68,864	169	72
SOM	Indian Lake Borough		N	C	7	0	278,254	331,435	-53,181	-18	119
SOM	Jenner Area Sewer Authority		N	A	6	0	484,286	484,286	0	0	100
SOM	Jenner Township		N	C	7	1	1,486,013	1,469,656	16,357	5	99
SOM	Lincoln Township		N	C	3	0	230,761	271,262	-40,501	-36	118
SOM	Meyersdale Borough		N	C	3	0	1,147,580	1,105,106	42,474	37	96
SOM	Meyersdale Borough		P	C	0	1	357,018	516,189	-159,171	*	145
SOM	Middlecreek Township		N	A	4	0	211,307	211,307	0	0	100
SOM	Paint Township		N	A	6	0	927,500	927,500	0	0	100
SOM	Paint Township		P	C	0	0	54,378	414,733	-360,355	*	763



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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
SOM	Quemahoning Township		N	A	2	0	252,448	252,448	0	0	100
SOM	Salisbury Borough		N	C	3	1	313,999	302,813	11,186	11	96
SOM	Seven Springs Borough		P	C	0	2	650,765	632,146	18,619	*	97
SOM	Shade Township		N	C	6	0	2,290,598	2,037,463	253,135	111	89
SOM	Shade Township		P	C	0	0	289,131	388,305	-99,174	*	134
SOM	Shade-Central City Joint Authority		N	A	3	0	35,345	35,345	0	0	100
SOM	Somerset Borough		N1	C	9	0	4,395,186	4,096,003	299,183	59	93
SOM	Somerset Borough		N2	C	25	3	2,401,554	2,453,863	-52,309	-5	102
SOM	Somerset Borough		P	C	7	5	3,286,608	2,736,597	550,011	110	83
SOM	Somerset Conservation District		N	A	5	0	512,327	512,327	0	0	100
SOM	Somerset County Housing Authority		N	A	9	0	1,332,645	1,332,645	0	0	100
SOM	Somerset Township		N	A	13	0	1,605,337	1,605,337	0	0	100
SOM	Stonycreek Township		N	A	4	0	409,212	409,212	0	0	100
SOM	Summit Township		N	A	3	0	40,129	40,129	0	0	100
SOM	Summit Township		P	A	0	0	0	0	0	*	100
SOM	Windber Area Authority		N1	C	10	0	1,676,522	1,367,276	309,246	59	82
SOM	Windber Area Authority		N2	A	2	0	527,746	527,746	0	0	100
SOM	Windber Borough		N	A	8	0	543,189	543,189	0	0	100
SOM	Windber Borough		P	C	2	0	1,196,052	906,965	289,087	267	76
SUL	Dushore Borough		N	A	4	0	302,714	302,714	0	0	100
SUS	Auburn Township		N	A	4	0	135,971	135,971	0	0	100
SUS	Bridgewater Township		N	C	4	1	378,941	509,937	-130,996	-80	135
SUS	Forest City Borough		N	C	4	0	233,450	216,250	17,200	10	93
SUS	Forest City Borough		P	C	2	0	454,755	628,405	-173,650	-169	138
SUS	Forest Lake Township		N	C	1	0	71,135	100,895	-29,760	-65	142
SUS	Franklin Township		N	C	2	0	177,685	140,586	37,099	*	79
SUS	Great Bend Township		N	C	2	0	46,834	91,851	-45,017	-59	196
SUS	Jackson Township		N	A	3	0	341,622	341,622	0	0	100
SUS	Montrose Borough		N	C	4	0	267,669	288,376	-20,707	-13	108
SUS	Montrose Borough		P	C	0	0	528,443	467,893	60,550	*	89
SUS	Montrose Municipal Authority		N	C	3	0	177,749	196,487	-18,738	-16	111
SUS	New Milford Township		N	C	7	0	663,571	672,560	-8,989	-3	101
SUS	Silver Lake Township		N	A	3	0	34,480	34,480	0	0	100
SUS	Susquehanna County Housing/Redev. Auth		N	A	13	0	1,477,126	1,477,126	0	0	100
SUS	Susquehanna Depot Borough		P	C	0	1	48,047	118,043	-69,996	*	246
TIO	Blossburg Borough		N	C	8	0	1,551,525	1,448,007	103,518	27	93
TIO	Blossburg Borough		P	C	3	0	457,153	306,299	150,854	129	67
TIO	Charleston Township		N	C	5	0	814,322	983,888	-169,566	-64	121
TIO	Delmar Township		N	C	5	1	425,074	489,839	-64,765	-30	115
TIO	Elkland Borough		N	A	4	0	0	0	0	0	100
TIO	Elkland Borough		P	A	2	0	0	0	0	0	100
TIO	Farmington Township		N	C	0	0	289,717	297,566	-7,849	*	103
TIO	Jackson Township		N	A	3	0	0	0	0	0	100
TIO	Knoxville Borough		N	A	2	0	142,810	142,810	0	0	100

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GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
TIO	Knoxville Borough		P	A	0	0	0	0	0	*	100
TIO	Mansfield Borough		N1	C	2	0	1,414,814	1,482,397	-67,583	-64	105
TIO	Mansfield Borough		N2	A	6	0	0	0	0	0	100
TIO	Mansfield Borough		P	C	5	1	1,256,260	1,174,608	81,652	30	94
TIO	Morris Township		N	A	2	0	243,663	243,663	0	0	100
TIO	Richmond Township		N	A	5	0	0	0	0	0	100
TIO	Rutland Township		N	C	3	0	103,202	112,162	-8,960	-11	109
TIO	Sullivan Township		N	A	3	0	275,168	275,168	0	0	100
TIO	Tioga Borough		N	A	5	0	325,246	325,246	0	0	100
TIO	Tioga Township		N	C	0	0	81,406	74,775	6,631	*	92
TIO	Wellsboro Borough		N1	C	6	3	1,810,182	1,501,896	308,286	83	83
TIO	Wellsboro Borough		N2	A	7	0	0	0	0	0	100
TIO	Wellsboro Borough		P	C	7	0	2,601,928	2,558,241	43,687	10	98
TIO	Westfield Borough		N	A	5	0	0	0	0	0	100
TIO	Westfield Borough		P	C	2	1	563,423	532,931	30,492	37	95
UNI	Buffalo Township		N	C	4	0	624,276	647,905	-23,629	-14	104
UNI	Buffalo Valley Regional Police		P	C	14	6	8,587,673	9,590,123	-1,002,450	-86	112
UNI	East Buffalo Township		N	C	7	2	1,442,762	1,424,096	18,666	5	99
UNI	Kelly Township		N	C	2	0	125,188	113,768	11,420	13	91
UNI	Lewisburg Area Joint Sewer Authority		N	A	9	0	615,726	615,726	0	0	100
UNI	Lewisburg Borough		N	C	14	0	3,924,578	3,358,005	566,573	59	86
UNI	Limestone Township		N	C	0	0	188,450	239,013	-50,563	*	127
UNI	Mifflinburg Borough		N1	C	9	2	3,061,820	2,550,933	510,887	111	83
UNI	Mifflinburg Borough		N2	A	6	0	162,155	162,155	0	0	100
UNI	Mifflinburg Borough		P	C	7	2	3,100,938	3,355,635	-254,697	-49	108
UNI	Union County Housing Authority		N	A	13	0	725,104	725,104	0	0	100
UNI	West Buffalo Township		N	C	3	0	944,322	737,442	206,880	155	78
UNI	White Deer Township		N1	C	0	0	0	0	0	*	*
UNI	White Deer Township		N2	A	1	0	180,279	180,279	0	0	100
VEN	Canal Township		N	A	2	0	77,210	77,210	0	0	100
VEN	Cherrytree Township		N	C	4	0	727,085	725,966	1,119	1	100
VEN	Cornplanter Township		N	A	6	0	545,320	545,320	0	0	100
VEN	Cranberry Township		N	C	14	2	4,268,607	3,825,194	443,413	63	90
VEN	Emlenton Borough		N	A	2	0	314,988	314,988	0	0	100
VEN	Emlenton Borough		P	A	0	0	109,147	109,147	0	*	100
VEN	Franklin City		F	C	7	1	4,622,551	4,526,494	96,057	21	98
VEN	Franklin City		N	C	45	10	9,581,674	9,838,692	-257,018	-13	103
VEN	Franklin City		P	C	15	6	9,389,119	9,874,395	-485,276	-52	105
VEN	Franklin City Housing Authority		N	A	3	0	963,517	963,517	0	0	100
VEN	Frenchcreek Township		N	C	7	0	361,342	387,138	-25,796	-11	107
VEN	Oakland Township		N	C	2	0	240,998	219,549	21,449	28	91
VEN	Oil City		F	C	15	3	7,990,083	8,223,418	-233,335	-25	103
VEN	Oil City		N	C	45	8	15,975,714	15,978,356	-2,642	0	100
VEN	Oil City		P	C	16	7	9,592,943	10,797,714	-1,204,771	-125	113
VEN	Oil City Housing Authority		N	A	9	0	1,844,373	1,844,373	0	0	100

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CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
VEN	Oilcreek Township		N	C	2	0	127,421	101,463	25,958	40	80
VEN	Pleasantville Borough		N	A	4	0	196,150	196,150	0	0	100
VEN	Plum Township		N	A	3	0	13,659	13,659	0	0	100
VEN	Polk Borough		P	A	2	0	114,164	114,164	0	0	100
VEN	Richland Township		N	A	1	0	186,788	186,788	0	0	100
VEN	Rockland Township		N	C	2	0	196,705	232,298	-35,593	-44	118
VEN	Rouseville Borough		N	C	3	0	233,287	230,219	3,068	3	99
VEN	Sugarcreek Borough		N1	C	4	0	258,330	282,430	-24,100	-12	109
VEN	Sugarcreek Borough		N2	C	8	1	1,715,409	1,776,146	-60,737	-15	104
VEN	Sugarcreek Borough		P	C	2	2	1,825,501	2,278,408	-452,907	-340	125
WAR	Brokenstraw Township		N	A	3	0	266,489	266,489	0	0	100
WAR	Clarendon Borough		N	A	1	0	93,203	93,203	0	0	100
WAR	Columbus Township		N	C	3	0	527,384	467,537	59,847	43	89
WAR	Conewango Township		N	C	5	1	604,452	700,386	-95,934	-48	116
WAR	Conewango Township		P	C	4	1	1,508,185	1,784,234	-276,049	-113	118
WAR	Eldred Township		N	A	2	0	501,744	501,744	0	0	100
WAR	Elk Township		N	A	3	0	168,335	168,335	0	0	100
WAR	Farmington Township		N	A	2	0	13,676	13,676	0	0	100
WAR	Freehold Township		N	C	3	0	209,352	205,940	3,412	3	98
WAR	Glade Township		N	A	4	0	1,159,419	1,159,419	0	0	100
WAR	Mead Township		N	A	3	0	1,151,449	1,151,449	0	0	100
WAR	Mead Township		P	C	0	0	29,587	1,087,848	-1,058,261	*	3,677
WAR	Pine Grove Township		N	A	2	0	224,731	224,731	0	0	100
WAR	Pittsfield Township		N	A	2	0	255,325	255,325	0	0	100
WAR	Pleasant Township		N	C	4	0	1,161,048	1,142,813	18,235	12	98
WAR	Sheffield Township Municipal Authority		N	C	2	0	356,284	518,428	-162,144	-201	146
WAR	Sheffield Township		N	A	3	0	366,444	366,444	0	0	100
WAR	Sheffield Township		P	C	0	0	636,556	684,524	-47,968	*	108
WAR	Spring Creek Township		N	A	3	0	494,823	494,823	0	0	100
WAR	Sugar Grove Township		N	A	4	0	613,659	613,659	0	0	100
WAR	Tidioute Borough		N	A	3	0	291,673	291,673	0	0	100
WAR	Warren City		F	C	20	0	5,479,626	5,288,647	190,979	16	97
WAR	Warren City		N	C	27	6	6,693,283	6,660,959	32,324	2	100
WAR	Warren City		P	C	14	5	8,658,605	8,939,453	-280,848	-29	103
WAR	Warren County Housing Authority		N	C	11	0	2,632,242	2,253,344	378,898	65	86
WAR	Warren County Solid Waste Authority		N	C	0	0	378,042	758,384	-380,342	*	201
WAR	Youngsville Borough		N	A	8	0	475,630	475,630	0	0	100
WAR	Youngsville Borough		P	C	2	0	699,106	525,791	173,315	152	75
WAS	Amwell Township		N	C	7	1	554,081	462,501	91,580	27	83
WAS	Bentleyville Borough		N	C	3	0	423,811	455,376	-31,565	-23	107
WAS	Bentleyville Borough		P1	C	1	1	552,145	443,037	109,108	137	80
WAS	Bentleyville Borough		P2	A	1	0	137,562	137,562	0	0	100
WAS	Buffalo Township		N	C	4	0	244,093	230,270	13,823	7	94
WAS	Burgettstown Borough		N	C	2	0	158,915	253,071	-94,156	-124	159

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			ACTIVE	RETIRED			(\$)	% OF PAY			
WAS	Burgettstown Borough		P	C	0	0	240,499	279,720	-39,221	*	116
WAS	California Borough		N	C	9	3	2,843,218	2,831,029	12,189	3	100
WAS	California Borough		P	C	8	1	2,170,250	4,502,027	-2,331,777	-521	207
WAS	Canonsburg Borough		N	C	12	2	6,222,530	6,890,783	-668,253	-91	111
WAS	Canonsburg Borough		P	C	16	2	8,150,204	9,076,371	-926,167	-76	111
WAS	Canonsburg-Houston Joint Authority		N	C	12	0	1,464,248	948,906	515,342	69	65
WAS	Canton Township		N	A	15	0	1,841,649	1,841,649	0	0	100
WAS	Carroll Township		N	C	6	1	2,197,477	2,040,360	157,117	36	93
WAS	Carroll Township		P	C	2	1	1,466,558	1,443,328	23,230	19	98
WAS	Cecil Township		N	C	22	3	4,230,057	2,853,461	1,376,596	101	67
WAS	Cecil Township		P	C	24	5	9,765,302	7,250,275	2,515,027	101	74
WAS	Centerville Borough		N	A	6	0	980,084	980,084	0	0	100
WAS	Centerville Borough		P	C	3	1	1,021,033	930,884	90,149	56	91
WAS	Centerville Borough Sanitary Authority		N	C	2	1	560,755	509,683	51,072	46	91
WAS	Charleroi Borough		N	C	5	1	1,465,693	1,592,458	-126,765	-66	109
WAS	Charleroi Regional Police		P	C	11	6	4,477,730	6,797,797	-2,320,067	-360	152
WAS	Charleroi, Borough Of, Authority		N	C	31	1	10,494,617	8,794,712	1,699,905	66	84
WAS	Chartiers Township		N	A	13	0	1,959,179	1,959,179	0	0	100
WAS	Chartiers Township		P	C	11	0	7,022,324	5,602,695	1,419,629	153	80
WAS	Claysville Borough		N	A	2	0	170,038	170,038	0	0	100
WAS	Cokeburg Borough		N	A	2	0	5,368	5,368	0	0	100
WAS	Cross Creek Township		N	C	4	1	657,197	464,729	192,468	86	71
WAS	Donora Borough		N	A	7	0	353,106	353,106	0	0	100
WAS	Donora Borough		P	C	5	1	1,992,021	3,097,390	-1,105,369	-325	155
WAS	East Bethlehem Township		N	A	4	0	123,893	123,893	0	0	100
WAS	East Bethlehem Township		P	C	0	0	270,689	424,392	-153,703	*	157
WAS	East Finley Township		N	C	5	1	342,950	360,682	-17,732	-8	105
WAS	East Washington Borough		N	C	2	0	101,851	95,366	6,485	8	94
WAS	East Washington Borough		P	C	0	0	771,658	998,043	-226,385	*	129
WAS	Ellsworth Borough		N1	C	0	0	0	0	0	*	*
WAS	Ellsworth Borough		N2	A	2	0	18,442	18,442	0	0	100
WAS	Fallowfield Township		N	A	5	0	0	0	0	0	100
WAS	Fallowfield Township		P	C	0	0	715,539	1,146,486	-430,947	*	160
WAS	Hanover Township		N1	C	4	0	461,840	456,513	5,327	3	99
WAS	Hanover Township		N2	A	4	0	17,827	17,827	0	0	100
WAS	Hanover Township		P	C	0	0	0	104,370	-104,370	*	*
WAS	Hopewell Township		N	A	3	0	261,676	261,676	0	0	100
WAS	Houston Borough		N	A	2	0	6,318	6,318	0	0	100
WAS	Independence Township		N	A	2	0	16,182	16,182	0	0	100
WAS	Jefferson Township		N	C	2	0	112,907	117,776	-4,869	-5	104
WAS	Mcdonald Borough		N	A	1	0	33,080	33,080	0	0	100
WAS	Mcdonald Borough		P	C	5	0	962,954	1,133,437	-170,483	-63	118
WAS	Mid Mon Valley Water Pollution Control Auth		N	C	2	0	374,679	506,045	-131,366	-154	135
WAS	Midway Borough		N	A	3	0	43,423	43,423	0	0	100

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			ACTIVE	RETIRED			(\$)	% OF PAY			
WAS	Monongahela City		N	A	9	0	837,581	837,581	0	0	100
WAS	Monongahela City		P	C	7	5	3,628,786	3,882,576	-253,790	-48	107
WAS	Monongahela City Municipal Authority		N	C	7	0	1,204,116	1,221,367	-17,251	-4	101
WAS	Morris Township		N	A	4	0	300,553	300,553	0	0	100
WAS	Mt Pleasant Township		N	A	8	0	1,246,915	1,246,915	0	0	100
WAS	Mt Pleasant Township		P	C	5	0	240,282	334,757	-94,475	-54	139
WAS	New Eagle Borough		N	C	5	2	957,425	1,046,878	-89,453	-38	109
WAS	New Eagle Borough		P	C	0	0	106,217	122,303	-16,086	*	115
WAS	North Bethlehem Township		N	C	5	0	590,811	511,802	79,009	34	87
WAS	North Charleroi Borough		N	A	2	0	3,359	3,359	0	0	100
WAS	North Franklin Township		N1	A	3	0	0	0	0	0	100
WAS	North Franklin Township		N2	A	2	0	125,712	125,712	0	0	100
WAS	North Franklin Township		P	C	0	1	2,972,619	3,997,240	-1,024,621	*	134
WAS	North Strabane Township Municipal Authority		N	A	4	0	1,596,222	1,596,222	0	0	100
WAS	North Strabane Township		F1	C	5	0	1,318,861	1,400,462	-81,601	-23	106
WAS	North Strabane Township		F2	A	10	0	345,624	345,624	0	0	100
WAS	North Strabane Township		N1	A	12	0	0	0	0	0	100
WAS	North Strabane Township		N2	C	8	1	6,421,694	4,774,508	1,647,186	300	74
WAS	North Strabane Township		N3	A	7	0	588,739	588,739	0	0	100
WAS	North Strabane Township		P	C	22	0	9,054,050	9,775,177	-721,127	-35	108
WAS	Nottingham Township		N	C	7	1	1,169,387	1,053,232	116,155	26	90
WAS	Peters Creek Sanitary Authority		N	C	4	0	641,122	653,312	-12,190	-5	102
WAS	Peters Township Sanitary Authority		N	A	8	0	0	0	0	0	100
WAS	Peters Township		N1	A	60	0	4,873,193	4,873,193	0	0	100
WAS	Peters Township		N2	A	20	0	0	0	0	0	100
WAS	Peters Township		P	C	23	1	17,861,604	15,678,093	2,183,511	97	88
WAS	Pigeon Creek Sanitary Authority		N1	A	2	0	0	0	0	0	100
WAS	Pigeon Creek Sanitary Authority		N2	A	2	0	0	0	0	0	100
WAS	Robinson Township		N	A	3	0	102,006	102,006	0	0	100
WAS	Smith Township		N	A	7	0	329,108	329,108	0	0	100
WAS	Smith Township		P	C	5	1	462,881	440,151	22,730	9	95
WAS	Somerset Township		N	A	6	0	163,362	163,362	0	0	100
WAS	South Franklin Township		N	C	6	0	677,450	686,607	-9,157	-3	101
WAS	South Strabane Township		F	C	8	0	1,729,163	1,190,272	538,891	105	69
WAS	South Strabane Township		N	C	14	2	1,964,547	1,709,643	254,904	30	87
WAS	South Strabane Township		P	C	20	1	7,992,296	7,678,430	313,866	20	96
WAS	Speers Borough		N	A	2	0	0	0	0	0	100
WAS	Tri-County Joint Municipal Authority		N	C	11	2	3,372,775	2,537,575	835,200	94	75
WAS	Union Township		P	A	0	0	675,928	675,928	0	*	100
WAS	Washington City		F	C	20	7	26,998,464	26,922,954	75,510	5	100
WAS	Washington City		N	C	32	6	6,742,062	6,507,246	234,816	21	97
WAS	Washington City		P	C	31	13	33,862,440	32,168,394	1,694,046	72	95
WAS	Washington County Transportation Authority		N	A	13	0	283,311	283,311	0	0	100
WAS	Washington-East Washington Joint Authority		N	C	5	2	6,969,172	10,085,579	-3,116,407	-852	145

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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	West Pike Run Township		N	C	1	0	138,155	141,560	-3,405	-8	102
WAS	West Pike Run Township		P	A	0	0	17,075	17,075	0	*	100
WAY	Berlin Township		N	A	3	0	28,993	28,993	0	0	100
WAY	Central Wayne Regional Authority		N	A	6	0	592,944	592,944	0	0	100
WAY	Honesdale Borough		N	A	6	0	326,375	326,375	0	0	100
WAY	Honesdale Borough		P	C	5	4	4,384,225	4,120,854	263,371	72	94
WAY	Lake Township		N	C	4	1	755,415	754,649	766	0	100
WAY	Paupack Township		N	C	3	0	417,272	493,544	-76,272	-74	118
WAY	Preston Township		N	A	4	0	240,223	240,223	0	0	100
WAY	Salem Township		N	C	2	0	398,906	419,547	-20,641	-32	105
WAY	Wayne County Housing Authority		N	A	10	0	2,291,064	2,291,064	0	0	100
WAY	Wayne County Redevelopment Authority		N	A	5	0	1,201,216	1,201,216	0	0	100
WAY	Wayne Library Authority		N	A	5	0	488,240	488,240	0	0	100
WES	Allegheny Township		N	C	13	0	2,941,514	2,668,415	273,099	32	91
WES	Allegheny Township		P	C	8	1	5,275,547	6,162,530	-886,983	-118	117
WES	Arnold City		N	C	8	2	2,935,259	2,647,149	288,110	77	90
WES	Arnold City		P	C	8	4	5,258,954	3,519,831	1,739,123	319	67
WES	Avonmore Borough		N	C	3	0	205,257	223,288	-18,031	-18	109
WES	Avonmore Borough		P	A	0	0	0	0	0	*	100
WES	Bell Township		N	C	3	2	427,211	440,623	-13,412	-12	103
WES	Cook Township		N	A	3	0	371,167	371,167	0	0	100
WES	Delmont Borough		N	C	3	1	350,256	318,675	31,581	21	91
WES	Delmont Borough		P	C	5	1	1,412,437	1,378,791	33,646	11	98
WES	Derry Township		N	C	18	3	8,652,713	8,479,792	172,921	16	98
WES	Derry Borough		N	C	3	2	913,020	863,121	49,899	42	95
WES	Derry Borough		P	C	3	0	220,072	580,061	-359,989	-264	264
WES	Derry Borough Municipal Authority		N	C	9	1	1,821,028	1,720,071	100,957	21	94
WES	Derry Township Municipal Authority		N	C	7	0	1,437,536	1,403,088	34,448	10	98
WES	Donegal Township		N	C	4	2	1,468,732	1,407,323	61,409	31	96
WES	East Huntingdon Township		N	C	8	2	4,843,955	4,860,674	-16,719	-4	100
WES	Fairfield Township		N	C	5	0	829,297	840,755	-11,458	-8	101
WES	Franklin Township Sanitary Authority		N	C	19	2	7,915,753	7,351,690	564,063	41	93
WES	Greater Greensburg Sewage Authority		N	B	19	0	1,289,202	1,289,202	0	0	100
WES	Greensburg City		N	C	42	6	14,122,882	13,873,335	249,547	11	98
WES	Greensburg City		P	C	26	12	26,491,361	25,665,059	826,302	32	97
WES	Hempfield Township		N1	C	33	5	13,933,354	14,016,969	-83,615	-4	101
WES	Hempfield Township		N2	A	8	0	237,224	237,224	0	0	100
WES	Irwin Borough		N	C	6	0	682,205	740,937	-58,732	-23	109
WES	Irwin Borough		P	C	2	1	1,072,019	1,203,390	-131,371	-90	112
WES	Jeannette City		F	C	3	1	1,842,096	2,149,612	-307,516	-136	117
WES	Jeannette City		N	C	18	4	4,924,636	5,192,213	-267,577	-32	105
WES	Jeannette City		P	C	9	8	12,044,785	11,009,277	1,035,508	128	91
WES	Latrobe City		N	C	19	3	5,074,373	5,661,373	-587,000	-56	112
WES	Latrobe City		P	C	12	4	7,071,886	7,053,395	18,491	2	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			
WES	Latrobe Municipal Authority		N	C	29	0	3,673,403	3,846,800	-173,397	-11	105
WES	Ligonier Borough		N	A	9	0	0	0	0	0	100
WES	Ligonier Township		N	A	9	0	637,287	637,287	0	0	100
WES	Ligonier Valley Police Department		P	C	7	1	1,759,841	2,082,324	-322,483	-68	118
WES	Lower Burrell City		N	C	27	6	8,906,648	8,626,650	279,998	22	97
WES	Lower Burrell City		P	C	14	6	13,798,044	12,080,026	1,718,018	114	88
WES	Loyalhanna Township		N1	C	4	1	474,346	482,948	-8,602	-6	102
WES	Loyalhanna Township		N2	A	0	0	0	0	0	*	100
WES	Manor Borough		N	A	6	0	579,166	579,166	0	0	100
WES	Manor Borough		P	C	4	0	810,809	904,510	-93,701	-33	112
WES	Mon Valley Sewage Authority		N	C	13	2	5,965,271	5,805,537	159,734	20	97
WES	Monessen City		F	C	0	1	315,301	212,549	102,752	*	67
WES	Monessen City		N	A	13	0	1,884,609	1,884,609	0	0	100
WES	Monessen City		P	C	11	10	6,872,694	5,002,235	1,870,459	256	73
WES	Mount Pleasant Township Municipal Auth		N	A	2	0	103,318	103,318	0	0	100
WES	Mt Pleasant Borough		N	A	5	0	1,673,712	1,673,712	0	0	100
WES	Mt Pleasant Borough		P	C	3	1	2,179,674	5,114,936	-2,935,262	-1,663	235
WES	Mt Pleasant Township		N	C	12	4	9,073,350	8,531,208	542,142	89	94
WES	Murrysville Borough		N	C	35	6	10,850,989	11,291,135	-440,146	-22	104
WES	Murrysville Borough		P	C	18	3	17,033,341	15,815,938	1,217,403	63	93
WES	New Florence Borough		N	A	0	0	0	0	0	*	100
WES	New Kensington City		F	C	0	3	276,059	583,297	-307,238	*	211
WES	New Kensington City		N	C	32	5	7,616,184	8,196,009	-579,825	-50	108
WES	New Kensington City		P	C	22	10	16,835,674	15,771,324	1,064,350	56	94
WES	New Kensington, City Of, Municipal Authority		N1	C	24	6	3,896,616	4,421,253	-524,637	-40	113
WES	New Kensington, City Of, Municipal Authority		N2	C	8	1	3,909,960	2,995,885	914,075	141	77
WES	New Kensington, City Of, Muni Sanitary Auth		N	C	14	1	6,809,066	8,197,548	-1,388,482	-144	120
WES	New Stanton Borough		N	C	5	0	462,216	406,588	55,628	28	88
WES	North Belle Vernon Borough		N	C	1	1	123,585	116,688	6,897	21	94
WES	North Belle Vernon Borough		P1	C	1	0	622,202	558,268	63,934	148	90
WES	North Belle Vernon Borough		P2	A	1	0	29,185	29,185	0	0	100
WES	North Huntingdon Township Municipal Auth		N	C	23	4	8,876,032	8,106,479	769,553	52	91
WES	North Huntingdon Township		N	C	45	3	14,265,380	13,117,253	1,148,127	34	92
WES	North Huntingdon Township		P	C	28	2	27,555,793	24,970,534	2,585,259	81	91
WES	Penn Township		N	A	28	0	0	0	0	0	100
WES	Penn Township		P	C	21	6	12,617,756	9,374,526	3,243,230	153	74
WES	Penn Twp. Sewage Authority		N	A	11	0	1,667,404	1,667,404	0	0	100
WES	Rostraver Township Sewage Authority		N	C	9	0	975,828	1,007,002	-31,174	-6	103
WES	Rostraver Township		N	A	23	0	4,478,330	4,478,330	0	0	100
WES	Rostraver Township		P	C	14	1	7,812,910	8,033,362	-220,452	-19	103
WES	Salem Township		N1	C	8	5	2,001,430	1,812,792	188,638	42	91
WES	Salem Township		N2	A	2	0	5,624	5,624	0	0	100
WES	Scottdale Borough		N	A	4	0	0	0	0	0	100
WES	Scottdale Borough		P	C	6	1	3,945,072	5,397,306	-1,452,234	-301	137

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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			
WES	Seward-St Clair Sanitary Authority		N	C	1	0	192,329	177,360	14,969	20	92
WES	Sewickley Township		N	C	8	3	2,595,476	2,732,008	-136,532	-35	105
WES	Smithton Borough		N	A	0	0	12,663	12,663	0	*	100
WES	Smithton Borough Municipal Authority		N	A	3	0	44,754	44,754	0	0	100
WES	South Greensburg Borough		N	A	3	0	94,611	94,611	0	0	100
WES	South Greensburg Borough		P	A	2	0	344,794	344,794	0	0	100
WES	South Huntingdon Township		N	C	8	1	3,235,168	3,060,623	174,545	39	95
WES	Southwest Greensburg Borough		N	C	2	0	497,423	504,755	-7,332	-7	101
WES	Southwest Greensburg Borough		P	C	2	1	546,673	597,451	-50,778	-40	109
WES	Trafford Borough		N	A	6	0	152,567	152,567	0	0	100
WES	Trafford Borough		P	C	5	2	1,105,322	864,484	240,838	73	78
WES	Unity Township		N	C	27	4	16,539,619	14,260,998	2,278,621	114	86
WES	Upper Burrell Township		N	A	3	0	617,937	617,937	0	0	100
WES	Upper Burrell Township		P	A	2	0	476,652	476,652	0	0	100
WES	Vandergrift Borough		N	A	5	0	0	0	0	0	100
WES	Vandergrift Borough		P	C	8	1	4,207,074	4,403,033	-195,959	-37	105
WES	Washington Township		N2	A	5	0	0	0	0	0	100
WES	West Newton Borough		N	C	5	0	817,752	826,093	-8,341	-3	101
WES	West Newton Borough		P	C	2	0	698,811	1,057,838	-359,027	-319	151
WES	Western Westmoreland Municipal Authority		N1	C	10	1	6,080,079	6,567,049	-486,970	-60	108
WES	Western Westmoreland Municipal Authority		N2	A	2	0	28,889	28,889	0	0	100
WES	Westmoreland County Housing Authority		N	A	121	0	22,710,055	22,710,055	0	0	100
WES	Westmoreland County Municipal Authority		N1	C	167	48	99,342,524	77,179,210	22,163,314	134	78
WES	Westmoreland County Municipal Authority		N2	A	156	0	6,347,495	6,347,495	0	0	100
WES	Westmoreland County Municipal Authority		N3	C	0	1	2,253,669	2,179,172	74,497	*	97
WES	Westmoreland County Redev Authority		N	A	3	0	505,708	505,708	0	0	100
WES	Westmoreland-Fayette Munici Sewage Auth		N	C	3	0	427,983	470,309	-42,326	-27	110
WES	Youngwood Borough		N	C	6	1	1,697,066	1,705,497	-8,431	-4	100
WES	Youngwood Borough		P	C	0	1	19,576	25,789	-6,213	*	132
WYO	Eaton Township		N	A	2	0	53,326	53,326	0	0	100
WYO	Factoryville Borough		N	A	2	0	227,205	227,205	0	0	100
WYO	Factoryville Borough		P	A	0	0	82,626	82,626	0	*	100
WYO	Monroe Township		N	A	2	0	82,992	82,992	0	0	100
WYO	Tunkhannock Borough		N	A	3	0	294,499	294,499	0	0	100
WYO	Tunkhannock Borough		P	C	3	0	1,925,298	1,588,401	336,897	176	83
WYO	Tunkhannock Township		N	A	2	0	253,218	253,218	0	0	100
WYO	Tunkhannock Township		P	C	6	0	2,519,579	1,907,135	612,444	150	76
WYO	Washington Township		N	C	2	1	180,023	204,320	-24,297	-28	113
WYO	Wyoming County Housing/Redev Authority		N	A	6	0	1,074,720	1,074,720	0	0	100
YOR	Carroll Township		N	A	6	0	718,947	718,947	0	0	100
YOR	Carroll Township		P	C	13	0	5,644,735	5,531,886	112,849	10	98
YOR	Chanceford Township		N	A	4	0	420,309	420,309	0	0	100
YOR	Codorus Township		N	C	4	2	518,369	561,420	-43,051	-26	108
YOR	Dallastown Borough		N	C	8	0	1,317,895	1,277,416	40,479	9	97
YOR	Dillsburg Area Authority		N	A	12	0	1,426,048	1,426,048	0	0	100



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			ACTIVE	RETIRED			(\$)	% OF PAY			
YOR	Dillsburg Borough		N	C	3	0	226,819	248,895	-22,076	-15	110
YOR	Dover Borough		N	A	3	0	182,663	182,663	0	0	100
YOR	Dover Township		N	A	39	0	3,313,376	3,313,376	0	0	100
YOR	East Hopewell Township		N	C	3	0	643,818	691,270	-47,452	-33	107
YOR	East Manchester Township		N	C	7	1	2,007,700	1,985,698	22,002	7	99
YOR	Fairview Township		N	C	18	4	8,346,548	10,743,755	-2,397,207	-228	129
YOR	Fairview Township		P	C	17	1	10,897,892	13,402,981	-2,505,089	-163	123
YOR	Fawn Township		N	A	3	0	298,378	298,378	0	0	100
YOR	Franklin Township		N	C	4	0	309,668	319,104	-9,436	-5	103
YOR	Franklintown Borough		N	A	1	0	78,588	78,588	0	0	100
YOR	Glen Rock Borough		N	A	2	0	188,242	188,242	0	0	100
YOR	Hanover Borough		F	C	17	3	8,144,288	8,134,417	9,871	1	100
YOR	Hanover Borough		N	C	106	19	33,681,284	39,893,209	-6,211,925	-101	118
YOR	Hanover Borough		P	C	24	8	15,293,744	15,762,880	-469,136	-22	103
YOR	Hellam Township		N	A	8	0	400,843	400,843	0	0	100
YOR	Hellam Township		P	C	12	2	4,105,649	3,804,981	300,668	30	93
YOR	Hopewell Township		N	C	5	0	1,111,803	1,143,908	-32,105	-13	103
YOR	Jackson Township		N	C	10	1	1,451,099	1,521,439	-70,340	-13	105
YOR	Jackson Township		P	C	0	0	1,152,361	1,322,734	-170,373	*	115
YOR	Lower Chanceford Township		N	C	3	1	496,266	341,241	155,025	87	69
YOR	Lower Windsor Township		N	A	11	0	872,995	872,995	0	0	100
YOR	Lower Windsor Township		P	C	10	0	5,148,583	4,727,507	421,076	43	92
YOR	Manchester Township		F1	C	14	0	7,103,906	6,386,305	717,601	58	90
YOR	Manchester Township		F2	A	4	0	59,002	59,002	0	0	100
YOR	Manchester Township		N1	C	10	3	6,597,579	6,262,460	335,119	54	95
YOR	Manchester Township		N2	A	12	0	83,622	83,622	0	0	100
YOR	Manheim Township		N	C	3	0	802,654	890,425	-87,771	-52	111
YOR	New Freedom Borough		N	C	13	2	4,432,219	4,629,832	-197,613	-24	104
YOR	Newberry Township		N	C	14	1	2,370,454	2,165,848	204,606	26	91
YOR	Newberry Township		P	C	17	1	9,677,610	8,789,642	887,968	54	91
YOR	North Codorus Township		N	C	7	2	1,533,352	1,574,406	-41,054	-10	103
YOR	North Hopewell Township		N	A	3	0	275,717	275,717	0	0	100
YOR	North Hopewell Township		P	C	2	0	320,727	242,845	77,882	74	76
YOR	Northeastern Regional Police Department		N	C	1	0	286,698	300,290	-13,592	-27	105
YOR	Northeastern Regional Police Department		P	C	12	1	7,872,292	8,373,715	-501,423	-45	106
YOR	Northern York County Regional Police		N	C	4	0	1,452,796	1,239,034	213,762	85	85
YOR	Northern York County Regional Police		P	C	58	10	34,531,131	30,404,104	4,127,027	75	88
YOR	Paradise Township		N	A	4	0	175,486	175,486	0	0	100
YOR	Peach Bottom Township		N	A	3	0	533,116	533,116	0	0	100
YOR	Penn Township		F	C	15	0	3,050,470	2,926,942	123,528	11	96
YOR	Penn Township		N	A	35	0	4,439,932	4,439,932	0	0	100
YOR	Penn Township		P	C	23	3	14,609,935	14,869,006	-259,071	-12	102
YOR	Red Lion Borough		N1	C	5	1	1,080,270	1,068,923	11,347	4	99
YOR	Red Lion Borough		N2	A	7	0	104,269	104,269	0	0	100

TABLE I

GENERAL MUNICIPAL PENSION PLAN DATA

CO.	MUNICIPALITY	PLAN TYPE	MEMBERS		ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY		FUNDED RATIO (%)		
			ACTIVE	RETIRED			(\$)	% OF PAY			
YOR	Red Lion Borough		P	C	0	0	2,161,954	2,444,652	-282,698	*	113
YOR	Red Lion Municipal Authority		N1	C	13	0	2,187,405	2,086,351	101,054	12	95
YOR	Red Lion Municipal Authority		N2	A	5	0	70,736	70,736	0	0	100
YOR	Shrewsbury Borough		N	C	7	0	976,483	1,113,871	-137,388	-30	114
YOR	Shrewsbury Township		N	C	10	0	961,707	926,940	34,767	6	96
YOR	Southern Police Department		N	C	0	0	92,680	96,017	-3,337	*	104
YOR	Southern Police Department		P	C	14	2	6,719,360	6,806,140	-86,780	-7	101
YOR	Spring Garden Township		N	A	21	0	3,778,868	3,778,868	0	0	100
YOR	Spring Garden Township		P	C	19	1	9,965,675	8,939,242	1,026,433	57	90
YOR	Spring Grove Borough		N	C	6	0	938,663	955,981	-17,318	-5	102
YOR	Springettsbury Township		N	A	46	0	11,335,106	11,335,106	0	0	100
YOR	Springettsbury Township		P	C	31	2	23,889,749	20,145,307	3,744,442	123	84
YOR	Springfield Township		N	C	5	0	1,341,410	1,604,964	-263,554	-125	120
YOR	Stewartstown Borough		N	A	5	0	1,540,191	1,540,191	0	0	100
YOR	Warrington Township		N	A	6	0	485,252	485,252	0	0	100
YOR	Washington Township		N	A	5	0	455,497	455,497	0	0	100
YOR	West Manchester Township		N1	C	18	2	5,002,503	4,363,706	638,797	64	87
YOR	West Manchester Township		N2	A	9	0	89,137	89,137	0	0	100
YOR	West Manchester Township		P	C	28	2	15,154,269	11,948,700	3,205,569	111	79
YOR	West Manheim Township		N	C	8	1	2,689,592	2,516,116	173,476	52	94
YOR	West Manheim Township		P	C	8	0	5,309,350	4,641,774	667,576	91	87
YOR	West York Borough		F	C	3	0	476,880	464,883	11,997	6	97
YOR	West York Borough		N	C	5	0	396,409	628,172	-231,763	-66	158
YOR	West York Borough		P	C	9	5	4,253,696	3,393,069	860,627	93	80
YOR	Windsor Borough		N	A	2	0	281,976	281,976	0	0	100
YOR	Windsor Township		N	C	16	1	3,755,051	3,942,238	-187,187	-22	105
YOR	Windsor Township		P	C	0	3	1,169,546	1,427,155	-257,609	*	122
YOR	Wrightsville Borough		P	C	0	0	0	218,098	-218,098	*	*
YOR	Yoe Borough		N	A	1	0	37,044	37,044	0	0	100
YOR	York Area Regional Police		N	C	5	0	1,835,049	1,764,254	70,795	28	96
YOR	York Area Regional Police		P	C	45	3	39,000,309	32,432,700	6,567,609	148	83
YOR	York Area United Fire And Rescue		F1	A	22	0	1,805,036	1,805,036	0	0	100
YOR	York Area United Fire And Rescue		F2	C	8	1	6,533,865	6,865,888	-332,023	-50	105
YOR	York Area United Fire And Rescue		F3	A	8	0	480,889	480,889	0	0	100
YOR	York City Housing Authority		N	A	51	0	6,809,887	6,809,887	0	0	100
YOR	York County Planning Commission		N	C	43	2	12,140,016	11,269,926	870,090	33	93
YOR	York County Solid Waste Refuse Authority		N	A	25	0	5,385,680	5,385,680	0	0	100
YOR	York Township		N	C	44	0	13,387,780	12,855,200	532,580	22	96

TABLE II

GENERAL COUNTY PENSION PLAN DATA

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED <sup>1</sup> LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED <sup>2</sup> RATIO (%)
ADAMS	N C	505	89,660,895	91,522,594	-1,861,699	102
ALLEGHENY	N1 C	7,269	1,755,572	968,609	786,963	55
ALLEGHENY	N2 C	220	56,681,296	56,629,299	51,997	100
ALLEGHENY	N3 C	159	26,736,693	18,732,803	8,003,890	70
ALLEGHENY	N4 C	30	4,185,069	4,065,841	119,228	97
ARMSTRONG	N C	297	81,382,135	70,451,860	10,930,275	87
BEAVER	N1 C	753	312,374,235	312,481,635	-107,400	100
BEAVER	N2 C	0	0	10,305,112	0	100
BEAVER	N3 C	0	0	12,898,011	0	100
BEDFORD	N C	193	26,708,662	13,563,260	13,145,402	51
BERKS	N C	1,950	502,012,231	498,120,625	3,891,606	99
BLAIR	N C	460	101,387,052	33,346,106	68,040,946	33
BRADFORD	N C	429	69,818,885	57,823,769	11,995,116	83
BUCKS	N C	2,472	908,665,278	845,600,455	63,064,823	93
BUTLER	N C	579	251,311,516	218,663,103	32,648,413	87
CAMBRIA	N C	628	253,561,010	206,152,953	47,408,057	81
CAMERON	N C	47	4,768,662	4,471,614	297,048	94
CARBON	N C	307	83,291,475	78,618,225	4,673,250	94
CENTRE	N C	542	126,161,727	114,053,998	12,107,729	90
CHESTER	N C	2,230	529,120,777	446,689,952	82,430,825	84
CLARION	N C	177	29,622,847	27,072,252	2,550,595	91
CLEARFIELD	N C	232	40,327,258	35,956,599	4,370,659	89
CLINTON	N C	241	52,682,431	48,642,742	4,039,689	92
COLUMBIA	N C	261	38,432,730	30,497,964	7,934,766	79
CRAWFORD	N C	555	100,511,288	86,411,187	14,100,101	86
CUMBERLAND	N C	1,102	236,086,286	220,978,144	15,108,142	94
DAUPHIN	N C	1,469	407,928,863	348,181,010	59,747,853	85
DELAWARE	N C	2,730	557,879,272	536,743,054	21,136,218	96
ELK	N C	146	26,579,543	23,374,233	3,205,310	88
ERIE	N C	1,193	295,160,762	271,410,971	23,749,791	92
FAYETTE	N C	569	96,010,513	79,917,588	16,092,925	83
FOREST	N C	45	9,843,546	9,613,588	229,958	98
FRANKLIN	N C	627	147,068,253	137,243,006	9,825,247	93
FULTON	N C	57	13,000,032	11,297,809	1,702,223	87
GREENE	N C	292	31,993,516	29,833,622	2,159,894	93
HUNTINGDON	N C	158	23,631,606	19,045,271	4,586,335	81
INDIANA	N C	428	53,477,587	52,148,316	1,329,271	98
JEFFERSON	N C	154	30,748,057	32,525,368	-1,777,311	106
JUNIATA	N C	92	13,955,206	11,123,827	2,831,379	80
LACKAWANNA	N C	1,070	261,447,727	179,734,526	81,713,201	69
LANCASTER	N C	1,700	341,362,445	300,818,281	40,544,164	88
LAWRENCE	N C	404	82,166,000	81,688,889	477,111	99
LEBANON	N C	598	155,008,475	126,552,477	28,455,998	82
LEHIGH	N C	1,968	653,484,612	538,243,247	115,241,365	82
LUZERNE	N C	1,490	350,681,052	254,822,069	95,858,983	73

**TABLE II**

**GENERAL COUNTY PENSION PLAN DATA**

COUNTY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY <sup>1</sup> (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUNDED RATIO <sup>2</sup> (%)
LYCOMING	N C	500	131,900,921	125,433,976	6,466,945	95
MCKEAN	N C	225	41,484,074	31,788,491	9,695,583	77
MERCER	N C	420	85,877,205	89,727,834	-3,850,629	104
MIFFLIN	N C	209	33,333,830	31,681,791	1,652,039	95
MONROE	N C	650	119,664,554	102,172,949	17,491,605	85
MONTGOMERY	N C	2,554	672,201,622	559,064,189	113,137,433	83
MONTOUR	N C	62	13,911,155	12,695,891	1,215,264	91
NORTHAMPTON	N C	1,872	476,607,802	416,763,175	59,844,627	87
NORTHUMBERLAND	N C	506	94,723,317	93,867,088	856,229	99
PERRY	N C	166	33,878,279	29,420,832	4,457,447	87
PIKE	N C	360	40,784,245	39,940,774	843,471	98
POTTER	N C	136	20,084,604	18,000,696	2,083,908	90
SCHUYLKILL	N C	586	158,285,127	141,905,163	16,379,964	90
SNYDER	N C	165	33,110,055	29,804,854	3,305,201	90
SOMERSET	N C	379	67,545,987	55,961,802	11,584,185	83
SULLIVAN	N C	43	8,171,916	6,068,247	2,103,669	74
SUSQUEHANNA	N C	198	28,625,994	28,785,034	-159,040	101
TIOGA	N C	238	71,552,338	59,124,873	12,427,465	83
UNION	N C	141	28,314,899	27,092,013	1,222,886	96
VENANGO	N C	375	55,966,068	55,768,710	197,358	100
WARREN	N C	208	37,677,757	36,791,116	886,641	98
WASHINGTON	N C	751	199,711,547	171,804,866	27,906,681	86
WAYNE	N C	476	59,397,517	59,346,762	50,755	100
WESTMORELAND	N C	1,755	568,007,484	464,767,487	103,239,997	82
WYOMING	N C	170	27,080,152	19,321,071	7,759,081	71
YORK	N C	2,033	480,968,985	416,382,742	64,586,243	87

<sup>1</sup> 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.

<sup>2</sup> 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	72,515	52,006	124,521
Actuarial Accrued Liabilities	\$29,435,014,528	\$11,074,683,896	\$40,509,698,424
Assets	\$22,149,031,341	\$9,712,518,290	\$31,861,549,631
Unfunded Actuarial Accrued Liabilities	\$7,654,825,421	\$1,385,981,423	\$9,040,806,844
Assets Exceeding Actuarial Accrued Liabilities	\$368,842,234	\$23,815,817	\$392,658,051

**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 <sup>1</sup>	\$ Amount for Annuitants, Except for Those in a DROP <sup>1</sup>	# of Parti- cipants in a DROP <sup>1</sup>	\$ Amount Put into DROP Accounts Annually
Philadelphia	27,020	\$1,886,511,515	22,202	\$624,303,167	1,878	\$82,362,388
Cities	10,952	747,978,105	9,041	259,166,059	122	5,840,254
Boroughs	8,634	583,413,466	4,584	107,641,887	82	5,000,906
First Class Townships	5,650	467,779,897	3,270	112,057,886	88	5,710,965
Second Class Townships	10,181	715,648,715	3,841	94,807,186	159	8,863,198
Authorities	9,339	578,312,265	2,984	57,802,511	15	755,611
COG/Regional Police	739	60,542,084	313	11,042,659	19	1,145,824
Totals	72,515	\$5,040,186,047	46,235	\$1,266,821,355	2,363	\$109,678,876

<sup>1</sup> DROP - Deferred Retirement Option Plan

**TABLE IV**

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans  
Reporting Funding Deficiencies in 2020**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
<b><u>CRITICAL FUNDING DEFICIENCIES</u></b>								
ALL	Duquesne City	F	10,811	9	151	-1	93	YES
ALL	Verona Borough	P	48,540	51	85	23	68	YES
BUC	Bristol Borough	N1	394,643	51	59	32	53	YES
BUC	Bristol Borough	P	380,856	59	59	22	67	YES
CEN	Rush Township	N2	8,725	100	41	5	70	YES
CHE	West Whiteland Township	P	700,132	100	119	22	98	YES
CUM	Newville Borough	N	93,992	100	333	25	101	
CUM	Newville Borough	P	244,740	100	562	91	97	
DAU	Susquehanna Township	P	576,087	31	31	14	76	
DEL	Chester City	F	1,980,471	100	85	47	71	
DEL	Chester City	N	1,915,651	100	147	45	47	
DEL	Chester City	P	30,010,100	85	279	519	34	
DEL	Darby Borough	P	2,490,700	90	312	162	81	
DEL	Sharon Hill Borough	P	229,588	59	48	24	66	
FRA	Chambersburg Borough	F	382,766	100	54	14	77	
LAC	Dalton Borough	P	34,467	81	63	20	59	
LAC	Dunmore Borough	F	316,871	100	113	26	91	
LAC	Taylor Borough	P	128,020	43	53	35	72	
LAW	Slippery Rock Township	N	99,691	100	396	38	100	YES
LEH	Catasauqua Borough	P	174,208	64	52	22	74	
LUZ	Butler Township	P	124,442	145	53	14	72	
LUZ	Fairview Township	P	59,086	54	33	12	64	
LUZ	Pittston City	P	309,161	67	257	53	98	
LUZ	West Hazleton Borough	N	34,467	85	111	16	91	
LUZ	West Hazleton Borough	P	47,288	31	25	13	45	
LYC	Montoursville Borough	N	64,010	67	59	10	72	
MER	Shenango Township	N	50,370	39	176	20	89	YES
SCH	Frackville Borough	P	124,177	55	65	36	73	
SCH	Norwegian Township	P	162,125	100	3,299	-1	85	
SOM	Windber Area Authority	N1	186,208	84	213	36	82	
WES	Westmoreland Co Muni Auth	N3	150,188	64	2,466	-1	96	
YOR	Hanover Borough	F	165,976	100	105	12	100	
YOR	North Hopewell Township	P	15,306	32	60	27	71	
YOR	West York Borough	F	26,819	55	160	14	97	YES
YOR	West York Borough	P	323,820	69	105	35	80	YES
<b><u>NON-CRITICAL FUNDING DEFICIENCIES</u></b>								
ALL	Duquesne City	N	84,751	47	86	15	83	
ALL	Kilbuck Township	P	20,705	72	-1	-1	129	
BEA	Midland Borough	N1	22,914	40	-1,086	-1	81	
BEA	Midland Borough	P	57,434	32	150	20	100	
BUT	Slippery Rock Borough	P	27,143	100	28	10	131	
CMB	Gallitzin Boro Sewer & Disposal Auth	N	4,725	19	-1	-1	157	
FRA	Carbondale City	F	48,560	33	33	8	95	
LAN	Lancaster Area Sewer Authority	N	58,497	15	30	3	105	
MCK	Bradford City	F	19,084	4	8	2	100	
MCK	Bradford City	P	90,516	30	55	7	100	

**TABLE IV**

**Listing of Self-Insured, Defined Benefit Municipal Pension Plans  
Reporting Funding Deficiencies in 2020**

CO.	MUNICIPALITY	PLAN TYPE	FUNDING DEFICIENCY (\$)	FUNDING DEFICIENCY AS A % OF			FUNDED RATIO %	FUNDING DEFICIENCY RESOLVED*
				MMO	TOTAL COST	PAY		
SCH	Cass Township	P	39,450	100	-1	-1	170	
SCH	Shenandoah Borough	P	28,246	18	18	7	81	
UNI	White Deer Township	N1	4,292	100	-1	-1	-1	

\* Funding Deficiency Resolved only applies to plans with Critical Funding Deficiencies.

**TABLE V**

**Listing of Defined Contribution Municipal Pension Plans  
Reporting a Possible Funding Deficiency in 2020**

CO.	MUNICIPALITY	PLAN TYPE	CALCULATED MMO PER AVR (\$)	REPORTED CONTRIBUTION (\$)	AMOUNT NOT PAID * (\$)
ALL	Mt. Oliver Borough	N	24,073	18,619	5,454
ARM	Armstrong Conservation District	N	29,552	20,040	9,512
BEA	Ambridge Borough	F2	867	667	200
BER	Fleetwood Borough	N2	26,590	18,901	7,689
BER	Mohnton Borough	N	11,820	6,310	5,510
BUC	Bristol Borough	N2	3,867	230	3,637
BUC	Chalfont Borough	N	37,040	29,472	7,568
BUC	Warrington Township	N2	39,413	16,604	22,809
CMB	Glendale Valley Municipal Authority	N	3,745	2,143	1,602
CMB	Cambria County Redevelopment Authority	N	7,066	3,394	3,672
CMB	Johnstown City Housing Authority	N2	184,637	119,355	65,282
CHE	East Whiteland Township	N3	60,906	44,049	16,857
CHE	Honey Brook Township	N	29,198	23,310	5,888
COL	Orange Township	N	1,705	823	882
CRA	Hayfield Township	N	16,169	12,117	4,052
DEL	Radnor Township	N2	36,301	25,354	10,947
ELK	Ridgway Borough	N	51,320	41,036	10,284
ERI	Le Boeuf Township	N	8,457	5,103	3,354
ERI	Erie Metropolitan Transit Authority	N3	13,699	6,766	6,933
ERI	Union City Borough Municipal Authority	N	30,900	22,658	8,242
FAY	Franklin Township	N	30,258	22,089	8,169
GRE	Whiteley Township	N	19,184	15,205	3,979
HUN	Huntingdon County Housing Authority	N	31,214	24,124	7,090
LAC	Carbondale City	N	21,500	15,875	5,625
LAC	Abington Regional Wastewater Authority	N	17,168	11,200	5,968
LAN	East Earl Township	N	108,321	68,244	40,077
LAN	East Petersburg Borough	N	30,183	6,361	23,822
LAW	Lawrence County Housing Authority	N	222,779	131,022	91,757
LEH	Lower Macungie Township	N	485,539	231,420	254,119
LEH	Allentown City Parking Authority	N1	27,490	15,824	11,666
LEH	Allentown City Parking Authority	N2	107,848	84,761	23,087
LEH	Allentown City Parking Authority	N4	11,244	6,461	4,783
LEH	North Whitehall Township	N	126,120	78,781	47,339
LEH	Upper Saucon Township	N2	29,556	10,663	18,893
LYC	Clinton Township	N	8,482	6,708	1,774
MTG	Springfield Township	N3	28,970	22,622	6,348
NHP	Bangor Borough	N3	26,953	15,247	11,706
NHP	Nazareth Borough	N	88,398	67,001	21,397
POT	Potter County Housing Authority	N	26,040	17,328	8,712
SNY	Jackson Township	N	3,802	2,635	1,167
WAR	Glade Township	N	24,073	17,117	6,956
WAS	Cokeburg Borough	N	2,202	40	2,162

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



**TABLE VI**

**Listing of Municipal Pension Plans  
Delinquent in Filing an Actuarial Valuation Report as of December 17, 2020**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
ADA	York Springs Borough	N	C
ALL	Springdale Township	N	C
ALL	Springdale Township	P	C
BEA	Beaver County Housing Authority	N	A
BED	Everett Borough	N	C
BED	Snake Spring Township Municipal Authority	N	A
BER	Centre Township	N	C
BER	Centre Township	P	C
BLA	Altoona-Logan Twp Mobile Med Emergency Dept	N	A
BLA	Duncansville Borough	N	A
BLA	Duncansville Borough	P	A
BRA	Endless Mountains Transit Authority	N	A
BUC	Richland Township	N1	C
BUC	Richland Township	N2	A
BUC	Richland Township	P	C
BUC	Falls Township Authority	N	C
BUT	Western Butler County Authority	N	A
CMB	White Township	N	A
CHE	East Coventry Township	N1	C
CHE	East Coventry Township	N2	A
CHE	East Coventry Township	P	C
CHE	Southern Chester County Regional Police	P	C
CLE	Brady Township	N	A
DAU	Elizabethville Area Authority	N	A
DEL	Collingdale Borough	N	C
ELK	Johnsonburg Municipal Authority	N	C
ERI	Washington Township	N	A
ERI	Summit Township Water Authority	N	A
FAY	Southwest Regional	P	C
FRA	Antrim Township	N	C
FRA	Mont Alto Borough	N	A
GRE	Jackson Township	N	A
LAN	Terre Hill Borough	N	C
LAN	Lancaster City Housing Authority	N	A
LAW	Mahoning Township	P	C
LEB	Millcreek-Richland Joint Authority	N	A
LUZ	Harveys Lake Borough	P	C
LUZ	Hazleton City Housing Authority	N	A
LYC	Duboistown Borough	N	C
LYC	Duboistown Borough	P	C
MER	Greenville Borough Municipal Authority	N	C
MER	Mercer County Housing	N	A
PER	Penn Township	N	C
PER	Penn Township	P	C
PIK	Milford Borough Municipal Authority	N	A

**TABLE VI**

**Listing of Municipal Pension Plans  
Delinquent in Filing an Actuarial Valuation Report as of December 17, 2020**

CO.	MUNICIPALITY	PLAN TYPE	FORM TYPE
SCH	Coaldale Borough	N	A
SCH	Mahanoy Township	N	A
SCH	Mechanicsville Borough	P	A
SCH	New Castle Township	P	C
SNY	Beavertown Borough	N	A
VEN	Jackson Township	N	A
WAR	Southwest Township	N	A
WAS	Carroll Township Authority	N	C
WAS	Deemston Borough	N	A
WAS	Union Township	N1	A
WAS	Washington Area COG	N	C
WAS	Washington County Housing Authority	N	A
WES	Washington Township	N1	A
WES	Washington Township	P	C
WES	Unity Township Municipal Authority	N	A
WES	Westmoreland County Transit Authority	N	A
YOR	Abbotstown Paradise Joint Sewer Authority	N	A
YOR	Heidelberg Township	P	C
YOR	York City	F	C
YOR	York City	N	C
YOR	York City	P	C

**TABLE VII**

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

Class	AVR Year	Active Members	Payroll	Reported MMO	MMO % of Pay	MMO Per Person
All Cities	2011	37,987	1,998,436,264	633,452,702	31.70	16,676
All Cities	2013	37,664	2,067,467,753	625,520,781	30.26	16,608
All Cities	2015	38,487	2,245,607,778	707,247,456	31.49	18,376
All Cities	2017	39,290	2,433,004,082	810,682,451	33.32	20,633
All Cities	2019	39,340	2,519,927,911	870,948,840	34.56	22,139
All Cities	2021	37,400	2,603,259,953	892,974,611	34.30	23,876
Philadelphia	2011	26,671	1,371,274,000	511,004,000	37.26	19,160
Philadelphia	2013	26,788	1,429,724,000	491,989,000	34.41	18,366
Philadelphia	2015	27,951	1,597,849,000	556,030,000	34.80	19,893
Philadelphia	2017	28,615	1,744,729,000	629,620,000	36.09	22,003
Philadelphia	2019	28,596	1,842,554,883	668,280,609	36.27	23,370
Philadelphia	2021	27,020	1,886,511,515	673,883,620	35.72	24,940
Cities w/o Phila.	2011	11,316	627,162,264	122,448,702	19.52	10,821
Cities w/o Phila.	2013	10,876	637,743,753	133,531,781	20.94	12,278
Cities w/o Phila.	2015	10,536	647,758,778	151,217,456	23.34	14,352
Cities w/o Phila.	2017	10,675	688,275,082	181,062,451	26.31	16,961
Cities w/o Phila.	2019	10,744	677,373,028	202,668,231	29.92	18,863
Cities w/o Phila.	2021	10,380	716,748,438	219,090,991	30.57	21,107
Boroughs	2011	7,579	416,337,989	53,435,403	12.83	7,050
Boroughs	2013	7,296	419,960,334	68,616,283	16.34	9,405
Boroughs	2015	7,080	429,980,457	75,623,842	17.59	10,681
Boroughs	2017	7,009	448,154,445	79,581,914	17.76	11,354
Boroughs	2019	7,004	475,091,351	82,929,722	17.46	11,840
Boroughs	2021	6,850	489,613,801	97,173,628	19.85	14,186
Twps 1 <sup>st</sup> Class	2011	5,240	344,203,807	46,138,896	13.40	8,805
Twps 1 <sup>st</sup> Class	2013	5,004	345,530,918	62,229,093	18.01	12,436
Twps 1 <sup>st</sup> Class	2015	5,009	370,657,672	73,297,486	19.77	14,633
Twps 1 <sup>st</sup> Class	2017	4,932	382,799,475	78,554,074	20.52	15,927
Twps 1 <sup>st</sup> Class	2019	4,894	402,570,859	81,889,835	20.34	16,733
Twps 1 <sup>st</sup> Class	2021	4,703	411,610,008	91,659,498	22.27	19,490
Twps 2 <sup>nd</sup> Class	2011	7,062	423,344,652	58,763,530	13.88	8,321
Twps 2 <sup>nd</sup> Class	2013	6,877	431,880,853	70,593,558	16.35	10,265
Twps 2 <sup>nd</sup> Class	2015	6,791	451,943,597	81,371,458	18.00	11,982
Twps 2 <sup>nd</sup> Class	2017	6,753	474,327,222	87,550,668	18.46	12,965
Twps 2 <sup>nd</sup> Class	2019	6,714	501,035,981	95,710,045	19.10	14,255
Twps 2 <sup>nd</sup> Class	2021	6,628	523,128,743	107,477,764	20.55	16,216
Regional Police	2011	548	38,308,410	5,078,108	13.26	9,267
Regional Police	2013	523	38,522,298	7,620,976	19.78	14,572
Regional Police	2015	562	43,392,780	8,148,083	18.78	14,498
Regional Police	2017	579	46,120,522	8,995,407	19.50	15,536
Regional Police	2019	586	48,678,583	10,296,986	21.15	17,572
Regional Police	2021	590	52,688,629	11,506,484	21.84	19,503
Authorities	2011	5,223	270,953,462	25,972,499	9.59	4,973
Authorities	2013	5,209	282,702,082	32,287,384	11.42	6,198
Authorities	2015	5,363	305,014,032	37,061,834	12.15	6,911
Authorities	2017	5,504	333,384,428	42,080,639	12.62	7,645
Authorities	2019	5,403	342,917,810	44,196,248	12.89	8,180
Authorities	2021	5,291	359,698,093	49,935,466	13.88	9,438