

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

**STATUS REPORT**  
**ON**  
**LOCAL GOVERNMENT PENSION PLANS**

*A summary and analysis of*

*1987 Municipal Pension Plan Data  
submitted pursuant to Act 205 of 1984  
and*

*1986 County Pension Plan Data  
submitted pursuant to Act 293 of 1972*

Public Employee Retirement Study Commission  
Commonwealth of Pennsylvania  
May, 1989

## PUBLIC EMPLOYEE RETIREMENT STUDY COMMISSION

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COMMONWEALTH OF PENNSYLVANIA

**PUBLIC EMPLOYEE RETIREMENT STUDY COMMISSION**

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To Members of the Pennsylvania General Assembly  
and Governor Casey

Accompanying this letter is the Commission's second report on the status of the Commonwealth's local government pension plans since the enactment of the Municipal Pension Plan Funding Standard and Recovery Act, Act 205 of 1984. The report shows that the actuarial funding requirement implemented for municipal pension plans by Act 205 has arrested the rapid growth in the unfunded pension liabilities of the Commonwealth's local governments. Although those liabilities are estimated to be \$3.1 billion today, the Commission's next status report is expected to show a diminution of unfunded local government pension obligations for the first time since monitoring began in 1974.

In addition to analyzing the aggregate funding status of municipal pension plans, the status report identifies and discusses the 256 instances where municipalities failed to comply with the actuarial funding standard mandated by Act 205. The report also discusses the use of individual insurance contracts in funding pension benefits for municipal employees and the revised allocation formula for the \$110 million in state aid annually provided to offset pension costs for municipal employees.

**ADDITIONAL REFORM NEEDED**

Viewed in the aggregate, Pennsylvania's local government retirement systems represent one of the largest public employee pension plans in the nation. The Commonwealth's local government retirement systems have more active members and more unfunded liabilities than the State Employees' Retirement System. Yet, it took near defaults in the payment of public employee pension benefits by several local government retirement systems to provide the impetus for reform that eventually resulted in the enactment of Act 205. The current legislation governing the local government retirement systems can at best be characterized as technically deficient and outmoded. Pennsylvania's local government retirement code is comprised of more than 50 disjointed statutes enacted over the last 60 years. Unfortunately, due to the diversity of employer and employee interests, there is no potential for the necessary impetus for remedial legislative reforms to develop under normal conditions.

One of the largest public retirement systems in the nation cannot function efficiently and effectively without adequate policy guidelines. The Commonwealth must recognize the significance of its local government retirement systems and continue the legislative reform process initiated with the establishment of actuarial funding policy guidelines in Act 205 of 1984. Through this and subsequent reports, the Commission hopes to facilitate the ongoing reform process by increasing the general awareness of local government retirement issues.

#### CURRENT FOCUS FOR COMMISSION ACTIVITY

The Commission is actively engaged in the development of a special report on the current structure of local government retirement systems in Pennsylvania. As indicated in the Commission's previous status report, this special report is intended to focus the attention on Pennsylvania's fundamental local government retirement issue — whether the current structure of local government retirement systems should be maintained. If the present structure is to be maintained, the process to effect a comprehensive review and revision of all local government pension statutes must be initiated. If the present structure is to be replaced, the process to design and implement the replacement structure of local government retirement systems must begin. The Commission expects to issue its special report on the structure of local government retirement systems before the end of this year.

#### CONCLUSION

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

Sincerely,



Dale D. Stone  
Chairman

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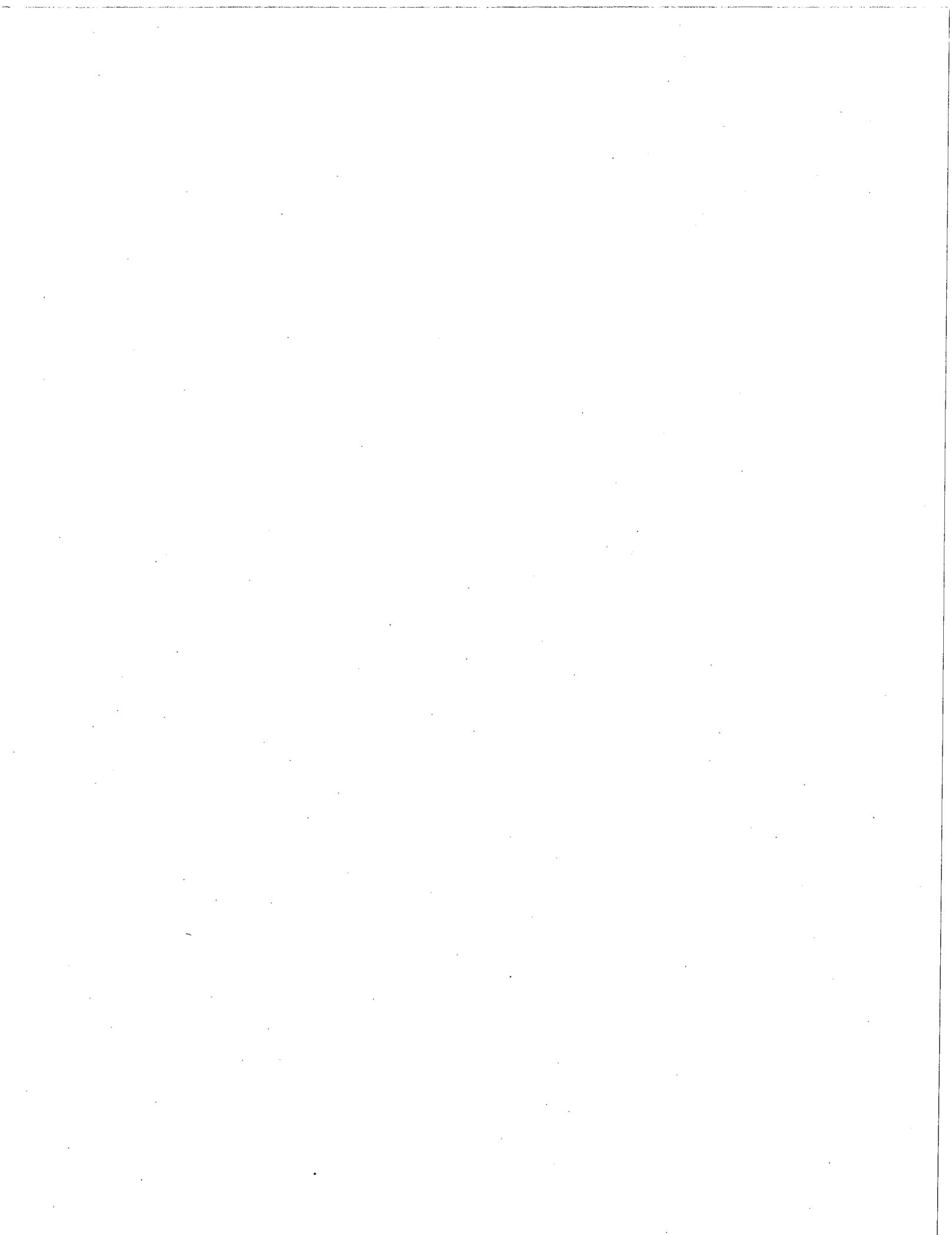
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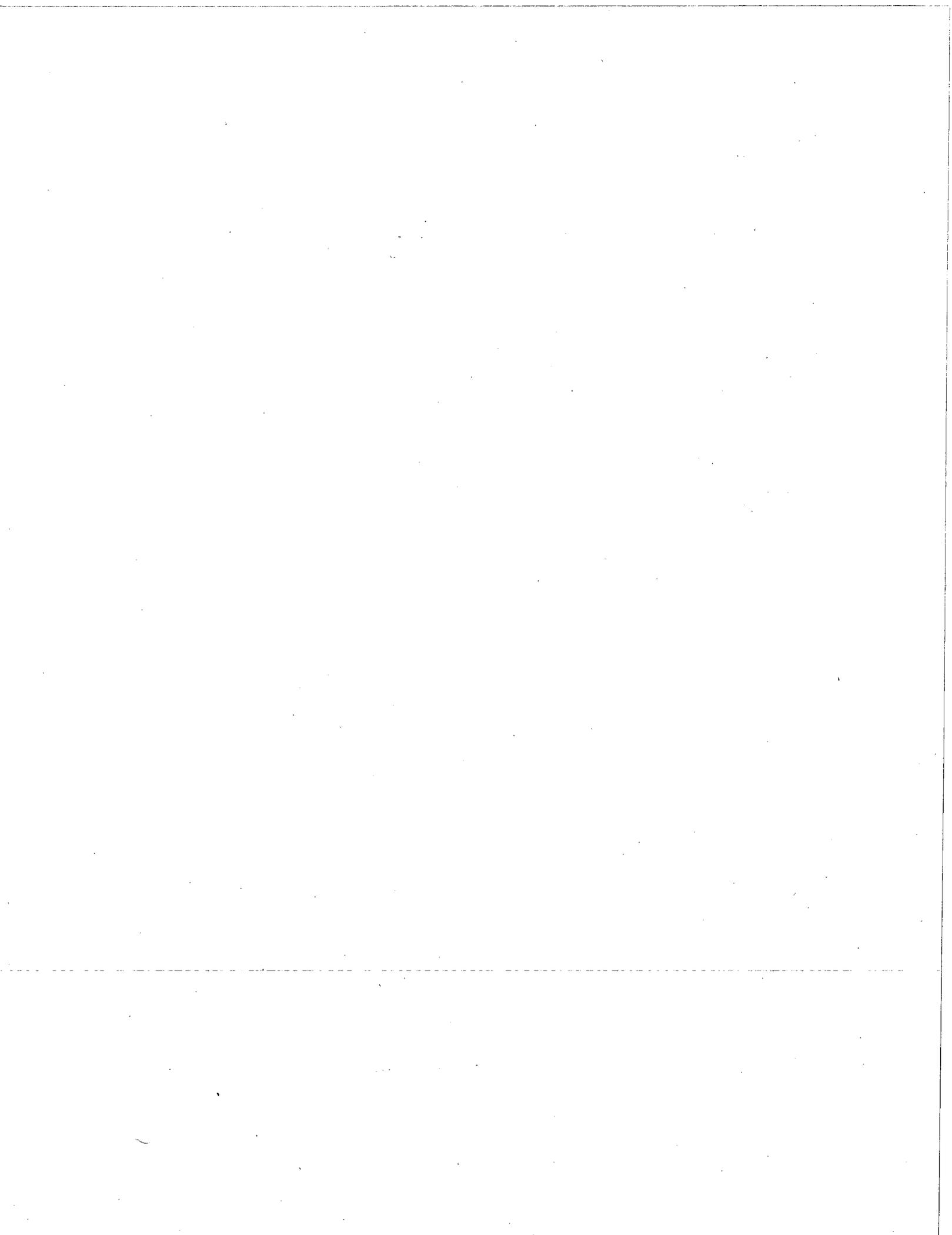


## PREFACE

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 now 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 1987 plan year, while the county pension plan reports submitted under Act 293 requirements covered the 1986 plan year. Throughout the filing periods, the Commission endeavored to ensure the reported data was complete and accurate. To the degree possible, the data provided in the individual reports was reviewed for completeness and internal consistency. In extracting the data for the databases and in compiling this report, the Commission endeavored to minimize typographical errors and omissions.

When this report was prepared for publication, 30 municipalities with one or more municipal pension plans remained delinquent in submitting the required Act 205 reports for the 1987 plan year. Consequently, data for at least 39 municipal pension plans could not be included in this report. However, the omitted data is not statistically significant due to the small size of the pension plans involved.



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## PART I

### EXECUTIVE SUMMARY

#### GENERAL CHARACTERISTICS

The 2,500 local government pension plans in Pennsylvania represent over 25% of the public pension plans in the United States, and the number of local government pension plans in the Commonwealth is continuing to increase. The local government pension plans range in size from one to over 5,000 active members, but over 98% of the pension plans can be characterized as small. Although over 65% of the local government pension plans have ten or fewer active members, the total active membership of local government pension plans exceeds the total active membership of the Pennsylvania State Employees' Retirement System.

#### FUNDING STATUS

Although the unfunded actuarial accrued liabilities of municipal pension plans total approximately \$3 billion, the rapid annual rate of growth (10%) in the unfunded actuarial accrued liabilities between 1974 and 1985 has slowed dramatically subsequent to the enactment of Act 205 of 1984. This positive change in the funding pattern of municipal pension plans is also evident in the significantly higher contributions being made to the poorly funded municipal pension plans after the Act 205 reforms. However, most (64%) of the 66,000 participants in defined benefit municipal pension plans are still covered by poorly funded pension plans.

#### NON-COMPLIANCE WITH MINIMUM FUNDING STANDARD

Established by Act 205 of 1984, the actuarial funding standard for municipal pension plans was first effective in 1986. Analysis of the reported data shows that municipalities failed to comply with the funding standard in 256 instances, and the individual pension plans involved are identified in the report. In recognition of the anticipated problems encountered in complying with the newly implemented funding standard, the Commission determined that the enforcement proceedings should focus only on the more significant instances of non-compliance with the funding standard. In the 86 instances where the funding deficiencies were significant, the Commission plans to compel compliance with the actuarial funding standard through formal notifications and, if necessary, legal proceedings.

#### STATE AID ALLOCATION

Due to the unanticipated increase in state revenues dedicated to the General Municipal Pension System State Aid Program (GMPSSAP) the amount of state aid provided to municipalities to offset their employee pension costs increased by 75% between 1985 and 1988. The increased funding has altered the effect of the GMPSSAP. Instead of providing assistance to municipalities in meeting their employee pension costs, the GMPSSAP now finances 100% of the employee pension costs of most of the recipient municipalities. As a result, the General Municipal

Pension System State Aid Program currently functions as an inducement for municipalities to increase their employee pension liabilities. The Commission plans to issue a special report on the GMPSSAP subsequent to the 1990 allocation. The special report will contain the Commission's recommendations for modifying the GMPSSAP and draft legislation to implement those recommendations.

#### **INSURANCE UTILIZATION**

The data reported for almost half of the 398 defined benefit municipal pension plans with a substantial insurance component evidences that costs may have unnecessarily been incurred. In 16 fully-insured defined benefit municipal pension plans, the current assets are sufficient to provide the specified pension benefits to all active, vested and retired members, but the annual insurance premiums continue to be paid. The Commission plans to request the State Insurance Commissioner to determine the propriety of the insurance company activity in several instances and to notify all municipalities involved of the potential inconsistency with fiduciary responsibilities that exists in the operation of their pension plans. The Commission also plans to notify the municipalities operating the 314 split-funded defined benefit municipal pension plans, which use insurance contracts and an actuarially determined fund to finance employee pension benefits, that the added costs attributable to the use of "split-funded" methodology will not be reflected in their state aid allocations after 1995, when the "hold harmless" provisions of the allocation formula terminate.

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**PART II**

**GENERAL CHARACTERISTICS**

**NUMBER OF PLANS**

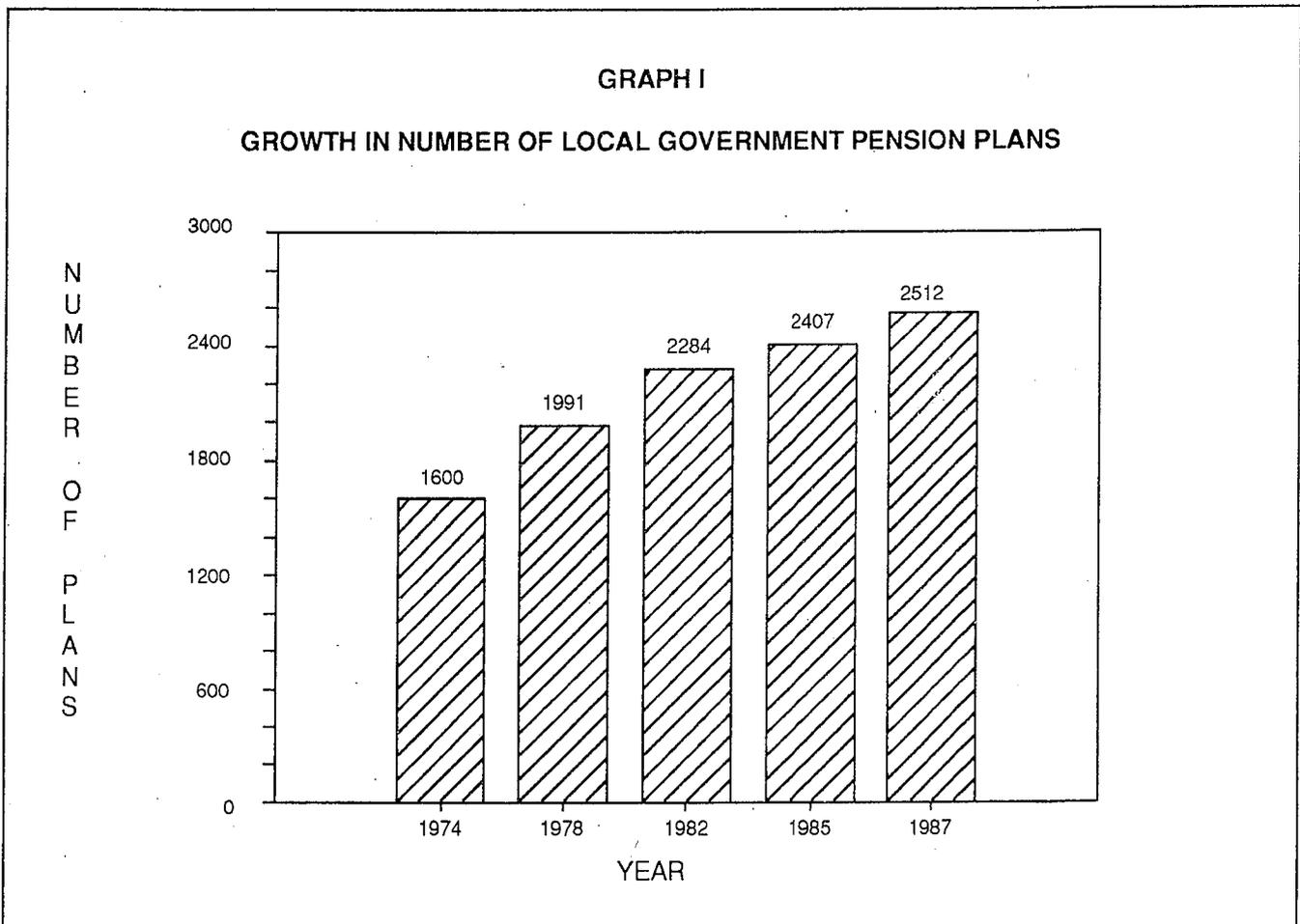
Pennsylvania has a complex system of local government comprised of over 4,500 governing units. General purpose local governments — cities, boroughs, towns and townships — total more than 2,500 governing units. Special purpose local governments — municipal authorities — total approximately 1,900 units, and counties total 67 units. General purpose local governments in Pennsylvania in most instances establish separate pension plans for their police, fire and nonuniformed employees, while counties and municipal authorities generally establish one pension plan for nonuniformed employees.

The local government pension plans in Pennsylvania are estimated to comprise more than 25% of the total number of public employee pension plans in the United States. With over 2,500 local government pension plans, the Commonwealth has over four times more public employee pension plans than any other state. Chart I shows the number of local government pension plans grouped by the type of employee and by the type of local government as of 1987.

**CHART I**  
**Number of Local Government Pension Plans**

	<u>Police</u>	<u>Fire</u>	<u>Nonuniformed</u>	<u>Total</u>
County	1	0	69	70
City	56	46	54	156
Borough	538	24	418	980
Township (1st)	86	5	88	179
Township (2nd)	293	3	433	729
Authority	0	0	382	382
Council of Government	11	0	5	16
Total	985	78	1,449	2,512

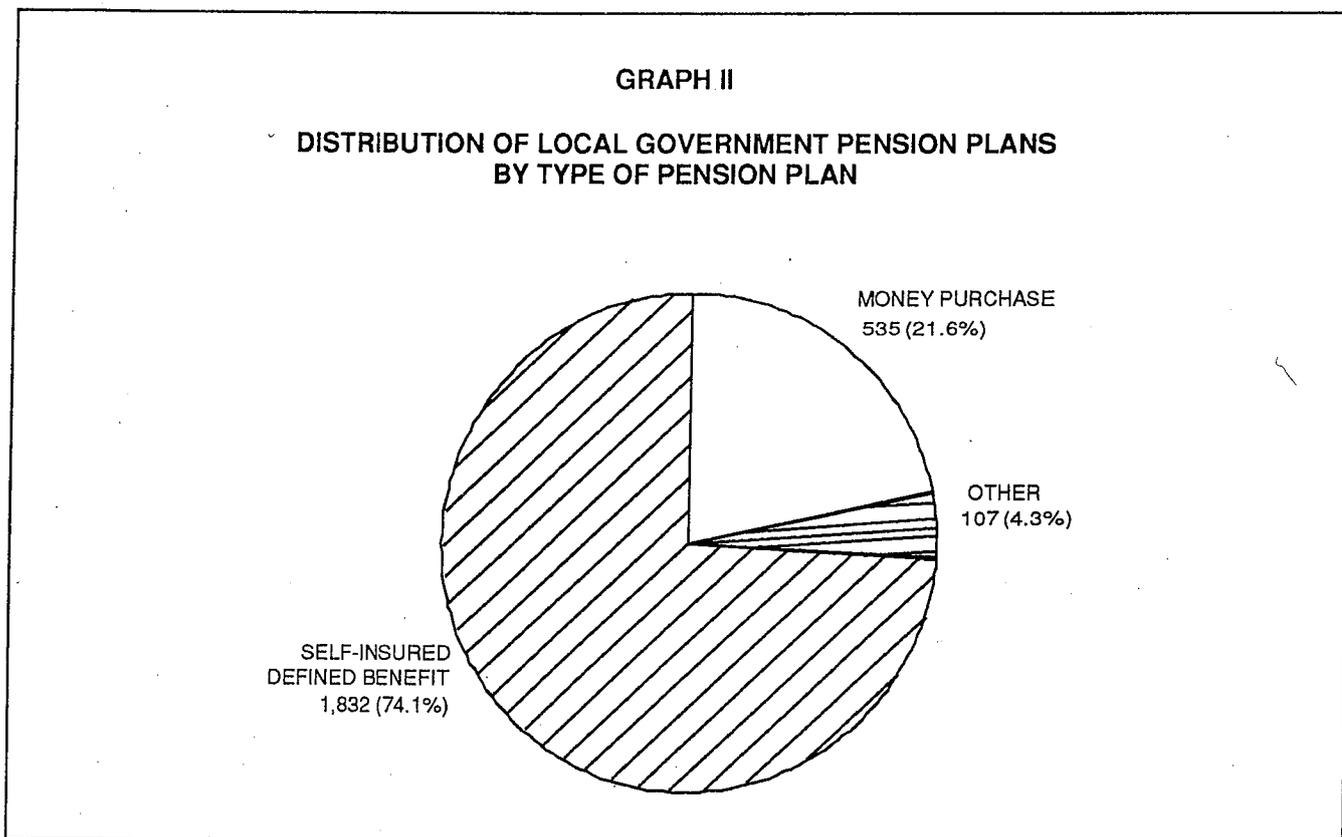
The over 4,500 local government units in Pennsylvania have the potential to establish more than 7,000 pension plans. Graph I shows the growth in the number of local government pension plans since state reporting requirements were initiated in 1974. Although reporting irregularities, varying reporting criteria, and a reporting frequency change have impacted on the data, the general trend is clear — the number of local government pension plans in the Commonwealth is continuing to increase. With the initiation of state aid to municipalities to offset non-uniformed employee pension costs in 1985, the rate of growth in the number of pension plans is likely to increase, at least in the short term.



#### NATURE OF PLANS

The municipal pension plans included in this report may be categorized as defined benefit or money purchase pension plans. In defined benefit pension plans, the pension benefit to be payable at retirement is fixed in some manner and a resultant actuarial liability is established and funded. Defined benefit pension plans may be characterized as "fully insured" where pension fund assets are allocated to individual members through insurance instruments prior to retirement and the insurance is sufficient to guarantee the pension benefits at retirement. Defined benefit pension plans may be characterized as "self-insured" where some or all of the risk of providing the

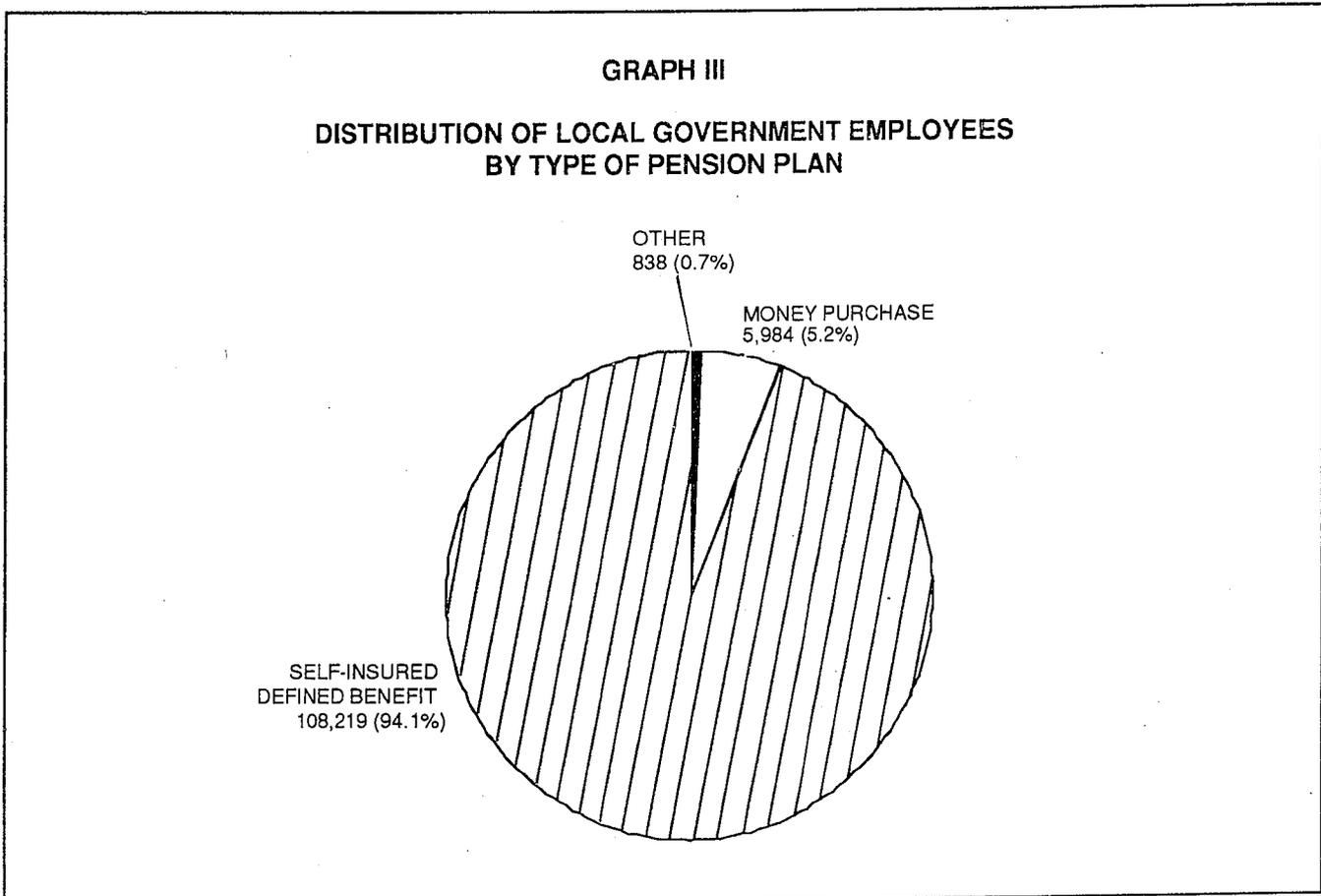
pension benefits remains with the municipality. In other words, a self-insured, defined benefit pension plan may have an insurance component with the municipality assuming responsibility for all residual liabilities. In some instances, defined benefit pension plans are provided by municipalities through participation in Taft-Hartley Act collectively bargained, jointly trusteeed, multi-employer pension plans. In 1985, the defined benefit pension plans established by Pennsylvania's local governments were comprised of 1,832 self-insured plans and 33 fully insured plans. Defined pension benefits were also provided by 59 local governments through participation in private sector, multi-employer pension plans.



Graph II shows that approximately 75% of the local government pension plans in Pennsylvania were self-insured, defined benefit pension plans, and Graph III conveys the fact that over 90% of the State's local government employees with pension benefit coverage were members of self-insured, defined benefit pension plans.

In money purchase pension plans, the pension benefit is determined by the monies accumulated in the retiring employee's account up to the time of retirement. Money purchase pension plans may be funded with defined contributions or less formal funding mechanisms, both of which allocate monies to the individual member accounts prior to retirement. In 1985, the money purchase pension plans established by Pennsylvania's local governments were comprised of 457 defined contribution pension plans and 78 pension plans with no scheduled funding method.

Graph II evidences that money purchase pension plans represented approximately 21% of the local government pension plans in the Commonwealth, while Graph III shows that the members of money purchase pension plans represented only about 5% of the local government employees for which pension coverage was provided.



### SIZE OF PLANS

The municipal pension plans in Pennsylvania range in size from plans with one active member to plans with over 5,000 active members. In a recent survey of public employee pension plans conducted by the Public Pension and Benefits Consortium (PPBC) of the Government Finance Officers Association, 100 active members was used as a standard to categorize public employee pension plans as either small or large. Using the PPBC standard, 98% of Pennsylvania's municipal pension plans (2,442) are small. Establishing the standard at 50 active members, or one-half of the PPBC standard, only decreases the percentage of Pennsylvania's municipal pension plans categorized as small to 95%. Graph IV shows that pension plans with 10 or fewer active members comprise 68% of Pennsylvania's municipal pension plans and that only 13% of the municipal pension plans in the Commonwealth have more than 25 active members. Almost one-third of the municipal pension plans in Pennsylvania have 3 or fewer active members.

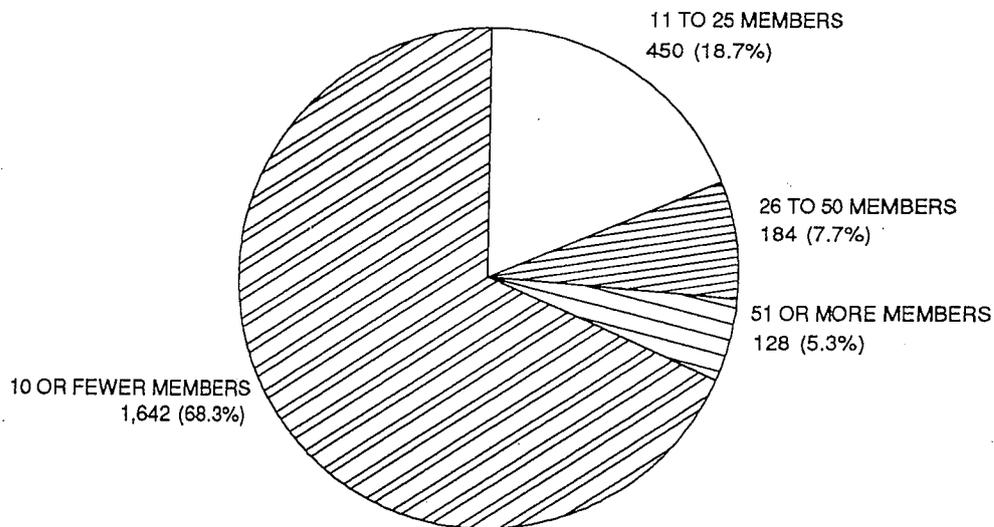
The county pension plans in Pennsylvania range in size from plans with as few as 31 active members to plans with over 7,000 active members. On average, the county pension plans have approximately 600 active members. Excluding Allegheny County, the average decreases to approximately 500 active members. The distribution of county pension plans by the number of active members is as follows:

<u>Number of Members</u>	<u>Number of Plans</u>
100 or fewer	14
101-200	12
201-300	10
301-400	8
401-500	3
501 or more	23

The distribution shows that a significant number of county pension plans in Pennsylvania are small when compared to the PPBC standard of 100 active members. Applying that standard, approximately 20% of the county pension plans in the Commonwealth are small.

**GRAPH IV**

**DISTRIBUTION OF MUNICIPAL PENSION PLANS  
BY NUMBER OF ACTIVE MEMBERS**



When considered in the aggregate, the local government pension plans of the Commonwealth represent a very large public employee pension system. Chart II permits a comparison of Pennsylvania's local government pension systems with the State Employees' Retirement System (SERS). When viewed in terms of the number of active members, the local government retirement systems are larger than SERS, which is one of the largest public employee pension plans in the United States. Viewed in terms of assets, actuarial accrued liability, and unfunded actuarial accrued liability, the local government retirement systems are also comparable to SERS.

**CHART II**  
**Local Government Retirement Systems**  
**Compared with Pennsylvania State Employees' Retirement System**

	<u>Active Members</u>	<u>Actuarial Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Actuarial Accrued Liability</u>
Local Government Retirement Systems	115,041	\$3,883,898,903 <sup>2</sup>	\$6,577,805,514	\$2,994,186,313 <sup>3</sup>
State Employees' Retirement System <sup>1</sup>	109,454	\$6,009,365,263	\$8,465,938,567	\$2,456,573,304

<sup>1</sup> Data extracted from 12/31/86 actuarial valuation.

<sup>2</sup> Includes \$106,228,562 in assets of county pension plans that were omitted from actuarial valuations.

<sup>3</sup> Represents total of unfunded actuarial accrued liabilities reported for individual pension plans.

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## PART III

### FUNDING STATUS AND PRACTICES

#### ACTUARIAL FUNDING METHODS AND POLICY

Under Act 205 of 1984, the 641 local government pension plans that do not have self-insured defined benefits are required to be funded at a level sufficient to satisfy the annual funding requirements specified in their plan documents. For these plans, the liability to fund the pension benefits is fully discharged with the annual payment of the specified contribution. Accordingly, the mandated funding standard for these plans is not based on an actuarial cost method.

Most (97%) of the 1,832 self-insured, defined benefit local government pension plans in the Commonwealth are required to be funded in accordance with the actuarial funding standard established by Act 205 of 1984. The remaining self-insured, defined benefit local government pension plans — the county pension plans — are required to fund their employee pension plans on an actuarial basis, but there is no specific actuarial funding standard established for county pension plans. The Act 205 funding standard established for self-insured, defined benefit municipal pension plans is based on the entry age normal actuarial cost method. Since both the State Employees' Retirement System and the Public School Employees' Retirement System also use the entry age normal actuarial cost method, county pension plans are the only public employee pension plans in Pennsylvania not required by statute to use the entry age normal actuarial cost method for funding and reporting purposes.

#### ACTUARIAL FUNDING STATUS

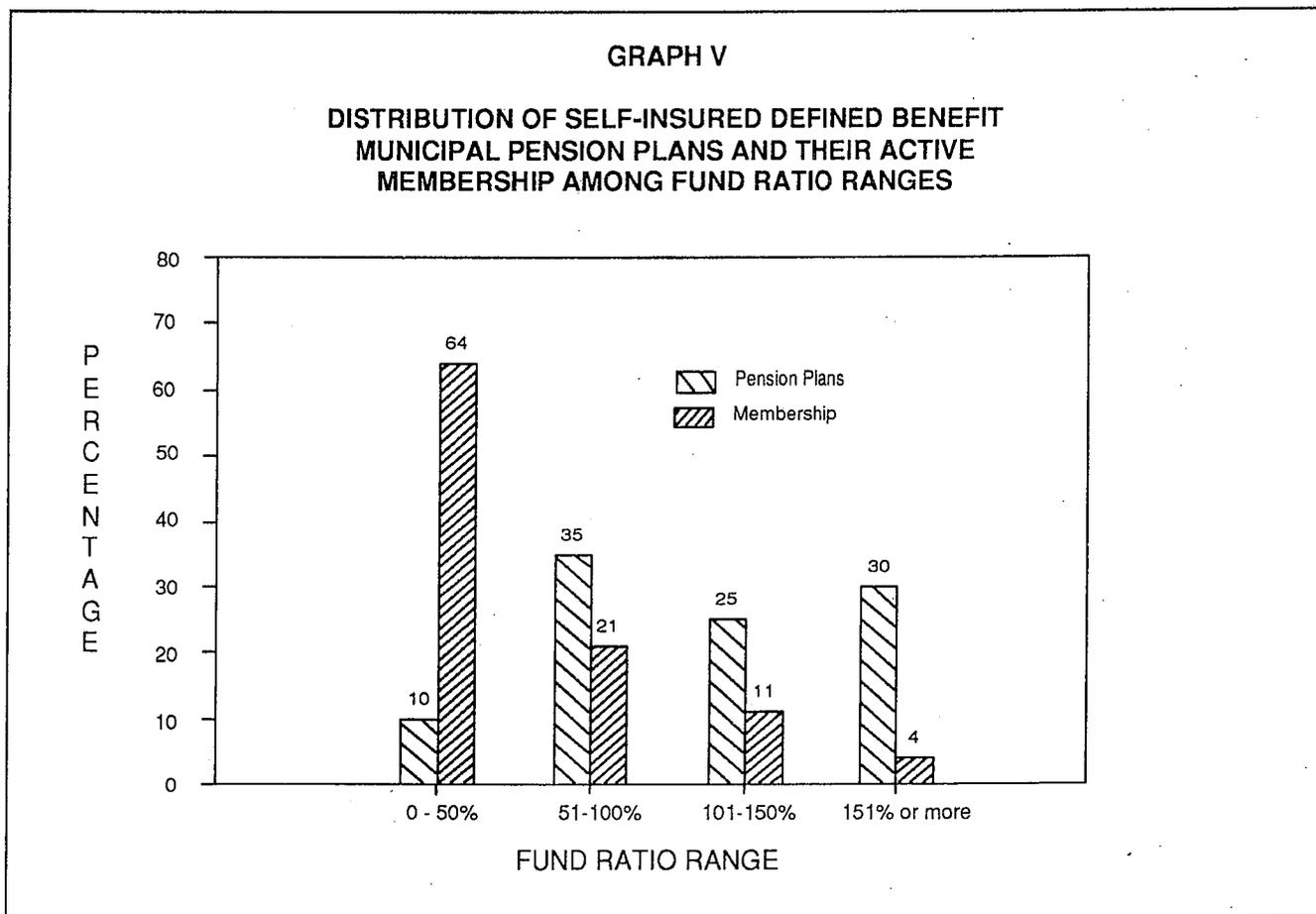
Approximately one quarter of the municipal pension plans in Pennsylvania (641) are fully funded by virtue of their design. For money purchase pension plans, the assets of the pension plan equals the liabilities at retirement. For fully insured, defined benefit pension plans, the value of the pension plan's insurance policies equal the liabilities at retirement. And for multi-employer, jointly trustee, Taft-Hartley Act collectively bargained pension plans, the liability of participating municipalities is limited to the payment of specified contributions. Accordingly, analysis of the funding status of these fully funded municipal pension plans is not necessary.

The funding status of the over 1,832 self-insured, defined benefit local government pension plans in the Commonwealth varies considerably. An easily understood and reliable method to gauge the funding status of municipal pension plans is available by virtue of the standard use of the entry age normal (EAN) actuarial cost method required by Act 205 of 1984. Because 65 of the 70 county pension plans did not use the entry age normal actuarial cost method, the following discussion of the funding status of local government pension plans only concerns the 1,762 self-insured, defined benefit municipal pension plans.

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

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

Fund ratios above and below 100% are not significant unless there is a substantial deviation. In other words, there is an acceptable range in a pension plan's fund ratio due to the normal fluctuation in actuarial cost estimates and other factors. Although establishing a specific fund ratio range as acceptable is not appropriate, fund ratios under normal circumstances should reside in the range of 50% to 150%. The distribution of the 1,762 self-insured, defined benefit municipal pension plans in Pennsylvania among fund ratio ranges is examined in Graph V. To



provide a different perspective, Graph V also shows the distribution of the active membership of the pension plans among fund ratio ranges. While the 176 pension plans with low fund ratios (50% or below) represent only 10% of the total pension plans, those same plans provide pension coverage for over 60% of the total active membership. The 529 pension plans with high fund ratios (150% or more) represent 30% of the total pension plans, but those same plans provide pension coverage for less than 4% of the total active membership. Graph V, then, conveys the fact that the pension plans with low fund ratios provide pension coverage for a disproportionately large percentage of the total active membership of municipal pension plans in Pennsylvania. Chart III presents this fact in tabular form and also shows the average active membership of pension plans with high and low fund ratios. The average active membership data evidences that the pension plans with low fund ratios are generally much larger than those with high fund ratios and that the pension plans with high fund ratios are generally extremely small. In summary, most (64%) of the over 66,000 participants in self-insured, defined benefit municipal pension plans in Pennsylvania are covered by pension plans with actuarial accrued liabilities in excess of two times the current assets.

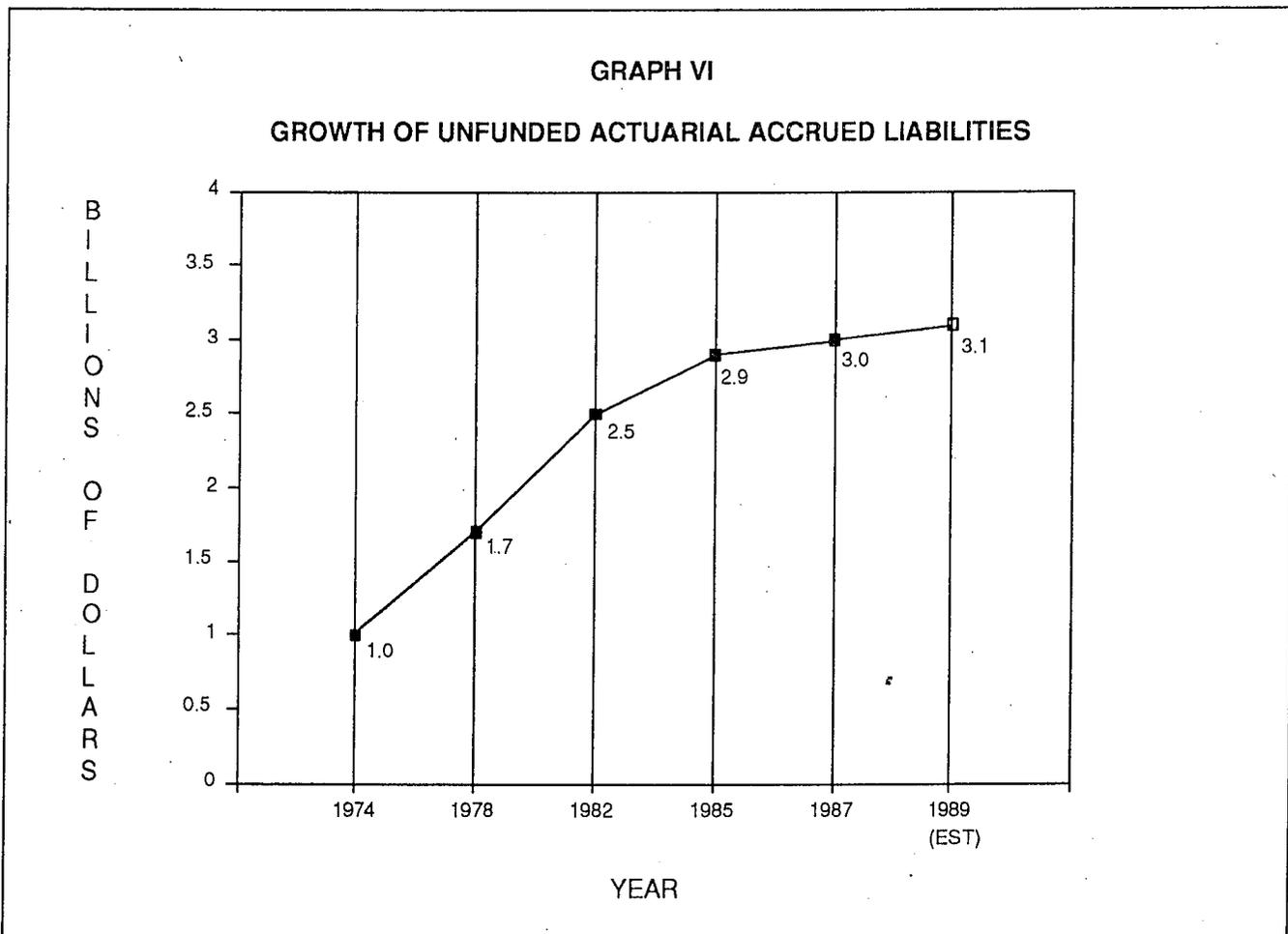
**CHART III**  
**Characteristics of Self-Insured Defined Benefit  
Municipal Pension Plans with Low and High Fund Ratios**

	<u>Number of Plans</u>	<u>Average Active Membership</u>	<u>Percentage of Total Membership</u>
Including Philadelphia Data			
Low Fund Ratio Plans	176	240	64%
High Fund Ratio Plans	529	4	4%
Excluding Philadelphia Data			
Low Fund Ratio Plans	173	61	30%
High Fund Ratio Plans	529	4	7%

Why do 40% of Pennsylvania's self-insured, defined benefit municipal pension plans have fund ratios falling outside what could be considered a normal range? Although there are normal circumstances under which fund ratios may be less than 50%, such as the establishment of a new plan that recognizes prior service, the primary reason for the low fund ratios in 176 pension plans in the Commonwealth is the historical absence of actuarial funding. Prior to the enactment of Act 205 of 1984, the Municipal Pension Plan Funding Standard and Recovery Act, the municipal pension plans in Pennsylvania were not subject to mandated actuarial funding. Because Act 205 required actuarial funding commencing in 1986, the low fund ratios evident in 1985 have begun to be less frequent. The number of municipal pension plans with fund ratios below 50% decreased from 209 in 1985 to 176 in 1987. Conversely, there were 529 pension plans with fund ratios 150% or more. Although normal circumstances may

also result in fund ratios above 150%, the principal reason for the frequency of high fund ratios is the historical allocation of the State's Foreign Casualty Insurance Premium Tax receipts to municipal police pension plans based largely on population. The previous report on municipal pension plans issued by the Commission in 1985 examined the overfunding that occurred because the state aid allocations exceeded employer pension costs. With the enactment of Act 205, the allocation of state aid to municipalities to offset employee pension costs was revised to provide General Municipal Pension System State Aid allocations based on employee units and therefore related to the pension costs. As a result, the number of high fund ratio municipal pension plans is expected to decrease in the future.

As the fund ratio of a pension plan decreases from 100%, the pension plan's assets represent an increasingly smaller percentage of the current liabilities. The funding deficiencies, termed unfunded actuarial accrued liabilities, may occur normally due to prior service credits, benefit liberalizations, or actuarial experience losses. However, the chief cause for the unfunded actuarial accrued liabilities accumulated by Pennsylvania's municipal pension plans is inadequate funding in the past that occurred in the absence of actuarial funding requirements. Because the unfunded actuarial accrued liability represents the amount of funding required to bring the fund ratio of a pension plan to 100%, the funding status of municipal pension plans in the Commonwealth can be examined by determining the total amount of their unfunded actuarial accrued liabilities.



In 1987, the unfunded actuarial accrued liabilities of municipal pension plans totalled approximately \$3.0 billion. Graph VI evidences that the unfunded actuarial accrued liabilities of municipal pension plans experienced a 10% annual rate of growth between 1974 and 1985. In the two-year period ending January 1, 1987, the annual rate of growth in the unfunded actuarial accrued liabilities of municipal pension plans was only 1%. Assuming that the recent trend is continuing, the unfunded actuarial accrued liabilities of municipal pension plans can be estimated to be \$3.1 billion today. Little or no growth is expected to be a continuing trend in the unfunded actuarial accrued liabilities for the next several years, and a decrease is expected to commence in the early 1990's.

#### **IMPACT OF ACT 205 ACTUARIAL FUNDING STANDARD**

The 1987 Act 205 reports contain the first data on municipal pension plans submitted to the Commonwealth since the Act 205 actuarial funding standard was implemented in 1986. The data contained in the 1987 Act 205 reports permits a comparison between the minimum municipal obligation for 1986 and the actual municipal contributions in 1986. The results of that comparison will be discussed in the following part of this report. Because the Act 205 actuarial funding standard was not implemented when the 1985 Act 205 reports were submitted, there is no means to compare the frequency of adequate funding for individual municipal pension plans before and after the funding standard was initiated. The impact of the uniform actuarial funding standard imposed by Act 205, then, can be assessed only through aggregate data.

The most obvious means to assess the impact of the actuarial funding standard imposed by Act 205 is to examine the aggregate unfunded actuarial accrued liabilities of municipal pension plans. As discussed earlier in this report, the annual rate of growth in the unfunded actuarial accrued liabilities of municipal pension plans decreased significantly between 1985 and 1987. Prior to the passage of Act 205, the unfunded actuarial accrued liabilities had consistently grown at a 10% annual rate since 1974 when the Commonwealth initiated monitoring municipal pension plans. In the two year period following the passage of Act 205, the annual growth rate dropped to approximately 1%. Another aggregate factor which can be examined to assess the impact of Act 205 is the aggregate fund ratio of local government pension plans. In the two year period following the enactment of Act 205, the aggregate fund ratio of local government pension plans increased from 53% to 59%. Although economic conditions contributed to both the reduction in the annual growth rate of the unfunded actuarial liabilities and the increase in the aggregate fund ratio, the passage of the Municipal Pension Funding Standard and Recovery Act (Act 205 of 1984) is certainly the principal factor triggering the positive change in the funding pattern of municipal pension plans. Act 205 directly affected the funding pattern of municipal pension plans through mandating a uniform actuarial funding standard and initiating an efficient formula for the State's municipal pension aid allocations.

To further examine the effect of Act 205 on the funding pattern of municipal pension plans, an evaluation of the aggregate contributions to self-insured, defined benefit municipal pension plans is possible. However, it is important to note that numerous municipalities failed to meet the Act 205 actuarial funding standard in 1986, that approximately 40 municipalities were delaying compliance with the Act 205 actuarial funding standard in 1986 pursuant to the Act 205 recovery program, and that the state aid provided to offset municipal pension costs increased dramatically between 1984 and 1986. Although the above noted conditions and other factors may somewhat distort the results, a comparison of the aggregate contributions to municipal pension plans before and after the enactment of Act 205 is the best available means to gauge the impact of the Act 205 actuarial funding standard on the funding pattern of municipal pension plans.

To eliminate a degree of the potential statistical distortion attributable to the increase in state aid for 1986 and the absence of an actuarial funding standard in 1984, the self-insured, defined benefit municipal pension plans that were poorly funded in 1987 (fund ratios of 50% or less) were selected for use in an analysis of aggregate contributions. The 142 pension plans with low fund ratios were selected for analysis because of the high probability that they needed increased municipal contributions to meet the Act 205 actuarial funding standard. The data for Philadelphia City was subsequently excluded from the analysis because of its overriding statistical impact.

Chart IV contains the aggregate contributions to the 141 self-insured, defined benefit municipal pension plans selected for analysis. The aggregate contributions for 1984 and 1986 are presented as dollar amounts and as percentages of the respective payrolls. The percentage of payroll data is more reliable because the effects of inflation and other time related variables are negated. Chart IV also shows the change in the aggregate contributions from 1984 to 1986, expressed as a percentage.

<b>CHART IV</b>			
<b>Comparison of Contributions to Selected Self-Insured Defined Benefit Municipal Pension Plans Before and After Act 205</b>			
	<u>1984</u>	<u>1986</u>	<u>Change</u>
Municipal Contributions			
As Dollar Amount	\$20,127,765	\$21,985,923	+9.2%
As % of Payroll	12.0%	12.8%	+6.6%
Member Contributions			
As Dollar Amount	\$9,061,266	\$9,446,708	+4.2%
As % of Payroll	5.4%	5.5%	+1.8%
State Contributions			
As Dollar Amount	\$10,102,234	\$22,954,064	+127.2%
As % of Payroll	6.0%	13.6%	+126.6%
Total Contributions			
As Dollar Amount	\$39,291,225	\$54,406,695	38.4%
As % of Payroll	23.5%	31.7%	34.8%

Chart IV evidences that the aggregate contributions to the selected municipal pension plans increased by approximately one-third between 1984 and 1986. Although each of the three funding sources increased, the increase in State contributions of over 125% is certainly the most noteworthy. This magnitude of increased State contributions to the selected pension plans is particularly significant when compared to the 31% increase in State contributions to all self-insured, defined benefit municipal pension plans (excluding Philadelphia). The greater increase in State contributions to the selected municipal pension plans reflects that the Act 205 allocation formula, which was implemented in 1985, provided more State aid to the municipal pension plans with high costs than the prior allocation formula. The over 34% increase in the total contributions to the selected pension plans is also significant when compared to the 3% increase in the total contributions to all self-insured, defined benefit municipal pension plans (excluding Philadelphia). In summary, the data on aggregate contributions to self-insured, defined benefit municipal pension plans shows that those plans most in need of increased contributions were being funded at a significantly higher level subsequent to the enactment of the Act 205 reforms.

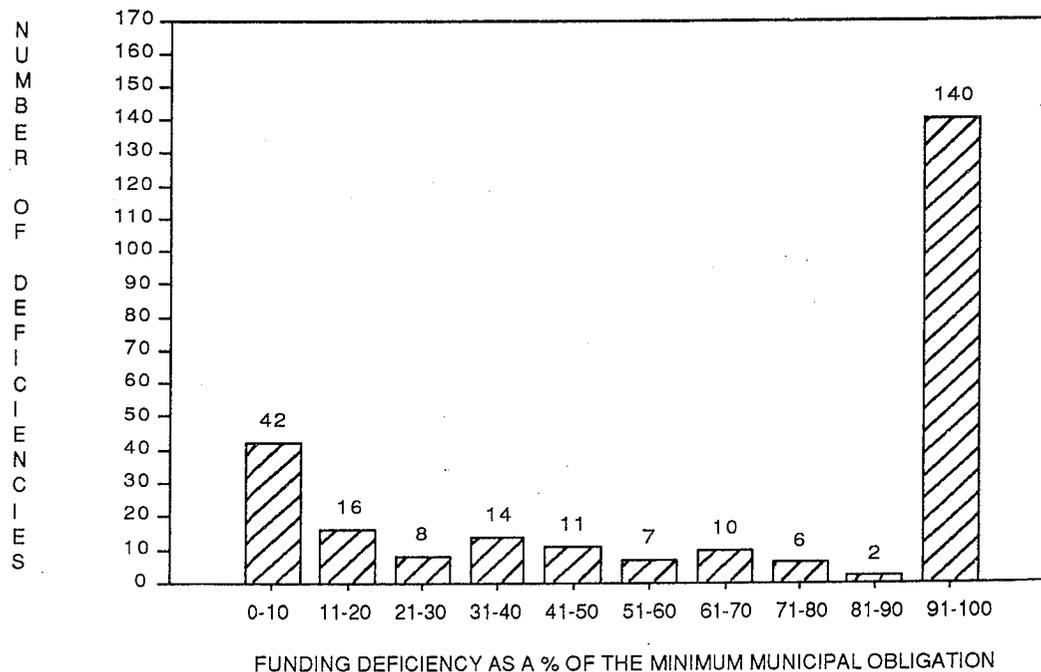
#### **COMPLIANCE WITH ACTUARIAL FUNDING STANDARD**

The uniform actuarial funding standard implemented under Act 205 of 1984 was first effective for municipal pension plans in 1986. The 1987 Act 205 reports solicited documentation of both the 1986 minimum municipal obligation (MMO) calculated for the pension plans and the actual municipal contributions to the pension plans in 1986. Through the reported data, the Commission is able to meet its statutory responsibility to disclose noncompliance with the Act 205 actuarial funding standard in a public report to the Governor and the General Assembly.

When a municipality contributes less than the Act 205 minimum municipal obligation to a municipal pension plan, a funding deficiency is created. Data on the funding deficiencies in 1986, expressed as a percentage of the minimum municipal obligation and as a percentage of payroll, is provided in Table I for the 256 instances of noncompliance with the Act 205 actuarial funding standard. Expressing the funding deficiency as a percentage of the minimum municipal obligation provides a measure of the effort made to meet the actuarial funding standard for the individual municipal pension plan and conveys an impression of the magnitude of the funding deficiency with respect to the annual funding requirements of the individual pension plan. However, because the minimum municipal obligation is not directly related to the size of the pension plans, expressing funding deficiencies only in terms of the minimum municipal obligation is not appropriate. There is a need to also view the funding deficiencies with respect to the size of the pension plans. Expressing the funding deficiencies as percentages of the annual payrolls is a reliable means to meet that need and permits an assessment of the significance of the funding deficiency using a standard and easily comprehended frame of reference. The broader frame of reference afforded by relating the funding deficiency to payroll also makes comparison among the municipal pension plans possible.

GRAPH VII

DISTRIBUTION OF FUNDING DEFICIENCIES CALCULATED AS PERCENTAGES OF THE MINIMUM MUNICIPAL OBLIGATION

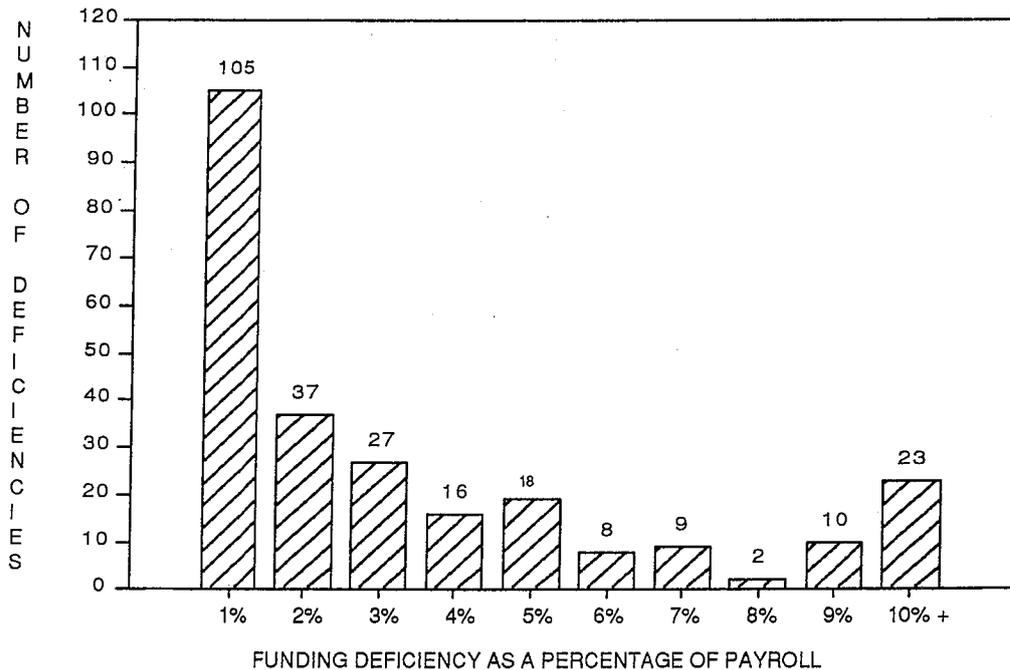


Graph VII and Graph VIII present information on the distribution of the 256 funding deficiencies. Graph VII shows that over half of the funding deficiencies exceeded 90% of the Act 205 minimum municipal obligations. From Graph VII, then, it appears that most municipalities failing to comply with the actuarial funding standard made little or no effort to provide the required funding. However, Graph VIII shows that the funding deficiencies represented 1% of the respective annual payrolls in over 40% of the instances of noncompliance with the actuarial funding standard. In other words, the funding deficiencies in many instances were relatively small.

Since 1986 was the first year that municipalities were required to comply with the Act 205 actuarial funding standard, there are numerous reasonable explanations for the high number of municipal pension plans that were not funded in compliance with the statutory requirements. First, the process necessary to integrate the minimum municipal obligations of the pension plans with the preparation of the municipal budget was in many cases novel. Many municipal officials and their consultants were confused in the absence of prior experience. The minimum municipal obligations were not met in cases where the wrong actuarial valuation report was used to calculate the financial requirements and where non-municipal contributions in excess of the anticipated amounts were used to reduce the municipal contributions rather than being correctly considered as an actuarial gain. Conversely, the minimum municipal obligations were technically met in instances where the minimum municipal obligations were improperly calculated or where the non-municipal contributions were overestimated, although the proper level of funding was not provided to the pension plans. For these and other reasons, the funding deficiency data provided

GRAPH VIII

DISTRIBUTION OF FUNDING DEFICIENCIES CALCULATED AS PERCENTAGES OF ANNUAL PAYROLL



in Table I should be considered with respect to the magnitude of the funding deficiency. Minimal funding deficiencies should not be cause for concern, although they do represent a means to alert responsible officials that increased administrative attention is necessary. Only in-depth, detailed assessments of the circumstances resulting in the funding deficiencies of the individual plans can authoritatively determine the action necessary to remedy the noncompliance with the actuarial funding standard.

Under Act 205 of 1984, the Commission is also charged with the responsibility to enforce compliance with the actuarial funding standard for municipal pension plans. The Commission views limited enforcement proceedings to be appropriate at this time because of the difficulties that confronted municipalities endeavoring to comply with the newly established actuarial funding standard. However, the need to effectively communicate the Commission's intent to ensure strict compliance with the actuarial funding standard in the future precludes the complete waiver of enforcement proceedings. Where the funding deficiencies were determined to be significant, the Commission plans to initiate enforcement proceedings in conjunction with the publication of this report.

The Commission considered various criteria for evaluating the significance of the funding deficiencies in order to identify those municipal pension plans to be subject to enforcement proceedings. The Commission concluded that two factors could serve to identify the municipal pension plans that most warrant the attention of the Commission and other parties to ensure that the reported funding deficiencies have been or are remedied. The

Commission views the funding status of the municipal pension plans to be one factor appropriate for use in identifying the funding deficiencies most needing attention. Although a funding deficiency is unlawful and imprudent where a pension plan is well funded, a funding deficiency in a poorly funded pension plan is even more serious because the solvency of the pension plan is at risk. The Commission, therefore, concluded that the funding deficiencies in all municipal pension plans with low fund ratios (50% or less) should be examined to determine if they were significant. To gauge the significance of the funding deficiencies in municipal pension plans, the Commission decided to use the funding deficiency as a percentage of payroll because of the need for comparability. The Commission concluded that a funding deficiency greater than or equal to 4% of payroll was sufficiently large to warrant remedial action. The municipal pension plans with moderate or high fund ratios that reported significant funding deficiencies — greater than or equal to 4% of payroll — are identified in Table V. The municipal pension plans that reported both a significant funding deficiency and a low fund ratio (50% or less) are identified in Table VI.

The Commission plans to commence enforcement proceedings to ensure that the significant funding deficiencies reported for the municipal pension plans have been or are rectified pursuant to the requirements of Act 205 of 1984. For the 73 instances where the funding deficiencies are significant and the fund ratio is greater than 50%, the Commission will notify the affected municipalities of the statutory requirement to remedy the funding deficiencies, and request that the Department of the Auditor General monitor their compliance. For the 13 instances where the funding deficiencies are significant and the fund ratio is low, the Commission will issue orders to the affected municipalities requiring the submission of actuarial certifications that the funding deficiencies have been rectified. For any instances of noncompliance with the Commission's order, legal proceedings to enforce compliance with the actuarial funding standard will be initiated by the Commission.

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## PART IV

### IMPACT OF REVISED STATE AID ALLOCATION

#### BACKGROUND

In addition to initiating an actuarial funding standard for all municipal pension plans, Act 205 of 1984 revised the allocation formulas for the state aid provided to offset municipal pension costs. The nature, inequity and inefficiency of the prior allocation formulas were discussed in the reports entitled *Recommendation of Actuarial Funding Standards and a Recovery Program for Municipal Pension Plans* and *Act 293 Report*, which were published by the Commission in 1983 and 1984 respectively. Act 205 replaced the prior allocation formulas with a single allocation formula which annually distributes the Commonwealth monies available to aid municipalities in meeting their employee pension costs. The state aid provided under Act 205, General Municipal Pension System State Aid, is allocated to municipalities based on the number of employee units and must be used at the discretion of the recipient municipalities to defray their employee pension costs. Accordingly, under the Act 205 formula, the amount of state aid provided to the municipalities is directly related to their employee pension costs. To avoid the substantial inefficiency of the prior allocation formulas, the Act 205 formula limits the state aid allocations to 100% of the annual pension costs payable by the municipalities. The limit or "cost cap" on the annual allocations is necessary because of the wide variation in municipal pension costs. In some cases, excessive state funding provided under the prior allocation formulas has substantially lowered or eliminated municipal pension costs for current employees. In other cases, municipal pension costs may be very low because the level of benefits is low relative to the average municipal pension plan. In these and other situations, the allocation of state aid in excess of the annual municipal pension costs would provide funding where none is required and reduce the funding available for other municipalities. Therefore, the "cost cap" in the Act 205 allocation formula functions to ensure the efficient use of the available state aid and supports the program's purpose — offsetting municipal pension costs.

#### OPERATION OF THE NEW ALLOCATION FORMULA

The amount of state aid allocated under the General Municipal Pension System State Aid Program has increased considerably since the initial allocation in 1985. With the increases in the total state aid, the amount of money allocated for each employee unit has also increased. Chart V shows the total allocations of state aid and the corresponding employee unit values since 1985. In the four year period, the total state aid allocated under Act 205 has increased by approximately 75 percent, and the employee unit value, which is used to determine the individual allocations, has increased by approximately 140%. The substantial increase in the state aid being provided to municipalities to offset their employee pension costs has fundamentally changed the municipal pension plan environment in the Commonwealth.

### CHART V

#### Growth In General Municipal Pension System State Aid Allocations

<u>Year</u>	<u>Total Allocation</u>	<u>Employee Unit Value</u>
1985	\$62.3 million	\$1,146
1986	\$78.4 million	\$1,624
1987	\$97.1 million	\$2,173
1988	\$109.0 million	\$2,746

The Act 205 allocation formula for General Municipal Pension System State Aid (GMPSSA) was conceived in 1982 when the state revenues available for distribution totalled approximately \$50 million. In 1985, which was the initial year that GMPSSA was allocated, the state aid (\$62.3 million) represented approximately 4.3% of the payroll of active members in recipient municipal pension plans. Only two years later, the state aid (\$97.1 million) had increased to represent 6.3% of payroll. As a result of this unanticipated escalation in the state aid, the number of municipalities not subject to the Act 205 formula's "cost cap" has decreased. In the 1985 GMPSSA allocation, the Department of the Auditor General reports that there were 247 instances where the allocations to municipalities were not capped at 100% of the employer pension costs. The Department reports that the number of municipalities not subject to the "cost cap" dropped to only 61 in the 1988 allocation of GMPSSA. In other words, the state aid allocations in 1988 fully funded the municipal pension obligations of over 93% of the recipient municipalities.

Because the state aid allocations now fully fund the municipal pension obligations of most recipient municipalities, the orientation of municipal officials to their employee pension plans is changing. Because local tax revenues are no longer required to finance employee pension benefits, municipal officials are more likely to grant increased pension benefits. The GMPSSA allocations are now being viewed by many municipal officials and others as grant monies that can be increased by raising the employer costs of the pension plans. The employer pension costs — the total annual costs less member contributions — can be increased by granting benefit increases or by reducing or eliminating member contributions. Municipal pension benefits are being increased as an alternative to other forms of compensation that must be funded by the municipality. The same inducement exists for reducing member contributions. Whether increasing benefits or reducing member contributions, the municipalities are incurring liabilities based on the assumption that the state aid will fund the increased annual costs.

However, there is considerable reason to doubt that the GMPSSA program will continue to fund municipal pension costs to the extent evident in the last few years. The employee unit value used to allocate the state aid is a function of the total number of employee units, the total monies available for distribution and the total employer pension costs. If either the number of municipal employees covered by pension plans or the reported employer pension costs increases, the employee unit value will decrease unless the monies available for distribution increase by an amount sufficient to compensate for the additional funding requirements. Since the primary revenue source for the GMPSSA program, the State's Foreign Casualty Insurance Premium Tax, may generate more or less

monies than in prior years, there is a high probability that municipalities may experience future decreases in state aid. Accordingly, the municipalities incurring liabilities for employee pension benefits today based on the assumption that the state aid will cover the associated long-term costs may find themselves confronted with demands on local tax revenues to fund employee pension costs in future years.

In addition to the variables within the GMPSSA allocation formula, the allocations of state aid may also be affected by state legislation. For example, Act 147 of 1988 will reduce the revenues available for the GMPSSA program by approximately \$10 million in 1990 and by moderately diminishing amounts in the following years. Legislation establishing similar new programs may further reduce the revenues available for the GMPSSA program in the future. In addition, a limit on GMPSSA revenues could be legislatively implemented for budgetary reasons given the dramatic, unanticipated increases in the State's Foreign Casualty Insurance Premium Tax receipts and the competing needs for State revenues.

Of course, the allocations of state aid may also be affected by legislative changes to the GMPSSA allocation formula itself. One potential modification to the GMPSSA allocation formula would be the expansion of the term "eligible recipient municipality" to include municipal authorities. The inequity inherent in the exclusion of municipal authorities from eligibility for GMPSSA is apparent. These local governments submit employee pension plan reports and fund their employee pension obligations pursuant to Act 205, and their employees perform the same functions as performed by employees of other local governments. If municipal authorities were to be made eligible to receive state aid, through legislative action, the total number of units in the GMPSSA allocation formula would be increased by approximately 9,100 unit (10%) and the employee unit value would be lower. Other potential legislative modifications to the GMPSSA program include:

- Instituting a cap on individual allocations equal to a uniform percentage of payroll;
- Introducing the requirement that recipient municipalities fund not less than 25% of their annual pension costs;
- Removing the "cost cap" in the allocation formula and allowing excess GMPSSA to be used for purposes other than financing pension costs; and
- Prohibiting the use of GMPSSA in municipal pension plans which have neither defined benefits nor defined contributions (i.e., money accumulation accounts).

## CONCLUSION

The increase in revenues available for distribution under the GMPSSA program has resulted in great pressure on the municipal pension cost data used in the allocation formula. Although the "cost cap" in the GMPSSA allocation formula was intended as an efficiency safeguard to address extraordinary situations where municipal pension cost were low, it has become an all but universally applied mechanism to determine the annual allocations. As a result, the GMPSSA program now functions as a strong inducement to increase municipal pension liabilities. Although the GMPSSA program has successfully redressed the inequities and inefficiencies of the prior allocation formulas for the state aid provided to municipalities to offset employee pension costs, the continued operation of the GMPSSA program, as modified by the unanticipated increases in revenues available for distribution, is not

consistent with sound public pension policy. The Commission plans to continue to monitor the GMPSSA program and to issue a special report on the program subsequent to the allocation of GMPSSA in the fall of 1990. The special report will contain the Commission's recommendations for modifying the GMPSSA program and draft legislation to implement those recommendations.

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## PART V

### INSURANCE UTILIZATION

#### BACKGROUND

In its prior *Status Report on Local Government Pension Plans*, the Commission indicated that the defined benefit municipal pension plans with a substantial insurance component would be examined in greater detail in conjunction with the analysis of the 1987 pension plan reports submitted under Act 205 of 1984. Defined benefit pension plans with a substantial insurance component may be characterized as either "fully insured" or "split-funded." In "fully insured" pension plans, the assets of the pension plan are allocated to individual members through insurance contracts prior to retirement, and the insurance contracts maintained are fully sufficient to provide the pension benefits at retirement. The "split-funded" pension plans maintain both an allocated core of individual insurance contracts and an unallocated actuarially funded "side fund." At retirement, the insurance contract cash values are combined with the portion of the "side fund" required to fund the retirement benefits. In 1987 approximately 398 defined benefit municipal pension plans were either "fully insured" or "split-funded," representing a decrease from the 450 such plans reported in 1985.

#### FULLY INSURED DEFINED BENEFIT PENSION PLANS

A review of the 1987 reports submitted for the 33 fully insured defined benefit municipal pension plans shows that in two instances the cash surrender value of the insurance contracts being maintained exceeded the actuarial present value of future pension benefits. In 14 additional instances, the total assets — cash assets plus insurance cash surrender values — exceeded the actuarial present value of future pension benefits. Since the present value of future pension benefits represents the total pension liability for all current members of a pension plan, there is reason to question the need for continued insurance premium payments. Table VII identifies the 16 fully insured defined benefit municipal pension plans that reported total assets in excess of the actuarial present value of future pension benefits. For the 16 pension plans included in Table VII, the annual insurance premiums total \$109,869, and they range from 4.4% to 41.4% of the corresponding payroll. The Commission plans to ask the State Insurance Commissioner to determine whether the continued payment of the insurance premiums by the pension plans that reported current insurance cash surrender values in excess of the actuarial present value of future pension benefits is contrary to any law or administrative policy governing insurance companies in the Commonwealth. The Commission also plans to notify officials of the 16 individual pension plans that the continued payment of the insurance premiums may not be consistent with their fiduciary responsibilities and to suggest to those officials that an independent review of the status and operation of the pension plan be conducted.

## SPLIT-FUNDED DEFINED BENEFIT PENSION PLANS

Table VIII identifies and presents data for the 365 split-funded, defined benefit municipal pension plans. In 178 (48%) of the split-funded pension plans, the assets exceed the actuarial present value of future benefits. In other words, the current assets are sufficient to provide the specified pension benefits to all active, vested and retired members. Under normal circumstances, these pension plans would have no funding requirements when this condition exists. However, because the municipalities have elected a split-funded approach to finance the pension benefits, the premiums of the individual insurance contracts being maintained continue to be payable. For the 187 split-funded pension plans where the assets do not exceed the present value of future benefits, the annual funding requirements are, in most instances, inflated by virtue of the insurance premiums. The effect of the insurance component of the split-funded pension plans on the annual funding requirements can be examined by comparing the normal cost of the pension plans determined using the entry age normal actuarial cost method, as specified by Act 205, with the normal cost of the pension plans determined using split-funded methodology. On average, the normal costs of the split-funded pension plans were 39% higher than the normal costs would have been under the Act 205 actuarial funding standard; and those added normal costs averaged .03% of payroll. The added normal costs attributable to the use of split-funded methodology totalled over \$1 million statewide in 1987.

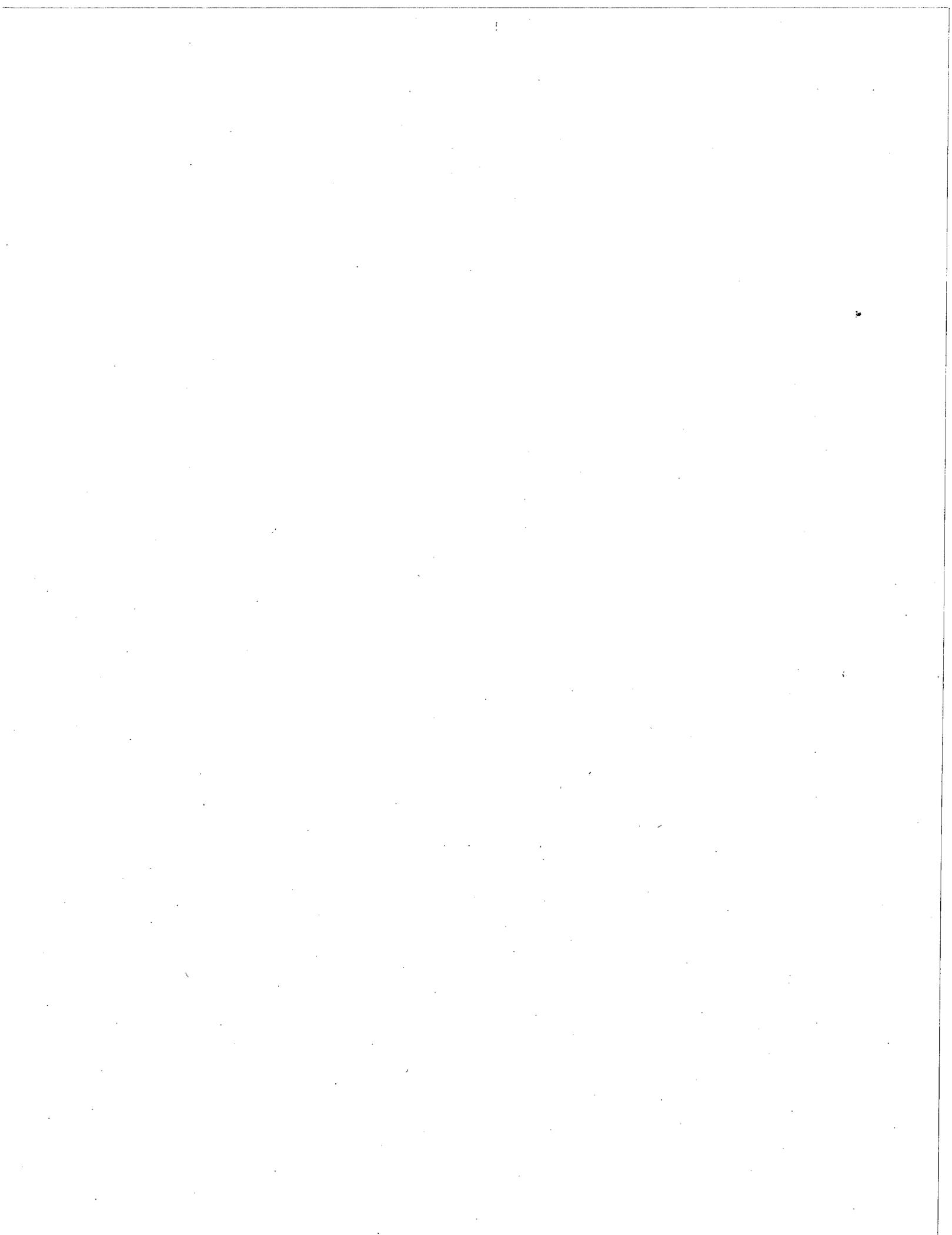
Table VII provides comparative data on the normal costs for the 365 split-funded, defined benefit municipal pension plans. The normal cost data presented for the pension plans with assets in excess of the present value of future benefits was revised to show that no annual funding requirement exists beyond the payment of the insurance premiums.

Because the actuarial funding standard specified in Act 205 does not recognize the use of split-funded methodology, a municipality can be complying with the actuarial funding standard and yet be underfunding its split-funded pension plan because of the added costs attributable to the plan's insurance component. Where split-funded methodology is used, the municipality must make supplemental contributions to the pension plan to compensate for the added costs. Determining the amount of the supplemental contributions requires additional actuarial calculations of both the side-fund normal costs and the modified amortization contributions. The Commission has requested these additional actuarial calculations to be reported to the Commission to permit analysis of the normal cost differentiation discussed above and to allow the municipal police and fire pension plans using split-funded methodology to be accommodated under the GMPSSA allocation formula's hold harmless provisions. During the operation of the hold harmless provisions, the Commission will certify the reported split-funded costs of police and fire pension plans for use in the allocation formula for GMPSSA rather than the costs calculated using the methodology prescribed by Act 205. When the hold harmless terminates in 1995, the Commission will certify only the costs calculated using the entry age normal actuarial cost method, as prescribed by Act 205. Any municipalities using split-funded methodology at that time will be required to pay the added costs attributable to that method from local revenues because those added costs will not be reflected in the allocation of GMPSSA.

In 1988, the Department of the Auditor General issued a policy directive indicating that GMPSSA could no longer be used to pay life insurance premiums — the principal type of insurance contracts used in split-funded pension plans. Considering the above discussion of split-funded methodology, the Commission views the Department's policy as appropriate and consistent with sound public pension policy. It must be noted, however, that the Commission recognizes the current need for utilization of retirement annuities and retirement income endowment policies in small municipal pension plans without defined benefits. In Pennsylvania's small municipal pension plans, these two types of insurance contracts many times constitute individual retirement plans in that they

exclusively specify the contributions, the terms and conditions for retirement and the amount and commencement of the retirement benefits.

The Commission plans to notify municipalities using split-funded methodology for police or firefighter pension plans that the added costs attributable to the split-funded methodology will not be reflected in the allocation of GMPSSA after 1995. Combined with the policy of the Department of the Auditor General on insurance utilization, this notification should induce the orderly transition from split-funded methodology to the standard methodology prescribed by Act 205.



## DATA TABULATIONS

The following tables are self-explanatory with the exception of columns labeled "PLAN TYPE". To indicate the type of employee covered by the pension plan, the plan column uses "P" for police officers, "F" for firefighters, and "N" for nonuniformed employees. In instances where more than one pension plan is maintained for an employee type, a numeric code is appended to the letter code for employee type to identify the individual pension plan. To indicate the type of benefit plan, the type column uses a letter code (A, B or C). The letter code "A" indicates a defined contribution pension plan or a pension plan without a defined benefit structure or defined contributions. The letter code "B" indicates a defined benefit pension plan that is fully insured. The letter "C" indicates a defined benefit pension plan that is self-insured in whole or in part. And the letter code "U" indicates a Taft-Hartley Act collectively bargained, jointly trustee, multi-employer pension plan governed primarily by the federal Employee Retirement Income Security Act of 1974 (ERISA).

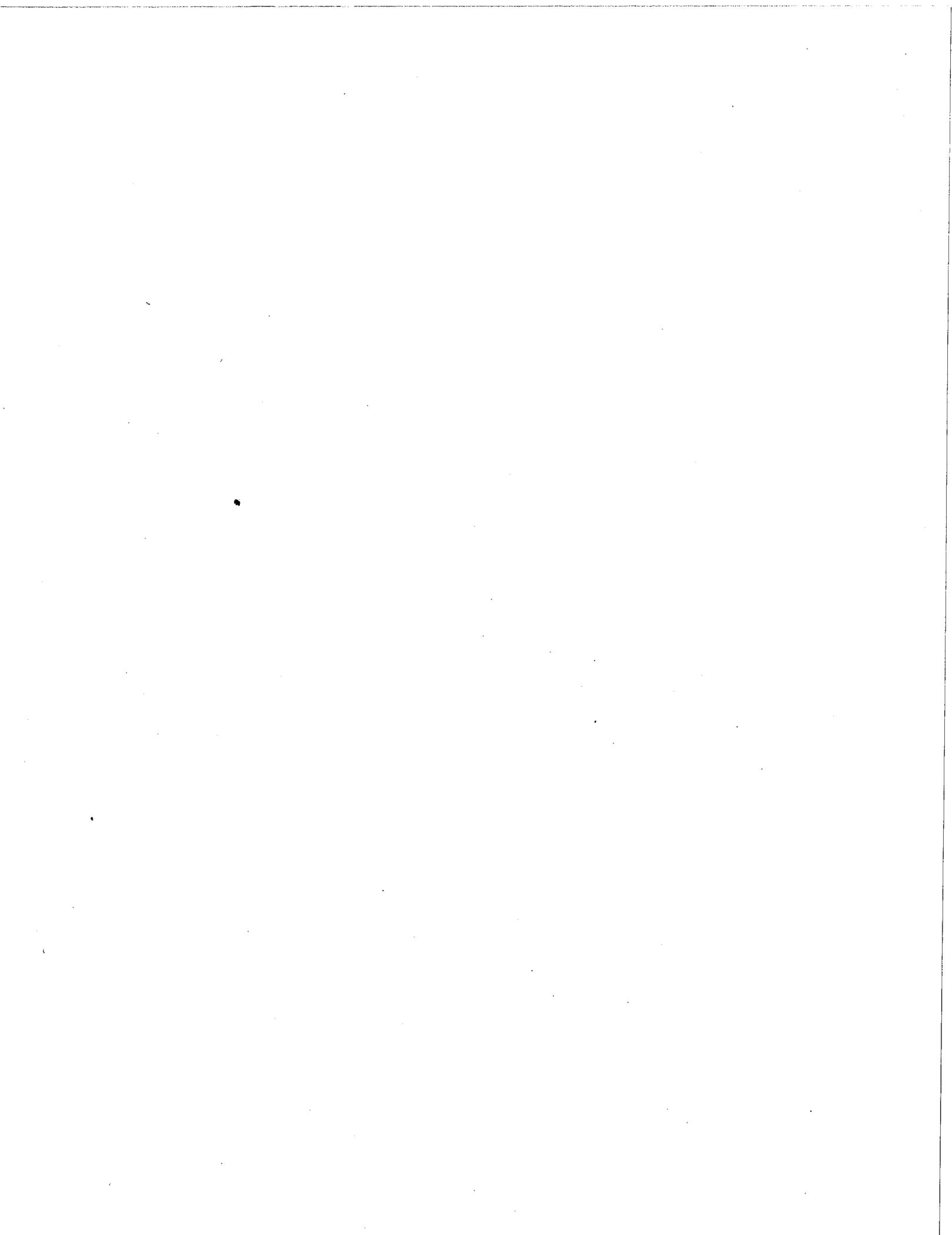


TABLE I

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
ADA	BERWICK TOWNSHIP	N A	3	12,824	12,824	0	100		
ADA	CARROLL VALLEY BOROUGH	P C	2	22,973	33,064	-10,091	143		
ADA	CONEWAGO TOWNSHIP	N A	4	2,680	2,680	0	100		
ADA	CONEWAGO TOWNSHIP	P C	5	83,105	251,262	-168,157	302		
ADA	CUMBERLAND TOWNSHIP	P C	2	35,897	313,015	-277,118	871		
ADA	EAST BERLIN BOROUGH	P C	1	11,074	47,599	-36,525	429		
ADA	FAIRFIELD BOROUGH	P C	1	32,872	32,026	846	97		
ADA	GETTYSBURG BOROUGH	N C	19	223,734	101,235	122,499	45		
ADA	GETTYSBURG BOROUGH	P C	13	807,964	940,131	-132,167	116		
ADA	GETTYSBURG MUNICIPAL AUTHORITY	N C	12	272,779	169,243	103,536	62		
ADA	HAMILTONBAN TOWNSHIP	P C	1	19,153	68,999	-49,846	360		
ADA	LAKE HERITAGE MUNICIPAL AUTH	N C	4	14,290	10,906	3,384	76		
ADA	LATIMORE TOWNSHIP	N A	2	2,249	2,249	0	100		
ADA	LATIMORE TWP/YORK SPRNGS JT POL	P C	2	25,010	56,821	-31,811	227		
ADA	LITTLESTOWN BOROUGH	N A	5	34,289	34,289	0	100		
ADA	LITTLESTOWN BOROUGH	P C	5	133,958	313,097	-179,139	233		
ADA	MCSHERRYSTOWN BOROUGH	N A	1	5,143	5,143	0	100		
ADA	MCSHERRYSTOWN BOROUGH	P C	3	49,447	229,598	-180,151	464		
ADA	MT PLEASANT TOWNSHIP	N A	3	56,204	56,204	0	100		
ADA	NEW OXFORD BOROUGH	P C	2	33,548	130,740	-97,192	389		
ADA	OXFORD TOWNSHIP	P C	1	30,889	77,919	-47,030	252		
ADA	OXFORD TOWNSHIP	N A	5	59,069	59,069	0	100		
ADA	YORK SPRINGS BOROUGH	N C	1	20,750	21,075	-325	101		
ALL	ALLEGHENY CO HOUSING AUTHORITY	N A	232	4,545,608	4,545,608	0	100		
ALL	ALLEGHENY CO REDEV AUTH	N A	40	1,412,254	1,412,254	0	100		
ALL	ALLEGHENY CO SANITARY AUTH	N1 C	229	13,166,305	14,064,049	-897,744	106		
ALL	ALLEGHENY CO SANITARY AUTH	N2 C	52	6,127,119	4,188,162	1,938,957	68		
ALL	ALLEGHENY VALLEY JT SEWER AUTH	N C	8	161,146	183,242	-22,096	113	20	1
ALL	ASPINWALL BOROUGH	N C	7	219,986	187,325	32,661	85		
ALL	ASPINWALL BOROUGH	P C	6	560,723	604,154	-43,431	107		
ALL	AVALON BOROUGH	P C	8	247,973	667,358	-419,385	269		
ALL	AVALON BOROUGH	N C	10	242,336	216,664	25,672	89		
ALL	BALDWIN BOROUGH	N C	27	453,646	702,644	-248,998	154		
ALL	BALDWIN BOROUGH	P C	23	2,427,240	2,825,912	-398,672	116		
ALL	BALDWIN TOWNSHIP	N A	3	13,954	13,954	0	100		
ALL	BALDWIN TOWNSHIP	P C	5	318,890	327,717	-8,827	102		
ALL	BELL ACRES BOROUGH	P C	1	7,723	50,761	-43,038	657		
ALL	BELLEVUE BOROUGH	P C	14	1,318,462	1,177,719	140,743	89		
ALL	BELLEVUE BOROUGH	N C	15	473,024	282,833	190,191	59		
ALL	BEN AVON BOROUGH	N C	3	23,359	60,945	-37,586	260		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
ALL	BEN AVON BOROUGH	P C	4	278,771	377,124	-98,353	135		
ALL	BETHEL PARK BOROUGH	P C	28	2,661,062	3,455,324	-794,262	129		
ALL	BETHEL PARK BOROUGH	N C	77	2,823,400	2,904,943	-81,543	102		
ALL	BLAWNOX BOROUGH	P C	4	263,177	345,976	-82,799	131		
ALL	BLAWNOX BOROUGH	N A	1	46,135	46,135	0	100		
ALL	BRACKENRIDGE BOROUGH	P C	4	120,136	419,621	-299,485	349		
ALL	BRACKENRIDGE BOROUGH	N C	10	352,559	328,626	23,933	93	61	4
ALL	BRADDOCK BOROUGH	P C	3	676,775	617,398	59,377	91		
ALL	BRADDOCK HILLS BOROUGH	P C	3	155,129	223,237	-68,108	143		
ALL	BRENTWOOD BOROUGH	P C	13	1,205,715	1,510,865	-305,150	125	100	1
ALL	BRENTWOOD BOROUGH	N C	19	234,041	229,221	4,820	97		
ALL	BRIDGEVILLE BOROUGH	P C	9	832,051	944,118	-112,067	113		
ALL	BRIDGEVILLE BOROUGH	N C	15	392,736	342,454	50,282	87		
ALL	CARNEGIE BOROUGH	P C	11	983,967	965,184	18,783	98		
ALL	CARNEGIE BOROUGH	F C	3	298,654	200,861	97,793	67		
ALL	CARNEGIE BOROUGH	N C	21	251,367	288,266	-36,899	114		
ALL	CASTLE SHANNON BOROUGH	N C	5	463,714	392,203	71,511	84		
ALL	CASTLE SHANNON BOROUGH	P C	11	1,064,700	1,323,398	-258,698	124	100	2
ALL	CHESWICK BOROUGH	P C	2	207,886	288,384	-80,498	138		
ALL	CHESWICK BOROUGH	N C	3	113,666	126,415	-12,749	111	100	4
ALL	CHURCHILL BOROUGH	P C	10	937,996	931,967	6,029	99		
ALL	CHURCHILL BOROUGH	N C	2	108,747	115,389	-6,642	106		
ALL	CLAIRTON CITY	F C	10	2,659,314	146,060	2,513,254	5	91	44
ALL	CLAIRTON CITY	N C	22	842,831	1,018,301	-175,470	120		
ALL	CLAIRTON CITY	P C	0	2,790,617	809,131	1,981,486	28		
ALL	CLAIRTON MUNICIPAL AUTHORITY	N C	13	398,254	237,063	161,191	59	12	1
ALL	COLLIER TOWNSHIP	P C	10	773,963	833,948	-59,985	107	100	1
ALL	COLLIER TOWNSHIP	N C	10	291,493	335,182	-43,689	114	100	5
ALL	CORAOPOLIS BOROUGH	P C	10	1,278,251	1,497,689	-219,438	117		
ALL	CORAOPOLIS BOROUGH	N C	28	395,001	427,970	-32,969	108		
ALL	CRAFTON BOROUGH	P C	9	600,982	708,351	-107,369	117		
ALL	CRAFTON BOROUGH	N C	15	189,987	137,202	52,785	72		
ALL	CRESCENT TOWNSHIP	N C	4	56,028	59,592	-3,564	106		
ALL	CRESCENT TOWNSHIP	P C	1	108,881	209,560	-100,679	192		
ALL	CRESCENT-SOUTH HEIGHTS MUN AUTH	N C	4	115,219	101,096	14,123	87	5	1
ALL	DEER CREEK DRAINAGE BASIN AUTH	N A	5	45,083	45,083	0	100		
ALL	DORMONT BOROUGH	P C	13	1,072,957	1,432,375	-359,418	133		
ALL	DORMONT BOROUGH	N C	21	448,528	491,250	-42,722	109		
ALL	DRAVOSBURG BOROUGH	N U	5	0	0	0	100		
ALL	DRAVOSBURG BOROUGH	P C	0	150,776	206,776	-56,000	137		

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								MMO	PAY (%)
ALL	DUQUESNE CITY	F C	11	2,747,867	465,875	2,281,992	16		
ALL	DUQUESNE CITY	P C	14	2,691,374	494,935	2,196,439	18		
ALL	DUQUESNE CITY	N C	24	1,786,104	216,580	1,569,524	12		
ALL	EAST DEER TOWNSHIP	N C	4	84,159	90,019	-5,860	106		
ALL	EAST DEER TOWNSHIP	P C	2	233,961	189,379	44,582	80		
ALL	EAST MCKEESPORT BOROUGH	P C	2	172,639	287,845	-115,206	166		
ALL	EAST PITTSBURGH BOROUGH	N C	6	101,788	125,073	-23,285	122		
ALL	EAST PITTSBURGH BOROUGH	P C	2	517,505	535,625	-18,120	103	100	9
ALL	EDGEWOOD BOROUGH	P C	6	381,448	376,428	5,020	98		
ALL	EDGEWOOD BOROUGH	N C	8	131,593	158,726	-27,133	120		
ALL	EDGEWORTH BORO MUN AUTH	N C	8	140,769	139,274	1,495	98		
ALL	EDGEWORTH BOROUGH	P C	5	357,830	462,013	-104,183	129		
ALL	EDGEWORTH BOROUGH	N C	7	237,270	276,010	-38,740	116		
ALL	ELIZABETH BORO MUNICIPAL AUTH	N C	3	114,481	119,075	-4,594	104		
ALL	ELIZABETH BOROUGH	P C	1	92,366	173,898	-81,532	188		
ALL	ELIZABETH TOWNSHIP	P C	12	963,048	1,865,752	-902,704	193		
ALL	ELIZABETH TOWNSHIP	N C	36	778,194	806,550	-28,356	103		
ALL	EMSWORTH BOROUGH	P C	3	149,475	479,294	-329,819	320		
ALL	EMSWORTH BOROUGH	N C	2	47,595	46,246	1,349	97	100	2
ALL	ETNA BOROUGH	P C	7	520,979	605,326	-84,347	116		
ALL	ETNA BOROUGH	N C	10	207,477	244,500	-37,023	117	100	2
ALL	FAWN TOWNSHIP	N C	2	21,291	23,387	-2,096	109		
ALL	FAWN TOWNSHIP	P C	3	150,569	281,361	-130,792	186		
ALL	FAWN-FRAZER JT. WATER AUTHORITY	N C	2	36,454	28,008	8,446	76		
ALL	FINDLAY TOWNSHIP	P C	7	212,093	383,681	-171,588	180		
ALL	FINDLAY TOWNSHIP	N1 U	5	0	0	0	100		
ALL	FINDLAY TOWNSHIP	N2 C	8	56,440	13,777	42,663	24		
ALL	FINDLAY TWP WATER AUTHORITY	N C	3	41,950	48,705	-6,755	116		
ALL	FOREST HILLS BOROUGH	P C	10	783,163	1,381,246	-598,083	176		
ALL	FOREST HILLS BOROUGH	N C	15	300,122	422,635	-122,513	140		
ALL	FORWARD TOWNSHIP	N C	5	61,376	65,781	-4,405	107		
ALL	FORWARD TOWNSHIP	P C	4	184,354	287,350	-102,996	155		
ALL	FORWARD TWP MUNICIPAL AUTH	N C	3	44,040	36,663	7,377	83		
ALL	FOX CHAPEL AUTHORITY	N2 C	6	233,600	242,874	-9,274	103		
ALL	FOX CHAPEL AUTHORITY	N1 U	11	0	0	0	100		
ALL	FOX CHAPEL BOROUGH	N C	15	765,881	745,244	20,637	97		
ALL	FOX CHAPEL BOROUGH	P C	11	1,271,518	1,175,692	95,826	92		
ALL	FRANKLIN PARK BOROUGH	N C	7	289,666	214,878	74,788	74		
ALL	FRANKLIN PARK BOROUGH	P C	6	359,790	580,430	-220,640	161		
ALL	FRAZER TOWNSHIP	N C	3	25,448	15,612	9,836	61		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
ALL	GLASSPORT BOROUGH	N1 A	2	27,168	27,168	0	100		
ALL	GLASSPORT BOROUGH	N2 U	5	0	0	0	100		
ALL	GLASSPORT BOROUGH	P C	7	736,867	1,014,675	-277,808	137		
ALL	GREEN TREE BOROUGH	P C	10	955,268	1,105,880	-150,612	115		
ALL	GREEN TREE BOROUGH	N A	10	0	0	0	100		
ALL	HAMPTON TOWNSHIP	P C	15	1,517,682	1,959,731	-442,049	129		
ALL	HAMPTON TOWNSHIP	N C	19	298,144	415,341	-117,197	139		
ALL	HAMPTON TWP MUNICIPAL AUTH	N C	10	295,936	323,588	-27,652	109	40	2
ALL	HARMAR TOWNSHIP	N C	6	93,244	89,291	3,953	95		
ALL	HARMAR TOWNSHIP	P C	5	242,914	269,414	-26,500	110		
ALL	HARMER TWP MUNICIPAL AUTHORITY	N U	4	0	0	0	100		
ALL	HARRISON TOWNSHIP	N C	17	785,765	658,574	127,191	83		
ALL	HARRISON TOWNSHIP	P C	13	1,006,600	981,576	25,024	97		
ALL	HEIDELBERG BOROUGH	P C	2	94,616	137,981	-43,365	145		
ALL	HOMESTEAD BOROUGH	F C	3	369,261	585,946	-216,685	158		
ALL	HOMESTEAD BOROUGH	N C	7	384,785	534,990	-150,205	139		
ALL	HOMESTEAD BOROUGH	P C	8	641,860	669,158	-27,298	104		
ALL	INDIANA TOWNSHIP	P C	7	757,073	809,266	-52,193	106		
ALL	INDIANA TOWNSHIP	N C	4	76,095	68,238	7,857	89		
ALL	INGRAM BOROUGH	P C	6	379,178	385,948	-6,770	101		
ALL	INGRAM BOROUGH	N A	4	101,177	101,177	0	100		
ALL	JEFFERSON BOROUGH	N1 C	1	68,819	72,962	-4,143	106		
ALL	JEFFERSON BOROUGH	N2 U	12	0	0	0	100		
ALL	JEFFERSON BOROUGH	P C	10	1,011,059	921,373	89,686	91		
ALL	KENNEDY TOWNSHIP	N A	14	289,571	289,571	0	100		
ALL	KENNEDY TOWNSHIP	P C	10	649,217	1,043,976	-394,759	160		
ALL	KILBUCK TWP/BEN AVON HTS JT POL	P C	3	120,418	230,831	-110,413	191		
ALL	LEET TOWNSHIP	P C	2	75,999	57,123	18,876	75		
ALL	LEETSDALE BORO MUNICIPAL AUTH	N C	4	74,644	80,266	-5,622	107		
ALL	LEETSDALE BOROUGH	P C	4	302,674	339,880	-37,206	112		
ALL	LEETSDALE BOROUGH	N C	3	33,044	123,824	-90,780	374		
ALL	LINCOLN BOROUGH	N U	2	0	0	0	100		
ALL	MARSHALL TOWNSHIP	N C	5	66,245	38,812	27,433	58		
ALL	MCCANDLESS FRNKLN PARK AMB AUTH	N A	8	0	0	0	100		
ALL	MCCANDLESS TOWNSHIP	N2 A	31	86,836	86,836	0	100		
ALL	MCCANDLESS TOWNSHIP	N1 C	5	184,801	157,410	27,391	85	100	16
ALL	MCCANDLESS TOWNSHIP	P C	25	2,203,804	2,366,611	-162,807	107		
ALL	MCCANDLESS TWP SANITARY AUTH	N C	38	1,219,927	877,270	342,657	71		
ALL	MCKEES ROCKS BOROUGH	P C	10	1,171,563	1,896,039	-724,476	161		
ALL	MCKEES ROCKS BOROUGH	N U	11	0	0	0	100		

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								MMO	PAY (%)
ALL	MCKEESPORT CITY	F C	40	7,586,330	340,146	7,246,184	4		
ALL	MCKEESPORT CITY	N C	54	5,393,801	137,498	5,256,303	2		
ALL	MCKEESPORT CITY	P C	44	7,528,455	214,701	7,313,754	2		
ALL	MCKEESPORT CITY HOUSING AUTH	N A	37	931,343	931,343	0	100		
ALL	MCKEESPORT CITY MUNICIPAL AUTH	N C	25	1,325,668	1,240,332	85,336	93		
ALL	MCKEESPORT CITY PARKING AUTH	N U	9	0	0	0	100		
ALL	MCKEESPORT CITY REDEV AUTH	N A	2	41,209	41,209	0	100		
ALL	MCKEESPORT MUNICIPAL WATER AUTH	N C	29	3,790,372	1,389,005	2,401,367	36		
ALL	MILLVALE BOROUGH	P C	5	275,449	676,270	-400,821	245		
ALL	MILLVALE BOROUGH	N C	5	113,891	65,738	48,153	57		
ALL	MONROEVILLE BOROUGH	P C	41	4,940,083	3,450,186	1,489,897	69		
ALL	MONROEVILLE BOROUGH	N C	86	4,583,869	3,067,525	1,516,344	66	70	6
ALL	MONROEVILLE WATER AUTHORITY	N C	20	1,871,923	1,663,985	207,938	88		
ALL	MOON TOWNSHIP	P C	22	2,173,400	2,645,336	-471,936	121		
ALL	MOON TOWNSHIP	N A	30	805,220	805,220	0	100		
ALL	MOON TWP MUNICIPAL AUTHORITY	N C	24	982,673	802,482	180,191	81		
ALL	MOUNT LEBANON PARKING AUTHORITY	N A	3	72,463	72,463	0	100		
ALL	MT LEBANON TOWNSHIP	N C	56	4,207,870	3,485,171	722,699	82		
ALL	MT LEBANON TOWNSHIP	F C	14	1,670,482	1,518,584	151,898	90		
ALL	MT LEBANON TOWNSHIP	P C	41	5,792,447	5,440,912	351,535	93		
ALL	MT OLIVER BOROUGH	N A	5	23,654	23,654	0	100		
ALL	MT OLIVER BOROUGH	P C	7	373,865	461,411	-87,546	123		
ALL	MUNHALL BOROUGH	N C	22	1,354,336	1,144,826	209,510	84	40	5
ALL	MUNHALL BOROUGH	P C	18	2,305,982	2,682,826	-376,844	116		
ALL	NEVILLE TOWNSHIP	P C	6	347,243	341,861	5,382	98	100	4
ALL	NEVILLE TOWNSHIP	N C	10	193,789	151,158	42,631	78		
ALL	NORTH BRADDOCK BOROUGH	N C	14	573,228	402,351	170,877	70		
ALL	NORTH BRADDOCK BOROUGH	P C	6	1,596,284	1,707,878	-111,594	106		
ALL	NORTH FAYETTE TOWNSHIP	N C	13	107,661	112,620	-4,959	104		
ALL	NORTH FAYETTE TOWNSHIP	P C	11	343,258	493,707	-150,449	143		
ALL	NORTH VERSAILLES TOWNSHIP	P C	11	1,048,142	1,563,262	-515,120	149	100	1
ALL	NORTH VERSAILLES TOWNSHIP	N C	27	809,780	764,395	45,385	94		
ALL	NORTH VERSAILLES TWP AUTH	N B	3	19,740	19,740	0	100		
ALL	OAKDALE BOROUGH	P C	2	179,665	190,442	-10,777	105		
ALL	OAKDALE BOROUGH	N A	0	1,850	1,850	0	100		
ALL	OAKMONT BOROUGH	P C	7	501,161	764,641	-263,480	152		
ALL	OAKMONT BOROUGH	N C	8	478,478	420,748	57,730	87		
ALL	OAKMONT BOROUGH MUNICIPAL AUTH	N C	38	2,327,104	1,736,427	590,677	74		
ALL	OHARA TOWNSHIP	N C	20	654,594	748,729	-94,135	114		
ALL	OHARA TOWNSHIP	P C	12	1,038,506	1,190,653	-152,147	114		

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								MMO	PAY
ALL	OHIO TOWNSHIP	P C	2	116,047	211,684	-95,637	182	100	2
ALL	OHIO TOWNSHIP	N A	5	5,176	5,176	0	100		
ALL	PENN HILLS TOWNSHIP	N C	88	3,831,870	3,316,273	515,597	86		
ALL	PENN HILLS TOWNSHIP	P C	56	4,799,668	3,866,065	933,603	80		
ALL	PINE TOWNSHIP	N C	6	89,381	76,530	12,851	85		
ALL	PINE/MARSHALL/BRDFD WDS JT POL	P C	9	513,539	788,176	-274,637	153		
ALL	PITCAIRN BOROUGH	P C	4	254,991	290,707	-35,716	114		
ALL	PITCAIRN BOROUGH	N C	10	181,226	40,223	141,003	22	57	6
ALL	PITTS.&ALL. CO PUBLIC AUD.AUTH	N A	14	160,395	160,395	0	100		
ALL	PITTSBURGH CITY	P C	1,083	190,385,464	3,361,313	187,024,151	1		
ALL	PITTSBURGH CITY	F C	985	134,477,489	2,760,020	131,717,469	2		
ALL	PITTSBURGH CITY	N1 C	3,171	170,143,958	34,293,894	135,850,064	20		
ALL	PITTSBURGH CITY	N2 A	0	735,394	735,394	0	100		
ALL	PITTSBURGH CITY HOUSING AUTH	N A	456	10,696,863	10,696,863	0	100		
ALL	PITTSBURGH CITY REDEV AUTH	N1 A	110	459,590	459,590	0	100		
ALL	PITTSBURGH CITY REDEV AUTH	N2 B	43	1,276,364	1,276,364	0	100		
ALL	PITTSBURGH PUBLIC PARKING AUTH	N C	22	1,153,013	1,161,088	-8,075	100		
ALL	PLEASANT HILLS BOROUGH	N C	23	682,888	865,949	-183,061	126		
ALL	PLEASANT HILLS BOROUGH	P C	14	1,488,624	2,017,347	-528,723	135		
ALL	PLUM BORO MUNICIPAL AUTHORITY	N U	7	0	0	0	100		
ALL	PLUM BOROUGH	P C	17	1,466,306	2,420,312	-954,006	165		
ALL	PLUM BOROUGH	N2 U	27	0	0	0	100		
ALL	PLUM BOROUGH	N1 A	16	164,643	164,643	0	100		
ALL	PORT VUE BOROUGH	P C	4	250,825	334,737	-83,912	133		
ALL	PORT VUE BOROUGH	N U	6	0	0	0	100		
ALL	RANKIN BOROUGH	P C	1	70,164	332,700	-262,536	474		
ALL	RANKIN BOROUGH	N C	12	83,025	47,470	35,555	57	2	1
ALL	RESERVE TOWNSHIP	P C	4	231,341	444,515	-213,174	192		
ALL	RESERVE TOWNSHIP	N C	6	94,636	95,913	-1,277	101	100	1
ALL	RICHLAND TOWNSHIP	P C	9	792,158	1,282,327	-490,169	161		
ALL	RICHLAND TOWNSHIP	N A	11	146,901	146,901	0	100		
ALL	ROBINSON TOWNSHIP	P C	16	1,546,161	1,328,725	217,436	85		
ALL	ROBINSON TOWNSHIP	N U	20	0	0	0	100		
ALL	ROBINSON TWP MUNICIPAL AUTH	N C	17	346,476	354,311	-7,835	102		
ALL	ROSS TOWNSHIP	P C	35	4,208,915	4,899,311	-690,396	116		
ALL	ROSS TOWNSHIP	N C	44	2,851,857	2,817,588	34,269	98		
ALL	ROSSLYN FARMS BOROUGH	P A	2	38,895	38,895	0	100		
ALL	SCOTT TOWNSHIP	N C	28	713,343	723,982	-10,639	101		
ALL	SCOTT TOWNSHIP	P C	24	2,646,941	3,414,624	-767,683	129		
ALL	SEWICKLEY BORO WATER AUTHORITY	N C	10	304,739	263,220	41,519	86		

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								MMO	PAY (%)
ALL	SEWICKLEY BOROUGH	P C	8	244,284	439,823	-195,539	180		
ALL	SEWICKLEY BOROUGH	N C	14	330,665	332,401	-1,736	100		
ALL	SEWICKLEY HEIGHTS BOROUGH	N C	5	89,083	84,453	4,630	94		
ALL	SEWICKLEY HEIGHTS BOROUGH	P C	7	329,750	308,795	20,955	93		
ALL	SHALER TOWNSHIP	P C	29	4,008,313	3,715,872	292,441	92		
ALL	SHALER TOWNSHIP	N1 C	48	1,413,082	1,010,830	402,252	71		
ALL	SHALER TOWNSHIP	N2 C	22	1,772,171	1,083,453	688,718	61		
ALL	SHARPSBURG BOROUGH	P C	7	543,801	551,895	-8,094	101		
ALL	SHARPSBURG BOROUGH	N C	8	153,282	199,608	-46,326	130		
ALL	SOUTH FAYETTE TOWNSHIP	P C	10	912,745	705,345	207,400	77		
ALL	SOUTH FAYETTE TOWNSHIP	N2 A	7	181,495	181,495	0	100		
ALL	SOUTH FAYETTE TOWNSHIP	N1 U	10	0	0	0	100		
ALL	SOUTH FAYETTE TOWNSHIP	N3 C	0	681	9,207	-8,526	1,351		
ALL	SOUTH FAYETTE TWP MUN AUTH	N C	4	83,928	74,284	9,644	88		
ALL	SOUTH PARK TOWNSHIP	N A	23	549,826	549,826	0	100		
ALL	SOUTH PARK TOWNSHIP	P C	14	1,424,357	1,231,843	192,514	86		
ALL	SPRINGDALE BOROUGH	P C	3	379,869	305,832	74,038	80	66	7
ALL	SPRINGDALE BOROUGH	N C	9	251,716	243,566	8,150	96		
ALL	SPRINGDALE TOWNSHIP	N C	4	66,540	78,851	-12,311	118		
ALL	STEEL VALLEY COG	N A	6	21,443	21,443	0	100		
ALL	STOWE TOWNSHIP	N C	18	130,788	172,440	-41,652	131		
ALL	STOWE TOWNSHIP	P C	10	949,408	977,696	-28,288	102		
ALL	SWISSVALE BOROUGH	F C	5	269,269	265,484	3,785	98		
ALL	SWISSVALE BOROUGH	P C	15	1,108,766	1,102,809	5,957	99		
ALL	SWISSVALE BOROUGH	N U	18	0	0	0	100		
ALL	TARENTUM BOROUGH	P C	7	761,045	1,051,353	-290,308	138		
ALL	TARENTUM BOROUGH	N C	22	894,290	813,751	80,539	90	100	2
ALL	TRI COMMUNITY SOUTH EMS SYSTEM	N A	11	0	0	0	100		
ALL	TURTLE CREEK BOROUGH	N C	8	247,893	248,127	-234	100	7	1
ALL	TURTLE CREEK BOROUGH	P C	8	735,213	624,613	110,600	84	100	13
ALL	TWIN RIVERS COG	N A	12	0	0	0	100		
ALL	U. ALLEGHENY JT SANITARY AUTH	N C	19	682,498	514,950	167,548	75		
ALL	UPPER ST CLAIR TOWNSHIP	P C	23	1,359,920	1,827,770	-467,850	134		
ALL	UPPER ST CLAIR TOWNSHIP	N1 C	44	968,114	764,020	204,094	78		
ALL	UPPER ST CLAIR TOWNSHIP	N2 A	9	2,901	2,901	0	100		
ALL	UPPER ST CLAIR TOWNSHIP	N3 A	1	831	831	0	100		
ALL	VERONA BOROUGH	N C	2	38,931	49,652	-10,721	127		
ALL	VERONA BOROUGH	P C	4	210,120	189,481	20,639	90		
ALL	VERSAILLES BOROUGH	N C	2	181,954	159,956	21,998	87	2	1
ALL	VERSAILLES BOROUGH	P C	2	48,876	108,477	-59,601	221		

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General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
ALL	WEST DEER TOWNSHIP	P C	4	907,848	1,521,635	-613,787	167		
ALL	WEST DEER TOWNSHIP	N C	11	189,370	256,237	-66,867	135		
ALL	WEST HOMESTEAD BOROUGH	P C	6	353,829	822,481	-468,652	232		
ALL	WEST HOMESTEAD BOROUGH	N C	7	54,666	231,534	-176,868	423		
ALL	WEST MIFFLIN BOROUGH	P C	28	2,896,177	4,077,556	-1,181,379	140		
ALL	WEST MIFFLIN BOROUGH	N C	106	2,589,975	2,343,979	245,996	90		
ALL	WEST VIEW BORO MUNICIPAL AUTH	N2 C	25	2,605,691	2,335,137	270,554	89		
ALL	WEST VIEW BORO MUNICIPAL AUTH	N1 C	65	3,592,470	3,410,441	182,029	94		
ALL	WEST VIEW BOROUGH	P C	8	872,591	1,244,530	-371,939	142		
ALL	WEST VIEW BOROUGH	N C	16	537,230	499,818	37,412	93		
ALL	WESTERN ALLEGHENY CO MUN AUTH	N C	5	62,979	55,486	7,493	88		
ALL	WHITE OAK BOROUGH	N C	13	229,671	200,137	29,534	87		
ALL	WHITE OAK BOROUGH	P C	11	636,440	936,437	-299,997	147		
ALL	WHITE OAK BOROUGH AUTHORITY	N C	4	72,128	52,494	19,634	72	100	6
ALL	WHITEHALL BOROUGH	N C	24	610,081	423,824	186,257	69		
ALL	WHITEHALL BOROUGH	P C	18	3,039,091	2,837,965	201,126	93		
ALL	WILKINS TOWNSHIP	P C	11	1,090,083	961,894	128,189	88		
ALL	WILKINS TOWNSHIP	N C	11	361,706	374,868	-13,162	103	100	2
ALL	WILKINSBURG BOROUGH	F C	30	1,349,036	1,424,917	-75,881	105		
ALL	WILKINSBURG BOROUGH	N C	48	1,059,370	812,462	246,908	76	100	3
ALL	WILKINSBURG BOROUGH	P C	36	4,249,030	4,147,993	101,037	97		
ALL	WILKINSBURG-PENN JT WATER AUTH	N1 C	78	4,978,955	5,388,601	-409,646	108		
ALL	WILKINSBURG-PENN JT WATER AUTH	N2 C	25	2,777,496	2,884,377	-106,881	103		
ALL	WILMERDING BOROUGH	P C	0	306,441	377,948	-71,507	123		
ALL	WILMERDING BOROUGH	N C	2	169,350	186,831	-17,481	110		
ARM	APOLLO BOROUGH	P C	2	28,866	228,989	-200,123	793		
ARM	APOLLO BOROUGH	N U	2	0	0	0	100		
ARM	ARMSTRONG CO HOUSING AUTHORITY	N A	14	228,942	228,942	0	100		
ARM	EAST FRANKLIN TOWNSHIP	N A	5	0	0	0	100		
ARM	EAST FRANKLIN TOWNSHIP	P A	2	0	0	0	100		
ARM	FORD CITY BORO SEWAGE DISP AUTH	N C	3	17,175	14,379	2,796	83		
ARM	FORD CITY BOROUGH	P C	4	613,692	567,141	46,551	92		
ARM	FORD CITY BOROUGH	N C	17	303,409	83,144	220,265	27	100	9
ARM	FREEPORT BOROUGH	P C	2	11,673	211,869	-200,196	1,815		
ARM	FREEPORT BOROUGH	N A	5	80,040	80,040	0	100		
ARM	GILPIN TOWNSHIP	N1 U	2	0	0	0	100		
ARM	GILPIN TOWNSHIP	N2 A	1	16,356	16,356	0	100		
ARM	GILPIN TOWNSHIP	P C	1	22,356	80,565	-58,209	360		
ARM	KISKIMINETAS TOWNSHIP	N U	3	0	0	0	100		
ARM	KISKIMINETAS TWP MUNICIPAL AUTH	N C	2	38,232	36,167	2,065	94		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
ARM	KITTANNING BOROUGH	P C	7	584,021	695,011	-110,990	119		
ARM	KITTANNING BOROUGH	N C	18	710,181	679,909	30,272	95		
ARM	LEECHBURG BOROUGH	P C	3	311,648	400,063	-88,415	128		
ARM	LEECHBURG BOROUGH	N A	2	26,983	26,983	0	100		
ARM	MAHONING TOWNSHIP	N A	3	21,760	21,760	0	100		
ARM	MANOR TWP JT MUNICIPAL AUTH	N C	4	81,277	86,493	-5,216	106		
ARM	MID CO TRANSIT AUTHORITY	N A	6	63,528	63,528	0	100		
ARM	NORTH APOLLO BOROUGH	N U	1	0	0	0	100		
ARM	NORTH APOLLO BOROUGH	P C	1	32,372	26,871	5,501	83		
ARM	PARKS TOWNSHIP	P C	1	88,053	280,838	-192,785	318		
ARM	RURAL VALLEY BOROUGH	N C	1	16,564	16,826	-262	101	41	3
ARM	SOUTH BUFFALO TOWNSHIP	P C	1	26,950	11,099	15,851	41		
ARM	SOUTH BUFFALO TOWNSHIP	N C	4	11,540	3,715	7,825	32	100	3
ARM	SUGARCREEK TOWNSHIP	N C	3	14,524	1,782	12,742	12		
BEA	ALIQUIPPA CITY	P C	17	2,118,468	2,111,162	7,306	99		
BEA	ALIQUIPPA CITY	F C	7	1,083,136	168,133	915,003	15		
BEA	ALIQUIPPA CITY	N C	14	695,672	92,111	603,561	13		
BEA	ALIQUIPPA MUN WATER AUTH	N1 C	25	196,717	21,119	175,598	10		
BEA	ALIQUIPPA MUN WATER AUTH	N2 C	4	113,449	89,749	23,700	79		
BEA	AMBRIDGE BOROUGH	P C	14	986,243	1,024,876	-38,633	103		
BEA	AMBRIDGE BOROUGH	N C	16	525,072	316,374	208,698	60		
BEA	AMBRIDGE BOROUGH	F C	5	283,095	196,225	86,870	69		
BEA	AMBRIDGE BOROUGH MUNICIPAL AUTH	N C	4	65,373	52,842	12,531	80		
BEA	AMBRIDGE BOROUGH WATER AUTH	N C	18	360,878	270,196	90,682	74		
BEA	BADEN BOROUGH	P C	4	396,943	432,740	-35,797	109	100	4
BEA	BADEN BOROUGH	N A	7	122,178	122,178	0	100		
BEA	BEAVER BOROUGH	N C	13	298,973	299,115	-142	100		
BEA	BEAVER BOROUGH	P C	8	586,493	597,488	-10,995	101		
BEA	BEAVER CO HOUSING AUTHORITY	N A	41	2,948,448	2,948,448	0	100		
BEA	BEAVER CO REDEV AUTH	N A	19	192,309	192,309	0	100		
BEA	BEAVER FALLS CITY	P C	16	2,919,428	1,183,329	1,736,099	40		
BEA	BEAVER FALLS CITY	F C	8	1,731,225	1,039,541	691,684	60		
BEA	BEAVER FALLS CITY	N C	28	1,131,030	513,810	617,220	45		
BEA	BEAVER FALLS MUNICIPAL AUTH	N C	33	3,142,188	2,250,741	891,447	71	10	3
BEA	BIG BEAVER BOROUGH	N C	1	1,053	1,371	-318	130	100	5
BEA	BIG BEAVER BOROUGH	P C	3	45,121	61,822	-16,701	137		
BEA	BRIDGEWATER BOROUGH	P A	2	42,689	42,689	0	100		
BEA	BRIGHTON TOWNSHIP	P C	3	195,496	599,810	-404,314	306		
BEA	BRIGHTON TOWNSHIP	N C	4	79,314	61,165	18,149	77		
BEA	BRIGHTON TWP MUNICIPAL AUTH	N C	8	152,509	133,542	18,967	87		

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								MMO	PAY (%)
BEA	BRIGHTON TWP SEWER AUTHORITY	N C	3	36,133	39,938	-3,805	110		
BEA	CENTER TOWNSHIP	N A	10	102,670	102,670	0	100		
BEA	CENTER TOWNSHIP	P C	9	613,112	869,203	-256,091	141		
BEA	CENTER TWP SEWER AUTHORITY	N A	9	71,138	71,138	0	100		
BEA	CENTER TWP WATER AUTHORITY	N A	7	62,678	62,678	0	100		
BEA	CHIPPEWA TOWNSHIP	N A	10	20,181	20,181	0	100		
BEA	CHIPPEWA TOWNSHIP	P C	5	89,248	325,681	-236,433	364		
BEA	CONWAY BOROUGH	P C	4	85,813	228,165	-142,352	265		
BEA	CONWAY BOROUGH	N C	4	46,786	55,360	-8,574	118		
BEA	CRESWELL HEIGHTS JT AUTHORITY	N C	9	433,896	329,102	104,794	75	13	2
BEA	DAUGHERTY TOWNSHIP	P B	2	12,084	12,084	0	100		
BEA	DAUGHERTY TOWNSHIP	N B	2	2,194	2,194	0	100		
BEA	EAST ROCHESTER BOROUGH	N C	1	40,262	22,451	17,811	55		
BEA	ECONOMY BOROUGH	N B	8	87,900	87,900	0	100		
BEA	ECONOMY BOROUGH	P C	6	305,786	668,541	-362,755	218		
BEA	FREEDOM BOROUGH	P C	2	33,764	89,182	-55,418	264		
BEA	FREEDOM BOROUGH	N A	2	8,644	8,644	0	100		
BEA	HANOVER TOWNSHIP	N C	3	31,073	12,668	18,405	40	100	1
BEA	HOPEWELL TOWNSHIP	P C	10	804,461	1,861,335	-1,056,874	231		
BEA	HOPEWELL TOWNSHIP	N C	23	1,017,952	1,017,670	282	99		
BEA	MIDLAND BOROUGH	P C	4	1,017,399	1,230,874	-213,475	120		
BEA	MIDLAND BOROUGH	N C	4	583,503	409,229	174,274	70	100	22
BEA	MIDLAND BOROUGH MUNICIPAL AUTH	N C	11	155,244	99,764	55,480	64		
BEA	MONACA BOROUGH	P C	4	316,278	898,492	-582,214	284		
BEA	MONACA BOROUGH	N C	18	337,687	346,414	-8,727	102		
BEA	NEW BRIGHTON BOROUGH	P C	5	357,718	888,473	-530,755	248		
BEA	NEW BRIGHTON BOROUGH	N C	23	405,687	112,756	292,931	27		
BEA	NEW SEWICKLEY TOWNSHIP	N1 U	4	0	0	0	100		
BEA	NEW SEWICKLEY TOWNSHIP	N2 A	1	7,979	7,979	0	100		
BEA	NEW SEWICKLEY TOWNSHIP	P C	5	373,083	672,668	-299,585	180		
BEA	NORTH SEWICKLEY TOWNSHIP	N A	4	5,160	5,160	0	100		
BEA	PATTERSON TOWNSHIP	P C	4	105,898	280,813	-174,915	265		
BEA	PULASKI TOWNSHIP	P C	3	8,613	117,682	-109,069	1,366		
BEA	RACCOON TOWNSHIP	P C	1	142,326	170,894	-28,567	120		
BEA	RACCOON TOWNSHIP	N C	3	49,814	41,788	8,026	83	100	2
BEA	ROCHESTER AREA JT SEWER AUTH	N B	5	210,608	210,608	0	100		
BEA	ROCHESTER BOROUGH	P C	7	524,872	589,593	-64,721	112		
BEA	ROCHESTER BOROUGH	N A	2	58,979	58,979	0	100		
BEA	ROCHESTER TOWNSHIP	N C	4	26,359	21,383	4,976	81		
BEA	ROCHESTER TOWNSHIP	P C	2	56,604	56,301	303	99		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
BEA	SOUTH BEAVER TOWNSHIP	P B	1	6,062	6,062	0	100		
BEA	VANPORT TOWNSHIP	P C	3	93,013	267,660	-174,647	287		
BEA	VANPORT TWP MUNICIPAL AUTH	N C	5	55,256	39,730	15,526	71		
BED	BEDFORD BOROUGH	N C	8	215,244	192,429	22,815	89		
BED	BEDFORD BOROUGH	P C	5	129,540	298,311	-168,771	230		
BED	BEDFORD BOROUGH MUNICIPAL AUTH	N C	8	122,378	115,461	6,917	94		
BED	BEDFORD BOROUGH WATER AUTHORITY	N C	6	165,194	124,704	40,490	75		
BED	BEDFORD TOWNSHIP	N A	1	8,646	8,646	0	100		
BED	EVERETT BOROUGH	P C	0	139,101	146,601	-7,500	105		
BED	EVERETT BOROUGH	N C	5	51,528	37,270	14,258	72		
BED	HYNDMAN BOROUGH	N C	5	62,215	97,555	-35,340	156		
BED	HYNDMAN BOROUGH	P C	0	11,759	73,549	-61,790	625		
BED	SAXTON BOROUGH	P C	1	3,025	16,284	-13,259	538	49	17
BER	ALBANY TOWNSHIP	N C	2	16,036	8,305	7,731	51	4	1
BER	AMITY TOWNSHIP	P C	5	205,579	473,970	-268,391	230		
BER	AMITY TOWNSHIP	N C	7	61,345	24,213	37,132	39		
BER	ANTIETAM VALLEY MUNICIPAL AUTH	N C	4	33,849	27,337	6,512	80	66	1
BER	BALLY BOROUGH	N C	4	123,308	123,454	-146	100		
BER	BALLY BOROUGH	P C	1	66,980	97,184	-30,204	145		
BER	BERKS AREA-READING TRANS AUTH	N1 C	77	1,703,682	1,519,473	184,209	89		
BER	BERKS AREA-READING TRANS AUTH	N2 C	14	279,397	286,237	-6,840	102		
BER	BERKS AREA-READING TRANS AUTH	N3 U	18	0	0	0	100		
BER	BERKS CO HOUSING AUTHORITY	N A	9	41,464	41,464	0	100		
BER	BERKS CO REDEV AUTH	N A	8	37,511	37,511	0	100		
BER	BERKS-MONTGOMERY CO MUN AUTH	N A	4	44,466	44,466	0	100		
BER	BERN TOWNSHIP	P C	6	167,393	444,920	-277,527	265		
BER	BERN TOWNSHIP	N C	5	27,741	25,409	2,332	91	100	4
BER	BIRDSBORO BOROUGH	N C	10	252,701	165,463	87,238	65		
BER	BIRDSBORO BOROUGH	P C	5	367,080	325,399	41,681	88		
BER	BOYERTOWN BOROUGH	N C	19	182,047	88,104	93,943	48		
BER	BOYERTOWN BOROUGH	P C	6	280,912	356,252	-75,340	126		
BER	BRECKNOCK TOWNSHIP	P A	2	0	0	0	100		
BER	BRECKNOCK TOWNSHIP	N A	4	22,955	22,955	0	100		
BER	CAERNARVON TOWNSHIP	P C	3	45,962	106,751	-60,789	232		
BER	CENTRE TOWNSHIP	N C	1	1,862	0	1,862	0		
BER	CENTRE TOWNSHIP	P C	2	66,534	306,239	-239,705	460		
BER	COLEBROOKDALE TOWNSHIP	P C	4	186,681	303,620	-116,939	162		
BER	COLEBROOKDALE TOWNSHIP	N C	3	54,733	60,650	-5,917	110	100	1
BER	CUMRU TOWNSHIP	P C	17	627,655	963,430	-335,775	153		
BER	CUMRU TOWNSHIP	N A	16	265,938	265,938	0	100		

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						ACCRUED LIABILITY (\$)		MMO	PAY
BER	DOUGLASS TOWNSHIP	P C	3	40,744	125,166	-84,422	307		
BER	DOUGLASS TOWNSHIP	N C	4	49,316	44,075	5,241	89		
BER	EXETER TOWNSHIP	N2 U	18	0	0	0	100		
BER	EXETER TOWNSHIP	P C	12	569,126	907,054	-337,928	159		
BER	EXETER TOWNSHIP	N1 C	4	105,243	67,058	38,185	63		
BER	FLEETWOOD BOROUGH	N C	7	210,411	131,234	79,177	62		
BER	FLEETWOOD BOROUGH	P C	6	179,417	447,742	-268,325	249		
BER	HAMBURG BOROUGH	P C	7	165,206	278,064	-112,858	168	100	3
BER	HAMBURG BOROUGH	N C	8	170,736	172,235	-1,499	100		
BER	HEIDELBERG TOWNSHIP	P C	1	46,628	126,068	-79,440	270		
BER	KENHORST BOROUGH	P A	0	223,711	223,711	0	100		
BER	KENHORST BOROUGH	N C	3	39,981	45,411	-5,430	113		
BER	KUTZTOWN BOROUGH	P C	7	205,800	421,379	-215,579	204		
BER	KUTZTOWN BOROUGH	N C	29	1,474,313	982,457	491,856	66		
BER	LAURELDALE BOROUGH	P C	3	175,743	376,148	-200,405	214		
BER	LAURELDALE BOROUGH	N C	5	44,001	34,649	9,352	78	31	6
BER	LEESPORT BOROUGH	P C	1	13,205	66,808	-53,603	505		
BER	LOWER ALSACE TOWNSHIP	N C	5	189,761	118,834	70,927	62		
BER	LOWER ALSACE TOWNSHIP	P C	6	284,289	403,553	-119,264	141	97	9
BER	LOWER HEIDELBERG TOWNSHIP	P C	1	0	101,162	-101,162	N/A		
BER	LOWER HEIDELBERG TOWNSHIP	N A	3	8,399	8,399	0	100		
BER	MAIDENCREEK TOWNSHIP	P C	0	109,282	155,838	-46,556	142		
BER	MAXATAWNY TOWNSHIP	N B	1	3,404	3,404	0	100		
BER	MOHNTON BOROUGH	P C	3	108,349	149,521	-41,172	137		
BER	MOHNTON BOROUGH	N A	2	5,544	5,544	0	100		
BER	MOUNT PENN BOROUGH MUN AUTH	N C	5	111,710	101,399	10,311	90		
BER	MT PENN BOROUGH	P C	5	197,481	378,365	-180,884	191		
BER	MT PENN BOROUGH	N C	4	63,253	91,455	-28,202	144		
BER	MUHLENBERG TOWNSHIP	P C	20	1,048,380	1,181,405	-133,025	112		
BER	MUHLENBERG TOWNSHIP	N C	26	368,442	371,924	-3,482	100	22	2
BER	MUHLENBERG TWP AUTHORITY	N C	8	136,411	124,143	12,268	91		
BER	OLEY TOWNSHIP	P C	1	18,340	188,826	-170,486	1,029		
BER	ONTELAUNEE TOWNSHIP	P C	2	90,742	107,417	-16,675	118		
BER	READING CITY	P C	162	24,048,370	9,672,957	14,375,413	40		
BER	READING CITY	N C	423	23,657,248	13,924,103	9,733,145	58		
BER	READING CITY	F C	96	13,951,171	7,632,902	6,318,269	54		
BER	READING CITY HOUSING AUTHORITY	N A	63	1,235	1,235	0	100		
BER	READING CITY REDEV AUTH	N A	4	172,824	172,824	0	100		
BER	READING MUNICIPAL AIRPORT AUTH	N U	13	0	0	0	100		
BER	READING PARKING AUTHORITY	N A	39	170,979	170,979	0	100		

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								MMO	PAY (%)
BER	ROBESON TOWNSHIP	P C	2	92,668	235,676	-143,008	254		
BER	ROBESONIA BOROUGH	P C	1	14,459	32,405	-17,946	224		
BER	ROBESONIA BOROUGH	N A	1	980	980	0	100		
BER	ROBESONIA-WERNERSVILLE MUN AUTH	N C	2	36,592	33,439	3,153	91		
BER	SHILLINGTON BOROUGH	N C	15	387,903	342,154	45,749	88	47	3
BER	SHILLINGTON BOROUGH	P C	6	478,253	539,200	-60,947	112		
BER	SHOEMAKERSVILLE BOROUGH	P C	1	45,030	139,538	-94,508	309		
BER	SHOEMAKERSVILLE BOROUGH	N C	4	57,913	49,684	8,229	85		
BER	SINKING SPRING BOROUGH	N A	8	79,270	79,270	0	100		
BER	SINKING SPRING BOROUGH	P C	4	146,784	183,871	-37,087	125		
BER	SOUTH HEIDELBERG TOWNSHIP	N C	2	1,444	1,437	7	99		
BER	SOUTH HEIDELBERG TOWNSHIP	P C	2	3,720	3,220	500	86		
BER	SPRING TOWNSHIP	N C	15	524,547	366,414	158,133	69		
BER	SPRING TOWNSHIP	P C	14	995,551	1,442,217	-446,666	144		
BER	TEMPLE BOROUGH	N C	2	44,268	34,360	9,908	77		
BER	TEMPLE BOROUGH	P C	2	88,537	117,185	-28,648	132		
BER	TOPTON BOROUGH	N C	5	119,032	113,982	5,050	95		
BER	TOPTON BOROUGH	P C	5	47,631	223,724	-176,093	469		
BER	WASHINGTON TOWNSHIP	N C	3	28,560	30,667	-2,107	107		
BER	WERNERSVILLE BOROUGH	P C	1	37,917	132,537	-94,620	349		
BER	WERNERSVILLE MUNICIPAL AUTH	N C	1	17,724	16,055	1,669	90		
BER	WEST LAWN BOROUGH	P C	1	78,726	121,865	-43,139	154		
BER	WEST READING BOROUGH	N C	6	112,211	128,270	-16,059	114		
BER	WEST READING BOROUGH	P C	7	569,811	669,705	-99,894	117		
BER	WESTERN BERKS REFUSE AUTHORITY	N U	8	0	0	0	100		
BER	WESTERN BERKS WATER AUTHORITY	N C	8	164,504	127,788	36,716	77		
BER	WOMELSDORF BOROUGH	N C	3	39,547	30,211	9,336	76	100	3
BER	WOMELSDORF BOROUGH	P C	2	46,951	96,623	-49,672	205	100	1
BER	WOMELSDORF-ROBESONIA JT AUTH	N C	2	29,892	23,303	6,589	77		
BER	WYOMISSING BOROUGH	P C	14	809,899	1,611,633	-801,734	198		
BER	WYOMISSING BOROUGH	N C	27	354,273	306,894	47,379	86	100	1
BER	WYOMISSING HILLS BOROUGH	P C	2	17,228	151,530	-134,302	879		
BER	WYOMISSING HILLS BOROUGH	N C	3	131,675	100,008	31,667	75		
BER	WYOMISSING VALLEY JT MUN AUTH	N C	9	55,286	176,303	-121,017	318		
BLA	ALLEGHENY TOWNSHIP	P C	4	215,775	450,030	-234,255	208		
BLA	ALTOONA CITY	P C	81	12,609,749	6,602,422	6,007,327	52	45	3
BLA	ALTOONA CITY	N C	148	4,091,793	4,088,088	3,705	99		
BLA	ALTOONA CITY	F C	80	13,237,017	2,159,529	11,077,488	16	36	4
BLA	ALTOONA CITY AUTHORITY	N C	105	2,067,999	2,033,675	34,324	98		
BLA	ALTOONA CITY HOUSING AUTHORITY	N A	22	434,677	434,677	0	100		

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## General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY
BLA	ALTOONA CITY REDEV AUTH	N A	5	133,456	133,456	0	100		
BLA	ALTOONA RECREATION COMMISSION	N C	3	11,977	16,806	-4,829	140	19	1
BLA	ALTOONA-LOGAN TWP MED AUTH	N A	23	32,101	32,101	0	100		
BLA	ANTIS TOWNSHIP	N A	6	26,787	26,787	0	100		
BLA	BELLWOOD BOROUGH	N C	6	41,830	34,808	7,022	83		
BLA	BELLWOOD BOROUGH	P C	1	12,409	143,702	-131,293	1,158		
BLA	BLAIR TOWNSHIP	P C	2	78,322	199,517	-121,195	254	63	7
BLA	DUNCANSVILLE BOROUGH	P A	1	41,999	41,999	0	100		
BLA	FREEDOM TOWNSHIP	N A	2	8,644	8,644	0	100		
BLA	GREENFIELD TOWNSHIP	N C	2	40,968	49,305	-8,337	120		
BLA	GREENFIELD TOWNSHIP	P C	2	51,800	195,375	-143,575	377		
BLA	HOLLIDAYSBURG BOROUGH	P C	6	272,567	439,648	-167,081	161		
BLA	HOLLIDAYSBURG BOROUGH	N C	20	1,125,010	940,603	184,407	83		
BLA	LOGAN TOWNSHIP	P C	12	581,802	1,149,464	-567,662	197		
BLA	LOGAN TOWNSHIP	N1 A	22	59,998	59,998	0	100		
BLA	LOGAN TOWNSHIP	N2 C	25	257,467	62,296	195,171	24		
BLA	MARTINSBURG BOROUGH	N C	4	34,494	37,390	-2,896	108		
BLA	MARTINSBURG BOROUGH	P C	1	47,515	98,516	-51,001	207		
BLA	ROARING SPRING BOROUGH	N C	6	141,205	93,127	48,078	65		
BLA	ROARING SPRING BOROUGH	P C	2	87,302	249,120	-161,818	285		
BLA	SNYDER TOWNSHIP	N A	6	23,506	23,506	0	100		
BLA	TRANS&MOTOR BUS FOR PUBLIC AUTH	N C	34	228,049	159,586	68,463	69		
BLA	TYRONE BOROUGH	N A	23	137,909	137,909	0	100		
BLA	TYRONE BOROUGH	P C	5	245,783	711,187	-465,404	289		
BLA	WILLIAMSBURG BOROUGH	P B	1	3,482	3,482	0	100		
BRA	ATHENS BOROUGH	P C	5	206,494	781,958	-575,464	378		
BRA	ATHENS BOROUGH	N A	6	57,652	57,652	0	100		
BRA	ATHENS SAYRE JT SEWER AUTHORITY	N A	4	67,873	67,873	0	100		
BRA	ATHENS TOWNSHIP	P C	5	61,501	195,414	-133,913	317		
BRA	ATHENS TOWNSHIP	N C	5	36,578	5,790	30,788	15		
BRA	CANTON BOROUGH	N A	3	6,400	6,400	0	100		
BRA	CANTON BOROUGH	P C	2	54,346	128,937	-74,591	237		
BRA	SAYRE BOROUGH	N C	11	187,501	92,345	95,156	49		
BRA	SAYRE BOROUGH	P C	8	835,323	969,402	-134,079	116		
BRA	SOUTH WAVERLY BOROUGH	P C	2	0	0	0	N/A		
BRA	TOWANDA BOROUGH	N A	13	157,556	157,556	0	100		
BRA	TOWANDA BOROUGH	P C	6	364,523	423,381	-58,858	116		
BRA	TROY BOROUGH	P C	2	43,604	87,099	-43,495	199		
BRA	WYALUSING BOROUGH	P A	1	13,946	13,946	0	100		
BUC	BEDMINSTER TOWNSHIP	N C	2	3,528	3,502	26	99		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO (%)	PAY (%)
BUC	BEDMINSTER TOWNSHIP	P C	5	141,510	216,403	-74,893	152	37	4
BUC	BENSALEM TOWNSHIP	N C	42	1,648,115	1,225,184	422,931	74		
BUC	BENSALEM TOWNSHIP	P C	65	8,552,436	5,582,860	2,969,577	65		
BUC	BENSALEM TWP AUTHORITY	N C	16	511,940	364,990	146,950	71		
BUC	BRISTOL BOROUGH	N C	37	1,356,637	460,991	895,646	33	37	3
BUC	BRISTOL BOROUGH	P C	13	983,776	1,151,447	-167,671	117		
BUC	BRISTOL TOWNSHIP	N C	7	212,603	109,051	103,552	51	100	1
BUC	BRISTOL TOWNSHIP	P C	63	6,760,117	7,942,390	-1,182,273	117		
BUC	BUCKINGHAM TOWNSHIP	N C	7	241,132	186,299	54,833	77		
BUC	BUCKINGHAM TOWNSHIP	P C	8	371,620	413,269	-41,649	111		
BUC	BUCKS CO HOUSING AUTHORITY	N A	42	432,001	432,001	0	100		
BUC	BUCKS CO REDEV AUTH	N C	3	377,887	290,195	87,692	76	4	1
BUC	BUCKS CO WATER & SEWER AUTH	N C	45	1,594,944	1,288,602	306,342	80		
BUC	CHALFONT BOROUGH	N A	4	12,456	12,456	0	100		
BUC	CHALFONT BOROUGH	P C	1	36,869	73,859	-36,990	200		
BUC	CHLFNT-NEW BRIT TWP JT SEW AUTH	N A	12	280,094	280,094	0	100		
BUC	DOYLESTOWN BOROUGH	P C	15	778,625	1,065,048	-286,423	136		
BUC	DOYLESTOWN BOROUGH	N C	25	338,203	450,789	-112,586	133		
BUC	DOYLESTOWN TOWNSHIP	P C	12	507,683	866,991	-359,308	170		
BUC	DOYLESTOWN TOWNSHIP	N C	9	89,221	53,834	35,387	60		
BUC	EAST ROCKHILL TOWNSHIP	P C	3	6,569	67,030	-60,461	1,020		
BUC	EAST ROCKHILL TOWNSHIP	N C	2	21,239	10,604	10,635	49		
BUC	FALLS TOWNSHIP	P C	44	4,384,601	4,023,400	361,201	91		
BUC	FALLS TOWNSHIP	N A	26	0	0	0	100		
BUC	FALLS TWP AUTHORITY	N C	21	607,062	536,517	70,545	88		
BUC	HAYCOCK TOWNSHIP	N C	2	5,938	4,582	1,356	77		
BUC	HILLTOWN TOWNSHIP	N C	11	161,467	142,121	19,346	88		
BUC	HILLTOWN TOWNSHIP	P C	13	629,396	511,745	117,651	81		
BUC	LOWER BUCKS CO JT MUN AUTH	N C	46	340,602	242,808	97,794	71	100	2
BUC	LOWER MAKEFIELD TOWNSHIP	N C	28	297,322	288,490	8,832	97		
BUC	LOWER MAKEFIELD TOWNSHIP	P C	23	1,582,558	1,527,299	55,259	96		
BUC	LOWER SOUTHAMPTON TOWNSHIP	N A	26	166,096	166,096	0	100		
BUC	LOWER SOUTHAMPTON TOWNSHIP	P C	27	3,086,442	2,707,244	379,198	87	20	1
BUC	MIDDLETOWN TOWNSHIP	P C	46	5,095,151	4,566,587	528,564	89		
BUC	MIDDLETOWN TOWNSHIP	N C	50	521,692	586,632	-64,940	112		
BUC	MILFORD TOWNSHIP	N C	8	11,144	9,793	1,351	87		
BUC	MORRISVILLE BOROUGH	N C	30	1,157,313	1,026,816	130,497	88		
BUC	MORRISVILLE BOROUGH	P C	9	501,517	559,464	-57,947	111		
BUC	MORRISVILLE BOROUGH MUN AUTH	N C	14	225,180	260,775	-35,595	115		
BUC	NEW BRITAIN BOROUGH	P C	1	138,921	180,982	-42,061	130		

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								MMO	PAY (%)
BUC	NEW BRITAIN TOWNSHIP	P C	5	201,593	443,190	-241,597	219		
BUC	NEW BRITAIN TOWNSHIP	N C	9	46,310	28,620	17,690	61		
BUC	NEW HOPE BOROUGH	P C	5	62,299	140,592	-78,293	225		
BUC	NEWTOWN BOROUGH	P C	0	99,722	152,166	-52,444	152		
BUC	NEWTOWN TOWNSHIP	N C	4	130,520	31,904	98,616	24		
BUC	NEWTOWN TOWNSHIP	P C	15	312,730	429,714	-116,984	137		
BUC	NOCKAMIXON TOWNSHIP	P C	3	33,150	5,202	27,948	15		
BUC	NOCKAMIXON TOWNSHIP	N C	2	7,652	0	7,652	0		
BUC	NORTHAMPTON TOWNSHIP	P C	30	1,596,890	2,070,632	-473,742	129		
BUC	NORTHAMPTON TOWNSHIP	N C	31	574,403	587,846	-13,443	102	100	9
BUC	NORTHAMPTON-BUCKS CO MUN AUTH	N A	20	173,747	173,747	0	100		
BUC	PENDEL BOROUGH	P C	2	71,940	234,465	-162,525	325		
BUC	PENDEL BOROUGH	N C	1	32,318	10,622	21,696	32	87	13
BUC	PENNRIDGE WSTEWTR TRTMENT AUTH	N C	10	223,712	230,528	-6,816	103		
BUC	PERKASIE BOROUGH	P C	9	688,222	717,989	-29,767	104		
BUC	PERKASIE BOROUGH	N C	20	852,332	690,214	162,118	80		
BUC	PERKASIE BOROUGH AUTHORITY	N C	6	188,395	176,926	11,469	93		
BUC	PLUMSTEAD TOWNSHIP	P C	4	39,832	203,046	-163,214	509		
BUC	PLUMSTEAD TOWNSHIP	N C	2	12,754	2,318	10,436	18	17	1
BUC	QUAKERTOWN BOROUGH	P C	13	397,534	875,138	-477,604	220		
BUC	QUAKERTOWN BOROUGH	N C	46	896,055	920,910	-24,855	102		
BUC	RICHLAND TOWNSHIP	N C	9	81,656	97,717	-16,061	119		
BUC	RIEGELSVILLE BOROUGH	P A	1	4,913	4,913	0	100		
BUC	SELLERSVILLE BOROUGH	P C	3	204,613	352,688	-148,075	172		
BUC	SELLERSVILLE BOROUGH	N C	15	530,159	453,299	76,860	85		
BUC	SOLEBURY TOWNSHIP	N B	3	23,792	23,792	0	100		
BUC	SOLEBURY TOWNSHIP	P C	7	263,710	388,271	-124,561	147		
BUC	SPRINGFIELD TOWNSHIP	P C	3	55,399	229,398	-173,999	414		
BUC	SPRINGFIELD TOWNSHIP	N C	4	35,405	77,098	-41,693	217	100	2
BUC	TINICUM TOWNSHIP	N A	4	43,947	43,947	0	100		
BUC	TINICUM TOWNSHIP	P C	3	7,287	6,086	1,201	83		
BUC	TULLYTOWN BOROUGH	P C	5	285,203	383,829	-98,626	134		
BUC	UPPER MAKEFIELD TOWNSHIP	P C	7	201,059	337,318	-136,259	167		
BUC	UPPER MAKEFIELD TOWNSHIP	N C	5	86,671	79,939	6,732	92		
BUC	UPPER SOUTHAMPTON SEWER AUTH	N C	6	376,625	205,856	170,769	54	3	1
BUC	UPPER SOUTHAMPTON TOWNSHIP	P C	20	1,808,731	1,689,488	119,243	93		
BUC	UPPER SOUTHAMPTON TOWNSHIP	N C	18	307,141	85,531	221,610	27	98	4
BUC	UPPER SOUTHAMPTON TWP MUN AUTH	N C	3	61,044	53,250	7,794	87		
BUC	WARMINSTER TWP MUNICIPAL AUTH	N C	24	760,299	859,679	-99,380	113	60	3
BUC	WARMINSTER TOWNSHIP	N C	37	717,257	860,123	-142,866	119		

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						ACCRUED LIABILITY (\$)	FUND RATIO (%)	MMO (%)	PAY (%)
BUC	WARMINSTER TOWNSHIP	P C	41	4,864,430	5,385,588	-521,158	110		
BUC	WARRINGTON TOWNSHIP	P C	10	492,567	701,591	-209,024	142		
BUC	WARRINGTON TOWNSHIP	N C	9	352,308	330,717	21,591	93		
BUC	WARRINGTON TWP MUNICIPAL AUTH	N C	9	70,444	59,570	10,874	84		
BUC	WARWICK TOWNSHIP	P C	5	23,833	146,020	-122,187	612		
BUC	WARWICK TOWNSHIP	N C	3	53,233	9,155	44,078	17		
BUC	WEST ROCKHILL TOWNSHIP	N C	3	78,447	42,299	36,147	53	72	4
BUC	WEST ROCKHILL TOWNSHIP	P C	4	256,607	288,872	-32,265	112		
BUC	WRIGHTSTOWN TOWNSHIP	P C	2	47,935	107,245	-59,310	223		
BUC	YARDLEY BOROUGH	P C	5	9,386	165,099	-155,713	1,758		
BUT	BUFFALO TOWNSHIP	P C	2	83,980	383,206	-299,226	456		
BUT	BUTLER AREA PUBLIC LIBRARY	N C	6	58,241	21,704	36,537	37		
BUT	BUTLER AREA SEWER AUTHORITY	N B	21	289,285	289,285	0	100		
BUT	BUTLER CITY	F C	23	4,973,686	2,124,714	2,848,972	42		
BUT	BUTLER CITY	P C	23	4,166,973	712,071	3,454,902	17		
BUT	BUTLER CITY	N C	28	2,874,652	437,866	2,436,786	15		
BUT	BUTLER CITY REDEV AUTHORITY	N A	3	85,523	85,523	0	100		
BUT	BUTLER CO CONSERVATION DISTRICT	N C	1	6,577	8,912	-2,335	135		
BUT	BUTLER CO HOUSING AUTHORITY	N A	17	200,717	200,717	0	100		
BUT	BUTLER TOWNSHIP	P C	17	1,553,842	2,906,077	-1,352,235	187		
BUT	BUTLER TOWNSHIP	N C	20	641,988	692,796	-50,808	107		
BUT	CRANBERRY TOWNSHIP	N A	9	108,654	108,654	0	100		
BUT	CRANBERRY TOWNSHIP	P C	12	432,505	565,370	-132,865	130		
BUT	CRANBERRY TWP WTER & SEWER AUTH	N C	19	105,324	98,080	7,244	93		
BUT	EVANS CITY BOROUGH	P A	0	112,100	112,100	0	100		
BUT	EVANS CITY BOROUGH	N C	4	68,455	70,088	-1,633	102	44	1
BUT	HARMONY BOROUGH	N C	3	10,325	14,432	-4,107	139		
BUT	MARS BOROUGH	P C	2	23,544	48,671	-25,127	206		
BUT	MIDDLESEX TOWNSHIP	P C	5	321,507	381,863	-60,356	118		
BUT	MIDDLESEX TOWNSHIP	N C	7	171,157	80,587	90,570	47		
BUT	OAKLAND TOWNSHIP	N A	2	9,870	9,870	0	100		
BUT	PENN TOWNSHIP	N C	6	39,581	4,687	34,894	11	100	7
BUT	PENN TOWNSHIP	P C	2	10,262	273,181	-262,919	2,662		
BUT	SAXONBURG BOROUGH	P A	1	36,665	36,665	0	100		
BUT	SAXONBURG BOROUGH	N A	5	21,597	21,597	0	100		
BUT	SEVEN FIELDS BOROUGH	P C	1	8,549	0	8,549	0		
BUT	SEVEN FIELDS BOROUGH	N C	1	0	0	0	N/A		
BUT	SLIPPERY ROCK BOROUGH	P C	5	177,660	358,287	-180,627	201		
BUT	SLIPPERY ROCK BOROUGH	N C	10	245,679	282,715	-37,036	115		
BUT	SUMMIT TOWNSHIP	N A	3	6,873	6,873	0	100		

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								MMO	PAY
BUT	WESTERN BUTLER CO AUTHORITY	N A	7	23,550	23,550	0	100		
BUT	ZELIENOPE BOROUGH	P C	6	201,983	401,739	-199,756	198		
BUT	ZELIENOPE BOROUGH	N C	9	192,347	225,742	-33,395	117		
CAR	CARBON CO HOUSING AUTHORITY	N A	12	153,751	153,751	0	100		
CAR	EAST PENN TOWNSHIP	N C	2	9,775	10,661	-886	109	77	12
CAR	FRANKLIN TOWNSHIP	P C	3	51,103	292,659	-241,556	572		
CAR	FRANKLIN TOWNSHIP	N A	5	19,882	19,882	0	100		
CAR	JIM THORPE BOROUGH	P C	5	221,062	611,813	-390,751	276		
CAR	KIDDER TOWNSHIP	P C	6	46,738	32,695	14,043	69		
CAR	LANSFORD BOROUGH	P C	5	249,162	483,877	-234,715	194		
CAR	LEHIGHTON BOROUGH	P C	7	440,451	1,095,917	-655,466	248		
CAR	LEHIGHTON BOROUGH	N C	25	568,399	623,073	-54,674	109		
CAR	LEHIGHTON WATER AUTHORITY	N C	6	250,531	210,628	39,903	84		
CAR	MAHONING TOWNSHIP	P C	3	65,027	240,056	-175,029	369		
CAR	MAHONING TOWNSHIP	N C	3	44,889	72,993	-28,104	162		
CAR	NESQUEHONING BOROUGH	P C	4	116,141	280,064	-163,923	241		
CAR	PALMERTON BOROUGH	P C	7	392,005	699,211	-307,206	178		
CAR	PALMERTON BOROUGH	N C	13	416,469	387,938	28,531	93	100	8
CAR	SUMMIT HILL BOROUGH	N A	2	3,629	3,629	0	100		
CAR	SUMMIT HILL BOROUGH	P C	3	74,104	222,400	-148,296	300		
CAR	WEATHERLY BOROUGH	P C	2	6,781	295,963	-289,182	4,364		
CAR	WEATHERLY BOROUGH	N C	11	138,015	92,746	45,269	67		
CEN	BELLEFONTE BOROUGH	P C	9	486,202	605,988	-119,786	124	100	3
CEN	BELLEFONTE BOROUGH	N C	32	775,580	794,316	-18,736	102		
CEN	CENTRE CO LIB AND HIST MUSEUM	N C	13	183,437	124,614	58,823	67		
CEN	COLLEGE TOWNSHIP	N A	9	75,362	75,362	0	100		
CEN	FERGUSON TOWNSHIP	P C	9	139,131	517,788	-378,657	372		
CEN	FERGUSON TOWNSHIP	N A	13	176,128	176,128	0	100		
CEN	MILLHEIM BOROUGH	N A	1	5,857	5,857	0	100		
CEN	PATTON TOWNSHIP	N A	13	114,760	114,760	0	100		
CEN	PATTON TOWNSHIP	P C	8	233,882	366,278	-132,396	156		
CEN	PHILIPSBURG BOROUGH	P C	1	62,887	281,455	-218,568	447		
CEN	PHILIPSBURG BOROUGH	N C	5	47,277	89,862	-42,585	190		
CEN	RUSH TOWNSHIP	N A	3	4,690	4,690	0	100		
CEN	SNOW SHOE TOWNSHIP	P A	1	81,023	81,023	0	100		
CEN	SPRING TOWNSHIP	P C	3	62,749	354,492	-291,743	564		
CEN	SPRING-BENNER-WALKER JT AUTH	N A	2	12,802	12,802	0	100		
CEN	STATE COLLEGE BOROUGH	N C	120	3,187,345	2,498,726	688,619	78		
CEN	STATE COLLEGE BOROUGH	P C	51	2,352,723	4,323,868	-1,971,145	183		
CEN	UNIVERSITY AREA JT AUTHORITY	N A	20	398,398	398,398	0	100		

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								MMO	PAY (%)
CHE	BIRMINGHAM TOWNSHIP	P C	2	29,847	27,588	2,259	92		
CHE	CALN TOWNSHIP	P C	9	388,322	951,086	-562,764	244		
CHE	CALN TOWNSHIP	N C	14	363,430	331,601	31,829	91		
CHE	CHESTER CO HOUSING AUTHORITY	N A	15	171,810	171,810	0	100		
CHE	CHESTER CO REDEV AUTH	N A	9	207,849	207,849	0	100		
CHE	COATESVILLE CITY	P C	20	2,458,180	1,669,296	788,884	67		
CHE	COATESVILLE CITY	N C	27	208,401	188,981	19,420	90	31	1
CHE	COATESVILLE CITY AUTHORITY	N A	16	147,499	147,499	0	100		
CHE	DOWNINGTOWN BOROUGH	P C	9	809,126	1,434,100	-624,974	177		
CHE	DOWNINGTOWN BOROUGH	N A	29	380,091	380,091	0	100		
CHE	EAST BRANDYWINE TOWNSHIP	N C	2	31,806	30,798	1,008	96		
CHE	EAST BRANDYWINE TOWNSHIP	P C	5	38,902	170,184	-131,282	437		
CHE	EAST COVENTRY TOWNSHIP	N C	3	2,813	5,007	-2,194	177		
CHE	EAST FALLOWFIELD TOWNSHIP	N A	3	0	0	0	100		
CHE	EAST GOSHEN TOWNSHIP	F C	1	0	0	0	N/A		
CHE	EAST GOSHEN TOWNSHIP	N C	11	187,074	211,080	-24,006	112		
CHE	EAST MARLBOROUGH TOWNSHIP	N C	3	73,230	59,965	13,265	81		
CHE	EAST PIKELAND TOWNSHIP	P C	4	66,031	233,608	-167,577	353		
CHE	EAST WHITELAND TOWNSHIP	N C	8	249,814	198,507	51,307	79		
CHE	EAST WHITELAND TOWNSHIP	P C	11	801,016	989,396	-188,380	123	100	9
CHE	EASTTOWN TOWNSHIP	P C	12	1,222,671	1,662,720	-440,049	135		
CHE	EASTTOWN TOWNSHIP	N C	6	190,560	247,240	-56,680	129		
CHE	KENNETT SQUARE BOROUGH	P C	6	149,530	618,528	-468,998	413		
CHE	KENNETT SQUARE BOROUGH	N A	9	112,532	112,532	0	100		
CHE	KENNETT TOWNSHIP	N C	3	61,423	60,044	1,379	97		
CHE	MALVERN BOROUGH	P C	6	85,097	326,286	-241,189	383		
CHE	MALVERN BOROUGH	N C	9	301,494	262,068	39,426	86		
CHE	NORTH COVENTRY MUNICIPAL AUTH	N C	2	16,856	19,542	-2,686	115		
CHE	NORTH COVENTRY TOWNSHIP	P C	7	481,326	708,667	-227,341	147		
CHE	NORTH COVENTRY TOWNSHIP	N C	5	86,475	80,730	5,745	93		
CHE	OXFORD BOROUGH	N A	7	82,418	82,418	0	100		
CHE	OXFORD BOROUGH	P C	6	290,512	288,448	2,064	99		
CHE	PARKESBURG BOROUGH	P C	2	57,970	394,243	-336,273	680		
CHE	PARKESBURG BOROUGH	N C	4	142,478	141,808	670	99		
CHE	PENNSBURY TOWNSHIP	N C	3	34,684	39,050	-4,366	112		
CHE	PHOENIXVILLE BOROUGH	F C	9	86,888	354,210	-267,322	407		
CHE	PHOENIXVILLE BOROUGH	N1 C	47	1,428,649	1,111,845	316,804	77		
CHE	PHOENIXVILLE BOROUGH	P C	18	1,495,754	2,429,978	-934,224	162		
CHE	PHOENIXVILLE BOROUGH	N2 A	5	102,263	102,263	0	100		
CHE	SCHUYLKILL TOWNSHIP	P C	5	120,798	467,317	-346,519	386		

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								MMO	PAY (%)
CHE	SCHUYLKILL TOWNSHIP	N C	3	110,197	31,974	78,223	29		
CHE	SOUTH COATESVILLE BOROUGH	P C	1	97,353	81,697	15,656	83		
CHE	SPRING CITY BOROUGH	P C	2	32,345	247,807	-215,462	766		
CHE	SPRING CITY BOROUGH	N C	7	113,862	86,780	27,082	76		
CHE	THORNBURY TOWNSHIP	P C	2	29,685	97,078	-67,393	327		
CHE	TREDYFFRIN TOWNSHIP	P C	44	4,118,772	3,612,396	506,376	87		
CHE	TREDYFFRIN TOWNSHIP	N C	44	903,040	900,508	2,532	99		
CHE	UWCHLAN TOWNSHIP	N A	21	264,458	264,458	0	100		
CHE	UWCHLAN TOWNSHIP	P C	12	569,581	752,823	-183,242	132	100	2
CHE	VALLEY TOWNSHIP	N C	4	46,548	11,748	34,800	25		
CHE	VALLEY TOWNSHIP	P C	2	13,474	198,861	-185,387	1,475		
CHE	WALLACE TOWNSHIP	P C	1	9,415	6,043	3,372	64		
CHE	WEST BRADFORD TOWNSHIP	N C	6	73,575	104,384	-30,809	141		
CHE	WEST BRANDYWINE TOWNSHIP	N A	4	15,600	15,600	0	100		
CHE	WEST BRANDYWINE TOWNSHIP	P C	5	59,093	155,682	-96,590	263		
CHE	WEST CHESTER AREA MUN AUTH	N A	27	167,862	167,862	0	100		
CHE	WEST CHESTER BOROUGH	N C	46	1,352,081	931,419	420,662	68		
CHE	WEST CHESTER BOROUGH	P C	26	2,038,645	2,971,205	-932,560	145		
CHE	WEST FALLOWFIELD TOWNSHIP	N A	1	6,811	6,811	0	100		
CHE	WEST GOSHEN TOWNSHIP	P C	17	1,062,350	1,808,404	-746,054	170		
CHE	WEST GOSHEN TOWNSHIP	N2 C	10	385,607	306,792	78,815	79		
CHE	WEST GOSHEN TOWNSHIP	N1 C	18	667,392	525,256	142,136	78		
CHE	WEST GROVE BOROUGH	N C	6	78,627	75,721	2,906	96		
CHE	WEST GROVE BOROUGH	P C	3	77,224	146,511	-69,287	189		
CHE	WEST WHITELAND TOWNSHIP	P C	11	333,305	714,246	-380,941	214		
CHE	WEST WHITELAND TOWNSHIP	N C	15	143,600	158,240	-14,640	110		
CHE	WESTTOWN TWP/EAST GOSHEN JT POL	P C	10	225,944	232,658	-6,714	102		
CHE	WILLISTOWN TOWNSHIP	N A	13	241,073	241,073	0	100		
CHE	WILLISTOWN TOWNSHIP	P C	11	1,703,243	1,581,140	122,103	92		
CLA	CLARION BOROUGH	N C	5	143,525	141,391	2,134	98		
CLA	CLARION BOROUGH	P C	7	428,805	610,733	-181,928	142		
CLA	CLARION CO HOUSING AUTHORITY	N A	6	8,141	8,141	0	100		
CLA	CLARION TOWNSHIP	N A	5	37,929	37,929	0	100		
CLA	EAST BRADY BOROUGH	P C	1	2,508	22,909	-20,401	913		
CLA	KNOX BOROUGH	P A	0	89,906	89,906	0	100		
CLA	KNOX BOROUGH	N C	4	49,608	40,369	9,239	81	100	3
CLA	LICKING TOWNSHIP	N A	4	14,000	14,000	0	100		
CLA	MONROE TOWNSHIP	N A	5	73,696	73,696	0	100		
CLA	NEW BETHLEHEM BOROUGH	P C	1	15,751	38,688	-22,937	245		
CLA	NEW BETHLEHEM BOROUGH	N A	4	8,874	8,874	0	100		

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						ACCRUED LIABILITY (\$)	RATIO (%)	MMO	PAY (%)
CLA	PINEY TOWNSHIP	N A	4	24,856	24,856	0	100		
CLA	RIMERSBURG BOROUGH	P A	1	75,159	75,159	0	100		
CLE	BRADY TOWNSHIP	N A	3	60,626	60,626	0	100		
CLE	CHESTER HILL BOROUGH	P A	1	20,728	20,728	0	100		
CLE	CLEARFIELD BOROUGH	N A	10	228,729	228,729	0	100		
CLE	CLEARFIELD BOROUGH	P C	6	495,127	854,142	-359,015	172		
CLE	CLEARFIELD CO HOUSING AUTHORITY	N A	6	92,459	92,459	0	100		
CLE	CLEARFIELD MUNICIPAL AUTHORITY	N A	15	333,728	333,728	0	100		
CLE	COALPORT BOROUGH	P A	1	7,589	7,589	0	100		
CLE	COVINGTON TOWNSHIP	N A	1	4,472	4,472	0	100		
CLE	CURWENSVILLE BOROUGH	P C	3	117,438	265,736	-148,298	226		
CLE	CURWENSVILLE BOROUGH	N C	3	122,005	76,558	45,447	62	56	5
CLE	DECATUR TOWNSHIP	P C	1	11,202	79,449	-68,247	709		
CLE	DECATUR TOWNSHIP	N A	4	24,512	24,512	0	100		
CLE	DUBOIS CITY	P C	9	1,135,939	1,070,008	65,931	94	7	1
CLE	DUBOIS CITY	N C	52	1,743,417	1,534,029	209,388	87		
CLE	DUBOIS CITY HOUSING AUTHORITY	N A	9	131,501	131,501	0	100		
CLE	FERGUSON TOWNSHIP	N A	2	1,246	1,246	0	100		
CLE	HOUTZDALE BOROUGH	P A	2	79,738	79,738	0	100		
CLE	HOUTZDALE MUNICIPAL AUTHORITY	N A	5	90,708	90,708	0	100		
CLE	LAWRENCE TOWNSHIP	N A	21	32,456	32,456	0	100		
CLE	LAWRENCE TOWNSHIP	P C	8	247,540	365,250	-117,710	147		
CLE	MORRIS-COOPER TWPS POLICE COMM	P C	1	48,780	148,186	-99,406	303		
CLE	PIKE TOWNSHIP	N A	3	15,471	15,471	0	100		
CLE	SANDY TOWNSHIP	P C	5	213,009	525,399	-312,390	246		
CLE	WOODWARD TOWNSHIP	N A	5	60,266	60,266	0	100		
CLI	AVIS BOROUGH	N A	2	15,135	15,135	0	100		
CLI	BALD EAGLE TOWNSHIP	N C	2	35,616	42,993	-7,377	120		
CLI	BEECH CREEK BORO AUTHORITY	N C	2	11,126	3,583	7,543	32	22	2
CLI	CASTANEA TOWNSHIP	N A	1	15,548	15,548	0	100		
CLI	CLINTON CO HOUSING AUTHORITY	N A	15	222,937	222,937	0	100		
CLI	LOCK HAVEN CITY	P C	12	1,345,322	1,423,212	-77,890	105		
CLI	LOCK HAVEN CITY	N C	56	590,292	549,838	40,454	93		
CLI	PINE CREEK TOWNSHIP	P C	1	13,667	48,990	-35,323	358		
CLI	RENOVO BOROUGH	P C	1	0	135,324	-135,324	N/A		
CLI	SUBURBAN LOCK HAVEN WATER AUTH	N C	5	84,346	84,100	246	99		
CLI	WESTERN CLINTON CO MUN AUTH	N C	3	29,262	30,066	-804	102		
CMB	ADAMS TOWNSHIP	P A	2	22,710	22,710	0	100		
CMB	ADAMS TOWNSHIP	N A	10	44,101	44,101	0	100		
CMB	ALLEGHENY TOWNSHIP	N C	2	13,448	16,814	-3,366	125		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
CMB	BARNESBORO BOROUGH	P C	2	51,101	179,368	-128,267	351		
CMB	BARNESBORO BOROUGH	N C	2	22,820	3,279	19,541	14		
CMB	BARR TOWNSHIP	N A	3	12,257	12,257	0	100		
CMB	CAMBRIA CO PLANNING COMMISSION	N A	4	80,002	80,002	0	100		
CMB	CAMBRIA CO TRANSIT AUTHORITY	N C	96	791,353	469,291	322,062	59		
CMB	CAMBRIA TOWNSHIP	P C	1	47,349	460,988	-413,639	973		
CMB	CAMBRIA TOWNSHIP	N C	9	437,543	325,472	112,071	74	61	5
CMB	CAMBRIA TWP SEWER AUTHORITY	N C	2	48,703	38,255	10,448	78		
CMB	CARROLLTOWN BOROUGH	N C	2	32,016	28,226	3,790	88		
CMB	CARROLLTOWN BOROUGH	P C	1	10,000	87,237	-77,237	872		
CMB	CRESSON BOROUGH	P C	2	86,206	203,234	-117,028	235		
CMB	CRESSON TOWNSHIP	N A	4	48,360	48,360	0	100		
CMB	CRESSON TOWNSHIP	P B	2	104,661	104,661	0	100		
CMB	CROYLE TOWNSHIP	P C	1	6,766	116,414	-109,648	1,720		
CMB	DALE BOROUGH	N C	2	33,239	26,063	7,176	78		
CMB	EAST CONEMAUGH BOROUGH	N C	7	51,788	12,086	39,702	23		
CMB	EAST CONEMAUGH BOROUGH	P C	2	117,904	190,746	-72,842	161		
CMB	EAST TAYLOR TOWNSHIP	P C	4	92,169	224,074	-131,905	243		
CMB	EBENSBURG BOROUGH	P C	5	263,524	379,587	-116,063	144		
CMB	EBENSBURG BOROUGH	N C	16	264,246	209,400	54,846	79		
CMB	FERNDALE BOROUGH	N C	3	28,595	49,980	-21,385	174		
CMB	FERNDALE BOROUGH	P C	3	129,229	152,116	-22,887	117		
CMB	FRANKLIN BOROUGH	P C	2	73,204	112,560	-39,356	153		
CMB	FRANKLIN BOROUGH	N C	4	66,388	15,100	51,288	22		
CMB	GALLITZIN BOROUGH	N C	5	47,427	4,998	42,429	10		
CMB	GALLITZIN BOROUGH	P C	1	12,542	202,697	-190,155	1,616		
CMB	GALLITZIN TOWNSHIP	P C	1	24,081	26,364	-2,283	109	100	37
CMB	GEISTOWN BOROUGH	P C	3	115,845	222,225	-106,380	191		
CMB	HIGHLAND SEWER & WATER AUTH	N A	14	196,225	196,225	0	100		
CMB	JACKSON TOWNSHIP	N U	6	0	0	0	100		
CMB	JOHNSTOWN CITY	F C	54	9,012,381	2,907,862	6,104,519	32		
CMB	JOHNSTOWN CITY	N1 C	101	4,846,638	3,280,491	1,566,147	67		
CMB	JOHNSTOWN CITY	P C	54	8,904,078	3,632,214	5,271,864	40		
CMB	JOHNSTOWN CITY	N2 C	21	473,280	317,869	155,411	67		
CMB	JOHNSTOWN CITY HOUSING AUTH	N A	66	562,796	562,796	0	100		
CMB	JOHNSTOWN CITY REDEV AUTH	N A	8	130,901	130,901	0	100		
CMB	LILLY BOROUGH	P A	1	124,359	124,359	0	100		
CMB	LORETTO BOROUGH	P C	1	54,931	87,801	-32,870	159		
CMB	LOWER YODER TOWNSHIP	P C	3	96,801	156,976	-60,175	162	100	20
CMB	LOWER YODER TOWNSHIP	N C	3	16,137	5,599	10,538	34		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
CMB	MUNSTER TOWNSHIP	N A	4	25,788	25,788	0	100		
CMB	NANTY GLO BOROUGH	P C	3	173,139	367,317	-194,178	212		
CMB	NANTY GLO BOROUGH	N C	6	192,804	192,646	158	99		
CMB	PATTON BOROUGH	P C	2	16,285	87,778	-71,493	539		
CMB	PATTON BOROUGH	N C	7	81,434	55,451	25,983	68		
CMB	PORTAGE BOROUGH	N C	4	35,312	20,323	14,989	57		
CMB	PORTAGE BOROUGH	P C	3	92,563	289,485	-196,922	312		
CMB	PORTAGE BOROUGH MUNICIPAL AUTH	N C	7	0	0	0	N/A		
CMB	PORTAGE TOWNSHIP	N A	3	32,969	32,969	0	100		
CMB	RICHLAND TOWNSHIP	N C	18	479,137	329,876	149,261	68		
CMB	RICHLAND TOWNSHIP	P C	16	1,013,901	853,498	160,403	84		
CMB	SOUTH FORK BOROUGH	P A	1	107,324	107,324	0	100		
CMB	SOUTHMONT BOROUGH	P C	1	163,619	266,882	-103,263	163		
CMB	SOUTHMONT BOROUGH	N C	4	55,623	66,277	-10,654	119		
CMB	SPANGLER BOROUGH	P C	1	31,230	89,495	-58,265	286		
CMB	STONYPARK TOWNSHIP	P C	3	298,774	490,536	-191,762	164		
CMB	STONYPARK TOWNSHIP	N C	5	41,094	6,354	34,740	15		
CMB	SUMMERHILL TOWNSHIP	N A	4	25,740	25,740	0	100		
CMB	SUSQUEHANNA TOWNSHIP	P A	0	45,470	45,470	0	100		
CMB	UPPER YODER TOWNSHIP	P C	5	229,364	515,591	-286,227	224		
CMB	UPPER YODER TOWNSHIP	N C	8	177,723	177,928	-205	100		
CMB	WEST HILLS REGIONAL POLICE	P C	7	424,874	583,459	-158,585	137		
CMB	WESTMONT BOROUGH	N C	13	177,664	158,241	19,423	89		
CMN	EMPORIUM BOROUGH	P C	3	45,573	270,365	-224,792	593		
CMN	EMPORIUM BOROUGH	N C	4	103,649	163,790	-60,141	158		
CMN	SHIPPEN TOWNSHIP	N A	6	59,764	59,764	0	100		
COL	BENTON BOROUGH	P C	1	5,884	58,340	-52,456	991		
COL	BERWICK BOROUGH	N C	18	340,898	191,331	149,567	56	100	6
COL	BERWICK BOROUGH	P C	11	982,629	1,718,725	-736,096	174		
COL	BLOOMSBURG BOROUGH	N C	19	433,533	368,699	64,834	85		
COL	BLOOMSBURG BOROUGH	P C	12	659,608	1,468,687	-809,079	222		
COL	BLOOMSBURG MUNICIPAL AUTHORITY	N C	11	184,967	204,342	-19,375	110		
COL	BRIAR CREEK TOWNSHIP	P C	2	27,112	110,692	-83,580	408		
COL	BRIAR CREEK TOWNSHIP	N C	2	20,678	25,615	-4,937	123		
COL	CATAWISSA BOROUGH	N C	11	140,063	73,803	66,260	52		
COL	CATAWISSA BOROUGH	P C	3	19,421	117,997	-98,576	607	100	2
COL	COLUMBIA CO. HSG + REDEV AUTH	N A	21	213,159	213,159	0	100		
COL	CONYNGHAM TOWNSHIP	P C	1	20,653	34,270	-13,617	165	100	3
COL	HEMLOCK TOWNSHIP	P C	1	33,063	131,020	-97,957	396		
COL	MILLVILLE BOROUGH	P C	1	12,934	54,393	-41,459	420		

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								MMO	PAY (%)
COL	MONTOUR TOWNSHIP	P C	1	33,063	131,020	-97,957	396		
COL	MT PLEASANT TOWNSHIP	N A	3	11,238	11,238	0	100		
COL	ORANGEVILLE BOROUGH	P C	1	12,200	7,854	4,346	64		
COL	SCOTT TOWNSHIP	P C	2	69,090	220,187	-151,097	318		
COL	SCOTT TOWNSHIP	N C	4	49,933	34,777	15,156	69		
COL	SOUTH CENTRE TOWNSHIP	P C	2	51,462	78,613	-27,151	152		
CRA	ATHENS TOWNSHIP	N A	1	2,536	2,536	0	100		
CRA	CAMBRIDGE SPRINGS BOROUGH	N C	8	89,031	101,910	-12,879	114		
CRA	CAMBRIDGE SPRINGS BOROUGH	P C	2	26,800	80,624	-53,824	300		
CRA	COCHRANTON BOROUGH	P C	2	11,672	45,363	-33,691	388		
CRA	CONNEAUT LAKE BOROUGH	P C	1	20,573	75,413	-54,840	366		
CRA	CONNEAUT LAKE JT MUNICIPAL AUTH	N A	4	31,035	31,035	0	100		
CRA	CONNEAUTVILLE BOROUGH	P C	1	50,904	73,317	-22,413	144		
CRA	HAYFIELD TOWNSHIP	N A	4	37,839	37,839	0	100		
CRA	LINESVILLE BOROUGH	P C	2	27,046	58,063	-31,017	214		
CRA	MEADVILLE CITY	P C	23	2,498,734	3,557,174	-1,058,440	142		
CRA	MEADVILLE CITY	N C	71	2,723,529	2,415,530	307,999	88		
CRA	MEADVILLE CITY	F C	18	2,267,307	1,670,103	597,204	73		
CRA	MEADVILLE CITY REDEV AUTH	N A	10	146,531	146,531	0	100		
CRA	N.&S. SHENANGO JT MUN AUTH	N C	6	40,885	50,609	-9,724	123		
CRA	SADSBURY TOWNSHIP	N A	6	34,711	34,711	0	100		
CRA	SAEGERTOWN BOROUGH	N C	2	10,391	2,189	8,202	21		
CRA	SAEGERTOWN BOROUGH	P C	1	34,750	52,945	-18,195	152		
CRA	TITUSVILLE CITY	P C	13	1,590,051	1,188,503	401,548	74		
CRA	TITUSVILLE CITY	F C	13	1,357,835	694,313	663,522	51	9	1
CRA	TITUSVILLE CITY	N A	29	462,152	462,152	0	100		
CRA	TITUSVILLE CITY REDEV AUTH	N A	4	46,811	46,811	0	100		
CRA	VERNON TOWNSHIP	P C	1	157,021	748,416	-591,395	476		
CRA	VERNON TOWNSHIP	N C	3	22,453	29,600	-7,147	131		
CRA	WEST MEAD TOWNSHIP	N A	5	79,117	79,117	0	100		
CRA	WEST MEAD TWP AUTHORITY	N A	3	2,455	2,455	0	100		
CRA	WOODCOCK TOWNSHIP	N A	6	129,578	129,578	0	100		
CUM	CAMP HILL BOROUGH	N C	11	471,359	342,206	129,153	72	100	12
CUM	CAMP HILL BOROUGH	P C	9	893,974	836,433	57,541	93	100	4
CUM	CARLISLE BOROUGH	P C	28	2,147,858	3,118,029	-970,171	145		
CUM	CARLISLE BOROUGH	N C	42	719,063	659,363	59,700	91		
CUM	CARLISLE SUBURBAN AUTHORITY	N C	5	61,310	64,090	-2,780	104		
CUM	CUMBERLAND-FRANKLIN JT MUN AUTH	N A	5	21,638	21,638	0	100		
CUM	DICKINSON TOWNSHIP	N A	2	6,883	6,883	0	100		
CUM	EAST PENNSBORO TOWNSHIP	P C	14	1,040,483	959,091	81,392	92		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED		FUNDING DEFICIENCY	
						ACCRUED LIABILITY (\$)	FUND RATIO (%)	MMO	PAY (%)
CUM	HAMPDEN TOWNSHIP	P C	15	867,915	1,383,141	-515,226	159		
CUM	HAMPDEN TOWNSHIP	N C	40	1,244,348	897,291	347,057	72		
CUM	LEMOYNE BOROUGH	N C	16	166,216	109,092	57,124	65		
CUM	LEMOYNE BOROUGH	P C	5	195,454	508,396	-312,942	260		
CUM	LOWER ALLEN TOWNSHIP	P C	18	677,798	1,182,910	-505,112	174		
CUM	LOWER ALLEN TOWNSHIP	N C	23	271,809	289,672	-17,863	106		
CUM	LOWER ALLEN TWP AUTHORITY	N C	21	269,438	221,895	47,543	82		
CUM	MECHANICSBURG BOROUGH	N C	24	802,926	606,129	196,797	75		
CUM	MECHANICSBURG BOROUGH	P C	13	282,078	1,104,004	-821,926	391		
CUM	MIDDLESEX TOWNSHIP	N A	3	37,013	37,013	0	100		
CUM	MIDDLESEX TOWNSHIP	P C	3	33,675	97,565	-63,890	289		
CUM	MONROE TOWNSHIP	N A	5	73,696	73,696	0	100		
CUM	MT HOLLY SPRINGS BOROUGH	P C	3	6,247	168,251	-162,004	2,693		
CUM	NEW CUMBERLAND BOROUGH	N A	19	283,339	283,339	0	100		
CUM	NEW CUMBERLAND BOROUGH	P C	8	697,057	974,989	-277,932	139		
CUM	NEWVILLE BOROUGH	P C	2	37,271	78,621	-41,350	210		
CUM	NEWVILLE BOROUGH	N C	5	49,480	37,405	12,075	75	100	3
CUM	NORTH MIDDLETON TOWNSHIP	N A	7	114,151	114,151	0	100		
CUM	NORTH MIDDLETON TOWNSHIP	P C	4	207,095	515,379	-308,284	248		
CUM	SHIPPENSBURG BOROUGH	P C	9	431,173	643,795	-212,622	149		
CUM	SHIPPENSBURG BOROUGH	N C	32	272,639	104,433	168,206	38		
CUM	SHIREMANSTOWN BOROUGH	P C	2	84,545	115,734	-31,189	136		
CUM	SILVER SPRING TOWNSHIP	P C	7	291,120	478,737	-187,617	164		
CUM	SILVER SPRING TOWNSHIP	N C	9	131,213	0	131,213	0		
CUM	SOUTH MIDDLETON TWP AUTHORITY	N C	4	33,899	52,395	-18,496	154		
CUM	SOUTHAMPTON TOWNSHIP	N A	5	31,768	31,768	0	100		
CUM	UPPER ALLEN TOWNSHIP	P C	9	303,903	755,749	-451,846	248		
CUM	UPPER ALLEN TOWNSHIP	N C	14	216,245	209,632	6,613	96		
CUM	WEST FAIRVIEW BOROUGH	N A	2	0	0	0	100		
CUM	WEST FAIRVIEW BOROUGH	P C	1	3,455	70,982	-67,527	2,054		
CUM	WORMLEYSBURG BOROUGH	N C	4	70,262	65,346	4,916	93		
CUM	WORMLEYSBURG BOROUGH	P C	4	354,266	362,473	-8,207	102		
DAU	CUMB-DAU-HBG TRANS AUTH	N1 C	122	2,319,032	950,664	1,368,368	40		
DAU	CUMB-DAU-HBG TRANS AUTH	N2 C	4	205,285	153,908	51,377	74		
DAU	DAUPHIN BOROUGH	P C	1	7,782	34,324	-26,542	441		
DAU	DAUPHIN CO HOUSING AUTHORITY	N A	35	548,540	548,540	0	100		
DAU	DAUPHIN CO LIBRARY SYSTEM	N C	41	411,002	291,478	119,524	70		
DAU	DERRY TOWNSHIP	N A	32	325,777	325,777	0	100		
DAU	DERRY TOWNSHIP	P C	23	756,345	1,413,848	-657,503	186		
DAU	DERRY TWP MUNICIPAL AUTHORITY	N A	29	247,856	247,856	0	100		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
DAU	EAST HANOVER TOWNSHIP	N A	4	17,817	17,817	0	100		
DAU	ELIZABETHVILLE BOROUGH	P A	1	102,245	102,245	0	100		
DAU	HARRISBURG CITY	F2 C	25	447,537	969,509	-521,972	216		
DAU	HARRISBURG CITY	F1 C	69	12,720,618	176,884	12,543,734	1		
DAU	HARRISBURG CITY	N2 C	370	4,105,206	3,049,215	1,055,991	74		
DAU	HARRISBURG CITY	N1 C	117	9,198,324	-47,840	9,246,164	0	23	3
DAU	HARRISBURG CITY	P1 C	84	15,093,172	154,823	14,938,350	1		
DAU	HARRISBURG CITY	P2 C	66	981,909	727,801	254,108	74		
DAU	HARRISBURG CITY HOUSING AUTH	N A	85	1,622,892	1,622,892	0	100		
DAU	HARRISBURG CITY REDEV AUTH	N A	31	478,212	478,212	0	100		
DAU	HARRISBURG PARKING AUTHORITY	N A	21	161,325	161,325	0	100		
DAU	HIGHSPIRE BOROUGH	N C	6	69,461	43,451	26,010	62		
DAU	HIGHSPIRE BOROUGH	P C	5	83,368	184,521	-101,153	221		
DAU	HUMMELSTOWN BOROUGH	P C	6	285,841	497,328	-211,487	173		
DAU	HUMMELSTOWN BOROUGH	N C	6	89,225	119,041	-29,816	133		
DAU	LOWER PAXTON TOWNSHIP	P C	41	2,028,920	3,012,855	-983,935	148		
DAU	LOWER PAXTON TOWNSHIP	N C	49	1,108,904	688,799	420,105	62		
DAU	LOWER SWATARA TOWNSHIP	N C	15	390,326	264,004	126,322	67		
DAU	LOWER SWATARA TOWNSHIP	P C	9	495,696	563,608	-67,912	113	100	9
DAU	LYKENS BOROUGH	P C	1	35,483	40,306	-4,823	113		
DAU	LYKENS BOROUGH	N C	2	11,607	10,368	1,239	89		
DAU	LYKENS BOROUGH AUTHORITY	N C	4	27,953	19,785	8,168	70		
DAU	MIDDLE PAXTON TOWNSHIP	N C	3	19,911	7,203	12,708	36		
DAU	MIDDLETOWN BOROUGH	P C	14	591,283	614,805	-23,522	103		
DAU	MIDDLETOWN BOROUGH	N C	53	2,070,117	1,821,545	248,572	87	100	1
DAU	MILLERSBURG AREA AUTHORITY	N A	8	19,302	19,302	0	100		
DAU	MILLERSBURG BOROUGH	P C	5	176,798	333,565	-156,767	188		
DAU	MILLERSBURG BOROUGH	N A	4	5,716	5,716	0	100		
DAU	PAXTANG BOROUGH	P C	4	110,334	106,575	3,759	96		
DAU	PENBROOK BOROUGH	N C	4	78,368	60,504	17,864	77		
DAU	PENBROOK BOROUGH	P C	5	190,746	294,663	-103,917	154	60	7
DAU	STEELTON BOROUGH	N C	27	1,003,355	460,135	543,220	45		
DAU	STEELTON BOROUGH	P C	8	423,373	843,664	-420,291	199		
DAU	SUSQUEHANNA TOWNSHIP	N C	24	732,704	494,081	238,623	67		
DAU	SUSQUEHANNA TOWNSHIP	P C	26	1,702,836	1,727,697	-24,861	101	100	10
DAU	SUSQUEHANNA TWP AUTHORITY	N C	7	107,657	67,546	40,111	62		
DAU	SWATARA TOWNSHIP	N C	28	919,659	977,530	-57,871	106		
DAU	SWATARA TOWNSHIP	P C	24	1,818,610	1,868,488	-49,878	102		
DAU	SWATARA TWP AUTHORITY	N A	13	133,594	133,594	0	100		
DAU	WEST HANOVER TOWNSHIP	N A	9	97,131	97,131	0	100		

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								MMO (%)	PAY (%)
DAU	WICONISCO TOWNSHIP	P C	1	15,554	86,213	-70,659	554		
DAU	WILLIAMSTOWN BOROUGH	N C	4	43,311	37,505	5,806	86		
DAU	WILLIAMSTOWN BOROUGH	P C	1	80,472	121,317	-40,845	150		
DAU	WILLIAMSTOWN BOROUGH AUTHORITY	N C	2	15,035	21,023	-5,988	139		
DEL	ALDAN BOROUGH	P C	4	560,836	515,736	45,100	91		
DEL	ASTON TOWNSHIP	P C	16	1,582,957	1,317,814	265,143	83		
DEL	BROOKHAVEN BOROUGH	P C	6	315,813	848,781	-532,968	268		
DEL	BROOKHAVEN BOROUGH	N C	1	17,759	8,525	9,235	48	100	20
DEL	CHESTER CITY	F C	56	3,423,210	3,791,953	-368,743	110		
DEL	CHESTER CITY	P C	95	13,679,281	3,766,660	9,912,621	27		
DEL	CHESTER CITY	N C	150	6,686,228	994,629	5,691,599	14		
DEL	CHESTER CITY HOUSING AUTHORITY	N A	62	1,446,181	1,446,181	0	100		
DEL	CHESTER CITY REDEV AUTH	N A	23	907,957	907,957	0	100		
DEL	CHESTER TOWNSHIP	P C	7	128,700	453,456	-324,756	352		
DEL	CHESTER TOWNSHIP	N A	2	21,729	21,729	0	100		
DEL	CHESTER WATER AUTHORITY	N C	111	5,327,953	6,022,502	-694,549	113		
DEL	CLIFTON HEIGHTS BOROUGH	P C	10	1,214,242	1,135,174	79,068	93		
DEL	COLLINGDALE BOROUGH	N C	13	136,027	172,512	-36,485	126	100	1
DEL	COLLINGDALE BOROUGH	P C	7	849,919	902,943	-53,024	106		
DEL	COLWYN BOROUGH	P C	3	387,008	104,210	282,798	26		
DEL	CONCORD TOWNSHIP	N C	5	92,407	60,985	31,422	65		
DEL	DARBY BOROUGH	N C	13	81,555	69,146	12,409	84		
DEL	DARBY BOROUGH	P C	14	1,483,680	1,001,612	482,068	67		
DEL	DARBY TOWNSHIP	P C	11	1,342,883	1,252,764	90,119	93		
DEL	DEL CO REG WTR QULTY CNTRL AUTH	N C	95	1,134,223	1,541,638	-407,415	135		
DEL	DELAWARE CO HOUSING AUTHORITY	N A	56	860,851	860,851	0	100		
DEL	DELAWARE CO REDEV AUTH	N A	5	342,452	342,452	0	100		
DEL	EAST LANSDOWNE BOROUGH	P C	3	560,637	346,072	214,565	61		
DEL	FOLCROFT BOROUGH	P C	9	804,558	817,301	-12,743	101		
DEL	FOLCROFT BOROUGH	N C	7	56,662	8,388	48,274	14	100	3
DEL	GLENOLDEN BOROUGH	P C	7	914,735	997,526	-82,791	109	100	5
DEL	GLENOLDEN BOROUGH	N C	7	75,210	122,030	-46,820	162		
DEL	HAVERFORD TOWNSHIP	P C	62	6,927,208	6,817,643	109,565	98		
DEL	HAVERFORD TOWNSHIP	N C	118	5,149,309	5,023,667	125,642	97		
DEL	LANSDOWNE BOROUGH	N C	18	423,035	258,209	164,826	61		
DEL	LANSDOWNE BOROUGH	P C	16	2,110,160	2,539,596	-429,436	120		
DEL	LOWER CHICHESTER TOWNSHIP	P C	3	338,945	329,243	9,702	97		
DEL	MARCUS HOOK BOROUGH	N C	8	73,975	85,064	-11,089	114		
DEL	MARCUS HOOK BOROUGH	P C	5	720,180	581,461	138,719	80		
DEL	MARPLE TOWNSHIP	N A	40	420,404	420,404	0	100		

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								MMO	PAY
DEL	MARPLE TOWNSHIP	P C	31	3,773,962	3,606,002	167,960	95		
DEL	MEDIA BOROUGH	N C	48	1,305,555	721,313	584,242	55		
DEL	MEDIA BOROUGH	P C	13	1,547,641	827,794	719,847	53		
DEL	MIDDLETOWN TOWNSHIP	N C	20	349,207	202,547	146,660	58	69	9
DEL	MILLBOURNE BOROUGH	P C	3	457,502	592,252	-134,750	129		
DEL	MORTON BOROUGH	P C	5	388,320	290,504	97,816	74		
DEL	MORTON BOROUGH	N C	1	7,680	2,033	5,647	26		
DEL	NETHER PROVIDENCE TOWNSHIP	P C	12	1,057,575	1,063,782	-6,207	100		
DEL	NETHER PROVIDENCE TOWNSHIP	N C	8	241,832	225,273	16,559	93		
DEL	NEWTOWN TOWNSHIP	N C	9	208,172	261,557	-53,385	125		
DEL	NEWTOWN TOWNSHIP	P C	14	1,633,131	1,305,148	327,983	79		
DEL	NORWOOD BOROUGH	P C	7	834,986	669,273	165,713	80	69	6
DEL	NORWOOD BOROUGH	N C	3	124,843	67,763	57,080	54		
DEL	PROSPECT PARK BOROUGH	P C	8	553,979	603,285	-49,306	108		
DEL	PROSPECT PARK BOROUGH	N C	5	228,508	195,589	32,919	85		
DEL	RADNOR TOWNSHIP	P C	50	5,656,701	4,835,452	821,249	85		
DEL	RADNOR TOWNSHIP	N C	82	2,182,645	1,455,849	726,796	66		
DEL	RADNOR-HVRFRD-MARPLE SEWER AUTH	N A	7	57,373	57,373	0	100		
DEL	RIDLEY PARK BOROUGH	P C	7	1,222,000	1,074,130	147,870	87		
DEL	RIDLEY PARK BOROUGH	N C	3	14,824	60,519	-45,695	408		
DEL	RIDLEY TOWNSHIP	P C	34	4,666,599	5,111,405	-444,806	109		
DEL	RIDLEY TOWNSHIP	N2 U	65	0	0	0	100		
DEL	RIDLEY TOWNSHIP	N1 C	71	949,664	907,350	42,314	95		
DEL	SHARON HILL BOROUGH	P C	9	918,550	1,117,577	-199,027	121		
DEL	SHARON HILL BOROUGH	N C	6	243,107	258,677	-15,570	106		
DEL	SOUTHWEST DELAWARE CO MUN AUTH	N A	7	101,363	101,363	0	100		
DEL	SPRINGFIELD TOWNSHIP	P C	33	3,307,903	2,848,884	459,019	86		
DEL	SPRINGFIELD TOWNSHIP	N C	68	1,269,230	913,859	355,371	72		
DEL	SWARTHMORE BOROUGH	P C	9	1,129,278	1,550,765	-421,487	137		
DEL	SWARTHMORE BOROUGH	N C	7	518,740	550,918	-32,178	106		
DEL	TINICUM TOWNSHIP	P C	9	880,813	848,588	32,225	96		
DEL	TINICUM TOWNSHIP	N C	16	276,152	259,917	16,235	94		
DEL	TRAINER BOROUGH	N C	2	24,183	17,035	7,148	70		
DEL	TRAINER BOROUGH	P C	4	225,146	196,254	28,892	87		
DEL	UPLAND BOROUGH	P C	2	179,255	325,054	-145,799	181		
DEL	UPLAND BOROUGH	N C	5	34,182	77,112	-42,930	225		
DEL	UPPER CHICHESTER TOWNSHIP	N C	22	348,000	257,855	90,145	74	18	1
DEL	UPPER CHICHESTER TOWNSHIP	P C	17	1,521,700	1,523,274	-1,574	100	100	1
DEL	UPPER DARBY TOWNSHIP	P C	115	18,069,844	17,157,883	911,961	94		
DEL	UPPER DARBY TOWNSHIP	N C	240	7,966,517	8,352,770	-386,253	104		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
DEL	UPPER DARBY TOWNSHIP	F C	25	2,160,872	1,697,026	463,846	78		
DEL	UPPER PROVIDENCE TOWNSHIP	N C	6	68,403	100,241	-31,838	146		
DEL	UPPER PROVIDENCE TOWNSHIP	P C	11	827,646	795,529	32,117	96	100	2
DEL	YEADON BOROUGH	N1 U	12	0	0	0	100		
DEL	YEADON BOROUGH	N2 C	0	39,690	0	39,690	0		
DEL	YEADON BOROUGH	P C	15	1,784,581	1,097,990	686,591	61		
ELK	BENZINGER TOWNSHIP	N C	13	101,024	101,086	-62	100		
ELK	BENZINGER TOWNSHIP	P C	5	259,742	698,221	-438,479	268		
ELK	CENTRAL PA AREA TRANS AUTH	N A	50	210,783	210,783	0	100		
ELK	ELK CO HOUSING AUTHORITY	N A	5	53,698	53,698	0	100		
ELK	FOX TOWNSHIP	N A	4	68,908	68,908	0	100		
ELK	HORTON TOWNSHIP	N A	3	22,308	22,308	0	100		
ELK	JAY TOWNSHIP	N A	4	27,869	27,869	0	100		
ELK	JOHNSONBURG BOROUGH	P C	5	238,995	297,131	-58,136	124		
ELK	JOHNSONBURG BOROUGH	N C	7	109,343	119,525	-10,182	109	72	3
ELK	JOHNSONBURG MUNICIPAL AUTHORITY	N C	7	102,736	95,884	6,852	93		
ELK	JONES TOWNSHIP	N2 A	5	16,341	16,341	0	100		
ELK	JONES TOWNSHIP	N1 B	0	14,455	14,455	0	100		
ELK	RIDGWAY BOROUGH	N A	17	148,822	148,822	0	100		
ELK	RIDGWAY BOROUGH	P C	6	518,767	370,334	148,433	71		
ELK	RIDGWAY TOWNSHIP	N C	2	69,601	50,436	19,165	72	53	2
ELK	ST MARYS AREA JT WATER AUTH	N C	10	148,116	126,155	21,961	85		
ELK	ST MARYS BOROUGH	P C	7	225,541	626,561	-401,020	277		
ELK	ST MARYS BOROUGH	N C	18	550,283	299,562	250,721	54		
ERI	ALBION BOROUGH	P C	2	126,992	112,815	14,176	88	100	1
ERI	ALBION BOROUGH	N C	6	122,680	38,569	84,111	31		
ERI	CONNEAUT TOWNSHIP	N A	1	45,934	45,934	0	100		
ERI	CORRY CITY	P C	12	929,960	1,063,272	-133,312	114		
ERI	CORRY CITY	N C	32	1,547,230	686,251	860,979	44		
ERI	CORRY CITY	F C	7	484,838	483,102	1,736	99		
ERI	EDINBORO BOROUGH	P C	7	331,265	521,282	-190,017	157		
ERI	EDINBORO BOROUGH	N C	16	564,272	429,645	134,627	76	100	2
ERI	ELK CREEK TOWNSHIP	N A	5	26,230	26,230	0	100		
ERI	ERIE CITY	P C	205	52,604,112	3,907,011	48,697,101	7		
ERI	ERIE CITY	F C	196	27,483,509	2,754,977	24,728,532	10		
ERI	ERIE CITY	N C	627	41,249,368	14,148,599	27,100,769	34		
ERI	ERIE CITY HOUSING AUTHORITY	N A	48	1,114,200	1,114,200	0	100		
ERI	ERIE CITY REDEV AUTHORITY	N A	11	542,973	542,973	0	100		
ERI	ERIE METROPOLITAN TRANSIT AUTH	N C	109	2,748,213	1,733,591	1,014,622	63		
ERI	ERIE MUNICIPAL AIRPORT AUTH	N C	13	293,284	297,109	-3,825	101		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
ERI	ERIE PARKING AUTHORITY	N1 A	21	21,933	21,933	0	100		
ERI	ERIE PARKING AUTHORITY	N2 C	32	291,365	281,719	9,646	96		
ERI	FAIRVIEW BOROUGH	P C	1	104,496	136,026	-31,530	130		
ERI	FAIRVIEW TOWNSHIP	N C	7	302,905	254,061	48,844	83		
ERI	GIRARD BOROUGH	N C	7	41,202	30,720	10,482	74		
ERI	GIRARD BOROUGH	P C	3	262,030	335,757	-73,727	128		
ERI	GIRARD TOWNSHIP	N A	7	30,881	30,881	0	100		
ERI	GREENE TOWNSHIP	N A	8	22,241	22,241	0	100		
ERI	HARBORCREEK TOWNSHIP	N C	23	313,901	366,798	-52,897	116	100	1
ERI	HARBORCREEK TWP SEWER AUTH	N A	1	18,994	18,994	0	100		
ERI	LAKE CITY BOROUGH	P C	3	170,806	148,934	21,872	87		
ERI	LAKE CITY BOROUGH	N A	5	91,010	91,010	0	100		
ERI	LAWRENCE PARK TOWNSHIP	P C	6	312,777	395,440	-82,663	126		
ERI	LAWRENCE PARK TOWNSHIP	N C	3	131,182	89,923	41,259	68		
ERI	MCKEAN TOWNSHIP	N A	5	42,832	42,832	0	100		
ERI	MILLCREEK TOWNSHIP	P C	47	5,152,065	5,276,020	-123,955	102		
ERI	MILLCREEK TOWNSHIP	N C	69	3,566,297	2,731,107	835,190	76		
ERI	NORTH EAST BOROUGH	P C	5	455,334	681,980	-226,646	149		
ERI	NORTH EAST BOROUGH	N C	28	472,725	439,289	33,436	92		
ERI	NORTH EAST TOWNSHIP	N A	10	16,749	16,749	0	100		
ERI	SPRINGFIELD TOWNSHIP	N A	4	9,609	9,609	0	100		
ERI	SUMMIT TOWNSHIP	N A	11	90,984	90,984	0	100		
ERI	UNION CITY BOROUGH	N C	3	45,666	38,224	7,442	83		
ERI	UNION CITY BOROUGH	P C	2	209,407	483,703	-274,296	230		
ERI	UNION CITY MUNICIPAL AUTHORITY	N A	5	97,192	97,192	0	100		
ERI	UNION TOWNSHIP	N A	4	10,397	10,397	0	100		
ERI	WASHINGTON TOWNSHIP	N A	8	7,331	7,331	0	100		
ERI	WATERFORD BOROUGH MUN AUTH	N C	3	19,761	21,756	-1,995	110		
ERI	WATERFORD TOWNSHIP	N A	8	92,882	92,882	0	100		
ERI	WESLEYVILLE BOROUGH	N C	2	85,637	52,885	32,752	61		
ERI	WESLEYVILLE BOROUGH	P C	3	95,582	358,111	-262,529	374		
FAY	BELLE VERNON BORO MUN AUTH	N A	8	35,117	35,117	0	100		
FAY	BELLE VERNON BOROUGH	P C	1	14,722	130,118	-115,396	883		
FAY	BROWNSVILLE BOROUGH	P C	7	305,173	489,103	-183,930	160		
FAY	BROWNSVILLE BOROUGH	N U	3	0	0	0	100		
FAY	BROWNSVILLE MUNICIPAL AUTHORITY	N U	4	0	0	0	100		
FAY	BULLSKIN TOWNSHIP	N A	3	27,786	27,786	0	100		
FAY	CONNELLSVILLE CITY HOUSING AUTH	N A	6	185,813	185,813	0	100		
FAY	CONNELLSVILLE TOWNSHIP	N A	3	26,956	26,956	0	100		
FAY	CONNELLSVILLE TOWNSHIP	P C	1	23,606	161,644	-138,038	684		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)	FUNDING DEFICIENCY	
						ACCRUED LIABILITY (\$)		MMO	PAY (%)
FAY	DUNBAR BOROUGH	P C	2	28,043	67,912	-39,869	242		
FAY	DUNBAR TOWNSHIP	N A	8	0	0	0	100		
FAY	FAIRCHANCE BOROUGH	N C	6	77,105	54,318	22,787	70		
FAY	FAIRCHANCE BOROUGH	P C	2	25,924	90,502	-64,578	349	100	7
FAY	FAYETTE CITY BOROUGH	P A	0	38,465	38,465	0	100		
FAY	FAYETTE CO HOUSING AUTHORITY	N A	45	740,267	740,267	0	100		
FAY	FAYETTE CO REDEV AUTH	N A	23	351,238	351,238	0	100		
FAY	FRANKLIN TOWNSHIP	N A	4	21,889	21,889	0	100		
FAY	GEORGES TOWNSHIP	N1 A	4	86,406	86,406	0	100		
FAY	GEORGES TOWNSHIP	N2 U	6	0	0	0	100		
FAY	INDIAN CREEK VALLEY WATER AUTH	N A	4	10,224	10,224	0	100		
FAY	LUZERNE TOWNSHIP	N A	9	24,979	24,979	0	100		
FAY	LUZERNE TOWNSHIP	P C	1	48,518	383,025	-334,507	789		
FAY	MASONTOWN BOROUGH	N1 U	8	0	0	0	100		
FAY	MASONTOWN BOROUGH	P C	6	296,433	438,737	-142,304	148		
FAY	MASONTOWN BOROUGH	N2 C	3	79,026	68,260	10,766	86		
FAY	MENALLEN TOWNSHIP	N A	6	79,648	79,648	0	100		
FAY	MENALLEN TOWNSHIP	P A	1	361,197	361,197	0	100		
FAY	NORTH FAYETTE CO MUNICIPAL AUTH	N A	4	48,628	48,628	0	100		
FAY	NORTH UNION TOWNSHIP	N A	10	0	0	0	100		
FAY	PERRY TOWNSHIP	N A	4	46,594	46,594	0	100		
FAY	PERRYOPOLIS BOROUGH	P C	1	18,783	108,899	-90,116	579		
FAY	PERRYOPOLIS BOROUGH	N A	3	28,566	28,566	0	100		
FAY	POINT MARION BOROUGH	N U	5	0	0	0	100		
FAY	POINT MARION BOROUGH	P C	1	29,353	34,539	-5,186	117		
FAY	REDSTONE TOWNSHIP	N A	8	234,495	234,495	0	100		
FAY	REDSTONE TOWNSHIP	P C	4	68,605	557,860	-489,255	813		
FAY	S CONNELLSVILLE BOROUGH	N A	3	43,004	43,004	0	100		
FAY	S CONNELLSVILLE BOROUGH	P C	2	3,734	127,105	-123,371	3,403		
FAY	SALTICK TOWNSHIP	N A	3	54,355	54,355	0	100		
FAY	SMITHFIELD BOROUGH	P C	2	864	33,470	-32,606	3,873		
FAY	SOUTH UNION TOWNSHIP	N1 U	8	0	0	0	100		
FAY	SOUTH UNION TOWNSHIP	N2 A	3	64,288	64,288	0	100		
FAY	SPRINGFIELD TOWNSHIP	N A	2	8,723	8,723	0	100		
FAY	SPRINGHILL TOWNSHIP	N A	4	28,734	28,734	0	100		
FAY	UNIONTOWN CITY	N C	87	1,053,191	1,243,637	-190,446	118		
FAY	UNIONTOWN CITY	P C	25	1,893,036	2,074,697	-181,661	109		
FAY	UNIONTOWN CITY	F C	14	1,496,496	1,005,895	490,601	67		
FAY	WASHINGTON TOWNSHIP	P C	1	54,292	115,504	-61,212	212		
FAY	WASHINGTON TWP MUNICIPAL AUTH	N C	6	302,768	222,862	79,906	73		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)	FUNDING DEFICIENCY	
						ACCRUED LIABILITY (\$)		MMO	PAY (%)
FAY	WHARTON TOWNSHIP	P C	2	21,897	88,667	-66,770	404		
FOR	HOWE TOWNSHIP	N A	2	1,461	1,461	0	100		
FOR	JENKS TOWNSHIP	N A	4	43,832	43,832	0	100		
FOR	TIONESTA BOROUGH	N A	4	0	0	0	100		
FRA	ANTRIM TOWNSHIP	N A	9	41,892	41,892	0	100		
FRA	BEAR VALLEY-FRANKLIN CO JT AUTH	N A	5	6,643	6,643	0	100		
FRA	CHAMBERSBURG BOROUGH	N C	118	4,753,796	4,107,481	646,315	86		
FRA	CHAMBERSBURG BOROUGH	P C	24	1,363,656	1,789,134	-425,478	131		
FRA	CHAMBERSBURG BOROUGH	F C	19	959,977	981,718	-21,741	102		
FRA	FRANKLIN CO HOUSING AUTHORITY	N A	8	74,820	74,820	0	100		
FRA	GREENCASTLE BOROUGH	P C	3	87,748	328,887	-241,139	374		
FRA	GREENCASTLE BOROUGH	N C	9	153,260	51,645	101,615	33	100	2
FRA	GREENE TOWNSHIP	N A	8	162,739	162,739	0	100		
FRA	GREENE TWP MUNICIPAL AUTHORITY	N A	6	81,993	81,993	0	100		
FRA	GUILFORD TWP AUTHORITY	N C	2	5,970	9,775	-3,805	163		
FRA	GUILFORD WATER AUTHORITY	N C	7	171,881	169,652	2,229	98		
FRA	HAMILTON TOWNSHIP	N A	7	29,542	29,542	0	100		
FRA	MERCERSBURG BOROUGH	N A	6	4,606	4,606	0	100		
FRA	MERCERSBURG BOROUGH	P C	2	22,721	112,758	-90,037	496		
FRA	MONTGOMERY TOWNSHIP	N2 C	5	100,203	49,330	50,873	49		
FRA	MONTGOMERY TOWNSHIP	N1 A	1	21,800	21,800	0	100		
FRA	PETERS TOWNSHIP	N C	4	238,113	61,895	176,218	25		
FRA	QUINCY TOWNSHIP	N A	4	18,831	18,831	0	100		
FRA	SOUTHAMPTON TOWNSHIP	N A	6	0	0	0	100		
FRA	ST THOMAS TOWNSHIP	N A	4	18,549	18,549	0	100		
FRA	WASHINGTON TOWNSHIP	N A	10	107,803	107,803	0	100		
FRA	WASHINGTON TOWNSHIP	P C	5	38,696	558,016	-519,320	1,442		
FRA	WASHINGTON TWP MUNICIPAL AUTH	N A	10	24,596	24,596	0	100		
FRA	WAYNESBORO BOROUGH	N C	38	1,008,714	1,206,374	-197,660	119		
FRA	WAYNESBORO BOROUGH	P C	14	728,317	819,936	-91,619	112		
FUL	MCCONNELLSBURG BOROUGH	P C	2	16,910	59,236	-42,326	350		
GRE	CARMICHAELS BORO MUN AUTH	N U	6	0	0	0	100		
GRE	CARMICHAELS BOROUGH	P A	0	25,772	25,772	0	100		
GRE	CARMICHAELS-CUM JT SEWER AUTH	N1 U	2	0	0	0	100		
GRE	CARMICHAELS-CUM JT SEWER AUTH	N2 C	2	83,981	61,245	22,736	72		
GRE	CUMBERLAND TOWNSHIP	P A	2	363,259	363,259	0	100		
GRE	CUMBERLAND TOWNSHIP	N A	6	101,819	101,819	0	100		
GRE	DUNKARD TOWNSHIP	N A	7	66,413	66,413	0	100		
GRE	FRANKLIN TOWNSHIP	N A	10	10,000	10,000	0	100		
GRE	FRANKLIN TWP SEWER AUTHORITY	N C	4	36,792	43,148	-6,356	117		

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						ACCRUED LIABILITY (\$)	FUND RATIO (%)	DEFICIENCY MMO	PAY (%)
GRE	GREENE CO HOUSING AUTHORITY	N A	6	128,226	128,226	0	100		
GRE	JACKSON TOWNSHIP	N A	3	0	0	0	100		
GRE	JEFFERSON TOWNSHIP	N A	7	41,642	41,642	0	100		
GRE	MONONGAHELA TOWNSHIP	N A	5	3,492	3,492	0	100		
GRE	MORGAN TOWNSHIP	N A	6	29,743	29,743	0	100		
GRE	PERRY TOWNSHIP	N C	7	78,196	38,587	39,609	49		
GRE	SOUTHWESTERN PENNA WATER AUTH	N C	36	1,594,542	1,264,004	330,538	79		
GRE	WAYNESBURG BOROUGH	N C	10	141,135	165,112	-23,977	116		
GRE	WAYNESBURG BOROUGH	P C	7	127,097	203,589	-76,492	160		
HUN	HUNTINGDON BOROUGH	P C	11	378,912	783,478	-404,566	206		
HUN	HUNTINGDON BOROUGH	N C	22	1,184,521	990,270	194,251	83	100	2
HUN	HUNTINGDON CO HOUSING AUTHORITY	N A	13	50,303	50,303	0	100		
HUN	MOUNT UNION BOROUGH	N C	11	281,024	294,145	-13,121	104		
HUN	MOUNT UNION BOROUGH	P C	2	44,834	119,728	-74,894	267	59	9
IND	ARMSTRONG TOWNSHIP	N C	5	63,591	14,720	48,871	23		
IND	BLAIRSVILLE BOROUGH	P C	5	250,550	586,760	-336,210	234		
IND	BLAIRSVILLE BOROUGH	N U	17	0	0	0	100		
IND	BURRELL TOWNSHIP	N C	4	100,660	89,339	11,321	88		
IND	CENTER TOWNSHIP	N C	9	200,203	157,323	42,880	78		
IND	CHERRYHILL TOWNSHIP	N A	4	3,408	3,408	0	100		
IND	CLYMER BOROUGH	N C	2	30,324	12,490	17,834	41		
IND	CLYMER BOROUGH	P C	1	0	160,452	-160,452	N/A		
IND	CONEMAUGH TOWNSHIP	N A	3	24,760	24,760	0	100		
IND	GREEN TOWNSHIP	N C	6	32,897	26,811	6,086	81		
IND	HOMER CITY BOROUGH	P C	2	13,742	212,020	-198,278	1,542		
IND	HOMER CITY BOROUGH	N C	8	63,684	65,898	-2,214	103		
IND	INDIANA BOROUGH	P C	21	1,625,101	2,246,620	-621,519	138		
IND	INDIANA BOROUGH	N C	29	413,553	250,360	163,193	60		
IND	INDIANA CO HOUSING AUTHORITY	N A	10	28,681	28,681	0	100		
IND	INDIANA CO MUN SERVICES AUTH	N A	7	28,101	28,101	0	100		
IND	INDIANA CO REDEV AUTH	N A	5	89,077	89,077	0	100		
IND	RAYNE TOWNSHIP	N C	4	8,742	1,054	7,688	12		
IND	SALTSBURG BOROUGH	P C	1	15,470	60,927	-45,457	393		
IND	WHITE TOWNSHIP	N A	12	51,313	51,313	0	100		
IND	YOUNG TOWNSHIP	N C	4	130,055	79,162	50,893	60		
JEF	BROCKWAY BOROUGH	N C	8	358,231	275,400	82,831	76		
JEF	BROCKWAY BOROUGH	P C	3	252,534	245,430	7,104	97		
JEF	BROCKWAY BOROUGH MUNICIPAL AUTH	N C	8	270,160	218,802	51,358	80		
JEF	BROOKVILLE BOROUGH	P C	6	468,096	715,063	-246,967	152	100	2
JEF	BROOKVILLE BOROUGH	N C	21	552,686	510,502	42,184	92		

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								MMO	PAY
JEF	FALLS CREEK BOROUGH	P C	1	68,536	87,461	-18,925	127		
JEF	JEFFERSON CO REDEV AUTH	N A	2	88,489	88,489	0	100		
JEF	PUNXSUTAWNEY BOROUGH	P C	10	541,674	852,973	-311,299	157		
JEF	REYNOLDSVILLE BOROUGH	P C	2	220,435	352,314	-131,879	159		
JEF	REYNOLDSVILLE BOROUGH	N A	3	42,180	42,180	0	100		
JEF	SNYDER TOWNSHIP	N A	2	10,088	10,088	0	100		
JEF	SNYDER TOWNSHIP	P C	3	65,191	137,637	-72,446	211		
JEF	SYKESVILLE BOROUGH	P C	1	32,619	115,557	-82,938	354		
JEF	WASHINGTON TOWNSHIP	N C	4	66,571	11,270	55,301	16		
JUN	MIFFLIN BOROUGH	P C	1	14,576	8,902	5,674	61		
JUN	MIFFLINTOWN BOROUGH	P C	1	6,953	107,231	-100,278	1,542		
JUN	MIFFLINTOWN MUNICIPAL AUTHORITY	N C	2	9,142	14,359	-5,217	157		
LAC	ABINGTON TOWNSHIP	N A	4	122,372	122,372	0	100		
LAC	ABINGTON TOWNSHIP	P B	1	25,367	25,367	0	100		
LAC	ARCHBALD BOROUGH	P C	5	150,143	302,781	-152,638	201		
LAC	BLAKELY BOROUGH	P C	6	277,367	456,470	-179,103	164		
LAC	CARBONDALE CITY	F C	6	542,919	204,838	338,081	37		
LAC	CARBONDALE CITY	P C	13	2,332,911	224,747	2,108,164	9		
LAC	CARBONDALE CITY HOUSING AUTH	N A	9	104,671	104,671	0	100		
LAC	CLARKS-SUMMIT BOROUGH	P C	5	138,614	297,030	-158,416	214		
LAC	CLARKS SUMMIT BOROUGH	N A	9	63,222	63,222	0	100		
LAC	CLARKS SMT/SABNGTN JT SEWER AUTH	N A	5	1,150	1,150	0	100		
LAC	DALTON BOROUGH	P B	1	20,677	20,677	0	100		
LAC	DICKSON CITY BOROUGH	P C	9	587,250	720,402	-133,152	122		
LAC	DUNMORE BOROUGH	N1 U	18	24,120,432	24,120,432	0	100		
LAC	DUNMORE BOROUGH	F C	23	175,111	171,033	4,078	97		
LAC	DUNMORE BOROUGH	P C	20	1,992,012	2,075,391	-83,379	104		
LAC	DUNMORE BOROUGH	N2 C	6	117,043	7,613	109,430	6		
LAC	FELL TOWNSHIP	P C	2	14,182	53,514	-39,332	377		
LAC	GREENFIELD TOWNSHIP	P B	1	12,716	12,716	0	100		
LAC	GREENFIELD TOWNSHIP	N A	2	1,000	1,000	0	100		
LAC	JERMYN BOROUGH	P C	2	67,355	185,306	-117,951	275		
LAC	JESSUP BOROUGH	P C	3	280,953	353,953	-73,000	125		
LAC	LACKA RIVER BASIN SEWER AUTH	N A	36	575,733	575,733	0	100		
LAC	LACKAWANNA CO HOUSING AUTHORITY	N A	41	913,416	913,416	0	100		
LAC	LACKAWANNA CO IND DEVELOP AUTH	N A	1	34,817	34,817	0	100		
LAC	LACKAWANNA CO TRANS SYSTEM AUTH	N1 A	8	183,926	183,926	0	100		
LAC	LACKAWANNA CO TRANS SYSTEM AUTH	N2 C	75	641,331	272,798	368,533	42	31	1
LAC	LOWER LACKA VLLY SANITARY AUTH	N U	16	0	0	0	100		
LAC	MAYFIELD BOROUGH	P A	2	140,171	140,171	0	100		

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						ACCRUED LIABILITY (\$)	FUND RATIO (%)	MMO	PAY (%)
LAC	MOOSIC BOROUGH	P C	3	150,188	348,962	-198,774	232		
LAC	MOSCOW BOROUGH	P C	1	64,026	135,390	-71,364	211		
LAC	NEWTON TOWNSHIP	P C	1	3,248	119,484	-116,236	3,678		
LAC	NEWTON TOWNSHIP	N C	2	14,262	2,425	11,837	17		
LAC	OLD FORGE BOROUGH	P C	7	530,666	1,006,956	-476,290	189		
LAC	OLYPHANT BOROUGH	P C	5	498,722	503,901	-5,179	101		
LAC	ROARING BROOK TOWNSHIP	P C	1	53,078	66,834	-13,756	125		
LAC	SCOTT TOWNSHIP	P B	4	69,673	69,673	0	100		
LAC	SCRANTON CITY	N C	211	2,356,640	1,996,510	360,130	84		
LAC	SCRANTON CITY	P C	155	29,078,160	7,100,968	21,977,192	24		
LAC	SCRANTON CITY	F C	195	37,670,914	1,260,066	36,410,848	3		
LAC	SCRANTON CITY HOUSING AUTHORITY	N A	73	1,548,638	1,548,638	0	100		
LAC	SCRANTON CITY PARKING AUTHORITY	N A	4	7,636	7,636	0	100		
LAC	SCRANTON SEWER AUTHORITY	N U	63	0	0	0	100		
LAC	SOUTH ABINGTON TOWNSHIP	N A	6	10,147	10,147	0	100		
LAC	SOUTH ABINGTON TOWNSHIP	P C	8	451,642	454,365	-2,723	100		
LAC	TAYLOR BOROUGH	P C	7	564,628	787,018	-222,390	139		
LAC	THROOP BOROUGH	P C	4	55,863	400,000	-344,137	716		
LAN	AKRON BOROUGH	P C	3	183,527	222,610	-39,083	121		
LAN	AKRON BOROUGH	N A	4	27,991	27,991	0	100		
LAN	BART TOWNSHIP	P C	1	40,905	88,500	-47,595	216		
LAN	BART TOWNSHIP	N A	2	2,969	2,969	0	100		
LAN	BRECKNOCK TOWNSHIP	P C	2	39,495	134,858	-95,363	341		
LAN	BRECKNOCK TOWNSHIP	N C	2	0	0	0	N/A		
LAN	CAERNARVON TOWNSHIP	P C	1	14,400	83,385	-68,985	579		
LAN	CLAY TOWNSHIP	P C	1	20,323	128,612	-108,289	632		
LAN	COLERAIN TOWNSHIP	N A	4	22,542	22,542	0	100		
LAN	COLERAIN/LITTLE BRITAIN JT POL	P C	1	72,367	71,396	971	98	100	95
LAN	COLUMBIA BOROUGH	N A	23	67,844	67,844	0	100		
LAN	COLUMBIA BOROUGH	P C	11	449,534	817,376	-367,842	181		
LAN	CONESTOGA TOWNSHIP	P A	1	5,800	5,800	0	100		
LAN	CONESTOGA TOWNSHIP	N A	1	4,471	4,471	0	100		
LAN	CONOY TOWNSHIP	P C	1	11,050	39,945	-28,895	361		
LAN	DENVER BOROUGH	N A	3	35,059	35,059	0	100		
LAN	DENVER BOROUGH	P C	1	29,689	179,128	-149,439	603		
LAN	DRUMORE TOWNSHIP	N A	3	42,079	42,079	0	100		
LAN	EARL TOWNSHIP	N A	2	41,583	41,583	0	100		
LAN	EARL TOWNSHIP	P C	1	16,841	332,799	-315,958	1,976		
LAN	EAST COCALICO TOWNSHIP	P C	7	48,338	442,588	-394,250	915		
LAN	EAST COCALICO TOWNSHIP	N A	3	4,789	4,789	0	100		

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General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
LAN	EAST DONEGAL TOWNSHIP	N C	1	76,906	13,490	63,416	17		
LAN	EAST DONEGAL TOWNSHIP	P C	1	42,716	297,149	-254,433	695		
LAN	EAST DRUMORE TOWNSHIP	N A	4	43,363	43,363	0	100		
LAN	EAST EARL TOWNSHIP	P C	2	11,903	238,303	-226,400	2,002		
LAN	EAST HEMPFIELD TOWNSHIP	N C	16	230,618	197,742	32,876	85		
LAN	EAST HEMPFIELD TOWNSHIP	P C	14	735,085	1,206,081	-470,996	164		
LAN	EAST LAMPETER TOWNSHIP	P C	16	575,411	810,763	-235,352	140		
LAN	EAST LAMPETER TOWNSHIP	N C	10	76,584	56,206	20,378	73		
LAN	ELIZABETHTOWN BOROUGH	P C	11	207,752	727,060	-519,308	349		
LAN	ELIZABETHTOWN BOROUGH	N C	19	216,248	175,361	40,887	81		
LAN	EPHRATA BOROUGH	P C	14	977,664	1,052,986	-75,322	107		
LAN	EPHRATA BOROUGH	N C	46	1,406,208	1,595,802	-189,594	113		
LAN	EPHRATA TOWNSHIP	N A	2	2,305	2,305	0	100		
LAN	EPHRATA TOWNSHIP	P C	3	102,406	437,758	-335,352	427		
LAN	FULTON TOWNSHIP	N A	3	24,621	24,621	0	100		
LAN	LAN CO SOLID WASTE MNGMENT AUTH	N A	31	165,898	165,898	0	100		
LAN	LANCASTER AIRPORT AUTHORITY	N A	4	54,105	54,105	0	100		
LAN	LANCASTER AREA SEWER AUTHORITY	N C	17	189,285	219,383	-30,098	115		
LAN	LANCASTER CITY	F C	111	12,603,924	6,789,996	5,813,928	53		
LAN	LANCASTER CITY	P C	114	14,079,563	9,334,726	4,744,837	66		
LAN	LANCASTER CITY	N C	299	2,516,126	2,451,967	64,159	97		
LAN	LANCASTER CITY HOUSING AUTH	N A	34	55,819	55,819	0	100		
LAN	LANCASTER CITY PARKING AUTH	N C	16	161,778	151,784	9,994	93		
LAN	LANCASTER CO REDEV AUTH	N A	18	346,638	346,638	0	100		
LAN	LANCASTER TOWNSHIP	N C	7	230,153	212,348	17,805	92		
LAN	LEACOCK TOWNSHIP	N A	1	10,048	10,048	0	100		
LAN	LITITZ BOROUGH	N A	24	227,967	227,967	0	100		
LAN	LITITZ BOROUGH	P C	8	391,114	828,539	-437,425	211		
LAN	MANHEIM BOROUGH	P C	5	264,792	715,910	-451,118	270		
LAN	MANHEIM BOROUGH	N B	11	111,029	111,029	0	100		
LAN	MANHEIM TOWNSHIP	P C	31	1,808,230	3,014,311	-1,206,081	166		
LAN	MANHEIM TOWNSHIP	N C	31	711,410	580,508	130,902	81	100	5
LAN	MANOR TOWNSHIP	P C	11	360,033	1,047,146	-687,113	290		
LAN	MANOR TOWNSHIP	N C	11	414,144	224,858	189,286	54		
LAN	MARIETTA BOROUGH	P C	2	23,962	146,801	-122,839	612		
LAN	MILLERSVILLE BOROUGH	N C	9	166,049	106,726	59,323	64		
LAN	MILLERSVILLE BOROUGH	P C	5	182,221	711,256	-529,035	390		
LAN	MOUNT JOY BOROUGH AUTHORITY	N A	9	185,942	185,942	0	100		
LAN	MOUNTVILLE BOROUGH	N A	1	2,347	2,347	0	100		
LAN	MT JOY BOROUGH	N C	6	141,714	96,413	45,301	68		

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## General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED		FUNDING DEFICIENCY	
						ACCRUED LIABILITY (\$)	FUND RATIO (%)	MMO	PAY (%)
LAN	MT JOY BOROUGH	P C	6	147,936	389,843	-241,907	263		
LAN	MT JOY TOWNSHIP	P C	5	26,114	277,327	-251,213	1,061		
LAN	NEW HOLLAND BOROUGH	N A	11	83,082	83,082	0	100		
LAN	NEW HOLLAND BOROUGH	P C	5	102,293	407,704	-305,411	398		
LAN	NORTHERN LANCASTER CO AUTHORITY	N C	3	16,506	6,655	9,851	40		
LAN	PARADISE TOWNSHIP	N C	3	14,788	7,359	7,429	49		
LAN	PENN TOWNSHIP	N A	4	43,896	43,896	0	100		
LAN	PENN TOWNSHIP	P C	4	115,066	412,904	-297,838	358		
LAN	PEQUEA TOWNSHIP	N A	3	47,440	47,440	0	100		
LAN	PEQUEA TOWNSHIP	P C	2	66,861	238,318	-171,457	356	55	5
LAN	PROVIDENCE TOWNSHIP	N1 A	4	126,475	126,475	0	100		
LAN	QUARRYVILLE BOROUGH	P C	2	81,953	89,203	-7,250	108	100	5
LAN	QUARRYVILLE BOROUGH	N C	1	7,811	10,994	-3,183	140		
LAN	RAPHO TOWNSHIP	N C	5	81,547	10,096	71,451	12		
LAN	RED ROSE TRANSIT AUTHORITY	N2 C	56	806,944	336,456	470,488	41		
LAN	RED ROSE TRANSIT AUTHORITY	N1 C	11	175,295	107,234	68,061	61		
LAN	SADSBURY TOWNSHIP	N A	1	17,453	17,453	0	100		
LAN	SALISBURY TOWNSHIP	N C	6	44,202	9,925	34,277	22		
LAN	STRASBURG BOROUGH	P C	2	65,412	161,738	-96,326	247		
LAN	STRASBURG BOROUGH	N C	5	101,093	76,577	24,516	75		
LAN	TERRE HILL BOROUGH	N C	2	37,012	1,902	35,110	5		
LAN	UPPER LEACOCK TOWNSHIP	N A	9	88,493	88,493	0	100		
LAN	WARWICK TOWNSHIP	P C	8	68,237	649,769	-581,532	952		
LAN	WARWICK TWP MUNICIPAL AUTH	N C	5	22,484	21,536	948	95		
LAN	WEST COCALICO TOWNSHIP	N A	3	36,973	36,973	0	100		
LAN	WEST COCALICO TOWNSHIP	P A	0	228,373	228,373	0	100		
LAN	WEST DONEGAL TOWNSHIP	P C	1	9,008	186,022	-177,014	2,065		
LAN	WEST EARL TOWNSHIP	P C	2	60,889	351,764	-290,875	577		
LAN	WEST EARL TOWNSHIP	N C	4	33,295	12,722	20,573	38		
LAN	WEST HEMPFIELD TOWNSHIP	N A	8	0	0	0	100		
LAN	WEST HEMPFIELD TOWNSHIP	P C	10	126,200	490,834	-364,634	388		
LAN	WEST LAMPETER TOWNSHIP	N A	2	7,550	7,550	0	100		
LAN	WEST LAMPETER TOWNSHIP	P C	4	259,823	504,592	-244,769	194		
LAW	BESSEMER BOROUGH	P A	1	80,456	80,456	0	100		
LAW	ELLWOOD CITY BOROUGH	N C	37	849,813	908,048	-58,235	106		
LAW	ELLWOOD CITY BOROUGH	P C	15	1,220,075	1,893,495	-673,420	155		
LAW	ELLWOOD CITY BOROUGH	F C	5	518,126	367,355	150,771	70		
LAW	LAWRENCE CO HOUSING AUTHORITY	N A	14	368,294	368,294	0	100		
LAW	LITTLE BEAVER TOWNSHIP	P A	1	31,376	31,376	0	100		
LAW	LITTLE BEAVER TOWNSHIP	N A	5	36,760	36,760	0	100		

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								MMO	PAY
LAW	NESHANNOCK TOWNSHIP	P C	2	108,149	417,920	-309,771	386		
LAW	NEW CASTLE AREA TRANSIT AUTH	N A	26	268,090	268,090	0	100		
LAW	NEW CASTLE CITY	P C	39	6,930,677	1,078,068	5,852,609	15	29	2
LAW	NEW CASTLE CITY	N C	61	1,454,146	716,003	738,143	49		
LAW	NEW CASTLE CITY	F C	28	7,513,216	421,435	7,091,781	5	10	3
LAW	NEW CASTLE CITY REDEV AUTH	N A	5	14,020	14,020	0	100		
LAW	NEW CASTLE SANITATION AUTHORITY	N U	19	0	0	0	100		
LAW	NEW WILMINGTON BOROUGH	N A	7	90,152	90,152	0	100		
LAW	NEW WILMINGTON BOROUGH	P C	3	107,144	199,615	-92,471	186		
LAW	PULASKI TOWNSHIP	N A	4	11,057	11,057	0	100		
LAW	PULASKI TOWNSHIP	P C	1	21,240	77,396	-56,156	364		
LAW	SHENANGO TOWNSHIP	N A	9	18,244	18,244	0	100		
LAW	SHENANGO TOWNSHIP	P C	1	41,326	809,430	-768,104	1,958		
LAW	TAYLOR TOWNSHIP	N A	5	38,118	38,118	0	100		
LAW	WILMINGTON TOWNSHIP	N C	4	9,554	9,565	-11	100		
LEB	ANNVILLE TOWNSHIP	N C	9	52,555	56,067	-3,512	106		
LEB	ANNVILLE TOWNSHIP	P C	4	96,089	312,792	-216,703	325		
LEB	BETHEL TOWNSHIP	N C	4	15,668	0	15,668	0		
LEB	BETHEL TOWNSHIP	P C	1	72,053	251,490	-179,437	349		
LEB	CLEONA BOROUGH	P C	1	23,776	163,262	-139,486	686		
LEB	CORNWALL BOROUGH	N C	9	43,844	95,333	-51,489	217		
LEB	CORNWALL BOROUGH	P C	2	31,666	192,592	-160,926	608		
LEB	HEIDELBERG TOWNSHIP	N C	2	120,139	71,521	48,618	59		
LEB	HEIDELBERG TOWNSHIP	P C	1	112,406	256,757	-144,351	228		
LEB	JACKSON TOWNSHIP	N C	3	18,900	29,646	-10,746	156		
LEB	LEBANON CITY	F C	27	2,640,712	1,648,123	992,589	62		
LEB	LEBANON CITY	P C	39	5,666,064	1,553,500	4,112,564	27		
LEB	LEBANON CITY	N C	113	3,260,316	2,813,487	446,829	86		
LEB	LEBANON CO REDEV AUTH	N A	37	639,820	639,820	0	100		
LEB	LEBANON COMMUNITY LIBRARY	N C	7	51,299	40,890	10,409	79		
LEB	MILLCREEK TOWNSHIP	N C	3	33,183	5,070	28,113	15		
LEB	MYERSTOWN BOROUGH	N A	11	141,261	141,261	0	100		
LEB	MYERSTOWN BOROUGH	P C	3	138,825	306,341	-167,516	220		
LEB	MYERSTOWN WATER AUTHORITY	N C	1	27,810	25,862	1,948	92		
LEB	NORTH CORNWALL TOWNSHIP	P C	7	254,123	564,269	-310,146	222		
LEB	NORTH LEBANON TOWNSHIP	P C	7	240,009	543,506	-303,497	226		
LEB	NORTH LEBANON TOWNSHIP	N C	8	34,429	15,432	18,997	44		
LEB	NORTH LONDONDERRY TOWNSHIP	P C	5	58,444	258,704	-200,260	442		
LEB	NORTH LONDONDERRY TOWNSHIP	N C	6	65,056	41,352	23,704	63		
LEB	PALMYRA BOROUGH	P C	6	68,900	768,339	-699,439	1,115		

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								MMO	PAY (%)
LEB	PALMYRA BOROUGH	N C	17	356,165	250,440	105,725	70		
LEB	RICHLAND BOROUGH	P C	1	26,047	81,238	-55,191	311		
LEB	RICHLAND BOROUGH	N C	2	25,800	38,592	-12,792	149		
LEB	SOUTH LEBANON TOWNSHIP	P C	6	480,828	743,726	-262,898	154		
LEB	SOUTH LONDONDERRY TOWNSHIP	N A	1	2,495	2,495	0	100		
LEB	SOUTH LONDONDERRY TOWNSHIP	P C	3	27,397	283,289	-255,892	1,034		
LEB	UNION TOWNSHIP	N A	1	650	650	0	100		
LEH	ALBURTIS BOROUGH	P C	2	30,480	37,249	-6,769	122	100	3
LEH	ALBURTIS BOROUGH	N C	3	72,873	18,268	54,605	25		
LEH	ALLENTOWN CITY	F1 C	107	18,113,376	8,341,191	9,772,185	46		
LEH	ALLENTOWN CITY	P1 C	92	20,296,695	12,052,270	8,244,425	59		
LEH	ALLENTOWN CITY	N1 C	147	30,075,559	12,045,539	18,030,020	40		
LEH	ALLENTOWN CITY	P2 C	69	1,836,944	1,441,912	395,032	78		
LEH	ALLENTOWN CITY	F2 C	34	661,532	553,330	108,202	83		
LEH	ALLENTOWN CITY	N2 C	428	7,614,654	6,495,823	1,118,834	85		
LEH	ALLENTOWN CITY HOUSING AUTH	N A	61	1,423,124	1,423,124	0	100		
LEH	CATASAUQUA BOROUGH	N C	15	384,865	294,686	90,179	76		
LEH	CATASAUQUA BOROUGH	P C	8	293,249	739,895	-446,646	252		
LEH	COOPERSBURG BOROUGH	P C	4	221,292	271,386	-50,094	122		
LEH	COOPERSBURG BOROUGH	N C	4	88,963	82,708	6,255	92		
LEH	COPLAY BOROUGH	N U	2	0	0	0	100		
LEH	COPLAY BOROUGH	P C	4	174,037	490,532	-316,495	281		
LEH	COPLAY/WHITEHALL SEWER AUTH	N C	6	86,987	99,869	-12,882	114		
LEH	EMMAUS BOROUGH	N C	30	779,568	822,870	-43,302	105		
LEH	EMMAUS BOROUGH	P C	11	1,446,134	2,141,595	-695,461	148		
LEH	FOUNTAIN HILL BOROUGH	P C	6	679,781	635,244	44,537	93		
LEH	FOUNTAIN HILL BOROUGH	N C	7	177,165	166,165	11,000	93	38	3
LEH	LEHIGH CO AUTHORITY	N C	31	1,095,207	990,613	104,594	90		
LEH	LEHIGH NORTHAMPTON AIRPORT AUTH	N1 C	36	449,350	450,123	-773	100		
LEH	LEHIGH NORTHAMPTON AIRPORT AUTH	N2 C	8	275,322	423,198	-147,876	153		
LEH	LEHIGH/NORTHAMPTON TRANS AUTH	N1 C	15	387,976	234,416	153,560	60	12	1
LEH	LEHIGH/NORTHAMPTON TRANS AUTH	N2 C	108	1,907,439	817,880	1,089,559	42		
LEH	LOWER MACUNGIE TOWNSHIP	N A	16	555,512	555,512	0	100		
LEH	LYNN TOWNSHIP	N C	8	82,077	101,167	-19,090	123		
LEH	MACUNGIE BOROUGH	P A	2	110,019	110,019	0	100		
LEH	MACUNGIE BOROUGH	N C	5	246,363	109,453	136,910	44		
LEH	NORTH WHITEHALL TOWNSHIP	N A	10	113,215	113,215	0	100		
LEH	SALISBURY TOWNSHIP	P C	10	656,301	1,274,981	-618,680	194		
LEH	SALISBURY TOWNSHIP	N C	30	846,318	787,215	59,103	93		
LEH	SLATINGTON BOROUGH	N A	11	52,974	52,974	0	100		

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								MMO	PAY (%)
LEH	SLATINGTON BOROUGH	P C	5	220,083	614,527	-394,444	279		
LEH	SOUTH WHITEHALL TOWNSHIP	P C	26	657,603	1,656,079	-998,476	251		
LEH	SOUTH WHITEHALL TOWNSHIP	N C	36	524,899	899,677	-374,778	171		
LEH	UPPER MACUNGIE TOWNSHIP	N C	16	599,196	613,449	-14,253	102	100	2
LEH	UPPER MILFORD TOWNSHIP	N C	9	290,986	391,611	-100,625	134		
LEH	UPPER SAUCON TOWNSHIP	N C	10	175,180	298,197	-123,017	170		
LEH	UPPER SAUCON TOWNSHIP	P C	10	489,339	850,823	-361,484	173		
LEH	WASHINGTON TOWNSHIP	N C	6	111,348	115,275	-3,927	103		
LEH	WHITEHALL TOWNSHIP	P C	29	3,104,710	3,522,011	-417,301	113		
LEH	WHITEHALL TOWNSHIP	N C	68	1,744,930	1,461,967	282,963	83		
LEH	WHITEHALL TWP AUTHORITY	N C	5	25,232	22,971	2,261	91		
LUZ	ASHLEY BOROUGH	P C	2	304,892	365,752	-60,860	119		
LUZ	AVOCA BOROUGH	P C	2	33,833	225,401	-191,568	666		
LUZ	BLACK CREEK TOWNSHIP	N A	2	2,603	2,603	0	100		
LUZ	BUTLER TOWNSHIP	P C	1	83,487	288,881	-205,394	346		
LUZ	CONYNGHAM BOROUGH	P C	2	39,104	157,416	-118,312	402		
LUZ	DALLAS AREA MUNICIPAL AUTHORITY	N A	4	63,740	63,740	0	100		
LUZ	DALLAS BOROUGH	P C	4	95,498	161,514	-66,016	169		
LUZ	DUPONT BOROUGH	P B	1	421	421	0	100		
LUZ	DURYEА BOROUGH	N A	7	2,699	2,699	0	100		
LUZ	DURYEА BOROUGH	P B	4	85,944	85,944	0	100		
LUZ	EDWARDSVILLE BOROUGH	N A	4	5,991	5,991	0	100		
LUZ	EDWARDSVILLE BOROUGH	F A	3	52,718	52,718	0	100		
LUZ	EDWARDSVILLE BOROUGH	P C	7	388,058	655,873	-267,815	169		
LUZ	EXETER TOWNSHIP	P B	2	13,517	13,517	0	100		
LUZ	FAIRVIEW TOWNSHIP	P C	2	56,072	199,621	-143,549	356		
LUZ	FORTY FORT BOROUGH	N A	7	0	0	0	100		
LUZ	FORTY FORT BOROUGH	F C	4	45,801	148,911	-103,110	325		
LUZ	FORTY FORT BOROUGH	P C	7	397,478	649,112	-251,634	163		
LUZ	FREELAND BOROUGH	P C	4	205,344	335,704	-130,360	163		
LUZ	FREELAND BOROUGH	N C	4	35,015	39,160	-4,145	111		
LUZ	FREELAND BOROUGH MUNICIPAL AUTH	N C	10	209,799	200,214	9,585	95		
LUZ	GREATER HAZLETON JT SEWER AUTH	N C	27	233,819	136,950	96,869	58		
LUZ	HANOVER TOWNSHIP	P C	14	1,034,515	1,269,236	-234,721	122		
LUZ	HANOVER TOWNSHIP	N C	30	509,314	456,149	53,165	89		
LUZ	HARVEYS LAKE BOROUGH	P C	2	48,894	124,563	-75,669	254		
LUZ	HAZLE TOWNSHIP	N U	7	0	0	0	100		
LUZ	HAZLETON CITY	N C	49	1,093,016	799,046	293,970	73		
LUZ	HAZLETON CITY	P C	23	5,609,292	1,024,472	4,584,820	18		
LUZ	HAZLETON CITY	F C	30	4,598,891	284,512	4,314,379	6		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
LUZ	HAZLETON CITY HOUSING AUTHORITY	N A	13	295,352	295,352	0	100		
LUZ	HAZLETON TRANSIT AUTHORITY	N C	3	80,610	40,614	39,996	50		
LUZ	HUGHESTOWN BOROUGH	P C	2	41,103	59,266	-18,163	144		
LUZ	HUNTINGTON TOWNSHIP	N A	5	5,283	5,283	0	100		
LUZ	JENKINS TOWNSHIP	P B	3	5,492	5,492	0	100		
LUZ	KINGSTON BOROUGH	F C	15	470,396	426,844	43,552	90		
LUZ	KINGSTON BOROUGH	N C	29	529,344	481,832	47,512	91		
LUZ	KINGSTON BOROUGH	P C	21	2,197,635	2,208,661	-11,026	100		
LUZ	KINGSTON TOWNSHIP	N A	8	9,265	9,265	0	100		
LUZ	KINGSTON TOWNSHIP	P C	6	113,074	547,887	-434,813	484		
LUZ	LAFLIN BOROUGH	P C	2	1,132	44,760	-43,628	3,954		
LUZ	LAKE TOWNSHIP	P C	1	13,385	129,073	-115,688	964		
LUZ	LARKSVILLE BOROUGH	P C	5	300,185	257,599	42,586	85		
LUZ	LARKSVILLE BOROUGH	F C	2	42,176	53,180	-11,004	126		
LUZ	LEHMAN TOWNSHIP	P A	2	209,663	209,663	0	100		
LUZ	LUZERNE BOROUGH	P B	3	99,572	99,572	0	100		
LUZ	LUZERNE CO HOUSING AUTHORITY	N A	52	1,000,711	1,000,711	0	100		
LUZ	LUZERNE CO REDEV AUTH	N A	9	394,463	394,463	0	100		
LUZ	LUZERNE CO TRANS AUTH	N1 C	10	52,894	94,205	-41,311	178		
LUZ	LUZERNE CO TRANS AUTH	N2 C	84	1,692,832	1,444,664	248,168	85		
LUZ	NANTICOKE CITY	F C	7	655,755	286	655,469	0		
LUZ	NANTICOKE CITY	P C	13	1,452,839	1,438,142	14,697	98		
LUZ	NANTICOKE CITY HOUSING AUTH	N A	14	223,055	223,055	0	100		
LUZ	NESCOPECK BOROUGH	P B	1	67,808	67,808	0	100		
LUZ	NESCOPECK BOROUGH	N A	2	3,298	3,298	0	100		
LUZ	NEWPORT TOWNSHIP	P C	4	225,132	591,303	-366,171	262		
LUZ	PITTSTON CITY HOUSING AUTHORITY	N A	10	196,626	196,626	0	100		
LUZ	PITTSTON CITY REDEV AUTH	N A	3	5,452	5,452	0	100		
LUZ	PITTSTON TOWNSHIP	P C	2	13,938	137,730	-123,792	988		
LUZ	PLAINS TOWNSHIP	P C	10	1,081,286	1,367,497	-286,211	126		
LUZ	PLAINS TOWNSHIP	N C	16	210,140	173,536	36,604	82		
LUZ	PLAINS TOWNSHIP	F A	12	188,794	188,794	0	100		
LUZ	PLYMOUTH BOROUGH	P C	6	373,178	812,459	-439,281	217		
LUZ	PLYMOUTH BOROUGH	F A	3	61,020	61,020	0	100		
LUZ	PRINGLE BOROUGH	P C	1	6,830	43,068	-36,238	630		
LUZ	RICE TOWNSHIP	P C	1	7,353	30,769	-23,216	418		
LUZ	SHICKSHINNY BOROUGH	P C	1	0	160,411	-160,411	N/A		
LUZ	SUGARLOAF TOWNSHIP	N C	4	7,130	12,171	-5,041	170		
LUZ	SUGARLOAF TOWNSHIP	P C	2	58,774	125,619	-66,845	213		
LUZ	SWOYERSVILLE BOROUGH	P C	3	136,044	619,561	-483,517	455		

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## General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)	FUNDING DEFICIENCY	
						ACCURED LIABILITY (\$)		MMO	PAY
LUZ	SWOYERSVILLE BOROUGH	N A	7	5,064	5,064	0	100		
LUZ	WEST HAZLETON BOROUGH	F C	3	46,873	39,380	7,493	84		
LUZ	WEST HAZLETON BOROUGH	P C	5	272,567	426,352	-153,785	156		
LUZ	WEST HAZLETON BOROUGH	N2 C	1	5,453	3,917	1,536	71		
LUZ	WEST HAZLETON BOROUGH	N1 B	3	9,114	9,114	0	100		
LUZ	WEST PITTSTON BOROUGH	P C	5	556,657	766,659	-210,002	137	100	8
LUZ	WEST WYOMING BOROUGH	P C	4	95,656	164,743	-69,087	172	100	1
LUZ	WHITE HAVEN BOROUGH	N C	2	9,343	15,734	-6,391	168		
LUZ	WHITE HAVEN BOROUGH	P C	2	79,921	135,224	-55,303	169		
LUZ	WHITE HAVEN MUNICIPAL AUTHORITY	N C	2	7,468	8,785	-1,317	117		
LUZ	WILKES BARRE CITY	F2 C	27	739,616	796,134	-56,518	107		
LUZ	WILKES BARRE CITY	P2 C	17	323,749	546,878	-223,129	168		
LUZ	WILKES BARRE CITY	P1 C	65	14,056,359	3,928,225	10,128,134	27		
LUZ	WILKES BARRE CITY	N C	222	5,918,825	4,744,674	1,174,151	80		
LUZ	WILKES BARRE CITY	F1 C	72	14,393,696	818,721	13,574,975	5		
LUZ	WILKES BARRE CITY HOUSING AUTH	N A	32	729,881	729,881	0	100		
LUZ	WILKES BARRE TOWNSHIP	N A	13	151,815	151,815	0	100		
LUZ	WILKES BARRE TOWNSHIP	P C	9	340,600	627,962	-287,362	184		
LUZ	WRIGHT TOWNSHIP	P C	6	292,658	325,068	-32,409	111		
LUZ	WRIGHT TOWNSHIP	N C	4	84,086	101,277	-17,191	120		
LUZ	WYOMING BOROUGH	P C	4	160,001	408,625	-248,624	255		
LUZ	WYOMING VALLEY SANITARY AUTH	N A	48	607,394	607,394	0	100		
LYC	CLINTON TOWNSHIP	P C	1	11,841	60,266	-48,425	508		
LYC	DUBOISTOWN BOROUGH	P C	1	46,962	77,533	-30,571	165		
LYC	HUGHESVILLE BOROUGH	P C	4	165,200	225,522	-60,322	136		
LYC	HUGHESVILLE BOROUGH	N C	5	33,766	32,989	777	97		
LYC	JERSEY SHORE BOROUGH	P C	5	331,679	650,959	-319,280	196		
LYC	LIMESTONE TOWNSHIP	N U	1	0	0	0	100		
LYC	LOYALSOCK TOWNSHIP	N1 U	8	0	0	0	100		
LYC	LOYALSOCK TOWNSHIP	N2 C	4	98,614	101,009	-2,395	102	100	3
LYC	LYCOMING CO HOUSING AUTHORITY	N A	18	316,974	316,974	0	100		
LYC	MONTGOMERY BOROUGH	P C	0	0	10,542	-10,542	N/A		
LYC	MONTGOMERY BOROUGH	N A	4	11,859	11,859	0	100		
LYC	MONTOURVILLE BOROUGH	P C	5	212,189	544,402	-332,213	256		
LYC	MUNCY BOROUGH	N C	5	57,066	48,595	8,471	85		
LYC	MUNCY BOROUGH	P C	3	61,035	275,801	-214,766	451		
LYC	OLD LYCOMING TOWNSHIP	N C	9	126,349	113,237	13,112	89		
LYC	OLD LYCOMING TOWNSHIP	P C	7	153,512	331,139	-177,627	215	100	6
LYC	PORTER TOWNSHIP	P C	1	21,729	25,126	-3,397	115		
LYC	SOUTH WILLIAMSPORT BOROUGH	P C	4	252,855	744,752	-491,897	294		

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General Municipal Pension Plan Data

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								MMO	PAY (%)
LYC	SOUTH WILLIAMSPORT BOROUGH	N C	7	126,517	54,283	72,234	42		
LYC	WILLIAMSPORT CITY	N C	106	3,371,904	1,827,928	-1,543,976	54	13	1
LYC	WILLIAMSPORT CITY	F1 C	28	8,931,391	2,646,454	6,284,937	29		
LYC	WILLIAMSPORT CITY	F2 C	23	526,033	810,407	-284,374	154		
LYC	WILLIAMSPORT CITY	P C	48	8,189,397	5,724,604	2,464,793	69	5	1
LYC	WILLIAMSPORT CITY HOUSING AUTH	N A	7	133,049	133,049	0	100		
LYC	WILLIAMSPORT MUN AIRPORT AUTH	N A	4	24,747	24,747	0	100		
LYC	WILLIAMSPORT MUN WATER AUTH	N2 C	15	694,283	994,849	-300,566	143	28	2
LYC	WILLIAMSPORT MUN WATER AUTH	N1 C	22	237,650	325,785	-88,135	137		
LYC	WILLIAMSPORT SANITARY AUTHORITY	N2 C	9	717,521	807,591	-90,070	112		
LYC	WILLIAMSPORT SANITARY AUTHORITY	N1 C	37	286,223	332,884	-46,661	116		
MCK	ANNIN TOWNSHIP	N A	1	13,850	13,850	0	100		
MCK	BRADFORD CITY	N C	58	3,448,809	663,810	2,784,999	19		
MCK	BRADFORD CITY	F C	23	2,679,347	1,025,693	1,653,654	38		
MCK	BRADFORD CITY	P C	21	2,023,919	1,082,964	940,955	53		
MCK	BRADFORD CITY HOUSING AUTHORITY	N A	5	56,589	56,589	0	100		
MCK	BRADFORD CITY WATER AUTHORITY	N A	3	0	0	0	100		
MCK	BRADFORD TOWNSHIP	P C	3	37,810	507,933	-470,123	1,343		
MCK	BRADFORD TOWNSHIP	N C	14	192,762	206,558	-13,796	107		
MCK	ELDRED TOWNSHIP	N A	4	55,066	55,066	0	100		
MCK	FOSTER TOWNSHIP	N C	3	33,026	187,254	-154,228	566		
MCK	FOSTER TOWNSHIP	P C	2	301,214	328,493	-27,279	109		
MCK	HAMILTON TOWNSHIP	N A	2	2,778	2,778	0	100		
MCK	KANE BOROUGH	N C	11	259,913	163,576	96,337	62	31	2
MCK	KANE BOROUGH	P C	6	440,815	851,860	-411,045	193		
MCK	MCKEAN CO REDEV AUTH	N A	10	79,909	79,909	0	100		
MCK	MT JEWETT BOROUGH	P C	1	0	58,089	-58,089	N/A		
MCK	PORT ALLEGANY BOROUGH	N C	11	173,412	107,374	66,038	61		
MCK	PORT ALLEGANY BOROUGH	P C	2	152,555	193,024	-40,469	126	33	1
MCK	SMETHPORT BOROUGH	N C	8	176,169	96,990	79,179	55		
MCK	SMETHPORT BOROUGH	P C	2	77,211	90,589	-13,378	117		
MCK	WETMORE TOWNSHIP	N A	3	25,116	25,116	0	100		
MER	CLARK BOROUGH	P C	1	31,354	32,438	-1,084	103		
MER	FARRELL CITY	P C	14	2,205,738	1,601,721	604,017	72		
MER	FARRELL CITY	F C	7	1,576,852	878,116	698,736	55		
MER	FARRELL CITY	N C	27	868,680	551,315	317,365	63		
MER	FARRELL CITY REDEV AUTH	N A	2	31,801	31,801	0	100		
MER	GREENVILLE BOROUGH	N C	16	347,743	310,417	37,326	89		
MER	GREENVILLE BOROUGH	F C	7	320,721	322,527	-1,806	100		
MER	GREENVILLE BOROUGH	P C	11	829,867	1,088,706	-258,839	131		

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								MMO	PAY (%)
MER	GREENVILLE BOROUGH MUN AUTH	N C	11	89,360	29,835	59,525	33	100	5
MER	GROVE CITY BOROUGH	N2 C	32	458,667	202,102	256,565	44		
MER	GROVE CITY BOROUGH	P C	9	684,311	830,949	-146,638	121		
MER	GROVE CITY BOROUGH	N1 A	23	231,379	231,379	0	100		
MER	HEMPFIELD TOWNSHIP	N C	5	56,785	0	56,785	0		
MER	HEMPFIELD TOWNSHIP	P C	4	141,179	490,563	-349,384	347		
MER	HERMITAGE CITY	N C	39	1,240,931	1,013,648	227,283	81	50	5
MER	HERMITAGE CITY	P C	24	1,798,173	1,719,588	78,585	95		
MER	JAMESTOWN BOROUGH	P C	1	3,775	36,528	-32,753	967		
MER	JEFFERSON TOWNSHIP	P C	2	60,208	69,562	-9,354	115		
MER	MERCER BOROUGH	N C	6	362,880	221,129	141,751	60		
MER	MERCER BOROUGH	P C	4	195,186	169,351	25,835	86		
MER	MERCER CO HOUSING AUTHORITY	N A	27	510,163	510,163	0	100		
MER	MERCER CO REG PLANNING COMM	N C	10	370,574	363,695	6,879	98		
MER	MERCER COUNTY REGIONAL COG	N A	1	4,491	4,491	0	100		
MER	PYMATUNING TOWNSHIP	P C	7	163,221	247,340	-84,119	151		
MER	PYMATUNING TOWNSHIP	N C	2	59,285	44,753	14,532	75		
MER	SANDY LAKE BOROUGH	N C	3	32,783	29,447	3,336	89		
MER	SANDY LAKE BOROUGH	P C	1	44,417	58,591	-14,174	131	100	4
MER	SHARON CITY	F C	18	3,441,125	2,725,500	715,625	79		
MER	SHARON CITY	P C	23	4,430,662	3,940,247	490,415	88		
MER	SHARON CITY	N C	56	2,758,451	2,168,556	589,895	78	13	1
MER	SHARPSVILLE BOROUGH	P C	5	672,918	737,644	-64,726	109		
MER	SHARPSVILLE BOROUGH	F C	1	263,417	266,677	-3,260	101		
MER	SHARPSVILLE BOROUGH	N C	13	457,100	498,315	-41,215	109	82	2
MER	SHENANGO TOWNSHIP	N C	5	37,755	28,800	8,955	76	100	1
MER	SHENANGO TOWNSHIP	P C	3	90,693	256,884	-166,191	283		
MER	STONEBORO BOROUGH	P C	1	32,161	63,039	-30,878	196		
MER	STONEBORO BOROUGH	N C	3	45,059	50,160	-5,101	111		
MER	WEST MIDDLESEX BOROUGH	P C	1	30,011	50,081	-20,070	166		
MER	WHEATLAND BOROUGH	P C	1	73,133	82,963	-9,830	113		
MIF	ARMAGH TOWNSHIP	P A	2	23,364	23,364	0	100		
MIF	ARMAGH TOWNSHIP	N A	5	0	0	0	100		
MIF	BROWN TOWNSHIP	N C	8	140,188	94,686	45,502	67		
MIF	BURNHAM BOROUGH	P C	2	81,536	213,591	-132,055	261		
MIF	BURNHAM BOROUGH	N C	8	66,543	56,299	10,244	84		
MIF	DECATUR TOWNSHIP	N A	3	24,415	24,415	0	100		
MIF	DERRY TOWNSHIP	P C	6	172,053	758,296	-586,243	440		
MIF	GRANVILLE TOWNSHIP	N A	6	6,235	6,235	0	100		
MIF	GRANVILLE TOWNSHIP	P C	4	55,627	293,281	-237,654	527		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
MIF	LEWISTOWN BOROUGH	P C	15	1,167,380	1,627,162	-459,782	139		
MIF	LEWISTOWN BOROUGH	N2 C	10	410,303	353,695	56,608	86	42	2
MIF	LEWISTOWN BOROUGH	N1 C	27	692,722	542,622	150,100	78	100	1
MIF	LEWISTOWN BOROUGH MUN AUTH	N C	19	328,754	342,098	-13,344	104	38	2
MIF	MIFFLIN CO HOUSING AUTHORITY	N A	7	172,202	172,202	0	100		
MIF	UNION TOWNSHIP	N A	8	23,457	23,457	0	100		
MNR	BARRETT TOWNSHIP	P C	3	149,376	311,434	-162,058	208		
MNR	CHESTNUTHILL TOWNSHIP	N A	4	82,724	82,724	0	100		
MNR	COOLBAUGH TOWNSHIP	P C	4	76,772	157,996	-81,224	205		
MNR	COOLBAUGH TOWNSHIP	N A	7	15,628	15,628	0	100		
MNR	DELAWARE WATER GAP BOROUGH	P C	1	35,969	39,049	-3,080	108		
MNR	EAST STROUDSBURG BOROUGH	P C	11	709,791	1,246,420	-536,629	175		
MNR	EAST STROUDSBURG BOROUGH	N C	18	645,692	557,225	88,467	86		
MNR	HAMILTON TOWNSHIP	N A	5	47,848	47,848	0	100		
MNR	MONROE CO HOUSING AUTHORITY	N A	14	197,863	197,863	0	100		
MNR	MONROE CO TRANS. AUTHORITY	N A	36	7,665	7,665	0	100		
MNR	MOUNT POCONO BOROUGH	P C	2	49,544	64,812	-15,268	130		
MNR	MOUNT POCONO BOROUGH	N C	3	20,620	17,078	3,542	82		
MNR	POCONO TOWNSHIP	P C	7	83,014	288,203	-205,189	347		
MNR	SMITHFIELD TOWNSHIP	N A	7	31,906	31,906	0	100		
MNR	STROUD TOWNSHIP	P C	11	385,913	755,616	-369,703	195		
MNR	STROUD TOWNSHIP	N C	10	154,425	151,507	2,918	98		
MNR	STROUDSBURG BOROUGH	P C	11	381,473	703,657	-322,184	184		
MNR	STROUDSBURG BOROUGH	N C	12	327,355	275,793	51,562	84	100	5
MNR	STROUDSBURG MUNICIPAL AUTHORITY	N C	8	258,804	182,118	76,686	70	6	1
MNR	TOBYHANNA TOWNSHIP	P C	7	140,678	238,935	-98,257	169		
MTG	ABINGTON TOWNSHIP	P C	87	8,359,764	14,402,750	-6,042,986	172		
MTG	ABINGTON TOWNSHIP	N C	110	5,862,578	5,783,822	78,756	98	100	5
MTG	AMBLER BOROUGH	N C	22	339,700	695,669	-355,969	204		
MTG	AMBLER BOROUGH	P C	11	864,900	1,073,942	-209,042	124		
MTG	BRIDGEPORT BOROUGH	N C	10	72,678	91,734	-19,056	126		
MTG	BRIDGEPORT BOROUGH	P C	10	426,255	592,686	-166,431	139		
MTG	BRYN ATHYN BOROUGH	P C	5	179,271	260,459	-81,188	145		
MTG	CHELTENHAM TOWNSHIP	P C	72	6,420,825	6,064,629	356,196	94	100	1
MTG	CHELTENHAM TOWNSHIP	N1 C	59	1,860,631	1,507,840	352,791	81		
MTG	CHELTENHAM TOWNSHIP	N2 C	63	1,871,703	1,606,875	264,828	85	100	1
MTG	CHELTENHAM TOWNSHIP	N3 C	7	122,340	46,793	75,547	38	100	28
MTG	COLLEGEVILLE BOROUGH	P C	4	201,095	304,897	-103,802	151		
MTG	COLLEGEVILLE BOROUGH	N C	5	103,609	112,305	-8,696	108		
MTG	CONSHOHOCKEN BOROUGH	P C	10	1,122,806	1,247,102	-124,296	111		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
MTG	CONSHOHOCKEN BOROUGH	F C	2	87,501	341,977	-254,476	390		
MTG	CONSHOHOCKEN BOROUGH	N C	13	222,538	149,387	73,151	67		
MTG	DOUGLASS TOWNSHIP	N C	5	105,457	111,634	-6,177	105		
MTG	DOUGLASS TOWNSHIP	P C	5	228,956	333,850	-104,894	145		
MTG	E.NORRITON-PLYMTH JT SEWER AUTH	N C	21	273,540	353,541	-80,001	129		
MTG	EAST NORRITON TOWNSHIP	P C	18	874,288	1,206,259	-331,971	137		
MTG	EAST NORRITON TOWNSHIP	N C	28	357,076	431,259	-74,183	120		
MTG	FRANCONIA TOWNSHIP	P C	5	313,508	505,323	-191,815	161		
MTG	FRANCONIA TOWNSHIP	N C	8	247,290	218,316	28,974	88		
MTG	HATBORO BOROUGH	P C	12	1,323,716	1,226,341	97,375	92		
MTG	HATBORO BOROUGH	N C	7	228,748	209,077	19,671	91		
MTG	HATBORO BOROUGH AUTHORITY	N C	12	470,819	328,578	142,241	69		
MTG	HATFIELD BOROUGH	N C	10	237,706	290,035	-52,329	122		
MTG	HATFIELD TOWNSHIP	P C	19	603,777	1,631,281	-1,027,504	270		
MTG	HATFIELD TOWNSHIP	N C	10	302,926	310,103	-7,177	102		
MTG	HATFIELD TWP MUNICIPAL AUTH	N C	20	411,327	365,838	45,489	88		
MTG	HORSHAM TOWNSHIP	N C	30	407,196	463,228	-56,032	113		
MTG	HORSHAM TOWNSHIP	P C	31	1,824,630	1,729,594	95,036	94		
MTG	HORSHAM TWP SEWER AUTHORITY	N C	4	40,794	35,591	5,203	87		
MTG	JENKINTOWN BOROUGH	P C	10	658,531	552,215	106,316	83		
MTG	JENKINTOWN BOROUGH	N C	8	133,081	216,388	-83,307	162		
MTG	LANSDALE BOROUGH	N1 A	64	356,380	356,380	0	100		
MTG	LANSDALE BOROUGH	N4 A	23	139,026	139,026	0	100		
MTG	LANSDALE BOROUGH	N2 A	13	217,736	217,736	0	100		
MTG	LANSDALE BOROUGH	N3 A	13	205,585	205,585	0	100		
MTG	LANSDALE BOROUGH	P C	20	2,378,674	2,312,505	66,169	97	100	19
MTG	LIMERICK TOWNSHIP	P C	4	155,420	419,364	-263,944	269		
MTG	LIMERICK TOWNSHIP	N C	5	56,109	10,648	45,461	18		
MTG	LOWER GWYNEDD TOWNSHIP	P C	15	1,065,544	1,065,442	102	99		
MTG	LOWER MERION TOWNSHIP	N C	223	10,580,328	12,354,959	-1,774,631	116		
MTG	LOWER MERION TOWNSHIP	P C	119	11,243,106	14,157,376	-2,914,270	125		
MTG	LOWER MORELAND TOWNSHIP	N A	22	17,465	17,465	0	100		
MTG	LOWER MORELAND TOWNSHIP	P C	20	1,788,253	1,918,424	-130,171	107		
MTG	LOWER POTTSGROVE TOWNSHIP	P C	7	179,514	389,596	-210,082	217		
MTG	LOWER POTTSGROVE TOWNSHIP	N C	3	169,327	80,884	88,443	47	100	9
MTG	LOWER PROVIDENCE TOWNSHIP	P C	20	1,380,287	1,540,742	-160,455	111		
MTG	LOWER PROVIDENCE TOWNSHIP	N C	21	74,197	121,574	-47,378	163		
MTG	LOWER PROVIDENCE TWP SEWER AUTH	N C	5	59,072	65,724	-6,651	111	100	5
MTG	LOWER SALFORD TOWNSHIP	P C	10	373,300	649,793	-276,493	174		
MTG	LOWER SALFORD TOWNSHIP	N C	14	153,387	108,853	44,534	70		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
MTG	MARLBOROUGH TOWNSHIP	P C	4	116,408	217,500	-101,092	186		
MTG	MARLBOROUGH TOWNSHIP	N C	4	32,150	19,601	12,549	60		
MTG	MONTGOMERY CO HOUSING AUTHORITY	N A	37	586,317	586,317	0	100		
MTG	MONTGOMERY CO SEWER AUTHORITY	N C	6	109,581	109,348	233	99		
MTG	MONTGOMERY TOWNSHIP	N A	7	3,591	3,591	0	100		
MTG	MONTGOMERY TOWNSHIP	P C	18	513,039	397,997	115,042	77		
MTG	NARBERTH BOROUGH	P C	5	333,872	508,283	-174,411	152		
MTG	NARBERTH BOROUGH	N C	11	361,169	224,525	136,644	62	10	2
MTG	NEW HANOVER TOWNSHIP	N C	9	130,434	123,574	6,860	94	100	1
MTG	NEW HANOVER TOWNSHIP	P C	4	157,363	234,883	-77,520	149	100	2
MTG	NORRISTOWN BOROUGH	P C	67	6,872,644	5,842,859	1,029,785	85		
MTG	NORRISTOWN BOROUGH	F C	11	240,453	1,303,305	-1,062,852	542		
MTG	NORRISTOWN BOROUGH	N C	37	1,485,172	948,804	536,368	63	77	11
MTG	NORTH PENN WATER AUTHORITY	N1 C	35	1,231,431	2,597,708	-1,366,277	210		
MTG	NORTH PENN WATER AUTHORITY	N2 A	29	132,768	132,768	0	100		
MTG	NORTH WALES BOROUGH	N A	7	12,668	12,668	0	100		
MTG	NORTH WALES BOROUGH	P C	3	110,648	260,427	-149,779	235		
MTG	NORTH WALES WATER AUTHORITY	N2 A	19	25,041	25,041	0	100		
MTG	NORTH WALES WATER AUTHORITY	N1 C	24	377,000	378,579	-1,579	100		
MTG	PENNSBURG BOROUGH	N C	1	1,920	6,179	-4,259	321		
MTG	PLYMOUTH TOWNSHIP	N C	42	1,680,000	1,445,836	234,164	86		
MTG	PLYMOUTH TOWNSHIP	P C	25	1,978,400	2,076,388	-97,988	104		
MTG	POTTSTOWN BOROUGH	N C	72	3,425,110	2,389,337	1,035,773	69		
MTG	POTTSTOWN BOROUGH	P C	39	4,217,676	3,265,606	952,070	77		
MTG	ROCKLEDGE BOROUGH	P C	3	137,957	222,572	-84,615	161		
MTG	ROYERSFORD BOROUGH	P C	6	264,923	431,521	-166,598	162		
MTG	ROYERSFORD BOROUGH	N C	12	303,418	230,714	72,704	76		
MTG	SCHWENKSVILLE BOROUGH	P C	1	21,064	45,495	-24,431	215		
MTG	SOUDERTON BOROUGH	P C	3	205,552	672,408	-466,856	327		
MTG	SOUDERTON BOROUGH	N1 C	12	289,204	304,254	-15,050	105		
MTG	SOUDERTON BOROUGH	N2 U	11	0	0	0	100		
MTG	SPRINGFIELD TOWNSHIP	N2 C	15	221,636	142,295	79,341	64		
MTG	SPRINGFIELD TOWNSHIP	P C	29	2,413,791	2,181,352	232,439	90	44	2
MTG	SPRINGFIELD TOWNSHIP	N1 C	9	697,537	561,813	135,724	80		
MTG	TELFORD BOROUGH	N C	12	288,084	301,683	-13,599	104		
MTG	TELFORD BOROUGH	P C	5	170,973	231,847	-60,874	135		
MTG	TOWAMENCIN TOWNSHIP	P C	13	360,393	478,788	-118,395	132		
MTG	TOWAMENCIN TOWNSHIP	N C	11	85,765	79,425	6,340	92		
MTG	U.GWYNEDD-TOWAMENCIN MUN AUTH	N A	6	110,719	110,719	0	100		
MTG	U.MORELAND-HTBORO JT SEWER AUTH	N C	38	893,600	461,694	431,906	51		

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CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)	FUNDING DEFICIENCY	
						ACCRUED LIABILITY (\$)		MMO	PAY (%)
MTG	UPPER DUBLIN TOWNSHIP	P C	32	3,891,438	3,525,911	365,527	90		
MTG	UPPER DUBLIN TOWNSHIP	N C	66	904,431	469,129	435,302	51		
MTG	UPPER GWYNEDD TOWNSHIP	N C	11	221,515	219,196	2,319	98		
MTG	UPPER GWYNEDD TOWNSHIP	P C	15	1,565,961	1,552,978	12,983	99		
MTG	UPPER GWYNEDD TWP AUTHORITY	N A	14	198,838	198,838	0	100		
MTG	UPPER HANOVER TOWNSHIP	N A	6	58,919	58,919	0	100		
MTG	UPPER MERION TOWNSHIP	P C	51	6,620,886	5,766,065	854,821	87	33	4
MTG	UPPER MERION TOWNSHIP	N C	85	1,842,063	1,308,931	533,132	71		
MTG	UPPER MONTGOMERY JT AUTHORITY	N C	3	38,116	49,312	-11,196	129		
MTG	UPPER MORELAND TOWNSHIP	P C	35	2,913,365	3,179,749	-266,384	109		
MTG	UPPER MORELAND TOWNSHIP	N C	47	1,444,313	1,378,349	65,964	95		
MTG	UPPER PERK POLICE DEPARTMENT	P C	5	197,372	404,498	-207,126	204		
MTG	UPPER POTTS GROVE TOWNSHIP	P C	2	181,631	179,360	2,271	98		
MTG	UPPER PROVIDENCE TOWNSHIP	N C	7	82,499	65,563	16,936	79		
MTG	UPPER PROVIDENCE TOWNSHIP	P C	8	413,920	562,903	-148,983	135		
MTG	WEST CONSHOHOCKEN BOROUGH	N C	4	34,491	23,796	10,695	68		
MTG	WEST CONSHOHOCKEN BOROUGH	P C	3	224,263	166,006	58,257	74		
MTG	WEST NORRITON TOWNSHIP	N C	17	692,020	522,348	169,672	75	27	3
MTG	WEST NORRITON TOWNSHIP	P C	18	1,056,174	1,243,937	-187,763	117		
MTG	WEST POTTS GROVE TOWNSHIP	N C	4	17,845	47,685	-29,840	267		
MTG	WEST POTTS GROVE TOWNSHIP	P C	6	197,599	295,474	-97,875	149	62	7
MTG	WHITEMARSH TOWNSHIP	P C	27	2,764,051	3,589,510	-825,459	129		
MTG	WHITEMARSH TOWNSHIP	N A	32	446,594	446,594	0	100		
MTG	WHITPAIN TOWNSHIP	P C	20	1,484,000	1,743,077	-259,077	117		
MTG	WHITPAIN TOWNSHIP	N C	20	546,500	321,477	225,023	58		
MTG	WHITPAIN TWP SEWER AUTHORITY	N C	5	83,332	45,646	37,686	54		
MTR	DANVILLE BOROUGH	N C	22	210,581	24,742	185,839	11		
MTR	DANVILLE BOROUGH	P C	7	523,959	548,209	-24,250	104		
MTR	MAHONING TOWNSHIP	P C	4	182,005	295,457	-113,452	162		
MTR	MAHONING TOWNSHIP	N C	7	0	0	0	N/A		
MTR	MONTOUR CO HOUSING AUTHORITY	N A	4	79,748	79,748	0	100		
NHP	ALLEN TOWNSHIP	N C	1	23,211	23,442	-231	100		
NHP	BANGOR BOROUGH	P C	5	163,790	671,790	-508,000	410		
NHP	BATH BOROUGH	P C	2	31,216	59,746	-28,530	191	100	1
NHP	BATH BOROUGH	N C	5	32,885	43,515	-10,630	132		
NHP	BETHLEHEM AUTHORITY	N C	2	35,879	48,522	-12,643	135		
NHP	BETHLEHEM CITY	N1 C	66	8,108,085	1,103,912	7,004,173	13		
NHP	BETHLEHEM CITY	F C	106	14,107,585	5,017,753	9,089,832	35		
NHP	BETHLEHEM CITY	P C	125	15,606,344	13,480,002	2,126,342	86		
NHP	BETHLEHEM CITY	N2 C	303	7,497,771	6,067,236	1,430,535	80	17	1

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
NHP	BETHLEHEM CITY HOUSING AUTH	N A	46	1,399,844	1,399,844	0	100		
NHP	BETHLEHEM CITY REDEV AUTH	N C	2	175,555	126,071	49,484	71		
NHP	BETHLEHEM TOWNSHIP	P C	16	820,251	938,530	-118,279	114		
NHP	BUSHKILL TOWNSHIP	N A	3	0	0	0	100		
NHP	BUSHKILL TOWNSHIP	P C	3	75,227	275,126	-199,899	365		
NHP	EAST ALLEN TOWNSHIP	N C	7	63,406	24,423	38,983	38		
NHP	EASTON CITY	N1 C	90	10,859,028	1,893,438	8,965,590	17		
NHP	EASTON CITY	P1 C	37	6,275,312	925,279	5,350,033	14		
NHP	EASTON CITY	F1 C	36	6,439,632	381,132	6,058,500	5		
NHP	EASTON CITY	N2 C	78	290,963	260,221	30,742	89		
NHP	EASTON CITY	P2 C	14	177,930	165,656	12,274	93		
NHP	EASTON CITY	F2 C	7	72,182	72,182	0	100		
NHP	EASTON CITY HOUSING AUTHORITY	N A	21	335,344	335,344	0	100		
NHP	EASTON CITY REDEV AUTHORITY	N A	8	321,534	321,534	0	100		
NHP	EASTON SUBURBAN WATER AUTHORITY	N C	15	332,519	433,948	-101,429	130		
NHP	FORKS TOWNSHIP	N C	13	139,188	106,858	32,330	76		
NHP	FORKS TOWNSHIP	P C	7	237,782	458,189	-220,407	192		
NHP	FREEMANSBURG BOROUGH	P C	2	70,003	78,487	-8,484	112		
NHP	HANOVER TOWNSHIP	N C	7	315,566	147,018	168,548	46		
NHP	HELLERTOWN BOROUGH	P C	7	692,835	1,378,473	-685,638	198		
NHP	HELLERTOWN BOROUGH	N C	14	223,298	289,631	-66,333	129		
NHP	HELLERTOWN BOROUGH AUTHORITY	N C	7	205,639	209,740	-4,101	101		
NHP	LEHIGH TOWNSHIP	P C	5	60,514	561,444	-500,930	927		
NHP	LEHIGH TOWNSHIP	N A	11	198,879	198,879	0	100		
NHP	LOWER SAUCON TOWNSHIP	N C	10	137,570	183,803	-46,233	133		
NHP	LOWER SAUCON TOWNSHIP	P C	9	100,229	596,144	-495,915	594		
NHP	MOORE TOWNSHIP	N A	3	6,071	6,071	0	100	100	19
NHP	MOORE TOWNSHIP	P C	4	74,791	262,300	-187,509	350		
NHP	NAZARETH BOROUGH	N A	9	172,498	172,498	0	100		
NHP	NAZARETH BOROUGH	P C	10	647,512	1,169,572	-522,060	180		
NHP	NAZARETH BOROUGH MUNICIPAL AUTH	N A	3	172,498	172,498	0	100		
NHP	NORTH CATASAUQUA BOROUGH	P C	3	46,999	235,909	-188,910	501		
NHP	NORTH CATASAUQUA BOROUGH	N C	3	16,602	16,941	-339	102		
NHP	NORTHAMPTON BORO MUN AUTH	N C	30	887,939	1,140,538	-252,599	128	100	6
NHP	NORTHAMPTON BOROUGH	N C	25	344,889	521,380	-176,491	151		
NHP	NORTHAMPTON BOROUGH	P C	11	518,483	742,849	-224,366	143		
NHP	PALMER TOWNSHIP	P C	17	1,474,897	1,837,278	-362,381	124		
NHP	PALMER TOWNSHIP	N C	33	755,189	404,803	350,386	53		
NHP	PEN ARGYL BOROUGH	P C	2	93,269	367,854	-274,585	394		
NHP	PLAINFIELD TOWNSHIP	N C	6	252,020	121,669	130,351	48		

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						ACCRUED LIABILITY (\$)		MMO	PAY (%)
NHP	PLAINFIELD TOWNSHIP	P C	4	145,817	349,074	-203,257	239		
NHP	UPPER MT BETHEL TOWNSHIP	P C	5	96,387	228,007	-131,620	236		
NHP	UPPER NAZARETH TOWNSHIP	P C	2	51,310	211,408	-160,098	412		
NHP	WALNUTPORT BOROUGH	N A	2	10,001	10,001	0	100		
NHP	WALNUTPORT BOROUGH	P C	4	30,194	63,930	-33,736	211		
NHP	WASHINGTON TOWNSHIP	P C	2	45,951	264,992	-219,041	576		
NHP	WILLIAMS TOWNSHIP	N C	5	45,604	8,719	36,885	19		
NHP	WILSON BOROUGH	F C	6	262,606	209,678	52,928	79		
NHP	WILSON BOROUGH	N C	17	225,273	205,398	19,875	91		
NHP	WILSON BOROUGH	P C	6	648,822	762,798	-113,976	117		
NHP	WIND GAP BOROUGH	P C	2	100,210	272,120	-171,910	271		
NMB	COAL TOWNSHIP	N C	16	175,014	119,144	55,870	68		
NMB	COAL TOWNSHIP	P C	12	784,196	1,051,011	-266,815	134		
NMB	DELAWARE TOWNSHIP	N A	5	7,485	7,485	0	100		
NMB	KULPMONT BOROUGH	N C	4	6,167	7,868	-1,701	127		
NMB	KULPMONT BOROUGH	P C	4	56,703	149,566	-92,863	263		
NMB	MILTON BOROUGH	P C	9	572,819	645,189	-72,370	112	11	1
NMB	MILTON BOROUGH	N2 C	27	185,283	160,679	24,604	86		
NMB	MILTON BOROUGH	N1 C	9	241,811	166,418	75,393	68		
NMB	MT CARMEL BOROUGH	P C	8	624,675	853,865	-229,190	136		
NMB	MT CARMEL TOWNSHIP	P C	4	32,672	119,837	-87,165	366	100	5
NMB	NORTHUMBERLAND BOROUGH	N C	9	70,087	80,411	-10,324	114		
NMB	NORTHUMBERLAND CO HOUSING AUTH	N A	10	141,690	141,690	0	100		
NMB	NORTHUMBERLAND CO REDEV AUTH	N A	2	65,371	65,371	0	100		
NMB	POINT TOWNSHIP	P C	4	135,880	172,029	-36,149	126		
NMB	RALPHO TOWNSHIP	P B	4	64,444	64,444	0	100		
NMB	RALPHO TOWNSHIP	N B	3	29,819	29,819	0	100		
NMB	RIVERSIDE BOROUGH	P C	3	41,602	94,499	-52,897	227		
NMB	RIVERSIDE BOROUGH	N C	3	64,544	32,045	32,499	49		
NMB	SHAMOKIN CITY	P C	13	2,253,039	937,426	1,315,613	41		
NMB	SHAMOKIN CITY	N C	27	445,146	338,792	106,354	76		
NMB	SHAMOKIN CITY HOUSING AUTHORITY	N A	10	173,684	173,684	0	100		
NMB	SHAMOKIN CITY REDEV AUTH	N C	4	164,329	160,280	4,049	97	8	1
NMB	SUNBURY CITY	P C	15	2,644,652	1,783,593	861,059	67		
NMB	SUNBURY CITY HOUSING AUTHORITY	N A	14	228,523	228,523	0	100		
NMB	SUNBURY CITY MUNICIPAL AUTH	N A	23	159,789	159,789	0	100		
NMB	TURBOTVILLE BOROUGH	N A	4	56,202	56,202	0	100		
NMB	WATSONTOWN BOROUGH	P C	5	186,114	306,067	-119,953	164		
NMB	ZERBE TOWNSHIP	P A	0	35,945	35,945	0	100		
PER	BLOOMFIELD BOROUGH	N C	2	20,537	19,711	826	95		

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								MMO	PAY (%)
PER	CENTRE TOWNSHIP	N A	1	5,393	5,393	0	100		
PER	DUNCANNON BOROUGH	N C	7	208,257	201,539	6,718	96	100	2
PER	DUNCANNON BOROUGH	P C	2	18,698	44,692	-25,994	239		
PER	MARYSVILLE BOROUGH	P C	3	37,397	229,598	-192,201	613		
PER	MARYSVILLE BOROUGH	N B	4	40,575	40,575	0	100		
PER	MILLERSTOWN BOROUGH	N C	1	10,340	14,692	-4,352	142		
PER	NEWPORT BOROUGH	P A	0	123,163	123,163	0	100		
PER	NEWPORT BOROUGH	N C	3	48,736	57,989	-9,253	118		
PER	PENN TOWNSHIP	N C	4	12,267	78,080	-65,813	636		
PER	RYE TOWNSHIP	P C	1	23,479	22,129	1,350	94	100	17
PER	WHEATFIELD TOWNSHIP	N A	2	8,027	8,027	0	100		
PHI	PHILADELPHIA CITY	F C	2,633	437,541,000	195,015,000	242,526,000	44		
PHI	PHILADELPHIA CITY	N C	22,345	1,723,438,000	793,669,000	929,769,000	46		
PHI	PHILADELPHIA CITY	P C	6,863	1,116,628,000	490,399,000	626,229,000	43		
PHI	PHILADELPHIA CITY HOUSING AUTH	N C	1,376	53,665,983	60,211,114	-6,545,131	112		
PHI	PHILADELPHIA CITY REDEV AUTH	N C	138	24,160,870	26,888,245	-2,727,375	111		
PIK	LEHMAN TOWNSHIP	N A	5	4,908	4,908	0	100		
PIK	MATAMORAS BOROUGH	P C	2	100,779	215,601	-114,822	213		
PIK	MATAMORAS BOROUGH	N C	2	83,177	73,894	9,283	88	8	2
PIK	MATAMORAS MUNICIPAL AUTHORITY	N C	1	65,019	55,036	9,983	84	10	2
PIK	MILFORD BOROUGH	N C	2	1,837	3,349	-1,512	182		
PIK	MILFORD BOROUGH	P C	1	23,083	43,505	-20,422	188		
PIK	WESTFALL TOWNSHIP	P C	1	27,089	83,694	-56,605	308		
POT	COUDERSPORT BOROUGH	N C	10	115,603	81,137	34,466	70		
POT	COUDERSPORT BOROUGH	P C	2	93,572	172,002	-78,430	183		
POT	GALETON BOROUGH	P C	1	183,500	133,893	49,607	72		
POT	PORTAGE TOWNSHIP	P A	1	9,965	9,965	0	100		
POT	POTTER CO REDEV AUTH	N A	8	0	0	0	100		
POT	ROULETTE TOWNSHIP	P A	0	46,992	46,992	0	100		
POT	SHARON TOWNSHIP	N A	1	7,133	7,133	0	100		
POT	SHINGLEHOUSE BOROUGH	N A	3	29,990	29,990	0	100		
POT	SHINGLEHOUSE BOROUGH	P C	1	20,148	66,824	-46,676	331		
POT	ULYSSES BOROUGH	N A	1	2,731	2,731	0	100		
SCH	ASHLAND BOROUGH	P C	5	176,145	569,316	-393,171	323		
SCH	ASHLAND BOROUGH	N C	21	438,310	421,220	17,090	96	75	4
SCH	AUBURN BOROUGH	P C	1	4,702	12,863	-8,161	273	100	7
SCH	BLYTHE TWP MUNICIPAL AUTH	N A	8	78,893	78,893	0	100		
SCH	BUTLER TOWNSHIP	P C	4	97,180	162,461	-65,281	167		
SCH	COALDALE BOROUGH	P C	2	80,760	169,655	-88,895	210		
SCH	CRESSONA BOROUGH	P C	2	67,873	95,834	-27,961	141		

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						ACCRUED LIABILITY (\$)		MMO	PAY
SCH	FRACKVILLE AREA MUN AUTH	N U	2	0	0	0	100		
SCH	FRACKVILLE BOROUGH	P C	4	481,442	699,325	-217,883	145		
SCH	GIRARDVILLE BOROUGH	P C	1	30,823	131,275	-100,452	425		
SCH	GRTR POTTSVILLE AREA SEWER AUTH	N A	27	531,094	531,094	0	100		
SCH	HEGINS TOWNSHIP	P C	2	103,873	283,818	-179,945	273		
SCH	KLINE TOWNSHIP	P C	1	61,587	80,578	-18,991	130		
SCH	MAHANoy CITY BOROUGH	P C	5	403,919	656,014	-252,095	162		
SCH	MAHANoy CITY BOROUGH	N A	10	16,722	16,722	0	100		
SCH	MCADOO BOROUGH	P C	2	15,256	463,775	-448,519	3,039		
SCH	MECHANICSVILLE BOROUGH	P A	1	11,992	11,992	0	100		
SCH	MINERSVILLE BOROUGH	P C	4	394,360	599,966	-205,606	152		
SCH	MINERSVILLE BOROUGH	N C	21	268,812	275,889	-7,077	102		
SCH	NEW CASTLE TOWNSHIP	P C	2	6,826	10,188	-3,362	149		
SCH	NORTH MANHEIM TOWNSHIP	N A	8	78,378	78,378	0	100		
SCH	NORWEGIAN TOWNSHIP	P C	1	37,740	92,383	-54,643	244		
SCH	ORWIGSBURG BOROUGH	P C	4	58,746	173,887	-115,141	295		
SCH	ORWIGSBURG BOROUGH	N C	1	62,582	48,888	13,694	78		
SCH	PINE GROVE BOROUGH	N C	11	30,269	52,119	-21,850	172		
SCH	PINE GROVE BOROUGH	P C	3	29,441	144,233	-114,792	489		
SCH	PORT CARBON BOROUGH	P C	3	16,885	227,064	-210,179	1,344		
SCH	POTTSVILLE CITY	P C	26	3,167,930	1,222,116	1,945,814	38		
SCH	POTTSVILLE CITY	N C	49	593,941	526,919	67,022	88		
SCH	POTTSVILLE CITY HOUSING AUTH	N A	21	384,623	384,623	0	100		
SCH	SCHUYLKILL CO HOUSING AUTHORITY	N A	32	418,211	418,211	0	100		
SCH	SCHUYLKILL CO MUNICIPAL AUTH	N C	16	440,235	482,181	-41,946	109		
SCH	SCHUYLKILL HAVEN BOROUGH	P C	7	484,159	730,213	-246,054	150		
SCH	SCHUYLKILL HAVEN BOROUGH	N C	33	734,594	776,904	-42,310	105		
SCH	SCHUYLKILL TOWNSHIP	P A	1	18,453	18,453	0	100		
SCH	SHENANDOAH BOROUGH	P C	7	1,018,964	647,781	371,183	63	100	14
SCH	SHENANDOAH BOROUGH	N C	20	248,455	225,504	22,951	90	48	3
SCH	SHENANDOAH BOROUGH MUN AUTH	N C	12	216,481	155,127	61,354	71	22	3
SCH	ST CLAIR BOROUGH	P C	5	153,861	234,614	-80,753	152		
SCH	TAMAQUA BOROUGH	P C	11	746,541	982,298	-235,757	131		
SCH	TAMAQUA BOROUGH	N C	40	656,167	540,183	115,984	82		
SCH	TOWER CITY BOROUGH	P C	1	29,488	111,731	-82,243	378		
SCH	TOWER CITY BOROUGH AUTHORITY	N C	3	13,271	13,360	-89	100		
SCH	TREMONT BOROUGH	P A	1	29,695	29,695	0	100		
SCH	WEST MAHANoy TOWNSHIP	P C	1	7,793	147,308	-139,515	1,890		
SNY	CENTER TOWNSHIP	P C	0	0	3,203	-3,203	N/A		
SNY	MIDDLEBURG BOROUGH	N C	5	63,175	67,023	-3,848	106		

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								MMO	PAY (%)
SNY	MIDDLEBURG BOROUGH	P C	2	55,686	86,444	-30,758	155		
SNY	MONROE TOWNSHIP	N A	6	14,438	14,438	0	100		
SNY	PERRY TOWNSHIP	N A	3	3,000	3,000	0	100		
SNY	SELINGSGROVE BOROUGH	N C	11	364,849	328,338	36,511	89		
SNY	SELINGSGROVE BOROUGH	P C	5	420,037	472,704	-52,667	112		
SNY	SELINGSGROVE MUNICIPAL AUTHORITY	N C	8	72,527	82,602	-10,075	113		
SNY	SHAMOKIN DAM BOROUGH	N C	5	97,764	75,602	22,162	77		
SNY	SHAMOKIN DAM BOROUGH	P C	3	226,514	198,485	28,029	87	100	3
SOM	BERLIN BOROUGH	N A	15	0	0	0	100		
SOM	BERLIN BOROUGH	P A	1	165,309	165,309	0	100		
SOM	CENTRAL CITY BOROUGH	P C	1	24,452	32,529	-8,077	133		
SOM	CONEMAUGH TOWNSHIP	P C	4	213,123	524,216	-311,093	245		
SOM	HOOVERSVILLE BOROUGH	N A	4	479	479	0	100		
SOM	HOOVERSVILLE BOROUGH	P C	1	27,400	44,730	-17,330	163		
SOM	JENNER AREA SEWER AUTHORITY	N A	4	0	0	0	100		
SOM	JENNER TOWNSHIP	P C	2	25,324	90,051	-64,727	355		
SOM	JENNERSTOWN BOROUGH	P A	1	9,513	9,513	0	100		
SOM	MEYERSDALE BOROUGH	N C	5	57,765	72,074	-14,309	124	16	1
SOM	MEYERSDALE BOROUGH	P C	4	120,175	279,488	-159,313	232		
SOM	MEYERSDALE MUNICIPAL AUTHORITY	N A	5	64,386	64,386	0	100		
SOM	PAINT TOWNSHIP	N A	5	49,768	49,768	0	100		
SOM	SALISBURY BOROUGH	P A	0	30,346	30,346	0	100		
SOM	SALISBURY BOROUGH	N A	1	0	0	0	100		
SOM	SHADE TOWNSHIP	P C	2	14,149	36,268	-22,119	256		
SOM	SOMERSET BOROUGH	N C	33	302,104	212,686	89,418	70		
SOM	SOMERSET BOROUGH	P C	7	437,139	621,711	-184,572	142		
SOM	SOMERSET CO HOUSING AUTHORITY	N A	7	76,730	76,730	0	100		
SOM	SOMERSET TOWNSHIP	N A	15	41,051	41,051	0	100		
SOM	WINDBER AREA AUTHORITY	N C	10	273,241	338,391	-65,150	123		
SOM	WINDBER BOROUGH	P C	2	108,162	422,065	-313,903	390		
SUL	DUSHORE BOROUGH	N A	2	0	0	0	100		
SUL	DUSHORE BOROUGH	P A	0	45,629	45,629	0	100		
SUL	EAGLES MERE BOROUGH	P A	1	5,455	5,455	0	100		
SUS	AUBURN TOWNSHIP	N A	4	27,171	27,171	0	100		
SUS	FOREST CITY BOROUGH	P A	2	86,963	86,963	0	100		
SUS	GREAT BEND AREA JOINT POLICE	P C	1	10,511	141,506	-130,995	1,346		
SUS	GREAT BEND TOWNSHIP	N C	2	14,212	5,508	8,704	38		
SUS	MONTROSE BOROUGH	P C	2	80,026	193,370	-113,344	241		
SUS	SUSQUEHANNA CO HSG/REDEV. AUTH	N A	13	29,891	29,891	0	100		
SUS	SUSQUEHANNA DEPOT BOROUGH	P C	1	138,982	164,334	-25,352	118		

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						ACCRUED LIABILITY (\$)		MMO	PAY
SUS	TRI BORO MUNICIPAL AUTHORITY	N A	1	3,162	3,162	0	100		
TIO	BLOSSBURG BOROUGH	P C	3	32,057	72,908	-40,851	227		
TIO	BLOSSBURG BOROUGH	N C	7	94,935	14,833	80,102	15		
TIO	ELKLAND BOROUGH	P A	2	102,441	102,441	0	100		
TIO	ELKLAND BOROUGH	N2 U	2	0	0	0	100		
TIO	ELKLAND BOROUGH	N1 A	1	17,758	17,758	0	100		
TIO	MANSFIELD BOROUGH	P C	4	186,068	262,861	-76,793	141		
TIO	MANSFIELD BOROUGH	N A	4	0	0	0	100		
TIO	TIOGA CO HOUSING AUTHORITY	N A	27	489,787	489,787	0	100		
TIO	WELLSBORO BOROUGH	N2 U	11	0	0	0	100		
TIO	WELLSBORO BOROUGH	N1 C	4	182,706	74,710	107,996	40		
TIO	WELLSBORO BOROUGH	P C	5	287,093	200,232	86,861	69		
TIO	WESTFIELD BOROUGH	P C	3	70,278	69,234	1,044	98		
UNI	EAST BUFFALO TOWNSHIP	P C	6	150,244	259,892	-109,648	172		
UNI	EAST BUFFALO TOWNSHIP	N C	8	125,538	42,653	82,885	33		
UNI	LEWISBURG AREA JT SEWER AUTH	N A	5	48,278	48,278	0	100		
UNI	LEWISBURG BOROUGH	P C	8	631,200	806,038	-174,838	127		
UNI	LEWISBURG BOROUGH	N C	12	244,216	245,671	-1,455	100		
UNI	MIFFLINBURG BOROUGH	N A	13	38,891	38,891	0	100		
UNI	MIFFLINBURG BOROUGH	P C	3	390,045	438,979	-48,934	112		
UNI	UNION CO HOUSING AUTHORITY	N A	12	51,822	51,822	0	100		
UNI	WEST BUFFALO TOWNSHIP	N A	2	22,240	22,240	0	100		
UNI	WHITE DEER TOWNSHIP	N C	4	77,287	80,141	-2,854	103		
VEN	CORNPLANTER TOWNSHIP	N A	6	43,678	43,678	0	100		
VEN	CRANBERRY TOWNSHIP	N A	15	77,887	77,887	0	100		
VEN	EMLENTON BOROUGH	N A	2	0	0	0	100		
VEN	FRANKLIN CITY	P C	15	2,119,170	1,042,189	1,076,981	49		
VEN	FRANKLIN CITY	F C	12	1,889,274	752,853	1,136,421	39	12	3
VEN	FRANKLIN CITY	N C	45	1,143,975	1,009,862	134,113	88		
VEN	OIL CITY CITY	N C	61	2,478,092	1,646,333	831,759	66		
VEN	OIL CITY CITY	F C	23	2,609,374	914,571	1,694,803	35		
VEN	OIL CITY CITY	P C	18	2,482,037	2,080,155	401,882	83		
VEN	OIL CITY HOUSING AUTHORITY	N C	0	26,408	51,304	-24,896	194		
VEN	SUGARCREEK BOROUGH	N1 C	4	38,037	14,478	23,559	38		
VEN	SUGARCREEK BOROUGH	P C	4	136,515	306,123	-169,608	224		
VEN	SUGARCREEK BOROUGH	N2 C	9	151,667	110,679	40,988	72		
WAR	BROKENSTRAW TOWNSHIP	N A	3	2,207	2,207	0	100		
WAR	CONEWANGO TOWNSHIP	N A	4	44,280	44,280	0	100		
WAR	CONEWANGO TOWNSHIP	P C	4	165,424	623,954	-458,530	377		
WAR	FARMINGTON TOWNSHIP	N C	2	34,818	20,879	13,939	59	100	4

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								MMO	PAY (%)
WAR	GLADE TOWNSHIP	N A	4	32,863	32,863	0	100		
WAR	MEAD TOWNSHIP	P C	0	47,829	115,471	-67,642	241		
WAR	MEAD TOWNSHIP	N A	2	12,413	12,413	0	100		
WAR	PINE GROVE TOWNSHIP	N A	4	32,011	32,011	0	100		
WAR	PLEASANT TOWNSHIP	N C	4	58,777	86,879	-28,102	147		
WAR	SHEFFIELD TOWNSHIP	N A	2	26,933	26,933	0	100		
WAR	SHEFFIELD TOWNSHIP	P C	2	31,701	91,394	-59,693	288		
WAR	SHEFFIELD TWP MUNICIPAL AUTH	N C	3	22,694	30,409	-7,715	133		
WAR	SOUTHWEST TOWNSHIP	N A	1	14,576	14,576	0	100		
WAR	SUGAR GROVE TOWNSHIP	N A	2	2,892	2,892	0	100		
WAR	TIDIOUTE BOROUGH	P A	1	37,816	37,816	0	100		
WAR	TIDIOUTE BOROUGH	N A	4	17,572	17,572	0	100		
WAR	WARREN BOROUGH	N C	19	916,195	817,846	98,349	89		
WAR	WARREN BOROUGH	P C	20	1,782,950	2,152,384	-369,434	120		
WAR	WARREN BOROUGH	F C	22	1,138,190	799,277	338,913	70		
WAR	WARREN CO HOUSING AUTHORITY	N C	4	51,433	51,487	-54	100		
WAR	WARREN CO SOLID WASTE AUTHORITY	N C	4	113,863	93,512	20,351	82		
WAR	YOUNGSVILLE BOROUGH	N A	8	19,028	19,028	0	100		
WAR	YOUNGSVILLE BOROUGH	P C	2	30,844	149,737	-118,893	485		
WAS	AMWELL TOWNSHIP	N C	8	86,686	44,706	41,980	51		
WAS	BENTLEYVILLE BOROUGH	N C	1	6,641	19,873	-13,232	299	64	5
WAS	BENTLEYVILLE BOROUGH	P A	2	202,470	202,470	0	100		
WAS	BURGETTSTOWN BOROUGH	N C	3	51,465	14,477	36,989	28	100	11
WAS	BURGETTSTOWN BOROUGH	P C	1	7,968	97,160	-89,192	1,219		
WAS	CALIFORNIA BOROUGH	P C	4	155,274	719,122	-563,848	463		
WAS	CALIFORNIA BOROUGH	N2 C	3	213,167	188,773	24,394	88		
WAS	CALIFORNIA BOROUGH	N1 C	2	74,387	85,101	-10,714	114		
WAS	CANONSBURG BOROUGH	P C	13	1,203,488	1,129,389	74,099	93		
WAS	CANONSBURG BOROUGH	N C	22	452,709	315,415	137,294	69		
WAS	CANTON TOWNSHIP	N A	6	53,342	53,342	0	100		
WAS	CARROLL TOWNSHIP	P C	4	218,833	615,337	-396,504	281		
WAS	CARROLL TOWNSHIP	N C	6	69,365	33,346	36,019	48		
WAS	CECIL TOWNSHIP	P C	8	155,077	582,588	-427,510	375		
WAS	CECIL TOWNSHIP	N C	10	98,987	126,306	-27,319	127		
WAS	CENTERVILLE BOROUGH	N A	5	67,769	67,769	0	100		
WAS	CENTERVILLE BOROUGH	P C	4	166,178	261,387	-95,209	157	100	9
WAS	CHARLEROI BOROUGH	P C	10	1,685,738	1,425,371	260,367	84		
WAS	CHARLEROI BOROUGH AUTHORITY	N1 B	38	578,617	578,617	0	100		
WAS	CHARLEROI BOROUGH AUTHORITY	N2 A	9	162,036	162,036	0	100		
WAS	CHARTIERS TOWNSHIP	N2 A	8	143,624	143,624	0	100		

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						ACCRUED LIABILITY (\$)		MMO	PAY
WAS	CHARTIERS TOWNSHIP	P C	3	109,242	499,656	-390,414	457		
WAS	CHARTIERS TOWNSHIP	N1 B	3	26,167	26,167	0	100		
WAS	CROSS CREEK TOWNSHIP	N A	4	16,970	16,970	0	100		
WAS	DONEGAL TOWNSHIP	N C	3	35,203	26,571	8,632	75		
WAS	DONEGAL TOWNSHIP	P C	1	68,706	144,958	-76,252	210		
WAS	DONORA BOROUGH	P C	6	678,538	964,912	-286,374	142		
WAS	DONORA BOROUGH	N A	8	152,660	152,660	0	100		
WAS	EAST BETHLEHEM TOWNSHIP	P C	3	76,344	175,329	-98,985	229		
WAS	EAST BETHLEHEM TOWNSHIP	N A	2	22,987	22,987	0	100		
WAS	EAST WASHINGTON BOROUGH	N C	2	16,254	16,614	-360	102		
WAS	EAST WASHINGTON BOROUGH	P C	2	280,892	278,361	2,531	99		
WAS	ELLSWORTH BOROUGH	N C	3	35,856	21,577	14,279	60		
WAS	FALLOWFIELD TOWNSHIP	P C	3	95,671	319,502	-223,831	333		
WAS	HOPEWELL TOWNSHIP	N A	1	6,672	6,672	0	100		
WAS	INDEPENDENCE TOWNSHIP	N A	2	0	0	0	100		
WAS	MCDONALD BOROUGH	N A	3	3,050	3,050	0	100		
WAS	MCDONALD BOROUGH	P C	3	26,198	272,159	-245,961	1,038		
WAS	MON VALLEY SEWAGE AUTHORITY	N C	16	267,976	288,071	-20,095	107		
WAS	MONONGAHELA CITY	P C	10	1,040,325	656,422	383,903	63		
WAS	MONONGAHELA CITY	N A	9	224,900	224,900	0	100		
WAS	MONONGAHELA CITY MUNICIPAL AUTH	N B	7	165,699	165,699	0	100		
WAS	MT PLEASANT TOWNSHIP	N A	5	64,853	64,853	0	100		
WAS	NEW EAGLE BOROUGH	P A	1	176,952	176,952	0	100		
WAS	NEW EAGLE BOROUGH	N C	6	61,104	71,956	-10,852	117	100	1
WAS	NORTH BETHLEHEM TOWNSHIP	N C	5	29,655	14,603	15,052	49		
WAS	NORTH CHARLEROI BOROUGH	P C	1	31,948	236,967	-205,019	741		
WAS	NORTH FRANKLIN TOWNSHIP	P C	6	165,860	209,619	-43,759	126		
WAS	NORTH STRABANE TOWNSHIP	P C	7	190,175	728,091	-537,916	382		
WAS	NORTH STRABANE TOWNSHIP	N1 U	8	0	0	0	100		
WAS	NORTH STRABANE TOWNSHIP	N2 A	3	3,902	3,902	0	100		
WAS	PETERS TOWNSHIP	N1 U	14	0	0	0	100		
WAS	PETERS TOWNSHIP	P C	16	499,212	1,604,636	-1,105,424	321		
WAS	PETERS TOWNSHIP	N2 C	13	135,048	122,702	12,346	90		
WAS	PETERS TWP SANITARY AUTH	N U	8	0	0	0	100		
WAS	SMITH TOWNSHIP	P C	2	22,450	148,102	-125,652	659		
WAS	SMITH TOWNSHIP	N A	5	37,036	37,036	0	100		
WAS	SMITH TWP MUNICIPAL AUTHORITY	N C	3	93,628	58,921	34,707	62		
WAS	SOUTH STRABANE TOWNSHIP	P C	8	274,896	552,832	-277,936	201		
WAS	SOUTH STRABANE TOWNSHIP	N C	12	169,533	147,524	22,009	87	72	2
WAS	TRI-CO JT MUNICIPAL AUTH	N C	11	346,621	331,711	14,910	95		

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								MMO	PAY (%)
WAS	UNION TOWNSHIP	P C	5	119,463	498,759	-379,296	417		
WAS	WASHINGTON CITY	P C	26	4,480,224	924,924	3,555,300	20		
WAS	WASHINGTON CITY	N C	37	2,158,334	736,554	1,421,780	34		
WAS	WASHINGTON CITY	F C	22	4,258,788	332,618	3,926,170	7		
WAS	WASHINGTON CO HOUSING AUTHORITY	N A	40	798,864	798,864	0	100		
WAS	WASHINGTON CO REDEV AUTH	N A	29	1,215,514	1,215,514	0	100		
WAS	WASHINGTON-E. WASHINGTON JT AUTH	N C	15	764,939	534,521	230,418	69		
WAS	WEST BROWNSVILLE BOROUGH	N A	1	3,211	3,211	0	100		
WAS	WEST BROWNSVILLE BOROUGH	P A	1	127,625	127,625	0	100		
WAY	BERLIN TOWNSHIP	N A	3	11,541	11,541	0	100		
WAY	HAWLEY BOROUGH	P A	0	100,094	100,094	0	100		
WAY	HONESDALE BOROUGH	P C	6	432,791	742,912	-310,121	171		
WES	ALLEGHENY TOWNSHIP	P C	4	68,954	633,931	-564,977	919		
WES	ALLEGHENY TOWNSHIP	N C	7	264,927	249,456	15,471	94		
WES	ARNOLD CITY	N C	22	991,464	284,940	706,524	28		
WES	ARNOLD CITY	P C	11	2,121,889	505,642	1,616,247	23	32	4
WES	AVONMORE BOROUGH	P A	1	1,248	1,248	0	100		
WES	COOK TOWNSHIP	N A	3	50,751	50,751	0	100		
WES	DELMONT BOROUGH	P C	1	41,316	56,234	-14,918	136		
WES	DERRY BOROUGH	N C	5	77,011	24,125	52,886	31		
WES	DERRY BOROUGH	P C	2	126,569	174,494	-47,925	137		
WES	DERRY BOROUGH MUNICIPAL AUTH	N C	6	111,941	53,930	58,011	48		
WES	DERRY TOWNSHIP	N C	22	1,024,163	910,222	113,941	88		
WES	DONEGAL TOWNSHIP	N C	5	153,941	102,581	51,360	66		
WES	EAST HUNTINGDON TOWNSHIP	N C	10	368,533	306,247	62,286	83	26	1
WES	FAIRFIELD TOWNSHIP	N1 A	1	21,701	21,701	0	100		
WES	FAIRFIELD TOWNSHIP	N2 U	2	0	0	0	100		
WES	FRANKLIN TWP SANITARY AUTH	N C	9	148,959	120,979	27,980	81		
WES	GREENSBURG CITY	N C	55	1,670,299	1,659,297	11,002	99		
WES	GREENSBURG CITY	P C	28	3,790,884	2,032,077	1,758,807	53		
WES	GRTR GREENSBURG SEWAGE AUTH	N B	16	280,647	280,647	0	100		
WES	HEMPFIELD TOWNSHIP	N C	48	1,117,708	246,205	871,503	22		
WES	HEMPFIELD TWP MUNICIPAL AUTH	N A	15	127,961	127,961	0	100		
WES	IRWIN BOROUGH	P C	5	337,573	538,865	-201,292	159		
WES	IRWIN BOROUGH	N C	9	133,972	33,201	100,771	24	100	1
WES	JEANNETTE CITY	P C	17	3,157,865	2,320,121	837,744	73		
WES	JEANNETTE CITY	F C	1	653,501	427,627	225,874	65		
WES	LATROBE MUNICIPAL AUTHORITY	N C	31	716,262	638,810	77,452	89	100	4
WES	LATROBE BOROUGH	P C	10	1,197,409	1,148,560	48,849	95		
WES	LATROBE BOROUGH	N C	30	1,194,167	1,114,857	79,310	93	100	2

TABLE I

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)	FUNDING DEFICIENCY	
						ACCRUED LIABILITY (\$)		MMO	PAY (%)
WES	LIGONIER BOROUGH	P C	2	108,997	196,786	-87,789	180		
WES	LIGONIER BOROUGH	N U	10	0	0	0	100		
WES	LIGONIER TOWNSHIP	N A	10	135,995	135,995	0	100		
WES	LIGONIER TOWNSHIP	P C	2	61,848	403,234	-341,386	651		
WES	LOWER BURRELL CITY	P C	13	1,763,144	1,527,666	235,478	86		
WES	LOWER BURRELL CITY	N C	19	925,075	609,876	315,199	65		
WES	LOYALHANNA TOWNSHIP	N A	3	12,162	12,162	0	100		
WES	MANOR BOROUGH	P C	1	24,231	27,490	-3,259	113		
WES	MANOR BOROUGH	N C	1	21,498	17,951	3,547	83		
WES	MON VALLEY HEALTH&WELFARE AUTH	N A	16	0	0	0	100		
WES	MONESSEN CITY	N A	27	175,065	175,065	0	100		
WES	MONESSEN CITY	F C	4	446,721	161,891	284,830	36		
WES	MONESSEN CITY	P C	13	1,962,166	898,334	1,063,832	45		
WES	MT PLEASANT BOROUGH	P C	5	351,084	709,356	-358,272	202		
WES	MT PLEASANT TOWNSHIP	N C	17	1,273,552	1,009,353	264,199	79		
WES	MURRYSVILLE BOROUGH	N C	29	754,814	603,657	151,157	79		
WES	MURRYSVILLE BOROUGH	P C	14	1,078,394	1,530,266	-451,872	141		
WES	NEW KENSINGTON CITY	P C	22	4,597,164	2,224,100	2,373,064	48		
WES	NEW KENSINGTON CITY	F C	5	901,528	568,948	332,580	63		
WES	NEW KENSINGTON CITY	N C	36	1,786,891	1,371,907	414,984	76		
WES	NEW KENSINGTON CITY MUN AUTH	N C	33	1,039,478	765,120	274,358	73		
WES	NEW KENSINGTON CITY REDEV AUTH	N A	2	128,668	128,668	0	100		
WES	NEW KENSINGTON CITY SNITRY AUTH	N C	11	631,252	406,144	225,108	64		
WES	NORTH BELLE VERNON BOROUGH	P C	2	103,992	184,570	-80,578	177		
WES	NORTH HUNTINGDON TOWNSHIP	N C	39	1,427,957	1,160,930	267,027	81	100	1
WES	NORTH HUNTINGDON TOWNSHIP	P C	20	2,173,052	2,573,011	-399,959	118	100	12
WES	NORTH HUNTINGDON TWP MUN AUTH	N C	19	422,806	364,718	58,088	86		
WES	PENN TOWNSHIP	N U	22	0	0	0	100		
WES	PENN TOWNSHIP	P C	12	710,806	798,223	-87,417	112		
WES	ROSTRAVER TOWNSHIP	N A	18	361,603	361,603	0	100		
WES	ROSTRAVER TOWNSHIP	P C	7	311,033	962,039	-651,006	309		
WES	ROSTRAVER TWP SEWAGE AUTH	N C	2	10,034	14,825	-4,791	147		
WES	S W GREENSBURG BOROUGH	P C	2	69,950	204,549	-134,599	292		
WES	S W GREENSBURG BOROUGH	N C	5	33,355	26,874	6,481	80		
WES	SALEM TOWNSHIP	N C	11	309,147	234,991	74,156	76		
WES	SCOTSDALE BOROUGH	N U	1	0	0	0	100		
WES	SCOTSDALE BOROUGH	P C	7	532,902	600,990	-68,088	112		
WES	SEWICKLEY TOWNSHIP	N C	11	576,467	452,952	123,515	78	100	5
WES	SOUTH GREENSBURG BOROUGH	P A	2	192,528	192,528	0	100		
WES	SOUTH HUNTINGDON TOWNSHIP	N C	10	324,855	332,170	-7,315	102		

TABLE I

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY (%)
WES	TRAFFORD BOROUGH	N U	2	0	0	0	100		
WES	TRAFFORD BOROUGH	P C	1	221,842	399,157	-177,315	179		
WES	UNITY TOWNSHIP	N C	24	1,159,022	847,624	311,398	73		
WES	UNITY TWP MUNICIPAL AUTH	N A	3	12,110	12,110	0	100		
WES	VANDERGRIFT BOROUGH	P C	8	724,905	868,392	-143,487	119		
WES	W.MORELAND-FAYETTE MUN SEW AUTH	N C	4	44,471	24,331	20,140	54		
WES	WASHINGTON TOWNSHIP	N A	8	65,705	65,705	0	100		
WES	WEST NEWTON BOROUGH	P C	3	65,278	274,212	-208,934	420		
WES	WESTERN WESTMORELAND MUN AUTH	N C	8	123,424	118,136	5,288	95		
WES	WESTMORELAND CO HOUSING AUTH	N A	79	1,325,896	1,325,896	0	100		
WES	WESTMORELAND CO MUNICIPAL AUTH	N C	158	12,379,120	10,313,554	2,065,566	83		
WES	WESTMORELAND CO REDEV AUTH	N A	6	102,888	102,888	0	100		
WES	WESTMORELAND CO TRANSIT AUTH	N A	7	40,035	40,035	0	100		
WES	YOUNGWOOD BOROUGH	N C	6	78,920	120,051	-41,131	152		
WES	YOUNGWOOD BOROUGH	P C	0	15,465	246,485	-231,020	1,593		
WYO	TUNKHANNOCK BOROUGH	N A	6	76,409	76,409	0	100		
WYO	TUNKHANNOCK BOROUGH	P C	5	53,699	252,022	-198,323	469		
WYO	TUNKHANNOCK TOWNSHIP	P C	2	45,196	144,477	-99,281	319		
WYO	WYOMING CO HOUSING REDEV AUTH	N A	6	192,850	192,850	0	100		
YOR	CARROLL TOWNSHIP	P C	4	201,832	351,814	-149,982	174	100	2
YOR	DALLASTOWN BOROUGH	N C	2	3,235	15,484	-12,249	478		
YOR	DILLSBURG BOROUGH	P C	2	24,574	126,818	-102,244	516		
YOR	DOVER TOWNSHIP	N A	23	127,270	127,270	0	100		
YOR	EAST MANCHESTER TOWNSHIP	N C	5	67,434	39,686	27,748	58		
YOR	FAIRVIEW TOWNSHIP	N C	21	541,558	399,397	142,162	73		
YOR	FAIRVIEW TOWNSHIP	P C	11	843,986	911,953	-67,967	108		
YOR	HANOVER BOROUGH	P C	16	2,007,456	2,408,545	-401,089	119		
YOR	HANOVER BOROUGH	F C	17	692,583	693,020	-437	100		
YOR	HANOVER BOROUGH	N1 C	67	2,229,521	1,817,134	413,387	81		
YOR	HANOVER BOROUGH	N2 C	29	838,631	670,175	168,456	79		
YOR	HELLAM TOWNSHIP	P C	5	114,942	285,772	-170,830	248		
YOR	JACKSON TOWNSHIP	N B	2	5,369	5,369	0	100		
YOR	JACKSON TOWNSHIP	P C	6	354,707	293,013	61,694	82	100	15
YOR	LOWER CHANCEFORD TOWNSHIP	N C	3	20,641	0	20,641	0		
YOR	LOWER WINDSOR TOWNSHIP	N A	4	0	0	0	100		
YOR	LOWER WINDSOR TOWNSHIP	P C	3	123,344	98,736	24,608	80		
YOR	MANCHESTER TOWNSHIP	F C	5	151,574	104,897	46,677	69		
YOR	MANCHESTER TOWNSHIP	N C	10	205,076	207,365	-2,289	101	100	7
YOR	NEW FREEDOM BOROUGH	N C	4	39,245	39,025	220	99		
YOR	NEW FREEDOM BOROUGH	P C	2	54,536	89,578	-35,042	164		

TABLE I

## General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED ACCRUED LIABILITY (\$)	FUND RATIO (%)	FUNDING DEFICIENCY	
								MMO	PAY
YOR	NEWBERRY TOWNSHIP	P C	7	117,708	593,217	-475,509	503		
YOR	NEWBERRY TOWNSHIP	N C	8	157,885	149,154	8,731	94		
YOR	NORTH CODORUS TOWNSHIP	N C	5	11,896	11,683	213	98	100	7
YOR	NORTH CODORUS TOWNSHIP	P C	4	136,193	405,939	-269,746	298		
YOR	NORTHEASTERN REG POL	P C	5	152,943	282,899	-129,956	184	100	3
YOR	NORTHERN YORK CO REG POL	P C	25	1,729,551	2,248,913	-519,362	130		
YOR	NORTHERN YORK CO REG POL	N C	2	9,869	17,803	-7,934	180	99	5
YOR	PENN TOWNSHIP	N A	16	136,637	136,637	0	100		
YOR	PENN TOWNSHIP	P C	11	471,109	746,526	-275,417	158		
YOR	RED LION BOROUGH	P C	5	449,567	696,932	-247,365	155		
YOR	RED LION BOROUGH	N C	23	400,733	178,894	221,839	44		
YOR	SHREWSBURY BOROUGH	N C	3	16,125	15,203	922	94		
YOR	SHREWSBURY BOROUGH	P C	3	44,703	146,407	-101,704	327		
YOR	SPRING GARDEN TOWNSHIP	P C	14	1,461,414	1,666,841	-205,427	114		
YOR	SPRING GARDEN TOWNSHIP	N2 C	3	37,074	63,979	-26,905	172		
YOR	SPRING GARDEN TOWNSHIP	N1 U	7	0	0	0	100		
YOR	SPRING GARDEN TOWNSHIP	F2 U	10	0	0	0	100		
YOR	SPRING GARDEN TOWNSHIP	F1 A	10	41,424	41,424	0	100		
YOR	SPRING GROVE BOROUGH	N C	1	46,536	32,132	14,404	69		
YOR	SPRINGGETTSBURY TOWNSHIP	F A	9	154,427	154,427	0	100		
YOR	SPRINGGETTSBURY TOWNSHIP	N A	48	480,014	480,014	0	100		
YOR	SPRINGGETTSBURY TOWNSHIP	P C	20	1,790,861	1,953,943	-163,082	109		
YOR	SPRINGFIELD TOWNSHIP	N C	4	44,174	32,284	11,890	73		
YOR	WEST MANCHESTER TOWNSHIP	P C	15	783,007	1,110,633	-327,626	141		
YOR	WEST MANCHESTER TOWNSHIP	N C	15	315,201	288,459	26,742	91		
YOR	WEST MANHEIM TOWNSHIP	P C	1	16,021	122,645	-106,624	765		
YOR	WEST YORK BOROUGH	P C	6	296,843	572,011	-275,168	192		
YOR	WEST YORK BOROUGH	F C	3	89,045	102,039	-12,994	114		
YOR	WEST YORK BOROUGH	N C	5	51,076	58,020	-6,944	113		
YOR	WINDSOR BOROUGH	N A	1	2,881	2,881	0	100		
YOR	WINDSOR BOROUGH	P A	0	86,256	86,256	0	100		
YOR	WINDSOR TOWNSHIP	N C	8	86,864	135,971	-49,107	156		
YOR	WINDSOR TOWNSHIP	P C	7	661,363	737,421	-76,058	111	100	20
YOR	WRIGHTSVILLE BOROUGH	P C	2	73,925	168,366	-94,441	227		
YOR	YORK AREA TRANS AUTHORITY	N U	27	0	0	0	100		
YOR	YORK CITY	P C	88	15,163,456	1,365,693	13,797,763	9		
YOR	YORK CITY	N C	182	4,660,997	632,467	4,028,530	13		
YOR	YORK CITY	F C	73	11,058,163	2,296,276	8,761,887	20		
YOR	YORK CITY HOUSING AUTHORITY	N A	49	547,257	547,257	0	100		
YOR	YORK CO LIBRARY SYSTEM	N C	9	273,879	199,346	74,533	72		

**TABLE I**

General Municipal Pension Plan Data

CO.	MUNICIPALITY	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)	FUNDING DEFICIENCY	
						ACCRUED LIABILITY (\$)		MMO	PAY (%)
YOR	YORK CO SOLID WASTE&REFUSE AUTH	N A	6	36,740	36,740	0	100		
YOR	YORK TOWNSHIP	P C	21	852,725	1,933,467	-1,080,742	226		
YOR	YORK TOWNSHIP	N C	16	203,234	238,525	-35,291	117		

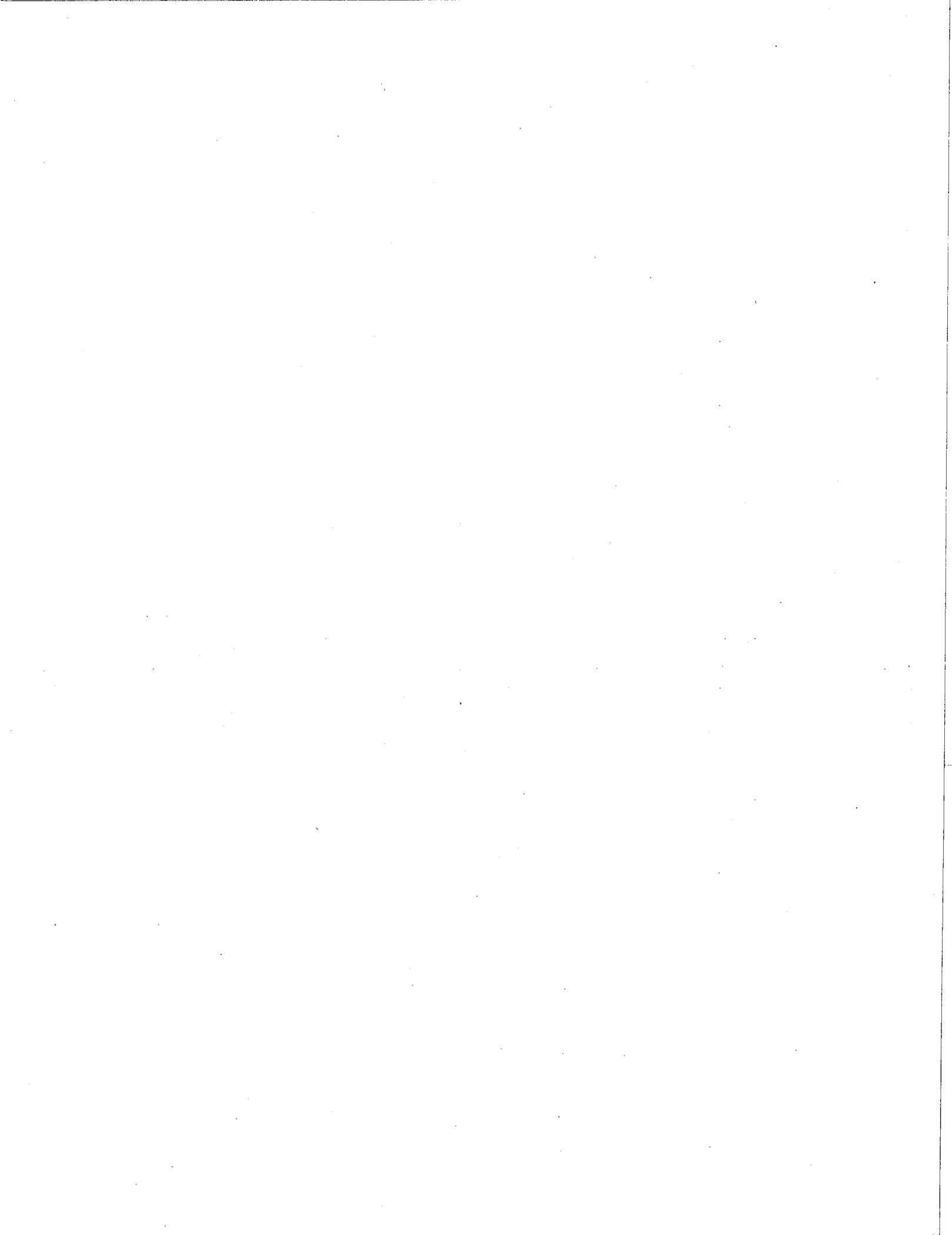


TABLE II

## General County Pension Plan Data

CO.	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)
					ACCRUED LIABILITY (\$)	
ADAMS	N C	234	2,932,250	3,052,356	-120,106	104
ALLEGHENY	N C	7,393	250,151,759	133,232,380	116,919,379	53
ARMSTRONG	N C	328	5,549,695	5,549,695	0	100
BEAVER	N3 C	217	1,312,828	1,312,828	0	100
BEAVER	N1 C	699	14,741,664	14,741,664	0	100
BEAVER	N2 C	69	1,790,375	1,790,375	0	100
BEDFORD	N C	137	1,909,479	1,909,479	0	100
BERKS	N C	1,282	21,853,613	21,853,613	0	100
BLAIR	N C	493	11,143,130	11,143,130	0	100
BRADFORD	N C	284	5,308,050	5,308,050	0	100
BUCKS	N C	1,846	40,189,526	40,189,526	0	100
BUTLER	N C	559	8,317,101	8,317,101	0	100
CAMBRIA	N C	1,063	24,855,335	24,855,335	0	100
CAMERON	N C	35	349,586	349,586	0	100
CARBON	N C	343	7,531,062	7,531,062	0	100
CENTRE	N C	419	7,569,629	7,569,629	0	100
CHESTER	N C	1,369	26,784,717	26,784,717	0	100
CLARION	N C	141	468,535	468,535	0	100
CLEARFIELD	N C	165	3,578,088	3,578,088	0	100
CLINTON	N C	127	3,109,353	3,109,353	0	100
COLUMBIA	N C	159	2,511,085	2,511,085	0	100
CRAWFORD	N C	353	5,413,479	5,413,479	0	100
CUMBERLAND	N C	661	13,127,287	13,127,287	0	100
DAUPHIN	N C	1,278	23,946,371	23,946,371	0	100
DELAWARE	N C	2,437	58,543,595	58,543,595	0	100
ELK	N C	78	1,455,422	1,455,422	0	100
ERIE	N C	711	19,509,887	19,509,887	0	100
FAYETTE	N C	280	9,317,581	9,317,581	0	100
FOREST	N C	34	290,059	170,183	119,876	58
FRANKLIN	N C	312	5,385,605	5,385,605	0	100
FULTON	N C	47	682,091	682,091	0	100
GREENE	N1 C	246	1,708,277	1,882,322	-174,045	110
GREENE	N2 C	198	1,296,720	1,996	1,294,724	0
HUNTINGDON	N C	186	2,370,691	2,370,691	0	100
INDIANA	N C	302	2,146,549	2,205,015	-58,466	102
JEFFERSON	N C	207	3,085,503	3,508,445	-422,942	113
JUNIATA	N C	54	666,093	666,093	0	100
LACKAWANNA	N C	752	16,932,299	16,932,299	0	100
LANCASTER	N C	1,158	17,305,107	17,305,107	0	100
LAWRENCE	N C	345	6,155,987	6,155,987	0	100

TABLE II

## General County Pension Plan Data

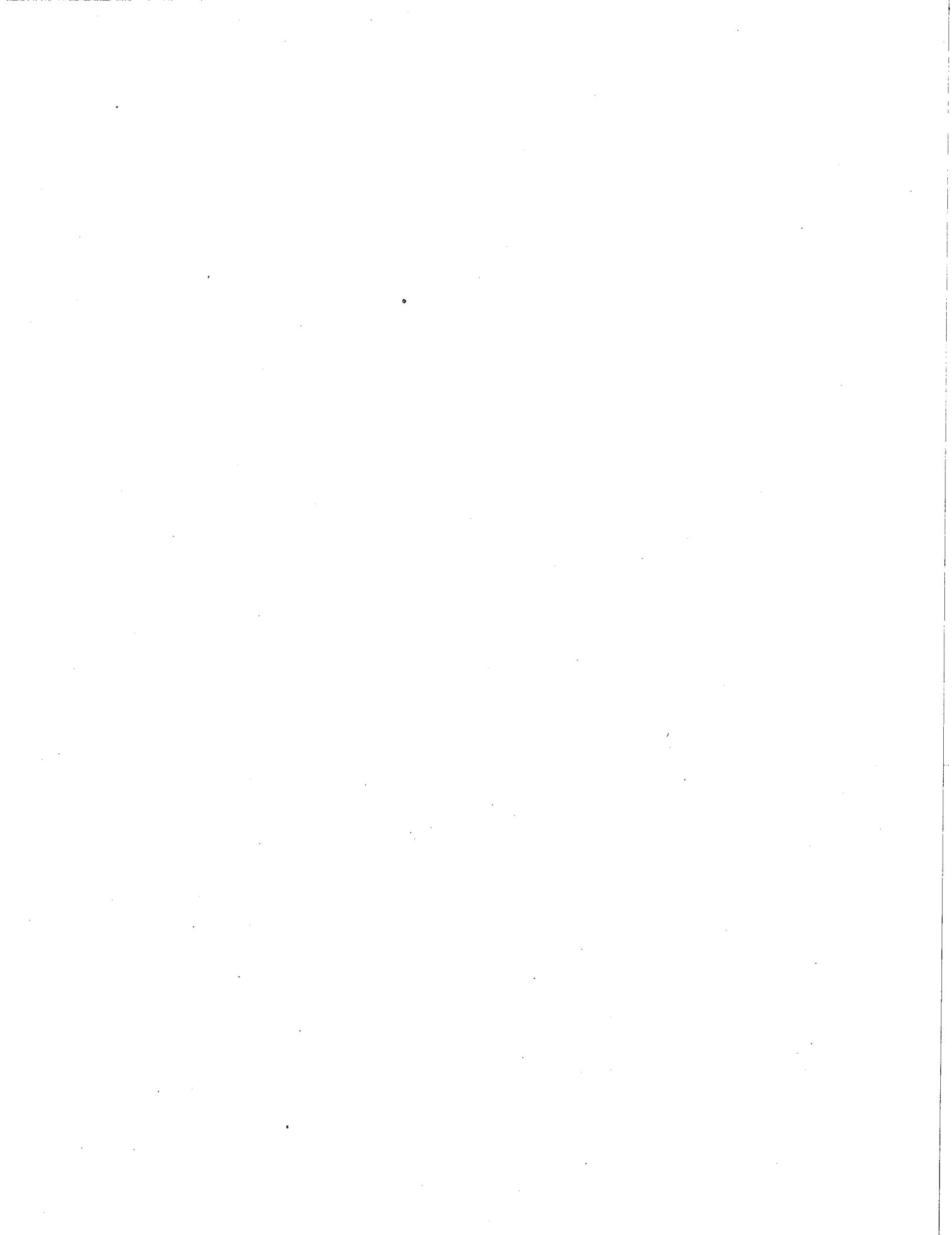
CO.	PLAN TYPE	ACTIVE MEMBERS	ACCRUED LIABILITY (\$)	ASSETS (\$)	UNFUNDED	FUND RATIO (%)
					ACCRUED LIABILITY (\$)	
LEBANON	N C	714	10,719,703	10,719,703	0	100
LEHIGH	N C	1,693	41,347,838	41,347,838	0	100
LUZERNE	N C	1,393	34,593,918	34,593,918	0	100
LYCOMING	N C	447	10,481,760	10,481,760	0	100
MCKEAN	N C	268	4,060,942	4,060,942	0	100
MERCER	N C	378	7,914,827	7,914,827	0	100
MIFFLIN	N C	95	1,562,743	1,562,743	0	100
MONROE	N C	265	3,672,952	3,672,952	0	100
MONTGOMERY	N C	2,291	51,634,545	51,634,545	0	100
MONTOUR	N C	78	704,324	704,324	0	100
NORTHAMPTON	N C	1,033	32,356,182	32,356,182	0	100
NORTHUMBERLAND	N C	733	10,730,674	10,730,674	0	100
PERRY	N C	102	1,518,093	1,518,093	0	100
PIKE	N C	147	852,259	852,259	0	100
POTTER	N C	85	1,591,285	1,591,285	0	100
SCHUYLKILL	N C	691	17,647,825	17,647,825	0	100
SNYDER	N C	71	1,502,497	1,502,497	0	100
SOMERSET	N C	309	5,976,890	5,976,890	0	100
SULLIVAN	N C	31	403,130	403,130	0	100
SUSQUEHANNA	N C	99	2,162,193	2,162,193	0	100
TIOGA	N C	187	3,789,272	3,789,272	0	100
UNION	N C	90	1,492,958	1,492,958	0	100
VENANGO	N C	293	6,012,219	6,012,219	0	100
WARREN	N C	155	2,565,837	2,565,837	0	100
WASHINGTON	N C	669	13,597,029	13,597,029	0	100
WAYNE	N C	146	2,758,650	2,758,650	0	100
WESTMORELAND	N C	1,312	40,696,058	40,696,058	0	100
WYOMING	N C	60	1,385,460	1,554,730	-169,270	112
YORK	N C	1,085	13,766,676	13,766,676	0	100

**TABLE III**

## General Data Summary for Local Government Pension Plans

	<u>MUNICIPAL PENSION PLANS</u>	<u>COUNTY PENSION PLANS</u>	<u>TOTAL</u>
Active Members	73,120	41,921	115,041
Actuarial Accrued Liabilities	\$5,619,011,312	\$958,794,202	\$6,577,805,514
Assets	\$2,936,265,289	\$841,405,052 <sup>1</sup>	\$3,777,670,341
Unfunded Actuarial Accrued Liabilities	\$2,968,321,805	\$118,333,979	\$3,086,655,784
Assets Exceeding Actuarial Accrued Liabilities	\$193,105,102	\$944,829	\$194,049,931

<sup>1</sup> Amount excludes \$106,228,562.94 in assets of county pension plans. (See Table IV.)



**TABLE IV**

**County Pension Plans With Assets That Were Not  
Included In Actuarial Valuations**

<u>COUNTY</u>	<u>ASSET AMOUNT</u>	<u>COUNTY</u>	<u>ASSET AMOUNT</u>
ARMSTRONG	\$ 14,132.35	LANCASTER	\$ 2,466,828.74
BEAVER	1,358,493.81	LAWRENCE	1,996,237.60
BEDFORD	101,031.05	LEBANON	122,206.19
BERKS	9,243,000.33	LEHIGH	14,010,693.00
BLAIR	1,779,828.35	LUZERNE	8,528,335.75
BRADFORD	735,265.00	LYCOMING	1,719,067.83
BUCKS	6,362,439.00	MCKEAN	782,353.91
BUTLER	817,201.76	MERCER	1,388,367.93
CAMBRIA	1,279,554.00	MIFFLIN	407,291.28
CAMERON	1,657.17	MONROE	564,223.84
CARBON	3,608,560.96	MONTGOMERY	8,123,485.00
CENTRE	1,385,113.71	MONTOUR	141,293.00
CHESTER	2,615,590.50	NORTHAMPTON	3,949,999.00
CLARION	3,657.29	NORTHUMBERLAND	1,308,447.38
CLEARFIELD	427,465.39	PERRY	430,037.44
CLINTON	564,605.07	POTTER	460,878.00
COLUMBIA	104,853.00	SCHUYLKILL	2,301,030.43
CRAWFORD	1,560,506.00	SNYDER	94,037.18
CUMBERLAND	46,937.03	SOMERSET	997,448.75
DAUPHIN	470,812.43	SULLIVAN	102,533.52
DELAWARE	2,498,770.00	SUSQUEHANNA	673,939.36
ELK	208,346.01	TIOGA	387,160.49
ERIE	2,649,848.91	UNION	159,850.80
FAYETTE	3,050,160.72	VENANGO	1,185,653.58
FRANKLIN	1,660,762.56	WARREN	1,015,755.92
FULTON	162,941.78	WASHINGTON	227,823.39
HUNTINGDON	662,381.07	WAYNE	281,935.61
JUNIATA	187,313.98	WESTMORELAND	5,276,457.00
LACKAWANNA	1,776,102.00	YORK	1,787,859.79

TOTAL \$106,228,562.94

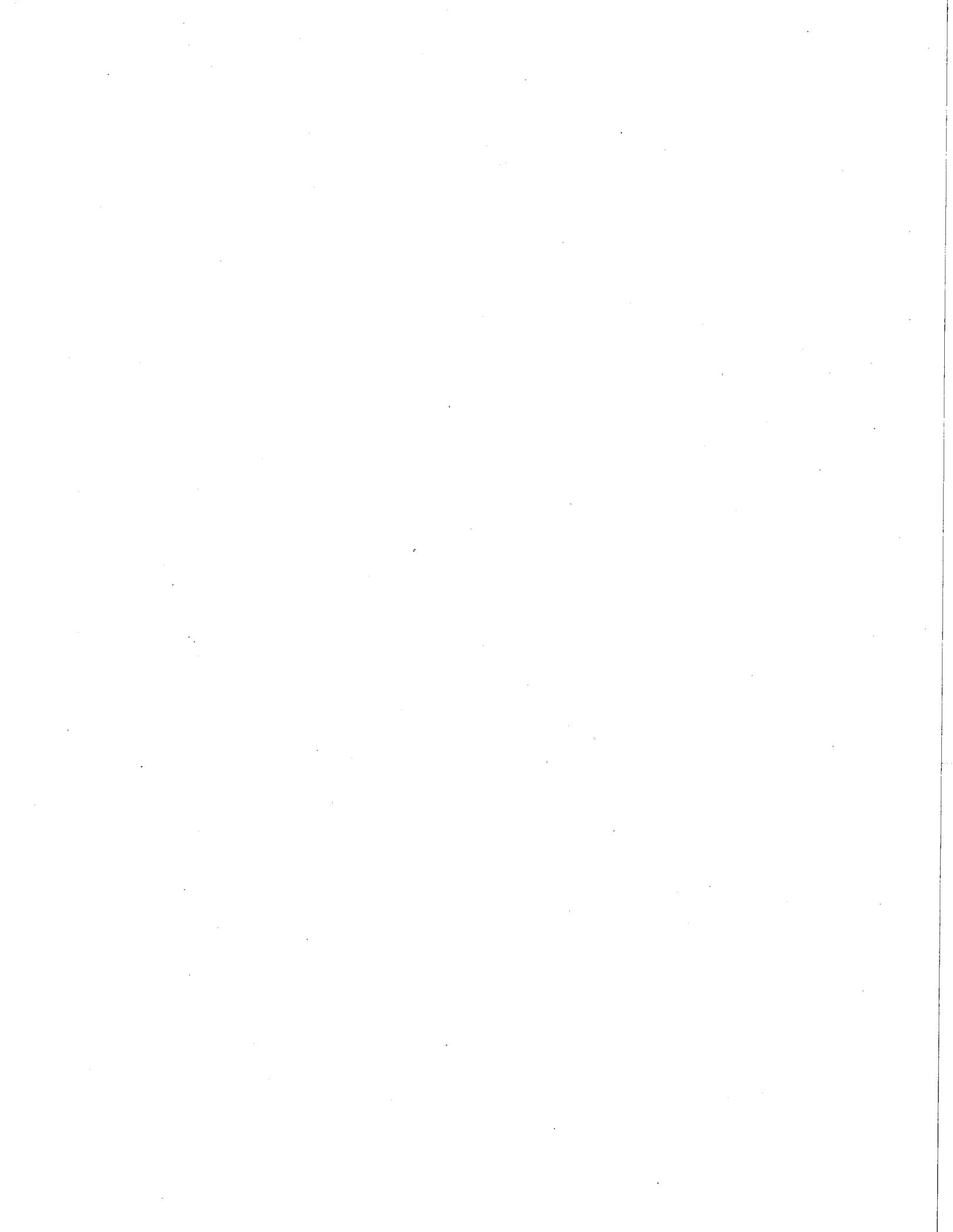


TABLE V

Listing of Self-Insured Defined Benefit Municipal Pension Plans With Moderate or High Fund Ratios Reporting Significant Funding Deficiencies in 1986

CO.	MUNICIPALITY	PLAN	FUNDING DEFICIENCY	
			AS A \$ AMT.	AS A % OF PAY
ALL	BRACKENRIDGE BOROUGH	N	8,862	4
ALL	CHESWICK BOROUGH	N	2,296	4
ALL	COLLIER TOWNSHIP	N	10,015	5
ALL	EAST PITTSBURGH BOROUGH	P	3,636	9
ALL	MCCANDLESS TOWNSHIP	N1	15,173	16
ALL	MONROEVILLE BOROUGH	N	143,848	6
ALL	MUNHALL BOROUGH	N	19,918	5
ALL	NEVILLE TOWNSHIP	P	8,000	4
ALL	SPRINGDALE BOROUGH	P	7,040	7
ALL	TURTLE CREEK BOROUGH	P	21,717	13
ALL	WHITE OAK BOROUGH AUTHORITY	N	5,151	6
BEA	BADEN BOROUGH	P	3,631	4
BEA	BIG BEAVER BOROUGH	N	816	5
BEA	MIDLAND BOROUGH	N	12,808	22
BED	SAXTON BOROUGH	P	2,258	17
BER	BERN TOWNSHIP	N	3,648	4
BER	LAURELDALE BOROUGH	N	4,334	6
BER	LOWER ALSACE TOWNSHIP	P	13,290	9
BLA	BLAIR TOWNSHIP	P	2,919	7
BUC	BEDMINSTER TOWNSHIP	P	4,853	4
BUC	NORTHAMPTON TOWNSHIP	N	53,609	9
BUC	WEST ROCKHILL TOWNSHIP	N	3,037	4
CAR	EAST PENN TOWNSHIP	N	2,012	12
CAR	PALMERTON BOROUGH	N	21,317	8
CHE	EAST WHITELAND TOWNSHIP	P	30,432	9
CLE	CURWENSVILLE BOROUGH	N	2,500	5
CMB	CAMBRIA TOWNSHIP	N	7,612	5
CMB	GALLITZIN TOWNSHIP	P	2,237	37
CMB	LOWER YODER TOWNSHIP	P	13,409	20
COL	BERWICK BOROUGH	N	16,838	6
CUM	CAMP HILL BOROUGH	N	24,817	12
CUM	CAMP HILL BOROUGH	P	10,049	4
DAU	LOWER SWATARA TOWNSHIP	P	19,103	9
DAU	PENBROOK BOROUGH	P	8,661	7
DAU	SUSQUEHANNA TOWNSHIP	P	66,280	10
DEL	GLENOLDEN BOROUGH	P	10,739	5
DEL	MIDDLETOWN TOWNSHIP	N	32,680	9
DEL	NORWOOD BOROUGH	P	11,641	6
FAY	FAIRCHANCE BOROUGH	P	2,328	7
HUN	MOUNT UNION BOROUGH	P	2,650	9

TABLE V

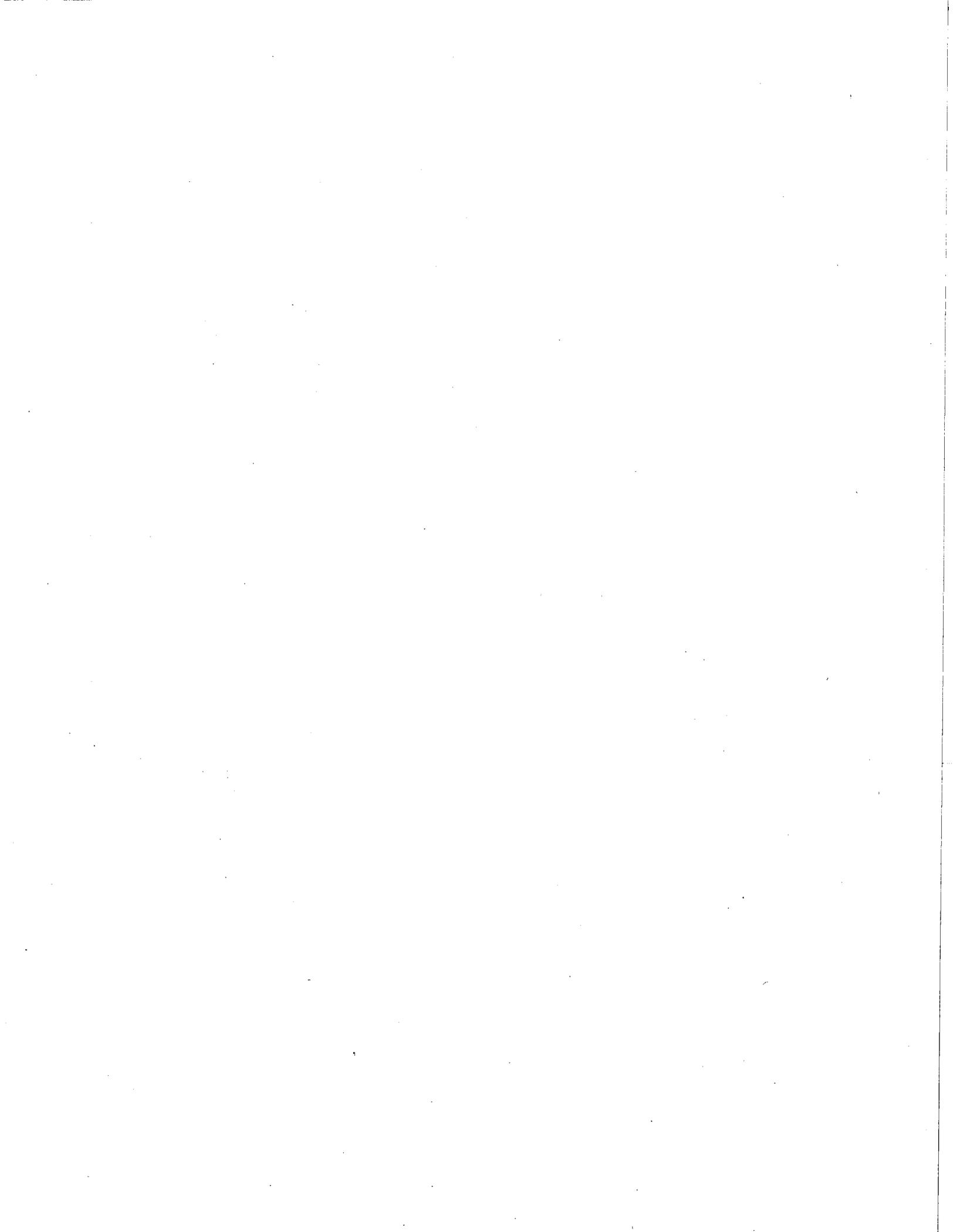
Listing of Self-Insured Defined Benefit Municipal Pension Plans With  
Moderate or High Fund Ratios Reporting Significant Funding Deficiencies in 1986

CO.	MUNICIPALITY	PLAN	FUNDING DEFICIENCY	
			AS A \$ AMT.	AS A % OF PAY
LAN	COLERAIN/LITTLE BRITAIN JT POL	P	14,279	95
LAN	MANHEIM TOWNSHIP	N	30,047	5
LAN	PEQUEA TOWNSHIP	P	2,144	5
LAN	QUARRYVILLE BOROUGH	P	1,925	5
LUZ	WEST PITTSTON BOROUGH	P	7,479	8
LYC	OLD LYCOMING TOWNSHIP	P	8,252	6
MER	HERMITAGE CITY	N	42,012	5
MER	SANDY LAKE BOROUGH	P	900	4
MNR	STROUDSBURG BOROUGH	N	9,285	5
MTG	ABINGTON TOWNSHIP	N	119,339	5
MTG	LANSDALE BOROUGH	P	127,445	19
MTG	LOWER PROVIDENCE TWP SEWER AUTH	N	5,107	5
MTG	NORRISTOWN BOROUGH	N	82,807	11
MTG	UPPER MERION TOWNSHIP	P	62,734	4
MTG	WEST POTTS GROVE TOWNSHIP	P	10,616	7
NHP	MOORE TOWNSHIP	P	15,913	19
NHP	NORTHAMPTON BORO MUN AUTH	N	40,945	6
NMB	MT CARMEL TOWNSHIP	P	3,214	5
PER	RYE TOWNSHIP	P	3,185	17
SCH	ASHLAND BOROUGH	N	10,458	4
SCH	AUBURN BOROUGH	P	1,204	7
SCH	SHENANDOAH BOROUGH	P	18,259	14
WAR	FARMINGTON TOWNSHIP	N	1,551	4
WAS	BENTLEYVILLE BOROUGH	N	681	5
WAS	CENTERVILLE BOROUGH	P	6,130	9
WES	LATROBE MUNICIPAL AUTHORITY	N	28,787	4
WES	NORTH HUNTINGDON TOWNSHIP	P	62,070	12
WES	SEWICKLEY TOWNSHIP	N	10,134	5
YOR	JACKSON TOWNSHIP	P	23,601	15
YOR	MANCHESTER TOWNSHIP	N	13,839	7
YOR	NORTH CODORUS TOWNSHIP	N	5,771	7
YOR	NORTHERN YORK CO REG POL	N	1,927	5
YOR	WINDSOR TOWNSHIP	P	38,778	20

**TABLE VI**

Listing of Self-Insured Defined Benefit Municipal Pension Plans  
with Low Fund Ratios Reporting Significant Funding Deficiencies in 1986

CO.	MUNICIPALITY	PLAN	FUNDING DEFICIENCY	
			AS A \$ AMT.	AS A % OF PAY
ALL	CLAIRTON CITY	F	106,574	44
ALL	PITCAIRN BOROUGH	N	10,765	6
ARM	FORD CITY BOROUGH	N	28,641	9
BLA	ALTOONA CITY	F	79,663	4
BUC	PENNDDEL BOROUGH	N	1,821	13
BUC	UPPER SOUTHAMPTON TOWNSHIP	N	10,687	4
BUT	PENN TOWNSHIP	N	7,615	7
DEL	BROOKHAVEN BOROUGH	N	3,165	20
MER	GREENVILLE BOROUGH MUN AUTH	N	10,983	5
MTG	CHELTENHAM TOWNSHIP	N3	9,939	28
MTG	LOWER POTTS GROVE TOWNSHIP	N	6,281	9
WAS	BURGETTSTOWN BOROUGH	N	3,048	11
WES	ARNOLD CITY	P	11,563	4



**TABLE VII**

Listing of Fully Insured Defined Benefit Municipal Pension Plans  
Paying Insurance Premiums Where Liabilities Are Fully Funded

CO.	MUNICIPALITY	PLAN	TOTAL	CASH	INSURANCE	INSURANCE PREMIUMS	
			PENSION	ASSETS	CASH VALUES	AS \$ AMT.	AS % OF PAY
			LIABILITY	(\$)	(\$)		
			(\$)				
BEA	DAUGHERTY TOWNSHIP	P	22,358	237,194	12,084	1,485	4.47
BEA	ECONOMY BOROUGH	N	65,993	10,508	87,900	8,061	4.45
BEA	ROCHESTER JT. SEWER AUTH.	N	176,806	0	210,608	14,036	12.51
BEA	SOUTH BEAVER TOWNSHIP	P	47,206	104,946	6,062	972	5.14
BLA	WILLIAMSBURG BOROUGH	P	17,458	124,198	3,482	740	4.77
CMB	CRESSON TOWNSHIP	P	106,057	110,178	104,661	9,669	37.04
LAC	ABINGTON TOWNSHIP	P	50,358	60,629	25,367	4,111	21.61
LAC	DALTON BOROUGH	P	42,667	60,311	20,677	2,940	16.87
LAC	GREENFIELD TOWNSHIP	P	21,263	60,083	12,716	5,000	41.44
LAC	SCOTT TOWNSHIP	P	72,578	174,702	69,673	10,429	19.20
LUZ	DUPONT BOROUGH	P	26,072	281,771	421	2,633	16.81
LUZ	DURYEA BOROUGH	P	193,764	360,763	85,944	19,042	31.22
LUZ	EXETER TOWNSHIP	P	80,330	103,147	13,517	4,477	17.65
LUZ	JENKINS TOWNSHIP	P	71,444	132,316	5,492	11,213	30.50
LUZ	LUZERNE BOROUGH	P	135,227	74,477	99,572	11,956	30.08
LUZ	NESCOPECK BOROUGH	P	84,246	66,074	67,808	3,105	17.78

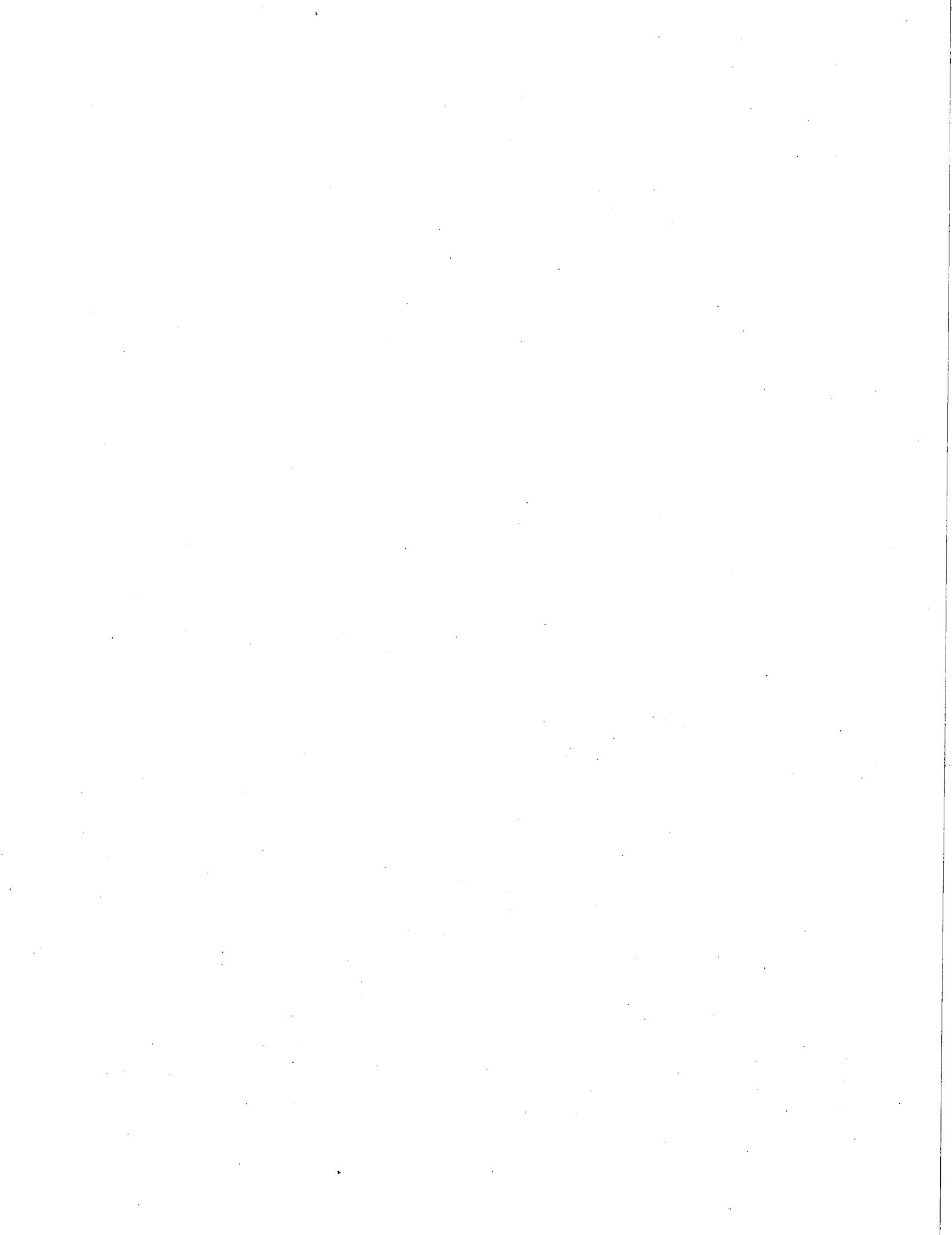


TABLE VIII

Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	B STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	COST DIFFERENTIAL (A-B)
ADA	CUMBERLAND TOWNSHIP	P	1,389	0	1,389
ADA	GETTYSBURG BOROUGH	P	54,664	49,271	5,393
ADA	GETTYSBURG MUNICIPAL AUTHORITY	N	21,074	12,188	8,886
ADA	LITTLESTOWN BOROUGH	P	2,200	0	2,200
ADA	OXFORD TOWNSHIP	P	2,311	0	2,311
ALL	AVALON BOROUGH	P	2,834	0	2,834
ALL	AVALON BOROUGH	N	12,594	9,514	3,080
ALL	BELL ACRES BOROUGH	P	438	0	438
ALL	BELLEVUE BOROUGH	P	55,203	42,941	12,262
ALL	BEN AVON BOROUGH	N	441	0	441
ALL	BRACKENRIDGE BOROUGH	P	20,014	17,913	2,101
ALL	EAST MCKEESPORT BOROUGH	P	2,105	0	2,105
ALL	FAWN TOWNSHIP	P	12,783	11,465	1,318
ALL	FINDLAY TOWNSHIP	P	26,966	26,530	436
ALL	FINDLAY TOWNSHIP	N2	8,870	6,247	2,623
ALL	FOX CHAPEL AUTHORITY	N2	11,832	8,823	3,009
ALL	HARMAR TOWNSHIP	P	10,867	9,092	1,775
ALL	HEIDELBERG BOROUGH	P	9,810	8,812	998
ALL	INGRAM BOROUGH	P	19,171	10,825	8,346
ALL	JEFFERSON BOROUGH	P	39,486	35,285	4,201
ALL	LEETSDALE BOROUGH	P	11,645	11,044	601
ALL	MCKEES ROCKS BOROUGH	P	4,227	0	4,227
ALL	NEVILLE TOWNSHIP	P	28,274	19,956	8,318
ALL	OAKMONT BOROUGH	P	35,444	30,390	5,054
ALL	OAKMONT BOROUGH	N	20,902	13,792	7,110
ALL	PENN HILLS TOWNSHIP	P	281,613	208,890	72,723
ALL	PITCAIRN BOROUGH	P	19,545	10,132	9,413
ALL	PORT VUE BOROUGH	P	16,832	11,266	5,566
ALL	RESERVE TOWNSHIP	P	17,347	16,466	881
ALL	SOUTH FAYETTE TOWNSHIP	P	56,750	45,648	11,102
ALL	SPRINGDALE BOROUGH	P	15,571	9,521	6,050
ALL	TARENTUM BOROUGH	P	1,102	0	1,102
ALL	VERONA BOROUGH	P	10,744	9,736	1,008
ALL	WEST DEER TOWNSHIP	P	323	0	323
ARM	FREEPORT BOROUGH	P	1,559	0	1,559
ARM	LEECHBURG BOROUGH	P	13,723	13,192	531
ARM	NORTH APOLLO BOROUGH	P	2,713	2,457	256
BEA	BIG BEAVER BOROUGH	N	628	480	148
BEA	BIG BEAVER BOROUGH	P	9,611	6,695	2,916
BEA	CENTER TOWNSHIP	P	47,625	42,183	5,442

**TABLE VIII**

**Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans**

CO.	MUNICIPALITY	PLAN	A SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	B STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	COST DIFFERENTIAL (A-B)
BEA	CHIPPEWA TOWNSHIP	P	3,721	0	3,721
BEA	ECONOMY BOROUGH	P	23,029	20,850	2,179
BEA	MIDLAND BOROUGH	P	831	0	831
BEA	NEWSEWICKLEY TOWNSHIP	P	8,720	0	8,720
BEA	PATTERSON TOWNSHIP	P	14,933	11,754	3,179
BEA	RACCOON TOWNSHIP	P	2,640	1,887	753
BER	BOYERTOWN BOROUGH	P	14,211	12,773	1,438
BER	CAERNARVON TOWNSHIP	P	11,511	9,921	1,590
BER	CUMRU TOWNSHIP	P	42,526	40,012	2,514
BER	EXETER TOWNSHIP	P	52,275	36,560	15,715
BER	HEIDELBERG TOWNSHIP	P	2,000	0	2,000
BER	LAURELDALE BOROUGH	P	2,988	0	2,988
BER	LAURELDALE BOROUGH	N	10,289	8,197	2,092
BER	LOWER ALSACE TOWNSHIP	P	19,849	17,932	1,917
BER	MUHLENBERG TWP AUTHORITY	N	11,426	6,501	4,925
BER	OLEY TOWNSHIP	P	1,385	0	1,385
BER	ROBESON TOWNSHIP	P	2,598	0	2,598
BER	SHILLINGTON BOROUGH	P	15,580	13,815	1,765
BER	SHOEMAKERSVILLE BOROUGH	P	167	0	167
BER	SOUTH HEIDELBERG TOWNSHIP	N	2,004	1,374	630
BER	SOUTH HEIDELBERG TOWNSHIP	P	4,883	3,602	1,281
BER	WERNERSVILLE BOROUGH	P	773	0	773
BER	WEST LAWN BOROUGH	P	315	0	315
BER	WYOMISSING VALLEY JT MUN AUTH	N	8,550	0	8,550
BLA	TYRONE BOROUGH	P	1,316	0	1,316
BRA	ATHENS BOROUGH	P	1,029	0	1,029
BRA	ATHENS TOWNSHIP	P	13,230	10,744	2,486
BRA	ATHENS TOWNSHIP	N	3,405	2,382	1,023
BRA	CANTON BOROUGH	P	2,031	0	2,031
BRA	TROY BOROUGH	P	329	0	329
BUC	CHALFONT BOROUGH	P	4,948	3,676	1,272
BUC	EAST ROCKHILL TOWNSHIP	P	9,635	8,783	852
BUC	EAST ROCKHILL TOWNSHIP	N	5,204	4,416	788
BUC	HAYCOCK TOWNSHIP	N	1,269	960	309
BUC	MILFORD TOWNSHIP	N	8,727	6,226	2,501
BUC	NEW BRITAIN TOWNSHIP	P	24,533	21,886	2,647
BUC	NEW BRITAIN TOWNSHIP	N	11,784	8,646	3,138
BUC	PENNDDEL BOROUGH	P	743	0	743
BUC	PLUMSTEAD TOWNSHIP	P	4,145	0	4,145
BUC	PLUMSTEAD TOWNSHIP	N	2,643	2,111	532

TABLE VIII

Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	B STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	COST DIFFERENTIAL (A-B)
BUC	RICHLAND TOWNSHIP	N	13,458	10,875	2,583
BUC	SOLEBURY TOWNSHIP	P	21,710	19,023	2,687
BUC	SPRINGFIELD TOWNSHIP	P	1,896	0	1,896
BUC	SPRINGFIELD TOWNSHIP	N	1,290	0	1,290
BUC	UPPER SOUTHAMPTON TOWNSHIP	P	90,883	75,853	15,030
BUC	WEST ROCKHILL TOWNSHIP	N	3,541	3,365	176
BUC	WEST ROCKHILL TOWNSHIP	P	17,936	14,184	3,752
BUC	YARDLEY BOROUGH	P	3,637	0	3,637
BUT	BUFFALO TOWNSHIP	P	1,217	0	1,217
BUT	CRANBERRY TOWNSHIP	P	60,659	54,009	6,650
BUT	MARS BOROUGH	P	7,524	6,895	629
BUT	MIDDLESEX TOWNSHIP	P	23,654	23,571	83
BUT	PENN TOWNSHIP	N	8,034	3,841	4,193
BUT	PENN TOWNSHIP	P	4,380	0	4,380
CAR	FRANKLIN TOWNSHIP	P	1,570	0	1,570
CAR	JIM THORPE BOROUGH	P	3,515	0	3,515
CAR	KIDDER TOWNSHIP	P	14,200	9,953	4,247
CAR	LANSFORD BOROUGH	P	4,766	0	4,766
CAR	MAHONING TOWNSHIP	P	832	0	832
CAR	NESQUEHONING BOROUGH	P	14,304	10,251	4,053
CAR	PALMERTON BOROUGH	P	4,185	0	4,185
CAR	SUMMIT HILL BOROUGH	P	3,427	0	3,427
CEN	BELLEFONTE BOROUGH	P	25,004	23,053	1,951
CEN	PATTON TOWNSHIP	P	19,929	25,075	-5,146
CEN	PHILIPSBURG BOROUGH	P	1,789	0	1,789
CHE	DOWNINGTOWN BOROUGH	P	6,040	0	6,040
CHE	KENNETT SQUARE BOROUGH	P	2,167	0	2,167
CHE	OXFORD BOROUGH	P	17,046	14,550	2,496
CHE	SPRING CITY BOROUGH	P	974	0	974
CHE	UWCHLAN TOWNSHIP	P	47,648	40,685	6,963
CHE	VALLEY TOWNSHIP	P	2,004	0	2,004
CHE	WALLACE TOWNSHIP	P	2,532	2,190	342
CHE	WEST BRANDYWINE TOWNSHIP	P	16,695	13,091	3,604
CLE	CLEARFIELD BOROUGH	P	1,809	0	1,809
CLE	DECATUR TOWNSHIP	P	668	0	668
CLE	MORRIS-COOPER TWPS POLICE COMM	P	1,269	0	1,269
CLE	SANDY TOWNSHIP	P	5,566	0	5,566
CLI	PINE CREEK TOWNSHIP	P	1,031	0	1,031
CLI	RENOVO BOROUGH	P	0	0	0
CMB	ALLEGHENY TOWNSHIP	N	777	647	130

**TABLE VIII**

**Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans**

CO.	MUNICIPALITY	PLAN	A	B	COST DIFFERENTIAL (A-B)
			SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	
CMB	BARNESBORO BOROUGH	P	3,910	0	3,910
CMB	BARNESBORO BOROUGH	N	2,553	1,455	1,098
CMB	CAMBRIA TOWNSHIP	P	840	0	840
CMB	CROYLE TOWNSHIP	P	2,913	0	2,913
CMB	EAST CONEMAUGH BOROUGH	P	461	0	461
CMB	GALLITZIN BOROUGH	P	850	0	850
CMB	GALLITZIN TOWNSHIP	P	2,958	1,378	1,580
CMB	GEISTOWN BOROUGH	P	2,751	0	2,751
CMB	JOHNSTOWN CITY	N2	25,058	21,166	3,892
CMB	LORETTO BOROUGH	P	7,419	3,141	4,278
CMB	NANTY GLO BOROUGH	P	5,258	0	5,258
CMB	PATTON BOROUGH	P	2,160	0	2,160
CMB	SOUTHMONT BOROUGH	P	319	0	319
CMB	SPANGLER BOROUGH	P	3,178	0	3,178
COL	BLOOMSBURG BOROUGH	P	8,600	0	8,600
COL	BRIAR CREEK TOWNSHIP	P	2,897	0	2,897
COL	BRIAR CREEK TOWNSHIP	N	1,672	914	758
COL	CATAWISSA BOROUGH	N	24,899	21,702	2,997
COL	CATAWISSA BOROUGH	P	15,412	14,786	626
COL	CONYNGHAM TOWNSHIP	P	3,289	2,264	1,025
COL	HEMLOCK TOWNSHIP	P	1,284	0	1,284
COL	MILLVILLE BOROUGH	P	1,173	0	1,173
COL	MONTOUR TOWNSHIP	P	1,284	0	1,284
COL	SCOTT TOWNSHIP	P	4,104	0	4,104
COL	SOUTH CENTRE TOWNSHIP	P	8,900	6,375	2,525
CRA	CONNEAUTVILLE BOROUGH	P	6,424	6,126	298
CRA	SAEGERTOWN BOROUGH	P	4,305	3,861	444
CUM	MIDDLESEX TOWNSHIP	P	7,518	4,897	2,621
CUM	NEW CUMBERLAND BOROUGH	P	3,316	0	3,316
CUM	NEWVILLE BOROUGH	P	5,492	5,142	350
CUM	SHIPPENSBURG BOROUGH	P	4,789	0	4,789
CUM	SILVER SPRING TOWNSHIP	P	32,712	26,264	6,448
CUM	UPPER ALLEN TOWNSHIP	P	5,810	0	5,810
DAU	MIDDLETOWN BOROUGH	P	49,486	39,478	10,008
DAU	WICONISCO TOWNSHIP	P	528	0	528
DEL	ASTON TOWNSHIP	P	100,129	87,138	12,991
DEL	FOLCROFT BOROUGH	P	52,546	48,204	4,342
DEL	GLENOLDEN BOROUGH	P	49,625	45,489	4,136
DEL	GLENOLDEN BOROUGH	N	2,501	0	2,501
DEL	HAVERFORD TOWNSHIP	P	242,335	197,635	44,700

TABLE VIII

Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A	B	COST DIFFERENTIAL (A-B)
			SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	
DEL	LOWER CHICHESTER TOWNSHIP	P	6,487	5,849	638
DEL	MORTON BOROUGH	P	24,966	21,270	3,696
DEL	MORTON BOROUGH	N	895	309	586
DEL	NEWTOWN TOWNSHIP	N	16,047	10,499	5,548
DEL	NEWTOWN TOWNSHIP	P	51,155	44,827	6,328
DEL	RIDLEY TOWNSHIP	P	215,075	193,777	21,298
DEL	UPLAND BOROUGH	P	1,959	0	1,959
ELK	JOHNSONBURG BOROUGH	P	14,247	12,403	1,844
ERI	ALBION BOROUGH	P	4,107	3,353	754
ERI	EDINBORO BOROUGH	P	30,542	25,252	5,290
FAY	BELLE VERNON BOROUGH	P	486	0	486
FAY	BROWNSVILLE BOROUGH	P	23,729	20,190	3,539
FAY	LUZERNE TOWNSHIP	P	5,307	0	5,307
FAY	MASONTOWN BOROUGH	P	24,608	23,146	1,462
FAY	MASONTOWN BOROUGH	N2	4,686	4,504	182
FAY	PERRYOPOLIS BOROUGH	P	2,164	0	2,164
FAY	POINT MARION BOROUGH	P	4,429	3,731	698
FAY	REDSTONE TOWNSHIP	P	20,226	0	20,226
FAY	S CONNELLSVILLE BOROUGH	P	851	0	851
FAY	WASHINGTON TOWNSHIP	P	2,796	0	2,796
FAY	WHARTON TOWNSHIP	P	3,381	0	3,381
FRA	WASHINGTON TOWNSHIP	P	3,265	0	3,265
FUL	MCCONNELLSBURG BOROUGH	P	4,115	3,806	309
GRE	WAYNESBURG BOROUGH	P	24,051	17,096	6,955
HUN	HUNTINGDON BOROUGH	P	35,312	29,688	5,624
IND	BLAIRSVILLE BOROUGH	P	2,438	0	2,438
IND	GREEN TOWNSHIP	N	3,640	3,067	573
IND	HOMER CITY BOROUGH	P	256	0	256
IND	RAYNE TOWNSHIP	N	4,142	2,595	1,547
JEF	PUNXSUTAWNEY BOROUGH	P	36,474	33,571	2,903
JEF	REYNOLDSVILLE BOROUGH	P	1,376	0	1,376
JEF	SNYDER TOWNSHIP	P	11,354	10,176	1,178
LAC	BLAKELY BOROUGH	P	10,722	0	10,722
LAC	CLARKS SUMMIT BOROUGH	P	23,274	12,147	11,127
LAC	DICKSON CITY BOROUGH	P	32,764	26,951	5,813
LAC	DUNMORE BOROUGH	F	32,232	6,189	26,043
LAC	DUNMORE BOROUGH	P	47,422	42,410	5,012
LAC	DUNMORE BOROUGH	N2	8,330	1,358	6,972
LAC	FELL TOWNSHIP	P	5,143	3,441	1,702
LAC	JESSUP BOROUGH	P	3,234	0	3,234

TABLE VIII

Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A	B	COST DIFFERENTIAL (A-B)
			SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	
LAC	NEWTON TOWNSHIP	P	840	0	840
LAC	NEWTON TOWNSHIP	N	3,241	2,755	486
LAC	OLD FORGE BOROUGH	P	39,095	33,200	5,895
LAC	OLYPHANT BOROUGH	P	20,756	11,260	9,496
LAC	ROARING BROOK TOWNSHIP	P	4,503	3,320	1,183
LAC	SOUTH ABINGTON TOWNSHIP	P	36,525	29,886	6,639
LAC	TAYLOR BOROUGH	P	2,185	0	2,185
LAC	THROOP BOROUGH	P	2,551	0	2,551
LAN	BART TOWNSHIP	P	1,245	0	1,245
LAN	BRECKNOCK TOWNSHIP	P	5,389	4,729	660
LAN	COLERAIN/LITTLE BRITAIN JT POL	P	2,016	1,276	740
LAN	COLUMBIA BOROUGH	P	37,435	0	37,435
LAN	DENVER BOROUGH	P	287	0	287
LAN	EARL TOWNSHIP	P	888	0	888
LAN	EAST COCALICO TOWNSHIP	P	2,398	0	2,398
LAN	EAST DONEGAL TOWNSHIP	P	1,310	0	1,310
LAN	EAST EARL TOWNSHIP	P	1,356	0	1,356
LAN	EAST HEMPFIELD TOWNSHIP	P	45,295	39,817	5,478
LAN	EPHRATA TOWNSHIP	P	4,069	0	4,069
LAN	LITITZ BOROUGH	P	5,204	0	5,204
LAN	MARIETTA BOROUGH	P	1,035	0	1,035
LAN	MILLERSVILLE BOROUGH	P	827	0	827
LAN	MT JOY BOROUGH	P	3,018	0	3,018
LAN	WARWICK TOWNSHIP	P	0	0	0
LAN	WEST DONEGAL TOWNSHIP	P	1,298	0	1,298
LAN	WEST EARL TOWNSHIP	P	1,726	0	1,726
LAW	NESHANNOCK TOWNSHIP	P	1,716	0	1,716
LAW	SHENANGO TOWNSHIP	P	2,618	0	2,618
LEB	ANNVILLE TOWNSHIP	P	1,534	0	1,534
LEB	CLEONA BOROUGH	P	1,157	0	1,157
LEB	MYERSTOWN BOROUGH	P	1,139	0	1,139
LEB	NORTH LEBANON TOWNSHIP	P	1,654	0	1,654
LEB	NORTH LONDONDERRY TOWNSHIP	P	8,623	11,338	-2,715
LEB	PALMYRA BOROUGH	P	3,156	0	3,156
LEB	SOUTH LEBANON TOWNSHIP	P	4,482	0	4,482
LEH	ALBURTIS BOROUGH	P	5,443	4,178	1,265
LEH	COOPERSBURG BOROUGH	P	10,623	8,706	1,917
LEH	COPLAY BOROUGH	P	910	0	910
LEH	EMMAUS BOROUGH	P	4,568	0	4,568
LEH	SALISBURY TOWNSHIP	P	3,954	0	3,954

TABLE VIII

Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A	B	COST DIFFERENTIAL (A-B)
			SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	
LEH	SLATINGTON BOROUGH	P	2,847	0	2,847
LEH	UPPER SAUCON TOWNSHIP	P	37,417	34,190	3,227
LUZ	AVOCA BOROUGH	P	2,196	0	2,196
LUZ	BUTLER TOWNSHIP	P	1,316	0	1,316
LUZ	CONYNGHAM BOROUGH	P	1,746	0	1,746
LUZ	DALLAS BOROUGH	P	11,360	6,720	4,640
LUZ	FAIRVIEW TOWNSHIP	P	2,360	0	2,360
LUZ	FORTY FORT BOROUGH	F	2,250	0	2,250
LUZ	FORTY FORT BOROUGH	P	1,557	0	1,557
LUZ	KINGSTON TOWNSHIP	P	11,924	0	11,924
LUZ	PLAINS TOWNSHIP	P	3,180	0	3,180
LUZ	RICE TOWNSHIP	P	580	0	580
LUZ	SUGARLOAF TOWNSHIP	P	2,632	0	2,632
LUZ	WEST HAZLETON BOROUGH	F	6,316	3,048	3,268
LUZ	WEST HAZLETON BOROUGH	P	6,175	0	6,175
LUZ	WEST HAZLETON BOROUGH	N2	1,326	1,255	71
LUZ	WEST WYOMING BOROUGH	P	13,900	7,386	6,514
LUZ	WRIGHT TOWNSHIP	P	18,922	15,254	3,668
LUZ	WYOMING BOROUGH	P	3,560	0	3,560
LYC	DUBOISTOWN BOROUGH	P	511	0	511
LYC	MUNCY BOROUGH	P	1,951	0	1,951
LYC	PORTER TOWNSHIP	P	3,809	2,872	937
LYC	SOUTH WILLIAMSPORT BOROUGH	P	1,046	0	1,046
MCK	BRADFORD TOWNSHIP	P	3,519	0	3,519
MCK	FOSTER TOWNSHIP	P	2,080	0	2,080
MCK	PORT ALLEGANY BOROUGH	P	11,960	11,099	861
MCK	SMETHPORT BOROUGH	P	6,552	5,808	744
MER	CLARK BOROUGH	P	553	0	553
MER	HEMPFIELD TOWNSHIP	P	850	0	850
MER	JAMESTOWN BOROUGH	P	4,904	3,665	1,239
MER	JEFFERSON TOWNSHIP	P	5,358	4,326	1,032
MER	PYMATUNING TOWNSHIP	P	12,227	9,686	2,541
MER	STONEBORO BOROUGH	P	2,695	2,481	214
MIF	BURNHAM BOROUGH	P	808	0	808
MIF	DERRY TOWNSHIP	P	4,839	0	4,839
MIF	GRANVILLE TOWNSHIP	P	1,615	0	1,615
MNR	COOLBAUGH TOWNSHIP	P	12,199	9,529	2,670
MNR	EAST STROUDSBURG BOROUGH	P	3,002	0	3,002
MNR	STROUDSBURG BOROUGH	N	31,775	18,164	13,611
MNR	STROUDSBURG MUNICIPAL AUTHORITY	N	24,197	18,327	5,870

TABLE VIII

Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	B STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	COST DIFFERENTIAL (A-B)
MTG	ABINGTON TOWNSHIP	P	77,975	0	77,975
MTG	ABINGTON TOWNSHIP	N	281,995	190,759	91,236
MTG	AMBLER BOROUGH	P	40,478	39,900	578
MTG	FRANCONIA TOWNSHIP	P	23,678	21,315	2,363
MTG	JENKINTOWN BOROUGH	N	1,131	0	1,131
MTG	LIMERICK TOWNSHIP	P	1,194	0	1,194
MTG	LOWER POTTSGROVE TOWNSHIP	N	11,804	9,837	1,967
MTG	LOWER PROVIDENCE TOWNSHIP	P	71,256	57,890	13,366
MTG	ROYERSFORD BOROUGH	P	23,052	19,368	3,684
MTG	SOUDERTON BOROUGH	P	1,574	0	1,574
MTG	UPPER PROVIDENCE TOWNSHIP	P	25,859	22,392	3,467
NHP	ALLEN TOWNSHIP	N	1,914	1,397	517
NHP	BUSHKILL TOWNSHIP	P	1,828	0	1,828
NHP	FREEMANSBURG BOROUGH	P	10,687	10,282	405
NHP	NORTH CATASAUQUA BOROUGH	P	2,268	0	2,268
NHP	NORTH CATASAUQUA BOROUGH	N	1,361	1,125	236
NHP	NORTHAMPTON BOROUGH	N	31,817	24,548	7,269
NHP	NORTHAMPTON BOROUGH	P	36,168	29,348	6,820
NHP	PEN ARGYL BOROUGH	P	2,814	0	2,814
NHP	PLAINFIELD TOWNSHIP	P	4,712	0	4,712
NHP	UPPER MT BETHEL TOWNSHIP	P	15,410	12,835	2,575
NHP	UPPER NAZARETH TOWNSHIP	P	1,210	0	1,210
NHP	WALNUTPORT BOROUGH	P	8,799	6,763	2,036
NHP	WIND GAP BOROUGH	P	452	0	452
NMB	COAL TOWNSHIP	P	13,700	0	13,700
NMB	KULPMONT BOROUGH	P	9,904	7,306	2,598
NMB	MT CARMEL BOROUGH	P	13,932	0	13,932
NMB	MT CARMEL TOWNSHIP	P	5,873	0	5,873
PIK	MILFORD BOROUGH	N	1,375	1,097	278
PIK	MILFORD BOROUGH	P	631	0	631
PIK	WESTFALL TOWNSHIP	P	1,419	0	1,419
SCH	ASHLAND BOROUGH	P	896	0	896
SCH	AUBURN BOROUGH	P	2,775	1,491	1,284
SCH	BUTLER TOWNSHIP	P	12,122	8,331	3,791
SCH	COALDALE BOROUGH	P	1,237	0	1,237
SCH	CRESSONA BOROUGH	P	10,030	5,331	4,699
SCH	FRACKVILLE BOROUGH	P	7,232	0	7,232
SCH	GIRARDVILLE BOROUGH	P	2,224	0	2,224
SCH	HEGINS TOWNSHIP	P	11,703	0	11,703
SCH	KLINE TOWNSHIP	P	657	0	657

TABLE VIII

Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A	B	COST DIFFERENTIAL (A-B)
			SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	
SCH	MCADOO BOROUGH	P	5,353	0	5,353
SCH	MINERSVILLE BOROUGH	P	1,375	0	1,375
SCH	NEW CASTLE TOWNSHIP	P	2,700	1,821	879
SCH	NORWEGIAN TOWNSHIP	P	1,213	0	1,213
SCH	SHENANDOAH BOROUGH MUN AUTH	N	18,793	12,052	6,741
SCH	ST CLAIR BOROUGH	P	23,219	10,052	13,167
SCH	TAMAQUA BOROUGH	P	32,397	30,437	1,960
SCH	TAMAQUA BOROUGH	N	42,837	36,781	6,056
SCH	WEST MAHANOEY TOWNSHIP	P	2,837	0	2,837
SOM	MEYERSDALE BOROUGH	P	1,695	0	1,695
SUS	GREAT BEND AREA JOINT POLICE	P	983	0	983
TIO	WELLSBORO BOROUGH	P	25,479	18,664	6,815
WAR	CONEWANGO TOWNSHIP	P	2,916	0	2,916
WAR	SHEFFIELD TOWNSHIP	P	6,482	5,850	632
WAS	AMWELL TOWNSHIP	N	9,550	5,293	4,257
WAS	CALIFORNIA BOROUGH	P	1,019	0	1,019
WAS	CECIL TOWNSHIP	P	3,954	0	3,954
WAS	CECIL TOWNSHIP	N	11,008	8,566	2,442
WAS	CENTERVILLE BOROUGH	P	14,366	12,971	1,395
WAS	CHARTIERS TOWNSHIP	P	9,143	0	9,143
WAS	DONEGAL TOWNSHIP	N	3,709	1,606	2,103
WAS	DONEGAL TOWNSHIP	P	1,551	0	1,551
WAS	EAST BETHLEHEM TOWNSHIP	P	11,859	7,276	4,583
WAS	FALLOWFIELD TOWNSHIP	P	3,805	0	3,805
WAS	MCDONALD BOROUGH	P	793	0	793
WAS	NORTH CHARLEROI BOROUGH	P	281	0	281
WES	DERRY BOROUGH	P	7,960	6,378	1,582
WES	IRWIN BOROUGH	P	1,462	0	1,462
WES	LIGONIER BOROUGH	P	3,021	0	3,021
WES	NEW KENSINGTON CITY	F	25,509	23,854	1,655
WES	PENN TOWNSHIP	P	58,719	48,886	9,833
WES	TRAFFORD BOROUGH	P	379	0	379
WES	VANDERGRIFT BOROUGH	P	25,112	23,618	1,494
WYO	TUNKHANNOCK BOROUGH	P	11,473	10,882	591
YOR	CARROLL TOWNSHIP	P	16,205	14,926	1,279
YOR	HELLAM TOWNSHIP	P	17,362	16,749	613
YOR	MANCHESTER TOWNSHIP	F	11,176	7,306	3,870
YOR	NEW FREEDOM BOROUGH	N	3,838	2,744	1,094
YOR	NEW FREEDOM BOROUGH	P	5,101	4,539	562
YOR	PENN TOWNSHIP	P	35,403	29,222	6,181

**TABLE VIII**Comparison of Normal Costs Data for  
Split-Funded Defined Benefit Municipal Pension Plans

CO.	MUNICIPALITY	PLAN	A	B	COST DIFFERENTIAL (A-B)
			SPLIT-FUNDED NORMAL COST <sup>1</sup> (\$)	STANDARD (EAN) NORMAL COST <sup>1</sup> (\$)	
YOR	SHREWSBURY BOROUGH	P	6,620	5,947	673
YOR	SPRING GARDEN TOWNSHIP	N2	754	0	754
YOR	WEST MANCHESTER TOWNSHIP	P	39,345	40,758	-1,413
YOR	WEST MANHEIM TOWNSHIP	P	2,264	0	2,264
YOR	YORK TOWNSHIP	P	100,194	95,373	4,821

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<sup>1</sup> Where the assets of the pension plan exceed the total pension liabilities (PVFB), Act 205 specifies that the standard (EAN) normal cost be set to zero for funding purposes. In such cases, the split-funded normal cost is set to equal the annual insurance premiums.