



Conrad Siegel
ACTUARIES

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Fairview Township Non-Uniformed Employees'
Pension Plan
Actuarial Valuation
as of January 1, 2010

Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010

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Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010
Comments and Certification

The purpose of the valuation report is to determine the actuarial status of the Plan. The report will not serve to satisfy any reporting requirements under Act 205.

The Summary of Principal Plan Benefit Provisions page provides a summary of the basic plan benefit provisions in effect as of January 1, 2010.

The Actuarial Assumptions and Methods page is a summary of actuarial assumptions and methods used in determining the actuarial status of the Plan.

Section 1 of the report provides a summary of plan assets and summary of plan membership.

The market value of the fund as of December 31, 2009, is \$3,781,826. This includes Voluntary Employee Contribution Accounts totaling \$10,049.62. The net dollar-weighted rate of investment return during 2009 on a market value basis was 20.56%.

As of January 1, 2010, there are 29 active members with total annual payroll of \$1,362,668. There are also 8 retired members currently receiving benefits under the Plan totaling \$157,209 annually, 1 disabled member currently receiving benefits under the Plan totaling \$21,849 annually, 2 spouse beneficiaries of deceased members currently receiving benefits under the Plan totaling \$29,696 annually and 8 vested former members entitled to deferred benefits under the Plan totaling \$17,257 annually.

Section 2 of the report provides the Act 205 funding calculations.

Page 1 of Section 2 shows the calculation of the actuarial value of assets. As of December 31, 2009, the actuarial value of assets is \$4,252,840. This is equal to 113% of the market value of assets.

As of January 1, 2010, there is an unfunded actuarial accrued liability under the Plan of \$1,087,314. The normal cost of the Plan, which is the cost of benefits being accrued during the current year, is \$199,700, which is 14.7% of annual payroll.

Page 4 of Section 2 shows the analysis of the change in the unfunded actuarial accrued liability from January 1, 2009, to January 1, 2010. There was an actuarial loss during the period of \$158,289.

Page 5 of Section 2 illustrates the minimum municipal obligation for the Plan. The financial requirement of the Plan is \$374,596. This includes the normal cost, \$199,700, assumed annual administrative expenses, \$29,339, and amortization of the unfunded actuarial accrued liability, \$145,557. The financial requirement is reduced by expected member contributions to the Plan during 2010, \$27,253. This results in a minimum municipal obligation of \$347,343. If the Township allocates \$69,243 of general municipal pension system State aid received during 2010 to the Plan, there is a net minimum municipal obligation of \$278,100. This calculation of the minimum municipal obligation is for illustrative purposes only since the calculation of the minimum municipal obligation for purposes of determining the Township's required contribution to the Plan is prepared through the budgeting process by September 30 each year for the upcoming calendar year.

Page 6 of Section 2 indicates the actuarial present value of accumulated plan benefits. As of January 1, 2010, the total actuarial present value of accumulated plan benefits is \$4,243,076. This compares to net assets available for benefits of \$3,781,826.

Section 3 of the report provides supplemental information for reporting under Governmental Accounting Standards Board Statements No. 25 and 27.

Fairview Township Non-Uniformed Employees' Pension Plan
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Section 4 of the report provides information on the plan participants.

Actuarial Certification

To the best of my knowledge this report is complete and accurate, based upon the data furnished to us. The data with respect to receipts and disbursements and assets of the Plan was furnished by BNY Mellon, N.A. The data with respect to participants and beneficiaries was furnished by Fairview Township. The data has been reviewed and has been determined to be reasonable.

The information as contained in this report is a projection of liabilities based upon stated assumptions and is not an exact statement of the Plan's ultimate benefits and liabilities. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as at the end of an amortization period or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of the assignment, an analysis of the potential range of such future measurements was not performed.

I certify that all costs, liabilities, rates of interest, and other factors under the Plan in Section 2 of the report have been determined on the basis of actuarial assumptions and methods, each of which is reasonable (taking into account the experience of the Plan and reasonable expectations) or which, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption and method were reasonable, and which, in combination, offer my best estimate of anticipated experience under the Plan.

An approximation technique for the valuation of the disability benefit has been utilized due to the unavailability of any generally accepted disability table based upon municipal pension experience. The approximation technique for the valuation of the disability benefit is a loading factor of 5.0% added to basic pension costs. This same approximation technique has been used in prior actuarial valuations of the Plan. It is my best estimate that the use of the approximation technique will cause little or no distortion in the valuation results.

I am a member of the American Academy of Actuaries, a Fellow of the Society of Actuaries, and an Enrolled Actuary under ERISA, and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

4/22/2010

Date

David H. Killick

David H. Killick, F.S.A.

Consulting Actuary

Enrolled Actuary No. 08-03880

DHK/AMM

Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010
Summary of Principal Plan Benefit Provisions

Eligibility

A full-time non-uniformed employee of the Township joins the Plan on his date of employment.

Normal Retirement

A Class 2 employee is eligible for normal retirement after attainment of age 65, or after attainment of age 60 and completion of 25 years of vesting service, if earlier. A Class 1 employee is eligible for normal retirement after attainment of age 60 or completion of 25 years of vesting service, if earlier.

The normal retirement pension is payable monthly during the member's lifetime, with payments guaranteed for the first 120 months.

The amount of monthly pension is equal to 2.0% of average monthly compensation multiplied by the number of years of benefit service completed by the member at retirement, up to a maximum of 25 years. For members hired prior to January 1, 2001, the amount of monthly pension is equal to 1.5% of average monthly compensation multiplied by the number of years of benefit service completed by the member at retirement, if greater. Also, a service increment is provided equal to \$100 per month for each completed year of benefit service in excess of 25 years, up to a maximum of \$300 additional per month.

Average monthly compensation is based upon the final plan year preceding retirement.

Late Retirement

If a member continues working after his normal retirement date, his pension does not start until he actually retires. The monthly late retirement pension is equal to the benefit accrued to the late retirement date.

Early Retirement

A member is eligible for early retirement after attainment of age 55. The monthly early retirement pension is equal to the benefit accrued to the date of early retirement, reduced 1/2 of 1% for each month early.

Disability Retirement

If an active member becomes totally and permanently disabled and qualifies for Social Security disability payments, he is eligible for a disability pension. The monthly disability pension is equal to the benefit accrued to the date of disability.

Deferred Retirement Option Program

An active member who has attained age 60 and completed 25 years of vesting service may elect to participate in the deferred retirement option program for a period of not less than three months nor more than 24 months. His monthly pension shall be calculated as of his date of participation in the

Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010
Summary of Principal Plan Benefit Provisions

deferred retirement option program and shall be accumulated with 5.0% interest per annum and distributed in a lump sum at retirement.

Postretirement Cost-of-Living Increase

An annual cost-of-living increase equal to the percentage increase in the "Wage Earner Index" in the Consumer Price Index during the preceding calendar year, up to a maximum of 3.0%, is made to retirees and beneficiaries, with a maximum total cost-of-living increase of 30%.

Death Benefits

The death benefit for an active member is a refund of his contributions with interest.

Vesting

A member's benefits are always 100% vested. The vested benefit is a deferred monthly pension beginning at normal retirement equal to the benefit accrued to the date of termination. The member may elect a lump sum cash settlement in lieu of a deferred pension.

Accrued Pension

The benefit accrued at any date other than the normal retirement date is determined by the normal retirement benefit formula, but based upon compensation and years of benefit service to the date of determination.

Contributions

Members contribute 2.0% of compensation.

Member contributions are credited with 5.0% annual interest.

Fairview Township Non-Uniformed Employees' Pension Plan
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Actuarial Assumptions and Methods

Interest

7.00%

Salary

6.00% Annual Increase

Withdrawal

Table D-1: Rates of withdrawal at selected ages:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	5.5000%	35	2.5000%	50	0.0000%
25	5.0000%	40	1.0000%	55	0.0000%
30	4.0000%	45	0.5000%	60	0.0000%

Mortality

UP1984 Table with 5 year postretirement age setback for females

Disability

Loading of 5.00% added to basic pension costs.

Retirement

It is assumed that all members retire upon the attainment of age 65 or enter the Deferred Retirement Option Program (DROP) upon the attainment of age 60 and completion of 25 years of vesting service, if earlier. It is also assumed that, for members who enter the DROP, participant in the DROP continues for 24 months.

Preretirement Death Benefit

Liabilities computed on the assumption that all participants will have spouses of the same age at the date of eligibility for the benefit.

Fairview Township Non-Uniformed Employees' Pension Plan
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Actuarial Assumptions and Methods

Expenses

Provision for administrative expenses added to normal cost.

Inflation

Moderate inflation based on long term historical average rates is a component of the actuarial assumptions used herein. Provision is not made for advance funding of sharply higher rates of inflation experienced in some years. The effects of such higher rates are reflected in the funding after their occurrence.

Cost-of-Living Increase

3.00% per year

Actuarial Value of Assets

Each year the investment gain (excess of actual investment income including realized and unrealized appreciation over expected investment income) or loss is recognized over a five-year period. In no event is the actuarial value of assets allowed to be greater than 130% or less than 70% of market value.

Actuarial Cost Method

Entry Age Normal

Fairview Township Non-Uniformed Employees'
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Section 1

Summary of Plan Assets and Summary of Plan Membership

Fairview Township Non-Uniformed Employees' Pension Plan
 Actuarial Valuation as of January 1, 2010
Receipts and Disbursements

Market Value at 1/1/2009		\$ 3,099,815.59
Receipts		
Employer Contributions Received	\$ 212,017.14	
Employee Contributions Received	27,273.75	
State Contributions Received	69,242.86	
Investment Income		
Interest Received	\$ 175.89	
Dividends Received	0.00	
Accrued Income at 1/1/2009	0.00	
Accrued Income at 12/31/2009	0.00	
Total Investment Income	175.89	
Change in Market Value		
Realized Gain/Loss	\$ 3,244.20	
Unrealized Gain/Loss	637,961.02	
Net Change in Market Value	641,205.22	
Total Receipts		949,914.86
Disbursements		
Monthly Benefit Payments	\$ (199,111.48)	
Refund of Employee Contributions	(39,453.73)	
Administrative Expenses	(29,339.08)	
Total Disbursements		(267,904.29)
Market Value at 12/31/2009		\$ 3,781,826.16
Approximate Net Dollar-Weighted Rate of Investment Return		20.56%

Fairview Township Non-Uniformed Employees' Pension Plan
 Actuarial Valuation as of January 1, 2010
Assets, Liabilities and Reserves

Assets

Cash	\$	5.90
Money Markets		30,569.40
Mutual Funds		
EB Intermediate Bond Fund	\$	115,557.79
EB Active Core Bond Fund		72,170.26
EB NCML International Fund		374,136.20
EB DV ENH Large-Cap Core Fund		283,389.31
EB DV ENH Mid-Cap Core Fund		197,414.76
TBC Small Mid-Cap Growth Fund		136,770.92
TBC Small Mid-Cap Value Fund		136,959.08
EB Mellon Total Return Fund		1,248,939.82
TBC 130/30 Large Cap Core Fund		297,934.88
EB DO Equity Large Cap Core Fund		761,034.98
EB DO Small Cap Core Fund		124,960.65
Total		<u>3,749,268.65</u>
Total Assets in Fund		\$ 3,779,843.95
Receivable from Police Pension Plan		99.50
Benefits Receivable		2,705.43
Accrued Income		<u>0.00</u>
Total Assets		\$ 3,782,648.88
Liabilities		
Benefits Payable	\$	<u>(822.72)</u>
Total Liabilities		<u>(822.72)</u>
Net Assets		<u>\$ 3,781,826.16</u>
Reserves		
Market Value of Assets	\$	3,781,826.16
Voluntary Employee Contribution Accounts		<u>(10,049.62)</u>
Reserves for Benefits		<u>\$ 3,771,776.54</u>

Fairview Township Non-Uniformed Employees' Pension Plan
 Actuarial Valuation as of January 1, 2010
Summary of Plan Membership

Active Members	Number of Members	Annual Payroll
Active Members as of 1/1/2009	29	
New Members During the Period	2	
Returned to Active	0	
Members No Longer Active:		
Retired with Disability Benefit	0	
Retired with Service Retirement Benefit	(1)	
Elected DROP Benefit	0	
Separated with Deferred Benefit	(1)	
Separated with Refund of Contributions	0	
Separated with Neither Deferred Benefit nor Refund of Contributions	0	
Deceased	0	
Total	(2)	
Active Members as of 1/1/2010	29	\$ 1,362,668
Vested Former Members	Number of Members	Annual Benefit
Vested Former Members as of 1/1/2009	7	
Separated with Deferred Benefit	1	
Beneficiary of Deceased Participant	0	
Returned to Active	0	
Retired with Service Retirement Benefit	0	
Deceased or Paid in Full	0	
Vested Former Members as of 1/1/2010	8	\$ 17,257
DROP Members		
DROP Members as of 1/1/2009	0	
Elected DROP Benefit	0	
Retired from DROP Benefit	0	
Deceased	0	
DROP Members as of 1/1/2010	0	\$ 0
Retired Members		
Retired Members as of 1/1/2009	7	
Retired with Service Retirement Benefit	1	
Retired from DROP Benefit	0	
Deceased or Paid in Full	0	
Retired Members as of 1/1/2010	8	\$ 157,209

Fairview Township Non-Uniformed Employees' Pension Plan
 Actuarial Valuation as of January 1, 2010
Summary of Plan Membership

	Number of Members	Annual Benefit
Disabled Members		
Disabled Members as of 1/1/2009	1	
Retired with Disability Benefit	0	
Retired from DROP Benefit	0	
Deceased	0	
Disabled Members as of 1/1/2010	1	\$ 21,849
Spouse Beneficiaries of Deceased Members		
Spouse Beneficiaries of Deceased Members as of 1/1/2009	2	
Additional Spouse Beneficiaries of Deceased Members	0	
Deceased	0	
Spouse Beneficiaries of Deceased Members as of 1/1/2010	2	\$ 29,696

Fairview Township Non-Uniformed Employees'
Pension Plan
Actuarial Valuation
as of January 1, 2010

Section 2

Act 205 Funding Calculations

Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010

Actuarial Value of Assets

	2006	2007	2008	2009
Market Value at 1/1	\$ 3,337,769.95	\$ 3,816,488.84	\$ 4,149,215.19	\$ 3,090,244.52
Contributions	293,789.91	298,830.91	295,481.63	308,533.75
Benefit Payments and Expenses	(153,134.91)	(187,884.42)	(279,150.69)	(267,904.29)
Expected Investment Income ¹	238,566.82	271,037.35	291,016.65	217,739.15
Expected Value at 12/31	\$ 3,716,991.77	\$ 4,198,472.68	\$ 4,456,562.78	\$ 3,348,613.13
Market Value at 12/31	3,816,488.84	4,149,215.19	3,090,244.52	3,771,776.54
Gain/(Loss): (Market Value less Expected Value)	\$ 99,497.07	\$ (49,257.49)	\$(1,366,318.26)	\$ 423,163.41
Percentage of Gain/(Loss) to be recognized in the future	20%	40%	60%	80%
Gain/(Loss) to be recognized in the future	\$ 19,899.41	\$ (19,703.00)	\$ (819,790.96)	\$ 338,530.73
Market Value at 12/31/2009				\$ 3,771,776.54
Total (Gain)/Loss for 2006-2009 to be recognized in the future				<u>481,063.82</u>
Actuarial Value of Assets at 12/31/2009				<u><u>\$ 4,252,840.36</u></u> ²

¹ 7.00% annual interest rate

² Actuarial Value of Assets cannot be greater than 130% nor be less than 70% of the Market Value.

Fairview Township Non-Uniformed Employees' Pension Plan
 Actuarial Valuation as of January 1, 2010
Unfunded Actuarial Accrued Liability and Normal Cost

Unfunded Actuarial Accrued Liability

Actuarial Present Value of Future Benefits

Active Members Retirement Pension Benefits	\$	5,450,833
Active Members Vested Withdrawal Benefits		44,244
Active Members Disability Benefits		272,542
Active Members Refund of Member Contributions		40,516 ¹
Vested Former Members Benefits		79,394
Retired Members Benefits		1,668,289
Disabled Members Benefits		298,063
Surviving Spouses Benefits		<u>222,047</u>
Total	\$	8,075,928
Actuarial Present Value of Future Normal Costs		<u>(2,735,774)</u>
Actuarial Accrued Liability	\$	5,340,154
Actuarial Value of Assets		<u>(4,252,840)</u>
Unfunded Actuarial Accrued Liability	\$	<u><u>1,087,314</u></u>
 Normal Cost		
Normal Cost	\$	<u>199,700</u>
Normal Cost as a Percentage of Annual Payroll		<u>14.7%</u>

¹ Accumulated Member Contributions Without Interest as of 1/1/2010 = \$204,038
 Accumulated Member Contributions With Interest as of 1/1/2010 = \$284,919

Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010

Amortization of Unfunded Actuarial Accrued Liability

Initial Date	Initial Amount	Outstanding Balance	Amortization Amount	Remaining Amortization	Nature
January 1, 2001	\$ 220,276	\$ 134,720	\$ 21,086	8 Years	Active Amendment
January 1, 2003	427,757	280,444	43,893	8 Years	Active Amendment
January 1, 2003	66,086	24,688	8,794	3 Years	Retired Amendment
January 1, 2003	359,939	235,982	36,934	8 Years	Actuarial Loss
January 1, 2005	(65,822)	(50,760)	(6,754)	10 Years	Actuarial Gain
January 1, 2007	(221,529)	(193,190)	(22,731)	12 Years	Actuarial Gain
January 1, 2009	143,050	138,412	13,693	16 Years	Active Amendment
January 1, 2009	(927,073)	(897,012)	(88,744)	16 Years	Assumption Chg.
January 1, 2009	1,297,824	1,255,741	124,234	16 Years	Actuarial Loss
January 1, 2010	158,289	158,289	15,152	17 Years	Actuarial Loss
Total	\$ 1,458,797	\$ 1,087,314	\$ 145,557		

Projected plan year in which the unfunded accrued liability is fully amortized is 2019.

Aggregation of Changes in Unfunded Actuarial Accrued Liability

Date of Aggregation	Aggregated Target Date	Outstanding Balance	Amortization Amount	Remaining Amortization
January 1, 2010	2019	<u>\$ 1,087,314</u>	<u>\$ 145,557</u>	10 Years

Fairview Township Non-Uniformed Employees' Pension Plan
 Actuarial Valuation as of January 1, 2010
Analysis of the Change in the Unfunded Actuarial Accrued Liability

Unfunded Actuarial Accrued Liability at 1/1/2009	\$	998,654
Additions		
Normal Cost	\$ 214,789	
Administrative Expenses	29,339	
Interest on Unfunded Actuarial Accrued Liability, Normal Cost, and Administrative Expenses	<u>85,968</u>	
Total		330,096
Contributions		
Employer Contributions	\$ (212,017)	
Employee Contributions	(27,274)	
State Contributions	(69,243)	
Interest on Contributions	<u>(19,823)</u>	
Total		(328,357)
Adjustment for Funding Deviation		(71,368)
Modification in the Benefit Plan		0
Change in Actuarial Assumptions		0
Actuarial Loss		
Investment Loss	\$ 96,766	
Experience Gain	(9,845)	
Funding Deviation	<u>71,368</u>	
Total		<u>158,289</u>
Unfunded Actuarial Accrued Liability at 1/1/2010	\$	<u><u>1,087,314</u></u>

Fairview Township Non-Uniformed Employees' Pension Plan
 Actuarial Valuation as of January 1, 2010
 Illustration of Minimum Municipal Obligation

Financial Requirements

Normal Cost	\$	199,700
Administrative Expenses		29,339 ¹
Amortization of Unfunded Actuarial Accrued Liability		<u>145,557</u>
Total	\$	374,596
Expected Member Contributions		<u>(27,253)</u>
Minimum Municipal Obligation	\$	347,343
Estimated Allocation of General Municipal Pension System State Aid		<u>(69,243)</u>
Net Minimum Municipal Obligation	\$	<u><u>278,100</u></u>

¹ Total Administrative Expenses for Plan Year 1/1/2009 to 12/31/2009 - \$ 29,339

Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010
Actuarial Present Value of Accumulated Plan Benefits

Vested Benefits		
Retired Members	\$ 2,188,399	
Other Members	2,054,677	
Total Vested Benefits	<u> </u>	\$ 4,243,076
Nonvested Benefits		<u> </u> 0
Total Actuarial Present Value of Accumulated Plan Benefits		<u><u>\$ 4,243,076</u></u>
Net Assets Available for Benefits as of 1/1/2010		<u><u>\$ 3,781,826</u></u>

Fairview Township Non-Uniformed Employees'
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Section 3

Supplemental Information for GASB Reporting

Fairview Township Non-Uniformed Employees' Pension Plan
Actuarial Valuation as of January 1, 2010
Supplemental Information for GASB Statement Nos. 25 & 27 Reporting

Schedule of Funding Progress

Valuation Date	Actuarial Value of Assets (a)	Entry Age Actuarial Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
1/1/2000	\$ 2,087,599	\$ 1,890,218	\$ (197,381)	110.4%	\$ 818,915	(24.1%)
1/1/2001	2,107,756	2,328,032	220,276	90.5%	923,403	23.9%
1/1/2002	2,097,122	2,561,823	464,701	81.9%	940,489	49.4%
1/1/2003	2,163,506	3,222,779	1,059,273	67.1%	984,785	107.6%
1/1/2004	2,664,939	3,738,386	1,073,447	71.3%	1,152,851	93.1%
1/1/2005	3,074,483	3,976,217	901,734	77.3%	1,159,617	77.8%
1/1/2006	3,337,770	4,104,830	767,060	81.3%	1,122,344	68.3%
1/1/2007	3,816,489	4,397,110	580,621	86.8%	1,221,124	47.5%
1/1/2008	4,149,215	4,852,207	702,992	85.5%	1,229,917	57.2%
1/1/2009	4,017,318	5,015,972	998,654	80.1%	1,326,930	75.3%
1/1/2010	4,252,840	5,340,154	1,087,314	79.6%	1,362,668	79.8%

Schedule of Contributions from the Employer and Other Contributing Entities

Year	Annual Required Contribution	Contributions From Employer	Percentage Contributed
2000	\$ 75,038	\$ 75,038	100.0%
2001	87,723	87,723	100.0%
2002	91,406	136,114	100.0%+
2003	147,094	147,094	100.0%
2004	156,018	160,125	100.0%+
2005	258,128	258,128	100.0%
2006	269,313	269,313	100.0%
2007	273,563	273,563	100.0%
2008	269,449	269,449	100.0%
2009	281,259	281,260	100.0%+

The above information was determined as part of the actuarial valuations at the dates listed. Additional information as of the current actuarial valuation:

Amortization Method: Level Dollar Closed
Remaining Amortization Period: 10 Years

Other Actuarial Assumptions and Methods stated previously in report.

¹ Includes general municipal pension system State aid

Fairview Township Non-Uniformed Employees'
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Actuarial Valuation
as of January 1, 2010

Section 4

Participant Information

FAIRVIEW TOWNSHIP NON-UNIFORMED EMPLOYEES' PENSION PLAN

DEMOGRAPHIC DATA FOR ACTIVE MEMBERS

01/01/2010

Age	Years of Service										Total	
	0-1	2	3	4-5	6-10	11-15	16-20	21-25	26-30	30+		
Under No. of Payroll (\$000)	0	0	0	0	0	0	0	0	0	0	0	0
20-24 No. of Payroll (\$000)	2	0	0	0	0	0	0	0	0	0	0	2
25-29 No. of Payroll (\$000)	0	0	1	1	0	0	0	0	0	0	0	2
30-34 No. of Payroll (\$000)	1	0	0	0	1	0	0	0	0	0	0	2
35-39 No. of Payroll (\$000)	39	28	0	3	0	1	0	0	0	0	0	6
40-44 No. of Payroll (\$000)	0	0	0	0	2	0	0	0	0	0	0	2
45-49 No. of Payroll (\$000)	40	0	0	0	172	0	1	0	0	0	0	5
50-54 No. of Payroll (\$000)	35	0	0	0	0	0	2	0	0	0	0	3
55-59 No. of Payroll (\$000)	0	0	0	0	1	0	1	0	0	0	1	3
60-64 No. of Payroll (\$000)	0	0	0	0	0	2	0	0	0	0	0	2
65 & Over No. of Payroll (\$000)	0	0	0	1	0	0	0	1	0	0	0	2
				34	0	0	0	48	0	0	0	82

Total Members	6	1	1	5	7	3	4	1	0	1	29
Total Annual Payroll	218	28	42	223	351	187	194	48	0	71	1,362
Average Age: 44.1 Years	Average Service to Date: 9.2 Years										Average Salary: \$46,989
Number of Males: 24	Number of Females: 5										Number Inactive: 0

FAIRVIEW TOWNSHIP NON-UNIFORMED EMPLOYEES' PENSION PLAN

DEMOGRAPHIC DATA FOR RETIRED MEMBERS AND MEMBERS TERMINATED WITH VESTING
01/01/2010

RETIRED MEMBERS

AGE	NUMBER	ANNUAL PENSIONS PAYABLE (\$)
Under 30	0	0
30 - 34	0	0
35 - 39	0	0
40 - 44	0	0
45 - 49	0	0
50 - 54	0	0
55 - 59	1	21,849
60 - 64	2	73,808
65 - 69	3	56,881
70 - 74	1	3,773
75 - 79	1	23,147
80 - 84	3	29,296
Over 84	0	0
TOTALS	11	208,754

MEMBERS TERMINATED WITH VESTING

AGE	NUMBER	ANNUAL PENSIONS PAYABLE (\$)
Under 25	0	0
25 - 29	0	0
30 - 34	0	0
35 - 39	1	280
40 - 44	1	1,813
45 - 49	3	9,542
50 - 54	1	252
55 - 59	1	1,749
60 - 64	1	3,621
65 - 69	0	0
Over 69	0	0
TOTALS	8	17,257