<u>ASHBURNHAM - 010</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	58.942	6,773
Average Age	47.8	48.0
Average Service	11.7	10.6
Valuation Salary	3,171,341	\$282,918,805
Average Salaty	\$51,151	\$41,772
Retired Members and Beneficiaries	27.000	3,122
Average Age	72.3	73.8
Total Annual Pension	735,831	\$59,160,612
Average Annual Pension	\$27,253	\$18,95 0
Disabled Members - Accidental		222
Average Age		62.7
Total Annual Pension	_	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	2.000	38
Average Age	68.6	62.1
Total Annual Pension	52,800	\$637,948
Average Annual Pension	\$26,400	\$16,788
Inactive Members	5.000	1,925
Annuity Savings Fund	199,176	\$15 , 987,062
Imployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$568,406	\$41,092,346
b. Administrative Expenses	14,233	1,100,000
c. Expected Employee Contributions	330,592	26,597,269
d. Employer Normal Cost = a. + b c.	\$252,047	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Janu	nary 1, 2016	
actuarial Accrued Liability (AAL):		
a. Active Members	8,916,005	\$688,107,910
b. Retired Members and Beneficiaries	7,767,182	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	575,248	7,655,312
e. Inactive Members	199,176	16,263,369
f. Total $AAL = a + b + c + d + e$.	\$17,457,611	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$17,457,611	\$1,369,390,456
h. Actuarial Value of Assets	7,445,837	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$10,011,774	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$274,552	\$20,057,051
b. Payment on UAL	381,937	29,782,198
c. Payment on 2002 ERI	29,387	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$685,876	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$673,313	\$50 , 531,642

ASHBURNHAM-WESTMINSTER REGIONAL - 020

CM I D	Member Unit	Worcester Regional
Summary of Member Data	122.883	6,773
Active Members	47.3	48.0
Average Age	7.6	10.6
Average Service	3,151,001	\$282,918,805
Valuation Salary	\$25,618	\$202,510,303 \$41,772
Average Salary	50.000	3,122
Retired Members and Beneficiaries		73.8
Average Age	73.5	
Total Annual Pension	691,416	\$59,160,612
Average Annual Pension	\$13,828	\$18,950 222
Disabled Members - Accidental	1.000	
Average Age	66.1	62.7
Total Annual Pension	23,973	\$7,387,664
Average Annual Pension	\$23,973	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	58.000	1,925
Annuity Savings Fund	375,318	\$15,987,062
imployer Normal Cost as of January 1, 2016	0515.040	844 000 346
a. Total Normal Cost	\$545,813	\$41,092,346
b. Administrative Expenses	13,667	1,100,000
c. Expected Employee Contributions	333,765	26,597,269
d. Employer Normal Cost = a. + b c.	\$225,715	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Janu	ary 1, 2016	
actuarial Accrued Liability (AAL):		A 400 40H 040
a. Active Members	6,367,608	\$688,107,910
b. Retired Members and Beneficiaries	6,907,522	570,882,886
c. Disabled Members - Accidental	297,481	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	375,318	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$13,947,929	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$13, 947,929	\$1,369,390,456
h. Actuarial Value of Assets	5,948,924	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$7,999,005	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$245,870	\$20,057,051
b. Payment on UAL	313,648	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$559,518	\$ 51,474,497
If Total Appropriation paid on July 1, 2017	\$549,269	\$ 50,531,642

ATHOL - 025 Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	94.383	6,773
	Average Age	46.9	48.0
	Average Service	14.8	10.6
	Valuation Salary	4,654,750	\$282,918,805
	Average Salary	\$48,487	\$41,772
	Retired Members and Beneficiaries	77.000	3,122
	Average Age	74.9	73.8
	Total Annual Pension	1,663,742	\$59,160,612
	Average Annual Pension	\$21,607	\$18,950
	Disabled Members - Accidental	15.000	222
	Average Age	59.2	62.7
	Total Annual Pension	515,666	\$7,387,664
	Average Annual Pension	\$34,378	\$33,278
	Disabled Members - Ordinary	2.000	38
	Average Age	76.5	62.1
	Total Annual Pension	25,770	\$637,948
	Average Annual Pension	\$12,885	\$16,788
	Inactive Members	14.000	1,925
	Annuity Savings Fund	102,497	\$15,987,062
∃mյ	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$781,662	\$41,092,346
Ъ.	Administrative Expenses	19,573	1,100,000
c.	Expected Employee Contributions	477,711	26,597,269
d.	Employer Normal Cost = $a + b - c$.	\$323,524	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actu	arial Accrued Liability (AAL):		4.00 100 010
a.	Active Members	15,580,838	\$688,107,910
b.	Retired Members and Beneficiaries	16,080,687	570,882,886
c.	Disabled Members - Accidental	6,395,473	86,480,979
d.	Disabled Members - Ordinary	180,580	7,655,312
e.	Inactive Members	102,497	16,263,369
£.	Total AAL = $a + b + c + d + e$.	\$38,340,075	\$1,369,390,456
Jnfi	ınded Actuarial Accrued Liability (UAAL):		
g,	Actuarial Accrued Liability = f.	\$38,340,075	\$1,369,390,456
h.	Actuarial Value of Assets	16,352,407	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$21,987,668	\$774,600,338
₹ Y 2	018 Appropriation	Mara ()	800 OFF 054
a.	Employer Normal Cost	\$352,411	\$20,057,051
b.	Payment on UAL	862,155	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = a . + b . + c . + d . + e .	\$1,214,566	\$ 51,474,497
	If Total Appropriation paid on July 1, 2017	\$1,192,319	\$50,531,642

<u>ATHOL HOUSING AUTHORITY - 026</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	5.000	6,773
Average Age	51.3	48.0
Average Service	12.3	10.6
Valuation Salary	204,915	\$282,918,80 5
Average Salary	\$40,983	\$41,772
Retired Members and Beneficiaries	5.000	3,122
Average Age	80.8	73.8
Total Annual Pension	49,149	\$59,160,612
Average Annual Pension	\$9,830	\$18,950
Disabled Members - Accidental	-	222
Average Age	_	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension		\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	-	1,925
Annuity Savings Fund	-	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$29,941	\$41,092,346
b. Administrative Expenses	750	1,100,000
c. Expected Employee Contributions	21,153	26,597,269
d. Employer Normal Cost = a. + b c.	\$9,538	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Jam	nary 1, 2016	
Actuarial Accrued Liability (AAL):		\$ 400 40E 040
a. Active Members	713,342	\$688,107,910
b. Retired Members and Beneficiaries	376,693	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,090,035	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,090,035	\$1,369,390,456
h. Actuarial Value of Assets	464,911	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$ 625 , 124	\$774,600,338
Y2018 Appropriation		#20 0 de 20 1
a. Employer Normal Cost	\$10,390	\$20,057,051
b. Payment on UAL	24,512	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$34,902	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$34,263	\$50,531,642

ATHOL-ROYALSTON REGIONAL SCHOOL DISTRICT - 027

Summary of Member Data	Member Unit	Worcester Regional
Active Members	88.000	6,773
Average Age	51.3	48.0
Average Service	12.5	10.6
Valuation Salary	2,301,246	\$282,918,805
Average Salary	\$25,857	\$41,772
Retired Members and Beneficiaries	56.000	3,122
Average Age	74.1	73.8
Total Annual Pension	570,354	\$59,160,612
Average Annual Pension	\$10,185	\$18,950
Disabled Members - Accidental	4.000	222
Average Age	65.4	62.7
Total Annual Pension	71,740	\$7,387,664
Average Annual Pension	\$17 , 935	\$33,278
Disabled Members - Ordinary	¥ x 2 3 2 3 2	38
_	_	62.1
Average Age	-	\$637,948
Total Annual Pension	- \$0	\$16,788
Average Annual Pension	27.000	1,925
Inactive Members		\$15,987,062
Annuity Savings Fund	173,801	\$13,707,002
Employer Normal Cost as of January 1, 2016	\$383,582	\$41,092,346
a. Total Normal Cost	9,605	1,100,000
b. Administrative Expenses	227,724	26,597,269
c. Expected Employee Contributions	· · · · · · · · · · · · · · · · · · ·	\$15,595,077
d. Employer Normal Cost = a. + b c.	\$ 165,463	\$13,393,01 <i>1</i>
Unfunded Actuarial Accrued Liability (UAAL) as of Januar	ry 1, 2016	
Actuarial Accrued Liability (AAL):	T 4 / 4 / C 4	\$ 700.407.010
a. Active Members	7,161,651	\$688,107,910
b. Retired Members and Beneficiaries	5,469,134	570,882,886
c. Disabled Members - Accidental	835,507	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	173,801	16,263,369
f. Total $AAL = a + b + c + d + e$.	\$13,640,093	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$13,640,093	\$1,369,390,456
h. Actuarial Value of Assets	5,817,630	594,790,118
i. Unfunded Actuarial Accrued Liability $= g$ h.	\$7, 822,463	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$180,238	\$20,057,051
b. Payment on UAL	306,725	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$ 486,963	\$51,474,497
		\$50,531,642

AUBURN - 030 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	313.985	6,773
Average Age	47.3	48.0
Average Service	11.2	10.6
Valuation Salary	12,772,426	\$282,918,805
Average Salary	\$40,292	\$41,772
Retired Members and Beneficiaries	143.000	3,122
Average Age	73.6	73.8
Total Annual Pension	2,630,990	\$59,160,612
Average Annual Pension	\$18,399	\$18,950
Disabled Members - Accidental	13.000	222
Average Age	63.6	62.7
Total Annual Pension	455,946	\$7,387,664
Average Annual Pension	\$35,073	\$33,278
Disabled Members - Ordinary	1.000	38
Average Age	62.8	62.1
Total Annual Pension	11,113	\$637, 948
Average Annual Pension	\$11,113	\$16,788
Inactive Members	59.000	1,925
Annuity Savings Fund	502,491	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$2,219,606	\$41,092,346
b. Administrative Expenses	55,579	1,100,000
c. Expected Employee Contributions	1,308,271	26,597,269
d. Employer Normal Cost = a. + b c.	\$966,914	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Ja	muary 1, 2016	
Actuarial Accrued Liability (AAL):	05.077.400	\$ 790 407 040
a. Active Members	35,966,198	\$688,107,910
b. Retired Members and Beneficiaries	25,309,673	570,882,886
c. Disabled Members - Accidental	5,241,008	86,480,979
d. Disabled Members - Ordinary	138,329	7,655,312
e. Inactive Members	502,491	16,263,369
f. Total $AAL = a + b + c + d + e$.	\$67,157,699	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		01.0 (0.000 IE)
g. Actuarial Accrued Liability = f.	\$67,157,699	\$1,369,390,456
h. Actuarial Value of Assets	28,643,399	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$38,514,300	\$774,600,338
FY2018 Appropriation	\$4.052.040	\$00 DET DE 1
a. Employer Normal Cost	\$1,053,249	\$20,057,051
b. Payment on UAL	1,442,523	29,782,198
c. Payment on 2002 ERI	161,867	1,362,369
d. Payment on 2003 ERI	25,114	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$2,682,753	\$ 51,474,497
If Total Appropriation paid on July 1, 2017	\$2,633,613	\$50,531,642

<u>AUBURN HOUSING AUTHORITY - 040</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	5.000	6,773
Average Age	55.8	48.0
Average Service	8.8	10.6
Valuation Salary	274,411	\$282,918,805
Average Salary	\$ 54 , 882	\$41,772
Retired Members and Beneficiaries	5.000	3,122
Average Age	73.3	73.8
Total Annual Pension	84,711	\$59,160,612
Average Annual Pension	\$16,942	\$18,950
Disabled Members - Accidental		222
Average Age	_	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	- N	38
•	_	62.1
Average Age	_	\$637,948
Total Annual Pension	\$0	\$16,788
Average Annual Pension	1.000	1,925
Inactive Members	15,329	\$15,987,062
Annuity Savings Fund	13,323	410,701,00
mployer Normal Cost as of January 1, 2016	\$47,990	\$41,092,346
a. Total Normal Cost	1,202	1,100,000
b. Administrative Expenses	27,820	26,597,269
c. Expected Employee Contributions	\$21,372	\$15,595,077
d. Employer Normal Cost = a. + b c.		¥10,070,011
Infunded Actuarial Accrued Liability (UAAL) as of Januaria Actuarial Accrued Liability (UAAL) as of Januaria (AAL)	1ary 1, 2016	
Actuarial Accrued Liability (AAL):	629,994	\$688,107,910
a. Active Members		570,882,886
b. Retired Members and Beneficiaries	788,967 0	86,480,979
c. Disabled Members - Accidental	-	7,655,312
d. Disabled Members - Ordinary	15 200	16,263,369
e. Inactive Members	15,329	· · · · · · · · · · · · · · · · · · ·
f. Total AAL = $a + b + c + d + e$.	\$1,434,290	\$1,369,390,456
		#4 2 CD 200 4E C
	64 40 4 000	
g. Actuarial Accrued Liability = f.	\$1,434,290	
g. Actuarial Accrued Liability = f.h. Actuarial Value of Assets	611,738	594,790,118
g. Actuarial Accrued Liability = f.		594,790,118
 g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. Y2018 Appropriation 	611,738 \$822,552	594,790,118 \$774,600,338
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. Y2018 Appropriation a. Employer Normal Cost	\$822,552 \$23,280	594,790,118 \$774,600,338 \$20,057,051
 g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. 	\$23,280 32,253	\$20,057,051 29,782,198
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. Y2018 Appropriation a. Employer Normal Cost	\$822,552 \$23,280	594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. Y2018 Appropriation a. Employer Normal Cost b. Payment on UAL	\$23,280 32,253	594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110
h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI	\$23,280 32,253 0	\$20,057,051 29,782,198 1,362,369 267,110 5,769
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. Y2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI	\$23,280 32,253 0 0	\$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110 5,769 \$51,474,497

AUBURN WATER DISTRICT - 050

Summary of Member Data	Member Unit	Worcester Regional
Active Members	8.000	6,773
Average Age	53.8	48.0
Average Service	18.4	10.6
Valuation Salary	492,887	\$282,918,805
Average Salary	\$61,611	\$41,772
Retired Members and Beneficiaries	5.000	3,122
Average Age	83.7	73.8
Total Annual Pension	110,451	\$59,160,612
Average Annual Pension	\$22,090	\$18,950
Disabled Members - Accidental		222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$ 0	\$33,278
Disabled Members - Ordinary	-	38
-	_	62.1
Average Age Total Annual Pension	_	\$637,948
	\$ 0	\$16,788
Average Annual Pension Inactive Members		1,925
	-	\$15,987,062
Annuity Savings Fund	_	Ψ13,707, 00 2
Employer Normal Cost as of January 1, 2016	\$74.002	\$41,092,346
a. Total Normal Cost	\$71,023	
b. Administrative Expenses	1,778	1,100,000
c. Expected Employee Contributions	49,712	26,597,269
d. Employer Normal Cost = a. + b c.	\$23,089	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Januar	y 1, 2016	
Actuarial Accrued Liability (AAL):	4 741 410	\$688,107,910
a. Active Members	1,741,115	570,882,886
b. Retired Members and Beneficiaries	890,984	= = =
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total $AAL = a + b + c + d + e$.	\$2,632,099	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):	** *** ***	24 242 202 454
g. Actuarial Accrued Liability = f.	\$2,632,099	\$1,369,390,456
h. Actuarial Value of Assets	1,122,616	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$1,509,483	\$774,600,338
FY2018 Appropriation	0.7.7.7	800 OFF 0F4
a. Employer Normal Cost	\$25,151	\$20,057,051
b. Payment on UAL	57,445	29,782,198
•	4,817	1,362,369
c. Payment on 2002 ERI	.,	
•	0	
c. Payment on 2002 ERI		267,110 5,769
c. Payment on 2002 ERI d. Payment on 2003 ERI	0	•

BARRE - 060 Based on Valuation Results as of January 1, 2016

S of Moushor Data	Member Unit	Worcester Regional
Summary of Member Data Active Members	40.844	6,773
Average Age	45.7	48.0
Average Service	10.9	10.6
Valuation Salary	1,497,461	\$282,918,805
Average Salary	\$34,825	\$41,772
Retired Members and Beneficiaries	16.000	3,122
Average Age	73.7	, 73.8
Total Annual Pension	305,411	\$59,160,612
Average Annual Pension	\$19,088	\$18,950
Disabled Members - Accidental	1.000	222
Average Age	73.0	62.7
Total Annual Pension	24,035	\$7,387,664
Average Annual Pension	\$24,035	\$33,278
Disabled Members - Ordinary	1,000	38
5	54.8	62.1
Average Age Total Annual Pension	7,031	\$637,948
Average Annual Pension	\$7,031	\$16,788
Inactive Members	10.000	1,925
	122,514	\$15,987,062
Annuity Savings Fund	122,317	¥ 1035 0 1,444
Employer Normal Cost as of January 1, 2016	@Q4F ///	\$41,092,346
a. Total Normal Cost	\$245,666	1,100,000
b. Administrative Expenses	6,151	
c. Expected Employee Contributions	149,078	26,597,269
d. Employer Normal Cost = a. + b c.	\$102,739	\$15,595,077 ·
Unfunded Actuarial Accrued Liability (UAAL) as of Januar	ry 1, 2016	
Actuarial Accrued Liability (AAL):	3,350,004	\$688,107,910
a. Active Members	3,089,885	570,882,886
b. Retired Members and Beneficiaries	232,093	86,480,979
c. Disabled Members - Accidental	•	7,655,312
d. Disabled Members - Ordinary	119,056	16,263,369
e. Inactive Members	121,770	
f. Total $AAL = a + b + c + d + e$.	\$6,912,808	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):	# < 04.0 DOB	Ø1 260 200 4E6
g. Actuarial Accrued Liability = f.	\$6,912,808	\$1,369,390,456
h. Actuarial Value of Assets	2,948,378	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$3,964,430	\$ 774 , 600,338
FY2018 Appropriation	\$111,912	\$20,057,051
a. Employer Normal Cost	· ·	
b. Payment on UAL	152,764	29,782,198
c. Payment on 2002 ERI	5,300	1,362,369
d. Payment on 2003 ERI	2,120	267,110
e. Payment on 2010 ERI	0	5,769
		SKI ATA AUT
f. Total Appropriation = $a + b + c + d + e$.	\$272,096	\$51,474,497

BARRE HOUSING AUTHORITY - 070 Based on Valuation Results as of January 1, 2016

Sum	mary of Member Data	Member Unit	Worcester Regional
Jum	Active Members	1.512	6,773
	Average Age	55.3	48.0
	Average Service	19.8	10.6
	Valuation Salary	89,256	\$282,918,805
	Average Salary	\$44 ,628	\$41,772
	Retired Members and Beneficiaries	1.000	3,122
	Average Age	76.4	73.8
	Total Annual Pension	9,188	\$59,160,612
	Average Annual Pension	\$9,188	\$18,950
	Disabled Members - Accidental	-	222
	Average Age	-	62.7
	Total Annual Pension	_	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	a -	38
	Average Age	-	62.1
	Total Annual Pension	_	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	***	1,925
		_	\$15,987,062
	Annuity Savings Fund		,
Emp	oloyer Normal Cost as of January 1, 2016	\$11,610	\$41,092,346
a.	Total Normal Cost	291	1,100,000
b.	Administrative Expenses		26,597,269
C.	Expected Employee Contributions	8,758	\$15,595,077
d.	Employer Normal Cost = a . + b c .	\$3,143	\$13,393,077
	anded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actu	arial Accrued Liability (AAL):	257.050	\$688,107,910
a.	Active Members	356,252	570,882,886
b.	Retired Members and Beneficiaries	98,095	86,480,979
c.	Disabled Members - Accidental	0	
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	0	16,263,369
£.	Total AAL = a. + b. + c. + d. + e.	\$454,347	\$1,369,390,456
Unfu	inded Actuarial Accrued Liability (UAAL):		#4 # CO COD 45 C
g.	Actuarial Accrued Liability = f.	\$454,347	\$1,369,390,456
h.	Actuarial Value of Assets	193,783	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$260,564	\$774,600,338
FY2	018 Appropriation	7.2.2.2	\$00.057.054
а.	Employer Normal Cost	\$3,423	\$20,057,051
Ъ.	Payment on UAL	10,217	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = $a + b + c + d + e$.	\$13,640	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$13, 390	\$50,531,642

BERLIN - 080 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	47.600	6,773
Average Age	51.1	48.0
Average Service	12.1	10.6
Valuation Salary	2,078,677	\$282,918,805
Average Salary	\$34,645	\$41,772
Retired Members and Beneficiaries	22.000	3,122
Average Age	77.1	73.8
Total Annual Pension	496,978	\$59,160,612
Average Annual Pension	\$22,590	\$18,950
Disabled Members - Accidental	1.000	222
Average Age	56.8	62.7
Total Annual Pension	26,707	\$7,387,664
Average Annual Pension	\$26,707	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	12.000	1,925
Annuity Savings Fund	116,894	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$361,207	\$41,092,346
b. Administrative Expenses	9,045	1,100,000
c. Expected Employee Contributions	205,103	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$165,149	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actuarial Accrued Liability (AAL):		* 100 40E 040
a. Active Members	5,893,723	\$688,107,910
b. Retired Members and Beneficiaries	4,629,103	570,882,886
c. Disabled Members - Accidental	371,812	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	116,894	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$11,011,532	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
• • • • • • • • • • • • • • • • • • • •	\$11,011,532	\$1,369,390,456
g. Actuarial Accrued Liability = f.		
A 114 ST119. C	4,696,523	
g. Actuarial Accrued Liability = f.	4,696,523 \$6,315,009	
 g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation	\$6,315,009	\$774,600,338
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost	\$6,315,009 \$179,895	\$774,600,338 \$20,057,051
 g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation	\$6,315,009 \$179,895 247,617	\$774,600,338 \$20,057,051 29,782,198
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost	\$6,315,009 \$179,895 247,617 0	\$774,600,338 \$20,057,051 29,782,198 1,362,369
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL	\$6,315,009 \$179,895 247,617	\$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI	\$6,315,009 \$179,895 247,617 0 0	\$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110 5,769
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI	\$6,315,009 \$179,895 247,617 0 0	\$20,057,051 \$20,057,051 29,782,198 1,362,369 267,110 5,769 \$51,474,497

BERLIN-BOYLSTON REGIONAL - 090 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	23.107	6,773
Average Age	50.1	48.0
Average Service	10.5	10.6
Valuation Salary	731,487	\$2 82 ,918, 805
Average Salary	\$22,166	\$41,772
Retired Members and Beneficiaries	10.000	3,122
Average Age	76.2	73.8
Total Annual Pension	107,080	\$59,160,612
Average Annual Pension	\$10,708	\$18,950
Disabled Members - Accidental	_	222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary		38
Average Age	-	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$ 0	\$16,788
Inactive Members	8.000	1,925
Annuity Savings Fund	34,625	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$115,489	\$41,092,346
b. Administrative Expenses	2,892	1,100,000
c. Expected Employee Contributions	74,464	26,597,269
d. Employer Normal Cost = a. + b c.	\$43,917	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of J	anuary 1, 2016	
actuarial Accrued Liability (AAL):		
a. Active Members	1,878,695	\$688,107,910
b. Retired Members and Beneficiaries	1,019,277	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	34,625	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$2,932,597	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$2,932,597	\$1,369,390,456
h. Actuarial Value of Assets	1,250,780	594,790,118
i. Unfunded Actuarial Accrued Liability $= g$ h.	\$1,681,817	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$47,838	\$20,057,051
b. Payment on UAL	65,945	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$113,783	\$ 51,474,497
If Total Appropriation paid on July 1, 2017	\$111,699	\$50,531,642

BLACKSTONE - 100 Based on Valuation Results as of January 1, 2016

Average Salary	6,77. 48. 10. 918,80 \$41,77: 3,12: 73. 160,61:
Average Age 45.9 Average Service 12.3 Valuation Salary 3,496,440 \$282,5 Average Salary \$49,949 \$ Retired Members and Beneficiaries 27.000 Average Age 71.5 Total Annual Pension \$566,917 \$59,7 Average Annual Pension \$20,997 \$ Ditabled Members - Accidental 4.000 Average Age 56.3 Total Annual Pension 140,868 \$7,5 Average Age 56.3 Total Annual Pension \$35,217 \$ Disabled Members - Ordinary 1.000 Average Annual Pension \$21,236 \$ Average Annual Pension 21,236 \$ Average Annual Pension 106,299 \$15,5 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$596,727 \$41,6 b. Administrative Expenses 14,942 1,3 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 C. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 c. Disabled Members - Ordinary 147,396 7,6 c. Inactive Members 106,299 16,5 c. Inactive Members - Ordinary 147,396 7,6 d. Total ALL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,2 Unfunded Actuarial Accrued Liability (UAAL):	10. 918,80 \$41,773 3,123 73.
Average Service	918,80 \$41,773 3,122 73.5 160,613
Valuation Salary \$49,949 \$49,9	3,12: 3,12: 73.: 160,61:
Average Salary	3,12: 73.: 160,61:
Retired Members and Beneficiaries 27.000	73. 160,61
Average Age 71.5 Total Annual Pension 566,917 \$59,7 Average Annual Pension \$20,997 \$ \[\begin{align*} \text{Disabled Members - Accidental} & 4.000 \\ \text{Average Age} & 56.3 \\ \text{Total Annual Pension} & \$35,217 \\ \text{Average Annual Pension} & \$35,217 \\ \text{Disabled Members - Ordinary} & 1.000 \\ \text{Average Annual Pension} & \$21,236 \\ \text{Average Annual Pension} & \$11,000 \\ \text{Annuity Savings Fund} & 106,299 \\ \text{\$15,5} \\ \text{Employer Normal Cost as of January 1, 2016} \\ \text{a. Total Normal Cost} & \$596,727 \\ \text{\$41,0} \\ \text{b. Administrative Expenses} & 14,942 \\ \text{d. 1,1} \\ \text{c. Expected Employee Contributions} & 360,102 \\ \text{d. Employer Normal Cost} = a. + b c. \\ \text{\$251,567} & \$15,5 \\ \text{Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016} \\ \text{Actuarial Accrued Liability (AAL):} & \$9,991,218 \\ \text{\$688,1} \\ \text{b. Retired Members} and Beneficiaties} & \$9,891,218 \\ \text{\$688,1} \\ \text{b. Retired Members} - Accidental \\ \text{d. Disabled Members - Accidental} \\ \text{d. Disabled Members - Ordinary} & \$147,396 \\ \text{d. Disabled Members} - Ordinary} & \$147,396 \\ \text{d. Disabled Members} - Ordinary} & \$16,299 \\ \text{f. Total AAL = a. + b. + c. + d. + e.} \\ \text{\$17,992,002} & \$1,369,3000 \\ \text{Unfunded Actuarial Accrued Liability (UAAL):} \\ \text{Unfunded Actuarial Accrued Liability (UAAL):} \\ \text{Unfunded Actuarial Accrued Liability (UAAL):} \\ \text{1.369,3000} \\ \text{1.369,3000} \\ \text{1.369,3000} \\ \text{1.369,3000} \\ \text{1.369,3000} \\ \text{1.369,30000} \\ \text{1.369,30000} \\ \text{1.369,300000} \\ 1.369,300000000000000000000000000000000000	160,61
Total Annual Pension \$66,917 \$59,3 Average Annual Pension \$20,997 \$ Disabled Members - Accidental 4.000 Average Age 56.3 Total Annual Pension 140,868 \$7,3 Average Annual Pension \$35,217 \$ Disabled Members - Ordinary 1.000 Average Age 77.4 \$ Total Annual Pension \$21,236 \$ Average Annual Pension \$21,236 \$ Average Annual Pension \$21,236 \$ Inactive Members 11.000 \$ Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016 \$ \$ a. Total Normal Cost \$596,727 \$41,6 b. Administrative Expenses 14,942 1,1 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL): * \$688,1 a. Active Members 9,991,218 \$688,1	
Average Annual Pension	\$18,95
Disabled Members - Accidental 4.000 Average Age 56.3 Total Annual Pension 140,868 \$7,5 Average Annual Pension \$35,217 \$ Disabled Members - Ordinary 1.000 Average Age 77.4 Total Annual Pension \$21,236 \$6 Average Annual Pension \$21,236 \$6 Average Annual Pension \$21,236 \$6 Average Annual Pension \$21,236 \$6 Inactive Members 11.000 Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$596,727 \$41,6 b. Administrative Expenses 14,942 1,1 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Ordinary 147,396 7,6 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	
Average Age 56.3 Total Annual Pension 140,868 \$7.3 Average Annual Pension \$35,217 \$3 Disabled Members - Ordinary 1.000 Average Age 77.4 Total Annual Pension 21,236 \$6 Average Annual Pension 21,236 \$6 Average Annual Pension \$21,236 \$6 Inactive Members 11.000 Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$596,727 \$41,6 b. Administrative Expenses 14,942 1,3 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,6 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	22:
Total Annual Pension 140,868 \$7,5 Average Annual Pension \$35,217 \$ Disabled Members - Ordinary 1,000 Average Age 77.4 Total Annual Pension 21,236 \$6 Average Annual Pension \$21,236 \$6 Average Annual Pension \$21,236 \$6 Inactive Members 11,000 Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$596,727 \$41,6 b. Administrative Expenses 14,942 1,3 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Infunded Actuarial Accrued Liability (UAAL):	62.
Average Annual Pension \$35,217 \$1,000	387,66
Disabled Members - Ordinary 1.000 Average Age 77.4 Total Annual Pension 21,236 \$6 Average Annual Pension \$21,236 \$6 Average Annual Pension \$21,236 \$7 Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016	33,27
Average Age 77.4 Total Annual Pension 21,236 \$6 Average Annual Pension \$21,236 \$6 Inactive Members 11.000 Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$596,727 \$41,6 b. Administrative Expenses 14,942 1,1 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	3
Total Annual Pension 21,236 \$6 Average Annual Pension \$21,236 \$ Inactive Members 11.000 \$15,5 Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016 \$596,727 \$41,6 a. Total Normal Cost \$596,727 \$41,6 b. Administrative Expenses 14,942 1,1 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): \$688,1 Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL): \$17,992,002 \$1,369,3	62.
Average Annual Pension \$21,236 \$	537,94
Inactive Members	\$16,78
### Annuity Savings Fund 106,299 \$15,5 Employer Normal Cost as of January 1, 2016	1,92
a. Total Normal Cost \$596,727 \$41,0 b. Administrative Expenses 14,942 1,1 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	987,062
b. Administrative Expenses 14,942 1,1 c. Expected Employee Contributions 360,102 26,5 d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	
c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Sunfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 d. Disabled Members - Ordinary 147,396 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. Sunfunded Actuarial Accrued Liability (UAAL):)92,34
d. Employer Normal Cost = a. + b c. \$251,567 \$15,5 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	100,000
Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	597,269
Activarial Accrued Liability (AAL): a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3	595,07
a. Active Members 9,991,218 \$688,1 b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL): \$17,992,002 \$1,369,3	
b. Retired Members and Beneficiaries 5,857,135 570,8 c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3	LOD Od.
c. Disabled Members - Accidental 1,889,954 86,4 d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	
d. Disabled Members - Ordinary 147,396 7,6 e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL): \$17,992,002 \$1,369,3	
e. Inactive Members 106,299 16,2 f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	180,979
f. Total AAL = a. + b. + c. + d. + e. \$17,992,002 \$1,369,3 Unfunded Actuarial Accrued Liability (UAAL):	655,312
Infunded Actuarial Accrued Liability (UAAL):	263,369
	590,450
g. Actuarial Accrued Liability = f. \$17,992,002 \$1,369,3	
III IIIIIIII VIII VIII VIII VIII VIII	790,118
i. Unfunded Actuarial Accrued Liability = g h. \$10,318,242 \$774,6	500,338
FY2018 Appropriation)57 OF
)57,05:
Si Tajanta da Gara	782,198
	362,369
The state of the s	267,110
e. Payment on 2010 ERI	5,769
f. Total Appropriation = $a + b + c + d + e$. \$678,616 \$51,4	14.49
If Total Appropriation paid on July 1, 2017 \$666,186 \$50,5	

BLACKSTONE HOUSING AUTHORITY - 105

С.		Member Unit	Worcester Regional
Sun	mary of Member Data Active Members	2.000	6,773
		55.3	48.0
	Average Age	14.2	10.6
	Average Service	68,116	\$282,918,805
	Valuation Salary	·	\$41,772
	Average Salary	\$34,058	3,122
	Retired Members and Beneficiaries	1.000	73.8
	Average Age	77.9	
	Total Annual Pension	14,432	\$59,160,612
	Average Annual Pension	\$14,432	\$18,950
	Disabled Members - Accidental	-	222
	Average Age	-	62.7
	Total Annual Pension	-	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	1.000	1,925
	Annuity Savings Fund	14,501	\$15,987,062
Emj	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$ 15 , 079	\$41,092,346
b.	Administrative Expenses	378	1,100,000
c.	Expected Employee Contributions	6,634	26,597,269
d.	Employer Normal Cost = $a + b - c$.	\$8,823	\$15,595 , 077
	unded Actuarial Accrued Liability (UAAL) as of Janu	rary 1, 2016	
Actu	arial Accrued Liability (AAL):		
a.	Active Members	197,275	\$688,107,910
b.	Retired Members and Beneficiaries	121,342	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
c.	Inactive Members	14,501	16,263,369
f.	Total AAL = $a + b + c + d + e$.	\$333,118	\$1,369,390,456
Jnfo	anded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$333,118	\$1,369,390,456
h.	Actuarial Value of Assets	142,078	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$191,040	\$774,600,338
7 Y 2	018 Appropriation		
a.	Employer Normal Cost	\$9,611	\$20,057,051
b.	Payment on UAL	7,491	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = $a + b + c + d + e$.	\$17,102	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$16,78 9	\$50,531,642

BLACKSTONE-MILLVILLE REGIONAL - 110

Summary of Member Data	Member Unit	Worcester Regional
Active Members	84.399	6,773
Average Age	51.0	48.0
Average Service	11.2	10.6
Valuation Salary	2,388,230	\$282,918,805
Average Salary	\$28,097	\$41,772
Retired Members and Beneficiaries	40.000	3,122
Average Age	76.2	73.8
Total Annual Pension	515,075	\$59,160,612
Average Annual Pension	\$12,877	\$18,950
Disabled Members - Accidental	2.000	222
Average Age	65.3	62.7
Total Annual Pension	57,074	\$7,387,664
Average Annual Pension	\$28,537	\$ 33,278
Disabled Members - Ordinary	1.000	38
Average Age	64.7	62.1
Total Annual Pension	19,748	\$637,948
Average Annual Pension	\$19,748	\$16,788
Inactive Members	20.000	1,925
Annuity Savings Fund	110,268	\$ 15,987,062
imployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$401,986	\$41,092,346
b. Administrative Expenses	10,066	1,100,000
c. Expected Employee Contributions	236,879	26,597,269
d. Employer Normal Cost = a. + b c.	\$175,173	\$15,595,07 7
nfunded Actuarial Accrued Liability (UAAL) as of Janu	uary 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	6,122,449	\$688,107,910
b. Retired Members and Beneficiaries	4,577,903	570,882,886
c. Disabled Members - Accidental	616,726	86,480,979
d. Disabled Members - Ordinary	272,547	7,655,312
e. Inactive Members	110,268	16,263,369
f. Total $AAL = a + b + c + d + e$.	\$11,699,893	\$1,369,390,456
nfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$11,699,893	\$1,369,390,456
h. Actuarial Value of Assets	4,990,115	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$6,709,778	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$190,814	\$20,057,051
b. Payment on UAL	263,096	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
	A 150 040	\$51,474,497
f. Total Appropriation = $a + b + c + d + e$.	\$453,910	\$31, 4 74,777

BOLT'ON - 120 Based on Valuation Results as of January 1, 2016

Summary of Men	nber Data	Member Unit	Worcester Regional
Active Membe		45.318	6,773
Average Age		44.9	48.0
Average Ser		10.3	10.0
Valuation Sa		2,137,690	\$282,918,805
Average Sala	•	\$45,483	\$41,772
	ers and Beneficiaries	14.000	3,122
Average Age	2	69.7	73.8
Total Annua		320,116	\$59,160,612
Average And	nual Pension	\$22,865	\$18,950
	abers - Accidental	_	222
Average Age		_	62.7
Total Annua		-	\$7,387,664
Average And	nual Pension	\$ O	\$33,278
	ıbers - Ordinary	1.000	38
Average Age	-	52.7	62.1
Total Annua		38,549	\$637,948
Average Ann		\$38,549	\$16,788
Inactive Memb		7.000	1,925
Annuity Savi	ngs Fund	205,152	\$15,987,062
Employer Norma	l Cost as of January 1, 2016		
a. Total Norma	l Cost	\$352,749	\$41,092 , 346
b. Administrativ	ve Expenses	8,833	1,100,000
c. Expected En	nployee Contributions	218,251	26,597,269
d. Employer No	ormal $Cost = a. + b c.$	\$143,33 1	\$15,595,077
	al Accrued Liability (UAAL) as of Janu	nary 1, 2016	
Actuarial Accrued I			
 Active Meml 	pers	5,339,457	\$688,107,910
b. Retired Mem	bers and Beneficiaries	3,511,338	570,882,886
c. Disabled Me	mbers - Accidental	0	86,480,979
d. Disabled Me	mbers - Ordinary	533,194	7,655,312
e. Inactive Men	nbers	205,152	16,263,369
	a + b + c + d + e	\$9,589,141	\$1,369,390 ,4 56
Infunded Actuarial	Accrued Liability (UAAL):		
g. Actuarial Acc	crued Liability $=$ f.	\$9,589,141	\$1,369,390,456
h. Actuarial Val	ue of Assets	4,089,860	594,790,118
i. Unfunded A	ctuarial Accrued Liability = g h.	\$5,499,281	\$774,600,338
Y2018 Appropria	**************************************		<u> </u>
a. Employer No		\$156,129	\$20,057,051
b. Payment on 1		209,879	29,782,198
c. Payment on 2		15,899	1,362,369
d. Payment on 2		0	267,110
e. Payment on 2		0	5,769
f. Total Approp	oriation = $a + b + c + d + e$.	\$381,907	\$51,474,497
If Total App	propriation paid on July 1, 2017	\$374,912	\$50,531,642

<u>BOYLSTON - 130</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	57.440	6,773
Average Age	49.6	48.0
Average Service	10.7	10.6
Valuation Salary	2,737,431	\$282,918,805
Average Salary	\$39,106	\$41,772
Retired Members and Beneficiaries	27.000	3,122
Average Age	79.4	73.8
Total Annual Pension	539,784	\$59,160,612
Average Annual Pension	\$19,992	\$18,950
Disabled Members - Accidental	.2.000	222
Average Age	59.9	62.7
Total Annual Pension	71,512	\$7,387,664
Average Annual Pension	\$35,756	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	13.000	1,925
Annuity Savings Fund	39,744	\$ 15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$523,312	\$41,092 , 346
b. Administrative Expenses	13,104	1,100,000
c. Expected Employee Contributions	283,099	26,597,269
d. Employer Normal Cost = a. + b c.	\$253,317	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Janu	nary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	7,050,001	\$688,107,910
b. Retired Members and Beneficiaries	4,529,873	570,882,886
c. Disabled Members - Accidental	943,444	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	39,744	16,263,369
f. Total $AAL = a + b + c + d + e$.	\$12,563,062	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$12,563,062	\$1,369,390 ,4 56
h. Actuarial Value of Assets	5,358,265	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$ 7,204,797	\$774,600,338
i. Unfunded Actuarial Accrued Liability = g h.		
Y2018 Appropriation		
	\$275,935	
FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL	278,148	29,782,198
Y 2018 Appropriation a. Employer Normal Cost		29,782,198 1,362,369
FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL	278,148	29,782,198 1,362,369 267,110
a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI	278,148 12,044	267,110 5,769
FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI	278,148 12,044 0	29,782,198 1,362,369 267,110

BOYLSTON WATER DISTRICT - 135Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	2.000	6,773
	Average Age	37.9	48.0
	Average Service	6.5	10.6
	Valuation Salary	107,192	\$282,918,805
	Average Salary	\$53,596	\$41,772
	Retired Members and Beneficiaries	2.000	3,122
	Average Age	69.0	73.8
	Total Annual Pension	12,877	\$59,160,612
	Average Annual Pension	\$6,439	\$18,950
	Disabled Members - Accidental	-	222
	Average Age	-	62. 7
	Total Annual Pension	-	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	-	1,925
	Annuity Savings Fund	-	\$ 15,987,062
Emp	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$13,434	\$41,092,346
b.	Administrative Expenses	336	1,100,000
c.	Expected Employee Contributions	11,156	26,597,269
d.	Employer Normal Cost $=$ a. $+$ b. $-$ c.	\$2,614	\$15,595,077
	anded Actuarial Accrued Liability (UAAL) as of Jan	nary 1, 2016	
Actu	arial Accrued Liability (AAL):		***********
a.	Active Members	122,245	\$688,107,910
Ь.	Retired Members and Beneficiaries	167,633	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	0	16,263,369
£.	Total AAL = $a + b + c + d + e$.	\$289,878	\$1,369,390,456
Unfu	unded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability $= f$.	\$289,878	\$1,369,390,456
h.	Actuarial Value of Assets	123,636	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$166,242	\$774,600,338
7 Y 2	018 Appropriation	#A 0.10	800 057 054
a.	Employer Normal Cost	\$2,848	\$20,057,051
Ъ.	Payment on UAL	6,518	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = a . + b . + c . + d . + e .	\$9,366	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$9,194	\$50,531,642

BROOKFIELD - 140 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	35.631	6,773
Average Age	49.7	48.0
Average Service	11.5	10.6
Valuation Salaty	1,177,536	\$282,918,805
Average Salary	\$31,825	\$41,772
Retired Members and Beneficiaries	13.000	3,122
Average Age	74.8	73.8
Total Annual Pension	223,877	\$59,160,612
Average Annual Pension	\$17,221	\$18,950
Disabled Members - Accidental	2.000	222
Average Age	56.6	62.7
Total Annual Pension	51,933	\$7,387,664
Average Annual Pension	\$25,967	\$33,278
Disabled Members - Ordinary	1.000	38
Average Age	44.9	62.1
Total Annual Pension	16,076	\$637,948
Average Annual Pension	\$16,076	\$16,788
Inactive Members	7.000	1,925
Annuity Savings Fund	17,892	\$15,987,062
mployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$214,346	\$41,092,346
b. Administrative Expenses	5,367	1,100,000
c. Expected Employee Contributions	118,774	26,597,269
d. Employer Normal Cost = a. + b c.	\$100,939	\$15,595,077
nfunded Actuarial Accrued Liability (UAAL) as of Janu	ary 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	3,139,009	\$688,107,910
b. Retired Members and Beneficiaries	1,915,443	570,882,886
c. Disabled Members - Accidental	725,341	86,480,979
d. Disabled Members - Ordinary	275,894	7,655,312
e. Inactive Members	17,892	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$6,073,579	\$1,369,390,456
nfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$6,073,579	\$1,369,390,456
h. Actuarial Value of Assets	2,590,440	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$3, 483,139	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$109,952	\$20,057,051
b. Payment on UAL	133,672	29,782,198
c. Payment on 2002 ERI	8,029	1,362,369
d. Payment on 2003 ERI	0	267,110
	0	5,769
e. Payment on 2010 ERI		
e. Payment on 2010 ERIf. Total Appropriation = a. + b. + c. + d. + e.	\$251,653	\$51,474,497

<u>CHARLTON - 150</u> Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
Jun	Active Members	86.114	6,773
	Average Age	49.6	48.0
	Average Service	13.4	10.6
	Valuation Salary	4,643,858	\$282,918,805
	Average Salary	\$51,031	\$41,772
	Retired Members and Beneficiaries	36.000	3,122
	Average Age	72.4	73.8
	Total Annual Pension	741,118	\$59,160,612
	Average Annual Pension	\$20,587	\$18,950
	Disabled Members - Accidental	7.000	222
	Average Age	51.9	62.7
	Total Annual Pension	312,954	\$7,387,664
	Average Annual Pension	\$44,708	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	_	62.1
	Total Annual Pension	_	\$637,948
	Average Annual Pension	\$ O	\$16,788
	Inactive Members	20.000	1,925
	Annuity Savings Fund	220,321	\$15,987,062
Հայ	ployer Normal Cost as of January 1, 2016		
а.	Total Normal Cost	\$865,800	\$41,092,346
Ъ.	Administrative Expenses	21,680	1,100,000
c.	Expected Employee Contributions	476,912	26,597,269
d.	Employer Normal Cost = a . + b c .	\$410,568	\$ 15 , 595,077
Jnfi	unded Actuarial Accrued Liability (UAAL) as of Janu	лагу 1, 2016	
\ctu	arial Accrued Liability (AAL):		
a.	Active Members	15,265,439	\$688,107,910
b.	Retired Members and Beneficiaries	7,538,137	570,882,886
c.	Disabled Members - Accidental	4,078,767	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	220,321	16,263,369
f.	Total AAL = a . + b . + c . + d . + e .	\$27,102,664	\$1,369,390,456
Infu	inded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$27,102,664	\$1,369,390,456
h.	Actuarial Value of Assets	11,559,544	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$15,543,120	\$774,600,338
'Y2	018 Appropriation		
a.	Employer Normal Cost	\$447,227	\$20,057,051
b.	Payment on UAL	594,584	29,782,198
c.	Payment on 2002 ERI	41,110	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$1 ,082,921	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$1,063,085	\$50,531,642

CHERRY VALLEY-ROCHDALE WATER - 160

Summary of Member Data	Member Unit	Worcester Regional
Active Members	4.404	6,773
Average Age	43.7	48.0
Average Service	14.9	10.0
Valuation Salary	300,755	\$282,918,805
Average Salary	\$60,151	\$41,772
Retired Members and Beneficiaries	2.000	3,122
Average Age	65.9	73.8
Total Annual Pension	40,890	\$59,160,612
Average Annual Pension	\$20,445	\$18,950
Disabled Members - Accidental	-	222
Average Age	_	62.7
Total Annual Pension		\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	и -	38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	¥ 0	1,925
Annuity Savings Fund	-	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$31,991	\$41,092,346
b. Administrative Expenses	801	1,100,000
c. Expected Employee Contributions	27,631	26,597,269
d. Employer Normal Cost = a. + b c.	\$ 5, 1 61	\$15,595,07 7
Unfunded Actuarial Accrued Liability (UAAL) as	of January 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	1,079,130	\$688,107,910
b. Retired Members and Beneficiaries	479,741	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,558,871	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,558,871	\$1,369,390,456
h. Actuarial Value of Assets	664,873	594,790,118
i. Unfunded Actuarial Accrued Liability $= g$ h.	\$893,998	\$774,600,338
¥Y2018 Appropriation		
a. Employer Normal Cost	\$5,621	\$20,057,051
b. Payment on UAL	35,054	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$40,675	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$39,930	\$50,531,642

<u>CHERRY VALLEY SEWER DISTRICT - 165</u> Based on Valuation Results as of January 1, 2016

0	CMC 1 To	Member Unit	Worcester Regional
Sun	nmary of Member Data	0.596	6,773
	Active Members	38.1	48.0
	Average Age	13.6	10.6
	Average Service		
	Valuation Salary	39,635	\$282,918,805
	Average Salary	\$39,635	\$41,772
	Retired Members and Beneficiaries	-	3,122 73.8
	Average Age	-	
	Total Annual Pension	- 	\$59,160,612
	Average Annual Pension	\$0	\$18,950
	Disabled Members - Accidental	-	222
	Average Age	-	62.7
	Total Annual Pension	-	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	=	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$ 0	\$16,788
	Inactive Members	-	1,925
	Annuity Savings Fund	"	\$15,987,062
Emp	ployer Normal Cost as of January 1, 2016	&0.070	844 000 246
а.	Total Normal Cost	\$3,370	\$41,092,346
b.	Administrative Expenses	84	1,100,000
c.	Expected Employee Contributions	4,187	26,597,269
d.	Employer Normal Cost = a . + b c .	(\$733)	\$ 15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Jam	nary 1, 2016	
	arial Accrued Liability (AAL):	C7 F C4	\$ /00 107 010
a.	Active Members	67,561	\$688,107,910
b.	Retired Members and Beneficiaries	0	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	0	16,263,369
f.	Total $AAL = a + b + c + d + e$.	\$ 67,561	\$1,369,390,456
Unft	inded Actuarial Accrued Liability (UAAL):	.	***************************************
g.	Actuarial Accrued Liability = f.	\$67,561	\$1,369,390,456
h.	Actuarial Value of Assets	28,815	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$38,746	\$774,600,338
FY2	018 Appropriation		AAA AFR ASI
a.	Employer Normal Cost	\$0	\$20,057,051
Ъ.	Payment on UAL	1,519	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
\mathbf{d} .	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = $a + b + c + d + e$.	\$1,519	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$1,491	\$50,531,642

<u>DOUGLAS - 170</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	166.297	6,773
Average Age	44.9	48.0
Average Service	8.1	10.6
Valuation Salary	5,480,171	\$282,918,805
Average Salary	\$32,236	\$41,772
Retired Members and Beneficiaries	37.000	3,122
Average Age	71.5	73.8
Total Annual Pension	731,561	\$ 59 , 160,612
Average Annual Pension	\$19,772	\$18,950
Disabled Members - Accidental	3.000	222
Average Age	63.5	62.7
Total Annual Pension	135,811	\$7,387,664
Average Annual Pension	\$ 45 , 270	\$33,278
Disabled Members - Ordinary	1.000	38
Average Age	61.3	62.1
Total Annual Pension	26,701	\$637,948
Average Annual Pension	\$26,701	\$16,788
Inactive Members	66.000	1,925
Annuity Savings Fund	351,776	\$ 15,987,062
mployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$952,274	\$41,092,346
b. Administrative Expenses	23,845	1,100,000
c. Expected Employee Contributions	579,923	26,597,269
d. Employer Normal Cost = a. + b c.	\$396,196	\$15,595,077
nfunded Actuarial Accrued Liability (UAAL) as of	January 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	11,868,286	\$688,107,910
b. Retired Members and Beneficiaries	7,440,533	570,882,886
c. Disabled Members - Accidental	1,616,989	86,480,979
d. Disabled Members - Ordinary	314,771	7,655,312
e. Inactive Members	351,776	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$21,592,355	\$1,369,390,456
nfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$21,592,355	\$1,369,390,456
h. Actuatial Value of Assets	9,209,345	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$12,383,010	\$774,600,338
Y2018 Appropriation	· · · · · · · · · · · · · · · · · · ·	
a. Employer Normal Cost	\$431,571	\$20,057,051
b. Payment on UAL	477,353	29,782,198
c. Payment on 2002 ERI	11,560	1,362,369
d. Payment on 2003 ERI	11,089	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$931,573	\$ 51,474,497
If Total Appropriation paid on July 1, 2017	\$914,509	\$50,531,642

<u>DUDLEY - 180</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	56.879	6,773
Average Age	47.8	48.0
Average Service	13.3	10.0
Valuation Salary	2,873,267	\$282,918,805
Average Salary	\$49,539	\$41,772
Retired Members and Beneficiaries	37.000	3,122
Average Age	72.7	73.8
Total Annual Pension	876,478	\$59,160,612
Average Annual Pension	\$23,689	\$18,950
Disabled Members - Accidental	5.000	222
Average Age	64.1	62.7
Total Annual Pension	169,634	\$7,387,664
Average Annual Pension	\$33,927	\$33,278
Disabled Members - Ordinary		38
Average Age	<u></u>	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	21.000	1,925
Annuity Savings Fund	399,367	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$482,401	\$41,092,340
b. Administrative Expenses	12,079	1,100,000
c. Expected Employee Contributions	294,260	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$200,220	\$15,595,07 7
Unfunded Actuarial Accrued Liability (UAAL) as of Janua	ury 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	8,989,981	\$688,107,910
b. Retired Members and Beneficiaries	8,429,169	570,882,886
c. Disabled Members - Accidental	1,965,325	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	399,367	16,263,369
f. Total AAL = a. + b. + c. + d. + e.	\$19,783,842	\$1,369,390,450
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$19,783,842	\$1,369,390,456
h. Actuarial Value of Assets	8,437,996	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$11,345,846	\$774,600,338
FY2018 Appropriation		
a. Employer Normal Cost	\$218,097	\$20,057,051
b. Payment on UAL	397,776	29,782,198
c. Payment on 2002 ERI	122,846	1,362,369
d. Payment on 2003 ERI	7,339	267,110
· ·	0	5,769
e. Payment on 2010 ERI	v	
e. Payment on 2010 ERIf. Total Appropriation = a. + b. + c. + d. + e.	\$746,058	\$51,474,497

DUDLEY HOUSING AUTHORITY - 190

Summary of Member Data	Member Unit	Worcester Regional
Active Members	2.000	6,773
Average Age	71.7	48.0
Average Service	26.5	10.6
Valuation Salary	93,467	\$282,918,805
Average Salary	\$46,734	\$41,772
Retired Members and Beneficiaries	1.000	3,122
Average Age	61.9	73.8
Total Annual Pension	6,066	\$59,160,612
Average Annual Pension	\$6,066	\$18,950
Disabled Members - Accidental	_	222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	_	38
Average Age	-	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$ O	\$16,788
Inactive Members	-	1,925
Annuity Savings Fund	-	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$0	\$41, 092,346
b. Administrative Expenses	0	1,100,000
c. Expected Employee Contributions	0	26,597,269
d. Employer Normal Cost = a. + b c.	\$0	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Janua	ry 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	461,686	\$688,107,910
b. Retired Members and Beneficiaries	79,800	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$541,48 6	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$541,486	\$1,369,390,456
h. Actuarial Value of Assets	230,949	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$310,537	\$774,600,338
FY2018 Appropriation		· · · · · · · · · · · · · · · · · · ·
a. Employer Normal Cost	\$ 0	\$20,057,051
b. Payment on UAL	12,176	29,782,198
b. Payment on UAL	0	1,362,369
c. Payment on 2002 ERI	· ·	
*	0	
c. Payment on 2002 ERI		267,110 5,769
c. Payment on 2002 ERI d. Payment on 2003 ERI	0	

DUDLEY-CHARLTON REGIONAL - 200

Summary of Member Data	Member Unit	Worcester Regional
Active Members	146.050	6,773
Average Age	49.9	48.0
Average Service	11.4	10.6
Valuation Salary	4,660,043	\$282,918,805
Average Salary	\$31,487	\$41,772
Retired Members and Beneficiaries	66.000	3,122
Average Age	76.7	73.8
Total Annual Pension	1,054,679	\$59,160,612
Average Annual Pension	\$15,980	\$18,950
Disabled Members - Accidental		222
Average Age	-	62.7
Total Annual Pension	=	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	1.000	38
Average Age	62.9	62.1
Total Annual Pension	4,450	\$637,948
Average Annual Pension	\$4,450	\$16,788
Inactive Members	30.000	1,925
Annuity Savings Fund	288,038	\$15,987,062
Employer Normal Cost as of January 1, 2016	,	. , .
a. Total Normal Cost	\$743,396	\$41,092,346
b. Administrative Expenses	18,615	1,100,000
c. Expected Employee Contributions	464,059	26,597,269
d. Employer Normal Cost = a. + b c.	\$297,952	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Jam	nary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	12,892,937	\$688,107,910
b. Retired Members and Beneficiaries	9,100,331	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	60,300	7,655,312
e. Inactive Members	288,038	16,263,369
f. Total AAL = a . + b . + c . + d . + e .	\$22,341,606	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$22,341,6 06	\$1,369,390,456
h. Actuarial Value of Assets	9,528,908	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$12,812,698	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$324,556	\$20,057,051
b. Payment on UAL	482,783	29,782,198
c. Payment on 2002 ERI	37,735	1,362,369
d. Payment on 2003 ERI	16,471	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$861,545	\$ 51,474,497
If Total Appropriation paid on July 1, 2017	\$845,764	\$ 50,531,642

EAST BROOKFIELD - 210

Advise Mombers 16.744 Average Age 55.5 Average Service 16.8	egional 6,77 48. 10. 82,918,80 \$41,77 3,12 73. 59,160,61: \$18,95: 62. \$7,387,66: \$33,27
Average Age 55.5 Average Service 16.8 Valuation Salary 625,120 \$7 Average Salary \$28,415 Retired Members and Beneficiaries 1,000 Average Age 86.0 Total Annual Pension 19,661 Average Annual Pension \$19,661 Disabled Members - Accidental - Average Age - Total Annual Pension \$0 Disabled Members - Ordinary - Average Age - Total Annual Pension \$0 Disabled Members - Ordinary - Average Age - Total Annual Pension \$0 Disabled Members - Ordinary - Average Age - Total Annual Pension \$0 Inactive Members 3,000 Annuity Savings Fund 15,007 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$123,346 \$ b. Administrative Expenses 3,089 c. Expected Employee Contributions 62,153 d. Employer Normal Cost = a. + b c. \$64,282 \$ Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Active Members 2,519,710 \$6 Active Members - Accidental 0 d. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members Ordinary 0 e. Inactive Members - Ordinary 15,007	48. 10. 82,918,80 \$41,77 3,12 73. 59,160,61 \$18,95 22 62. \$7,387,66
Average Service 16.8 Valuation Salary 625,120 \$ Average Salary \$28,415 Retired Members and Beneficiaries 1.000 Average Age 86.0 Total Annual Pension 19,661 \$ Average Age	82,918,80 \$41,77 3,12 73. 59,160,61 \$18,95 22 62. \$7,387,66
Valuation Salary \$28,415	\$41,77 3,12 73. 59,160,61 \$18,95 22 62. \$7,387,66
Average Salary \$28,415 Retired Members and Beneficiaries 1.000	\$41,77 3,12 73. 59,160,61 \$18,95 22 62. \$7,387,66
Retired Members and Beneficiaries 1.000	3,12 73. 59,160,61 \$18,95 22: 62. \$7,387,66
Average Age 86.0 Total Annual Pension 19,661 Average Annual Pension \$19,661 Disabled Members - Accidental - Average Age - Total Annual Pension \$0 Disabled Members - Ordinary - Average Annual Pension \$0 Disabled Members - Ordinary - Average Age - Total Annual Pension \$0 Disabled Members - Ordinary - Average Age - Total Annual Pension - Average Annual Pension \$0 Inactive Members 3.000 Annuity Savings Fund 15,007 \$ Simployer Normal Cost as of January 1, 2016 a. Total Normal Cost \$123,346 \$ b. Administrative Expenses 3,089 c. Expected Employee Contributions 62,153 d. Employer Normal Cost = a, + b, - c. \$64,282 \$ Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 ctuarial Accrued Liability (AAL): a. Active Members 2,519,710 \$6 b. Retired Members and Beneficiaries 106,150 5 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members	73. 59,160,61 \$18,95 22 62. \$7,387,66
Total Annual Pension	59,160,61 \$18,95 22 62. \$7,387,66
Average Annual Pension	\$18,950 22 62. \$7,387,66
Disabled Members - Accidental -	22. 62. \$7,387,66
Average Age Total Annual Pension Average Annual Pension Disabled Members - Ordinary Average Age Total Annual Pension Average Age Total Annual Pension Average Annual Pension Average Annual Pension Average Annual Pension Average Annual Pension Inactive Members 3.000 Annuity Savings Fund Semployer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Soft Activarial Accrued Liability (UAAL) as of January 1, 2016 Activarial Accrued Liability (AAL): a. Active Members 2,519,710 Soft b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members	62. \$7,387,66
Total Annual Pension	\$7,387,66
Average Annual Pension \$0	
Disabled Members - Ordinary -	
Average Age Total Annual Pension Average Annual Pension Inactive Members Annuity Savings Fund Semployer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Semployer Normal Cost = a. +	3
Total Annual Pension Average Annual Pension Inactive Members Annuity Savings Fund Simployer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Softunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Intunded Actuarial Accrued Liability (UAAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members 15,007	62.
Average Annual Pension Inactive Members Annuity Savings Fund 3.000 Annuity Savings Fund 3.000 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Inctuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members 15,007	\$637,94
Inactive Members Annuity Savings Fund Inactive Members Annuity Savings Fund Inactive Members Annuity Savings Fund Inactive Members Inactive	\$16,78
Annuity Savings Fund a. Total Normal Cost as of January 1, 2016 b. Administrative Expenses 3,089 c. Expected Employee Contributions 62,153 d. Employer Normal Cost = a. + b c. \$64,282 Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 a. Active Members 2,519,710 b. Retired Members and Beneficiaries 106,150 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary e. Inactive Members 15,007	1,92
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$123,346 b. Administrative Expenses 3,089 c. Expected Employee Contributions 62,153 d. Employer Normal Cost = a. + b c. \$64,282 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 actuarial Accrued Liability (AAL): a. Active Members 2,519,710 b. Retired Members and Beneficiaries 106,150 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 15,007	15,987,06
a. Total Normal Cost \$123,346 b. Administrative Expenses 3,089 c. Expected Employee Contributions 62,153 d. Employer Normal Cost = a. + b c. \$64,282 Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 ctuarial Accrued Liability (AAL): a. Active Members 2,519,710 b. Retired Members and Beneficiaries 106,150 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 15,007	13,701,00
b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Softwarf Accrued Liability (UAAL) as of January 1, 2016 Activarial Accrued Liability (AAL): a. Active Members 2,519,710 b. Retired Members and Beneficiaries 106,150 c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members 15,007	41,092,34
c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. \$62,153 Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Cituarial Accrued Liability (AAL): a. Active Members 2,519,710 b. Retired Members and Beneficiaries 106,150 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 15,007	1,100,000
d. Employer Normal Cost = a. + b c. \$64,282 \$ Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Inctuarial Accrued Liability (AAL): a. Active Members 2,519,710 \$6 b. Retired Members and Beneficiaries 106,150 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 115,007	26,597,269
Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Inctuarial Accrued Liability (AAL): a. Active Members 2,519,710 b. Retired Members and Beneficiaries 106,150 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 15,007	20,557,20. 15,595,07
ctuarial Accrued Liability (AAL): a. Active Members 2,519,710 \$6 b. Retired Members and Beneficiaries 106,150 5 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 115,007	13,373,07
a. Active Members 2,519,710 \$6 b. Retired Members and Beneficiaries 106,150 5 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 115,007	
b. Retired Members and Beneficiaries 106,150 5 c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 115,007	00 105 04
c. Disabled Members - Accidental 0 d. Disabled Members - Ordinary 0 e. Inactive Members 15,007	88,107,910
d. Disabled Members - Ordinary 0 e. Inactive Members 15,007	70,882,886
e. Inactive Members 15,007	86,480,979
•	7,655,312
	16,263,369
The state of the s	69,390,45
Infunded Actuarial Accrued Liability (UAAL):	
8,	69,390,450
h. Actuarial Value of Assets 1,126,355 5	94,790,118
i. Unfunded Actuarial Accrued Liability = g h. \$1,514,512	74,600,338
Y2018 Appropriation	
	20,057,05
b. Payment on UAL 59,385	29,782,198
c. Payment on 2002 ERI 0	
d. Payment on 2003 ERI 0	1,362,369
e. Payment on 2010 ERI 0	267,110
If Total Appropriation paid on July 1, 2017 \$127,037	267,110

<u>GRAFTON - 220</u> Based on Valuation Results as of January 1, 2016

		Worcester
Summary of Member Data	Member Unit	Regional
Active Members	287.889	6,773
Average Age	45.4	48.0
Average Service	8.1	10.0
Valuation Salary	8,806,656	\$282,918,805
Average Salary	\$30,263	\$41,772
Retired Members and Beneficiaries	96.000	3,122
Average Age	72.8	73.8
Total Annual Pension	1,806,640	\$59,160,612
Average Annual Pension	\$18,819	\$18,950
Disabled Members - Accidental	8.000	222
Average Age	68.6	62.7
Total Annual Pension	234,136	\$7,387,664
Average Annual Pension	\$29,2 67	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	131.000	1,925
Annuity Savings Fund	1,081,771	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$1,457,702	\$41,092,346
b. Administrative Expenses	36,501	1,100,000
c. Expected Employee Contributions	933,683	26,597,269
d. Employer Normal Cost = $a \cdot + b \cdot - c$.	\$560,520	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	nuary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	19,203,632	\$688,107,910
b. Retired Members and Beneficiaries	17,795,400	570,882,886
c. Disabled Members - Accidental	2,435,024	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	1,081,771	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$40,515,827	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$40, 515 ,8 27	\$1,369,390,456
h. Actuarial Value of Assets	17,280,386	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$23,235,441	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$610,568	\$20,057,051
b. Payment on UAL	891,877	29,782,198
c. Payment on 2002 ERI	37,094	1,362,369
d. Payment on 2003 ERI	15,981	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$1,555,520	\$51,474,497

GRAFTON HOUSING AUTHORITY - 230Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	4.000	6,773
Average Age	59.2	48.0
Average Service	12.2	10.0
Valuation Salary	203,361	\$282,918,805
Average Salary	\$50,840	\$41,772
Retired Members and Beneficiaries	4.000	3,122
Average Age	71.1	73.8
Total Annual Pension	42,665	\$59,160,612
Average Annual Pension	\$10,666	\$18,950
Disabled Members - Accidental	-	222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension		\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	1.000	1,925
Annuity Savings Fund	24,100	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$40,70 5	\$41,092,346
b. Administrative Expenses	1,019	1,100,000
c. Expected Employee Contributions	19,750	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$21,974	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actuarial Accrued Liability (AAL):		A 400 10T 044
a. Active Members	540,086	\$688,107,910
b. Retired Members and Beneficiaries	430,270	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	24,100	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$994,456	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		*
g. Actuarial Accrued Liability = f.	\$994,456	\$1,369,390,456
h. Actuarial Value of Assets	424,145	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$570,311	\$774,600,338
FY2018 Appropriation	Ana 227	800 057 054
a. Employer Normal Cost	\$23,936	\$20,057,051
b. Payment on UAL	22,362	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$46,298	\$51,474,49 7
If Total Appropriation paid on July 1, 2017	\$45,450	\$50,531,642

<u>HARDWICK - 240</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	14,031	6,773
Average Age	47.7	48.0
Average Service	11.6	10.6
Valuation Salary	621,249	\$282,918,805
Average Salary	\$38,828	\$41,772
Retired Members and Beneficiaries	10.000	3,122
Average Age	70.4	73.8
Total Annual Pension	254,174	\$59,160,612
Average Annual Pension	\$25,417	\$18,950
Disabled Members - Accidental	1.000	222
Average Age	63.1	62.7
Total Annual Pension	32,031	\$7,387,664
Average Annual Pension	\$32,031	\$33,278
Disabled Members - Ordinary	-	38
Average Age	_	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	4.000	1,925
Annuity Savings Fund	11,446	\$ 15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$118,051	\$ 41,092,346
b. Administrative Expenses	2,956	1,100,000
c. Expected Employee Contributions	67,455	26,597,269
d. Employer Normal Cost = a. + b c.	\$53,552	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of	January 1, 2016	waren .
Actuarial Accrued Liability (AAL):		* 400 40F 040
a. Active Members	1,768,024	\$688,107,910
b. Retired Members and Beneficiaries	2,642,877	570,882,886
c. Disabled Members - Accidental	374,270	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	11,446	16,263,369
f. Total AAL = $a_1 + b_2 + c_4 + d_4 + e_5$	\$4,796,617	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$4,796,617	\$1,369,390,456
h. Actuarial Value of Assets	2,045,803	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$2,750,814	\$774,600,338
Y2018 Appropriation	Aro on t	600 OFT 054
a. Employer Normal Cost	\$58,334	\$20,057,051
b. Payment on UAL	103,445	29,782,198
c. Payment on 2002 ERI	12,205	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$173,984	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$170,797	\$50,531,642

HARVARD - 250 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	94,237	6,773
Average Age	48.2	48.0
Average Service	10.9	10.6
Valuation Salary	4,119,182	\$282,918,805
Average Salary	\$43,360	\$41,772
Retired Members and Beneficiaries	56,000	3,122
Average Age	73.3	73.8
Total Annual Pension	906,692	\$59,160,612
Average Annual Pension	\$16,191	\$18,950
Disabled Members - Accidental	1.000	222
Average Age	74.7	62.7
Total Annual Pension	29,548	\$7,387,664
Average Annual Pension	\$29,548	\$33,278
Disabled Members - Ordinary	47.30	38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	31.000	1,925
Annuity Savings Fund	427,980	\$15,987,062
•	,.	* , · , - ·
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$676,662	\$41,092,346
	16,944	1,100,000
b. Administrative Expenses	431,098	26,597,269
c. Expected Employee Contributions	\$262,508	\$15,595,077
d. Employer Normal Cost = a. + b c.		g.10,020,011
Jnfunded Actuarial Accrued Liability (UAAL) as of Actuarial Accrued Liability (AAL):	January 1, 2016	
a. Active Members	11,938,954	\$688,107,910
b. Retired Members and Beneficiaries	8,935,250	570,882,886
701 11 12 1 1 1 1 1 1 1	264,131	86,480,979
	0	7,655,312
	427,980	16,263,369
	\$21,566,315	\$1,369,390,456
	\$21,500,515	\$1,007,070,130
Infunded Actuarial Accrued Liability (UAAL):	\$21,566,315	\$1,369,390,456
g. Actuarial Accrued Liability = f.	9,198,238	594,790,118
h. Actuarial Value of Assets		\$774,600,338
i. Unfunded Actuarial Accrued Liability = g h.	\$12,368,077	<i>\$11</i> 4,000,336
FY2018 Appropriation	\$285,946	\$20,057,051
a. Employer Normal Cost	· ·	
b. Payment on UAL	484,963	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$770,909	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$756,788	\$50,531,642

HILLCREST WATER DISTRICT - 260 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	0.254	6,773
Average Age	59.0	48.0
Average Service	23.7	10.6
Valuation Salary	16,727	\$282,918,805
Average Salary	\$16,727	\$41,772
Retired Members and Beneficiaries	=	3,122
Average Age	-	73.8
Total Annual Pension	-	\$59,160,612
Average Annual Pension	\$ O	\$18,950
Disabled Members - Accidental	_	222
Average Age	-	62.7
Total Annual Pension	=	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	_	38
Average Age	-	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members		1,925
Annuity Savings Fund	-	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$2,257	\$41,092,346
b. Administrative Expenses	57	1,100,000
c. Expected Employee Contributions	1,766	26,597,269
d. Employer Normal Cost = a. + b c.	\$548	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of J	anuary 1, 2016	
Actuarial Accrued Liability (AAL):		*
a. Active Members	87,965	\$688,107,910
 Retired Members and Beneficiaries 	0	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$87,965	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$87,965	\$1,369,390,456
h. Actuarial Value of Assets	37,518	. 594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$50,447	\$774,600,338
FY2018 Appropriation		<u> </u>
a. Employer Normal Cost	\$597	\$20,057,051
b. Payment on UAL	1,978	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$2,575	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$2,528	\$50,531,642

HOLDEN - 270 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	156.635	6,773
Average Age	47.0	48.0
Average Service	12.8	10.6
Valuation Salary	8,597,142	\$282,918,805
Average Salary	\$53,398	\$41,772
Retired Members and Beneficiaries	93.000	3,122
Average Age	73.8	73.8
Total Annual Pension	2,822,548	\$59,160,612
Average Annual Pension	\$30,350	\$18,950
Disabled Members - Accidental	7.000	222
Average Age	62.6	62.7
Total Annual Pension	235,383	\$7,387,664
Average Annual Pension	\$33,626	\$33,278
Disabled Members - Ordinary	700,000	38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
	\$0	\$16,788
Average Annual Pension Inactive Members	18.000	1,925
	405,041	\$15,987,062
Annuity Savings Fund	403,041	¥10,701,00A
Employer Normal Cost as of January 1, 2016	04.446.540	\$44,000.24 <i>C</i>
a. Total Normal Cost	\$1,446,549	\$41,092,346
b. Administrative Expenses	36,222	1,100,000
c. Expected Employee Contributions	877,991	26,597,269
d. Employer Normal Cost = a. + b c.	\$604,780	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Janua	ary 1, 2016	
Actuarial Accrued Liability (AAL):	24.000.200	\$688,107,910
a. Active Members	24,069,266	
b. Retired Members and Beneficiaries	26,774,618	570,882,886
c. Disabled Members - Accidental	2,810,476	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	405,041	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$ 54 , 059 , 401	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):	********	A1 0/0 000 15/
g. Actuarial Accrued Liability = f.	\$54,059,401	\$1,369,390,456
h. Actuarial Value of Assets	23,056,850	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$31,002,551	\$774 , 600,338
FY2018 Appropriation	B and 2 = 2	And Administra
a. Employer Normal Cost	\$658,780	\$20,057,051
b. Payment on UAL	1,193,615	29,782,198
c. Payment on 2002 ERI	60,861	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
e. Payment on 2010 ERI		
f. Total Appropriation = a. + b. + c. + d. + e.	\$1,913,256	\$51,474,497

HOLDEN HOUSING AUTHORITY - 280 Based on Valuation Results as of January 1, 2016

Sun	mary of Member Data	Member Unit	Worcester Regional
	Active Members	3.000	6,773
	Average Age	64.2	48.0
	Average Service	14.1	10.6
	Valuation Salary	106,074	\$282,918,805
	Average Salary	\$35,358	\$41,772
	Retired Members and Beneficiaries	2.000	3,122
	Average Age	74.9	73.8
	Total Annual Pension	20,657	\$59,160,612
	Average Annual Pension	\$10,329	\$18,950
	Disabled Members - Accidental	=	222
	Average Age	-	62.7
	Total Annual Pension	-	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary		38
	Average Age	-	62.1
	Total Annual Pension	_	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	-	1,925
	Annuity Savings Fund	-	\$15,987,062
հար	oloyer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$22,592	\$41,092,346
ь.	Administrative Expenses	566	1,100,000
c.	Expected Employee Contributions	9,959	26,597,269
d.	Employer Normal Cost = $a + b - c$.	\$13, 199	\$15,595,077
	nded Actuarial Accrued Liability (UAAL) as of Janu	1, 2016	
ctu	arial Accrued Liability (AAL):		
a.	Active Members	377,309	\$688,107,910
b.	Retired Members and Beneficiaries	167,600	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	0	16,263,369
f.	Total AAL = $a. + b. + c. + d. + e.$	\$544,909	\$1,369,390,456
Infu	nded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$ 544 , 909	\$1,369,390,456
h.	Actuarial Value of Assets	232,409	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$312,500	\$774,600,338
Y2(18 Appropriation		
a.	Employer Normal Cost	\$14,378	\$20,057,051
Ъ.	Payment on UAL	12,253	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
	Payment on 2003 ERI	0	267,110
d.			
d. e.	Payment on 2010 ERI	0	5,769
	Payment on 2010 ERI Total Appropriation = a. + b. + c. + d. + e.	0 \$26,631	5,769 \$51,474,497

HOPEDALE - 290 Based on Valuation Results as of January 1, 2016

Active Members 129,000 6,77 Average Age 46.0 48.1 Average Service 8.9 10.0 Valuation Salary 4,574,633 \$282,918,80 Average Salary 35,462 \$41,77 Retired Members and Bunificiaries 42,000 3,12 Average Age 76.9 73 Total Annual Pension 806,958 \$59,160,61 Average Annual Pension \$19,213 \$18,951 Disabled Members - Accidental 4,000 222 Average Age 54.6 62. Total Annual Pension 143,064 \$7,387,666 Average Age 54.6 62. Total Annual Pension 143,064 \$7,387,666 Average Age 54.6 62. Total Annual Pension 33,57,66 333,77 Disabled Members - Onlinary 3,000 33 Average Age 63.2 62.1 Total Annual Pension 56,161 \$637,944 Average Annual Pension 518,720 \$16,788 Inactive Members 56,000 1,92 Annuity Savings Plund 370,655 \$15,987,062 Amnuity Savings Plund 370,655 \$15,987,062 Annuity Savings Plund 370,665 \$15,990 \$26,597,266 Annuity Savings Plund \$1,000 Annuity Saving	Summary of Member Data	Member Unit	Worcester Regional
Average Service 8.9 10.0		129.000	6,773
Average Service Valuation Salary 4,574,633 \$282,918,80 Average Salary 835,462 \$41,777 Retired Members and Benghiciaries 42,000 3,312 Average Age 76.9 73.1 Total Annual Pension 806,958 \$59,160,612 Average Annual Pension \$19,213 \$18,955 Disabled Members - Ascidental 4,000 222 Average Age 54.6 62.7 Total Annual Pension 143,034 \$7,387,666 Average Annual Pension 143,034 \$7,387,666 Average Age 63.2 Continual Pension Average Age 63.2 Continual Pension 55,161 \$33,277 Average Age 63.2 Continual Pension 55,161 \$33,273 Average Age 63.2 Continual Pension 55,161 \$43,794 Average Age 63.2 Total Annual Pension 55,161 \$43,794 Average Age 75,161 Average Age 762	Average Age	46.0	48.0
Valuation Salary		8.9	10.6
Average Salary \$35,462 \$41,777 Retired Mumbers and Beneficiaries 42,000 3,122 Average Age 76,9 77,372 Total Annual Pension 806,958 \$59,160,612 Average Annual Pension \$19,213 \$18,950 Disabled Members - Academtal 4,000 222 Average Age 54,6 622 Total Annual Pension 143,004 \$7,387,666 Average Age 54,6 622 Total Annual Pension \$35,766 \$33,278 Average Age 63,2 622 Total Annual Pension 56,161 \$637,948 Average Annual Pension 56,161 \$637,948 Average Annual Pension 518,720 \$16,788 Inactive Members 56,000 1,922 Annuity Savings Pand 370,655 \$15,987,062 Amounty Contact \$817,066 \$41,092,344 b. Administrative Expenses 20,459 1,100,000 c. Expected Employee Contributions 476,900 26,597,265 d. Employer Normal Cost = a. + b c. \$360,625 \$15,595,077 Affinanced Actuarial Accrued Liability (UAAL) as of January 1, 2016 Catuarial Accrued Liability (Mada): 1,000,655 \$15,987,061 Catuarial Accrued Liability (Mada): 1,000,655 \$15,987,061 Catuarial Accrued Liability (Mada): 1,000,655 \$15,987,061 Annuity Savings and Beneficiaries 7,518,857 570,888,857 Foliancity Members 370,655 16,263,366 C. Disabled Members - Accidental 1,802,405 86,489,978 d. Disab	-	4,574,633	\$282,918,805
Retired Members and Beneficiaries		\$35,462	\$41,772
Average Age 76.9 73.4		42.000	3,122
Total Annual Pension		76.9	73.8
Disabled Members - Accidental 4.000 222		806,958	\$59,160,612
Disabled Members - Accidental	Average Annual Pension	\$19,213	\$18,950
Total Annual Pension 143,064 \$7,387,666 Average Annual Pension \$35,766 \$33,278 Disabled Members - Ordinary 3.000 3.60 Average Age 63.2 62.1 Total Annual Pension 56,161 \$637,948 Average Annual Pension \$18,720 \$16,788 Inactive Members 56,000 1,928 Inactive Members 56,000 1,928 Inactive Members 56,000 5,987,065 \$15,987,065 Imployer Normal Cost as of January 1, 2016 a. Total Normal Cost \$817,066 \$41,092,346 b. Administrative Expenses 20,459 1,100,000 c. Expected Employee Contributions 476,900 26,597,266 d. Employer Normal Cost = a. + b c. \$360,625 \$15,987,076 infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 cutuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries 7,518,857 570,882,886 c. Disabled Members - Accidental 1,802,405 86,480,975 b. Retired Members - Accidental 1,802,405 86,480,975 d. Disabled Members - Accidental 1,802,405 86,480,975 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 fi. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 fi. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 fi. Total Appropriation a. Employer Normal Cost \$392,624 \$20,057,051 b. Payment on UAL \$55,890 \$29,782,198 c. Payment on 2002 ERI \$0 \$1,362,369 d. Payment on 2003 ERI \$0 \$1,362,369 d. Payment on 2010 ERI \$0 \$5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,479		4.000	222
Total Annual Pension	Average Age	54.6	62.7
Disabled Members - Ordinary 3.000 3.6		143,064	\$7,387,664
Disabled Members - Ordinary 3.000 346 Average Age 63.2 63.2 Total Annual Pension 56,161 \$637,948 Average Annual Pension \$18,720 \$16,788 Inactive Members 56.000 1,928 Annuity Savings Fund 370,655 \$15,987,062 Inactive Members 56.000 1,928 Annuity Savings Fund 370,655 \$15,987,062 Image Normal Cost \$817,066 \$41,092,344 a. Total Normal Cost \$817,066 \$41,092,344 b. Administrative Expenses 20,459 1,100,000 c. Expected Employee Contributions 476,900 26,597,266 d. Employer Normal Cost = a. + b c. \$360,625 \$15,595,077 infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 ctuarial Accrued Liability (AAL): a. Active Members 10,016,760 \$688,107,910 b. Retired Members and Beneficiaries 7,518,857 570,882,886 c. Disabled Members - Accidental 1,802,405 86,480,979 d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,366 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 h. Actuarial Accrued Liability (UAAL): \$8,446,817 594,790,118 j. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on 2002 ERI 0 1,362,366 d. Payment on 2003 ERI 0 1,362,366 d. Payment on 2003 ERI 0 5,769 d. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	Average Annual Pension	\$35,766	\$33,278
Average Age Total Annual Pension 55,161 \$637,948 Average Annual Pension \$118,720 \$16,786 Inactive Members \$56,000 \$1,922 Annuity Savings Fund 370,655 \$15,987,062 Imployer Normal Cost as of January 1, 2016 a. Total Normal Cost \$817,066 \$41,092,346 b. Administrative Expenses 20,459 1,100,000 c. Expected Employee Contributions 476,900 26,597,266 d. Employer Normal Cost a. + b c. \$360,625 Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Etuarial Accrued Liability (AAL): a. Active Members 10,016,760 b. Retired Members and Beneficiaries 7,518,857 c. Disabled Members - Accidental 1,802,405 d. Disabled Members - Ordinary 564,766 Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 nfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 Sulvation Sulv			38
Total Annual Pension \$637,948 Average Annual Pension \$18,720 \$16,788 Inactive Members \$56,000 \$1,925 Annuity Savings Fund \$370,655 \$15,987,062 Imployer Normal Cost as of January 1, 2016 a. Total Normal Cost \$817,066 \$41,092,346 b. Administrative Expenses \$20,459 \$1,100,000 c. Expected Employee Contributions \$476,900 \$26,597,265 d. Employer Normal Cost = a. + b c. \$360,625 \$15,595,077 Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Cutarial Accrued Liability (AAL): a. Active Members \$10,016,760 \$688,107,916 b. Retired Members and Beneficiaries \$7,518,857 \$70,882,886 c. Disabled Members - Ordinary \$564,766 \$7,655,312 e. Inactive Members \$370,655 \$16,263,369 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 infunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL \$455,890 \$29,782,198 c. Payment on 2002 ERI \$0 \$1,362,369 d. Payment on 2010 ERI \$0 \$267,110 e. Payment on 2010 ERI \$0 \$267,110 e. Payment on 2010 ERI \$0 \$5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	-	63.2	62.1
Average Annual Pension		56,161	\$637, 948
Inactive Members 56.000 1,925	Average Annual Pension		\$16,788
Total Normal Cost as of January 1, 2016			1,925
a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Cetuarial Accrued Liability (AAL): a. Active Members d. Disabled Members - Accidental d. Possabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets h. Actuarial Value of Assets h. Actuarial Value of Assets h. Actuarial Accrued Liability = g h. S10,267,369 S20,273,443 S1,369,390,456 S74,90,118 h. Unfunded Actuarial Accrued Liability = g h. S11,626,626 S774,600,338 S2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. S848,714 S51,474,497	Annuity Savings Fund	370,655	\$15,987,062
b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. \$360,625 \$15,595,077 Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Intuarial Accrued Liability (AAL): a. Active Members 10,016,760 b. Retired Members and Beneficiaries 7,518,857 c. Disabled Members - Accidental 1,802,405 d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,366 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 Infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 INFUNDED ACTUAL ACCRUES ACCR	Employer Normal Cost as of January 1, 2016		
c. Expected Employee Contributions 476,900 26,597,265 d. Employer Normal Cost = a. + b c. \$360,625 \$15,595,077 defineded Actuarial Accrued Liability (UAAL) as of January 1, 2016 cutuarial Accrued Liability (AAL): a. Active Members 10,016,760 \$688,107,910 b. Retired Members and Beneficiaries 7,518,857 570,882,886 c. Disabled Members - Accidental 1,802,405 86,480,975 d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,369 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 infunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 \text{Y2018 Appropriation} a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2003 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	a. Total Normal Cost	\$817,066	
d. Employer Normal Cost = a. + b c. \$360,625 \$15,595,077 Infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Cituarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 f. Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 f. Actuarial Value of Assets f. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI d. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	b. Administrative Expenses	20,459	• •
infunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 ctuarial Accrued Liability (AAL): a. Active Members 10,016,760 \$688,107,910 b. Retired Members and Beneficiaries 7,518,857 570,882,886 c. Disabled Members - Accidental 1,802,405 86,480,979 d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,369 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	c. Expected Employee Contributions	476,900	
Cituarial Accrued Liability (AAL): a. Active Members 10,016,760 \$688,107,910 b. Retired Members and Beneficiaries 7,518,857 570,882,886 c. Disabled Members - Accidental 1,802,405 86,480,979 d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,369 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,4	d. Employer Normal Cost = $a + b - c$.	\$360,625	\$15,595,077
a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. Y2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$848,714 \$51,474,497		nary 1, 2016	
b. Retired Members and Beneficiaries 7,518,857 570,882,886 c. Disabled Members - Accidental 1,802,405 86,480,979 d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,369 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 Infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation			*
c. Disabled Members - Accidental 1,802,405 86,480,979 d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,369 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 Infunded Actuarial Accrued Liability (UAAL): \$20,273,443 \$1,369,390,456 g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497			
d. Disabled Members - Ordinary 564,766 7,655,312 e. Inactive Members 370,655 16,263,369 f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 Infunded Actuarial Accrued Liability (UAAL): \$20,273,443 \$1,369,390,456 g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	b. Retired Members and Beneficiaries		
e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. fnfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. 420,273,443 \$1,369,390,456 \$20,273,443 \$1,369,390,456 \$1,369,390,456 \$20,273,443 \$1,369,390,456 \$1,369,390,456 \$20,273,443 \$1,369,390,456		•	
f. Total AAL = a. + b. + c. + d. + e. \$20,273,443 \$1,369,390,456 Infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	d. Disabled Members - Ordinary	-	
Infunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets \$8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	e. Inactive Members		
g. Actuarial Accrued Liability = f. \$20,273,443 \$1,369,390,456 h. Actuarial Value of Assets 8,646,817 594,790,118 i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497		\$20,273,443	\$1,369,390,456
h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	Infunded Actuarial Accrued Liability (UAAL):		
i. Unfunded Actuarial Accrued Liability = g h. \$11,626,626 \$774,600,338 Y2018 Appropriation a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	g. Actuarial Accrued Liability = f.	\$20,273,443	\$1,369,390,456
Y2018 Appropriation \$392,824 \$20,057,051 a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	h. Actuarial Value of Assets	8,646,817	594,790,118
a. Employer Normal Cost \$392,824 \$20,057,051 b. Payment on UAL 455,890 29,782,198 c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	i. Unfunded Actuarial Accrued Liability = g h.	\$11,626,626	\$774,600,338
b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 455,890 29,782,198 0 1,362,369 0 267,110 0 5,769 \$848,714 \$51,474,497			_
c. Payment on 2002 ERI 0 1,362,369 d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	*		-
d. Payment on 2003 ERI 0 267,110 e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	·	455,890	
e. Payment on 2010 ERI 0 5,769 f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	c. Payment on 2002 ERI	0	1,362,369
f. Total Appropriation = a. + b. + c. + d. + e. \$848,714 \$51,474,497	d. Payment on 2003 ERI	0	
	e. Payment on 2010 ERI	0	5,769
If Total Appropriation paid on July 1, 2017 \$833,168 \$50,531,642	f. Total Appropriation = a . + b . + c . + d . + e .	\$848,714	\$ 51 , 474 , 497
	If Total Appropriation paid on July 1, 2017	\$833,168	\$ 50,531,642

HOPEDALE HOUSING AUTHORITY - 300

Commence of Manakas Data	Member Unit	Worcester Regional
Summary of Member Data Active Members	Member Out	6,773
	_	48.0
Average Age		10.6
Average Service	-	\$282,918,805
Valuation Salary	- \$ 0	\$20 2, 510,003 \$41,772
Average Salary	1.000	3,122
Retired Members and Beneficiaries	83.1	73.8
Average Age		\$59,160,612
Total Annual Pension	11,702 \$11,702	\$39,100,012 \$18,950
Average Annual Pension		\$18,93C
Disabled Members - Accidental	1.000	62.7
Average Age	83.4	
Total Annual Pension	18,013	\$7,387,664
Average Annual Pension	\$18,013	\$33,278
Disabled Members - Ordinary	-	38
Average Age		62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	-	1,925
Annuity Savings Fund	-	\$15,987,062
Employer Normal Cost as of January 1, 2016		414 500 014
a. Total Normal Cost	\$0	\$41,092,346
b. Administrative Expenses	0	1,100,000
c. Expected Employee Contributions	0	26,597,269
d. Employer Normal Cost = a. + b c.	\$0	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Jar	nuary 1, 2016	
Actuarial Accrued Liability (AAL):		*
a. Active Members	-	\$688,107,910
b. Retired Members and Beneficiaries	76,045	570,882,886
c. Disabled Members - Accidental	117,322	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$193,367	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$193,367	\$1,369,390,456
h. Actuarial Value of Assets	82,473	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$110,894	\$774,600,338
FY2018 Appropriation		
a. Employer Normal Cost	\$0	\$20,057,051
b. Payment on UAL	4,348	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
•	\$4.240	\$51,474,497
f. Total Appropriation = $a + b + c + d + e$.	\$4,348	\$21,41,421

<u>HUBBARDSTON - 310</u> Based on Valuation Results as of January 1, 2016

	AME 1 D	Member Unit	Worcester Regional
Sum	amary of Member Data	28.239	6,773
	Active Members	47.1	48.0
	Average Age	9.1	10.6
	Average Service	1,140,880	\$282,918,805
	Valuation Salary	\$35,653	\$41,772
	Average Salary	\$33,633 17.000	3,122
	Retired Members and Beneficiaries	74.9	73.8
	Average Age		\$59,160,612
	Total Annual Pension	274,654	\$39,100,012 \$18,950
	Average Annual Pension	\$16,156	\$16,930 222
	Disabled Members - Accidental	1.000	62.7
	Average Age	59.8	
	Total Annual Pension	32,576	\$7,387,664
	Average Annual Pension	\$32,576	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948 \$4.6700
	Average Annual Pension	\$0	\$16,788
	Inactive Members	16.000	1,925
	Annuity Savings Fund	118,356	\$15,987,062
<u> Տալ</u>	ployer Normal Cost as of January 1, 2016	\$044.04 <i>°</i>	\$41,000,24 <i>6</i>
a.	Total Normal Cost	\$211,915	\$41,092,346
ь.	Administrative Expenses	5,306	1,100,000
c.	Expected Employee Contributions	121,339	26,597,269
d.	Employer Normal Cost = $a. + b c.$	\$95,882	\$15,595,077
	mded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actu	arial Accrued Liability (AAL):	0.444.000	\$400.407.040
a.	Active Members	2,413,980	\$688,107,910
b.	Retired Members and Beneficiaries	2,651,549	570,882,886
c.	Disabled Members - Accidental	399,225	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	118,356	16,263,369
f.	Total AAL = a. + b. + c. + d. + e.	\$5,583,110	\$1,369,390,456
Jnfo	inded Actuarial Accrued Liability (UAAL):		#
g.	Actuarial Accrued Liability $= f$.	\$5,583,110	\$1,369,390,456
h.	Actuarial Value of Assets	2,381,249	594,790,118
i.	Unfunded Actuarial Accrued Liability $= g$ h.	\$3,201,861	\$774,600,338
FY20	018 Appropriation	# · - · · · ·	Ann Arm and
a.	Employer Normal Cost	\$104,444	\$20,057,051
þ.	Payment on UAL	120,587	29,782,198
c.	Payment on 2002 ERI	9,634	1,362,369
d.	Payment on 2003 ERI	4,076	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$238,741	\$51,474,497

<u>LANCASTER - 320</u> Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	51.525	6,773
	Average Age	51.2	48.0
	Average Service	14.0	10.6
	Valuation Salary	2,404,227	\$282,918,805
	Average Salary	\$46,235	\$41,772
	Retired Members and Beneficiaries	28.000	3,122
	Average Age	73.9	73.8
	Total Annual Pension	616,326	\$59,160,612
	Average Annual Pension	\$22,012	\$18,950
	Disabled Members - Accidental		222
	Average Age	-	62.7
	Total Annual Pension	-	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	1.000	38
	Average Age	61.4	62.1
	Total Annual Pension	9,635	\$637,948
	Average Annual Pension	\$9,635	\$16,788
	Inactive Members	2.000	1,925
	Annuity Savings Fund	68,810	\$15,987,062
∃mյ	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$434,337	\$41,092,346
b.	Administrative Expenses	10,876	1,100,000
c.	Expected Employee Contributions	252,735	26,597,269
d.	Employer Normal Cost $=$ a. $+$ b c.	\$192,478	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Janu	uary 1, 2016	
Actu	arial Accrued Liability (AAL):	- 1-1 0.10	\$ 400 40E 040
a.	Active Members	7,471,048	\$688,107,910
b.	Retired Members and Beneficiaries	6,052,340	570,882,886
C.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	135,661	7,655,312
e.	Inactive Members	68,810	16,263,369
f.	Total AAL = $a + b + c + d + e$.	\$13,727,859	\$1,369,390,456
Jnfi	unded Actuarial Accrued Liability (UAAL):		*********
g.	Actuarial Accrued Liability $= f$.	\$13,727,859	\$1,369,390,456
h.	Actuarial Value of Assets	5,855,063	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$7,872,796	\$ 774 , 600,338
Y2	018 Appropriation	8000 (()	800 017 014
a.	Employer Normal Cost	\$209,664	\$20,057,051
Ь.	Payment on UAL	308,699	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$518,363	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$508,868	\$50,531,642

<u>LANCASTER HOUSING AUTHORITY - 325</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	1.000	6,773
Average Age	52.4	48.0
Average Service	1.9	10.6
Valuation Salary	49,254	\$282,918,805
Average Salary	\$49,254	\$41,772
Retired Members and Beneficiaries	3.000	3,122
Average Age	71.6	73.8
Total Annual Pension	38,516	\$59,160,612
Average Annual Pension	\$12,839	\$18,950
Disabled Members - Accidental	-	222
Average Age	-	62.7
Total Annual Pension	-	\$7,387 , 664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$ 0	\$16,788
Inactive Members	-	1,925
Annuity Savings Fund	-	\$15,987,062
mployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$9,735	\$41,092,346
b. Administrative Expenses	244	1,100,000
c. Expected Employee Contributions	5,116	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$4,863	\$15,595,07 7
Infunded Actuarial Accrued Liability (UAAL) as of Janua	ry 1, 2016	
actuarial Accrued Liability (AAL):		
a. Active Members	8,312	\$688,107,910
b. Retired Members and Beneficiaries	351,873	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$360,185	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$360,185	\$1,369,390,456
h. Actuarial Value of Assets	153,622	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$206,563	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$5,29 7	\$20,057,051
	8,100	29,782,198
b. Payment on UAL	^	1,362,369
b. Payment on UALc. Payment on 2002 ERI	0	
	0	
c. Payment on 2002 ERI		267,110 5,769
c. Payment on 2002 ERId. Payment on 2003 ERI	0	267,110

LEICESTER - 330 Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	167.160	6,773
	Average Age	48.3	48.0
	Average Service	10.9	10.6
	Valuation Salary	4,995,112	\$282,918,805
	Average Salary	\$28,543	\$41,772
	Retired Members and Beneficiaries	66.000	3,122
	Average Age	73.0	73.8
	Total Annual Pension	1,205,441	\$59,160,612
	Average Annual Pension	\$18,264	\$18,950
	Disabled Members - Accidental	7.000	222
	Average Age	67.5	62.7
	Total Annual Pension	192,563	\$7,387,664
	Average Annual Pension	\$27,509	\$33,278
	Disabled Members - Ordinary	1.000	38
	Average Age	54.4	62.1
	Total Annual Pension	11,442	\$637,948
	Average Annual Pension	\$11,442	\$16,788
	Inactive Members	43.000	1,925
	Annuity Savings Fund	241,084	\$15,987,062
Em	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$851,144	\$41,092,346
Ъ.	Administrative Expenses	21,313	1,100,000
c.	Expected Employee Contributions	512,145	26,597,269
d.	Employer Normal Cost = a , $+$ b , $ c$.	\$360,312	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Janu	нагу 1, 2016	
Actu	arial Accrued Liability (AAL):		
a.	Active Members	14,474,496	\$688,107,910
b.	Retired Members and Beneficiaries	11,998,632	570,882,886
c.	Disabled Members - Accidental	2,024,059	, 86,480,979
d.	Disabled Members - Ordinary	190,685	7,655,312
e.	Inactive Members	241,084	16,263,369
£.	Total AAL = $a + b + c + d + e$.	\$28,928,956	\$1,369,390,456
Jnfi	ınded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability $=$ f.	\$28,928,956	\$1,369,390,456
h.	Actuarial Value of Assets	12,338,475	594,790,118
i.	Unfunded Actuarial Accrued Liability $=$ g h.	\$16,590,481	\$774,600,338
7Y2	018 Appropriation		<u> </u>
a.	Employer Normal Cost	\$392,483	\$20,057,051
Ъ.	Payment on UAL	632,330	29,782,198
c.	Payment on 2002 ERI	48,334	1,362,369
d.	Payment on 2003 ERI	1,958	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = $a + b + c + d + e$.	\$1,075,105	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$1,055,412	\$50,531,642

<u>LEICESTER HOUSING AUTHORITY - 340</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	4.000	6,773
Average Age	61.1	48.0
Average Service	22.0	10.6
Valuation Salary	183,252	\$282,918,805
Average Salary	\$45,813	\$41,772
Retired Members and Beneficiaries	2.000	3,122
Average Age	84.4	73.8
Total Annual Pension	33,957	\$59,160,612
Average Annual Pension	\$ 16,979	\$18,950
Disabled Members - Accidental	_	222
Average Age	<u></u>	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	_	38
Average Age	_	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	_	1,925
Annuity Savings Fund	-	\$15,987,062
mployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$21,502	\$41,092,346
b. Administrative Expenses	538	1,100,000
c. Expected Employee Contributions	12,618	26,597,269
d. Employer Normal Cost = a. + b c.	\$9,422	\$ 15,595,077
infunded Actuarial Accrued Liability (UAAL) as of Jar	mary 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	918,764	\$688,107,910
b. Retired Members and Beneficiaries	151,333	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	. 0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,070,097	\$1,369,390,456
nfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,070,097	\$1,369,390,456
h. Actuatial Value of Assets	456,407	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$613,690	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$10,263	\$20,057,051
b. Payment on UAL	24,063	29,782,198
c. Payment on 2002 ERI	0	1,362,369
• -	0	267,110
d. Payment on 2003 ERI		F H 40
e. Payment on 2010 ERI	0	5,769
·	0 \$34,326	5,769 \$51,474,497

<u>LEICESTER WATER DISTRICT - 350</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	7.436	6,773
Average Age	41.5	48.0
Average Service	9.4	10.6
Valuation Salary	226,545	\$282,918,805
Average Salary	\$28,318	\$41,772
Retired Members and Beneficiaries	2.000	3,122
Average Age	71.9	73.8
Total Annual Pension	103,748	\$59,160,612
Average Annual Pension	\$51,874	\$18,950
Disabled Members - Accidental		2.22
Average Age	_	62.7
Total Annual Pension	<u>.</u>	\$7,387,664
Average Annual Pension	\$ 0	\$33,278
Disabled Members - Ordinary	1.000	38
Average Age	65.5	62.1
Total Annual Pension	13,680	\$637,948
Average Annual Pension	\$13,680	\$16,788
Inactive Members	1.000	1,925
Annuity Savings Fund	36,449	\$ 15,987,062
mployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$35,070	\$41,092,346
b. Administrative Expenses	878	1,100,000
c. Expected Employee Contributions	27,215	26,597,269
d. Employer Normal Cost = a. + b c.	\$8,733	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Janu	nary 1, 2016	
ctuarial Accrued Liability (AAL):		* coo 40H 040
a. Active Members	406,194	\$688,107,910
b. Retired Members and Beneficiaries	968,133	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	157,153	7,655,312
e. Inactive Members	36,449	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,567,929	\$1,369,390,456
nfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,567,929	\$1,369,390,456
h. Actuarial Value of Assets	668,737	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$899,192	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$9,513	\$20,057,051
b. Payment on UAL	35,258	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
C Taril Armondonian - a th to to to to	\$44,771	\$51,474,497
f. Total Appropriation = $a + b + c + d + e$.	н	****

<u>LUNENBURG - 360</u> Based on Valuation Results as of January 1, 2016

Succe	mary of Member Data	Member Unit	Worcester Regional
Sum	Active Members	158.187	6,773
	Average Age	48.5	48.0
	Average Service	9.4	10.6
	Valuation Salaty	5,181,620	\$282,918,805
	Average Salary	\$32,589	\$41,772
	Retired Members and Beneficiaries	83.000	3,122
	Average Age	73.7	73.8
	Total Annual Pension	1,508,451	\$59,160,612
	Average Annual Pension	\$18,174	\$18,950
	Disabled Members - Accidental	4.000	222
	Average Age	63.1	62.7
	Total Annual Pension	120,014	\$7,387,664
	Average Annual Pension	\$30,004	\$33,278
		1.000	38
		50.7	62.1
	Average Age Total Annual Pension	6,067	\$637,948
		\$6,067	\$16,788
	Average Annual Pension Inactive Members	47.000	1,925
		640,571	\$15,987,062
	Annuity Savings Fund	040,571	\$203701300 -
Emp	oloyer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$932,228	\$41,092,346
b.	Administrative Expenses	23,343	1,100,000
c.	Expected Employee Contributions	559,555	26,597,269
đ.	Employer Normal Cost = $a + b - c$.	\$396,016	\$15,595,077
IInf	ınded Actuarial Accrued Liability (UAAL) as of Janı	uary 1, 2016	
	arial Accrued Liability (AAL):		
a.	Active Members	13,807,923	\$688,107,910
а. b.	Retired Members and Beneficiaries	15,057,994	570,882,886
	Disabled Members - Accidental	1,350,604	86,480,979
с. d.	Disabled Members - Ordinary	105,652	7,655,312
	Inactive Members	640,571	16,263,369
e. f	Total AAL = $a + b + c + d + e$.	\$30,962,744	\$1,369,390,456
۸,	anded Actuarial Accrued Liability (UAAL):	Ψ30,702,711	¥1,007,074,100
		\$30,962,744	\$1,369,390,456
g.	Actuarial Accrued Liability = f. Actuarial Value of Assets	13,205,905	594,790,118
h.		\$17,756,839	\$774,600,338
i.	Unfunded Actuarial Accrued Liability = g h.	\$17,730,03 <i>7</i>	φ, , 1,000,550
FY2	018 Appropriation		
a.	Employer Normal Cost	\$431,376	\$20,057,051
ь.	Payment on UAL	696,261	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = a . + b . + c . + d . + e .	\$1,127,637	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$1,106,982	\$50,531,642

LUNENBURG HOUSING AUTHORITY - 370

Summary of Member Data	Member Unit	Worcester Regional
Active Members	1.000	6,773
Average Age	40.3	48.0
Average Service	2.3	10.0
Valuation Salary	38,771	\$282,918,805
•	\$38,771	\$41,772
Average Salary	430,771	3,122
Retired Members and Beneficiaries	-	73.8
Average Age	-	\$59,160,612
Total Annual Pension	- #A	\$39,100,012 \$18,950
Average Annual Pension	\$0	222
Disabled Members - Accidental	-	62.7
Average Age	-	
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	~	62.1
Total Annual Pension	~	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	-	1,925
Annuity Savings Fund	-	\$15,987,062
Employer Normal Cost as of January 1, 2016	64 770	\$41,000,244
a. Total Normal Cost	\$4,778	\$41,092,346
b. Administrative Expenses	120	1,100,000
c. Expected Employee Contributions	3,899	26,597,269
d. Employer Normal Cost = a. + b c.	\$999	\$15,595,07 7
Unfunded Actuarial Accrued Liability (UAAL) as of Jam	uary 1, 2016	
Actuarial Accrued Liability (AAL):	9 745	\$688,107,910
a. Active Members	8,765	
b. Retired Members and Beneficiaries	0	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$8,765	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$8,765	\$1,369,390,456
h. Actuarial Value of Assets	3,738	594,790,118
i. Unfunded Actuarial Accrued Liability $= g$ h.	\$5,027	\$774,600,338
FY2018 Appropriation		800 000 00 C
a. Employer Normal Cost	\$1,088	\$20,057,051
b. Payment on UAL		29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$1,285	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$1,261	\$50,531,642
 b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 	197 · 0 0 0 0 0 \$1,285	29,78 1,36 26 \$51,47

<u>LUNENBURG WATER DISTRICT - 380</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	6.000	6,773
Average Age	43.9	48.0
Average Service	14.3	10.6
Valuation Salary	328,808	\$282,918,805
Average Salary	\$54,801	\$41,772
Retired Members and Beneficiaries	2.000	3,122
Average Age	71.7	73.8
Total Annual Pension	40,956	\$59,160,612
Average Annual Pension	\$20,478	\$18,950
Disabled Members - Accidental		222
Average Age		62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary		38
Average Age	-	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	3.000	1,925
Annuity Savings Fund	3,050	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$37,023	\$41,092,34 6
b. Administrative Expenses	927	1,100,000
c. Expected Employee Contributions	33,135	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$4,815	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Jan	nuary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	1,290,596	\$688,107,910
b. Retired Members and Beneficiaries	429,691	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	3,050	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,723,337	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,723,337	\$1,369,390,456
h. Actuarial Value of Assets	735,020	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$988,317	\$774,600,338
Y2018 Appropriation		Ann off of 1
a. Employer Normal Cost	\$5,245	\$20,057,051
b. Payment on UAL	38,753	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$43,998	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$43,192	\$50,531,642

MENDON - 390 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	45.005	6,773
Average Age	46.7	48.0
Average Service	12.3	10.6
Valuation Salary	2,440,676	\$282,918,805
Average Salary	\$51,929	\$41,772
Retired Members and Beneficiaries	16.000	3,122
Average Age	72.6	73.8
Total Annual Pension	319,225	\$59,160,612
Average Annual Pension	\$19,952	\$18,950
Disabled Members - Accidental	5.000	222
Average Age	55.6	62.7
Total Annual Pension	207,115	\$7,387,664
Average Annual Pension	\$41,423	\$33,278
Disabled Members - Ordinary	****	38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	11.000	1,925
Annuity Savings Fund	194,277	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$447,198	\$41,092,346
b. Administrative Expenses	11,198	1,100,000
c. Expected Employee Contributions	260,316	26,597,269
d. Employer Normal Cost = a. + b c.	\$198,080	\$15 , 595 , 077
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	7,027,106	\$688,107,910
b. Retired Members and Beneficiaries	3,281,520	570,882,886
c. Disabled Members - Accidental	2,623,605	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	194,277	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$13,126,5 08	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$13,126,508	\$1,369,390,456
h. Actuarial Value of Assets	5,598,580	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$7,527,928	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$215,766	\$20,057,051
b. Payment on UAL	284,894	29,782,198
c. Payment on 2002 ERI	7,708	1,362,369
d. Payment on 2003 ERI	20,709	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$529,077	\$51,474,497
11 1		

MENDON-UPTON REGIONAL - 400 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	132.771	6,773
Average Age	51.2	48.0
Average Service	11.0	10.6
Valuation Salary	4,180,136	\$282,918,805
Average Salary	\$30,964	\$41,772
Retired Members and Beneficiaries	34.000	3,122
Average Age	75.1	73.8
Total Annual Pension	423,196	\$59,160,612
Average Annual Pension	\$12,447	\$18,950
Disabled Members - Accidental	1.000	222
Average Age	58.6	62.7
Total Annual Pension	32,505	\$7,387,664
Average Annual Pension	\$32,505	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	46.000	1,925
Annuity Savings Fund	288,568	\$15,987,062
mployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$664,982	\$41,092,346
b. Administrative Expenses	16,651	1,100,000
c. Expected Employee Contributions	403,729	26,597,269
d. Employer Normal Cost = a. + b c.	\$277,904	\$15,595,07 7
Infunded Actuarial Accrued Liability (UAAL) as of Janu	1 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	11,054,094	\$688,107,910
b. Retired Members and Beneficiaries	3,822,426	570,882,886
c. Disabled Members - Accidental	406,807	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	288,568	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$ 15,571,895	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$15,571,895	\$1,369,390,456
h. Actuarial Value of Assets	6,641,561	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$8,930,334	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$302,717	\$20,057,051
b. Payment on UAL	345,246	29,782,198
c. Payment on 2002 ERI	6,424	1,362,369
d. Payment on 2003 ERI	7,173	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$661,560	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$649,442	\$50,531,642

MILLBURY - 410 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	189.102	6,773
Average Age	47.9	48.0
Average Service	10.2	10.6
Valuation Salary	6,841,958	\$282,918,805
Average Salary	\$35,635	\$41,772
Retired Members and Beneficiaries	120.000	3,122
Average Age	74.1	73.8
Total Annual Pension	2,233,089	\$59,160,612
Average Annual Pension	\$18,609	\$18,950
Disabled Members - Accidental	8.000	222
Average Age	68.0	62.7
Total Annual Pension	298,065	\$7,387,664
Average Annual Pension	\$37,258	\$33,278
Disabled Members - Ordinary	2.000	38
Average Age	68.2	62.1
Total Annual Pension	36,670	\$637,948
Average Annual Pension	\$18,335	\$16,788
Inactive Members	69.000	1,925
Annuity Savings Fund	465,214	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$1,206,877	\$41,092,346
b. Administrative Expenses	30,220	1,100,000
c. Expected Employee Contributions	720,115	26,597,269
d. Employer Normal Cost = a. + b c.	\$516,982	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Janua	ary 1, 2016	
Actuarial Accrued Liability (AAL):	45 050 500	\$ 799.407.040
a. Active Members	17,373,500	\$688,107,910
b. Retired Members and Beneficiaries	21,901,645	570,882,886
c. Disabled Members - Accidental	3,230,562	86,480,979
d. Disabled Members - Ordinary	329,247	7,655,312
e. Inactive Members	465,214	16,263,369
f. Total AAL = a . + b . + c . + d . + e .	\$43,300,168	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):	Ø 10 000 1 CD	\$4.270.200.4E7
g. Actuarial Accrued Liability = f.	\$43,300,168	\$1,369,390,456
h. Actuarial Value of Assets	18,467,935	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$24,832,233	\$774,600,338
FY2018 Appropriation	\$563,143	\$20,057,051
a. Employer Normal Cost		29,782,198
b. Payment on UAL	926,223 131 10 <i>4</i>	1,362,369
c. Payment on 2002 ERI	131,194	267,110
d. Payment on 2003 ERI	0	5,769
e. Payment on 2010 ERIf. Total Appropriation = a. + b. + c. + d. + e.	0 \$1,620,56 0	5,769 \$51,474,497
· · · · · · · · · · · · · · · · · · ·	\$1,590,876	\$50,531,642

MILLBURY HOUSING AUTHORITY - 420 Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	7.000	6,773
	Average Age	54.5	48.0
	Average Service	9.8	10.6
	Valuation Salary	350,470	\$282,918,805
	Average Salary	\$50,067	\$41,772
	Retired Members and Beneficiaries	5.000	3,122
•	Average Age	76.9	73.8
	Total Annual Pension	143,174	\$59,160,612
	Average Annual Pension	\$28,635	\$18,950
	Disabled Members - Accidental	1.000	222
	Average Age	80.9	62.7
	Total Annual Pension	25,062	\$7,387,664
	Average Annual Pension	\$25,062	\$33,278
	Disabled Members - Ordinary	925,502	38
	Average Age	_	62.1
	Total Annual Pension	_	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	40	1,925
	Annuity Savings Fund		\$15,987,062
G	oloyer Normal Cost as of January 1, 2016		- , ,
<u>а.</u>	Total Normal Cost	\$62,944	\$41,092,346
ъ. Ь.	Administrative Expenses	1,576	1,100,000
	Expected Employee Contributions	35,800	26,597,269
c. d.	Employer Normal Cost = a. + b c.	\$28,720	\$15,595,077
		·	* , ,
	unded Actuarial Accrued Liability (UAAL) as of Januarial Accrued Liability (AAL):	нагу 1, 2016	44-MARIOTANIA
a.	Active Members	786,292	\$688,107,910
а. b.	Retired Members and Beneficiaries	1,159,600	570,882,886
	Disabled Members - Accidental	165,301	86,480,979
c.		105,501	7,655,312
d.	Disabled Members - Ordinary	0	16,263,369
e.	Inactive Members	\$2,111,193	\$1,369,390,456
f.	Total AAL = $a + b + c + d + e$.	<i>92</i> ,111,193	\$1,502,520,450
	nded Actuarial Accrued Liability (UAAL):	¢9 111 102	\$1,369,390,456
g.	Actuarial Accrued Liability = f.	\$2,111,193	\$1,309,390,430 594,790,118
h.	Actuarial Value of Assets	900,444 \$1,210,749	\$774,600,338
i.	Unfunded Actuarial Accrued Liability = g h.	\$1,210,749	<i>\$11</i> 4,000,330
	18 Appropriation	804.004	\$00.057.054
a.	Employer Normal Cost	\$31,284	\$20,057,051
b.	Payment on UAL	45,350	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	5,872	267,110
e.	Payment on 2010 ERI	0	5,769
_	Total Appropriation = $a + b + c + d + e$.	\$82, 506	\$ 51,474,497
f.			

MILLVILLE - 430 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	18.383	6,773
Average Age	48.8	48.0
Average Service	6.1	10.6
Valuation Salary	466,201	\$282,918,805
Average Salary	\$23,310	\$41,772
Retired Members and Beneficiaries	5.000	3,122
Average Age	79.2	73.8
Total Annual Pension	67,221	\$59,160,612
Average Annual Pension	\$13,444	\$18,950
Disabled Members - Accidental		222
Average Age	_	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	***	38
Average Age	_	62.1
Total Annual Pension	-	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	9.000	1,925
Annuity Savings Fund	189,486	\$15,987,062
imployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$156,320	\$41,092,346
b. Administrative Expenses	3,914	1,100,000
c. Expected Employee Contributions	57,455	26,597,269
d. Employer Normal Cost = a. + b c.	\$102,779	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Januar	y 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	796,727	\$688,107,910
b. Retired Members and Beneficiaries	629,218	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	189,486	16,263,369
f. Total $AAL = a. + b. + c. + d. + e.$	\$1, 615,431	\$1,369,390,456
nfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,615,431	\$1,369,390,456
h. Actuarial Value of Assets	688,996	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$926,435	\$ 77 4 ,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$111,95 6	\$20,057,051
b. Payment on UAL	36,326	29,782,198
	0	1,362,369
c. Payment on 2002 ERI		267,110
	0	
· · · · · · · · · · · · · · · · · · ·	0	5,769
d. Payment on 2003 ERI		

NARRAGANSETT REGIONAL - 440 Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	51.000	6,773
	Average Age	49.7	48.0
	Average Service	10.1	10.6
	Valuation Salary	1,780,699	\$282,918,805
	Average Salary	\$34,916	\$41,772
	Retired Members and Beneficiaries	29.000	3,122
	Average Age	74.1	73.8
	Total Annual Pension	510,349	\$59,160,612
	Average Annual Pension	\$17,598	\$18,950
	Disabled Members - Accidental		222
	Average Age	-	62.7
	Total Annual Pension	<u>~</u>	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	_	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	18.000	1,925
	Annuity Savings Fund	148,495	\$15,987,062
Emj	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$283,870	\$41,092,346
Ь.	Administrative Expenses	7,108	1,100,000
C.	Expected Employee Contributions	178,211	26,597,269
d.	Employer Normal Cost = $a + b - c$.	\$112,767	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Janu	ıary 1, 2016	
Actu	arial Accrued Liability (AAL):	4.004.000	\$400.40E.040
a.	Active Members	4,036,083	\$688,107,910
ь.	Retired Members and Beneficiaries	4,970,003	570,882,886
Ç.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	148,495	16,263,369
£.	Total AAL = a . + b . + c . + d . + e .	\$9,154,581	\$1,369,390,456
Infu	ınded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$9,154,581	\$1,369,390,456
h.	Actuarial Value of Assets	3,904,516	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$5,250,065	\$774,600,338
Y2 (018 Appropriation	0.00.00	SOO OFF OF A
a.	Employer Normal Cost	\$122,836	\$20,057,051
b.	Payment on UAL	197,667	29,782,198
c.	Payment on 2002 ERI	22,642	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = $a + b + c + d + e$.	\$343,14 5	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$336,860	\$50,531,642

NASHOBA REGIONAL - 450 Based on Valuation Results as of January 1, 2016

Samuel of Manchau Data	Member Unit	Worcester Regional
Summary of Member Data Active Members	176.824	6,773
Average Age	49.1	48.0
Average Service	9.1	10.6
Valuation Salary	6,309,246	\$282,918,805
Average Salary	\$35,445	\$41,772
Retired Members and Beneficiaries	53,000	3,122
Average Age	70.8	73.8
Total Annual Pension	724,658	\$59,160,612
Average Annual Pension	\$13,673	\$18,950
Disabled Members - Accidental	¥20,010	222
Average Age	_	62.7
Total Annual Pension	<u>-</u>	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	2.000	38
Average Age	57.8	62.1
Total Annual Pension	25,988	\$637,948
Average Annual Pension	\$12,994	\$16,788
Inactive Members	54.000	1,925
Annuity Savings Fund	524,546	\$ 15,987 , 062
Employer Normal Cost as of January 1, 201	1.6	
a. Total Normal Cost	\$1,017,934	\$41, 09 2, 346
b. Administrative Expenses	25,489	1,100,000
c. Expected Employee Contributions	645,808	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$397,615	\$15,595,077
Infunded Actuarial Accrued Liability (UA	AL) as of January 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	13,043,788	\$688,107,910
b. Retired Members and Beneficiaries	7,410,887	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	354,919	7,655,312
e. Inactive Members	524,546	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$21,334,140	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL)		
g. Actuarial Accrued Liability = f.	\$21,334,140	\$1,369,390,456
h. Actuarial Value of Assets	9,099,214	594,790,118
i. Unfunded Actuarial Accrued Liability =	s g h. \$12,234,926	\$774,600,338
FY2018 Appropriation	2102.440	\$00.0ET.0E4
a. Employer Normal Cost	\$433,118	\$20,057,051
b. Payment on UAL	479,742	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d$.	+ e. \$912,860	\$51,474,4 97
If Total Appropriation paid on July 1	, 2017 \$896,139	\$50,531,642

<u>NEW BRAINTREE - 460</u> Based on Valuation Results as of January 1, 2016

Sun	amary of Member Data	Member Unit	Worcester Regional
	Active Members	5.162	6,773
	Average Age	51.1	48.0
	Average Service	12.0	10.6
	Valuation Salary	154,555	\$282,918,805
	Average Salary	\$ 22,079	\$41,772
	Retired Members and Beneficiaries	1.000	3,122
	Average Age	71.6	73.8
	Total Annual Pension	12,427	\$59,160,612
	Average Annual Pension	\$12,427	\$18,950
	Disabled Members - Accidental	2.000	222
	Average Age	62.6	62.7
	Total Annual Pension	73,033	\$7,387,664
	Average Annual Pension	\$36,517	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	-	1,925
	Annuity Savings Fund	-	\$15,987,062
Emj	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$28,379	\$41,092,346
b.	Administrative Expenses	711	1,100,000
c.	Expected Employee Contfibutions	16,911	26,597,269
d.	Employer Normal Cost = a. + b c.	\$12,179	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Jam	uary 1, 2016	
Actu	arial Accrued Liability (AAL):		*
a.	Active Members	434,658	\$688,107,910
b.	Retired Members and Beneficiaries	131,355	570,882,886
c.	Disabled Members - Accidental	857,018	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	0	16,263,369
f.	Total AAL = a. + b. + c. + d. + e.	\$1,423,031	\$1,369,390,456
Jnfi	anded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability $= f$.	\$1,423,031	\$1,369,390,456
h.	Actuarial Value of Assets	606,936	594,790,118
i.	Unfunded Actuarial Accrued Liability $= g$ h.	\$816,095	\$774,600,338
₹ Y 2	018 Appropriation		
a.	Employer Normal Cost	\$13,267	\$20,057,051
b.	Payment on UAL	32,000	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = $a. + b. + c. + d. + e.$	\$ 45,267	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$44,438	\$50,531,642

NORTHBORO - 470 Based on Valuation Results as of January 1, 2016

	CM 1 D	Member Unit	Worcester Regional
Sun	mary of Member Data	218.273	6,773
	Active Members	210.275 45.0	48.0
	Average Age	10.4	10.6
	Average Service		\$282,918,805
	Valuation Salary	9,585,448	\$202,910,603 \$41,772
	Average Salary	\$41,139	3,122
	Retired Members and Beneficiaries	100.000	73.8
	Average Age	73.8	75.6 \$59,160,612
	Total Annual Pension	2,309,804	\$39,100,012 \$18,950
	Average Annual Pension	\$23,098 7.000	222
	Disabled Members - Accidental		62.7
	Average Age	57.5	\$7,387,664
	Total Annual Pension	253,316	
	Average Annual Pension	\$36,188	\$33,278 38
	Disabled Members - Ordinary	1.000	
	Average Age	56.5	62.1
	Total Annual Pension	14,608	\$637,948
	Average Annual Pension	\$14,608	\$16,788
	Inactive Members	71.000	1,925
	Annuity Savings Fund	489,699	\$15,987,062
	ployer Normal Cost as of January 1, 2016	\$1,485,656	\$41,092,346
a.	Total Normal Cost		1,100,000
b.	Administrative Expenses	37,201	26,597,269
c.	Expected Employee Contributions	1,003,692 \$519,165	\$15,595,077
d.	Employer Normal Cost = a. + b c.	•	¥10,525,011
	unded Actuarial Accrued Liability (UAAL) as of Januarial Accrued Liability (AAL)	uary 1, 2016	
	parial Accrued Liability (AAL):	25,288,329	\$688,107,910
a.	Active Members	22,638,956	570,882,886
b.	Retired Members and Beneficiaries	3,199,493	86,480,979
C.	Disabled Members - Accidental	3,199,493 204,240	7,655,312
d.	Disabled Members - Ordinary	489,699	16,263,369
e.	Inactive Members		•
f.	Total AAL = a. + b. + c. + d. + e.	\$51,820,717	\$1,369,390,456
	anded Actuarial Accrued Liability (UAAL):	6E4 000 717	\$1,369,390,456
g.	Actuarial Accrued Liability = f.	\$51,820,717	\$1,369,390,430 594,790,118
h.	Actuarial Value of Assets	22,102,030	\$774,600,338
i.	Unfunded Actuarial Accrued Liability = g h.	\$29,718,687	\$774,000 , 336
	018 Appropriation	\$C/5 504	\$20,057,051
a.	Employer Normal Cost	\$565,521	\$20,037,031 29,782,198
b.	Payment on UAL	1,165,295	
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = a . + b . + c . + d . + e .	\$1,730,816	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$1,699,113	\$50,531,642

NORTHBORO HOUSING AUTHORITY - 480

Summary of Member Data	Member Unit	Worcester Regional
Active Members	7.000	6,773
Average Age	50.9	48.0
Average Service	10.5	10.6
Valuation Salary	357,106	\$282,918,805
Average Salary	\$51,015	\$41,772
Retired Members and Beneficiaries	2.000	3,122
Average Age	66.9	73.8
Total Annual Pension	46,426	\$59,160,612
Average Annual Pension	\$23,213	\$18,950
Disabled Members - Accidental		222
Average Age	_	62.7
Total Annual Pension	_	\$7,387,664
Average Annual Pension	\$ 0	\$33,278
Disabled Members - Ordinary	***	38
<u>-</u>	_	62.1
Average Age Total Annual Pension		\$637,948
	\$ 0	\$16,788
Average Annual Pension	-	1,925
Inactive Members	_	\$15,987,062
Annuity Savings Fund	-	¥13,367,002
Employer Normal Cost as of January 1, 2016	\$57,532	\$41,092,346
a. Total Normal Cost	•	1,100,000
b. Administrative Expenses	1,441	26,597,269
c. Expected Employee Contributions	37,088	· · · · · · · · · · · · · · · · · · ·
d. Employer Normal Cost = a. + b c.	\$21,885	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of J	anuary 1, 2016	
Actuarial Accrued Liability (AAL):		A
a. Active Members	1,025,546	\$688,107,910
b. Retired Members and Beneficiaries	435,579	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,461,125	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,461,125	\$1,369,390,456
h. Actuarial Value of Assets	623,184	594,790,118
i. Unfunded Actuarial Accrued Liability $= g$ h.	\$837,941	\$774,600,338
FY2018 Appropriation		
a. Employer Normal Cost	\$23,839	\$20,057,051
b. Payment on UAL	32,856	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$56,695	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$ 55 , 657	\$50,531,642

NORTHBORO-SOUTHBORO REGIONAL - 490

Sum	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	76.412	6,773
	Average Age	45.5	48.0
	Average Service	6.4	10.6
	Valuation Salary	2,123,497	\$282,918,805
	Average Salary	\$22,833	\$41,772
	Retired Members and Beneficiaries	35.000	3,122
	Average Age	77.2	73.8
	Total Annual Pension	399,458	\$59,160,612
	Average Annual Pension	\$11,413	\$18,950
	Disabled Members - Accidental		222
	Average Age	~	62.7
	Total Annual Pension	-	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	44.000	1,925
	Annuity Savings Fund	249,490	\$15,987,062
Emį	oloyer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$379,202	\$41,092,346
Ь.	Administrative Expenses	9,495	1,100,000
c.	Expected Employee Contributions	238,148	26,597,269
d.	Employer Normal Cost $=$ a. $+$ b. $-$ c.	\$ 150,549	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Janu	nary 1, 2016	
\ctu	arial Accrued Liability (AAL):		*
a .	Active Members	3,436,354	\$688,107,910
b.	Retired Members and Beneficiaries	3,718,891	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	249,490	16,263,369
£.	Total AAL = $a + b + c + d + e$.	\$7,404,735	\$1,369,390,456
Jnfu	inded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability $=$ f.	\$7,404,73 5	\$1,369,390,45 6
h.	Actuarial Value of Assets	3,158,191	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$4,246,544	\$774,600,338
'Y2(018 Appropriation		Ann oder on
a.	Employer Normal Cost	\$163,992	\$20,057,051
b.	Payment on UAL	166,511	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
c.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$330,503	\$ 51,474 ,4 97
	If Total Appropriation paid on July 1, 2017	\$324,449	\$50,531,642

NORTH BROOKFIELD - 500

Summary of Member Data	Member Unit	Worcester Regional
Active Members	74.620	6,773
Average Age	47.4	48.0
Average Service	11.6	10.6
Valuation Salary	1,895,611	\$282,918,805
Average Salary	\$23,117	\$41,772
Retired Members and Beneficiaries	26.000	3,122
Average Age	76.8	73.8
Total Annual Pension	463,878	\$59,160,612
Average Annual Pension	\$17, 841	\$18,950
Disabled Members - Accidental	-	222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	_	38
Average Age	-	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	24.000	1,925
Annuity Savings Fund	104,335	\$15,987,062
mployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$311,020	\$41,092,346
b. Administrative Expenses	7,788	1,100,000
c. Expected Employee Contributions	188,712	26,597,269
d. Employer Normal Cost = a. + b c.	\$130,096	\$15,595,077
nfunded Actuarial Accrued Liability (UAAL) as	of January 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	6,113,372	\$688,107,910
b. Retired Members and Beneficiaries	4,531, 511	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	104,335	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$10,749,21 8	\$1,369,390,456
nfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$10,749,218	\$1,369,390,456
h. Actuarial Value of Assets	4,584,644	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$6,164,574	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$141,712	\$20,057,051
b. Payment on UAL	236,939	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	13,208	267,110
	0	5,769
e. Payment on 2010 ERI	U	-,
e. Payment on 2010 ERIf. Total Appropriation = a. + b. + c. + d. + e.	\$391,859	\$51,474 , 497

NORTH BROOKFIELD HOUSING AUTHORITY - 510

Summary of Member Data	Member Unit	Worcester Regional
Active Members	1.265	6,773
Average Age	55.6	48.0
Average Service	26.6	10.0
Valuation Salary	76,337	\$282,918,805
Average Salary	\$38,169	\$41,772
Retired Members and Beneficiaries	2.000	3,122
Average Age	83.6	73.8
Total Annual Pension	26,786	\$59,160,612
Average Annual Pension	\$13,393	\$18,950
Disabled Members - Accidental		222
Average Age	-	62.7
Total Annual Pension	_	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	40	Ψ35,276 38
Average Age	_	62.1
Total Annual Pension	-	\$637,948
	\$ 0	\$16,788
Average Annual Pension Inactive Members	\$ O	1,925
	-	1,925 \$15,987,062
Annuity Savings Fund	-	\$15,967,002
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$8,273	\$41,092,346
	90,273 207	1,100,000
b. Administrative Expenses		
c. Expected Employee Contributions	6,677	26,597,269
d. Employer Normal Cost = a. + b c.	\$1,803	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Janu	uary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	410,835	\$688,107,910
b. Retired Members and Beneficiaries	216,556	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$ 627,391	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$627,391	\$1,369,390,456
h. Actuarial Value of Assets	267,588	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$359,803	\$774,600,338
Y2018 Appropriation		
a. Employer Normal Cost	\$1,964	\$20,057,051
b. Payment on UAL	14,108	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$16,072	\$51,474,497

OAKHAM - 530 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	6.852	6,773
Average Age	54.4	48.0
Average Service	14.2	10.6
Valuation Salary	267,647	\$282,918,805
Average Salary	\$29,739	\$41,772
Retired Members and Beneficiaries	4.000	3,122
Average Age	73.8	73.8
Total Annual Pension	78,891	\$59,160,612
Average Annual Pension	\$19,723	\$18,950
Disabled Members - Accidental	_	222
Average Age	-	62.7
Total Annual Pension	=	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	<u></u>	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	3.000	1,925
Annuity Savings Fund	38,590	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$ 48 , 493	\$41,092,346
b. Administrative Expenses	1,214	1,100,000
c. Expected Employee Contributions	25,872	26,597,269
d. Employer Normal Cost = a . + b c .	\$23,835	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	nary 1, 2016	
Actuarial Accrued Liability (AAL):		# < O.D. 4 O.H. 04 O.
a. Active Members	781,641	\$688,107,910
b. Retired Members and Beneficiaries	673,027	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	38,590	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,493,258	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,493,258	\$1,369,390,456
h. Actuarial Value of Assets	636,889	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$856,369	\$774,600,338
FY2018 Appropriation	807.000	Ann official
a. Employer Normal Cost	\$25,963	\$20,057,051
b. Payment on UAL	33,579	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$ 59,542	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$58,451	\$50 , 531,642

OXFORD - 540 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	213.667	6,773
Average Age	47.8	48.0
	10.8	10.6
Average Service Valuation Salary	8,012,325	\$282,918,805
•	\$36,754	\$41,772
Average Salaty Retired Members and Beneficiaries	102.000	3,122
	72.9	73.8
Average Age Total Annual Pension	1,890,746	\$59,160,612
Average Annual Pension	\$18,537	\$18,950
Disabled Members - Accidental	17.000	222
	68.0	62.7
Average Age	465,920	\$7,387,664
Total Annual Pension	\$27,407	\$33,278
Average Annual Pension	····	38
Disabled Members - Ordinary	-	62.1
Average Age	_	\$637,948
Total Annual Pension	#O	\$16,788
Average Annual Pension	\$0 71.000	1,925
Inactive Members	71.000 504,013	\$15,987,062
Annuity Savings Fund	304,013	\$15,967,002
Employer Normal Cost as of January 1, 2016	\$1,317,319	\$41,092 , 346
a. Total Normal Cost	32,986	1,100,000
b. Administrative Expenses		26,597,269
c. Expected Employee Contributions	787,744	\$15,595,077
d. Employer Normal Cost = a. + b c.	\$562,561	\$13,373,011
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	nuary 1, 2016	
Actuarial Accrued Liability (AAL):	20 4 07 4 04	\$688,107,910
a. Active Members	22,107,121	
b. Retired Members and Beneficiaries	18,392,644	570,882,886
c. Disabled Members - Accidental	5,020,284	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	504,013	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$46,024,062	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		*
g. Actuarial Accrued Liability = f.	\$46,024,062	\$1,369,390,456
h. Actuarial Value of Assets	19,629,701	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$26,394,361	\$774,600,338
FY2018 Appropriation		Acc ord of
a. Employer Normal Cost	\$612,791	\$20,057,051
b. Payment on UAL	984,434	29,782,198
c. Payment on 2002 ERI	125,413	1,362,369
d. Payment on 2003 ERI	14,187	267,110
e. Payment on 2010 ERI	0	5,769
•	\$1 72 C 00 E	\$51,474,497
f. Total Appropriation = $a + b + c + d + e$.	\$1,736,825	φυτ,τυτ,τυ <i>τ</i>

OXFORD HOUSING AUTHORITY - 550 Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	6.000	6,773
	Average Age	53.7	48.0
	Average Service	15.6	10.6
	Valuation Salary	295,320	\$282,918,805
	Average Salary	\$49,220	\$41,772
	Retired Members and Beneficiaries	4.000	3,122
	Average Age	70.5	73.8
	Total Annual Pension	50,229	\$59,160,612
	Average Annual Pension	\$12,557	\$18,950
	Disabled Members - Accidental		222
	Average Age	_	62.7
	Total Annual Pension	<u>.</u>	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	π	38
	Average Age	_	62.1
	Total Annual Pension	_	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	- T	1,925
	Annuity Savings Fund	-	\$15,987,062
Emj	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$45,309	\$41,092,346
b.	Administrative Expenses	1,135	1,100,000
c.	Expected Employee Contributions	29,163	26,597,269
d.	Employer Normal Cost = a . + b c .	\$1 7,281	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Janu	nary 1, 2016	
Actu	arial Accrued Liability (AAL):		# 480 40E 040
a.	Active Members	959,201	\$688,107,910
b.	Retired Members and Beneficiaries	522,762	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
đ.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	0	16,263,369
£.	Total AAL = $a + b + c + d + e$.	\$1,481,963	\$1,369,390,456
Jnfi	inded Actuarial Accrued Liability (UAAL):		
g.	Actuatial Accrued Liability = f.	\$1,481,963	\$1,369,390,456
h.	Actuarial Value of Assets	632,071	594,790,118
ì.	Unfunded Actuarial Accrued Liability = g h.	\$849,892	\$774,600,338
'Y2	018 Appropriation	840.000	800 057 054
a.	Employer Normal Cost	\$18,825	\$20,057,051
b.	Payment on UAL	33,325	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$ 52 , 150	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$51,195	\$50,531,642

OXFORD-ROCHDALE SEWER DISTRICT - 555

Sum	mary of Member Data	Member Unit	Worcester Regional
	Active Members	2.106	6,773
	Average Age	56.3	48.0
	Average Service	28.3	10.6
	Valuation Salary	143,510	\$282,918,805
	Average Salary	\$47,837	\$41,772
	Retired Members and Beneficiaries	-	3,122
	Average Age	-	73.8
	Total Annual Pension	_	\$59,160,612
	Average Annual Pension	\$0	\$18,950
	Disabled Members - Accidental		222
	Average Age	-	62.7
	Total Annual Pension	_	\$7,387,664
	Average Annual Pension	\$0	\$33,278
	Disabled Members - Ordinary	7	38
	Average Age	-	62.1
	Total Annual Pension	_	\$637,948
	Average Annual Pension	\$ 0	\$16,788
	Inactive Members	40	1,925
	Annuity Savings Fund	-	\$15,987,062
		-	¥13,701,002
	loyer Normal Cost as of January 1, 2016	640.740	£44.000.24 <i>C</i>
a.	Total Normal Cost	\$19,740	\$41,092,346
ь.	Administrative Expenses	494	1,100,000
c.	Expected Employee Contributions	12,301	26,597,269
d.	Employer Normal Cost = $a. + b c.$	\$7,933	\$15,595,077
	nded Actuarial Accrued Liability (UAAL) as of Janu	rary 1, 2016	
Actua	rial Accrued Liability (AAL):		
a.	Active Members	816,881	\$688,107,910
ь.	Retired Members and Beneficiaries	0	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	0	16,263,369
f.	Total $AAL = a. + b. + c. + d. + e.$	\$816,881	\$1,369,390,456
Unfu	nded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$816,881	\$1,369,390,456
h.	Actuarial Value of Assets	348,407	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$468,474	\$774,600,338
FY20	18 Appropriation		
a.	Employer Normal Cost	\$8,641	\$20,057,051
b.	Payment on UAL	18,369	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$27,010	\$ 51,474,497
	If Total Appropriation paid on July 1, 2017	\$26,515	\$50,531,642

<u>PAXTON - 560</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	55.703	6,773
Average Age	44.9	48.0
Average Service	10.1	10.6
Valuation Salary	2,736,960	\$282,918,805
Average Salary	\$40,850	\$41,772
Retired Members and Beneficiaries	28.000	3,122
Average Age	76.0	73.8
Total Annual Pension	638,442	\$59,160,612
Average Annual Pension	\$22, 802	\$18,950
Disabled Members - Accidental	2.000	222
Average Age	63.6	62.7
Total Annual Pension	102,128	\$7,387,664
Average Annual Pension	\$51,064	\$33,278
Disabled Members - Ordinary		38
Average Age	-	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$ O	\$16,788
Inactive Members	3.000	1,925
Annuity Savings Fund	16,327	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$537,880	\$41,092,346
b. Administrative Expenses	13,469	1,100,000
c. Expected Employee Contributions	286,874	26,597,269
d. Employer Normal Cost = a. + b c.	\$264,4 75	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Janu	ary 1, 2016	
Actuarial Accrued Liability (AAL):	T 000 (40	\$200.407.040
a. Active Members	7,002,618	\$688,107,910
b. Retired Members and Beneficiaries	6,119,195	570,882,886
c. Disabled Members - Accidental	1,171,806	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	16,327	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$14,309,946	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$14,309,946	\$1,369,390,456
h. Actuarial Value of Assets	6,103,328	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$8,206,618	\$ 774,600,338
FY2018 Appropriation	0000 000	\$20.0E7.0E4
a. Employer Normal Cost	\$288,089	\$20,057,051
b. Payment on UAL	321,788	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$ 609,877	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$598,706	\$50,531,642

<u>PETERSHAM - 570</u> Based on Valuation Results as of January 1, 2016

Active Members Active Members	Member Unit	Regional
	18.905	6,773
	51.2	48.0
Average Age Average Service	11.4	10.6
Valuation Salary	610,083	\$282,918,805
Average Salary	\$29,052	\$ 41,772
	10.000	3,122
Retired Members and Beneficiaries	75.5	73.8
Average Age Total Annual Pension	148,177	\$59,160,612
	\$14,818	\$18,950
Average Annual Pension Disabled Members - Accidental	917,010	222
		62.7
Average Age	-	\$7,387,664
Total Annual Pension	\$0	\$33,278
Average Annual Pension	φ υ	38
Disabled Members - Ordinary	-	62.1
Average Age	_	\$637,948
Total Annual Pension	- #A	\$16,788
Average Annual Pension	\$0 5.000	1,925
Inactive Members		\$15,987,062
Annuity Savings Fund	52,180	\$13,967,002
Employer Normal Cost as of January 1, 2016	\$44F 000	\$41,092,346
a. Total Normal Cost	\$115,220	1,100,000
b. Administrative Expenses	2,885	26,597,269
c. Expected Employee Contributions	60,174	\$15,595,077
d. Employer Normal Cost = a. + b c.	\$57,931	\$13,393,01 <i>1</i>
Unfunded Actuarial Accrued Liability (UAAL) as of January	1, 2016	
Actuarial Accrued Liability (AAL):	4 740 007	\$600 107 D10
a. Active Members	1,738,997	\$688,107,910
b. Retired Members and Beneficiaries	1,499,441	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	52,180	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$ 3,290,618	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		#1 - 10 +00 tP (
g. Actuarial Accrued Liability = f.	\$3,290,618	\$1,369,390,456
h. Actuarial Value of Assets	1,403,480	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$1,887,138	\$774,600,338
FY2018 Appropriation	N. (- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	Ann need of a
a. Employer Normal Cost	\$63,103	\$20,057,051
b. Payment on UAL	73,229	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	2,120	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$138,452	\$51,474,497
	\$135,916	\$50,531,642

PHILLIPSTON - 580 Based on Valuation Results as of January 1, 2016

Sun	amary of Member Data	Member Unit	Worcester Regional
	Active Members	12.814	6,773
	Average Age	49.3	48.0
	Average Service	9.3	10.6
	Valuation Salary	485,742	\$282,918,805
	Average Salary	\$28,573	\$41,772
	Retired Members and Beneficiaries	4.000	3,122
	Average Age	68.3	73.8
	Total Annual Pension	121,265	\$59,160,612
	Average Annual Pension	\$30,316	\$18,950
	Disabled Members - Accidental	1.000	22.2
	Average Age	87.5	62.7
	Total Annual Pension	18,056	\$7,387,664
	Average Annual Pension	\$18, 056	\$33,278
	Disabled Members - Ordinary		38
	Average Age	_	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$ 0	\$16,788
	Inactive Members	5.000	1,925
	Annuity Savings Fund	15,447	\$15,987,062
Emյ	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$93,881	\$41,092,346
b.	Administrative Expenses	2,351	1,100,000
c.	Expected Employee Contributions	46,053	26,597,269
d.	Employer Normal Cost = a . + b c .	\$50,179	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Janu	nary 1, 2016	
Actu	arial Accrued Liability (AAL):		
a.	Active Members	1,052,999	\$688,107,910
b.	Retired Members and Beneficiaries	1,434,826	570,882,886
c.	Disabled Members - Accidental	79,199	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	15,447	16,263,369
f.	Total AAL = $a + b + c + d + e$.	\$2,582,471	\$1,369,390,456
Jnfi	unded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$2,582,471	\$1,369,390,456
h.	Actuarial Value of Assets	1,101,448	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$1,481,023	\$774,600,338
	018 Appropriation	Be cen	800 OFF 054
a.	Employer Normal Cost	\$54,659	\$20,057,051
b.	Payment on UAL	58,072	29,782,198
C.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = a . + b . + c . + d . + e .	\$112,731	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$110, 666	\$50,531,642

<u>PRINCETON - 590</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	36.937	6,773
Average Age	50.7	48.0
Average Service	12.8	10.6
Valuation Salary	1,822,114	\$282,918,805
Average Salary	\$47,950	\$41,772
Retired Members and Beneficiaries	20.000	3,122
Average Age	76.4	73.8
Total Annual Pension	447,635	\$59,160,612
Average Annual Pension	\$22 <u>,</u> 382	\$18,950
Disabled Members - Accidental	2,000	22.2
Average Age	82.4	62.7
Total Annual Pension	51,716	\$7,387,664
Average Annual Pension	\$25,858	\$33,278
Disabled Members - Ordinary	1.000	38
	65.1	62.1
Average Age	51,404	\$637,948
Total Annual Pension	\$51,404	*\$16,788
Average Annual Pension	9.000	1,925
Inactive Members	179,532	\$15,987,062
Annuity Savings Fund	177,332	***********
Employer Normal Cost as of January 1, 2016	\$258,452	\$41,092,346
a. Total Normal Cost	6,472	1,100,000
b. Administrative Expenses	187,053	26,597,269
c. Expected Employee Contributions	\$77 , 871	\$15,595,077
d. Employer Normal Cost = a. + b c.		, , , ,
Unfunded Actuarial Accrued Liability (UAAL) as of Janua	ry 1, 2016	
Actuarial Accrued Liability (AAL):	5,174,270	\$688,107,910
a. Active Members	4,105,463	570,882,886
b. Retired Members and Beneficiaries	308,710	86,480,979
c. Disabled Members - Accidental	613,450	7,655,312
d. Disabled Members - Ordinary		16,263,369
e. Inactive Members	179,532	\$1,369,390,456
f. Total AAL = a , + b , + c , + d , + e .	\$10,381,425	\$1,009,090, 4 00
Unfunded Actuarial Accrued Liability (UAAL):	*40.004.405	#1 260 200 AFA
g. Actuarial Accrued Liability = f.	\$10,381,425	\$1,369,390,456
h. Actuarial Value of Assets	4,427,777	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$5,953,648	\$774,600,338
FY2018 Appropriation	801.001	<u> </u>
a. Employer Normal Cost	\$84,824	\$20,057,051
b. Payment on UAL	230,659	29,782,198
c. Payment on 2002 ERI	7,708	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$323,191	\$51,474,497
** 1		

QUABBIN REGIONAL - 600 Based on Valuation Results as of January 1, 2016

			Worcester
Sum	mary of Member Data	Member Unit	Regional
,	Active Members	146.807	6,773
	Average Age	50.4	48.0
	Average Service	11.8	10.6
	Valuation Salary	4,465,990	\$282,918,805
	Average Salary	\$30,17 6	\$41,772
	Retired Members and Beneficiaries	79.000	3,122
	Average Age	74.3	73.8
	Total Annual Pension	1,122,010	\$59,160,612
	Average Annual Pension	\$14,203	\$18,950
	Disabled Members - Accidental	1.000	222
	Average Age	72.2	62.7
	Total Annual Pension	20,294	\$7,387,664
	Average Annual Pension	\$20,294	\$33,278
	Disabled Members - Ordinary	_	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$ O	\$16,788
	Inactive Members	42.000	1,925
	Annuity Savings Fund	317,761	\$15,987,062
Emp	loyer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$733,569	\$41,092,346
b.	Administrative Expenses	18,369	1,100,000
c.	Expected Employee Contributions	456,694	26,597,269
d.	Employer Normal Cost = a . + b c .	\$ 295,244	\$15,595,077
Unfu	nded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	A STATE OF THE STA
Actu	arial Accrued Liability (AAL):		
a.	Active Members	12,311,610	\$688,107,910
Ь.	Retired Members and Beneficiaries	10,201,686	570,882,886
c.	Disabled Members - Accidental	207,328	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	317,761	16,263,369
f.	Total AAL = a . + b . + c . + d . + e .	\$23,038,385	\$1,369,390,45 6
Jnfu	nded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$23,038,385	\$1,369,390,456
ĥ.	Actuarial Value of Assets	9,826,091	594,790,118
i.	Unfunded Actuarial Accrued Liability $= g$ h.	\$13,212,294	\$774,600,338
₹ Y 20	18 Appropriation		****
a.	Employer Normal Cost	\$321,606	\$20,057,051
b.	Payment on UAL	497,807	29,782,198
c.	Payment on 2002 ERI	48,816	1,362,369
d.	Payment on 2003 ERI	7,173	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a. + b. + c. + d. + e.	\$875,402	\$51,474,497

QUABOAG REGIONAL - 610

Summary of Member Data	Member Unit	Worcester Regional
Active Members	70.837	6,773
Average Age	45.3	48.0
Average Service	9.3	10.6
Valuation Salary	1,762,240	\$282,918,805
Average Salary	\$24,140	\$41,772
Retired Members and Beneficiaries	30.000	3,122
Average Age	76.2	73.8
Total Annual Pension	383,984	\$59,160,612
Average Annual Pension	\$12, 799	\$18,950
Disabled Members - Accidental		222
Average Age	_	62.7
Total Annual Pension	<u>.</u>	\$7,387,664
Average Annual Pension	\$ 0	\$33,278
Disabled Members - Ordinary		38
	_	62.1
Average Age	_	\$637,948
Total Annual Pension	\$ 0	\$16,788
Average Annual Pension	24.000	1,925
Inactive Members	98,676	\$15,987,062
Annuity Savings Fund	90,070	\$13,701,00 2
a. Total Normal Cost as of January 1, 2016	\$285,400	\$41,092,346
b. Administrative Expenses	7,146	1,100,000
m . 1m f C off days	189,733	26,597,269
d. Employer Normal Cost = a. + b c.	\$102,813	\$15,595,077
Infunded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actuarial Accrued Liability (AAL):		1.40
1 2 3 5	4,311,555	\$688,107,910
	3,462,511	570,882,886
TO THE TAKE I A MANUAL	0	86,480,979
	0	7,655,312
d. Disabled Members - Ordinary	98,676	16,263,369
e. Inactive Members	\$7,872,7 4 2	\$1,369,390,456
f. Total AAL = $a + b + c + d + e$.	\$1301251 12	42,007,070,1-
Infunded Actuarial Accrued Liability (UAAL):	\$7,872,742	\$1,369,390,456
g. Actuarial Accrued Liability = f.	3,357,799	594,790,118
h. Actuarial Value of Assets	\$4,514,943	\$774,600,338
i. Unfunded Actuarial Accrued Liability = g h.	\$ 4 ,314,943	\$114,000,33C
FY2018 Appropriation	\$111,993	\$20,057,051
a. Employer Normal Cost	166,809	29,782,198
b. Payment on UAL	•	1,362,369
c. Payment on 2002 ERI	28,261	1,562,503 267,110
d. Payment on 2003 ERI	0	
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a , + b , + c , + d , + e .	\$307,063	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$301,439	\$50,531,642

ROYALSTON - 620 Based on Valuation Results as of January 1, 2016

Summary of M	Jember Data	Member Unit	Worcester Regional
Active Me		6.000	6,773
Average		51.5	48.0
Average	-	9.4	10.0
Valuation		206,609	\$282,918,805
Average	•	\$34,435	\$41,772
	embers and Beneficiaries	3.000	3,122
Average		67.9	73.8
_	nual Pension	17,286	\$59,160,612
	Annual Pension	\$5,762	\$18,950
	Members - Accidental	1.000	222
Average		43.3	62.7
	nual Pension	29,642	\$7,387,664
	Annual Pension	\$29,642	\$33,278
	Members - Ordinary	-	38
Average.	-	_	62.1
	nual Pension	_	\$637,948
	Annual Pension	\$0	\$16,788
Inactive M		- 40	1,925
	Savings Fund	-	\$15,987,062
Employer Nor	mal Cost as of January 1, 2016		
a. Total No	rmal Cost	\$34,102	\$41,092,346
b. Administ	rative Expenses	854	1,100,000
	Employee Contributions	20,499	26,597,269
	r Normal Cost = a. + b c.	\$14,457	\$15,595,077
	uarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actuarial Accru	ed Liability (AAL):		
a. Active M	embers	720,229	\$688,107,910
	fembers and Beneficiaries	227,200	570,882,886
c. Disabled	Members - Accidental	454,141	86,480,979
d. Disabled	Members - Ordinary	0	7,655,312
e. Inactive l	Members	0	16,263,369
f. Total AA	L = a. + b. + c. + d. + e.	\$1,401,570	\$1,369,390,456
Jnfunded Actu	arial Accrued Liability (UAAL):		
g. Actuarial	Accrued Liability $=$ f.	\$1,401,570	\$1,369,390,456
	Value of Assets	597,783	594,790,118
i. Unfunde	d Actuarial Accrued Liability = g h.	\$803,787	\$774,600,338
Y2018 Approj	· · · · · · · · · · · · · · · · · · ·		
~ -	r Normal Cost	\$ 15,747	\$20,057,051
b. Payment		31,517	29,782,198
•	on 2002 ERI	0	1,362,369
•	on 2003 ERI	0	267,110
•	on 2010 ERI	0	5,769
f. Total App	propriation = $a + b + c + d + e$.	\$47,264	\$51,474,497
If Total	Appropriation paid on July 1, 2017	\$46,398	\$50,531,642

RUTLAND - 630 Based on Valuation Results as of January 1, 2016

Average Salary \$44,256 Retired Members and Beneficiaries 22.000 Average Age 72.7 Total Annual Pension 527,999 \$59 Average Annual Pension \$24,000 Disabled Members - Accidental 3.000 Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary -	6,773 48.0 10.0 2,918,805 \$41,772 73.8 1,160,612 \$18,950 222 62.7 3,387,664
Average Age 44.0 Average Service 9.7 Valuation Salary 2,699,611 \$282 Average Salary \$444,256 Retired Members and Beneficiaries 22.000 Average Age 72.7 Total Annual Pension 527,999 \$59 Average Annual Pension \$24,000 Disabled Members - Accidental 3.000 Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary - Average Annual Pension \$40,380 Disabled Members - Ordinary 140,380 Disabled Members - Ordinary - \$60 Average Annual Pension \$60 Inactive Members 140,000 Annuity Savings Fund 179,284 \$15 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost as of January 1, 2016 a. Total Normal Cost 2,75,935 26 d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (UAAL): a. Active Members and Beneficiaries 5,790,023 \$688 b. Retired Members and Beneficiaries	48.0 10.6 5,918,805 \$41,772 3,122 73.8 5,160,612 \$18,950 222 62.7 5,387,664
Average Service 9.7 Valuation Salary 2,699,611 \$282 Average Salary \$44,256 Retired Members and Beneficiaries 22.000 Average Age 72.7 Total Annual Pension \$22,000 Average Annual Pension \$24,000 Disabled Members - Accidental 3.000 Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary - Average Annual Pension \$40,380 Disabled Members - Ordinary - Ordinary - Average Age 7.000 Total Annual Pension \$40,380 Disabled Members - Ordinary - Ordi	2,918,805 \$41,772 3,122 73.8 2,160,612 \$18,950 222 62.7
Valuation Salaty	2,918,805 \$41,772 3,122 73.8 2,160,612 \$18,950 222 62.7
Average Salary	\$41,772 3,122 73.8 3,160,612 \$18,950 222 62.3 3,387,664
Retired Members and Beneficiaries 22.000 Average Age 72.7 Total Annual Pension 527,999 \$59 Average Annual Pension \$24,000 Disabled Members - Aecidental 3.000 Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary -	3,122 73.8 9,160,612 \$18,950 222 62.7 5,387,664
Average Age 72.7 Total Annual Pension 527,999 Average Annual Pension \$24,000 Disabled Members - Accidental 3.000 Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary Average Age - Total Annual Pension \$40,380 Disabled Members - Ordinary Average Age - Total Annual Pension \$0 Inactive Members - 14,000 Annuity Savings Fund 179,284 \$15 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$482,282 \$41 b. Administrative Expenses 12,076 1 c. Expected Employee Contributions 275,935 26 d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	73.8 3,160,612 \$18,950 222 62.7 3,387,664
Total Annual Pension 527,999 \$59 Average Annual Pension \$24,000 Disabled Members - Accidental 3.000 Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary Average Age 7 Total Annual Pension \$0 Disabled Members - Ordinary Average Annual Pension \$0 Inactive Members 14,000 Annuity Savings Fund 179,284 \$15 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$482,282 \$41 b. Administrative Expenses 12,076 \$1 c. Expected Employee Contributions 275,935 26 d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	\$18,950 \$18,950 222 62.7 \$387,664
Average Annual Pension \$24,000 Disabled Members - Accidental 3.000 Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary Average Age	\$18,950 222 62.7 387,664
Disabled Members - Accidental 3.000 Average Age 62.0	222 62.7 387,664
Average Age 62.0 Total Annual Pension 121,140 \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary Average Age	62.7 387,664,
Total Annual Pension \$7 Average Annual Pension \$40,380 Disabled Members - Ordinary Average Age	,387,664
Average Annual Pension Disabled Members - Ordinary Average Age Total Annual Pension Average Annual Pension Average Annual Pension Inactive Members Annuity Savings Fund Employer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries \$40,380	-
Disabled Members - Ordinary Average Age Total Annual Pension \$0	\$33,278
Average Age Total Annual Pension Average Annual Pension Inactive Members Annuity Savings Fund Employer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses	38
Total Annual Pension Average Annual Pension Inactive Members Annuity Savings Fund Employer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries \$0 14,000 \$15 482,282 \$41 \$275,935 26 \$218,423 \$15	62.1
Average Annual Pension Average Annual Pension \$0	637,948
Inactive Members 14,000 Annuity Savings Fund 179,284 \$15 Employer Normal Cost as of January 1, 2016 \$482,282 \$41 a. Total Normal Cost \$482,282 \$41 b. Administrative Expenses 12,076 1 c. Expected Employee Contributions 275,935 26 d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): 5,790,023 \$688 a. Active Members 5,051,302 570 b. Retired Members and Beneficiaries 5,051,302 570	\$16,788
Annuity Savings Fund Employer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries 179,284 \$15 \$482,282 \$41 275,935 26 \$218,423 \$15	1,925
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries 5,051,302 \$482,282 \$41 2,076 1 275,935 26 275,935 26 275,935 26 3218,423 \$15	
a. Total Normal Cost \$482,282 \$41 b. Administrative Expenses 12,076 1 c. Expected Employee Contributions 275,935 26 d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	,987,062
b. Administrative Expenses 12,076 1 c. Expected Employee Contributions 275,935 26 d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	,092,340
c. Expected Employee Contributions 275,935 26 d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	,100,000
d. Employer Normal Cost = a. + b c. \$218,423 \$15 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	,597,269
Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	,595,077
Actuarial Accrued Liability (AAL): a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	,393,077
a. Active Members 5,790,023 \$688 b. Retired Members and Beneficiaries 5,051,302 570	
b. Retired Members and Beneficiaries 5,051,302 570	407.040
b. Relieu Weinberg and Boltomonito	
- Dischlad Mambaus Accidental 1 407 444 86	,882,880
C. Disabled Wellings Trootestur	,480,979
u. Disable welliots Stating	,655,312
C. Hinchiye Hiembers	,263,369
I. Total Tills at 15. Village	,390,450
Unfunded Actuarial Accrued Liability (UAAL):	
g. Metaniai recided chabite, 1.	,390,450
11. Hetaniai Vaide of Hoods	,790,118
i. Unfunded Actuarial Accrued Liability = g h. \$7,127,370 \$774	,600,338
FY2018 Appropriation	OFF OF
a. Diployer Forming Cook	,057,051
D. I Ayriche on Other	,782,198
c. Payment on 2002 ERI 5,783 1	,362,369
d. Payment on 2003 ERI 0	0/7/4/
e. Payment on 2010 ERI 0	267,110
f. Total Appropriation = a. + b. + c. + d. + e. \$521,088	5,769
If Total Appropriation paid on July 1, 2017 \$511,543 \$50	

SOUTHBORO - 640 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	200.285	6,773
Average Age	45.1	48.0
Average Service	9.7	10.6
Valuation Salary	8,649,893	\$282,918,805
Average Salary	\$40,232	\$41,772
Retired Members and Beneficiaries	76.000	3,122
Average Age	71.5	73.8
Total Annual Pension	1,941,743	\$59,160,612
Average Annual Pension	\$25,549	\$18,950
Disabled Members - Accidental	9.000	222
Average Age	57.3	62.7
Total Annual Pension	314,294	\$7,387,664
Average Annual Pension	\$34,922	\$33,278
Disabled Members - Ordinary		38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	59.000	1,925
Annuity Savings Fund	493,851	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$1,470,157	\$41,092,346
b. Administrative Expenses	36,813	1,100,000
c. Expected Employee Contributions	916,378	26,597,269
d. Employer Normal Cost = a. + b c.	\$590,592	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Janua	ary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	21,125,325	\$688,107,910
b. Retired Members and Beneficiaries	18,954,187	570,882,886
c. Disabled Members - Accidental	3,828,209	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	493,851	16,263,369
f. Total AAL = a. + b. \div c. $+$ d. $+$ e.	\$44,401,572	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$44,401,572	\$1,369,390,456
h. Actuarial Value of Assets	18,937,693	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$25,463,879	\$774,600,338
FY2018 Appropriation		
a. Employer Normal Cost	\$643,325	\$20,057,051
b. Payment on UAL	998,460	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
	Δ.	5,769
e. Payment on 2010 ERI	0	3,102
·	\$1,641,785	\$51,474,497

SOUTHBORO HOUSING - 650

Summary of Member Data	Member Unit	Worcester Regional
Active Members	1.000	6,773
Average Age	52.1	48.0
Average Service	2.0	10.6
Valuation Salary	50,993	\$282,918,805
Average Salary	\$50,993	\$41,772
Retired Members and Beneficiaries	1.000	3,122
Average Age	80.1	73.8
Total Annual Pension	22,335	\$59,160,612
Average Annual Pension	\$22,335	\$18,950
Disabled Members - Accidental	-	222
Average Age	_	62.7
Total Annual Pension	_	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	_	62.1
Total Annual Pension	-	\$637,948
	\$ 0	\$16,788
Average Annual Pension		1,925
Inactive Members	-	\$15,987,062
Annuity Savings Fund	-	\$13,767,00Z
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$8,905	\$41,092,346
	ұа,703 223	1,100,000
b. Administrative Expenses	5,318	26,597,269
c. Expected Employee Contributions	\$3,810	\$15,595,077
d. Employer Normal Cost = a. + b c.		φ13,373,011
Unfunded Actuarial Accrued Liability (UAAL) as of Jam	nary 1, 2016	
Actuarial Accrued Liability (AAL):	16,912	\$688,107,910
a. Active Members	·	
b. Retired Members and Beneficiaries	140,297	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$157,209	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$157,2 09	\$1,369,390,456
h. Actuarial Value of Assets	67,051	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$90,158	\$774,600,338
FY2018 Appropriation		<u> </u>
a. Employer Normal Cost	\$4,150	\$20,057,051
b. Payment on UAL	(125)	29,782,198
c. Payment on 2002 ERI	10,116	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$14,141	\$ 51 , 474 , 497
If Total Appropriation paid on July 1, 2017	\$13,882	\$50,531,642

SPENCER - 660 Based on Valuation Results as of January 1, 2016

Sun	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	64.690	6,773
	Average Age	50.9	48.0
	Average Service	14.0	10.6
	Valuation Salary	3,401,161	\$282,918,805
	Average Salary	\$51,533	\$41,772
	Retired Members and Beneficiaries	46.000	3,122
	Average Age	75.4	73.8
	Total Annual Pension	791,783	\$59,160,612
	Average Annual Pension	\$17,213	\$18,950
	Disabled Members - Accidental	3.000	222
	Average Age	65.1	62.7
	Total Annual Pension	103,262	\$7,387,664
	Average Annual Pension	\$34,421	\$33,278
	Disabled Members - Ordinary	1.000	38
	Average Age	77.5	62.1
	Total Annual Pension	17,275	\$637,948
	Average Annual Pension	\$17,275	\$16,788
	Inactive Members	5.000	1,925
	Annuity Savings Fund	65,838	\$15,987,062
Հայ	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$ 609,358	\$41,092,346
b.	Administrative Expenses	15,258	1,100,000
c.	Expected Employee Contributions	345,606	26,597,269
đ.	Employer Normal Cost = $a + b$, - c .	\$279,010	\$15,595,077
~	unded Actuarial Accrued Liability (UAAL) as of Janu	1 1, 2016	·····
Actu	arial Accrued Liability (AAL):		* 0.0
a.	Active Members	11,463,869	\$688,107,910
b.	Retired Members and Beneficiaries	8,173,592	570,882,886
c.	Disabled Members - Accidental	1,151,417	86,480,979
d.	Disabled Members - Ordinary	165,280	7,655,312
e.	Inactive Members	65,838	16,263,369
£.	Total AAL = a. + b. + c. + d. + e.	\$21,019,996	\$1,369,390,456
Info	unded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability $= f$.	\$21,019,996	\$1,369,390,456
h.	Actuarial Value of Assets	8,965,229	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$12,054,767	\$774,600,338
Y20	018 Appropriation		800 0FF 0F4
a.	Employer Normal Cost	\$303,922	\$20,057,051
Ь.	Payment on UAL	472,678	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	0	267,110
e.	Payment on 2010 ERI	0	5,769
£.	Total Appropriation = a . + b . + c . + d . + e .	\$776,600	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$762,375	\$50,531,642

SPENCER-EAST BROOKFIELD REGIONAL - 670

Sum	nmary of Member Data	Member Unit	Worcester Regional
Jun	Active Members	104.123	6,773
	Average Age	48.9	48.0
	Average Service	8.9	10.6
	Valuation Salary	2,180,133	\$282,918,805
	Average Salary	\$20,001	\$41,772
	Retired Members and Beneficiaries	62.000	3,122
	•	72.1	73.8
	Average Age Total Annual Pension	858,098	\$59,160,612
		\$13,840	\$18,950
	Average Annual Pension Disabled Members - Accidental	\$10,010	222
		_	62.7
	Average Age	-	\$7,387,664
	Total Annual Pension	<u> </u>	\$33,278
	Average Annual Pension	3.000	\$35,278 38
	Disabled Members - Ordinary		62.1
	Average Age	63.3	
	Total Annual Pension	23,748	\$637,948
	Average Annual Pension	\$7,916	\$16,788
	Inactive Members	21.000	1,925
	Annuity Savings Fund	93,422	\$15,987,062
Emp	ployer Normal Cost as of January 1, 2016	\$200,000	\$41,092,346
а.	Total Normal Cost	\$389,882	1,100,000
b.	Administrative Expenses	9,763	
C.	Expected Employee Contributions	227,586	26,597,269
d.	Employer Normal Cost = a . + b c .	\$172, 059	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Jam	nary 1, 2016	
Actu	arial Accrued Liability (AAL):	T 004 007	\$600 107 010
a.	Active Members	5,034,996	\$688,107,910
ь.	Retired Members and Beneficiaries	8,776,642	570,882,886
c.	Disabled Members - Accidental	0	86,480,979
d.	Disabled Members - Ordinary	307,392	7,655,312
e.	Inactive Members	93,422	16,263,369
£.	Total AAL = a. + b. + c. + d. + e.	\$14,212,452	\$1,369,390,456
Unfu	unded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability = f.	\$14,212,452	\$1,369,390,456
h.	Actuarial Value of Assets	6,061,747	594,790,118
1.	Unfunded Actuarial Accrued Liability $=$ g h.	\$8,150,705	\$774,600,338
FY2	018 Appropriation		
a.	Employer Normal Cost	\$187,422	\$20,057,051
b.	Payment on UAL	310,338	29,782,198
c.	Payment on 2002 ERI	21,839	1,362,369
d.	Payment on 2003 ERI	3,749	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = $a + b + c + d + e$.	\$ 523,348	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$513,762	\$50,531,642

SPENCER HOUSING AUTHORITY - 680 Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	5.000	6,773
Average Age	48.6	48.0
Average Service	15.4	10.6
Valuation Salaty	259,686	\$282,918,805
Average Salaty	\$51,937	\$41,772
Retired Members and Beneficiaries	4.000	3,122
Average Age	87.2	73.8
Total Annual Pension	40,048	\$59,160,612
Average Annual Pension	\$10,012	\$18,950
Disabled Members - Accidental	-	222
Average Age	_	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$ 0	\$16,788
Inactive Members		1,925
Annuity Savings Fund	-	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$34,471	\$41,092,346
b. Administrative Expenses	863	1,100,000
c. Expected Employee Contributions	26,308	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$9,026	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Ja	nuary 1, 2016	
Actuarial Accrued Liability (AAL):		*
a. Active Members	892,522	\$688,107,910
b. Retired Members and Beneficiaries	248,903	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total $AAL = a + b + c + d + e$.	\$1,141,425	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$1,141,425	\$1,369,390,456
h. Actuarial Value of Assets	486,829	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$654,596	\$774,600,338
FY2018 Appropriation		
a. Employer Normal Cost	\$9,832	\$20,057,051
b. Payment on UAL	25,667	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	. 0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$35,499	\$51,47 4, 497
If Total Appropriation paid on July 1, 2017	\$34,849	\$50,531,642

<u>STERLING - 690</u> Based on Valuation Results as of January 1, 2016

Suur	nmary of Member Data	Member Unit	Worcester Regional
	Active Members	79.731	6,773
	Average Age	47.7	48.0
	Average Service	12.0	10.6
	Valuation Salary	4,137,940	\$282,918,805
	Average Salary	\$48,682	\$41,772
	Retired Members and Beneficiaries	53.000	3,122
	Average Age	72.5	73.8
	Total Annual Pension	963,228	\$ 59 ,1 60,612
	Average Annual Pension	\$18,174	\$18,950
	Disabled Members - Accidental	2.000	222
	Average Age	58.1	62.7
	Total Annual Pension	63,778	\$7,387,664
	Average Annual Pension	\$31,889	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	-	62.1
	Total Annual Pension		\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	22.000	1,925
	Annuity Savings Fund	231,847	\$15,987,062
mj	oloyer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$736,833	\$41,092,346
b.	Administrative Expenses	18,450	1,100,000
c.	Expected Employee Contributions	418,624	26,597,269
d.	Employer Normal Cost = a. + b c.	\$336,659	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
\ctu	arial Accrued Liability (AAL):		# 400 40F 040
a.	Active Members	11,394,839	\$688,107,910
b.	Retired Members and Beneficiaries	9,318,855	570,882,886
c.	Disabled Members - Accidental	768,811	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	231,847	16,263,369
f.	Total AAL = a. + b. + c. + d. + e.	\$21,714,352	\$1,369,390,456
Infi	anded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability $= f$.	\$21,714,352	\$1,369,390,456
h.	Actuarial Value of Assets	9,261,378	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$12,452,974	\$774,600,338
Y2	018 Appropriation	00.00 540	600 OFT OF 1
a.	Employer Normal Cost	\$366,719	\$20,057,051
Ь.	Payment on UAL	483,631	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
đ.	Payment on 2003 ERI	12,883	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$863,233	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$847,421	\$50,531,642

STERLING HOUSING AUTHORITY - 700 Based on Valuation Results as of January 1, 2016

Summary of Membe	er Data	Member Unit	Worcester Regional
Active Members	N-140 -	1.000	6,773
Average Age		62.6	48.0
Average Servic	e	16.3	10.6
Valuation Salar	ry	39,342	\$282,918,805
Average Salary		\$39,342	\$41,772
Retired Members	and Beneficiaries	-	3,122
Average Age		-	73.8
Total Annual P	ension		\$59,160,612
Average Annua	ll Pension	\$ O	\$18,950
Disabled Member	rs - Accidental	-	222
Average Age		-	62.7
Total Annual P	ension	-	\$7,387,664
Average Annua	l Pension	\$ 0	\$33,278
Disabled Member			38
Average Age	v	-	62.1
Total Annual P	ension	-	\$637,948
Average Annua	l Pension	\$ 0	\$16,788
Inactive Members			1,925
Annuity Saving	s Fund	-	\$15,987,062
Employer Normal C	Cost as of January 1, 2016		
a. Total Normal (Cost	\$7,848	\$41,092,346
b. Administrative	Expenses	197	1,100,000
c. Expected Empl	loyee Contributions	3,912	26,597,269
d. Employer Norr	mal Cost = a. + b c.	\$4,133	\$15,595,077
	Accrued Liability (UAAL) as of Janu	nary 1, 2016	
Actuarial Accrued Lia			
a. Active Member	S	162,999	\$688,107,910
b. Retired Membe	rs and Beneficiaries	0	570,882,886
c. Disabled Memb	pers - Accidental	0	86,480,979
d. Disabled Memb	oers - Ordinary	0	7,655,312
e. Inactive Membe	ers	0	16,263,369
f. Total $AAL = a$.	+ b. + c. + d. + e.	\$162,999	\$1,369,390,456
Unfunded Actuarial A	ccrued Liability (UAAL):		
g. Actuarial Accru	ed Liability = f.	\$1 62,999	\$1,369,390,456
h. Actuarial Value	of Assets	69,520	594,790,118
i. Unfunded Actu	arial Accrued Liability = g h.	\$ 93,479	\$774,600,338
FY2018 Appropriatio			
a. Employer Norr		\$4,502	\$20,057,051
b. Payment on UA		3,665	29,782,198
c. Payment on 200	02 ERI	0	1,362,369
d. Payment on 200	03 ERI	0	267,110
e. Payment on 201	0 ERI	0	5,769
f. Total Appropria	ation = $a + b + c + d + e$.	\$8,16 7	\$51,474,497

<u>STURBRIDGE - 710</u> Based on Valuation Results as of January 1, 2016

_		Member Unit	Worcester Regional
Sum	mary of Member Data		6,773
	Active Members	147.513	48.0
	Average Age	48.8	10.6
	Average Service	10.0	
	Valuation Salary	5,826,912	\$282,918,805
	Average Salary	\$38,335	\$41,772
	Retired Members and Beneficiaries	59.000	3,122
	Average Age	74.5	73.8
	Total Annual Pension	995,550	\$59,160,612
	Average Annual Pension	\$16,874	\$18,950
	Disabled Members - Accidental	7.000	222
	Average Age	56.9	62.7
	Total Annual Pension	229,943	\$7,387,664
	Average Annual Pension	\$32,849	\$33,278
	Disabled Members - Ordinary	-	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	40.000	1,925
	Annuity Savings Fund	476,072	\$15,987,062
Emp	oloyer Normal Cost as of January 1, 2016	M4 000 (D4	\$44,000,246
a.	Total Normal Cost	\$1,083,681	\$41,092,346
b.	Administrative Expenses	27,135	1,100,000
c.	Expected Employee Contributions	606,260	26,597,269
d.	Employer Normal Cost = a . + b c .	\$ 50 4, 556	\$15,595,077
	ınded Actuarial Accrued Liability (UAAL) as of Jam	uary 1, 2016	
Actu	arial Accrued Liability (AAL):	40.000.000	#<00.407.040
a.	Active Members	13,929,705	\$688,107,910
Ь.	Retired Members and Beneficiaries	9,650,197	570,882,886
c.	Disabled Members - Accidental	2,894,839	86,480,979
d.	Disabled Members - Ordinary	0	7,655,312
e.	Inactive Members	476,072	16,263,369
f.	Total $AAL = a + b + c + d + e$.	\$26,950,813	\$1,369,390,456
Unfu	inded Actuarial Accrued Liability (UAAL):		
g.	Actuarial Accrued Liability $= f$.	\$26,950,813	\$1,369,390,456
h.	Actuarial Value of Assets	11,494,778	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$15,456,035	\$774,600,338
FY2	018 Appropriation	***	A00 0FD 074
a.	Employer Normal Cost	\$549,608	\$20,057,051
b.	Payment on UAL	584,802	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	58,707	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = $a + b + c + d + e$.	\$1,193,117	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$1,171,263	\$50,531,642

<u>SUTTON - 720</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	170.107	6,773
Average Age	47.4	48.0
Average Service	9.2	10.6
Valuation Salary	5,761,284	\$282,918,805
Average Salary	\$33,496	\$41,772
Retired Members and Beneficiaries	55.000	3,122
Average Age	72.1	73.8
Total Annual Pension	990,998	\$59,160,612
Average Annual Pension	\$18,018	\$18,950
Disabled Members - Accidental	6.000	222
Average Age	58.6	62.7
Total Annual Pension	257,014	\$7,387,664
Average Annual Pension	\$42,836	\$33,278
Disabled Members - Ordinary	-	38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	60.000	1,925
Annuity Savings Fund	460,220	\$15,987,062
•	Togano	# == j j
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$909,551	\$41,092,34 <i>6</i>
	22,775	1,100,000
b. Administrative Expenses	585,035	26,597,269
c. Expected Employee Contributionsd. Employer Normal Cost = a. + b c.	\$347,291	\$15,595,077
* *	· · · · ·	2,
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actuarial Accrued Liability (AAL):	13,576,175	\$688,107,910
a. Active Members	9,749,208	570,882,886
b. Retired Members and Beneficiaries	3,181,951	86,480,979
c. Disabled Members - Accidental	5,101,951	7,655,312
d. Disabled Members - Ordinary	-	16,263,369
e. Inactive Members	460,220	\$1,369,390,456
f. Total AAL = a . + b . + c . + d . + e .	\$26,967,554	\$1,505,550,450
Unfunded Actuarial Accrued Liability (UAAL):	<u></u>	\$1.260.200.4E6
g. Actuarial Accrued Liability = f.	\$26,967,554	\$1,369,390,456
h. Actuarial Value of Assets	11,501,918	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$15,465,636	\$774,600,338
FY2018 Appropriation	H	200 050 051
a. Employer Normal Cost	\$378,301	\$20,057,051
b. Payment on UAL	606,421	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$984,722	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$966,685	\$50,531,642

<u>TANTASQUA REGIONAL - 730</u> Based on Valuation Results as of January 1, 2016

		Worcester
nummary of Member Data	Member Unit	Regional
Active Members	103.378	6,773
Average Age	50.1	48.0
Average Service	8.9	10.6
Valuation Salary	3,451,329	\$282,918,805
Average Salary	\$32,870	\$41,772
Retired Members and Beneficiaries	34.000	3,122
Average Age	71.2	73.8
Total Annual Pension	580,497	\$59,160,612
Average Annual Pension	\$17,073	\$18,950
Disabled Members - Accidental	-	222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	_	38
Average Age	-	62.1
Total Annual Pension	-	\$ 637 , 948
Average Annual Pension	\$0	\$16,788
Inactive Members	37.000	1,925
Annuity Savings Fund	209,955	\$15,987,062
Employer Normal Cost as of January 1, 2016		0/4 000 04/
a. Total Normal Cost	\$590,353	\$41,092,346
b. Administrative Expenses	14,783	1,100,000
c. Expected Employee Contributions	356,931	26,597,269
d. Employer Normal Cost = a. + b c.	\$248,205	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Ja	ınnary 1, 2016	<u></u>
Actuarial Accrued Liability (AAL):	m ee 1 0.1 c	\$400 407 04£
a. Active Members	7,554,316	\$688,107,910
b. Retired Members and Beneficiaries	6,214,905	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
	209,955	16,263,369
e. Inactive Members		•
e. Inactive Membersf. Total AAL = a. + b. + c. + d. + e.	\$13,979,176	• •
f. Total AAL = $a + b + c + d + e$.	\$13,979,176	\$1,369,390,456
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL):	\$13,979,176 \$13,979,176	\$1,369,390,456 \$1,369,390,456
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL):	\$13,979,176 \$13,979,176 5,962,252	\$1,369,390,456 \$1,369,390,456 594,790,118
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f.	\$13,979,176 \$13,979,176	\$1,369,390,456 \$1,369,390,456 594,790,118
 f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. 	\$13,979,176 \$13,979,176 5,962,252 \$8,016,924	\$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338
 f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. 	\$13,979,176 \$13,979,176 5,962,252 \$8,016,924 \$270,367	\$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation	\$13,979,176 \$13,979,176 5,962,252 \$8,016,924 \$270,367 314,350	\$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost	\$13,979,176 \$13,979,176 5,962,252 \$8,016,924 \$270,367 314,350 0	\$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI	\$13,979,176 \$13,979,176 5,962,252 \$8,016,924 \$270,367 314,350	\$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,116
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI	\$13,979,176 \$13,979,176 5,962,252 \$8,016,924 \$270,367 314,350 0	\$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110 5,769
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI	\$13,979,176 \$13,979,176 5,962,252 \$8,016,924 \$270,367 314,350 0	\$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110 5,769 \$51,474,497

<u>TEMPLETON - 740</u> Based on Valuation Results as of January 1, 2016

Summary of Mombor Data	Member Unit	Worcester Regional
Summary of Member Data Active Members	64.392	6,773
Average Age	48.4	48.0
Average Service	12.2	10.6
Valuation Salary	3,195,524	\$282,918,805
Average Salary	\$49,162	\$41,772
Retired Members and Beneficiaries	32.000	3,122
	72.9	73.8
Average Age Total Annual Pension	898,400	\$59,160,612
Average Annual Pension	\$28,075	\$18,950
Disabled Members - Accidental	3.000	222
	60.3	62.7
Average Age Total Annual Pension	103,092	\$7,387,664
Average Annual Pension	\$34,364	\$33,278
	1.000	38
Disabled Members - Ordinary	56.0	62.1
Average Age	11,189	\$637,948
Total Annual Pension	\$11,189	\$16,788
Average Annual Pension	20,000	1,925
Inactive Members	315,868	\$15,987,062
Annuity Savings Fund	313,808	ψ13,501,502
Employer Normal Cost as of January 1, 2016	\$532,016	\$41,092,346
a. Total Normal Cost	13,322	1,100,000
b. Administrative Expenses	327,827	26,597,269
c. Expected Employee Contributions	\$217,511	\$15,595,077
d. Employer Normal Cost = $a + b - c$.		410,071, 111
Unfunded Actuarial Accrued Liability (UAAL) as of]		
	January 1, 2016	- AF-01
Actuarial Accrued Liability (AAL):		\$688 107 910
Actuarial Accrued Liability (AAL): a. Active Members	8,719,852	
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries	8,719,852 8,614,368	570,882,886
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental	8,719,852 8,614,368 1,322,943	570,882,886 86,480,979
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary	8,719,852 8,614,368 1,322,943 171,055	570,882,886 86,480,979 7,655,312
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members	8,719,852 8,614,368 1,322,943 171,055 315,868	570,882,886 86,480,979 7,655,312 16,263,369
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e.	8,719,852 8,614,368 1,322,943 171,055	570,882,886 86,480,979 7,655,312 16,263,369
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL):	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f.	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f.	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135 \$10,978,951	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaties c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h.	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135 \$10,978,951	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135 \$10,978,951	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaties c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135 \$10,978,951	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaties c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135 \$10,978,951	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135 \$10,978,951 \$236,931 423,347 19,751	570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110 5,769
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaties c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI	8,719,852 8,614,368 1,322,943 171,055 315,868 \$19,144,086 \$19,144,086 8,165,135 \$10,978,951 \$236,931 423,347 19,751	\$688,107,910 570,882,886 86,480,979 7,655,312 16,263,369 \$1,369,390,456 \$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110 5,769 \$51,474,497

<u>TEMPLETON HOUSING AUTHORITY - 750</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	1.488	6,773
Average Age	57.4	48.0
Average Service	15.9	10.6
Valuation Salary	85,810	\$282,918,805
Average Salary	\$42,905	\$41,772
Retired Members and Beneficiaries	2.000	3,122
Average Age	73.4	73.8
Total Annual Pension	61,227	\$59,160,612
Average Annual Pension	\$30,614	\$18,950
Disabled Members - Accidental		222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension	~	\$637,948
Average Annual Pension	\$ O	\$16,788
Average Amiliai relision Inactive Members	1,000	1,925
Annuity Savings Fund	13,628	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$14,102	\$41,092,346
b. Administrative Expenses	353	1,100,000
The state of the s	8,948	26,597,269
d. Employer Normal Cost = a. + b c.	\$5,507	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	mary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	292,653	\$688,107,910
b. Retired Members and Beneficiaries	532,760	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	13,628	16,263,369
f. Total AAL = a . + b . + c . + d . + e .	\$839,041	\$1,369,390,456
Datunded Activitial Accined Liability (UAAL);		64 270 200 456
F = F	\$839,041	\$1,309,390,430
g. Actuarial Accrued Liability = f.	\$839,041 357,859	
f f f f f f f f f f	\$839,041 357,859 \$481,182	594,790,118
 g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. 	357,859	594,790,118 \$774,600,338
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation	357,859	594,790,118 \$774,600,338
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost	357,859 \$481,182	594,790,118 \$774,600,338 \$20,057,051
h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL	357,859 \$481,182 \$5,999	594,790,118 \$774,600,338 \$20,057,051 29,782,198
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI	357,859 \$481,182 \$5,999 11,780	594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI	\$57,859 \$481,182 \$5,999 11,780 19,589	\$20,057,051 29,782,198 1,362,369 267,110
g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI	\$57,859 \$481,182 \$5,999 11,780 19,589 0	\$1,369,390,456 594,790,118 \$774,600,338 \$20,057,051 29,782,198 1,362,369 267,110 5,769 \$51,474,497

<u>UPTON - 760</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	65.000	6,773
Average Age	49.3	48.0
Average Scrvice	13.5	10.6
Valuation Salary	3,335,809	\$282,918,805
Average Salary	\$51,320	\$41,772
Retired Members and Beneficiaries	15.000	3,122
Average Age	71.8	73.8
Total Annual Pension	425,551	\$59,160,612
Average Annual Pension	\$28,370	\$18,950
Disabled Members - Accidental		222
Average Age	-	62.7
Total Annual Pension	_	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	-	62.1
Total Annual Pension		\$637,948
Average Annual Pension	\$ 0	\$16,788
Inactive Members	11.000	1,925
Annuity Savings Fund	127,004	\$15,987,062
•	,	
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$503,753	\$41,092,346
	12,614	1,100,000
b. Administrative Expenses	331,276	26,597,269
c. Expected Employee Contributions	\$185,091	\$15,595,077
d. Employer Normal Cost = a. + b c.	,	**************************************
Unfunded Actuarial Accrued Liability (UAAL) as of Jan	mary 1, 2016	
Actuarial Accrued Liability (AAL):	0.045.004	ቅ ረ ር ር 4 በ 7 በ 1 (
a. Active Members .	9,847,321	\$688,107,910
b. Retired Members and Beneficiaries	4,224,814	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	127,004	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$14,199,139	\$1,369,390,450
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$14,199,139	\$1,369,390,450
h. Actuarial Value of Assets	6,056,068	594,790,118
i. Unfunded Actuarial Accrued Liability $=$ g h.	\$8,143,071	\$774,600,338
Y2018 Appropriation	N -0.	AAA OFT OF
a. Employer Normal Cost	\$201,617	\$20,057,051
b. Payment on UAL	319,297	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$ 520,914	\$ 51,474,497

<u>UXBRIDGE - 770</u> Based on Valuation Results as of January 1, 2016

	Member Unit	Worcester Regional
Summary of Member Data	190.682	6,773
Active Members	47.5	48.0
Average Age	11.2	10.6
Average Service	7,693,710	\$282,918,805
Valuation Salary	\$39,658	\$41,772
Average Salary	98.000	3,122
Retired Members and Beneficiaries	71.7	73.8
Average Age	2,165,168	\$59,160,612
Total Annual Pension	2,103,108 \$22,094	\$18,950
Average Annual Pension	6.000	222
Disabled Members - Accidental	66.1	62.7
Average Age		\$7,387,664
Total Annual Pension	200,091	\$33,278
Average Annual Pension	\$33,349	38
Disabled Members - Ordinary	-	62.1
Average Age	-	\$637,948
Total Annual Pension	-	
Average Annual Pension	\$0	\$16,788 1,925
Inactive Members	39.000	
Annuity Savings Fund	461,633	\$15,987,062
Employer Normal Cost as of January 1, 2016	\$4.074.574	\$41,092,346
a. Total Normal Cost	\$1,261,574	1,100,000
b. Administrative Expenses	31,590	26,597,269
c. Expected Employee Contributions	794,347	\$15,595,077
d. Employer Normal Cost = a. + b c.	\$498,817	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Januaria	ary 1, 2016	
Actuarial Accrued Liability (AAL):	00.074.000	\$688,107,910
a. Active Members	20,361,289	570,882,886
b. Retired Members and Beneficiaries	21,927,124	•
c. Disabled Members - Accidental	2,109,078	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	461,633	16,263,369
f. Total AAL = a. + b. + c. + d. + e.	\$44, 859 , 124	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		*********
g. Actuarial Accrued Liability $= f$.	\$44,859,124	\$1,369,390,456
h. Actuarial Value of Assets	19,132,844	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$25,726,280	\$774,600,338
FY2018 Appropriation		000 0EU 0E4
a. Employer Normal Cost	\$543,356	\$20,057,051
b. Payment on UAL	984,114	29,782,198
c. Payment on 2002 ERI	68,086	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$1,595,556	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$1,566,330	\$50,531,642

<u>UXBRIDGE HOUSING AUTHORITY - 780</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	4.000	6,773
Average Age	48.8	48.0
Average Service	12.3	10.6
Valuation Salary	169,851	\$282,918,805
Average Salary	\$42,463	\$41,772
Retired Members and Beneficiaries	6.000	3,122
Average Age	70.3	73.8
Total Annual Pension	84,161	\$59,160,612
Average Annual Pension	\$14,027	\$18,950
Disabled Members - Accidental	-	222
Average Age	_	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	_	62.1
Total Annual Pension	~	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	_	1,925
Annuity Savings Fund	_	\$15,987,062
, ,		. , ,
Employer Normal Cost as of January 1, 2016	\$27,210	\$41,092,346
a. Total Normal Cost	681	1,100,000
b. Administrative Expenses	17,701	26,597,269
c. Expected Employee Contributions	\$10,190	\$15,595,077
d. Employer Normal Cost = a. + b c.		¥13,333,017
Unfunded Actuarial Accrued Liability (UAAL) as of Januarian Actuarian Actuar	nary 1, 2016	
Actuarial Accrued Liability (AAL):	466.654	\$688,107,910
a. Active Members	466,654	
b. Retired Members and Beneficiaries	933,293	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	0	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$1,399,947	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		** *** *** ***
g. Actuarial Accrued Liability = f.	\$1,399,947	\$1,369,390,456
h. Actuarial Value of Assets	597,091	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$802,856	\$774,600,338
FY2018 Appropriation	A	800 0FF 0F4
a. Employer Normal Cost	\$11,100	\$20,057,051
b. Payment on UAL	31,481	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = a . + b . + c . + d . + e .	\$ 42,581	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$41,801	\$50,531,642

WACHUSETT REGIONAL - 790

Active Maubers	Summary of Member Data	Member Unit	Worcester Regional
Average Service 7.9 1 Average Service 7.9 1 Valuation Salary 10,935,065 \$282,918,8 Average Salary \$24,139 \$41,7 Retired Members and Beneficiaries 107.000 3,1 Average Age 7.38 7.38 7. Total Annual Pension 1,447,361 \$59,160,4 Average Age Annual Pension \$12,592 \$18,7 Disabled Members - Acidental 2.000 2. Average Age 65.0 6 Total Annual Pension 50,601 \$7,387,4 Average Age 65.0 6 Total Annual Pension 50,601 \$7,387,4 Average Annual Pension 50,601 \$7,387,4 Average Age 65.0 6 Total Annual Pension 50,601 \$7,387,4 Average Age 7.0 6 Total Annual Pension 9.0 \$25,301 \$33,7 Disabled Members - Ordinary Average Age 7.0 6 Total Annual Pension 9.0 \$16,6 Inactive Members 182,000 1,1 Average Age 9.0 \$368 \$15,987,4 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$1,848,086 \$41,092,7 Annuity Savings Fund 905,368 \$15,987,4 Employer Normal Cost a, 1,129,992 26,597,2 d. Employer Normal Cost a, 4, b, - c. Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accured Liability (AAL): a. Active Members 19,556 18,555,118 570,882,1 d. Disabled Members and Beneficiaries 13,255,118 570,882,1 d. Disabled Members - Ordinary 905,368 16,263, f. Total AAL = a, + b, + c, + d, + e. \$37,522,777 \$1,369,390, Unfunded Actuarial Accrued Liability (UAAL): a. Actuarial Accrued Liability (UAAL): a. Actuarial Accrued Liability (UAAL): b. Actuarial Accrued Liability (UAAL): b. Actuarial Accrued Liability (UAAL): c. Disabled Members - Ordinary 905,368 16,263, f. Total AAL = a, + b, + c, + d, + e. \$37,522,777 \$1,369,390, Unfunded Actuarial Accrued Liability = g, - h. \$37,522,777 \$1,369,390, Employer Normal Cost \$82,619 \$20,057, b. Actuarial Accrued Liability = g, - h. \$21,518,955 \$774,600, EMPLOYED Appropriation 19, b, c, + d, + e. \$1,709,701 \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer Normal Cost \$1,474, Employer N		448.286	6,773
Average Scrivice		47.7	48.0
Valuation Salatry		7.9	10.6
Average Salary \$44,159 \$44,150 Retired Members and Beneficiaries 107,000 3.3,		10,935,065	\$282,918,805
Retired Members and Buneficiaries 107,000 3.5	•		\$41,772
Average Age Total Annual Pension 1,347,361 \$59,160.0 Average Age 65.0 66.0 Total Annual Pension 50,601 \$7,387, Average Annual Pension \$25,301 \$33, Disabled Members - Ordinary Average Age Total Annual Pension 50,601 Formal Average Age 50,607 Formal Annual Pension 50,607 Formal Pension 50,607 Formal Pension 50,607 Formal Results Members 60,708 Formal Pension 1,12,000 1,12,000 1,1,12,000 1,1,12,000 1,1,12,000 1,1,12,000 1,1,12,000 1,12,000 1,1,12,000 1,1,12,000 1,1,12,000 1,1,12,000 1,1,12,000 1,1			3,122
Total Annual Pension		73.8	73.8
Average Annual Pension \$12,592 \$18,		1,347,361	\$59,160,612
Disabble Members - Accidental 2.000 6.50 6.		* *	\$18,950
Average Age 65.0 66.0 7.0 8.7.387.4 Average Age 7.0 10.1			222
Total Annual Pension 50,601 \$7,387,4 Average Annual Pension \$25,301 \$33,2 Distabled Members - Ordinary Average Age - 6 Total Annual Pension \$0 \$16,7 Average Age - 6 Total Annual Pension \$0 \$16,7 Inactive Members - 0.5 Annuity Savings Fund 905,368 \$15,987,4 Employer Normal Cost so of January 1, 2016 a. Total Normal Cost \$1,848,086 \$41,092,7 b. Administrative Expenses \$46,276 \$1,100,6 c. Expected Employee Contributions \$1,129,992 \$26,597,7 d. Employer Normal Cost \$1,848,086 \$41,092,7 d. Employer Normal Cost \$1,100,092,7 d. Employer Normal Cost \$1,129,992 \$26,597,7 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,6 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members \$22,779,779 \$688,107,7 b. Retired Members and Beneficiarics \$13,255,118 \$70,882,4 d. Disabled Members - Accidental \$582,512 \$86,880,7 d. Disabled Members - Accidental \$582,512 \$86,880,7 d. Disabled Members - Accidental \$905,368 \$16,263,7 f. Total AAL = a. + b. + c. + d. + e. \$37,522,777 \$1,369,390,7 Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$37,522,777 \$1,369,390,7 Unfunded Actuarial Accrued Liability = g h. \$21,518,955 \$774,600,7 FY2018 Appropriation a. Employer Normal Cost \$832,619 \$20,057,82,100,000,000,000,000,000,000,000,000,00			62.7
Average Annual Pension \$25,301 \$333, Disabled Members - Ordinary Average Age Total Annual Pension Average Age Total Annual Pension Average Annual Pension Average Annual Pension Average Annual Pension Average Annual Pension Total Annuity Savings Fund Employer Normal Cost as of January 1, 2016 Total Normal Cost \$1,848,086 \$41,092, Administrative Expenses 46,276 1,100, Administrative Expenses 46,276 1,100, Employer Normal Cost = a, + b, - c. \$764,370 \$15,595, Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Activarial Accrued Liability (UAAL) as of January 1, 2016 Activarial Accrued Liability (UAAL): a. Active Members Active Members and Beneficiaries 13,255,118 570,882,10 c. Disabled Members - Accidental 582,512 86,480,10 d. Disabled Members - Ordinary 0 7,655,10 e. Inactive Members 905,368 10,263, f. Total AAL = a, + b, + c, + d, + e. \$37,522,777 \$1,369,390,100,100,100,100,100,100,100,100,100,1			\$7,387,664
Disabled Members - Ordinary - 6 637,		-	\$33,278
Average Age Total Annual Pension Average Annual Pension \$1637, Annuity Savings Fund \$182,000 \$1,4 Annuity Savings Fund \$15,987,4 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$1,848,086 \$41,092,* b. Administrative Expenses 46,276 \$1,100,6 c. Expected Employee Contributions 1,129,992 26,597,* d. Employer Normal Cost = a, + b, - c. \$764,370 \$15,595,6 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members Active Members Accidental 582,512 86,480, d. Disabled Members - Accidental Disabled Members - Ordinary 0,7,655,* c. Inactive Members 905,368 16,263,* f. Total AAL = a, + b, + c, + d, + e. \$37,522,777 \$1,369,390,* Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = g. h. \$37,522,777 \$1,369,390,* i. Unfunded Actuarial Accrued Liability = g. h. \$21,518,955 \$774,600, FY2018 Appropriation a. Employer Normal Cost b. Payment on 2002 ERI Ac Payment on 2003 ERI C. Payment on 2003 ERI C. Payment on 2010 ERI C. Payment		- -	38
Total Annual Pension \$637,5			62.1
Average Annual Pension \$0 \$116, 1		-	\$637,948
Tractive Members 182.000 1,1		40	\$16,788
Annuity Savings Fund 905,368 \$15,987,6 Employer Normal Cost as of January 1, 2016 a. Total Normal Cost b. Administrative Expenses 46,276 1,100,0 c. Expected Employee Contributions 1,129,992 26,597,3 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,6 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries 13,255,118 570,882,6 c. Disabled Members - Accidental 582,512 86,480,4 d. Disabled Members - Ordinary 0 7,655,6 e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. \$37,522,777 \$1,369,390,90,00,00,00,00,00,00,00,00,00,00,00,0			1,925
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost \$1,848,086 \$41,092; b. Administrative Expenses \$46,276 \$1,100,0 c. Expected Employee Contributions \$1,129,992 \$26,597,4 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,4 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members \$22,779,779 \$688,107,9 b. Retired Members and Beneficiaries \$13,255,118 \$70,882,3 c. Disabled Members - Accidental \$82,512 \$86,480,9 d. Disabled Members - Ordinary \$0 \$7,655,9 e. Inactive Members \$905,368 \$16,263,9 f. Total AAL = a. + b. + c. + d. + e. \$37,522,777 \$1,369,390,9 Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability (UAAL): g. Actuarial Value of Assets \$16,003,822 \$94,790,9 i. Unfunded Actuarial Accrued Liability = g h. \$21,518,955 \$774,600,9 FY2018 Appropriation a. Employer Normal Cost \$832,619 \$20,057,90,90,90,90,90,90,90,90,90,90,90,90,90,			•
a. Total Normal Cost b. Administrative Expenses c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members b. Reitred Members and Beneficiaries 13,255,118 570,882,6 d. Disabled Members - Accidental 582,512 86,480,6 d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Accrued Liability = g h. Employer Normal Cost b. Payment on UAL c. Payment on UAL c. Payment on 2002 ERI d. Payment on 2010 ERI f. Total Appropriation a. + b. + c. + d. + e. \$1,709,701 \$1,709,701		905,506	¥10,707,002
1. Total Martine Expenses 46,276 1,100,0 c. Expected Employee Contributions 1,129,992 26,597,3 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,0 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,0 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,0 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,0 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,0 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,0 d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,0 d. Employer Normal Cost \$688,107,0 d. Employer Normal Cost \$688,107,0 d. Employer Normal Cost \$37,522,777 \$1,369,390,0 d. Employer Normal Cost \$37,522,777 \$1,369,390,0 d. Employer Normal Cost \$37,522,777 \$1,369,390,0 d. Employer Normal Cost \$837,522,777 \$1,369,390,0 d. Employer Normal Cost \$832,619 \$20,057,0 d. Employer Normal Cost \$832,619 \$20,057,0 d. Employer Normal Cost \$832,619 \$20,057,0 d. Payment on UAL \$24,893 \$29,782,0 d. Payment on 2002 ERI \$52,189 \$1,362,0 d. Payment on 2003 ERI \$0 \$267,0 d. Payment on 2010 ERI \$0 \$267,0 d. Payment on 201		\$1.848.086	\$41,092,346
c. Expected Employee Contributions d. Employer Normal Cost = a. + b c. \$764,370 \$115,595,6\$ Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 222,779,779 \$688,107,823,6 b. Retired Members and Beneficiaries 13,255,118 570,882,3 c. Disabled Members - Accidental 582,512 86,480,4 d. Disabled Members - Ordinary 0 7,655,5 e. Inactive Members 905,368 16,263,5 f. Total AAL = a. + b. + c. + d. + e. \$37,522,777 \$1,369,390,5 Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$37,522,777 \$1,369,390,5 h. Actuarial Value of Assets 16,003,822 594,790,5 i. Unfunded Actuarial Accrued Liability = g h. \$21,518,955 \$774,600,5 FY2018 Appropriation a. Employer Normal Cost \$832,619 \$20,057,5 b. Payment on UAL 824,893 29,782,5 c. Payment on 2002 ERI 52,189 1,362,5 d. Payment on 2003 ERI 0 267,5 e. Payment on 2010 ERI 0 5,5 f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,500,500,500,500,500,500,500,500,500,50			1,100,000
d. Employer Normal Cost = a. + b c. \$764,370 \$15,595,6 Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 22,779,779 \$688,107,3 b. Retired Members and Beneficiaries 13,255,118 570,882,3 c. Disabled Members - Accidental 582,512 86,480,3 d. Disabled Members - Ordinary 0 7,655,3 e. Inactive Members 9905,368 16,263,3 f. Total AAL = a. + b. + c. + d. + e. \$37,522,777 \$1,369,390,4 Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$37,522,777 \$1,369,390,4 Unfunded Actuarial Accrued Liability = g h. \$21,518,955 \$774,600,4 FY2018 Appropriation a. Employer Normal Cost \$832,619 \$20,057,4 b. Payment on UAL 824,893 29,782,4 c. Payment on 2002 ERI 52,189 1,362,4 d. Payment on 2003 ERI 0 267,474,600,701 e. Payment on 2010 ERI 0 55,474,7 f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,400,701		•	26,597,269
Unfunded Actuarial Accrued Liability (UAAL) as of January 1, 2016 Actuarial Accrued Liability (AAL): a. Active Members 22,779,779 \$688,107,9 b. Retired Members and Beneficiaries 13,255,118 570,882,6 c. Disabled Members - Accidental 582,512 86,480,9 d. Disabled Members - Ordinary 0 7,655,6 e. Inactive Members 905,368 16,263,6 f. Total AAL = a. + b. + c. + d. + e. \$37,522,777 \$1,369,390,9 Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$37,522,777 \$1,369,390,9 h. Actuarial Value of Assets 16,003,822 594,790,9 i. Unfunded Actuarial Accrued Liability = g h. \$21,518,955 \$774,600,9 FY2018 Appropriation a. Employer Normal Cost \$832,619 \$20,057,9 b. Payment on UAL 824,893 29,782,9 c. Payment on 2002 ERI 52,189 1,362,9 d. Payment on 2003 ERI 0 267,9 e. Payment on 2010 ERI 0 5,7 f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,900,701	- · ·	- · · · · · · · · · · · · · · · · · · ·	\$15,595,077
Actuarial Accrued Liability (AAL): a. Active Members b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,			# - 2 , 3 - 7 - 1
a. Active Members b. Retired Members and Beneficiaries 13,255,118 570,882,3 c. Disabled Members - Accidental 582,512 86,480,3 d. Disabled Members - Ordinary 0 7,655,3 e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. 905,368 16,263,3 f. Total AAL = a. + b. + c. + d. + e. 905,368 16,263,3 f. Total AAC = a. + b. + c. + d. + e. 937,522,777 \$1,369,390,390,390,390,390,390,390,390,390,39		f January 1, 2016	
b. Retired Members and Beneficiaries c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. \$13,255,118 570,882,3 86,480,9 905,368 16,263,7 \$1,369,390,7 \$1,369,390,7 \$1,369,390,7 \$1,369,390,7 \$1,369,390,7 \$1,369,390,7 \$21,518,955 \$774,600,7 \$21,518,955 \$774,600,7 \$22,057,9 \$20,057,9 \$2		22 770 770	\$688 107.910
c. Disabled Members - Accidental d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. \$1,369,390, \$21,369,390, \$37,522,777 \$1,369,390, \$1,369,390, \$21,518,955 \$774,600, \$21,518,955 \$774,600, \$22,772, \$1,369,390, \$21,518,955 \$774,600, \$22,772, \$1,369,390, \$23,790, \$23,790, \$23,790, \$24,790, \$24,893 \$25,782, \$25,189 \$25,189 \$25,189 \$25,189 \$25,189 \$25,189 \$25,189 \$25,189 \$26,70, \$26,70,70,70,70,70,70,70,70,70,70,70,70,70,			
d. Disabled Members - Ordinary e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. 16. Total AAL = a. + b. + c. + d. + e. 17. Total AAL = a. + b. + c. + d. + e. 18. Sa7,522,777 18. Sa		· · · · · · · · · · · · · · · · · · ·	
e. Inactive Members f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 905,368 16,263, \$37,522,777 \$1,369,390, \$1,369,390, \$20,057, \$21,518,955 \$774,600, \$774,600, \$21,518,955 \$774,600, \$22,057, \$22,057, \$22,057, \$23,057, \$23,057, \$24,893 \$25,189 \$25,189 \$267, \$26			
f. Total AAL = a. + b. + c. + d. + e. Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. \$37,522,777 \$1,369,390,4 \$37,522,777 \$1,369,390,4 \$37,522,777 \$1,369,390,4 \$1,003,822 \$29,4790,701 \$20,057,4 \$21,518,955 \$20,057,4 \$20,057			•
Unfunded Actuarial Accrued Liability (UAAL): g. Actuarial Accrued Liability = f. \$37,522,777 \$1,369,390,490,490,490,490,490,490,490,490,490,4	• • ===================================		
g. Actuarial Accrued Liability = f. \$37,522,777 \$1,369,390,4 h. Actuarial Value of Assets 16,003,822 594,790,5 i. Unfunded Actuarial Accrued Liability = g h. \$21,518,955 \$774,600,5 \$77		\$37,522,777	\$1,509,590,450
h. Actuarial Value of Assets i. Unfunded Actuarial Accrued Liability = g h. FY2018 Appropriation a. Employer Normal Cost b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 16,003,822 594,790, \$21,518,955 \$774,600, \$22,057, \$22,057, \$22,057, \$23,059, \$24,059, \$25,0			** ** * * * * * * * * * * * * * * * *
i. Unfunded Actuarial Accrued Liability = g h. \$21,518,955 \$774,600,5 FY2018 Appropriation a. Employer Normal Cost \$832,619 \$20,057,6 b. Payment on UAL 824,893 29,782,6 c. Payment on 2002 ERI 52,189 1,362,6 d. Payment on 2003 ERI 0 267,6 e. Payment on 2010 ERI 0 5,6 f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,600,600 1. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,600,600 2. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,600,600 2. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,600,600 3. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701	g. Actuarial Accrued Liability = f.		
FY2018 Appropriation a. Employer Normal Cost \$832,619 \$20,057,9 b. Payment on UAL 824,893 29,782, c. Payment on 2002 ERI 52,189 1,362,9 d. Payment on 2003 ERI 0 267, e. Payment on 2010 ERI 0 5,7 f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,	h. Actuarial Value of Assets		•
a. Employer Normal Cost \$832,619 \$20,057, b. Payment on UAL 824,893 29,782, c. Payment on 2002 ERI 52,189 1,362, d. Payment on 2003 ERI 0 267, e. Payment on 2010 ERI 0 5, f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,	i. Unfunded Actuarial Accrued Liability = g h.	\$21,518,955	\$774,600,338
b. Payment on UAL c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 824,893 29,782, 52,189 1,362, 0 267, 0 5, 1709,701 \$51,474,		000 000	900 DE7 054
c. Payment on 2002 ERI d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 52,189 1,362, 0 267, 0 5, 1709,701 \$51,474,	a. Employer Normal Cost		
d. Payment on 2003 ERI e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 0 267, 0 5, 1,709,701 \$51,474,	*	•	•
e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 0 5, \$1,709,701 \$51,474,	c. Payment on 2002 ERI	•	1,362,369
e. Payment on 2010 ERI 0 5, f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,	d. Payment on 2003 ERI	0	267,110
f. Total Appropriation = a. + b. + c. + d. + e. \$1,709,701 \$51,474,		0	5,769
440.504		\$1,709,701	\$51,474,497
If Total Appropriation paid on July 1, 2017 \$1,678,385 \$50,531,	If Total Appropriation paid on July 1, 2017	\$1,678,385	\$50 , 531,642

<u>WARREN - 800</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	39.536	6,773
Average Age	48.2	48.0
Average Service	12.2	10.6
Valuation Salary	1,444,251	\$282,918,805
Average Salary	\$35,226	\$41,772
Retired Members and Beneficiaries	15.000	3,122
Average Age	71.1	73.8
Total Annual Pension	298,722	\$59,160,612
Average Annual Pension	\$19,915	\$18,950
Disabled Members - Accidental		222
Average Age	-	62.7
Total Annual Pension	-	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	1.000	38
Average Age	57.5	62.1
Total Annual Pension	7,179	\$637,948
Average Annual Pension	\$7,179	\$16,788
Inactive Members	5.000	1,925
Annuity Savings Fund	24,359	\$1 5,987,062
imployer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$257,093	\$41,092,346
b. Administrative Expenses	6,438	1,100,000
c. Expected Employee Contributions	141,937	26,597,269
d. Employer Normal Cost = a. + b c.	\$121,594	\$15,595,07 7
Infunded Actuarial Accrued Liability (UAAL) as of Ja	nuary 1, 2016	
ctuarial Accrued Liability (AAL):		
a. Active Members	4,404,159	\$688,107,910
b. Retired Members and Beneficiaries	2,966,432	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	115,713	7,655,312
e. Inactive Members	24,359	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$7,510,663	\$1,369,390,456
Infunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$7,510,663	\$1,369,390,456
h. Actuarial Value of Assets	3,203,369	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$4,307,294	\$ 774 , 600 , 338
Y2018 Appropriation		
a. Employer Normal Cost	\$132,450	\$20,057,051
b. Payment on UAL	150,272	29,782,198
c. Payment on 2002 ERI	48,495	1,362,369
d. Payment on 2003 ERI	0	267,110
	5,769	5,769
•	3,707	
 e. Payment on 2010 ERI f. Total Appropriation = a. + b. + c. + d. + e. 	\$336,986	\$51,474,497

WARREN WATER DISTRICT - 810

Summary of Member Data	Member Unit	Worcester Regional
Active Members	2.000	6,773
Average Age	58.2	48.0
Average Service	16.5	10.6
Valuation Salary	79,471	\$282,918,805
Average Salary	\$39,736	\$41,772
Retired Members and Beneficiaries	-	3,122
Average Age	-	73.8
Total Annual Pension	_	\$59,160,612
Average Annual Pension	\$0	\$18,950
Disabled Members - Accidental		222
Average Age	-	62.7
Total Annual Pension	_	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary		38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
	\$0	\$16,788
Average Annual Pension Inactive Members	Ψ0	1,925
	_	\$15,987,062
Annuity Savings Fund		***************************************
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$14,278	\$41,092,346
b. Administrative Expenses	358	1,100,000
	7,913	26,597,269
d. Employer Normal Cost = a. + b c.	\$6,723	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL) as of Jar	mary 1, 2016	
Actuarial Accrued Liability (AAL):		
a. Active Members	312,893	\$688,107,910
b. Retired Members and Beneficiaries	0	570,882,886
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
*	0	16,263,369
e. Inactive Members f. Total AAL = a. + b. + c. + d. + e.	\$312,893	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):	¥012,000	,,
4 11 12 12 12 6	\$312,893	\$1,369,390,456
g. Actuarial Accrued Liability = f.	133,452	594,790,118
h. Actuarial Value of Assets	\$179,441	\$774,600,338
i. Unfunded Actuarial Accrued Liability = g h.	\$117, 11 1	ψ11 1,500,500
FY2018 Appropriation	\$7,323	\$20,057,051
a. Employer Normal Cost	7,036	29,782,198
b. Payment on UAL	7,030	1,362,369
c. Payment on 2002 ERI		267,110
d. Payment on 2003 ERI	0	· ·
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$14,3 59	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$14, 096	\$50,531,642

<u>WESTBORO - 820</u> Based on Valuation Results as of January 1, 2016

	Member Unit	Worcester Regional
Summary of Member Data	368.502	6,773
Active Members	49.0	48.0
Average Age	11.7	10.6
Average Service	17,349,646	\$282,918,805
Valuation Salary	\$46,891	\$41,772
Average Salary	163.000	3,122
Retired Members and Beneficiaries	72.2	73.8
Average Age	3,676,428	\$59,160,612
Total Annual Pension	\$22,555	\$18,950
Average Annual Pension	16.000	222
Disabled Members - Accidental		62.7
Average Age	59.9	\$7,387,664
Total Annual Pension	583,434	\$33,278
Average Annual Pension	\$36,465	38
Disabled Members - Ordinary	2.000	62.1
Average Age	62.3	
Total Annual Pension	60,348	\$637,948
Average Annual Pension	\$30,174	\$16,788
Inactive Members	58.000	1,925
Annuity Savings Fund	597,194	\$15,987,062
mployer Normal Cost as of January 1, 2016	A0 0 / F 4 0 P	\$41,092,346
a. Total Normal Cost	\$2,865,387	1,100,000
b. Administrative Expenses	71,749	
c. Expected Employee Contributions	1,781,488	26,597,269 \$15,595,077
d. Employer Normal Cost = a. + b c.	\$1,155,648	\$15,595,077
Infunded Actuatial Accrued Liability (UAAL) as of Jam	nary 1, 2016	
Actuarial Accrued Liability (AAL):	EO 450 460	\$688,107,910
a. Active Members	52,452,462	570,882,886
b. Retired Members and Beneficiaries	36,210,160	86,480,979
c. Disabled Members - Accidental	6,904,523	•
d. Disabled Members - Ordinary	679,505	7,655,312
e. Inactive Members	597,194	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$96,843,844	\$1,369,390,450
Infunded Actuarial Accrued Liability (UAAL):		************
g. Actuarial Accrued Liability = f.	\$96,843,844	\$1,369,390,456
h. Actuarial Value of Assets	41,304,821	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$55,539,023	\$774,600,338
Y2018 Appropriation		200 055 05
a. Employer Normal Cost	\$1,258,834	\$20,057,053
b. Payment on UAL	2,165,931	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	32,615	267,110
	0	5,769
e. Payment on 2010 EKI		ውሮች <i>ለማለ ላ</i> ርነ
e. Payment on 2010 ERIf. Total Appropriation = a. + b. + c. + d. + e.	\$3,457,380	\$51,474,497

WESTBORO HOUSING AUTHORITY - 825 Based on Valuation Results as of January 1, 2016

Summary of Me	ember Data	Member Unit	Worcester Regional
Active Men		3.000	6,773
Average A		59.3	48.0
Average S		9.7	10.6
Valuation		123,037	\$282,918,805
Average S		\$41,012	\$41,772
*****	nbers and Beneficiaries	2.000	3,122
Average A	-	70.7	73.8
-	ual Pension	29,596	\$59,160 , 612
	nnual Pension	\$14,798	\$18,950
	embers - Accidental		222
Average A		-	62.7
	ual Pension	-	\$7,387,664
	nnual Pension	\$0	\$33,278
	embers - Ordinary	1.000	38
Average A	_	62.2	62.1
_	ual Pension	13,155	\$637,948
	nnual Pension	\$13,155	\$16,788
Inactive Me		2.000	1,925
	avings Fund	9,903	\$15,987,062
	nal Cost as of January 1, 2016		
a. Total Nor	mal Cost	\$24,747	\$41,092,346
b. Administra	ntive Expenses	620	1,100,000
c. Expected	Employee Contributions	14,279	26,597,269
d. Employer	Normal Cost = $a + b - c$.	\$11,088	\$15,595,077
	arial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
	d Liability (AAL):	000 442	¢200 107 010
a. Active Me		360,413	\$688,107,910
	embers and Beneficiaries	294,114	570,882,886
	Members - Accidental	0	86,480,979
d. Disabled N	Members - Ordinary	168,297	7,655,312
e. Inactive M		9,903	16,263,369
	a = a + b + c + d + e	\$832,727	\$1,369,390,456
Infunded Actua	rial Accrued Liability (UAAL):		21.240.200.454
g. Actuarial	Accrued Liability $=$ f.	\$832,727	\$1,369,390,456
	Value of Assets	355,166	594,790,118
i. Unfunded	Actuarial Accrued Liability = g h.	\$477,561	\$774,600,338
Y2018 Approp		\$40.070	\$20,057,051
	Normal Cost	\$12,078	
b. Payment of		17,041	29,782,198
•	on 2002 ERI	4,655	1,362,369
d. Payment o	on 2003 ERI	0	267,110
	n 2010 ERI	0	5,769
f. Total App	ropriation = a. + b. + c. + d. + e.	\$33,774	\$51,474,497
If Total A	ppropriation paid on July 1, 2017	\$33,155	\$50,531,642

<u>WEST BOYLSTON - 830</u> Based on Valuation Results as of January 1, 2016

		Worcester
Summary of Member Data	Member Unit	Regional
Active Members	114.294	6,773
Average Age	47.9	48.0
Average Service	10.5	10.6
Valuation Salary	5,229,237	\$282,918,805
Average Salary	\$43,943	\$ 41,772
Retired Members and Beneficiaries	73.000	3,122
Average Age	76.3	73.8
Total Annual Pension	1,282,923	\$59,160,612
Average Annual Pension	\$17,574	\$18,950
Disabled Members - Accidental	5.000	222
Average Age	66.0	62.7
Total Annual Pension	150,953	\$7,387,664
Average Annual Pension	\$30,191	\$33 <u>,</u> 278
Disabled Members - Ordinary	1.000	38
Average Age	56.3	62.1
Total Annual Pension	3,623	\$637,948
Average Annual Pension	\$3,623	\$16,788
Inactive Members	32.000	1,925
Annuity Savings Fund	257,920	\$15,987,062
Employer Normal Cost as of January 1, 2016		
a. Total Normal Cost	\$922,227	\$41,092,346
b. Administrative Expenses	23,093	1,100,000
c. Expected Employee Contributions	536,570	26,597,269
d. Employer Normal Cost = $a + b - c$.	\$408,750	\$15,595,077
Unfunded Actuarial Accrued Liability (UAAL)	as of January 1, 2016	
Actuarial Accrued Liability (AAL):		#
a. Active Members	13,099,735	\$688,107,910
 Retired Members and Beneficiaries 	11,418,899	570,882,886
c. Disabled Members - Accidental	1,727,425	86,480,979
d. Disabled Members - Ordinary	56,280	7,655,312
e. Inactive Members	257,920	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$26,560,259	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		24 242 202 454
g. Actuarial Accrued Liability = f.	\$26,560,259	\$1,369,390,456
h. Actuarial Value of Assets	11,328,203	594,790,118
i. Unfunded Actuarial Accrued Liability = g	h. \$15,232,056	\$774,600,338
FY2018 Appropriation		\$00.0E7.0f4
a. Employer Normal Cost	\$445,247	\$20,057,051
b. Payment on UAL	577,274	29,782,198
c. Payment on 2002 ERI	55,242	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$1,077,763	\$51,474,497
If Total Appropriation paid on July 1, 201	7 \$1,058,022	\$50,531,642

WEST BOYLSTON HOUSING AUTHORITY - 835

nummary of Member Data	Member Unit	Worcester Regional
Active Members	2.000	6,773
Average Age	64.3	48.0
Average Service	18.5	10.6
Valuation Salary	78,987	\$282,918,805
Average Salary	\$39,494	\$41,772
Retired Members and Beneficiaries	1.000	3,122
Average Age	80.9	73.8
Total Annual Pension	5,462	\$59,160,612
Average Annual Pension	\$5,462	\$18,950
Disabled Members - Accidental	-	222
	-	62.7
Average Age	_	\$7,387,664
Total Annual Pension	\$0	\$33,278
Average Annual Pension		38
Disabled Members - Ordinary	_	62.1
Average Age	_	\$637,948
Total Annual Pension	<u> </u>	\$16 , 788
Average Annual Pension	40	1,925
Inactive Members	_	\$15,987,062
Annuity Savings Fund	-	4 ,0,501,50
Employer Normal Cost as of January 1, 2016	\$4,113	\$41,092,346
a. Total Normal Cost	103	1,100,000
b. Administrative Expenses	2,665	26,597,269
c. Expected Employee Contributions	\$1,551	\$15,595,077
d. Employer Normal Cost = a. + b c.		,
Infunded Actuarial Accrued Liability (UAAL) as of Janu	ary 1, 2016	
Actuarial Accrued Liability (AAL):	293,890	\$688,107,910
a. Active Members	40,495	570,882,886
b. Retired Members and Beneficiaries	40,423	86,480,979
c. Disabled Members - Accidental		7,655,312
d. Disabled Members - Ordinary	0	16,263,369
e. Inactive Members	0	\$1,369,390,456
f. Total AAL = $a + b + c + d + e$.	\$334,385	\$1,309,390,430
Infunded Actuarial Accrued Liability (UAAL):		\$4.000.000.4E
g. Actuarial Accrued Liability = f.	\$334,385	\$1,369,390,456
h. Actuarial Value of Assets	142,619	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$191,766	\$774,600,338
Y2018 Appropriation	X4	\$00.007.004
a. Employer Normal Cost	\$1,689	\$20,057,051
b. Payment on UAL	7,519	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$9,208	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$9,039	\$ 50,53 1, 642

WEST BOYLSTON WATER DISTRICT - 840 Based on Valuation Results as of January 1, 2016

Sum	mary of Member Data	Member Unit	Worcester Regional
Othin	Active Members	8.000	6,773
	Average Age	55.0	48.0
	Average Service	12.6	10.6
	Valuation Salary	306,007	\$282,918,805
	Average Salary	\$34,001	\$41,772
	Retired Members and Beneficiaries	4.000	3,122
	Average Age	75.2	73.8
	Total Annual Pension	89,653	\$59,160,612
	Average Annual Pension	\$22,413	\$18,950
	Disabled Members - Accidental		222
	Average Age	_	62.7
	Total Annual Pension	=	\$7,387,664
	Average Annual Pension	\$O	\$33,278
	Disabled Members - Ordinary	_	38
	Average Age	-	62.1
	Total Annual Pension	-	\$637,948
	Average Annual Pension	\$0	\$16,788
	Inactive Members	-	1,925
	Annuity Savings Fund	-	\$15,987,062
mţ	oloyer Normal Cost as of January 1, 2016		*** 000 n.t.
a.	Total Normal Cost .	\$40,379	\$41,092,340
b.	Administrative Expenses	1,011	1,100,000
c.	Expected Employee Contributions	29,092	26,597,269
d.	Employer Normal Cost = a . + b c .	\$12,298	\$15,595,077
	unded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
ctu	arial Accrued Liability (AAL):	747,630	\$688,107,910
a. •	Active Members	724,333	570,882,886
b.	Retired Members and Beneficiaries	0	86,480,979
c.	Disabled Members - Accidental	0	7,655,312
d.	Disabled Members - Ordinary	0	16,263,369
e.	Inactive Members		\$1,369,390,450
f.	Total AAL = a . + b . + c . + d . + e .	\$1,471,963	\$1,507,570,150
Infi	anded Actuarial Accrued Liability (UAAL):	\$1.471.062	\$1,369,390,450
g.	Actuarial Accrued Liability = f.	\$1,471,963	594,790,118
h.	Actuarial Value of Assets	627,806	\$774,600,33
i.	Unfunded Actuarial Accrued Liability = g h.	\$844,157	\$774,000,336
Y2	018 Appropriation	\$13,397	\$20,057,052
a.	Employer Normal Cost	33,100	29,782,198
b.	Payment on UAL	33,100	1,362,369
c.	Payment on 2002 ERI		1,362,36. 267,110
d.	Payment on 2003 ERI	0	5,769
e.	Payment on 2010 ERI	0	
f.	Total Appropriation = a . + b . + c . + d . + e .	\$46,497	\$51,474,497
			@EO F24 CA

If Total Appropriation paid on July 1, 2017

\$50,531,642

\$45,645

WEST BROOKFIELD - 850

Summary of Member Data	Member Unit	Worcester Regional
Active Members	26.355	6,773
Average Age	49.7	48.0
Average Service	10.9	10.6
Valuation Salary	1,131,317	\$282,918,805
Average Salary	\$39,011	\$41,772
Retired Members and Beneficiaries	14.000	3,122
Average Age	70.9	73.8
Total Annual Pension	215,098	\$59,160,612
Average Annual Pension	\$15,364	\$18,950
Disabled Members - Accidental	4 3	222
	_	62.7
Average Age	_	\$7,387,664
Total Annual Pension	\$0	\$33,278
Average Annual Pension	Ψ.	38
Disabled Members - Ordinary		62.1
Average Age	_	\$637,948
Total Annual Pension	- \$0	\$16,788
Average Annual Pension	6.000	1,925
Inactive Members		\$15,987,062
Annuity Savings Fund	128,621	\$1 <i>5</i> ,7 <i>6</i> 7,00 <i>2</i>
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$222,854	\$41,092,346
	5,580	1,100,000
b. Administrative Expenses	120,247	26,597,269
c. Expected Employee Contributionsd. Employer Normal Cost = a. + b c.	\$108,187	\$15,595,077
- •		• , •
Infunded Actuarial Accrued Liability (UAAL) as of Jar	iuary 1, 2010	
Actuarial Accrued Liability (AAL):	2.047.771	\$688,107,910
a. Active Members	2,916,671	570,882,886
b. Retired Members and Beneficiaries	2,272,624	•
c. Disabled Members - Accidental	0	86,480,979
d. Disabled Members - Ordinary	0	7,655,312
e. Inactive Members	128,621	16,263,369
f. Total AAL = $a + b + c + d + e$.	\$5,317,916	\$1,369,390,456
Unfunded Actuarial Accrued Liability (UAAL):		
g. Actuarial Accrued Liability = f.	\$5,317,916	\$1,369,390,456
h. Actuarial Value of Assets	2,268,142	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$3,049,774	\$774,600,338
FY2018 Appropriation	, iii = 1	400 AET AE4
a. Employer Normal Cost	\$117,847	\$20,057,051
b. Payment on UAL	119,584	29,782,198
c. Payment on 2002 ERI	0	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$237,431	\$51,474,497

<u>WESTMINSTER - 860</u> Based on Valuation Results as of January 1, 2016

C	of Mombos Data	Member Unit	Worcester Regional
Sum	mary of Member Data Active Members	66.175	6,773
	Average Age	47.7	48.0
	Average Service	13.7	10.6
	Valuation Salary	3,431,110	\$282,918,805
	Average Salary	\$48,325	\$41,772
	Retired Members and Beneficiaries	34,000	3,122
	Average Age	68.8	73.8
	Total Annual Pension	801,897	\$59,160,612
	Average Annual Pension	\$23,585	\$18,950
	Disabled Members - Accidental	2.000	222
	Average Age	62.5	62.7
	Total Annual Pension	85,401	\$7,387,664
	Average Annual Pension	\$42,701	\$33,278
	Disabled Members - Ordinary	2.000	38
	Average Age	50.0	62.1
	Total Annual Pension	37,793	\$637,948
	Average Annual Pension	\$18,897	\$16,788
	Inactive Members	3.000	1,925
	Annuity Savings Fund	18,468	\$15,987,062
Emp	ployer Normal Cost as of January 1, 2016		
a.	Total Normal Cost	\$590,813	\$41,092,346
b.	Administrative Expenses	14,794	1,100,000
c.	Expected Employee Contributions	350,901	26,597,269
d.	Employer Normal Cost = a. + b c.	\$254,706	\$15,595,077
	ınded Actuarial Accrued Liability (UAAL) as of Jan	uary 1, 2016	
Actu	arial Accrued Liability (AAL):	14.055.455	\$200.407.040
2.	Active Members	11,055,475	\$688,107,910
b.	Retired Members and Beneficiaries	8,130,139	570,882,886
c.	Disabled Members - Accidental	1,068,281	86,480,979
d.	Disabled Members - Ordinary	562,663	7,655,312
e.	Inactive Members	18,468	16,263,369
f.	Total AAL = a . + b . + c . + d . + e .	\$20,835,026	\$1,369,390,456
Unfi	nded Actuarial Accrued Liability (UAAL):		***************************************
g.	Actuarial Accrued Liability $=$ f.	\$20,835,026	\$1,369,390,456
h.	Actuarial Value of Assets	8,886,338	594,790,118
i.	Unfunded Actuarial Accrued Liability = g h.	\$11,948,688	\$774,600,338
FY2	018 Appropriation	6077 110	\$20,057,051
a.	Employer Normal Cost	\$277,448	
Ъ.	Payment on UAL	466,867	29,782,198
c.	Payment on 2002 ERI	0	1,362,369
d.	Payment on 2003 ERI	4,566	267,110
e.	Payment on 2010 ERI	0	5,769
f.	Total Appropriation = a . + b . + c . + d . + e .	\$748,881	\$51,474,497
	If Total Appropriation paid on July 1, 2017	\$735,164	\$50,531,642

<u>WINCHENDON - 870</u> Based on Valuation Results as of January 1, 2016

Summary of Member Data	Member Unit	Worcester Regional
Active Members	135.408	6,773
Average Age	50.0	48.0
Average Service	12.4	10.6
Valuation Salary	5,271,834	\$282,918,805
Average Salary	\$38,481	\$41,772
Retired Members and Beneficiaries	91.000	3,122
	71.8	73.8
Average Age Total Annual Pension	1,765,492	\$59,160,612
Average Annual Pension	\$19,401	\$18,950
Disabled Members - Accidental	10.000	222
	61.3	62.7
Average Age Total Annual Pension	314,461	\$7,387,664
	\$31,446	\$33,278
Average Annual Pension	1.000	38
Disabled Members - Ordinary	68.2	62.1
Average Age	14,508	\$637,948
Total Annual Pension	\$14,508	\$16,788
Average Annual Pension	54.000	1,925
Inactive Members	461,464	\$15,987,062
Annuity Savings Fund	701,707	¥20,7 01,300±
Employer Normal Cost as of January 1, 2016	2007.000	\$41,092,346
a. Total Normal Cost	\$906,088	1,100,000
b. Administrative Expenses	22,688	26,597,269
c. Expected Employee Contributions	527,308	\$15,595,077
d. Employer Normal Cost = a. + b c.	\$ 401,468	\$13,393,011
Unfunded Actuarial Accrued Liability (UAAL) as of J	anuary 1, 2016	
Actuarial Accrued Liability (AAL):	14,485,310	\$688,107,910
a. Active Members	17,881,739	570,882,886
b. Retired Members and Beneficiaries	3,714,394	86,480,979
c. Disabled Members - Accidental	156,038	7,655,312
d. Disabled Members - Ordinary	461,464	16,263,369
e. Inactive Members	\$36,698,945	\$1,369,390,456
f. Total AAL = $a + b + c + d + e$.	\$30,696,943	\$1,505,550, 1 50
Unfunded Actuarial Accrued Liability (UAAL):	\$27.700 B45	\$1,369,390,456
g. Actuarial Accrued Liability = f.	\$36,698,945	594,790,118
h. Actuarial Value of Assets	15,652,449	\$774,600,338
i. Unfunded Actuarial Accrued Liability = g h.	\$21,046,496	\$174,000,556
FY2018 Appropriation	\$437,314	\$20,057,051
a. Employer Normal Cost		29,782,198
b. Payment on UAL	805,206	1,362,369
c. Payment on 2002 ERI	55,401	267,110
d. Payment on 2003 ERI	0	
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$1,297,921	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$1,274,147	\$50,531,642

WINCHENDON HOUSING AUTHORITY - 880

Summary of Member Data	Member Unit	Worcester Regional
Active Members	9.000	6,773
Average Age	55.7	48.0
Average Service	18.6	10.6
Valuation Salary	508,660	\$282,918,805
Average Salary	\$ 56,518	\$41,772
Retired Members and Beneficiaries	3.000	3,122
Average Age	77.7	73.8
Total Annual Pension	48,455	\$59,160,612
Average Annual Pension	\$16,152	\$18,950
Disabled Members - Accidental	-	222
Average Age	-	62.7
Total Annual Pension	_	\$7,387,664
Average Annual Pension	\$0	\$33,278
Disabled Members - Ordinary	-	38
Average Age	_	62.1
Total Annual Pension	_	\$637,948
Average Annual Pension	\$0	\$16,788
Inactive Members	**************************************	1,925
Annuity Savings Fund	_	\$15,987,062
		4.00, 000,000
Employer Normal Cost as of January 1, 2016 a. Total Normal Cost	\$75,642	\$41,092,346
a. Total Normal Cost b. Administrative Expenses	1,894	1,100,000
	50,900	26,597,269
c. Expected Employee Contributionsd. Employer Normal Cost = a. + b c.	\$26,636	\$15,595,077
~ -	•	# y · - y · ·
Infunded Actuarial Accrued Liability (UAAL) as of Januarial Accrued Liability (AAL):	nary 1, 2010	
	1,975,670	\$688,107,910
	348,951	570,882,886
b. Retired Members and Beneficiaries	0	86,480,979
c. Disabled Members - Accidental		7,655,312
d. Disabled Members - Ordinary	0	16,263,369
e. Inactive Members	0	\$1,369,390,456
f. Total AAL = $a + b + c + d + e$.	\$2,324,621	\$1,309,390,430
Infunded Actuarial Accrued Liability (UAAL):	\$0.204.C04	64 270 200 4E7
g. Actuarial Accrued Liability = f.	\$2,324,621	\$1,369,390,456
h. Actuarial Value of Assets	991,473	594,790,118
i. Unfunded Actuarial Accrued Liability = g h.	\$1,333,148	\$774,600,338
Y2018 Appropriation	\$00.04.4	800 0°7 0°4
a. Employer Normal Cost	\$29,014	\$20,057,051
b. Payment on UAL	50,705	29,782,198
c. Payment on 2002 ERI	4,335	1,362,369
d. Payment on 2003 ERI	0	267,110
e. Payment on 2010 ERI	0	5,769
f. Total Appropriation = $a + b + c + d + e$.	\$84,054	\$51,474,497
If Total Appropriation paid on July 1, 2017	\$82,514	\$50,531,642