

TABLE A

	Prior Year Valuation	Current Valuation	Change	% Change
Recommended Contribution	\$ 3,961,509	\$ 4,695,866	\$ 734,357	18.5%
Normal Cost (cost to provide current pension benefit)	\$ 2,210,540	\$ 2,383,821	\$ 173,281	7.8%
Actuarial Value of Assets	\$ 90,557,639	\$ 94,845,868	\$ 4,288,229	4.7%
Actuarial Accrued Liability	\$ 127,537,982	\$ 138,194,663	\$ 10,656,681	8.4%
Unfunded Actuarial Accrued Liability	\$ 36,980,343	\$ 43,348,795	\$ 6,368,452	17.2%
Funded Status (actuarial basis)	71.00%	68.63%	-2.37%	-3.3%
Funded Status (market basis)	66.31%	70.87%	4.56%	6.9%