

# Schedule of Changes in Fiduciary Net Position by Participating Municipality

Pennsylvania Municipal Retirement System  
Commonwealth of Pennsylvania

For the year ended December 31, 2023



**2023**

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## INTRODUCTION

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, employers (PMRS participating municipalities) are required to recognize their specific pension amounts, which include Net Pension Liability (NPL), deferred outflows and inflows of resources, and pension expense. The NPL equals the total pension liability (actuarially determined pension benefits) less the value of the assets available in the plan to pay the pension benefits (fiduciary net position, or FNP). The NPL will appear on the face of the employer's financial statements.

The American Institute of Certified Public Accountants State and Local Government Accounting Guide, Chapter 13 – Defined Benefit Pension Plans (Plan and Employer considerations) referred to hereafter as the “A&A Guide” addresses accounting and auditing issues faced by governmental employers that participate in agent multiple-employer defined benefit pension plans (agent plans), and best practice solutions to address those issues. The A&A Guide recommends the plan (PMRS) prepare a Schedule of Changes in Fiduciary Net Position, by employer, and engage its auditor to opine on the schedule as a whole (not on each individual employer), combined with a SOC 1 Type 2 audit on the controls over the calculation and allocation of additions and deductions to the employer accounts.

The attached Schedule of Changes in Fiduciary Net Position provides the information as suggested in the A&A Guide. Beyond the additions and deductions made to each participating municipality account, PMRS is also required to allocate the remaining assets held in trust to each participating municipality. The FNP or “assets” allocated to each municipality are used against its total pension liability, to determine the municipality's NPL.

# INDEPENDENT AUDITOR'S REPORT



## *Zelenkofske Axlerod LLC*

CERTIFIED PUBLIC ACCOUNTANTS

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Pennsylvania Municipal Retirement System  
Harrisburg, Pennsylvania

### INDEPENDENT AUDITOR'S REPORT

#### **Report on the Audit of the Schedule of Changes in Fiduciary Net Position by Participating Municipality**

##### ***Opinion***

We have audited the fiduciary net position as of December 31, 2023, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Participating Municipality (the Schedule) of the Pennsylvania Municipal Retirement System (the System) and the related notes.

In our opinion, the Schedule presents fairly, in all material respects, the fiduciary net Position of the System, as of December 31, 2023, and the changes in its fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

##### ***Responsibilities of Management for the Schedule***

The System's management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

##### ***Auditor's Responsibilities for the Audit of the Schedule***

Our objectives are to obtain reasonable assurance about whether the fiduciary net position and the changes in fiduciary net position included in the Schedule as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Supplementary Information**

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2023, and our report thereon, dated July 26, 2024 expressed an unmodified opinion on those financial statements.

Our audit of the financial statements of the System was conducted for the purpose of forming an opinion on the financial statements as a whole. The individual participating municipality information presented in each of the individual columns of the accompanying Schedule are presented for purposes of additional analysis and are not a required part of the financial statements.

The individual participating municipality information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Each column of individual participating municipality information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual participating municipality information presented in each individual column of the accompanying Schedule is stated fairly, in all material respects, in relation to the financial statements of the System as a whole. We do not express an opinion on the fiduciary net position or changes in fiduciary net position of each individual municipality.



# *Zelenkofske Axelrod LLC*

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Harrisburg, Pennsylvania

## ***Other Information***

Management is responsible for the other information in the Schedule. The other information comprises the introduction section but does not include the financial statements and our auditor's report thereon. Our opinion on the Schedule does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the Schedule, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the Schedule, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## **Restriction on Use**

Our report is intended solely for the information and use of the Pennsylvania Municipal Retirement Board, management of the System, participating municipalities, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

*Zelenkofske Axelrod LLC*

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania  
August 6, 2024

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
01-000-1 N	Adams County	DB	\$107,061,294	\$1,789,041	\$1,884,284	\$2,880	\$5,578,693	\$6,018,343	\$(5,134,454)	\$(24,480)	\$(312,463)	\$-	\$116,863,138
01-015-3 N1	Biglerville Borough	DB	926,272	22,175	10,337	40	48,420	52,590	(57,884)	(100)	(2,712)	-	999,138
01-015-3 N2	Biglerville Borough (CB Plan)	CB	115,011	-	-	60	6,044	6,557	-	(60)	(339)	-	127,273
01-015-3 P	Biglerville Borough Police	DB	652,041	8,259	7,686	20	33,802	35,749	(27,163)	(60)	(1,893)	-	708,441
01-019-3 N	Carroll Valley Borough	DB	2,435,265	128,543	20,172	400	125,406	137,704	(151,790)	(400)	(7,024)	-	2,688,276
01-019-3 P	Carroll Valley Borough Police	DB	1,686,785	26,128	9,695	20	86,087	91,968	(99,894)	(120)	(4,822)	-	1,795,847
01-030-3 N	East Berlin Borough	DB	565,517	7,357	-	20	22,242	23,104	(168,908)	(120)	(1,246)	-	447,966
01-030-3 P	East Berlin Borough Police	DB	439,803	-	-	-	22,462	22,948	(23,453)	(40)	(1,258)	-	460,462
01-051-5 N	Hamiltonban Township	DB	414,498	31,158	-	40	22,466	25,570	(3,029)	(160)	(1,258)	-	489,285
01-051-5 P	Hamiltonban Township Police	DB	228,011	-	-	-	11,737	12,485	(8,827)	(20)	(657)	-	242,729
01-060-5 N	Latimore Township	CB	120,432	-	-	100	6,231	6,667	(3,416)	(100)	(349)	-	129,565
01-062-8 N	East Berlin Area Joint Authority	DB	380,563	7,700	7,947	100	19,771	21,489	(17,097)	(100)	(1,107)	-	419,266
01-068-8 N	Fairfield Municipal Authority	DB	209,205	12,319	-	20	10,995	12,521	-	(20)	(616)	-	244,424



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01-088-8 N	White Run Regional Municipal Authority	DB	1,023,729	16,564	11,331	20	52,588	54,397	(77,655)	(200)	(2,945)	-	1,077,829
01-099-3 N	York Springs Borough	DB	648,254	29,154	4,042	100	33,828	36,235	(43,120)	(100)	(1,895)	-	706,498
01-116-8 N	Possum Valley Municipal Authority	CB	463,390	20,234	1,307	120	24,896	27,431	(2,326)	(120)	(1,394)	-	533,538
02-032-8 N	Allegheny Valley Joint Sewage Authority	DB	3,302,672	82,555	36,064	400	172,465	184,088	(187,612)	(400)	(9,660)	-	3,580,572
02-036-3 N	Brackenridge Borough	DB	2,413,388	23,425	21,336	20	126,501	137,480	(37,689)	(360)	(7,085)	-	2,677,016
02-051-3 N	Bridgeville Borough	DB	2,679,559	100,579	33,374	400	138,730	151,736	(169,690)	(400)	(7,770)	-	2,926,518
02-054-3 N	Carnegie Borough	DB	4,928,871	336,112	21,714	520	249,325	277,199	(377,989)	(520)	(13,965)	-	5,421,267
02-069-2 F	Clairton Firefighters	DB	1,137,211	188,187	-	340	55,955	62,615	(205,324)	(340)	(3,134)	-	1,235,510
02-069-2 N	Clairton City	DB	2,740,383	-	10,361	-	138,530	143,669	(233,545)	(560)	(7,759)	-	2,791,079
02-069-2 P	Clairton Police	DB	2,243,541	325,074	34,041	580	116,377	132,703	(307,928)	(580)	(6,518)	-	2,537,290
02-072-4 N	Collier Township	DB	4,789,323	191,078	67,213	800	250,674	278,115	(142,755)	(800)	(14,040)	-	5,419,608
02-081-4 N	Crescent Township	DB	682,539	-	6,508	-	35,263	37,611	(26,731)	(180)	(1,975)	-	733,035
02-081-4 P	Crescent Township Police	DB	1,730,426	78,815	-	200	90,285	100,646	(50,977)	(200)	(5,057)	-	1,944,138
02-087-3 N2	Dravosburg Borough	DB	618,943	8,345	7,457	40	32,533	35,566	(9,351)	(40)	(1,822)	-	691,671
02-093-4 N	East Deer Township	DB	641,742	-	6,252	-	33,382	35,966	(15,594)	(100)	(1,870)	-	699,778
02-093-4 P	East Deer Township Police	DB	1,733,663	-	-	-	90,154	96,948	(32,402)	(40)	(5,050)	-	1,883,273
02-111-4 N	Elizabeth Township (Allegheny County)	DB	5,489,192	135,662	29,414	940	281,801	306,803	(273,693)	(940)	(15,784)	-	5,953,395

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02-111-4 P	Elizabeth Township (Allegheny County) Police	DB	10,616,664	238,666	-	40	542,066	585,906	(536,387)	(660)	(30,361)	-	11,415,934
02-117-3 N	Etna Borough	DB	2,088,556	39,834	15,588	40	99,586	107,073	(290,998)	(420)	(5,578)	-	2,053,681
02-129-5 N	Forward Township	DB	642,862	31,875	8,275	160	33,194	36,016	(45,665)	(160)	(1,859)	-	704,698
02-129-5 P	Forward Township Police	DB	2,061,547	-	-	-	104,567	109,322	(136,026)	(160)	(5,857)	-	2,133,393
02-138-5 N	Frazer Township	DB	657,998	23,837	-	100	34,994	37,569	(22,808)	(100)	(1,960)	-	729,630
02-138-5 P	Frazer Township Police	DB	263,772	8,692	13,917	120	14,538	14,111	(408)	(180)	(814)	-	313,748
02-156-4 N	Harrison Township	DB	4,503,550	64,663	26,668	480	232,307	252,546	(224,585)	(480)	(13,012)	-	4,842,137
02-160-8 N	Collier Township Sewer Department	DB	104,017	5,401	1,825	-	5,564	6,786	-	(40)	(312)	-	123,241
02-189-3 N	Liberty Borough	CB	311,149	9,360	2,800	100	16,127	17,324	(18,281)	(100)	(903)	-	337,576
02-189-3 P	Liberty Borough Police	CB	250,780	5,937	4,246	60	12,749	13,057	(32,305)	(60)	(714)	-	253,750
02-210-3 N	Monroeville Municipality	DB	50,490,456	1,425,818	478,444	4,580	2,598,247	2,804,350	(3,293,541)	(4,580)	(145,528)	-	54,358,246
02-224-8 N	Elizabeth Borough Municipal Authority	DB	904,025	-	5,013	-	45,992	48,400	(57,506)	(160)	(2,576)	-	943,188
02-234-4 N	North Versailles Township	DB	6,328,733	176,296	66,290	1,080	328,438	358,091	(262,937)	(1,080)	(18,396)	-	6,976,515
02-244-8 N	Fawn Township Sewage Authority	DB	172,905	-	-	-	8,598	8,833	(17,684)	-	(482)	-	172,170
02-252-8 N	Fawn-Frazer Joint Water Authority	DB	620,970	9,584	5,831	-	31,805	33,511	(43,257)	(200)	(1,781)	-	656,463
02-280-8 N	Frazer Transportation Authority	DB	76,948	-	-	-	3,829	3,936	(7,748)	(20)	(214)	-	76,731

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02-306-3 N	Sharpsburg Borough	DB	1,902,753	-	16,950	60	97,468	103,520	(106,704)	(360)	(5,459)	-	2,008,228
02-318-3 N	Springdale Borough	DB	4,152,598	235,811	57,220	440	213,842	236,358	(297,133)	(440)	(11,977)	-	4,586,719
02-320-8 N	Harrison Township Water Authority	DB	3,198,356	22,965	32,928	-	165,660	177,315	(130,959)	(480)	(9,279)	-	3,456,506
02-321-4 N	Springdale Township	DB	1,086,237	-	6,142	-	55,918	59,549	(46,795)	(160)	(3,132)	-	1,157,759
02-330-3 N	Tarentum Borough	DB	5,693,927	173,997	53,382	800	287,656	310,442	(482,010)	(800)	(16,112)	-	6,021,282
02-333-3 N	Thornburg Borough	CB	150,338	10,691	10,670	-	8,367	9,697	-	-	(469)	-	189,294
02-336-3 N	Turtle Creek Borough	DB	1,508,493	24,588	12,549	-	57,295	44,674	(808,635)	(180)	(3,209)	-	835,575
02-342-3 N	Verona Borough	DB	624,966	-	7,812	-	32,779	35,743	(8,264)	(140)	(1,836)	-	691,060
02-345-3 N	Versailles Borough	DB	1,046,136	-	-	-	54,477	58,611	(16,639)	(80)	(3,051)	-	1,139,454
02-345-3 P	Versailles Borough Police	DB	1,568,440	41	-	-	82,419	89,249	-	(40)	(4,616)	-	1,735,493
02-372-8 N	Leetsdale Borough Municipal Authority	DB	779,905	5,240	5,538	-	40,076	42,340	(37,776)	(160)	(2,245)	-	832,918
02-375-4 N	Wilkins Township	DB	2,981,980	29,443	39,822	480	153,901	165,226	(147,070)	(480)	(8,620)	-	3,214,682
02-381-3 N	Wilmerding Borough	DB	322,673	-	1,589	-	16,358	17,558	(15,468)	(40)	(916)	-	341,754
02-460-8 N	Moon Township Municipal Authority	DB	15,497,622	290,646	57,412	40	803,814	860,881	(695,500)	(1,400)	(45,022)	-	16,768,493
02-517-6 N	Elizabeth Township Sanitary Authority	DB	813,838	-	-	-	43,181	43,313	(56,801)	-	(2,419)	-	841,112
02-588-8 N	Pleasant Hills Authority	CB	65,582	3,861	3,432	20	3,622	4,125	-	(20)	(203)	-	80,419

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02-638-8 N	Riverview Sanitary Authority	DB	928,511	38,173	9,882	140	49,651	52,870	(45,528)	(140)	(2,781)	-	1,030,778
02-640-6 N	Mount Lebanon Parking Authority	CB	1,528,644	-	-	1,040	77,760	82,212	(84,721)	(1,040)	(4,355)	-	1,599,540
02-640-8 N	Robinson Township Municipal Authority	DB	12,593,177	437,919	-	1,020	651,801	693,782	(844,650)	(1,020)	(36,507)	-	13,495,522
02-704-8 N	South Fayette Township Municipal Authority	DB	1,542,697	70,670	14,318	280	82,064	87,962	(97,916)	(280)	(4,596)	-	1,695,199
02-756-8 N	Upper Allegheny Joint Sanitary Authority	DB	6,438,657	69,067	95,142	-	336,060	362,945	(215,657)	(620)	(18,823)	-	7,066,771
02-911-7 P	Allegheny Regional Police Department	DB	532,616	-	27,871	80	30,976	31,472	-	(80)	(1,735)	-	621,200
03-003-3 N	Apollo Borough	CB	135,835	(132)	-	(60)	7,434	7,774	(1,708)	(40)	(416)	-	148,687
03-003-3 P	Apollo Borough Police	CB	18,014	2,249	-	20	598	770	(6,619)	(20)	(33)	-	14,979
03-012-5 N	Bethel Township	DB	262,556	1,881	2,294	-	13,464	14,399	(13,905)	(80)	(754)	-	279,855
03-033-5 P2	East Franklin Township Police	CB	117,711	7,234	2,411	40	6,419	7,221	-	(40)	(360)	-	140,636
03-039-3 N	Ford City Borough	CB	28,962	14,894	3,885	200	1,139	2,462	(1,917)	(200)	(64)	-	49,361
03-045-3 N	Freeport Borough	CB	635,371	7,880	7,880	40	32,955	35,493	(49,241)	(40)	(1,846)	-	668,492
03-048-5 P	Gilpin Township Police	DB	565,801	30,688	-	140	28,523	31,128	(51,852)	(140)	(1,598)	-	602,690
03-057-3 N1	Kittanning Borough	DB	5,151,977	67,901	17,148	600	265,291	282,040	(309,011)	(600)	(14,859)	-	5,460,487
03-057-3 N2	Kittanning Brough CB	CB	18,852	47,136	1,842	-	1,585	3,636	-	-	(89)	-	72,962
03-081-5 N	North Buffalo Township	CB	206,558	19,457	2,449	80	11,421	12,940	-	(80)	(640)	-	252,185

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03-096-5 N	Plumcreek Township	DB	589,435	42,715	8,452	200	30,026	33,785	(41,807)	(200)	(1,682)	-	660,924
03-105-3 N	Rural Valley Borough	DB	172,303	5,534	1,383	-	8,941	9,411	(12,031)	(60)	(501)	-	184,980
03-108-5 N	South Bend Township	CB	110,852	4,922	5,505	80	6,052	6,831	(690)	(80)	(339)	-	133,133
03-132-8 N	Kittanning Suburban Joint Water Authority	CB	1,080,700	22,076	16,856	340	55,874	62,054	(25,990)	(340)	(3,130)	-	1,208,440
03-136-8 N	Municipal Authority of the Borough of Kittanning	DB	137,502	38,983	9,135	60	7,383	10,248	-	(60)	(414)	-	202,837
03-160-8 N	Manor Township Joint Municipal Authority	DB	1,191,824	45,115	42,974	160	67,934	71,387	(29,665)	(160)	(3,805)	-	1,385,764
03-172-8 N1	Parker Area Authority	DB	269,778	-	-	-	13,721	14,427	(16,416)	(40)	(769)	-	280,701
03-172-8 N2	Parker Area Authority (CB Plan)	CB	69,823	2,059	4,058	120	3,716	4,068	(4,313)	(120)	(208)	-	79,203
03-184-8 N	Parks Township Municipal Authority	DB	133,055	6,207	5,386	80	6,934	7,314	(15,428)	(80)	(388)	-	143,080
03-188-8 N	Shannock Valley General Services Authority	CB	57,529	854	2,932	60	3,043	3,324	(2,678)	(60)	(170)	-	64,834
03-408-6 N	Armstrong Conservation District	CB	946,258	16,658	31,198	200	49,493	53,414	(53,231)	(200)	(2,772)	-	1,041,018
03-460-6 N	Kiskiminetas Township Municipal Authority	DB	117,057	-	-	-	5,542	5,397	(21,958)	(40)	(310)	-	105,688
04-018-3 N	Big Beaver Borough	DB	210,007	4,149	-	-	10,948	11,911	(4,513)	(220)	(613)	-	231,669
04-018-3 P	Big Beaver Borough Police	DB	244,037	-	-	-	12,636	13,520	(6,768)	(20)	(708)	-	262,697

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
04-024-3 N	Bridgewater Borough	CB	117,267	4,600	-	40	6,303	6,932	-	(40)	(353)	-	134,749
04-024-3 P	Bridgewater Borough Police	DB	360,924	11,260	-	20	18,604	21,048	(15,177)	(100)	(1,042)	-	395,537
04-0248 N	Ambridge Borough Municipal Authority	DB	1,806,886	40,351	43,190	160	96,087	105,562	(65,735)	(160)	(5,382)	-	2,020,959
04-027-5 N	Brighton Township	DB	2,950,670	58,206	17,348	320	153,383	166,276	(103,442)	(320)	(8,591)	-	3,233,850
04-033-5 N2	Chippewa Township	CB	68,419	7,818	19,988	100	4,255	5,372	-	(100)	(238)	-	105,614
04-036-3 N	Conway Borough	DB	1,096,253	12,609	6,921	-	57,118	62,475	(23,605)	(160)	(3,199)	-	1,208,412
04-042-5 N	Darlington Township	CB	369,964	7,767	-	200	17,188	18,575	(56,302)	(200)	(963)	-	356,229
04-042-5 P	Darlington Township Police	CB	20,954	4,944	-	60	1,123	1,446	-	(60)	(63)	-	28,404
04-048-3 N	East Rochester Borough	DB	190,905	744	3,190	20	9,576	9,859	(19,083)	(120)	(536)	-	194,555
04-063-5 N	Franklin Township (Beaver County)	DB	1,896,434	20,482	-	-	97,296	103,705	(93,826)	(500)	(5,450)	-	2,018,141
04-063-5 P	Franklin Township Police (Beaver County)	DB	383,169	15,694	-	-	20,153	19,759	(6,111)	(120)	(1,129)	-	431,415
04-066-3 N	Freedom Borough (Beaver County)	CB	345,872	20,300	5,077	140	18,226	19,636	(24,864)	(140)	(1,021)	-	383,226
04-075-5 N1	Greene Township	CB	1,002,365	24,324	8,137	280	52,139	55,820	(52,773)	(280)	(2,920)	-	1,087,092
04-078-5 N2	Hanover Township (Beaver County)	CB	121,494	11,766	21,673	60	8,408	8,826	-	(60)	(471)	-	171,696
04-090-4 N	Hopewell Township (Beaver County)	DB	7,499,966	247,937	61,430	1,120	387,071	418,034	(431,538)	(1,120)	(21,680)	-	8,161,220

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
04-093-5 P	Independence Township Police	DB	963,110	17,595	-	140	49,604	52,807	(44,423)	(140)	(2,778)	-	1,035,915
04-104-8 N	Brighton Township Sewage Authority	DB	1,224,928	9,511	7,676	-	62,734	66,007	(82,168)	(180)	(3,514)	-	1,284,994
04-108-3 N	Monaca Borough	DB	3,050,333	40,326	36,235	80	157,930	169,071	(146,596)	(780)	(8,846)	-	3,297,753
04-108-8 N	Brighton Township Municipal Authority	DB	1,786,203	28,030	13,057	180	93,375	99,559	(76,581)	(180)	(5,230)	-	1,938,413
04-117-5 N2	New Sewickley Township	CB	592,025	25,287	-	180	30,350	32,189	(50,124)	(180)	(1,700)	-	628,027
04-120-5 N	North Sewickley Township	CB	46,979	7,971	-	40	2,648	3,099	-	(40)	(148)	-	60,549
04-120-5 P	North Sewickley Township Police	DB	516,505	-	5,136	-	26,434	28,021	(29,198)	(60)	(1,481)	-	545,357
04-136-8 N	Creswell Heights Joint Authority	DB	4,795,903	87,703	51,324	640	245,172	258,523	(386,519)	(640)	(13,732)	-	5,038,374
04-138-5 N	Raccoon Township	DB	916,470	-	3,349	-	46,564	50,127	(65,117)	-	(2,608)	-	948,785
04-141-3 N	Rochester Borough	CB	756,819	9,362	15,568	(140)	38,860	41,954	(47,699)	(240)	(2,177)	-	812,307
04-144-4 N	Rochester Township	DB	764,630	20,829	-	20	39,528	43,563	(38,384)	(220)	(2,214)	-	827,752
04-144-4 P	Rochester Township Police	DB	1,301,887	-	-	20	67,515	261,406	(39,697)	(120)	(3,782)	-	1,587,229
04-146-8 N1	Economy Borough Municipal Authority	CB	216,897	10,060	-	240	11,201	12,059	(15,650)	(240)	(627)	-	233,940
04-147-3 N2	Shippingport Borough	CB	90,662	-	-	40	5,916	5,291	-	(40)	(331)	-	101,538
04-147-3 P	Shippingport Borough Police	DB	609,041	15,948	7,600	80	31,077	33,992	(40,630)	(80)	(1,741)	-	655,287
04-150-5 N	South Beaver Township	DB	546,099	27,603	-	180	28,109	30,178	(39,684)	(180)	(1,574)	-	590,731

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
04-150-5 P	South Beaver Township Police	DB	959,626	30,024	-	20	49,653	53,836	(42,653)	(180)	(2,781)	-	1,047,545
04-155-4 N	Vanport Township	CB	133,371	-	4,185	140	6,857	7,139	(12,322)	(140)	(384)	-	138,846
04-155-4 P	Vanport Township Police	DB	1,399,484	-	-	-	72,873	78,372	(24,192)	(60)	(4,082)	-	1,522,395
04-264-8 N	Rochester Area Joint Sewer Authority	DB	1,231,720	103,837	-	160	67,325	70,854	(88,656)	(160)	(3,771)	-	1,381,309
04-284-8 N	Vanport Township Municipal Authority	DB	2,230,195	80,636	15,502	200	116,472	123,799	(170,270)	(200)	(6,524)	-	2,389,810
05-003-3 N1	Bedford Borough	DB	5,096,441	155,805	49,825	500	259,084	278,475	(391,868)	(500)	(14,511)	-	5,433,251
05-003-3 N2	Bedford Borough (CB)	CB	23,508	5,213	8,192	60	1,503	2,045	-	(60)	(84)	-	40,377
05-012-5 N	Broad Top Township	CB	1,376,061	29,619	20,505	420	71,156	76,043	(88,113)	(420)	(3,985)	-	1,481,286
05-028-8 N	Bedford Township Municipal Authority	CB	161,087	140	12,068	60	8,680	9,582	(1,549)	(200)	(486)	-	189,382
05-030-3 N	Everett Borough	DB	517,902	-	4,299	-	26,654	28,202	(26,939)	(140)	(1,493)	-	548,485
05-030-3 P	Everett Borough Police	DB	1,549,762	48,889	-	140	80,511	89,823	(68,864)	(140)	(4,509)	-	1,695,612
05-042-3 N	Hyndman Borough	DB	1,209,689	22,514	-	180	61,208	66,619	(95,090)	(180)	(3,428)	-	1,261,512
05-056-8 N	Everett Area Municipal Authority	DB	334,890	25,991	12,074	160	17,414	19,394	(22,300)	(160)	(975)	-	386,488
05-060-8 N	Hyndman Borough Municipal Authority	DB	7,516	23,291	-	40	502	1,717	-	(40)	(28)	-	32,998
05-080-8 N	Saxton Borough Municipal Authority	DB	89,423	7,340	1,781	40	3,708	2,631	(116,015)	(40)	(208)	-	(11,340)



## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
05-084-3 N	Saxton Borough	DB	486,479	12,984	-	-	25,515	27,861	(7,316)	(80)	(1,429)	-	544,014
05-084-3 P	Saxton Borough Police	DB	723,968	-	-	-	37,585	39,681	(16,575)	(60)	(2,105)	-	782,494
05-090-5 N	Snake Spring Township	CB	146,283	8,978	2,871	100	7,925	8,766	(3,558)	(100)	(444)	-	170,821
05-097-8 N	Snake Spring Township Municipal Authority	CB	97,476	4,792	7,270	60	5,360	6,189	32	(60)	(300)	-	120,819
06-012-3 N	Bally Borough	DB	793,310	4,223	-	-	40,932	43,670	(29,849)	(260)	(2,293)	-	849,733
06-012-3 P	Bally Borough Police	DB	706,662	6,615	-	-	36,500	38,806	(26,890)	(100)	(2,044)	-	759,549
06-028-8 N2	B.A.R.T.A.	DB	3,894,579	-	-	-	195,656	203,177	(324,859)	(540)	(10,959)	-	3,957,054
06-033-5 N	Brecknock Township (Berks County) (CB Plan)	CB	634,176	28,090	38,507	140	33,106	39,225	(4,901)	(140)	(1,854)	-	766,349
06-042-5 N	Centre Township (Berks County)	DB	588,689	2,942	-	-	29,956	31,656	(35,143)	(160)	(1,678)	-	616,262
06-042-5 P	Centre Township (Berks County) Police	DB	542,368	-	-	-	27,295	28,395	(43,563)	(60)	(1,529)	-	552,906
06-045-4 P	Colebrookdale Township Police	DB	4,603,745	-	-	-	234,600	247,106	(265,209)	(180)	(13,140)	-	4,806,922
06-054-5 P	Douglass Township Police (Berks County)	DB	2,800,895	54,853	-	40	146,150	155,829	(71,827)	(300)	(8,186)	-	3,077,454
06-081-3 N	Kenhorst Borough	DB	807,725	13,242	5,269	60	40,632	45,380	(28,318)	(260)	(2,276)	-	881,454
06-084-3 N	Kutztown Borough	DB	15,263,946	427,159	232,070	1,780	792,602	861,817	(738,718)	(1,780)	(44,394)	-	16,794,482
06-141-5 N	Pike Township	DB	412,588	11,003	-	200	21,481	22,627	(25,885)	(200)	(1,203)	-	440,611
06-168-3 P	Sinking Spring Borough Police	DB	2,883,612	-	2,638	-	150,369	160,534	(43,664)	(200)	(8,422)	-	3,144,867
06-189-3 N	Topton Borough	DB	1,647,904	36,186	17,058	-	84,853	91,668	(98,221)	(300)	(4,753)	-	1,774,395

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
06-192-5 P	Tulpehocken Township Police	DB	709,195	13,578	6,423	60	36,881	39,567	(23,447)	(60)	(2,066)	-	780,131
06-195-5 N	Union Township (Berks County)	CB	869,334	15,600	12,126	360	45,685	49,953	(24,865)	(360)	(2,559)	-	965,274
06-204-5 N	Washington Township (Berks County)	DB	1,795,480	50,220	67,942	420	93,756	104,113	(64,712)	(420)	(5,251)	-	2,041,548
06-208-8 N	Maidencreek Township Authority	DB	1,354,782	65,951	3,205	220	71,837	75,408	(86,751)	(220)	(4,024)	-	1,480,408
06-213-3 N2	West Reading Borough	CB	435,181	66,800	-	520	24,734	28,418	(2,211)	(520)	(1,385)	-	551,537
06-312-8 N	Robesonia-Wernersville Municipal Authority	DB	816,490	15,835	3,460	180	41,762	43,588	(69,042)	(180)	(2,339)	-	849,754
06-367-8 N	Washington Township Municipal Authority (Berks County)	DB	194,414	-	-	-	9,945	10,516	(9,735)	(60)	(557)	-	204,523
06-372-8 N	Wernersville Municipal Authority	DB	954,831	33,564	-	80	51,460	56,069	-	(80)	(2,882)	-	1,093,042
06-408-8 N	Womelsdorf-Robesonia Joint Authority	DB	508,880	-	4,484	-	30,107	33,641	82,608	(100)	(1,686)	-	657,934
07-012-3 N	Bellwood Borough	DB	990,519	26,458	14,001	280	51,894	57,519	(32,578)	(280)	(2,907)	-	1,104,906
07-012-3 P	Bellwood Borough Police	DB	2,010,236	-	-	-	104,840	112,964	(28,727)	(80)	(5,872)	-	2,193,361
07-015-5 N	Blair Township	DB	1,303,576	60,321	5,812	280	67,489	75,150	(70,818)	(280)	(3,780)	-	1,437,750
07-015-5 P	Blair Township Police	DB	2,559,261	45,733	17,609	200	132,046	140,705	(129,573)	(200)	(7,396)	-	2,758,385
07-021-3 N	Duncansville Borough	CB	350,442	11,804	11,318	40	18,697	19,481	(32,422)	(40)	(1,047)	-	378,273
07-021-3 P	Duncansville Borough Police	CB	58,238	1,000	-	20	3,088	3,373	-	(20)	(173)	-	65,526

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

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07-027-5 N	Freedom Township	DB	707,423	29,270	-	180	37,157	40,939	(22,328)	(180)	(2,081)	-	790,380
07-027-5 P	Freedom Township Police	DB	373,545	29,151	-	60	19,702	20,679	(14,267)	(60)	(1,104)	-	427,706
07-030-5 N	Greenfield Township (Blair County)	DB	372,203	5,331	-	-	18,311	18,906	(41,255)	(180)	(1,026)	-	372,290
07-030-5 P	Greenfield Township (Blair County) Police	DB	1,922,138	-	-	-	100,347	107,099	(28,335)	(80)	(5,620)	-	2,095,549
07-033-3 N	Hollidaysburg Borough	DB	10,438,275	251,763	-	1,120	537,019	578,614	(527,481)	(1,120)	(30,078)	-	11,248,112
07-045-3 N	Martinsburg Borough	DB	1,225,361	33,359	34,767	240	64,698	70,784	(47,546)	(240)	(3,624)	-	1,377,799
07-045-3 P	Martinsburg Borough Police	DB	946,997	21,186	-	-	49,356	53,596	(22,813)	(80)	(2,764)	-	1,045,478
07-051-5 P	North Woodbury Township Police	CB	12,118	1,408	-	40	642	762	-	(40)	(36)	-	14,894
07-054-3 N	Roaring Spring Borough	DB	1,616,207	50,726	6,047	240	84,322	92,808	(92,445)	(240)	(4,723)	-	1,752,942
07-054-3 P	Roaring Spring Borough Police	DB	1,357,658	-	-	-	70,465	75,421	(31,752)	(100)	(3,947)	-	1,467,745
07-060-8 N	Blair Township Water and Sewer Authority	CB	522,632	11,207	45,722	180	28,124	31,599	(23,065)	(180)	(1,575)	-	614,644
07-069-3 N	Williamsburg Borough	CB	366,457	46,523	12,574	120	20,719	24,023	-	(120)	(1,160)	-	469,136
07-069-3 P	Williamsburg Borough Police	CB	417,248	-	-	-	21,914	23,781	-	(40)	(1,227)	-	461,676
08-096-3 N	South Waverly Borough	DB	318,447	9,702	-	-	16,113	17,095	(26,857)	(60)	(902)	-	333,538
08-096-3 P	South Waverly Borough Police	DB	267,057	-	-	-	13,377	13,851	(23,710)	(20)	(749)	-	269,806
09-003-5 N	Bedminster Township	DB	2,085,393	53,784	19,093	240	110,311	122,525	(5,051)	(240)	(6,179)	-	2,379,876
09-003-5 P	Bedminster Township Police	DB	5,272,698	168,574	52,242	340	285,107	310,304	(303,853)	(340)	(15,969)	278,799	6,047,902

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09-015-4 N	Bristol Township	CB	7,717,880	156,060	194,397	1,980	402,074	435,258	(425,562)	(1,980)	(22,520)	-	8,457,587
09-018-5 N	Buckingham Township	DB	10,553,102	224,059	76,165	40	553,054	604,953	(242,256)	(1,020)	(30,977)	-	11,737,120
09-018-5 P	Buckingham Township Police	DB	14,242,590	209,023	93,230	100	733,733	795,022	(719,594)	(860)	(41,096)	-	15,312,148
09-030-3 N	Dublin Borough	CB	198,543	11,597	-	160	10,563	11,917	-	(160)	(592)	-	232,028
09-030-3 P	Dublin Borough Police	DB	1,022,218	41,766	-	80	52,836	57,305	(54,243)	(80)	(2,959)	-	1,116,923
09-036-5 N1	East Rockhill Township	DB	3,344,340	144,730	16,725	180	173,720	191,061	(136,734)	(180)	(9,730)	-	3,724,112
09-036-5 N2	East Rockhill Township (CB Plan)	CB	59,623	7,949	7,949	60	3,496	4,239	-	(60)	(196)	-	83,060
09-039-5 N2	Falls Township	CB	6,045,300	199,043	286,949	1,100	325,384	363,823	(161,744)	(1,100)	(18,225)	-	7,040,530
09-042-5 N	Haycock Township	DB	871,019	38,004	-	140	45,992	53,789	(9,256)	(140)	(2,576)	-	996,972
09-045-5 N	Hilltown Township	DB	5,674,894	154,625	-	580	292,727	314,659	(254,971)	(580)	(16,396)	-	6,165,538
09-045-5 P	Hilltown Township Police	DB	15,823,326	302,316	119,854	640	819,881	887,563	(586,917)	(640)	(45,922)	-	17,320,101
09-064-8 N1	Bucks County Water & Sewer Authority	DB	66,826,288	1,832,712	-	-	3,531,118	3,733,393	(2,374,947)	(3,420)	(197,778)	-	73,347,366
09-064-8 N2	Bucks County Water and Sewer Authority (CB Plan)	CB	463,394	259,122	-	560	29,289	40,003	-	(560)	(1,640)	-	790,168
09-069-5 N	Milford Township (Bucks County)	DB	2,415,973	115,159	-	500	124,532	135,736	(137,170)	(500)	(6,975)	-	2,647,255
09-072-3 N	Morrisville Borough	DB	6,349,438	-	48,077	-	322,230	346,721	(295,146)	(640)	(18,048)	-	6,752,632
09-072-3 P	Morrisville Borough Police	DB	12,010,870	46,202	57,308	40	617,080	651,129	(637,804)	(440)	(34,563)	-	12,709,822
09-084-3 N	Newtown Borough	CB	449,638	12,439	-	120	23,397	25,150	(19,719)	(120)	(1,310)	-	489,595

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
09-084-3 P	Newtown Borough Police	DB	2,878,809	67,756	34,756	-	150,941	165,833	(76,203)	(180)	(8,454)	-	3,213,258
09-090-5 N	Nockamixon Township	DB	909,787	41,207	-	220	46,986	51,545	(42,477)	(220)	(2,632)	-	1,004,416
09-090-5 P	Nockamixon Township Police	DB	55,842	-	-	-	2,792	2,885	(5,128)	(20)	(156)	-	56,215
09-099-3 N	Perkasie Borough	DB	10,480,094	167,969	76,842	860	542,921	587,543	(416,672)	(860)	(30,409)	-	11,408,288
09-099-3 P	Perkasie Borough Police	DB	13,519,007	498,199	117,167	600	704,517	772,819	(500,269)	(600)	(39,460)	-	15,071,980
09-102-5 N	Plumstead Township	DB	4,099,798	167,062	2,520	560	212,299	235,588	(122,602)	(560)	(11,891)	-	4,582,774
09-108-5 N1	Richland Township (Bucks County)	DB	2,920,511	87,980	-	420	143,748	148,142	(456,702)	(420)	(8,051)	-	2,835,628
09-108-5 N2	Richland Township (CB Plan)	CB	343,274	56,360	-	320	14,895	18,137	(77,633)	(320)	(834)	-	354,199
09-108-5 P	Richland Township Police	DB	6,471,595	308,326	36,008	420	338,949	379,894	(44,107)	(420)	(18,985)	-	7,471,680
09-117-3 N	Sellersville Borough	DB	5,043,137	51,722	26,096	420	259,387	278,919	(292,766)	(420)	(14,528)	-	5,351,967
09-123-5 N1	Solebury Township	DB	4,631,449	26,729	4,690	-	234,469	247,077	(345,195)	(320)	(13,133)	-	4,785,766
09-123-5 N2	Solebury Township (CB Plan)	CB	423,065	51,253	51,253	300	24,857	29,815	5,034	(300)	(1,392)	-	583,885
09-128-8 N	Township of Falls Authority	DB	3,126,247	172,456	63,247	420	168,205	182,429	(143,151)	(420)	(9,421)	-	3,560,012
09-129-5 N	Tinicum Township	CB	1,467,393	31,103	-	20	76,574	83,145	(36,653)	(20)	(4,289)	-	1,617,273
09-129-5 P	Tinicum Township Police	DB	1,469,392	20,392	11,633	40	61,904	67,264	(39,564)	(140)	(3,467)	(278,799)	1,308,655
09-148-8 N	Hilltown Township Water & Sewer Authority	CB	1,173,928	20,633	28,100	240	62,339	68,266	(21,464)	(240)	(3,492)	-	1,328,310

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
09-153-5 N	West Rockhill Township	DB	1,393,998	61,886	-	280	73,203	81,659	(24,959)	(280)	(4,100)	-	1,581,687
09-156-5 N	Wrightstown Township	DB	1,233,792	13,710	16,171	-	64,261	69,957	(35,744)	(280)	(3,599)	-	1,358,268
09-156-5 P	Wrightstown Township Police	DB	1,043,524	-	-	-	54,617	59,025	(7,901)	(40)	(3,059)	-	1,146,166
09-159-3 N	Yardley Borough	CB	114,102	5,186	-	40	6,086	6,652	(2,261)	(40)	(341)	-	129,424
09-159-3 P	Yardley Borough Police	DB	957,623	82,789	-	160	50,614	57,310	(26,990)	(160)	(2,835)	-	1,118,511
09-168-8 N1	Lower Bucks County Joint Municipal Authority	DB	11,187,147	534,208	162,291	1,600	583,868	647,858	(446,491)	(1,600)	(32,702)	-	12,636,179
09-168-8 N2	Lower Bucks County Joint Municipal Authority Supervisors	DB	14,199,921	268,640	27,071	-	731,715	789,251	(610,616)	(520)	(40,983)	-	15,364,479
09-220-8 N	Municipal Authority of the Borough of Morrisville	DB	11,377,611	252,898	208,192	1,320	605,483	642,288	(648,037)	(1,320)	(33,913)	-	12,404,522
09-264-8 N	Pennridge WasteWater Treatment Authority	DB	4,270,755	65,680	41,726	320	228,022	243,405	(106,858)	(320)	(12,772)	-	4,729,958
09-272-8 N	Perkasie Regional Authority	DB	3,696,171	116,341	65,392	460	190,705	188,140	(613,536)	(460)	(10,681)	-	3,632,532
09-340-8 N	Upper Southampton Municipal Authority	DB	3,272,040	129,696	17,751	420	170,629	185,685	(197,979)	(420)	(9,557)	-	3,568,265
09-418-6 N	Bucks County Redevelopment Authority	DB	946,935	25,685	12,715	120	47,690	50,902	(87,296)	(120)	(2,671)	-	993,960
09-910-7 N	Pennridge Regional Police N-U	DB	336,936	-	2,656	-	17,758	19,293	-	(20)	(995)	-	375,628

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
09-910-7 P	Pennridge Regional Police Dept	DB	8,443,261	162,779	60,179	580	428,591	459,187	(592,996)	(580)	(24,005)	-	8,936,996
10-039-5 N	Clay Township	CB	641,580	20,827	16,112	140	34,350	38,316	(3,375)	(140)	(1,924)	-	745,886
10-060-5 N	Donegal Township (Butler County)	CB	43,026	1,523	1,256	40	2,261	2,486	(1,182)	(40)	(127)	-	49,243
10-081-5 N1	Franklin Township (Butler County)	CB	515,600	14,260	1,532	140	26,881	29,144	(24,523)	(140)	(1,506)	-	561,388
10-099-5 N	Lancaster Township (Butler County)	DB	375,975	-	4,816	20	19,670	21,260	(6,936)	(120)	(1,102)	-	413,583
10-099-5 P	Lancaster Township (Butler County) Police	DB	812,866	71,979	19,202	140	42,590	48,264	(41,863)	(140)	(2,385)	-	950,653
10-105-3 N	Mars Borough	CB	167,724	4,347	7,297	20	9,019	10,168	-	(20)	(505)	-	198,050
10-105-3 P	Mars Borough Police	DB	431,918	-	-	-	22,091	23,366	(21,703)	-	(1,237)	-	454,435
10-117-5 N	Oakland Township NU	CB	7,499	4,901	-	40	537	690	-	(40)	(30)	-	13,597
10-132-3 N	Prospect Borough	CB	50,483	6,600	4,976	60	2,910	3,421	(1,224)	(60)	(163)	-	67,003
10-136-3 N1	Seven Fields Borough	DB	1,168,483	24,879	-	-	60,380	65,160	(47,085)	(160)	(3,382)	-	1,268,275
10-136-3 N2	Seven Fields Borough (CB Plan)	CB	43,751	5,887	-	60	2,262	2,785	-	(100)	(127)	-	54,518
10-141-5 N	Slippery Rock Township	DB	1,530,138	25,179	27,074	137	69,250	68,902	(436,409)	(240)	(3,879)	-	1,280,152
10-144-5 N	Summit Township	CB	924,438	17,547	21,935	160	49,668	54,696	(1,925)	(160)	(2,782)	-	1,063,577
10-248-8 N	Slippery Rock Municipal Authority	DB	2,382,570	80,509	33,524	340	122,970	137,185	(135,537)	(340)	(6,888)	-	2,614,333
10-272-8 N	Western Butler County Authority	CB	2,403,282	31,802	14,364	40	123,812	133,086	(109,518)	(40)	(6,935)	-	2,589,893

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
10-407-6 N	Butler Area Public Library	DB	1,009,051	-	9,443	20	53,004	57,666	(8,006)	(280)	(2,969)	-	1,117,929
11-024-5 N	Cambria Township	DB	4,849,924	224,554	16,151	480	247,025	268,182	(384,971)	(480)	(13,836)	-	5,207,029
11-024-5 P	Cambria Township Police	DB	4,128,123	-	-	40	216,248	232,597	(21,171)	(180)	(12,112)	-	4,543,545
11-027-3 N	Carrolltown Borough	DB	295,720	18,720	5,941	260	15,476	16,988	(20,113)	(260)	(867)	-	331,865
11-027-3 P	Carrolltown Borough Police	DB	462,195	23,829	-	80	23,950	26,050	(24,267)	(80)	(1,341)	-	510,416
11-039-5 N	Clearfield Township	DB	206,516	12,163	-	160	10,768	11,669	(8,095)	(160)	(603)	-	232,418
11-042-8 N	Cambria County Conservation & Recreation Authority	CB	235,682	12,019	2,057	100	12,243	13,193	(17,066)	(100)	(686)	-	257,442
11-060-8 N	Cambria Township Sewer Authority	DB	904,432	26,532	5,166	120	46,279	49,196	(69,292)	(120)	(2,592)	-	959,721
11-063-5 N	East Carroll Township	DB	194,304	3,100	-	-	10,020	10,647	(10,125)	(60)	(561)	-	207,325
11-064-8 N	Cambria Township Water Authority	DB	363,904	341	1,851	-	19,171	20,857	-	(40)	(1,074)	-	405,010
11-081-3 N	Ferndale Borough	DB	597,438	-	-	-	30,805	32,831	(21,207)	(80)	(1,725)	-	638,062
11-084-3 N	Franklin Borough	DB	299,170	-	-	-	15,651	16,942	(1,866)	(40)	(877)	-	328,980
11-084-3 P	Franklin Borough Police	DB	559,288	-	-	-	29,217	31,516	(6,248)	(20)	(1,636)	-	612,117
11-114-5 N	Lower Yoder Township	DB	1,550,410	91,052	-	320	79,829	88,405	(85,771)	(320)	(4,471)	-	1,719,454
11-114-5 P	Lower Yoder Township Police	DB	1,673,127	-	-	-	87,705	94,919	(7,800)	(40)	(4,912)	-	1,842,999
11-123-3 N	Nanty Glo Borough	DB	700,376	-	3,951	-	36,955	38,757	(22,082)	(200)	(2,070)	-	755,687
11-129-3 N	Portage Borough	DB	566,628	41,808	-	120	30,121	33,250	(19,358)	(120)	(1,687)	-	650,762



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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
11-132-5 N	Portage Township	CB	433,628	10,400	8,821	80	22,851	24,880	(14,829)	(80)	(1,280)	-	484,471
11-146-8 N	Glendale Valley Municipal Authority	CB	144,027	10,929	10,922	100	7,906	9,078	(4,924)	(100)	(443)	-	177,495
11-150-3 N	Southmont Borough	DB	695,744	3,190	5,244	40	35,359	37,339	(48,225)	(160)	(1,980)	-	726,551
11-176-8 N	Jackson Township Water Authority	DB	597,280	23,049	21,180	180	31,830	35,162	(23,401)	(180)	(1,783)	-	683,317
11-177-5 N	Washington Township (Cambria County)	CB	54,967	7,091	-	40	3,110	3,514	-	(40)	(174)	-	68,508
11-180-5 N	West Carroll Township	DB	276,169	-	228	-	14,106	14,899	(14,733)	(80)	(790)	-	289,799
11-189-5 N	White Township	CB	28,287	-	-	-	1,486	1,613	-	-	(83)	-	31,303
11-236-8 N	Nanty Glo Sanitary Sewer Authority	DB	320,949	2,057	10,618	-	17,092	18,864	(720)	(80)	(957)	-	367,823
11-244-8 N	Nanty Glo Water Authority	DB	840,527	498	24,619	-	45,595	48,520	(14,631)	(160)	(2,554)	-	942,414
11-256-8 N	Portage Area Sewer Authority	DB	312,383	6,113	9,338	140	16,649	18,710	(11,504)	(140)	(933)	-	350,756
11-260-8 N	Municipal Authority of the Borough of Portage Water Department	DB	1,355,582	8,606	14,030	-	70,812	76,595	(50,727)	(280)	(3,966)	-	1,470,652
11-336-8 N	West Carroll Water Authority	DB	270,259	7,082	2,902	100	13,777	14,717	(20,865)	(100)	(772)	-	287,100
11-417-6 N	Cambria County Conservation District	CB	72,347	6,320	11,780	140	4,012	4,805	(5,053)	(140)	(225)	-	93,986
11-490-6 N	Johnstown Redevelopment Authority	CB	403,002	29,097	-	100	21,387	23,173	(23,455)	(100)	(1,198)	-	452,006
12-006-3 N	Emporium Borough	DB	1,491,335	37,751	12,935	400	76,368	82,038	(96,924)	(400)	(4,277)	-	1,599,226

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12-006-3 P	Emporium Borough Police	DB	2,286,942	-	-	-	119,481	128,614	(25,669)	(100)	(6,692)	-	2,502,576
13-006-3 P	Beaver Meadows Borough Police	CB	29,073	-	-	-	1,528	1,658	-	-	(86)	-	32,173
13-009-3 N	Bowmanstown Borough	CB	282,973	3,924	5,188	200	14,955	16,482	(2,309)	(200)	(838)	-	320,375
13-018-5 N	Franklin Township (Carbon County)	DB	2,245,071	73,441	10,544	340	114,454	122,622	(164,920)	(340)	(6,411)	-	2,394,801
13-021-3 N	Jim Thorpe Borough	CB	4,795,665	131,388	115,934	740	229,904	254,454	(623,572)	(740)	(12,877)	-	4,890,896
13-030-8 N	Central Carbon Municipal Authority	DB	443,156	21,962	7,438	100	23,489	25,870	(17,624)	(100)	(1,316)	-	502,975
13-036-3 N	Lehighon Borough	DB	8,129,030	216,568	48,425	1,000	422,238	457,414	(321,224)	(1,000)	(23,650)	-	8,928,801
13-036-8 N	Coaldale-Lansford-Summit Hill Sewer Authority	CB	514,694	12,148	10,559	120	27,611	30,543	-	(120)	(1,546)	-	594,009
13-039-5 N1	Lower Towamensing Township	DB	141,716	-	-	-	7,445	8,064	-	(40)	(417)	-	156,768
13-039-5 N2	Lower Towamensing Township (CB Plan)	CB	23,450	4,760	3,173	40	1,340	1,747	-	(40)	(75)	-	34,395
13-048-3 N	Nesquehoning Borough	DB	1,012,486	19,767	15,913	-	52,496	57,605	(40,235)	(260)	(2,940)	-	1,114,832
13-052-8 N	Lansford - Coaldale Joint Water Authority	DB	1,914,136	69,169	16,281	380	102,515	112,893	(18,241)	(380)	(5,742)	-	2,191,011
13-054-3 N	Palmerton Borough	DB	4,225,961	120,893	31,176	600	216,735	237,215	(268,711)	(600)	(12,139)	-	4,551,130
13-063-3 N	Summit Hill Borough	CB	283,237	5,319	7,286	140	14,882	16,322	(8,358)	(140)	(834)	-	317,854
13-063-3 P	Summit Hill Borough Police	DB	1,930,793	31,800	-	20	98,731	106,544	(99,285)	(200)	(5,530)	-	2,062,873

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

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13-064-8 N	Lehighton Water Authority	DB	2,269,385	44,118	12,470	340	111,795	120,395	(255,772)	(340)	(6,262)	-	2,296,129
13-066-5 N	Towamensing Township	CB	474,675	25,996	15,224	280	25,131	27,794	(26,209)	(280)	(1,408)	-	541,203
13-084-8 N	Nesquehoning Borough Authority	DB	622,831	12,907	4,737	140	32,217	34,658	(28,306)	(140)	(1,804)	-	677,240
13-104-8 N	Summit Hill Water Authority	CB	26,852	5,762	11,148	80	1,614	2,460	-	(80)	(90)	-	47,746
13-411-6 N	Carbon County Conservation District	CB	1,101,716	16,050	21,281	240	58,024	63,442	(22,960)	(240)	(3,250)	-	1,234,303
14-003-3 N1	Bellefonte Borough	DB	14,680,149	-	61,181	-	750,099	796,392	(790,265)	(940)	(42,013)	-	15,454,603
14-003-3 N2	Bellefonte Borough (CB Plan)	CB	1,117,583	110,266	99,026	580	63,616	73,109	(30,675)	(580)	(3,563)	-	1,429,362
14-009-5 N	Boggs Township (Centre County)	CB	726,156	10,577	8,933	180	37,546	40,124	(39,795)	(180)	(2,103)	-	781,438
14-428-6 N	Centre County Library & Historical Museum	DB	2,023,218	-	13,081	20	103,653	110,214	(96,743)	(700)	(5,806)	-	2,146,937
15-003-3 N1	Atglen Borough	DB	1,051,856	16,101	3,306	60	54,301	57,247	(65,310)	(60)	(3,041)	-	1,114,460
15-003-3 N2	Atglen Borough (CB Plan)	CB	134,669	12,401	7,645	60	7,530	8,735	-	(60)	(422)	-	170,558
15-006-3 N	Avondale Borough	CB	72,854	-	-	80	3,664	3,809	(5,943)	(80)	(205)	-	74,179
15-009-5 N	Birmingham Township	DB	681,075	-	-	-	35,789	42,163	-	(20)	(2,005)	-	757,002
15-009-5 P	Birmingham Township Police	DB	1,802,541	-	-	-	94,719	99,661	-	(80)	(5,305)	-	1,991,536
15-012-4 N	Caln Township	DB	7,236,741	176,257	-	1,040	374,661	406,225	(272,365)	(1,040)	(20,985)	-	7,900,534
15-033-5 N1	East Coventry Township	DB	2,071,718	22,224	-	-	107,411	115,002	(57,367)	(140)	(6,016)	-	2,252,832

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15-033-5 N2	East Coventry Township (CB Plan)	CB	304,136	29,221	29,221	200	17,384	20,433	-	(200)	(974)	-	399,421
15-033-5 P	East Coventry Township Police	DB	3,505,026	129,409	24,485	-	183,183	196,183	(85,908)	(220)	(10,260)	-	3,941,898
15-036-5 N	East Fallowfield Township	CB	646,039	68,338	40,620	360	43,917	33,572	(40,971)	(360)	(2,460)	-	789,055
15-036-5 P	East Fallowfield Township Police	DB	2,589,119	64,245	36,758	20	136,445	150,081	(48,713)	(200)	(7,642)	-	2,920,113
15-042-5 N	East Marlborough Township	DB	3,523,685	110,564	-	300	182,843	193,666	(223,877)	(300)	(10,241)	-	3,776,640
15-042-5 P	East Marlborough Township Police	DB	432,536	51,580	-	40	24,526	26,104	-	(40)	(1,374)	-	533,372
15-075-3 P	Honey Brook Borough Police	DB	383,619	33,950	-	60	19,998	22,636	(19,954)	(60)	(1,120)	-	439,129
15-081-3 N	Kennett Square Borough	DB	5,431,095	264,767	70,977	1,040	279,639	304,287	(388,902)	(1,040)	(15,663)	-	5,946,200
15-084-5 N	Kennett Township	DB	2,728,721	138,764	25,004	240	141,537	156,485	(139,093)	(240)	(7,927)	-	3,043,491
15-084-5 P	Kennett Township Police	DB	944,726	162,864	61,595	280	52,658	65,363	(10,923)	(280)	(2,949)	-	1,273,334
15-087-5 N	London Britain Township	CB	461,922	10,763	21,291	220	25,036	27,975	(941)	(220)	(1,402)	-	544,644
15-090-5 NI	London Grove Township	DB	1,775,686	72,389	4,873	260	91,699	99,301	(94,501)	(260)	(5,136)	-	1,944,311
15-105-5 N	New Garden Township	DB	3,881,241	110,638	79,031	200	203,107	225,457	(147,963)	(900)	(11,376)	-	4,339,435
15-105-5 P	New Garden Township Police	DB	1,938,109	-	-	-	100,535	107,836	(45,657)	(120)	(5,631)	-	2,095,072
15-114-5 N	North Coventry Township	DB	3,305,860	66,209	24,723	460	166,035	179,975	(226,998)	(460)	(9,300)	-	3,506,504
15-114-5 P	North Coventry Township Police	DB	8,878,927	208,642	70,963	480	460,907	503,240	(280,639)	(480)	(25,815)	-	9,816,225
15-126-5 N	Pennsbury Township	DB	1,352,672	14,771	64,133	-	72,777	81,416	(8,191)	(140)	(4,076)	-	1,573,362

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
15-132-5 N	Pocopson Township	DB	738,980	19,578	13,261	240	39,615	42,530	(11,472)	(240)	(2,219)	-	840,273
15-135-5 P	Sadsbury Township Police	DB	179,234	25,253	16,323	20	10,074	14,452	-	(140)	(564)	-	244,652
15-153-5 N	Tredyffrin Township	DB	18,976,086	375,513	168,558	3,220	970,706	1,042,984	(1,190,646)	(3,220)	(54,369)	-	20,288,832
15-168-5 N	Wallace Township	DB	625,453	11,736	-	40	32,325	33,886	(19,347)	(200)	(1,811)	-	682,082
15-174-5 N	West Bradford Township	DB	4,324,472	202,333	49,825	820	237,140	252,617	(194,873)	(820)	(13,282)	-	4,858,232
15-180-5 N	West Caln Township	DB	1,231,449	96,040	-	280	64,753	69,586	(99,527)	(280)	(3,627)	-	1,358,674
15-180-5 P	West Caln Township Police	DB	792,709	163,174	-	140	46,703	52,675	-	(140)	(2,616)	-	1,052,645
15-186-5 N	West Fallowfield Township	CB	52,982	-	-	20	2,611	2,859	(2,601)	(20)	(146)	-	55,705
15-186-5 P	West Fallowfield Township Police	CB	321,201	8,500	-	60	16,684	17,996	(13,169)	(60)	(934)	-	350,278
15-188-8 N	London Grove Township Municipal Authority	DB	858,290	12,256	5,962	-	44,206	47,196	(41,213)	(100)	(2,476)	-	924,121
15-192-3 N	West Grove Borough	DB	2,677,062	101,962	-	300	137,193	150,130	(136,796)	(300)	(7,684)	-	2,921,867
15-192-3 P	West Grove Borough Police	DB	1,031,308	-	-	-	52,368	54,957	(66,221)	(60)	(2,933)	-	1,069,419
15-200-8 N	North Coventry Municipal Authority	DB	1,477,046	26,409	30,079	240	78,488	84,067	(40,896)	(240)	(4,396)	-	1,650,797
15-204-5 P	West Pikeland Township Police	DB	2,085,086	52,596	28,289	20	110,729	121,383	-	(120)	(6,202)	-	2,391,781
15-207-5 N	West Sadsbury Township	DB	254,626	45,432	2,659	140	12,779	15,582	(23,562)	(140)	(716)	-	306,800
15-207-5 P	West Sadsbury Township Police	DB	1,463,801	58,139	14,069	160	74,632	81,046	(96,500)	(160)	(4,180)	-	1,591,007
15-210-5 P	West Vincent Township Police	DB	1,971,737	45,671	18,768	160	104,900	113,498	-	(160)	(5,875)	-	2,248,699

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
15-216-5 N	Westtown Township	CB	1,461,635	59,985	-	20	73,723	83,562	(78,874)	(620)	(4,129)	-	1,595,302
15-920-7 P	Southern Chester County Regional Police Department	DB	4,611,383	272,355	91,314	640	239,775	270,804	(247,940)	(640)	(13,430)	-	5,224,261
16-018-5 N	Clarion Township	CB	560,662	14,260	2,222	160	29,157	31,192	(28,521)	(160)	(1,633)	-	607,339
16-027-5 N	Farmington Township (Clarion County)	DB	627,786	30,446	7,065	240	32,670	36,169	(35,397)	(240)	(1,830)	-	696,909
16-039-3 N	Knox Borough	DB	620,015	12,898	-	-	31,401	33,019	(47,890)	(220)	(1,759)	-	647,464
16-039-3 P	Knox Borough Police	DB	370,542	-	-	-	19,246	20,760	(8,419)	(120)	(1,078)	-	400,931
16-048-5 N	Limestone Township (Clarion County)	DB	483,332	19,149	-	140	25,293	27,973	(9,699)	(140)	(1,417)	-	544,631
16-412-6 N1	Clarion County Housing Authority	DB	1,375,684	46,834	-	200	71,085	76,122	(90,273)	(200)	(3,981)	-	1,475,471
16-412-6 N2	Clarion County Housing Authority (CB Plan)	CB	296,964	35,631	39,019	340	16,774	19,897	(19,745)	(340)	(940)	-	387,600
17-015-5 N	Boggs Township (Clearfield County)	DB	487,655	1,262	-	-	24,959	26,415	(23,758)	(160)	(1,398)	-	514,975
17-030-5 N	Burnside Township	CB	7,311	-	-	20	382	374	-	(20)	(21)	-	8,046
17-054-5 P	Decatur Township Police	DB	340,590	3,283	-	-	17,485	18,648	(16,165)	(40)	(979)	-	362,822
17-063-5 N	Girard Township	CB	233,229	12,480	-	80	12,280	13,411	(9,392)	(80)	(688)	-	261,320
17-087-5 N	Huston Township	DB	148,219	-	-	20	7,712	8,311	(2,631)	(100)	(432)	-	161,099
17-096-8 N	Curwensville Municipal Authority	CB	1,060,643	10,726	16,391	220	54,679	58,287	(62,511)	(220)	(3,063)	-	1,135,152

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
17-409-6 N	Clearfield Co. Conservation District	CB	-	15,958	14,179	160	636	1,587	-	(160)	(36)	-	32,324
17-457-6 N	DuBois City Redevelopment Authority	DB	195,612	-	-	-	9,847	10,249	(15,596)	(20)	(552)	-	199,540
18-009-5 N	Bald Eagle Township	DB	526,602	-	3,391	-	28,975	29,046	(18,947)	(160)	(1,623)	-	567,284
18-100-8 N	Western Clinton County Municipal Authority	DB	634,724	11,783	7,074	180	32,853	34,373	(46,143)	(180)	(1,840)	-	672,824
19-021-5 N	Briar Creek Township	DB	575,328	28,457	-	120	29,360	32,273	(44,267)	(120)	(1,644)	-	619,507
19-021-5 P	Briar Creek Township Police	DB	1,603,923	47,369	-	60	84,046	93,455	(27,597)	(180)	(4,707)	-	1,796,369
19-044-8 N	Catawissa Borough Municipal Water Authority	DB	621,628	25,015	3,589	80	32,301	67,486	(19,489)	(80)	(1,809)	-	728,721
19-048-5 N	Hemlock Township	DB	617,777	64,202	-	220	32,423	35,679	(42,769)	(220)	(1,816)	-	705,496
19-048-5 P	Hemlock Township Police	DB	1,541,955	78,894	-	20	82,094	90,608	(10,153)	(260)	(4,598)	-	1,778,560
19-054-5 P	Locust Township Police	DB	899,197	39,918	-	20	47,276	52,213	(15,489)	(160)	(2,648)	-	1,020,327
19-066-3 N	Millville Borough	CB	335,290	19,558	-	80	17,769	19,376	(13,467)	(80)	(995)	-	377,531
19-066-3 P	Millville Borough Police	DB	263,611	-	-	-	13,486	14,263	(13,212)	(20)	(755)	-	277,373
19-069-5 P	Montour Township Police	DB	519,476	24,172	-	60	27,601	30,877	-	(120)	(1,546)	-	600,520
19-078-5 N	Orange Township	CB	24,981	6,060	2,275	40	1,460	1,860	-	(40)	(82)	-	36,554
19-078-5 P	Orange Township Police	DB	546,825	22,115	-	40	28,191	30,337	(38,909)	(40)	(1,579)	-	586,980
19-090-5 N	Scott Township	DB	1,591,159	25,702	10,394	20	80,511	75,972	(310,250)	(200)	(4,509)	-	1,468,799
19-090-5 P	Scott Township Police	DB	2,928,972	97,058	-	340	153,049	168,446	(68,993)	(340)	(8,572)	-	3,269,960

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19-093-5 P	South Centre Township Police	DB	1,098,546	36,126	18,970	20	58,043	65,333	-	(180)	(3,251)	-	1,273,607
19-448-6 N	Columbia County Conservation District	CB	916,140	14,822	18,980	300	34,698	37,844	(297,945)	(300)	(1,943)	-	722,596
19-920-7 N	Tri-County COG IBC	CB	222,476	7,035	-	140	11,250	12,536	(8,285)	(140)	(630)	-	244,382
20-003-5 N	Athens Township	CB	45,460	2,504	-	100	2,412	2,705	(777)	(100)	(135)	-	52,169
20-008-8 N	Bloomfield Township Sewage Authority	CB	269,735	4,101	4,672	40	14,026	14,989	(14,802)	(40)	(786)	-	291,935
20-009-5 N	Bloomfield Township	CB	223,539	2,191	9,254	180	11,787	12,842	(8,771)	(180)	(660)	-	250,182
20-015-3 N	Cambridge Springs Borough	DB	1,416,761	20,178	13,483	240	73,715	79,365	(51,745)	(240)	(4,129)	-	1,547,628
20-015-3 P	Cambridge Springs Borough Police	DB	1,053,092	-	8,917	20	55,096	59,571	(15,991)	(100)	(3,086)	-	1,157,519
20-018-5 N	Cambridge Township	CB	181,593	5,921	1,178	120	9,616	10,519	(3,637)	(120)	(539)	-	204,651
20-024-3 N	Cochranton Borough	DB	393,968	4,979	4,503	-	20,173	21,576	(23,860)	(160)	(1,130)	-	420,049
20-024-3 P	Cochranton Borough Police	DB	389,381	2,581	-	20	19,840	20,901	(23,378)	(120)	(1,111)	-	408,114
20-033-3 N	Conneautville Borough	CB	293,119	-	3,380	-	14,923	15,744	(20,852)	(60)	(836)	-	305,418
20-036-5 N	Cussewago Township	CB	88,133	3,000	4,337	20	4,798	5,412	-	(20)	(269)	-	105,411
20-060-3 N	Linesville Borough	CB	36,022	6,000	-	-	2,458	2,353	-	-	(138)	-	46,695
20-060-3 P	Linesville Borough Police	DB	309,060	-	-	-	15,803	16,606	(17,523)	(60)	(885)	-	323,001
20-062-8 N	Linesville Pine Joint Municipal Authority	CB	108,521	2,000	7,357	40	5,012	5,774	(17,608)	(40)	(281)	-	110,775



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20-069-5 N	Oil Creek Township (Crawford County)	CB	700,609	7,139	8,613	260	36,349	38,889	(32,658)	(260)	(2,036)	-	756,905
20-084-5 N	Rome Township	DB	223,491	9,113	-	100	11,849	13,160	-	(100)	(664)	-	256,949
20-088-8 N	North & South Shenango Joint Municipal Authority	DB	1,353,909	4,854	-	20	69,551	74,024	(56,640)	(300)	(3,896)	-	1,441,522
20-160-8 N	Vernon Township Sanitary Authority	CB	78,105	10,800	-	20	4,534	5,042	-	(20)	(254)	-	98,227
20-164-8 N	Vernon Township Water Authority	DB	57,525	-	-	-	3,023	3,278	-	-	(169)	-	63,657
20-910-7 P	Conneaut Lake Regional Police	DB	977,593	18,688	-	-	51,241	55,548	(15,845)	(120)	(2,870)	-	1,084,235
21-003-3 N1	Camp Hill Borough	DB	3,956,306	20,314	20,330	-	199,055	213,946	(259,743)	(440)	(11,149)	-	4,138,619
21-003-3 N2	Camp Hill Borough (CB Plan)	CB	240,007	64,680	32,505	120	14,958	18,571	(2,968)	(220)	(838)	-	366,815
21-003-3 P	Camp Hill Borough Police	DB	7,777,052	202,089	-	600	396,040	413,660	(574,773)	(600)	(22,182)	-	8,191,886
21-012-5 N	Dickinson Township	CB	864,083	39,485	20,786	120	45,852	50,728	(22,954)	(440)	(2,568)	-	995,092
21-015-4 P	East Pennsboro Township Police	DB	17,485,161	629,513	66,427	980	904,732	983,098	(729,714)	(980)	(50,674)	-	19,288,543
21-021-5 N	Hopewell Township (Cumberland County)	CB	558,828	7,196	9,485	260	29,078	31,134	(28,061)	(260)	(1,629)	-	606,031
21-036-8 N	North Middleton Authority	DB	3,733,916	14,460	28,976	60	192,304	204,045	(234,127)	(320)	(10,771)	-	3,928,543
21-039-5 N	Middlesex Township	CB	1,841,571	67,554	45,033	360	98,288	108,203	(47,544)	(360)	(5,505)	-	2,107,600
21-039-5 P	Middlesex Township Police	DB	4,254,294	96,858	-	80	223,131	237,318	(172,896)	(460)	(12,498)	-	4,625,827

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21-056-8 N	Cumberland-Franklin Joint Municipal Authority	CB	2,752,123	89,085	22,575	260	141,004	153,484	(165,230)	(260)	(7,898)	-	2,985,143
21-057-5 P	North Middleton Township Police	DB	5,397,365	48,650	22,292	-	278,471	299,079	(218,467)	(360)	(15,597)	-	5,811,433
21-060-5 N2	North Newton Township (CB)	CB	280,108	31,267	-	140	17,019	16,504	-	(140)	(953)	(25,448)	318,497
21-069-5 N	Shippensburg Township	CB	1,030,861	35,098	21,384	240	54,290	59,166	(44,742)	(240)	(3,041)	-	1,153,016
21-072-3 P	Shiremanstown Borough Police	DB	1,221,772	-	-	-	64,201	68,216	-	(60)	(3,596)	-	1,350,533
21-078-5 N	South Middleton Township	CB	5,953,204	221,700	110,056	1,140	311,744	340,884	(325,553)	(1,140)	(17,461)	-	6,594,574
21-084-5 N	Southampton Township	CB	1,364,791	46,456	37,220	380	73,945	81,546	(45,289)	(380)	(4,142)	25,448	1,579,975
21-099-5 N	West Pennsboro Township	CB	1,808,136	29,620	27,784	300	94,246	100,769	(114,651)	(300)	(5,279)	-	1,940,625
21-112-8 N	Middlesex Township Municipal Authority	CB	1,405,054	37,099	33,723	260	74,012	82,598	(45,026)	(260)	(4,145)	-	1,583,315
21-156-8 N2	South Middleton Township Municipal Authority	CB	228,842	11,692	2,654	100	12,589	13,827	-	(100)	(705)	-	268,899
22-006-5 N	Conewago Township	CB	199,128	10,364	13,052	40	11,054	12,111	(8,809)	(40)	(619)	-	236,281
22-012-5 N1	Derry Township (Dauphin County) (CB Plan)	CB	1,552,771	-	-	200	55,235	78,833	(125,282)	(200)	(3,094)	-	1,558,463
22-012-5 N2	Derry Township (Dauphin County)	DB	18,152,989	504,645	174,983	2,240	949,574	1,032,073	(742,244)	(2,240)	(53,186)	-	20,018,834
22-015-5 N	East Hanover Township	CB	2,470,639	71,810	31,006	440	128,117	139,036	(123,888)	(440)	(7,176)	-	2,709,544
22-030-2 F	Harrisburg Fire	DB	85,085,090	1,067,896	347,376	80	4,394,496	4,730,301	(3,771,448)	(4,520)	(246,136)	-	91,603,135

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22-030-2 N	Harrisburg City	DB	78,668,545	1,036,574	681,191	1,540	3,972,570	4,286,704	(4,930,610)	(12,180)	(222,504)	-	83,481,830
22-036-3 N	Hummelstown Borough	DB	3,637,165	40,961	22,119	60	185,367	197,718	(222,213)	(360)	(10,382)	-	3,850,435
22-036-3 P	Hummelstown Borough Police	DB	4,648,842	67,098	-	-	238,694	255,638	(216,814)	(320)	(13,369)	-	4,979,769
22-054-3 N	Lykens Borough	DB	658,726	10,205	-	-	33,915	36,202	(31,284)	(200)	(1,900)	-	705,664
22-054-3 P	Lykens Borough Police	DB	1,061,252	-	-	-	55,590	59,948	(6,398)	(40)	(3,114)	-	1,167,238
22-068-8 N	Elizabethville Area Authority	CB	145,859	6,895	10,673	100	7,858	8,964	(4,647)	(100)	(440)	-	175,162
22-069-3 N	Millersburg Borough	DB	843,772	26,087	4,241	300	43,865	47,893	(30,643)	(300)	(2,457)	-	932,758
22-069-3 P	Millersburg Borough Police	DB	1,392,481	4,191	-	40	70,738	73,953	(88,004)	(140)	(3,962)	-	1,449,297
22-072-3 P	Paxtang Borough Police	DB	881,891	-	-	-	45,091	47,233	(62,900)	(60)	(2,526)	-	908,729
22-075-3 P	Penbrook Borough Police	DB	5,941,090	50,009	8,675	20	304,008	322,035	(325,080)	(300)	(17,027)	-	6,283,430
22-090-5 N	South Hanover Township	CB	499,177	33,164	21,459	240	27,331	31,304	-	(260)	(1,531)	-	610,884
22-093-8 N	Capital Region Water	DB	19,141,066	755,330	600,760	3,900	1,046,713	1,133,900	(581,102)	(3,900)	(58,626)	-	22,038,041
22-096-4 N2	Susquehanna Township	DB	2,811,067	35,807	10,447	220	142,824	151,813	(188,241)	(220)	(8,000)	-	2,955,717
22-099-4 N1	Swatara Township	DB	13,174,155	257,551	133,050	1,180	679,481	733,108	(693,786)	(1,180)	(38,058)	-	14,245,501
22-099-4 N2	Swatara Township (CB Plan)	CB	133,594	30,824	22,658	120	8,443	10,464	-	(120)	(473)	-	205,510
22-105-5 N	Washington Township (Dauphin County)	DB	750,707	25,400	8,221	120	39,590	43,056	(15,250)	(120)	(2,217)	-	849,507
22-114-5 N	Wiconisco Township	DB	720,276	4,948	7,643	-	36,809	39,179	(43,992)	(180)	(2,062)	-	762,621
22-114-5 P	Wiconisco Township Police	DB	883,127	-	849	-	45,149	47,913	(46,342)	(40)	(2,529)	-	928,127

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
22-120-3 N	Williamstown Borough	DB	1,610,022	23,107	9,976	20	75,485	81,123	(227,395)	(280)	(4,228)	-	1,567,830
22-120-3 P	Williamstown Borough Police	DB	1,632,064	-	-	-	83,880	89,097	(68,224)	(40)	(4,698)	-	1,732,079
22-164-8 N	Millersburg Area Authority	CB	2,079,801	12,552	39,558	240	108,387	117,279	(69,349)	(240)	(6,071)	-	2,282,157
22-212-8 N1	Swatara Township Authority	DB	10,017,302	-	52,401	-	511,524	546,244	(504,510)	(880)	(28,650)	-	10,593,431
22-212-8 N2	Swatara Township Authority CB	CB	1,102	8,873	10,493	80	399	983	(1,828)	(80)	(22)	-	20,000
22-248-8 N	West Hanover Township Water & Sewer Authority (CB)	CB	535,495	28,025	-	100	27,987	30,424	(26,900)	(120)	(1,568)	-	593,443
22-260-8 N	Williamstown Borough Authority	DB	343,938	-	-	-	17,886	19,216	(6,741)	(20)	(1,002)	-	373,277
22-481-6 N	Pennsylvania Municipal League	DB	7,205,383	256,959	-	1,160	375,698	404,940	(336,357)	(1,160)	(21,043)	-	7,885,580
23-030-3 N	Collingdale Borough	DB	4,534,770	127,582	40,754	600	234,667	257,729	(161,972)	(600)	(13,144)	-	5,020,386
23-036-5 N	Concord Township	DB	7,399,808	228,000	67,457	60	386,267	420,429	(306,401)	(900)	(21,635)	-	8,173,085
23-069-3 N	Marcus Hook Borough	DB	2,564,760	32,063	25,054	40	131,175	137,321	(203,969)	(500)	(7,347)	-	2,678,597
23-099-3 N	Prospect Park Borough	DB	2,166,640	-	41,414	80	111,463	116,140	(184,199)	(360)	(6,243)	-	2,244,935
23-105-3 N	Ridley Park Borough	DB	1,272,158	26,829	19,378	-	66,879	72,777	(33,384)	(260)	(3,746)	-	1,420,631
23-108-4 N1	Ridley Township	DB	17,854,246	967,544	296,673	2,060	950,834	1,038,905	(765,538)	(2,060)	(53,256)	-	20,289,408
23-132-3 N	Trainer Borough	DB	807,154	4,300	13,517	-	41,306	43,699	(53,421)	(140)	(2,314)	-	854,101
23-176-8 N	Middletown Township Sewer Authority	DB	988,291	109,745	-	180	53,304	58,692	(60,530)	(180)	(2,986)	-	1,146,516

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
23-421-6 N	Stormwater Authority of the City of Chester	DB	315,858	114,767	-	400	22,146	22,220	-	(400)	(1,240)	-	473,751
24-021-3 N	Johnsonburg Borough	DB	1,323,453	5,809	11,862	-	69,079	74,546	(30,091)	(120)	(3,869)	-	1,450,669
24-021-3 P	Johnsonburg Borough Police	DB	1,930,452	136,090	11,977	160	99,125	109,052	(154,316)	(160)	(5,552)	-	2,126,828
24-024-5 N	Jones Township	CB	694,838	20,554	22,355	160	37,272	41,307	(9,935)	(160)	(2,088)	-	804,303
24-033-5 N	Ridgway Township	DB	769,400	-	8,105	20	39,708	42,278	(33,057)	(160)	(2,224)	-	824,070
24-048-8 N	Johnsonburg Municipal Authority	DB	1,571,681	19,809	32,320	80	80,259	86,200	(107,831)	(440)	(4,495)	-	1,677,583
24-076-8 N	St. Marys Area Water Authority	DB	3,731,051	86,652	48,379	480	194,025	208,493	(239,154)	(480)	(10,867)	-	4,018,579
25-030-5 N	Elk Creek Township	CB	217,843	9,900	4,116	200	11,486	12,585	(9,893)	(200)	(643)	-	245,394
25-039-5 N	Fairview Township	DB	4,677,600	112,999	54,437	420	241,748	263,042	(212,228)	(420)	(13,540)	-	5,124,058
25-039-5 P	Fairview Township Police	DB	919,672	-	-	-	48,132	52,014	(7,082)	(20)	(2,696)	-	1,010,020
25-054-5 N	Greenfield Township (Erie County)	DB	801,589	13,418	23,221	-	42,254	44,695	(35,577)	(260)	(2,367)	-	886,973
25-066-5 N	LeBoeuf Township	CB	467,696	13,228	4,963	180	24,598	27,592	(18,876)	(180)	(1,378)	-	517,823
25-069-5 N	McKean Township	DB	1,279,810	72,413	-	240	69,574	74,092	(50,228)	(240)	(3,897)	-	1,441,764
25-081-3 N	North East Borough	DB	7,528,739	84,592	155,648	80	503,850	420,425	(613,384)	(1,160)	(28,221)	-	8,050,569
25-105-5 N	Washington Township (Erie County)	CB	2,258,857	41,541	43,438	520	115,101	128,053	(121,290)	(520)	(6,447)	-	2,459,253
25-108-3 N	Waterford Borough	DB	97,147	1,162	2,541	60	4,919	5,018	(10,706)	(120)	(276)	-	99,745

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
25-252-8 N	Waterford Borough Municipal Authority	DB	564,109	5,690	6,150	120	29,877	32,390	(6,655)	(120)	(1,673)	-	629,888
25-418-6 N	Redevelopment Authority of the City of Corry	DB	889,087	53,663	4,713	180	47,351	50,428	(51,056)	(180)	(2,652)	-	991,534
25-451-6 N	Erie County Housing Authority	DB	4,460,808	116,688	40,265	1,160	231,255	249,088	(253,712)	(1,160)	(12,953)	-	4,831,439
25-999-1 N	Erie County Gaming Revenue Authority	CB	39,253	19,024	-	60	2,547	3,248	-	(60)	(143)	-	63,929
25-999-2 N	Erie County Diversity Equity Inclusion Commission	CB	-	14,376	5,513	40	275	1,031	-	(40)	(15)	-	21,180
26-008-8 N	Belle Vernon Municipal Authority	CB	1,246,393	19,413	23,814	300	65,896	69,331	(72,490)	(300)	(3,691)	-	1,348,666
26-015-2 N	Connellsville City	DB	3,473,203	7,619	23,365	40	169,510	181,412	(355,018)	(380)	(9,494)	-	3,490,257
26-024-3 P	Dunbar Borough Police	DB	765,694	-	-	-	40,220	43,624	(346)	(40)	(2,253)	-	846,899
26-032-8 N	Connellsville Municipal Authority	DB	2,434,114	65,175	20,208	260	128,755	139,576	(116,512)	(260)	(7,212)	-	2,664,104
26-045-5 P	German Township Police	CB	34,923	5,542	5,980	40	1,851	148	-	(80)	(104)	-	48,300
26-090-5 P	Redstone Township Police	DB	1,781,017	-	-	-	93,056	100,751	(19,223)	(80)	(5,212)	-	1,950,309
26-114-2 N	Uniontown City	DB	6,763,070	-	47,829	20	349,401	373,744	(251,066)	(20)	(19,570)	-	7,263,408
26-123-5 N	Washington Township (Fayette County)	DB	922,262	48,647	3,617	140	47,645	52,995	(36,231)	(140)	(2,669)	-	1,036,266
26-123-5 P	Washington Township Police (Fayette County)	DB	967,223	3,101	6,335	-	49,449	53,172	(51,869)	(120)	(2,770)	-	1,024,521

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
26-216-8 N	Washington Township Municipal Authority (Fayette County)	DB	2,078,341	30,371	31,350	-	107,257	113,597	(145,076)	(320)	(6,007)	-	2,209,513
26-421-6 N	Connellsville Redevelopment Authority	DB	811,505	36,822	5,632	80	42,294	46,153	(39,462)	(80)	(2,369)	-	900,575
26-441-6 N	Fayette County Conservation District	CB	541,742	16,640	25,618	160	29,463	33,097	(328)	(160)	(1,650)	-	644,582
27-000-1 N	Forest County	DB	10,779,776	163,535	180,911	1,920	543,920	584,008	(894,457)	(1,920)	(30,465)	-	11,327,228
27-015-5 N	Howe Township	CB	300,286	3,737	-	140	15,517	16,479	(14,572)	(140)	(869)	-	320,578
27-018-5 N	Jenks Township	CB	533,740	6,000	3,036	300	27,480	29,186	(29,753)	(300)	(1,539)	-	568,150
28-003-5 N	Antrim Township	DB	3,923,189	79,096	14,525	160	199,048	220,865	(129,121)	(960)	(11,149)	-	4,295,653
28-036-3 N	Mont Alto Borough	CB	873,852	23,975	21,935	260	45,670	49,449	(48,346)	(260)	(2,558)	-	963,977
28-045-5 N1	Peters Township	DB	597,310	2,193	-	-	31,165	33,496	(11,568)	(80)	(1,746)	-	650,770
28-045-5 N2	Peters Township (CB Plan)	CB	403	-	-	-	21	23	-	-	(1)	-	446
28-064-8 N	Guilford Township Authority	DB	1,878,951	38,408	33,599	280	99,666	107,643	(59,036)	(280)	(5,582)	-	2,093,649
28-072-8 N	Guilford Water Authority	DB	3,818,532	50,036	92,001	500	197,126	216,266	(138,680)	(500)	(11,041)	-	4,224,240
28-136-8 N	Peters Township Municipal Authority	CB	613,685	20,298	19,939	120	32,232	35,209	(32,814)	(120)	(1,805)	-	686,744
30-009-5 N	Center Township (Greene County)	CB	979,609	28,496	14,361	340	51,512	56,543	(2,782)	(340)	(2,885)	(23,805)	1,101,049
30-012-8 N2	Carmichaels-Cumberland Joint Sewer Authority	DB	969,250	-	6,820	-	49,380	52,491	(54,783)	(160)	(2,766)	-	1,020,232
30-021-5 N	Franklin Township (Greene County)	CB	4,366,078	48,000	13,569	400	227,461	243,485	(152,444)	(400)	(12,740)	-	4,733,409

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
30-039-5 N	Jackson Township (Greene County)	CB	235,754	18,450	-	100	14,116	15,661	(1,653)	(100)	(791)	23,805	305,342
30-044-8 N	Franklin Township Sewer Authority	DB	1,699,048	7,531	32,036	-	88,739	95,897	(54,975)	(240)	(4,970)	-	1,863,066
30-048-5 N	Monongahela Township	CB	787,098	14,400	20,812	320	39,477	45,703	(23,753)	(320)	(2,211)	-	881,526
30-054-5 N	Morris Township (Greene County)	CB	546,829	24,171	17,794	140	29,608	34,120	(3,930)	(140)	(1,658)	-	646,934
30-063-5 N	Richhill Township	DB	670,614	26,856	15,804	180	36,389	40,349	(16,217)	(180)	(2,038)	-	771,757
30-069-5 N	Washington Township (Greene County)	CB	693,329	19,411	13,086	200	36,287	40,157	(17,982)	(200)	(2,032)	-	782,256
30-072-5 N	Wayne Township	DB	1,725,637	80,173	-	140	92,702	99,245	(61,473)	(140)	(5,192)	-	1,931,092
30-075-3 N1	Waynesburg Borough	DB	1,555,787	-	-	-	80,632	86,121	(40,453)	(120)	(4,516)	-	1,677,451
30-078-5 N	Whiteley Township	CB	972,688	24,174	25,408	180	50,239	55,962	(34,443)	(180)	(2,814)	-	1,091,214
30-100-8 N	Southwestern Pa Water Authority	DB	17,423,396	322,308	267,713	1,340	913,525	986,957	(702,608)	(1,340)	(51,167)	-	19,160,124
30-905-7 P1	Greene County Regional Police, Greene County (DB)	DB	65,436	8,986	2,498	40	3,505	4,316	-	(40)	(196)	-	84,545
31-045-5 N	Henderson Township	CB	62,814	3,766	5,880	80	3,312	3,920	(2,871)	(80)	(186)	-	76,635
31-051-3 N	Huntingdon Borough	DB	9,183,684	242,831	84,664	1,380	473,516	513,816	(462,614)	(1,380)	(26,522)	-	10,009,375
31-081-3 N	Mount Union Borough	DB	2,910,787	92,846	-	440	151,936	162,149	(193,779)	(440)	(8,510)	-	3,115,429
31-081-3 P	Mount Union Borough Police	DB	1,921,718	-	9,459	20	98,640	106,142	(60,634)	(340)	(5,525)	-	2,069,480
32-024-5 N	Burrell Township	DB	1,489,935	2,038	14,293	-	73,253	82,222	(55,601)	(280)	(4,103)	-	1,601,757



**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

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32-024-8 N	Burrell Township Sewage Authority	DB	616,423	14,764	7,295	160	32,631	35,068	(23,052)	(160)	(1,828)	-	681,301
32-030-5 N	Center Township (Indiana County)	DB	2,210,618	54,008	15,235	360	115,151	121,882	(135,137)	(360)	(6,450)	-	2,375,307
32-036-8 N	Central Indiana County Joint Sanitary Authority	DB	309,581	7,489	-	20	16,256	17,923	(151)	(160)	(910)	-	350,048
32-039-3 N	Clymer Borough	DB	351,055	12,069	-	20	17,751	19,667	(22,195)	(280)	(994)	-	377,093
32-039-3 P	Clymer Borough Police	DB	146,363	2,416	-	20	7,713	8,526	-	(140)	(432)	-	164,466
32-042-5 N	Conemaugh Township	DB	542,374	-	-	-	27,791	28,978	(35,386)	-	(1,557)	-	562,200
32-063-3 N	Homer City Borough	DB	2,837,090	114,423	603	360	146,076	163,130	(130,529)	(360)	(8,182)	-	3,122,611
32-096-8 N	Indiana County Solid Waste Authority	CB	1,013,365	11,347	16,343	320	53,292	57,323	(33,560)	(320)	(2,985)	-	1,115,125
32-108-5 N	West Wheatfield Township	DB	477,574	4,407	5,515	-	24,798	26,790	(16,858)	(120)	(1,389)	-	520,717
32-435-6 N	Indiana County Conservation District	CB	571,339	16,359	4,183	320	30,216	33,052	(10,412)	(320)	(1,692)	-	643,045
32-457-6 N	Lower Indiana County Municipal Authority	DB	186,167	-	-	-	9,364	9,740	(15,004)	(80)	(524)	-	189,663
33-000-1 N	Jefferson County	DB	36,973,579	628,505	683,646	1,460	1,930,462	2,076,197	(1,889,904)	(8,500)	(108,125)	-	40,287,320
33-006-5 N	Beaver Township	CB	58,380	11,251	-	40	4,424	4,039	-	(40)	(248)	-	77,846
33-006-8 N	Brockway Area Sewage Authority	DB	890,182	25,494	10,848	180	47,631	50,383	(41,809)	(180)	(2,668)	-	980,061
33-008-8 N	Brockway Borough Municipal Authority	DB	825,078	11,881	12,529	-	41,632	45,330	(49,845)	(240)	(2,332)	-	884,033

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
33-012-8 N	Brookville Municipal Authority	DB	3,468,780	33,029	30,163	420	179,028	191,546	(161,584)	(420)	(10,027)	-	3,730,935
33-015-3 N	Brockway Borough	DB	2,571,161	-	-	60	134,074	144,964	(38,102)	(280)	(7,509)	-	2,804,368
33-018-3 N	Brookville Borough	DB	3,412,007	12,311	15,906	20	175,061	186,468	(165,554)	(400)	(9,805)	-	3,626,014
33-027-5 N	Eldred Township (Jefferson County)	DB	239,396	10,371	-	120	12,459	13,645	(10,114)	(120)	(698)	-	265,059
33-030-3 N	Falls Creek Borough	DB	397,467	17,716	-	20	20,705	22,337	(16,319)	(160)	(1,160)	-	440,606
33-030-3 P	Falls Creek Borough Police	DB	252,903	-	-	-	13,290	14,416	-	-	(744)	-	279,865
33-048-5 N	Oliver Township (Jefferson County)	CB	101,866	9,649	3,081	60	5,670	6,482	-	(60)	(318)	-	126,430
33-052-8 N	Jefferson County Solid Waste Authority (Jefferson County)	DB	343,247	4,564	3,423	-	18,266	19,993	-	(20)	(1,023)	-	388,450
33-054-5 N	Pine Creek Township	DB	229,356	14,961	-	60	12,226	13,642	-	(60)	(685)	-	269,500
33-072-5 N	Rose Township	DB	345,010	24,484	4,756	120	18,241	20,407	(9,372)	(120)	(1,022)	-	402,504
33-084-8 N	Reynoldsville Water Authority	CB	1,020,842	5,073	4,106	-	53,969	57,241	(26,378)	-	(3,023)	-	1,111,830
33-090-5 N	Warsaw Township	CB	291,838	1,360	-	200	14,483	15,456	(23,199)	(200)	(811)	-	299,127
33-093-5 N	Washington Township (Jefferson County)	DB	275,488	16,976	2,385	80	14,885	15,999	(13,184)	(80)	(834)	-	311,715
33-423-6 N	Jefferson Conservation District	DB	1,116,271	48,065	19,313	200	59,958	64,345	(54,583)	(200)	(3,358)	-	1,250,011
34-032-8 N	Mifflintown Municipal Authority	DB	789,428	18,194	10,445	20	41,688	44,000	(28,381)	(220)	(2,335)	-	872,839

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
34-052-8 N	Twin Boroughs Sanitary Authority	CB	243,211	7,312	12,774	140	16,656	14,439	(20,150)	(140)	(933)	-	273,309
34-408-6 N	Juniata County Conservation District	CB	642,702	3,031	29,054	20	34,416	38,126	-	(200)	(1,928)	-	745,221
35-003-5 N2	Waverly Township	CB	83,211	6,751	6,751	40	4,734	5,462	-	(40)	(265)	-	106,644
35-003-5 P	Waverly Township Police	DB	663,464	30,771	-	-	35,746	39,211	-	(80)	(2,002)	-	767,110
35-030-5 N	Covington Township	DB	1,193,746	-	9,166	-	60,545	64,845	(66,032)	-	(3,391)	-	1,258,879
35-030-5 P	Covington Township Police	DB	461,976	7,787	4,027	-	24,287	26,649	(9,633)	(80)	(1,360)	-	513,653
35-033-3 N	Dalton Borough	DB	396,989	8,832	-	-	20,374	22,099	(17,835)	(160)	(1,141)	-	429,158
35-051-5 N	Greenfield Township (Lackawanna County)	CB	120,337	5,250	6,907	60	6,452	7,368	(2,142)	(60)	(361)	-	143,811
35-051-5 P	Greenfield Township Police	CB	-	12,825	5,167	40	294	938	-	(40)	(16)	-	19,208
35-060-3 N	Jessup Borough	CB	155,260	10,965	-	20	7,734	9,081	(5,043)	(20)	(433)	-	177,564
35-072-3 N	Mayfield Borough	CB	446,605	4,825	21,469	40	24,037	26,843	-	(40)	(1,346)	-	522,433
35-072-3 P	Mayfield Borough Police	CB	102,722	6,310	4,800	40	5,724	6,451	-	(40)	(321)	-	125,686
35-075-3 N1	Moosic Borough	DB	2,920,616	134,422	17,499	340	151,345	165,557	(149,879)	(340)	(8,477)	-	3,231,083
35-075-3 N2	Moosic Borough (CB Plan)	CB	157,143	10,647	19,632	140	9,003	10,563	-	(140)	(504)	-	206,484
35-075-3 P	Moosic Borough Police	DB	5,304,800	169,672	-	40	276,881	302,221	(146,827)	(320)	(15,508)	-	5,890,959
35-078-3 N	Moscow Borough	DB	288,481	25,000	4,972	100	15,500	17,023	(6,060)	(100)	(868)	-	344,048
35-078-3 P	Moscow Borough Police	DB	1,175,890	3,171	-	-	61,244	65,989	(19,708)	(100)	(3,430)	-	1,283,056
35-096-5 P	Roaring Brook Township Police	DB	944,381	13,909	6,288	-	48,793	51,830	(41,205)	(80)	(2,733)	-	1,021,183

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
35-105-5 N1	South Abington Township	DB	4,421,058	160,438	89,029	320	231,608	256,315	(138,658)	(320)	(12,972)	-	5,006,818
35-105-5 N2	South Abington Township (CB Plan)	CB	106,859	18,995	30,300	100	6,424	8,662	-	(100)	(360)	-	170,880
36-003-3 N	Adamstown Borough	CB	470,761	24,135	-	200	25,062	28,086	-	(200)	(1,404)	-	546,640
36-012-5 N	Brecknock Township	DB	1,067,739	38,807	15,417	200	56,119	62,163	(26,307)	(200)	(3,143)	-	1,210,795
36-012-5 P	Brecknock Township Police	DB	955,247	-	-	-	48,902	51,743	(46,918)	-	(2,739)	-	1,006,235
36-015-5 N	Caernarvon Township	CB	1,120,536	25,127	55,465	220	60,513	67,219	(16,212)	(220)	(3,389)	-	1,309,259
36-018-3 N	Christiana Borough (Lancaster County)	CB	25,455	4,403	4,403	60	1,545	1,889	(524)	(60)	(87)	-	37,084
36-039-5 N	Drumore Township	CB	77,735	5,421	-	40	4,139	4,580	(2,378)	(40)	(232)	-	89,265
36-069-5 N1	Elizabeth Township (Lancaster County)	DB	884,562	25,597	-	60	46,219	50,494	(21,686)	(60)	(2,589)	-	982,597
36-069-5 N2	Elizabeth Township (Lancaster County) (CB Plan)	CB	20,207	3,439	-	20	1,163	1,336	-	(20)	(65)	-	26,080
36-087-5 N	Lancaster Township (Lancaster County)	DB	4,884,033	233,164	-	720	257,147	276,179	(302,877)	(720)	(14,403)	-	5,333,243
36-123-5 N	Mount Joy Township	DB	1,937,140	37,459	17,239	40	101,544	108,709	(72,191)	(480)	(5,687)	-	2,123,773
36-135-5 P	Pequea Township Police	DB	3,097,098	46,403	3,289	220	160,205	173,159	(105,556)	(220)	(8,973)	-	3,365,625
36-138-5 N	Providence Township	DB	1,065,222	45,763	-	240	55,226	60,229	(47,100)	(240)	(3,093)	-	1,176,247

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
36-141-3 P	Quarryville Borough Police	DB	1,241,770	96,734	-	280	64,808	71,507	(49,405)	(280)	(3,630)	-	1,421,784
36-165-5 N	Warwick Township	DB	3,831,367	104,097	59,584	560	202,057	217,236	(165,011)	(560)	(11,317)	-	4,238,013
36-183-5 N	West Lampeter Township	DB	2,430,343	111,247	15,002	680	126,924	141,319	(108,937)	(680)	(7,109)	-	2,708,789
36-183-5 P	West Lampeter Township Police	DB	10,114,663	192,358	65,314	40	525,889	570,093	(353,904)	(520)	(29,455)	-	11,084,478
36-208-8 N	Lancaster City Parking Authority	DB	2,153,485	95,814	86,284	1,080	116,879	126,731	(101,914)	(1,080)	(6,546)	-	2,470,733
36-248-8 N	Manheim Area Water and Sewer Authority	CB	316,610	34,253	21,296	340	17,779	20,678	(5,330)	(340)	(996)	-	404,290
36-308-8 N	Mount Joy Township Authority	DB	577,558	-	-	-	29,807	32,233	(20,187)	(80)	(1,669)	-	617,662
36-324-8 N	Northern Lancaster County Authority	DB	1,322,907	22,869	8,225	-	69,321	73,997	(50,512)	(180)	(3,883)	-	1,442,744
36-392-8 N	Warwick Township Municipal Authority	DB	2,097,373	61,383	31,024	360	111,117	118,598	(101,175)	(360)	(6,224)	-	2,312,096
36-913-7 N	Northwest Regional Lancaster County Police NU	DB	120,063	8,922	1,557	60	6,595	7,131	(4,839)	(60)	(369)	-	139,060
37-003-3 P	Bessemer Borough Police	DB	1,271	-	3,825	-	144	273	-	-	(8)	-	5,505
37-021-5 P	Mahoning Township Police (Lawrence County)	DB	488,390	19,104	1,229	-	24,351	27,565	(27,284)	(80)	(1,364)	-	531,911
37-033-3 P	New Wilmington Borough Police	DB	2,279,684	2,348	-	-	117,232	129,057	(99,857)	(180)	(6,566)	-	2,421,718
37-045-5 N	Pulaski Township	CB	612,959	9,900	5,487	180	27,770	30,118	(100,375)	(180)	(1,555)	-	584,304

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

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37-045-5 P	Pulaski Township Police	DB	738,094	6,194	-	-	38,555	40,894	(9,637)	(60)	(2,159)	-	811,881
37-078-5 N	Wilmington Township	DB	738,116	26,067	-	220	37,334	40,049	(58,019)	(220)	(2,091)	-	781,456
38-009-3 N	Cleona Borough	CB	100,957	4,430	-	40	5,294	5,732	(4,475)	(40)	(297)	-	111,641
38-024-5 N	Jackson Township (Lebanon County)	DB	1,448,247	58,840	-	240	74,300	80,948	(80,356)	(240)	(4,162)	-	1,577,817
38-027-3 N	Jonestown Borough	CB	55,426	7,949	-	40	3,151	3,585	-	(40)	(176)	-	69,935
38-030-2 N	Lebanon City	DB	13,587,155	-	66,584	120	694,079	739,664	(730,668)	(120)	(38,875)	-	14,317,939
38-033-5 N	Millcreek Township	DB	502,792	5,063	2,135	-	25,812	27,495	(25,577)	(140)	(1,446)	-	536,134
38-033-5 P	Millcreek Township Police	DB	917,064	41,249	-	60	48,642	53,865	-	(60)	(2,724)	-	1,058,096
38-036-3 N	Mount Gretna Borough	DB	2,080,512	24,695	57,486	20	110,337	121,507	(19,925)	(180)	(6,180)	-	2,368,272
38-048-8 N	Fredericksburg Sewer & Water Authority	DB	442,192	21,510	-	20	23,078	25,585	(9,252)	(200)	(1,293)	-	501,640
38-052-8 N	Greater Lebanon Refuse Authority	DB	8,103,231	182,283	124,197	1,000	419,513	452,628	(436,903)	(1,000)	(23,497)	-	8,821,452
38-054-3 N	Palmyra Borough	DB	5,648,349	306,878	12,612	980	294,681	327,723	(244,582)	(980)	(16,505)	-	6,329,156
38-054-3 P	Palmyra Borough Police	DB	6,250,725	82,233	44,823	-	323,936	349,019	(239,226)	(380)	(18,144)	-	6,792,986
38-057-3 N	Richland Borough	DB	616,227	35,960	-	40	34,136	37,097	-	(40)	(1,912)	-	721,508
38-057-3 P	Richland Borough Police	DB	355,778	-	-	-	17,962	18,766	(26,539)	(20)	(1,006)	-	364,941
38-072-5 N	Union Township (Lebanon County)	DB	428,096	21,343	-	-	22,300	24,378	(20,770)	(160)	(1,249)	-	473,938
38-088-8 N1	Lebanon City Authority	DB	19,818,524	346,549	214,626	1,360	1,045,720	1,128,157	(580,273)	(1,360)	(58,571)	-	21,914,732

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38-088-8 N2	Lebanon City Authority (CB Plan)	CB	699,790	67,998	83,779	580	40,760	47,537	(8,526)	(580)	(2,283)	-	929,055
38-096-8 N	Millcreek - Richland Joint Authority	CB	306,969	-	-	20	15,263	15,984	(25,898)	(20)	(855)	-	311,463
38-108-8 N	Myerstown Water Authority	CB	491,256	18,563	13,569	80	26,665	29,712	-	(80)	(1,494)	-	578,271
38-437-6 N	Lebanon Community Library	DB	824,236	-	9,443	-	42,930	46,675	(21,310)	(340)	(2,405)	-	899,229
38-464-6 N	Myerstown Community Library Association	CB	193,777	3,761	2,345	60	9,793	10,299	(16,870)	(140)	(549)	-	202,476
39-006-2 N2	Allentown City	DB	183,174,247	4,378,396	2,253,842	21,380	9,345,448	10,071,946	(12,799,407)	(21,380)	(523,439)	-	195,901,033
39-021-3 N1	Fountain Hill Borough	DB	1,304,193	56,508	9,450	280	67,142	72,856	(82,380)	(280)	(3,761)	-	1,424,008
39-021-3 N2	Fountain Hill Borough (CB)	CB	57,833	15,668	11,836	140	3,515	4,367	(7,096)	(140)	(197)	-	85,926
39-024-5 N	Hanover Township (Lehigh County)	CB	1,354,889	64,083	42,272	340	73,846	81,800	(19,533)	(340)	(4,136)	-	1,593,221
39-048-4 N	Salisbury Township	DB	17,729,344	842,196	52,208	1,420	918,123	995,699	(1,147,976)	(1,420)	(51,424)	-	19,338,170
39-057-5 P	Upper Macungie Township Police	DB	15,182,694	426,647	150,859	100	795,952	893,540	(256,186)	(920)	(44,581)	-	17,148,105
39-060-5 N2	Upper Milford Township	CB	152,023	22,147	7,143	160	8,666	10,214	-	(160)	(485)	-	199,708
39-072-4 N1	Whitehall Township	DB	26,106,112	194,792	27,996	-	1,340,511	1,430,033	(1,336,328)	(1,720)	(75,082)	-	27,686,314
39-072-4 N2	Whitehall Township (CB Plan)	CB	643,223	164,623	82,312	840	39,116	49,623	(3,937)	(840)	(2,191)	-	972,769
39-072-8 N	Coplay-Whitehall Sewer Authority	DB	3,044,284	96,595	18,072	380	158,797	166,569	(233,001)	(380)	(8,894)	-	3,242,422

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

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39-100-8 N	Lehigh County Authority	DB	38,656,905	1,807,990	644,269	4,920	2,087,821	2,247,295	(1,442,116)	(4,920)	(116,939)	-	43,885,225
39-220-8 N	Whitehall Township Authority	DB	5,238,421	56,758	-	300	269,079	283,095	(324,841)	(300)	(15,071)	-	5,507,441
40-003-3 P	Ashley Borough Police	DB	1,268,612	-	-	-	65,442	71,853	(44,040)	(160)	(3,665)	-	1,358,042
40-012-5 N	Black Creek Township	CB	439,629	917	-	240	22,231	23,189	(33,225)	(240)	(1,245)	-	451,496
40-039-5 N	Dorrance Township	CB	369,780	10,911	10,911	140	19,751	21,671	(9,859)	(140)	(1,106)	-	422,059
40-064-8 N	Freeland Borough Municipal Authority	DB	2,193,385	-	19,825	-	111,777	117,649	(139,219)	(460)	(6,261)	-	2,296,696
40-072-3 N	Freeland Borough	DB	457,201	-	4,858	-	23,422	25,491	(12,532)	(80)	(1,312)	-	497,048
40-072-3 P	Freeland Borough Police	DB	1,664,532	-	7,506	40	85,198	89,709	(84,634)	(260)	(4,772)	-	1,757,319
40-078-3 P	Harveys Lake Borough Police	DB	1,456,328	-	-	20	76,530	83,014	-	(20)	(4,286)	-	1,611,586
40-090-3 N	Hughestown Borough	CB	22,143	1,207	-	40	1,197	1,304	(401)	(40)	(67)	-	25,383
40-093-5 N	Hunlock Township	DB	744,224	17,548	-	120	38,560	41,823	(26,065)	(120)	(2,160)	-	813,930
40-096-5 N	Huntington Township	DB	1,020,560	4,785	2,808	20	52,052	54,972	(62,150)	(180)	(2,915)	-	1,069,952
40-099-5 N	Jackson Township (Luzerne County)	CB	997,044	15,986	17,598	180	52,733	57,616	(17,281)	(180)	(2,954)	-	1,120,742
40-099-5 P	Jackson Township Police (Luzerne County)	DB	1,052,113	86,733	-	200	56,916	61,693	(46,226)	(200)	(3,188)	-	1,208,041
40-120-3 F	Larksville Borough Firemen	DB	1,302,045	-	-	20	50,449	52,854	(383,605)	(100)	(2,826)	-	1,018,837
40-120-3 N	Larksville Borough	CB	65,093	7,881	-	140	3,627	4,013	(2,302)	(140)	(203)	-	78,109



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40-120-3 P	Larksville Borough Police	DB	2,048,065	59,330	12,587	-	106,555	115,880	(64,988)	(200)	(5,968)	-	2,271,261
40-132-2 N	Nanticoke City	DB	1,448,041	86,133	43,247	520	77,188	86,688	(31,901)	(520)	(4,323)	-	1,705,073
40-162-5 N	Plymouth Township	CB	153,445	4,103	4,850	140	5,949	6,228	(54,223)	(140)	(333)	-	120,019
40-165-3 N	Pringle Borough	DB	39,909	3,456	-	20	2,153	2,588	-	(20)	(121)	-	47,985
40-168-5 N	Rice Township	DB	526,213	21,312	-	120	27,692	30,709	(6,773)	(120)	(1,551)	-	597,602
40-171-5 N	Ross Township	DB	735,931	14,316	-	100	37,899	41,047	(52,711)	(100)	(2,123)	-	774,359
40-174-8 N	Luzerne County Flood Protection Authority	DB	285,006	30,666	42,182	260	16,275	19,894	(2,977)	(260)	(912)	-	390,134
40-207-3 N	White Haven Borough	DB	129,451	41,609	3,401	100	7,663	9,389	(6,425)	(100)	(429)	-	184,659
40-207-3 P	White Haven Borough Police	DB	705,258	3,187	-	-	36,535	41,711	(19,431)	(60)	(2,046)	-	765,154
40-216-5 N	Wright Township	DB	1,890,108	12,058	6,276	-	98,089	107,231	(51,363)	(140)	(5,494)	-	2,056,765
40-224-8 N	Sewer Authority of Twp of Pittston	DB	36,884	16,707	1,556	20	3,020	3,138	-	(20)	(169)	-	61,136
40-320-8 N	Wyoming Valley Sanitary Authority	DB	27,071,904	831,805	861,809	4,480	1,470,467	1,660,098	(494,567)	(4,480)	(82,361)	-	31,319,155
40-498-6 N	Luzerne Conservation District	CB	574,832	24,778	23,184	300	31,239	35,016	(5,097)	(300)	(1,750)	-	682,202
41-020-8 N	Hughesville-Wolf Township Joint Municipal Authority	CB	539,953	18,512	8,262	100	28,568	31,165	(17,946)	(100)	(1,600)	-	606,914
41-030-3 N	Duboistown Borough	DB	230,036	5,808	-	-	11,990	12,771	(12,757)	(120)	(672)	-	247,056
41-030-3 P	Duboistown Borough Police	DB	498,628	-	-	-	25,210	26,343	(35,991)	-	(1,412)	-	512,778
41-063-5 N	Limestone Township (Lycoming County)	CB	177,906	4,335	-	40	9,388	10,181	(3,328)	(40)	(526)	-	197,956

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41-069-5 P	Lycoming Regional Police Department	DB	4,315,423	56,110	-	300	219,927	235,981	(257,787)	(700)	(12,318)	-	4,556,936
41-099-5 N	Muncy Creek Township	CB	370,648	17,142	2,310	140	19,895	22,049	(1,892)	(140)	(1,114)	-	429,038
41-108-5 N	Old Lycoming Township	DB	3,775,456	198,754	23,985	720	184,306	203,676	(404,101)	(720)	(10,323)	-	3,971,753
41-126-5 N	Porter Township	CB	624,502	27,362	10,918	(80)	33,738	37,619	-	(80)	(1,890)	-	732,089
41-135-3 P	South Williamsport Borough Police	DB	4,108,684	100,968	-	-	213,016	230,019	(151,385)	(360)	(11,931)	-	4,489,011
42-008-8 N	Bradford City Water Authority	CB	7,878,745	159,649	171,799	600	404,821	439,461	(524,880)	(600)	(22,674)	-	8,506,921
42-015-5 N	Corydon Township	DB	605,584	-	-	-	30,867	32,539	(32,894)	(20)	(1,729)	-	634,347
42-016-8 N	Bradford Regional Airport Authority	DB	817,217	-	13,916	60	42,798	46,246	(18,649)	(60)	(2,397)	-	899,131
42-030-5 N	Hamlin Township	CB	18,220	3,448	-	60	173	1,044	(1,693)	(60)	(10)	-	21,182
42-036-5 N	Keating Township	DB	867,056	36,546	-	280	45,488	48,882	(40,053)	(280)	(2,548)	-	955,371
42-045-5 N	Liberty Township (McKean County)	DB	402,037	3,095	8,934	20	20,569	22,042	(25,840)	(240)	(1,152)	-	429,465
42-048-3 N	Mount Jewett Borough	DB	222,407	-	3,575	-	11,541	12,182	(8,263)	(80)	(646)	-	240,716
42-048-3 P	Mount Jewett Borough Police	DB	352,988	-	-	-	18,334	19,672	(7,752)	(20)	(1,027)	-	382,195
42-066-5 N	Wetmore Township	CB	154,180	7,212	2,323	140	8,238	9,147	(2,501)	(140)	(461)	-	178,138
42-469-6 N	McKean County Solid Waste Authority	DB	1,017,617	-	-	-	52,632	56,245	(30,328)	(120)	(2,948)	-	1,093,098
42-472-6 N	Mount Jewett Borough Authority	DB	103,108	-	-	-	5,418	5,877	-	-	(303)	-	114,100
43-006-5 N	Coolspring Township	DB	138,812	11,452	1,897	100	7,366	8,178	(7,559)	(100)	(413)	-	159,733

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
43-010-8 N	Coolspring, Jackson & Lake Latonka Joint Authority	CB	16,794	1,114	1,273	40	899	1,023	(1,026)	(40)	(50)	-	20,027
43-012-5 N	Delaware Township	DB	250,478	12,120	-	180	12,790	13,874	(18,971)	(180)	(716)	-	269,575
43-021-2 F	Farrell City Firefighters	DB	1,118,352	119,773	-	240	55,194	62,136	(132,447)	(240)	(3,091)	-	1,219,917
43-021-2 N	Farrell City	DB	3,934,790	69,160	-	540	203,031	214,159	(240,912)	(540)	(11,372)	-	4,168,856
43-021-2 P	Farrell City Police	DB	7,837,256	80,979	3,680	-	399,494	423,188	(467,187)	(720)	(22,376)	-	8,254,314
43-036-3 F	Greenville Borough Firemen	DB	3,725,478	82,834	15,955	300	190,480	207,250	(253,809)	(300)	(10,669)	-	3,957,519
43-036-3 N	Greenville Borough	DB	4,140,876	56,457	23,815	160	209,590	224,583	(269,745)	(1,020)	(11,739)	-	4,372,977
43-036-3 P	Greenville Borough Police	DB	8,242,440	99,112	-	60	419,306	442,922	(526,815)	(620)	(23,485)	-	8,652,920
43-045-2 N	Hermitage City	DB	22,405,701	422,000	172,178	2,560	1,153,953	1,240,021	(1,225,902)	(2,560)	(64,633)	-	24,103,318
43-054-3 N	Jamestown Borough	CB	1,999	3,547	3,066	60	295	467	-	(60)	(17)	-	9,357
43-054-3 P	Jamestown Borough Police	CB	4,301	7,034	19,843	60	957	1,678	-	(60)	(54)	-	33,759
43-056-8 N	Greenville Municipal Authority	DB	836,673	-	18,876	80	47,007	49,729	29,491	(420)	(2,633)	-	978,803
43-069-3 N	Mercer Borough	DB	2,385,762	85,412	-	280	121,989	131,678	(150,456)	(280)	(6,833)	-	2,567,552
43-069-3 P	Mercer Borough Police	DB	1,993,205	7,066	-	20	102,213	107,510	(93,940)	(200)	(5,725)	-	2,110,149
43-090-5 N	Pymatuning Township	DB	493,378	4,809	3,783	140	24,888	26,163	(41,764)	(140)	(1,394)	-	509,863
43-090-5 P	Pymatuning Township Police	DB	2,447,210	-	-	-	125,461	132,929	(113,535)	(220)	(7,027)	-	2,584,818
43-099-3 N	Sandy Lake Borough	DB	393,321	3,470	2,855	20	20,263	21,701	(17,767)	(160)	(1,135)	-	422,568

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
43-099-3 P	Sandy Lake Borough Police	DB	608,464	-	1,738	-	30,829	30,961	(42,676)	(60)	(1,727)	-	627,529
43-105-2 N	Sharon City	DB	11,004,698	-	38,347	60	564,811	599,406	(516,280)	(1,520)	(31,635)	-	11,657,887
43-108-3 N	Sharpsville Borough	DB	6,457,066	240,569	-	380	334,117	366,185	(302,071)	(380)	(18,714)	-	7,077,152
43-117-5 N	South Pymatuning Township	DB	1,161,804	70,978	-	120	61,158	65,513	(78,758)	(120)	(3,425)	-	1,277,270
43-117-5 P	South Pymatuning Township Police	CB	227,334	12,882	-	200	11,980	13,002	(11,125)	(200)	(671)	-	253,402
43-129-3 N	West Middlesex Borough	DB	185,750	4,631	-	20	9,397	9,959	(14,917)	(80)	(526)	-	194,234
43-129-3 P	West Middlesex Borough Police	DB	222,207	-	-	-	11,537	12,375	(5,019)	(20)	(646)	-	240,434
43-132-5 N	West Salem Township	DB	1,077,741	47,677	-	100	55,727	61,012	(49,745)	(100)	(3,121)	-	1,189,291
43-132-8 N	Sharon Sanitary Authority	DB	3,250,967	148,353	64,059	520	170,984	193,267	(73,983)	(520)	(9,577)	-	3,744,070
43-135-3 N	Wheatland Borough	DB	516,853	-	-	-	25,979	26,995	(42,580)	(100)	(1,455)	-	525,692
43-461-6 N	Mercer County Regional Planning Commission	DB	2,928,059	8,183	18,258	60	153,352	169,311	(62,017)	(280)	(8,589)	-	3,206,337
44-009-5 N	Brown Township	DB	1,854,948	37,656	-	247	96,578	102,449	(90,852)	(300)	(5,409)	-	1,995,317
44-018-5 N	Derry Township (Mifflin County)	CB	1,304,022	42,484	19,566	420	67,199	73,878	(62,714)	(420)	(3,764)	-	1,440,671
44-024-8 N	Derry Township Sanitary Sewer Authority	CB	645,067	12,334	31,625	80	34,980	39,101	-	(80)	(1,959)	-	761,148
44-030-3 N	Lewistown Borough	DB	7,849,737	166,534	56,935	1,640	400,525	427,233	(609,372)	(1,640)	(22,433)	-	8,269,159
44-030-3 P	Lewistown Borough Police	DB	1,220,833	78,804	39,396	80	65,391	75,764	(27,520)	(340)	(3,663)	-	1,448,745
44-042-5 N	Oliver Township (Mifflin County)	DB	309,866	10,765	-	100	16,017	17,495	(13,632)	(100)	(897)	-	339,614

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44-910-7 N	Mifflin County Regional Police NU	DB	175,358	-	-	-	8,866	9,268	(12,605)	-	(497)	-	180,390
45-015-3 N1	East Stroudsburg Borough	DB	7,885,787	193,294	35,854	640	401,711	433,963	(517,968)	(640)	(22,500)	-	8,410,141
45-015-3 N2	East Stroudsburg Borough (CB Plan)	CB	356,563	54,281	19,239	660	18,199	21,915	(2,724)	(660)	(1,019)	(38,099)	428,355
45-018-5 N	Eldred Township (Monroe County)	DB	336,022	18,290	21,228	220	17,086	19,338	(33,718)	(220)	(957)	-	377,289
45-021-5 N	Hamilton Township	CB	1,756,198	16,001	19,510	240	90,296	95,704	(108,965)	(240)	(5,057)	-	1,863,687
45-027-5 N	Middle Smithfield Township	CB	4,816,060	105,914	174,614	1,040	258,422	286,196	(57,988)	(1,040)	(14,474)	-	5,568,744
45-033-5 N	Paradise Township	CB	2,432,760	55,891	32,745	380	125,855	130,885	(233,949)	(380)	(7,049)	-	2,537,138
45-040-8 N	Mount Pocono Municipal Authority	CB	457,400	18,192	28,162	320	24,290	27,294	(22,356)	(320)	(1,360)	-	531,622
45-042-5 N	Price Township	CB	327,637	6,779	1,517	20	17,496	18,589	(9,757)	(20)	(980)	-	361,281
45-048-5 N	Smithfield Township	CB	917,917	47,740	44,409	440	49,446	55,814	(31,201)	(440)	(2,769)	-	1,081,356
45-061-8 N	Pocono Mountains Municipal Airport Authority (CB)	CB	6,813	3,394	970	20	435	615	-	(20)	(24)	-	12,203
45-064-8 N	Smithfield Sewer Authority	CB	-	-	-	-	218	23	-	-	(12)	-	229
45-080-8 N	Brodhead Creek Regional Authority	DB	4,704,601	268,657	160,343	860	251,321	280,097	(216,473)	(860)	(14,076)	-	5,434,470
45-411-7 N	Monroe County Control Center	CB	9,828,263	277,869	295,291	1,020	505,082	556,887	(668,230)	(1,020)	(28,290)	-	10,766,872

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

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45-412-6 N	Monroe County Redevelopment Authority	CB	258,001	20,342	11,818	180	16,383	18,459	(1,667)	(180)	(918)	38,099	360,517
46-018-3 N	Collegetown Borough	DB	3,565,312	111,668	-	360	187,655	202,143	(123,463)	(360)	(10,511)	-	3,932,804
46-021-3 N	Conshohocken Borough	DB	5,382,772	216,419	79,783	1,080	281,721	311,002	(210,734)	(1,080)	(15,779)	-	6,045,184
46-024-5 N	Douglass Township (Montgomery County)	DB	3,569,704	179,418	-	360	186,936	207,598	(86,585)	(360)	(10,470)	-	4,046,601
46-024-5 P	Douglass Township (Montgomery County) Police	DB	10,034,541	333,691	-	400	522,780	577,179	(309,681)	(400)	(29,281)	-	11,129,229
46-027-3 N	East Greenville Borough	DB	638,346	30,453	-	200	33,818	37,736	(3,930)	(200)	(1,894)	-	734,529
46-027-3 P	East Greenville Borough Police	DB	50,094	16,138	6,377	80	2,845	4,616	(4,115)	(80)	(159)	-	75,796
46-048-5 N	Horsham Township	DB	10,206,485	231,452	114,537	1,560	530,863	580,035	(381,209)	(1,560)	(29,734)	-	11,252,429
46-060-8 N	Conshohocken Borough Authority	DB	1,955,464	38,065	26,995	320	103,434	113,184	(19,364)	(320)	(5,793)	-	2,211,985
46-076-8 N	East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	5,047,089	7,413	49,229	40	263,549	280,857	(118,992)	(680)	(14,761)	-	5,513,744
46-087-3 N	Narberth Borough	DB	3,565,785	62,028	36,737	460	173,940	192,363	(265,575)	(460)	(9,742)	-	3,755,536
46-093-3 N1	Norristown Borough	DB	10,085,219	-	120,843	260	522,644	561,778	(311,739)	(1,920)	(29,273)	-	10,947,812
46-096-3 N	North Wales Borough	CB	295,218	10,229	-	140	15,352	16,397	(17,066)	(140)	(860)	-	319,270
46-099-3 N	Pennsburg Borough	DB	667,411	30,428	-	180	34,478	37,689	(34,660)	(180)	(1,931)	-	733,415
46-120-5 N	Salford Township	CB	107,440	15,270	10,920	120	5,887	6,457	(20,104)	(120)	(330)	-	125,540

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46-123-3 P	Schwenksville Borough Police	DB	406,073	-	-	-	20,409	21,201	(33,668)	-	(1,143)	-	412,872
46-128-8 N	Horsham Water and Sewer Authority	DB	4,577,909	140,830	50,337	820	243,785	262,793	(150,250)	(820)	(13,654)	-	5,111,750
46-135-3 N	Telford Borough	DB	8,421,007	280,842	64,716	680	436,622	485,653	(269,856)	(680)	(24,455)	-	9,394,529
46-135-3 P	Telford Borough Police	DB	5,113,029	64,408	28,525	60	264,923	292,987	(134,025)	(260)	(14,838)	-	5,614,809
46-147-5 N	Upper Frederick Township	CB	233,116	30,777	11,808	200	12,363	14,599	(16,420)	(200)	(692)	-	285,551
46-159-4 F	Upper Moreland Firefighters	DB	4,038,728	68,368	28,801	20	210,409	233,442	(116,540)	(180)	(11,785)	-	4,451,263
46-159-4 N	Upper Moreland Township	DB	30,061,561	1,105,150	195,940	2,580	1,551,934	1,707,668	(1,354,866)	(2,580)	(86,924)	-	33,180,463
46-177-4 N	West Pottsgrove Township	DB	1,685,103	103,663	2,016	280	86,703	94,741	(113,045)	(280)	(4,856)	-	1,854,325
46-177-4 P	West Pottsgrove Township Police	DB	7,142,512	156,261	33,297	20	381,676	414,767	(217,314)	(260)	(21,378)	-	7,889,581
46-180-8 N	Montgomery County Sewer Authority	DB	648,178	-	-	-	33,488	35,749	(20,686)	(40)	(1,876)	-	694,813
46-422-6 N1	Delaware Valley Municipal Management Association	DB	11,067,051	350,626	99,241	560	594,068	638,067	(297,290)	(560)	(33,274)	-	12,418,489
46-422-6 N2	Delaware Valley Municipal Management Association (CB Plan)	CB	943,516	153,011	76,506	500	54,449	65,951	(20,922)	(500)	(3,050)	-	1,269,461
46-460-8 N	Upper Montgomery Joint Authority	DB	1,816,498	44,091	41,916	60	93,227	101,607	(95,711)	(480)	(5,222)	-	1,995,986
47-009-3 P	Danville Borough Police	DB	3,988,724	34,425	36,438	20	207,293	221,905	(158,863)	(320)	(11,610)	-	4,318,012
47-021-5 N	Mahoning Township	DB	3,318,113	115,631	11,256	260	169,880	184,689	(187,391)	(260)	(9,515)	-	3,602,663

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47-021-5 P	Mahoning Township Police (Montour County)	DB	6,780,077	208,457	30,627	380	346,146	373,368	(411,929)	(380)	(19,388)	-	7,307,358
47-027-5 N	Valley Township	CB	208,811	5,200	1,690	40	11,188	12,274	-	(40)	(627)	-	238,536
47-408-6 N	Montour County Conservation District	CB	365,677	5,506	6,757	140	14,939	15,947	(111,569)	(140)	(837)	-	296,420
48-006-3 N1	Bangor Borough	DB	2,387,133	99,742	12,453	320	123,216	133,813	(139,537)	(320)	(6,901)	-	2,609,919
48-006-3 N2	Bangor Borough (CB Plan)	CB	3,107	4,103	7,170	20	307	760	-	(20)	(17)	-	15,430
48-012-2 N2	Bethlehem City	DB	157,642,500	2,421,208	1,807,900	15,300	8,051,174	8,647,294	(9,930,209)	(15,300)	(450,946)	-	168,188,921
48-012-8 N	Bangor Borough Sewer Department	CB	321,465	29,843	4,141	140	17,661	20,327	(2,877)	(140)	(989)	-	389,571
48-024-5 N	East Allen Township	DB	2,107,937	48,187	-	136	110,566	117,912	(80,600)	(400)	(6,193)	-	2,297,545
48-024-8 N	Bath Borough Authority	CB	715,055	22,798	11,199	140	38,009	41,515	(18,309)	(140)	(2,129)	-	808,138
48-027-3 P	East Bangor Borough Police	DB	158,342	18,786	-	20	8,782	9,550	-	(20)	(492)	-	194,968
48-030-2 N2	Easton City	DB	31,524,471	587,186	684,839	5,100	1,629,860	1,766,215	(1,741,269)	(5,100)	(91,288)	-	34,360,014
48-032-8 N	Bethlehem Authority	DB	534,210	15,623	6,168	120	27,826	31,317	(20,103)	(120)	(1,559)	-	593,482
48-033-5 N1	Forks Township	DB	5,728,196	189,166	52,555	760	295,509	323,234	(312,911)	(760)	(16,551)	-	6,259,198
48-033-5 N2	Forks Township (CB Plan)	CB	222,604	45,138	68,884	300	14,417	18,727	-	(300)	(807)	-	368,963
48-040-8 N	Bethlehem Parking Authority	DB	3,595,731	69,324	35,824	620	187,049	199,142	(199,333)	(620)	(10,477)	-	3,877,260
48-060-5 N	Moore Township	CB	1,178,995	96,214	-	400	64,566	72,496	(11,008)	(400)	(3,616)	-	1,397,647
48-060-5 P	Moore Township Police	DB	6,077,726	223,138	-	360	317,605	347,835	(165,932)	(360)	(17,789)	-	6,782,583
48-075-3 N	Pen Argyl Borough	CB	1,477,459	40,873	22,889	340	77,774	86,042	(68,407)	(340)	(4,356)	-	1,632,274



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48-090-3 N	Tatamy Borough (CB)	CB	67,448	8,213	5,518	160	3,580	3,698	(4,249)	(160)	(201)	(12,487)	71,520
48-090-3 P	Tatamy Borough Police (CB)	CB	44,146	5,328	5,622	80	2,360	2,824	(4,832)	(80)	(132)	-	55,316
48-096-5 N	Upper Nazareth Township	CB	445,221	28,843	10,930	360	24,734	27,948	(7,845)	(360)	(1,385)	12,487	540,933
48-102-5 N1	Washington Township (Northampton County)	DB	769,386	20,046	2,123	180	39,195	40,989	(58,603)	(180)	(2,195)	-	810,941
48-102-5 N2	Washington Township (Northampton County - CB Plan)	CB	13,900	8,519	-	60	908	1,240	-	(60)	(51)	-	24,516
48-108-5 N	Williams Township	DB	1,469,424	64,645	-	480	76,101	83,278	(66,006)	(480)	(4,262)	-	1,623,180
48-111-3 F	Wilson Borough Firemen	DB	2,918,651	34,402	58,209	-	152,780	162,781	(96,349)	(240)	(8,557)	-	3,221,677
48-111-3 N	Wilson Borough	DB	4,107,184	55,045	63,817	40	212,345	228,812	(204,692)	(580)	(11,893)	-	4,450,078
48-112-8 N	Hellertown Borough Authority	DB	1,341,626	45,577	21,277	280	70,512	75,302	(82,082)	(280)	(3,949)	-	1,468,263
48-164-8 N1	Northampton Borough Municipal Authority	DB	9,876,727	159,706	-	820	510,599	541,628	(585,601)	(820)	(28,599)	-	10,474,460
48-164-8 N2	Northampton Borough Municipal Authority (CB Plan)	CB	591,486	35,086	13,183	400	32,076	36,028	(4,164)	(400)	(1,797)	-	701,898
48-415-6 N	Bethlehem City Redevelopment Authority	DB	1,151,268	12,866	-	100	58,362	60,857	(94,427)	(100)	(3,269)	-	1,185,657
48-479-6 N	Mary Meuser Memorial Library	CB	265,999	6,231	1,657	180	13,909	15,048	(9,169)	(180)	(779)	-	292,896
49-024-3 N	Kulpmont Borough	DB	466,870	6,444	8,364	40	24,296	25,951	(30,361)	(200)	(1,361)	-	500,043

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
49-024-8 N	Kulpmont-Marion Heights JMA	DB	428,309	2,316	2,330	40	22,139	24,166	(19,555)	(120)	(1,240)	-	458,385
49-028-8 N	Lower Mahanoy Township Municipal Authority	CB	184,702	300	11,051	60	9,984	11,130	-	(60)	(559)	-	216,608
49-036-5 N	Lower Mahanoy Township	DB	93,753	-	1,055	-	4,658	4,882	(8,992)	(60)	(261)	-	95,035
49-054-3 N	Northumberland Borough	DB	1,479,913	81,386	14,290	40	76,477	83,705	(109,930)	(400)	(4,283)	-	1,621,198
49-054-3 P	Northumberland Borough Police	DB	3,628,084	160,990	5,817	-	192,000	208,426	(127,300)	(240)	(10,754)	-	4,057,023
49-057-5 N	Point Township	DB	513,297	21,502	6,718	-	26,796	28,714	(33,793)	(220)	(1,501)	-	561,513
49-057-5 P	Point Township Police	DB	3,106,992	106,331	22,689	220	161,030	172,813	(166,547)	(220)	(9,019)	-	3,394,289
49-081-2 N	Sunbury City	DB	4,532,656	231,151	38,735	800	236,079	259,301	(226,497)	(800)	(13,223)	-	5,058,202
49-084-3 N	Turbotville Borough	DB	700,190	-	-	-	36,295	38,889	(18,067)	-	(2,033)	-	755,274
49-092-8 N	Point Township Sewer Authority	DB	14,706	-	891	-	831	747	-	-	(47)	-	17,128
49-108-5 N	Zerbe Township	CB	318,428	6,847	10,563	180	16,740	18,261	(13,983)	(180)	(938)	-	355,918
49-144-8 N	Sunbury Municipal Authority	DB	7,469,396	65,325	112,893	1,099	388,811	417,895	(398,626)	(1,160)	(21,777)	-	8,033,856
50-006-3 N	Bloomfield Borough	DB	323,596	10,398	4,265	80	16,714	18,104	(19,641)	(80)	(936)	-	352,500
50-015-5 N	Centre Township (Perry County)	CB	352,960	1,151	1,179	160	17,676	18,554	(29,473)	(160)	(990)	-	361,057
50-018-3 N	Duncannon Borough	DB	916,857	19,302	12,022	-	47,580	50,900	(47,119)	(220)	(2,665)	-	996,657
50-018-3 P	Duncannon Borough Police	DB	830,561	-	-	-	43,537	47,120	(3,845)	(40)	(2,439)	-	914,894
50-039-5 N	Liverpool Township	CB	382,496	6,765	3,544	-	20,286	22,569	(8,697)	(60)	(1,136)	-	425,767

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
50-042-3 N	Marysville Borough	DB	2,666,224	112,419	13,892	360	136,524	149,171	(157,212)	(360)	(7,647)	-	2,913,371
50-042-3 P	Marysville Borough Police	DB	936,479	-	-	-	49,209	52,885	-	(60)	(2,756)	-	1,035,757
50-044-8 N	Newport Borough Water Authority	DB	408,241	-	16,727	20	21,297	22,994	(20,669)	(20)	(1,193)	-	447,397
50-048-3 N	Millerstown Borough	DB	325,924	8,561	15,691	-	17,427	20,194	-	(80)	(976)	-	386,741
50-054-3 N	Newport Borough	DB	432,923	6,424	-	20	22,127	23,516	(25,208)	(160)	(1,239)	-	458,403
50-054-3 P	Newport Borough Police	DB	2,031,083	-	-	-	105,509	113,216	(44,453)	(60)	(5,910)	-	2,199,385
50-066-5 N1	Rye Township	DB	1,195,492	37,754	22,879	-	64,030	70,561	(13,965)	(120)	(3,586)	-	1,373,045
50-066-5 P	Rye Township Police	DB	754,430	-	-	-	39,024	41,707	(22,459)	(60)	(2,186)	-	810,456
52-003-5 N	Blooming Grove Township	CB	526,812	11,844	21,732	160	26,982	31,452	(3,556)	(160)	(1,511)	-	613,755
52-009-5 N	Dingman Township	DB	2,142,218	36,531	238	-	112,412	122,315	(62,532)	(300)	(6,296)	-	2,344,586
52-012-8 N	Municipal Authority of the Borough of Matamoras	DB	434,129	5,624	5,209	-	22,234	23,595	(27,751)	-	(1,245)	-	461,795
52-016-8 N	Milford Water Authority	CB	281,170	5,895	793	140	14,497	15,472	(15,759)	(140)	(812)	-	301,256
52-018-5 N	Lehman Township	CB	3,496,791	89,066	101,023	820	184,421	201,016	(145,695)	(820)	(10,329)	-	3,916,293
52-021-3 N	Matamoras Borough	DB	282,476	-	6,370	40	15,473	15,882	(9,978)	(40)	(867)	-	309,356
52-027-5 N	Milford Township (Pike County)	DB	75,753	5,378	-	40	3,855	4,359	(6,517)	(40)	(216)	-	82,612
54-003-3 N	Ashland Borough	DB	2,692,223	22,849	12,962	239	137,715	146,331	(152,173)	(520)	(7,713)	-	2,851,913
54-021-5 N	Cass Township	CB	112,384	4,792	6,481	60	6,126	6,999	-	(60)	(343)	-	136,439
54-024-3 N	Coaldale Borough	CB	173,409	1,416	944	60	8,839	9,328	(11,770)	(60)	(495)	-	181,671

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
54-027-3 N	Cressona Borough	DB	477,604	5,743	3,751	-	23,399	26,389	(18,883)	(120)	(1,311)	-	516,572
54-028-8 N	Cressona Borough Authority	DB	447,995	2,096	6,437	20	23,763	25,558	(4,132)	(80)	(1,331)	-	500,326
54-040-8 N	Frackville Area Municipal Authority	CB	176,503	7,259	12,370	160	9,754	11,101	-	(160)	(546)	-	216,441
54-048-5 N	Foster Township	DB	113,304	-	-	-	5,953	6,457	-	(20)	(333)	-	125,361
54-080-8 N	Mahanoy Township Authority	DB	1,981,996	25,694	3,640	-	103,392	111,383	(54,464)	(300)	(5,791)	-	2,165,550
54-081-5 N	Mahanoy Township	CB	48,746	1,164	1,862	80	2,602	2,928	(127)	(80)	(146)	-	57,029
54-093-3 N	Minersville Borough	DB	3,789,055	48,307	58,556	760	196,030	211,337	(178,592)	(760)	(10,980)	-	4,113,713
54-099-5 P	New Castle Township Police	DB	75,459	-	-	-	3,823	4,005	(5,125)	-	(214)	-	77,948
54-117-3 N	Orwigsburg Borough	DB	2,554,442	168,852	-	420	133,099	149,655	(125,117)	(420)	(7,455)	-	2,873,476
54-117-3 P	Orwigsburg Borough Police	DB	2,754,402	-	-	-	141,756	150,413	(105,159)	(180)	(7,940)	-	2,933,292
54-123-3 N	Pine Grove Borough	DB	1,396,191	64,063	-	380	71,892	78,767	(85,821)	(380)	(4,027)	-	1,521,065
54-123-3 P	Pine Grove Borough Police	DB	2,139,905	-	-	-	111,561	120,132	(20,767)	(80)	(6,249)	-	2,344,502
54-126-5 N	Pine Grove Township (Schuylkill County)	DB	533,185	19,159	11,193	280	28,168	31,089	(11,658)	(280)	(1,578)	-	609,558
54-156-3 N	Schuylkill Haven Borough	DB	7,895,910	236,069	94,599	1,140	417,026	455,155	(200,218)	(1,140)	(23,358)	-	8,875,183
54-162-3 N	Shenandoah Borough	DB	4,712,128	294,168	20,124	500	228,341	252,705	(592,383)	(500)	(12,789)	-	4,902,294
54-165-5 N	South Manheim Township	DB	465,881	5,396	-	-	24,016	25,886	(18,924)	(160)	(1,345)	-	500,750

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54-192-5 N	Washington Township (Schuylkill County)	CB	166,389	5,595	-	180	8,638	9,287	(8,533)	(180)	(484)	-	180,892
54-198-5 N	West Brunswick Township	DB	329,950	7,062	-	-	17,091	18,388	(12,079)	(160)	(957)	-	359,295
54-272-8 N	Tower City Borough Authority	DB	203,303	184	3,013	-	10,641	11,494	(3,540)	(100)	(596)	-	224,399
55-012-5 N	Center Township (Snyder County)	CB	34,291	1,916	1,243	40	1,866	2,089	(586)	(40)	(105)	-	40,714
55-014-8 N	Eastern Snyder County Regional Authority	DB	3,848,165	115,134	25,277	420	201,259	212,667	(249,342)	(420)	(11,273)	-	4,141,887
55-021-3 N	Freeburg Borough	DB	284,488	4,663	-	80	14,504	14,749	(22,666)	(80)	(812)	-	294,926
55-024-5 N	Jackson Township (Snyder County)	CB	217,136	5,050	5,007	120	11,320	12,457	(14,066)	(120)	(634)	-	236,270
55-030-3 N	Middleburg Borough	DB	1,009,223	9,743	17,374	-	52,256	55,546	(53,011)	(260)	(2,927)	-	1,087,944
55-030-3 P	Middleburg Borough Police	DB	649,270	5,553	-	-	34,143	36,959	(6,227)	(100)	(1,912)	-	717,686
55-036-5 N	Monroe Township (Snyder County)	CB	228,525	25,687	1,793	20	16,779	14,795	(5,183)	(180)	(940)	-	281,296
55-039-5 N	Penn Township	CB	15,756	11,915	2,070	80	964	1,573	-	(120)	(54)	-	32,184
55-042-5 N	Perry Township	CB	466,334	12,545	4,413	180	19,789	19,725	(141,335)	(180)	(1,108)	-	380,363
55-045-3 N	Selinsgrove Borough	DB	4,078,420	54,955	41,635	480	210,804	227,219	(180,506)	(480)	(11,807)	-	4,420,720
55-045-3 P	Selinsgrove Borough Police	DB	3,067,037	64,934	21,213	260	156,292	166,380	(218,549)	(260)	(8,754)	-	3,248,553
55-048-3 N	Shamokin Dam Borough	DB	2,664,513	62,836	13,805	260	137,174	149,356	(142,158)	(260)	(7,683)	-	2,877,843
55-048-3 P	Shamokin Dam Borough Police	DB	1,661,063	33,108	-	-	85,849	92,392	(65,160)	(120)	(4,808)	-	1,802,324

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55-054-5 N	Union Township (Snyder County)	CB	224,652	8,466	1,675	-	12,026	13,382	-	(40)	(674)	-	259,487
55-445-6 N	Snyder County Housing Authority	CB	70,410	7,719	-	60	3,909	4,425	-	(60)	(219)	-	86,244
56-015-3 N1	Berlin Borough	DB	2,094,694	40,697	31,674	60	109,126	118,538	(80,055)	(580)	(6,112)	-	2,308,042
56-015-3 N2	Berlin Borough (CB Plan)	CB	33,022	-	-	80	1,691	1,826	(952)	(80)	(95)	-	35,492
56-024-5 N	Brothersvalley Township	CB	1,005,124	45,900	13,130	280	49,613	56,694	(61,540)	(280)	(2,779)	-	1,106,142
56-033-3 N	Central City Borough	DB	423,034	12,790	-	180	21,452	22,857	(33,487)	(180)	(1,202)	-	445,444
56-033-3 P	Central City Borough Police	DB	1,373,019	-	-	-	71,694	77,309	(16,541)	(20)	(4,016)	-	1,501,445
56-060-8 N	Jenner Area Joint Sewer Authority	CB	526,349	15,514	26,256	160	28,283	32,176	-	(160)	(1,584)	-	626,994
56-063-5 N	Jenner Township	DB	1,556,204	40,211	7,431	320	79,899	86,209	(93,280)	(320)	(4,475)	-	1,672,199
56-072-5 N	Lincoln Township	DB	312,428	3,090	3,918	20	16,503	18,096	-	(100)	(924)	-	353,031
56-078-3 N	Meyersdale Borough	DB	1,150,267	19,615	2,936	140	59,853	64,780	(34,446)	(140)	(3,352)	-	1,259,653
56-096-8 N	Shade-Central City Joint Authority	CB	44,592	3,574	-	80	2,470	2,721	(260)	(80)	(138)	-	52,959
56-102-5 N	Paint Township	CB	914,210	28,972	-	220	48,299	52,565	(18,839)	(220)	(2,705)	-	1,022,502
56-111-3 N	Salisbury Borough	DB	334,489	10,562	-	80	17,464	19,577	(13,829)	(80)	(978)	-	367,285
56-117-5 N	Shade Township	DB	2,043,108	72,939	2,570	360	103,346	110,148	(170,583)	(360)	(5,788)	-	2,155,740
56-117-5 P	Shade Township Police	DB	386,538	-	-	-	19,717	20,787	(21,571)	-	(1,104)	-	404,367
56-132-5 N	Stonycreek Township	CB	466,008	26,641	16,179	160	25,535	28,643	(3,488)	(160)	(1,430)	-	558,088
56-461-6 N	Somerset Conservation District	CB	548,551	15,894	15,894	200	29,566	32,917	(600)	(200)	(1,656)	-	640,566

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57-000-1 N	Sullivan County	DB	7,046,872	394,166	172,810	2,120	365,488	393,632	(710,090)	(2,120)	(20,471)	-	7,642,407
58-016-8 N	Montrose Municipal Authority	DB	240,754	9,298	2,019	-	13,056	14,108	(4,089)	(80)	(731)	-	274,335
58-027-3 N	Forest City Borough	DB	269,568	16,828	8,636	120	14,367	15,388	(11,942)	(120)	(805)	-	312,040
58-027-3 P	Forest City Borough Police	DB	647,999	-	5,750	-	33,108	32,612	(39,281)	(80)	(1,854)	-	678,254
58-033-5 N2	Franklin Township (Susquehanna Co)	CB	25,597	6,110	9,400	20	1,644	2,272	-	(20)	(92)	-	44,931
58-063-5 N	Jackson Township (Susquehanna County)	CB	366,923	7,113	12,959	100	19,758	21,977	-	(100)	(1,107)	-	427,623
58-087-3 N	Montrose Borough	DB	342,592	6,617	4,519	-	18,236	19,925	(5,707)	(100)	(1,021)	-	385,061
59-066-5 N	Liberty Township (Tioga County)	CB	922	2,885	-	20	237	218	-	(20)	(13)	-	4,249
59-075-5 N	Morris Township (Tioga County)	CB	131,877	8,120	8,120	40	14,370	12,502	60,921	(40)	(805)	-	235,105
59-093-5 N	Rutland Township	DB	129,312	1,079	2,395	-	6,327	7,198	(5,188)	(140)	(354)	-	140,629
59-099-5 N	Sullivan Township	CB	223,425	9,549	7,930	220	11,432	12,221	(24,789)	(220)	(640)	-	239,128
59-117-3 P	Westfield Borough Police	DB	584,232	11,576	-	80	30,140	32,186	(24,782)	(80)	(1,688)	-	631,664
60-027-5 N	Limestone Township (Union County)	DB	231,554	-	-	-	11,598	12,014	(20,322)	(160)	(650)	-	234,034
61-009-5 N	Canal Township	CB	91,012	3,934	4,283	80	4,391	4,675	(18,581)	(80)	(246)	-	89,468
61-012-5 N	Cherrytree Township	DB	809,021	6,519	13,135	140	42,017	45,383	(30,117)	(140)	(2,353)	-	883,605
61-024-5 N	Cornplanter Township	CB	586,371	13,050	21,473	-	31,510	35,107	(13,532)	-	(1,765)	-	672,214

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61-027-5 N	Cranberry Township	DB	4,281,457	168,741	61,609	620	222,617	247,765	(192,138)	(620)	(12,469)	-	4,777,582
61-030-3 N	Emlenton Borough	CB	179,858	851	1,263	80	9,388	10,189	(2,964)	(80)	(526)	-	198,059
61-030-3 P	Emlenton Borough Police	CB	105,033	1,829	784	60	5,532	6,120	-	(60)	(310)	-	118,988
61-036-5 N	Frenchcreek Township	DB	426,646	11,130	7,444	20	22,276	24,337	(16,458)	(320)	(1,248)	-	473,827
61-048-5 N	Oakland Township	DB	221,035	7,311	1,822	100	11,253	11,920	(19,803)	(100)	(630)	-	232,908
61-054-5 N	Oil Creek Township (Venango County)	DB	143,361	9,426	883	60	7,676	8,824	(735)	(60)	(430)	-	169,005
61-063-5 N	Plum Township	CB	40,213	7,440	5,344	60	2,450	2,972	-	(60)	(137)	-	58,282
61-066-3 P	Polk Borough Police	CB	134,950	-	-	-	7,831	7,771	-	-	(439)	-	150,113
61-072-5 N	Richland Township (Venango County)	CB	211,043	8,079	998	20	10,606	11,484	(18,441)	(80)	(594)	-	223,115
61-078-3 N	Rouseville Borough	DB	238,691	7,320	-	200	12,170	13,097	(15,200)	(200)	(682)	-	255,396
61-427-6 N	Franklin City Housing Authority	CB	926,964	10,282	6,170	240	48,358	52,706	(18,801)	(240)	(2,709)	-	1,022,970
61-436-6 N	Oil City Housing Authority	CB	1,860,699	24,150	32,311	400	106,344	101,311	(192,501)	(400)	(5,956)	-	1,926,358
62-006-5 N	Brokenstraw Township	CB	265,424	5,538	2,340	120	13,970	15,535	(11,663)	(120)	(782)	-	290,362
62-015-5 N	Columbus Township	DB	523,444	21,878	7,270	120	27,212	29,968	(25,070)	(120)	(1,524)	-	583,178
62-024-5 N	Eldred Township (Warren County)	CB	522,195	17,296	5,765	80	28,066	30,942	(980)	(80)	(1,572)	-	601,712
62-027-5 N	Elk Township	CB	154,358	1,785	-	(100)	6,469	6,460	(50,138)	(140)	(362)	-	118,332



**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
62-030-5 N	Farmington Township (Warren County)	CB	-	4,399	2,978	-	106	1,000	-	-	(6)	12,205	20,682
62-033-5 N	Freehold Township	DB	212,282	9,172	-	100	10,928	11,937	(10,967)	(100)	(612)	-	232,740
62-036-5 N	Glade Township	CB	1,059,946	23,348	31,296	120	55,455	60,035	(56,818)	(120)	(3,106)	-	1,170,156
62-042-5 N	Mead Township	CB	1,080,657	16,831	9,251	260	55,746	59,767	(64,866)	(260)	(3,122)	-	1,154,264
62-042-5 P	Mead Township Police	DB	1,197,874	-	-	-	62,927	68,442	2,944	(20)	(3,525)	-	1,328,642
62-045-5 N	Pine Grove Township (Warren County)	CB	219,479	8,160	2,042	-	11,556	12,351	(9,135)	(160)	(647)	-	243,646
62-048-5 N	Pittsfield Township	CB	256,944	9,649	-	60	13,564	14,730	(7,480)	(60)	(760)	-	286,647
62-051-5 N	Pleasant Township	DB	1,165,622	16,422	6,770	220	59,477	62,479	(89,755)	(220)	(3,331)	-	1,217,684
62-054-5 N	Sheffield Township	CB	334,153	8,919	24,534	240	17,672	19,436	(23,819)	(240)	(990)	-	379,905
62-054-5 P	Sheffield Township Police	DB	694,273	-	-	-	35,579	37,686	(32,635)	(60)	(1,993)	-	732,850
62-057-5 N	Southwest Township	CB	231,508	5,845	-	60	11,982	12,847	(11,394)	(60)	(671)	-	250,117
62-060-5 N	Spring Creek Township	CB	508,740	9,253	10,639	100	26,462	28,429	(28,144)	(100)	(1,482)	-	553,897
62-060-8 N	Sheffield Township Municipal Authority	DB	539,198	526	8,371	-	27,371	29,032	(33,590)	(120)	(1,533)	-	569,255
62-066-5 N	Sugar Grove Township	CB	630,086	13,474	14,281	200	33,110	37,188	(14,647)	(200)	(1,854)	-	711,638
62-102-8 N	Warren County Solid Waste Authority	DB	795,933	-	-	-	41,157	43,973	(24,132)	(40)	(2,305)	-	854,586
62-421-6 N	Warren County Housing Authority	DB	2,453,775	102,021	17,874	360	128,046	139,530	(113,348)	(360)	(7,172)	-	2,720,726

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
63-012-3 N	Bentleyville Borough	DB	518,766	31,357	4,647	(20)	27,865	31,456	-	(60)	(1,561)	-	612,450
63-012-3 P1	Bentleyville Borough Police	DB	447,171	41,358	-	100	20,891	22,131	(25,941)	(100)	(1,170)	(74,274)	430,166
63-012-3 P2	Bentleyville Borough Police (CB Plan)	CB	130,511	9,976	-	40	7,166	11,485	(4,283)	(40)	(401)	74,274	228,728
63-018-5 N	Buffalo Township	DB	249,181	14,095	5,034	200	12,730	14,241	(16,317)	(200)	(713)	-	278,251
63-024-3 N	California Borough	DB	2,742,943	50,238	24,699	460	140,322	150,312	(172,049)	(460)	(7,859)	-	2,928,606
63-024-3 P	California Borough Police	DB	4,700,230	-	20,302	140	243,616	260,876	(133,141)	(480)	(13,645)	-	5,077,898
63-030-5 N	Canton Township	CB	1,993,475	65,984	48,115	500	106,062	119,063	(57,711)	(500)	(5,941)	-	2,269,047
63-036-8 N	Carroll Township Authority	DB	846,052	22,051	9,633	200	43,749	47,909	(36,660)	(200)	(2,450)	-	930,284
63-039-3 N	Centerville Borough	CB	988,106	29,030	36,288	220	52,876	58,116	(29,105)	(220)	(2,962)	-	1,132,349
63-042-3 N	Charleroi Borough	DB	1,598,473	-	19,998	20	77,941	86,293	(89,577)	(380)	(4,365)	-	1,688,403
63-048-3 N	Claysville Borough	CB	176,532	4,989	6,736	100	9,450	10,520	(2,788)	(100)	(529)	-	204,910
63-052-8 N	Centerville Borough Sanitary Authority	DB	603,590	22,308	3,957	100	31,546	35,031	(10,821)	(100)	(1,767)	-	683,844
63-054-3 N	Cokeburg Borough	CB	11,059	2,700	760	-	654	770	-	(40)	(37)	-	15,866
63-057-5 N	Cross Creek Township	DB	587,931	51,016	25,898	160	32,036	36,699	(5,933)	(160)	(1,794)	-	725,853
63-060-3 N	Deemston Borough	CB	76,881	7,097	-	40	3,976	4,451	(5,164)	(40)	(223)	-	87,018
63-063-5 N1	Donegal Township (Washington County)	DB	199,847	5,335	381	120	10,131	10,847	(15,617)	(120)	(567)	-	210,357

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
63-063-5 P	Donegal Township Police (Washington County)	DB	843,695	43,376	3,993	-	44,749	49,374	-	-	(2,506)	-	982,681
63-075-5 N	East Finley Township	DB	378,282	6,603	9,472	-	19,598	20,981	(20,842)	(160)	(1,098)	-	412,836
63-078-3 N	East Washington Borough	DB	120,150	8,233	2,682	60	6,213	6,941	(6,247)	(60)	(348)	-	137,624
63-078-3 P	East Washington Borough Police	DB	975,899	-	-	-	49,222	51,316	(74,513)	(40)	(2,757)	-	999,127
63-096-5 N	Hopewell Township (Washington County)	CB	271,144	11,027	12,792	220	14,710	16,505	(3,685)	(220)	(824)	-	321,669
63-105-5 N	Jefferson Township (Washington County)	DB	138,469	6,648	-	-	7,475	7,608	(2,266)	(80)	(419)	-	157,435
63-117-3 N	Midway Borough	CB	45,339	80	-	(80)	2,382	2,540	-	(40)	(133)	-	50,088
63-123-5 N	Morris Township (Washington County)	CB	340,498	16,561	9,540	120	21,356	21,075	(326)	(120)	(1,196)	-	407,508
63-129-3 N	New Eagle Borough	DB	898,850	-	8,783	-	46,305	49,419	(39,313)	(240)	(2,594)	-	961,210
63-136-8 N	Mid Mon Valley Water Authority	DB	532,330	-	2,803	-	27,456	29,276	(21,013)	(40)	(1,538)	-	569,274
63-138-5 N2	North Franklin Township	CB	132,789	12,022	-	80	7,197	8,202	85	(80)	(403)	-	159,892
63-141-5 F1	North Strabane Township Fire	DB	1,681,821	50,558	42,437	-	91,188	100,846	-	(180)	(5,107)	-	1,961,563
63-141-5 F2	North Strabane Township Fire (CB)	CB	488,626	58,908	53,887	280	27,963	33,783	-	(280)	(1,566)	-	661,601
63-141-5 N2	North Strabane Township	DB	5,242,074	536,218	14,891	340	271,469	298,276	(556,659)	(340)	(15,205)	-	5,791,064
63-141-5 N3	North Strabane Township (CB Plan)	CB	731,199	52,448	58,449	280	40,705	46,665	(15,492)	(280)	(2,280)	-	911,694

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
63-144-5 N	Nottingham Township	DB	1,236,225	52,164	22,426	300	64,524	70,391	(58,665)	(300)	(3,614)	-	1,383,451
63-162-5 N	South Franklin Township	DB	748,985	18,085	24,739	-	39,816	42,580	(22,860)	(220)	(2,230)	-	848,895
63-165-5 F	South Strabane Township Fire	DB	1,497,661	157,547	33,970	320	84,575	85,376	(158,793)	(320)	(4,737)	-	1,695,599
63-165-5 N	South Strabane Township	DB	1,779,736	82,320	13,402	600	93,113	104,480	(64,461)	(600)	(5,215)	-	2,003,375
63-176-8 N	North Strabane Township Municipal Authority	CB	1,566,981	22,508	7,488	240	81,371	87,273	(63,095)	(240)	(4,558)	-	1,697,968
63-177-5 N2	Union Township (Washington County)	CB	91,042	212	75	40	4,592	4,905	(6,022)	(40)	(257)	-	94,547
63-192-8 N	Peters Creek Sanitary Authority	DB	738,169	31,996	-	20	39,618	42,621	(24,584)	(160)	(2,219)	-	825,461
63-236-8 N	Tri-County Joint Municipal Authority	DB	2,870,621	161,007	39,042	460	146,836	163,239	(183,914)	(460)	(8,224)	-	3,188,607
63-498-7 N	Washington Area COG	DB	238,699	-	-	-	11,733	12,112	(25,542)	(60)	(657)	-	236,285
64-008-8 N	Hawley Area Authority	CB	203,493	3,908	3,879	160	11,033	11,923	(1,959)	(160)	(618)	-	231,659
64-038-8 N	Wayne Library Authority	CB	467,725	8,191	9,225	220	24,298	26,108	(25,544)	(220)	(1,361)	-	508,642
64-060-5 N	Preston Township	CB	248,341	9,001	7,675	160	13,387	14,653	(6,931)	(160)	(750)	-	285,376
64-421-6 N	Wayne County Redevelopment Authority	CB	903,714	6,394	6,394	260	46,148	48,835	(58,052)	(260)	(2,585)	-	950,848
65-006-5 N	Allegheny Township (Westmoreland County)	DB	2,958,425	81,585	28,597	460	140,460	153,632	(356,833)	(460)	(7,867)	-	2,997,999
65-015-3 N	Avonmore Borough	DB	262,749	-	-	-	14,081	14,829	(5,508)	-	(789)	-	285,362

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
65-018-5 N	Bell Township	DB	426,258	10,919	-	-	22,494	24,050	(14,597)	(140)	(1,260)	-	467,724
65-024-5 N	Cook Township	CB	396,465	12,642	2,972	140	21,075	23,029	(6,993)	(140)	(1,180)	-	448,010
65-027-3 N	Delmont Borough	DB	333,344	41,138	-	140	18,057	20,528	(11,023)	(140)	(1,011)	-	401,033
65-027-3 P	Delmont Borough Police	DB	1,112,097	89,540	-	160	59,704	66,951	(30,862)	(160)	(3,344)	-	1,294,086
65-030-3 N	Derry Borough	DB	896,829	17,962	2,337	280	45,632	47,698	(83,970)	(280)	(2,556)	-	923,932
65-033-5 N	Derry Township (Westmoreland County)	DB	8,885,024	210,184	34,923	680	457,378	489,719	(512,217)	(680)	(25,618)	-	9,539,393
65-039-5 N	Donegal Township (Westmoreland County)	DB	1,509,852	37,865	-	200	74,335	79,052	(158,483)	(200)	(4,164)	-	1,538,457
65-042-5 N	East Huntingdon Township	DB	4,997,598	60,977	5,901	-	257,430	272,291	(280,352)	(360)	(14,419)	-	5,299,066
65-044-8 N	Derry Township Municipal Authority	DB	1,633,904	42,935	21,214	260	86,718	94,437	(36,166)	(260)	(4,857)	-	1,838,185
65-051-5 N	Fairfield Township	DB	929,393	21,993	-	-	48,366	52,847	(25,297)	(160)	(2,709)	-	1,024,433
65-057-2 N	Greensburg City	DB	14,307,914	268,605	98,492	2,080	732,926	791,021	(796,703)	(2,080)	(41,051)	-	15,361,204
65-072-2 N	Jeannette City	DB	5,471,291	27,853	46,444	-	280,402	296,410	(329,270)	(1,160)	(15,705)	-	5,776,265
65-075-2 N	Latrobe City	DB	5,811,847	-	34,716	120	296,560	314,035	(332,081)	(1,080)	(16,610)	-	6,107,507
65-076-8 N	Franklin Township Municipal Sanitary Authority	DB	8,256,988	310,186	82,333	820	432,970	468,591	(396,781)	(820)	(24,251)	-	9,130,036
65-084-2 N	Lower Burrell City	DB	8,966,529	159,935	64,106	1,220	459,224	495,937	(480,879)	(1,220)	(25,721)	-	9,639,131
65-087-5 N1	Loyalhanna Township	DB	525,961	19,266	5,110	-	27,747	30,577	(15,624)	(200)	(1,554)	-	591,283
65-087-5 N2	Loyalhanna Township (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
65-093-3 P	Manor Borough Police	DB	1,038,507	32,887	-	40	54,267	62,201	(38,740)	(140)	(3,039)	-	1,145,983
65-099-3 N	Mount Pleasant Borough	CB	1,463,190	31,081	4,634	380	68,757	68,345	(314,672)	(380)	(3,851)	-	1,317,484
65-099-3 P	Mount Pleasant Borough Police	DB	5,435,152	-	-	20	281,937	300,423	(133,014)	(180)	(15,791)	-	5,868,547
65-102-5 N	Mount Pleasant Township	DB	8,931,922	399,255	46,183	680	461,719	500,992	(585,664)	(680)	(25,861)	-	9,728,546
65-108-3 N	New Florence Borough	CB	44,874	-	-	20	2,358	2,558	-	(20)	(132)	-	49,658
65-111-2 N	New Kensington City	DB	8,690,111	77,399	81,862	60	448,136	480,706	(399,296)	(1,540)	(25,100)	-	9,352,338
65-114-3 N	New Stanton Borough	DB	426,010	23,328	15,354	200	22,406	24,442	(32,642)	(200)	(1,255)	-	477,643
65-120-4 N	North Huntingdon Township	DB	13,973,135	420,395	151,975	1,620	723,974	793,042	(606,406)	(1,620)	(40,550)	-	15,415,565
65-120-4 P	North Huntingdon Township Police	DB	27,365,340	946,433	161,869	1,000	1,420,977	1,558,263	(1,050,488)	(1,000)	(79,589)	-	30,322,805
65-141-3 P	Scottsdale Borough Police	DB	5,654,270	-	-	-	292,466	314,804	(165,424)	(240)	(16,381)	-	6,079,495
65-147-5 N	Sewickley Township	DB	2,683,967	52,133	33,098	100	136,303	144,396	(232,293)	(520)	(7,634)	-	2,809,550
65-150-3 N	Smithton Borough	CB	11,897	20	-	-	618	644	(234)	(20)	(35)	-	12,890
65-156-5 N	South Huntingdon Township	DB	3,196,077	74,931	26,802	300	167,950	178,814	(152,738)	(300)	(9,407)	-	3,482,429
65-168-3 N	Trafford Borough	CB	198,220	32,927	-	20	11,679	13,094	-	(20)	(654)	-	255,266
65-171-5 N	Unity Township	DB	15,175,126	808,243	132,057	1,240	778,855	863,690	(860,559)	(1,240)	(43,624)	-	16,853,788
65-174-5 N	Upper Burrell Township	CB	665,215	33,750	3,470	120	36,566	39,967	-	(120)	(2,048)	-	776,920
65-174-5 P	Upper Burrell Township Police	CB	509,704	17,364	8,516	80	27,788	30,465	-	(80)	(1,556)	-	592,281

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65-180-5 N1	Washington Township (Westmoreland County)	CB	576,885	18,198	25,550	160	27,760	33,249	(30,736)	(160)	(1,555)	-	649,351
65-180-5 P	Washington Township Police (Westmoreland County)	DB	2,984,442	103,022	38,271	260	157,609	175,320	(18,450)	(260)	(8,828)	-	3,431,386
65-186-3 N	West Newton Borough	DB	868,851	8,490	7,200	-	44,460	46,400	(65,588)	(200)	(2,490)	-	907,123
65-186-3 P	West Newton Borough Police	DB	1,170,625	-	-	-	61,514	66,672	-	(40)	(3,445)	-	1,295,326
65-192-3 N	Youngwood Borough	DB	1,766,992	16,294	11,734	40	91,253	97,094	(88,328)	(400)	(5,111)	-	1,889,568
65-192-3 P	Youngwood Borough Police	DB	25,310	-	-	-	1,278	1,337	(1,830)	(20)	(72)	-	26,003
65-220-8 N	Mon Valley Sewage Authority	DB	6,025,393	93,176	104,595	580	299,297	324,972	(569,414)	(580)	(16,764)	-	6,261,255
65-252-8 N	Mount Pleasant Township Municipal Authority	CB	118,127	-	-	60	6,454	6,627	(2,398)	(60)	(361)	-	128,449
65-288-8 N	New Kensington Municipal Sanitary Authority	DB	8,251,603	4,838	51,649	-	425,550	457,260	(311,517)	(500)	(23,835)	-	8,855,048
65-292-8 N	North Huntingdon Township Municipal Authority	DB	8,603,796	247,516	58,939	820	450,551	482,305	(419,625)	(820)	(25,235)	-	9,398,247
65-332-8 N	Penn Township Sewage Authority	CB	1,708,321	65,913	-	280	91,303	100,252	(11,154)	(280)	(5,114)	-	1,949,521
65-344-8 N	Rostraver Township Sewer Authority	DB	1,166,208	21,463	16,732	20	61,369	67,194	(5,527)	(260)	(3,437)	-	1,323,762

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65-350-8 N	Seward/St. Clair Township Sanitary Authority	DB	235,640	16,165	7,293	40	12,498	13,737	(3,864)	(40)	(700)	-	280,769
65-364-8 N	Smithton Borough Municipal Authority	CB	44,210	2,214	-	100	2,307	2,473	(2,856)	(100)	(129)	-	48,219
65-406-6 N	Avonmore Borough Municipal Authority	DB	223,716	-	-	-	11,596	12,417	(5,785)	-	(649)	-	241,295
65-436-8 N1	Western Westmoreland Municipal Authority	DB	7,405,154	79,568	40,512	-	388,742	417,633	(190,963)	(280)	(21,773)	-	8,118,593
65-436-8 N2	Western Westmoreland Municipal Authority (CB Plan)	CB	45,757	413	4,850	-	2,524	2,905	-	(20)	(141)	-	56,288
65-456-8 N3	Municipal Authority of Westmoreland County of COJMA	DB	2,175,487	7,096	-	360	110,262	115,451	(154,742)	(360)	(6,176)	-	2,247,378
65-460-8 N	Westmoreland-Fayette Municipal Sewage Authority	DB	526,635	5,540	4,598	-	29,600	31,394	(8,760)	(80)	(1,658)	-	587,269
65-538-6 N	New Kensington Redevelopment Authority	CB	74,797	-	-	-	3,927	4,263	-	-	(220)	-	82,767
66-009-5 N	Eaton Township	CB	63,071	1,907	2,543	60	3,410	3,809	(367)	(60)	(191)	-	74,182
66-015-3 N	Factoryville Borough	CB	248,520	6,112	1,567	80	13,317	15,417	(2,793)	(80)	(746)	-	281,394
66-015-3 P	Factoryville Borough Police	CB	66,049	-	-	20	3,295	3,399	(6,338)	(20)	(185)	-	66,220



## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
66-039-5 N	Monroe Township (Wyoming County)	CB	86,532	972	889	40	4,481	5,118	(5,242)	(40)	(251)	-	92,499
66-063-5 N	Tunkhannock Township	CB	187,372	6,577	12,410	80	10,228	11,470	(3,819)	(80)	(573)	-	223,665
66-063-5 P	Tunkhannock Township Police	DB	2,232,060	134,644	-	180	114,702	126,728	(125,666)	(180)	(6,424)	-	2,476,044
66-066-5 N	Washington Township (Wyoming County)	DB	210,888	13,031	3,374	-	11,325	12,513	(6,816)	(140)	(634)	-	243,541
67-003-5 P	Carroll Township Police	DB	6,284,685	210,239	65,362	360	327,307	363,510	(134,683)	(360)	(18,332)	-	7,098,088
67-036-5 N	East Manchester Township	DB	2,063,348	44,767	21,209	520	106,504	110,215	(189,267)	(520)	(5,965)	-	2,150,811
67-057-3 N	Franklinton Borough	CB	74,285	-	-	-	3,792	4,002	(4,010)	-	(212)	-	77,857
67-072-5 P	Heidelberg Township Police	DB	115,109	-	-	-	5,490	5,388	(20,203)	(20)	(307)	-	105,457
67-075-5 P	Hellam Township Police	DB	4,311,378	217,685	-	400	214,101	246,189	(150,309)	(400)	(11,992)	-	4,827,052
67-078-5 N	Hopewell Township (York County)	DB	1,274,663	35,388	14,907	-	66,672	72,796	(44,752)	(240)	(3,734)	-	1,415,700
67-099-5 P	Lower Windsor Township Police	DB	5,470,912	219,267	15,355	380	283,473	309,844	(212,532)	(380)	(15,877)	-	6,070,442
67-105-5 F1	Manchester Township Firefighters	DB	7,173,592	229,325	45,402	480	368,438	404,398	(386,075)	(480)	(20,636)	-	7,814,444
67-105-5 F2	Manchester Township Firefighters (CB Plan)	CB	150,019	53,568	28,345	220	9,883	13,035	-	(220)	(554)	2,752	257,048
67-105-5 N1	Manchester Township	DB	6,226,852	134,069	10,779	560	317,036	337,628	(450,653)	(560)	(17,757)	-	6,557,954
67-105-5 N2	Manchester Township (CB Plan)	CB	203,331	69,552	41,725	460	12,438	16,438	(18,813)	(460)	(697)	-	323,974

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY**

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
67-129-5 P	North Hopewell Township Police	DB	310,438	32,108	6,995	60	16,378	18,544	(14,544)	(60)	(917)	-	369,002
67-147-3 P	Red Lion Police	DB	2,315,667	-	-	-	115,306	118,631	(230,784)	(120)	(6,458)	-	2,312,242
67-156-5 N	Shrewsbury Township	DB	1,040,758	46,119	-	360	54,412	60,064	(37,642)	(360)	(3,048)	-	1,160,663
67-168-5 N	Springfield Township	DB	1,678,525	5,835	-	20	85,736	93,095	(91,302)	(200)	(4,802)	-	1,766,907
67-171-3 N	Stewartstown Borough	CB	1,517,181	38,654	-	460	79,707	86,959	(26,786)	(460)	(4,464)	-	1,691,251
67-174-5 N	Warrington Township	CB	477,910	9,415	-	220	24,796	26,865	(24,332)	(220)	(1,389)	-	513,265
67-192-3 N	Windsor Borough	CB	320,260	16,702	13,767	80	17,449	19,579	(5,088)	(80)	(977)	-	381,692
67-195-5 N	Windsor Township	DB	4,346,271	87,975	19,501	20	228,514	246,220	(123,696)	(600)	(12,799)	-	4,791,406
67-195-5 P	Windsor Township Police	DB	1,139,213	-	-	-	57,416	59,813	(88,438)	(120)	(3,216)	-	1,164,668
67-204-3 N	Yoe Borough	CB	36,829	3,788	2,525	40	2,067	2,325	(1,958)	(40)	(116)	-	45,460
67-540-6 N	York County Planning Commission	DB	11,910,812	306,804	101,883	1,840	628,215	672,143	(510,827)	(1,840)	(35,186)	-	13,073,844
67-910-7 N	Northern York County Regional Police NU	DB	1,443,206	77,444	-	180	78,791	84,915	(25,863)	(180)	(4,413)	-	1,654,080
67-916-7 N	Southern Police Commission NU	DB	92,071	-	-	20	4,621	4,796	(7,793)	(60)	(259)	-	93,396
67-916-7 P	Southern Police Commission	DB	7,443,079	185,144	422	20	386,442	418,539	(235,067)	(500)	(21,645)	-	8,176,434
67-917-7 N	Spring Grove Borough Police NU	CB	156,209	-	-	-	7,889	8,234	(11,594)	-	(442)	-	160,296
67-922-7 F4	York Area United Fire and Rescue	CB	2,492,772	155,619	127,856	500	107,905	154,038	(19,219)	(500)	(6,044)	(2,752)	3,010,175
67-930-7 N	York County Regional Police - Non-Uniform	DB	319,980	5,740	-	40	16,520	17,786	(12,879)	(80)	(925)	-	346,182

## SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2022	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2023
67-930-7 P	York County Regional Police Department	DB	46,089,173	1,689,905	290,988	1,900	2,377,069	2,651,531	(2,032,004)	(2,260)	(133,140)	-	50,933,162
99-999-9	PMRS Liabilities*		2,063,204	3,313	(8)	80	150,629	29,765	(8,977)	(280)	(8,445)	(1,928,400)	300,881
<b>TOTAL</b>			<b>\$3,019,420,888</b>	<b>\$74,321,630</b>	<b>\$29,956,519</b>	<b>\$275,718</b>	<b>\$156,542,763</b>	<b>\$169,351,691</b>	<b>\$(152,361,377)</b>	<b>\$(402,040)</b>	<b>\$(8,767,964)</b>	<b>\$(1,916,195)</b>	<b>\$3,286,421,633</b>

\* Plans that have withdrawn from PMRS and have a residual balance are included in PMRS Liabilities until they are distributed.

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## NOTES TO SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

### Background and Reporting Entity

The Pennsylvania Municipal Retirement System (PMRS) was created by the Pennsylvania General Assembly in 1974 with the passage of the Pennsylvania Municipal Retirement Law, Act of 1974, P.L. 34, No. 15 (the Act). PMRS is an agent multiple-employer system, and its designated purpose is to administer sound, cost-effective pensions for local government employees. Responsibility for the organization and administration of PMRS is vested in the eleven-member Pennsylvania Retirement Board (the board). Under the Act, each municipality has the authority to establish or amend its respective benefits and employee contribution rates subject to board approval. Employer contributions are actuarially determined by PMRS' actuary.

Membership in PMRS is optional for Pennsylvania's local governments. When a municipality joins PMRS, its full-time employees contractually become members. Part-time, seasonal, and temporary employees as well as elected officials may also become members through contractual agreements. PMRS issues a publicly available Annual Comprehensive Financial Report (ACFR), which includes financial statements, notes, and required supplementary information, which can be obtained from our [website](#). Questions and requests for additional information should be addressed to the Chief Financial Officer of the Pennsylvania Municipal Retirement System, P.O. Box 1165, Harrisburg, PA 17108-1165.

### Pension Trust Fund Description

**Benefits** – PMRS has the broad authority of enabling a municipality to design its own retirement benefit structure. As an alternative, PMRS has two basic benefit structures: one for municipal employees (Article II of the Act) and one for uniformed employees (police and firefighters) (Article III of the Act). Certain elected officials are not permitted to become PMRS members, as outlined in individual municipal ordinances. Members are eligible for monthly retirement benefits upon reaching the age of 65 and 55 under Articles II and III, respectively, or upon accumulating 24 years of service. Under Articles II and III of the Act, vesting occurs after 12 years of service.

Such benefits under Articles II and III are generally equal to (a) the actuarial value of the member's contributions and (b) a municipal annuity that is based on a percentage of a member's salary or compensation.

The benefit structures also provide death, disability, and early retirement benefits. These benefit provisions and all other requirements are established under Articles II and III of the Act.

Under Article IV of the Act, municipalities may provide benefits different from those available under Articles II and III. Vesting provisions, if any, under Article IV may vary.

Automatic post-retirement benefit increases are optional in plan contracts. Some member municipalities include the automatic increase; others occasionally grant an ad hoc cost-of-living increase. A post-retirement increase may also be granted by the municipality through PMRS' excess interest award.

Member municipalities interested in amending benefits contact PMRS staff to discuss desired amendments and obtain a cost study. Amendments are drafted by PMRS staff, reviewed by the Chief Counsel's Office, adopted by the municipality, and submitted to the board for formal approval.

**Contributions** – Contributions to PMRS are made by members and municipalities. Under Articles II and III of the Act, members are required to contribute 3% to 8% of their salaries. The amount a member contributes under Article IV of the Act is based on contracted plan provisions and

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is principally expressed as a percent of compensation or salary. The contributions required of municipalities are based on an actuarial valuation, using the Entry Age Normal Actuarial Cost Method, computed as a percentage of the total compensation of all active members during the period for which the amount is determined.

### **Basis of Presentation and Accounting**

The Schedule of Changes in Fiduciary Net Position by Participating Municipality (the schedule) has been prepared on the accrual basis of accounting based on the provision of Governmental Accounting Standards Board Statement No. 67, Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25 (GASB Statement No. 67). A separate row has been included for each participating employer’s distinct account.

**Contributions** – The employer contributions and plan member contributions for each employer are recognized in the period that the employer reports compensation of the employee, which is when the contributions are due.

**Investment income** – The column titled PMRS Investment Income, shown separately in the schedule, represents the interest credited to the employer’s account as authorized by the board. The column titled Market Value Investment Income/(Loss) represents the net investments income and other miscellaneous income, as presented in PMRS’ December 31, 2023 ACFR, minus PMRS’ Investment Income described above. The Market Value Investment Income/(Loss) is allocated to each employer based on the employer’s beginning balance of Fiduciary Net Position adjusted for cash flows throughout the year.

**Benefit payments** – Participant benefit payments are recorded when payable in accordance with PMRS’ plan terms. Refunds are recorded and paid on receipt of an approved application for refund.

**Administrative expenses and other (allocation)** – The column titled Additional Administrative Expenses represent the expenses in excess of the column titled PMRS Administrative Expense (i.e. \$20 per participant expense paid by each plan). The Additional Administrative Expenses are allocated to each employer based on the employer’s beginning balance of Fiduciary Net Position adjusted for cash flows throughout the year.

**Fiduciary Net Position** – This represents the total assets minus the liabilities measured in accordance with GASB Statement No. 67. The individual elements of the pension trust fund are included in the Statement of Fiduciary Net Position in PMRS’ separately issued ACFR.

**Use of estimates** – The management of PMRS made estimates and assumptions relating to the reporting in the schedule in conformity with U.S. generally accepted accounting principles. Actual results could differ from those estimates.

**Relationship to the basic financial statements** – The schedule was reconciled to the plan’s Statement of Changes in Fiduciary Net Position in PMRS’ ACFR for the year ended December 31, 2023.

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