

Schedule of Changes in Fiduciary Net Position by Participating Municipality

Pennsylvania Municipal Retirement System
Commonwealth of Pennsylvania
As of and for the year ended December 31, 2024

years

PAGE LEFT INTENTIONALLY BLANK

Table of Contents

INTRODUCTION	4
INDEPENDENT AUDITOR'S REPORT.....	5
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY.....	8
NOTES TO THE SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY.....	74

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 that 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.



Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Pennsylvania Municipal Retirement Board
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, 2024, 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, 2024, 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.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601

www.zallc.org



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

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, 2024, and our report thereon, dated June 11, 2025 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.

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.



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

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

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
September 15, 2025

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
01-000-1 N	Adams County	DB	\$116,863,138	\$2,026,532	\$2,560	\$1,924,157	\$5,740,747	\$5,387,152	\$(4,775,483)	\$(24,660)	\$(314,423)	\$-	\$126,829,720
01-015-3 N1	Biglerville Borough	DB	999,138	27,682	-	10,476	49,588	27,144	(30,852)	(80)	(2,716)	-	1,080,380
01-015-3 N2	Biglerville Borough	CB	127,273	-	60	-	6,361	5,561	-	(60)	(348)	-	138,847
01-015-3 P	Biglerville Borough Police	DB	708,441	22,590	-	10,068	35,210	35,519	(27,163)	(40)	(1,928)	-	782,697
01-019-3 N	Carroll Valley Borough	DB	2,688,276	130,964	440	21,556	131,974	(23,676)	(152,850)	(440)	(7,228)	-	2,789,016
01-019-3 P	Carroll Valley Borough Police	DB	1,795,847	22,660	40	14,663	86,777	99,142	(100,541)	(140)	(4,753)	-	1,913,695
01-030-3 N	East Berlin Borough	DB	447,966	7,894	20	-	21,171	43,389	(45,918)	(100)	(1,160)	-	473,262
01-030-3 P	East Berlin Borough Police	DB	460,462	-	-	-	22,398	27,972	(23,453)	(40)	(1,227)	-	486,112
01-051-5 N	Hamiltonban Township	DB	489,285	9,020	60	-	24,306	22,703	(10,863)	(180)	(1,331)	-	533,000
01-051-5 P	Hamiltonban Township Police	DB	242,729	-	-	-	11,907	(69,079)	(7,356)	(20)	(652)	-	177,529
01-060-5 N	Latimore Township	CB	129,565	-	100	-	6,399	364	(3,019)	(100)	(350)	-	132,959
01-062-8 N	East Berlin Area Joint Authority	DB	419,266	5,597	120	4,798	20,779	20,875	(15,224)	(120)	(1,138)	-	454,953
01-068-8 N	Fairfield Municipal Authority	DB	244,424	15,480	20	-	12,230	12,030	-	(20)	(670)	-	283,494
01-088-8 N	White Run Regional Municipal Authority	DB	1,077,829	20,030	-	22,796	53,320	75,714	(77,344)	(180)	(2,920)	-	1,169,245
01-099-3 N	York Springs Borough	DB	706,498	27,505	100	4,276	34,906	55,369	(43,120)	(100)	(1,912)	-	783,522
01-116-8 N	Possum Valley Municipal Authority	CB	533,538	21,835	120	2,340	27,300	24,610	(2,326)	(120)	(1,495)	-	605,802

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
02-032-8 N	Allegheny Valley Joint Sewage Authority	DB	3,580,572	86,169	380	42,295	179,619	42,704	(169,718)	(380)	(9,838)	-	3,751,803
02-036-3 N	Brackenridge Borough	DB	2,677,016	22,645	-	21,927	134,152	12,185	(17,875)	(360)	(7,348)	-	2,842,342
02-051-3 N	Bridgeville Borough	DB	2,926,518	90,022	360	34,339	143,430	272,852	(177,634)	(360)	(7,856)	-	3,281,671
02-054-3 N	Carnegie Borough	DB	5,421,267	335,558	520	14,817	262,338	326,876	(359,634)	(520)	(14,368)	-	5,986,854
02-069-2 F	Clairton Firefighters	DB	1,235,510	188,187	340	-	57,717	(19,207)	(196,688)	(340)	(3,161)	-	1,262,358
02-069-2 N	Clairton City	DB	2,791,079	-	60	16,059	135,554	176,080	(164,314)	(600)	(7,424)	-	2,946,494
02-069-2 P	Clairton Police	DB	2,537,290	323,440	580	58,752	118,405	21,991	(250,130)	(580)	(6,485)	-	2,803,263
02-072-4 N	Collier Township	DB	5,419,608	176,299	820	13,866	266,786	214,393	(289,393)	(820)	(14,612)	-	5,786,947
02-081-4 N	Crescent Township	DB	733,035	-	40	309	35,956	1,951	(26,731)	(40)	(1,969)	-	742,551
02-081-4 P	Crescent Township Police	DB	1,944,138	-	60	-	95,398	76,939	(52,734)	(60)	(5,225)	-	2,058,516
02-087-3 N2	Dravosburg Borough	DB	691,671	8,620	40	8,424	34,612	32,213	(9,351)	(40)	(1,896)	-	764,293
02-093-4 N	East Deer Township	DB	699,778	-	-	6,914	34,673	34,229	(15,594)	(100)	(1,899)	-	758,001
02-093-4 P	East Deer Township Police	DB	1,883,273	-	-	-	93,343	41,342	(31,374)	-	(5,112)	-	1,981,472
02-111-4 N	Elizabeth Township (Allegheny County)	DB	5,953,395	147,434	980	30,251	293,535	220,621	(266,198)	(980)	(16,077)	-	6,362,961
02-111-4 P	Elizabeth Township (Allegheny County) Police	DB	11,415,934	-	20	-	558,580	1,371,075	(519,681)	(20)	(30,594)	-	12,795,314
02-117-3 N	Etna Borough	DB	2,053,681	43,827	40	15,354	101,404	118,780	(72,041)	(460)	(5,554)	-	2,255,031
02-129-5 N	Forward Township	DB	704,698	29,052	160	18,070	34,819	38,856	(46,374)	(160)	(1,907)	-	777,214

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
02-129-5 P	Forward Township Police	DB	2,133,393	-	-	-	103,138	97,338	(136,026)	(160)	(5,649)	-	2,192,034
02-138-5 N	Frazer Township	DB	729,630	18,586	80	-	36,691	41,616	(22,808)	(80)	(2,010)	-	801,705
02-138-5 P	Frazer Township Police	DB	313,748	13,150	40	20,222	14,946	11,904	(49,320)	(140)	(819)	-	323,731
02-156-4 N	Harrison Township	DB	4,842,137	74,263	480	30,567	237,846	186,577	(226,654)	(480)	(13,027)	-	5,131,709
02-160-8 N	Collier Township Sewer Department	DB	123,241	1,364	-	395	6,216	4,963	-	(40)	(340)	-	135,799
02-189-3 N	Liberty Borough	CB	337,576	14,390	120	1,638	16,522	17,262	(20,068)	(120)	(905)	-	366,415
02-189-3 P	Liberty Borough Police	CB	253,750	-	20	-	12,261	12,688	(17,299)	(60)	(672)	-	260,688
02-210-3 N	Monroeville Municipality	DB	54,358,246	1,429,121	4,780	488,053	2,642,439	1,459,546	(3,523,589)	(4,780)	(144,728)	-	56,709,088
02-224-8 N	Elizabeth Borough Municipal Authority	DB	943,188	-	-	5,957	45,954	(35,108)	(45,560)	(160)	(2,517)	-	911,754
02-234-4 N	North Versailles Township	DB	6,976,515	321,434	1,100	65,615	346,612	414,695	(274,252)	(1,100)	(18,984)	-	7,831,635
02-244-8 N	Fawn Township Sewage Authority	DB	172,170	4,682	20	-	8,582	12,847	(17,684)	(20)	(470)	-	180,127
02-252-8 N	Fawn-Frazer Joint Water Authority	DB	656,463	12,122	-	6,259	32,113	46,676	(43,257)	(200)	(1,759)	-	708,417
02-280-8 N	Frazer Transportation Authority	DB	76,731	-	-	-	3,630	7,191	(7,748)	(20)	(199)	-	79,585
02-306-3 N	Sharpsburg Borough	DB	2,008,228	12,637	60	20,006	101,464	41,648	(123,609)	(380)	(5,557)	-	2,054,497
02-318-3 N	Springdale Borough	DB	4,586,719	238,297	420	49,431	229,219	250,679	(230,488)	(420)	(12,554)	-	5,111,303
02-320-8 N	Harrison Township Water Authority	DB	3,456,506	21,549	40	31,989	170,057	25,811	(156,490)	(520)	(9,314)	-	3,539,628
02-321-4 N	Springdale Township	DB	1,157,759	-	20	9,725	56,833	67,722	(45,211)	(160)	(3,113)	-	1,243,575

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
02-330-3 N	Tarentum Borough	DB	6,021,282	196,354	820	59,397	295,067	304,882	(343,138)	(820)	(16,161)	-	6,517,683
02-333-3 N	Thornburg Borough	CB	189,294	13,443	19	10,233	9,913	10,437	-	(40)	(543)	-	232,756
02-336-3 N	Turtle Creek Borough	DB	835,575	3,293	20	12,841	40,702	74,199	(52,187)	(180)	(2,229)	-	912,034
02-342-3 N	Verona Borough	DB	691,060	-	-	8,243	34,506	31,757	(8,264)	(160)	(1,890)	-	755,252
02-345-3 N	Versailles Borough	DB	1,139,454	-	-	-	56,485	52,387	(16,639)	(60)	(3,094)	-	1,228,533
02-345-3 P	Versailles Borough Police	DB	1,735,493	-	-	-	86,739	75,530	-	(40)	(4,751)	-	1,892,971
02-372-8 N	Leetsdale Borough Municipal Authority	DB	832,918	5,624	-	6,066	40,830	(7,374)	(35,991)	(140)	(2,236)	-	839,697
02-375-4 N	Wilkins Township	DB	3,214,682	72,453	460	46,319	159,036	12,263	(134,183)	(460)	(8,710)	-	3,361,860
02-381-3 N	Wilmerding Borough	DB	341,754	-	40	2,613	16,513	20,796	(15,468)	(80)	(904)	-	365,264
02-460-8 N	Moon Township Municipal Authority	DB	16,768,493	437,000	100	60,463	830,572	827,995	(794,505)	(1,520)	(45,491)	-	18,083,107
02-517-6 N	Elizabeth Township Sanitary Authority	DB	841,112	-	-	-	40,676	54,820	(52,223)	-	(2,228)	-	882,157
02-588-8 N	Pleasant Hills Authority	CB	80,419	3,980	20	3,538	4,200	4,207	-	(20)	(230)	-	96,114
02-638-8 N	Riverview Sanitary Authority	DB	1,030,778	164,413	140	9,978	55,362	77,739	(45,528)	(140)	(3,032)	-	1,289,710
02-640-6 N	Mount Lebanon Parking Authority	CB	1,599,540	-	1,040	-	77,317	98,129	(92,578)	(1,040)	(4,235)	-	1,678,173
02-640-8 N	Robinson Township Municipal Authority	DB	13,495,522	423,121	1,000	-	664,581	230,341	(809,207)	(1,000)	(36,399)	-	13,967,959
02-704-8 N	South Fayette Township Municipal Authority	DB	1,695,199	63,214	320	11,429	86,109	(123,712)	(97,777)	(320)	(4,716)	-	1,629,746

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
02-756-8 N	Upper Allegheny Joint Sanitary Authority	DB	7,066,771	73,372	20	104,873	354,150	329,583	(311,180)	(640)	(19,397)	-	7,597,552
02-911-7 P	Allegheny Regional Police Department	DB	621,200	31,998	40	23,308	19,567	31,166	-	(120)	(1,072)	-	726,087
03-003-3 N	Apollo Borough	CB	148,687	5,064	140	-	7,451	7,524	(1,708)	(140)	(408)	-	166,610
03-003-3 P	Apollo Borough Police	CB	14,979	2,414	20	-	785	874	-	(20)	(43)	-	19,009
03-012-5 N	Bethel Township	DB	279,855	1,874	-	2,447	13,682	12,420	(13,905)	(80)	(749)	-	295,544
03-033-5 P2	East Franklin Township Police	CB	140,636	-	40	-	7,039	6,148	-	(40)	(386)	-	153,437
03-039-3 N	Ford City Borough	CB	49,361	6,003	220	6,005	2,493	2,149	(137)	(220)	(137)	-	65,737
03-045-3 N	Freeport Borough	CB	668,492	10,010	20	10,010	32,812	31,636	(39,100)	(100)	(1,797)	-	711,983
03-048-5 P	Gilpin Township Police	DB	602,690	1,501	100	-	28,999	31,834	(43,762)	(100)	(1,588)	-	619,674
03-057-3 N1	Kittanning Borough	DB	5,460,487	74,605	580	17,205	264,385	215,974	(336,108)	(580)	(14,480)	-	5,682,068
03-057-3 N2	Kittanning Brough CB	CB	72,962	9,042	160	4,518	4,163	4,413	(642)	(160)	(228)	-	94,228
03-081-5 N	North Buffalo Township	CB	252,185	18,427	80	2,559	12,950	12,884	(555)	(80)	(709)	-	297,741
03-096-5 N	Plumcreek Township	DB	660,924	43,547	200	9,435	32,500	42,382	(41,807)	(200)	(1,780)	-	745,201
03-105-3 N	Rural Valley Borough	DB	184,980	3,650	-	1,228	9,056	7,836	(16,713)	(60)	(496)	-	189,481
03-108-5 N	South Bend Township	CB	133,133	5,057	80	5,916	6,899	6,777	(690)	(80)	(378)	-	156,714
03-132-8 N	Kittanning Suburban Joint Water Authority	CB	1,208,440	26,356	320	17,298	61,055	57,768	(23,688)	(320)	(3,344)	-	1,343,885
03-136-8 N	Municipal Authority of the Borough of Kittanning	DB	202,837	-	20	10,351	12,073	9,998	-	(20)	(661)	-	234,598

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
03-160-8 N	Manor Township Joint Municipal Authority	DB	1,385,764	48,715	180	41,669	71,809	76,199	(29,665)	(180)	(3,933)	-	1,590,558
03-172-8 N1	Parker Area Authority	DB	280,701	-	-	-	13,598	18,700	(16,416)	(40)	(745)	-	295,798
03-172-8 N2	Parker Area Authority (CB Plan)	CB	79,203	913	100	9,361	4,077	4,642	(6,891)	(100)	(223)	-	91,082
03-184-8 N	Parks Township Municipal Authority	DB	143,080	6,624	80	5,101	7,158	20,745	(15,428)	(80)	(392)	-	166,888
03-188-8 N	Shannock Valley General Services Authority	CB	64,834	892	60	3,063	3,267	4,318	(2,678)	(60)	(179)	-	73,517
03-408-6 N	Armstrong Conservation District	CB	1,041,018	11,433	220	18,783	51,386	56,097	(51,590)	(220)	(2,814)	-	1,124,313
03-460-6 N	Kiskiminetas Township Municipal Authority	DB	105,688	-	-	-	4,692	27,002	(21,958)	-	(257)	-	115,167
04-018-3 N	Big Beaver Borough	DB	231,669	4,016	20	-	11,482	13,211	(4,589)	(180)	(629)	-	255,000
04-018-3 P	Big Beaver Borough Police	DB	262,697	-	-	-	12,954	12,166	(6,768)	(20)	(709)	-	280,320
04-024-3 N	Bridgewater Borough	CB	134,749	2,244	40	-	6,859	9,533	(934)	(40)	(376)	-	152,075
04-024-3 P	Bridgewater Borough Police	DB	395,537	10,717	-	-	19,495	20,084	(15,693)	(80)	(1,068)	-	428,992
04-024-8 N	Ambridge Borough Municipal Authority	DB	2,020,959	46,506	180	48,630	102,261	118,602	(73,590)	(180)	(5,601)	-	2,257,767
04-027-5 N	Brighton Township	DB	3,233,850	56,961	340	18,152	159,791	183,493	(107,635)	(340)	(8,752)	-	3,535,860
04-033-5 N2	Chippewa Township	CB	105,614	12,920	140	24,571	5,897	8,032	-	(140)	(323)	-	156,711
04-036-3 N	Conway Borough	DB	1,208,412	4,235	20	6,750	58,973	13,012	(51,223)	(160)	(3,230)	-	1,236,789

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
04-042-5 N	Darlington Township	CB	356,229	-	200	-	17,715	15,543	(15,877)	(200)	(970)	-	372,640
04-042-5 P	Darlington Township Police	CB	28,404	407	-	-	627	572	(6,674)	-	(34)	-	23,302
04-048-3 N	East Rochester Borough	DB	194,555	145	-	3,627	9,456	(16,947)	(12,932)	(140)	(518)	-	177,246
04-063-5 N	Franklin Township (Beaver County)	DB	2,018,141	21,922	-	-	98,637	113,777	(92,264)	(440)	(5,402)	-	2,154,371
04-063-5 P	Franklin Township Police (Beaver County)	DB	431,415	14,255	80	-	21,586	(40,420)	(5,238)	(160)	(1,182)	-	420,336
04-066-3 N	Freedom Borough (Beaver County)	CB	383,226	20,311	140	5,068	19,128	23,712	(24,864)	(140)	(1,048)	-	425,533
04-075-5 N1	Greene Township	CB	1,087,092	25,216	280	8,408	53,885	64,161	(52,773)	(280)	(2,951)	-	1,183,038
04-078-5 N2	Hanover Township (Beaver County)	CB	171,696	7,116	60	7,116	8,947	8,819	-	(60)	(490)	-	203,204
04-090-4 N	Hopewell Township (Beaver County)	DB	8,161,220	253,663	1,220	67,394	400,820	500,273	(530,320)	(1,220)	(21,953)	-	8,831,097
04-093-5 P	Independence Township Police	DB	1,035,915	18,297	140	-	50,808	52,669	(45,586)	(140)	(2,783)	-	1,109,320
04-104-8 N	Brighton Township Sewage Authority	DB	1,284,994	9,964	-	7,522	62,808	62,334	(82,168)	(180)	(3,440)	-	1,341,834
04-108-3 N	Monaca Borough	DB	3,297,753	31,770	20	41,256	161,915	200,276	(165,750)	(700)	(8,868)	-	3,557,672
04-108-8 N	Brighton Township Municipal Authority	DB	1,938,413	28,982	180	13,205	96,835	55,409	(70,446)	(180)	(5,304)	-	2,057,094
04-117-5 N2	New Sewickley Township	CB	628,027	22,113	200	-	30,626	43,322	(50,124)	(200)	(1,677)	-	672,287
04-120-5 N	North Sewickley Township	CB	60,549	-	40	-	3,156	2,665	-	(40)	(173)	-	66,197
04-120-5 P	North Sewickley Township Police	DB	545,357	-	40	6,880	26,536	33,809	(32,132)	(140)	(1,453)	-	578,897

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
04-136-8 N	Creswell Heights Joint Authority	DB	5,038,374	84,239	640	54,701	245,566	341,474	(338,205)	(640)	(13,450)	-	5,412,699
04-138-5 N	Raccoon Township	DB	948,785	20,316	160	2,328	46,681	74,487	(65,117)	(160)	(2,557)	-	1,024,923
04-141-3 N	Rochester Borough	CB	812,307	16,314	200	18,438	39,900	60,205	(50,959)	(200)	(2,185)	-	894,020
04-144-4 N	Rochester Township	DB	827,752	12,589	20	-	40,484	47,392	(43,154)	(220)	(2,217)	-	882,646
04-144-4 P	Rochester Township Police	DB	1,587,229	-	-	-	78,095	(11,096)	(53,374)	(120)	(4,277)	(665,426)	931,031
04-146-8 N1	Economy Borough Municipal Authority	CB	233,940	10,230	280	-	11,681	15,234	(11,931)	(280)	(640)	-	258,514
04-147-3 N2	Shippingport Borough	CB	101,538	4,887	60	1,223	4,999	6,660	(17,598)	(60)	(274)	-	101,435
04-147-3 P	Shippingport Borough Police	DB	655,287	16,139	80	6,452	31,808	42,310	(40,630)	(80)	(1,742)	-	709,624
04-150-5 N	South Beaver Township	DB	590,731	14,794	180	-	28,634	43,331	(39,684)	(180)	(1,568)	-	636,238
04-150-5 P	South Beaver Township Police	DB	1,047,545	29,769	-	-	51,451	45,628	(42,653)	(140)	(2,818)	-	1,128,782
04-155-4 N	Vanport Township	CB	138,846	-	-	4,079	6,846	9,526	(8,652)	(120)	(375)	-	150,150
04-155-4 P	Vanport Township Police	DB	1,522,395	-	-	-	75,439	92,238	(25,963)	(60)	(4,132)	-	1,659,917
04-264-8 N1	Rochester Area Joint Sewer Authority	DB	1,381,309	101,232	140	-	66,718	106,326	(88,656)	(140)	(3,654)	-	1,563,275
04-264-8 N2	Rochester Area Joint Sewer Authority (CB)	CB	-	1,859	40	1,859	18	332	-	(40)	(1)	-	4,067
04-284-8 N	Vanport Township Municipal Authority	DB	2,389,810	80,118	220	-	118,923	161,025	(175,679)	(220)	(6,513)	-	2,567,684
05-003-3 N1	Bedford Borough	DB	5,433,251	171,216	500	73,277	264,619	328,414	(391,868)	(500)	(14,493)	-	5,864,416
05-003-3 N2	Bedford Borough (CB)	CB	40,377	6,970	60	10,953	2,412	3,413	-	(60)	(132)	-	63,993

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
05-012-5 N	Broad Top Township	CB	1,481,286	22,572	480	22,456	72,867	77,493	(80,833)	(480)	(3,991)	-	1,591,850
05-028-8 N	Bedford Township Municipal Authority	CB	189,382	(3,279)	(140)	15,195	9,434	9,003	(9,895)	(180)	(517)	-	209,003
05-030-3 N	Everett Borough	DB	548,485	-	20	3,739	26,783	25,471	(26,939)	(160)	(1,467)	-	575,932
05-030-3 P	Everett Borough Police	DB	1,695,612	66,582	120	-	83,371	77,559	(85,854)	(120)	(4,566)	-	1,832,704
05-042-3 N	Hyndman Borough	DB	1,261,512	19,673	180	-	60,596	(19,290)	(100,380)	(180)	(3,319)	-	1,218,792
05-056-8 N	Everett Area Municipal Authority	DB	386,488	24,642	160	13,356	19,099	23,862	(22,300)	(160)	(1,046)	-	444,101
05-060-8 N	Hyndman Borough Municipal Authority	DB	32,998	25,075	60	-	1,696	3,632	-	(60)	(93)	-	63,308
05-080-8 N	Saxton Borough Municipal Authority	DB	(11,340)	7,328	40	2,232	(280)	130,100	-	(40)	15	-	128,055
05-084-3 N	Saxton Borough	DB	544,014	13,889	-	-	27,150	25,421	(7,316)	(100)	(1,487)	-	601,571
05-084-3 P	Saxton Borough Police	DB	782,494	-	20	-	38,666	39,614	(16,914)	(120)	(2,118)	-	841,642
05-090-5 N	Snake Spring Township	CB	170,821	8,978	100	2,996	8,776	9,995	(3,558)	(100)	(481)	-	197,527
05-097-8 N	Snake Spring Township Municipal Authority	CB	120,819	5,194	60	8,069	6,355	6,501	(32)	(60)	(348)	-	146,558
06-012-3 N	Bally Borough	DB	849,733	14,533	20	-	41,878	45,200	(29,849)	(240)	(2,294)	-	918,981
06-012-3 P	Bally Borough Police	DB	759,549	9,689	-	-	37,380	41,382	(30,084)	(100)	(2,047)	-	815,769
06-028-8 N2	B.A.R.T.A.	DB	3,957,054	-	-	-	189,283	210,719	(324,859)	-	(10,367)	-	4,021,830
06-033-5 N	Brecknock Township (Berks County) (CB Plan)	CB	766,349	10,390	160	31,249	38,281	34,246	(38,940)	(160)	(2,097)	-	839,478

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
06-042-5 N	Centre Township (Berks County)	DB	616,262	35,371	-	-	30,561	34,847	(35,143)	(160)	(1,674)	-	680,064
06-042-5 P	Centre Township (Berks County) Police	DB	552,906	-	-	-	26,501	36,505	(43,563)	(60)	(1,451)	-	570,838
06-045-4 P	Colebrookdale Township Police	DB	4,806,922	-	-	-	233,391	226,753	(267,911)	(180)	(12,783)	-	4,986,192
06-054-5 P	Douglass Township Police (Berks County)	DB	3,077,454	38,422	20	-	152,398	150,636	(72,505)	(260)	(8,347)	-	3,337,818
06-081-3 N	Kenhorst Borough	DB	881,454	9,890	20	8,047	43,934	24,173	(42,664)	(240)	(2,406)	-	922,208
06-084-3 N	Kutztown Borough	DB	16,794,482	440,261	1,780	238,741	835,942	799,076	(580,335)	(1,780)	(45,785)	26,624	18,509,006
06-141-5 N	Pike Township	DB	440,611	14,962	200	-	21,979	35,686	(25,948)	(200)	(1,204)	-	486,086
06-168-3 P	Sinking Spring Borough Police	DB	3,144,867	2,466	-	2,616	156,194	144,554	(44,515)	(200)	(8,555)	-	3,397,427
06-189-3 N	Topton Borough	DB	1,774,395	36,694	20	14,974	86,781	120,037	(105,935)	(300)	(4,753)	-	1,921,913
06-192-5 P	Tulpehocken Township Police	DB	780,131	16,522	80	9,063	38,778	31,282	(23,447)	(80)	(2,124)	-	850,205
06-195-5 N	Union Township (Berks County)	CB	965,274	15,600	360	14,859	48,239	49,503	(27,160)	(360)	(2,642)	-	1,063,673
06-204-5 N	Washington Township (Berks County)	DB	2,041,548	54,359	440	19,754	102,115	(229,958)	(44,958)	(440)	(5,593)	-	1,937,267
06-208-8 N	Maidencreek Township Authority	DB	1,480,408	68,407	240	3,347	75,173	120,892	(86,751)	(240)	(4,117)	-	1,657,359
06-213-3 N2	West Reading Borough	CB	551,537	71,904	560	8,006	29,520	33,307	(3,159)	(560)	(1,617)	-	689,498
06-312-8 N	Robesonia- Wernersville Municipal Authority	DB	849,754	20,029	180	3,709	41,705	78,402	(69,042)	(180)	(2,284)	-	922,273

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
06-367-8 N	Washington Township Municipal Authority (Berks County)	DB	204,523	-	-	-	9,967	11,211	(9,735)	(60)	(546)	-	215,360
06-372-8 N	Wernersville Municipal Authority	DB	1,093,042	35,085	80	-	55,758	51,018	-	(80)	(3,054)	-	1,231,849
06-408-8 N	Womelsdorf-Robeson Joint Authority	DB	657,934	-	20	4,507	31,924	36,555	(39,908)	(100)	(1,748)	-	689,184
07-012-3 N	Bellwood Borough	DB	1,104,906	38,304	240	17,921	55,137	53,523	(55,865)	(240)	(3,020)	-	1,210,906
07-012-3 P	Bellwood Borough Police	DB	2,193,361	-	20	-	108,867	107,829	(28,727)	(100)	(5,963)	-	2,375,287
07-015-5 N	Blair Township	DB	1,437,750	63,278	280	5,569	70,930	79,762	(67,600)	(280)	(3,885)	-	1,585,804
07-015-5 P	Blair Township Police	DB	2,758,385	43,801	260	17,788	135,068	69,396	(142,627)	(260)	(7,398)	-	2,874,413
07-021-3 N	Duncansville Borough	CB	378,273	13,000	20	10,040	19,396	21,572	(12,310)	(20)	(1,062)	-	428,909
07-021-3 P	Duncansville Borough Police	CB	65,526	1,500	-	-	3,315	3,004	-	-	(182)	-	73,163
07-027-5 N	Freedom Township	DB	790,380	30,078	200	-	39,117	50,414	(33,394)	(200)	(2,142)	-	874,453
07-027-5 P	Freedom Township Police	DB	427,706	29,651	80	-	21,400	18,202	(14,267)	(80)	(1,172)	-	481,520
07-030-5 N	Greenfield Township (Blair County)	DB	372,290	8,554	-	-	18,202	41,532	(26,232)	(160)	(997)	-	413,189
07-030-5 P	Greenfield Township (Blair County) Police	DB	2,095,549	-	-	-	104,130	66,175	(20,650)	(80)	(5,703)	-	2,239,421
07-033-3 N	Hollidaysburg Borough	DB	11,248,112	248,482	1,120	-	551,649	644,069	(561,181)	(1,120)	(30,214)	-	12,100,917
07-045-3 N	Martinsburg Borough	DB	1,377,799	38,283	240	43,675	69,726	41,341	(31,092)	(240)	(3,819)	-	1,535,913
07-045-3 P	Martinsburg Borough Police	DB	1,045,478	20,173	-	-	51,933	55,754	(22,813)	(80)	(2,844)	-	1,147,601

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
07-051-5 P	North Woodbury Township Police	CB	14,894	8,406	20	-	980	1,431	-	(20)	(54)	-	25,657
07-054-3 N	Roaring Spring Borough	DB	1,752,942	40,098	260	7,971	85,493	72,467	(103,633)	(260)	(4,682)	-	1,850,656
07-054-3 P	Roaring Spring Borough Police	DB	1,467,745	-	-	-	72,076	76,210	(32,463)	(100)	(3,948)	-	1,579,520
07-060-8 N	Blair Township Water and Sewer Authority	CB	614,644	11,908	200	48,035	31,970	33,561	(6,833)	(200)	(1,751)	-	731,534
07-069-3 N	Williamsburg Borough	CB	469,136	32,315	140	7,125	23,917	21,962	(23,746)	(140)	(1,310)	-	529,399
07-069-3 P	Williamsburg Borough Police	CB	461,676	-	-	-	23,067	20,170	-	(40)	(1,263)	-	503,610
08-096-3 N	South Waverly Borough	DB	333,538	12,583	-	-	16,130	19,574	(26,857)	(60)	(883)	-	354,025
08-096-3 P	South Waverly Borough Police	DB	269,806	-	-	-	12,867	19,400	(23,710)	(20)	(705)	-	277,638
09-003-5 N	Bedminster Township	DB	2,379,876	56,476	220	19,868	118,653	88,939	(42,499)	(220)	(6,499)	-	2,614,814
09-003-5 P	Bedminster Township Police	DB	6,047,902	180,850	340	51,250	294,321	278,194	(328,889)	(340)	(16,120)	-	6,507,508
09-015-4 N	Bristol Township	CB	8,457,587	185,716	2,140	227,745	426,357	330,484	(301,675)	(2,140)	(23,352)	-	9,302,862
09-018-5 N	Buckingham Township	DB	11,737,120	228,991	40	77,958	578,639	446,597	(405,155)	(1,020)	(31,692)	-	12,631,478
09-018-5 P	Buckingham Township Police	DB	15,312,148	226,351	40	97,509	752,428	729,826	(659,986)	(840)	(41,211)	-	16,416,265
09-030-3 N	Dublin Borough	CB	232,028	6,241	180	-	11,962	10,745	-	(200)	(655)	-	260,301
09-030-3 P	Dublin Borough Police	DB	1,116,923	35,213	80	-	54,776	67,356	(54,243)	(80)	(3,000)	-	1,217,025
09-036-5 N1	East Rockhill Township	DB	3,724,112	145,491	180	17,792	184,372	200,406	(136,734)	(180)	(10,098)	-	4,125,341
09-036-5 N2	East Rockhill Township (CB Plan)	CB	83,060	8,758	60	8,758	4,556	5,244	-	(60)	(250)	-	110,126
09-039-5 N2	Falls Township	CB	7,040,530	202,088	1,080	290,149	320,997	407,507	(90,425)	(1,080)	(17,581)	-	8,153,265

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
09-042-5 N	Haycock Township	DB	996,972	40,221	140	-	48,629	22,530	(57,107)	(140)	(2,663)	-	1,048,582
09-045-5 N	Hilltown Township	DB	6,165,538	152,582	680	-	302,605	210,714	(858,153)	(680)	(16,574)	-	5,956,712
09-045-5 P	Hilltown Township Police	DB	17,320,101	300,839	620	136,856	855,121	151,831	(572,634)	(620)	(46,835)	-	18,145,279
09-064-8 N1	Bucks County Water & Sewer Authority	DB	73,347,366	2,207,652	-	-	3,695,439	2,145,443	(2,804,776)	(3,360)	(202,401)	-	78,385,363
09-064-8 N2	Bucks County Water and Sewer Authority (CB Plan)	CB	790,168	339,606	780	-	48,662	65,998	-	(780)	(2,665)	-	1,241,769
09-069-5 N	Milford Township (Bucks County)	DB	2,647,255	111,398	540	-	129,883	96,814	(133,774)	(540)	(7,114)	-	2,844,462
09-072-3 N	Morrisville Borough	DB	6,752,632	-	-	49,263	325,478	132,215	(267,597)	(660)	(17,827)	(26,624)	6,946,880
09-072-3 P	Morrisville Borough Police	DB	12,709,822	113,375	120	54,496	625,107	600,310	(605,829)	(540)	(34,237)	-	13,462,624
09-084-3 N	Newtown Borough	CB	489,595	11,087	140	-	24,129	28,158	(20,104)	(140)	(1,322)	-	531,543
09-084-3 P	Newtown Borough Police	DB	3,213,258	67,574	20	37,669	159,977	170,974	(76,203)	(200)	(8,762)	-	3,564,307
09-090-5 N	Nockamixon Township	DB	1,004,416	41,267	200	-	49,072	66,515	(62,855)	(200)	(2,688)	-	1,095,727
09-090-5 P	Nockamixon Township Police	DB	56,215	-	-	-	2,674	4,927	(5,128)	(20)	(146)	-	58,522
09-099-3 N	Perkasie Borough	DB	11,408,288	167,863	860	74,487	559,720	167,024	(489,781)	(860)	(30,656)	-	11,856,945
09-099-3 P	Perkasie Borough Police	DB	15,071,980	511,467	660	116,474	742,656	400,102	(658,460)	(660)	(40,676)	-	16,143,543
09-102-5 N	Plumstead Township	DB	4,582,774	183,520	620	-	229,065	210,669	(61,733)	(620)	(12,546)	-	5,131,749
09-108-5 N1	Richland Township (Bucks County)	DB	2,835,628	67,323	400	-	136,217	190,094	(216,671)	(400)	(7,461)	-	3,005,130

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
09-108-5 N2	Richland Township (CB Plan)	CB	354,199	60,535	300	-	19,011	21,538	(5,253)	(300)	(1,041)	-	448,989
09-108-5 P	Richland Township Police	DB	7,471,680	290,197	480	37,799	362,550	355,105	(349,531)	(480)	(19,857)	-	8,147,943
09-117-3 N	Sellersville Borough	DB	5,351,967	41,224	380	19,052	219,865	216,790	(1,217,988)	(380)	(12,042)	-	4,618,868
09-123-5 N1	Solebury Township	DB	4,785,766	2,864	-	4,530	230,430	40,091	(342,790)	(320)	(12,621)	-	4,707,950
09-123-5 N2	Solebury Township (CB Plan)	CB	583,885	66,365	300	66,365	31,790	37,226	(5,034)	(300)	(1,741)	-	778,856
09-128-8 N	Township of Falls Authority	DB	3,560,012	172,765	440	76,705	175,469	225,013	(162,452)	(440)	(9,611)	-	4,037,901
09-129-5 N	Tinicum Township	CB	1,617,273	28,943	280	-	80,473	69,777	(56,927)	(280)	(4,408)	-	1,735,131
09-129-5 P	Tinicum Township Police	DB	1,308,655	20,352	-	-	64,604	73,196	(39,564)	(120)	(3,538)	-	1,423,585
09-148-8 N	Hilltown Township Water & Sewer Authority	CB	1,328,310	22,817	220	28,355	66,967	69,324	(21,464)	(220)	(3,668)	-	1,490,641
09-153-5 N	West Rockhill Township	DB	1,581,687	60,882	320	-	78,816	75,657	(30,819)	(320)	(4,317)	-	1,761,906
09-156-5 N	Wrightstown Township	DB	1,358,268	13,646	60	13,205	58,700	66,273	(235,732)	(340)	(3,215)	-	1,270,865
09-156-5 P	Wrightstown Township Police	DB	1,146,166	-	-	-	57,120	26,634	(5,079)	(40)	(3,128)	-	1,221,673
09-159-3 N	Yardley Borough	CB	129,424	5,387	40	-	6,566	6,091	(2,405)	(40)	(360)	-	144,703
09-159-3 P	Yardley Borough Police	DB	1,118,511	85,765	140	-	56,260	65,035	(26,990)	(140)	(3,081)	-	1,295,500
09-168-8 N1	Lower Bucks County Joint Municipal Authority	DB	12,636,179	725,038	1,600	159,493	623,414	627,988	(741,059)	(1,600)	(34,145)	-	13,996,908

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
09-168-8 N2	Lower Bucks County Joint Municipal Authority Supervisors	DB	15,364,479	222,059	20	29,471	755,397	(151,082)	(561,021)	(540)	(41,373)	-	15,617,410
09-220-8 N	Municipal Authority of the Borough of Morrisville	DB	12,404,522	256,558	1,280	215,330	614,088	299,452	(660,524)	(1,280)	(33,634)	-	13,095,792
09-264-8 N	Pennridge WasteWater Treatment Authority	DB	4,729,958	69,963	320	44,564	235,285	234,099	(106,858)	(320)	(12,887)	-	5,194,124
09-272-8 N	Perkasie Regional Authority	DB	3,632,532	115,185	460	64,449	185,349	222,157	(144,432)	(460)	(10,152)	-	4,065,088
09-340-8 N	Upper Southampton Municipal Authority	DB	3,568,265	145,304	600	23,545	183,895	232,296	(218,117)	(600)	(10,072)	-	3,925,116
09-418-6 N	Bucks County Redevelopment Authority	DB	993,960	27,388	120	12,444	47,431	100,336	(87,296)	(120)	(2,598)	-	1,091,665
09-910-7 N	Pennridge Regional Police N-U	DB	375,628	-	-	2,751	18,843	16,655	-	(20)	(1,032)	-	412,825
09-910-7 P	Pennridge Regional Police Dept	DB	8,936,996	170,603	600	66,708	435,335	370,425	(562,026)	(600)	(23,843)	-	9,394,198
10-039-5 N	Clay Township	CB	745,886	23,504	160	14,512	37,757	31,197	(16,609)	(160)	(2,068)	-	834,179
10-060-5 N	Donegal Township (Butler County)	CB	49,243	2,300	40	1,294	2,521	3,103	(1,182)	(40)	(138)	-	57,141
10-081-5 N1	Franklin Township (Butler County)	CB	561,388	14,974	160	424	27,845	25,975	(34,933)	(160)	(1,525)	-	594,148
10-099-5 N	Lancaster Township (Butler County)	DB	413,583	-	-	5,222	19,954	18,590	(17,391)	(120)	(1,093)	-	438,745

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
10-099-5 P	Lancaster Township (Butler County) Police	DB	950,653	75,299	140	20,726	47,051	(112,414)	(30,435)	(140)	(2,577)	-	948,303
10-105-3 N	Mars Borough	CB	198,050	7,677	20	15,704	10,308	10,790	-	(20)	(565)	-	241,964
10-105-3 P	Mars Borough Police	DB	454,435	-	-	-	22,148	22,473	(21,703)	-	(1,213)	-	476,140
10-117-5 N	Oakland Township NU CB	CB	13,597	5,789	40	-	795	1,125	-	(40)	(44)	-	21,262
10-132-3 N	Prospect Borough	CB	67,003	8,000	60	6,762	3,655	4,780	(1,300)	(60)	(200)	-	88,700
10-136-3 N1	Seven Fields Borough	DB	1,268,275	18,997	-	-	62,361	70,516	(46,317)	(160)	(3,416)	-	1,370,256
10-136-3 N2	Seven Fields Borough (CB Plan)	CB	54,518	7,909	100	-	2,319	3,026	-	(100)	(127)	-	67,645
10-141-5 N	Slippery Rock Township	DB	1,280,152	24,801	117	12,253	56,303	33,848	(231,400)	(220)	(3,084)	-	1,172,770
10-144-5 N	Summit Township	CB	1,063,577	17,926	180	19,481	54,105	52,738	(18,799)	(180)	(2,963)	-	1,186,065
10-248-8 N	Slippery Rock Municipal Authority	DB	2,614,333	87,345	420	34,278	126,932	154,583	(181,230)	(420)	(6,952)	-	2,829,289
10-272-8 N	Western Butler County Authority	CB	2,589,893	46,548	20	27,002	129,291	69,989	(97,145)	(20)	(7,081)	-	2,758,497
10-407-6 N	Butler Area Public Library	DB	1,117,929	-	20	8,687	55,674	53,404	(16,684)	(320)	(3,049)	-	1,215,661
11-024-5 N	Cambria Township	DB	5,207,029	220,833	500	18,043	252,700	266,684	(390,869)	(500)	(13,840)	-	5,560,580
11-024-5 P	Cambria Township Police	DB	4,543,545	-	20	-	226,637	203,914	(17,273)	(160)	(12,413)	-	4,944,270
11-027-3 N	Carrolltown Borough	DB	331,865	15,435	300	5,806	16,218	25,701	(20,113)	(300)	(888)	-	374,024
11-027-3 P	Carrolltown Borough Police	DB	510,416	25,814	60	-	25,218	24,309	(24,267)	(60)	(1,381)	-	560,109
11-039-5 N	Clearfield Township	DB	232,418	11,190	160	-	11,546	11,558	(8,105)	(160)	(632)	-	257,975

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
11-042-8 N	Cambria County Conservation & Recreation Authority	CB	257,442	14,031	100	3,401	12,834	18,614	(17,066)	(100)	(703)	-	288,553
11-060-8 N	Cambria Township Sewer Authority	DB	959,721	26,809	140	5,537	46,839	71,985	(69,292)	(140)	(2,565)	-	1,039,034
11-063-5 N	East Carroll Township	DB	207,325	4,021	-	-	10,216	9,671	(10,125)	(80)	(560)	-	220,468
11-064-8 N	Cambria Township Water Authority	DB	405,010	399	-	1,896	20,276	17,905	-	(40)	(1,111)	-	444,335
11-081-3 N	Ferndale Borough	DB	638,062	-	20	-	31,332	28,497	(22,574)	(100)	(1,716)	-	673,521
11-084-3 N	Franklin Borough	DB	328,980	-	-	-	16,442	560	-	(40)	(901)	-	345,041
11-084-3 P	Franklin Borough Police	DB	612,117	-	-	-	30,425	33,763	(6,248)	(20)	(1,666)	-	668,371
11-114-5 N	Lower Yoder Township	DB	1,719,454	91,050	6,466	-	83,583	86,572	(94,820)	(300)	(4,578)	-	1,887,427
11-114-5 P	Lower Yoder Township Police	DB	1,842,999	-	-	-	91,908	82,636	(7,800)	(40)	(5,034)	-	2,004,669
11-123-3 N	Nanty Glo Borough	DB	755,687	-	20	4,387	37,139	48,259	(26,407)	(240)	(2,034)	-	816,811
11-129-3 N	Portage Borough	DB	650,762	40,024	140	-	32,469	37,173	(19,358)	(140)	(1,778)	-	739,292
11-132-5 N	Portage Township	CB	484,471	8,450	80	10,685	24,309	25,454	(14,829)	(80)	(1,331)	-	537,209
11-146-8 N	Glendale Valley Municipal Authority	CB	177,495	11,795	120	11,810	9,295	11,628	(3,462)	(120)	(509)	-	218,052
11-150-3 N	Southmont Borough	DB	726,551	11,688	-	6,880	35,522	36,292	(42,126)	(140)	(1,946)	-	772,721
11-176-8 N	Jackson Township Water Authority	DB	683,317	22,457	180	22,521	34,386	35,056	(26,250)	(180)	(1,883)	-	769,604
11-177-5 N	Washington Township (Cambria County)	CB	68,508	7,378	40	-	3,641	3,681	-	(40)	(199)	-	83,009
11-180-5 N	West Carroll Township	DB	289,799	-	-	514	14,120	15,866	(14,300)	(80)	(773)	-	305,146

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
11-189-5 N	White Township	CB	31,303	-	-	-	1,565	1,368	-	-	(86)	-	34,150
11-236-8 N	Nanty Glo Sanitary Sewer Authority	DB	367,823	2,721	-	10,012	18,566	17,769	(720)	(80)	(1,017)	-	415,074
11-244-8 N	Nanty Glo Water Authority	DB	942,414	794	1,153	18,790	47,307	40,921	(14,631)	(160)	(2,591)	-	1,033,997
11-256-8 N	Portage Area Sewer Authority	DB	350,756	6,233	100	13,371	17,864	(73,372)	(11,854)	(100)	(978)	-	302,020
11-260-8 N	Municipal Authority of the Borough of Portage Water Department	DB	1,470,652	8,038	80	14,850	72,276	76,192	(61,660)	(360)	(3,959)	-	1,576,109
11-336-8 N	West Carroll Water Authority	DB	287,100	4,918	100	110	13,633	19,596	(31,700)	(100)	(747)	-	292,910
11-417-6 N	Cambria County Conservation District	CB	93,986	11,903	80	14,882	5,372	6,581	-	(80)	(294)	-	132,430
11-490-6 N	Johnstown Redevelopment Authority	CB	452,006	29,920	100	-	22,866	27,269	(23,455)	(100)	(1,252)	-	507,354
12-006-3 N	Emporium Borough	DB	1,599,226	50,976	340	11,340	78,691	98,149	(88,137)	(340)	(4,310)	-	1,745,935
12-006-3 P	Emporium Borough Police	DB	2,502,576	-	-	-	124,503	35,308	(20,754)	(80)	(6,819)	-	2,634,734
13-006-3 P	Beaver Meadows Borough Police	CB	32,173	-	-	-	1,608	1,406	-	-	(88)	-	35,099
13-009-3 N	Bowmanstown Borough	CB	320,375	4,624	180	5,381	15,608	12,365	(21,612)	(180)	(855)	-	335,886
13-018-5 N	Franklin Township (Carbon County)	DB	2,394,801	69,711	280	12,547	116,511	(69,823)	(158,461)	(280)	(6,381)	-	2,358,905
13-021-3 N	Jim Thorpe Borough	CB	4,890,896	107,915	720	112,380	245,437	234,766	(220,258)	(720)	(13,443)	-	5,357,693
13-030-8 N	Central Carbon Municipal Authority	DB	502,975	23,599	100	8,135	25,892	31,849	(17,624)	(100)	(1,418)	-	573,408
13-036-3 N	Lehighton Borough	DB	8,928,801	221,291	1,080	52,294	439,299	1,569,824	(391,187)	(1,080)	(24,061)	-	10,796,261

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
13-036-8 N	Coaldale-Lansford-Summit Hill Sewer Authority	CB	594,009	12,074	120	11,292	30,173	27,929	(16,447)	(120)	(1,653)	-	657,377
13-039-5 N1	Lower Towamensing Township	DB	156,768	-	-	-	7,834	6,849	-	(20)	(429)	-	171,002
13-039-5 N2	Lower Towamensing Township (CB Plan)	CB	34,395	5,077	80	3,385	1,998	2,294	-	(80)	(109)	-	47,040
13-048-3 N	Nesquehoning Borough	DB	1,114,832	12,014	-	-	55,966	289,767	(88,573)	(260)	(3,065)	-	1,380,681
13-052-8 N	Lansford - Coaldale Joint Water Authority	DB	2,191,011	74,554	360	18,632	111,398	108,467	(18,341)	(360)	(6,101)	-	2,479,620
13-054-3 N	Palmerton Borough	DB	4,551,130	123,978	600	31,755	222,810	(35,804)	(260,832)	(600)	(12,203)	-	4,620,834
13-063-3 N	Summit Hill Borough	CB	317,854	6,106	140	9,846	15,959	17,974	(8,358)	(140)	(874)	-	358,507
13-063-3 P	Summit Hill Borough Police	DB	2,062,873	34,135	20	-	100,833	137,772	(97,611)	(220)	(5,523)	-	2,232,279
13-064-8 N	Lehighton Water Authority	DB	2,296,129	46,479	300	13,941	113,954	262,790	(138,023)	(300)	(6,241)	-	2,589,029
13-066-5 N	Towamensing Township	CB	541,203	13,311	300	15,591	27,617	28,990	(9,116)	(300)	(1,513)	-	616,083
13-084-8 N	Nesquehoning Borough Authority	DB	677,240	13,804	140	4,763	33,255	35,666	(29,021)	(140)	(1,821)	-	733,886
13-104-8 N	Summit Hill Water Authority	CB	47,746	5,574	80	11,203	2,450	3,559	(1,272)	(80)	(134)	-	69,126
13-411-6 N	Carbon County Conservation District	CB	1,234,303	14,581	280	22,487	61,855	59,329	(24,653)	(280)	(3,388)	-	1,364,514
14-003-3 N1	Belleville Borough	DB	15,454,603	-	-	58,424	739,097	685,706	(1,230,041)	(940)	(40,481)	-	15,666,368

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
14-003-3 N2	Bellefonte Borough (CB Plan)	CB	1,429,362	136,751	620	118,806	75,993	90,311	(30,904)	(620)	(4,162)	-	1,816,157
14-009-5 N	Boggs Township (Centre County)	CB	781,438	11,848	180	10,012	38,552	56,500	(39,795)	(180)	(2,112)	-	856,443
14-428-6 N	Centre County Library & Historical Museum	DB	2,146,937	-	20	15,277	105,103	127,647	(90,865)	(340)	(5,757)	-	2,298,022
15-003-3 N1	Atglen Borough	DB	1,114,460	16,176	60	3,248	54,828	72,380	(65,310)	(60)	(3,003)	-	1,192,779
15-003-3 N2	Atglen Borough (CB Plan)	CB	170,558	14,423	80	8,851	9,065	9,597	-	(80)	(496)	-	211,998
15-006-3 N	Avondale Borough	CB	74,179	-	80	-	3,554	4,506	(5,943)	(80)	(195)	-	76,101
15-009-5 N	Birmingham Township	DB	757,002	-	-	-	36,780	(102,489)	(44,390)	(20)	(2,014)	-	644,869
15-009-5 P	Birmingham Township Police	DB	1,991,536	44,111	20	-	100,080	18,386	-	(160)	(5,481)	-	2,148,492
15-012-4 N	Caln Township	DB	7,900,534	195,327	980	-	387,568	354,426	(334,084)	(980)	(21,227)	-	8,482,544
15-033-5 N1	East Coventry Township	DB	2,252,832	23,095	-	-	110,961	124,095	(79,274)	(140)	(6,077)	-	2,425,492
15-033-5 N2	East Coventry Township (CB Plan)	CB	399,421	23,527	260	23,527	16,944	20,009	(36,381)	(260)	(928)	-	446,119
15-033-5 P	East Coventry Township Police	DB	3,941,898	71,634	20	23,548	195,798	205,548	(85,908)	(240)	(10,724)	-	4,341,574
15-036-5 N	East Fallowfield Township	CB	789,055	20,463	7,645	3,307	37,232	23,755	(97,055)	(360)	(2,039)	-	782,003
15-036-5 P	East Fallowfield Township Police	DB	2,920,113	52,940	-	41,205	146,312	142,610	(48,713)	(200)	(8,014)	-	3,246,253
15-042-5 N	East Marlborough Township	DB	3,776,640	86,555	300	-	183,759	249,862	(223,877)	(300)	(10,065)	-	4,062,874
15-042-5 P	East Marlborough Township Police	DB	533,372	34,555	40	-	27,010	26,208	-	(40)	(1,479)	-	619,666
15-075-3 P	Honey Brook Borough Police	DB	439,129	45,295	60	-	21,640	19,866	(19,954)	(60)	(1,185)	-	504,791

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
15-081-3 N	Kennett Square Borough	DB	5,946,200	239,923	1,180	78,646	292,869	(74,199)	(342,079)	(1,180)	(16,041)	-	6,125,319
15-084-5 N	Kennett Township	DB	3,043,491	164,503	620	17,448	145,602	150,858	(368,188)	(620)	(7,975)	-	3,145,739
15-084-5 P	Kennett Township Police	DB	1,273,334	113,028	240	69,338	65,338	67,709	(9,188)	(240)	(3,579)	-	1,575,980
15-087-5 N	London Britain Township	CB	544,644	10,867	20	20,526	27,948	27,574	(3,649)	(240)	(1,531)	-	626,159
15-090-5 N1	London Grove Township	DB	1,944,311	70,945	260	7,074	95,799	99,517	(94,501)	(260)	(5,247)	-	2,117,898
15-105-5 N	New Garden Township	DB	4,339,435	136,634	160	104,953	214,439	400,775	(217,954)	(980)	(11,745)	-	4,965,717
15-105-5 P	New Garden Township Police	DB	2,095,072	-	-	-	103,573	101,756	(43,868)	(80)	(5,673)	-	2,250,780
15-114-5 N	North Coventry Township	DB	3,506,504	69,496	480	8,891	170,524	159,824	(216,172)	(480)	(9,340)	-	3,689,727
15-114-5 P	North Coventry Township Police	DB	9,816,225	220,815	480	76,382	485,383	473,896	(310,107)	(480)	(26,585)	-	10,736,009
15-126-5 N	Pennsbury Township	DB	1,573,362	14,933	-	51,267	72,963	46,187	(358,915)	(160)	(3,996)	-	1,395,641
15-132-5 N	Pocopson Township	DB	840,273	46,446	260	14,756	43,370	31,850	(62,927)	(260)	(2,375)	-	911,393
15-135-5 P	Sadsbury Township Police	DB	244,652	38,801	-	18,158	12,439	14,002	(8,418)	(140)	(681)	-	318,813
15-153-5 N	Tredyffrin Township	DB	20,288,832	423,174	3,180	180,488	998,686	1,233,906	(980,364)	(3,180)	(54,698)	-	22,090,024
15-168-5 N	Wallace Township	DB	682,082	24,638	-	-	33,818	31,960	(19,563)	-	(1,852)	-	751,083
15-174-5 N	West Bradford Township	DB	4,858,232	215,400	920	54,082	241,009	(414,268)	(194,388)	(920)	(13,200)	-	4,746,867
15-180-5 N	West Caln Township	DB	1,358,674	38,243	320	-	65,414	61,249	(159,250)	(320)	(3,583)	-	1,360,747
15-180-5 P	West Caln Township Police	DB	1,052,645	87,108	220	-	53,344	45,779	(73,999)	(220)	(2,922)	-	1,161,955
15-186-5 N	West Fallowfield Township	CB	55,705	-	20	-	2,823	(59,023)	650	(20)	(155)	-	-

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
15-186-5 P	West Fallowfield Township Police	CB	350,278	8,500	60	-	17,350	13,324	(13,169)	(60)	(950)	-	375,333
15-188-8 N	London Grove Township Municipal Authority	DB	924,121	14,199	-	4,282	45,402	41,788	(41,213)	(100)	(2,487)	-	985,992
15-192-3 N	West Grove Borough	DB	2,921,867	105,321	300	-	142,859	119,693	(133,878)	(300)	(7,824)	-	3,148,038
15-192-3 P	West Grove Borough Police	DB	1,069,419	-	-	-	51,749	43,155	(64,353)	(60)	(2,834)	-	1,097,076
15-200-8 N	North Coventry Municipal Authority	DB	1,650,797	27,666	260	38,747	83,185	85,711	(50,688)	(260)	(4,556)	-	1,830,862
15-204-5 P	West Pikeland Township Police	DB	2,391,781	65,818	-	28,988	120,803	112,594	-	(120)	(6,616)	-	2,713,248
15-207-5 N	West Sadsbury Township	DB	306,800	722	40	2,862	14,785	24,576	(23,562)	(40)	(810)	-	325,373
15-207-5 P	West Sadsbury Township Police	DB	1,591,007	65,833	160	19,310	78,513	109,141	(86,010)	(160)	(4,300)	-	1,773,494
15-210-5 P	West Vincent Township Police	DB	2,248,699	140,498	160	54,420	116,240	110,642	-	(160)	(6,367)	-	2,664,132
15-216-5 N	Westtown Township	CB	1,595,302	61,567	-	-	78,270	107,294	(99,087)	(620)	(4,287)	-	1,738,439
15-920-7 P	Southern Chester County Regional Police Department	DB	5,224,261	258,245	620	103,095	259,817	131,311	(210,993)	(620)	(14,230)	-	5,751,506
16-018-5 N	Clarion Township	CB	607,339	15,742	160	2,495	30,121	31,725	(28,521)	(160)	(1,650)	-	657,251
16-027-5 N	Farmington Township (Clarion County)	DB	696,909	26,391	220	8,811	34,256	41,238	(40,741)	(220)	(1,876)	-	764,988
16-039-3 N	Knox Borough	DB	647,464	20,772	-	-	31,327	46,814	(49,509)	(240)	(1,716)	-	694,912
16-039-3 P	Knox Borough Police	DB	400,931	-	20	-	19,811	21,865	(8,419)	(140)	(1,085)	-	432,983
16-048-5 N	Limestone Township (Clarion County)	DB	544,631	19,483	120	-	26,742	36,006	(27,509)	(120)	(1,465)	-	597,888

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
16-412-6 N1	Clarion County Housing Authority	DB	1,475,471	46,881	180	-	72,481	91,936	(99,695)	(180)	(3,970)	-	1,583,104
16-412-6 N2	Clarion County Housing Authority	CB	387,600	35,210	360	36,271	20,705	24,430	(7,854)	(360)	(1,134)	-	495,228
17-015-5 N	Boggs Township (Clearfield County)	DB	514,975	-	40	-	25,120	26,622	(23,608)	(200)	(1,376)	-	541,573
17-030-5 N	Burnside Township	CB	8,046	-	-	-	403	350	-	(20)	(22)	-	8,757
17-054-5 P	Decatur Township Police	DB	362,822	2,784	-	-	17,822	(190,154)	(9,429)	(40)	(976)	-	182,829
17-063-5 N	Girard Township	CB	261,320	12,480	80	-	13,095	15,341	(9,687)	(80)	(717)	-	291,832
17-087-5 N	Huston Township	DB	161,099	-	20	-	7,980	7,772	(2,631)	(80)	(437)	-	173,723
17-096-8 N	Curwensville Municipal Authority	CB	1,135,152	14,801	240	19,298	55,960	56,324	(62,476)	(240)	(3,065)	-	1,215,994
17-409-6 N	Clearfield Co. Conservation District	CB	32,324	12,077	200	11,328	2,208	3,206	(4,158)	(200)	(121)	-	56,864
17-457-6 N	DuBois City Redevelopment Authority	DB	199,540	-	-	-	9,568	12,294	(15,596)	(20)	(524)	-	205,262
18-009-5 N	Bald Eagle Township	DB	567,284	-	20	8,564	29,897	31,107	(18,374)	(180)	(1,637)	-	616,681
18-100-8 N	Western Clinton County Municipal Authority	DB	672,824	11,214	220	7,211	32,086	39,797	(91,967)	(220)	(1,757)	-	669,408
19-021-5 N	Briar Creek Township	DB	619,507	28,345	160	-	30,130	37,733	(44,572)	(160)	(1,650)	-	669,493
19-021-5 P	Briar Creek Township Police	DB	1,796,369	53,231	20	-	88,904	41,996	(53,277)	(140)	(4,869)	-	1,922,234
19-044-8 N	Catawissa Borough Municipal Water Authority	DB	728,721	25,919	80	3,867	36,078	277,861	(18,814)	(80)	(1,976)	-	1,051,656
19-048-5 N	Hemlock Township	DB	705,496	58,238	260	-	34,380	29,789	(206,369)	(260)	(1,883)	-	619,651

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
19-048-5 P	Hemlock Township Police	DB	1,778,560	79,956	60	-	89,567	88,832	(10,153)	(280)	(4,906)	-	2,021,636
19-054-5 P	Locust Township Police	DB	1,020,327	51,910	-	-	51,291	(170,233)	(6,454)	(120)	(2,809)	-	943,912
19-066-3 N	Millville Borough	CB	377,531	20,636	80	-	19,018	18,798	(13,467)	(80)	(1,042)	-	421,474
19-066-3 P	Millville Borough Police	DB	277,373	-	-	-	13,527	11,453	(13,212)	(20)	(741)	-	288,380
19-069-5 N	Montour Township	DB	-	15,628	40	-	159	1,461	-	(40)	(9)	-	17,239
19-069-5 P	Montour Township Police	DB	600,520	27,970	-	-	30,295	28,416	-	(80)	(1,659)	-	685,462
19-078-5 N	Orange Township	CB	36,554	4,262	40	2,410	1,949	2,207	-	(40)	(107)	-	47,275
19-078-5 P	Orange Township Police	DB	586,980	12,621	40	-	28,279	33,189	(40,217)	(40)	(1,549)	-	619,303
19-090-5 N	Scott Township	DB	1,468,799	22,128	20	7,541	71,376	87,580	(94,533)	(240)	(3,909)	-	1,558,762
19-090-5 P	Scott Township Police	DB	3,269,960	115,787	360	-	162,113	156,155	(88,579)	(360)	(8,879)	-	3,606,557
19-093-5 P	South Centre Township Police	DB	1,273,607	46,795	40	24,737	64,035	61,995	-	(220)	(3,507)	-	1,467,482
19-448-6 N	Columbia County Conservation District	CB	722,596	7,060	340	19,215	35,505	41,311	(46,977)	(340)	(1,945)	-	776,765
19-920-7 N	Tri-County COG IBC	CB	244,382	12,214	180	-	11,416	12,228	(8,285)	(180)	(625)	-	271,330
20-003-5 N	Athens Township	CB	52,169	1,841	100	-	2,666	(389)	(552)	(100)	(146)	-	55,589
20-008-8 N	Bloomfield Township Sewage Authority	CB	291,935	4,387	-	5,048	14,424	21,000	(20,384)	-	(790)	-	315,620
20-009-5 N	Bloomfield Township	CB	250,182	5,307	160	9,657	12,641	14,304	(8,771)	(160)	(692)	-	282,628
20-015-3 N	Cambridge Springs Borough	DB	1,547,628	20,413	240	9,461	76,558	123,131	(50,083)	(240)	(4,193)	-	1,722,915
20-015-3 P	Cambridge Springs Borough Police	DB	1,157,519	-	-	8,217	57,561	57,373	(19,669)	(140)	(3,153)	-	1,257,708

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
20-018-5 N	Cambridge Township	CB	204,651	6,175	120	1,231	10,312	10,792	(3,637)	(120)	(565)	-	228,959
20-024-3 N	Cochranton Borough	DB	420,049	5,628	-	5,240	20,567	25,698	(23,860)	(160)	(1,126)	-	452,036
20-024-3 P	Cochranton Borough Police	DB	408,114	5,546	-	-	19,891	25,056	(23,378)	(100)	(1,089)	-	434,040
20-033-3 N	Conneautville Borough	CB	305,418	622	-	3,273	14,809	16,757	(20,852)	(60)	(811)	-	319,156
20-036-5 N	Cussewago Township	CB	105,411	3,000	20	4,424	5,480	5,295	-	(20)	(300)	-	123,310
20-060-3 N	Linesville Borough	CB	46,695	6,000	-	-	2,480	2,594	-	-	(136)	-	57,633
20-060-3 P	Linesville Borough Police	DB	323,001	-	-	-	15,689	18,628	(17,523)	-	(859)	-	338,936
20-062-8 N	Linesville Pine Joint Municipal Authority	CB	110,775	2,000	20	7,596	5,670	7,430	(1,774)	(20)	(311)	-	131,386
20-069-5 N	Oil Creek Township (Crawford County)	CB	756,905	8,423	240	8,412	37,439	41,964	(32,658)	(240)	(2,051)	-	818,434
20-084-5 N	Rome Township	DB	256,949	10,732	120	-	12,958	12,168	-	(120)	(710)	-	292,097
20-088-8 N	North & South Shenango Joint Municipal Authority	DB	1,441,522	-	60	-	70,139	76,281	(81,187)	(360)	(3,842)	-	1,502,613
20-160-8 N	Vernon Township Sanitary Authority	CB	98,227	10,800	20	-	5,383	5,319	-	(20)	(295)	-	119,434
20-164-8 N	Vernon Township Water Authority	DB	63,657	-	-	-	3,182	2,781	-	-	(174)	-	69,446
20-910-7 P	Conneaut Lake Regional Police	DB	1,084,235	21,847	40	-	54,000	29,328	(16,384)	(160)	(2,958)	-	1,169,948
21-003-3 N1	Camp Hill Borough	DB	4,138,619	13,945	-	20,947	203,099	229,031	(165,982)	(420)	(11,124)	-	4,428,115
21-003-3 N2	Camp Hill Borough	CB	366,815	64,999	200	37,113	21,398	25,535	-	(200)	(1,172)	-	514,688
21-003-3 P	Camp Hill Borough Police	DB	8,191,886	141,839	560	52,982	398,077	434,359	(478,582)	(560)	(21,803)	-	8,718,758

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
21-012-5 N	Dickinson Township	CB	995,092	45,528	440	13,413	49,740	50,754	(47,660)	(440)	(2,724)	-	1,104,143
21-015-4 P	East Pennsboro Township Police	DB	19,288,543	683,116	960	71,723	928,346	965,851	(1,340,920)	(960)	(50,846)	-	20,545,813
21-021-5 N	Hopewell Township (Cumberland County)	CB	606,031	10,364	300	12,210	30,122	36,488	(31,823)	(300)	(1,650)	-	661,742
21-036-8 N	North Middleton Authority	DB	3,928,543	8,178	100	27,602	195,109	181,413	(85,448)	(380)	(10,686)	-	4,244,431
21-039-5 N	Middlesex Township	CB	2,107,600	64,130	380	48,000	107,141	96,655	(49,756)	(380)	(5,868)	-	2,367,902
21-039-5 P	Middlesex Township Police	DB	4,625,827	97,427	-	-	227,758	(115,244)	(168,168)	(440)	(12,474)	-	4,654,686
21-056-8 N	Cumberland-Franklin Joint Municipal Authority	CB	2,985,143	91,060	260	22,990	150,915	148,878	(70,164)	(260)	(8,266)	-	3,320,556
21-057-5 P	North Middleton Township Police	DB	5,811,433	68,390	20	25,551	285,888	294,999	(225,850)	(360)	(15,658)	-	6,244,413
21-060-5 N2	North Newton Township	CB	318,497	33,007	140	-	17,911	17,135	-	(140)	(981)	-	385,569
21-069-5 N	Shippensburg Township	CB	1,153,016	36,368	240	20,494	57,858	77,359	(44,742)	(240)	(3,169)	-	1,297,184
21-072-3 P	Shiremanstown Borough Police	DB	1,350,533	-	-	-	67,497	57,305	-	(60)	(3,697)	-	1,471,578
21-078-5 N	South Middleton Township	CB	6,594,574	279,933	1,200	114,065	336,288	357,482	(154,657)	(1,200)	(18,419)	-	7,509,266
21-084-5 N	Southampton Township	CB	1,579,975	47,731	-	38,972	77,776	55,394	(85,553)	(420)	(4,260)	-	1,709,615
21-099-5 N	West Pennsboro Township	CB	1,940,625	30,989	320	33,610	97,382	71,550	(30,774)	(320)	(5,334)	-	2,138,048
21-112-8 N	Middlesex Township Municipal Authority	CB	1,583,315	39,268	260	43,018	77,888	67,176	(90,251)	(260)	(4,266)	-	1,716,148

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
21-156-8 N2	South Middleton Township Municipal Authority	CB	268,899	-	-	-	13,440	11,751	-	-	(736)	-	293,354
22-006-5 N	Conewago Township	CB	236,281	10,058	545	12,944	10,959	13,652	(11,762)	(220)	(600)	-	271,857
22-012-5 N1	Derry Township (Dauphin County)	CB	1,558,463	-	200	-	74,505	95,988	(126,620)	(200)	(4,081)	-	1,598,255
22-012-5 N2	Derry Township (Dauphin County)	DB	20,018,834	536,842	2,480	188,613	994,664	904,356	(908,501)	(2,480)	(54,478)	-	21,680,330
22-015-5 N	East Hanover Township	CB	2,709,544	80,026	20	35,970	134,809	145,406	(186,578)	(500)	(7,384)	-	2,911,313
22-030-2 F	Harrisburg Fire	DB	91,603,135	978,854	120	347,157	4,491,024	3,456,555	(4,075,572)	(4,560)	(245,975)	-	96,550,738
22-030-2 N	Harrisburg City	DB	83,481,830	1,235,261	1,300	762,250	4,029,080	2,416,405	(5,089,707)	(12,380)	(220,675)	(14,011)	86,589,353
22-036-3 N	Hummelstown Borough	DB	3,850,435	67,452	-	21,361	187,543	203,958	(239,650)	(320)	(10,272)	-	4,080,507
22-036-3 P	Hummelstown Borough Police	DB	4,979,769	107,883	-	-	244,057	198,481	(216,114)	(320)	(13,367)	-	5,300,389
22-054-3 N	Lykens Borough	DB	705,664	14,234	20	-	34,631	41,006	(31,284)	(200)	(1,897)	-	762,174
22-054-3 P	Lykens Borough Police	DB	1,167,238	-	-	-	58,169	52,637	(6,398)	(40)	(3,186)	-	1,268,420
22-068-8 N	Elizabethville Area Authority	CB	175,162	7,556	-	11,718	9,263	9,529	(334)	-	(507)	-	212,387
22-069-3 N	Millersburg Borough	DB	932,758	50,032	340	4,900	46,484	57,240	(31,148)	(340)	(2,546)	-	1,057,720
22-069-3 P	Millersburg Borough Police	DB	1,449,297	-	-	-	70,177	62,365	(90,450)	(140)	(3,844)	-	1,487,405
22-072-3 P	Paxtang Borough Police	DB	908,729	-	-	-	43,678	50,857	(66,659)	(60)	(2,392)	-	934,153
22-075-3 P	Penbrook Borough Police	DB	6,283,430	69,883	20	9,890	306,048	290,274	(345,735)	(320)	(16,762)	-	6,596,728
22-090-5 N	South Hanover Township	CB	610,884	32,019	220	22,820	29,733	32,225	(59,018)	(220)	(1,628)	-	667,035
22-093-8 N	Capital Region Water	DB	22,038,041	780,619	4,220	586,478	1,127,079	1,261,382	(839,633)	(4,220)	(61,731)	14,011	24,906,246

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
22-096-4 N2	Susquehanna Township	DB	2,955,717	36,912	220	10,559	142,963	175,107	(194,254)	(220)	(7,830)	-	3,119,174
22-099-4 N1	Swatara Township	DB	14,245,501	252,052	1,200	121,782	695,145	657,780	(801,697)	(1,200)	(38,073)	-	15,132,490
22-099-4 N2	Swatara Township	CB	205,510	23,000	160	20,345	12,190	13,104	-	(160)	(668)	-	273,481
22-105-5 N	Washington Township (Dauphin County)	DB	849,507	25,046	120	10,563	42,534	44,669	(15,250)	(120)	(2,330)	-	954,739
22-114-5 N	Wiconisco Township	DB	762,621	5,350	-	7,778	37,137	39,028	(46,197)	(180)	(2,034)	-	803,503
22-114-5 P	Wiconisco Township Police	DB	928,127	-	-	982	45,165	62,319	(47,473)	(40)	(2,474)	-	986,606
22-120-3 N	Williamstown Borough	DB	1,567,830	25,782	-	4,061	76,283	(62,491)	(88,488)	(240)	(4,178)	-	1,518,559
22-120-3 P	Williamstown Borough Police	DB	1,732,079	-	-	-	84,832	64,548	(68,967)	(40)	(4,646)	-	1,807,806
22-164-8 N	Millersburg Area Authority	CB	2,282,157	22,406	240	40,652	114,065	(20,617)	(55,981)	(240)	(6,247)	-	2,376,435
22-212-8 N1	Swatara Township Authority	DB	10,593,431	-	-	55,599	519,437	510,766	(424,033)	(880)	(28,450)	-	11,225,870
22-212-8 N2	Swatara Township Authority	CB	20,000	15,447	240	15,181	1,770	3,772	757	(240)	(97)	-	56,830
22-248-8 N	West Hanover Township Water & Sewer Authority	CB	593,443	28,316	280	-	28,961	30,313	(26,900)	(280)	(1,586)	-	652,547
22-260-8 N	Williamstown Borough Authority	DB	373,277	-	-	-	18,484	15,944	(6,741)	(20)	(1,012)	-	399,932
22-481-6 N	Pennsylvania Municipal League	DB	7,885,580	264,634	1,200	-	391,494	398,713	(353,992)	(1,200)	(21,442)	-	8,564,987
23-030-3 N	Collingdale Borough	DB	5,020,386	130,157	580	31,057	248,085	282,581	(173,397)	(580)	(13,588)	-	5,525,281
23-036-5 N	Concord Township	DB	8,173,085	205,000	100	78,065	406,344	423,358	(252,009)	(980)	(22,256)	-	9,010,707
23-069-3 N	Marcus Hook Borough	DB	2,678,597	27,092	20	28,856	130,214	173,859	(205,044)	(500)	(7,132)	-	2,825,962

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
23-099-3 N	Prospect Park Borough	DB	2,244,935	-	40	44,097	113,868	51,788	(33,725)	(420)	(6,237)	-	2,414,346
23-105-3 N	Ridley Park Borough	DB	1,420,631	22,566	40	19,153	70,498	55,063	(53,097)	(300)	(3,861)	-	1,530,693
23-108-4 N1	Ridley Township	DB	20,289,408	973,659	2,260	311,079	1,008,254	581,058	(1,081,298)	(2,260)	(55,223)	-	22,026,937
23-132-3 N	Trainer Borough	DB	854,101	6,394	-	14,693	41,764	3,069	(48,560)	(140)	(2,287)	-	869,034
23-176-8 N	Middletown Township Sewer Authority	DB	1,146,516	114,222	180	-	59,366	66,631	(58,283)	(180)	(3,252)	-	1,325,200
23-421-6 N	Stormwater Authority of the City of Chester	DB	473,751	112,255	340	-	25,593	35,642	(16,051)	(340)	(1,402)	-	629,788
24-021-3 N	Johnsonburg Borough	DB	1,450,669	4,584	-	14,605	72,214	18,084	(31,277)	(120)	(3,955)	-	1,524,804
24-021-3 P	Johnsonburg Borough Police	DB	2,126,828	127,762	180	12,057	104,036	125,555	(155,829)	(180)	(5,698)	-	2,334,711
24-024-5 N	Jones Township	CB	804,303	20,551	160	22,815	41,068	43,231	(9,935)	(160)	(2,249)	-	919,784
24-033-5 N	Ridgway Township	DB	824,070	-	40	7,523	38,849	54,251	(58,967)	(180)	(2,128)	-	863,458
24-048-8 N	Johnsonburg Municipal Authority	DB	1,677,583	20,519	20	36,607	81,786	98,649	(107,831)	(420)	(4,479)	-	1,802,434
24-076-8 N	St. Marys Area Water Authority	DB	4,018,579	235,851	460	47,028	206,115	213,378	(281,476)	(460)	(11,289)	-	4,428,186
25-030-5 N	Elk Creek Township	CB	245,394	9,304	240	4,586	12,411	(16,593)	(6,945)	(240)	(680)	-	247,477
25-039-5 N	Fairview Township	DB	5,124,058	97,204	480	86,347	238,714	275,498	(539,261)	(480)	(13,074)	-	5,269,486
25-039-5 P	Fairview Township Police	DB	1,010,020	-	-	-	50,296	46,371	(7,082)	(20)	(2,755)	-	1,096,830
25-054-5 N	Greenfield Township (Erie County)	DB	886,973	21,881	-	23,917	44,786	47,466	(35,577)	(260)	(2,453)	-	986,733
25-066-5 N	LeBoeuf Township	CB	517,823	14,626	200	4,664	25,914	13,174	(22,794)	(200)	(1,419)	-	551,988
25-069-5 N	McKean Township	DB	1,441,764	75,706	260	-	74,646	87,508	(50,228)	(260)	(4,088)	-	1,625,308

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
25-081-3 N	North East Borough	DB	8,050,569	99,164	20	150,053	250,917	500,744	(511,881)	(1,120)	(13,743)	-	8,524,723
25-105-5 N	Washington Township (Erie County)	CB	2,459,253	37,654	560	39,532	121,438	130,610	(133,516)	(560)	(6,651)	-	2,648,320
25-108-3 N	Waterford Borough	DB	99,745	786	40	2,690	4,890	5,874	(5,507)	(200)	(268)	-	108,050
25-252-8 N	Waterford Borough Municipal Authority	DB	629,888	5,795	120	5,395	31,425	35,777	(6,655)	(120)	(1,721)	-	699,904
25-418-6 N	Redevelopment Authority of the City of Corry	DB	991,534	46,829	160	3,216	50,683	145,807	(81,071)	(160)	(2,776)	-	1,154,222
25-451-6 N	Erie County Housing Authority	DB	4,831,439	123,875	1,140	41,600	239,809	(20,956)	(219,552)	(1,140)	(13,134)	-	4,983,081
25-999-1 N	Erie County Gaming Revenue Authority	CB	63,929	19,591	60	-	3,681	4,604	-	(60)	(202)	-	91,603
25-999-2 N	Erie County Diversity Equity Inclusion Commission	CB	21,180	9,776	40	7,700	1,371	2,522	-	(40)	(75)	-	42,474
26-008-8 N	Belle Vernon Municipal Authority	CB	1,348,666	51,825	40	25,592	70,039	45,146	(55,182)	(40)	(3,836)	-	1,482,250
26-015-2 N	Connellsville City	DB	3,490,257	7,428	40	23,985	170,207	170,647	(227,193)	(360)	(9,322)	-	3,625,689
26-024-3 P	Dunbar Borough Police	DB	846,899	-	-	-	42,301	36,747	(944)	(40)	(2,317)	-	922,646
26-032-8 N	Connellsville Municipal Authority	DB	2,664,104	52,227	280	18,977	132,121	158,031	(147,649)	(280)	(7,236)	-	2,870,575
26-045-5 P	German Township Police	CB	48,300	8,514	-	9,074	2,752	4,948	-	(80)	(151)	-	73,357
26-090-5 P	Redstone Township Police	DB	1,950,309	-	-	-	96,976	87,380	(19,223)	(80)	(5,311)	-	2,110,051
26-114-2 N	Uniontown City	DB	7,263,408	-	60	12,563	325,431	414,851	(290,174)	(1,360)	(17,824)	-	7,706,955

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
26-123-5 N	Washington Township (Fayette County)	DB	1,036,266	43,281	140	2,796	48,180	37,967	(263,635)	(140)	(2,639)	-	902,216
26-123-5 P	Washington Township Police (Fayette County)	DB	1,024,521	56,624	20	10,102	50,268	50,235	(51,869)	(140)	(2,753)	-	1,137,008
26-216-8 N	Washington Township Municipal Authority (Fayette County)	DB	2,209,513	26,713	-	37,075	110,228	(139,804)	(102,222)	(300)	(6,037)	-	2,135,166
26-421-6 N	Connellsville Redevelopment Authority	DB	900,575	37,078	80	5,807	44,137	54,694	(39,462)	(80)	(2,417)	-	1,000,412
26-441-6 N	Fayette County Conservation District	CB	644,582	16,617	200	25,644	32,766	31,397	(9,277)	(200)	(1,795)	-	739,934
27-000-1 N	Forest County	DB	11,327,228	174,833	2,120	185,393	547,302	461,534	(835,264)	(2,120)	(29,976)	-	11,831,050
27-015-5 N	Howe Township	CB	320,578	5,353	120	-	15,805	20,738	(14,572)	(120)	(866)	-	347,036
27-018-5 N	Jenks Township	CB	568,150	9,519	280	5,299	28,003	35,260	(29,701)	(280)	(1,534)	-	614,996
28-003-5 N	Antrim Township	DB	4,295,653	89,516	60	31,100	209,304	178,679	(128,890)	(900)	(11,464)	-	4,663,058
28-036-3 N	Mont Alto Borough	CB	963,977	25,357	280	22,971	48,127	53,625	(48,740)	(280)	(2,636)	-	1,062,681
28-045-5 N1	Peters Township	DB	650,770	2,630	-	-	32,352	35,145	(11,568)	(80)	(1,772)	-	707,477
28-045-5 N2	Peters Township	CB	446	-	-	-	22	20	-	-	(1)	-	487
28-064-8 N	Guilford Township Authority	DB	2,093,649	40,434	300	37,894	106,058	110,246	(59,940)	(300)	(5,809)	-	2,322,532
28-072-8 N	Guilford Water Authority	DB	4,224,240	59,552	620	103,457	212,173	159,546	(184,648)	(620)	(11,621)	-	4,562,699
28-136-8 N	Peters Township Municipal Authority	CB	686,744	12,411	140	11,941	33,742	31,231	(32,814)	(140)	(1,848)	-	741,407
30-009-5 N	Center Township (Greene County)	CB	1,101,049	31,461	320	15,781	54,204	54,302	(52,346)	(320)	(2,969)	-	1,201,482
30-012-8 N2	Carmichaels-Cumberland Joint Sewer Authority	DB	1,020,232	-	-	7,590	49,815	35,732	(50,384)	(120)	(2,728)	-	1,060,137

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
30-021-5 N	Franklin Township (Greene County)	CB	4,733,409	56,688	440	14,437	230,535	(119,551)	(334,992)	(440)	(12,627)	-	4,567,899
30-039-5 N	Jackson Township (Greene County)	CB	305,342	16,400	160	-	15,634	14,773	(1,653)	(160)	(856)	-	349,640
30-044-8 N	Franklin Township Sewer Authority	DB	1,863,066	7,695	-	34,980	92,887	65,120	(51,008)	(240)	(5,087)	-	2,007,413
30-048-5 N	Monongahela Township	CB	881,526	24,000	320	22,818	54,752	(90,318)	(35,956)	(320)	(2,999)	-	853,823
30-054-5 N	Morris Township (Greene County)	CB	646,934	27,591	160	24,142	32,811	32,081	(23,070)	(160)	(1,797)	-	738,692
30-063-5 N	Richhill Township	DB	771,757	31,278	200	15,915	39,714	41,984	(16,938)	(200)	(2,175)	-	881,535
30-069-5 N	Washington Township (Greene County)	CB	782,256	21,129	220	12,701	39,354	42,459	(24,430)	(220)	(2,155)	-	871,314
30-072-5 N	Wayne Township	DB	1,931,092	80,207	140	-	94,798	49,890	(69,732)	(140)	(5,192)	-	2,081,063
30-075-3 N1	Waynesburg Borough	DB	1,677,451	-	20	-	82,787	81,116	(40,453)	(140)	(4,534)	-	1,796,247
30-078-5 N	Whiteley Township	CB	1,091,214	20,033	180	27,190	55,046	59,438	(34,443)	(180)	(3,015)	-	1,215,463
30-100-8 N	Southwestern Pa Water Authority	DB	19,160,124	326,196	1,400	243,690	955,874	1,000,865	(809,424)	(1,400)	(52,354)	-	20,824,971
30-905-7 P1	Greene County Regional Police, Greene County	DB	84,545	4,881	40	2,596	5,239	4,504	-	(40)	(287)	-	101,478
31-045-5 N	Henderson Township	CB	76,635	278	100	425	3,607	783	(32,079)	(100)	(198)	-	49,451
31-051-3 N	Huntingdon Borough	DB	10,009,375	247,251	1,500	91,831	491,517	574,103	(496,842)	(1,500)	(26,921)	-	10,890,314
31-081-3 N	Mount Union Borough	DB	3,115,429	107,490	440	-	154,410	178,665	(172,666)	(440)	(8,457)	-	3,374,871
31-081-3 P	Mount Union Borough Police	DB	2,069,480	-	-	9,333	101,559	88,363	(54,274)	(300)	(5,562)	-	2,208,599
32-024-5 N	Burrell Township	DB	1,601,757	-	20	13,991	74,987	97,281	(55,601)	(280)	(4,107)	-	1,728,048
32-024-8 N	Burrell Township Sewage Authority	DB	681,301	13,994	140	7,590	34,372	33,367	(20,242)	(140)	(1,883)	-	748,499

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
32-030-5 N	Center Township (Indiana County)	DB	2,375,307	54,937	380	15,971	117,593	145,373	(144,536)	(380)	(6,441)	-	2,558,204
32-036-8 N	Central Indiana County Joint Sanitary Authority	DB	350,048	-	-	-	17,484	15,391	(165)	(140)	(958)	-	381,660
32-039-3 N	Clymer Borough	DB	377,093	13,982	20	-	18,564	(59,801)	(14,610)	(260)	(1,017)	-	333,971
32-039-3 P	Clymer Borough Police	DB	164,466	2,365	-	-	8,170	7,269	(2,019)	(80)	(447)	-	179,724
32-042-5 N	Conemaugh Township	DB	562,200	18,854	220	-	27,062	34,528	(35,386)	(220)	(1,482)	-	605,776
32-063-3 N1	Homer City Borough	DB	3,122,611	120,733	360	-	154,833	(189,766)	(95,977)	(360)	(8,480)	-	3,103,954
32-063-3 N2	Homer City Borough	CB	-	-	-	-	-	-	-	-	-	-	-
32-096-8 N	Indiana County Solid Waste Authority	CB	1,115,125	18,522	380	33,844	56,264	58,460	(30,941)	(380)	(3,082)	-	1,248,192
32-108-5 N	West Wheatfield Township	DB	520,717	7,534	20	9,703	24,265	22,282	(35,430)	(120)	(1,329)	-	547,642
32-435-6 N	Indiana County Conservation District	CB	643,045	33,728	300	5,894	32,916	33,676	(10,412)	(300)	(1,803)	-	737,044
32-457-6 N	Lower Indiana County Municipal Authority	DB	189,663	-	-	-	9,082	14,426	(15,004)	(80)	(497)	-	197,590
33-000-1 N	Jefferson County	DB	40,287,320	652,696	1,100	693,808	1,956,037	1,091,327	(2,131,916)	(8,600)	(107,133)	-	42,434,639
33-006-5 N	Beaver Township	CB	77,846	11,969	40	-	4,145	4,501	-	(40)	(227)	-	98,234
33-006-8 N	Brockway Area Sewage Authority	DB	980,061	24,637	180	11,154	47,727	55,886	(41,809)	(180)	(2,614)	-	1,075,042
33-008-8 N	Brockway Borough Municipal Authority	DB	884,033	12,262	20	13,205	41,868	56,218	(57,679)	(240)	(2,293)	-	947,394
33-012-8 N	Brookville Municipal Authority	DB	3,730,935	40,768	420	30,651	183,532	185,531	(161,584)	(420)	(10,052)	-	3,999,781

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
33-015-3 N	Brockway Borough	DB	2,804,368	-	-	-	139,143	139,293	(38,652)	(220)	(7,621)	-	3,036,311
33-018-3 N	Brookville Borough	DB	3,626,014	15,620	40	16,590	178,154	(97,232)	(137,760)	(420)	(9,758)	-	3,591,248
33-027-5 N	Eldred Township (Jefferson County)	DB	265,059	10,813	100	-	13,108	12,772	(10,114)	(100)	(718)	-	290,920
33-030-3 N	Falls Creek Borough	DB	440,606	16,145	-	-	21,796	25,160	(16,319)	(160)	(1,194)	-	486,034
33-030-3 P	Falls Creek Borough Police	DB	279,865	-	-	-	13,988	12,230	-	-	(766)	-	305,317
33-048-5 N	Oliver Township (Jefferson County)	CB	126,430	7,799	60	2,150	6,618	6,452	-	(60)	(362)	-	149,087
33-052-8 N	Jefferson County Solid Waste Authority (Jefferson County)	DB	388,450	4,692	-	3,494	19,646	17,734	-	(20)	(1,076)	-	432,920
33-054-5 N	Pine Creek Township	DB	269,500	17,813	80	-	13,649	15,604	(3,221)	(80)	(748)	-	312,597
33-072-5 N	Rose Township	DB	402,504	28,180	80	5,061	20,271	23,612	(9,372)	(80)	(1,110)	-	469,146
33-084-8 N	Reynoldsville Water Authority	CB	1,111,830	25,024	20	19,538	49,006	42,197	(190,741)	(20)	(2,684)	-	1,054,170
33-090-5 N	Warsaw Township	CB	299,127	-	-	-	14,315	19,341	(24,737)	(200)	(784)	-	307,062
33-093-5 N	Washington Township (Jefferson County)	DB	311,715	16,344	120	8,415	15,562	16,373	(13,184)	(120)	(852)	-	354,373
33-423-6 N	Jefferson Conservation District	DB	1,250,011	44,880	220	18,981	63,439	64,961	(57,907)	(220)	(3,475)	-	1,380,890
34-032-8 N	Mifflintown Municipal Authority	DB	872,839	20,273	-	10,430	43,239	59,305	(28,381)	(220)	(2,368)	-	975,117
34-052-8 N	Twin Boroughs Sanitary Authority	CB	273,309	7,618	160	13,240	12,754	18,804	(12,743)	(160)	(699)	-	312,283
34-408-6 N	Juniata County Conservation District	CB	745,221	-	80	35,409	37,003	33,900	(19,807)	(280)	(2,027)	-	829,499
35-003-5 N2	Waverly Township	CB	106,644	6,852	40	6,852	5,694	5,931	-	(40)	(312)	-	131,661

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
35-003-5 P	Waverly Township Police	DB	767,110	33,307	-	-	39,344	36,306	-	(80)	(2,155)	-	873,832
35-030-5 N	Covington Township	DB	1,258,879	64,011	100	8,047	61,384	90,360	(85,149)	(100)	(3,362)	-	1,394,170
35-030-5 P	Covington Township Police	DB	513,653	11,687	60	14,410	24,892	22,491	(20,489)	(140)	(1,363)	-	565,201
35-033-3 N	Dalton Borough	DB	429,158	13,113	-	-	21,105	25,272	(17,835)	(160)	(1,156)	-	469,497
35-051-5 N	Greenfield Township (Lackawanna County)	CB	143,811	6,000	100	9,379	7,321	(13,031)	(5,639)	(100)	(401)	-	147,440
35-051-5 P	Greenfield Township Police	CB	19,208	15,488	20	7,744	1,537	2,984	-	(20)	(84)	-	46,877
35-060-3 N	Jessup Borough	CB	177,564	13,689	1,679	-	9,117	8,027	(5,043)	(20)	(499)	-	204,514
35-072-3 N	Mayfield Borough	CB	522,433	4,507	40	20,029	26,450	25,058	-	(40)	(1,449)	-	597,028
35-072-3 P	Mayfield Borough Police	CB	125,686	1,302	20	4,800	6,430	6,055	-	(20)	(352)	-	143,921
35-075-3 N1	Moosic Borough	DB	3,231,083	134,997	320	17,573	159,192	176,848	(249,002)	(320)	(8,719)	-	3,461,972
35-075-3 N2	Moosic Borough	CB	206,484	11,760	160	25,299	10,889	12,395	-	(160)	(596)	-	266,231
35-075-3 P	Moosic Borough Police	DB	5,890,959	173,196	-	-	290,023	1,387,491	(270,588)	(320)	(15,885)	-	7,454,876
35-078-3 N	Moscow Borough	DB	344,048	25,432	100	4,946	17,444	17,912	(6,060)	(100)	(955)	-	402,767
35-078-3 P	Moscow Borough Police	DB	1,283,056	-	-	-	63,615	38,990	(19,708)	(120)	(3,484)	-	1,362,349
35-096-5 P	Roaring Brook Township Police	DB	1,021,183	13,844	-	6,637	50,257	75,378	(41,205)	(80)	(2,753)	-	1,123,261
35-105-5 N1	South Abington Township	DB	5,006,818	152,672	320	91,090	246,919	273,956	(221,784)	(320)	(13,524)	-	5,536,147
35-105-5 N2	South Abington Township	CB	170,880	23,382	140	39,355	10,044	13,253	-	(140)	(550)	-	256,364
36-003-3 N	Adamstown Borough	CB	546,640	25,105	200	-	25,437	25,846	-	(200)	(1,393)	-	621,635
36-012-5 N	Brecknock Township	DB	1,210,795	38,730	200	16,049	60,527	67,595	(26,307)	(200)	(3,315)	-	1,364,074

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
36-012-5 P	Brecknock Township Police	DB	1,006,235	-	-	-	49,085	48,933	(46,918)	(60)	(2,688)	-	1,054,587
36-015-5 N	Caernarvon Township	CB	1,309,259	31,526	280	63,926	66,700	65,704	(42,406)	(280)	(3,653)	-	1,491,056
36-018-3 N	Christiana Borough (Lancaster County)	CB	37,084	4,545	80	4,545	2,066	2,580	(524)	(80)	(113)	-	50,183
36-039-5 N	Drumore Township	CB	89,265	11,759	160	-	4,684	5,243	(2,378)	(160)	(257)	-	108,316
36-069-5 N1	Elizabeth Township (Lancaster County)	DB	982,597	26,838	60	-	48,567	53,169	(21,686)	(60)	(2,660)	-	1,086,825
36-069-5 N2	Elizabeth Township (Lancaster County)	CB	26,080	3,734	20	-	1,414	1,487	-	(20)	(77)	-	32,638
36-087-5 N	Lancaster Township (Lancaster County)	DB	5,333,243	229,807	740	-	258,667	281,134	(372,518)	(740)	(14,167)	-	5,716,166
36-123-5 N	Mount Joy Township	DB	2,123,773	71,265	120	21,543	106,774	106,892	(66,575)	(540)	(5,848)	-	2,357,404
36-135-5 P	Pequea Township Police	DB	3,365,625	43,446	220	3,856	164,739	193,787	(135,095)	(220)	(9,023)	-	3,627,335
36-138-5 N	Providence Township	DB	1,176,247	48,206	320	-	58,153	19,677	(46,408)	(320)	(3,185)	-	1,252,690
36-141-3 P	Quarryville Borough Police	DB	1,421,784	106,695	260	-	70,936	82,037	(54,564)	(260)	(3,885)	-	1,623,003
36-165-5 N	Warwick Township	DB	4,238,013	128,096	540	63,381	214,132	226,553	(167,436)	(540)	(11,728)	-	4,691,011
36-183-5 N	West Lampeter Township	DB	2,708,789	100,132	700	8,404	132,990	135,393	(152,910)	(700)	(7,284)	-	2,925,514
36-183-5 P	West Lampeter Township Police	DB	11,084,478	201,223	20	70,276	548,921	387,681	(362,707)	(540)	(30,065)	-	11,899,287
36-208-8 N	Lancaster City Parking Authority	DB	2,470,733	111,343	1,200	68,923	124,409	(153,786)	(82,024)	(1,200)	(6,814)	-	2,532,784

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
36-248-8 N	Manheim Area Water and Sewer Authority	CB	404,290	30,030	360	25,095	21,658	22,728	(5,526)	(360)	(1,186)	-	497,089
36-308-8 N	Mount Joy Township Authority	DB	617,662	-	-	-	30,179	35,371	(26,486)	(80)	(1,653)	-	654,993
36-324-8 N	Northern Lancaster County Authority	DB	1,442,744	24,151	-	8,458	72,368	(50,343)	(41,179)	(160)	(3,964)	-	1,452,075
36-392-8 N	Warwick Township Municipal Authority	DB	2,312,096	65,658	320	29,000	116,541	132,304	(102,534)	(320)	(6,383)	-	2,546,682
36-913-7 N	Northwest Regional Lancaster County Police NU	DB	139,060	9,222	60	1,620	7,029	9,652	(4,839)	(60)	(385)	-	161,359
37-003-3 P	Bessemer Borough Police	DB	5,505	9,168	40	5,720	443	2,927	-	(40)	(24)	-	23,739
37-021-5 P	Mahoning Township Police (Lawrence County)	DB	531,911	-	-	-	25,308	24,457	(28,185)	-	(1,386)	-	552,105
37-033-3 P	New Wilmington Borough Police	DB	2,421,718	3,774	-	-	118,440	(532,546)	(104,971)	(200)	(6,487)	-	1,899,728
37-045-5 N	Pulaski Township	CB	584,304	8,250	160	6,077	29,280	53,447	(12,332)	(160)	(1,604)	-	667,422
37-045-5 P	Pulaski Township Police	DB	811,881	6,366	-	-	40,292	5,903	(19,528)	(60)	(2,207)	-	842,647
37-078-5 N	Wilmington Township	DB	781,456	24,842	220	-	37,865	59,502	(56,984)	(220)	(2,074)	-	844,607
38-009-3 N	Cleona Borough	CB	111,641	4,606	40	-	5,581	6,635	(4,475)	(40)	(306)	-	123,682
38-024-5 N	Jackson Township (Lebanon County)	DB	1,577,817	60,354	220	-	77,198	100,680	(80,356)	(220)	(4,228)	-	1,731,465
38-027-3 N	Jonestown Borough	CB	69,935	8,217	40	-	3,757	3,822	-	(40)	(206)	-	85,525
38-030-2 N	Lebanon City	DB	14,317,939	-	60	74,685	707,928	(134,781)	(754,832)	(1,800)	(38,774)	-	14,170,425
38-033-5 N	Millcreek Township	DB	536,134	5,274	40	2,275	26,213	21,685	(26,387)	(160)	(1,436)	-	563,638

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
38-033-5 P	Millcreek Township Police	DB	1,058,096	44,998	60	-	53,349	50,033	-	(60)	(2,922)	-	1,203,554
38-036-3 N	Mount Gretna Borough	DB	2,368,272	25,580	40	63,906	119,532	113,840	(33,772)	(200)	(6,547)	-	2,650,651
38-048-8 N	Fredericksburg Sewer & Water Authority	DB	501,640	-	-	-	24,834	22,109	(9,252)	-	(1,360)	-	537,971
38-052-8 N	Greater Lebanon Refuse Authority	DB	8,821,452	200,937	1,080	163,347	443,981	326,372	(378,975)	(1,080)	(24,317)	-	9,552,797
38-054-3 N	Palmyra Borough	DB	6,329,156	304,383	1,000	8,180	313,471	211,693	(294,558)	(1,000)	(17,169)	-	6,855,156
38-054-3 P	Palmyra Borough Police	DB	6,792,986	86,935	-	19,058	334,153	(3,181,669)	(237,637)	(380)	(18,302)	-	3,795,144
38-057-3 N	Richland Borough	DB	721,508	41,060	40	-	38,027	35,458	-	(40)	(2,083)	-	833,970
38-057-3 P	Richland Borough Police	DB	364,941	-	-	-	17,548	23,600	(26,539)	(20)	(961)	-	378,569
38-072-5 N	Union Township (Lebanon County)	DB	473,938	18,875	20	-	23,241	23,319	(24,245)	(180)	(1,273)	-	513,695
38-088-8 N1	Lebanon City Authority	DB	21,914,732	370,146	1,360	223,839	1,101,812	887,587	(663,976)	(1,360)	(60,347)	-	23,773,793
38-088-8 N2	Lebanon City Authority	CB	929,055	125,593	700	161,143	52,528	66,931	-	(700)	(2,877)	-	1,332,373
38-096-8 N	Millcreek - Richland Joint Authority	CB	311,463	-	-	-	14,744	16,060	(25,898)	-	(808)	-	315,561
38-108-8 N	Myerstown Water Authority	CB	578,271	13,483	100	12,818	29,835	27,677	(5,915)	(100)	(1,634)	-	654,535
38-437-6 N	Lebanon Community Library	DB	899,229	-	20	9,833	44,492	43,093	(25,871)	(360)	(2,437)	-	967,999
38-464-6 N	Myerstown Community Library Association	CB	202,476	3,366	160	2,163	9,691	16,133	(16,870)	(160)	(531)	-	216,428
38-950-7 P	Western Lebanon Regional Police Plan	DB	-	-	120	12,082	79	3,452,414	-	(120)	(4)	-	3,464,571
39-006-2 N2	Allentown City	DB	195,901,033	4,484,532	21,680	2,592,617	9,546,927	7,642,035	(12,226,888)	(21,680)	(522,889)	-	207,417,367

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
39-021-3 N1	Fountain Hill Borough	DB	1,424,008	60,488	280	8,017	69,712	91,328	(89,951)	(280)	(3,818)	-	1,559,784
39-021-3 N2	Fountain Hill Borough	CB	85,926	11,349	180	12,128	4,195	5,869	(16,098)	(180)	(230)	-	103,139
39-024-5 N	Hanover Township (Lehigh County)	CB	1,593,221	63,083	340	41,164	79,555	20,662	(89,196)	(340)	(4,357)	-	1,704,132
39-048-4 N	Salisbury Township	DB	19,338,170	827,265	1,360	51,203	947,157	1,196,519	(1,190,769)	(1,360)	(51,876)	-	21,117,669
39-057-5 P	Upper Macungie Township Police	DB	17,148,105	585,334	-	916	851,675	743,283	(255,562)	(840)	(46,647)	-	19,026,264
39-060-5 N2	Upper Milford Township	CB	199,708	22,456	180	7,490	10,612	11,477	-	(180)	(581)	-	251,162
39-072-4 N1	Whitehall Township	DB	27,686,314	164,256	-	43,506	1,352,769	1,474,884	(1,336,242)	(1,700)	(74,092)	-	29,309,695
39-072-4 N2	Whitehall Township	CB	972,769	183,291	1,020	114,808	53,374	68,141	(43,748)	(1,020)	(2,923)	-	1,345,712
39-072-8 N	Coplay-Whitehall Sewer Authority	DB	3,242,422	94,972	420	19,514	161,549	194,236	(226,947)	(420)	(8,848)	-	3,476,898
39-100-8 N	Lehigh County Authority	DB	43,885,225	1,941,502	4,980	692,760	2,235,308	976,476	(1,552,960)	(4,980)	(122,429)	-	48,055,882
39-220-8 N	Whitehall Township Authority	DB	5,507,441	65,243	300	-	269,818	263,144	(354,472)	(300)	(14,778)	-	5,736,396
40-003-3 P	Ashley Borough Police	DB	1,358,042	-	100	-	66,718	79,002	(44,040)	(260)	(3,654)	-	1,455,908
40-012-5 N	Black Creek Township	CB	451,496	1,235	200	-	21,745	32,102	(33,106)	(200)	(1,191)	-	472,281
40-039-5 N	Dorrance Township	CB	422,059	11,563	140	11,563	21,469	22,824	(9,859)	(140)	(1,176)	-	478,443
40-064-8 N	Freeland Borough Municipal Authority	DB	2,296,696	-	-	20,981	111,929	27,960	(121,924)	(480)	(6,130)	-	2,329,032
40-072-3 N	Freeland Borough	DB	497,048	-	-	6,013	24,710	23,725	(9,078)	(120)	(1,353)	-	540,945
40-072-3 P	Freeland Borough Police	DB	1,757,319	-	20	10,490	85,802	95,937	(84,538)	(280)	(4,699)	-	1,860,051

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
40-078-3 P	Harveys Lake Borough Police	DB	1,611,586	-	-	-	80,548	70,427	-	-	(4,412)	-	1,758,149
40-090-3 N	Hughestown Borough	CB	25,383	510	40	-	1,289	1,065	(401)	(40)	(71)	-	27,775
40-093-5 N	Hunlock Township	DB	813,930	17,988	120	-	40,215	40,892	(26,734)	(120)	(2,203)	-	884,088
40-096-5 N	Huntington Township	DB	1,069,952	10,612	40	2,951	52,014	71,379	(62,150)	(160)	(2,849)	-	1,141,789
40-099-5 N	Jackson Township (Luzerne County)	CB	1,120,742	12,837	180	12,895	56,173	52,871	(17,281)	(180)	(3,077)	-	1,235,160
40-099-5 P	Jackson Township Police (Luzerne County)	DB	1,208,041	80,729	200	-	59,889	57,222	(47,779)	(200)	(3,280)	-	1,354,822
40-120-3 F	Larksville Borough Firemen	DB	1,018,837	-	-	-	51,045	(301,389)	-	(40)	(2,796)	-	765,657
40-120-3 N	Larksville Borough	CB	78,109	6,272	160	-	3,979	20,728	(4,148)	(160)	(218)	-	104,722
40-120-3 P	Larksville Borough Police	DB	2,271,261	46,556	1,844	17,107	112,313	123,443	(66,553)	(300)	(6,151)	-	2,499,520
40-132-2 N	Nanticoke City	DB	1,705,073	89,111	440	55,572	86,499	(26,483)	(34,865)	(440)	(4,738)	-	1,870,169
40-162-5 N	Plymouth Township	CB	120,019	5,655	100	7,366	7,953	9,699	17,879	(100)	(436)	-	168,135
40-165-3 N	Pringle Borough	DB	47,985	3,999	20	-	2,475	2,389	-	(20)	(136)	-	56,712
40-168-5 N	Rice Township	DB	597,602	21,656	120	-	29,960	30,153	(6,773)	(120)	(1,641)	-	670,957
40-171-5 N	Ross Township	DB	774,359	15,332	120	-	38,032	50,462	(53,361)	(120)	(2,083)	-	822,741
40-174-8 N	Luzerne County Flood Protection Authority	DB	390,134	35,315	320	49,459	21,087	25,123	(2,977)	(320)	(1,155)	-	516,986
40-207-3 N	White Haven Borough	DB	184,659	32,760	120	3,350	9,558	13,549	(4,973)	(120)	(523)	-	238,380
40-207-3 P	White Haven Borough Police	DB	765,154	-	20	3,782	36,564	36,380	(62,957)	(80)	(2,003)	-	776,860
40-216-5 N	Wright Township	DB	2,056,765	15,000	20	6,632	100,373	98,330	(97,980)	(160)	(5,497)	-	2,173,483
40-224-8 N	Sewer Authority of Twp of Pittston	DB	61,136	19,298	20	4,065	3,931	4,871	-	(20)	(215)	-	93,086

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
40-320-8 N	Wyoming Valley Sanitary Authority	DB	31,319,155	1,158,804	4,740	871,502	1,608,737	1,642,056	(732,515)	(4,740)	(88,111)	-	35,779,628
40-498-6 N	Luzerne Conservation District	CB	682,202	27,281	340	23,416	34,933	34,814	(5,284)	(340)	(1,913)	-	795,449
41-020-8 N	Hughesville-Wolf Township Joint Municipal Authority	CB	606,914	20,307	100	8,855	30,594	31,971	(17,946)	(100)	(1,676)	-	679,019
41-030-3 N	Duboisstown Borough	DB	247,056	-	-	-	12,013	17,207	(12,757)	-	(658)	-	262,861
41-030-3 P	Duboisstown Borough Police	DB	512,778	-	-	-	24,673	35,877	(36,341)	-	(1,351)	-	535,636
41-063-5 N	Limestone Township (Lycoming County)	CB	197,956	4,522	40	-	9,925	9,710	(3,328)	(40)	(544)	-	218,241
41-099-5 N	Muncy Creek Township	CB	429,038	19,056	140	2,211	21,806	21,257	(1,892)	(140)	(1,194)	-	490,282
41-108-5 N	Old Lycoming Township	DB	3,971,753	157,575	840	23,075	193,504	237,559	(243,405)	(840)	(10,598)	-	4,329,463
41-108-5 P	Old Lycoming Township Police	DB	4,565,535	-	-	-	194,493	(3,524,587)	(240,554)	-	(10,652)	(462,426)	521,809
41-126-5 N	Porter Township	CB	732,089	27,762	-	11,336	37,555	35,595	-	(80)	(2,057)	-	842,200
41-135-3 P	South Williamsport Borough Police	DB	4,489,011	107,144	20	-	221,548	143,625	(154,716)	(380)	(12,134)	-	4,794,118
41-905-7 P	Lycoming Regional Police Department	DB	(8,599)	377,909	1,180	14,599	115,945	3,944,680	(80,125)	(1,180)	(6,350)	3,745,518	8,103,577
42-008-8 N	Bradford City Water Authority	CB	8,506,921	133,186	620	160,315	400,581	379,400	(1,050,758)	(620)	(21,940)	-	8,507,705
42-015-5 N	Corydon Township	DB	634,347	-	-	-	30,916	37,230	(30,335)	(120)	(1,693)	-	670,345
42-016-8 N	Bradford Regional Airport Authority	DB	899,131	-	20	19,902	44,933	34,917	(135,422)	(20)	(2,461)	-	861,000
42-030-5 N	Hamlin Township	CB	21,182	3,022	80	-	892	1,170	-	(80)	(49)	-	26,217

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
42-036-5 N	Keating Township	DB	955,371	17,385	280	-	47,498	55,109	(53,066)	(280)	(2,601)	-	1,019,696
42-045-5 N	Liberty Township (McKean County)	DB	429,465	4,935	-	10,017	21,006	28,783	(25,932)	(220)	(1,151)	-	466,903
42-048-3 N	Mount Jewett Borough	DB	240,716	-	-	3,821	11,901	12,067	(8,263)	(80)	(652)	-	259,510
42-048-3 P	Mount Jewett Borough Police	DB	382,195	-	-	-	18,894	22,637	(7,752)	(20)	(1,035)	-	414,919
42-066-5 N	Wetmore Township	CB	178,138	6,491	140	3,860	9,060	7,253	(6,958)	(140)	(496)	-	197,348
42-469-6 N	McKean County Solid Waste Authority	DB	1,093,098	-	-	-	53,851	42,747	(30,328)	(120)	(2,949)	-	1,156,299
42-472-6 N	Mount Jewett Borough Authority	DB	114,100	-	-	-	3,151	(9,908)	-	-	(173)	(107,170)	-
43-006-5 N	Coolspring Township	DB	159,733	6,293	80	1,865	7,850	9,781	(13,805)	(80)	(430)	-	171,287
43-010-8 N	Coolspring, Jackson & Lake Latonka Joint Authority	CB	20,027	1,203	40	1,374	1,031	1,152	(1,026)	(40)	(56)	-	23,705
43-012-5 N	Delaware Township	DB	269,575	12,056	180	-	13,123	22,266	(18,971)	(180)	(719)	-	297,330
43-021-2 F	Farrell City Firefighters	DB	1,219,917	110,807	200	813	57,554	118,147	(132,669)	(200)	(3,152)	-	1,371,417
43-021-2 N	Farrell City	DB	4,168,856	85,684	560	34,097	198,060	(1,755)	(421,210)	(560)	(10,848)	-	4,052,884
43-021-2 P	Farrell City Police	DB	8,254,314	110,847	160	76,788	403,431	(655,737)	(524,231)	(860)	(22,096)	-	7,642,616
43-036-3 F	Greenville Borough Firemen	DB	3,957,519	94,148	300	20,410	192,647	107,293	(257,238)	(300)	(10,551)	-	4,104,228
43-036-3 N	Greenville Borough	DB	4,372,977	48,614	20	28,048	212,924	268,455	(259,463)	(960)	(11,662)	-	4,658,953
43-036-3 P	Greenville Borough Police	DB	8,652,920	123,811	-	-	420,931	17,658	(501,751)	(580)	(23,055)	-	8,689,934
43-045-2 N	Hermitage City	DB	24,103,318	417,151	2,780	183,083	1,180,285	1,919,002	(1,307,211)	(2,780)	(64,645)	-	26,430,983
43-054-3 N	Jamestown Borough	CB	9,357	4,134	60	5,532	678	1,297	-	(60)	(37)	-	20,961

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
43-054-3 P	Jamestown Borough Police	CB	33,759	6,726	120	14,973	2,168	3,471	-	(120)	(119)	-	60,978
43-056-8 N	Greenville Municipal Authority	DB	978,803	-	40	23,766	47,839	50,371	(131,113)	(420)	(2,620)	-	966,666
43-069-3 N	Mercer Borough	DB	2,567,552	86,701	300	-	125,342	176,069	(153,896)	(300)	(6,865)	-	2,794,903
43-069-3 P	Mercer Borough Police	DB	2,110,149	7,625	-	-	103,094	100,356	(96,690)	(180)	(5,647)	-	2,218,707
43-090-5 N	Pymatuning Township	DB	509,863	28,317	140	3,908	24,747	38,012	(42,156)	(140)	(1,355)	-	561,336
43-090-5 P	Pymatuning Township Police	DB	2,584,818	-	20	-	126,214	137,012	(115,669)	(220)	(6,913)	-	2,725,262
43-099-3 N	Sandy Lake Borough	DB	422,568	976	40	2,390	20,690	29,401	(17,767)	(180)	(1,133)	-	456,985
43-099-3 P	Sandy Lake Borough Police	DB	627,529	-	-	1,834	30,250	37,323	(43,964)	(60)	(1,657)	-	651,255
43-105-2 N	Sharon City	DB	11,657,887	-	180	39,172	553,093	407,624	(830,718)	(1,680)	(30,293)	-	11,795,265
43-108-3 N	Sharpsville Borough	DB	7,077,152	241,841	400	-	344,393	334,560	(480,359)	(400)	(18,863)	-	7,498,724
43-117-5 N	South Pymatuning Township	DB	1,277,270	55,524	120	-	63,328	64,489	(81,207)	(120)	(3,469)	-	1,375,935
43-117-5 P	South Pymatuning Township Police	CB	253,402	5,688	-	-	12,673	11,706	(11,125)	(100)	(694)	-	271,550
43-129-3 N	West Middlesex Borough	DB	194,234	4,612	20	-	9,376	17,709	(14,311)	(100)	(514)	-	211,026
43-129-3 P	West Middlesex Borough Police	DB	240,434	-	-	-	11,884	12,640	(5,019)	(20)	(651)	-	259,268
43-132-5 N	West Salem Township	DB	1,189,291	48,122	100	-	58,726	68,634	(49,745)	(100)	(3,216)	-	1,311,812
43-132-8 N	Sharon Sanitary Authority	DB	3,744,070	151,701	580	65,624	186,850	28,447	(86,046)	(580)	(10,234)	-	4,080,412
43-135-3 N	Wheatland Borough	DB	525,692	-	-	-	25,168	(496,465)	(42,580)	(100)	(1,378)	-	10,337

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
43-461-6 N	Mercer County Regional Planning Commission	DB	3,206,337	6,882	20	19,830	157,499	194,780	(134,686)	(220)	(8,626)	-	3,441,816
44-009-5 N	Brown Township	DB	1,995,317	38,407	267	-	99,331	108,931	(93,046)	(320)	(5,440)	-	2,143,447
44-018-5 N	Derry Township (Mifflin County)	CB	1,440,671	18,330	460	21,871	69,933	84,871	(91,345)	(460)	(3,830)	-	1,540,501
44-024-8 N	Derry Township Sanitary Sewer Authority	CB	761,148	13,172	80	33,665	39,211	37,588	-	(80)	(2,148)	-	882,636
44-030-3 N	Lewistown Borough	DB	8,269,159	240,642	1,860	71,878	402,491	(25,017)	(541,119)	(1,860)	(22,045)	-	8,395,989
44-030-3 P	Lewistown Borough Police	DB	1,448,745	64,682	20	42,511	73,827	50,059	(14,760)	(300)	(4,044)	-	1,660,740
44-042-5 N	Oliver Township (Mifflin County)	DB	339,614	10,074	266	-	16,781	16,382	(13,632)	(100)	(919)	-	368,466
44-910-7 N	Mifflin County Regional Police NU	DB	180,390	-	-	-	8,691	8,803	(12,605)	(20)	(476)	-	184,783
45-015-3 N1	East Stroudsburg Borough	DB	8,410,141	192,431	640	30,786	412,728	437,170	(418,079)	(640)	(22,605)	-	9,042,572
45-015-3 N2	East Stroudsburg Borough	CB	428,355	78,736	660	30,239	23,461	28,690	-	(660)	(1,285)	-	588,196
45-018-5 N	Eldred Township (Monroe County)	DB	377,289	12,633	220	21,092	19,064	22,351	(12,194)	(220)	(1,044)	-	439,191
45-021-5 N	Hamilton Township	CB	1,863,687	16,070	260	22,716	91,074	118,743	(108,965)	(260)	(4,988)	-	1,998,337
45-027-5 N	Middle Smithfield Township	CB	5,568,744	99,642	1,100	178,784	282,942	271,901	(102,133)	(1,100)	(15,497)	-	6,284,383
45-033-5 N	Paradise Township	CB	2,537,138	42,080	420	29,317	127,486	139,108	(83,189)	(420)	(6,982)	-	2,784,958
45-040-8 N	Mount Pocono Municipal Authority	CB	531,622	23,494	320	34,771	27,373	41,551	(12,914)	(320)	(1,499)	-	644,398
45-042-5 N	Price Township	CB	361,281	8,731	180	2,944	18,077	19,501	(9,757)	(180)	(990)	-	399,787
45-048-5 N	Smithfield Township	CB	1,081,356	49,961	520	52,679	63,706	56,297	(52,378)	(520)	(3,489)	-	1,248,132

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
45-061-8 N	Pocono Mountains Municipal Airport Authority	CB	12,203	4,562	60	1,303	733	1,072	-	(60)	(40)	-	19,833
45-064-8 N	Smithfield Sewer Authority	CB	229	6,824	40	7,964	189	1,348	-	(40)	(10)	-	16,544
45-080-8 N	Brodhead Creek Regional Authority	DB	5,434,470	271,458	880	172,337	275,394	303,929	(383,226)	(880)	(15,083)	-	6,059,279
45-411-7 N	Monroe County Control Center	CB	10,766,872	168,353	1,060	267,185	537,021	365,640	(914,472)	(1,060)	(29,413)	-	11,161,186
45-412-6 N	Monroe County Redevelopment Authority	CB	360,517	19,175	260	14,865	16,340	1,021,810	(3,133)	(260)	(895)	-	1,428,679
46-018-3 N	Collegeville Borough	DB	3,932,804	119,644	360	-	194,052	216,094	(123,463)	(360)	(10,628)	-	4,328,503
46-021-3 N	Conshohocken Borough	DB	6,045,184	244,795	1,160	93,372	301,896	319,113	(212,212)	(1,160)	(16,535)	-	6,775,613
46-024-5 N	Douglass Township (Montgomery County)	DB	4,046,601	203,622	360	-	201,582	164,140	(127,165)	(360)	(11,041)	-	4,477,739
46-024-5 P	Douglass Township (Montgomery County) Police	DB	11,129,229	343,026	420	-	548,542	539,880	(429,915)	(420)	(30,044)	-	12,100,718
46-027-3 N	East Greenville Borough	DB	734,529	31,298	200	-	34,161	31,429	(3,930)	(200)	(1,871)	(53,716)	771,900
46-027-3 P	East Greenville Borough Police	DB	75,796	37,669	100	7,812	4,432	7,342	-	(100)	(243)	-	132,808
46-048-5 N	Horsham Township	DB	11,252,429	237,651	1,560	128,147	557,805	494,050	(418,183)	(1,560)	(30,551)	-	12,221,348
46-060-8 N	Conshohocken Borough Authority	DB	2,211,985	39,144	340	23,920	111,288	109,182	(19,364)	(340)	(6,095)	-	2,470,060
46-076-8 N	East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	5,513,744	2,825	-	55,213	274,411	92,734	(107,136)	(640)	(15,030)	-	5,816,121

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
46-087-3 N	Narberth Borough	DB	3,755,536	67,293	500	48,768	175,132	260,427	(248,211)	(500)	(9,592)	-	4,049,353
46-093-3 N1	Norristown Borough	DB	10,947,812	-	260	134,659	537,662	577,928	(298,904)	(1,960)	(29,448)	-	11,868,009
46-096-3 N	North Wales Borough	CB	319,270	12,246	140	-	16,124	17,743	(16,338)	(140)	(883)	-	348,162
46-099-3 N	Pennsburg Borough	DB	733,415	(1)	-	-	29,869	(34,525)	(26,116)	(200)	(1,636)	(700,806)	-
46-120-5 N	Salford Township	CB	125,540	20,000	100	15,890	7,036	8,782	-	(100)	(385)	-	176,863
46-123-3 P	Schwenksville Borough Police	DB	412,872	-	-	-	19,791	23,645	(31,989)	(40)	(1,084)	-	423,195
46-128-8 N	Horsham Water and Sewer Authority	DB	5,111,750	152,503	900	53,515	255,168	310,447	(226,985)	(900)	(13,976)	-	5,642,422
46-135-3 N	Telford Borough	DB	9,394,529	268,098	660	64,591	449,461	487,794	(653,661)	(660)	(24,617)	-	9,986,195
46-135-3 P	Telford Borough Police	DB	5,614,809	74,059	-	36,819	266,890	271,699	(389,712)	(200)	(14,618)	-	5,859,746
46-147-5 N	Upper Frederick Township	CB	285,551	25,836	180	11,648	14,863	15,840	(15,783)	(180)	(814)	-	337,141
46-159-4 F	Upper Moreland Firefighters	DB	4,451,263	75,499	-	30,469	220,649	221,905	(130,985)	(200)	(12,085)	-	4,856,515
46-159-4 N	Upper Moreland Township	DB	33,180,463	1,133,119	2,620	199,335	1,622,326	1,446,848	(1,879,226)	(2,620)	(88,856)	-	35,614,009
46-177-4 N	West Pottsgrove Township	DB	1,854,325	82,203	240	3,201	90,750	230,225	(118,868)	(240)	(4,970)	-	2,136,866
46-177-4 P	West Pottsgrove Township Police	DB	7,889,581	-	-	36,638	393,330	(22,159)	(271,223)	(280)	(21,543)	-	8,004,344
46-180-8 N	Montgomery County Sewer Authority	DB	694,813	-	-	-	34,186	36,980	(20,686)	-	(1,872)	-	743,421
46-422-6 N1	Delaware Valley Municipal Management Association	DB	12,418,489	360,790	560	73,698	600,756	623,507	(700,758)	(560)	(32,904)	-	13,343,578

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
46-422-6 N2	Delaware Valley Municipal Management Association	CB	1,269,461	186,510	620	105,150	70,016	83,791	(37,717)	(620)	(3,835)	-	1,673,376
46-460-8 N	Upper Montgomery Joint Authority	DB	1,995,986	28,394	20	44,906	96,857	116,284	(95,632)	(360)	(5,305)	-	2,181,150
47-009-3 P	Danville Borough Police	DB	4,318,012	35,763	-	35,932	213,055	173,419	(155,072)	(300)	(11,669)	-	4,609,140
47-021-5 N	Mahoning Township	DB	3,602,663	116,910	280	8,534	175,625	170,849	(187,391)	(280)	(9,619)	-	3,877,571
47-021-5 P	Mahoning Township Police (Montour County)	DB	7,307,358	209,020	380	25,955	356,827	277,343	(389,336)	(380)	(19,544)	-	7,767,623
47-027-5 N	Valley Township	CB	238,536	5,200	40	1,690	12,136	11,067	-	(40)	(665)	-	267,964
47-408-6 N	Montour County Conservation District	CB	296,420	3,407	100	3,902	14,842	18,555	(37,607)	(100)	(813)	-	298,706
48-006-3 N1	Bangor Borough	DB	2,609,919	101,060	360	13,612	128,575	136,120	(146,025)	(360)	(7,042)	-	2,836,219
48-006-3 N2	Bangor Borough	CB	15,430	6,580	40	8,687	1,061	2,070	-	(40)	(58)	-	33,770
48-012-2 N2	Bethlehem City	DB	168,188,921	2,394,882	15,492	1,847,196	8,180,351	7,074,210	(9,755,870)	(15,300)	(448,041)	-	177,481,841
48-012-8 N	Bangor Borough Sewer Department	CB	389,571	37,145	140	5,188	20,448	28,302	(7,213)	(140)	(1,120)	-	472,321
48-024-5 N	East Allen Township	DB	2,297,545	73,804	196	-	114,514	125,764	(80,775)	(460)	(6,272)	-	2,524,316
48-024-8 N	Bath Borough Authority	CB	808,138	23,467	140	12,093	40,525	41,370	(18,309)	(140)	(2,220)	-	905,064
48-027-3 P	East Bangor Borough Police	DB	194,968	10,976	20	-	9,759	9,066	-	(20)	(535)	-	224,234
48-030-2 N2	Easton City	DB	34,360,014	581,985	5,200	814,072	1,684,928	1,201,989	(1,623,028)	(5,200)	(92,284)	-	36,927,676
48-032-8 N	Bethlehem Authority	DB	593,482	16,036	100	6,560	29,325	(62,314)	(24,041)	(100)	(1,606)	-	557,442
48-033-5 N1	Forks Township	DB	6,259,198	180,197	760	52,592	308,243	(198,389)	(350,441)	(760)	(16,883)	-	6,234,517
48-033-5 N2	Forks Township	CB	368,963	41,093	380	79,050	22,010	74,414	-	(380)	(1,205)	-	584,325

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
48-040-8 N	Bethlehem Parking Authority	DB	3,877,260	71,381	600	31,705	187,956	214,295	(229,621)	(600)	(10,294)	-	4,142,682
48-060-5 N	Moore Township	CB	1,397,647	98,376	420	-	71,259	73,598	(41,586)	(420)	(3,903)	-	1,595,391
48-060-5 P	Moore Township Police	DB	6,782,583	226,155	340	-	345,087	354,550	(168,983)	(340)	(18,901)	-	7,520,491
48-075-3 N	Pen Argyl Borough	CB	1,632,274	38,500	340	27,044	81,110	98,460	(80,778)	(340)	(4,442)	-	1,792,168
48-090-3 N	Tatamy Borough	CB	71,520	4,574	120	7,184	3,864	4,211	-	(120)	(212)	-	91,141
48-090-3 P	Tatamy Borough Police	CB	55,316	5,360	60	6,483	2,946	3,528	(4,117)	(60)	(161)	-	69,355
48-096-5 N	Upper Nazareth Township	CB	540,933	25,745	400	4,840	26,633	29,301	(28,504)	(400)	(1,459)	-	597,489
48-102-5 N1	Washington Township (Northampton County)	DB	810,941	13,972	180	-	39,057	52,223	(61,245)	(180)	(2,139)	-	852,809
48-102-5 N2	Washington Township (Northampton County)	CB	24,516	1,080	40	-	1,334	1,163	-	(80)	(73)	-	27,980
48-108-5 N	Williams Township	DB	1,623,180	74,574	480	-	80,531	97,556	(66,006)	(480)	(4,411)	-	1,805,424
48-111-3 F	Wilson Borough Firemen	DB	3,221,677	26,752	-	62,411	157,714	175,235	(149,229)	(240)	(8,638)	-	3,485,682
48-111-3 N	Wilson Borough	DB	4,450,078	60,620	-	69,316	212,773	225,094	(458,471)	(540)	(11,654)	-	4,547,216
48-112-8 N	Hellertown Borough Authority	DB	1,468,263	45,577	300	22,312	72,140	39,012	(78,347)	(300)	(3,951)	-	1,565,006
48-164-8 N1	Northampton Borough Municipal Authority	DB	10,474,460	175,160	820	-	514,252	343,159	(631,548)	(820)	(28,166)	-	10,847,317
48-164-8 N2	Northampton Borough Municipal Authority	CB	701,898	87,416	380	16,858	37,488	41,247	(4,164)	(380)	(2,053)	-	878,690

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
48-415-6 N	Bethlehem City Redevelopment Authority	DB	1,185,657	12,866	100	-	57,314	111,449	(94,427)	(100)	(3,139)	-	1,269,720
48-479-6 N	Mary Meuser Memorial Library	CB	292,896	6,259	180	1,601	14,592	19,580	(8,946)	(180)	(799)	-	325,183
49-024-3 N	Kulpmont Borough	DB	500,043	9,664	-	8,788	24,816	(132,076)	(17,189)	(180)	(1,359)	-	392,507
49-024-8 N	Kulpmont-Marion Heights JMA	DB	458,385	-	20	2,628	22,200	18,088	(26,775)	(120)	(1,216)	-	473,210
49-028-8 N	Lower Mahanoy Township Municipal Authority	CB	216,608	300	60	9,255	11,069	10,348	-	(60)	(606)	-	246,974
49-036-5 N	Lower Mahanoy Township	DB	95,035	-	20	846	4,496	9,794	(8,992)	(20)	(246)	-	100,933
49-054-3 N	Northumberland Borough	DB	1,621,198	54,787	20	16,195	80,117	99,519	(73,087)	(20)	(4,388)	-	1,794,341
49-054-3 P	Northumberland Borough Police	DB	4,057,023	77,335	-	6,885	200,477	227,400	(128,857)	(240)	(10,980)	-	4,429,043
49-057-5 N	Point Township	DB	561,513	10,162	-	6,576	27,429	63,962	(35,213)	(220)	(1,502)	-	632,707
49-057-5 P	Point Township Police	DB	3,394,289	95,946	240	23,576	166,205	178,987	(169,021)	(240)	(9,103)	-	3,680,879
49-081-2 N	Sunbury City	DB	5,058,202	209,564	780	36,041	248,761	102,066	(240,824)	(780)	(13,625)	-	5,400,185
49-084-3 N	Turbotville Borough	DB	755,274	-	-	-	37,280	32,667	(18,067)	(140)	(2,042)	-	804,972
49-092-8 N	Point Township Sewer Authority	DB	17,128	19,187	20	1,199	930	2,550	-	(20)	(51)	-	40,943
49-108-5 N	Zerbe Township	CB	355,918	3,504	180	8,048	17,794	21,304	(14,118)	(180)	(975)	-	391,475
49-144-8 N	Sunbury Municipal Authority	DB	8,033,856	62,963	1,119	125,306	399,511	311,469	(320,460)	(1,180)	(21,881)	-	8,590,703
50-006-3 N	Bloomfield Borough	DB	352,500	10,772	60	4,521	17,360	17,631	(19,641)	(60)	(951)	-	382,192
50-015-5 N	Centre Township (Perry County)	CB	361,057	3,279	140	1,222	17,406	23,318	(25,065)	(140)	(953)	-	380,264

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
50-018-3 N	Duncannon Borough	DB	996,657	15,542	20	13,342	49,075	28,762	(48,621)	(220)	(2,688)	-	1,051,869
50-018-3 P	Duncannon Borough Police	DB	914,894	-	-	-	45,623	37,684	(4,453)	(40)	(2,499)	-	991,209
50-039-5 N	Liverpool Township	CB	425,767	6,090	60	3,832	21,236	18,912	(11,595)	(60)	(1,163)	-	463,079
50-042-3 N	Marysville Borough	DB	2,913,371	110,974	340	15,024	142,882	(77,261)	(159,942)	(340)	(7,826)	-	2,937,222
50-042-3 P	Marysville Borough Police	DB	1,035,757	-	40	-	51,766	45,429	-	(80)	(2,835)	-	1,130,077
50-044-8 N	Newport Borough Water Authority	DB	447,397	18,000	-	19,119	21,917	33,340	(20,669)	(140)	(1,200)	-	517,764
50-048-3 N	Millerstown Borough	DB	386,741	-	20	16,422	19,600	17,970	-	(100)	(1,074)	-	439,579
50-054-3 N	Newport Borough	DB	458,403	8,473	-	-	22,353	29,023	(25,208)	(140)	(1,224)	-	491,680
50-054-3 P	Newport Borough Police	DB	2,199,385	-	-	-	108,794	101,856	(45,739)	(60)	(5,959)	-	2,358,277
50-066-5 N1	Rye Township	DB	1,373,045	24,279	-	21,292	69,640	66,744	(13,965)	(120)	(3,814)	-	1,537,101
50-066-5 N2	Rye Township (Perry County)	CB	-	-	-	-	-	-	-	-	-	-	-
50-066-5 P	Rye Township Police	DB	810,456	-	-	-	39,923	34,163	(23,029)	(60)	(2,187)	-	859,266
52-003-5 N	Blooming Grove Township	CB	613,755	12,300	160	23,106	30,023	29,883	(3,556)	(160)	(1,644)	-	703,867
52-009-5 N	Dingman Township	DB	2,344,586	38,680	40	-	117,697	(268,015)	(58,126)	(360)	(6,446)	-	2,168,056
52-012-8 N	Municipal Authority of the Borough of Matamoras	DB	461,795	-	-	3,578	22,356	24,950	(27,751)	(140)	(1,224)	-	483,564
52-016-8 N	Milford Water Authority	CB	301,256	7,097	140	829	14,865	14,725	(15,759)	(140)	(814)	-	322,199
52-018-5 N	Lehman Township	CB	3,916,293	122,828	60	120,650	226,472	190,484	(142,035)	(880)	(12,404)	-	4,421,468
52-021-3 N	Matamoras Borough	DB	309,356	-	40	7,501	16,456	15,046	(3,315)	(40)	(901)	-	344,143

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
52-027-5 N	Milford Township (Pike County)	DB	82,612	6,252	40	-	4,035	4,777	(6,517)	(40)	(221)	-	90,938
54-003-3 N	Ashland Borough	DB	2,851,913	23,815	179	13,260	142,101	(198,240)	(79,279)	(460)	(7,783)	-	2,745,506
54-021-5 N	Cass Township	CB	136,439	7,436	60	7,349	7,216	7,331	-	(60)	(395)	-	165,376
54-024-3 N	Coaldale Borough	CB	181,671	2,680	20	2,099	8,845	16,793	(11,770)	(20)	(484)	-	199,834
54-027-3 N	Cressona Borough	DB	516,572	5,524	20	5,520	25,364	27,824	(13,057)	(200)	(1,389)	-	566,178
54-028-8 N	Cressona Borough Authority	DB	500,326	5,235	20	6,133	25,107	8,406	(7,365)	(100)	(1,375)	-	536,387
54-040-8 N	Frackville Area Municipal Authority	CB	216,441	7,132	140	13,850	11,354	14,882	(2,273)	(140)	(622)	-	260,764
54-048-5 N	Foster Township	DB	125,361	-	-	-	6,265	5,476	-	(20)	(343)	-	136,739
54-080-8 N	Mahanoy Township Authority	DB	2,165,550	27,064	-	3,939	107,730	92,432	(54,009)	(320)	(5,900)	-	2,336,486
54-081-5 N	Mahanoy Township	CB	57,029	1,256	80	2,010	2,906	2,819	(127)	(80)	(159)	-	65,734
54-093-3 N	Minersville Borough	DB	4,113,713	50,895	800	62,767	203,946	(17,639)	(158,625)	(800)	(11,170)	-	4,243,887
54-099-5 P	New Castle Township Police	DB	77,948	-	-	-	3,763	4,749	(5,125)	-	(206)	-	81,129
54-117-3 N	Orwigsburg Borough	DB	2,873,476	167,279	420	-	140,461	(4,655)	(161,039)	(420)	(7,693)	-	3,007,829
54-117-3 P	Orwigsburg Borough Police	DB	2,933,292	-	-	-	141,824	(170,481)	(174,979)	(180)	(7,768)	-	2,721,708
54-123-3 N	Pine Grove Borough	DB	1,521,065	63,966	380	-	74,550	(25,699)	(83,861)	(380)	(4,083)	-	1,545,938
54-123-3 P	Pine Grove Borough Police	DB	2,344,502	-	20	-	116,328	99,994	(21,242)	(100)	(6,371)	-	2,533,131
54-126-5 N	Pine Grove Township (Schuylkill County)	DB	609,558	27,514	260	12,244	30,725	35,662	(11,658)	(260)	(1,683)	-	702,362

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
54-156-3 N	Schuylkill Haven Borough	DB	8,875,183	225,242	1,140	105,390	423,318	821,471	(692,241)	(1,140)	(23,185)	-	9,735,178
54-162-3 N	Shenandoah Borough	DB	4,902,294	286,357	720	16,128	234,301	224,269	(428,808)	(720)	(12,833)	-	5,221,708
54-165-5 N	South Manheim Township	DB	500,750	9,418	-	-	24,621	31,472	(18,924)	(160)	(1,349)	-	545,828
54-192-5 N	Washington Township (Schuylkill County)	CB	180,892	5,781	160	-	8,841	9,335	(11,521)	(160)	(484)	-	192,844
54-198-5 N	West Brunswick Township	DB	359,295	13,334	-	-	17,832	20,993	(12,441)	(160)	(977)	-	397,876
54-272-8 N	Tower City Borough Authority	DB	224,399	772	-	3,095	10,818	9,822	(3,540)	(100)	(593)	-	244,673
54-516-6 N	Schuylkill Conservation District	CB	-	5,221	160	5,221	(2)	927	-	(160)	-	-	11,367
55-012-5 N	Center Township (Snyder County)	CB	40,714	1,737	40	1,144	2,096	2,496	(586)	(40)	(115)	-	47,486
55-014-8 N	Eastern Snyder County Regional Authority	DB	4,141,887	118,623	420	23,329	206,623	218,012	(268,378)	(420)	(11,317)	-	4,428,779
55-021-3 N	Freeburg Borough	DB	294,926	6,754	80	-	14,188	15,706	(22,666)	(80)	(777)	-	308,131
55-024-5 N	Jackson Township (Snyder County)	CB	236,270	5,408	120	4,288	11,671	12,749	(13,822)	(120)	(639)	-	255,925
55-030-3 N	Middleburg Borough	DB	1,087,944	21,400	-	18,441	53,895	56,652	(53,478)	(260)	(2,952)	-	1,181,642
55-030-3 P	Middleburg Borough Police	DB	717,686	3,464	573	-	35,789	36,601	(15,775)	(100)	(1,960)	-	776,278
55-036-5 N	Monroe Township (Snyder County)	CB	281,296	5,810	200	2,486	14,149	13,376	(8,133)	(200)	(775)	-	308,209
55-039-5 N	Penn Township	CB	32,184	11,792	120	4,460	2,074	2,916	-	(120)	(114)	-	53,312
55-042-5 N	Perry Township	CB	380,363	12,800	180	6,571	18,940	23,600	(19,077)	(180)	(1,037)	-	422,160

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
55-045-3 N	Selinsgrove Borough	DB	4,420,720	68,727	480	47,857	218,288	97,364	(174,259)	(480)	(11,956)	-	4,666,741
55-045-3 P	Selinsgrove Borough Police	DB	3,248,553	75,239	260	22,087	159,264	212,456	(192,619)	(260)	(8,723)	-	3,516,257
55-048-3 N	Shamokin Dam Borough	DB	2,877,843	64,379	260	13,153	139,951	168,870	(161,499)	(260)	(7,665)	-	3,095,032
55-048-3 P	Shamokin Dam Borough Police	DB	1,802,324	37,042	-	-	88,810	85,865	(65,504)	(120)	(4,864)	-	1,943,553
55-054-5 N	Union Township (Snyder County)	CB	259,487	8,377	-	1,800	13,175	12,270	-	(40)	(722)	-	294,347
55-445-6 N	Snyder County Housing Authority	CB	86,244	8,548	80	-	4,521	4,558	-	(80)	(248)	-	103,623
56-015-3 N1	Berlin Borough	DB	2,308,042	49,141	120	30,167	106,168	111,870	(364,968)	(660)	(5,815)	-	2,234,065
56-015-3 N2	Berlin Borough	CB	35,492	-	80	-	1,590	1,220	(6,911)	(80)	(87)	-	31,304
56-020-8 N	Central City Sewer Authority	CB	3,505	4,083	60	-	280	532	-	(60)	(15)	-	8,385
56-024-5 N	Brothersvalley Township	CB	1,106,142	42,798	280	12,720	53,581	57,164	(29,897)	(280)	(2,935)	-	1,239,573
56-033-3 N	Central City Borough	DB	445,444	20,725	200	-	21,553	12,510	(33,038)	(200)	(1,180)	-	466,014
56-033-3 P	Central City Borough Police	DB	1,501,445	-	-	-	74,614	68,150	(16,541)	(20)	(4,087)	-	1,623,561
56-060-8 N	Jenner Area Joint Sewer Authority	CB	626,994	11,556	180	16,455	31,523	33,693	(24,858)	(180)	(1,727)	-	693,636
56-063-5 N	Jenner Township	DB	1,672,199	38,154	340	8,090	81,733	134,395	(95,471)	(340)	(4,477)	-	1,834,623
56-072-5 N	Lincoln Township	DB	353,031	6,846	-	4,052	17,779	16,359	-	(100)	(974)	-	396,993
56-078-3 N	Meyersdale Borough	DB	1,259,653	25,046	120	4,473	62,489	66,051	(34,446)	(120)	(3,423)	-	1,379,843
56-096-8 N	Shade-Central City Joint Authority	CB	52,959	5,835	80	-	2,822	2,924	(260)	(80)	(155)	-	64,125
56-102-5 N	Paint Township	CB	1,022,502	30,081	220	-	51,400	53,595	(19,783)	(220)	(2,815)	-	1,134,980
56-111-3 N	Salisbury Borough	DB	367,285	10,421	120	-	17,889	12,550	(19,295)	(120)	(980)	-	387,870
56-117-5 N	Shade Township	DB	2,155,740	76,867	380	3,635	104,178	148,930	(175,791)	(380)	(5,706)	-	2,307,853

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
56-117-5 P	Shade Township Police	DB	404,367	20	-	-	19,654	21,660	(21,571)	(20)	(1,076)	-	423,034
56-132-5 N	Stonycreek Township	CB	558,088	38,245	180	19,222	29,212	27,617	(5,015)	(180)	(1,600)	-	665,769
56-461-6 N	Somerset Conservation District	CB	640,566	17,125	220	14,962	30,022	25,338	(71,541)	(220)	(1,644)	-	654,828
57-000-1 N	Sullivan County	DB	7,642,407	393,250	2,100	170,510	386,352	321,121	(378,165)	(2,100)	(21,161)	-	8,514,314
58-016-8 N	Montrose Municipal Authority	DB	274,335	7,695	20	2,003	13,742	12,773	-	(100)	(753)	-	309,715
58-027-3 N	Forest City Borough	DB	312,040	16,778	140	9,448	15,731	20,110	(16,065)	(140)	(862)	-	357,180
58-027-3 P	Forest City Borough Police	DB	678,254	-	-	5,935	33,034	38,880	(39,281)	(80)	(1,809)	-	714,933
58-033-5 N2	Franklin Township (Susquehanna Co)	CB	44,931	6,383	20	9,820	2,552	3,446	-	(20)	(140)	-	66,992
58-063-5 N	Jackson Township (Susquehanna County)	CB	427,623	5,177	120	14,069	21,838	20,463	-	(120)	(1,196)	-	487,974
58-087-3 N	Montrose Borough	DB	385,061	6,284	-	4,903	19,207	18,635	(5,707)	(100)	(1,052)	-	427,231
59-066-5 N	Liberty Township (Tioga County)	CB	4,249	5,025	40	-	308	646	-	(40)	(17)	-	10,211
59-075-5 N	Morris Township (Tioga County)	CB	235,105	8,424	100	8,064	11,745	10,030	(13,327)	(100)	(643)	-	259,398
59-093-5 N	Rutland Township	DB	140,629	5,891	288	3,041	6,791	9,459	(6,632)	(140)	(372)	-	158,955
59-099-5 N	Sullivan Township	CB	239,128	9,630	240	9,381	11,673	22,732	(27,408)	(240)	(639)	-	264,497
59-117-3 P	Westfield Borough Police	DB	631,664	12,503	100	-	31,078	27,898	(24,782)	(100)	(1,702)	-	676,659
60-027-5 N	Limestone Township (Union County)	DB	234,034	-	-	-	11,250	(49,376)	(15,552)	-	(616)	-	179,740
61-009-5 N	Canal Township	CB	89,468	6,343	100	3,596	4,606	4,393	(2,332)	(100)	(252)	-	105,822
61-012-5 N	Cherrytree Township	DB	883,605	6,935	140	13,565	43,736	41,084	(30,117)	(140)	(2,395)	-	956,413

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
61-024-5 N	Cornplanter Township	CB	672,214	14,369	260	21,380	34,003	35,178	(19,549)	(260)	(1,862)	-	755,733
61-027-5 N	Cranberry Township	DB	4,777,582	163,759	700	53,927	234,824	(29,700)	(242,577)	(700)	(12,861)	-	4,944,954
61-030-3 N	Emlenton Borough	CB	198,059	2,046	-	1,314	9,802	9,021	(2,831)	(80)	(537)	-	216,794
61-030-3 P	Emlenton Borough Police	CB	118,988	1,453	-	911	5,969	5,330	(916)	(20)	(327)	-	131,388
61-036-5 N	Frenchcreek Township	DB	473,827	17,945	20	10,000	23,723	29,254	(18,650)	(340)	(1,299)	-	534,480
61-042-5 N	Jackson Township (Venango County)	CB	-	-	-	-	-	-	-	-	-	-	-
61-048-5 N	Oakland Township	DB	232,908	7,348	80	2,473	11,310	20,035	(19,803)	(80)	(619)	-	253,652
61-054-5 N	Oil Creek Township (Venango County)	DB	169,005	8,198	80	2,179	8,524	3,812	(61)	(80)	(467)	-	191,190
61-063-5 N	Plum Township	CB	58,282	10,222	100	7,747	3,290	4,197	-	(100)	(180)	-	83,558
61-066-3 P	Polk Borough Police	CB	150,113	28,800	60	-	7,897	9,174	-	(60)	(433)	-	195,551
61-072-5 N	Richland Township (Venango County)	CB	223,115	1,460	80	86	10,262	14,236	(14,753)	(80)	(562)	-	233,844
61-078-3 N	Rouseville Borough	DB	255,396	8,019	180	-	12,380	16,432	(15,200)	(180)	(678)	-	276,349
61-427-6 N	Franklin City Housing Authority	CB	1,022,970	4,703	260	5,757	50,710	51,126	(23,814)	(260)	(2,777)	-	1,108,675
61-436-6 N	Oil City Housing Authority	CB	1,926,358	24,824	360	32,917	95,430	103,590	(70,847)	(360)	(5,227)	-	2,107,045
62-006-5 N	Brokenstraw Township	CB	290,362	6,438	100	2,340	14,354	16,424	(16,964)	(100)	(786)	-	312,168
62-015-5 N	Columbus Township	DB	583,178	22,256	100	8,288	28,873	29,992	(26,992)	(100)	(1,581)	-	644,014
62-024-5 N	Eldred Township (Warren County)	CB	601,712	16,386	80	6,550	30,678	28,967	(980)	(80)	(1,680)	-	681,633
62-027-5 N	Elk Township	CB	118,332	1,424	120	-	5,352	2,888	17,773	(120)	(293)	-	145,476

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
62-030-5 N	Farmington Township (Warren County)	CB	20,682	3,138	40	3,138	516	1,387	-	(40)	(28)	-	28,833
62-033-5 N	Freehold Township	DB	232,740	5,833	100	-	11,714	11,936	(10,967)	(100)	(642)	-	250,614
62-036-5 N	Glade Township	CB	1,170,156	21,425	180	24,902	58,230	58,212	(75,519)	(180)	(3,189)	-	1,254,217
62-042-5 N	Mead Township	CB	1,154,264	19,104	260	8,829	56,636	69,699	(65,509)	(260)	(3,102)	-	1,239,921
62-042-5 P	Mead Township Police	DB	1,328,642	-	-	-	66,311	51,443	(2,576)	(20)	(3,632)	-	1,440,168
62-045-5 N	Pine Grove Township (Warren County)	CB	243,646	8,000	160	2,051	12,217	12,449	(9,385)	(160)	(669)	-	268,309
62-048-5 N	Pittsfield Township	CB	286,647	10,107	60	-	14,402	13,749	(7,480)	(60)	(789)	-	316,636
62-051-5 N	Pleasant Township	DB	1,217,684	17,721	220	6,919	59,343	82,183	(89,343)	(220)	(3,250)	-	1,291,257
62-054-5 N	Sheffield Township	CB	379,905	6,595	240	10,752	19,138	(103,646)	(35,395)	(240)	(1,048)	-	276,301
62-054-5 P	Sheffield Township Police	DB	732,850	-	-	-	35,784	34,891	(32,635)	(60)	(1,960)	-	768,870
62-057-5 N	Southwest Township	CB	250,117	5,980	-	-	12,276	14,176	(11,394)	-	(672)	-	270,483
62-060-5 N	Spring Creek Township	CB	553,897	9,321	100	10,986	27,452	28,380	(28,144)	(100)	(1,504)	-	600,388
62-060-8 N	Sheffield Township Municipal Authority	DB	569,255	4,335	20	6,834	27,925	30,443	(26,910)	(140)	(1,529)	-	610,233
62-066-5 N	Sugar Grove Township	CB	711,638	11,433	200	18,507	35,944	34,968	(16,262)	(200)	(1,969)	-	794,259
62-102-8 N	Warren County Solid Waste Authority	DB	854,586	-	-	-	42,083	44,055	(24,132)	(40)	(2,305)	-	914,247
62-421-6 N	Warren County Housing Authority	DB	2,720,726	103,659	320	16,195	128,843	115,388	(307,591)	(320)	(7,057)	-	2,770,163
63-012-3 N	Bentleyville Borough	DB	612,450	6,774	-	4,884	30,721	27,771	-	(80)	(1,683)	-	680,837

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
63-012-3 P1	Bentleyville Borough Police	DB	430,166	47,532	100	-	28,279	13,735	(25,941)	(100)	(1,549)	139,185	631,407
63-012-3 P2	Bentleyville Borough Police	CB	228,728	9,316	40	-	4,303	(2,991)	(4,283)	(40)	(236)	(139,185)	95,652
63-018-5 N	Buffalo Township	DB	278,251	13,939	200	8,855	14,229	20,975	(16,317)	(200)	(779)	-	319,153
63-024-3 N	California Borough	DB	2,928,606	66,238	420	26,647	144,433	(198,212)	(411,306)	(420)	(7,911)	-	2,548,495
63-024-3 P	California Borough Police	DB	5,077,898	-	40	25,661	250,422	250,670	(132,215)	(320)	(13,716)	-	5,458,440
63-030-5 N	Canton Township	CB	2,269,047	71,536	420	50,663	114,008	19,419	(103,716)	(420)	(6,244)	-	2,414,713
63-036-8 N	Carroll Township Authority	DB	930,284	10,826	240	9,558	45,220	56,041	(56,343)	(240)	(2,477)	-	993,109
63-039-3 N	Centerville Borough	CB	1,132,349	28,476	220	35,596	57,668	60,540	(23,629)	(220)	(3,159)	-	1,287,841
63-042-3 N	Charleroi Borough	DB	1,688,403	1,819	40	22,138	82,384	97,082	(89,577)	(400)	(4,512)	-	1,797,377
63-048-3 N	Claysville Borough	CB	204,910	5,527	100	9,212	10,499	(7,341)	(2,849)	(100)	(575)	-	219,383
63-052-8 N	Centerville Borough Sanitary Authority	DB	683,844	22,047	80	5,309	34,047	41,129	(10,821)	(80)	(1,865)	-	773,690
63-054-3 N	Cokeburg Borough	CB	15,866	2,864	40	818	887	1,034	-	(40)	(49)	-	21,420
63-057-5 N	Cross Creek Township	DB	725,853	61,151	160	25,259	37,500	40,653	(5,933)	(160)	(2,054)	-	882,429
63-060-3 N	Deemston Borough	CB	87,018	1,566	140	-	2,138	3,693	(20,436)	(140)	(117)	-	73,862
63-063-5 N1	Donegal Township (Washington County)	DB	210,357	92	120	-	10,127	2,993	(16,888)	(120)	(555)	-	206,126
63-063-5 P	Donegal Township Police (Washington County)	DB	982,681	-	-	4,510	49,193	44,108	-	(120)	(2,694)	-	1,077,678
63-075-5 N	East Finley Township	DB	412,836	5,144	-	9,968	20,322	29,431	(20,842)	(160)	(1,113)	-	455,586

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
63-078-3 N	East Washington Borough	DB	137,624	8,991	80	3,033	6,867	8,190	(6,247)	(80)	(376)	-	158,082
63-078-3 P	East Washington Borough Police	DB	999,127	-	-	-	47,980	72,660	(74,513)	(80)	(2,628)	-	1,042,546
63-096-5 N	Hopewell Township (Washington County)	CB	321,669	14,561	220	14,296	16,614	17,683	(3,685)	(220)	(910)	-	380,228
63-105-5 N	Jefferson Township (Washington County)	DB	157,435	7,309	-	-	8,103	7,884	(2,266)	(80)	(444)	-	177,941
63-117-3 N	Midway Borough	CB	50,088	-	-	-	2,513	2,187	-	(40)	(138)	-	54,610
63-123-5 N	Morris Township (Washington County)	CB	407,508	17,699	120	10,693	20,927	20,713	(326)	(120)	(1,146)	-	476,068
63-129-3 N	New Eagle Borough	DB	961,210	1,196	20	9,838	47,168	36,958	(39,368)	(260)	(2,583)	-	1,014,179
63-136-8 N	Mid Mon Valley Water Authority	DB	569,274	-	-	261	27,761	27,896	(24,419)	(60)	(1,520)	-	599,193
63-138-5 N2	North Franklin Township	CB	159,892	12,776	60	-	8,237	8,054	-	(60)	(451)	-	188,508
63-141-5 F1	North Strabane Township Fire	DB	1,961,563	44,498	-	46,299	100,636	94,139	-	(180)	(5,512)	-	2,241,443
63-141-5 F2	North Strabane Township Fire	CB	661,601	82,153	360	63,412	36,399	42,315	-	(360)	(1,994)	-	883,886
63-141-5 N2	North Strabane Township	DB	5,791,064	486,610	340	15,856	282,264	384,563	(382,018)	(340)	(15,460)	-	6,562,879
63-141-5 N3	North Strabane Township	CB	911,694	62,711	360	70,019	48,065	50,408	(22,313)	(360)	(2,633)	-	1,117,951
63-144-5 N	Nottingham Township	DB	1,383,451	54,182	300	22,266	68,311	45,065	(63,770)	(300)	(3,741)	-	1,505,764
63-162-5 N	South Franklin Township	DB	848,895	17,027	60	19,586	41,826	43,566	(101,603)	(260)	(2,291)	-	866,806
63-165-5 F	South Strabane Township Fire	DB	1,695,599	159,596	340	39,105	84,852	93,611	(109,644)	(340)	(4,647)	-	1,958,472

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
63-165-5 N	South Strabane Township	DB	2,003,375	78,477	620	11,153	98,339	90,414	(122,212)	(620)	(5,386)	-	2,154,160
63-176-8 N	North Strabane Township Municipal Authority	CB	1,697,968	21,588	300	3,177	83,787	86,906	(84,657)	(300)	(4,589)	-	1,804,180
63-177-5 N2	Union Township (Washington County)	CB	94,547	-	80	-	4,627	3,405	(4,087)	(80)	(253)	-	98,239
63-192-8 N	Peters Creek Sanitary Authority	DB	825,461	33,434	-	-	42,324	44,148	(24,584)	(160)	(2,318)	-	918,305
63-236-8 N	Tri-County Joint Municipal Authority	DB	3,188,607	160,102	440	37,898	155,785	21,325	(172,096)	(440)	(8,532)	-	3,383,089
63-498-7 N	Washington Area COG	DB	236,285	-	-	-	11,247	25,614	(21,251)	(60)	(616)	-	251,219
64-008-8 N	Hawley Area Authority	CB	231,659	8,400	-	8,388	11,890	(53,689)	(2,666)	-	(651)	-	203,331
64-038-8 N	Wayne Library Authority	CB	508,642	8,087	240	9,261	24,556	26,001	(42,347)	(240)	(1,345)	-	532,855
64-060-5 N	Preston Township	CB	285,376	9,000	160	12,871	14,617	14,392	(7,260)	(160)	(801)	-	328,195
64-421-6 N	Wayne County Redevelopment Authority	CB	950,848	6,252	380	6,252	45,773	46,418	(58,121)	(380)	(2,507)	-	994,915
65-006-5 N	Allegheny Township (Westmoreland County)	DB	2,997,999	107,319	440	25,205	144,449	178,850	(220,017)	(440)	(7,912)	-	3,225,893
65-015-3 N	Avonmore Borough	DB	285,362	12,650	20	-	14,007	13,001	(10,314)	(200)	(767)	-	313,759
65-018-5 N	Bell Township	DB	467,724	15,787	-	6,451	23,685	31,488	(13,835)	(160)	(1,297)	-	529,843
65-024-5 N	Cook Township	CB	448,010	17,832	180	2,316	22,747	22,837	(6,136)	(180)	(1,246)	-	506,360
65-027-3 N	Delmont Borough	DB	401,033	13,987	120	-	19,941	17,844	(10,471)	(120)	(1,092)	-	441,242
65-027-3 P	Delmont Borough Police	DB	1,294,086	63,164	120	-	64,682	76,833	(30,862)	(120)	(3,543)	-	1,464,360
65-030-3 N	Derry Borough	DB	923,932	18,264	260	2,401	44,842	69,162	(61,488)	(260)	(2,456)	-	994,657

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
65-033-5 N	Derry Township (Westmoreland County)	DB	9,539,393	224,739	700	40,686	466,192	412,548	(532,424)	(700)	(25,534)	-	10,125,600
65-039-5 N	Donegal Township (Westmoreland County)	DB	1,538,457	38,795	200	-	75,639	101,615	(89,426)	(200)	(4,143)	-	1,660,937
65-042-5 N	East Huntingdon Township	DB	5,299,066	62,859	40	6,316	261,629	(485,064)	(238,303)	(380)	(14,330)	-	4,891,833
65-044-8 N	Derry Township Municipal Authority	DB	1,838,185	46,191	260	33,895	92,068	95,904	(35,402)	(260)	(5,043)	-	2,065,798
65-051-5 N	Fairfield Township	DB	1,024,433	27,677	-	-	50,839	47,960	(26,460)	(160)	(2,784)	-	1,121,505
65-057-2 N	Greensburg City	DB	15,361,204	295,279	2,080	101,293	741,539	238,493	(1,049,259)	(2,080)	(40,614)	-	15,647,935
65-072-2 N	Jeannette City	DB	5,776,265	24,675	20	48,907	280,555	321,856	(337,911)	(1,160)	(15,366)	-	6,097,841
65-075-2 N	Latrobe City	DB	6,107,507	-	60	43,479	296,371	264,089	(344,505)	(1,000)	(16,232)	-	6,349,769
65-076-8 N	Franklin Township Municipal Sanitary Authority	DB	9,130,036	354,283	820	86,545	457,184	525,357	(409,031)	(820)	(25,040)	-	10,119,334
65-084-2 N	Lower Burrell City	DB	9,639,131	146,240	1,240	69,370	469,547	300,314	(536,767)	(1,240)	(25,717)	-	10,062,118
65-087-5 N1	Loyalhanna Township	DB	591,283	7,867	-	2,902	29,228	31,720	(15,948)	(180)	(1,601)	-	645,271
65-087-5 N2	Loyalhanna Township (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-
65-093-3 P	Manor Borough Police	DB	1,145,983	18,315	-	-	56,096	16,687	(61,747)	(100)	(3,072)	-	1,172,162
65-099-3 N	Mount Pleasant Borough	CB	1,317,484	28,931	380	3,247	65,242	81,353	(59,763)	(380)	(3,573)	-	1,432,921
65-099-3 P	Mount Pleasant Borough Police	DB	5,868,547	-	-	-	284,654	240,556	(132,061)	(160)	(15,591)	-	6,245,945
65-102-5 N	Mount Pleasant Township	DB	9,728,546	248,527	680	47,005	474,009	487,911	(690,922)	(680)	(25,962)	-	10,269,114
65-108-3 N	New Florence Borough	CB	49,658	-	20	-	2,482	2,170	-	(20)	(136)	-	54,174

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
65-111-2 N	New Kensington City	DB	9,352,338	75,681	20	88,862	460,776	310,418	(368,986)	(1,460)	(25,237)	-	9,892,412
65-114-3 N	New Stanton Borough	DB	477,643	17,808	260	13,774	23,095	41,902	(37,750)	(260)	(1,265)	-	535,207
65-120-4 N	North Huntingdon Township	DB	15,415,565	414,191	1,560	152,255	763,979	845,451	(585,985)	(1,560)	(41,843)	-	16,963,613
65-120-4 P	North Huntingdon Township Police	DB	30,322,805	978,818	1,020	151,399	1,489,032	2,965,279	(1,324,676)	(1,020)	(81,555)	-	34,501,102
65-141-3 P	Scottdale Borough Police	DB	6,079,495	-	60	-	297,781	193,780	(210,174)	(300)	(16,310)	-	6,344,332
65-147-5 N	Sewickley Township	DB	2,809,550	47,734	40	41,126	131,875	104,236	(166,495)	(500)	(7,223)	-	2,960,343
65-150-3 N	Smithton Borough	CB	12,890	-	20	-	638	648	(234)	(20)	(35)	-	13,907
65-156-5 N	South Huntingdon Township	DB	3,482,429	75,652	300	26,768	174,923	36,710	(146,041)	(300)	(9,581)	-	3,640,860
65-168-3 N	Trafford Borough	CB	255,266	24,382	40	-	13,261	13,368	-	(300)	(726)	-	305,291
65-171-5 N	Unity Township	DB	16,853,788	825,384	1,220	132,339	825,819	1,820,533	(910,533)	(1,220)	(45,230)	-	19,502,100
65-174-5 N	Upper Burrell Township	CB	776,920	30,066	120	4,046	30,772	12,081	(267,430)	(120)	(1,685)	-	584,770
65-174-5 P	Upper Burrell Township Police	CB	592,281	10,000	60	9,100	30,285	27,677	-	(60)	(1,659)	-	667,684
65-180-5 N1	Washington Township (Westmoreland County)	CB	649,351	13,153	220	24,524	27,716	30,492	(112,135)	(220)	(1,518)	-	631,583
65-180-5 P	Washington Township Police (Westmoreland County)	DB	3,431,386	134,669	280	46,300	163,051	145,855	(255,540)	(280)	(8,930)	-	3,656,791
65-186-3 N	West Newton Borough	DB	907,123	19,575	40	7,949	44,237	44,103	(68,819)	(240)	(2,423)	-	951,545
65-186-3 P	West Newton Borough Police	DB	1,295,326	-	-	-	64,739	56,586	-	(40)	(3,546)	-	1,413,065

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
65-192-3 N	Youngwood Borough	DB	1,889,568	15,480	100	11,720	93,148	(200,070)	(78,305)	(440)	(5,102)	-	1,726,099
65-192-3 P	Youngwood Borough Police	DB	26,003	-	-	-	1,251	1,797	(1,830)	(20)	(69)	-	27,132
65-220-8 N	Mon Valley Sewage Authority	DB	6,261,255	95,618	580	103,077	313,893	52,549	(247,210)	(580)	(17,192)	-	6,561,990
65-252-8 N	Mount Pleasant Township Municipal Authority	CB	128,449	10,118	-	8,853	6,656	8,825	(2,398)	-	(365)	-	160,138
65-288-8 N	New Kensington Municipal Sanitary Authority	DB	8,855,048	-	-	49,096	466,704	269,881	(368,700)	(500)	(25,562)	-	9,245,967
65-292-8 N	North Huntingdon Township Municipal Authority	DB	9,398,247	269,558	860	69,423	468,747	116,643	(438,568)	(860)	(25,673)	-	9,858,377
65-332-8 N	Penn Township Sewage Authority	CB	1,949,521	68,934	280	-	99,090	93,864	(11,690)	(280)	(5,427)	-	2,194,292
65-344-8 N	Rostraver Township Sewer Authority	DB	1,323,762	17,958	-	18,052	66,742	62,268	(3,133)	(240)	(3,655)	-	1,481,754
65-350-8 N	Seward/St. Clair Township Sanitary Authority	DB	280,769	16,369	40	4,198	12,565	6,576	(58,499)	(40)	(688)	-	261,290
65-364-8 N	Smithton Borough Municipal Authority	CB	48,219	2,252	100	-	2,402	3,492	(2,856)	(100)	(132)	-	53,377
65-406-6 N	Avonmore Borough Municipal Authority	DB	241,295	-	-	-	11,907	13,776	(5,785)	-	(652)	-	260,541
65-436-8 N1	Western Westmoreland Municipal Authority	DB	8,118,593	73,356	-	36,558	396,601	360,772	(378,471)	(280)	(21,722)	-	8,585,407

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
65-436-8 N2	Western Westmoreland Municipal Authority	CB	56,288	9,626	40	13,070	3,281	4,542	-	(40)	(180)	-	86,627
65-456-8 N3	Municipal Authority of Westmoreland County of COJMA	DB	2,247,378	7,096	360	-	108,468	107,389	(153,102)	(360)	(5,941)	-	2,311,288
65-460-8 N	Westmoreland-Fayette Municipal Sewage Authority	DB	587,269	-	-	-	28,557	70,586	(29,317)	-	(1,564)	-	655,531
65-538-6 N	New Kensington Redevelopment Authority	CB	82,767	-	-	-	4,133	3,616	-	-	(226)	-	90,290
66-009-5 N	Eaton Township	CB	74,182	1,982	20	2,643	3,807	3,683	(367)	(20)	(209)	-	85,721
66-015-3 N	Factoryville Borough	CB	281,394	6,485	80	4,055	13,986	11,988	(13,854)	(80)	(766)	-	303,288
66-015-3 P	Factoryville Borough Police	CB	66,220	-	20	-	3,145	5,001	(6,338)	(20)	(172)	-	67,856
66-039-5 N	Monroe Township (Wyoming County)	CB	92,499	704	40	704	4,522	4,170	(5,684)	(40)	(248)	-	96,667
66-063-5 N	Tunkhannock Township	CB	223,665	7,657	80	14,086	11,593	11,154	(3,889)	(80)	(635)	-	263,631
66-063-5 P	Tunkhannock Township Police	DB	2,476,044	141,445	220	-	121,546	150,759	(129,459)	(220)	(6,657)	-	2,753,678
66-066-5 N	Washington Township (Wyoming County)	DB	243,541	6,290	20	3,957	12,227	(14,372)	(3,085)	(160)	(670)	-	247,748
67-003-5 P	Carroll Township Police	DB	7,098,088	230,584	380	68,139	357,231	334,922	(103,264)	(380)	(19,566)	-	7,966,134
67-036-5 N	East Manchester Township	DB	2,150,811	43,521	540	22,961	106,674	(112,638)	(112,168)	(540)	(5,843)	-	2,093,318
67-057-3 N	Franklintown Borough	CB	77,857	3,332	100	1,750	3,887	4,610	(4,010)	(100)	(213)	-	87,213
67-072-5 P	Heidelberg Township Police	DB	105,457	-	-	-	4,726	27,193	(20,203)	(20)	(259)	-	116,894

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
67-075-5 P	Hellam Township Police	DB	4,827,052	234,070	440	-	228,555	63,619	(167,506)	(440)	(12,518)	-	5,173,272
67-078-5 N	Hopewell Township (York County)	DB	1,415,700	39,797	20	15,890	70,271	83,208	(64,838)	(260)	(3,849)	-	1,555,939
67-099-5 P	Lower Windsor Township Police	DB	6,070,442	237,281	360	15,859	299,516	327,353	(220,131)	(360)	(16,405)	-	6,713,915
67-105-5 F1	Manchester Township Firefighters	DB	7,814,444	210,778	480	40,730	387,747	400,588	(372,438)	(480)	(21,237)	-	8,460,612
67-105-5 F2	Manchester Township Firefighters	CB	257,048	61,631	240	32,204	15,163	19,895	-	(240)	(830)	-	385,111
67-105-5 N1	Manchester Township	DB	6,557,954	126,539	540	8,909	318,532	343,822	(405,871)	(540)	(17,446)	-	6,932,439
67-105-5 N2	Manchester Township	CB	323,974	103,172	500	53,872	18,563	27,365	(12,133)	(500)	(1,017)	-	513,796
67-129-5 P	North Hopewell Township Police	DB	369,002	34,992	60	7,010	18,651	25,846	(14,544)	(60)	(1,022)	-	439,935
67-147-3 P	Red Lion Police	DB	2,312,242	-	-	-	109,688	(6,019)	(217,116)	(120)	(6,008)	-	2,192,667
67-156-5 N	Shrewsbury Township	DB	1,160,663	45,798	320	-	57,385	66,831	(49,159)	(320)	(3,143)	-	1,278,375
67-168-5 N	Springfield Township	DB	1,766,907	18,423	20	-	85,772	122,709	(109,084)	(220)	(4,698)	-	1,879,829
67-171-3 N	Stewartstown Borough	CB	1,691,251	35,611	420	-	84,519	78,793	(26,919)	(420)	(4,629)	-	1,858,626
67-174-5 N	Warrington Township	CB	513,265	12,888	320	-	25,007	34,436	(26,370)	(320)	(1,370)	-	557,856
67-192-3 N	Windsor Borough	CB	381,692	20,434	80	15,286	19,822	22,171	(5,088)	(80)	(1,086)	-	453,231
67-195-5 N	Windsor Township	DB	4,791,406	106,956	40	20,113	241,026	208,512	(127,837)	(600)	(13,201)	-	5,226,415
67-195-5 P	Windsor Township Police	DB	1,164,668	-	-	-	55,899	(56,992)	(85,621)	(80)	(3,062)	-	1,074,812
67-204-3 N	Yoe Borough	CB	45,460	2,085	60	1,390	2,301	2,360	(1,958)	(60)	(126)	-	51,512

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2023	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, 2024
67-540-6 N	York County Planning Commission	DB	13,073,844	313,677	1,980	113,476	656,581	765,352	(504,948)	(1,980)	(35,961)	-	14,382,021
67-910-7 N	Northern York County Regional Police NU	DB	1,654,080	80,166	180	-	86,126	82,944	(24,932)	(180)	(4,717)	-	1,873,667
67-916-7 N	Southern Police Commission NU	DB	93,396	-	-	-	4,462	6,047	(7,793)	(60)	(244)	-	95,808
67-916-7 P	Southern Police Commission	DB	8,176,434	-	-	(422)	313,439	(1,022,658)	(168,250)	(460)	(17,167)	(7,274,629)	6,287
67-917-7 N	Spring Grove Borough Police NU	CB	160,296	-	-	-	7,714	8,448	(11,594)	-	(422)	-	164,442
67-922-7 F4	York Area United Fire and Rescue	CB	3,010,175	124,164	520	126,600	157,081	151,353	(28,699)	(520)	(8,603)	-	3,532,071
67-922-7 N	York Area United Fire and Rescue Administrative	CB	-	43,203	160	22,270	16,066	65,185	-	(160)	(880)	642,766	788,610
67-930-7 N	York County Regional Police - Non-Uniform	DB	346,182	13,410	-	2,134	17,157	18,422	(12,879)	(80)	(940)	-	383,406
67-930-7 P	York County Regional Police Department	DB	50,933,162	1,748,562	1,760	324,768	2,494,330	4,111,666	(2,534,410)	(1,760)	(136,616)	-	56,941,462
	PMRS Liabilities*	DB	297,388	(61,882)	(220)	-	9,077	644,164	-	220	(496)	(648,968)	239,283
TOTAL			\$3,286,421,645	\$77,255,606	\$304,308	\$31,691,196	\$161,636,262	\$137,964,737	\$ (161,723,686)	\$ (414,960)	\$ (8,852,885)	\$ (5,524,857)	\$3,518,757,366

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

PAGE LEFT INTENTIONALLY BLANK

NOTES TO THE 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 required 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

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 investment income and other miscellaneous income, as presented in PMRS’ December 31, 2024 Annual Comprehensive Finance Report (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 represents 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, 2024.



Office Location

1721 North Front Street
Harrisburg, PA 17102-2315

Mailing Address

P.O. Box 1165
Harrisburg, PA 17108-1165

717.787.2065 or 1.800.622.7968
www.PMRS.pa.gov