

Schedule of Changes in Fiduciary Net Position by Participating Municipality

Pennsylvania Municipal Retirement System

Commonwealth of Pennsylvania

Fiscal year ended December 31, 2025



Pennsylvania
**Municipal
Retirement System**



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INTRODUCTION

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

The American Institute of Certified Public Accountants State and Local Government Accounting Guide, Chapter 13 – Defined Benefit Pension Plans (Plan and Employer considerations), referred to hereafter as the "A&A Guide," addresses accounting and auditing issues faced by governmental employers that participate in agent multiple-employer defined benefit pension plans (agent plans), and best practice solutions to address those issues. The A&A Guide recommends 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.

INDEPENDENT AUDITOR'S REPORT



Zelenkofske Axelrod LLC
CERTIFIED PUBLIC ACCOUNTANTS
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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, 2025, 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, 2025, 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
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In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2025, and our report thereon, dated June 22, 2026 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.



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Other Information

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

Restriction on Use

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

Zelenkofske Axelrod LLC
ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
July 27, 2026

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
01-000-1 N	Adams County	DB	\$126,829,720	\$2,139,429	\$2,460	\$1,972,588	\$6,350,932	\$11,576,669	\$(6,015,632)	\$(25,180)	\$(377,715)	\$-	\$142,453,271
01-015-3 N1	Biglerville Borough	DB	1,080,380	28,902	40	11,097	54,749	104,282	(44,573)	(140)	(3,256)	-	1,231,481
01-015-3 N2	Biglerville Borough (CB Plan)	CB	138,847	-	60	-	7,069	12,667	-	(60)	(420)	-	158,163
01-015-3 P	Biglerville Borough Police	DB	782,697	24,667	60	10,234	39,696	66,228	(27,163)	(60)	(2,361)	-	893,998
01-019-3 N	Carroll Valley Borough	DB	2,789,016	189,354	440	20,332	140,610	243,516	(127,655)	(440)	(8,363)	-	3,246,810
01-019-3 P	Carroll Valley Borough Police	DB	1,913,695	107,880	140	15,948	102,717	212,981	(94,245)	(140)	(6,109)	120,976	2,373,843
01-030-3 N	East Berlin Borough	DB	473,262	-	-	-	22,331	18,308	(45,918)	(120)	(1,328)	-	466,535
01-030-3 P	East Berlin Borough Police	DB	486,112	-	-	-	24,073	30,045	(23,453)	(40)	(1,432)	-	515,305
01-051-5 N	Hamiltonban Township	DB	533,000	17,072	-	-	26,875	50,528	(14,103)	(160)	(1,598)	-	611,614
01-051-5 P	Hamiltonban Township Police	DB	177,529	-	-	-	9,071	17,503	-	(20)	(539)	-	203,544
01-060-5 N	Latimore Township	CB	132,959	-	80	-	6,021	8,436	(32,252)	(80)	(358)	-	114,806
01-062-8 N	East Berlin Area Joint Authority	DB	454,953	11,436	-	-	22,837	45,007	(15,224)	(100)	(1,358)	-	517,551
01-068-8 N	Fairfield Municipal Authority	DB	283,494	15,480	20	-	14,428	27,953	-	(20)	(858)	-	340,497
01-088-8 N	White Run Regional Municipal Authority	DB	1,169,245	30,143	220	16,767	57,110	101,162	(141,515)	(220)	(3,397)	-	1,229,515
01-099-3 N	York Springs Borough	DB	783,522	19,550	-	4,431	38,843	59,328	(37,807)	(100)	(2,310)	-	865,457
01-116-8 N	Possum Valley Municipal Authority	CB	605,802	20,181	120	6,394	31,212	58,975	(2,365)	(120)	(1,856)	-	718,343
02-032-8 N	Allegheny Valley Joint Sewage Authority	DB	3,751,803	100,773	360	39,888	190,709	332,304	(194,452)	(360)	(11,342)	-	4,209,683
02-036-3 N	Brackenridge Borough	DB	2,842,342	30,484	-	23,231	127,907	238,673	(166,919)	(340)	(7,607)	(77,037)	3,010,734
02-051-3 N	Bridgeville Borough	DB	3,281,671	114,556	360	34,769	163,999	304,512	(190,178)	(360)	(9,754)	-	3,699,575
02-054-3 N	Carnegie Borough	DB	5,986,854	419,596	520	23,677	295,749	509,459	(356,962)	(520)	(17,589)	-	6,860,784
02-069-2 F	Clairton Firefighters	DB	1,262,358	274,230	340	-	59,912	97,104	(159,981)	(340)	(3,563)	-	1,530,060
02-069-2 N	Clairton City	DB	2,946,494	-	-	20,224	146,145	222,084	(162,599)	(500)	(8,692)	-	3,163,156
02-069-2 P	Clairton Police	DB	2,803,263	452,498	520	119,228	142,513	298,829	(192,573)	(520)	(8,476)	(38,341)	3,576,941
02-072-4 N	Collier Township	DB	5,786,947	219,087	2,944	170,658	297,457	549,918	(358,471)	(980)	(17,691)	88,411	6,738,280
02-081-4 N	Crescent Township	DB	742,551	-	20	1,922	37,056	73,117	(24,928)	(220)	(2,204)	-	827,314

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

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02-081-4 P	Crescent Township Police	DB	2,058,516	71,891	220	-	100,535	192,860	(69,833)	(220)	(5,979)	-	2,347,990
02-087-3 N2	Dravosburg Borough	DB	764,293	-	-	9,975	38,700	69,705	(9,778)	(40)	(2,302)	-	870,553
02-093-4 N	East Deer Township	DB	758,001	-	-	7,045	38,140	67,368	(65,594)	(100)	(2,268)	-	802,592
02-093-4 P	East Deer Township Police	DB	1,981,472	-	-	-	99,995	183,309	(31,374)	(20)	(5,947)	-	2,227,435
02-111-4 N	Elizabeth Township (Allegheny County)	DB	6,362,961	166,984	900	55,398	314,388	533,344	(266,830)	(900)	(18,698)	(83,242)	7,064,305
02-111-4 P	Elizabeth Township (Allegheny County) Police	DB	12,795,314	379,108	740	-	643,594	1,096,802	(761,009)	(740)	(38,277)	38,341	14,153,873
02-117-3 N	Etna Borough	DB	2,255,031	50,227	420	16,714	113,883	200,365	(65,949)	(420)	(6,773)	-	2,563,498
02-129-5 N	Forward Township	DB	777,214	27,670	160	4,935	46,199	70,906	(45,783)	(160)	(2,748)	-	878,393
02-129-5 P	Forward Township Police	DB	2,192,034	-	-	-	107,705	177,549	(136,026)	(160)	(6,406)	-	2,334,696
02-138-5 N	Frazer Township	DB	801,705	23,150	80	-	41,020	64,216	(23,180)	(80)	(2,440)	-	904,471
02-138-5 P	Frazer Township Police	DB	323,731	24,583	-	18,194	18,177	36,768	-	(100)	(1,081)	-	420,272
02-156-4 N	Harrison Township	DB	5,131,709	116,584	500	32,874	262,970	478,326	(226,416)	(500)	(15,640)	31,084	5,811,491
02-160-8 N	Collier Township Sewer Department	DB	135,799	1,740	-	1,054	6,933	12,373	-	(40)	(412)	-	157,447
02-189-3 N	Liberty Borough	CB	366,415	12,311	100	1,722	18,638	37,240	(18,634)	(100)	(1,108)	-	416,584
02-189-3 P	Liberty Borough Police	CB	260,688	3,835	-	-	12,853	21,466	(17,618)	(20)	(764)	-	280,440
02-210-3 N	Monroeville Municipality	DB	56,709,088	868,605	4,660	555,184	2,857,421	4,952,192	(2,411,731)	(4,660)	(169,942)	-	63,360,817
02-224-8 N	Elizabeth Borough Municipal Authority	DB	911,754	-	-	6,926	45,342	67,763	(39,890)	(160)	(2,697)	-	989,038
02-234-4 N	North Versailles Township	DB	7,831,635	255,265	1,120	76,251	395,575	775,118	(261,416)	(1,120)	(23,526)	5,879	9,054,781
02-244-8 N	Fawn Township Sewage Authority	DB	180,127	26,209	20	-	10,186	12,871	(17,684)	(20)	(606)	-	211,103
02-252-8 N	Fawn-Frazer Joint Water Authority	DB	708,417	14,976	-	5,697	34,976	61,800	(50,335)	(200)	(2,080)	-	773,251
02-280-8 N	Frazer Transportation Authority	DB	79,585	-	-	-	3,828	5,337	(7,748)	(20)	(228)	-	80,754
02-306-3 N	Sharpsburg Borough	DB	2,054,497	16,410	80	22,770	100,613	165,608	(140,490)	(480)	(5,984)	(3,228)	2,209,796
02-318-3 N	Springdale Borough	DB	5,111,303	255,807	460	86,945	254,088	484,815	(347,330)	(460)	(15,112)	14,388	5,844,904

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
02-320-8 N	Harrison Township Water Authority	DB	3,539,628	39,687	20	33,042	194,080	306,354	(154,905)	(500)	(11,543)	83,711	4,029,574
02-321-4 N	Springdale Township	DB	1,243,575	-	20	11,080	62,207	107,914	(45,987)	(140)	(3,700)	-	1,374,969
02-330-3 N	Tarentum Borough	DB	6,517,683	204,498	880	60,529	324,583	544,459	(390,488)	(880)	(19,304)	-	7,241,960
02-333-3 N	Thornburg Borough	CB	232,756	11,823	40	11,823	12,333	24,650	-	(40)	(733)	-	292,652
02-336-3 N	Turtle Creek Borough	DB	912,034	4,970	-	14,348	45,141	75,198	(49,954)	(160)	(2,685)	-	998,892
02-342-3 N	Verona Borough	DB	755,252	-	-	7,919	37,877	67,409	(8,401)	(160)	(2,253)	(3,445)	854,198
02-345-3 N	Versailles Borough	DB	1,228,533	-	-	-	62,020	111,606	(16,639)	(80)	(3,689)	-	1,381,751
02-345-3 P	Versailles Borough Police	DB	1,892,971	(41)	-	-	96,350	171,561	-	(60)	(5,730)	-	2,155,051
02-372-8 N	Leetsdale Borough Municipal Authority	DB	839,697	9,744	120	5,917	41,765	73,248	(36,336)	(120)	(2,484)	-	931,551
02-375-4 N	Wilkins Township	DB	3,361,860	95,615	480	48,217	169,539	356,620	(145,211)	(480)	(10,083)	-	3,876,557
02-381-3 N	Wilmerding Borough	DB	365,264	-	-	1,750	18,046	23,964	(15,628)	(60)	(1,073)	(5,879)	386,384
02-460-8 N	Moon Township Municipal Authority	DB	18,083,107	333,580	1,480	62,186	899,789	1,533,769	(1,018,737)	(1,480)	(53,514)	-	19,840,180
02-517-6 N	Elizabeth Township Sanitary Authority	DB	882,157	-	-	-	43,434	61,522	(51,497)	-	(2,583)	-	933,033
02-588-8 N	Pleasant Hills Authority	CB	96,114	4,212	20	3,744	5,089	9,933	-	(20)	(303)	-	118,789
02-638-8 N	Riverview Sanitary Authority	DB	1,289,710	47,635	140	10,254	67,115	99,807	(45,528)	(140)	(3,992)	-	1,465,001
02-640-6 N	Mount Lebanon Park-ing Authority	CB	1,678,173	-	1,020	-	81,966	124,826	(105,530)	(1,020)	(4,875)	-	1,774,560
02-640-8 N	Robinson Township Municipal Authority	DB	13,967,959	460,035	980	-	703,073	1,145,551	(806,313)	(980)	(41,814)	(15,561)	15,412,930
02-704-8 N	South Fayette Township Municipal Authority	DB	1,629,746	51,907	300	18,834	84,066	142,098	(97,846)	(300)	(5,000)	-	1,823,805
02-756-8 N	Upper Allegheny Joint Sanitary Authority	DB	7,597,552	68,338	20	102,654	373,499	610,672	(653,361)	(640)	(22,213)	-	8,076,521
02-911-7 P	Allegheny Valley Regional Police	DB	726,087	57,391	20	30,288	50,535	82,119	-	(160)	(3,005)	-	943,275
03-003-3 N	Apollo Borough	CB	166,610	5,360	120	-	8,753	16,025	(1,736)	(120)	(521)	-	194,491
03-003-3 P	Apollo Borough Police	CB	19,009	560	20	-	839	1,751	-	(20)	(50)	-	22,109
03-012-5 N	Bethel Township	DB	295,544	3,897	-	1,892	14,721	27,193	(13,905)	(80)	(876)	-	328,386

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03-033-5 P2	East Franklin Township Police	CB	153,437	-	60	-	(15,467)	8,930	-	(60)	920	-	147,820
03-039-3 N	Ford City Borough	CB	65,737	18,056	240	6,968	3,625	10,080	(5,734)	(240)	(216)	-	98,516
03-045-3 N	Freeport Borough	CB	711,983	7,453	120	7,453	35,257	61,925	(42,290)	(120)	(2,097)	-	779,684
03-048-5 P	Gilpin Township Police	DB	619,674	3,540	140	-	28,608	45,847	(43,762)	(140)	(1,701)	-	652,206
03-057-3 N1	Kittanning Borough	DB	5,682,068	55,555	580	16,476	280,010	529,067	(347,098)	(580)	(16,653)	-	6,199,425
03-057-3 N2	Kittanning Borough CB	CB	94,228	4,132	40	15,160	5,052	12,038	(1,076)	(200)	(300)	-	129,074
03-081-5 N	North Buffalo Township	CB	297,741	20,266	80	2,658	15,614	29,429	(6,892)	(80)	(929)	-	357,887
03-096-5 N	Plumcreek Township	DB	745,201	57,550	180	11,823	37,582	64,279	(41,103)	(180)	(2,235)	-	873,097
03-105-3 N	Rural Valley Borough	DB	189,481	4,663	80	450	9,547	17,654	(12,031)	(80)	(568)	-	209,196
03-108-5 N	South Bend Township	CB	156,714	5,269	80	5,890	8,147	15,963	(761)	(80)	(485)	-	190,737
03-132-8 N	Kittanning Suburban Joint Water Authority	CB	1,343,885	34,642	300	21,536	68,644	128,268	(28,027)	(300)	(4,083)	-	1,564,865
03-136-8 N	Municipal Authority of the Borough of Kittanning	DB	234,598	30,436	60	11,981	12,922	28,278	-	(60)	(769)	-	317,446
03-160-8 N	Manor Township Joint Municipal Authority	DB	1,590,558	56,996	220	40,522	77,766	123,358	(181,388)	(220)	(4,625)	-	1,703,187
03-172-8 N1	Parker Area Authority	DB	295,798	-	-	-	14,269	17,463	(16,416)	(40)	(849)	-	310,225
03-172-8 N2	Parker Area Authority (CB Plan)	CB	91,082	4,832	100	11,595	5,158	9,860	(1,927)	(100)	(307)	-	120,293
03-184-8 N	Parks Township Municipal Authority	DB	166,888	11,080	80	4,631	8,701	8,103	(15,428)	(80)	(517)	-	183,458
03-188-8 N	Shannock Valley General Services Authority	CB	73,517	974	60	3,314	3,708	5,684	(2,736)	(60)	(221)	-	84,240
03-408-6 N	Armstrong Conservation District	CB	1,124,313	15,569	220	25,488	56,532	91,773	(52,442)	(220)	(3,362)	-	1,257,871
03-460-6 N	Kiskiminetas Township Municipal Authority	DB	115,167	-	-	-	5,174	(74)	(22,338)	(40)	(308)	-	97,581
04-018-3 N	Big Beaver Borough	DB	255,000	3,013	20	-	12,607	23,943	(14,015)	(180)	(750)	-	279,638
04-018-3 P	Big Beaver Borough Police	DB	280,320	-	-	-	13,958	23,005	(7,103)	(20)	(830)	-	309,330
04-024-3 N	Bridgewater Borough	CB	152,075	2,300	20	-	7,549	16,020	(6,969)	(20)	(449)	-	170,526
04-024-3 P	Bridgewater Borough Police	DB	428,992	(3,520)	-	-	20,960	32,701	(16,416)	(20)	(1,247)	-	461,450

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
04-024-8 N	Ambridge Borough Municipal Authority	DB	2,257,767	62,053	200	53,073	116,919	219,524	(95,334)	(200)	(6,954)	-	2,607,048
04-027-5 N	Brighton Township	DB	3,535,860	58,434	340	22,220	177,687	327,135	(120,169)	(340)	(10,568)	-	3,990,599
04-033-5 N2	Chippewa Township	CB	156,711	14,117	120	16,564	8,468	18,580	-	(120)	(504)	-	213,936
04-036-3 N	Conway Borough	DB	1,236,789	6,718	20	6,381	61,997	119,161	(29,789)	(160)	(3,687)	-	1,397,430
04-042-5 N	Darlington Township	CB	372,640	13,479	120	-	18,365	32,211	(15,701)	(120)	(1,092)	-	419,902
04-042-5 P	Darlington Township Police	CB	23,302	-	-	-	1,093	2,231	-	-	(65)	-	26,561
04-048-3 N	East Rochester Borough	DB	177,246	3,489	-	3,900	8,706	14,774	(12,544)	(140)	(518)	-	194,913
04-063-5 N	Franklin Township (Beaver County)	DB	2,154,371	26,173	20	-	106,905	164,919	(108,524)	(460)	(6,358)	-	2,337,046
04-063-5 P	Franklin Township Police (Beaver County)	DB	420,336	10,205	20	-	21,368	39,420	(5,238)	(100)	(1,271)	(286)	484,454
04-066-3 N	Freedom Borough (Beaver County)	CB	425,533	22,159	140	5,408	21,294	39,533	(25,125)	(140)	(1,266)	-	487,536
04-075-5 N1	Greene Township	CB	1,183,038	26,009	280	9,575	59,095	111,216	(53,686)	(280)	(3,515)	-	1,331,732
04-078-5 N2	Hanover Township (Beaver County)	CB	203,204	7,329	60	7,329	10,702	20,676	-	(60)	(636)	-	248,604
04-090-4 N	Hopewell Township (Beaver County)	DB	8,831,097	274,946	1,180	68,710	437,836	719,286	(530,779)	(1,180)	(26,040)	(38,414)	9,736,642
04-093-5 P	Independence Township Police	DB	1,109,320	25,745	140	-	55,459	95,885	(47,045)	(140)	(3,298)	-	1,236,066
04-104-8 N	Brighton Township Sewage Authority	DB	1,341,834	20,133	220	7,755	66,351	118,921	(92,230)	(220)	(3,946)	-	1,458,818
04-108-3 N	Monaca Borough	DB	3,557,672	55,601	760	44,509	179,529	309,595	(155,511)	(760)	(10,677)	-	3,980,718
04-108-8 N	Brighton Township Municipal Authority	DB	2,057,094	34,251	180	14,362	105,359	205,814	(74,451)	(180)	(6,266)	15,561	2,351,724
04-117-5 N2	New Sewickley Township	CB	672,287	22,128	200	-	32,835	55,476	(50,606)	(200)	(1,953)	-	730,167
04-120-5 N	North Sewickley Township	CB	66,197	8,400	40	-	3,713	7,441	-	(40)	(221)	-	85,530
04-120-5 P	North Sewickley Township Police	DB	578,897	16,970	20	6,495	28,708	46,991	(58,915)	(100)	(1,707)	286	617,645
04-136-8 N	Creswell Heights Joint Authority	DB	5,412,699	115,503	640	56,105	265,590	460,295	(437,977)	(640)	(15,796)	38,414	5,894,833
04-138-5 N	Raccoon Township	DB	1,024,923	-	-	3,035	50,793	80,502	(33,098)	(160)	(3,021)	-	1,122,974

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
04-141-3 N	Rochester Borough	CB	894,020	16,089	260	17,913	46,205	128,197	(51,392)	(260)	(2,748)	11,196	1,059,480
04-144-4 N	Rochester Township	DB	882,646	18,868	-	-	43,379	77,234	(43,154)	(240)	(2,580)	(11,196)	964,957
04-144-4 P	Rochester Township Police	DB	931,031	-	-	-	46,218	127,781	(51,504)	(100)	(2,749)	-	1,050,677
04-146-8 N1	Economy Borough Municipal Authority	CB	258,514	10,952	280	-	13,020	20,361	(12,146)	(280)	(774)	-	289,927
04-147-3 N2	Shippingport Borough	CB	101,435	7,384	40	1,491	5,917	12,991	(5,570)	(40)	(352)	-	123,296
04-147-3 P	Shippingport Borough Police	DB	709,624	15,537	80	5,643	33,431	59,444	(40,630)	(80)	(1,988)	-	781,061
04-150-5 N	South Beaver Town- ship	DB	636,238	22,968	140	-	31,239	45,878	(48,515)	(140)	(1,858)	-	685,950
04-150-5 P	South Beaver Town- ship Police	DB	1,128,782	32,837	-	-	56,453	110,881	(42,653)	(140)	(3,357)	-	1,282,803
04-155-4 N	Vanport Township	CB	150,150	-	-	4,491	7,424	14,918	(10,230)	(140)	(442)	-	166,171
04-155-4 P	Vanport Township Police	DB	1,659,917	-	-	-	83,543	148,587	(26,036)	(60)	(4,969)	-	1,860,982
04-264-8 N1	Rochester Area Joint Sewer Authority	DB	1,563,275	91,369	140	-	81,735	117,212	(88,656)	(140)	(4,861)	-	1,760,074
04-264-8 N2	Rochester Area Joint Sewer Authority CB	CB	4,067	4,825	40	4,825	490	1,894	-	(40)	(29)	-	16,072
04-284-8 N	Vanport Township Municipal Authority	DB	2,567,684	101,545	200	16,212	130,610	176,059	(174,910)	(200)	(7,768)	-	2,809,432
05-003-3 N1	Bedford Borough	DB	5,864,416	262,051	500	76,525	286,492	474,393	(409,876)	(500)	(17,039)	-	6,536,962
05-003-3 N2	Bedford Borough (CB)	CB	63,993	7,085	100	12,989	3,669	8,778	-	(100)	(218)	-	96,296
05-012-5 N	Broad Top Township	CB	1,591,850	4,534	440	16,650	77,853	129,030	(110,362)	(440)	(4,630)	-	1,704,925
05-028-8 N	Bedford Township Municipal Authority	CB	209,003	-	60	17,987	10,971	20,783	(1,575)	(220)	(652)	(4,108)	252,249
05-030-3 N	Everett Borough	DB	575,932	-	-	4,459	31,888	55,952	(27,391)	(160)	(1,897)	11,609	650,392
05-030-3 P	Everett Borough Police	DB	1,832,704	73,158	140	-	91,465	172,818	(87,999)	(140)	(5,440)	-	2,076,706
05-042-3 N	Hyndman Borough	DB	1,218,792	19,492	180	-	59,394	97,495	(100,380)	(180)	(3,532)	-	1,291,261
05-056-8 N	Everett Area Municipal Authority	DB	444,101	31,001	160	13,731	18,850	38,722	(22,300)	(160)	(1,121)	(11,609)	511,375
05-060-8 N	Hyndman Borough Municipal Authority	DB	63,308	22,702	60	-	3,215	8,874	-	(60)	(191)	-	97,908
05-080-8 N	Saxton Borough Mu- nicipal Authority	DB	128,055	11,901	40	2,042	7,051	13,829	-	(40)	(419)	-	162,459

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
05-084-3 N	Saxton Borough	DB	601,571	15,000	20	-	30,734	56,082	(7,316)	(120)	(1,828)	4,108	698,251
05-084-3 P	Saxton Borough Police	DB	841,642	-	20	-	41,670	78,382	(17,143)	(120)	(2,478)	(11,417)	930,556
05-090-5 N	Snake Spring Township	CB	197,527	7,101	100	3,075	9,940	17,235	(13,007)	(100)	(591)	-	221,280
05-097-8 N	Snake Spring Township Municipal Authority	CB	146,558	5,659	60	9,791	7,783	15,649	32	(60)	(463)	-	185,009
06-012-3 N	Bally Borough	DB	918,981	15,008	20	-	45,970	87,824	(30,379)	(220)	(2,734)	-	1,034,470
06-012-3 P	Bally Borough Police	DB	815,769	8,323	-	-	40,243	106,379	(43,412)	(100)	(2,393)	-	924,809
06-028-8 N2	B.A.R.T.A.	DB	4,021,830	-	-	-	195,440	324,920	(324,859)	(520)	(11,624)	-	4,205,187
06-033-5 N	Brecknock Township (Berks County) (CB Plan)	CB	839,478	6,553	140	33,359	43,394	81,939	(3,636)	(140)	(2,581)	-	998,506
06-042-5 N	Centre Township (Berks County)	DB	680,064	12,231	-	-	33,652	48,569	(35,143)	(160)	(2,001)	-	737,212
06-042-5 P	Centre Township (Berks County) Police	DB	570,838	-	-	-	27,810	51,277	(43,563)	(60)	(1,654)	-	604,648
06-045-4 P	Colebrookdale Township Police	DB	4,986,192	-	-	-	240,735	392,243	(296,857)	(180)	(14,317)	-	5,307,816
06-054-5 P	Douglass Township Police (Berks County)	DB	3,337,818	66,550	-	-	168,290	282,869	(74,187)	(220)	(10,009)	-	3,771,111
06-081-3 N	Kenhorst Borough	DB	922,208	18,777	-	7,648	48,210	77,867	(34,020)	(200)	(2,867)	-	1,037,623
06-084-3 N	Kutztown Borough	DB	18,509,006	532,038	1,740	250,436	931,935	1,581,758	(1,170,835)	(1,740)	(55,426)	-	20,578,912
06-141-5 N	Pike Township	DB	486,086	39,490	220	-	25,214	34,726	(25,885)	(220)	(1,500)	-	558,131
06-168-3 P	Sinking Spring Borough Police	DB	3,397,427	30,358	-	3,140	172,510	302,542	(45,175)	(200)	(10,260)	-	3,850,342
06-189-3 N	Topton Borough	DB	1,921,913	27,273	-	14,945	95,006	139,138	(106,871)	(300)	(5,650)	-	2,085,454
06-192-5 P	Tulpehocken Township Police	DB	850,205	22,777	80	9,983	43,102	84,090	(23,447)	(80)	(2,563)	-	984,147
06-195-5 N	Union Township (Berks County)	CB	1,063,673	15,600	360	16,135	53,969	96,375	(26,830)	(360)	(3,210)	-	1,215,712
06-204-5 N	Washington Township (Berks County)	DB	1,937,267	65,636	971	22,305	98,361	191,111	(53,343)	(420)	(5,850)	2,826	2,258,864
06-208-8 N	Maidencreek Township Authority	DB	1,657,359	77,455	280	932	84,909	214,215	(112,479)	(280)	(5,050)	-	1,917,341

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
06-213-3 N2	West Reading Borough	CB	689,498	72,679	500	11,999	36,853	76,304	(3,528)	(500)	(2,192)	-	881,613
06-312-8 N	Robesonia-Wernersville Municipal Authority	DB	922,273	22,759	180	3,589	45,819	63,086	(69,042)	(180)	(2,725)	(6,283)	979,476
06-367-8 N	Washington Township Municipal Authority (Berks County)	DB	215,360	-	-	-	10,790	18,279	(5,973)	(60)	(642)	-	237,754
06-372-8 N	Wernersville Municipal Authority	DB	1,231,849	46,266	100	-	64,084	119,358	-	(100)	(3,811)	-	1,457,746
06-408-8 N	Womelsdorf-Robesonia Joint Authority	DB	689,184	-	-	5,017	34,083	58,462	(33,549)	(80)	(2,027)	-	751,090
07-012-3 N	Bellwood Borough	DB	1,210,906	42,415	260	20,286	61,481	123,528	(39,712)	(260)	(3,657)	-	1,415,247
07-012-3 P	Bellwood Borough Police	DB	2,375,287	-	-	-	120,093	201,370	(28,727)	(100)	(7,142)	-	2,660,781
07-015-5 N	Blair Township	DB	1,585,804	75,207	320	5,847	79,652	156,325	(69,397)	(320)	(4,737)	-	1,828,701
07-015-5 P	Blair Township Police	DB	2,874,413	57,535	220	9,521	143,443	252,555	(143,212)	(220)	(8,531)	2,624	3,188,348
07-021-3 N	Duncansville Borough	CB	428,909	12,749	280	13,559	20,386	39,698	(13,174)	(280)	(1,212)	-	500,915
07-021-3 P	Duncansville Borough Police	CB	73,163	2,000	60	-	3,833	6,987	-	(60)	(228)	-	85,755
07-027-5 N	Freedom Township	DB	874,453	31,383	200	-	43,534	83,049	(49,044)	(200)	(2,589)	-	980,786
07-027-5 P	Freedom Township Police	DB	481,520	32,741	80	-	24,398	50,043	(14,267)	(80)	(1,451)	(2,624)	570,360
07-030-5 N	Greenfield Township (Blair County)	DB	413,189	14,460	-	-	20,739	32,020	(26,232)	(160)	(1,233)	-	452,783
07-030-5 P	Greenfield Township (Blair County) Police	DB	2,239,421	-	-	-	113,581	204,527	(15,161)	(80)	(6,755)	-	2,535,533
07-033-3 N	Hollidaysburg Borough	DB	12,100,917	294,087	1,160	-	601,206	1,124,744	(683,906)	(1,160)	(35,756)	-	13,401,292
07-045-3 N	Martinsburg Borough	DB	1,535,913	43,920	756	40,164	78,370	144,266	(48,200)	(220)	(4,661)	-	1,790,308
07-045-3 P	Martinsburg Borough Police	DB	1,147,601	16,856	-	-	57,415	110,087	(43,086)	(80)	(3,415)	-	1,285,378
07-051-5 P	North Woodbury Township Police	CB	25,657	8,686	40	-	11,021	11,475	(685)	(40)	(655)	59,449	114,948
07-054-3 N	Roaring Spring Borough	DB	1,850,656	44,281	280	10,053	91,702	154,665	(106,289)	(280)	(5,454)	-	2,039,614
07-054-3 P	Roaring Spring Borough Police	DB	1,579,520	-	-	-	76,004	124,489	(34,205)	(80)	(4,520)	(59,449)	1,681,759

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07-060-8 N	Blair Township Water and Sewer Authority	CB	731,534	12,879	220	50,238	38,367	72,805	(8,193)	(220)	(2,282)	-	895,348
07-069-3 N	Williamsburg Borough	CB	529,399	53,684	120	359	28,207	58,965	(1,890)	(120)	(1,678)	-	667,046
07-069-3 P	Williamsburg Borough Police	CB	503,610	-	20	1,898	22,776	43,887	(42,162)	(60)	(1,355)	-	528,614
08-096-3 N	South Waverly Borough	DB	354,025	24,483	60	-	17,582	44,089	(26,857)	(60)	(1,046)	-	412,276
08-096-3 P	South Waverly Borough Police	DB	277,638	-	-	-	13,454	13,411	(23,710)	(20)	(800)	-	279,973
09-003-5 N	Bedminster Township	DB	2,614,814	63,284	3,616	16,153	129,443	259,423	(125,090)	(260)	(7,698)	-	2,953,685
09-003-5 P	Bedminster Township Police	DB	6,507,508	265,093	11,065	47,165	359,383	736,784	(359,287)	(340)	(21,374)	491,061	8,037,058
09-015-4 N	Bristol Township	CB	9,302,862	140,034	2,300	254,205	468,737	835,436	(471,889)	(2,300)	(27,878)	-	10,501,507
09-018-5 N	Buckingham Township	DB	12,631,478	229,152	60	86,622	675,506	1,182,084	(337,831)	(1,080)	(40,175)	138,509	14,564,325
09-018-5 P	Buckingham Township Police	DB	16,416,265	328,330	860	118,160	826,580	1,429,867	(1,032,780)	(860)	(49,160)	127,597	18,164,859
09-030-3 N	Dublin Borough	CB	260,301	4,059	160	-	13,246	24,272	-	(160)	(788)	-	301,090
09-030-3 P	Dublin Borough Police	DB	1,217,025	35,985	80	-	60,780	91,053	(54,243)	(80)	(3,615)	-	1,346,985
09-036-5 N1	East Rockhill Township	DB	4,125,341	116,461	180	19,069	207,523	358,838	(136,734)	(180)	(12,342)	-	4,678,156
09-036-5 N2	East Rockhill Township (CB Plan)	CB	110,126	9,513	80	9,513	6,039	12,833	-	(80)	(359)	-	147,665
09-039-5 N2	Falls Township	CB	8,153,265	158,091	1,160	228,308	408,443	730,604	(396,483)	(1,160)	(24,292)	-	9,257,936
09-042-5 N	Haycock Township	DB	1,048,582	34,858	120	-	52,323	87,234	(51,171)	(120)	(3,112)	-	1,168,714
09-045-5 N	Hilltown Township	DB	5,956,712	146,103	740	-	298,405	508,251	(287,439)	(740)	(17,747)	16,200	6,620,485
09-045-5 P	Hilltown Township Police	DB	18,145,279	400,969	700	133,763	863,718	1,536,409	(888,897)	(700)	(51,369)	(491,061)	19,648,811
09-064-8 N1	Bucks County Water & Sewer Authority	DB	78,385,363	2,230,300	3,340	-	4,024,124	7,396,451	(2,980,628)	(3,340)	(239,330)	-	88,816,280
09-064-8 N2	Bucks County Water and Sewer Authority (CB Plan)	CB	1,241,769	446,899	880	-	67,362	178,692	-	(880)	(4,006)	-	1,930,716
09-069-5 N	Milford Township (Bucks County)	DB	2,844,462	134,743	560	-	141,329	251,031	(144,514)	(560)	(8,405)	-	3,218,646
09-072-3 N	Morrisville Borough	DB	6,946,880	-	-	41,871	348,358	556,728	(291,286)	(520)	(20,718)	-	7,581,313
09-072-3 P	Morrisville Borough Police	DB	13,462,624	86,774	40	51,615	665,717	1,121,080	(754,921)	(500)	(39,593)	-	14,592,836

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09-084-3 N	Newtown Borough	CB	531,543	15,913	140	-	26,767	46,240	(20,136)	(140)	(1,592)	-	598,735
09-084-3 P	Newtown Borough Police	DB	3,564,307	80,187	-	41,278	181,070	336,776	(76,203)	(200)	(10,769)	-	4,116,446
09-090-5 N	Nockamixon Township	DB	1,095,727	49,115	180	-	54,446	78,588	(64,574)	(180)	(3,238)	-	1,210,064
09-090-5 P	Nockamixon Township Police	DB	58,522	-	-	-	2,805	3,708	(5,230)	(20)	(167)	-	59,618
09-099-3 N	Perkasie Borough	DB	11,856,945	192,303	860	73,183	594,235	987,510	(587,265)	(860)	(35,341)	-	13,081,570
09-099-3 P	Perkasie Borough Police	DB	16,143,543	618,596	640	122,855	817,532	1,576,018	(511,733)	(640)	(48,622)	-	18,718,189
09-102-5 N	Plumstead Township	DB	5,131,749	206,585	600	-	261,902	504,053	(61,851)	(600)	(15,576)	(4,418)	6,022,444
09-108-5 N1	Richland Township (Bucks County)	DB	3,005,130	75,302	400	-	145,843	248,964	(222,441)	(400)	(8,674)	-	3,244,124
09-108-5 N2	Richland Township (CB Plan)	CB	448,989	68,174	260	-	17,460	47,700	(5,341)	(260)	(1,038)	-	575,944
09-108-5 P	Richland Township Police	DB	8,147,943	345,573	480	36,629	410,973	771,093	(166,437)	(480)	(24,442)	-	9,521,332
09-117-3 N	Sellersville Borough	DB	4,618,868	62,476	400	22,634	220,004	301,899	(519,574)	(400)	(13,084)	-	4,693,223
09-123-5 N1	Solebury Township	DB	4,707,950	11,000	-	3,329	230,963	362,199	(315,970)	(320)	(13,736)	-	4,985,415
09-123-5 N2	Solebury Township (CB Plan)	CB	778,856	63,897	380	63,897	43,164	85,371	(34,259)	(380)	(2,567)	-	998,359
09-128-8 N	Township of Falls Authority	DB	4,037,901	218,022	440	37,264	213,089	355,301	(171,283)	(440)	(12,673)	-	4,677,621
09-129-5 N	Tinicum Township	CB	1,735,131	31,518	280	-	86,138	152,835	(68,914)	(280)	(5,123)	-	1,931,585
09-129-5 P	Tinicum Township Police	DB	1,423,585	11,999	-	14,872	61,370	91,965	(39,564)	(160)	(3,650)	(127,597)	1,432,820
09-148-8 N	Hilltown Township Wa- ter & Sewer Authority	CB	1,490,641	24,323	220	31,506	76,005	143,197	(22,633)	(220)	(4,520)	-	1,738,519
09-153-5 N	West Rockhill Town- ship	DB	1,761,906	60,163	280	-	89,444	173,453	(30,819)	(280)	(5,320)	-	2,048,827
09-156-5 N	Wrightstown Township	DB	1,270,865	10,517	20	15,364	63,488	123,365	(60,449)	(300)	(3,776)	-	1,419,094
09-156-5 P	Wrightstown Township Police	DB	1,221,673	-	-	-	43,290	(194,343)	8,048	(40)	(2,575)	(1,076,053)	-
09-159-3 N	Yardley Borough	CB	144,703	5,603	40	-	7,379	14,104	(2,323)	(40)	(439)	-	169,027
09-159-3 P	Yardley Borough Police	DB	1,295,500	99,900	140	-	66,332	126,517	(26,990)	(140)	(3,945)	-	1,557,314

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
09-168-8 N1	Lower Bucks County Joint Municipal Authority	DB	13,996,908	433,697	1,680	135,098	692,482	1,388,154	(700,405)	(1,680)	(41,185)	-	15,904,749
09-168-8 N2	Lower Bucks County Joint Municipal Authority Supervisors	DB	15,617,410	-	20	36,694	788,948	1,285,978	(572,367)	(540)	(46,922)	-	17,109,221
09-220-8 N	Municipal Authority of the Borough of Morrisville	DB	13,095,792	312,180	1,300	220,152	660,448	1,160,424	(652,382)	(1,300)	(39,279)	-	14,757,335
09-264-8 N	Pennridge Waste-Water Treatment Authority	DB	5,194,124	78,738	300	51,696	263,254	469,723	(106,858)	(300)	(15,657)	-	5,935,020
09-272-8 N	Perkasie Regional Authority	DB	4,065,088	117,548	440	78,372	207,776	353,786	(149,891)	(440)	(12,357)	-	4,660,322
09-340-8 N	Upper Southampton Municipal Authority	DB	3,925,116	196,667	560	27,703	194,889	325,252	(217,045)	(560)	(11,591)	-	4,440,991
09-418-6 N	Bucks County Redevelopment Authority	DB	1,091,665	25,238	120	10,658	52,407	57,909	(87,296)	(120)	(3,117)	(16,200)	1,131,264
09-910-7 N	Pennridge Regional Police N-U	DB	412,825	-	-	2,836	21,090	38,046	-	(20)	(1,254)	-	473,523
09-910-7 P	Pennridge Regional Police Dept	DB	9,394,198	278,441	600	75,174	465,531	887,997	(585,197)	(600)	(27,687)	-	10,488,457
10-039-5 N	Clay Township	CB	834,179	19,083	160	14,202	42,070	76,816	(26,769)	(160)	(2,502)	-	957,079
10-060-5 N	Donegal Township (Butler County)	CB	57,141	1,150	40	666	2,853	4,642	(1,229)	(40)	(170)	-	65,053
10-081-5 N1	Franklin Township (Butler County)	CB	594,148	-	-	-	29,438	59,680	(24,821)	(140)	(1,751)	-	656,554
10-099-5 N	Lancaster Township (Butler County)	DB	438,745	-	-	7,706	22,225	39,003	(7,194)	(120)	(1,322)	-	499,043
10-099-5 P	Lancaster Township (Butler County) Police	DB	948,303	87,033	120	21,945	48,358	104,762	(18,936)	(120)	(2,876)	-	1,188,589
10-105-3 N	Mars Borough	CB	241,964	5,729	100	12,090	12,999	22,185	(15,378)	(100)	(773)	-	278,816
10-105-3 P	Mars Borough Police	DB	476,140	-	-	-	23,482	39,985	(22,059)	(20)	(1,397)	-	516,131
10-117-5 N	Oakland Township (Butler County)	CB	21,262	6,388	40	-	1,385	2,912	-	(40)	(82)	-	31,865
10-132-3 N	Prospect Borough	CB	88,700	8,000	60	8,222	5,870	9,971	(1,256)	(60)	(349)	-	119,158
10-136-3 N1	Seven Fields Borough	DB	1,370,256	20,762	-	-	68,629	111,501	(47,085)	(160)	(4,082)	-	1,519,821

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
10-136-3 N2	Seven Fields Borough (CB Plan)	CB	67,645	8,517	140	-	2,700	7,224	-	(140)	(161)	-	85,925
10-141-5 N	Slippery Rock Township	DB	1,172,770	24,883	-	10,292	57,392	92,053	(87,529)	(240)	(3,413)	-	1,266,208
10-144-5 N	Summit Township	CB	1,186,065	20,327	180	19,548	60,226	131,528	(31,925)	(180)	(3,582)	-	1,382,187
10-248-8 N	Slippery Rock Municipal Authority	DB	2,829,289	91,677	460	41,335	140,181	232,708	(199,430)	(460)	(8,337)	-	3,127,423
10-272-8 N	Western Butler County Authority	CB	2,758,497	129,141	600	39,940	146,187	262,306	(172,223)	(600)	(8,694)	-	3,155,154
10-407-6 N	Butler Area Public Library	DB	1,215,661	-	-	8,692	63,365	110,735	(18,328)	-	(3,769)	-	1,376,356
11-024-5 N	Cambria Township	DB	5,560,580	260,301	540	18,371	274,507	475,340	(413,073)	(540)	(16,326)	-	6,159,700
11-024-5 P	Cambria Township Police	DB	4,944,270	-	20	-	251,213	448,909	(17,273)	(20)	(14,941)	-	5,612,178
11-027-3 N	Carrolltown Borough	DB	374,024	15,099	300	5,308	18,778	28,252	(20,113)	(300)	(1,117)	-	420,231
11-027-3 P	Carrolltown Borough Police	DB	560,109	27,499	80	-	28,196	52,434	(24,267)	(80)	(1,677)	-	642,294
11-039-5 N	Clearfield Township	DB	257,975	13,713	160	-	12,900	26,211	(15,931)	(160)	(767)	-	294,101
11-042-8 N	Cambria County Conservation & Recreation Authority	CB	288,553	18,876	120	8,334	14,638	26,495	(17,280)	(120)	(871)	-	338,745
11-060-8 N	Cambria Township Sewer Authority	DB	1,039,034	35,641	140	6,008	51,833	67,524	(69,292)	(140)	(3,083)	-	1,127,665
11-063-5 N	East Carroll Township	DB	220,468	2,821	20	-	11,017	19,928	(10,293)	(100)	(655)	-	243,206
11-064-8 N	Cambria Township Water Authority	DB	444,335	-	-	1,952	22,654	40,806	-	(40)	(1,347)	-	508,360
11-081-3 N	Ferndale Borough	DB	673,521	-	-	-	33,668	59,714	(21,435)	(80)	(2,002)	-	743,386
11-084-3 N	Franklin Borough	DB	345,041	-	-	-	17,569	31,701	-	(40)	(1,045)	-	393,226
11-084-3 P	Franklin Borough Police	DB	668,371	-	-	-	33,831	58,470	(6,349)	(20)	(2,012)	-	752,291
11-114-5 N	Lower Yoder Township	DB	1,887,427	-	-	-	72,332	155,236	(88,913)	(320)	(4,302)	-	2,021,460
11-114-5 P	Lower Yoder Township Police	DB	2,004,669	-	-	-	100,983	180,199	(10,776)	(40)	(6,006)	-	2,269,029
11-123-3 N	Nanty Glo Borough	DB	816,811	-	20	3,954	40,892	76,923	(22,959)	(260)	(2,432)	-	912,949
11-129-3 N	Portage Borough	DB	739,292	43,256	160	-	37,098	66,635	(36,865)	(160)	(2,206)	-	847,210
11-132-5 N	Portage Township	CB	537,209	7,800	60	9,634	27,186	47,008	(15,072)	(60)	(1,617)	-	612,148

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11-146-8 N	Glendale Valley Municipal Authority	CB	218,052	12,182	120	12,205	11,340	22,967	(3,518)	(120)	(674)	-	272,554
11-150-3 N	Southmont Borough	DB	772,721	12,699	-	7,646	38,208	66,719	(43,051)	(140)	(2,272)	-	852,530
11-176-8 N	Jackson Township Water Authority	DB	769,604	24,260	180	23,841	39,426	75,593	(25,849)	(180)	(2,345)	-	904,530
11-177-5 N	Washington Township (Cambria County)	CB	83,009	5,560	40	-	4,306	8,335	-	(40)	(256)	-	100,954
11-180-5 N	West Carroll Township	DB	305,146	-	-	607	15,146	24,799	(14,300)	(80)	(901)	-	330,417
11-189-5 N	White Township	CB	34,150	-	20	-	1,738	3,115	-	(20)	(103)	-	38,900
11-236-8 N	Nanty Glo Sanitary Sewer Authority	DB	415,074	3,536	-	10,258	21,049	39,310	(720)	(80)	(1,252)	-	487,175
11-244-8 N	Nanty Glo Water Authority	DB	1,033,997	3,373	-	34,428	53,370	96,593	(14,631)	(160)	(3,174)	-	1,203,796
11-256-8 N	Portage Area Sewer Authority	DB	302,020	9,780	100	14,668	15,919	37,160	(11,854)	(100)	(947)	-	366,746
11-260-8 N	Municipal Authority of the Borough of Portage Water Department	DB	1,576,109	8,265	-	15,961	78,252	138,811	(88,880)	(340)	(4,654)	-	1,723,524
11-336-8 N	West Carroll Water Authority	DB	292,910	1,050	80	1,652	14,212	16,155	(13,611)	(80)	(845)	-	311,523
11-417-6 N	Cambria County Conservation District	CB	132,430	16,005	140	23,891	7,555	18,082	-	(140)	(449)	-	197,514
11-490-6 N	Johnstown Redevelopment Authority	CB	507,354	22,079	140	-	25,487	37,161	(23,794)	(140)	(1,516)	-	566,771
12-006-3 N	Emporium Borough	DB	1,745,935	41,959	340	12,800	87,053	157,801	(98,024)	(340)	(5,177)	-	1,942,347
12-006-3 P	Emporium Borough Police	DB	2,634,734	-	-	-	133,616	236,487	(18,296)	(60)	(7,947)	-	2,978,534
13-006-3 P	Beaver Meadows Borough Police	CB	35,099	-	20	-	1,760	3,197	-	(20)	(105)	-	39,951
13-009-3 N	Bowmanstown Borough	CB	335,886	5,367	200	5,367	15,451	11,644	(1,415)	(200)	(919)	(126,690)	244,691
13-018-5 N	Franklin Township (Carbon County)	DB	2,358,905	87,118	280	10,543	116,924	192,651	(158,325)	(280)	(6,954)	-	2,600,862
13-021-3 N	Jim Thorpe Borough	CB	5,357,693	136,996	820	125,735	271,333	487,686	(211,489)	(820)	(16,137)	-	6,151,817
13-030-8 N	Central Carbon Municipal Authority	DB	573,408	25,760	120	7,920	29,304	71,452	(23,776)	(120)	(1,743)	-	682,325
13-036-3 N	Lehighton Borough	DB	10,796,261	141,790	1,100	55,308	480,931	966,216	(467,403)	(1,100)	(28,603)	148,934	12,093,434

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13-036-8 N	Coaldale-Lansford-Summit Hill Sewer Authority	CB	657,377	11,022	140	12,001	33,086	57,156	(26,910)	(140)	(1,968)	-	741,764
13-039-5 N1	Lower Towamensing Township	DB	171,002	16,473	5,458	-	9,740	19,298	-	-	(579)	-	221,392
13-039-5 N2	Lower Towamensing Township (CB Plan)	CB	47,040	6,199	100	10,139	2,734	6,794	-	(100)	(163)	-	72,743
13-048-3 N	Nesquehoning Borough	DB	1,380,681	28,545	260	13,494	68,022	148,793	(63,020)	(260)	(4,046)	-	1,572,469
13-052-8 N	Lansford - Coaldale Joint Water Authority	DB	2,479,620	80,414	380	15,507	128,132	269,377	(94,794)	(380)	(7,621)	59,916	2,930,551
13-054-3 N	Palmerton Borough	DB	4,620,834	152,820	640	33,180	230,052	394,107	(270,050)	(640)	(13,682)	-	5,147,261
13-063-3 N	Summit Hill Borough	CB	358,507	6,496	140	14,557	18,192	31,449	(8,622)	(140)	(1,082)	-	419,497
13-063-3 P	Summit Hill Borough Police	DB	2,232,279	32,814	-	-	110,788	235,072	(88,771)	(200)	(6,589)	-	2,515,393
13-064-8 N	Lehighon Water Authority	DB	2,589,029	24,179	20	15,784	127,680	245,817	(140,375)	(360)	(7,594)	(14,016)	2,840,164
13-066-5 N	Towamensing Township	CB	616,083	13,961	260	15,822	30,418	56,499	(12,051)	(260)	(1,809)	(8,228)	710,695
13-084-8 N	Nesquehoning Borough Authority	DB	733,886	19,514	140	7,057	36,832	61,049	(28,306)	(140)	(2,191)	-	827,841
13-104-8 N	Summit Hill Water Authority	CB	69,126	5,901	80	12,386	8,103	11,296	(830)	(80)	(482)	22,086	127,586
13-411-6 N	Carbon County Conservation District	CB	1,364,514	18,844	240	23,262	69,962	132,198	(22,528)	(240)	(4,161)	-	1,582,091
14-003-3 N1	Bellefonte Borough	DB	15,666,368	-	-	61,921	767,069	1,280,859	(1,196,774)	(940)	(45,621)	-	16,532,882
14-003-3 N2	Bellefonte Borough (CB Plan)	CB	1,816,157	119,720	640	146,902	97,194	188,827	(66,946)	(640)	(5,781)	-	2,296,073
14-009-5 N	Boggs Township (Centre County)	CB	856,443	12,902	180	10,909	42,763	67,661	(40,188)	(180)	(2,543)	-	947,947
14-428-6 N	Centre County Library & Historical Museum	DB	2,298,022	-	-	15,854	111,986	197,716	(138,243)	(660)	(6,660)	-	2,478,015
15-003-3 N1	Atglen Borough	DB	1,192,779	17,373	60	3,276	59,771	96,389	(65,310)	(60)	(3,555)	-	1,300,723
15-003-3 N2	Atglen Borough (CB Plan)	CB	211,998	16,421	100	10,017	11,255	23,674	(6,669)	(100)	(669)	-	266,027
15-006-3 N	Avondale Borough	CB	76,101	-	80	-	3,682	7,320	(6,048)	(80)	(219)	-	80,836
15-009-5 N	Birmingham Township	DB	644,869	-	20	-	31,640	52,664	(43,570)	(40)	(1,882)	-	683,701

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15-009-5 P	Birmingham Township Police	DB	2,148,492	51,210	-	-	108,285	182,899	(100,510)	(160)	(6,440)	-	2,383,776
15-012-4 N	Caln Township	DB	8,482,544	319,329	1,140	-	419,916	786,180	(358,904)	(1,140)	(24,974)	-	9,624,091
15-033-5 N1	East Coventry Township	DB	2,425,492	42,316	140	-	120,634	214,319	(122,907)	(140)	(7,175)	-	2,672,679
15-033-5 N2	East Coventry Township (CB Plan)	CB	446,119	39,153	240	39,153	17,580	49,406	(20,691)	(240)	(1,046)	-	569,674
15-033-5 P	East Coventry Township Police	DB	4,341,574	64,338	20	27,848	217,986	355,475	(113,991)	(240)	(12,964)	-	4,880,046
15-036-5 N	East Fallowfield Township	CB	782,003	22,518	380	2,616	38,575	66,223	(39,521)	(380)	(2,294)	-	870,120
15-036-5 P	East Fallowfield Township Police	DB	3,246,253	114,080	1,268	67,576	173,754	308,111	(48,713)	(200)	(10,334)	-	3,851,795
15-042-5 N	East Marlborough Township	DB	4,062,874	88,018	280	-	200,886	314,799	(225,986)	(280)	(11,947)	-	4,428,644
15-042-5 P	East Marlborough Township Police	DB	619,666	30,000	-	-	31,883	60,699	-	(40)	(1,896)	-	740,312
15-075-3 P	Honey Brook Borough Police	DB	504,791	36,489	60	-	25,336	51,259	(19,954)	(60)	(1,507)	-	596,414
15-081-3 N	Kennett Square Borough	DB	6,125,319	322,825	1,180	81,079	305,496	549,543	(409,861)	(1,180)	(18,169)	-	6,956,232
15-084-5 N	Kennett Township	DB	3,145,739	100,853	80	-	158,609	277,158	(152,745)	(640)	(9,433)	-	3,519,621
15-084-5 P	Kennett Township Police	DB	1,575,980	1,151,789	280	74,416	85,162	322,175	(9,188)	(280)	(5,065)	-	3,195,269
15-087-5 N	London Britain Township	CB	626,159	12,447	240	26,774	32,653	61,119	(7,776)	(240)	(1,942)	-	749,434
15-090-5 N1	London Grove Township	DB	2,117,898	73,629	260	5,255	98,444	194,142	(111,437)	(260)	(5,855)	(59,722)	2,312,354
15-105-5 N	New Garden Township	DB	4,965,717	175,906	235	108,198	241,733	405,552	(362,734)	(1,100)	(14,377)	(22,318)	5,496,812
15-105-5 P	New Garden Township Police	DB	2,250,780	-	-	-	113,325	187,818	(43,868)	(80)	(6,740)	-	2,501,235
15-114-5 N	North Coventry Township	DB	3,689,727	84,111	480	27,946	182,413	315,681	(336,534)	(480)	(10,849)	-	3,952,495
15-114-5 P	North Coventry Township Police	DB	10,736,009	314,388	500	83,314	541,162	1,015,217	(303,601)	(500)	(32,185)	-	12,354,304
15-126-5 N	Pennsbury Township	DB	1,395,641	-	20	28,879	69,389	138,794	(89,637)	(180)	(4,127)	-	1,538,779
15-132-5 N	Pocopson Township	DB	911,393	27,394	260	18,110	46,897	86,490	(21,630)	(260)	(2,789)	-	1,065,865

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
15-135-5 P	Sadsbury Township Police	DB	318,813	46,982	180	24,778	17,293	39,500	-	(180)	(1,028)	-	446,338
15-153-5 N	Tredyffrin Township	DB	22,090,024	462,161	3,280	187,075	1,096,800	1,899,842	(1,090,364)	(3,280)	(65,231)	1,427	24,581,734
15-168-5 N	Wallace Township	DB	751,083	56,025	2,057	-	38,498	76,701	(19,710)	(200)	(2,290)	-	902,164
15-174-5 N	West Bradford Township	DB	4,746,867	238,251	1,020	63,018	242,344	416,607	(202,397)	(1,020)	(14,413)	22,318	5,512,595
15-180-5 N	West Caln Township	DB	1,360,747	41,165	320	-	66,755	80,274	(103,751)	(320)	(3,970)	-	1,441,220
15-180-5 P	West Caln Township Police	DB	1,161,955	145,281	200	-	60,679	131,071	-	(200)	(3,609)	-	1,495,377
15-186-5 N	West Fallowfield Township	CB	-	-	-	-	24	998	-	-	(1)	-	1,021
15-186-5 P	West Fallowfield Township Police	CB	375,333	13,597	80	-	18,726	37,930	(13,387)	(80)	(1,114)	-	431,085
15-188-8 N	London Grove Township Municipal Authority	DB	985,992	20,165	100	2,588	49,314	96,027	(41,213)	(100)	(2,933)	-	1,109,940
15-192-3 N	West Grove Borough	DB	3,148,038	119,809	320	-	156,991	293,534	(128,042)	(320)	(9,337)	-	3,580,993
15-192-3 P	West Grove Borough Police	DB	1,097,076	-	-	-	53,968	87,126	(62,385)	(60)	(3,210)	-	1,172,515
15-200-8 N	North Coventry Municipal Authority	DB	1,830,862	25,794	280	43,843	93,577	180,287	(56,010)	(280)	(5,565)	-	2,112,788
15-204-5 P	West Pikeland Township Police	DB	2,713,248	72,668	120	25,294	137,643	283,518	(82,460)	(120)	(8,186)	-	3,141,725
15-207-5 N	West Sadsbury Township	DB	325,373	3,177	60	3,018	13,673	54,875	(5,890)	(60)	(813)	-	393,413
15-207-5 P	West Sadsbury Township Police	DB	1,773,494	68,575	140	19,196	88,699	159,376	(84,140)	(140)	(5,275)	-	2,019,925
15-210-5 P	West Vincent Township Police	DB	2,664,132	110,492	180	46,546	134,128	263,529	(7,983)	(180)	(7,977)	-	3,202,867
15-216-5 N	Westtown Township	CB	1,738,439	80,676	740	-	80,483	112,540	(224,462)	(740)	(4,787)	-	1,782,889
15-920-7 P	Southern Chester County Regional Police Department	DB	5,751,506	336,647	680	101,084	290,053	586,461	(265,177)	(680)	(17,251)	(23,125)	6,760,198
16-018-5 N	Clarion Township	CB	657,251	16,847	160	2,631	32,535	57,622	(29,613)	(160)	(1,935)	-	735,338
16-027-5 N	Farmington Township (Clarion County)	DB	764,988	31,706	240	9,718	38,493	63,375	(40,741)	(240)	(2,289)	-	865,250
16-039-3 N	Knox Borough	DB	694,912	21,538	240	-	34,183	47,397	(52,635)	(240)	(2,033)	-	743,362

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
16-039-3 P	Knox Borough Police	DB	432,983	-	-	-	21,795	35,131	(8,419)	(100)	(1,296)	-	480,094
16-048-5 N	Limestone Township (Clarion County)	DB	597,888	20,257	140	-	29,934	52,791	(23,573)	(140)	(1,780)	-	675,517
16-412-6 N1	Clarion County Housing Authority	DB	1,583,104	44,518	180	-	78,874	159,155	(103,008)	(180)	(4,691)	-	1,757,952
16-412-6 N2	Clarion County Housing Authority (CB Plan)	CB	495,228	34,914	400	37,262	23,120	47,515	(2,717)	(400)	(1,375)	(46,720)	587,227
17-015-5 N	Boggs Township (Clearfield County)	DB	541,573	(1,262)	-	-	26,812	42,566	(23,608)	(180)	(1,595)	-	584,306
17-030-5 N	Burnside Township	CB	8,757	-	20	-	447	800	-	(20)	(27)	-	9,977
17-054-5 P	Decatur Township Police	DB	182,829	-	-	-	9,363	22,759	(2,227)	(40)	(557)	-	212,127
17-063-5 N	Girard Township	CB	291,832	6,292	80	-	14,552	25,860	(13,586)	(80)	(865)	-	324,085
17-087-5 N	Huston Township	DB	173,723	-	-	-	8,765	16,022	(2,631)	(80)	(521)	-	195,278
17-096-8 N	Curwensville Municipal Authority	CB	1,215,994	15,227	240	24,211	60,867	112,598	(63,261)	(240)	(3,620)	-	1,362,016
17-409-6 N	Clearfield Co. Conservation District	CB	56,864	18,417	160	15,582	3,984	10,024	(2,692)	(160)	(237)	-	101,942
17-457-6 N	DuBois City Redevelopment Authority	DB	205,262	-	-	-	9,918	21,524	(15,868)	(20)	(590)	-	220,226
18-009-5 N	Bald Eagle Township	DB	616,681	-	-	5,857	32,908	49,976	(18,374)	(160)	(1,957)	-	684,931
18-100-8 N	Western Clinton County Municipal Authority	DB	669,408	18,585	180	8,983	33,785	53,888	(53,252)	(180)	(2,009)	-	729,388
19-021-5 N	Briar Creek Township	DB	669,493	34,577	160	-	34,154	59,986	(44,572)	(160)	(2,031)	-	751,607
19-021-5 P	Briar Creek Township Police	DB	1,922,234	58,622	40	-	107,651	241,149	(107,690)	(200)	(6,402)	167,535	2,382,939
19-044-8 N	Catawissa Borough Municipal Water Authority	DB	1,051,656	27,981	80	3,895	53,207	102,806	(18,814)	(80)	(3,164)	-	1,217,567
19-048-5 N	Hemlock Township	DB	619,651	73,223	220	-	31,258	71,360	(40,971)	(220)	(1,859)	-	752,662
19-048-5 P	Hemlock Township Police	DB	2,021,636	86,675	260	-	91,245	141,107	(10,153)	(260)	(5,427)	(214,085)	2,110,998
19-054-5 P	Locust Township Police	DB	943,912	53,176	20	-	44,298	87,913	(129,095)	(160)	(2,635)	-	997,429
19-066-3 N	Millville Borough	CB	421,474	15,433	80	-	21,395	38,543	(13,704)	(80)	(1,272)	-	481,869

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
19-066-3 P	Millville Borough Police	DB	288,380	-	-	-	14,303	25,131	(13,212)	(20)	(851)	-	313,731
19-069-5 N	Montour Township	DB	17,239	13,095	20	-	992	4,486	(3,512)	(20)	(59)	-	32,241
19-069-5 P	Montour Township Police	DB	685,462	23,522	40	-	33,999	78,562	(50,154)	(80)	(2,022)	9,834	779,163
19-078-5 N	Orange Township	CB	47,275	4,858	40	717	3,002	5,203	-	(40)	(179)	-	60,876
19-078-5 P	Orange Township Police	DB	619,303	20,551	250	-	30,469	48,755	(41,104)	(40)	(1,812)	-	676,372
19-090-5 N	Scott Township	DB	1,558,762	40,163	200	19,854	77,532	135,649	(95,923)	(200)	(4,611)	-	1,731,426
19-090-5 P	Scott Township Police	DB	3,606,557	110,997	20	-	181,685	339,319	(116,477)	(340)	(10,806)	-	4,110,955
19-093-5 P	South Centre Town- ship Police	DB	1,467,482	64,173	-	28,403	78,765	155,585	-	(200)	(4,684)	40,733	1,830,257
19-448-6 N	Columbia County Conservation District	CB	776,765	10,157	20	16,714	39,079	70,952	(38,803)	(320)	(2,324)	-	872,240
19-920-7 N	Tri-County COG IBC	CB	271,330	4,294	180	-	13,077	23,613	(8,438)	(180)	(778)	-	303,098
20-003-5 N	Athens Township	CB	55,589	368	80	-	2,721	5,053	(592)	(80)	(162)	-	62,977
20-008-8 N	Bloomfield Township Sewage Authority	CB	315,620	4,661	160	7,162	15,560	18,721	(24,850)	(160)	(925)	-	335,949
20-009-5 N	Bloomfield Township	CB	282,628	5,830	160	10,651	14,502	24,389	(8,962)	(160)	(862)	-	328,176
20-015-3 N	Cambridge Springs Borough	DB	1,722,915	19,512	220	8,252	85,509	139,269	(78,154)	(220)	(5,086)	-	1,892,217
20-015-3 P	Cambridge Springs Borough Police	DB	1,257,708	-	-	6,554	63,394	104,345	(24,760)	(140)	(3,770)	-	1,403,331
20-018-5 N	Cambridge Township	CB	228,959	6,431	120	1,288	11,620	21,387	(3,808)	(120)	(691)	-	265,186
20-024-3 N	Cochranton Borough	DB	452,036	8,619	38	5,472	22,479	38,267	(24,267)	(160)	(1,337)	-	501,147
20-024-3 P	Cochranton Borough Police	DB	434,040	279	20	-	21,420	31,733	(23,378)	(120)	(1,274)	-	462,720
20-033-3 N	Conneautville Bor- ough	CB	319,156	2,175	60	1,490	15,504	26,236	(21,069)	(60)	(922)	-	342,570
20-036-5 N	Cussewago Township	CB	123,310	9,919	80	3,503	5,843	1,420	(82,661)	(80)	(348)	-	60,986
20-060-3 N	Linesville Borough	CB	57,633	6,000	80	-	2,843	6,079	-	(80)	(169)	-	72,386
20-060-3 P	Linesville Borough Police	DB	338,936	10,664	-	-	17,378	28,235	(17,523)	(60)	(1,034)	-	376,596
20-062-8 N	Linesville Pine Joint Municipal Authority	CB	131,386	4,000	40	7,770	6,861	13,707	(1,803)	(40)	(408)	-	161,513

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20-069-5 N	Oil Creek Township (Crawford County)	CB	818,434	5,148	240	5,173	40,380	57,605	(93,921)	(240)	(2,402)	-	830,417
20-084-5 N	Rome Township	DB	292,097	11,850	100	-	14,976	28,962	(1,030)	(100)	(891)	-	345,964
20-088-8 N	North & South Shenango Joint Municipal Authority	DB	1,502,613	9,584	40	-	74,402	136,931	(85,661)	(300)	(4,425)	-	1,633,184
20-160-8 N	Vernon Township Sanitary Authority	CB	119,434	12,000	20	-	6,631	12,714	-	(20)	(394)	-	150,385
20-164-8 N	Vernon Township Water Authority	DB	69,446	-	-	-	3,535	6,336	-	-	(210)	-	79,107
20-910-7 P	Conneaut Lake Regional Police	DB	1,169,948	26,955	40	-	58,988	128,779	(37,634)	(180)	(3,508)	-	1,343,388
21-003-3 N1	Camp Hill Borough	DB	4,428,115	14,333	-	28,413	221,044	370,977	(177,188)	(420)	(13,146)	-	4,872,128
21-003-3 N2	Camp Hill Borough (CB Plan)	CB	514,688	76,532	240	35,722	26,843	58,423	(28,826)	(240)	(1,596)	-	681,786
21-003-3 P	Camp Hill Borough Police	DB	8,718,758	221,743	660	61,551	423,565	716,504	(694,657)	(660)	(25,191)	-	9,422,273
21-012-5 N	Dickinson Township	CB	1,104,143	37,413	460	10,753	34,747	53,350	(29,115)	(460)	(2,067)	(297,234)	911,990
21-015-4 P	East Pennsboro Township Police	DB	20,545,813	666,418	1,000	68,156	1,029,014	1,787,091	(934,649)	(1,000)	(61,199)	-	23,100,644
21-021-5 N	Hopewell Township (Cumberland County)	CB	661,742	7,150	280	8,266	32,796	45,218	(42,637)	(280)	(1,951)	-	710,584
21-036-8 N	North Middleton Authority	DB	4,244,431	29,028	20	29,175	205,402	342,806	(276,298)	(400)	(12,216)	-	4,561,948
21-039-5 N	Middlesex Township	CB	2,367,902	77,196	420	56,781	120,920	208,312	(66,392)	(420)	(7,192)	-	2,757,527
21-039-5 P	Middlesex Township Police	DB	4,654,686	130,336	20	-	250,456	417,040	(168,168)	(480)	(14,896)	(35,214)	5,233,780
21-056-8 N	Cumberland-Franklin Joint Municipal Authority	CB	3,320,556	95,900	300	20,101	169,231	309,019	(71,359)	(300)	(10,065)	-	3,833,383
21-057-5 P	North Middleton Township Police	DB	6,244,413	111,045	-	29,053	313,850	552,897	(222,248)	(360)	(18,666)	9,462	7,019,446
21-060-5 N2	North Newton Township (CB)	CB	385,569	30,178	140	-	21,476	39,729	-	(140)	(1,277)	-	475,675
21-069-5 N	Shippensburg Township	CB	1,297,184	38,334	240	20,535	66,052	120,131	(45,636)	(240)	(3,928)	-	1,492,672
21-072-3 P	Shiremanstown Borough Police	DB	1,471,578	-	-	-	74,913	135,851	-	(60)	(4,455)	-	1,677,827

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21-078-5 N	South Middleton Township	CB	7,509,266	321,843	1,300	127,793	386,424	702,761	(308,491)	(1,300)	(22,982)	-	8,716,614
21-084-5 N	Southampton Town- ship	CB	1,709,615	50,255	420	47,082	87,545	165,915	(49,759)	(420)	(5,207)	-	2,005,446
21-099-5 N	West Pennsboro Township	CB	2,138,048	40,626	320	42,407	129,975	250,117	(33,187)	(320)	(7,730)	297,234	2,857,490
21-112-8 N	Middlesex Township Municipal Authority	CB	1,716,148	34,437	280	47,934	87,185	159,890	(51,010)	(280)	(5,185)	-	1,989,399
21-156-8 N2	South Middleton Township Municipal Authority	CB	293,354	-	40	-	14,975	26,772	-	(40)	(891)	-	334,210
22-006-5 N	Conewago Township	CB	271,857	8,442	240	12,037	13,084	21,462	(38,538)	(240)	(778)	-	287,566
22-012-5 N1	Derry Township (Dauphin County) (CB Plan)	CB	1,598,255	-	200	-	53,015	100,576	(127,391)	(200)	(3,153)	-	1,621,302
22-012-5 N2	Derry Township (Dau- phin County)	DB	21,680,330	601,632	2,480	200,115	1,084,432	1,973,130	(1,247,220)	(2,480)	(64,495)	-	24,227,924
22-015-5 N	East Hanover Town- ship	CB	2,911,313	78,584	520	43,391	143,888	248,798	(135,901)	(520)	(8,558)	-	3,281,515
22-030-2 F	Harrisburg Fire	DB	96,550,738	1,117,774	140	385,609	4,788,835	8,592,210	(4,158,498)	(4,660)	(284,811)	-	106,987,337
22-030-2 N	Harrisburg City	DB	86,589,353	1,825,282	12,500	856,979	4,157,089	7,266,670	(5,091,749)	(12,500)	(247,238)	32,278	95,388,664
22-036-3 N	Hummelstown Bor- ough	DB	4,080,507	156,110	460	19,119	212,272	441,448	(249,470)	(460)	(12,625)	64,365	4,711,726
22-036-3 P	Hummelstown Bor- ough Police	DB	5,300,389	105,981	320	-	263,857	531,926	(219,563)	(320)	(15,693)	-	5,966,897
22-054-3 N	Lykens Borough	DB	762,174	6,300	40	-	38,054	56,683	(31,284)	(220)	(2,263)	-	829,484
22-054-3 P	Lykens Borough Police	DB	1,268,420	-	-	-	64,390	112,341	(5,865)	(40)	(3,830)	-	1,435,416
22-068-8 N	Elizabethville Area Authority	CB	212,387	8,308	80	12,874	11,312	22,424	(340)	(80)	(673)	-	266,292
22-069-3 N	Millersburg Borough	DB	1,057,720	48,747	340	5,325	53,227	93,737	(23,670)	(340)	(3,166)	(12,234)	1,219,686
22-069-3 P	Millersburg Borough Police	DB	1,487,405	26,570	160	-	73,996	164,534	(95,534)	(160)	(4,401)	12,234	1,664,804
22-072-3 P	Paxtang Borough Police	DB	934,153	-	-	-	46,180	74,791	(68,689)	(60)	(2,747)	-	983,628
22-075-3 P	Penbrook Borough Police	DB	6,596,728	90,820	320	10,888	327,627	598,540	(338,744)	(320)	(19,485)	-	7,266,374

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22-090-5 N	South Hanover Township	CB	667,035	36,805	260	20,033	34,648	78,427	(16,722)	(260)	(2,061)	-	818,165
22-093-8 N	Capital Region Water	DB	24,906,246	1,072,404	4,300	645,474	1,289,047	2,422,113	(1,214,235)	(4,300)	(76,665)	(177,114)	28,867,270
22-096-4 N2	Susquehanna Township	DB	3,119,174	36,073	220	11,831	154,240	229,473	(187,907)	(220)	(9,173)	-	3,353,711
22-099-4 N1	Swatara Township	DB	15,132,490	244,534	1,180	86,392	740,069	1,255,770	(731,333)	(1,180)	(44,015)	(167,995)	16,515,912
22-099-4 N2	Swatara Township (CB Plan)	CB	273,481	27,000	280	26,788	16,016	33,516	-	(280)	(953)	2,558	378,406
22-105-5 N	Washington Township (Dauphin County)	DB	954,739	27,414	120	10,145	48,678	90,780	(15,250)	(120)	(2,895)	-	1,113,611
22-114-5 N	Wiconisco Township	DB	803,503	5,126	-	8,019	39,831	74,191	(43,305)	(180)	(2,369)	-	884,816
22-114-5 P	Wiconisco Township Police	DB	986,606	-	-	1,283	48,851	66,433	(48,471)	(40)	(2,905)	-	1,051,757
22-120-3 N	Williamstown Borough	DB	1,518,559	1,951	20	16,828	74,525	136,555	(54,329)	(260)	(4,432)	2,608	1,692,025
22-120-3 P	Williamstown Borough Police	DB	1,807,806	-	-	-	89,276	173,316	(71,337)	(40)	(5,310)	-	1,993,711
22-164-8 N	Millersburg Area Authority	CB	2,376,435	22,351	220	42,468	120,485	208,452	(57,115)	(220)	(7,166)	-	2,705,910
22-212-8 N1	Swatara Township Authority	DB	11,225,870	8,908	-	43,861	550,554	958,979	(410,912)	(860)	(32,744)	(64,365)	12,279,291
22-212-8 N2	Swatara Township Authority CB	CB	56,830	24,620	200	14,218	5,208	13,711	(9,941)	(200)	(310)	25,429	129,765
22-248-8 N	West Hanover Township Water & Sewer Authority (CB)	CB	652,547	34,487	140	-	58,750	58,747	(26,900)	(140)	(3,494)	-	774,137
22-260-8 N	Williamstown Borough Authority	DB	399,932	-	-	-	20,167	36,695	(6,741)	(20)	(1,199)	-	448,834
22-481-6 N	Pennsylvania Municipal League	DB	8,564,987	320,140	1,300	-	433,106	805,679	(392,308)	(1,300)	(25,759)	-	9,705,845
23-030-3 N	Collingdale Borough	DB	5,525,281	-	740	-	273,531	453,470	(273,249)	(740)	(16,268)	-	5,962,765
23-036-5 N	Concord Township	DB	9,010,707	172,345	40	85,590	433,701	707,476	(905,501)	(960)	(25,794)	-	9,477,604
23-069-3 N	Marcus Hook Borough	DB	2,825,962	58,668	40	34,735	138,000	183,422	(212,373)	(520)	(8,207)	-	3,019,727
23-099-3 N	Prospect Park Borough	DB	2,414,346	-	40	47,399	114,513	185,283	(237,036)	(440)	(6,811)	-	2,517,294
23-105-3 N	Ridley Park Borough	DB	1,530,693	32,590	20	15,335	80,190	136,024	(31,591)	(220)	(4,769)	-	1,758,272
23-108-4 N1	Ridley Township	DB	22,026,937	1,160,275	2,300	348,753	1,105,229	2,109,001	(846,253)	(2,300)	(65,732)	-	25,838,210
23-132-3 N	Trainer Borough	DB	869,034	16,820	140	13,242	42,903	86,599	(50,474)	(140)	(2,552)	-	975,572

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
23-176-8 N	Middletown Township Sewer Authority	DB	1,325,200	112,623	180	-	69,086	129,571	(61,390)	(180)	(4,109)	-	1,570,981
23-421-6 N	Stormwater Authority of the City of Chester	DB	629,788	109,537	380	-	31,528	65,556	(19,749)	(380)	(1,875)	-	814,785
24-021-3 N	Johnsonburg Borough	DB	1,524,804	5,342	-	16,521	76,320	146,912	(48,982)	(120)	(4,539)	-	1,716,258
24-021-3 P	Johnsonburg Borough Police	DB	2,334,711	151,963	180	14,225	115,273	185,305	(164,257)	(180)	(6,856)	-	2,630,364
24-024-5 N	Jones Township	CB	919,784	21,778	160	23,882	47,170	84,571	(10,628)	(160)	(2,805)	-	1,083,752
24-033-5 N	Ridgway Township	DB	863,458	20	40	8,172	42,585	64,273	(44,810)	(200)	(2,533)	-	931,005
24-048-8 N	Johnsonburg Municip- al Authority	DB	1,802,434	18,059	-	35,508	87,050	143,791	(108,591)	(440)	(5,177)	(595)	1,972,039
24-076-8 N	St. Marys Area Water Authority	DB	4,428,186	99,206	440	54,323	224,195	332,616	(275,694)	(440)	(13,334)	595	4,850,093
25-030-5 N	Elk Creek Township	CB	247,477	13,200	220	5,064	12,737	22,847	(7,147)	(220)	(758)	-	293,420
25-039-5 N	Fairview Township	DB	5,269,486	173,781	480	71,772	260,265	442,803	(267,815)	(480)	(15,479)	-	5,934,813
25-039-5 P	Fairview Township Police	DB	1,096,830	-	-	-	55,634	96,507	(7,082)	(20)	(3,309)	-	1,238,560
25-054-5 N	Greenfield Township (Erie County)	DB	986,733	21,924	260	22,675	50,925	84,677	(36,690)	(260)	(3,029)	-	1,127,215
25-066-5 N	LeBoeuf Township	CB	551,988	15,029	200	8,243	27,834	51,949	(18,639)	(200)	(1,655)	-	634,749
25-069-5 N	McKean Township	DB	1,625,308	66,327	320	-	84,452	142,162	(51,098)	(320)	(5,023)	-	1,862,128
25-081-3 N	North East Borough	DB	8,524,723	123,531	1,180	152,156	420,883	716,595	(556,518)	(1,180)	(25,032)	-	9,356,338
25-105-5 N	Washington Township (Erie County)	CB	2,648,320	40,016	560	37,560	135,067	212,806	(135,848)	(560)	(8,033)	-	2,929,888
25-108-3 N	Waterford Borough	DB	108,050	2,124	20	5,089	4,810	9,959	(9,870)	(180)	(286)	-	119,716
25-252-8 N	Waterford Borough Municipal Authority	DB	699,904	11,523	120	6,944	35,598	64,633	(6,655)	(120)	(2,117)	-	809,830
25-418-6 N	Redevelopment Authority of the City of Corry	DB	1,154,222	64,350	160	8,746	54,189	115,783	(78,449)	(160)	(3,223)	-	1,315,618
25-451-6 N	Erie County Housing Authority	DB	4,983,081	143,688	1,100	41,190	253,328	481,160	(182,133)	(1,100)	(15,066)	-	5,705,248
25-999-1 N	Erie County Gaming Revenue Authority	CB	91,603	20,183	60	-	5,163	11,303	-	(60)	(307)	-	127,945
25-999-2 N	Erie Co. Diversity Equity Inclusion Com- mission	CB	42,474	10,075	40	8,196	2,644	6,554	-	(40)	(157)	-	69,786

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
26-008-8 N	Belle Vernon Municipal Authority	CB	1,482,250	50,698	280	38,197	75,447	123,528	(59,363)	(280)	(4,487)	(13,981)	1,692,289
26-015-2 N	Connellsville City	DB	3,625,689	11,216	20	1,223	180,426	325,291	(156,360)	(360)	(10,731)	-	3,976,414
26-024-3 P	Dunbar Borough Police	DB	922,646	-	-	-	46,941	83,572	(978)	(40)	(2,792)	-	1,049,349
26-032-8 N	Connellsville Municipal Authority	DB	2,870,575	22,312	-	19,381	143,261	244,683	(149,128)	(280)	(8,520)	-	3,142,284
26-045-5 P	German Township Police	CB	73,357	6,140	100	6,242	2,866	6,150	(12,469)	(100)	(170)	-	82,116
26-090-5 P	Redstone Township Police	DB	2,110,051	-	-	-	106,867	187,326	(19,223)	(80)	(6,356)	-	2,378,585
26-114-2 N	Uniontown City	DB	7,706,955	-	120	36,810	370,024	695,695	(619,877)	(1,400)	(22,007)	-	8,166,320
26-123-5 N	Washington Township (Fayette County)	DB	902,216	49,364	160	4,963	49,818	81,236	(71,344)	(160)	(2,963)	-	1,013,290
26-123-5 P	Washington Township Police (Fayette County)	DB	1,137,008	15,449	-	12,946	54,159	96,522	(98,592)	(140)	(3,221)	-	1,214,131
26-216-8 N	Washington Township Municipal Authority (Fayette County)	DB	2,135,166	40,568	260	42,372	108,892	149,011	(110,813)	(260)	(6,476)	-	2,358,720
26-421-6 N	Connellsville Redevelopment Authority	DB	1,000,412	40,328	80	5,977	50,103	99,880	(39,462)	(80)	(2,980)	-	1,154,258
26-441-6 N	Fayette County Conservation District	CB	739,934	19,073	180	29,053	38,631	74,624	(334)	(180)	(2,298)	-	898,683
27-000-1 N	Forest County	DB	11,831,050	175,283	2,180	196,346	586,150	1,015,985	(909,337)	(2,180)	(34,861)	(5,730)	12,854,886
27-015-5 N	Howe Township	CB	347,036	6,846	160	-	16,233	20,149	(37,075)	(160)	(965)	-	352,224
27-018-5 N	Jenks Township	CB	614,996	10,963	240	8,120	30,744	50,354	(32,142)	(240)	(1,828)	-	681,207
28-003-5 N	Antrim Township	DB	4,663,058	127,732	20	44,682	232,982	426,280	(150,322)	(960)	(13,856)	-	5,329,616
28-036-3 N	Mont Alto Borough	CB	1,062,681	25,355	280	25,194	53,746	97,937	(46,428)	(280)	(3,196)	-	1,215,289
28-045-5 N1	Peters Township	DB	707,477	-	-	-	35,674	56,821	(11,568)	(80)	(2,122)	-	786,202
28-045-5 N2	Peters Township (CB Plan)	CB	487	-	-	-	115	64	-	-	(7)	-	659
28-064-8 N	Guilford Township Authority	DB	2,322,532	44,106	280	44,236	119,989	206,109	(59,187)	(280)	(7,136)	-	2,670,649
28-072-8 N	Guilford Water Authority	DB	4,562,699	72,927	540	104,706	232,769	442,350	(138,408)	(540)	(13,844)	-	5,263,199

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28-136-8 N	Peters Township Municipal Authority	CB	741,407	21,288	140	20,525	37,406	70,156	(33,198)	(140)	(2,225)	-	855,359
30-009-5 N	Center Township (Greene County)	CB	1,201,482	31,937	300	16,024	58,954	103,341	(60,994)	(300)	(3,506)	-	1,347,238
30-012-8 N2	Carmichaels-Cumberland Joint Sewer Authority	DB	1,060,137	-	-	8,632	52,936	90,015	(44,503)	(120)	(3,148)	-	1,163,949
30-021-5 N	Franklin Township (Greene County)	CB	4,567,899	56,000	420	18,241	231,396	404,628	(160,722)	(420)	(13,762)	-	5,103,680
30-039-5 N	Jackson Township (Greene County)	CB	349,640	13,982	160	-	18,042	35,443	(6,392)	(160)	(1,073)	-	409,642
30-044-8 N	Franklin Township Sewer Authority	DB	2,007,413	18,445	240	38,786	102,516	185,291	(50,648)	(240)	(6,097)	-	2,295,706
30-048-5 N	Monongahela Township	CB	853,823	24,000	320	23,144	43,645	75,055	(34,401)	(320)	(2,596)	-	982,670
30-054-5 N	Morris Township (Greene County)	CB	738,692	28,901	140	25,167	37,771	72,258	(20,321)	(140)	(2,246)	-	880,222
30-063-5 N	Richhill Township	DB	881,535	33,087	220	14,227	46,450	85,446	(16,938)	(220)	(2,763)	-	1,041,044
30-069-5 N	Washington Township (Greene County)	CB	871,314	21,084	240	13,178	45,598	87,382	(47,628)	(240)	(2,712)	-	988,216
30-072-5 N	Wayne Township	DB	2,081,063	98,725	160	-	108,433	226,087	(102,227)	(160)	(6,449)	-	2,405,632
30-075-3 N1	Waynesburg Borough	DB	1,796,247	-	20	-	90,273	150,991	(40,453)	(120)	(5,369)	-	1,991,589
30-078-5 N	Whiteley Township	CB	1,215,463	27,069	180	15,964	62,119	113,273	(35,215)	(180)	(3,694)	-	1,394,979
30-100-8 N	Southwestern Pa Water Authority	DB	20,824,971	349,032	1,380	242,581	1,050,573	1,985,373	(880,644)	(1,380)	(62,482)	-	23,509,404
30-905-7 P1	Greene County Regional Police Commission	DB	101,478	-	-	2,727	5,446	10,157	-	(20)	(324)	-	119,464
31-045-5 N	Henderson Township	CB	49,451	-	80	-	2,468	4,646	(1,538)	(80)	(147)	-	54,880
31-051-3 N	Huntingdon Borough	DB	10,890,314	360,936	1,480	97,212	541,864	910,080	(799,850)	(1,480)	(32,227)	-	11,968,329
31-081-3 N	Mount Union Borough	DB	3,374,871	116,576	480	-	164,518	299,152	(249,956)	(480)	(9,785)	-	3,695,376
31-081-3 P	Mount Union Borough Police	DB	2,208,599	-	-	9,706	109,790	195,783	(54,543)	(300)	(6,530)	(16,055)	2,446,450
32-024-5 N	Burrell Township	DB	1,728,048	3,719	20	16,416	82,666	138,031	(55,601)	(280)	(4,916)	-	1,908,103
32-024-8 N	Burrell Township Sewage Authority	DB	748,499	24,371	160	8,535	8,501	13,606	(19,485)	(160)	(506)	(309,693)	473,828

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32-030-5 N	Center Township (Indiana County)	DB	2,558,204	86,782	380	15,158	129,851	205,616	(149,591)	(380)	(7,723)	-	2,838,297
32-036-8 N	Central Indiana County Joint Sanitary Authority	DB	381,660	8,146	-	-	19,844	36,124	(165)	(140)	(1,180)	-	444,289
32-039-3 N	Clymer Borough	DB	333,971	14,164	31	-	16,809	35,369	(12,952)	(200)	(1,000)	-	386,192
32-039-3 P	Clymer Borough Police	DB	179,724	2,508	40	-	9,122	16,626	(1,103)	(120)	(543)	-	206,254
32-042-5 N	Conemaugh Township	DB	605,776	23,345	220	-	30,587	44,582	(35,265)	(220)	(1,819)	-	667,206
32-063-3 N1	Homer City Borough	DB	3,103,954	144,647	6,176	-	155,603	337,814	(212,297)	(360)	(9,254)	-	3,526,283
32-063-3 N2	Homer City Borough (CB)	CB	-	8,550	40	5,574	117	2,260	-	(40)	(7)	-	16,494
32-096-8 N	Indiana County Solid Waste Authority	CB	1,248,192	18,110	340	36,597	136,491	134,810	(31,278)	(340)	(8,118)	309,693	1,844,497
32-108-5 N	West Wheatfield Township	DB	547,642	7,682	100	12,751	27,636	51,739	(23,724)	(100)	(1,644)	-	622,082
32-435-6 N	Indiana County Conservation District	CB	737,044	42,829	320	6,917	38,125	71,375	(17,870)	(320)	(2,267)	-	876,153
32-457-6 N	Lower Indiana County Municipal Authority	DB	197,590	-	-	-	9,624	15,453	(15,004)	(80)	(572)	-	207,011
33-000-1 N	Jefferson County	DB	42,434,639	791,403	1,000	699,265	2,120,543	3,885,661	(1,731,018)	(8,980)	(126,117)	-	48,066,396
33-006-5 N	Beaver Township	CB	98,234	12,455	40	-	5,220	10,763	-	(40)	(310)	-	126,362
33-006-8 N	Brockway Area Sewage Authority	DB	1,075,042	26,395	160	11,793	40,239	71,675	(41,809)	(160)	(2,393)	(81,256)	1,099,686
33-008-8 N	Brockway Borough Municipal Authority	DB	947,394	8,336	20	13,652	61,615	83,097	(57,614)	(240)	(3,664)	81,256	1,133,852
33-012-8 N	Brookville Municipal Authority	DB	3,999,781	66,890	460	30,037	201,090	348,266	(178,641)	(460)	(11,960)	-	4,455,463
33-015-3 N	Brockway Borough	DB	3,036,311	-	-	-	152,819	270,722	(62,765)	(260)	(9,089)	-	3,387,738
33-018-3 N	Brookville Borough	DB	3,591,248	29,281	1,272	17,671	166,064	260,611	(383,656)	(380)	(9,876)	-	3,672,235
33-027-5 N	Eldred Township (Jefferson County)	DB	290,920	9,737	140	-	14,647	26,133	(10,114)	(140)	(871)	-	330,452
33-030-3 N	Falls Creek Borough	DB	486,034	16,223	160	-	24,478	44,233	(16,319)	(160)	(1,456)	-	553,193
33-030-3 P	Falls Creek Borough Police	DB	305,317	-	-	-	15,543	27,855	-	-	(924)	-	347,791
33-048-5 N	Oliver Township (Jefferson County)	CB	149,087	6,635	60	1,418	7,713	14,719	-	(60)	(459)	-	179,113

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33-052-8 N	Jefferson County Solid Waste Authority (Jefferson County)	DB	432,920	3,850	-	3,561	22,267	40,564	-	(20)	(1,324)	-	501,818
33-054-5 N	Pine Creek Township	DB	312,597	18,473	60	-	15,863	30,682	(9,587)	(60)	(943)	-	367,085
33-072-5 N	Rose Township	DB	469,146	38,536	80	5,357	23,775	44,475	(9,372)	(80)	(1,414)	-	570,503
33-084-8 N	Reynoldsville Water Authority	CB	1,054,170	45,802	300	25,159	56,732	89,693	(53,263)	(300)	(3,374)	-	1,214,919
33-090-5 N	Warsaw Township	CB	307,062	-	-	-	14,761	17,622	(24,967)	(180)	(878)	-	313,420
33-093-5 N	Washington Township (Jefferson County)	DB	354,373	16,620	80	8,997	17,999	35,109	(13,184)	(80)	(1,070)	-	418,844
33-423-6 N	Jefferson Conserva- tion District	DB	1,380,890	55,775	220	17,397	71,746	141,197	(58,106)	(220)	(4,267)	-	1,604,632
34-032-8 N	Mifflintown Municipal Authority	DB	975,117	23,067	20	10,999	50,259	94,472	(28,906)	(240)	(2,989)	-	1,121,799
34-052-8 N	Twin Boroughs Sani- tary Authority	CB	312,283	7,949	160	13,711	16,002	29,186	(13,131)	(160)	(952)	-	365,048
34-408-6 N	Juniata County Con- servation District	CB	829,499	8,432	-	37,550	42,988	82,876	(1,336)	(240)	(2,557)	-	997,212
35-003-5 N2	Waverly Township	CB	131,661	7,013	40	7,013	7,140	14,076	-	(40)	(425)	-	166,478
35-003-5 P	Waverly Township Police	DB	873,832	38,653	100	-	45,793	85,476	-	(100)	(2,723)	-	1,041,031
35-030-5 N	Covington Township	DB	1,394,170	23,529	260	26,348	72,402	111,060	(116,457)	(260)	(4,306)	-	1,506,746
35-030-5 P	Covington Township Police	DB	565,201	10,999	100	22,382	30,128	55,469	(9,785)	(180)	(1,792)	-	672,522
35-033-3 N	Dalton Borough	DB	469,497	15,373	-	-	23,377	41,547	(17,835)	(160)	(1,390)	-	530,409
35-051-5 N	Greenfield Township (Lackawanna County)	CB	147,440	4,500	80	9,485	(1,142)	13,935	-	(80)	68	-	174,286
35-051-5 P	Greenfield Township Police	CB	46,877	12,432	40	6,216	2,625	5,974	(9,955)	(40)	(156)	-	64,013
35-060-3 N	Jessup Borough	CB	204,514	35,533	160	-	12,015	24,295	(5,192)	(160)	(715)	-	270,450
35-072-3 N	Mayfield Borough	CB	597,028	2,959	40	13,150	29,016	51,143	(46,995)	(40)	(1,726)	-	644,575
35-072-3 P	Mayfield Borough Police	CB	143,921	-	20	4,800	7,406	13,796	-	(20)	(440)	-	169,483
35-075-3 N1	Moosic Borough	DB	3,461,972	10,246	-	17,841	167,520	274,059	(166,349)	(320)	(9,963)	-	3,755,006
35-075-3 N2	Moosic Borough (CB Plan)	CB	266,231	13,445	140	32,063	14,231	30,967	-	(140)	(846)	-	356,091

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
35-075-3 P	Moosic Borough Police	DB	7,454,876	234,619	360	53,755	372,084	710,015	(369,281)	(360)	(22,129)	-	8,433,939
35-078-3 N	Moscow Borough	DB	402,767	25,366	100	5,473	20,769	40,376	(6,060)	(100)	(1,235)	-	487,456
35-078-3 P	Moscow Borough Police	DB	1,362,349	(3,171)	-	-	68,677	120,835	(18,513)	-	(4,084)	-	1,526,093
35-096-5 P	Roaring Brook Township Police	DB	1,123,261	9,430	-	6,643	56,309	80,778	(41,205)	(80)	(3,349)	-	1,231,787
35-105-5 N1	South Abington Township	DB	5,536,147	206,014	320	59,112	278,425	553,148	(260,760)	(320)	(16,559)	-	6,355,527
35-105-5 N2	South Abington Township (CB Plan)	CB	256,364	27,868	140	40,171	13,827	19,950	(83,609)	(140)	(822)	-	273,749
36-003-3 N	Adamstown Borough	CB	621,635	25,869	240	-	34,393	60,975	-	(240)	(2,045)	-	740,827
36-012-5 N	Brecknock Township	DB	1,364,074	44,516	200	16,328	69,553	123,975	(26,307)	(200)	(4,137)	-	1,588,002
36-012-5 P	Brecknock Township Police	DB	1,054,587	-	-	-	51,893	85,567	(48,141)	-	(3,086)	-	1,140,820
36-015-5 N	Caernarvon Township	CB	1,491,056	5,414	280	53,835	76,746	144,138	(16,499)	(280)	(4,564)	-	1,750,126
36-018-3 N	Christiana Borough (Lancaster County)	CB	50,183	5,695	100	5,695	2,793	6,361	(533)	(100)	(166)	-	70,028
36-039-5 N	Drumore Township	CB	108,316	10,160	80	-	5,670	11,961	(2,821)	(80)	(337)	-	132,949
36-069-5 N1	Elizabeth Township (Lancaster County)	DB	1,086,825	15,544	-	-	54,742	99,794	(21,686)	(60)	(3,256)	-	1,231,903
36-069-5 N2	Elizabeth Township (Lancaster County) (CB Plan)	CB	32,638	3,887	20	-	1,657	3,523	-	(20)	(99)	-	41,606
36-087-5 N	Lancaster Township (Lancaster County)	DB	5,716,166	260,324	760	-	283,851	496,318	(363,512)	(760)	(16,882)	-	6,376,265
36-123-5 N	Mount Joy Township	DB	2,357,404	68,663	2,772	20,505	130,492	256,105	(66,690)	(520)	(7,761)	144,212	2,905,182
36-135-5 P	Pequea Township Police	DB	3,627,335	23,379	-	3,961	173,165	302,331	(123,792)	(200)	(10,299)	(150,187)	3,845,693
36-138-5 N	Providence Township	DB	1,252,690	57,785	280	-	73,685	127,409	(42,418)	(280)	(4,382)	59,722	1,524,491
36-141-3 P	Quarryville Borough Police	DB	1,623,003	123,314	280	-	82,765	148,618	(49,405)	(280)	(4,922)	-	1,923,373
36-165-5 N	Warwick Township	DB	4,691,011	143,823	520	62,647	240,237	423,582	(168,686)	(520)	(14,288)	(19,802)	5,358,524
36-183-5 N	West Lampeter Township	DB	2,925,514	125,704	720	10,026	145,810	263,487	(154,090)	(720)	(8,672)	-	3,307,779
36-183-5 P	West Lampeter Township Police	DB	11,899,287	326,057	520	70,322	605,775	1,228,769	(478,317)	(520)	(36,028)	150,187	13,766,052

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
36-208-8 N	Lancaster City Parking Authority	DB	2,532,784	131,006	1,220	107,564	136,144	248,873	(91,197)	(1,220)	(8,097)	-	3,057,077
36-248-8 N	Manheim Area Water and Sewer Authority	CB	497,089	29,021	420	27,908	26,349	53,659	(6,663)	(420)	(1,567)	-	625,796
36-308-8 N	Mount Joy Township Authority	DB	654,993	-	-	-	32,445	48,569	(25,656)	(80)	(1,930)	-	708,341
36-324-8 N	Northern Lancaster County Authority	DB	1,452,075	29,588	160	4,874	71,701	117,966	(109,066)	(160)	(4,264)	-	1,562,874
36-392-8 N	Warwick Township Municipal Authority	DB	2,546,682	95,341	320	30,219	131,512	228,585	(101,175)	(320)	(7,822)	19,802	2,943,144
36-913-7 N	Northwest Regional Lancaster County Police NU	DB	161,359	11,020	-	1,680	8,457	15,253	(4,924)	(60)	(503)	-	192,282
37-003-3 P	Bessemer Borough Police	DB	23,739	21,139	40	5,690	1,386	6,809	(4,489)	(40)	(82)	-	54,192
37-021-5 P	Mahoning Township Police (Lawrence County)	DB	552,105	17,496	-	455	27,501	49,883	(28,980)	(80)	(1,636)	-	616,744
37-033-3 P	New Wilmington Borough Police	DB	1,899,728	44,822	-	-	94,520	159,814	(103,143)	(200)	(5,621)	-	2,089,920
37-045-5 N	Pulaski Township	CB	667,422	9,971	240	10,482	34,901	64,230	(12,798)	(240)	(2,076)	-	772,132
37-045-5 P	Pulaski Township Police	DB	842,647	1,188	-	-	42,206	71,346	(23,033)	(60)	(2,510)	-	931,784
37-078-5 N	Wilmington Township	DB	844,607	9,775	-	-	41,676	60,160	(56,984)	(220)	(2,479)	-	896,535
38-009-3 N	Cleona Borough	CB	123,682	-	60	-	6,045	9,032	(4,548)	(60)	(360)	-	133,851
38-024-5 N	Jackson Township (Lebanon County)	DB	1,731,465	72,436	260	-	86,813	142,495	(80,356)	(260)	(5,163)	-	1,947,690
38-027-3 N	Jonestown Borough	CB	85,525	11,192	80	-	4,330	9,418	-	(80)	(258)	-	110,207
38-030-2 N	Lebanon City	DB	14,170,425	-	80	75,178	701,004	1,147,070	(755,013)	(1,840)	(41,691)	-	15,295,213
38-033-5 N	Millcreek Township	DB	563,638	8,913	-	2,375	27,407	40,031	(44,757)	(140)	(1,630)	-	595,837
38-033-5 P	Millcreek Township Police	DB	1,203,554	47,904	60	-	61,757	116,245	-	(60)	(3,673)	-	1,425,787
38-036-3 N	Mount Gretna Borough	DB	2,650,651	33,348	-	66,414	135,389	240,072	(53,550)	(180)	(8,052)	-	3,064,092
38-048-8 N	Fredericksburg Sewer & Water Authority	DB	537,971	18,664	-	-	27,808	51,190	(9,252)	(180)	(1,654)	-	624,547
38-052-8 N	Greater Lebanon Refuse Authority	DB	9,552,797	273,271	980	178,805	491,991	896,999	(385,114)	(980)	(29,261)	-	10,979,488

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
38-054-3 N	Palmyra Borough	DB	6,855,156	354,156	980	4,260	356,028	663,322	(319,980)	(980)	(21,174)	131,613	8,023,381
38-057-3 N	Richland Borough	DB	833,970	13,405	40	-	45,529	78,109	-	(40)	(2,708)	-	968,305
38-057-3 P	Richland Borough Police	DB	378,569	-	-	-	18,512	23,131	(26,539)	(20)	(1,101)	-	392,552
38-072-5 N	Union Township (Lebanon County)	DB	513,695	27,204	344	-	25,805	46,012	(24,245)	(160)	(1,535)	-	587,120
38-088-8 N1	Lebanon City Authority	DB	23,773,793	291,116	1,360	229,970	1,188,403	2,043,986	(1,092,313)	(1,360)	(70,679)	-	26,364,276
38-088-8 N2	Lebanon City Authority (CB Plan)	CB	1,332,373	120,833	600	156,478	72,370	161,208	-	(600)	(4,304)	-	1,838,958
38-096-8 N	Millcreek - Richland Joint Authority	CB	315,561	-	20	-	15,024	17,600	(26,341)	(20)	(894)	-	320,950
38-108-8 N	Myerstown Water Authority	CB	654,535	24,306	80	15,198	34,266	66,627	(11,506)	(80)	(2,038)	-	781,388
38-437-6 N	Lebanon Community Library	DB	967,999	-	-	8,305	48,774	86,408	(24,574)	(320)	(2,901)	-	1,083,691
38-464-6 N	Myerstown Community Library Association	CB	216,428	3,746	180	2,741	10,499	18,880	(17,173)	(180)	(624)	-	234,497
38-950-7 P	Western Lebanon County Regional Police	DB	7,259,715	166,582	220	120,797	410,511	823,623	(241,431)	(680)	(24,415)	1,001,997	9,516,919
39-006-2 N2	Allentown City	DB	207,417,367	5,493,058	22,340	2,821,907	10,360,835	18,156,636	(11,780,268)	(22,340)	(616,199)	100,162	231,953,498
39-021-3 N1	Fountain Hill Borough	DB	1,559,784	54,219	280	7,582	77,111	136,604	(91,281)	(280)	(4,586)	-	1,739,433
39-021-3 N2	Fountain Hill Borough (CB)	CB	103,139	16,214	180	11,349	5,468	12,649	(1,833)	(180)	(325)	-	146,661
39-024-5 N	Hanover Township (Lehigh County)	CB	1,704,132	58,245	340	42,375	147,148	192,763	(130,788)	(340)	(8,751)	174,054	2,179,178
39-048-4 N	Salisbury Township	DB	21,117,669	1,002,813	1,360	63,140	1,056,372	1,859,429	(1,228,868)	(1,360)	(62,827)	-	23,807,728
39-057-5 P	Upper Macungie Township Police	DB	19,026,264	918,508	960	-	960,881	1,907,980	(476,245)	(960)	(57,147)	23,125	22,303,366
39-060-5 N2	Upper Milford Township	CB	251,162	25,567	180	7,718	13,572	27,808	-	(180)	(807)	-	325,020
39-072-4 N1	Whitehall Township	DB	29,309,695	147,639	-	29,231	1,429,769	2,365,687	(1,401,479)	(1,700)	(85,034)	(174,054)	31,619,754
39-072-4 N2	Whitehall Township (CB Plan)	CB	1,345,712	146,853	1,080	143,029	82,637	172,026	(13,251)	(1,080)	(4,915)	65,689	1,937,780

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
39-072-8 N	Coplay-Whitehall Sewer Authority	DB	3,476,898	123,710	380	21,531	176,991	280,228	(244,962)	(380)	(10,526)	-	3,823,870
39-100-8 N	Lehigh County Authority	DB	48,055,882	2,273,803	5,380	811,989	2,498,829	4,361,902	(2,251,822)	(5,380)	(148,615)	(162,705)	55,439,263
39-220-8 N	Whitehall Township Authority	DB	5,736,396	103,964	340	-	285,723	406,137	(398,099)	(340)	(16,993)	-	6,117,128
40-003-3 P	Ashley Borough Police	DB	1,455,908	-	20	-	72,635	118,691	(44,871)	(180)	(4,320)	-	1,597,883
40-012-5 N	Black Creek Township	CB	472,281	7,754	240	-	22,840	28,332	(35,546)	(240)	(1,358)	-	494,303
40-039-5 N	Dorrance Township	CB	478,443	8,176	140	8,176	20,735	29,711	(106,712)	(140)	(1,233)	-	437,296
40-064-8 N	Freeland Borough Municipal Authority	DB	2,329,032	-	20	23,968	115,584	191,672	(117,425)	(480)	(6,874)	-	2,535,497
40-072-3 N	Freeland Borough	DB	540,945	-	-	7,273	27,194	46,851	(13,576)	(100)	(1,617)	-	606,970
40-072-3 P	Freeland Borough Police	DB	1,860,051	-	-	12,132	80,236	143,371	(107,403)	(280)	(4,772)	-	1,983,335
40-078-3 P	Harveys Lake Borough Police	DB	1,758,149	-	-	-	89,496	162,847	-	(180)	(5,323)	-	2,004,989
40-090-3 N	Hughestown Borough	CB	27,775	2,135	40	-	1,469	3,001	(414)	(40)	(87)	-	33,879
40-093-5 N	Hunlock Township	DB	884,088	19,014	140	-	44,484	80,378	(26,177)	(140)	(2,646)	-	999,141
40-096-5 N	Huntington Township	DB	1,141,789	10,714	20	2,937	56,505	75,516	(62,150)	(180)	(3,361)	-	1,221,790
40-099-5 N	Jackson Township (Luzerne County)	CB	1,235,160	14,328	180	14,072	62,665	115,077	(18,281)	(180)	(3,727)	-	1,419,294
40-099-5 P	Jackson Township Police (Luzerne County)	DB	1,354,822	106,671	180	-	68,457	126,595	(57,961)	(180)	(4,071)	-	1,594,513
40-120-3 F	Larksville Borough Firemen	DB	765,657	-	-	-	39,112	75,548	-	(60)	(2,326)	-	877,931
40-120-3 N	Larksville Borough	CB	104,722	9,004	120	-	5,325	10,941	(1,435)	(120)	(317)	-	128,240
40-120-3 P	Larksville Borough Police	DB	2,499,520	65,544	-	32,967	128,732	237,042	(61,167)	(260)	(7,656)	-	2,894,722
40-132-2 N	Nanticoke City	DB	1,870,169	102,394	500	59,827	95,716	189,360	(52,919)	(500)	(5,693)	-	2,258,854
40-162-5 N	Plymouth Township	CB	168,135	5,946	100	7,776	8,768	15,776	(2,817)	(100)	(521)	-	203,063
40-165-3 N	Pringle Borough	DB	56,712	4,902	20	-	2,939	5,812	-	(20)	(175)	-	70,190
40-168-5 N	Rice Township	DB	670,957	27,214	140	-	34,271	65,598	(7,647)	(140)	(2,038)	-	788,355
40-171-5 N	Ross Township	DB	822,741	21,734	393	-	41,352	61,573	(53,361)	(100)	(2,459)	-	891,873
40-174-8 N	Luzerne County Flood Protection Authority	DB	516,986	43,331	280	55,270	28,242	61,586	(2,977)	(280)	(1,680)	-	700,758
40-207-3 N	White Haven Borough	DB	238,380	31,989	80	4,792	12,524	26,012	(4,973)	(80)	(745)	-	307,979

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40-207-3 P	White Haven Borough Police	DB	776,860	(1,474)	20	5,447	37,872	68,721	(58,643)	(80)	(2,252)	-	826,471
40-216-5 N	Wright Township	DB	2,173,483	22,357	-	6,049	107,636	155,804	(287,341)	(140)	(6,402)	-	2,171,446
40-224-8 N	Sewer Authority of the Township of Pittston	DB	93,086	39,909	20	5,736	7,901	15,971	-	(20)	(470)	-	162,133
40-320-8 N	Wyoming Valley Sanitary Authority	DB	35,779,628	1,177,889	4,700	901,454	1,855,254	3,371,587	(1,441,414)	(4,700)	(110,339)	-	41,534,059
40-498-6 N	Luzerne Conservation District	CB	795,449	29,921	300	23,823	41,155	78,888	(5,213)	(300)	(2,448)	-	961,575
41-020-8 N	Hughesville-Wolf Township Joint Municipal Authority	CB	679,019	21,242	100	9,358	34,669	61,346	(18,342)	(100)	(2,062)	-	785,230
41-030-3 N	Duboistown Borough	DB	262,861	8,864	120	-	13,071	22,501	(13,993)	(120)	(777)	-	292,527
41-030-3 P	Duboistown Borough Police	DB	535,636	-	-	-	22,505	26,978	(36,651)	(40)	(1,338)	(55,189)	491,901
41-063-5 N	Limestone Township (Lycoming County)	CB	218,241	4,378	40	-	11,072	20,038	(3,523)	(40)	(658)	-	249,548
41-069-5 P	Lycoming Regional Police	DB	8,625,386	387,158	700	13,403	429,268	748,711	(391,714)	(700)	(25,530)	30,626	9,817,308
41-099-5 N	Muncy Creek Township	CB	490,282	21,262	200	1,193	25,232	46,959	(2,196)	(200)	(1,501)	-	581,231
41-108-5 N	Old Lycoming Township	DB	4,329,463	152,248	800	12,811	213,646	381,131	(254,190)	(800)	(12,706)	-	4,822,403
41-126-5 N	Porter Township	CB	842,200	19,997	-	11,752	43,134	88,224	(19,982)	(80)	(2,565)	-	982,680
41-135-3 P	South Williamsport Borough Police	DB	4,794,118	145,818	20	-	246,615	436,398	(174,953)	(400)	(14,667)	63,091	5,496,040
42-008-8 N	Bradford City Water Authority	CB	8,507,705	165,651	620	167,556	417,546	685,590	(690,622)	(620)	(24,833)	-	9,228,593
42-015-5 N	Corydon Township	DB	670,345	-	-	-	33,079	55,702	(30,831)	(140)	(1,967)	-	726,188
42-016-8 N	Bradford Regional Airport Authority	DB	861,000	17,577	-	20,697	43,709	84,075	(21,453)	(320)	(2,600)	-	1,002,685
42-027-5 N	Hamilton Township (McKean Co.)	CB	-	-	20	-	-	-	-	(20)	-	-	-
42-030-5 N	Hamlin Township	CB	26,217	2,718	60	-	1,123	2,725	-	(60)	(67)	-	32,716
42-036-5 N	Keating Township	DB	1,019,696	24,969	280	-	51,221	79,037	(62,985)	(280)	(3,046)	-	1,108,892
42-045-5 N	Liberty Township (McKean County)	DB	466,903	7,830	-	5,977	22,303	29,750	(54,126)	(240)	(1,326)	-	477,071

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42-048-3 N	Mount Jewett Borough	DB	259,510	-	-	4,026	13,063	21,752	(8,263)	(80)	(777)	-	289,231
42-048-3 P	Mount Jewett Borough Police	DB	414,919	-	-	-	20,716	34,730	(8,801)	-	(1,232)	-	460,332
42-066-5 N	Wetmore Township	CB	197,348	5,562	140	4,065	9,730	17,165	(8,947)	(140)	(579)	-	224,344
42-469-6 N	McKean County Solid Waste Authority	DB	1,156,299	-	-	-	57,996	87,751	(30,328)	(120)	(3,449)	-	1,268,149
43-006-5 N	Coolspring Township	DB	171,287	5,925	80	984	8,561	14,199	(7,670)	(80)	(509)	-	192,777
43-010-8 N	Coolspring, Jackson & Lake Latonka Joint Authority	CB	23,705	1,160	40	1,326	1,227	2,886	(1,039)	(40)	(73)	-	29,192
43-012-5 N	Delaware Township	DB	297,330	14,744	180	-	14,755	24,797	(19,608)	(180)	(878)	-	331,140
43-021-2 F	Farrell City Firefighters	DB	1,371,417	132,311	200	6,404	57,946	108,345	(132,015)	(200)	(3,446)	(62,862)	1,478,100
43-021-2 N	Farrell City	DB	4,052,884	83,271	660	22,558	198,288	334,014	(271,653)	(660)	(11,793)	62,862	4,470,431
43-021-2 P	Farrell City Police	DB	7,642,616	167,963	760	90,390	372,896	707,740	(545,840)	(760)	(22,178)	-	8,413,587
43-036-3 F	Greenville Borough Firemen	DB	4,104,228	133,921	320	20,265	202,299	328,286	(305,328)	(320)	(12,032)	-	4,471,639
43-036-3 N	Greenville Borough	DB	4,658,953	101,445	960	24,081	230,846	387,726	(295,109)	(960)	(13,729)	-	5,094,213
43-036-3 P	Greenville Borough Police	DB	8,689,934	111,984	640	-	441,442	764,528	(515,425)	(640)	(26,254)	237,337	9,703,546
43-045-2 N	Hermitage City	DB	26,430,983	395,622	2,720	213,300	1,310,789	2,316,260	(1,352,595)	(2,720)	(77,958)	-	29,236,401
43-054-3 N	Jamestown Borough	CB	20,961	2,134	100	4,822	790	1,708	(6,755)	(100)	(47)	-	23,613
43-054-3 P	Jamestown Borough Police	CB	60,978	6,832	100	14,333	3,494	8,602	-	(100)	(208)	-	94,031
43-056-8 N	Greenville Municipal Authority	DB	966,666	15,333	-	27,156	53,757	109,897	(49,154)	(380)	(3,197)	-	1,120,078
43-069-3 N	Mercer Borough	DB	2,794,903	89,364	280	2,317	138,432	234,625	(156,774)	(280)	(8,233)	-	3,094,634
43-069-3 P	Mercer Borough Police	DB	2,218,707	24,275	-	-	97,244	147,726	(99,005)	(200)	(5,783)	(237,337)	2,145,627
43-090-5 N	Pymatuning Township	DB	561,336	5,945	140	2,652	26,686	38,389	(53,157)	(140)	(1,587)	-	580,264
43-090-5 P	Pymatuning Township Police	DB	2,725,262	27,441	-	-	134,909	228,834	(118,668)	(220)	(8,024)	-	2,989,534
43-099-3 N	Sandy Lake Borough	DB	456,985	-	60	4,311	21,589	29,688	(26,570)	(120)	(1,284)	-	484,659
43-099-3 P	Sandy Lake Borough Police	DB	651,255	-	20	1,805	31,449	30,554	(69,731)	(20)	(1,870)	-	643,462
43-105-2 N	Sharon City	DB	11,795,265	-	160	49,082	586,516	1,008,554	(498,767)	(1,720)	(34,882)	-	12,904,208

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
43-108-3 N	Sharpsville Borough	DB	7,498,724	220,467	400	-	372,240	683,219	(408,176)	(400)	(22,139)	-	8,344,335
43-117-5 N	South Pymatuning Township	DB	1,375,935	61,383	120	-	68,122	120,180	(82,586)	(120)	(4,051)	-	1,538,983
43-117-5 P	South Pymatuning Township Police	CB	271,550	-	100	-	12,891	23,964	(11,274)	(100)	(767)	-	296,364
43-129-3 N	West Middlesex Borough	DB	211,026	4,929	-	-	10,393	33,020	(14,311)	(80)	(618)	-	244,359
43-129-3 P	West Middlesex Borough Police	DB	259,268	-	-	-	12,943	23,130	(5,461)	(20)	(770)	-	289,090
43-132-5 N	West Salem Township	DB	1,311,812	43,956	120	-	65,842	109,132	(49,745)	(120)	(3,916)	-	1,477,081
43-132-8 N	Sharon Sanitary Authority	DB	4,080,412	173,893	580	70,247	206,763	410,331	(105,445)	(580)	(12,297)	-	4,823,904
43-461-6 N	Mercer County Regional Planning Commission	DB	3,441,816	-	40	14,651	168,930	318,173	(212,473)	(300)	(10,047)	-	3,720,790
44-009-5 N	Brown Township	DB	2,143,447	53,217	-	-	108,018	179,069	(97,575)	(300)	(6,424)	-	2,379,452
44-018-5 N	Derry Township (Mifflin County)	CB	1,540,501	30,285	440	23,581	77,270	127,231	(70,097)	(440)	(4,596)	-	1,724,175
44-024-8 N	Derry Township Sanitary Sewer Authority	CB	882,636	13,734	80	35,188	46,038	87,652	-	(80)	(2,738)	-	1,062,510
44-030-3 N	Lewistown Borough	DB	8,395,989	262,739	1,720	66,556	419,689	718,827	(470,043)	(1,720)	(24,961)	-	9,368,796
44-030-3 P	Lewistown Borough Police	DB	1,660,740	74,534	20	48,803	89,985	175,975	(15,020)	(380)	(5,352)	27,472	2,056,777
44-042-5 N	Oliver Township (Mifflin County)	DB	368,466	9,320	100	-	18,365	32,764	(13,632)	(100)	(1,092)	-	414,191
44-910-7 N	Mifflin County Regional Police NU	DB	184,783	-	-	-	9,046	17,178	(12,605)	(20)	(538)	-	197,844
45-015-3 N1	East Stroudsburg Borough	DB	9,042,572	219,347	620	29,130	448,492	765,791	(489,314)	(620)	(26,674)	-	9,989,344
45-015-3 N2	East Stroudsburg Borough (CB Plan)	CB	588,196	105,877	720	38,417	32,131	74,055	-	(720)	(1,911)	(8,432)	828,333
45-018-5 N	Eldred Township (Monroe County)	DB	439,191	10,760	240	16,790	23,879	44,679	(16,997)	(240)	(1,420)	-	516,882
45-021-5 N	Hamilton Township	CB	1,998,337	18,812	240	26,311	98,821	170,981	(102,649)	(240)	(5,877)	-	2,204,736
45-027-5 N	Middle Smithfield Township	CB	6,284,383	85,853	14,209	167,642	315,918	608,562	(68,345)	(1,100)	(18,789)	(38,190)	7,350,143
45-033-5 N	Paradise Township	CB	2,784,958	57,387	380	33,893	140,320	263,229	(102,639)	(380)	(8,345)	-	3,168,803

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
45-040-8 N	Mount Pocono Municipal Authority	CB	644,398	25,177	340	40,949	33,449	67,606	(13,389)	(340)	(1,989)	-	796,201
45-042-5 N	Price Township	CB	399,787	9,907	180	7,575	22,282	35,454	(9,127)	(180)	(1,325)	-	464,553
45-048-5 N	Smithfield Township	CB	1,248,132	31,530	20	71,597	44,017	108,138	(45,062)	(460)	(2,618)	(107,425)	1,347,869
45-061-8 N	Pocono Mountains Municipal Airport Authority (CB)	CB	19,833	6,514	40	1,861	1,178	3,064	-	(40)	(70)	-	32,380
45-064-8 N	Smithfield Sewer Authority	CB	16,544	12,375	40	19,517	20,487	33,603	-	(40)	(1,218)	145,615	246,923
45-080-8 N	Brodhead Creek Regional Authority	DB	6,059,279	333,799	940	187,177	312,658	590,852	(248,156)	(940)	(18,595)	8,432	7,225,446
45-411-7 N	Monroe County Control Center	CB	11,161,186	122,042	1,080	251,342	548,508	1,004,431	(491,845)	(1,080)	(32,622)	-	12,563,042
45-412-6 N	Monroe County Redevelopment Authority	CB	1,428,679	21,333	260	15,869	72,230	140,303	(53,482)	(260)	(4,296)	-	1,620,636
45-415-6 N	Monroe County Municipal Waste Management Authority	DB	53	-	-	-	-	3	-	-	-	-	56
46-018-3 N	Collegeville Borough	DB	4,328,503	83,102	-	-	217,842	371,795	(120,122)	(360)	(12,956)	-	4,867,804
46-021-3 N	Conshohocken Borough	DB	6,775,613	341,467	1,140	105,579	345,800	657,981	(228,229)	(1,140)	(20,566)	-	7,977,645
46-024-5 N	Douglass Township (Montgomery County)	DB	4,477,739	185,278	400	-	224,493	372,128	(182,697)	(400)	(13,351)	-	5,063,590
46-024-5 P	Douglass Township (Montgomery County) Police	DB	12,100,718	395,522	440	-	607,400	1,117,897	(435,221)	(440)	(36,124)	-	13,750,192
46-027-3 N	East Greenville Borough	DB	771,900	33,307	200	-	39,677	76,172	(983)	(200)	(2,360)	-	917,713
46-027-3 P	East Greenville Borough Police	DB	132,808	53,245	100	9,973	7,656	20,150	-	(100)	(455)	-	223,377
46-048-5 N	Horsham Township	DB	12,221,348	310,884	1,540	132,383	614,694	1,124,597	(488,308)	(1,540)	(36,558)	4,418	13,883,458
46-060-8 N	Conshohocken Borough Authority	DB	2,470,060	41,222	360	27,768	88,780	209,076	(34,844)	(360)	(5,280)	(132,226)	2,664,556
46-076-8 N	East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	5,816,121	32,062	20	55,983	295,971	523,077	(111,304)	(620)	(17,603)	-	6,593,707
46-087-3 N	Narberth Borough	DB	4,049,353	87,863	500	47,247	189,401	315,842	(276,205)	(500)	(11,264)	-	4,402,237
46-093-3 N1	Norristown Borough	DB	11,868,009	-	360	152,339	595,323	1,085,170	(339,963)	(2,200)	(35,406)	(1,427)	13,322,205

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
46-096-3 N	North Wales Borough	CB	348,162	4,643	100	-	17,242	27,330	(18,515)	(100)	(1,025)	-	377,837
46-120-5 N	Salford Township	CB	176,863	20,000	100	16,295	9,787	21,396	-	(100)	(582)	-	243,759
46-123-3 P	Schwenksville Borough Police	DB	423,195	-	-	-	20,395	31,315	(34,298)	(40)	(1,213)	-	439,354
46-128-8 N	Horsham Water and Sewer Authority	DB	5,642,422	174,016	980	59,992	287,390	535,087	(152,493)	(980)	(17,092)	-	6,529,322
46-135-3 N	Telford Borough	DB	9,986,195	326,994	740	63,486	489,640	897,101	(693,869)	(740)	(29,121)	-	11,040,426
46-135-3 P	Telford Borough Police	DB	5,859,746	68,974	20	39,757	292,734	601,314	(205,477)	(280)	(17,410)	-	6,639,378
46-147-5 N	Upper Frederick Township	CB	337,141	20,150	180	11,012	16,607	35,292	(4,489)	(180)	(988)	-	414,725
46-159-4 F	Upper Moreland Firefighters	DB	4,856,515	109,377	20	32,310	245,567	447,260	(130,985)	(200)	(14,605)	-	5,545,259
46-159-4 N	Upper Moreland Township	DB	35,614,009	1,227,255	2,680	214,820	1,789,743	3,153,265	(1,527,993)	(2,680)	(106,443)	-	40,364,656
46-177-4 N	West Pottsgrove Township	DB	2,136,866	38,051	20	3,399	105,473	202,122	(116,975)	(300)	(6,273)	-	2,362,383
46-177-4 P	West Pottsgrove Township Police	DB	8,004,344	(156,261)	20	44,514	378,594	692,998	(247,784)	(20)	(22,516)	-	8,693,889
46-180-8 N	Montgomery County Sewer Authority	DB	743,421	-	-	-	37,156	59,181	(21,034)	(40)	(2,210)	-	816,474
46-422-6 N1	Delaware Valley Municipal Management Association	DB	13,343,578	299,732	560	64,129	664,674	1,190,868	(560,318)	(560)	(39,531)	-	14,963,132
46-422-6 N2	Delaware Valley Muni. Mgt. Assoc. (CB Plan)	CB	1,673,376	259,448	580	129,724	92,443	195,326	(32,650)	(580)	(5,498)	-	2,312,169
46-460-8 N	Upper Montgomery Joint Authority	DB	2,181,150	51,466	60	46,864	105,814	174,330	(85,132)	(460)	(6,293)	-	2,467,799
47-009-3 P	Danville Borough Police	DB	4,609,140	61,347	40	34,100	231,500	459,179	(184,732)	(360)	(13,768)	(11,920)	5,184,526
47-021-5 N	Mahoning Township	DB	3,877,571	145,320	260	16,327	194,428	373,492	(197,079)	(260)	(11,563)	-	4,398,496
47-021-5 P	Mahoning Township Police (Montour County)	DB	7,767,623	220,333	360	49,485	384,926	685,085	(409,845)	(360)	(22,893)	-	8,674,714
47-027-5 N	Valley Township	CB	267,964	5,909	40	1,690	13,769	25,551	-	(40)	(819)	-	314,064
47-408-6 N	Montour County Conservation District	CB	298,706	9,115	-	12,701	17,268	36,373	(10,190)	(100)	(1,027)	7,940	370,786
48-006-3 N1	Bangor Borough	DB	2,836,219	104,049	320	14,816	142,259	255,310	(139,942)	(320)	(8,461)	-	3,204,250

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48-006-3 N2	Bangor Borough (CB Plan)	CB	33,770	6,808	40	8,999	2,025	5,371	-	(40)	(120)	-	56,853
48-012-2 N2	Bethlehem City	DB	177,481,841	2,936,937	15,820	1,940,342	8,820,085	14,728,003	(9,994,705)	(15,820)	(524,565)	18,062	195,406,000
48-012-8 N	Bangor Borough Sewer Department	CB	472,321	35,698	140	4,535	26,099	49,980	(7,330)	(140)	(1,552)	-	579,751
48-024-5 N	East Allen Township	DB	2,524,316	70,540	460	-	125,603	242,420	(92,176)	(460)	(7,470)	-	2,863,233
48-024-8 N	Bath Borough Authority	CB	905,064	24,775	140	15,529	46,327	85,652	(18,069)	(140)	(2,755)	-	1,056,523
48-027-3 P	East Bangor Borough Police	DB	224,234	15,497	20	-	11,423	21,687	-	(20)	(679)	-	272,162
48-030-2 N2	Easton City	DB	36,927,676	554,568	1,596	832,215	1,834,366	3,307,483	(1,617,672)	(5,360)	(109,097)	(33,645)	41,692,130
48-032-8 N	Bethlehem Authority	DB	557,442	12,655	100	6,607	27,910	52,702	(23,377)	(100)	(1,660)	-	632,279
48-033-5 N1	Forks Township	DB	6,234,517	180,789	740	56,371	309,726	535,053	(353,305)	(740)	(18,421)	-	6,944,730
48-033-5 N2	Forks Township (CB Plan)	CB	584,325	40,944	380	73,870	36,361	73,566	(7,212)	(380)	(2,163)	33,130	832,821
48-040-8 N	Bethlehem Parking Authority	DB	4,142,682	78,745	600	29,135	205,374	408,851	(201,231)	(600)	(12,214)	-	4,651,342
48-060-5 N	Moore Township	CB	1,595,391	95,904	460	-	91,793	165,092	(41,409)	(460)	(5,459)	42,142	1,943,454
48-060-5 P	Moore Township Police	DB	7,520,491	235,984	360	-	380,746	718,411	(168,514)	(360)	(22,644)	-	8,664,474
48-075-3 N	Pen Argyl Borough	CB	1,792,168	41,164	340	30,249	90,310	148,430	(78,478)	(340)	(5,371)	-	2,018,472
48-090-3 N	Tatamy Borough (CB)	CB	91,141	8,235	120	9,260	4,756	10,500	(2,486)	(120)	(283)	-	121,123
48-090-3 P	Tatamy Borough Police (CB)	CB	69,355	626	80	12,283	3,440	7,736	(727)	(80)	(205)	-	92,508
48-096-5 N	Upper Nazareth Township	CB	597,489	29,185	440	4,961	20,902	52,270	(11,124)	(440)	(1,243)	(43,695)	648,745
48-102-5 N1	Washington Township (Northampton County)	DB	852,809	19,958	180	-	41,957	64,230	(60,359)	(180)	(2,495)	-	916,100
48-102-5 N2	Washington Township (Northampton County - CB Plan)	CB	27,980	7,107	80	-	1,429	3,640	-	(80)	(85)	-	40,071
48-108-5 N	Williams Township	DB	1,805,424	77,295	440	-	91,236	153,273	(66,006)	(440)	(5,426)	-	2,055,796
48-111-3 F	Wilson Borough Firemen	DB	3,485,682	33,385	20	66,894	176,346	284,800	(97,766)	(240)	(10,488)	-	3,938,633
48-111-3 N	Wilson Borough	DB	4,547,216	56,758	540	73,169	225,816	379,371	(226,311)	(540)	(13,430)	(12,946)	5,029,643
48-112-8 N	Hellertown Borough Authority	DB	1,565,006	64,250	280	29,463	83,412	143,583	(78,347)	(280)	(4,961)	-	1,802,406

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
48-164-8 N1	Northampton Borough Municipal Authority	DB	10,847,317	168,628	820	-	542,620	809,463	(608,959)	(820)	(32,272)	-	11,726,797
48-164-8 N2	Northampton Borough Municipal Authority (CB Plan)	CB	878,690	77,860	400	15,248	56,103	83,177	(4,164)	(400)	(3,337)	(82,003)	1,021,574
48-415-6 N	Bethlehem City Redevelopment Authority	DB	1,269,720	15,349	100	-	62,296	70,454	(94,427)	(100)	(3,705)	-	1,319,687
48-479-6 N	Mary Meuser Memorial Library	CB	325,183	7,101	200	1,649	16,021	27,198	(8,976)	(200)	(953)	-	367,223
48-500-6 N	Northampton County Conservation District	CB	-	37,872	200	37,872	5	11,985	-	(200)	-	-	87,734
49-024-3 N	Kulpmont Borough	DB	392,507	11,060	200	8,413	19,749	37,155	(24,304)	(200)	(1,175)	-	443,405
49-024-8 N	Kulpmont-Marion Heights JMA	DB	473,210	(2,316)	20	3,987	23,198	36,284	(28,203)	(140)	(1,380)	-	504,660
49-028-8 N	Lower Mahanoy Township Municipal Authority	CB	246,974	300	60	9,181	12,815	23,910	-	(60)	(762)	-	292,418
49-036-5 N	Lower Mahanoy Township	DB	100,933	12	-	2,541	4,852	4,410	(9,147)	(60)	(289)	-	103,252
49-054-3 N	Northumberland Borough	DB	1,794,341	70,800	400	16,162	87,078	170,608	(73,087)	(400)	(5,179)	-	2,060,723
49-054-3 P	Northumberland Borough Police	DB	4,429,043	75,626	-	12,402	217,225	360,570	(130,555)	(240)	(12,919)	-	4,951,152
49-057-5 N	Point Township	DB	632,707	12,114	20	7,322	31,869	47,114	(24,490)	(240)	(1,895)	-	704,521
49-057-5 P	Point Township Police	DB	3,680,879	94,232	260	28,954	183,897	310,870	(170,921)	(260)	(10,937)	40,890	4,157,864
49-081-2 N	Sunbury City	DB	5,400,185	215,608	720	28,721	270,880	516,336	(257,368)	(720)	(16,110)	-	6,158,252
49-084-3 N	Turbotville Borough	DB	804,972	-	-	-	40,319	76,446	(25,157)	(140)	(2,398)	-	894,042
49-092-8 N	Point Township Sewer Authority	DB	40,943	23,454	20	1,605	2,972	7,506	-	(20)	(177)	-	76,303
49-108-5 N	Zerbe Township	CB	391,475	8,461	180	9,225	3,964	30,220	(14,419)	(180)	(236)	-	428,690
49-144-8 N	Sunbury Municipal Authority	DB	8,590,703	90,613	1,200	120,836	413,395	743,962	(898,586)	(1,200)	(24,586)	-	9,036,337
50-006-3 N	Bloomfield Borough	DB	382,192	11,278	60	3,799	19,032	30,563	(19,641)	(60)	(1,132)	-	426,091
50-015-5 N	Centre Township (Perry County)	CB	380,264	3,372	140	1,256	18,666	28,198	(24,091)	(140)	(1,110)	-	406,555
50-018-3 N	Duncannon Borough	DB	1,051,869	17,381	-	12,552	52,505	82,677	(48,931)	(200)	(3,123)	-	1,164,730

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
50-018-3 P	Duncannon Borough Police	DB	991,209	-	-	-	49,942	96,751	(17,985)	(40)	(2,970)	-	1,116,907
50-039-5 N	Liverpool Township	CB	463,079	5,062	60	4,050	23,240	42,284	(15,888)	(60)	(1,382)	-	520,445
50-042-3 N	Marysville Borough	DB	2,937,222	118,775	380	14,312	142,682	330,874	(146,606)	(380)	(8,486)	-	3,388,773
50-042-3 P	Marysville Borough Police	DB	1,130,077	-	-	-	57,530	101,860	-	(20)	(3,422)	-	1,286,025
50-044-8 N	Newport Borough Water Authority	DB	517,764	21,860	140	19,180	25,814	76,144	(20,891)	(140)	(1,535)	-	638,336
50-048-3 N	Millerstown Borough	DB	439,579	(7,706)	-	13,463	20,950	38,555	(32,307)	(80)	(1,246)	-	471,208
50-054-3 N	Newport Borough	DB	491,680	9,688	-	-	24,300	44,704	(25,424)	(120)	(1,445)	-	543,383
50-054-3 P	Newport Borough Police	DB	2,358,277	-	-	-	118,718	244,921	(46,872)	(60)	(7,061)	-	2,667,923
50-066-5 N1	Rye Township	DB	1,537,101	24,344	-	9,119	75,586	135,778	(210,254)	(120)	(4,495)	-	1,567,059
50-066-5 N2	Rye Township (Perry County) (CB Plan)	CB	-	1,353	40	2,918	53	687	-	(40)	(3)	-	5,008
50-066-5 P	Rye Township Police	DB	859,266	-	-	-	43,071	76,596	(23,532)	(60)	(2,562)	-	952,779
52-003-5 N	Blooming Grove Township	CB	703,867	8,996	160	18,230	34,988	66,591	(8,655)	(160)	(2,081)	-	821,936
52-009-5 N	Dingman Township	DB	2,168,056	25,642	-	-	109,801	213,130	(78,657)	(340)	(6,530)	-	2,431,102
52-012-8 N	Municipal Authority of the Borough of Matamoras	DB	483,564	8,605	20	4,552	23,641	53,880	(28,165)	(160)	(1,406)	-	544,531
52-016-8 N	Milford Water Authority	CB	322,199	7,444	140	2,958	16,099	27,046	(15,945)	(140)	(957)	-	358,844
52-018-5 N	Lehman Township	CB	4,421,468	132,450	1,020	118,603	219,687	384,839	(243,696)	(1,020)	(13,066)	-	5,020,285
52-021-3 N	Matamoras Borough	DB	344,143	-	102	6,190	17,619	30,184	(8,747)	(240)	(1,048)	-	388,203
52-027-5 N	Milford Township (Pike County)	DB	90,938	7,479	40	-	4,529	7,139	(6,517)	(40)	(269)	-	103,299
54-003-3 N	Ashland Borough	DB	2,745,506	25,331	460	13,833	135,525	236,728	(150,966)	(460)	(8,060)	-	2,997,897
54-021-5 N	Cass Township	CB	165,376	8,064	60	7,977	8,604	17,397	-	(60)	(512)	-	206,906
54-024-3 N	Coaldale Borough	CB	199,834	3,638	80	2,927	9,512	32,485	(22,881)	(80)	(566)	-	224,949
54-027-3 N	Cressona Borough	DB	566,178	19,090	2,263	5,608	28,429	53,714	(13,057)	(180)	(1,691)	1,256	661,610
54-028-8 N	Cressona Borough Authority	DB	536,387	-	-	6,746	27,177	46,439	(7,365)	(80)	(1,616)	(1,256)	606,432
54-040-8 N	Frackville Area Municipal Authority	CB	260,764	6,238	160	12,195	13,538	27,227	(3,957)	(160)	(805)	-	315,200

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
54-048-5 N	Foster Township	DB	136,739	-	-	-	6,959	12,472	-	(20)	(414)	-	155,736
54-080-8 N	Mahanoy Township Authority	DB	2,336,486	31,281	20	4,044	117,969	217,782	(55,830)	(340)	(7,016)	-	2,644,396
54-081-5 N	Mahanoy Township	CB	65,734	1,847	80	2,111	3,373	6,521	(127)	(80)	(201)	-	79,258
54-093-3 N	Minersville Borough	DB	4,243,887	66,440	760	56,844	213,056	340,443	(169,751)	(760)	(12,671)	-	4,738,248
54-099-5 P	New Castle Township Police	DB	81,129	-	-	-	3,982	5,324	(5,125)	(20)	(237)	-	85,053
54-117-3 N	Orwigsburg Borough	DB	3,007,829	180,248	440	-	150,197	306,418	(177,315)	(440)	(8,933)	-	3,458,444
54-117-3 P	Orwigsburg Borough Police	DB	2,721,708	19,926	-	-	136,745	247,665	(72,138)	(160)	(8,133)	-	3,045,613
54-123-3 N	Pine Grove Borough	DB	1,545,938	67,139	400	-	77,294	140,011	(88,749)	(400)	(4,597)	-	1,737,036
54-123-3 P	Pine Grove Borough Police	DB	2,533,131	-	-	-	127,990	233,644	(21,661)	(100)	(7,612)	-	2,865,392
54-126-5 N	Pine Grove Township (Schuylkill County)	DB	702,362	29,364	260	16,366	36,216	67,388	(8,174)	(260)	(2,154)	-	841,368
54-156-3 N	Schuylkill Haven Borough	DB	9,735,178	316,982	1,100	128,212	483,800	854,810	(623,923)	(1,100)	(28,773)	-	10,866,286
54-162-3 N	Shenandoah Borough	DB	5,221,708	292,765	740	26,624	255,013	434,860	(412,330)	(740)	(15,167)	-	5,803,473
54-165-5 N	South Manheim Township	DB	545,828	10,592	-	-	27,356	56,425	(18,924)	(160)	(1,627)	-	619,490
54-192-5 N	Washington Township (Schuylkill County)	CB	192,844	5,249	160	-	7,920	7,739	(45,785)	(160)	(471)	-	167,496
54-198-5 N	West Brunswick Township	DB	397,876	9,154	-	-	20,087	34,910	(11,235)	(160)	(1,195)	-	449,437
54-272-8 N	Tower City Borough Authority	DB	244,673	-	-	4,460	12,270	22,470	(3,540)	(100)	(730)	(2,608)	276,895
54-516-6 N	Schuylkill Conserva-tion District	CB	11,367	29,381	40	31,908	1,646	10,783	-	(40)	(98)	-	84,987
55-012-5 N	Center Township (Snyder County)	CB	47,486	1,937	40	1,291	2,453	4,392	(638)	(40)	(146)	-	56,775
55-014-8 N	Eastern Snyder County Regional Authority	DB	4,428,779	128,232	400	24,734	224,197	361,443	(263,062)	(400)	(13,334)	-	4,890,989
55-021-3 N	Freeburg Borough	DB	308,131	9,797	80	-	15,452	24,933	(22,666)	(80)	(919)	-	334,728
55-024-5 N	Jackson Township (Snyder County)	CB	255,925	5,796	120	4,559	12,897	20,890	(13,744)	(120)	(767)	642	286,198
55-030-3 N	Middleburg Borough	DB	1,181,642	24,854	300	20,363	59,218	106,171	(63,596)	(300)	(3,522)	-	1,325,130

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
55-030-3 P	Middleburg Borough Police	DB	776,278	9,843	20	-	39,179	74,853	(24,188)	(120)	(2,330)	-	873,535
55-036-5 N	Monroe Township (Snyder County)	CB	308,209	14,621	200	3,911	16,348	30,395	(7,400)	(200)	(972)	-	365,112
55-039-5 N	Penn Township	CB	53,312	10,667	120	2,363	2,552	4,837	(13,506)	(120)	(152)	(642)	59,431
55-042-5 N	Perry Township	CB	422,160	12,800	160	8,301	21,301	35,273	(20,042)	(160)	(1,267)	-	478,526
55-045-3 N	Selinsgrove Borough	DB	4,666,741	72,869	480	53,651	232,410	348,574	(567,597)	(480)	(13,822)	(1,099)	4,791,727
55-045-3 P	Selinsgrove Borough Police	DB	3,516,257	84,797	280	19,287	175,757	296,271	(176,879)	(280)	(10,453)	1,099	3,906,136
55-048-3 N	Shamokin Dam Borough	DB	3,095,032	66,935	240	14,366	153,974	256,640	(157,551)	(240)	(9,157)	-	3,420,239
55-048-3 P	Shamokin Dam Borough Police	DB	1,943,553	47,020	120	-	95,175	162,788	(66,903)	(120)	(5,660)	(71,516)	2,104,457
55-054-5 N	Union Township (Snyder County)	CB	294,347	11,312	40	1,801	15,117	28,773	-	(40)	(899)	-	350,451
55-445-6 N	Snyder County Housing Authority	CB	103,623	7,713	60	-	5,505	10,568	-	(60)	(327)	-	127,082
56-015-3 N1	Berlin Borough	DB	2,234,065	46,069	20	24,717	110,942	182,936	(120,781)	(580)	(6,598)	-	2,470,790
56-015-3 N2	Berlin Borough (CB Plan)	CB	31,304	-	60	-	1,549	2,573	(968)	(60)	(92)	-	34,366
56-020-8 N	Central City Water Authority	CB	8,385	3,234	60	-	481	1,214	-	(60)	(29)	-	13,285
56-024-5 N	Brothersvalley Township	CB	1,239,573	40,578	280	13,902	60,717	116,530	(29,897)	(280)	(3,611)	-	1,437,792
56-033-3 N	Central City Borough	DB	466,014	23,172	180	-	23,039	43,908	(32,026)	(180)	(1,370)	-	522,737
56-033-3 P	Central City Borough Police	DB	1,623,561	-	-	-	82,180	143,822	(16,541)	(20)	(4,888)	-	1,828,114
56-060-8 N	Jenner Area Joint Sewer Authority	CB	693,636	13,334	160	17,486	35,156	63,603	(22,062)	(160)	(2,091)	-	799,062
56-063-5 N	Jenner Township	DB	1,834,623	42,681	320	8,253	90,219	139,932	(126,506)	(320)	(5,366)	-	1,983,836
56-072-5 N	Lincoln Township	DB	396,993	7,211	-	4,243	20,343	37,661	-	(100)	(1,210)	-	465,141
56-078-3 N	Meyersdale Borough	DB	1,379,843	33,173	120	5,865	71,108	133,986	(34,446)	(120)	(4,229)	18,354	1,603,654
56-096-8 N	Shade-Central City Joint Authority	CB	64,125	5,806	80	-	3,358	6,767	(300)	(80)	(200)	-	79,556
56-102-5 N	Paint Township	CB	1,134,980	36,540	240	-	56,943	102,782	(20,028)	(240)	(3,387)	-	1,307,830
56-111-3 N	Salisbury Borough	DB	387,870	8,993	120	-	18,009	33,819	(19,539)	(120)	(1,071)	(18,354)	409,727

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56-117-5 N	Shade Township	DB	2,307,853	81,077	360	4,718	113,569	170,876	(175,791)	(360)	(6,754)	-	2,495,548
56-117-5 P	Shade Township Police	DB	423,034	20	-	-	20,919	33,936	(21,571)	(20)	(1,244)	-	455,074
56-132-5 N	Stonycreek Township	CB	665,769	32,942	180	14,558	33,389	59,837	(44,374)	(180)	(1,986)	-	760,135
56-461-6 N	Somerset Conserva- tion District	CB	654,828	16,078	260	12,990	33,604	67,399	(18,412)	(260)	(1,999)	-	764,488
57-000-1 N	Sullivan County	DB	8,514,314	400,292	2,140	218,552	437,180	818,633	(392,768)	(2,140)	(26,001)	(7,940)	9,962,262
58-016-8 N	Montrose Municipal Authority	DB	309,715	9,405	-	2,133	16,211	29,941	-	(60)	(964)	-	366,381
58-027-3 N	Forest City Borough	DB	357,180	17,122	140	10,184	18,148	33,346	(17,620)	(140)	(1,079)	-	417,281
58-027-3 P	Forest City Borough Police	DB	714,933	-	-	6,544	35,225	55,666	(39,940)	(80)	(2,095)	-	770,253
58-033-5 N2	Franklin Township (Susquehanna Co)	CB	66,992	7,775	20	11,962	5,424	9,380	-	(20)	(323)	-	101,210
58-063-5 N	Jackson Township (Susquehanna County)	CB	487,974	5,270	120	17,159	25,099	46,981	(5,011)	(120)	(1,493)	-	575,979
58-087-3 N	Montrose Borough	DB	427,231	6,636	100	4,917	21,869	40,481	(5,707)	(100)	(1,301)	-	494,126
59-066-5 N	Liberty Township (Tioga County)	CB	10,211	1,079	60	446	871	1,158	-	(60)	(52)	-	13,713
59-075-5 N	Morris Township (Tio- ga County)	CB	259,398	2,286	60	9,784	13,319	27,294	(6,489)	(60)	(792)	-	304,800
59-093-5 N	Rutland Township	DB	158,955	3,156	-	3,187	8,072	12,599	(6,275)	(140)	(480)	-	179,074
59-099-5 N	Sullivan Township	CB	264,497	5,510	200	10,795	12,960	15,692	(23,912)	(200)	(771)	-	284,771
59-117-3 P	Westfield Borough Police	DB	676,659	26,563	100	-	34,024	70,132	(24,782)	(100)	(2,024)	-	780,572
60-027-5 N	Limestone Township (Union County)	DB	179,740	-	-	-	8,839	14,842	(11,529)	(140)	(526)	-	191,226
61-009-5 N	Canal Township	CB	105,822	5,834	100	4,323	5,736	10,801	(2,374)	(100)	(341)	-	129,801
61-012-5 N	Cherrytree Township	DB	956,413	6,267	-	13,970	47,981	85,227	(30,678)	(140)	(2,854)	-	1,076,186
61-024-5 N	Cornplanter Township	CB	755,733	16,108	260	22,340	36,938	56,468	(107,462)	(260)	(2,197)	-	777,928
61-027-5 N	Cranberry Township	DB	4,944,954	167,905	700	58,503	249,591	495,712	(241,439)	(700)	(14,844)	10,551	5,670,933
61-030-3 N	Emlenton Borough	CB	216,794	2,424	-	1,039	11,025	20,348	(2,942)	(80)	(656)	-	247,952
61-030-3 P	Emlenton Borough Police	CB	131,388	-	-	-	6,538	11,969	-	(40)	(389)	-	149,466
61-036-5 N	Frenchcreek Township	DB	534,480	11,817	-	9,475	27,429	46,304	(16,737)	(340)	(1,631)	-	610,797

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
61-048-5 N	Oakland Township (Venango County)	DB	253,652	8,290	100	2,477	11,928	15,581	(19,803)	(100)	(709)	-	271,416
61-054-5 N	Oil Creek Township (Venango County)	DB	191,190	4,362	20	4,098	9,871	18,659	-	(80)	(587)	-	227,533
61-063-5 N	Plum Township	CB	83,558	10,395	80	8,413	4,585	10,345	-	(80)	(273)	-	117,023
61-066-3 P	Polk Borough Police	CB	195,551	14,400	60	-	10,475	19,712	-	(60)	(623)	-	239,515
61-072-5 N	Richland Township (Venango County)	CB	233,844	1,917	40	-	10,758	18,730	(14,992)	(60)	(640)	(10,551)	239,046
61-078-3 N	Rouseville Borough	DB	276,349	9,757	180	-	13,339	22,657	(15,200)	(180)	(793)	-	306,109
61-427-6 N	Franklin City Housing Authority	CB	1,108,675	7,728	280	7,001	58,380	128,060	(28,846)	(280)	(3,472)	52,450	1,329,976
61-436-6 N	Oil City Housing Authority	CB	2,107,045	14,925	420	35,204	103,425	168,055	(104,712)	(420)	(6,151)	-	2,317,791
62-006-5 N	Brokenstraw Township	CB	312,168	9,862	140	4,551	15,886	25,409	(17,157)	(140)	(945)	-	349,774
62-015-5 N	Columbus Township	DB	644,014	24,139	80	8,929	32,656	58,626	(25,070)	(80)	(1,942)	-	741,352
62-024-5 N	Eldred Township (Warren County)	CB	681,633	13,760	100	5,447	27,748	19,756	(1,562)	(100)	(1,650)	(268,882)	476,250
62-027-5 N	Elk Township	CB	145,476	447	80	-	5,502	11,233	(4,691)	(80)	(327)	-	157,640
62-030-5 N	Farmington Township (Warren County)	CB	28,833	2,890	40	1,844	905	3,155	-	(40)	(54)	-	37,573
62-033-5 N	Freehold Township	DB	250,614	-	-	-	12,435	21,435	(10,967)	(100)	(740)	-	272,677
62-036-5 N	Glade Township	CB	1,254,217	23,514	160	24,700	62,221	111,325	(84,125)	(160)	(3,701)	-	1,388,151
62-042-5 N	Mead Township	CB	1,239,921	10,158	260	9,018	60,827	106,002	(88,198)	(260)	(3,618)	-	1,334,110
62-042-5 P	Mead Township Police	DB	1,440,168	-	-	-	73,320	152,713	-	(20)	(4,361)	-	1,661,820
62-045-5 N	Pine Grove Township (Warren County)	CB	268,309	8,000	160	1,979	13,528	24,377	(9,330)	(160)	(805)	-	306,058
62-048-5 N	Pittsfield Township	CB	316,636	10,956	60	-	16,093	30,087	(7,656)	(60)	(957)	-	365,159
62-051-5 N	Pleasant Township	DB	1,291,257	17,525	-	6,782	63,188	88,228	(95,070)	(220)	(3,758)	-	1,367,932
62-054-5 N	Sheffield Township	CB	276,301	6,914	200	7,874	14,070	27,997	(3,666)	(200)	(837)	-	328,653
62-054-5 P	Sheffield Township Police	DB	768,870	-	-	-	38,208	62,093	(32,635)	(60)	(2,272)	-	834,204
62-057-5 N	Southwest Township	CB	270,483	7,217	60	-	13,223	21,796	(10,619)	(60)	(786)	-	301,314
62-060-5 N	Spring Creek Township	CB	600,388	9,621	120	9,920	37,420	93,190	(28,527)	(120)	(2,226)	268,882	988,668

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
62-060-8 N	Sheffield Township Municipal Authority	DB	610,233	2,405	20	5,800	29,514	55,948	(39,868)	(140)	(1,755)	-	662,157
62-066-5 N	Sugar Grove Township	CB	794,259	12,787	180	18,422	40,163	76,739	(28,755)	(180)	(2,389)	-	911,226
62-102-8 N	Warren County Solid Waste Authority	DB	914,247	-	-	-	45,775	89,898	(26,575)	(40)	(2,722)	-	1,020,583
62-421-6 N	Warren County Housing Authority	DB	2,770,163	119,595	340	17,483	139,046	257,248	(133,522)	(340)	(8,270)	-	3,161,743
63-012-3 N	Bentleyville Borough	DB	680,837	10,024	-	5,232	35,324	64,445	-	(80)	(2,101)	-	793,681
63-012-3 P1	Bentleyville Borough Police	DB	631,407	29,109	-	40,463	33,310	68,166	(25,941)	(100)	(1,981)	-	774,433
63-012-3 P2	Bentleyville Borough Police (CB Plan)	CB	95,652	16,303	40	-	6,832	12,447	(4,363)	(40)	(406)	-	126,465
63-018-5 N	Buffalo Township	DB	319,153	16,489	200	10,332	16,925	25,677	(16,317)	(200)	(1,007)	-	371,252
63-024-3 N	California Borough	DB	2,548,495	69,389	440	26,982	127,491	235,182	(142,106)	(440)	(7,582)	2,109	2,859,960
63-024-3 P	California Borough Police	DB	5,458,440	-	60	32,178	273,379	489,284	(137,993)	(380)	(16,259)	-	6,098,709
63-030-5 N	Canton Township	CB	2,414,713	46,421	480	42,640	120,511	203,730	(117,057)	(480)	(7,167)	-	2,703,791
63-036-8 N	Carroll Township Authority	DB	993,109	12,259	240	9,004	50,095	80,393	(58,051)	(240)	(2,979)	-	1,083,830
63-039-3 N	Centerville Borough	CB	1,287,841	29,796	240	35,941	66,694	120,758	(12,906)	(240)	(3,967)	-	1,524,157
63-042-3 N	Charleroi Borough	DB	1,797,377	4,991	60	27,968	87,792	147,213	(115,754)	(400)	(5,221)	(2,109)	1,941,917
63-048-3 N	Claysville Borough	CB	219,383	6,102	100	10,169	11,415	22,557	(585)	(100)	(679)	-	268,362
63-052-8 N	Centerville Borough Sanitary Authority	DB	773,690	26,681	100	5,650	39,253	77,687	(10,821)	(100)	(2,335)	-	909,805
63-054-3 N	Cokeburg Borough	CB	21,420	2,551	40	729	1,145	2,418	-	(40)	(68)	-	28,195
63-057-5 N	Cross Creek Township	DB	882,429	57,447	180	21,393	45,634	97,454	(16,734)	(180)	(2,714)	-	1,084,909
63-060-3 N	Deemston Borough	CB	73,862	-	140	-	3,078	6,085	(5,227)	(140)	(183)	-	77,615
63-063-5 N1	Donegal Township (Washington County)	DB	206,126	-	-	-	10,101	11,442	(16,808)	(120)	(601)	-	210,140
63-063-5 P	Donegal Township Police (Washington County)	DB	1,077,678	10,196	-	9,183	56,120	101,226	-	(120)	(3,338)	-	1,250,945
63-075-5 N	East Finley Township	DB	455,586	4,151	-	11,182	22,876	33,979	(20,842)	(160)	(1,361)	-	505,411
63-078-3 N	East Washington Borough	DB	158,082	10,079	80	1,770	8,396	14,511	(6,247)	(80)	(499)	-	186,092

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
63-078-3 P	East Washington Borough Police	DB	1,042,546	-	-	-	50,936	58,834	(74,513)	(40)	(3,029)	-	1,074,734
63-096-5 N	Hopewell Township (Washington County)	CB	380,228	12,801	220	16,601	19,889	39,013	(5,630)	(220)	(1,183)	-	461,719
63-105-5 N	Jefferson Township (Washington County)	DB	177,941	7,839	80	-	9,373	16,650	(2,266)	(80)	(557)	-	208,980
63-117-3 N	Midway Borough	CB	54,610	-	-	-	2,309	4,920	-	(40)	(137)	-	61,662
63-123-5 N	Morris Township (Washington County)	CB	476,068	18,124	120	11,014	24,655	47,627	(996)	(120)	(1,466)	-	575,026
63-129-3 N	New Eagle Borough	DB	1,014,179	-	20	6,539	49,423	86,914	(74,259)	(260)	(2,939)	-	1,079,617
63-136-8 N	Mid Mon Valley Water Authority	DB	599,193	-	-	-	29,726	50,500	(30,718)	(40)	(1,768)	-	646,893
63-138-5 N2	North Franklin Township	CB	188,508	13,197	60	-	9,860	19,113	-	(60)	(586)	-	230,092
63-141-5 F1	North Strabane Township Fire	DB	2,241,443	84,771	180	49,424	118,339	224,988	-	(180)	(7,038)	-	2,711,927
63-141-5 F2	North Strabane Township Fire (CB)	CB	883,886	87,073	360	67,759	48,268	103,200	-	(360)	(2,871)	-	1,187,315
63-141-5 N2	North Strabane Township	DB	6,562,879	571,458	340	13,773	331,070	626,861	(397,004)	(340)	(19,690)	-	7,689,347
63-141-5 N3	North Strabane Township (CB Plan)	CB	1,117,951	67,965	380	83,232	65,901	123,948	(23,284)	(380)	(3,919)	21,760	1,453,554
63-144-5 N	Nottingham Township	DB	1,505,764	60,475	260	23,549	76,723	140,354	(43,292)	(260)	(4,563)	-	1,759,010
63-162-5 N	South Franklin Township	DB	866,806	10,415	-	17,726	43,108	82,487	(47,090)	(240)	(2,564)	-	970,648
63-165-5 F	South Strabane Township Fire	DB	1,958,472	162,586	400	41,130	99,287	182,404	(118,991)	(400)	(5,905)	-	2,318,983
63-165-5 N	South Strabane Township	DB	2,154,160	93,219	620	14,995	108,015	204,489	(111,267)	(620)	(6,424)	-	2,457,187
63-176-8 N	North Strabane Township Municipal Authority	CB	1,804,180	31,102	320	-	88,515	177,643	(92,526)	(320)	(5,264)	-	2,003,650
63-177-5 N2	Union Township (Washington County)	CB	98,239	5,052	140	-	3,396	10,091	(3,980)	(140)	(202)	-	112,596
63-192-8 N	Peters Creek Sanitary Authority	DB	918,305	35,624	-	-	47,784	82,388	(24,584)	(160)	(2,842)	-	1,056,515
63-236-8 N	Tri-County Joint Municipal Authority	DB	3,383,089	159,496	480	35,611	166,530	272,567	(192,850)	(480)	(9,904)	-	3,814,539

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
63-498-7 N	Washington Area COG	DB	251,219	-	-	-	12,174	18,054	(21,251)	(60)	(724)	-	259,412
64-008-8 N	Hawley Area Authority	CB	203,331	8,531	140	8,439	11,098	21,067	(2,865)	(140)	(660)	-	248,941
64-038-8 N	Wayne Library Authority	CB	532,855	3,827	240	4,497	25,816	51,145	(27,307)	(240)	(1,535)	-	589,298
64-060-5 N	Preston Township	CB	328,195	8,025	200	8,966	16,776	32,329	(7,102)	(200)	(998)	-	386,191
64-421-6 N	Wayne County Redevelopment Authority	CB	994,915	6,219	360	6,219	48,450	86,335	(73,384)	(360)	(2,882)	-	1,065,872
65-006-5 N	Allegheny Township (Westmoreland County)	DB	3,225,893	59,691	460	33,589	147,965	222,248	(156,711)	(460)	(8,800)	(222,614)	3,301,261
65-015-3 N	Avonmore Borough	DB	313,759	12,574	-	-	13,844	26,542	(12,025)	(180)	(823)	-	353,691
65-018-5 N	Bell Township	DB	529,843	17,435	160	11,535	27,437	49,039	(14,597)	(160)	(1,632)	-	619,060
65-024-5 N	Cook Township	CB	506,360	11,351	180	6,092	25,700	50,334	(6,240)	(180)	(1,528)	-	592,069
65-027-3 N	Delmont Borough	DB	441,242	15,766	140	-	22,266	42,495	(12,194)	(140)	(1,324)	-	508,251
65-027-3 P	Delmont Borough Police	DB	1,464,360	84,486	120	-	74,603	140,028	(30,862)	(120)	(4,437)	-	1,728,178
65-030-3 N	Derry Borough	DB	994,657	16,141	240	2,734	48,701	78,899	(91,277)	(240)	(2,896)	-	1,046,959
65-033-5 N	Derry Township (Westmoreland County)	DB	10,125,600	291,181	720	42,501	509,537	842,499	(554,074)	(720)	(30,304)	-	11,226,940
65-039-5 N	Donegal Township (Westmoreland County)	DB	1,660,937	59,932	240	-	83,629	145,029	(96,979)	(240)	(4,974)	-	1,847,574
65-042-5 N	East Huntingdon Township	DB	4,891,833	45,379	-	8,711	244,584	420,726	(208,434)	(320)	(14,546)	-	5,387,933
65-044-8 N	Derry Township Municipal Authority	DB	2,065,798	51,791	240	28,879	99,145	178,981	(159,093)	(240)	(5,897)	-	2,259,604
65-051-5 N	Fairfield Township	DB	1,121,505	29,873	160	-	56,507	117,209	(33,077)	(160)	(3,361)	-	1,288,656
65-057-2 N	Greensburg City	DB	15,647,935	375,824	2,000	107,202	776,378	1,407,118	(861,510)	(2,000)	(46,174)	(20,808)	17,385,965
65-072-2 N	Jeannette City	DB	6,097,841	7,734	20	54,292	300,482	547,069	(328,793)	(1,140)	(17,871)	-	6,659,634
65-075-2 N	Latrobe City	DB	6,349,769	-	200	49,962	312,205	595,503	(372,156)	(1,220)	(18,568)	(14,388)	6,901,307
65-076-8 N	Franklin Township Municipal Sanitary Authority	DB	10,119,334	382,811	900	109,322	513,497	890,669	(403,201)	(900)	(30,540)	-	11,581,892
65-084-2 N	Lower Burrell City	DB	10,062,118	182,763	1,200	70,113	510,577	941,897	(583,830)	(1,200)	(30,366)	191,530	11,344,802
65-087-5 N1	Loyalhanna Township	DB	645,271	6,090	20	6,158	32,442	59,210	(25,753)	(180)	(1,929)	-	721,329

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
65-093-3 P	Manor Borough Police	DB	1,172,162	12,761	-	-	57,728	104,214	(74,313)	(100)	(3,433)	-	1,269,019
65-099-3 N	Mount Pleasant Borough	CB	1,432,921	31,884	360	3,635	71,461	112,449	(59,809)	(360)	(4,250)	-	1,588,291
65-099-3 P	Mount Pleasant Borough Police	DB	6,245,945	-	-	-	308,979	547,995	(122,963)	(160)	(18,376)	-	6,961,420
65-102-5 N	Mount Pleasant Township	DB	10,269,114	252,642	700	45,574	511,246	817,541	(698,551)	(700)	(30,406)	-	11,167,160
65-108-3 N	New Florence Borough	CB	54,174	-	20	-	2,758	4,942	-	(20)	(164)	-	61,710
65-111-2 N	New Kensington City	DB	9,892,412	96,773	60	91,051	493,212	848,366	(408,486)	(1,580)	(29,333)	-	10,982,475
65-114-3 N	New Stanton Borough	DB	535,207	16,610	200	15,665	26,607	38,903	(34,864)	(200)	(1,582)	(3,968)	592,578
65-120-4 N	North Huntingdon Township	DB	16,963,613	415,789	1,640	161,634	847,369	1,446,439	(777,678)	(1,640)	(50,396)	18,564	19,025,334
65-120-4 P	North Huntingdon Township Police	DB	34,501,102	1,173,392	1,040	172,938	1,686,961	3,137,629	(2,032,477)	(1,040)	(100,330)	-	38,539,215
65-141-3 P	Scottdale Borough Police	DB	6,344,332	-	-	-	309,881	564,223	(431,991)	(240)	(18,430)	-	6,767,775
65-147-5 N	Sewickley Township	DB	2,960,343	62,702	20	44,900	145,834	253,378	(172,397)	(520)	(8,673)	(5,169)	3,280,418
65-150-3 N	Smithton Borough	CB	13,907	-	-	-	696	1,298	(245)	(20)	(41)	-	15,595
65-156-5 N	South Huntingdon Township	DB	3,640,860	77,617	340	30,666	186,408	318,308	(136,270)	(340)	(11,086)	-	4,106,503
65-168-3 N	Trafford Borough	CB	305,291	29,771	300	1,123	12,592	29,175	-	(300)	(749)	(15,720)	361,483
65-171-5 N	Unity Township	DB	19,502,100	891,559	1,240	147,024	956,239	1,879,548	(937,088)	(1,240)	(56,871)	-	22,382,511
65-174-5 N	Upper Burrell Township	CB	584,770	24,750	120	3,423	32,938	62,799	-	(120)	(1,959)	-	706,721
65-174-5 P	Upper Burrell Township Police	CB	667,684	16,364	60	9,285	34,415	64,712	-	(60)	(2,047)	-	790,413
65-180-5 N1	Washington Township (Westmoreland County)	CB	631,583	23,384	-	16,727	32,029	56,005	(27,887)	(220)	(1,905)	-	729,716
65-180-5 P	Washington Township Police (Westmoreland County)	DB	3,656,791	145,451	280	49,598	186,830	353,089	(75,828)	(280)	(11,112)	-	4,304,819
65-186-3 N	West Newton Borough	DB	951,545	20,115	260	10,141	46,921	80,702	(63,363)	(260)	(2,791)	-	1,043,270
65-186-3 P	West Newton Borough Police	DB	1,413,065	-	20	-	71,718	140,662	(17,002)	(60)	(4,265)	-	1,604,138
65-192-3 N	Youngwood Borough	DB	1,726,099	7,686	20	14,034	86,295	157,086	(62,822)	(360)	(5,132)	(2,073)	1,920,833

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65-192-3 P	Youngwood Borough Police	DB	27,132	-	-	-	1,320	2,394	(1,862)	-	(79)	-	28,905
65-220-8 N	Mon Valley Sewage Authority	DB	6,561,990	124,118	640	96,330	329,843	615,638	(316,823)	(640)	(19,617)	13,981	7,405,460
65-252-8 N	Mount Pleasant Township Municipal Authority	CB	160,138	14,782	60	12,934	10,878	18,432	(2,547)	(60)	(647)	-	213,970
65-288-8 N	New Kensington Municipal Sanitary Authority	DB	9,245,967	(4,838)	80	50,792	447,078	855,566	(478,917)	(580)	(26,589)	-	10,088,559
65-292-8 N	North Huntingdon Township Municipal Authority	DB	9,858,377	295,374	840	73,810	500,779	822,331	(419,692)	(840)	(29,783)	-	11,101,196
65-332-8 N	Penn Township Sewage Authority	CB	2,194,292	71,582	280	-	113,334	214,330	(12,688)	(280)	(6,740)	2,243	2,576,353
65-344-8 N	Rostraver Township Sewer Authority	DB	1,481,754	30,096	260	16,877	74,137	140,802	(5,080)	(260)	(4,409)	-	1,734,177
65-350-8 N	Seward/St. Clair Township Sanitary Authority	DB	261,290	-	-	-	12,790	19,035	(18,248)	(40)	(761)	-	274,066
65-364-8 N	Smithton Borough Municipal Authority	CB	53,377	2,347	100	-	2,656	4,215	(2,909)	(100)	(158)	-	59,528
65-406-6 N	Avonmore Borough Municipal Authority	DB	260,541	-	-	-	13,148	23,400	(8,103)	-	(782)	-	288,204
65-436-8 N1	Western Westmoreland Municipal Authority	DB	8,585,407	54,481	-	35,617	433,119	777,229	(271,590)	(280)	(25,759)	-	9,588,224
65-436-8 N2	Western Westmoreland Municipal Authority (CB Plan)	CB	86,627	19,297	80	26,216	5,575	14,945	-	(80)	(332)	-	152,328
65-456-8 N3	Municipal Authority of Westmoreland County of COJMA	DB	2,311,288	-	360	-	113,296	186,262	(153,102)	(360)	(6,738)	-	2,451,006
65-460-8 N	Municipal Authority of Westmoreland County of WFMSA	DB	655,531	-	-	-	32,684	54,593	(23,271)	(80)	(1,944)	-	717,513
65-538-6 N	New Kensington Re-development Authority	CB	90,290	-	20	-	4,592	8,236	-	(20)	(273)	-	102,845
66-009-5 N	Eaton Township	CB	85,721	2,049	60	2,732	4,443	8,575	(374)	(60)	(264)	-	102,882
66-015-3 N	Factoryville Borough	CB	303,288	6,895	80	4,580	14,928	29,444	(14,082)	(80)	(888)	-	344,165

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66-015-3 P	Factoryville Borough Police	CB	67,856	-	20	-	3,242	6,205	(6,449)	(20)	(193)	-	70,661
66-039-5 N	Monroe Township (Wyoming County)	CB	96,667	999	40	999	4,771	8,973	(5,778)	(40)	(284)	-	106,347
66-063-5 N	Tunkhannock Township	CB	263,631	9,608	100	13,330	13,801	27,701	(3,882)	(100)	(821)	-	323,368
66-063-5 P	Tunkhannock Township Police	DB	2,753,678	153,316	220	-	137,599	228,530	(132,805)	(220)	(8,184)	-	3,132,134
66-066-5 N	Washington Township (Wyoming County)	DB	247,748	13,772	120	4,602	12,939	24,055	(3,569)	(120)	(770)	-	298,777
67-003-5 P	Carroll Township Police	DB	7,966,134	204,393	-	73,476	410,997	763,702	(149,819)	(340)	(24,444)	42,818	9,286,917
67-036-5 N	East Manchester Township	DB	2,093,318	56,112	480	28,276	103,824	158,613	(114,958)	(480)	(6,175)	-	2,319,010
67-057-3 N	Franklintown Borough	CB	87,213	1,246	80	2,002	4,339	9,384	(4,064)	(80)	(258)	-	99,862
67-072-5 P	Heidelberg Township Police	DB	116,894	-	-	-	5,365	726	(20,203)	(20)	(319)	-	102,443
67-075-5 P	Hellam Township Police	DB	5,173,272	287,019	400	-	243,011	509,548	(166,072)	(400)	(14,453)	(120,976)	5,911,349
67-078-5 N	Hopewell Township (York County)	DB	1,555,939	44,421	260	16,591	76,649	140,466	(104,767)	(260)	(4,559)	-	1,724,740
67-099-5 P	Lower Windsor Township Police	DB	6,713,915	312,558	380	16,860	337,187	621,354	(222,908)	(380)	(20,054)	(10,587)	7,748,325
67-105-5 F1	Manchester Township Firefighters	DB	8,460,612	192,845	480	39,657	423,375	718,478	(349,602)	(480)	(25,180)	-	9,460,185
67-105-5 F2	Manchester Township Firefighters (CB Plan)	CB	385,111	82,794	220	42,352	22,992	55,470	-	(220)	(1,367)	9,542	596,894
67-105-5 N1	Manchester Township	DB	6,932,439	158,235	540	9,540	349,441	550,163	(454,061)	(540)	(20,783)	-	7,524,974
67-105-5 N2	Manchester Township (CB Plan)	CB	513,796	85,958	833	61,756	25,889	63,285	(12,633)	(500)	(1,540)	(12,323)	724,521
67-129-5 P	North Hopewell Township Police	DB	439,935	39,629	80	10,690	23,437	43,555	(14,544)	(80)	(1,394)	25,752	567,060
67-147-3 P	Red Lion Police	DB	2,192,667	-	-	-	104,742	86,625	(214,457)	(120)	(6,229)	-	2,163,228
67-156-5 N	Shrewsbury Township	DB	1,278,375	50,445	360	-	64,244	102,763	(52,417)	(360)	(3,821)	-	1,439,589
67-168-5 N	Springfield Township	DB	1,879,829	13,946	-	-	92,175	152,687	(110,160)	(220)	(5,482)	-	2,022,775
67-171-3 N	Stewartstown Borough	CB	1,858,626	47,402	440	-	94,550	179,046	(27,095)	(440)	(5,623)	-	2,146,906
67-174-5 N	Warrington Township	CB	557,856	21,134	20	-	29,220	53,950	(34,528)	(300)	(1,738)	12,323	637,937

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2024	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, 2025
67-192-3 N	Windsor Borough	CB	453,231	21,048	80	15,745	23,818	45,260	(5,183)	(80)	(1,417)	-	552,502
67-195-5 N	Windsor Township	DB	5,226,415	109,976	680	22,240	267,142	478,103	(144,493)	(680)	(15,888)	-	5,943,495
67-195-5 P	Windsor Township Police	DB	1,074,812	-	-	-	52,392	84,142	(71,718)	(80)	(3,116)	-	1,136,432
67-204-3 N	Yoe Borough	CB	51,512	2,381	60	1,587	2,829	4,995	(1,990)	(60)	(168)	-	61,146
67-540-6 N	York County Planning Commission	DB	14,382,021	373,488	1,900	118,037	738,162	1,296,337	(835,113)	(1,900)	(43,901)	-	16,029,031
67-910-7 N	Northern York County Regional Police NU	DB	1,873,667	80,897	200	-	98,878	183,751	(25,863)	(200)	(5,881)	-	2,205,449
67-916-7 N	Southern Police Commission NU	DB	95,808	-	-	-	4,650	9,654	(7,800)	(40)	(277)	-	101,995
67-917-7 N	Spring Grove Borough Police NU	CB	164,442	-	20	-	7,968	19,084	(11,802)	(20)	(474)	-	179,218
67-922-7 F4	York Area United Fire and Rescue	CB	3,532,071	215,555	620	121,787	186,851	369,741	(38,235)	(620)	(11,113)	(9,542)	4,367,115
67-922-7 N	York Area United Fire and Rescue Administrative	CB	788,610	83,957	180	43,957	43,155	79,940	-	(180)	(2,567)	-	1,037,052
67-930-7 N	York County Regional Police NU	DB	383,406	16,025	80	7,096	19,565	42,164	(12,879)	(160)	(1,164)	-	454,133
67-930-7 P	York County Regional Police Department	DB	56,941,462	1,475,430	2,820	432,468	2,874,028	7,351,071	(2,565,543)	(2,820)	(170,929)	11,790,740	78,128,727
	PMRS Liabilities	DB	255,867	2	8,513	(8,525)	(11,701)	466,389	(14)	(100)	702	(259,568)	451,565
TOTAL			\$3,518,757,379	\$87,513,649	\$378,782	\$34,233,416	\$176,177,954	\$315,635,905	\$(168,958,834)	\$(427,680)	\$(10,477,989)	\$11,489,345	\$3,964,321,927

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

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NOTES TO 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 on 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 provisions 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, 2025 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, 2025.

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

