

Schedule of Changes in Fiduciary Net Position by Participating Municipality

for the year ended December 31, 2018

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Introduction

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 68 (GASB 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 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) results in the NPL. This NPL will appear on the face of the employer's financial statements.

The American Institute of Certified Public Accountants (AICPA) State and Local Government Audit and Accounting Guide, Chapter 13 - Defined Benefit Pension Plans (Plan and Employer Considerations) (hereinafter referred to as "A&A Guide"), addresses accounting and auditing issues faced by governmental employers that participate in agent multiple-employer defined benefit pension plans (agent plans), as well as best practice solutions to address those issues. A recommendation noted in the A&A Guide suggests 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 SOC 1 Type 2 Audit Report can be found on the PMRS website.

The attached Schedule of Changes in Fiduciary Net Position provides the information as suggested in the A&A Guide. In addition to 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 net pension liability.



INDEPENDENT AUDITORS' REPORT

Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

We have audited the fiduciary net position as of December 31, 2018, 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.

Management's Responsibility for the Schedule

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; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the fiduciary net position and the changes in fiduciary net position included in the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fiduciary net position and the changes in fiduciary net position included in the Schedule are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the fiduciary net position and the changes in fiduciary net position included in the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of the System as of December 31, 2018, 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.

Other Matters

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, 2018, and our report thereon, dated August 13, 2019, expressed an unmodified opinion on those financial statements.

Our audit of the financial statements of the System was conducted for the purposes 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 is presented for purposes of additional analysis and is 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, 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.

The introduction section has not been subjected to the auditing procedures applied in the audit of the Schedule, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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



CliftonLarsonAllen LLP

Harrisburg, Pennsylvania
February 6, 2020

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions					Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers		
01-000-1 N	Adams County	DB	\$ 86,568,875	\$ 1,586,646	\$ 18,280	\$ 1,496,944	\$ 4,275,566	\$ (8,592,812)	\$ (3,006,989)	\$ (16,660)	\$ (190,800)	\$ -	\$ 82,139,050	
36-003-3 N	Adamstown Borough	CB	285,511	17,719	180	-	14,515	(33,321)	-	(160)	(648)	-	283,796	
65-006-5 N	Allegheny Township (Westmoreland County)	DB	2,386,753	36,932	20	31,040	112,543	(242,856)	(82,608)	(360)	(5,022)	-	2,236,442	
02-032-8 N	Allegheny Valley Joint Sewage Authority	DB	3,175,291	6,313	40	54,114	154,193	(260,043)	(174,845)	(420)	(6,881)	-	2,947,762	
39-006-2 N2	Allentown City	DB	160,922,810	2,629,620	18,520	1,840,181	7,804,408	(13,014,834)	(9,219,033)	(17,580)	(348,277)	(82,469)	150,533,346	
04-024-8 N	Ambridge Borough Municipal Authority	DB	1,452,337	22,562	20	25,936	71,760	(134,439)	(53,688)	(140)	(3,202)	-	1,381,146	
28-003-5 N	Antrim Township	DB	3,227,352	42,367	40	12,455	159,891	(310,743)	(83,642)	(740)	(7,135)	-	3,039,845	
03-003-3 N	Apollo Borough	CB	99,793	2,463	80	-	4,973	(11,380)	-	(80)	(222)	-	95,627	
03-003-3 P	Apollo Borough Police	CB	24,870	(5,479)	20	-	1,070	(2,411)	-	(20)	(48)	-	18,002	
03-408-6 N	Armstrong Conservation District	CB	550,244	18,322	160	35,279	28,483	(63,174)	(5,681)	(160)	(1,271)	-	562,202	
54-003-3 N	Ashland Borough	DB	3,292,197	19,187	20	12,787	145,116	(236,264)	(346,403)	(500)	(6,476)	-	2,879,664	
40-003-3 P	Ashley Borough Police	DB	1,383,923	-	40	-	67,534	(351,826)	(41,433)	(140)	(3,014)	-	1,055,084	
15-003-3 N1	Atglen Borough	DB	936,193	19,042	60	4,055	45,911	(69,216)	(56,843)	(60)	(2,049)	-	877,093	
15-003-3 N2	Atglen Borough (CB Plan)	CB	44,667	6,918	40	4,987	2,492	(5,845)	-	(40)	(111)	-	53,108	
20-003-5 N	Athens Township	CB	26,556	1,942	100	-	1,340	(2,740)	(569)	(100)	(60)	-	26,469	
15-006-3 N	Avondale Borough	CB	29,994	-	-	2,796	1,523	(3,653)	(235)	(100)	(68)	-	30,257	
65-406-6 N	Avonmore Borough Municipal Authority	DB	194,135	-	-	-	9,473	(18,007)	(5,785)	(40)	(423)	-	179,353	
65-015-3 N	Avonmore Borough	DB	183,735	8,564	-	-	9,013	(20,373)	(3,833)	(140)	(402)	-	176,564	
06-028-8 N2	B.A.R.T.A.	DB	4,352,484	5,272	620	-	207,586	(305,339)	(313,950)	(620)	(9,264)	-	3,936,789	
18-009-5 N	Bald Eagle Township	DB	555,819	-	40	4,879	27,045	(48,552)	(23,158)	(100)	(1,207)	-	514,766	
06-012-3 N	Bally Borough	DB	882,044	14,101	60	-	42,492	(66,372)	(54,457)	(200)	(1,896)	-	815,772	
06-012-3 P	Bally Borough Police	DB	495,337	13,069	20	-	22,669	94,805	(8,825)	(80)	(1,012)	-	615,983	
48-006-3 N1	Bangor Borough	DB	1,683,144	117,101	280	4,710	82,117	(135,281)	(73,217)	(260)	(3,665)	-	1,674,929	
48-006-3 N2	Bangor Borough (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-	
48-012-8 N	Bangor Borough Authority	CB	153,167	16,047	140	1,148	7,823	(17,880)	(781)	(140)	(349)	-	159,175	
48-024-8 N	Bath Borough Authority	CB	491,661	20,792	140	2,950	24,518	(49,234)	(11,488)	(140)	(1,094)	-	478,105	
13-006-3 P	Beaver Meadows Borough Police	CB	7,990	2,058	20	2,050	466	(1,183)	-	(20)	(21)	-	11,360	
33-006-5 N	Beaver Township	CB	23,086	7,906	40	-	1,337	(3,143)	-	(40)	(60)	-	29,126	
05-003-3 N1	Bedford Borough	DB	3,316,596	54,310	420	23,859	170,494	(238,661)	(267,816)	(420)	(7,608)	1,388,137	4,439,311	
05-003-3 N2	Bedford Borough (CB)	CB	-	793	40	1,562	20	(203)	-	-	(1)	-	2,211	
05-004-8 N1	Bedford Borough Water Authority	DB	1,715,287	60,116	240	11,084	79,131	(396,364)	(77,586)	(240)	(3,531)	(1,388,137)	-	
05-028-8 N	Bedford Township Municipal Authority	CB	99,333	6,048	160	7,124	5,156	(11,742)	(1,531)	(140)	(230)	-	104,178	
09-003-5 N	Bedminster Township	DB	1,416,431	45,977	240	18,663	70,849	(157,947)	(6,590)	(240)	(3,162)	-	1,384,221	
09-003-5 P	Bedminster Township Police	DB	4,243,283	105,947	280	25,402	203,214	333,385	(182,971)	(240)	(9,069)	-	4,719,231	
65-018-5 N	Bell Township	DB	406,408	8,272	20	4,215	19,610	(24,963)	(30,280)	(180)	(875)	-	382,227	
26-008-8 N	Belle Vernon Municipal Authority	CB	891,953	32,813	220	16,582	45,505	(103,736)	(29,055)	(220)	(2,031)	-	852,031	
14-003-3 N1	Bellefonte Borough	DB	13,273,758	439,843	960	67,946	648,225	(1,465,699)	(629,324)	(960)	(28,927)	-	12,305,822	
14-003-3 N2	Bellefonte Borough (CB Plan)	CB	403,433	30,585	320	58,693	22,014	(51,547)	-	(300)	(982)	-	462,216	
07-012-3 N	Bellwood Borough	DB	919,481	26,166	240	12,273	45,291	(100,508)	(36,408)	(240)	(2,021)	-	864,274	
07-012-3 P	Bellwood Borough Police	DB	1,705,115	-	20	-	83,797	(173,057)	(28,727)	(40)	(3,739)	-	1,583,369	
63-012-3 N	Bentleyville Borough	DB	369,587	10,579	100	3,147	18,569	(42,272)	(6,860)	(60)	(829)	-	351,961	
63-012-3 P1	Bentleyville Borough Police	DB	350,718	17,065	80	-	17,567	(21,613)	(25,941)	(80)	(784)	-	337,012	
63-012-3 P2	Bentleyville Borough Police (CB Plan)	CB	93,724	6,284	40	-	4,634	(7,685)	(4,236)	(40)	(207)	-	92,514	
56-015-3 N1	Berlin Borough	DB	1,673,748	37,794	520	19,084	81,576	(134,039)	(87,008)	(480)	(3,640)	-	1,587,555	
56-015-3 N2	Berlin Borough (CB Plan)	CB	29,302	-	80	-	1,428	(2,626)	(941)	(80)	(64)	-	27,099	
03-012-5 N	Bethel Township	DB	234,674	10,095	100	1,015	10,951	(14,559)	(22,170)	(60)	(489)	-	219,557	
48-032-8 N	Bethlehem Authority	DB	449,032	11,167	100	5,111	20,564	(37,844)	(29,585)	(100)	(918)	-	417,527	
48-012-2 N2	Bethlehem City	DB	143,778,622	2,297,363	13,640	1,648,602	6,961,161	(13,174,899)	(7,878,883)	(13,220)	(310,647)	98,153	133,419,892	
48-415-6 N	Bethlehem City Redevelopment Authority	DB	932,367	30,315	100	9,398	45,290	(56,675)	(73,458)	(100)	(2,021)	-	885,216	
48-040-8 N	Bethlehem Parking Authority	DB	3,119,822	67,571	660	76,989	156,148	(268,254)	(177,825)	(660)	(6,968)	-	2,967,483	
04-018-3 N	Big Beaver Borough	DB	159,136	5,016	20	-	7,844	(16,010)	(3,310)	(160)	(350)	-	152,186	
04-018-3 P	Big Beaver Borough Police	DB	220,041	-	-	-	10,738	(20,223)	(6,593)	(20)	(479)	-	203,464	
01-015-3 N1	Biglerville Borough	DB	589,125	33,856	60	7,532	29,828	(69,266)	-	(60)	(1,331)	-	589,744	
01-015-3 N2	Biglerville Borough (CB Plan)	CB	93,401	6	60	-	4,632	(10,492)	-	(60)	(207)	-	87,340	
01-015-3 P	Biglerville Borough Police	DB	508,301	35,209	40	5,208	25,788	(61,831)	-	(40)	(1,151)	-	511,524	
15-009-5 N	Birmingham Township	DB	691,268	4,603	-	-	33,951	(68,322)	(14,617)	(40)	(1,515)	-	645,328	
15-009-5 P	Birmingham Township Police	DB	1,443,265	15,774	-	-	71,755	(163,765)	-	(80)	(3,202)	-	1,363,747	
40-012-5 N	Black Creek Township	CB	472,569	-	220	-	22,403	(34,866)	(33,627)	(200)	(1,000)	-	425,499	
07-015-5 N	Blair Township	DB	948,162	37,854	300	5,336	46,420	(121,698)	(43,862)	(280)	(2,072)	-	870,160	
07-015-5 P	Blair Township Police	DB	2,190,599	37,437	-	17,170	106,479	(177,071)	(113,012)	(180)	(4,752)	-	2,056,670	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense			
07-060-8 N	Blair Township Water and Sewer Authority	CB	232,335	8,969	160	27,631	12,250	(25,036)	(5,776)	(160)	(547)	-	249,826	
50-006-3 N	Bloomfield Borough	DB	272,524	7,388	40	2,695	13,671	(31,383)	-	(40)	(610)	-	264,285	
20-009-5 N	Bloomfield Township	CB	177,721	2,032	120	3,993	8,654	(14,458)	(11,428)	(120)	(386)	-	166,128	
20-008-8 N	Bloomfield Township Sewage Authority	CB	259,534	3,102	100	3,397	12,745	(22,866)	(10,616)	(100)	(569)	-	244,727	
52-003-5 N	Blooming Grove Township	CB	457,411	8,233	140	21,575	23,095	(47,405)	(10,789)	(120)	(1,031)	-	451,109	
14-009-5 N	Boggs Township (Centre County)	CB	634,853	8,450	160	6,942	30,834	(49,111)	(35,850)	(160)	(1,376)	-	594,742	
17-015-5 N	Boggs Township (Clearfield County)	DB	408,160	14,413	140	-	20,298	(35,878)	(13,118)	(120)	(906)	-	392,989	
13-009-3 N	Bowmanstown Borough	CB	183,687	4,135	140	6,976	9,307	(21,382)	(119)	(120)	(415)	-	182,209	
02-036-3 N	Brackenridge Borough	DB	2,189,728	10,413	-	19,493	107,476	(206,566)	(63,656)	(340)	(4,796)	-	2,051,752	
42-008-8 N	Bradford City Water Authority	CB	6,123,009	123,141	560	133,946	304,472	(564,695)	(202,824)	(540)	(13,587)	-	5,903,482	
42-016-8 N	Bradford Regional Airport Authority	DB	661,220	-	-	5,778	32,474	(67,188)	(11,149)	(220)	(1,449)	-	619,466	
36-012-5 N	Brecknock Township	DB	770,786	14,843	20	11,162	38,038	(80,551)	(17,008)	(180)	(1,697)	-	735,413	
06-033-5 N	Brecknock Township (Berks County)	CB	345,811	13,616	120	6,381	17,604	(40,255)	-	(100)	(786)	-	342,391	
36-012-5 P	Brecknock Township Police	DB	916,886	-	-	-	44,301	(78,398)	(44,349)	(60)	(1,977)	-	836,403	
19-021-5 N	Briar Creek Township	DB	474,849	33,365	-	-	24,033	(49,133)	(15,904)	(120)	(1,072)	-	466,018	
19-021-5 P	Briar Creek Township Police	DB	1,105,206	113,802	20	-	57,925	(135,110)	-	(80)	(2,585)	-	1,139,178	
02-051-3 N	Bridgeville Borough	DB	2,484,112	36,078	340	29,323	121,346	(256,636)	(110,587)	(340)	(5,415)	-	2,298,221	
04-024-3 N	Bridgewater Borough	CB	74,124	3,450	40	-	3,762	(8,566)	-	(40)	(168)	-	72,602	
04-024-3 P	Bridgewater Township Police	DB	274,902	26,705	80	-	13,649	(28,818)	(12,668)	(40)	(609)	-	273,201	
04-027-5 N	Brighton Township	DB	2,362,930	29,715	-	17,666	119,996	(229,163)	(66,081)	(280)	(5,355)	-	2,229,428	
04-108-8 N	Brighton Township Municipal Authority	DB	1,599,543	12,187	-	11,628	73,663	(140,959)	(74,947)	(200)	(3,287)	-	1,477,628	
04-104-8 N	Brighton Township Sewage Authority	DB	889,426	22,923	140	8,984	45,227	(98,244)	(6,724)	(120)	(859,594)	-	859,594	
09-015-4 N	Bristol Township	CB	6,518,318	-	1,640	142,259	327,254	(677,955)	(221,066)	(1,560)	(14,604)	10,289	6,084,575	
05-012-5 N	Broad Top Township	CB	1,011,815	27,447	240	30,796	51,248	(110,206)	(11,541)	(240)	(2,287)	-	997,272	
33-006-8 N	Brockway Area Sewage Authority	DB	701,381	23,248	140	10,451	33,970	(52,310)	(41,809)	(140)	(1,516)	-	673,415	
33-015-3 N	Brockway Borough	DB	2,250,077	-	-	-	110,772	(226,637)	(30,311)	(240)	(4,943)	-	2,098,718	
33-008-8 N	Brockway Borough Municipal Authority	DB	861,274	-	-	8,853	41,122	(50,110)	(68,632)	(180)	(1,835)	-	790,492	
45-080-8 N	Brodhead Creek Regional Authority	DB	3,030,600	116,791	700	128,314	155,530	(292,605)	(109,157)	(620)	(6,941)	-	3,022,612	
62-006-5 N	Brokenstraw Township	CB	200,879	2,960	60	1,300	9,876	(17,598)	(6,669)	(60)	(441)	-	190,307	
33-018-3 N	Brookville Borough	DB	2,917,431	72,842	320	15,181	142,719	(252,277)	(119,685)	(320)	(6,369)	-	2,769,842	
33-012-8 N	Brookville Municipal Authority	DB	3,201,393	48,629	380	29,440	158,065	(301,379)	(89,680)	(380)	(7,054)	-	3,039,414	
56-024-5 N	Brothersvalley Township	CB	608,639	40,800	200	9,099	30,933	(65,896)	(9,992)	(200)	(1,380)	-	612,203	
44-009-5 N	Brown Township	DB	1,558,145	49,894	300	-	77,541	(155,366)	(84,544)	(280)	(3,460)	-	1,442,230	
09-018-5 N	Buckingham Township	DB	8,128,082	229,813	860	59,742	418,697	(835,771)	(146,900)	(840)	(18,685)	-	7,834,998	
09-018-5 P	Buckingham Township Police	DB	13,035,847	204,913	20	58,290	631,672	(1,272,770)	(145,728)	(480)	(28,189)	-	12,483,575	
09-418-6 N	Bucks County Redevelopment Authority	DB	987,619	8,592	120	8,491	39,282	(183,791)	(85,979)	(80)	(1,753)	-	772,501	
09-064-8 N1	Bucks County Water & Sewer Authority	DB	44,842,910	8,031,965	3,460	-	2,303,856	(5,270,527)	(2,055,199)	(3,320)	(102,811)	-	47,750,334	
09-064-8 N2	Bucks County Water and Sewer Authority (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-	
63-018-5 N	Buffalo Township	DB	204,557	8,919	240	4,321	9,705	(13,707)	(19,478)	(220)	(433)	-	193,904	
17-030-5 N	Burnside Township	CB	5,992	-	20	-	297	(691)	-	(20)	(13)	-	5,585	
32-024-5 N	Burrell Township	DB	1,307,572	12,719	-	9,783	60,447	(125,931)	(35,867)	(240)	(2,698)	-	1,225,785	
32-024-8 N	Burrell Township Sewage Authority	DB	434,003	15,996	60	5,722	22,301	(50,268)	-	(60)	(995)	-	426,759	
10-407-6 N	Butler Area Public Library	DB	895,062	-	60	9,188	44,303	(137,669)	(11,656)	(320)	(1,977)	-	796,991	
36-015-5 N	Caernarvon Township	CB	748,350	16,257	180	14,990	37,784	(84,335)	(2,924)	(180)	(1,686)	-	728,436	
63-024-3 N	California Borough	DB	2,525,326	55,186	380	21,268	123,142	(209,836)	(127,720)	(380)	(5,495)	-	2,381,871	
63-024-3 P	California Borough Police	DB	4,223,740	-	20	17,731	207,414	(435,842)	(81,464)	(220)	(9,256)	-	3,922,123	
15-012-4 N	Cain Township	DB	6,038,777	211,282	900	-	284,987	(582,714)	(226,482)	(780)	(12,718)	-	5,713,252	
11-042-8 N	Cambria County Conservation & Recreation Authority	CB	205,084	5,948	100	-	9,832	(12,369)	(17,278)	(80)	(439)	-	190,798	
11-417-6 N	Cambria County Conservation District	CB	2,211	3,786	60	5,176	285	(911)	-	(20)	(13)	-	10,574	
11-024-5 N	Cambria Township	DB	3,990,726	138,289	420	17,160	182,973	(414,442)	(267,043)	(380)	(8,165)	-	3,639,538	
11-024-5 P	Cambria Township Police	DB	3,391,334	-	-	-	167,982	(377,962)	(6,609)	(120)	(7,496)	-	3,167,129	
11-060-8 N	Cambria Township Sewer Authority	DB	758,065	21,575	100	4,903	37,059	(59,137)	(42,066)	(100)	(1,654)	-	718,745	
11-064-8 N	Cambria Township Water Authority	DB	283,343	1,402	-	1,690	14,148	(32,053)	-	(40)	(631)	-	267,859	
20-015-3 N	Cambridge Springs Borough	DB	1,292,215	9,588	-	10,088	62,899	(111,480)	(58,018)	(220)	(2,807)	-	1,202,265	
20-015-3 P	Cambridge Springs Borough Police	DB	938,180	-	40	6,510	45,502	(93,932)	(37,829)	(100)	(2,031)	-	856,340	
20-018-5 N	Cambridge Township	DB	126,584	5,063	120	954	6,332	(13,247)	(2,337)	(120)	(283)	-	123,066	
21-003-3 N1	Camp Hill Borough	CB	3,337,122	88,197	-	12,888	162,942	(299,749)	(127,290)	(500)	(7,271)	-	3,166,339	
21-003-3 N2	Camp Hill Borough (CB Plan)	CB	38,497	21,401	60	7,664	2,229	(6,293)	(1,106)	(40)	(99)	-	62,313	
21-003-3 P	Camp Hill Borough Police	DB	6,956,307	49,717	20	-	339,178	(603,932)	(235,621)	(460)	(15,136)	-	6,490,073	
61-009-5 N	Canal Township	CB	31,643	3,747	60	6,219	1,804	(4,249)	-	(60)	(80)	-	39,084	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense			
63-030-5 N	Canton Township	CB	1,231,041	46,084	380	15,900	61,431	(129,866)	(22,001)	(320)	(2,741)	-	1,199,908	
22-093-8 N	Capital Region Water	DB	13,643,491	334,035	480	455,329	685,337	(1,533,102)	(509,787)	(2,540)	(30,584)	-	13,042,659	
13-411-6 N	Carbon County Conservation District	CB	804,893	9,387	180	14,374	40,048	(82,876)	(12,615)	(180)	(1,787)	-	771,424	
30-012-8 N2	Carmichaels-Cumberland Joint Sewer Authority	DB	864,206	-	-	2,761	42,521	(86,009)	(15,056)	(100)	(1,898)	-	806,425	
02-054-3 N	Carnegie Borough	DB	3,849,474	226,574	560	23,644	186,578	(297,639)	(215,896)	(560)	(8,326)	-	3,764,409	
63-036-8 N	Carroll Township Authority	DB	741,311	8,172	20	8,418	36,119	(62,173)	(44,244)	(220)	(1,612)	-	685,791	
67-003-5 P	Carroll Township Police	DB	4,485,164	162,521	288	51,948	222,742	(431,256)	(103,094)	(300)	(9,940)	-	4,378,073	
01-019-3 N	Carroll Valley Borough	DB	1,707,946	108,792	380	16,286	81,722	(135,865)	(106,596)	(360)	(3,647)	-	1,668,658	
01-019-3 P	Carroll Valley Borough Police	DB	1,219,551	39,279	40	10,038	60,471	(141,663)	(505)	(100)	(2,699)	-	1,184,412	
11-027-3 N	Carrolltown Borough	DB	226,566	5,124	180	4,231	9,983	(21,160)	(13,855)	(160)	(445)	-	210,464	
11-027-3 P	Carrolltown Borough Police	DB	311,088	24,973	60	-	15,139	(20,879)	(21,483)	(60)	(676)	-	308,162	
54-021-5 N	Cass Township	CB	61,834	103	-	5,650	3,133	(7,172)	(2,689)	(60)	(140)	-	60,659	
19-044-8 N	Catawissa Borough Municipal Water Authority	DB	605,050	12,967	-	3,708	30,193	(69,113)	-	(80)	(1,347)	-	581,378	
30-009-5 N	Center Township (Greene County)	CB	748,633	24,544	300	12,055	38,138	(79,297)	(7,255)	(240)	(1,702)	4,956	740,132	
32-030-5 N	Center Township (Indiana County)	DB	2,078,455	57,935	380	13,320	102,635	(193,195)	(89,277)	(380)	(4,580)	-	1,965,293	
55-012-5 N	Center Township (Snyder County)	CB	61,235	1,081	60	1,032	2,851	(1,138)	(8,613)	(60)	(127)	-	56,321	
63-039-3 N	Centerville Borough	CB	711,046	12,210	220	23,086	35,087	(67,388)	(33,996)	(200)	(1,566)	-	678,499	
63-052-8 N	Centerville Borough Sanitary Authority	DB	391,770	16,263	80	3,614	19,245	(37,709)	(10,821)	(80)	(859)	-	381,503	
13-030-8 N	Central Carbon Municipal Authority	DB	313,441	13,176	60	4,562	15,554	(24,358)	(17,624)	(60)	(694)	-	304,057	
56-033-3 N	Central City Borough	DB	377,669	5,785	-	-	18,373	(31,001)	(17,809)	(100)	(820)	-	352,097	
56-033-3 P	Central City Borough Police	DB	1,165,717	-	-	-	57,372	(119,695)	(16,541)	(20)	(2,560)	-	1,084,273	
32-036-8 N	Central Indiana County Joint Sanitary Authority	DB	1,210,379	9,256	80	-	10,875	(24,537)	(165)	(80)	(485)	-	205,323	
14-428-6 N	Centre County Library & Historical Museum	DB	1,918,326	-	80	12,322	85,842	(180,807)	(91,601)	(660)	(3,831)	-	1,739,671	
06-042-5 N	Centre Township (Berks County)	DB	589,087	17,346	-	-	20,274	(63,066)	(31,341)	(100)	(905)	-	531,295	
06-042-5 P	Centre Township (Berks County) Police	DB	563,767	-	-	-	26,811	(22,041)	(43,563)	(60)	(1,196)	-	523,718	
50-015-5 N	Centre Township (Perry County)	CB	401,216	3,163	120	6,892	12,694	(36,919)	(128,414)	(100)	(566)	-	258,086	
63-042-3 N	Charleroi Borough	DB	1,527,683	61,999	300	14,246	74,339	(135,198)	(99,332)	(300)	(3,317)	-	1,440,420	
61-012-5 N	Cherrytree Township	DB	565,295	22,496	160	12,064	28,244	(58,706)	(14,027)	(140)	(1,260)	-	554,126	
04-033-5 N2	Chippewa Township	CB	1,122	971	20	2,759	110	(385)	-	(20)	(5)	-	4,572	
36-018-3 N	Christiana Borough (Lancaster County)	CB	-	2,694	80	2,694	60	(453)	-	-	(3)	-	5,072	
02-069-2 N	Clairton City	DB	3,123,605	-	20	12,540	144,271	(367,474)	(250,736)	(560)	(6,438)	-	2,655,228	
02-069-2 F	Clairton Firefighters	DB	1,430,553	5,707	380	-	64,795	(40,826)	(240,194)	(380)	(2,892)	-	1,217,143	
02-069-2 P	Clairton Police	DB	806,103	242,240	580	45,697	35,446	(73,024)	(193,024)	(500)	(1,582)	-	861,936	
16-412-6 N1	Clarion County Housing Authority	DB	1,364,495	33,062	200	-	49,306	(122,245)	(89,652)	(200)	(2,200)	-	1,232,766	
16-412-6 N2	Clarion County Housing Authority (CB Plan)	CB	100,699	9,519	240	16,566	5,338	(11,786)	(19,900)	(200)	(238)	-	100,238	
16-018-5 N	Clarion Township	CB	543,735	10,351	180	5,196	26,502	(23,623)	(30,360)	(160)	(1,183)	-	530,638	
10-039-5 N	Clay Township	CB	391,777	20,137	120	6,842	20,031	(43,584)	(3,375)	(120)	(894)	-	390,934	
63-048-3 N	Claysville Borough	DB	121,811	4,060	120	386	6,063	(12,104)	(2,816)	(120)	(271)	-	117,129	
11-039-5 N	Clearfield Township	DB	141,865	5,302	120	-	7,098	(16,709)	-	(120)	(317)	-	137,239	
38-009-3 N	Cleona Borough	CB	61,602	6,523	40	-	3,231	(7,374)	-	(40)	(144)	-	63,838	
32-039-3 N	Clymer Borough	DB	267,510	15,823	174	-	13,118	(22,595)	(13,057)	(180)	(585)	-	260,208	
32-039-3 P	Clymer Borough Police	DB	111,063	2,315	-	-	5,504	(13,152)	-	(40)	(246)	-	105,444	
54-024-3 N	Coaldale Borough	CB	113,181	4,644	40	5,515	5,773	(13,418)	-	(40)	(258)	-	115,437	
13-036-8 N	Coaldale-Lansford-Summit Hill Sewer Authority	CB	471,837	9,114	120	7,396	23,412	(46,142)	(10,482)	(120)	(1,045)	-	454,090	
20-024-3 N	Cochranon Borough	DB	379,034	14,898	140	10,512	18,989	(32,123)	(17,213)	(120)	(847)	-	373,270	
20-024-3 P	Cochranon Borough Police	DB	347,778	8,450	80	-	16,906	(24,136)	(23,378)	(80)	(754)	-	324,866	
63-054-3 N	Cokeburg Borough	CB	2,461	398	-	589	95	(360)	-	(40)	(4)	-	3,139	
06-045-4 P	Colebrookdale Township Police	DB	5,961,947	68,698	-	14,964	289,443	(543,379)	(192,574)	(300)	(12,917)	-	5,585,882	
46-018-3 N	Collegeville Borough	DB	2,729,726	120,300	340	-	132,404	(232,486)	(113,512)	(320)	(5,909)	-	2,630,543	
02-072-4 N	Collier Township	DB	3,457,653	128,353	780	46,816	169,883	(294,986)	(157,966)	(760)	(7,581)	-	3,342,192	
02-160-8 N	Collier Township Municipal Authority	DB	11,071	7,190	40	3,364	982	(1,983)	-	(40)	(44)	-	20,580	
23-030-3 N	Collingdale Borough	DB	3,302,671	104,756	380	29,411	161,503	(175,161)	(147,116)	(360)	(7,207)	-	3,268,877	
19-448-6 N	Columbia County Conservation District	CB	718,701	4,202	300	23,538	35,419	(76,247)	(21,559)	(220)	(1,581)	(17,086)	665,467	
62-015-5 N	Columbus Township	DB	343,263	20,115	60	7,080	17,394	(41,320)	-	(60)	(776)	-	345,756	
23-036-5 N	Concord Township	DB	5,598,589	271,115	640	49,427	275,906	(564,754)	(217,694)	(600)	(12,312)	(18,342)	5,381,975	
32-042-5 N	Conemaugh Township	DB	573,337	22,753	180	-	26,015	(86,349)	(76,958)	(180)	(1,161)	-	457,637	
22-006-5 N	Conewago Township	CB	219,701	4,230	140	8,809	11,175	(24,312)	(1,424)	(120)	(499)	-	217,700	
20-910-7 P	Conneaut Lake Regional Police	DB	827,321	11,324	20	-	40,879	(91,297)	(8,127)	(100)	(1,824)	-	778,196	
20-033-3 N	Conneautville Borough	CB	335,800	566	80	5,238	16,447	(30,428)	(11,174)	(60)	(734)	-	315,735	
26-015-2 N	Connellsville City	DB	3,006,294	(1,207)	20	23,319	147,522	(292,367)	(77,101)	(360)	(6,583)	-	2,799,537	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense			
26-032-8 N	Connellsville Municipal Authority	DB	1,932,028	53,281	260	16,769	95,867	(147,797)	(103,289)	(260)	(4,278)	-	1,842,581	
26-421-6 N	Connellsville Redevelopment Authority	DB	614,281	24,205	80	4,676	29,703	(43,645)	(39,462)	(80)	(1,326)	-	588,432	
46-021-3 N	Conshohocken Borough	DB	4,032,638	139,239	100	53,860	198,347	(461,263)	(103,445)	(820)	(8,851)	-	3,849,805	
46-060-8 N	Conshohocken Borough Authority	DB	1,515,869	7,521	20	23,254	74,925	(156,140)	(34,241)	(320)	(3,344)	-	1,427,544	
04-036-3 N	Conway Borough	DB	1,084,129	34,075	200	7,583	52,546	(89,322)	(53,243)	(200)	(2,345)	-	1,033,423	
65-024-5 N	Cook Township	CB	234,452	16,390	120	-	11,974	(25,528)	(3,257)	(100)	(534)	-	233,517	
43-006-5 N	Coolspring Township	DB	98,988	9,839	100	-	4,837	(7,019)	(7,489)	(100)	(216)	-	98,940	
43-010-8 N	Coolspring, Jackson & Lake Latonka Joint Authority	CB	5,522	706	20	706	301	(718)	-	(20)	(13)	-	6,504	
39-072-8 N	Coplay-Whitehall Sewer Authority	DB	2,631,558	59,168	320	17,026	131,496	(238,168)	(94,374)	(320)	(5,868)	-	2,500,838	
61-024-5 N	Complanter Township	CB	336,895	13,473	240	18,565	17,371	(39,657)	(1,848)	(220)	(775)	-	344,044	
42-015-5 N	Corydon Township	DB	635,984	5,813	20	-	31,332	(139,871)	(9,259)	(120)	(1,398)	-	522,501	
35-030-5 N	Covington Township	DB	682,857	80,906	120	13,778	35,161	(83,462)	(2,201)	(120)	(1,569)	-	725,470	
35-030-5 P	Covington Township Police	DB	334,594	17,871	120	7,988	16,891	(39,117)	(11,669)	(100)	(754)	-	325,824	
61-027-5 N	Cranberry Township	DB	3,028,083	144,613	500	50,381	145,726	(289,051)	(190,492)	(500)	(6,503)	-	2,882,757	
02-081-4 N	Crescent Township	DB	702,514	4,495	20	5,699	34,350	(158,927)	(22,646)	(140)	(1,533)	-	563,832	
02-081-4 P	Crescent Township Police	DB	1,397,513	45,673	20	-	83,526	(140,663)	(26,056)	(120)	(3,727)	-	1,356,166	
54-027-3 N	Cressona Borough	DB	377,649	13,083	140	2,504	17,742	(34,001)	(13,619)	(120)	(792)	-	362,586	
54-028-8 N	Cressona Borough Authority	DB	276,165	13,883	60	5,021	14,471	(33,741)	-	(60)	(646)	-	275,153	
04-136-8 N	Creswell Heights Joint Authority	DB	4,612,112	50,183	380	39,397	218,247	(407,974)	(209,500)	(380)	(9,739)	-	4,292,717	
63-057-5 N	Cross Creek Township	DB	356,016	11,521	140	6,873	17,701	(39,458)	(4,800)	(120)	(790)	-	347,083	
21-056-8 N	Cumberland-Franklin Joint Municipal Authority	CB	1,882,436	76,394	220	17,556	95,616	(212,821)	(7,597)	(220)	(4,267)	-	1,847,317	
17-096-8 N	Curwensville Municipal Authority	CB	858,815	12,067	200	24,076	42,694	(76,649)	(26,907)	(200)	(1,905)	-	832,191	
20-036-5 N	Cuswago Township	CB	39,483	3,000	20	3,721	2,090	(4,902)	-	(20)	(93)	-	43,299	
35-033-3 N	Dalton Borough	DB	349,257	7,431	140	-	16,624	(33,756)	(13,361)	(120)	(742)	-	325,473	
47-009-3 P	Danville Borough Police	DB	3,814,120	-	20	22,933	186,152	(334,979)	(130,939)	(220)	(8,307)	-	3,548,780	
04-042-5 N	Darlington Township	CB	225,982	15,234	200	4,034	11,541	(23,352)	(5,070)	(200)	(515)	-	227,854	
04-042-5 P	Darlington Township Police	CB	6,331	-	-	-	314	(711)	-	-	(14)	-	5,920	
17-054-5 P	Decatur Township Police	DB	296,733	11,922	40	-	14,408	(22,729)	(16,165)	(40)	(643)	-	283,526	
63-060-3 N	Deemston Borough	DB	59,768	197	80	-	2,910	(6,377)	(2,910)	(60)	(130)	-	53,885	
43-012-5 N	Delaware Township	DB	215,115	5,231	-	-	10,310	(14,401)	(15,427)	(140)	(460)	-	200,228	
46-422-6 N1	Delaware Valley Municipal Management Association	DB	7,822,064	310,929	580	105,939	414,063	(824,537)	(137,853)	(580)	(18,478)	-	7,672,127	
46-422-6 N2	Delaware Valley Municipal Management Association (CB Plan)	CB	130,397	56,665	280	37,476	8,404	(20,698)	(9,144)	(140)	(375)	-	202,865	
65-027-3 N	Delmont Borough	DB	316,574	4,245	-	-	14,217	(29,501)	(15,201)	(140)	(634)	-	289,560	
65-027-3 P	Delmont Borough Police	DB	1,248,115	23,911	-	-	60,453	(109,394)	(53,867)	(120)	(2,698)	-	1,166,400	
65-030-3 N	Derry Borough	DB	854,553	13,574	220	1,256	41,123	(71,577)	(49,592)	(220)	(1,835)	-	787,502	
22-012-5 N2	Derry Township (Dauphin County)	DB	14,634,860	410,672	1,980	182,827	720,029	(1,347,292)	(545,392)	(1,940)	(32,132)	-	14,023,612	
22-012-5 N1	Derry Township (Dauphin County) (CB Plan)	CB	1,501,186	-	200	-	71,893	(159,656)	(25,026)	(200)	(3,208)	-	1,385,189	
44-018-5 N	Derry Township (Mifflin County)	CB	1,153,673	24,359	-	17,685	53,421	(103,924)	(106,782)	(340)	(2,384)	-	1,035,708	
65-033-5 N	Derry Township (Westmoreland County)	DB	7,413,637	190,318	660	50,595	362,250	(635,692)	(337,702)	(660)	(16,166)	-	7,027,240	
65-044-8 N	Derry Township Municipal Authority	DB	1,131,392	34,624	-	19,950	57,065	(118,362)	(30,347)	(220)	(2,547)	-	1,091,555	
44-024-8 N	Derry Township Sanitary Sewer Authority	CB	366,105	7,693	80	16,253	18,722	(42,789)	-	(80)	(835)	-	365,149	
21-012-5 N	Dickinson Township	CB	581,787	27,516	340	13,520	29,293	(59,699)	(12,509)	(300)	(1,307)	-	578,641	
52-009-5 N	Dingman Township	DB	1,872,095	44,596	300	-	92,417	(195,231)	(32,772)	(280)	(4,124)	-	1,777,001	
10-060-5 N	Donegal Township (Butler County)	CB	54,084	4,600	80	2,429	2,682	(3,057)	(4,924)	(80)	(120)	-	55,694	
63-063-5 N1	Donegal Township (Washington County)	DB	164,991	149	20	846	7,853	(21,127)	(13,043)	(60)	(350)	-	139,279	
65-039-5 N	Donegal Township (Westmoreland County)	DB	1,239,160	37,698	240	-	60,954	(100,241)	(53,918)	(240)	(2,720)	-	1,180,933	
63-063-5 P	Donegal Township Police (Washington County)	DB	680,118	-	-	3,271	33,733	(81,484)	-	(100)	(1,505)	-	634,033	
40-039-5 N	Dorrance Township	CB	230,879	7,205	120	9,335	11,781	(25,572)	(2,533)	(120)	(526)	-	230,569	
46-024-5 N	Douglass Township (Montgomery County)	DB	2,720,910	111,986	320	-	134,624	(306,052)	(52,513)	(300)	(6,008)	-	2,602,967	
46-024-5 P	Douglass Township (Montgomery County) Police	DB	7,611,061	259,189	400	-	372,697	(724,346)	(277,457)	(400)	(16,632)	-	7,224,512	
06-054-5 P	Douglass Township Police (Berks County)	DB	2,418,368	-	20	-	118,168	(249,828)	(63,705)	(220)	(5,273)	-	2,217,530	
02-087-3 N2	Dravosburg Borough	DB	435,830	14,013	40	6,249	21,659	(43,697)	(9,351)	(40)	(967)	-	423,736	
36-039-5 N	Drumore Township	CB	39,742	4,375	40	-	2,080	(4,768)	-	(40)	(93)	-	41,336	
09-030-3 N	Dublin Borough	CB	117,514	12,105	120	-	5,896	(14,012)	-	(100)	(263)	(650)	120,610	
09-030-3 P	Dublin Borough Police	DB	865,165	29,272	60	-	32,846	(80,672)	(51,901)	(60)	(1,466)	-	793,244	
17-457-6 N	DuBois City Redevelopment Authority	DB	230,107	-	-	-	11,006	(14,839)	(15,392)	(20)	(491)	-	210,371	
41-030-3 N	Dubois Township	DB	201,592	4,957	100	-	9,823	(14,745)	(12,757)	(100)	(438)	-	188,432	
41-030-3 P	Dubois Township Police	DB	461,937	-	-	-	22,196	(38,320)	(25,672)	(60)	(990)	-	419,091	
17-120-8 N	DuFAST Authority	CB	358,046	(10,053)	-	-	1,662	(18,913)	(306,874)	-	(74)	(17,914)	5,880	
26-024-3 P	Dunbar Borough Police	DB	643,799	-	-	-	31,897	(69,265)	(978)	(60)	(1,423)	-	603,970	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions				Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense		
50-018-3 N	Duncannon Borough	DB	1,021,750	1,581	20	9,128	48,928	(70,063)	(71,549)	(220)	(2,183)	-	937,392
50-018-3 P	Duncannon Borough Police	DB	665,163	-	-	-	32,882	(59,363)	(3,845)	(40)	(1,467)	-	633,330
07-021-3 N	Duncansville Borough	CB	228,147	10,500	200	2,680	11,445	(23,390)	(4,690)	(200)	(511)	-	224,181
07-021-3 P	Duncansville Borough Police	CB	43,419	-	20	32	2,155	(4,880)	-	(20)	(96)	-	40,630
48-024-5 N	East Allen Township	DB	1,637,130	72,721	380	-	80,171	(162,600)	(47,591)	(340)	(3,578)	-	1,576,293
48-027-3 P	East Bangor Borough Police	DB	124,603	1,738	-	-	6,183	(15,481)	-	(20)	(276)	-	116,747
01-062-8 N	East Berlin Area Joint Authority	DB	298,691	8,744	-	-	14,554	(19,630)	(15,224)	(80)	(649)	-	286,406
01-030-3 N	East Berlin Borough	DB	397,839	41,962	80	-	19,294	(23,083)	(37,251)	(80)	(861)	-	397,900
01-030-3 P	East Berlin Borough Police	DB	423,332	-	-	-	20,376	(33,352)	(23,453)	(40)	(909)	-	385,954
11-063-5 N	East Carroll Township	DB	146,494	15,254	40	-	9,115	(19,119)	(2,874)	(40)	(407)	8,549	157,012
15-033-5 N1	East Coventry Township	DB	1,692,898	47,037	120	-	87,870	(209,863)	(34,613)	(120)	(3,921)	-	1,579,408
15-033-5 N2	East Coventry Township (CB Plan)	CB	66,746	9,211	100	12,064	3,710	(9,014)	-	(60)	(166)	-	82,591
15-033-5 P	East Coventry Township Police	DB	2,602,744	125,647	200	12,517	127,286	(253,013)	(85,908)	(180)	(5,680)	(12,580)	2,511,033
02-093-4 N	East Deer Township	DB	653,690	-	-	5,658	32,413	(71,438)	(3,508)	(80)	(1,446)	-	615,289
02-093-4 P	East Deer Township Police	DB	1,449,760	-	-	2,732	71,606	(152,403)	(12,329)	(40)	(3,195)	-	1,356,131
15-036-5 N	East Fallowfield Township	CB	511,811	20,353	280	-	27,033	(55,977)	(7,088)	(280)	(1,206)	-	494,926
15-036-5 P	East Fallowfield Township Police	DB	1,900,200	83,257	160	31,457	93,941	(198,394)	(48,713)	(160)	(4,192)	-	1,857,556
63-075-5 N	East Finley Township	DB	302,899	18,488	200	5,399	14,591	(23,366)	(20,842)	(180)	(651)	(4,956)	291,582
03-033-5 P2	East Franklin Township Police	CB	44,298	9,028	20	1,798	2,367	(5,726)	-	(20)	(106)	-	51,659
46-027-3 N	East Greenville Borough	DB	411,003	25,819	160	-	20,595	(45,294)	(3,930)	(160)	(919)	-	407,274
22-015-5 N	East Hanover Township	CB	2,064,176	39,533	60	16,742	86,301	(202,834)	(100,745)	(380)	(3,851)	-	1,899,002
65-042-5 N	East Huntingdon Township	DB	4,591,707	101,490	40	7,230	220,407	(398,292)	(237,283)	(320)	(9,836)	-	4,275,143
67-036-5 N	East Manchester Township	DB	1,719,197	44,262	-	14,892	83,201	(129,360)	(106,205)	(400)	(3,713)	-	1,621,874
15-042-5 N	East Marlborough Township	DB	3,244,814	36,607	240	-	156,607	(188,269)	(227,632)	(240)	(6,989)	-	3,015,138
15-042-5 P	East Marlborough Township Police	DB	206,627	23,897	20	-	11,317	(28,434)	-	(20)	(505)	-	212,902
46-076-8 N	East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	4,292,466	-	-	47,940	212,401	(607,699)	(59,783)	(580)	(9,479)	-	3,875,266
21-015-4 P	East Pennsboro Township Police	DB	14,177,401	414,839	820	43,714	679,889	(1,263,425)	(818,077)	(780)	(30,341)	-	13,204,040
04-048-3 N	East Rochester Borough	DB	343,579	3,100	-	2,777	16,103	(21,210)	(37,992)	(120)	(719)	-	305,518
09-036-5 N1	East Rockhill Township	DB	2,536,140	85,070	180	14,679	123,294	(195,484)	(136,734)	(180)	(5,502)	-	2,421,463
09-036-5 N2	East Rockhill Township (CB Plan)	CB	9,327	3,584	60	4,370	572	(1,395)	(3,239)	(40)	(26)	-	13,213
45-015-3 N1	East Stroudsburg Borough	DB	7,246,750	237,781	680	35,488	335,039	(653,303)	(428,081)	(680)	(14,951)	-	6,758,723
45-015-3 N2	East Stroudsburg Borough (CB Plan)	CB	73,810	34,430	180	7,560	4,363	(11,226)	-	(160)	(195)	-	108,762
63-078-3 N	East Washington Borough	DB	62,929	6,244	-	2,518	3,186	(6,298)	(2,299)	(60)	(142)	-	66,078
63-078-3 P	East Washington Borough Police	DB	978,246	-	-	-	46,579	(64,403)	(73,531)	(40)	(2,079)	-	884,772
55-014-8 N	Eastern Snyder County Regional Authority	DB	3,352,630	40,981	500	29,171	169,728	(309,738)	(128,712)	(380)	(7,574)	-	3,146,606
48-030-2 N2	Easton City	DB	24,583,035	460,434	4,340	555,028	1,211,925	(2,358,474)	(771,355)	(4,160)	(54,083)	-	23,626,690
66-009-5 N	Eaton Township	CB	27,689	49	-	4,270	1,426	(3,406)	-	(60)	(64)	-	29,904
04-146-8 N1	Economy Borough Municipal Authority	CB	152,742	6,897	240	956	7,618	(13,338)	(6,916)	(220)	(340)	-	147,639
33-027-5 N	Eldred Township (Jefferson County)	DB	193,247	8,458	80	-	9,643	(21,246)	(2,094)	(80)	(430)	-	187,578
45-018-5 N	Eldred Township (Monroe County)	DB	262,826	5,060	-	8,295	13,135	(59,174)	(9,614)	(160)	(586)	-	219,782
62-024-5 N	Eldred Township (Warren County)	CB	350,229	15,353	80	-	17,738	(39,772)	(970)	(80)	(792)	-	341,786
02-224-8 N	Elizabeth Borough Municipal Authority	DB	824,096	9,963	-	6,646	39,978	(68,535)	(37,834)	(120)	(1,784)	-	772,410
02-111-4 N	Elizabeth Township (Allegheny County)	DB	4,848,316	43,400	60	25,196	233,928	(327,474)	(285,204)	(920)	(10,439)	-	4,526,863
02-111-4 P	Elizabeth Township (Allegheny County) Police	DB	10,070,637	89,325	-	-	486,771	(1,047,396)	(518,285)	(540)	(21,722)	-	9,058,790
36-069-5 N1	Elizabeth Township (Lancaster County)	DB	648,520	25,409	80	-	31,627	(59,743)	(21,686)	(40)	(1,411)	-	622,756
36-069-5 N2	Elizabeth Township (Lancaster County) (CB Plan)	CB	-	5,445	-	-	104	(358)	-	(20)	(5)	-	5,166
02-228-8 N	Elizabeth Township Sanitary Authority	DB	810,794	-	-	-	38,867	(56,978)	(50,932)	(60)	(1,734)	-	739,957
22-068-8 N	Elizabethville Area Authority	CB	71,037	4,888	100	7,650	3,760	(7,496)	(2,323)	(100)	(168)	-	77,348
25-030-5 N	Elk Creek Township	CB	161,698	3,375	180	874	7,854	(12,531)	(9,037)	(180)	(351)	-	151,882
62-027-5 N	Elk Township	CB	128,679	3,064	-	2,145	6,269	(13,466)	(6,878)	(120)	(280)	-	119,413
61-032-8 N	Emlenton Area Municipal Authority	CB	164,053	139	-	-	7,866	(13,263)	(10,268)	-	(351)	-	148,176
61-030-3 N	Emlenton Borough	CB	259,673	3,870	160	1,815	12,995	(29,568)	-	(80)	(580)	-	248,285
61-030-3 P	Emlenton Borough Police	CB	85,283	-	40	-	4,229	(9,581)	-	(20)	(189)	-	79,762
12-006-3 N	Emporium Borough	DB	1,299,425	-	60	10,501	62,283	(120,178)	(50,951)	(300)	(2,779)	-	1,198,061
12-006-3 P	Emporium Borough Police	DB	1,931,901	-	20	-	95,120	(199,523)	(25,669)	(80)	(4,245)	-	1,797,524
25-451-6 N	Erie County Housing Authority	DB	4,287,492	76,311	1,000	28,963	203,397	(321,050)	(274,370)	(940)	(9,077)	-	3,991,726
02-117-3 N	Ema Borough	DB	1,863,381	13,890	20	14,026	92,408	(249,490)	(18,012)	(280)	(4,124)	-	1,711,819
05-056-8 N	Everett Area Municipal Authority	DB	443,260	13,023	120	15,371	22,488	(54,502)	(9,976)	(120)	(1,004)	-	428,660
05-030-3 N	Everett Borough	DB	543,934	-	-	5,568	26,925	(56,693)	(6,756)	(140)	(1,202)	-	511,636
05-030-3 P	Everett Borough Police	DB	1,208,515	35,349	-	-	60,125	(139,270)	-	(80)	(2,683)	-	1,161,956

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions				Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense		
66-015-3 N	Factoryville Borough	CB	123,990	5,180	60	10,858	6,519	(15,026)	(262)	(60)	(291)	-	130,968
66-015-3 P	Factoryville Borough Police	CB	77,335	-	20	-	3,671	(4,465)	(6,266)	(20)	(164)	-	70,111
01-068-8 N	Fairfield Municipal Authority	DB	124,667	9,564	20	-	6,293	(14,992)	-	(20)	(281)	-	125,251
65-051-5 N	Fairfield Township	DB	742,818	23,673	140	-	38,899	(85,142)	(10,915)	(140)	(1,736)	-	707,597
25-039-5 N	Fairview Township	DB	4,489,272	61,233	400	50,802	219,829	(464,616)	(146,980)	(400)	(9,810)	-	4,199,730
25-039-5 P	Fairview Township Police	DB	767,026	-	-	-	37,850	(81,565)	(7,082)	(20)	(1,689)	-	714,520
33-030-3 N	Falls Creek Borough	DB	283,107	15,546	160	-	14,019	(29,587)	(7,895)	(160)	(626)	-	274,564
33-030-3 P	Falls Creek Borough Police	DB	284,895	-	-	-	13,772	(22,838)	(13,512)	(20)	(615)	-	261,682
09-039-5 N2	Falls Township	CB	2,348,236	71,804	20	89,233	114,585	(270,231)	(23,087)	(360)	(5,113)	-	2,325,087
16-027-5 N	Farmington Township	DB	513,317	10,432	40	-	28,867	(54,518)	(11,870)	(140)	(1,288)	-	484,840
43-021-2 N	Farrell City	DB	3,425,534	81,708	640	19,754	165,922	(279,858)	(207,835)	(620)	(7,404)	-	3,197,841
43-021-2 F	Farrell City Firefighters	DB	1,283,112	105,744	240	-	60,259	(14,146)	(179,536)	(240)	(2,689)	-	1,252,744
43-021-2 P	Farrell City Police	DB	7,374,037	11,545	820	35,301	357,595	(594,135)	(404,622)	(780)	(15,958)	-	6,763,803
02-244-8 N	Fawn Township Sewage Authority	DB	125,268	6,089	20	-	6,510	(14,720)	-	(20)	(291)	-	122,856
02-252-8 N	Fawn-Frazier Joint Water Authority	DB	499,325	33,716	180	4,951	24,825	(37,035)	(33,277)	(180)	(1,108)	-	491,397
26-441-6 N	Fayette County Conservation District	CB	300,638	7,740	180	12,824	15,343	(34,982)	(3,274)	(180)	(685)	-	300,554
11-081-3 N	Ferndale Borough	DB	553,031	-	20	-	25,913	(61,746)	(12,371)	(60)	(1,156)	-	503,631
58-027-3 N	Forest City Borough	DB	155,842	7,801	100	7,523	7,903	(16,309)	(4,050)	(100)	(353)	-	158,357
58-027-3 P	Forest City Borough Police	DB	594,316	-	-	5,533	28,868	(50,031)	(27,068)	(60)	(1,288)	-	550,270
27-000-1 N	Forest County	DB	8,902,876	150,915	1,860	208,352	424,516	(775,001)	(439,152)	(1,800)	(18,944)	-	8,453,622
48-033-5 N1	Forks Township	DB	4,744,942	188,877	840	13,156	232,477	(385,920)	(236,982)	(840)	(10,374)	-	4,546,176
48-033-5 N2	Forks Township (CB Plan)	CB	11,597	14,849	40	-	564	(2,348)	-	(20)	(25)	-	24,657
02-129-5 N	Forward Township	DB	639,091	-	20	7,111	29,598	(59,078)	(31,475)	(140)	(1,321)	-	583,806
02-129-5 P	Forward Township Police	DB	1,971,962	23,422	-	-	95,075	(147,821)	(106,244)	(100)	(4,243)	-	1,832,051
54-048-5 N	Foster Township	DB	89,089	2,957	20	-	4,419	(10,211)	-	(20)	(197)	-	86,057
39-021-3 N1	Fountain Hill Borough	DB	955,861	74,068	400	13,653	46,899	(128,160)	(55,441)	(300)	(2,093)	-	904,887
39-021-3 N2	Fountain Hill Borough (CB)	CB	-	-	-	-	-	-	-	-	-	-	-
54-040-8 N	Fracville Area Municipal Authority	CB	76,554	4,593	120	6,840	4,076	(9,395)	-	(120)	(182)	-	82,486
11-084-3 N	Franklin Borough	DB	276,601	-	-	-	13,536	(25,396)	(6,781)	(60)	(604)	-	257,296
11-084-3 P	Franklin Borough Police	DB	465,331	-	-	-	22,913	(48,031)	(6,168)	(20)	(1,022)	-	433,003
61-427-6 N	Franklin City Housing Authority	CB	709,647	10,370	180	12,920	35,227	(71,926)	(13,572)	(160)	(1,572)	-	681,114
04-063-5 N	Franklin Township (Beaver County)	DB	1,686,290	99,715	500	-	81,815	(140,875)	(87,747)	(500)	(3,651)	-	1,635,547
10-081-5 N1	Franklin Township (Butler County)	CB	447,344	-	-	1,253	21,601	(33,434)	(23,304)	(120)	(964)	-	412,376
13-018-5 N	Franklin Township (Carbon County)	DB	2,006,060	48,140	280	13,930	97,592	(162,189)	(110,262)	(280)	(4,355)	-	1,888,916
30-021-5 N	Franklin Township (Greene County)	CB	3,781,893	52,815	380	14,416	168,089	(394,117)	(131,318)	(380)	(7,501)	-	3,484,277
65-076-8 N	Franklin Township Municipal Sanitary Authority	DB	6,186,088	283,533	580	50,071	295,049	(584,329)	(285,665)	(540)	(13,167)	-	5,931,620
04-063-5 P	Franklin Township Police (Beaver County)	DB	257,407	22,696	-	-	12,672	(25,222)	(10,476)	(100)	(565)	7,053	263,465
30-044-8 N	Franklin Township Sewer Authority	DB	1,440,982	13,011	240	25,351	72,391	(147,610)	(11,748)	(220)	(3,230)	-	1,389,167
67-057-3 N	Franklintown Borough	CB	66,848	750	120	-	3,209	(4,793)	(3,965)	(60)	(143)	-	61,966
02-138-5 N	Frazer Township	DB	512,901	20,078	80	-	26,285	(55,209)	(6,400)	(80)	(1,173)	-	496,482
02-138-5 P	Frazer Township Police	DB	196,367	7,215	20	4,324	9,408	(25,298)	(13,645)	(40)	(420)	-	177,931
02-539-6 N	Frazer Transportation Authority	DB	82,653	-	-	-	3,894	(4,078)	(7,748)	(20)	(174)	-	74,527
38-048-8 N	Fredericksburg Sewer & Water Authority	DB	319,901	13,094	20	-	14,833	(37,301)	(5,994)	(120)	(662)	-	303,771
55-021-3 N	Freeburg Borough	DB	236,805	6,178	120	-	11,789	(28,289)	-	(60)	(526)	-	226,017
04-066-3 N	Freedom Borough (Beaver County)	CB	197,880	8,862	100	5,847	10,072	(21,121)	(2,881)	(80)	(449)	-	198,230
07-027-5 N	Freedom Township	DB	505,167	20,818	140	-	24,900	(49,680)	(16,750)	(140)	(1,111)	-	483,344
07-027-5 P	Freedom Township Police	DB	233,241	17,400	-	-	11,779	(29,592)	-	(80)	(526)	-	232,222
62-033-5 N	Freehold Township	DB	181,007	3,768	-	731	8,804	(12,913)	(8,781)	(80)	(393)	-	172,143
40-072-3 N	Freeland Borough	DB	413,403	20	20	3,213	20,442	(44,035)	(3,999)	(80)	(912)	-	388,072
40-064-8 N	Freeland Borough Municipal Authority	DB	2,196,204	-	100	14,153	95,887	(196,300)	(136,092)	(360)	(4,279)	-	1,969,313
40-072-3 P	Freeland Borough Police	DB	1,566,873	-	40	-	79,009	(146,463)	(66,083)	(180)	(3,526)	-	1,429,670
03-045-3 N	Freeport Borough	CB	506,911	3,491	80	9,288	29,484	(58,223)	-	(80)	(1,316)	-	489,635
61-036-5 N	Frenchcreek Township	DB	353,016	12,395	240	6,141	16,064	(31,234)	(34,831)	(200)	(717)	-	320,874
26-045-5 P	German Township Police	CB	-	929	40	929	17	(149)	-	(20)	(1)	-	1,745
03-048-5 P	Gilpin Township Police	DB	574,365	1,699	40	-	27,347	(23,842)	(43,762)	(40)	(1,220)	-	534,587
17-063-5 N	Girard Township	CB	162,511	7,766	80	-	7,459	(18,561)	(5,767)	(60)	(333)	-	153,095
62-036-5 N	Glade Township	CB	888,983	6,895	260	21,663	44,191	(123,124)	(20,230)	(140)	(1,972)	-	816,526
11-146-8 N	Glendale Valley Municipal Authority	CB	53,885	2,844	200	8,279	2,871	(6,926)	-	(100)	(128)	-	60,925
38-052-8 N	Greater Lebanon Refuse Authority	DB	6,323,502	120,038	880	101,970	316,585	(605,842)	(196,168)	(760)	(14,128)	-	6,046,077
30-905-7 P	Greene County Regional Police, Greene County	DB	7,238	16,937	166	2,398	267	(2,321)	-	(40)	(12)	-	24,633

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions				Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense		
04-075-5 N1	Greene Township	CB	853,149	23,422	260	5,358	41,575	(78,043)	(47,614)	(240)	(1,855)	-	796,012
07-030-5 N	Greenfield Township (Blair County)	DB	357,807	10,103	160	-	16,536	(32,095)	(23,211)	(140)	(738)	-	328,422
07-030-5 P	Greenfield Township (Blair County) Police	DB	1,675,456	-	20	-	82,294	(166,304)	(29,936)	(80)	(3,672)	-	1,557,778
25-054-5 N	Greenfield Township (Erie County)	DB	604,139	12,685	20	13,843	30,717	(63,203)	(8,800)	(200)	(1,371)	-	587,830
35-051-5 N	Greenfield Township (Lackawanna County)	CB	76,528	6,750	80	-	3,868	(7,393)	(3,175)	(60)	(173)	-	76,425
65-057-2 N	Greensburg City	DB	12,981,486	199,604	1,800	86,037	631,415	(1,200,970)	(538,586)	(1,740)	(28,177)	-	12,130,869
43-036-3 N	Greenville Borough	DB	3,955,644	29,802	-	20,342	197,509	(445,164)	(127,268)	(700)	(8,814)	-	3,621,351
43-036-3 F	Greenville Borough Firemen	DB	3,299,993	42,164	-	9,279	159,940	(267,545)	(166,343)	(220)	(7,137)	-	3,070,131
43-036-3 P	Greenville Borough Police	DB	7,624,248	99,551	-	-	389,986	(657,217)	(365,625)	(380)	(17,403)	2,769	7,075,929
43-056-8 N	Greenville Municipal Authority	DB	870,041	3,505	20	17,119	42,080	(68,120)	(39,870)	(320)	(1,878)	-	822,577
28-064-8 N	Guilford Township Authority	DB	1,486,688	18,538	-	19,988	77,323	(147,712)	(39,822)	(260)	(3,451)	-	1,411,292
28-072-8 N	Guilford Water Authority	DB	3,045,272	39,512	-	54,477	149,575	(265,631)	(128,317)	(440)	(6,675)	-	2,887,773
45-021-5 N	Hamilton Township	CB	1,575,413	3,245	220	19,560	72,802	(145,458)	(67,081)	(220)	(3,249)	-	1,455,232
01-051-5 N	Hamiltonban Township	DB	286,987	7,500	-	-	14,523	(32,752)	-	(120)	(648)	-	275,490
01-051-5 P	Hamiltonban Township Police	DB	213,100	-	-	-	10,335	(18,180)	(8,827)	(20)	(461)	-	195,947
42-030-5 N	Hamlin Township	CB	3,994	1,200	60	1,717	174	(638)	(521)	(40)	(8)	-	5,938
04-078-5 N2	Hanover Township (Beaver County)	CB	46,730	8,464	40	4,581	2,617	(6,157)	-	(40)	(117)	-	56,118
39-024-5 N	Hanover Township (Lehigh County)	CB	892,522	26,911	260	26,910	37,550	(94,302)	(97,692)	(220)	(1,676)	-	790,263
22-030-2 N	Harrisburg City	DB	79,711,152	-	20	488,314	3,848,115	(6,608,534)	(4,346,861)	(9,100)	(171,725)	-	72,911,381
22-030-2 F	Harrisburg Fire	DB	81,213,997	535,723	-	268,012	3,932,452	(7,251,028)	(3,830,633)	(4,280)	(175,488)	86,177	74,774,932
02-156-4 N	Harrison Township	DB	4,754,569	2,934	20	24,376	238,353	(380,323)	(216,221)	(540)	(10,637)	-	4,412,531
02-320-8 N	Harrison Township Water Authority	DB	2,977,431	-	-	32,211	146,076	(280,379)	(87,083)	(420)	(6,519)	-	2,781,317
40-078-3 P	Harveys Lake Borough Police	DB	1,202,850	-	60	-	59,524	(132,918)	(4,242)	(80)	(2,656)	-	1,122,538
64-008-8 N	Hawley Area Authority	CB	195,589	5,301	140	3,011	9,532	(18,436)	(12,911)	(140)	(425)	-	181,661
09-042-5 N	Haycock Township	DB	808,881	16,214	-	-	39,685	(72,286)	(23,547)	(120)	(1,771)	-	767,056
40-469-6 N	Hazleton Transit Authority	DB	58,667	-	-	-	1,512	(5,568)	-	-	(67)	(54,544)	-
67-072-5 P	Heidelberg Township Police	DB	121,719	-	-	-	5,504	361	(20,203)	(20)	(246)	-	107,115
67-075-5 P	Hellam Township Police	DB	3,163,853	122,460	300	-	150,875	(328,650)	(130,958)	(280)	(6,733)	-	2,970,867
48-112-8 N	Hellertown Borough Authority	DB	1,185,857	14,037	20	24,557	59,765	(114,957)	(45,329)	(240)	(2,667)	-	1,121,043
19-048-5 N	Hemlock Township	DB	575,049	21,018	180	-	27,359	(70,852)	(55,091)	(180)	(1,221)	-	496,262
19-048-5 P	Hemlock Township Police	DB	1,131,741	36,493	40	-	56,360	(125,762)	(10,153)	(200)	(2,515)	1,117	1,087,121
31-045-5 N	Henderson Township	CB	48,776	1,028	120	3,930	2,502	(5,889)	(189)	(40)	(112)	-	50,126
43-045-2 N	Hermitage City	DB	19,227,145	341,392	2,340	141,032	928,969	(1,798,380)	(838,958)	(2,220)	(41,456)	-	17,959,864
09-045-5 N	Hilltown Township	DB	5,013,918	101,054	540	-	232,665	(510,676)	(192,454)	(500)	(10,383)	-	4,634,164
09-045-5 P	Hilltown Township Police	DB	14,127,874	264,428	560	85,780	675,727	(1,435,252)	(612,744)	(500)	(30,155)	-	13,075,718
09-148-8 N	Hilltown Township Water & Sewer Authority	CB	772,236	14,092	160	27,624	39,031	(87,751)	(2,816)	(160)	(1,742)	-	760,674
07-033-3 N	Holidaysburg Borough	DB	9,409,361	135,097	1,120	-	453,975	(750,750)	(473,921)	(1,080)	(20,259)	-	8,753,543
32-063-3 N	Homer City Borough	DB	2,069,970	74,352	340	2,202	101,570	(206,333)	(50,836)	(340)	(4,533)	-	1,986,392
15-075-3 P	Honey Brook Borough Police	DB	192,977	32,643	20	-	9,949	(25,110)	-	(20)	(444)	-	210,015
04-090-4 N	Hopewell Township (Beaver County)	DB	6,972,869	165,531	1,120	56,873	328,923	(628,249)	(472,605)	(1,080)	(14,678)	-	6,408,704
21-021-5 N	Hopewell Township (Cumberland County)	CB	387,016	7,159	200	13,434	19,410	(44,032)	(7,767)	(200)	(866)	-	374,354
63-096-5 N	Hopewell Township (Washington County)	CB	178,824	3,644	160	-	8,880	(18,717)	(2,371)	(160)	(396)	-	169,864
67-078-5 N	Hopewell Township (York County)	DB	965,195	33,958	240	5,106	47,154	(87,775)	(42,152)	(220)	(2,104)	-	919,402
46-048-5 N	Horsham Township	DB	8,278,511	144,326	1,440	94,744	408,355	(789,801)	(263,849)	(1,360)	(18,223)	-	7,854,143
46-128-8 N	Horsham Water and Sewer Authority	DB	3,497,598	105,653	720	39,768	174,082	(425,502)	(156,962)	(620)	(7,769)	-	3,226,968
27-015-5 N	Howe Township	CB	253,119	2,541	120	-	11,797	(18,944)	(14,415)	(120)	(526)	-	233,572
40-090-3 N	Hughestown Borough	DB	32,029	1,367	60	-	1,439	2,396	(7,059)	(60)	(64)	-	30,108
41-020-8 N	Hughesville-Wolf Township Joint Municipal Authority	CB	370,525	14,851	100	6,501	18,827	(41,861)	(1,865)	(100)	(840)	-	366,138
22-036-3 N	Hummelstown Borough	DB	3,222,430	48,420	167	15,953	159,072	(333,426)	(61,215)	(200)	(7,099)	-	3,044,102
22-036-3 P	Hummelstown Borough Police	DB	4,068,799	55,782	-	-	198,378	(310,968)	(148,665)	(260)	(8,853)	-	3,854,213
40-093-5 N	Hunlock Township	DB	599,977	17,113	120	-	24,292	(67,805)	(15,710)	(100)	(1,084)	-	556,803
31-051-3 N	Huntingdon Borough	DB	8,041,707	114,411	1,320	64,602	387,875	(853,256)	(366,350)	(1,220)	(17,309)	-	7,371,780
40-096-5 N	Huntingdon Township	DB	894,956	13,418	120	6,092	43,720	(84,612)	(34,859)	(120)	(1,951)	-	836,764
17-087-5 N	Huston Township	DB	131,153	-	40	-	6,433	(12,996)	(2,631)	(40)	(287)	-	121,672
05-042-3 N	Hyndman Borough	DB	1,013,784	21,777	140	-	49,152	(264,482)	(48,387)	(120)	(2,193)	-	769,671
05-060-8 N	Hyndman Borough Municipal Authority	DB	169,036	10,362	60	-	8,403	(19,723)	-	(40)	(375)	-	167,723
04-093-5 P	Independence Township Police	DB	836,698	13,612	120	-	40,699	(69,650)	(36,291)	(120)	(1,816)	-	783,252
32-435-6 N	Indiana County Conservation District	CB	411,317	13,894	220	13,101	20,763	(41,064)	(10,298)	(200)	(927)	-	406,806
32-096-8 N	Indiana County Solid Waste Authority	CB	710,009	-	320	21,229	35,462	(74,617)	(10,197)	(300)	(1,583)	-	680,323
30-039-5 N	Jackson Township (Greene County)	CB	104,186	15,375	140	-	5,542	(12,773)	-	(140)	(247)	-	112,083

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense			
38-024-5 N	Jackson Township (Lebanon County)	DB	1,187,683	31,769	160	-	58,006	(109,519)	(40,770)	(160)	(2,589)	-	1,124,580	
40-099-5 N	Jackson Township (Luzerne County)	CB	705,851	11,673	160	17,792	35,292	(73,986)	(10,771)	(140)	(1,575)	-	684,296	
55-024-5 N	Jackson Township (Snyder County)	CB	156,177	2,276	100	5,715	7,701	(12,890)	(8,306)	(100)	(344)	-	150,329	
58-063-5 N	Jackson Township (Susquehanna County)	CB	218,388	4,541	100	11,980	11,216	(25,680)	-	(100)	(501)	-	219,944	
61-042-5 N	Jackson Township (Venango County)	CB	-	-	-	-	-	-	-	-	-	-	-	
40-099-5 P	Jackson Township Police (Luzerne County)	DB	639,409	34,896	100	-	31,380	(54,163)	(29,777)	(100)	(1,400)	-	620,345	
11-176-8 N	Jackson Township Water Authority	DB	447,188	14,200	120	13,727	17,062	(47,888)	(59,803)	(100)	(761)	-	383,745	
65-072-2 N	Jeannette City	DB	4,232,444	324,664	1,160	39,455	206,607	(309,116)	(312,765)	(1,020)	(9,220)	(11,928)	4,160,281	
33-423-6 N	Jefferson Conservation District	DB	997,176	24,673	20	16,046	46,073	(99,801)	(184,351)	(140)	(2,056)	-	797,640	
33-000-1 N	Jefferson County	DB	30,628,897	561,975	620	481,139	1,494,603	(2,924,025)	(1,278,293)	(5,940)	(66,698)	(227,830)	28,664,448	
33-441-6 N	Jefferson County Solid Waste Authority (Jefferson County)	DB	-	6,081	20	2,722	12,084	(16,624)	-	(20)	(539)	227,830	231,554	
63-105-5 N	Jefferson Township (Washington County)	DB	89,111	6,943	80	-	4,592	(9,121)	(2,266)	(60)	(205)	-	89,074	
27-018-5 N	Jenks Township	CB	483,993	4,500	300	-	23,311	(37,569)	(25,921)	(240)	(1,040)	-	447,334	
56-060-8 N	Jenner Area Joint Sewer Authority	CB	997,176	326,083	120	2,106	16,449	(37,592)	-	(120)	(734)	-	1,384,096	
56-063-5 N	Jenner Township	DB	1,379,637	35,565	300	-	66,803	(104,821)	(78,147)	(300)	(2,981)	-	1,296,056	
35-060-3 N	Jessup Borough	CB	90,572	4,981	100	-	4,569	(10,539)	-	(80)	(204)	-	89,399	
13-021-3 N	Jim Thorpe Borough	CB	3,202,460	95,493	540	58,221	161,788	(348,831)	(34,788)	(540)	(7,220)	-	3,127,123	
24-021-3 N	Johnsonburg Borough	DB	1,464,965	5,326	-	10,544	71,452	(134,381)	(59,793)	(160)	(3,189)	-	1,354,764	
24-021-3 P	Johnsonburg Borough Police	DB	1,503,144	65,271	160	8,931	71,832	(121,325)	(139,711)	(140)	(3,206)	-	1,384,956	
24-048-8 N	Johnsonburg Municipal Authority	DB	1,661,612	41,959	260	18,801	81,872	(142,335)	(73,709)	(240)	(3,654)	-	1,584,566	
11-490-6 N	Johnstown Redevelopment Authority	CB	279,076	16,826	80	-	13,331	(7,317)	(23,196)	(80)	(595)	-	278,125	
24-024-5 N	Jones Township	CB	459,017	11,982	160	7,145	22,997	(50,885)	(11,703)	(140)	(1,026)	-	437,547	
38-027-3 N	Jonestown Borough	CB	23,626	4,385	40	-	1,199	(2,956)	-	(40)	(54)	-	26,200	
34-408-6 N	Juniata County Conservation District	CB	412,919	-	-	17,574	21,000	(47,595)	-	(180)	(937)	-	402,781	
42-036-5 N	Keating Township	DB	791,414	6,143	-	-	38,241	(63,827)	(39,408)	(160)	(1,707)	-	730,696	
06-081-3 N	Kenhorst Borough	DB	605,333	20,080	200	2,315	30,255	(65,921)	(1,947)	(200)	(1,350)	-	588,765	
15-081-3 N	Kennett Square Borough	DB	4,209,117	150,222	820	72,236	214,319	(427,975)	(253,704)	(740)	(9,564)	-	3,954,731	
15-084-5 N	Kennett Township	DB	1,642,966	115,216	360	44,529	81,580	(198,231)	(21,992)	(320)	(3,641)	-	1,660,467	
15-084-5 P	Kennett Township Police	DB	297,896	56,230	120	-	20,080	(49,778)	(9,188)	(100)	(896)	142,663	457,027	
03-460-6 N	Kiskiminetas Township Municipal Authority	DB	133,591	-	-	-	6,054	(288)	(21,681)	(40)	(270)	-	117,366	
03-057-3 N	Kittanning Borough	DB	4,767,371	63,374	620	22,908	241,763	(494,989)	(216,688)	(600)	(10,789)	-	4,372,970	
03-132-8 N	Kittanning Suburban Joint Water Authority	CB	728,619	10,550	280	20,278	36,418	(75,745)	(15,156)	(260)	(1,625)	-	703,359	
16-039-3 N	Knox Borough	DB	585,839	15,238	240	-	28,344	(43,708)	(33,607)	(220)	(1,265)	-	550,861	
16-039-3 P	Knox Borough Police	DB	321,649	-	-	-	15,720	(30,797)	(8,419)	(120)	(702)	-	297,331	
49-024-3 N	Kulpmont Borough	DB	461,506	-	-	6,308	22,019	(37,573)	(38,009)	(140)	(983)	-	413,128	
49-024-8 N	Kulpmont-Marion Heights JMA	DB	404,440	-	-	1,729	19,751	(42,964)	(12,500)	(60)	(881)	-	369,515	
06-084-3 N	Kutztown Borough	DB	12,303,379	329,320	1,640	156,066	597,194	(1,014,726)	(666,292)	(1,640)	(26,650)	-	11,678,291	
36-208-8 N	Lancaster City Parking Authority	DB	1,618,000	31,043	120	81,810	80,097	(259,924)	(102,194)	(780)	(3,574)	-	1,444,598	
10-099-5 N	Lancaster Township (Butler County)	DB	452,202	-	20	10,389	21,116	(31,699)	(41,739)	(140)	(942)	-	409,207	
10-099-5 P	Lancaster Township (Butler County) Police	DB	410,174	42,330	80	8,219	20,409	(35,054)	(24,046)	(60)	(911)	-	421,141	
36-087-5 N	Lancaster Township (Lancaster County)	DB	3,826,347	174,927	580	-	190,523	(317,830)	(221,613)	(540)	(8,502)	-	3,643,892	
13-052-8 N	Lansford - Coaldale Joint Water Authority	DB	1,325,174	46,105	280	13,738	66,611	(141,229)	(18,166)	(280)	(2,973)	-	1,289,260	
40-120-3 N	Larksville Borough	CB	19,006	6,024	120	-	1,083	(2,554)	-	(120)	(48)	-	23,511	
40-120-3 F	Larksville Borough Firemen	DB	1,180,365	-	-	-	57,748	(112,644)	(29,744)	(80)	(2,577)	-	1,093,068	
40-120-3 P	Larksville Borough Police	DB	1,724,133	49,275	-	-	83,857	(194,666)	(69,518)	(240)	(3,742)	-	1,589,099	
01-060-5 N	Latimore Township	CB	100,636	-	100	-	4,977	(10,917)	(590)	(100)	(222)	-	93,884	
65-075-2 N	Latrobe City	DB	5,329,554	(1,108)	40	33,261	258,981	(525,085)	(214,380)	(780)	(11,557)	-	4,868,926	
38-030-2 N	Lebanon City	DB	13,590,328	-	20	56,499	656,250	(1,057,222)	(710,980)	(1,680)	(29,286)	-	12,503,929	
38-088-8 N1	Lebanon City Authority	DB	15,742,476	438,025	1,460	175,199	798,145	(1,639,388)	(297,575)	(1,460)	(35,618)	-	15,181,264	
38-088-8 N2	Lebanon City Authority (CB Plan)	CB	106,056	29,686	220	38,603	6,801	(16,685)	-	(200)	(303)	-	164,178	
38-437-6 N	Lebanon Community Library	DB	685,364	-	20	7,342	33,768	(71,172)	(13,585)	(280)	(1,507)	-	639,950	
25-066-5 N	LeBoeuf Township	CB	356,779	-	180	2,065	17,375	(36,343)	(9,494)	(160)	(775)	-	329,627	
02-372-8 N	Leetsdale Borough Municipal Authority	DB	801,378	10,917	140	6,241	39,020	(66,429)	(38,912)	(140)	(1,741)	-	750,474	
39-100-8 N	Lehigh County Authority	DB	25,973,510	1,141,302	4,100	598,679	1,304,761	(2,462,275)	(1,072,118)	(3,780)	(58,226)	(1,625)	25,424,328	
13-036-3 N	Lehighon Borough	DB	6,774,084	176,820	1,000	45,323	337,552	(582,594)	(278,837)	(980)	(15,063)	-	6,457,305	
13-064-8 N	Lehighon Water Authority	DB	1,970,557	38,534	280	12,472	97,660	(235,096)	(80,946)	(280)	(4,358)	-	1,798,823	
52-018-5 N	Lehman Township	CB	2,709,100	45,566	400	47,898	129,651	(256,333)	(92,787)	(400)	(5,786)	-	2,577,309	
44-030-3 N	Lewistown Borough	DB	7,321,582	61,242	80	52,734	348,064	(537,920)	(469,161)	(1,460)	(15,533)	-	6,759,628	
44-030-3 P	Lewistown Borough Police	DB	701,595	69,570	340	26,955	34,168	(90,665)	(37,164)	(240)	(1,525)	-	703,034	
02-189-3 N	Liberty Borough	CB	226,280	9,360	60	4,632	11,536	(26,390)	-	(60)	(515)	-	224,903	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions					Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers		
02-189-3 P	Liberty Borough Police	CB	183,391	4,160	20	3,692	9,282	(21,147)	-	(20)	(414)	-	178,964	
42-045-5 N	Liberty Township	DB	315,902	15,679	220	4,521	15,967	(23,990)	(23,982)	(180)	(713)	-	303,424	
16-048-5 N	Limestone Township (Clarion County)	DB	342,182	11,180	100	-	17,057	(38,510)	(1,042)	(100)	(761)	-	330,106	
41-063-5 N	Limestone Township (Lycoming County)	CB	127,223	4,249	40	500	6,426	(14,621)	-	(40)	(287)	-	123,490	
60-027-5 N	Limestone Township (Union County)	DB	197,192	12,762	140	-	9,470	(13,121)	(16,935)	(120)	(423)	-	188,965	
56-072-5 N	Lincoln Township	DB	376,013	12,605	140	2,805	17,623	(29,288)	(34,579)	(140)	(786)	-	344,393	
20-060-3 N	Linesville Borough	CB	28,732	1,500	60	-	1,461	(3,332)	-	(60)	(65)	-	28,296	
20-060-3 P	Linesville Borough Police	CB	291,684	3,110	-	-	14,032	(20,958)	(17,523)	(40)	(626)	-	269,679	
20-062-8 N	Linesville Pine Joint Municipal Authority	DB	39,091	1,755	40	6,033	2,084	(4,932)	-	(40)	(93)	-	43,938	
50-039-5 N	Liverpool Township	CB	255,854	7,642	60	2,993	12,955	(29,480)	-	(60)	(578)	-	249,386	
19-054-5 P	Locust Township Police	DB	647,185	22,383	20	-	31,931	(64,067)	(15,489)	(100)	(1,425)	-	620,438	
15-087-5 N	London Britain Township	CB	274,725	7,919	-	14,044	13,947	(31,536)	(9,574)	(180)	(622)	-	268,723	
15-090-5 N1	London Grove Township	DB	1,283,389	65,947	260	11,553	63,862	(115,619)	(42,394)	(260)	(2,850)	-	1,263,888	
15-090-5 N2	London Grove Township (CB Plan)	CB	17,639	1,034	160	14,700	1,270	(3,097)	-	(140)	(57)	-	31,509	
15-188-8 N	London Grove Township Municipal Authority	DB	643,823	19,533	120	8,632	32,442	(74,932)	(1,018)	(100)	(1,448)	-	627,052	
09-168-8 N1	Lower Bucks County Joint Municipal Authority	DB	8,529,575	318,417	1,740	145,604	416,957	(841,794)	(345,040)	(1,720)	(18,607)	-	8,205,132	
09-168-8 N2	Lower Bucks County Joint Municipal Authority Supervisors	DB	9,864,231	648,091	500	21,333	477,574	(829,170)	(473,440)	(500)	(21,312)	-	9,687,307	
65-084-2 N	Lower Burrell City	DB	7,909,996	126,392	1,080	72,632	368,593	(739,460)	(388,117)	(1,040)	(16,449)	-	7,333,627	
32-457-6 N	Lower Indiana County Municipal Authority	DB	192,101	-	-	-	9,128	(11,426)	(15,004)	(80)	(407)	-	174,312	
49-036-5 N	Lower Mahanoy Township	DB	85,837	280	-	958	3,839	(4,424)	(12,187)	(40)	(171)	-	74,092	
49-028-8 N	Lower Mahanoy Township Municipal Authority	CB	76,484	300	60	13,783	4,141	(9,571)	-	(60)	(185)	-	84,952	
46-192-8 N	Lower Providence Township Sewer Authority	DB	2,030,850	73,358	240	-	101,613	(148,734)	(105,689)	(220)	(4,535)	-	1,946,883	
13-039-5 N1	Lower Towamensing Township	DB	123,672	8,272	40	-	6,418	(12,263)	(3,310)	(40)	(286)	-	122,503	
13-039-5 N2	Lower Towamensing Township (CB Plan)	CB	4,661	1,789	60	1,953	306	(784)	-	(60)	(14)	-	7,911	
67-099-5 P	Lower Windsor Township Police	DB	3,974,188	180,211	280	11,264	191,200	(418,950)	(101,811)	(280)	(8,532)	-	3,827,570	
11-114-5 N	Lower Yoder Township	DB	1,072,403	41,679	140	-	42,912	(101,697)	(69,030)	(160)	(1,915)	-	984,332	
11-114-5 P	Lower Yoder Township Police	DB	1,625,520	-	-	-	80,187	(313,260)	(15,989)	(40)	(3,578)	-	1,372,840	
65-087-5 N1	Loyalhanna Township	DB	426,531	5,556	40	4,867	20,787	(41,832)	(15,057)	(180)	(928)	-	399,784	
65-087-5 N2	Loyalhanna Township (CB Plan)	CB	85,322	-	20	-	4,035	(8,474)	(7,455)	(20)	(180)	-	73,248	
40-498-6 N	Luzerne Conservation District	CB	316,702	12,408	300	8,775	16,149	(36,578)	(4,020)	(260)	(721)	17,086	329,841	
40-174-8 N	Luzerne County Flood Protection Authority	DB	33,575	3,145	80	23,488	2,263	(6,285)	(1,868)	(40)	(101)	-	54,257	
41-426-6 N	Lycoming Sanitary Committee	DB	267,734	(74,437)	-	-	10,792	62,755	(19,197)	-	(482)	-	247,165	
22-054-3 N	Lykens Borough	DB	522,489	21,689	20	-	25,277	(40,451)	(31,284)	(180)	(1,128)	-	496,432	
22-054-3 P	Lykens Borough Police	DB	880,332	-	-	-	43,476	(95,468)	(6,398)	(40)	(1,940)	-	819,962	
54-081-5 N	Mahanoy Township	CB	4,070	913	40	9,558	380	(1,183)	-	(40)	(17)	-	13,721	
54-080-8 N	Mahanoy Township Authority	DB	1,704,571	57,581	360	5,090	85,635	(170,971)	(32,899)	(340)	(3,822)	-	1,645,205	
47-021-5 N	Mahoning Township	DB	2,490,105	91,375	220	12,248	121,371	(215,921)	(96,644)	(200)	(5,416)	137,460	2,534,598	
47-407-6 N	Mahoning Township Authority	DB	154,581	-	-	-	7,284	(9,545)	(14,535)	-	(325)	(137,460)	-	
37-021-5 P	Mahoning Township Police (Lawrence County)	DB	410,380	22,014	40	-	19,467	(62,426)	(32,881)	(40)	(869)	-	355,685	
47-021-5 P	Mahoning Township Police (Montour County)	DB	5,661,129	145,164	320	23,325	272,593	(396,552)	(353,526)	(300)	(12,165)	-	5,339,988	
06-208-8 N	Maidencreek Township Authority	DB	1,017,696	26,301	40	1,134	50,110	(75,184)	(63,649)	(200)	(2,236)	-	954,012	
67-105-5 N1	Manchester Township	DB	5,621,587	153,717	620	29,989	275,769	(527,891)	(294,231)	(620)	(12,306)	-	5,246,634	
67-105-5 N2	Manchester Township (CB Plan)	CB	3,595	900	120	5,276	195	(911)	-	(40)	(9)	-	9,126	
67-105-5 F1	Manchester Township Firefighters	DB	5,238,442	273,969	500	44,399	255,763	(516,078)	(125,730)	(500)	(11,414)	(86,177)	5,073,174	
67-105-5 F2	Manchester Township Firefighters (CB Plan)	CB	5,685	745	40	-	285	(709)	-	(20)	(13)	-	6,013	
36-248-8 N	Manheim Area Water and Sewer Authority	CB	123,050	15,690	260	-	6,887	(14,719)	(352)	(240)	(307)	-	130,269	
65-093-3 P	Manor Borough Police	DB	769,234	20,652	20	-	38,272	(87,799)	(1,700)	(100)	(1,708)	-	736,871	
03-160-8 N	Manor Township Joint Municipal Authority	DB	1,023,807	9,633	-	34,218	50,288	(73,817)	(66,597)	(160)	(2,244)	-	975,128	
23-069-3 N	Marcus Hook Borough	DB	2,273,466	69,176	440	25,903	109,160	(230,599)	(155,148)	(380)	(4,871)	-	2,087,147	
10-105-3 N	Mars Borough	CB	81,220	2,500	100	14,909	4,252	(10,049)	(421)	(100)	(190)	-	92,221	
10-105-3 P	Mars Borough Police	DB	396,844	9,039	-	2,584	20,096	(49,455)	-	(20)	(897)	-	378,191	
07-045-3 N	Martinsburg Borough	DB	895,886	19,433	220	13,972	40,604	(98,853)	(32,624)	(200)	(1,812)	-	836,626	
07-045-3 P	Martinsburg Borough Police	DB	732,148	21,410	60	-	35,926	(69,029)	(22,630)	(60)	(1,603)	-	696,222	
48-479-6 N	Mary Meuser Memorial Library	CB	214,704	3,698	200	1,316	10,273	(19,077)	(15,888)	(180)	(458)	-	194,588	
50-042-3 N	Marysville Borough	DB	1,703,252	99,385	300	13,488	83,016	(221,153)	(111,676)	(300)	(3,705)	-	1,562,607	
50-042-3 P	Marysville Borough Police	DB	1,325,858	-	-	-	64,993	(123,494)	(28,239)	(100)	(2,900)	-	1,236,118	
52-021-3 N	Matamoras Borough	DB	284,506	(49)	20	5,189	13,478	(30,319)	(14,937)	(140)	(601)	-	257,147	
06-114-5 P	Maxatawny Township Police	DB	-	-	-	-	-	-	-	-	-	-	-	
35-072-3 N	Mayfield Borough	CB	249,871	4,016	40	18,836	12,824	(29,654)	-	(40)	(572)	-	255,321	
35-072-3 P	Mayfield Borough Police	CB	45,071	4,007	40	-	2,312	(5,342)	-	(40)	(103)	-	45,945	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	
42-469-6 N	McKean County Solid Waste Authority	DB	904,672	-	-	-	44,060	(81,720)	(30,328)	(120)	(1,966)	-	834,598
25-069-5 N	McKean Township	DB	784,892	64,250	200	-	41,066	(64,279)	(42,513)	(200)	(1,833)	-	781,583
62-042-5 N	Mead Township	CB	882,240	18,003	180	10,795	42,085	(87,804)	(28,919)	(180)	(1,878)	-	834,522
62-042-5 P	Mead Township Police	DB	979,807	-	-	-	48,472	(107,113)	(4,416)	(20)	(2,163)	-	914,567
43-069-3 N	Mercer Borough	DB	1,955,118	90,702	300	-	94,486	(139,345)	(128,118)	(300)	(4,217)	-	1,868,626
43-069-3 P	Mercer Borough Police	DB	1,751,456	28,106	60	-	86,135	(161,788)	(37,230)	(100)	(3,844)	-	1,662,795
43-461-6 N	Mercer County Regional Planning Commission	DB	2,507,101	16,935	-	17,888	123,067	(227,592)	(80,123)	(220)	(5,492)	-	2,351,564
56-078-3 N	Meysersdale Borough	DB	1,258,771	10,037	120	3,371	60,132	(108,316)	(95,707)	(120)	(2,683)	-	1,125,605
63-136-8 N	Mid Mon Valley Water Authority	DB	446,589	-	-	2,804	22,196	(50,357)	-	(40)	(990)	-	420,202
45-027-5 N	Middle Smithfield Township	CB	3,128,112	62,630	940	114,425	157,165	(345,696)	(39,840)	(920)	(7,014)	-	3,069,802
55-030-3 N	Middleburg Borough	DB	937,862	4,424	-	10,316	41,654	(81,634)	(49,077)	(220)	(1,859)	-	861,466
55-030-3 P	Middleburg Borough Police	DB	1,174,260	24,355	-	-	58,898	(125,845)	(12,319)	(100)	(2,628)	-	1,116,621
21-039-5 N	Middlesex Township	CB	1,334,676	39,841	320	26,821	67,531	(150,747)	(6,074)	(300)	(3,014)	-	1,309,054
21-112-8 N	Middlesex Township Municipal Authority	CB	917,932	28,755	160	22,257	46,300	(101,354)	(7,952)	(160)	(2,066)	-	903,872
21-039-5 P	Middlesex Township Police	DB	3,499,723	61,518	20	-	172,317	(342,800)	(70,823)	(260)	(7,690)	-	3,312,005
23-176-8 N	Middletown Township Sewer Authority	DB	752,338	27,501	200	-	37,069	(101,662)	(60,735)	(180)	(1,654)	-	652,877
63-117-3 N	Midway Borough	CB	32,186	6,750	80	2,800	1,807	(4,299)	-	(60)	(81)	-	39,183
44-910-7 N	Mifflin County Regional Police NU	DB	182,249	297	20	-	8,721	(11,302)	(12,605)	(20)	(389)	-	166,971
34-032-8 N	Mifflintown Municipal Authority	DB	608,940	11,805	-	7,948	30,207	(52,471)	(26,803)	(200)	(1,348)	-	578,078
09-069-5 N	Milford Township (Bucks County)	DB	1,899,070	48,621	400	-	92,712	(165,990)	(76,841)	(380)	(4,137)	-	1,793,455
52-027-5 N	Milford Township (Pike County)	DB	47,901	3,759	20	-	2,559	(5,785)	-	(20)	(114)	-	48,320
52-016-8 N	Milford Water Authority	CB	196,395	6,497	100	6,876	10,035	(22,345)	(964)	(100)	(448)	-	196,046
38-096-8 N	Millcreek - Richland Joint Authority	CB	288,019	1,500	20	11,648	14,536	(33,266)	-	(20)	(649)	-	281,788
38-033-5 N	Millcreek Township	DB	413,176	6,907	40	2,373	19,705	(45,432)	(10,750)	(100)	(879)	-	385,040
38-033-5 P	Millcreek Township Police	DB	573,959	36,896	60	-	28,856	(68,538)	-	(60)	(1,288)	-	569,885
22-164-8 N	Millersburg Area Authority	CB	1,714,386	9,250	240	12,367	83,441	(145,345)	(72,416)	(240)	(3,724)	-	1,597,959
22-069-3 N	Millersburg Borough	DB	662,461	27,502	260	5,164	32,480	(76,749)	(29,586)	(240)	(1,449)	-	619,843
22-069-3 P	Millersburg Borough Police	DB	1,327,344	-	-	-	65,407	(139,732)	(15,080)	(100)	(2,919)	-	1,234,920
50-048-3 N	Millerstown Borough	DB	214,882	141	-	10,851	20,809	(26,300)	-	(60)	(482)	-	209,836
19-066-3 N	Millville Borough	CB	224,569	17,392	80	-	11,638	(26,457)	-	(60)	(519)	-	226,643
19-066-3 P	Millville Borough Police	DB	258,126	-	-	-	12,452	(18,631)	(13,212)	(20)	(556)	-	238,159
54-093-3 N	Minersville Borough	DB	3,259,273	48,268	740	44,918	159,256	(325,220)	(226,106)	(720)	(7,107)	-	2,953,302
65-220-8 N	Mon Valley Sewage Authority	DB	5,007,048	97,927	520	59,949	249,541	(471,280)	(181,255)	(500)	(11,136)	-	4,750,814
04-108-3 N	Monaca Borough	DB	2,671,017	21,698	40	26,407	129,835	(218,315)	(128,837)	(660)	(5,794)	-	2,495,391
30-048-5 N	Monongahela Township	CB	610,004	12,630	360	2,605	29,768	(68,064)	(37,644)	(340)	(1,328)	-	547,991
45-411-7 N	Monroe County Control Center	CB	7,743,412	158,409	860	207,029	372,652	(849,892)	(399,392)	(820)	(16,630)	-	7,215,628
45-415-6 N	Monroe County Municipal Waste Management Authority	CB	312	-	-	-	15	(34)	-	-	(1)	-	292
45-412-6 N	Monroe County Redevelopment Authority	CB	109,654	9,432	160	8,605	5,797	(12,477)	(1,647)	(160)	(259)	-	119,105
55-036-5 N	Monroe Township (Snyder County)	CB	255,576	-	160	-	8,597	(22,698)	(87,478)	(140)	(384)	-	153,633
66-039-5 N	Monroe Township (Wyoming County)	CB	172,502	1,588	60	839	6,659	(9,336)	(42,935)	(60)	(297)	-	129,020
02-210-3 N	Monroeville Municipality	DB	42,024,275	1,201,818	3,880	375,159	2,031,999	(3,485,208)	(2,282,541)	(3,740)	(90,679)	-	39,774,963
28-036-3 N	Mont Alto Borough	CB	607,347	(59)	260	15,379	28,308	(55,644)	(22,640)	(200)	(1,263)	-	571,488
46-180-8 N	Montgomery County Sewer Authority	DB	583,253	-	-	-	28,384	(52,047)	(20,453)	(40)	(1,267)	-	537,830
47-408-6 N	Montour County Conservation District	CB	246,496	3,091	80	5,812	12,408	(28,306)	-	(80)	(554)	-	238,947
19-069-5 P	Montour Township Police	DB	365,025	4,247	20	-	17,466	(42,958)	-	(120)	(779)	(1,117)	341,784
58-087-3 N	Montrose Borough	DB	232,700	4,099	-	5,018	11,753	(26,696)	(1,678)	(100)	(524)	-	224,572
58-016-8 N	Montrose Municipal Authority	DB	149,432	7,838	-	1,080	7,820	(17,795)	-	(60)	(349)	-	147,966
02-460-8 N	Moon Township Municipal Authority	DB	13,057,157	433,000	40	49,930	640,940	(1,511,361)	(394,180)	(1,120)	(28,602)	-	12,245,804
48-060-5 N	Moore Township	CB	681,996	56,528	280	-	34,136	(80,004)	(3,892)	(220)	(1,523)	-	687,301
48-060-5 P	Moore Township Police	DB	4,475,566	168,299	-	-	217,581	(403,075)	(196,563)	(320)	(9,710)	-	4,251,778
35-075-3 N1	Moosic Borough	DB	2,184,954	134,282	360	13,008	106,391	(166,095)	(153,193)	(360)	(4,748)	-	2,114,599
35-075-3 N2	Moosic Borough (CB Plan)	CB	30,564	4,487	100	6,335	1,720	(4,225)	-	(60)	(77)	-	38,844
35-075-3 P	Moosic Borough Police	DB	4,187,215	90,900	80	-	207,308	(444,311)	(57,087)	(160)	(9,251)	-	3,974,694
30-054-5 N	Morris Township (Greene County)	CB	368,920	7,008	120	11,782	18,638	(42,744)	-	(120)	(832)	-	362,772
59-075-5 N	Morris Township (Tioga County)	CB	149,410	6,018	-	7,275	7,735	(17,706)	-	(40)	(345)	-	152,347
63-123-5 N	Morris Township (Washington County)	CB	168,487	16,482	100	7,490	8,898	(20,377)	(321)	(100)	(397)	-	180,262
30-054-5 P	Morris Township Police (Greene County)	CB	10,471	-	20	-	519	(1,176)	-	(20)	(23)	-	9,791
09-072-3 N	Morrisville Borough	DB	6,279,123	-	40	57,955	290,126	(532,237)	(304,692)	(660)	(12,947)	-	5,776,708
09-072-3 P	Morrisville Borough Police	DB	10,666,957	164,044	20	52,240	519,615	(923,404)	(461,897)	(420)	(23,188)	-	9,993,967
35-078-3 N	Moscow Borough	DB	151,739	18,407	80	4,262	8,308	(18,898)	-	(80)	(371)	-	163,447

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense			
35-078-3 P	Moscow Borough Police	DB	1,018,274	-	-	-	49,414	(111,210)	(13,494)	(100)	(2,205)	-	940,679	
38-036-3 N	Mount Gretna Borough	DB	1,440,679	22,568	20	40,790	72,079	(155,916)	(22,599)	(140)	(3,217)	-	1,394,264	
42-048-3 N	Mount Jewett Borough	DB	211,529	-	-	1,513	9,794	(18,306)	(21,221)	(60)	(437)	-	182,812	
42-472-6 N	Mount Jewett Borough Authority	DB	94,378	-	-	-	4,607	(8,547)	(2,759)	(20)	(206)	-	87,453	
42-048-3 P	Mount Jewett Borough Police	DB	310,925	-	-	-	15,223	(36,546)	(7,409)	(20)	(679)	-	281,494	
36-123-5 N	Mount Joy Township	DB	2,094,586	40,589	-	17,287	104,974	(212,601)	(28,762)	(380)	(4,685)	-	2,011,008	
36-308-8 N	Mount Joy Township Authority	DB	529,995	-	-	-	25,767	(57,774)	(19,461)	(80)	(1,150)	-	477,297	
02-640-6 N	Mount Lebanon Parking Authority	CB	1,510,690	-	1,060	-	72,671	(162,227)	(85,455)	(1,060)	(3,243)	-	1,332,436	
65-099-3 N	Mount Pleasant Borough	CB	1,197,465	47,471	480	11,420	57,904	(115,359)	(40,093)	(440)	(2,584)	-	1,156,264	
65-099-3 P	Mount Pleasant Borough Police	DB	4,813,335	-	20	-	235,347	(488,438)	(126,400)	(140)	(10,503)	-	4,423,221	
65-102-5 N	Mount Pleasant Township	DB	7,743,251	167,193	640	47,152	372,421	(540,628)	(601,333)	(620)	(16,620)	-	7,171,456	
65-252-8 N	Mount Pleasant Township Municipal Authority	CB	63,236	1,554	60	3,979	3,164	(5,944)	(2,369)	(40)	(141)	-	63,499	
63-126-5 P	Mount Pleasant Township Police (Washington Co)	DB	217,714	53,552	80	8,577	11,614	(29,866)	-	(80)	(518)	-	261,073	
45-040-8 N	Mount Pocono Municipal Authority	CB	297,441	6,100	260	5,595	14,413	(23,988)	(17,828)	(220)	(643)	-	281,130	
31-081-3 N	Mount Union Borough	DB	2,432,028	76,277	360	-	120,705	(219,264)	(90,497)	(360)	(5,387)	-	2,313,862	
31-081-3 P	Mount Union Borough Police	DB	1,672,933	-	-	8,660	80,988	(155,078)	(40,633)	(200)	(3,614)	(18,746)	1,544,310	
41-099-5 N	Muncy Creek Township	CB	372,099	20,934	120	1,792	18,597	(30,967)	(15,341)	(120)	(830)	-	366,284	
03-136-8 N	Municipal Authority of the Borough of Kittanning	DB	-	9,553	100	1,919	32	(872)	-	(40)	(1)	-	10,691	
52-012-8 N	Municipal Authority of the Borough of Matamoras	DB	420,712	11,284	80	3,569	21,060	(44,766)	(607)	(80)	(940)	-	410,312	
09-220-8 N	Municipal Authority of the Borough of Morrisville	DB	9,108,955	118,291	1,060	176,839	451,328	(852,433)	(483,821)	(1,020)	(20,141)	-	8,499,058	
11-260-8 N	Municipal Authority of the Borough of Portage Water Department	DB	1,053,372	17,341	280	18,352	53,159	(115,411)	(9,531)	(240)	(4,372)	-	1,014,950	
65-456-8 N3	Municipal Authority of Westmoreland County of COJMA	DB	1,869,489	85,708	360	-	99,876	(22,173)	(80,651)	(360)	(4,457)	-	1,947,792	
38-464-6 N	Myerstown Community Library Association	CB	168,187	4,283	140	1,461	8,449	(18,102)	(956)	(100)	(377)	-	162,985	
38-108-8 N	Myerstown Water Authority	CB	311,701	11,671	80	1,535	15,794	(35,932)	-	(80)	(705)	-	304,064	
40-132-2 N	Nanticoke City	DB	968,822	50,933	400	16,229	49,607	(113,589)	(15,164)	(320)	(2,214)	-	954,704	
11-123-3 N	Nanty Glo Borough	DB	598,020	-	-	2,802	29,235	(60,677)	(17,931)	(180)	(1,305)	-	549,964	
11-236-8 N	Nanty Glo Sanitary Sewer Authority	DB	218,622	4,559	80	4,508	10,914	(25,033)	(720)	(80)	(487)	-	212,363	
11-244-8 N	Nanty Glo Water Authority	DB	659,986	29	20	8,627	32,569	(67,632)	(11,923)	(120)	(1,453)	-	620,103	
46-087-3 N	Narberth Borough	DB	3,303,328	29,723	60	31,865	161,158	(270,862)	(174,864)	(320)	(7,192)	-	3,072,896	
13-048-3 N	Nesquehoning Borough	DB	746,794	22,666	-	13,013	36,496	(86,107)	(39,796)	(300)	(1,629)	-	691,137	
13-084-8 N	Nesquehoning Borough Authority	DB	468,563	9,400	100	5,950	23,659	(53,412)	(2,202)	(100)	(1,056)	-	450,902	
54-099-5 P	New Castle Township Police	DB	75,513	-	-	-	3,610	(4,983)	(5,125)	(20)	(161)	-	68,834	
63-129-3 N	New Eagle Borough	DB	1,007,327	-	20	6,519	49,319	(81,732)	(59,395)	(200)	(2,201)	-	919,657	
65-108-3 N	New Florence Borough	CB	36,445	-	60	-	1,807	(4,133)	-	(20)	(81)	-	34,078	
15-105-5 N	New Garden Township	DB	3,006,378	118,758	420	42,374	147,951	(266,329)	(124,529)	(420)	(6,602)	-	2,918,001	
15-105-5 P	New Garden Township Police	DB	2,044,569	61,338	240	-	99,937	(187,665)	(78,153)	(240)	(4,460)	-	1,935,566	
65-111-2 N	New Kensington City	DB	8,036,264	36,928	20	65,717	390,815	(687,073)	(414,142)	(1,440)	(17,440)	(7,425)	7,402,224	
65-288-8 N	New Kensington Municipal Sanitary Authority	DB	7,114,435	141,701	480	56,665	357,322	(722,399)	(142,272)	(480)	(15,946)	-	6,789,506	
65-538-6 N	New Kensington Redevelopment Authority	CB	60,687	-	40	-	3,009	(6,837)	-	(20)	(134)	-	56,745	
04-117-5 N2	New Sewickley Township	CB	454,379	18,773	120	-	22,508	(44,283)	(14,608)	(120)	(1,004)	-	435,765	
65-114-3 N	New Stanton Borough	DB	366,070	5,946	220	7,805	17,503	(18,500)	(34,713)	(220)	(781)	-	343,330	
37-033-3 P	New Wilmington Borough Police	DB	2,005,636	-	-	-	98,712	(207,290)	(27,176)	(180)	(4,405)	-	1,865,297	
50-054-3 N	Newport Borough	DB	358,969	18,374	100	-	17,141	(26,088)	(25,208)	(100)	(765)	-	342,423	
50-054-3 P	Newport Borough Police	DB	1,755,245	-	-	-	86,555	(303,000)	(18,456)	(60)	(3,863)	-	1,516,421	
50-040-8 N	Newport Borough Water Authority	DB	325,734	4,921	20	6,880	15,756	(22,392)	(20,651)	(100)	(703)	-	309,465	
09-084-3 N	Newtown Borough	CB	376,208	7,775	120	-	19,899	(34,422)	(14,665)	(120)	(888)	-	353,907	
09-084-3 P	Newtown Borough Police	DB	1,950,959	72,548	160	21,686	119,165	(191,961)	(247,527)	(140)	(5,318)	617,973	2,337,545	
09-090-5 N	Nockamixon Township	DB	720,165	21,020	-	-	35,344	(70,579)	(19,240)	(200)	(1,577)	-	684,933	
09-090-5 P	Nockamixon Township Police	DB	57,510	-	-	-	2,718	(3,025)	(5,063)	(20)	(121)	-	51,999	
46-093-3 N1	Norristown Borough	DB	9,659,008	-	160	109,486	481,013	(1,250,174)	(257,764)	(1,500)	(21,466)	(14,059)	8,704,704	
46-246-8 N	Norristown Municipal Waste Authority	DB	32	-	-	-	1	1,229	-	-	-	-	1,262	
20-088-8 N	North & South Shenango Joint Municipal Authority	DB	1,178,269	10,298	-	-	57,534	(110,535)	(34,791)	(180)	(2,567)	-	1,098,028	
03-081-5 N	North Buffalo Township	CB	90,162	5,786	60	4,650	4,726	(10,854)	-	(60)	(211)	-	94,259	
15-200-8 N	North Coventry Municipal Authority	DB	1,037,009	22,344	200	28,323	52,262	(107,317)	(22,362)	(200)	(2,332)	-	1,007,927	
15-114-5 N	North Coventry Township	DB	3,008,517	71,485	400	23,604	142,995	(318,012)	(100,377)	(360)	(6,381)	-	2,821,871	
15-114-5 P	North Coventry Township Police	DB	7,191,261	156,373	20	57,185	357,381	(1,141,319)	(107,731)	(380)	(15,948)	12,580	6,509,422	
25-081-3 N	North East Borough	DB	6,009,472	134,166	900	107,974	297,651	(592,066)	(171,513)	(860)	(13,283)	-	5,772,441	
63-138-5 N2	North Franklin Township	CB	78,953	4,859	80	-	3,929	(8,553)	(1,002)	(60)	(175)	-	78,031	
67-129-5 P	North Hopewell Township Police	DB	145,957	32,983	60	4,205	7,285	12,474	(14,544)	(60)	(325)	(13,929)	174,106	
65-120-4 N	North Huntingdon Township	DB	11,465,176	283,839	1,480	145,725	561,488	(989,404)	(633,113)	(1,400)	(25,057)	-	10,808,734	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions					Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers		
65-292-8 N	North Huntingdon Township Municipal Authority	DB	7,398,150	163,852	840	43,475	344,036	(510,920)	(404,037)	(820)	(15,353)	-	7,019,223	
65-120-4 P	North Huntingdon Township Police	DB	22,058,949	656,344	940	147,860	1,060,322	(2,120,071)	(839,368)	(860)	(47,318)	-	20,916,798	
21-036-8 N	North Middleton Authority	DB	3,333,043	25,591	20	26,034	166,397	(359,251)	(28,158)	(240)	(7,426)	-	3,156,010	
21-057-5 P	North Middleton Township Police	DB	4,810,667	55,809	40	14,736	234,800	(451,489)	(168,985)	(280)	(10,478)	(8,771)	4,476,049	
04-120-5 N	North Sewickley Township	CB	10,226	6,447	20	-	620	(1,597)	-	(20)	(28)	-	15,668	
04-120-5 P	North Sewickley Township Police	DB	514,460	-	-	1,878	24,790	(37,743)	(29,198)	(60)	(1,106)	-	473,021	
63-141-5 N2	North Strabane Township	DB	5,927,247	111,639	-	70,528	291,691	(465,010)	(545,777)	(520)	(13,017)	(1,280,143)	4,096,638	
63-141-5 N3	North Strabane Township (CB Plan)	CB	424,544	26,331	340	30,011	19,784	(39,935)	(9,387)	(300)	(883)	(93,646)	356,859	
63-141-5 F1	North Strabane Township Fire	DB	-	-	-	22,550	50,321	(91,118)	-	-	(2,246)	1,280,143	1,259,650	
63-141-5 F2	North Strabane Township Fire (CB)	CB	-	17,203	20	15,067	4,144	(8,809)	-	-	(185)	93,646	121,086	
63-176-8 N	North Strabane Township Municipal Authority	CB	1,210,068	23,419	160	23,335	60,063	(107,243)	(43,702)	(160)	(2,680)	-	1,163,260	
02-234-4 N	North Versailles Township	DB	5,931,638	115,753	960	54,238	290,718	(887,544)	(224,630)	(900)	(12,974)	-	5,267,259	
46-096-3 N	North Wales Borough	CB	229,241	7,208	100	6,516	13,380	(20,139)	(7,477)	(100)	(597)	-	228,132	
48-164-8 N1	Northampton Borough Municipal Authority	DB	9,016,496	78,654	-	-	444,252	(722,012)	(451,600)	(880)	(19,825)	-	8,345,085	
48-164-8 N2	Northampton Borough Municipal Authority (CB Plan)	CB	195,850	34,091	240	13,550	10,439	(21,324)	(4,323)	(160)	(466)	-	227,897	
67-913-7 P	Northeastern Regional Police Department	DB	7,804,557	221,024	20	8,459	385,024	(803,075)	(171,584)	(320)	(17,182)	8,771	7,435,694	
67-913-7 N	Northeastern Regional Police NU	DB	282,336	1,322	-	-	13,674	(22,529)	(12,879)	(40)	(610)	-	261,274	
36-324-8 N	Northern Lancaster County Authority	DB	1,005,774	34,970	180	7,989	50,707	(93,342)	(40,489)	(160)	(2,263)	-	963,366	
67-910-7 N	Northern York County Regional Police NU	DB	1,003,987	47,188	160	-	51,432	(97,825)	(25,863)	(160)	(2,295)	-	976,624	
49-054-3 N	Northumberland Borough	DB	1,153,893	40,174	300	12,274	57,118	(112,334)	(32,660)	(300)	(2,549)	-	1,115,916	
49-054-3 P	Northumberland Borough Police	DB	2,923,411	60,316	138	5,424	142,643	(259,294)	(118,260)	(220)	(6,366)	-	2,747,792	
36-913-7 N	Northwest Regional Lancaster County Police NU	DB	71,796	5,258	40	1,361	3,716	(5,352)	(4,839)	(40)	(166)	-	71,774	
63-144-5 N	Nottingham Township	DB	828,398	39,461	240	17,789	40,726	(69,918)	(48,053)	(240)	(1,817)	-	806,586	
61-048-5 N	Oakland Township	DB	232,905	4,713	60	2,389	11,503	(20,630)	(9,244)	(60)	(513)	-	221,123	
61-436-6 N	Oil City Housing Authority	CB	1,536,358	20,263	380	26,482	75,814	(139,017)	(47,203)	(380)	(3,383)	-	1,469,314	
20-069-5 N	Oil Creek Township (Crawford County)	CB	601,062	7,576	220	7,926	29,307	(47,628)	(32,291)	(200)	(1,308)	-	564,664	
61-054-5 N	Oil Creek Township (Venango County)	DB	67,365	4,685	40	2,170	3,403	(7,608)	(735)	(40)	(152)	-	69,128	
41-108-5 N	Old Lycoming Township	DB	2,921,514	149,755	700	27,621	142,472	(242,655)	(180,852)	(600)	(6,358)	-	2,811,597	
41-108-5 P	Old Lycoming Township Police	DB	3,832,518	58,881	-	-	189,864	(341,239)	(137,761)	(280)	(8,473)	-	3,593,510	
33-048-5 N	Oliver Township (Jefferson County)	CB	28,968	7,313	60	2,479	1,650	(3,934)	-	(60)	(74)	-	36,402	
44-042-5 N	Oliver Township (Mifflin County)	DB	250,389	6,660	80	-	16,023	(29,927)	-	(80)	(715)	-	242,430	
19-078-5 N	Orange Township	CB	11,623	43	40	563	580	(1,368)	-	(20)	(26)	-	11,435	
19-910-7 P	Orangeville Area Police Board	DB	542,500	668	20	-	24,863	(4,533)	-	(20)	(1,110)	-	562,388	
54-117-3 N	Orwigsburg Borough	DB	1,755,336	94,834	340	-	85,654	(157,275)	(92,291)	(340)	(3,822)	-	1,682,436	
54-117-3 P	Orwigsburg Borough Police	DB	2,473,526	-	-	-	128,314	(257,163)	(36,023)	(120)	(5,726)	-	2,302,808	
56-102-5 N	Paint Township	CB	702,814	12,227	160	-	31,878	(79,056)	(11,888)	(160)	(1,423)	-	654,552	
13-054-3 N	Palmerton Borough	DB	3,890,868	57,135	20	31,792	180,910	(344,202)	(174,394)	(540)	(8,073)	-	3,633,516	
38-054-3 N	Palmyra Borough	DB	4,147,583	278,452	840	5,828	189,691	(383,838)	(214,685)	(800)	(8,465)	-	4,014,606	
38-054-3 P	Palmyra Borough Police	DB	5,162,836	57,892	-	17,888	272,149	(507,750)	(133,375)	(300)	(12,145)	-	4,857,195	
45-033-5 N	Paradise Township	CB	1,980,824	48,201	360	30,247	96,492	(249,748)	(77,931)	(320)	(4,306)	-	1,823,819	
03-172-8 N1	Parker Area Authority	DB	230,101	30,123	40	-	10,153	(27,484)	(9,246)	(40)	(453)	-	233,194	
03-172-8 N2	Parker Area Authority (CB Plan)	CB	23,226	4,854	100	5,330	1,314	(3,312)	(549)	(80)	(59)	-	30,824	
03-184-8 N	Parks Township Municipal Authority	DB	112,965	1,886	60	1,386	5,318	(2,666)	(15,339)	(60)	(237)	-	103,313	
22-072-3 P	Paxtang Borough Police	DB	827,499	19,528	100	-	39,708	(59,367)	(50,570)	(100)	(1,772)	-	775,026	
48-075-3 N	Pen Argyl Borough	CB	1,000,497	35,286	300	16,580	51,314	(113,613)	(9,873)	(240)	(2,290)	-	977,961	
22-075-3 P	Penbrook Borough Police	DB	5,365,433	29,296	20	7,528	292,692	(507,264)	(150,172)	(200)	(13,062)	-	5,024,271	
55-039-5 N	Penn Township	CB	1,804	193	100	-	91	(276)	-	(40)	(4)	-	1,868	
65-332-8 N	Penn Township Sewage Authority	CB	1,169,956	34,434	260	-	59,889	(133,848)	(2,298)	(240)	(2,673)	-	1,125,480	
09-910-7 P	Penridge Regional Police Dept	DB	7,646,573	87,365	20	43,014	348,593	(745,779)	(261,491)	(440)	(15,556)	-	7,102,299	
09-910-7 N	Penridge Regional Police N-U	DB	263,272	-	-	2,520	13,098	(29,947)	-	(20)	(585)	-	248,338	
09-264-8 N	Penridge WasteWater Treatment Authority	DB	3,528,487	49,622	20	28,643	174,633	(353,981)	(71,023)	(280)	(7,793)	-	3,348,328	
46-099-3 N	Pennsburg Borough	DB	626,532	18,738	-	-	30,207	(51,292)	(39,788)	(140)	(1,348)	-	582,909	
15-126-5 N	Pennsbury Township	DB	1,116,451	12,491	140	11,798	55,352	(116,772)	(16,819)	(140)	(2,470)	-	1,060,031	
22-481-6 N	Pennsylvania Municipal League	DB	5,446,687	181,533	20	-	269,323	(522,099)	(199,473)	(860)	(12,019)	-	5,163,112	
66-135-5 P	Pequea Township Police	DB	2,940,649	76,997	60	-	136,602	(327,623)	(90,361)	(220)	(6,096)	(187,932)	2,542,076	
09-099-3 N	Perkasie Borough	DB	9,104,038	122,477	900	89,673	450,956	(849,559)	(289,734)	(880)	(20,124)	(10,289)	8,597,458	
09-099-3 P	Perkasie Borough Police	DB	10,989,221	253,716	520	117,410	541,155	(986,088)	(352,912)	(520)	(24,149)	-	10,538,353	
09-272-8 N	Perkasie Regional Authority	DB	3,238,302	86,277	440	34,542	163,819	(327,654)	(135,749)	(440)	(7,311)	-	3,052,226	
55-042-5 N	Perry Township	CB	348,265	12,800	100	728	17,438	(37,191)	(4,283)	(100)	(778)	-	336,979	
63-192-8 N	Peters Creek Sanitary Authority	DB	536,775	26,414	140	-	27,453	(54,562)	(15,755)	(140)	(1,225)	-	519,100	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions				Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense		
28-045-5 N1	Peters Township	DB	594,851	12,080	-	-	29,491	(52,148)	(23,136)	(80)	(1,316)	-	559,742
28-045-5 N2	Peters Township (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-
28-136-8 N	Peters Township Municipal Authority	CB	468,492	8,415	100	13,294	23,559	(54,130)	-	(100)	(1,051)	-	458,579
06-141-5 N	Pike Township	DB	366,889	14,112	180	-	16,415	(43,346)	(19,819)	(180)	(733)	-	333,518
33-054-5 N	Pine Creek Township	DB	132,185	11,053	60	-	6,687	(16,900)	-	(60)	(298)	-	132,727
54-123-3 N	Pine Grove Borough	DB	985,980	68,767	340	-	48,241	(86,829)	(49,653)	(300)	(2,153)	-	964,393
54-123-3 P	Pine Grove Borough Police	DB	1,737,646	-	20	-	87,565	(200,766)	-	(60)	(3,908)	53,959	1,674,456
54-126-5 N	Pine Grove Township (Schuylkill County)	DB	482,050	12,145	260	6,627	23,792	(140,845)	(15,112)	(240)	(1,062)	-	367,615
62-045-5 N	Pine Grove Township (Warren County)	CB	170,893	7,668	100	3,858	9,718	(16,829)	(5,460)	(100)	(434)	-	169,414
62-048-5 N	Pittsfield Township	CB	174,351	7,852	40	-	8,852	(20,131)	-	(40)	(395)	-	170,529
02-588-8 N	Pleasant Hills Authority	CB	23,407	2,966	20	2,966	1,306	(3,042)	-	(20)	(58)	-	27,545
62-051-5 N	Pleasant Township	DB	1,056,397	24,694	200	4,727	51,314	(60,163)	(90,398)	(200)	(2,290)	-	984,281
03-096-5 N	Plumcreek Township	DB	434,402	18,578	180	4,255	21,163	(35,511)	(24,950)	(160)	(944)	-	417,013
09-102-5 N	Plumstead Township	DB	2,676,410	144,854	500	11,074	133,892	(318,108)	(14,944)	(480)	(5,975)	650	2,627,873
40-162-5 N	Plymouth Township	CB	82,097	3,717	100	4,020	4,258	(9,761)	-	(100)	(190)	-	84,141
15-132-5 N	Pocopson Township	DB	512,500	12,939	20	11,581	25,384	(54,207)	(11,140)	(200)	(1,133)	-	495,744
49-057-5 N	Point Township	DB	442,434	10,532	180	4,487	20,463	(40,431)	(24,905)	(140)	(913)	-	411,707
49-057-5 P	Point Township Police	DB	2,627,799	40,751	20	20,421	127,914	(233,656)	(124,523)	(160)	(5,708)	-	2,452,858
61-066-3 P	Polk Borough Police	CB	64,889	8,078	40	-	3,362	(7,849)	-	(40)	(150)	-	68,330
11-256-8 N	Portage Area Sewer Authority	DB	284,058	4,172	40	8,653	13,756	(47,291)	(21,973)	(120)	(614)	-	240,681
11-129-3 N	Portage Borough	DB	566,828	19,225	120	-	25,084	(43,338)	(167,279)	(100)	(1,119)	-	399,421
11-132-5 N	Portage Township	CB	331,843	9,750	200	-	14,828	(31,368)	(9,459)	(200)	(662)	-	314,932
41-126-5 N	Porter Township	CB	381,411	14,245	-	8,902	19,525	(44,449)	-	(80)	(871)	-	378,683
01-116-8 N	Possum Valley Municipal Authority	CB	282,226	10,840	-	7,061	14,336	(30,774)	(2,301)	(100)	(640)	-	280,648
64-060-5 N	Preston Township	CB	245,195	4,800	80	13,900	10,982	(28,595)	(4,637)	(80)	(490)	-	241,155
45-042-5 N	Price Township	CB	240,680	6,917	140	4,726	12,132	(27,553)	(437)	(140)	(541)	-	235,924
40-165-3 N	Pringle Borough	DB	16,314	2,897	20	-	826	(2,107)	-	(20)	(37)	-	17,893
10-132-3 N	Prospect Borough	CB	18,159	1,884	40	-	618	(2,100)	(1,207)	(40)	(28)	-	17,326
23-099-3 N	Prospect Park Borough	DB	1,785,220	-	-	13,576	88,068	(190,131)	(26,015)	(260)	(3,930)	-	1,666,528
36-138-5 N	Providence Township	DB	832,141	37,353	240	-	38,610	(66,669)	(43,426)	(220)	(1,723)	-	796,306
37-045-5 N	Pulaski Township	CB	462,818	7,507	180	5,256	23,047	(48,303)	(6,743)	(180)	(1,028)	-	442,554
37-045-5 P	Pulaski Township Police	DB	631,520	-	-	-	31,043	(68,639)	(9,498)	(60)	(1,385)	-	582,981
43-090-5 N	Pymatuning Township	DB	495,598	5,662	-	2,662	23,527	(26,705)	(44,192)	(200)	(1,050)	-	455,302
43-090-5 P	Pymatuning Township Police	DB	2,171,264	-	20	-	105,783	(204,806)	(70,786)	(180)	(4,721)	(2,769)	1,993,805
36-141-3 P	Quarryville Borough Police	DB	769,545	76,147	260	-	37,956	(71,084)	(44,415)	(220)	(1,694)	-	766,495
04-138-5 N	Raccoon Township	DB	776,999	26,196	180	7,471	37,698	(114,061)	(48,715)	(180)	(1,682)	-	683,906
67-147-3 P	Red Lion Police	DB	2,414,200	-	-	-	113,732	(125,221)	(227,857)	(120)	(5,075)	-	2,169,659
25-418-6 N	Redevelopment Authority in the City of Corry	DB	572,064	13,399	20	12,907	29,118	(67,845)	(459)	(140)	(1,299)	-	557,765
26-090-5 P	Redstone Township Police	DB	1,535,478	-	20	-	75,531	(157,372)	(23,076)	(60)	(3,371)	-	1,427,150
33-084-8 N	Reynoldsville Water Authority	CB	790,066	15,793	200	13,010	36,985	(76,079)	(58,992)	(180)	(1,650)	-	719,153
40-168-5 N	Rice Township	DB	368,599	16,696	120	-	18,633	(39,594)	(5,104)	(100)	(832)	-	358,418
30-063-5 N	Richhill Township	DB	436,769	19,241	160	6,374	19,521	(48,740)	(31,316)	(140)	(871)	-	400,998
38-057-3 N	Richland Borough	DB	313,851	33,649	40	-	15,977	(37,586)	-	(40)	(713)	-	325,178
38-057-3 P	Richland Borough Police	DB	300,594	27,800	20	-	14,705	(17,711)	(26,539)	(20)	(656)	-	298,193
09-108-5 N1	Richland Township (Bucks County)	DB	2,577,130	51,841	420	-	124,696	(197,914)	(144,711)	(420)	(5,565)	-	2,405,477
09-108-5 N2	Richland Township (CB Plan)	CB	111,120	29,913	140	-	6,245	(14,583)	-	(120)	(279)	-	132,436
61-072-5 N	Richland Township (Venango County)	CB	115,263	4,627	20	3,259	5,908	(13,495)	-	(20)	(264)	-	115,298
09-108-5 P	Richland Township Police	DB	4,157,491	224,745	360	40,765	209,403	(481,006)	(19,134)	(300)	(9,345)	-	4,122,979
24-033-5 N	Ridgway Township	DB	710,955	-	20	5,667	33,971	(58,649)	(45,325)	(140)	(1,516)	-	644,983
23-105-3 N	Ridley Park Borough	DB	972,421	(1,174)	20	17,450	42,403	(109,465)	(30,748)	-	(1,892)	-	889,015
23-108-4 N1	Ridley Township	DB	14,352,412	329,401	1,980	178,999	714,866	(1,384,533)	(420,145)	(1,960)	(31,901)	-	13,739,119
02-638-8 N	Riverview Sanitary Authority	DB	704,612	74,396	-	7,895	36,740	(81,771)	(29,947)	(120)	(1,640)	-	710,165
35-096-5 P	Roaring Brook Township Police	DB	597,540	71,295	60	2,841	29,547	(56,800)	(41,205)	(60)	(1,319)	-	601,899
07-054-3 N	Roaring Spring Borough	DB	1,284,029	31,006	200	3,062	63,697	(138,720)	(12,482)	(180)	(2,843)	-	1,227,769
07-054-3 P	Roaring Spring Borough Police	DB	1,257,413	-	-	-	61,493	(154,759)	(31,714)	(120)	(2,744)	-	1,129,569
06-312-8 N	Robesonia-Wernersville Municipal Authority	DB	681,200	16,008	160	10,429	33,573	(50,064)	(44,134)	(120)	(1,498)	-	645,554
02-640-8 N	Robinson Township Municipal Authority	DB	10,798,139	424,667	940	-	527,558	(967,994)	(998,361)	(840)	(23,543)	-	9,760,566
04-264-8 N	Rochester Area Joint Sewer Authority	DB	1,216,964	86,046	140	-	61,581	(63,874)	(116,975)	(140)	(2,748)	-	1,180,994
04-141-3 N	Rochester Borough	CB	676,454	-	-	14,306	30,973	(76,528)	(7,628)	(160)	(1,382)	-	636,035
04-144-4 N	Rochester Township	DB	640,673	23,894	-	-	31,443	(60,233)	(22,228)	(200)	(1,403)	-	611,946

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions					Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense				
04-144-4 P	Rochester Township Police	DB	1,236,087	-	-	-	60,483	(118,718)	(30,426)	(100)	(2,699)	-	-	1,144,627	
20-084-5 N	Rome Township	DB	147,906	5,900	20	-	7,395	(17,158)	-	(100)	(330)	-	-	143,633	
33-072-5 N	Rose Township	DB	227,005	23,571	80	3,860	11,437	(24,000)	(5,867)	(80)	(510)	-	-	235,496	
40-171-5 N	Ross Township	DB	611,160	14,771	80	-	30,657	(60,572)	(13,948)	(80)	(1,368)	-	-	580,700	
65-344-8 N	Rostraver Township Sewer Authority	DB	849,541	69,484	480	12,424	42,139	(96,424)	(59,368)	(220)	(1,880)	-	-	816,176	
61-078-3 N	Rouseville Borough	DB	215,644	5,519	60	-	10,523	(17,060)	(13,042)	(120)	(470)	-	-	201,054	
03-105-3 N	Rural Valley Borough	DB	134,207	3,500	-	1,215	6,802	(16,044)	-	(20)	(304)	-	-	129,356	
59-093-5 N	Rutland Township	DB	102,733	1,751	20	2,145	5,031	(9,633)	(3,678)	(120)	(224)	-	-	98,025	
50-066-5 N1	Rye Township	DB	860,510	7,939	-	12,623	43,254	(95,492)	(4,236)	(120)	(1,930)	-	-	822,548	
50-066-5 N2	Rye Township (Perry County) (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-	-	
50-066-5 P	Rye Township Police	DB	670,821	-	-	-	32,911	(66,801)	(13,375)	(60)	(1,469)	-	-	622,027	
15-135-5 P	Sadsbury Township Police	DB	-	19,193	60	-	13	(1,324)	-	(60)	(1)	-	-	17,881	
46-120-5 N	Salford Township	CB	5,691	5,200	80	-	589	(1,006)	-	(80)	(26)	-	-	10,448	
56-111-3 N	Salisbury Borough	DB	277,694	5,948	-	-	13,615	(25,777)	(8,364)	(80)	(608)	-	-	262,428	
39-048-4 N	Salisbury Township	DB	14,726,920	505,948	1,480	-	717,729	(1,173,093)	(805,344)	(1,460)	(32,029)	-	-	13,940,151	
43-099-3 N	Sandy Lake Borough	DB	341,000	6,517	15	5,331	16,561	(26,674)	(19,649)	(120)	(739)	-	-	322,242	
43-099-3 P	Sandy Lake Borough Police	DB	609,946	-	20	1,608	29,323	(65,243)	(36,247)	(40)	(1,309)	-	-	538,058	
05-084-3 N	Saxton Borough	DB	365,174	1,442	20	-	17,994	(41,701)	-	(60)	(803)	-	-	342,066	
05-080-8 N	Saxton Borough Municipal Authority	DB	117,003	8,812	40	2,526	6,155	(14,018)	-	(40)	(275)	-	-	120,203	
05-084-3 P	Saxton Borough Police	DB	599,183	-	20	-	30,283	(59,198)	(14,884)	(40)	(1,351)	18,746	-	572,759	
54-156-3 N	Schuylkill Haven Borough	DB	7,654,869	172,883	1,060	51,006	370,716	(821,189)	(403,667)	(1,060)	(16,543)	-	-	7,008,075	
46-123-3 P	Schwenksville Borough Police	DB	459,737	-	-	-	21,912	(27,923)	(33,668)	(40)	(978)	-	-	419,040	
19-090-5 N	Scott Township	DB	1,362,881	23,416	-	13,142	67,451	(183,001)	(25,234)	(180)	(3,010)	-	-	1,255,465	
19-090-5 P	Scott Township Police	DB	2,335,444	46,058	20	-	115,368	(298,878)	(39,007)	(220)	(5,148)	-	-	2,153,637	
65-141-3 P	Scottdale Borough Police	DB	5,000,300	-	-	-	243,907	(476,565)	(150,636)	(240)	(10,885)	-	-	4,605,881	
55-045-3 N	Selinsgrove Borough	DB	3,364,398	49,747	460	32,647	161,462	(295,461)	(145,686)	(400)	(7,205)	-	-	3,159,962	
55-045-3 P	Selinsgrove Borough Police	DB	2,558,581	68,291	200	18,333	125,006	(230,032)	(116,484)	(200)	(5,578)	-	-	2,418,117	
09-117-3 N	Sellersville Borough	DB	5,547,238	13,353	20	18,626	246,619	(427,273)	(539,740)	(320)	(11,006)	-	-	4,847,517	
10-136-3 N1	Seven Fields Borough	DB	954,781	29,452	160	-	47,075	(101,817)	(23,011)	(160)	(2,101)	-	-	904,379	
10-136-3 N2	Seven Fields Borough (CB Plan)	CB	16,074	1,957	-	-	823	(1,939)	-	(40)	(37)	-	-	16,838	
65-350-8 N	Seward/St. Clair Township Sanitary Authority	DB	118,717	11,015	40	1,896	5,823	(10,734)	(3,864)	(40)	(260)	-	-	122,593	
65-147-5 N	Sewickley Township	DB	2,863,284	15,803	40	27,630	138,890	(297,461)	(382,251)	(460)	(6,198)	-	-	2,359,277	
56-117-5 N	Shade Township	DB	1,953,687	14,053	60	-	93,183	(120,806)	(146,794)	(260)	(4,158)	-	-	1,788,965	
56-117-5 P	Shade Township Police	DB	316,159	-	-	-	15,111	(14,185)	(21,571)	(20)	(674)	-	-	294,820	
56-096-8 N	Shade-Central City Joint Authority	CB	20,722	2,426	100	-	1,073	(2,336)	(257)	(80)	(48)	-	-	21,600	
49-463-6 N	Shamokin City Redevelopment Authority	DB	93,125	-	-	-	3,094	(8,830)	(177)	-	(138)	(87,074)	-	-	
55-048-3 N	Shamokin Dam Borough	DB	2,284,323	35,805	220	10,212	115,006	(176,160)	(122,573)	(220)	(5,132)	-	-	2,141,481	
55-048-3 P	Shamokin Dam Borough Police	DB	1,422,921	28,367	-	-	70,697	(140,275)	(43,650)	(120)	(3,155)	-	-	1,334,785	
03-188-8 N	Shanock Valley General Services Authority	CB	40,926	397	60	1,300	1,990	(3,306)	(2,648)	(60)	(89)	-	-	38,570	
43-105-2 N	Sharon City	DB	10,754,763	1	40	26,855	526,643	(925,264)	(477,286)	(1,360)	(23,502)	-	-	9,880,890	
43-475-6 N	Sharon Sanitary Authority	DB	1,929,078	111,591	480	59,454	96,935	(217,834)	(20,400)	(460)	(4,326)	-	-	1,954,518	
02-306-3 N	Sharpsburg Borough	DB	1,955,868	-	20	17,019	95,986	(189,251)	(51,025)	(300)	(4,283)	-	-	1,824,034	
43-108-3 N	Sharpsville Borough	DB	5,719,117	199,866	420	-	279,141	(557,191)	(249,793)	(420)	(12,457)	-	-	5,378,683	
62-054-5 N	Sheffield Township	CB	282,674	6,585	400	3,900	13,661	(18,551)	(23,663)	(200)	(610)	-	-	264,196	
62-060-8 N	Sheffield Township Municipal Authority	DB	520,711	2,868	20	6,471	25,664	(50,754)	(12,964)	(80)	(1,145)	-	-	490,791	
62-054-5 P	Sheffield Township Police	DB	663,357	3,017	-	-	32,076	(51,936)	(32,635)	(60)	(1,431)	-	-	612,388	
54-162-3 N	Shenandoah Borough	DB	4,274,636	142,126	440	21,796	206,990	(483,248)	(206,241)	(420)	(9,237)	-	-	3,946,842	
21-069-5 N	Shippensburg Township	CB	721,008	23,289	200	9,122	36,034	(78,067)	(16,542)	(180)	(1,608)	-	-	693,256	
04-147-3 N2	Shippingport Borough	CB	44,887	4,303	40	1,144	2,349	(5,421)	-	(40)	(105)	-	-	47,157	
04-147-3 P	Shippingport Borough Police	DB	742,197	5,735	-	3,382	35,268	(44,388)	(57,763)	(60)	(1,574)	-	-	682,797	
21-072-3 P	Shiremanstown Borough Police	DB	998,509	-	-	-	49,481	(115,292)	-	(40)	(2,208)	-	-	930,450	
67-156-5 N	Shrewsbury Township	DB	791,993	25,185	20	-	44,020	(81,415)	(14,725)	(240)	(1,964)	-	-	762,874	
06-168-3 P	Sinking Spring Borough Police	DB	2,400,887	94,967	240	1,770	117,837	(255,538)	(36,635)	(220)	(5,259)	(53,959)	-	2,264,090	
10-138-3 N	Slippery Rock Borough	DB	1,524,113	-	-	-	75,257	(162,724)	(11,975)	(140)	(3,358)	-	-	1,421,173	
10-248-8 N	Slippery Rock Municipal Authority	DB	1,762,660	60,355	280	26,857	85,492	(109,329)	(119,691)	(280)	(3,815)	-	-	1,702,529	
10-141-5 N	Slippery Rock Township	DB	1,075,652	31,113	120	26,517	54,163	(119,458)	(9,217)	(120)	(2,417)	-	-	1,056,353	
45-048-5 N	Smithfield Township	CB	528,653	23,514	20	14,731	28,422	(61,756)	(872)	(200)	(1,268)	-	-	531,244	
65-150-3 N	Smithton Borough	CB	10,346	-	-	-	507	(1,003)	(234)	(20)	(23)	-	-	9,573	
65-364-8 N	Smithton Borough Municipal Authority	CB	34,462	859	80	-	1,659	(1,762)	(2,856)	(80)	(74)	-	-	32,288	
05-090-5 N	Snake Spring Township	CB	76,035	5,105	60	500	3,903	(8,931)	-	(60)	(174)	-	-	76,438	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	
05-097-8 N	Snake Spring Township Municipal Authority	CB	44,573	-	40	6,754	2,243	(5,474)	-	(40)	(100)	-	47,996
55-445-6 N	Snyder County Housing Authority	CB	30,172	4,471	40	-	1,611	(3,700)	-	(40)	(72)	-	32,482
09-123-5 N1	Solebury Township	DB	4,312,015	43,462	-	15,120	194,542	(420,498)	(214,276)	(320)	(8,682)	-	3,921,363
09-123-5 N2	Solebury Township (CB Plan)	CB	100,168	19,626	140	19,559	5,919	(14,038)	-	(80)	(264)	-	131,030
56-461-6 N	Somerset Conservation District	CB	333,046	12,257	109	10,600	17,059	(38,597)	(593)	(180)	(761)	-	332,940
35-105-5 N1	South Abington Township	DB	3,333,032	63,726	320	96,207	148,952	(374,596)	(20,663)	(320)	(6,647)	-	3,240,011
35-105-5 N2	South Abington Township (CB Plan)	CB	905	2,996	40	3,519	170	(574)	-	(20)	(8)	-	7,028
04-150-5 N	South Beaver Township	DB	476,400	12,543	120	-	22,754	(23,726)	(36,067)	(120)	(1,015)	-	450,889
04-150-5 P	South Beaver Township Police	DB	885,374	20,871	20	-	43,345	(84,865)	(22,077)	(140)	(1,934)	(7,053)	833,541
03-108-5 N	South Bend Township	CB	91,384	1,883	100	3,855	4,548	(8,840)	(3,632)	(100)	(203)	-	88,995
19-093-5 P	South Centre Township Police	DB	835,276	24,613	-	-	41,408	(96,280)	-	(100)	(1,848)	-	803,069
02-704-8 N	South Fayette Township Municipal Authority	DB	1,178,534	53,591	240	-	61,308	(115,084)	(41,638)	(240)	(2,736)	-	1,133,975
63-162-5 N	South Franklin Township	DB	644,207	8,800	260	9,565	31,627	(55,035)	(32,391)	(240)	(1,411)	-	605,382
22-090-5 N	South Hanover Township	CB	289,383	23,646	140	15,109	15,051	(35,196)	-	(140)	(672)	-	307,321
65-156-5 N	South Huntingdon Township	DB	3,116,911	46,958	360	21,984	146,230	(245,203)	(242,739)	(320)	(6,526)	-	2,837,655
54-165-5 N	South Manheim Township	DB	352,334	14,863	180	-	17,079	(28,560)	(18,924)	(180)	(762)	-	336,030
21-078-5 N	South Middleton Township	CB	4,236,699	98,372	840	64,308	211,278	(416,811)	(105,194)	(800)	(9,428)	-	4,079,264
21-156-8 N2	South Middleton Township Municipal Authority	CB	95,691	8,223	100	7,722	5,168	(11,706)	(2,207)	(100)	(231)	-	102,660
43-117-5 N	South Pymatuning Township	DB	942,761	39,139	120	-	45,544	(81,825)	(58,045)	(100)	(2,032)	-	885,562
43-117-5 P	South Pymatuning Township Police	CB	190,099	11,749	100	-	9,653	(20,671)	(2,261)	(80)	(431)	-	188,158
63-165-5 N	South Strabane Township	DB	1,437,792	57,445	460	8,785	68,556	(178,272)	(61,022)	(420)	(3,059)	-	1,330,265
63-165-5 F	South Strabane Township Fire	DB	734,566	16,994	180	26,271	37,277	(85,516)	-	(180)	(1,664)	-	727,928
08-096-3 N	South Waverly Borough	DB	214,906	12,454	40	-	10,799	(25,002)	-	(40)	(482)	-	212,675
08-096-3 P	South Waverly Borough Police	DB	582,348	-	-	-	27,402	(27,769)	(56,174)	(40)	(1,223)	-	524,544
41-135-3 P	South Williamsport Borough Police	DB	3,729,957	2,752	40	-	181,452	(317,678)	(132,676)	(280)	(8,097)	-	3,455,470
21-084-5 N	Southampton Township	CB	970,395	20,434	320	13,680	47,732	(89,865)	(39,260)	(300)	(2,130)	-	920,646
15-920-7 P	Southern Chester County Regional Police Department	DB	2,894,718	90,921	200	68,257	145,949	(337,495)	(3,024)	(140)	(6,513)	-	2,852,873
67-916-7 P	Southern Police Commission	DB	5,659,009	175,082	460	-	278,039	(76,454)	(217,744)	(420)	(12,408)	18,643	5,824,207
67-916-7 N	Southern Police Commission NU	DB	97,728	-	-	-	4,639	(5,499)	(7,811)	(40)	(207)	-	88,810
11-150-3 N	Southmont Borough	DB	742,902	18,467	140	5,570	36,825	(118,214)	(13,453)	(120)	(1,643)	-	670,474
02-916-7 N	Southwest Regional Dispatch Center	DB	58,505	-	-	-	2,901	(6,572)	-	-	(129)	-	54,705
62-057-5 N	Southwest Township	CB	200,819	3,390	60	-	9,709	(15,356)	(11,266)	(60)	(433)	-	186,863
30-100-8 N	Southwestern Pa Water Authority	DB	12,887,927	1,826,600	1,200	175,383	689,172	(1,273,844)	(506,555)	(1,200)	(30,755)	-	13,767,928
67-917-7 N	Southwestern Regional Police NU	CB	125,848	6,088	20	-	6,397	(14,560)	-	(20)	(285)	-	123,488
62-060-5 N	Spring Creek Township	CB	335,506	11,274	100	9,861	16,983	(35,812)	(7,300)	(100)	(758)	-	329,754
02-318-3 N	Springdale Borough	DB	2,631,122	205,834	400	47,035	130,019	(188,458)	(170,085)	(400)	(5,802)	-	2,649,665
02-321-4 N	Springdale Township	DB	1,189,880	102	60	4,172	57,100	(127,369)	(79,589)	(100)	(2,548)	7,425	1,049,133
02-321-4 P	Springdale Township Police	DB	410,102	11,658	-	5,945	20,133	(48,531)	-	(60)	(898)	-	398,349
67-168-5 N	Springfield Township	DB	1,426,538	46,043	140	-	71,223	(163,538)	-	(140)	(3,178)	-	1,377,088
24-076-8 N	St. Marys Area Water Authority	DB	3,182,117	26,492	340	40,959	156,182	(268,449)	(145,497)	(320)	(6,970)	-	2,984,854
67-171-3 N	Stewartstown Borough	CB	1,191,385	(2,573)	320	-	57,306	(121,300)	(23,331)	(320)	(2,557)	(4,714)	1,094,216
56-132-5 N	Stonycreek Township	CB	228,376	19,110	120	9,294	12,047	(27,630)	-	(120)	(538)	-	240,659
23-421-6 N	Stormwater Authority of the City of Chester	DB	-	-	-	-	-	-	-	-	-	-	-
62-066-5 N	Sugar Grove Township	CB	426,784	9,192	120	15,533	21,635	(46,519)	(4,562)	(120)	(965)	-	421,098
57-000-1 N	Sullivan County	DB	5,371,907	298,208	1,800	128,840	267,270	(541,135)	(221,881)	(1,720)	(11,927)	-	5,291,362
59-099-5 N	Sullivan Township	CB	211,478	5,221	160	2,901	10,389	(20,756)	(9,959)	(140)	(464)	-	198,830
13-063-3 N	Summit Hill Borough	CB	211,572	3,518	160	5,567	9,875	(17,905)	(18,669)	(160)	(441)	-	193,517
13-063-3 P	Summit Hill Borough Police	DB	1,554,805	30,668	-	-	76,532	(167,908)	(30,726)	(140)	(3,415)	-	1,459,816
10-144-5 N	Summit Township	CB	586,979	14,412	160	17,978	29,765	(67,216)	(1,903)	(140)	(1,328)	-	578,707
49-081-2 N	Sunbury City	DB	3,689,340	128,282	800	34,794	181,752	(398,342)	(144,677)	(780)	(8,111)	-	3,483,058
49-144-8 N	Sunbury Municipal Authority	DB	6,395,675	66,866	980	78,491	318,207	(573,796)	(256,246)	(940)	(14,200)	-	6,015,037
22-096-4 N2	Susquehanna Township	DB	2,512,908	50,188	220	20,443	122,198	(210,901)	(112,711)	(220)	(5,453)	-	2,376,672
22-099-4 N1	Swatara Township	DB	11,154,466	203,574	1,220	121,814	548,267	(965,296)	(481,329)	(1,140)	(24,467)	-	10,557,109
22-099-4 N2	Swatara Township (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-
22-212-8 N	Swatara Township Authority	DB	8,353,377	163,983	820	76,938	418,060	(818,861)	(193,686)	(820)	(18,656)	-	7,981,155
02-330-3 N	Tarentum Borough	DB	4,811,807	115,354	680	48,811	234,596	(457,359)	(277,503)	(660)	(10,469)	11,928	4,477,185
48-090-3 N	Tatamy Borough (CB)	CB	-	4,868	60	3,598	50	(646)	-	-	(2)	-	7,928
48-090-3 P	Tatamy Borough Police (CB)	CB	-	4,912	40	2,456	64	(549)	-	-	(3)	-	6,920
46-135-3 N	Telford Borough	DB	6,612,639	161,286	580	58,755	324,230	(596,086)	(236,391)	(580)	(14,469)	-	6,309,964
46-135-3 P	Telford Borough Police	DB	3,898,902	125,455	180	29,614	191,864	(397,200)	(98,812)	(180)	(8,562)	-	3,741,261

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions				Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	
02-333-3 N	Thornburg Borough	CB	34,111	6,540	40	7,461	1,975	(4,805)	-	(40)	(88)	-	45,194
09-129-5 N	Tinicum Township	CB	1,185,747	20,411	200	-	58,294	(112,989)	(36,238)	(200)	(2,601)	-	1,112,624
09-129-5 P	Tinicum Township Police	DB	1,803,525	41,163	-	9,729	59,490	(137,703)	(39,564)	(140)	(2,655)	(617,973)	1,115,872
06-189-3 N	Topton Borough	DB	1,658,732	23,540	40	15,374	79,197	(131,957)	(222,519)	(220)	(3,534)	-	1,418,653
13-066-5 N	Towamensing Township	CB	330,088	10,196	220	1,816	16,557	(35,006)	(4,302)	(220)	(739)	-	318,610
54-272-8 N	Tower City Borough Authority	DB	132,948	4,557	40	3,001	6,758	(15,727)	282	(40)	(302)	-	131,517
09-128-8 N	Township of Falls Authority	DB	2,040,986	63,074	60	48,283	99,852	(221,925)	(95,610)	(300)	(4,456)	-	1,929,964
65-168-3 N	Trafford Borough	CB	56,406	12,000	240	-	3,053	(7,290)	-	(120)	(136)	-	64,153
23-132-3 N	Trainer Borough	DB	824,668	10,090	-	11,265	40,818	(82,042)	(17,304)	(120)	(1,822)	-	785,553
15-153-5 N	Tredyffrin Township	DB	16,092,620	308,645	2,680	141,374	800,717	(1,282,252)	(828,724)	(2,620)	(35,733)	-	15,196,707
19-920-7 N	Tri-County COG IBC	CB	166,648	7,036	60	2,823	8,451	(19,404)	-	(60)	(377)	-	165,177
63-236-8 N	Tri-County Joint Municipal Authority	DB	2,088,977	130,456	420	27,093	99,405	(133,046)	(184,227)	(400)	(4,436)	-	2,024,242
06-192-5 P	Tulpehocken Township Police	DB	468,410	20,878	60	8,518	23,659	(55,814)	-	(60)	(1,056)	-	464,595
66-063-5 N	Tunkhannock Township	CB	147,436	2,295	40	14,596	7,688	(17,736)	-	(40)	(343)	-	153,936
66-063-5 P	Tunkhannock Township Police	DB	1,563,297	101,877	180	-	75,459	(127,980)	(106,721)	(180)	(3,367)	-	1,502,565
49-084-3 N	Turbotville Borough	DB	628,109	-	-	-	31,354	(64,669)	(12,607)	(140)	(1,399)	-	580,648
02-336-3 N	Turtle Creek Borough	DB	1,406,734	27,970	180	12,011	68,166	(111,492)	(72,284)	(180)	(3,042)	-	1,328,063
34-052-8 N	Twin Boroughs Sanitary Authority	CB	130,562	2,845	140	10,057	6,776	(15,075)	(753)	(120)	(302)	-	134,130
99-999-9 99	Unassigned	Unassigned	31,377	(9,443)	8,111	1,332	(7,867)	2,165	-	-	351	(169)	25,857
06-195-5 N	Union Township (Berks County)	CB	625,421	12,428	320	15,048	30,391	(66,075)	(15,764)	(280)	(1,356)	-	600,133
38-072-5 N	Union Township (Lebanon County)	DB	307,180	20,602	160	-	14,995	(25,508)	(16,663)	(140)	(669)	-	299,957
55-054-5 N	Union Township (Snyder County)	CB	138,025	7,400	-	1,481	7,018	(16,118)	-	(40)	(313)	-	137,453
63-177-5 N2	Union Township (Washington County)	CB	72,148	-	40	1,925	2,938	(8,154)	(2,269)	(40)	(131)	-	66,457
26-114-2 N	Uniontown City	DB	6,815,108	81	60	50,314	333,264	(613,699)	(267,912)	(1,300)	(14,872)	-	6,301,044
65-171-5 N	Unity Township	DB	12,072,844	481,700	1,060	113,096	584,790	(947,295)	(740,196)	(1,060)	(26,097)	-	11,538,842
02-756-8 N	Upper Allegheny Joint Sanitary Authority	DB	5,467,800	103,225	580	93,716	272,251	(505,471)	(234,776)	(580)	(12,149)	-	5,184,596
65-174-5 N	Upper Burrell Township	CB	389,644	27,124	80	1,976	19,873	(45,789)	-	(80)	(887)	-	391,941
65-174-5 P	Upper Burrell Township Police	CB	279,196	18,119	40	13,080	14,432	(33,528)	-	(40)	(644)	-	290,655
46-147-5 N	Upper Frederick Township	CB	36,655	16,872	140	18,756	2,689	(6,569)	(562)	(140)	(120)	-	67,721
39-057-5 P	Upper Macungie Township Police	DB	11,407,768	315,533	-	84,380	563,833	(1,199,170)	(245,093)	(820)	(25,161)	-	10,901,270
39-060-5 N2	Upper Milford Township	DB	19,751	11,697	140	3,770	1,360	(3,335)	-	(100)	(61)	-	33,222
46-460-8 N	Upper Montgomery Joint Authority	CB	1,549,676	22,646	40	26,849	77,031	(146,408)	(54,438)	(280)	(3,438)	-	1,471,678
46-159-4 F	Upper Moreland Firefighters	DB	2,807,152	151,356	120	19,366	141,327	(329,180)	-	(120)	(6,307)	-	2,783,714
46-159-4 N	Upper Moreland Township	DB	24,726,391	602,041	2,360	168,215	1,231,671	(2,266,372)	(902,727)	(2,320)	(54,964)	-	23,504,295
48-096-5 N	Upper Nazareth Township	CB	231,934	19,255	240	13,630	12,300	(26,582)	(2,693)	(200)	(549)	-	247,335
09-340-8 N	Upper Southampton Municipal Authority	DB	2,756,097	63,735	380	12,284	143,494	(355,728)	(111,258)	(340)	(6,404)	-	2,502,260
47-027-5 N	Valley Township	CB	145,202	4,339	-	1,690	7,307	(16,726)	-	(40)	(326)	-	141,446
04-155-4 N	Vanport Township	CB	168,965	-	-	3,569	9,426	(17,021)	(3,545)	(140)	(421)	-	160,833
04-284-8 N	Vanport Township Municipal Authority	DB	1,841,996	34,910	180	14,594	84,633	(131,594)	(103,374)	(180)	(3,777)	-	1,737,388
04-155-4 P	Vanport Township Police	DB	1,192,137	-	-	-	61,732	(128,519)	(14,354)	(60)	(2,755)	-	1,108,181
20-160-8 N	Vernon Township Sanitary Authority	CB	34,449	4,200	20	-	1,859	(4,163)	-	(20)	(83)	-	36,262
20-164-8 N	Vernon Township Water Authority	DB	46,719	-	-	-	2,317	(5,249)	-	-	(103)	-	43,684
02-342-3 N	Verona Borough	DB	642,688	-	40	4,218	31,037	(58,995)	(20,595)	(120)	(1,385)	-	596,888
02-345-3 N	Versailles Borough	DB	874,344	-	20	-	43,262	(96,191)	(3,520)	(80)	(1,931)	-	815,904
02-345-3 P	Versailles Borough Police	DB	1,720,032	-	-	-	85,284	(285,374)	-	(60)	(3,806)	-	1,516,076
15-168-5 N	Wallace Township	DB	555,924	12,455	-	-	31,842	(60,336)	(5,923)	(120)	(1,421)	-	532,421
62-421-6 N	Warren County Housing Authority	DB	1,890,106	47,036	280	15,070	94,773	(43,388)	(43,388)	(280)	(4,229)	-	1,791,690
62-102-8 N	Warren County Solid Waste Authority	DB	773,146	-	-	-	37,345	(59,671)	(37,780)	(60)	(1,667)	-	711,313
67-174-5 N	Warrington Township	CB	356,327	12,773	200	-	17,810	(34,336)	(8,778)	(200)	(795)	-	343,001
33-090-5 N	Warsaw Township	CB	257,154	7,279	140	-	12,673	(22,578)	(9,769)	(140)	(566)	-	244,193
36-165-5 N	Warwick Township	DB	3,298,886	93,332	480	46,759	157,951	(618,002)	(387,294)	(420)	(7,049)	-	2,584,643
36-392-8 N	Warwick Township Municipal Authority	DB	1,698,518	45,925	40	33,032	84,599	(137,619)	(97,283)	(260)	(3,775)	-	1,623,177
63-498-7 N	Washington Area COG	DB	316,817	-	-	-	14,894	(14,455)	(30,986)	(60)	(665)	-	285,545
06-204-5 N	Washington Township (Berks County)	DB	1,479,805	35,596	-	6,239	72,434	(132,880)	(56,236)	(280)	(3,232)	-	1,401,446
11-177-5 N	Washington Township (Cambria County)	CB	24,002	3,800	40	-	1,258	(2,980)	-	(20)	(56)	-	26,044
22-105-5 N	Washington Township (Dauphin County)	DB	529,916	12,584	120	8,320	26,508	(59,429)	(3,951)	(120)	(1,183)	-	512,785
25-105-5 N	Washington Township (Erie County)	CB	1,683,745	16,706	440	47,870	82,834	(158,984)	(63,375)	(440)	(3,697)	-	1,605,099
26-123-5 N	Washington Township (Fayette County)	DB	750,091	42,386	140	5,299	32,325	(79,937)	(6,314)	(140)	(1,443)	-	742,407
30-069-5 N	Washington Township (Greene County)	CB	547,332	11,662	220	7,515	26,641	(52,175)	(21,433)	(200)	(1,189)	-	518,373
33-093-5 N	Washington Township (Jefferson County)	DB	194,186	10,909	80	2,201	9,578	(17,403)	(7,563)	(80)	(427)	-	191,481

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions				Deductions				Transfers	Plan Fiduciary Net Position December 31, 2018	
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense			
48-102-5 N2	Washington Township (Northampton County - CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-	-
48-102-5 N1	Washington Township (Northampton County)	DB	628,369	20,701	-	-	30,766	(57,635)	(24,692)	(180)	(1,373)	-	595,956	
54-192-5 N	Washington Township (Schuylkill County)	CB	118,516	10,000	140	-	6,026	(13,210)	(2,257)	(140)	(269)	-	118,806	
65-180-5 N1	Washington Township (Westmoreland County)	CB	394,947	19,909	140	27,398	20,714	(46,942)	(1,062)	(140)	(924)	-	414,040	
66-066-5 N	Washington Township (Wyoming County)	DB	191,734	904	-	1,842	9,344	(18,887)	(8,898)	(120)	(417)	-	175,502	
06-367-8 N	Washington Township Municipal Authority (Berks County)	DB	185,740	-	-	-	8,952	(13,995)	(9,735)	(60)	(399)	-	170,503	
26-216-8 N	Washington Township Municipal Authority (Fayette County)	DB	2,081,680	335	40	16,584	96,468	(117,601)	(248,637)	(300)	(4,305)	-	1,824,264	
26-123-5 P	Washington Township Police (Fayette County)	DB	934,378	2,703	40	7,975	44,627	(69,612)	(61,128)	(80)	(1,992)	-	856,911	
65-180-5 P	Washington Township Police (Westmoreland County)	DB	2,026,606	65,712	-	27,075	101,298	(224,924)	(18,450)	(200)	(4,521)	-	1,972,596	
25-108-3 N	Waterford Borough	DB	82,268	578	20	2,741	4,049	(7,455)	(3,726)	(140)	(181)	-	78,154	
25-252-8 N	Waterford Borough Municipal Authority	DB	433,556	594	-	5,175	21,460	(45,180)	(6,569)	(120)	(958)	-	407,958	
35-003-5 N2	Waverly Township	CB	17,116	4,602	40	4,585	1,017	(2,560)	-	(40)	(45)	-	24,715	
35-003-5 P	Waverly Township Police	DB	413,062	24,212	-	-	21,621	(49,377)	-	(80)	(965)	-	408,473	
64-421-6 N	Wayne County Redevelopment Authority	CB	1,138,832	-	20	2,661	55,287	(98,367)	(46,559)	(300)	(2,467)	-	1,049,107	
64-038-8 N	Wayne Library Authority	CB	392,768	3,274	380	8,828	19,020	(28,523)	(22,847)	(180)	(849)	-	371,871	
30-072-5 N	Wayne Township	DB	1,143,049	109,977	160	-	61,178	(120,926)	(32,317)	(160)	(2,730)	-	1,158,231	
30-075-3 N1	Waynesburg Borough	DB	1,367,453	-	-	-	66,885	(131,340)	(34,954)	(80)	(2,985)	-	1,264,979	
06-372-8 N	Wernersville Municipal Authority	DB	692,169	13,553	-	-	34,889	(78,871)	-	(80)	(1,557)	-	660,103	
15-174-5 N	West Bradford Township	DB	3,144,588	147,447	580	36,971	156,101	(377,592)	(102,469)	(540)	(6,966)	18,342	3,016,462	
54-198-5 N	West Brunswick Township	DB	293,038	620	-	-	14,237	(25,441)	(10,962)	(160)	(635)	-	270,697	
15-180-5 N	West Caln Township	DB	1,058,855	19,546	40	-	54,991	(88,415)	(51,520)	(240)	(2,454)	-	990,803	
15-180-5 P	West Caln Township Police	DB	455,150	34,061	60	-	24,189	(56,489)	-	(40)	(1,079)	-	455,852	
11-180-5 N	West Carroll Township	DB	276,325	-	-	695	13,377	(22,437)	(11,758)	(120)	(597)	(8,549)	246,936	
11-336-8 N	West Carroll Water Authority	DB	290,654	13,757	80	397	13,716	(13,315)	(30,703)	(80)	(612)	-	273,894	
15-186-5 N	West Fallowfield Township	CB	60,654	-	20	-	2,806	(1,924)	(7,712)	(20)	(125)	-	53,699	
15-186-5 P	West Fallowfield Township Police	CB	204,886	16,580	40	-	10,639	(24,170)	-	(40)	(475)	-	207,460	
15-192-3 N	West Grove Borough	DB	2,152,159	69,217	280	-	105,383	(182,824)	(81,373)	(260)	(4,703)	-	2,057,879	
15-192-3 P	West Grove Borough Police	DB	1,140,433	-	-	-	52,878	(128,504)	(63,574)	(120)	(2,360)	-	998,753	
22-248-8 N	West Hanover Township Water & Sewer Authority (CB)	CB	-	-	-	-	-	-	-	-	-	-	-	
36-183-5 N	West Lampeter Township	DB	1,910,292	77,101	520	4,665	94,446	(189,613)	(45,951)	(500)	(4,215)	-	1,846,745	
36-183-5 P	West Lampeter Township Police	DB	7,707,538	205,676	40	50,699	383,264	(845,074)	(143,362)	(320)	(17,103)	45,269	7,386,627	
43-129-3 N	West Middlesex Borough	DB	123,626	12,193	60	-	6,022	(8,192)	(9,857)	(60)	(269)	-	123,523	
43-129-3 P	West Middlesex Borough Police	DB	214,516	-	-	-	10,511	(40,183)	(4,809)	(20)	(469)	-	179,546	
65-186-3 N	West Newton Borough	DB	733,640	21,786	200	7,549	37,345	(65,519)	(31,428)	(180)	(1,667)	-	701,726	
65-186-3 P	West Newton Borough Police	DB	951,588	-	-	-	47,182	(107,335)	-	(40)	(2,106)	-	889,289	
21-099-5 N	West Pennsboro Township	CB	1,373,416	17,377	280	21,115	68,719	(154,468)	(3,590)	(240)	(3,067)	-	1,319,542	
15-204-5 P	West Pikeland Township Police	DB	1,344,464	76,135	100	19,965	67,894	(162,881)	-	(100)	(3,030)	-	1,342,547	
46-177-4 N	West Pottsgrove Township	DB	1,156,551	99,201	260	2,944	55,950	(73,089)	(93,263)	(240)	(2,497)	-	1,145,817	
46-177-4 P	West Pottsgrove Township Police	DB	6,151,442	80,909	-	34,194	302,732	(826,273)	(143,621)	(260)	(13,510)	-	5,585,613	
06-213-3 N2	West Reading Borough	CB	121,463	42,345	400	1,897	7,047	(16,592)	(265)	(340)	(314)	-	155,641	
09-153-5 N	West Rockhill Township	DB	941,239	51,443	240	-	47,255	(107,674)	(250)	(240)	(2,109)	-	929,904	
15-207-5 N	West Sadsbury Township	DB	24,124	7,495	20	3,928	1,293	(3,937)	-	(20)	(58)	-	32,845	
15-207-5 P	West Sadsbury Township Police	DB	1,072,068	39,736	120	12,644	41,876	(118,159)	(44,518)	(100)	(1,869)	-	1,001,798	
43-132-5 N	West Salem Township	DB	799,402	37,889	100	-	39,900	(86,138)	(9,248)	(80)	(1,781)	-	779,684	
15-210-5 P	West Vincent Township Police	DB	1,158,947	73,302	120	29,450	58,903	(140,608)	-	(120)	(2,629)	-	1,177,365	
32-108-5 N	West Wheatfield Township	DB	353,914	14,192	100	6,581	17,678	(36,138)	(7,952)	(100)	(789)	-	347,486	
10-272-8 N	Western Butler County Authority	CB	1,913,076	34,233	380	11,533	94,004	(165,062)	(77,004)	(320)	(4,195)	-	1,806,645	
18-100-8 N	Western Clinton County Municipal Authority	DB	839,075	10,009	140	7,348	41,643	(80,494)	(23,424)	(140)	(1,858)	-	792,299	
65-436-8 N1	Western Westmoreland Municipal Authority	DB	5,351,332	212,594	300	40,146	271,197	(471,434)	(137,829)	(300)	(12,102)	-	5,253,904	
65-436-8 N2	Western Westmoreland Municipal Authority (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	-	
59-117-3 P	Westfield Borough Police	DB	465,519	20,464	80	-	22,660	(35,383)	(24,782)	(80)	(1,011)	-	447,467	
65-460-8 N	Westmoreland-Fayette Municipal Sewage Authority	DB	409,943	3,833	-	5,289	20,385	(41,315)	(8,760)	(100)	(910)	-	388,365	
15-216-5 N	Westtown Township	CB	1,221,827	30,737	-	-	55,836	(123,672)	(41,468)	(420)	(2,492)	-	1,140,348	
42-066-5 N	Wetmore Township	CB	113,567	3,856	100	-	5,735	(12,537)	(7,468)	(100)	(256)	-	102,897	
43-135-3 N	Wheatland Borough	DB	492,720	15,842	100	1,741	24,013	(40,281)	(24,163)	(100)	(1,072)	-	468,800	
40-207-3 N	White Haven Borough	DB	123,451	3,902	40	2,755	6,077	(8,646)	(9,194)	(60)	(271)	-	118,054	
40-207-3 P	White Haven Borough Police	DB	854,153	7,319	-	-	3,234	41,587	(70,030)	(60)	(1,856)	-	795,485	
01-088-8 N	White Run Regional Municipal Authority	DB	991,462	-	-	6,487	47,553	(65,338)	(67,071)	(160)	(2,122)	-	910,811	
11-189-5 N	White Township	CB	22,973	-	20	-	1,139	(2,580)	-	(20)	(51)	-	21,481	
39-072-4 N1	Whitehall Township	DB	23,944,087	314,206	1,900	45,018	1,165,209	(2,645,978)	(729,122)	(1,900)	(51,998)	-	22,041,422	

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)
For the Year Ended December 31, 2018

PERC #	Participating Municipality	Plan Type	Plan Fiduciary Net Position December 31, 2017	Additions					Deductions			Transfers	Plan Fiduciary Net Position December 31, 2018
				Contributions - Municipal Employer	Contributions - PMRS Assessment	Contributions - Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense		
39-072-4 N2	Whitehall Township (CB Plan)	CB	32,683	25,294	320	16,877	2,702	(6,747)	-	(180)	(121)	-	70,828
39-220-8 N	Whitehall Township Authority	DB	4,845,668	39,883	-	-	240,338	(496,515)	(72,871)	(180)	(10,725)	-	4,545,598
30-078-5 N	Whiteley Township	CB	766,060	16,156	140	6,625	37,713	(69,169)	(26,730)	(120)	(1,683)	-	728,992
22-114-5 N	Wiconisco Township	DB	591,800	7,203	200	4,918	26,346	(53,586)	(38,048)	(180)	(1,176)	-	537,477
22-114-5 P	Wiconisco Township Police	DB	782,579	-	-	-	38,807	(87,903)	-	(20)	(1,732)	-	731,731
02-375-4 N	Wilkins Township	DB	2,738,512	15,134	60	27,613	121,812	(260,325)	(339,616)	(340)	(5,436)	-	2,297,414
48-108-5 N	Williams Township	DB	1,083,417	63,965	400	-	53,640	(104,654)	(38,305)	(380)	(2,394)	-	1,055,689
07-069-3 N	Williamsburg Borough	CB	136,644	7,425	-	5,383	6,588	(16,222)	-	(80)	(294)	-	139,444
07-069-3 P	Williamsburg Borough Police	CB	316,199	-	-	-	15,680	(35,515)	-	(40)	(700)	-	295,624
22-120-3 N	Williamstown Borough	DB	1,464,490	30,849	-	10,993	71,070	(109,160)	(85,008)	(240)	(3,172)	-	1,379,822
22-260-8 N	Williamstown Borough Authority	DB	301,140	-	-	-	14,755	(27,900)	(6,741)	(20)	(658)	-	280,576
22-120-3 P	Williamstown Borough Police	DB	1,541,903	-	-	-	74,794	(115,019)	(63,502)	(40)	(3,338)	-	1,434,798
02-381-3 N	Wilmerding Borough	DB	293,055	-	40	418	14,127	(20,560)	(15,383)	(20)	(630)	-	271,047
37-078-5 N	Wilmington Township	DB	610,577	33,443	200	-	30,167	(39,411)	(54,205)	(200)	(1,346)	-	579,225
48-111-3 N	Wilson Borough	DB	3,667,399	33,857	-	55,913	183,106	(366,057)	(115,540)	(480)	(8,171)	-	3,450,027
48-111-3 F	Wilson Borough Firemen	DB	2,391,723	22,524	20	44,552	117,244	(200,243)	(95,257)	(200)	(5,232)	-	2,275,131
67-192-3 N	Windsor Borough	CB	170,766	6,313	80	10,338	8,732	(16,964)	(5,028)	(80)	(390)	-	173,767
67-195-5 N	Windsor Township	DB	3,398,508	102,848	520	15,448	171,493	(455,454)	(84,352)	(480)	(7,653)	-	3,140,878
67-195-5 P	Windsor Township Police	DB	1,389,479	-	-	-	65,641	(44,576)	(124,056)	(120)	(2,929)	-	1,283,439
06-408-8 N	Womelsdorf-Robesonia Joint Authority	DB	649,023	-	-	3,753	32,045	(68,439)	(7,894)	(60)	(1,430)	-	606,998
18-087-5 N	Woodward Township	CB	82,936	4,301	120	2,066	4,153	(6,957)	(5,542)	(120)	(185)	-	80,772
40-216-5 N	Wright Township	DB	2,333,833	3,059	-	5,785	117,628	(263,848)	-	(100)	(5,249)	-	2,191,108
09-156-5 N	Wrightstown Township	DB	894,245	17,327	240	15,283	44,207	(87,333)	(23,961)	(240)	(1,973)	-	857,795
09-156-5 P	Wrightstown Township Police	DB	869,755	-	-	-	42,944	(92,844)	(7,067)	(40)	(1,916)	-	810,832
40-320-8 N	Wyoming Valley Sanitary Authority	DB	16,269,027	784,169	-	625,477	834,828	(1,961,239)	(383,442)	(2,920)	(37,255)	-	16,128,645
09-159-3 N	Yardley Borough	CB	78,708	4,155	40	-	3,384	(9,036)	(1,860)	(40)	(151)	-	75,200
09-159-3 P	Yardley Borough Police	DB	822,431	34,637	120	-	44,081	(72,716)	(30,087)	(100)	(1,967)	-	796,399
67-204-3 N	Yoe Borough	CB	28,650	527	40	324	1,390	(1,347)	(1,936)	(40)	(62)	-	27,546
67-540-6 N	York County Planning Commission	DB	10,435,348	113,015	60	73,717	516,052	(1,034,578)	(387,187)	(1,400)	(23,029)	-	9,691,998
01-099-3 N	York Springs Borough	DB	480,619	5,870	20	3,310	23,164	(33,224)	(33,621)	(80)	(1,034)	-	445,024
65-192-3 N	Youngwood Borough	DB	1,751,528	9,537	40	9,127	88,678	(234,655)	(77,704)	(360)	(3,957)	-	1,542,234
65-192-3 P	Youngwood Borough Police	DB	25,681	-	-	-	1,225	(1,645)	(1,808)	(20)	(55)	-	23,378
49-108-5 N	Zerbe Township	CB	332,383	5,950	160	8,161	13,240	(24,356)	(112,160)	(100)	(591)	-	222,687
	Total		\$ 2,491,619,728	\$ 61,288,746	\$ 257,908	\$ 23,008,066	\$ 121,974,648	\$ (235,195,133)	\$ (107,643,886)	\$ (327,400)	\$ (5,443,201)	\$ (159,701)	\$ 2,349,379,775
	Reclassifications						1,981	(1,981)					
	Adjusted Total		\$ 2,491,619,728	\$ 61,288,746	\$ 257,908	\$ 23,008,066	\$ 121,976,629	\$ (235,197,114)	\$ (107,643,886)	\$ (327,400)	\$ (5,443,201)	\$ (159,701)	\$ 2,349,379,775

Note: Columns may not foot due to rounding.

Notes to Schedule of Changes in Fiduciary Net Position by Participating Municipality

For the Year Ended December 31, 2018

Background and Reporting Entity

The Pennsylvania Municipal Retirement System (PMRS, the System, the Fund) 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). The System 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 the System is vested in the eleven-member Pennsylvania Municipal Retirement Board (the Board). Under the Act, each individual municipality has authority to establish or amend its respective benefits and employee contribution rates subject to Board approval. Employer contributions are actuarially determined by the System's actuary. Membership in the System is optional for Pennsylvania's local governments. When a municipality joins the System, its full-time employees contractually become members. Part-time, seasonal and temporary employees as well as elected officials may also become members through contractual agreement. PMRS issues a publicly available Comprehensive Annual Financial Report (CAFR), which includes financial statements, notes and required supplementary information, which can be obtained at www.pmr.state.pa.us. Questions and requests for additional information should be addressed to the Chief Financial Officer, Investment and Financial Management Division of the Pennsylvania Municipal Retirement System, P. O. Box 1165, Harrisburg, PA 17108-1165.

Pension Trust Fund Description

Benefits –The System has the broad authority of enabling a municipality to design its own retirement benefit structure. As an alternative, the System has two basic benefit structures: one for municipal employees (Article II of the Act) and one for uniformed employees (police and fire fighters) (Article III of the Act). Certain elected officials are not permitted to become System 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 members' contributions and (b) a municipal annuity that is based upon 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 for benefits different from those available under Articles II and III. Vesting provisions, if any, under Article IV may vary.

Automatic postretirement benefit increases are optional in plan contracts. Some member municipalities include the automatic increase; others occasionally grant an ad hoc cost-of-living (COLA) increase. A postretirement increase may also be granted through the System's excess interest award.

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

Notes to Schedule of Changes in Fiduciary Net Position by Participating Municipality

For the Year Ended December 31, 2018

Continued

Contributions – Contributions to the System 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 upon contracted plan provisions and is principally expressed as a percent of compensation or salary. The contributions required of municipalities are based upon 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 separate 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 (allocation) – 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 of Trustees. The column titled Market Value Investment Income/(Loss) represents the net investment income and other miscellaneous income, as presented in PMRS' December 31, 2018 CAFR, 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 benefits are recorded when payable in accordance with the System's plan terms. Refunds are recorded and paid upon 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 as a whole are included in the Statement of Fiduciary Net Position in PMRS' separately issued CAFR.

Use of estimates – 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' CAFR for the year ended December 31, 2018 and required some adjustments. Certain amounts have been reclassified in conformity with the 2018 presentation. These reclassifications had no effect on fiduciary net position or the change in fiduciary net position.