



Schedule of Changes in Fiduciary Net Position by Participating Municipality

for the year ended December 31, 2019

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Introduction

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

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

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

Independent Auditors' Report



Zelenkofske Axlerod LLC
CERTIFIED PUBLIC ACCOUNTANTS
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Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the fiduciary net position as of December 31, 2019, 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, 2019, 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.

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Harrisburg, Pennsylvania

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, 2019, and our report thereon, dated November 15, 2021, 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 and the introduction section are presented for purposes of additional analysis and are not a required part of the financial statements.

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

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.

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
December 17, 2021

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

For the year ended December 31, 2019

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Adams County	DB	82,139,050	1,739,287	19,580	1,568,156	4,603,065	12,338,822	(4,359,741)	(19,580)	(159,109)	(26,297)	97,843,233
Adamstown Borough	CB	283,796	29,182	180	-	16,422	44,020	-	(180)	(568)	-	372,852
Allegheny Township (Westmoreland County)	DB	2,236,442	39,942	400	29,850	122,420	328,154	(93,714)	(400)	(4,232)	-	2,658,862
Allegheny Valley Joint Sewage Authority	DB	2,947,762	27,690	440	39,589	161,019	431,622	(170,665)	(440)	(5,566)	-	3,431,451
Allentown City	DB	150,533,346	3,234,055	18,920	1,848,891	8,184,387	21,938,793	(10,647,603)	(18,920)	(282,901)	11,956	174,820,924
Ambridge Borough Municipal Authority	DB	1,381,146	28,643	160	25,820	77,642	208,125	(46,903)	(160)	(2,684)	-	1,671,789
Antrim Township	DB	3,039,845	33,055	720	10,880	171,196	458,902	(90,846)	(720)	(5,918)	-	3,617,114
Apollo Borough	CB	95,627	-	60	-	5,393	14,455	-	(60)	(186)	-	115,289
Apollo Borough Police	CB	18,002	2,581	20	-	865	2,319	-	(20)	(30)	(11,751)	11,986
Armstrong Conservation District	CB	562,202	21,032	180	40,774	32,953	88,333	(9,114)	(180)	(1,139)	-	735,041
Ashland Borough	DB	2,879,664	18,105	520	13,341	157,482	422,141	(205,514)	(520)	(5,444)	-	3,279,775
Ashley Borough Police	DB	1,055,084	(140)	140	-	58,381	156,495	(41,632)	(140)	(2,018)	-	1,226,170
Atglen Borough	DB	877,093	19,471	60	3,740	48,805	130,824	(61,194)	(60)	(1,687)	-	1,017,052
Atglen Borough (CB Plan)	CB	53,108	7,405	40	5,210	3,297	8,839	-	(40)	(114)	-	77,745
Athens Township	CB	26,469	3,628	100	-	1,524	4,085	(575)	(100)	(53)	-	35,078
Avondale Borough	CB	30,257	3,441	80	2,801	1,831	4,909	(238)	(80)	(63)	-	42,938
Avonmore Borough	DB	176,564	8,132	140	-	9,857	26,422	(3,833)	(140)	(341)	-	216,801
Avonmore Borough Municipal Authority	DB	179,353	(40)	40	-	9,960	26,698	(5,785)	(40)	(344)	-	209,842
B.A.R.T.A.	DB	3,936,789	(620)	620	-	213,749	572,967	(313,111)	(620)	(7,388)	-	4,402,386
Bald Eagle Township	DB	514,766	(120)	160	5,107	31,056	83,248	(23,553)	(160)	(1,073)	-	609,431
Bally Borough	DB	815,772	220	260	-	44,603	119,561	(53,077)	(260)	(1,542)	-	925,537
Bally Borough Police	DB	615,983	8,426	80	-	34,057	91,291	(29,947)	(80)	(1,177)	-	718,633
Bangor Borough	DB	1,674,929	115,489	280	5,353	93,673	251,098	(73,217)	(280)	(3,238)	-	2,064,087
Bangor Borough (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	0
Bangor Borough Authority	CB	159,175	15,097	140	5,090	9,655	25,882	(789)	(140)	(334)	-	213,776

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Bath Borough Authority	CB	478,105	21,777	140	3,112	27,189	72,881	(11,619)	(140)	(940)	-	590,505
Beaver Meadows Borough Police	CB	11,360	2,704	20	2,229	732	1,963	-	(20)	(25)	-	18,963
Beaver Township	CB	29,126	11,307	60	-	1,930	5,173	-	(60)	(67)	-	47,469
Bedford Borough	DB	4,439,311	84,121	400	37,681	242,106	648,980	(363,296)	(400)	(8,369)	-	5,080,534
Bedford Borough (CB)	CB	2,211	2,772	40	4,088	265	710	-	(40)	(9)	-	10,037
Bedford Borough Water Authority	DB	-	76,667	260	-	421	1,128	-	(260)	(15)	-	78,201
Bedford Borough Water Authority (CB)	CB	-	-	-	-	-	-	-	-	-	-	0
Bedford Township Municipal Authority	CB	104,178	9,612	200	8,534	6,335	16,982	(1,549)	(200)	(219)	-	143,873
Bedminster Township	DB	1,384,221	49,364	240	20,152	78,733	211,049	(5,051)	(240)	(2,721)	-	1,735,747
Bedminster Township Police	DB	4,719,231	96,016	260	31,835	257,631	690,598	(250,682)	(260)	(8,905)	-	5,535,724
Bell Township	DB	382,227	8,511	160	4,399	21,421	57,420	(21,745)	(160)	(740)	-	451,493
Belle Vernon Municipal Authority	CB	852,031	36,433	220	14,221	48,209	129,229	(44,799)	(220)	(1,666)	-	1,033,658
Bellefonte Borough	DB	12,305,822	452,935	960	74,606	684,398	1,834,573	(621,522)	(960)	(23,657)	-	14,707,155
Bellefonte Borough (CB Plan)	CB	462,216	55,387	340	63,315	29,018	77,785	-	(340)	(1,003)	-	686,718
Bellwood Borough	DB	864,274	23,828	260	10,910	48,663	130,444	(36,408)	(260)	(1,682)	-	1,040,029
Bellwood Borough Police	DB	1,583,369	(80)	100	-	88,524	237,295	(28,727)	(100)	(3,060)	-	1,877,321
Bentleyville Borough	DB	351,961	13,352	80	3,929	20,600	55,220	-	(80)	(712)	-	444,350
Bentleyville Borough Police	DB	337,012	19,344	80	-	19,288	51,703	(25,941)	(80)	(667)	-	400,739
Bentleyville Borough Police (CB Plan)	CB	92,514	9,568	40	-	5,281	14,156	(4,283)	(40)	(183)	-	117,053
Berlin Borough	DB	1,587,555	38,228	540	26,519	86,266	231,241	(89,014)	(540)	(2,982)	-	1,877,813
Berlin Borough (CB Plan)	CB	27,099	-	80	-	1,503	4,029	(952)	(80)	(52)	-	31,627
Bethel Township	DB	219,557	7,759	80	1,811	12,112	32,467	(13,905)	(80)	(419)	-	259,382
Bethlehem Authority	DB	417,527	7,479	100	3,138	22,764	61,021	(33,553)	(100)	(787)	-	477,589

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

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Bethlehem City	DB	133,419,892	1,824,433	13,940	1,632,541	7,284,527	19,526,658	(8,586,430)	(13,940)	(251,797)	148,075	154,997,899
Bethlehem City Redevelopment Authority	DB	885,216	33,997	100	9,679	49,018	131,395	(73,458)	(100)	(1,694)	-	1,034,153
Bethlehem Parking Authority	DB	2,967,483	113,505	680	64,776	155,900	417,901	(273,305)	(680)	(5,389)	-	3,440,871
Big Beaver Borough	DB	152,186	6,440	220	-	8,468	22,700	(4,516)	(220)	(293)	-	184,985
Big Beaver Borough Police	DB	203,464	(20)	20	-	11,295	30,277	(6,768)	(20)	(390)	-	237,858
Biglerville Borough	DB	589,744	29,773	60	7,943	33,833	90,690	-	(60)	(1,169)	-	750,814
Biglerville Borough (CB Plan)	CB	87,340	-	60	-	4,925	13,202	-	(60)	(170)	-	105,297
Biglerville Borough Police	DB	511,524	23,704	40	5,089	29,285	78,501	-	(40)	(1,012)	-	647,091
Birmingham Township	DB	645,328	(40)	40	-	36,149	96,900	(9,136)	(40)	(1,250)	-	767,951
Birmingham Township Police	DB	1,363,747	4,054	80	-	76,912	206,168	-	(80)	(2,659)	-	1,648,222
Black Creek Township	CB	425,499	2,481	220	-	23,260	62,350	(28,539)	(220)	(804)	-	484,247
Blair Township	DB	870,160	50,413	300	5,200	49,089	131,585	(25,420)	(300)	(1,697)	-	1,079,330
Blair Township Police	DB	2,056,670	29,474	220	16,193	113,211	303,470	(132,597)	(220)	(3,913)	-	2,382,508
Blair Township Water and Sewer Authority	CB	249,826	9,451	180	32,362	14,910	39,967	(5,841)	(180)	(515)	-	340,160
Bloomfield Borough	DB	264,285	6,354	60	3,171	19,550	52,404	(3,326)	(60)	(676)	-	341,762
Bloomfield Township	CB	166,128	3,145	140	3,145	9,297	24,921	(8,771)	(140)	(321)	-	197,544
Bloomfield Township Sewage Authority	CB	244,727	3,327	100	3,327	13,692	36,703	(10,732)	(100)	(473)	-	290,571
Blooming Grove Township	CB	451,109	9,854	140	20,979	25,834	69,251	(21,792)	(140)	(893)	-	554,342
Boggs Township (Centre County)	CB	594,742	14,361	160	6,992	33,086	88,688	(36,261)	(160)	(1,144)	-	700,464
Boggs Township (Clearfield County)	DB	392,989	12,407	160	-	22,992	61,630	(16,574)	(160)	(795)	-	472,649
Bowmanstown Borough	CB	182,209	3,947	160	7,173	10,458	28,033	(1,352)	(160)	(361)	-	230,107
Brackenridge Borough	DB	2,051,752	17,557	340	19,313	114,679	307,404	(64,419)	(340)	(3,964)	-	2,442,322
Bradford City Water Authority	CB	5,903,482	136,240	540	150,448	334,805	897,468	(198,993)	(540)	(11,573)	-	7,211,877
Bradford Regional Airport Authority	DB	619,466	(200)	260	7,839	34,630	92,827	(14,525)	(260)	(1,197)	-	738,840
Brecknock Township	DB	735,413	14,619	180	12,178	43,722	117,201	(17,008)	(180)	(1,511)	-	904,614

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Brecknock Township (Berks County) (CB Plan)	CB	342,391	24,147	100	13,722	20,893	56,006	-	(100)	(722)	-	456,437
Brecknock Township Police	DB	836,403	(60)	60	-	45,965	123,212	(45,608)	(60)	(1,589)	-	958,323
Briar Creek Township	DB	466,018	(100)	120	-	26,143	70,078	(7,324)	(120)	(904)	-	553,911
Briar Creek Township Police	DB	1,139,178	(80)	100	-	64,444	172,746	-	(100)	(2,228)	-	1,374,060
Bridgeville Borough	DB	2,298,221	38,763	340	62,747	129,028	345,867	(110,633)	(340)	(4,460)	-	2,759,533
Bridgewater Borough	CB	72,602	5,750	40	-	4,239	11,362	-	(40)	(147)	-	93,806
Bridgewater Borough Police	DB	273,201	10,217	40	-	15,178	40,687	(12,839)	(40)	(525)	-	325,919
Brighton Township	DB	2,229,428	33,208	300	16,629	124,270	333,114	(78,828)	(300)	(4,296)	-	2,653,525
Brighton Township Municipal Authority	DB	1,477,628	18,963	220	11,660	82,246	220,465	(79,777)	(220)	(2,843)	-	1,728,342
Brighton Township Sewage Authority	DB	859,594	27,651	160	8,620	45,528	122,042	(24,339)	(160)	(1,574)	-	1,037,522
Bristol Township	CB	6,084,575	(62)	100	139,193	330,706	886,480	(336,554)	(100)	(11,431)	-	7,092,907
Broad Top Township	CB	997,272	34,531	280	25,545	56,650	151,854	(19,375)	(280)	(1,958)	-	1,244,519
Brockway Area Sewage Authority	DB	673,415	25,895	180	9,662	36,770	98,565	(47,493)	(180)	(1,271)	7,320	802,863
Brockway Borough	DB	2,098,718	(220)	220	-	117,590	315,209	(28,452)	(220)	(4,065)	-	2,498,780
Brockway Borough Municipal Authority	DB	790,492	434	180	9,096	42,968	115,179	(68,909)	(180)	(1,485)	(7,320)	880,455
Brodhead Creek Regional Authority	DB	3,022,612	134,606	740	121,288	175,772	471,169	(140,545)	(740)	(6,076)	-	3,778,826
Brokenstraw Township	CB	190,307	6,000	80	2,180	10,762	28,847	(6,746)	(80)	(372)	-	230,978
Brookville Borough	DB	2,769,842	68,496	360	14,827	152,969	410,044	(127,731)	(360)	(5,288)	-	3,283,159
Brookville Municipal Authority	DB	3,039,414	66,329	380	29,597	171,288	459,148	(71,648)	(380)	(5,921)	-	3,688,207
Brothersvalley Township	CB	612,203	48,167	200	11,241	35,485	95,120	(9,090)	(200)	(1,227)	-	791,899
Brown Township	DB	1,442,230	50,094	300	-	81,560	218,627	(84,544)	(300)	(2,819)	-	1,705,148
Buckingham Township	DB	7,834,998	248,200	900	61,515	463,421	1,242,230	(160,751)	(900)	(16,019)	-	9,673,594
Buckingham Township Police	DB	12,483,575	105,216	580	68,286	735,603	1,971,834	(818,028)	(580)	(25,427)	-	14,521,059

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Bucks County Redevelopment Authority	DB	772,501	15,051	120	9,860	41,626	111,581	(87,296)	(120)	(1,439)	-	861,884
Bucks County Water & Sewer Authority	DB	47,750,334	4,323,252	3,500	-	2,751,895	7,376,637	(1,679,512)	(3,500)	(95,122)	-	60,427,484
Bucks County Water and Sewer Authority (CB Plan)	CB	-	27,605	220	-	417	1,118	-	(220)	(14)	-	29,126
Buffalo Township	DB	193,904	8,805	220	2,525	9,782	26,222	(19,573)	(220)	(338)	(15,959)	205,368
Burnside Township	CB	5,585	193	-	-	316	846	-	-	(11)	-	6,929
Burrell Township	DB	1,225,785	7,946	260	10,202	64,633	173,254	(35,867)	(260)	(2,234)	-	1,443,719
Burrell Township Sewage Authority	DB	426,759	16,239	80	5,185	24,851	66,614	-	(80)	(859)	-	538,789
Butler Area Public Library	DB	796,991	(320)	320	8,434	44,682	119,773	(11,656)	(320)	(1,544)	-	956,360
Caernarvon Township	CB	728,436	22,067	200	21,554	41,949	112,448	(2,956)	(200)	(1,450)	-	922,048
California Borough	DB	2,381,871	53,769	400	20,911	130,573	350,008	(153,881)	(400)	(4,513)	-	2,778,738
California Borough Police	DB	3,922,123	(220)	240	17,207	206,334	553,092	(98,709)	(240)	(7,132)	-	4,592,695
Caln Township	DB	5,713,252	186,829	800	-	319,979	857,726	(251,684)	(800)	(11,060)	-	6,815,042
Cambria County Conservation & Recreation Authority	CB	190,798	5,724	80	-	10,361	27,774	(17,066)	(80)	(358)	-	217,233
Cambria County Conservation District	CB	10,574	4,639	80	6,128	843	2,258	(2,242)	(80)	(29)	-	22,171
Cambria Township	DB	3,639,538	183,729	420	18,155	200,108	536,402	(271,521)	(420)	(6,917)	-	4,299,494
Cambria Township Police	DB	3,167,129	(120)	120	-	178,413	478,247	(6,609)	(120)	(6,167)	-	3,810,893
Cambria Township Sewer Authority	DB	718,745	21,863	100	5,241	40,011	107,251	(42,066)	(100)	(1,383)	-	849,662
Cambria Township Water Authority	DB	267,859	1,471	40	1,724	15,210	40,772	-	(40)	(526)	-	326,510
Cambridge Springs Borough	DB	1,202,265	7,249	240	10,028	66,464	178,160	(58,691)	(240)	(2,297)	-	1,403,178
Cambridge Springs Borough Police	DB	856,340	(100)	100	7,041	48,037	128,766	(15,991)	(100)	(1,660)	-	1,022,433
Cambridge Township	CB	123,066	6,282	120	950	6,980	18,710	(3,085)	(120)	(241)	-	152,662

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Camp Hill Borough	DB	3,166,339	63,219	500	12,753	176,008	471,801	(128,895)	(500)	(6,084)	-	3,755,141
Camp Hill Borough (CB Plan)	CB	62,313	36,701	80	8,928	4,405	11,807	(3,311)	(80)	(152)	-	120,691
Camp Hill Borough Police	DB	6,490,073	64,198	500	-	339,385	909,744	(300,160)	(500)	(11,731)	-	7,491,509
Canal Township	CB	39,084	3,830	60	6,645	2,458	6,590	-	(60)	(85)	-	58,522
Canton Township	CB	1,199,908	92,947	340	23,172	68,201	182,816	(23,799)	(340)	(2,357)	-	1,540,888
Capital Region Water	DB	13,042,659	321,808	3,080	480,204	779,098	2,088,423	(223,576)	(3,080)	(26,930)	-	16,461,686
Carbon County Conservation District	CB	771,424	12,568	180	14,805	43,792	117,388	(12,758)	(180)	(1,514)	-	945,705
Carmichaels-Cumberland Joint Sewer Authority	DB	806,425	(100)	140	1,549	44,354	118,895	(37,743)	(140)	(1,533)	-	931,847
Carnegie Borough	DB	3,764,409	297,593	560	25,385	208,150	557,960	(214,330)	(560)	(7,195)	-	4,631,972
Carroll Township Authority	DB	685,791	12,091	200	8,081	38,405	102,948	(38,710)	(200)	(1,328)	-	807,278
Carroll Township Police	DB	4,378,073	169,339	320	54,331	246,950	661,965	(104,249)	(320)	(8,536)	-	5,397,873
Carroll Valley Borough	DB	1,668,658	116,082	380	17,640	92,679	248,432	(112,278)	(380)	(3,204)	-	2,028,009
Carroll Valley Borough Police	DB	1,184,412	38,109	120	11,180	66,804	179,074	(11,082)	(120)	(2,309)	-	1,466,188
Carrolltown Borough	DB	210,464	8,268	180	3,443	11,580	31,040	(16,836)	(180)	(400)	-	247,559
Carrolltown Borough Police	DB	308,162	21,333	60	-	17,068	45,753	(21,483)	(60)	(590)	-	370,243
Cass Township	CB	60,659	5,476	60	5,476	3,550	9,515	-	(60)	(123)	-	84,553
Catawissa Borough Municipal Water Authority	DB	581,378	19,287	80	3,799	33,515	89,838	-	(80)	(1,158)	-	726,659
Center Township (Greene County)	CB	740,132	28,555	300	12,402	43,055	115,412	(9,500)	(300)	(1,488)	-	928,568
Center Township (Indiana County)	DB	1,965,293	58,380	340	14,375	111,180	298,025	(84,265)	(340)	(3,843)	-	2,359,145
Center Township (Snyder County)	CB	56,321	1,071	60	1,029	2,989	8,012	(8,704)	(60)	(103)	-	60,615
Centerville Borough	CB	678,499	29,530	200	25,996	38,885	104,235	(29,105)	(200)	(1,344)	-	846,696
Centerville Borough Sanitary Authority	DB	381,503	18,386	80	3,528	21,341	57,206	(10,821)	(80)	(738)	-	470,405

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Central Carbon Municipal Authority	DB	304,057	14,911	80	4,857	17,016	45,612	(17,624)	(80)	(588)	-	368,241
Central City Borough	DB	352,097	4,735	120	-	19,628	52,614	(17,809)	(120)	(678)	-	410,587
Central City Borough Police	DB	1,084,273	(20)	20	-	60,709	162,734	(16,541)	(20)	(2,098)	-	1,289,057
Central Indiana County Joint Sanitary Authority	DB	205,323	9,483	120	-	12,051	32,302	(165)	(120)	(417)	-	258,577
Centre County Library & Historical Museum	DB	1,739,671	(700)	700	13,158	95,882	257,017	(91,002)	(700)	(3,314)	-	2,010,712
Centre Township (Berks County)	DB	531,295	7,224	160	-	29,226	78,341	(31,341)	(160)	(1,010)	-	613,735
Centre Township (Berks County) Police	DB	523,718	(60)	60	-	28,387	76,093	(43,563)	(60)	(981)	-	583,594
Centre Township (Perry County)	CB	258,086	5,562	100	5,644	14,499	38,867	(12,874)	(100)	(501)	-	309,283
Charleroi Borough	DB	1,440,420	5,340	300	13,038	77,377	207,413	(129,583)	(300)	(2,675)	-	1,611,330
Cherrytree Township	DB	554,126	22,353	140	15,199	31,583	84,660	(9,790)	(140)	(1,092)	-	697,039
Chippewa Township	CB	4,572	1,970	20	9,144	515	1,381	-	(20)	(18)	-	17,564
Christiana Borough (Lancaster County)	CB	5,072	4,546	80	4,546	478	1,282	(1,535)	(80)	(17)	-	14,372
Clairton City	DB	2,655,228	(560)	580	13,335	147,138	394,412	(224,085)	(580)	(5,086)	-	2,980,382
Clairton Firefighters	DB	1,217,143	42,329	380	-	63,182	169,363	(228,492)	(380)	(2,184)	-	1,261,341
Clairton Police	DB	861,936	278,959	620	52,090	45,676	122,439	(193,796)	(620)	(1,579)	-	1,165,725
Clarion County Housing Authority	DB	1,232,766	19,704	200	-	67,693	181,455	(89,652)	(200)	(2,340)	-	1,409,626
Clarion County Housing Authority (CB Plan)	CB	100,238	8,469	200	16,324	6,280	16,834	-	(200)	(217)	-	147,928
Clarion Township	CB	530,638	19,473	180	5,712	29,764	79,784	(30,620)	(180)	(1,029)	-	633,722
Clay Township	CB	390,934	26,002	120	7,815	22,459	60,202	(3,375)	(120)	(776)	-	503,261
Claysville Borough	CB	117,129	6,467	120	394	6,641	17,802	(2,849)	(120)	(230)	-	145,354
Clearfield Township	DB	137,239	4,075	120	-	7,789	20,879	-	(120)	(269)	-	169,713
Cleona Borough	CB	63,838	8,482	40	-	3,776	10,122	-	(40)	(131)	-	86,087
Clymer Borough	DB	260,208	15,423	220	-	14,649	39,267	(13,057)	(220)	(506)	-	315,984

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Clymer Borough Police	DB	105,444	1,044	60	-	5,952	15,954	-	(60)	(206)	-	128,188
Coaldale Borough	CB	115,437	4,744	60	4,199	6,620	17,745	-	(60)	(229)	-	148,516
Coaldale-Lansford-Summit Hill Sewer Authority	CB	454,090	14,980	120	7,607	26,088	69,930	(315)	(120)	(902)	-	571,478
Cochranton Borough	DB	373,270	14,509	120	12,493	21,236	56,925	(17,213)	(120)	(734)	-	460,486
Cochranton Borough Police	DB	324,866	7,075	80	-	17,919	48,032	(23,378)	(80)	(619)	-	373,895
Cokeburg Borough	CB	3,139	619	60	619	148	397	(927)	(60)	(5)	-	3,990
Colebrookdale Township Police	DB	5,585,882	54,888	280	10,583	312,216	836,915	(306,577)	(280)	(10,792)	-	6,483,115
Collegeville Borough	DB	2,630,543	121,163	300	-	147,976	396,660	(114,105)	(300)	(5,115)	-	3,177,122
Collier Township	DB	3,342,192	140,263	760	47,317	187,435	502,431	(153,802)	(760)	(6,479)	-	4,059,357
Collier Township Municipal Authority	DB	20,580	21,454	40	3,498	2,219	5,948	-	(40)	(77)	-	53,622
Collingdale Borough	DB	3,268,877	109,253	440	34,537	182,862	490,175	(129,504)	(440)	(6,321)	-	3,949,879
Columbia County Conservation District	CB	665,467	7,790	280	10,259	37,136	99,545	(30,358)	(280)	(1,284)	-	788,555
Columbus Township	DB	345,756	18,602	80	7,237	19,852	53,214	-	(80)	(686)	-	443,975
Concord Township	DB	5,381,975	274,105	720	50,589	301,372	807,847	(234,580)	(720)	(10,417)	-	6,570,891
Conemaugh Township	DB	457,637	14,199	220	-	18,540	49,699	(30,885)	(220)	(641)	-	508,549
Conewago Township	CB	217,700	5,384	200	6,036	12,683	33,998	(1,442)	(200)	(438)	10,631	284,552
Conneaut Lake Regional Police	DB	778,196	3,121	120	-	43,687	117,106	(8,127)	(120)	(1,510)	-	932,473
Conneautville Borough	CB	315,735	10,906	60	5,619	17,793	47,695	(11,300)	(60)	(615)	-	385,833
Connellsville City	DB	2,799,537	7,481	340	23,466	156,659	419,935	(70,521)	(340)	(5,415)	-	3,331,142
Connellsville Municipal Authority	DB	1,842,581	54,601	260	18,715	104,334	279,675	(103,289)	(260)	(3,606)	-	2,193,011
Connellsville Redevelopment Authority	DB	588,432	27,976	80	4,910	32,699	87,653	(39,462)	(80)	(1,130)	-	701,078
Conshohocken Borough	DB	3,849,805	135,272	860	58,822	217,470	582,942	(94,082)	(860)	(7,517)	-	4,742,712
Conshohocken Borough Authority	DB	1,427,544	14,198	320	25,570	80,583	216,007	(24,053)	(320)	(2,785)	-	1,737,064
Conway Borough	DB	1,033,423	35,664	200	7,551	56,200	150,649	(52,523)	(200)	(1,943)	-	1,229,021

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Cook Township	CB	233,517	23,013	120	4,489	13,643	36,572	(3,294)	(120)	(472)	-	307,468
Coolspring Township	DB	98,940	7,871	100	1,356	5,520	14,795	(7,489)	(100)	(191)	-	120,802
Coolspring, Jackson & Lake Latonka Joint Authority	CB	6,504	741	20	741	398	1,068	-	(20)	(14)	-	9,438
Coplay-Whitehall Sewer Authority	DB	2,500,838	62,269	340	16,643	132,159	354,262	(102,271)	(340)	(4,568)	-	2,959,332
Cornplanter Township	CB	344,044	14,388	220	19,975	20,192	54,126	(83)	(220)	(698)	-	451,944
Corydon Township	DB	522,501	(120)	120	-	33,775	90,535	(11,059)	(120)	(1,167)	-	634,465
Covington Township	DB	725,470	70,787	120	12,749	42,107	112,871	-	(120)	(1,455)	-	962,529
Covington Township Police	DB	325,824	1,017	100	6,941	18,543	49,707	-	(100)	(641)	-	401,391
Cranberry Township	DB	2,882,757	136,777	500	57,477	162,991	436,909	(103,433)	(500)	(5,634)	-	3,567,844
Crescent Township	DB	563,832	(140)	140	5,372	31,254	83,779	(22,904)	(140)	(1,080)	-	660,113
Crescent Township Police	DB	1,356,166	32,937	200	-	75,715	202,958	(50,977)	(200)	(2,617)	-	1,614,182
Cressona Borough	DB	362,586	11,127	160	3,291	20,114	53,917	(16,769)	(160)	(695)	-	433,571
Cressona Borough Authority	DB	275,153	15,333	60	4,703	16,116	43,199	(13,912)	(60)	(557)	-	340,035
Creswell Heights Joint Authority	DB	4,292,717	52,970	460	41,452	244,938	656,571	(202,052)	(460)	(8,466)	-	5,078,130
Cross Creek Township	DB	347,083	16,747	140	10,132	19,803	53,082	(5,933)	(140)	(684)	-	440,230
Cumberland-Franklin Joint Municipal Authority	CB	1,847,317	91,503	220	23,252	107,158	287,244	(7,689)	(220)	(3,704)	-	2,345,081
Curwensville Municipal Authority	CB	832,191	12,640	200	28,805	47,234	126,613	(27,233)	(200)	(1,633)	-	1,018,617
Cussewago Township	CB	43,299	3,000	20	3,861	2,603	6,978	-	(20)	(90)	-	59,651
Dalton Borough	DB	325,473	9,074	120	-	18,071	48,441	(16,647)	(120)	(625)	-	383,787
Danville Borough Police	DB	3,548,780	(280)	280	23,946	197,345	528,997	(125,096)	(280)	(6,821)	-	4,166,871
Darlington Township	CB	227,854	19,338	200	4,076	13,291	35,627	(4,415)	(200)	(459)	-	295,312
Darlington Township Police	CB	5,920	2,530	20	-	388	1,040	-	(20)	(13)	-	9,865
Decatur Township Police	DB	283,526	12,427	40	-	15,726	42,154	(16,165)	(40)	(544)	-	337,124
Deemston Borough	CB	53,885	8,468	80	70	3,823	10,249	(3,670)	(80)	(132)	-	72,693
Delaware Township	DB	200,228	11,339	160	-	11,442	30,671	(16,655)	(160)	(396)	-	236,629

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Delaware Valley Municipal Management Association	DB	7,672,127	334,361	580	101,361	429,727	1,151,911	(231,274)	(580)	(14,854)	-	9,443,359
Delaware Valley Municipal Management Association (CB Plan)	CB	202,865	92,818	240	46,409	15,251	40,880	(2,969)	(240)	(527)	-	394,727
Delmont Borough	DB	289,560	1,923	180	-	15,877	42,559	(17,760)	(180)	(549)	-	331,610
Delmont Borough Police	DB	1,166,400	27,546	160	-	64,615	173,204	(54,202)	(160)	(2,233)	-	1,375,330
Derry Borough	DB	787,502	16,337	280	1,466	43,305	116,081	(50,903)	(280)	(1,497)	-	912,291
Derry Township (Dauphin County)	DB	14,023,612	540,744	2,060	180,533	764,183	2,048,442	(796,802)	(2,060)	(26,415)	-	16,734,297
Derry Township (Dauphin County) (CB Plan)	CB	1,385,189	-	200	-	77,792	208,526	(47,574)	(200)	(2,689)	-	1,621,244
Derry Township (Mifflin County)	CB	1,035,708	29,583	440	13,760	59,155	158,568	(97,828)	(440)	(2,045)	-	1,196,901
Derry Township (Westmoreland County)	DB	7,027,240	223,372	680	54,498	368,552	987,927	(372,989)	(680)	(12,739)	-	8,275,861
Derry Township Municipal Authority	DB	1,091,555	32,184	200	24,700	62,678	168,012	(18,934)	(200)	(2,167)	-	1,358,028
Derry Township Sanitary Sewer Authority	CB	365,149	12,689	80	18,996	21,385	57,324	-	(80)	(739)	-	474,804
Dickinson Township	CB	578,641	30,935	280	18,207	33,162	88,892	(40,942)	(280)	(1,146)	-	707,749
Dingman Township	DB	1,777,001	37,730	300	-	99,443	266,564	(32,764)	(300)	(3,437)	-	2,144,537
Donegal Township (Butler County)	CB	55,694	2,108	80	1,781	2,953	7,917	(10,084)	(80)	(102)	-	60,267
Donegal Township (Washington County)	DB	139,279	12,109	80	732	8,036	21,542	(13,043)	(80)	(278)	-	168,377
Donegal Township (Westmoreland County)	DB	1,180,933	33,840	220	-	66,146	177,308	(53,918)	(220)	(2,286)	-	1,402,023
Donegal Township Police (Washington County)	DB	634,033	(119)	100	3,336	35,819	96,016	-	(100)	(1,238)	-	767,847
Dorrance Township	CB	230,569	11,924	120	9,793	14,812	39,706	(2,561)	(120)	(512)	-	303,731
Douglass Township (Montgomery County)	DB	2,602,967	136,279	320	-	146,558	392,858	(52,513)	(320)	(5,066)	-	3,221,083

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Douglass Township (Montgomery County) Police	DB	7,224,512	264,090	400	-	402,346	1,078,514	(279,414)	(400)	(13,907)	-	8,676,141
Douglass Township Police (Berks County)	DB	2,217,530	(220)	220	-	123,287	330,479	(65,350)	(220)	(4,262)	-	2,601,464
Dravosburg Borough	DB	423,736	15,321	40	6,437	23,961	64,229	(9,351)	(40)	(828)	-	523,505
Drumore Township	CB	41,336	7,975	80	-	2,390	6,406	(1,354)	(80)	(83)	-	56,670
Dublin Borough	CB	120,610	8,918	180	-	6,955	18,643	-	(180)	(240)	-	154,886
Dublin Borough Police	DB	793,244	26,800	80	-	43,386	116,299	(54,243)	(80)	(1,500)	-	923,986
DuBois City Redevelopment Authority	DB	210,371	(20)	20	-	11,453	30,701	(15,596)	(20)	(396)	-	236,513
Duboistown Borough	DB	188,432	4,571	100	-	10,298	27,604	(12,757)	(100)	(356)	-	217,792
Duboistown Borough Police	DB	419,091	11,669	60	-	25,537	68,452	(27,353)	(60)	(883)	-	496,513
DuFAST Authority	CB	5,880	-	-	-	327	878	(170)	-	(11)	-	6,904
Dunbar Borough Police	DB	603,970	(60)	60	-	34,030	91,219	(978)	(60)	(1,176)	-	727,005
Duncannon Borough	DB	937,392	(240)	240	9,604	50,571	135,560	(71,640)	(240)	(1,748)	-	1,059,499
Duncannon Borough Police	DB	633,330	(40)	40	-	35,612	95,459	(3,845)	(40)	(1,231)	-	759,285
Duncansville Borough	CB	224,181	16,000	220	2,625	12,185	32,661	(7,219)	(220)	(421)	-	280,012
Duncansville Borough Police	CB	40,630	-	40	-	2,291	6,142	-	(40)	(79)	-	48,984
East Allen Township	DB	1,576,293	63,541	380	-	88,418	237,010	(48,927)	(380)	(3,056)	-	1,913,279
East Bangor Borough Police	DB	116,747	999	20	-	6,586	17,654	-	(20)	(228)	-	141,758
East Berlin Area Joint Authority	DB	286,406	4,927	80	4,861	15,885	42,580	(15,224)	(80)	(549)	-	338,886
East Berlin Borough	DB	397,900	36,912	100	-	21,802	58,441	(37,501)	(100)	(754)	-	476,800
East Berlin Borough Police	DB	385,954	(40)	40	-	21,133	56,648	(23,453)	(40)	(730)	-	439,512
East Carroll Township	DB	157,012	5,582	60	-	8,747	23,446	(10,359)	(60)	(302)	-	184,126
East Coventry Township	DB	1,579,408	40,544	140	-	87,972	235,814	(57,367)	(140)	(3,041)	-	1,883,330
East Coventry Township (CB Plan)	CB	82,591	21,224	100	21,224	5,142	13,784	-	(100)	(178)	-	143,787
East Coventry Township Police	DB	2,511,033	91,286	240	19,337	140,784	377,380	(85,908)	(240)	(4,866)	-	3,049,046

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
East Deer Township	DB	615,289	(80)	100	4,317	23,162	62,087	(144,939)	(100)	(801)	10,672	569,707
East Deer Township Police	DB	1,356,131	(40)	40	2,817	76,152	204,130	(12,329)	(40)	(2,632)	-	1,624,229
East Fallowfield Township	CB	494,926	20,990	280	-	28,120	75,379	(13,900)	(280)	(972)	-	604,543
East Fallowfield Township Police	DB	1,857,556	45,458	180	32,271	104,754	280,801	(48,713)	(180)	(3,621)	-	2,268,506
East Finley Township	DB	291,582	19,547	200	5,585	15,989	42,860	(26,372)	(200)	(553)	-	348,638
East Franklin Township Police	CB	51,659	15,697	20	1,794	3,112	8,341	-	(20)	(108)	-	80,495
East Greenville Borough	DB	407,274	24,368	160	-	23,128	61,995	(3,930)	(160)	(799)	-	512,036
East Hanover Township	CB	1,899,002	46,316	460	23,022	101,436	271,906	(105,469)	(460)	(3,506)	-	2,232,707
East Huntingdon Township	DB	4,275,143	5,860	340	6,526	230,608	618,161	(291,333)	(340)	(7,971)	-	4,836,994
East Manchester Township	DB	1,621,874	38,812	420	17,841	89,392	239,620	(106,782)	(420)	(3,090)	-	1,897,667
East Marlborough Township	DB	3,015,138	49,568	280	-	166,346	445,901	(228,631)	(280)	(5,750)	1,949	3,444,521
East Marlborough Township Police	DB	212,902	34,504	20	-	13,605	36,470	-	(20)	(470)	-	297,011
East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	3,875,266	(580)	580	49,415	218,087	584,596	(60,462)	(580)	(7,538)	-	4,658,784
East Pennsboro Township Police	DB	13,204,040	426,259	860	63,574	730,281	1,957,567	(727,810)	(860)	(25,243)	-	15,628,668
East Rochester Borough	DB	305,518	30	140	2,981	16,232	43,510	(39,103)	(140)	(561)	-	328,607
East Rockhill Township	DB	2,421,463	114,629	180	15,091	134,325	360,068	(136,734)	(180)	(4,643)	-	2,904,199
East Rockhill Township (CB Plan)	CB	13,213	2,009	60	4,576	862	2,311	-	(60)	(30)	-	22,941
East Stroudsburg Borough	DB	6,758,723	199,158	680	35,816	372,894	999,568	(360,992)	(680)	(12,889)	-	7,992,278
East Stroudsburg Borough (CB Plan)	CB	108,762	49,081	280	8,044	6,646	17,814	-	(280)	(230)	(21,654)	168,463
East Washington Borough	DB	66,078	6,410	60	2,404	3,790	10,159	(2,317)	(60)	(131)	-	86,393
East Washington Borough Police	DB	884,772	(40)	40	-	47,959	128,557	(73,611)	(40)	(1,658)	-	985,979
Eastern Snyder County Regional Authority	DB	3,146,606	79,912	400	27,645	182,030	487,943	(245,189)	(400)	(6,292)	-	3,672,655
Easton City	DB	23,626,690	495,569	4,320	540,966	1,308,699	3,508,054	(930,073)	(4,320)	(45,236)	(141,708)	28,362,961
Eaton Township	CB	29,904	3,328	60	3,815	1,867	5,005	-	(60)	(65)	-	43,854

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Economy Borough Municipal Authority	CB	147,639	8,962	200	965	8,395	22,504	(6,998)	(200)	(290)	-	181,177
Eldred Township (Jefferson County)	DB	187,578	7,161	80	-	10,621	28,470	(2,094)	(80)	(367)	-	231,369
Eldred Township (Monroe County)	DB	219,782	4,839	160	6,832	12,344	33,089	(9,614)	(160)	(427)	-	266,845
Eldred Township (Warren County)	CB	341,786	14,094	80	-	19,593	52,521	(980)	(80)	(677)	-	426,337
Elizabeth Borough Municipal Authority	DB	772,410	10,775	140	5,409	43,379	116,279	(68,623)	(140)	(1,499)	-	878,130
Elizabeth Township (Allegheny County)	DB	4,526,863	63,848	900	27,688	246,060	659,580	(299,927)	(900)	(8,505)	-	5,215,607
Elizabeth Township (Allegheny County) Police	DB	9,058,790	97,563	560	-	499,710	1,339,507	(463,396)	(560)	(17,273)	-	10,514,901
Elizabeth Township (Lancaster County)	DB	622,756	29,947	60	-	34,859	93,442	(21,686)	(60)	(1,205)	-	758,113
Elizabeth Township (Lancaster County) (CB Plan)	CB	5,166	2,899	-	-	231	620	-	-	(8)	-	8,908
Elizabeth Township Sanitary Authority	DB	739,957	(60)	60	-	40,372	108,221	(51,497)	(60)	(1,396)	-	835,597
Elizabethville Area Authority	CB	77,348	4,918	100	7,535	4,606	12,348	(2,350)	(100)	(159)	-	104,246
Elk Creek Township	CB	151,882	7,325	200	1,752	8,575	22,987	(9,142)	(200)	(296)	-	183,083
Elk Township	CB	119,413	(1,514)	140	1,728	6,556	17,573	(1,484)	(140)	(227)	-	142,045
Emlenton Area Municipal Authority	CB	148,176	-	-	-	4,896	13,125	(144,907)	-	(169)	-	21,121
Emlenton Borough	CB	248,285	4,810	80	2,061	10,394	27,772	(11,306)	(80)	(358)	-	281,658
Emlenton Borough Police	CB	79,762	-	20	-	4,498	12,057	-	(20)	(155)	-	96,162
Emporium Borough	DB	1,198,061	317	300	9,207	70,309	188,467	(56,025)	(300)	(2,430)	-	1,407,906
Emporium Borough Police	DB	1,797,524	(80)	80	-	100,685	269,894	(25,669)	(80)	(3,480)	-	2,138,874
Erie County Housing Authority	DB	3,991,726	87,225	980	27,977	221,244	593,060	(260,709)	(980)	(7,648)	-	4,652,875
Etna Borough	DB	1,711,819	15,391	320	14,131	96,516	258,717	(18,496)	(320)	(3,336)	-	2,074,742

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Everett Area Municipal Authority	DB	428,660	14,329	120	18,112	24,292	65,117	(14,074)	(120)	(840)	-	535,596
Everett Borough	DB	511,636	(140)	140	5,730	28,807	77,220	(6,808)	(140)	(996)	-	615,449
Everett Borough Police	DB	1,161,956	31,663	80	-	65,952	176,789	-	(80)	(2,280)	-	1,434,080
Factoryville Borough	CB	130,968	11,329	60	11,096	7,809	20,931	-	(60)	(270)	-	181,863
Factoryville Borough Police	CB	70,111	-	20	-	3,787	10,152	(6,338)	(20)	(131)	-	77,581
Fairfield Municipal Authority	DB	125,251	9,710	20	-	7,112	19,064	-	(20)	(246)	-	160,891
Fairfield Township	DB	707,597	19,422	160	-	39,444	105,733	(25,297)	(160)	(1,363)	-	845,536
Fairview Township	DB	4,199,730	55,312	400	52,433	234,423	628,388	(144,497)	(400)	(8,103)	-	5,017,686
Fairview Township Police	DB	714,520	(20)	20	-	40,106	107,507	(7,082)	(20)	(1,386)	-	853,645
Falls Creek Borough	DB	274,564	12,977	160	-	15,446	41,403	(7,986)	(160)	(534)	-	335,870
Falls Creek Borough Police	DB	261,682	(20)	20	-	14,395	38,586	(13,763)	(20)	(498)	-	300,382
Falls Township	CB	2,325,087	67,984	400	84,793	131,703	353,038	(23,243)	(400)	(4,552)	-	2,934,810
Farmington Township	DB	484,840	15,409	180	-	26,873	72,035	(26,838)	(180)	(929)	-	571,390
Farrell City	DB	3,197,841	103,491	580	23,478	176,786	473,886	(204,918)	(580)	(6,111)	-	3,764,453
Farrell City Firefighters	DB	1,252,744	-	260	-	65,931	176,733	(179,536)	(260)	(2,279)	-	1,313,593
Farrell City Police	DB	6,763,803	113,608	920	37,640	373,245	1,000,508	(404,998)	(920)	(12,902)	-	7,870,904
Fawn Township Sewage Authority	DB	122,856	5,656	20	-	7,210	19,328	-	(20)	(249)	-	154,801
Fawn-Frazer Joint Water Authority	DB	491,397	24,565	180	5,025	27,529	73,793	(33,676)	(180)	(952)	-	587,681
Fayette County Conservation District	CB	300,554	15,565	160	14,924	17,630	47,258	(328)	(160)	(609)	-	394,994
Ferndale Borough	DB	503,631	(60)	60	-	27,840	74,628	(21,207)	(60)	(962)	-	583,870
Forest City Borough	DB	158,357	7,867	100	7,937	9,117	24,440	(4,050)	(100)	(315)	-	203,353
Forest City Borough Police	DB	550,270	(60)	80	4,938	29,995	80,404	(35,011)	(80)	(1,037)	-	629,499
Forest County	DB	8,453,622	146,799	1,880	257,586	472,796	1,267,360	(455,637)	(1,880)	(16,343)	-	10,126,183
Forks Township	DB	4,546,176	189,510	840	39,230	251,993	675,484	(224,734)	(840)	(8,710)	-	5,468,949
Forks Township (CB Plan)	CB	24,657	26,859	100	2,290	1,954	5,239	-	(100)	(68)	-	60,931

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Forward Township	DB	583,806	6,019	160	6,916	32,113	86,081	(39,749)	(160)	(1,110)	-	674,076
Forward Township Police	DB	1,832,051	21,801	100	-	100,784	270,158	(106,244)	(100)	(3,484)	-	2,115,066
Foster Township	DB	86,057	57	20	-	4,838	12,969	-	(20)	(167)	-	103,754
Fountain Hill Borough	DB	904,887	71,030	320	14,826	49,302	132,156	(64,155)	(320)	(1,704)	-	1,106,342
Fountain Hill Borough (CB)	CB	-	2,045	-	1,431	68	182	-	-	(2)	-	3,724
Frackville Area Municipal Authority	CB	82,486	4,904	140	6,890	4,938	13,237	-	(140)	(171)	-	112,284
Franklin Borough	DB	257,296	(60)	60	-	14,429	38,677	(2,960)	(60)	(499)	-	306,883
Franklin Borough Police	DB	433,003	(20)	20	-	24,253	65,011	(6,248)	(20)	(838)	-	515,161
Franklin City Housing Authority	CB	681,114	11,108	180	14,142	38,616	103,512	(14,316)	(180)	(1,335)	-	832,841
Franklin Township (Beaver County)	DB	1,635,547	50,170	500	-	95,991	257,311	(90,781)	(500)	(3,318)	-	1,944,920
Franklin Township (Butler County)	CB	412,376	10,688	120	1,265	22,949	61,517	(20,183)	(120)	(793)	-	487,819
Franklin Township (Carbon County)	DB	1,888,916	42,237	300	12,975	104,669	280,572	(134,895)	(300)	(3,618)	-	2,190,856
Franklin Township (Greene County)	CB	3,484,277	48,000	420	17,406	193,956	519,911	(159,703)	(420)	(6,704)	-	4,097,143
Franklin Township Municipal Sanitary Authority	DB	5,931,620	292,147	580	52,397	332,030	890,027	(357,863)	(580)	(11,477)	-	7,128,881
Franklin Township Police (Beaver County)	DB	263,465	13,118	120	-	14,722	39,462	(10,476)	(120)	(509)	-	319,782
Franklin Township Sewer Authority	DB	1,389,167	12,392	220	22,452	81,613	218,769	(25,753)	(220)	(2,821)	-	1,695,819
Franklintown Borough	CB	61,966	1,011	-	-	3,421	9,169	(4,010)	-	(118)	-	71,439
Frazer Township	DB	496,482	18,090	80	-	28,642	76,776	(15,037)	(80)	(990)	-	603,963
Frazer Township Police	DB	177,931	(20)	20	5,973	10,128	27,150	-	(20)	(350)	-	220,812
Frazer Transportation Authority	DB	74,527	(20)	20	-	3,998	10,716	(7,748)	(20)	(138)	-	81,335
Fredericksburg Sewer & Water Authority	DB	303,771	13,816	200	-	16,954	45,447	(9,252)	(200)	(586)	-	370,150

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Freeburg Borough	DB	226,017	6,753	(60)	-	14,198	38,059	(4,395)	60	(491)	-	280,141
Freedom Borough (Beaver County)	CB	198,230	22,926	120	6,514	11,831	31,713	(2,913)	(120)	(409)	-	267,892
Freedom Township	DB	483,344	16,864	180	-	27,051	72,513	(16,297)	(180)	(935)	-	582,540
Freedom Township Police	DB	232,222	20,477	100	-	13,349	35,782	(610)	(100)	(461)	9,348	310,107
Freehold Township	DB	172,143	4,496	100	1,545	9,572	25,659	(8,781)	(100)	(331)	-	204,303
Freeland Borough	DB	388,072	(80)	80	3,663	18,878	50,605	(46,704)	(80)	(653)	-	413,781
Freeland Borough Municipal Authority	DB	1,969,313	(440)	500	16,350	109,579	293,733	(154,755)	(500)	(3,788)	-	2,229,992
Freeland Borough Police	DB	1,429,670	(200)	240	-	78,307	209,908	(81,519)	(240)	(2,707)	-	1,633,459
Freeport Borough	CB	489,635	6,637	80	4,588	27,441	73,556	(15,470)	(80)	(949)	-	585,438
Frenchcreek Township	DB	320,874	10,541	240	4,835	17,649	47,310	(16,550)	(240)	(610)	-	384,049
German Township Police	CB	1,745	6,204	20	(1,007)	246	659	-	(20)	(9)	-	7,838
Gilpin Township Police	DB	534,587	(40)	80	-	28,996	77,724	(43,762)	(80)	(1,002)	-	596,503
Girard Township	CB	153,095	12,480	80	-	8,696	23,311	(9,392)	(80)	(301)	-	187,889
Glade Township	CB	816,526	2,133	-	23,382	46,963	125,888	(16,971)	-	(1,623)	-	996,298
Glendale Valley Municipal Authority	CB	60,925	3,830	-	8,431	3,713	9,952	-	-	(128)	-	86,723
Greater Lebanon Refuse Authority	DB	6,046,077	124,104	840	103,496	344,608	923,744	(188,807)	(840)	(11,912)	-	7,341,310
Greene County Regional Police, Greene County (DB)	DB	24,633	3,920	40	2,836	1,111	2,977	(2,328)	(40)	(38)	-	33,111
Greene Township	CB	796,012	29,293	240	6,455	44,421	119,073	(48,167)	(240)	(1,535)	-	945,552
Greenfield Township (Blair County)	DB	328,422	9,774	140	-	18,177	48,725	(24,480)	(140)	(628)	-	379,990
Greenfield Township (Blair County) Police	DB	1,557,778	(60)	100	-	87,096	233,466	(28,335)	(100)	(3,011)	(9,348)	1,837,586
Greenfield Township (Erie County)	DB	587,830	14,883	240	16,723	34,719	93,067	(24,402)	(240)	(1,200)	-	721,620

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Greenfield Township (Lackawanna County)	CB	76,425	7,928	80	-	4,528	12,137	(3,212)	(80)	(157)	-	97,649
Greensburg City	DB	12,130,869	250,497	1,840	84,628	657,724	1,763,072	(625,158)	(1,840)	(22,735)	-	14,238,897
Greenville Borough	DB	3,621,351	43,911	720	17,580	196,977	528,011	(167,129)	(720)	(6,809)	-	4,233,892
Greenville Borough Firemen	DB	3,070,131	54,468	220	9,291	153,542	411,580	(201,531)	(220)	(5,307)	-	3,492,174
Greenville Borough Police	DB	7,075,929	61,832	440	-	388,718	1,041,984	(416,361)	(440)	(13,436)	-	8,138,666
Greenville Municipal Authority	DB	822,577	(79)	380	18,522	44,645	119,674	(57,861)	(380)	(1,543)	-	945,935
Guilford Township Authority	DB	1,411,292	18,282	280	20,567	79,435	212,932	(59,036)	(280)	(2,746)	-	1,680,726
Guilford Water Authority	DB	2,887,773	48,997	500	60,516	161,545	433,033	(144,553)	(500)	(5,584)	-	3,441,727
Hamilton Township	CB	1,455,232	17,659	220	15,079	80,791	216,567	(76,370)	(220)	(2,793)	-	1,706,165
Hamiltonban Township	DB	275,490	4,880	120	-	15,587	41,781	-	(120)	(539)	-	337,199
Hamiltonban Township Police	DB	195,947	(20)	20	-	10,817	28,995	(8,827)	(20)	(374)	-	226,538
Hamlin Township	CB	5,938	3,000	80	820	353	947	(1,633)	(80)	(12)	-	9,413
Hanover Township (Beaver County)	CB	56,118	9,795	40	4,549	3,486	9,344	-	(40)	(120)	-	83,172
Hanover Township (Lehigh County)	CB	790,263	63,665	300	29,927	46,388	124,346	(16,894)	(300)	(1,603)	-	1,036,092
Harrisburg City	DB	72,911,381	(9,460)	10,380	547,302	3,955,535	10,603,073	(4,870,394)	(10,380)	(136,727)	15,456	83,016,166
Harrisburg Fire	DB	74,774,932	491,413	4,320	281,020	4,130,737	11,072,714	(3,910,803)	(4,320)	(142,783)	-	86,697,230
Harrison Township	DB	4,412,531	28,059	520	22,604	243,128	651,719	(248,944)	(520)	(8,404)	-	5,100,693
Harrison Township Water Authority	DB	2,781,317	10,082	440	34,044	146,412	392,466	(118,125)	(440)	(5,061)	(14,129)	3,227,006
Harveys Lake Borough Police	DB	1,122,538	(120)	120	-	63,169	169,328	(4,242)	(120)	(2,183)	-	1,348,490
Hawley Area Authority	CB	181,661	6,864	160	3,484	10,379	27,821	(15,712)	(160)	(359)	-	214,138
Haycock Township	DB	767,056	18,600	120	-	43,146	115,656	(9,256)	(120)	(1,491)	-	933,711
Hazleton Transit Authority	DB	-	-	-	-	(13)	(34)	-	-	-	-	(47)
Heidelberg Township Police	DB	107,115	(20)	20	-	5,509	14,768	(20,203)	(20)	(190)	-	106,979
Hellam Township Police	DB	2,970,867	112,023	380	-	165,976	444,911	(133,025)	(380)	(5,737)	-	3,555,015
Hellertown Borough Authority	DB	1,121,043	22,433	280	22,055	60,309	161,661	(112,685)	(280)	(2,085)	-	1,272,731

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Hemlock Township	DB	496,262	28,257	200	-	30,902	82,834	(28,125)	(200)	(1,068)	83,382	692,444
Hemlock Township Police	DB	1,087,121	37,242	280	-	58,276	156,213	(10,153)	(280)	(2,014)	(69,273)	1,257,412
Henderson Township	CB	50,126	785	80	4,747	1,507	4,040	(26,577)	(80)	(52)	-	34,576
Hermitage City	DB	17,959,864	401,097	2,320	147,241	993,720	2,663,733	(984,850)	(2,320)	(34,349)	-	21,146,456
Hilltown Township	DB	4,634,164	104,209	580	-	254,673	682,668	(230,562)	(580)	(8,803)	-	5,436,349
Hilltown Township Police	DB	13,075,718	221,629	520	101,591	705,222	1,890,394	(978,995)	(520)	(24,377)	-	14,991,182
Hilltown Township Water & Sewer Authority	CB	760,674	25,114	180	30,027	44,136	118,309	(2,851)	(180)	(1,526)	-	973,883
Holidaysburg Borough	DB	8,753,543	188,466	1,100	-	483,368	1,295,701	(475,766)	(1,100)	(16,708)	-	10,228,604
Homer City Borough	DB	1,986,392	81,420	340	3,463	111,530	298,962	(50,836)	(340)	(3,855)	-	2,427,076
Honey Brook Borough Police	DB	210,015	23,826	20	-	12,105	32,449	-	(20)	(418)	-	277,977
Hopewell Township (Beaver County)	DB	6,408,704	157,447	1,080	55,992	353,793	948,366	(398,263)	(1,080)	(12,229)	-	7,513,810
Hopewell Township (Cumberland County)	CB	374,354	8,877	200	14,372	23,912	64,098	(7,850)	(200)	(827)	-	476,936
Hopewell Township (Washington County)	CB	169,864	6,378	180	-	10,227	27,414	(2,399)	(180)	(354)	15,959	227,089
Hopewell Township (York County)	DB	919,402	34,857	220	8,699	51,730	138,666	(33,286)	(220)	(1,788)	-	1,118,280
Horsham Township	DB	7,854,143	159,551	1,340	101,958	438,587	1,175,662	(293,295)	(1,340)	(15,160)	-	9,421,446
Horsham Water and Sewer Authority	DB	3,226,968	94,827	780	44,268	184,085	493,451	(133,331)	(780)	(6,363)	-	3,903,905
Howe Township	CB	233,572	4,524	100	-	13,067	35,026	(14,572)	(100)	(452)	4,490	275,655
Hughestown Borough	CB	30,108	1,404	60	-	1,654	4,434	(3,177)	(60)	(57)	-	34,366
Hughesville-Wolf Township Joint Municipal Authority	CB	366,138	15,847	100	6,610	21,243	56,944	(622)	(100)	(734)	-	465,426
Hummelstown Borough	DB	3,044,102	42,097	200	16,467	171,025	458,445	(62,060)	(200)	(5,912)	-	3,664,164
Hummelstown Borough Police	DB	3,854,213	37,899	260	-	214,072	573,834	(143,726)	(260)	(7,400)	-	4,528,892
Hunlock Township	DB	556,803	13,809	120	-	31,172	83,558	(15,710)	(120)	(1,077)	-	668,555
Huntingdon Borough	DB	7,371,780	127,819	1,300	67,150	408,894	1,096,067	(372,838)	(1,300)	(14,134)	-	8,684,738

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Huntington Township	DB	836,764	4,726	140	7,570	46,443	124,495	(34,859)	(140)	(1,605)	-	983,534
Huston Township	DB	121,672	(40)	40	-	6,790	18,201	(2,631)	(40)	(235)	-	143,757
Hyndman Borough	DB	769,671	34,309	140	-	40,584	108,789	(83,800)	(140)	(1,403)	218,284	1,086,434
Hyndman Borough Municipal Authority	DB	167,723	13,954	40	-	(1,857)	(4,978)	-	(40)	64	(218,284)	(43,378)
Independence Township Police	DB	783,252	14,091	140	-	43,357	116,222	(36,291)	(140)	(1,499)	-	919,132
Indiana County Conservation District	CB	406,806	10,798	220	11,380	23,107	61,940	(19,185)	(220)	(799)	-	494,047
Indiana County Solid Waste Authority	CB	680,323	9,049	320	21,331	38,672	103,663	(10,314)	(320)	(1,337)	-	841,387
Jackson Township (Greene County)	CB	112,083	25,625	140	-	6,988	18,732	-	(140)	(242)	-	163,186
Jackson Township (Lebanon County)	DB	1,124,580	33,379	160	-	61,506	164,872	(42,228)	(160)	(2,126)	-	1,339,983
Jackson Township (Luzerne County)	CB	684,296	19,896	160	17,879	38,030	101,941	(24,744)	(160)	(1,315)	-	835,983
Jackson Township (Snyder County)	CB	150,329	2,927	100	5,992	8,444	22,635	(8,400)	(100)	(292)	-	181,635
Jackson Township (Susquehanna County)	CB	219,944	4,468	100	12,211	12,800	34,311	-	(100)	(442)	-	283,292
Jackson Township (Venango County)	CB	-	-	-	-	-	-	-	-	-	-	0
Jackson Township Police (Luzerne County)	DB	620,345	68,063	120	-	34,386	92,175	(29,777)	(120)	(1,189)	-	784,003
Jackson Township Water Authority	DB	383,745	13,065	120	16,179	21,736	58,265	(23,401)	(120)	(751)	-	468,838
Jeannette City	DB	4,160,281	295,106	1,080	44,571	233,919	627,035	(381,409)	(1,080)	(8,086)	-	4,971,417
Jefferson Conservation District	DB	797,640	28,910	140	13,971	45,149	121,025	(33,086)	(140)	(1,561)	-	972,048
Jefferson County	DB	28,664,448	558,098	6,920	494,208	1,609,288	4,313,803	(1,451,926)	(6,920)	(55,627)	-	34,132,292

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Jefferson County Solid Waste Authority (Jefferson County)	DB	231,554	5,785	20	2,768	13,164	35,287	-	(20)	(455)	-	288,103
Jefferson Township (Washington County)	DB	89,074	6,266	60	-	5,235	14,033	(2,266)	(60)	(181)	-	112,161
Jenks Township	CB	447,334	3,671	260	-	24,763	66,380	(26,319)	(260)	(856)	-	514,973
Jenner Area Joint Sewer Authority	CB	318,096	12,284	120	6,139	18,306	49,072	-	(120)	(633)	-	403,264
Jenner Township	DB	1,296,056	36,898	300	2,418	71,564	191,833	(78,929)	(300)	(2,474)	-	1,517,366
Jessup Borough	CB	89,399	11,425	100	-	5,319	14,257	-	(100)	(184)	-	120,216
Jim Thorpe Borough	CB	3,127,123	121,065	600	61,775	180,220	483,092	(35,195)	(600)	(6,229)	-	3,931,851
Johnsonburg Borough	DB	1,354,764	1,107	160	8,636	74,640	200,077	(75,153)	(160)	(2,580)	-	1,561,491
Johnsonburg Borough Police	DB	1,384,956	110,459	160	8,439	75,931	203,538	(142,542)	(160)	(2,625)	-	1,638,156
Johnsonburg Municipal Authority	DB	1,584,566	28,730	320	20,660	89,395	239,629	(79,282)	(320)	(3,090)	-	1,880,608
Johnstown Redevelopment Authority	CB	278,125	18,662	100	-	15,430	41,362	(23,455)	(100)	(533)	-	329,591
Jones Township	CB	437,547	10,691	160	12,433	24,746	66,334	(11,471)	(160)	(855)	-	539,425
Jonestown Borough	CB	26,200	376	40	-	1,526	4,090	-	(40)	(53)	-	32,139
Juniata County Conservation District	CB	402,781	8,771	220	18,407	23,162	62,087	-	(220)	(801)	-	514,407
Keating Township	DB	730,696	6,796	180	-	40,430	108,376	(40,031)	(180)	(1,398)	-	844,869
Kenhorst Borough	DB	588,765	19,011	240	3,578	29,544	79,196	(7,076)	(240)	(1,021)	-	711,997
Kennett Square Borough	DB	3,954,731	159,925	740	80,010	221,196	592,930	(175,334)	(740)	(7,646)	-	4,825,812
Kennett Township	DB	1,660,467	178,519	360	44,333	94,004	251,984	(21,992)	(360)	(3,249)	-	2,204,066
Kennett Township Police	DB	457,027	75,079	160	-	25,640	68,730	(9,188)	(160)	(886)	-	616,402
Kiskiminetas Township Municipal Authority	DB	117,366	(40)	40	-	6,040	16,190	(21,958)	(40)	(209)	-	117,389
Kittanning Borough	DB	4,372,970	47,730	600	18,269	247,788	664,211	(289,513)	(600)	(8,565)	-	5,052,890
Kittanning Suburban Joint Water Authority	CB	703,359	27,701	280	19,272	40,517	108,609	(10,980)	(280)	(1,401)	-	887,077

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Knox Borough	DB	550,861	13,806	220	-	30,470	81,676	(29,679)	(220)	(1,053)	-	646,081
Knox Borough Police	DB	297,331	(100)	100	-	16,537	44,329	(8,419)	(100)	(572)	-	349,106
Kulpmont Borough	DB	413,128	1,929	160	6,622	23,772	63,723	(22,465)	(160)	(822)	-	485,887
Kulpmont-Marion Heights JMA	DB	369,515	(40)	40	2,536	20,538	55,053	(12,500)	(40)	(710)	-	434,392
Kutztown Borough	DB	11,678,291	372,026	1,680	159,286	650,219	1,742,955	(649,250)	(1,680)	(22,475)	(4,764)	13,926,288
Lancaster City Parking Authority	DB	1,444,598	63,385	1,140	95,042	84,343	226,086	(104,098)	(1,140)	(2,915)	-	1,806,441
Lancaster Township (Butler County)	DB	409,207	(140)	180	13,015	22,580	60,526	(25,888)	(180)	(780)	-	478,520
Lancaster Township (Butler County) Police	DB	421,141	49,900	120	13,541	23,820	63,852	(24,046)	(120)	(823)	-	547,385
Lancaster Township (Lancaster County)	DB	3,643,892	216,426	740	-	194,035	520,124	(274,437)	(740)	(6,707)	-	4,293,333
Lansford - Coaldale Joint Water Authority	DB	1,289,260	60,187	320	14,002	75,370	202,033	(18,166)	(320)	(2,605)	-	1,620,081
Larksville Borough	CB	23,511	7,909	120	136	1,612	4,322	-	(120)	(56)	-	37,434
Larksville Borough Firemen	DB	1,093,068	(80)	80	-	60,846	163,102	(30,065)	(80)	(2,103)	-	1,284,768
Larksville Borough Police	DB	1,589,099	57,641	240	6,814	87,870	235,541	(70,172)	(240)	(3,037)	-	1,903,756
Latimore Township	CB	93,884	-	100	-	5,278	14,148	(597)	(100)	(182)	-	112,531
Latrobe City	DB	4,868,926	(780)	860	36,193	268,860	720,697	(229,943)	(860)	(9,293)	-	5,654,660
Lebanon City	DB	12,503,929	(1,720)	1,760	56,993	687,773	1,843,621	(724,263)	(1,760)	(23,774)	-	14,342,559
Lebanon City Authority	DB	15,181,264	345,611	1,440	185,353	858,222	2,300,522	(438,463)	(1,440)	(29,665)	-	18,402,844
Lebanon City Authority (CB Plan)	CB	164,178	39,738	340	41,910	10,902	29,223	(6,737)	(340)	(377)	-	278,837
Lebanon Community Library	DB	639,950	(280)	280	7,238	35,898	96,227	(13,585)	(280)	(1,241)	-	764,207
LeBoeuf Township	CB	329,627	1,885	160	3,400	18,552	49,731	(5,208)	(160)	(641)	-	397,346
Leetsdale Borough Municipal Authority	DB	750,474	5,822	160	6,419	41,455	111,122	(39,455)	(160)	(1,433)	-	874,404
Lehigh County Authority	DB	25,424,328	1,410,695	4,180	644,210	1,474,169	3,951,607	(1,005,127)	(4,180)	(50,956)	5,725	31,854,651
Lehighon Borough	DB	6,457,305	190,298	980	45,718	359,601	963,936	(297,954)	(980)	(12,430)	-	7,706,474
Lehighon Water Authority	DB	1,798,823	47,678	300	13,331	102,235	274,047	(73,114)	(300)	(3,534)	-	2,159,466

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Lehman Township	CB	2,577,309	53,509	500	52,841	145,558	390,177	(92,643)	(500)	(5,031)	-	3,121,720
Lewistown Borough	DB	6,759,628	98,134	1,580	51,691	370,651	993,555	(472,923)	(1,580)	(12,812)	-	7,787,924
Lewistown Borough Police	DB	703,034	36,657	260	29,433	40,773	109,295	-	(260)	(1,409)	-	917,783
Liberty Borough	CB	224,903	7,800	60	3,546	13,006	34,862	-	(60)	(450)	-	283,667
Liberty Borough Police	CB	178,964	4,160	20	3,792	10,282	27,561	-	(20)	(355)	-	224,404
Liberty Township	DB	303,424	11,277	160	5,036	16,723	44,827	(22,797)	(160)	(578)	-	357,912
Limestone Township (Clarion County)	DB	330,106	11,980	100	-	18,718	50,175	(1,042)	(100)	(647)	-	409,290
Limestone Township (Lycoming County)	CB	123,490	4,999	40	500	7,127	19,105	-	(40)	(246)	-	154,975
Limestone Township (Union County)	DB	188,965	11,251	160	-	10,161	27,237	(18,603)	(160)	(351)	-	218,660
Lincoln Township	DB	344,393	5,595	120	2,292	19,169	51,385	(11,411)	(120)	(663)	-	410,760
Linesville Borough	CB	28,296	3,500	60	-	1,670	4,477	-	(60)	(58)	-	37,885
Linesville Borough Police	DB	269,679	1,100	40	-	14,758	39,559	(17,523)	(40)	(510)	-	307,063
Linesville Pine Joint Municipal Authority	CB	43,938	4,000	40	6,268	2,690	7,211	-	(40)	(93)	-	64,014
Liverpool Township	CB	249,386	9,149	60	3,067	14,395	38,588	-	(60)	(498)	-	314,087
Locust Township Police	DB	620,438	29,506	100	-	34,876	93,487	(15,489)	(100)	(1,206)	-	761,612
London Britain Township	CB	268,723	15,833	220	17,868	15,424	41,346	(5,888)	(220)	(533)	-	352,773
London Grove Township	DB	1,263,888	70,577	260	11,882	71,530	191,742	(42,394)	(260)	(2,473)	-	1,564,752
London Grove Township (CB Plan)	CB	31,509	1,382	140	16,260	2,193	5,878	-	(140)	(76)	(1,949)	55,197
London Grove Township Municipal Authority	DB	627,052	16,898	120	9,079	35,786	95,925	-	(120)	(1,237)	-	783,503
Lower Bucks County Joint Municipal Authority	DB	8,205,132	640,078	1,700	147,884	461,477	1,237,019	(261,590)	(1,700)	(15,951)	(203,872)	10,210,177
Lower Bucks County Joint Municipal Authority Supervisors	DB	9,687,307	1,448,944	500	25,236	576,610	1,545,641	(473,440)	(500)	(19,931)	203,872	12,994,239
Lower Burrell City	DB	7,333,627	132,214	1,120	74,482	408,566	1,095,188	(388,052)	(1,120)	(14,122)	-	8,641,903

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Lower Indiana County Municipal Authority	DB	174,312	(80)	80	-	9,432	25,282	(15,004)	(80)	(326)	-	193,616
Lower Mahanoy Township	DB	74,092	211	60	1,832	4,011	10,751	(7,790)	(60)	(139)	-	82,968
Lower Mahanoy Township Municipal Authority	CB	84,952	300	60	13,755	5,156	13,822	-	(60)	(178)	-	117,807
Lower Providence Township Sewer Authority	DB	1,946,883	49,393	240	-	109,475	293,456	(105,689)	(240)	(3,784)	-	2,289,734
Lower Towamensing Township	DB	122,503	4,788	40	-	7,040	18,871	(3,310)	(40)	(243)	-	149,649
Lower Towamensing Township (CB Plan)	CB	7,911	3,879	80	2,130	461	1,234	(2,277)	(80)	(16)	-	13,322
Lower Windsor Township Police	DB	3,827,570	127,485	320	13,330	214,491	574,958	(115,904)	(320)	(7,414)	-	4,634,516
Lower Yoder Township	DB	984,332	100,734	160	-	53,372	143,066	(83,625)	(160)	(1,845)	-	1,196,034
Lower Yoder Township Police	DB	1,372,840	(40)	40	-	77,171	206,861	(9,275)	(40)	(2,667)	-	1,644,890
Loyalhanna Township	DB	399,784	6,557	180	2,839	21,476	57,567	(16,466)	(180)	(742)	-	471,015
Loyalhanna Township (CB Plan)	CB	73,248	-	20	-	3,959	10,612	(6,538)	(20)	(137)	-	81,144
Luzerne Conservation District	CB	329,841	16,593	300	12,975	19,127	51,272	(5,097)	(300)	(661)	-	424,050
Luzerne County Flood Protection Authority	DB	54,257	25,516	240	26,872	3,884	10,412	(2,206)	(240)	(134)	-	118,601
Lycoming Sanitary Committee	DB	247,165	-	-	-	8,697	23,313	(200,589)	-	(301)	-	78,285
Lykens Borough	DB	496,432	26,040	220	-	27,523	73,778	(31,284)	(220)	(951)	-	591,538
Lykens Borough Police	DB	819,962	(40)	40	-	46,063	123,475	(6,398)	(40)	(1,592)	-	981,470
Mahanoy Township	CB	13,721	1,865	80	11,611	976	2,617	-	(80)	(34)	-	30,756
Mahanoy Township Authority	DB	1,645,205	48,754	360	4,807	90,632	242,945	(63,302)	(360)	(3,133)	-	1,965,908
Mahoning Township	DB	2,534,598	92,063	220	11,546	140,632	376,972	(111,180)	(220)	(4,861)	-	3,039,770
Mahoning Township Authority	DB	-	-	-	-	-	-	-	-	-	-	0
Mahoning Township Police (Lawrence County)	DB	355,685	8,008	40	-	19,556	52,421	(23,203)	(40)	(676)	-	411,791
Mahoning Township Police (Montour County)	DB	5,339,988	169,676	360	25,973	293,873	787,746	(357,025)	(360)	(10,158)	-	6,250,073

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Maidencreek Township Authority	DB	954,012	46,945	200	-	50,696	135,893	(81,270)	(200)	(1,752)	-	1,104,524
Manchester Township	DB	5,246,634	153,094	600	23,002	291,115	780,352	(245,350)	(600)	(10,063)	-	6,238,784
Manchester Township (CB Plan)	CB	9,126	12,683	160	10,152	837	2,243	(974)	(160)	(29)	-	34,038
Manchester Township Firefighters	DB	5,073,174	206,410	500	44,090	285,078	764,170	(165,290)	(500)	(9,854)	-	6,197,778
Manchester Township Firefighters (CB Plan)	CB	6,013	9,164	60	-	484	1,298	-	(60)	(17)	-	16,942
Manheim Area Water and Sewer Authority	CB	130,269	18,400	340	-	7,898	21,171	(1,587)	(340)	(273)	33,032	208,910
Manor Borough Police	DB	736,871	16,408	100	-	41,630	111,591	(1,700)	(100)	(1,439)	-	903,361
Manor Township Joint Municipal Authority	DB	975,128	21,253	160	29,190	54,993	147,413	(67,369)	(160)	(1,901)	-	1,158,707
Marcus Hook Borough	DB	2,087,147	41,684	400	26,899	115,975	310,878	(151,917)	(400)	(4,009)	-	2,426,657
Mars Borough	CB	92,221	2,000	120	13,745	4,808	12,887	(11,835)	(120)	(166)	-	113,660
Mars Borough Police	DB	378,191	(20)	20	406	14,653	39,278	(19,378)	(20)	(506)	-	412,624
Martinsburg Borough	DB	836,626	21,213	220	16,020	47,036	126,084	(22,685)	(220)	(1,626)	-	1,022,668
Martinsburg Borough Police	DB	696,222	17,601	60	-	38,960	104,436	(22,813)	(60)	(1,347)	2,795	835,854
Mary Meuser Memorial Library	CB	194,588	3,935	160	1,377	10,855	29,099	(9,283)	(160)	(375)	-	230,196
Marysville Borough	DB	1,562,607	124,861	300	12,454	86,806	232,689	(113,351)	(300)	(3,001)	-	1,903,065
Marysville Borough Police	DB	1,236,118	(80)	80	-	69,071	185,150	(23,776)	(80)	(2,388)	-	1,464,095
Matamoras Borough	DB	257,147	(140)	140	4,992	14,402	38,605	(5,859)	(140)	(498)	-	308,649
Maxatawny Township Police	DB	-	-	-	-	-	-	-	-	-	-	0
Mayfield Borough	CB	255,321	4,000	40	19,504	14,853	39,815	-	(40)	(513)	-	332,980
Mayfield Borough Police	CB	45,945	4,000	40	-	2,670	7,157	-	(40)	(92)	-	59,680
McKean County Solid Waste Authority	DB	834,598	(120)	120	-	46,261	124,006	(30,328)	(120)	(1,599)	-	972,818
McKean Township	DB	781,583	68,663	200	-	46,331	124,193	(42,513)	(200)	(1,601)	-	976,656
Mead Township	CB	834,522	23,726	200	14,158	46,890	125,693	(45,429)	(200)	(1,621)	-	997,939

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Mead Township Police	DB	914,567	(20)	20	-	51,457	137,934	(4,416)	(20)	(1,779)	-	1,097,743
Mercer Borough	DB	1,868,626	85,647	300	-	102,904	275,841	(128,118)	(300)	(3,557)	22,638	2,223,981
Mercer Borough Police	DB	1,662,795	40,824	140	-	93,182	249,780	(37,831)	(140)	(3,221)	-	2,005,529
Mercer County Regional Planning Commission	DB	2,351,564	17,726	220	18,492	131,362	352,123	(81,046)	(220)	(4,541)	-	2,785,680
Meyersdale Borough	DB	1,125,605	6,382	120	3,189	62,862	168,506	(29,517)	(120)	(2,173)	-	1,334,854
Mid Mon Valley Water Authority	DB	420,202	(40)	40	2,905	23,755	63,676	-	(40)	(821)	-	509,677
Middle Smithfield Township	CB	3,069,802	93,502	920	125,283	177,040	474,567	(35,307)	(920)	(6,120)	-	3,898,767
Middleburg Borough	DB	861,466	2,015	240	13,636	47,602	127,600	(49,392)	(240)	(1,645)	-	1,001,282
Middleburg Borough Police	DB	1,116,621	15,538	100	-	61,934	166,017	(12,454)	(100)	(2,141)	-	1,345,515
Middlesex Township	CB	1,309,054	56,203	320	33,515	75,387	202,081	(13,847)	(320)	(2,606)	-	1,659,787
Middlesex Township Municipal Authority	CB	903,872	29,960	160	26,966	51,940	139,228	(8,042)	(160)	(1,795)	-	1,142,129
Middlesex Township Police	DB	3,312,005	37,044	300	-	183,948	493,086	(86,361)	(300)	(6,358)	-	3,933,364
Middletown Township Sewer Authority	DB	652,877	46,803	200	-	37,507	100,539	(60,735)	(200)	(1,296)	-	775,695
Midway Borough	CB	39,183	4,742	100	1,263	1,834	4,917	(13,753)	(100)	(63)	-	38,123
Mifflin County Regional Police NU	DB	166,971	(20)	20	-	9,083	24,349	(12,605)	(20)	(314)	-	187,464
Mifflintown Municipal Authority	DB	578,078	8,950	200	8,185	32,441	86,961	(27,702)	(200)	(1,121)	-	685,792
Milford Township (Bucks County)	DB	1,793,455	55,199	460	-	98,083	262,918	(86,019)	(460)	(3,390)	-	2,120,246
Milford Township (Pike County)	DB	48,320	4,386	20	-	2,767	7,417	-	(20)	(96)	-	62,794
Milford Water Authority	CB	196,046	6,726	100	7,115	11,377	30,497	(975)	(100)	(393)	-	250,393
Millcreek - Richland Joint Authority	CB	281,788	881	20	6,944	23,536	63,091	-	(20)	(814)	-	375,426
Millcreek Township	DB	385,040	6,777	120	2,849	21,435	57,458	(15,689)	(120)	(741)	-	457,129
Millcreek Township Police	DB	569,885	34,007	60	-	32,497	87,110	-	(60)	(1,123)	-	722,376
Millersburg Area Authority	CB	1,597,959	18,905	280	25,847	89,225	239,174	(73,242)	(280)	(3,084)	-	1,894,784

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Millersburg Borough	DB	619,843	28,378	260	5,824	33,993	91,121	(29,586)	(260)	(1,175)	-	748,398
Millersburg Borough Police	DB	1,234,920	(100)	100	-	69,231	185,577	(15,080)	(100)	(2,393)	-	1,472,155
Millerstown Borough	DB	209,836	2,626	60	11,433	12,043	32,283	-	(60)	(416)	-	267,805
Millville Borough	CB	226,643	17,637	60	-	8,425	22,583	(13,250)	(60)	(291)	-	261,747
Millville Borough Police	DB	238,159	(20)	20	-	13,083	35,069	(13,212)	(20)	(452)	-	272,627
Minersville Borough	DB	2,953,302	53,019	740	43,455	163,093	437,181	(176,744)	(740)	(5,637)	-	3,467,669
Mon Valley Sewage Authority	DB	4,750,814	93,295	540	70,454	266,311	713,865	(213,318)	(540)	(9,205)	-	5,672,216
Monaca Borough	DB	2,495,391	16,896	720	26,798	138,194	370,437	(126,665)	(720)	(4,777)	-	2,916,274
Monongahela Township	CB	547,991	17,100	320	10,135	31,156	83,516	(22,832)	(320)	(1,077)	-	665,989
Monroe County Control Center	CB	7,215,628	158,045	840	223,887	411,719	1,103,641	(292,736)	(840)	(14,231)	-	8,805,953
Monroe County Municipal Waste Management Authority	CB	292	-	-	-	16	44	-	-	(1)	-	351
Monroe County Redevelopment Authority	CB	119,105	12,675	160	9,700	7,270	19,488	(1,667)	(160)	(251)	-	166,320
Monroe Township (Snyder County)	CB	153,633	3,749	120	-	8,566	22,962	(5,183)	(120)	(296)	-	183,431
Monroe Township (Wyoming County)	CB	129,020	2,731	80	1,015	7,171	19,223	(7,746)	(80)	(248)	-	151,166
Monroeville Municipality	DB	39,774,963	1,326,832	4,220	382,359	2,175,020	5,830,285	(2,723,023)	(4,220)	(75,182)	-	46,691,254
Mont Alto Borough	CB	571,488	18,709	280	25,463	32,240	86,420	(32,958)	(280)	(1,114)	-	700,248
Montgomery County Sewer Authority	DB	537,830	(40)	40	-	29,784	79,837	(20,686)	(40)	(1,030)	-	625,695
Montour County Conservation District	CB	238,947	4,320	80	5,920	13,737	36,822	-	(80)	(475)	-	299,271
Montour Township Police	DB	341,784	10,894	120	-	19,799	53,073	-	(120)	(684)	-	424,866
Montrose Borough	DB	224,572	6,075	100	5,139	12,895	34,566	(1,678)	(100)	(446)	-	281,123
Montrose Municipal Authority	DB	147,966	8,244	60	1,134	8,774	23,518	-	(60)	(303)	-	189,333
Moon Township Municipal Authority	DB	12,245,804	243,860	1,240	49,754	675,632	1,811,077	(446,951)	(1,240)	(23,354)	-	14,555,822
Moore Township	CB	687,301	65,838	240	-	38,956	104,423	(8,543)	(240)	(1,347)	-	886,628
Moore Township Police	DB	4,251,778	180,887	340	-	238,062	638,140	(147,442)	(340)	(8,229)	-	5,153,196

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Moosic Borough	DB	2,114,599	122,776	340	13,351	117,136	313,992	(153,193)	(340)	(4,049)	-	2,524,612
Moosic Borough (CB Plan)	CB	38,844	8,202	120	8,202	2,536	6,798	-	(120)	(88)	-	64,494
Moosic Borough Police	DB	3,974,694	80,371	220	-	223,517	599,152	(54,571)	(220)	(7,726)	-	4,815,437
Morris Township (Greene County)	CB	362,772	17,007	120	12,033	21,078	56,501	-	(120)	(729)	-	468,662
Morris Township (Tioga County)	CB	152,347	8,527	40	6,294	8,982	24,076	-	(40)	(310)	-	199,916
Morris Township (Washington County)	CB	180,262	16,416	100	7,461	10,692	28,662	(326)	(100)	(370)	-	242,797
Morris Township Police (Greene County)	CB	9,791	-	-	-	497	1,333	-	-	(17)	-	11,604
Morrisville Borough	DB	5,776,708	(680)	680	56,401	317,373	850,738	(321,147)	(680)	(10,970)	(72,756)	6,595,667
Morrisville Borough Police	DB	9,993,967	105,706	440	56,029	553,582	1,483,913	(463,260)	(440)	(19,135)	-	11,710,802
Moscow Borough	DB	163,447	16,010	80	4,566	9,507	25,485	-	(80)	(329)	-	218,686
Moscow Borough Police	DB	940,679	(100)	100	-	52,518	140,779	(19,708)	(100)	(1,815)	-	1,112,353
Mount Gretna Borough	DB	1,394,264	21,646	160	44,712	79,405	212,849	(18,814)	(160)	(2,745)	-	1,731,317
Mount Jewett Borough	DB	182,812	(40)	40	1,239	9,998	26,800	(8,263)	(40)	(346)	-	212,200
Mount Jewett Borough Authority	DB	87,453	(20)	20	-	4,859	13,024	(2,759)	(20)	(168)	-	102,389
Mount Jewett Borough Police	DB	281,494	(20)	20	-	15,669	42,001	(7,752)	(20)	(542)	-	330,850
Mount Joy Township	DB	2,011,008	48,635	480	18,426	116,076	311,148	(63,720)	(480)	(4,012)	-	2,437,561
Mount Joy Township Authority	DB	477,297	(80)	80	-	26,395	70,753	(19,675)	(80)	(912)	-	553,778
Mount Lebanon Parking Authority	CB	1,332,436	-	1,060	-	72,800	195,146	(86,496)	(1,060)	(2,516)	-	1,511,370
Mount Pleasant Borough	CB	1,156,264	38,868	540	9,569	62,983	168,830	(43,634)	(540)	(2,177)	(45,197)	1,345,506
Mount Pleasant Borough Police	DB	4,423,221	(140)	160	-	246,060	659,581	(127,490)	(160)	(8,505)	-	5,192,727
Mount Pleasant Township	DB	7,171,456	199,178	660	46,520	389,906	1,045,170	(558,347)	(660)	(13,477)	-	8,280,406
Mount Pleasant Township Municipal Authority	CB	63,499	2,831	40	5,355	3,664	9,820	(2,398)	(40)	(127)	-	82,644
Mount Pleasant Township Police (Washington Co)	DB	261,073	20,660	120	8,301	14,220	38,118	-	(120)	(492)	-	341,880

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Mount Pocono Municipal Authority	CB	281,130	15,974	260	13,697	16,103	43,166	(16,033)	(260)	(557)	-	353,480
Mount Union Borough	DB	2,313,862	77,777	440	-	132,500	355,176	(92,917)	(440)	(4,580)	-	2,781,818
Mount Union Borough Police	DB	1,544,310	(260)	300	9,477	86,121	230,854	(41,085)	(300)	(2,977)	-	1,826,440
Muncy Creek Township	CB	366,284	17,811	120	1,809	18,372	49,249	(103,371)	(120)	(635)	-	349,519
Municipal Authority of the Borough of Kittanning	DB	10,691	9,553	40	18,841	954	2,557	(444)	(40)	(33)	-	42,119
Municipal Authority of the Borough of Matamoras	DB	410,312	4,016	60	3,693	23,243	62,305	-	(60)	(803)	-	502,766
Municipal Authority of the Borough of Morrisville	DB	8,499,058	140,575	1,080	183,434	491,100	1,316,427	(294,847)	(1,080)	(16,975)	72,756	10,391,528
Municipal Authority of the Borough of Portage Water Department	DB	1,014,950	17,761	240	18,839	56,170	150,567	(13,812)	(240)	(1,942)	-	1,242,533
Municipal Authority of Westmoreland County of COJMA	DB	1,947,792	-	360	-	108,966	292,090	(102,120)	(360)	(3,767)	-	2,242,961
Myerstown Community Library Association	CB	162,985	2,744	120	941	4,711	12,627	(19,397)	(120)	(163)	-	164,448
Myerstown Water Authority	CB	304,064	12,468	80	3,434	17,582	47,129	-	(80)	(608)	-	384,069
Nanticoke City	DB	954,704	53,384	340	17,140	55,646	149,164	(36,904)	(340)	(1,923)	-	1,191,211
Nanty Glo Borough	DB	549,964	(180)	220	3,180	30,595	82,013	(18,133)	(220)	(1,058)	-	646,381
Nanty Glo Sanitary Sewer Authority	DB	212,363	331	80	8,683	12,153	32,578	(720)	(80)	(420)	-	264,968
Nanty Glo Water Authority	DB	620,103	(120)	140	13,254	33,950	91,006	(14,617)	(140)	(1,174)	-	742,402
Narberth Borough	DB	3,072,896	54,097	380	33,162	166,000	444,973	(197,572)	(380)	(5,738)	-	3,567,818
Nesquehoning Borough	DB	691,137	20,401	300	13,630	38,419	102,984	(40,235)	(300)	(1,328)	-	825,008
Nesquehoning Borough Authority	DB	450,902	11,767	100	6,184	25,704	68,901	(2,202)	(100)	(888)	-	560,368
New Castle Township Police	DB	68,834	(20)	20	-	3,746	10,042	(5,125)	(20)	(129)	-	77,348
New Eagle Borough	DB	919,657	(200)	240	6,303	50,425	135,168	(59,284)	(240)	(1,743)	-	1,050,326
New Florence Borough	CB	34,078	-	-	-	1,922	5,151	-	-	(66)	-	41,085

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

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New Garden Township	DB	2,918,001	113,254	460	46,045	151,650	406,508	(139,230)	(460)	(5,242)	-	3,490,986
New Garden Township Police	DB	1,935,566	(120)	120	-	107,091	287,066	(78,153)	(120)	(3,702)	-	2,247,748
New Kensington City	DB	7,402,224	35,568	1,480	65,532	402,558	1,079,084	(420,411)	(1,480)	(13,915)	(28,555)	8,522,085
New Kensington Municipal Sanitary Authority	DB	6,789,506	100,221	480	58,176	385,752	1,034,035	(131,119)	(480)	(13,334)	-	8,223,237
New Kensington Redevelopment Authority	CB	56,745	-	-	-	3,200	8,578	-	-	(111)	-	68,412
New Sewickley Township	CB	435,765	19,297	120	-	24,559	65,833	(14,773)	(120)	(849)	-	529,832
New Stanton Borough	DB	343,330	6,570	220	7,884	18,705	50,141	(35,141)	(220)	(647)	-	390,842
New Wilmington Borough Police	DB	1,865,297	(200)	200	-	105,500	282,800	(21,896)	(200)	(3,647)	-	2,227,854
Newport Borough	DB	342,423	22,996	160	-	18,724	50,190	(25,208)	(160)	(647)	(10,631)	397,847
Newport Borough Police	DB	1,516,421	(60)	60	-	85,018	227,897	(18,738)	(60)	(2,939)	-	1,807,599
Newport Borough Water Authority	DB	309,465	5,958	120	12,899	17,241	46,217	(20,669)	(120)	(596)	-	370,515
Newtown Borough	CB	353,907	10,438	120	-	19,692	52,786	(19,719)	(120)	(681)	-	416,423
Newtown Borough Police	DB	2,337,545	65,097	180	24,718	130,543	349,928	(103,575)	(180)	(4,512)	-	2,799,744
Nockamixon Township	DB	684,933	23,933	200	-	37,651	100,926	(23,787)	(200)	(1,301)	-	822,355
Nockamixon Township Police	DB	51,999	(20)	20	-	2,796	7,496	(5,128)	(20)	(97)	-	57,046
Norristown Borough	DB	8,704,704	(1,420)	1,620	112,691	467,794	1,253,954	(509,027)	(1,620)	(16,170)	-	10,012,526
Norristown Municipal Waste Authority	DB	1,262	(1,409)	-	-	160	429	-	-	(6)	-	436
North & South Shenango Joint Municipal Authority	DB	1,098,028	16,695	200	-	60,178	161,311	(30,931)	(200)	(2,080)	-	1,303,201
North Buffalo Township	CB	94,259	8,197	80	6,259	5,648	15,140	-	(80)	(195)	-	129,308
North Coventry Municipal Authority	DB	1,007,927	23,839	200	32,649	57,764	154,840	(22,362)	(200)	(1,997)	-	1,252,660
North Coventry Township	DB	2,821,871	51,505	400	24,025	158,496	424,860	(133,511)	(400)	(5,479)	43,030	3,384,797
North Coventry Township Police	DB	6,509,422	144,954	420	58,873	367,270	984,492	(108,300)	(420)	(12,695)	-	7,944,016
North East Borough	DB	5,772,441	140,216	960	108,911	321,843	862,721	(196,748)	(960)	(11,125)	-	6,998,259
North Franklin Township	CB	78,031	8,128	100	-	4,503	12,070	(1,015)	(100)	(156)	-	101,561

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North Hopewell Township Police	DB	174,106	16,720	60	2,853	9,636	25,829	(14,544)	(60)	(333)	-	214,267
North Huntingdon Township	DB	10,808,734	328,127	1,520	150,762	605,352	1,622,685	(516,201)	(1,520)	(20,925)	-	12,978,534
North Huntingdon Township Municipal Authority	DB	7,019,223	197,698	880	45,135	387,934	1,039,882	(589,971)	(880)	(13,409)	45,197	8,131,689
North Huntingdon Township Police	DB	20,916,798	676,354	1,020	147,706	1,158,355	3,105,047	(1,011,213)	(1,020)	(40,040)	-	24,953,007
North Middleton Authority	DB	3,156,010	35,254	260	27,304	179,556	481,311	(28,471)	(260)	(6,207)	-	3,844,757
North Middleton Township Police	DB	4,476,049	48,310	320	16,828	248,891	667,168	(166,678)	(320)	(8,603)	-	5,281,965
North Newton Township (CB)	CB	-	15,616	120	-	2,321	6,220	-	(120)	(80)	147,167	171,244
North Sewickley Township	CB	15,668	7,398	20	-	1,000	2,682	-	(20)	(35)	-	26,713
North Sewickley Township Police	DB	473,021	(60)	60	1,970	25,953	69,568	(29,198)	(60)	(897)	-	540,357
North Strabane Township	DB	4,096,638	44,904	320	45,232	221,234	593,032	(365,472)	(320)	(7,647)	-	4,627,921
North Strabane Township (CB Plan)	CB	356,859	32,535	260	30,328	21,076	56,495	(13,751)	(260)	(729)	(17,337)	465,476
North Strabane Township Fire	DB	1,259,650	49,803	180	29,931	71,726	192,267	-	(180)	(2,479)	-	1,600,898
North Strabane Township Fire (CB)	CB	121,086	45,384	280	26,993	8,517	22,832	-	(280)	(294)	-	224,518
North Strabane Township Municipal Authority	CB	1,163,260	25,099	180	21,296	65,648	175,974	(44,187)	(180)	(2,269)	-	1,404,821
North Versailles Township	DB	5,267,259	155,770	920	53,067	289,562	776,191	(252,706)	(920)	(10,009)	-	6,279,134
North Wales Borough	CB	228,132	8,710	100	-	12,741	34,153	(15,685)	(100)	(440)	-	267,611
Northampton Borough Municipal Authority	DB	8,345,085	137,732	880	-	462,420	1,239,549	(507,332)	(880)	(15,984)	-	9,661,470
Northampton Borough Municipal Authority (CB Plan)	CB	227,897	42,571	220	13,759	14,151	37,933	(4,164)	(220)	(489)	-	331,658
Northeastern Regional Police Department	DB	7,435,694	170,819	360	22,330	367,341	984,682	(299,572)	(360)	(12,697)	-	8,668,597
Northeastern Regional Police NU	DB	261,274	3,659	40	-	14,433	38,689	(12,879)	(40)	(499)	-	304,677

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Northern Lancaster County Authority	DB	963,366	37,035	180	8,413	55,238	148,068	(40,330)	(180)	(1,909)	-	1,169,881
Northern York County Regional Police NU	DB	976,624	52,431	160	-	56,906	152,540	(25,863)	(160)	(1,967)	-	1,210,671
Northumberland Borough	DB	1,115,916	52,130	300	12,094	62,603	167,811	(33,904)	(300)	(2,164)	-	1,374,486
Northumberland Borough Police	DB	2,747,792	44,640	220	5,926	152,272	408,176	(122,290)	(220)	(5,263)	-	3,231,253
Northwest Regional Lancaster County Police NU	DB	71,774	6,328	40	1,407	4,205	11,272	(4,839)	(40)	(145)	-	90,002
Nottingham Township	DB	806,586	46,578	260	16,501	45,040	120,733	(50,290)	(260)	(1,557)	-	983,591
Oakland Township	DB	221,123	4,207	60	1,796	10,163	27,243	(57,843)	(60)	(351)	-	206,338
Oil City Housing Authority	CB	1,469,314	32,309	360	27,343	83,003	222,495	(38,758)	(360)	(2,869)	-	1,792,837
Oil Creek Township (Crawford County)	CB	564,664	7,151	220	5,960	31,253	83,777	(32,658)	(220)	(1,080)	-	659,067
Oil Creek Township (Venango County)	DB	69,128	7,386	60	2,244	3,964	10,625	(735)	(60)	(137)	-	92,475
Old Lycoming Township	DB	2,811,597	151,787	660	30,567	157,129	421,196	(141,478)	(660)	(5,431)	-	3,425,367
Old Lycoming Township Police	DB	3,593,510	61,123	340	-	199,205	533,983	(153,624)	(340)	(6,886)	-	4,227,311
Oliver Township (Jefferson County)	CB	36,402	9,063	60	2,661	2,326	6,236	-	(60)	(80)	-	56,608
Oliver Township (Mifflin County)	DB	242,430	6,611	100	-	13,491	36,162	(9,642)	(100)	(466)	-	288,586
Orange Township	CB	11,435	321	40	1,265	677	1,814	-	(40)	(23)	-	15,489
Orangeville Area Police Board	DB	562,388	(20)	40	-	27,630	74,063	(130,187)	(40)	(955)	-	532,919
Orwigsburg Borough	DB	1,682,436	134,627	380	-	91,667	245,719	(100,955)	(380)	(3,169)	-	2,050,325
Orwigsburg Borough Police	DB	2,302,808	(140)	160	-	128,467	344,364	(52,384)	(160)	(4,441)	-	2,718,674
Paint Township	CB	654,552	26,742	160	-	37,032	99,268	(11,888)	(160)	(1,280)	-	804,426
Palmerton Borough	DB	3,633,516	73,991	560	35,950	192,606	516,294	(284,368)	(560)	(6,658)	-	4,161,331
Palmyra Borough	DB	4,014,606	270,769	880	6,319	223,900	600,178	(230,503)	(880)	(7,739)	-	4,877,530
Palmyra Borough Police	DB	4,857,195	70,429	360	18,328	270,315	724,596	(180,918)	(360)	(9,344)	-	5,750,601
Paradise Township	CB	1,823,819	54,248	340	30,214	109,098	292,445	(88,466)	(340)	(3,771)	-	2,217,587

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Parker Area Authority	DB	233,194	-	40	-	12,441	33,349	(15,733)	(40)	(430)	-	262,821
Parker Area Authority (CB Plan)	CB	30,824	5,346	80	4,870	1,825	4,893	(1,560)	(80)	(63)	-	46,135
Parks Township Municipal Authority	DB	103,313	1,305	60	1,573	5,514	14,781	(15,428)	(60)	(191)	-	110,867
Paxtang Borough Police	DB	775,026	1,150	60	-	42,342	113,499	(51,548)	(60)	(1,464)	-	879,005
Pen Argyl Borough	CB	977,961	37,451	260	16,682	56,022	150,170	(18,067)	(260)	(1,936)	-	1,218,283
Penbrook Borough Police	DB	5,024,271	(200)	220	6,266	277,134	742,877	(238,693)	(220)	(9,579)	-	5,802,076
Penn Township	CB	1,868	2,261	60	-	168	449	-	(60)	(6)	-	4,740
Penn Township Sewage Authority	CB	1,125,480	61,699	280	-	64,914	174,006	(8,529)	(280)	(2,244)	-	1,415,326
Pennridge Regional Police Dept	DB	7,102,299	72,956	420	44,923	381,314	1,022,138	(378,637)	(420)	(13,180)	-	8,231,813
Pennridge Regional Police N-U	DB	248,338	(20)	20	2,358	14,045	37,647	-	(20)	(485)	-	301,883
Pennridge WasteWater Treatment Authority	DB	3,348,328	50,928	280	30,392	191,379	513,004	(243,593)	(280)	(6,615)	-	3,883,823
Pennsburg Borough	DB	582,909	13,760	180	-	31,968	85,691	(39,788)	(180)	(1,105)	-	673,435
Pennsbury Township	DB	1,060,031	8,365	140	12,267	59,729	160,107	(16,919)	(140)	(2,065)	-	1,281,515
Pennsylvania Municipal League	DB	5,163,112	235,045	920	-	292,266	783,438	(197,453)	(920)	(10,102)	-	6,266,306
Pequea Township Police	DB	2,542,076	76,518	220	-	135,836	364,116	(113,107)	(220)	(4,695)	-	3,000,744
Perkasie Borough	DB	8,597,458	142,482	900	83,470	454,829	1,219,199	(783,720)	(900)	(15,722)	-	9,697,996
Perkasie Borough Police	DB	10,538,353	330,720	560	125,781	604,232	1,619,684	(383,773)	(560)	(20,886)	-	12,814,111
Perkasie Regional Authority	DB	3,052,226	99,132	420	44,410	174,719	468,347	(123,610)	(420)	(6,039)	-	3,709,185
Perry Township	CB	336,979	12,800	120	895	17,804	47,725	(8,694)	(120)	(615)	-	406,894
Peters Creek Sanitary Authority	DB	519,100	26,737	140	-	30,219	81,005	(15,755)	(140)	(1,045)	-	640,261
Peters Township	DB	559,742	14,364	80	-	31,673	84,900	(23,136)	(80)	(1,095)	-	666,448
Peters Township (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	0
Peters Township Municipal Authority	CB	458,579	11,042	120	11,761	25,337	67,918	-	(120)	(876)	-	573,761
Pike Township	DB	333,518	9,920	200	-	18,459	49,480	(25,515)	(200)	(638)	-	385,224
Pine Creek Township	DB	132,727	11,640	60	-	7,612	20,405	-	(60)	(263)	-	172,121
Pine Grove Borough	DB	964,393	61,640	360	-	53,882	144,433	(49,653)	(360)	(1,862)	-	1,172,833

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Pine Grove Borough Police	DB	1,674,456	(40)	60	-	89,183	239,062	(14,367)	(60)	(3,083)	-	1,985,211
Pine Grove Township (Schuylkill County)	DB	367,615	14,218	260	6,732	20,661	55,383	(14,628)	(260)	(714)	-	449,267
Pine Grove Township (Warren County)	CB	169,414	6,386	140	-	9,420	25,252	(9,135)	(140)	(326)	-	201,011
Pittsfield Township	CB	170,529	9,201	40	-	9,849	26,401	-	(40)	(340)	-	215,640
Pleasant Hills Authority	CB	27,545	3,048	20	3,048	1,700	4,557	-	(20)	(59)	-	39,839
Pleasant Township	DB	984,281	23,824	200	4,856	54,428	145,899	(89,755)	(200)	(1,881)	-	1,121,652
Plum Township	CB	-	-	-	-	-	-	-	-	-	-	0
Plumcreek Township	DB	417,013	21,603	200	6,680	23,592	63,239	(24,238)	(200)	(815)	-	507,074
Plumstead Township	DB	2,627,873	176,033	500	8,994	141,361	378,928	(32,331)	(500)	(4,886)	-	3,295,972
Plymouth Township	CB	84,141	4,890	120	4,584	4,586	12,292	(1,895)	(120)	(159)	-	108,439
Pocono Mountains Municipal Airport Authority (CB)	CB	-	737	20	211	10	27	-	(20)	-	-	985
Pocopson Township	DB	495,744	13,553	240	11,797	28,057	75,208	(9,044)	(240)	(970)	-	614,345
Point Township	DB	411,707	7,723	220	4,248	22,680	60,795	(28,871)	(220)	(784)	-	477,498
Point Township Police	DB	2,452,858	49,999	220	20,590	136,103	364,834	(128,416)	(220)	(4,705)	-	2,891,263
Polk Borough Police	CB	68,330	8,000	40	-	4,005	10,736	-	(40)	(138)	-	90,933
Portage Area Sewer Authority	DB	240,681	3,802	140	10,794	13,636	36,552	(14,318)	(140)	(471)	-	290,676
Portage Borough	DB	399,421	22,078	140	-	22,257	59,660	(19,358)	(140)	(769)	-	483,289
Portage Township	CB	314,932	15,600	220	-	16,060	43,050	(9,566)	(220)	(555)	-	379,521
Porter Township	CB	378,683	18,563	80	9,214	21,974	58,902	-	(80)	(760)	-	486,576
Possum Valley Municipal Authority	CB	280,648	19,746	100	8,529	16,409	43,985	(2,326)	(100)	(567)	-	366,424
Preston Township	CB	241,155	6,000	100	12,951	14,006	37,544	(5,015)	(100)	(484)	-	306,157
Price Township	CB	235,924	9,128	140	5,171	13,760	36,886	(443)	(140)	(476)	-	299,950
Pringle Borough	DB	17,893	3,129	20	-	1,042	2,793	-	(20)	(36)	-	24,821
Prospect Borough	CB	17,326	5,625	60	-	1,075	2,881	(1,224)	(60)	(37)	-	25,646
Prospect Park Borough	DB	1,666,528	(260)	280	12,737	93,680	251,116	(18,165)	(280)	(3,238)	-	2,002,398

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Providence Township	DB	796,306	29,808	240	-	44,098	118,208	(45,593)	(240)	(1,524)	-	941,303
Pulaski Township	CB	442,554	12,375	180	5,238	25,178	67,491	(6,821)	(180)	(870)	-	545,145
Pulaski Township Police	DB	582,981	(60)	60	-	32,605	87,399	(9,637)	(60)	(1,127)	-	692,161
Pymatuning Township	DB	455,302	3,850	200	2,188	24,638	66,044	(42,156)	(200)	(852)	-	509,014
Pymatuning Township Police	DB	1,993,805	(220)	260	-	110,514	296,240	(72,663)	(260)	(3,820)	39,492	2,363,348
Quarryville Borough Police	DB	766,495	80,559	260	-	42,946	115,118	(44,317)	(260)	(1,484)	-	959,317
Raccoon Township	DB	683,906	20,884	160	7,372	37,803	101,333	(46,239)	(160)	(1,307)	-	803,752
Red Lion Police	DB	2,169,659	(120)	120	-	116,316	311,793	(229,603)	(120)	(4,021)	-	2,364,024
Redevelopment Authority of the City of Corry	DB	557,765	16,972	180	13,679	32,166	86,223	(6,709)	(180)	(1,112)	-	698,984
Redstone Township Police	DB	1,427,150	(80)	80	-	79,866	214,086	(23,076)	(80)	(2,761)	-	1,695,185
Reynoldsville Water Authority	CB	719,153	18,881	180	13,609	40,659	108,988	(26,378)	(180)	(1,405)	-	873,507
Rice Township	DB	358,418	15,464	100	-	20,202	54,152	(6,773)	(100)	(698)	-	440,765
Richhill Township	DB	400,998	19,481	160	6,666	23,612	63,293	(4,740)	(160)	(816)	-	508,494
Richland Borough	DB	325,178	35,692	40	-	18,852	50,533	-	(40)	(652)	-	429,603
Richland Borough Police	DB	298,193	33,715	20	-	16,605	44,510	(26,539)	(20)	(574)	-	365,910
Richland Township (Bucks County)	DB	2,405,477	69,583	420	-	132,650	355,578	(160,852)	(420)	(4,585)	-	2,797,851
Richland Township (CB Plan)	CB	132,436	57,464	180	-	8,375	22,450	(12,017)	(180)	(289)	-	208,419
Richland Township (Venango County)	CB	115,298	5,495	20	5,494	6,758	18,116	-	(20)	(234)	-	150,927
Richland Township Police	DB	4,122,979	211,407	320	43,063	235,716	631,852	(19,134)	(320)	(8,148)	-	5,217,735
Ridgway Township	DB	644,983	(160)	180	8,225	35,653	95,571	(33,057)	(180)	(1,232)	-	749,983
Ridley Park Borough	DB	889,015	11,816	600	28,152	48,860	130,973	(30,914)	(600)	(1,689)	-	1,076,213
Ridley Township	DB	13,739,119	384,314	1,920	179,403	759,996	2,037,220	(507,614)	(1,920)	(26,270)	-	16,566,168
Riverview Sanitary Authority	DB	710,165	24,880	140	8,824	40,667	109,011	(29,947)	(140)	(1,406)	-	862,194
Roaring Brook Township Police	DB	601,899	61,267	80	4,187	33,754	90,481	(41,205)	(80)	(1,167)	-	749,216
Roaring Spring Borough	DB	1,227,769	31,792	200	5,516	72,905	195,427	(27,641)	(200)	(2,520)	-	1,503,248
Roaring Spring Borough Police	DB	1,129,569	(100)	100	-	62,931	168,692	(28,534)	(100)	(2,175)	-	1,330,383

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Robesonia-Wernersville Municipal Authority	DB	645,554	18,736	120	-	34,038	91,242	(49,068)	(120)	(1,177)	-	739,325
Robinson Township Municipal Authority	DB	9,760,566	400,242	900	-	535,503	1,435,452	(600,391)	(900)	(18,510)	-	11,512,862
Rochester Area Joint Sewer Authority	DB	1,180,994	99,140	140	-	68,498	183,615	(116,975)	(140)	(2,368)	-	1,412,904
Rochester Borough	CB	636,035	(180)	180	12,893	33,068	88,642	(16,138)	(180)	(1,143)	12,648	765,825
Rochester Township	DB	611,946	26,378	220	-	34,235	91,768	(22,228)	(220)	(1,183)	(12,648)	728,268
Rochester Township Police	DB	1,144,627	(100)	100	-	63,738	170,854	(30,426)	(100)	(2,203)	-	1,346,490
Rome Township	DB	143,633	7,919	80	-	8,183	21,935	-	(80)	(283)	-	181,387
Rose Township	DB	235,496	24,579	100	3,822	13,415	35,959	(5,867)	(100)	(464)	-	306,940
Ross Township	DB	580,700	11,797	80	-	32,923	88,252	(13,948)	(80)	(1,138)	-	698,586
Rostraver Township Sewer Authority	DB	816,176	-	-	14,199	46,287	124,075	(3,399)	-	(1,600)	-	995,738
Rouseville Borough	DB	201,054	3,878	120	-	10,969	29,404	(15,200)	(120)	(379)	-	229,726
Rural Valley Borough	DB	129,356	3,072	40	1,497	7,411	19,866	-	(40)	(256)	-	160,946
Rutland Township	DB	98,025	2,906	120	2,442	5,993	16,066	(3,678)	(120)	(207)	-	121,547
Rye Township	DB	822,548	4,586	120	15,066	46,727	125,256	(4,319)	(120)	(1,615)	-	1,008,249
Rye Township (Perry County) (CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	0
Rye Township Police	DB	622,027	(60)	60	-	35,303	94,631	(16,005)	(60)	(1,220)	-	734,676
Sadsbury Township Police	DB	17,881	19,193	140	23,950	1,826	4,896	-	(140)	(63)	-	67,683
Salford Township	CB	10,448	5,200	80	3,290	717	1,923	-	(80)	(25)	-	21,553
Salisbury Borough	DB	262,428	6,110	80	-	14,651	39,273	(8,364)	(80)	(506)	-	313,592
Salisbury Township	DB	13,940,151	692,908	1,480	24,226	773,180	2,072,561	(863,895)	(1,480)	(26,726)	-	16,612,405
Sandy Lake Borough	DB	322,242	6,302	120	5,528	17,821	47,771	(19,649)	(120)	(616)	-	379,399
Sandy Lake Borough Police	DB	538,058	(60)	60	1,635	29,402	78,813	(36,844)	(60)	(1,016)	-	609,988
Saxton Borough	DB	342,066	5,412	60	-	19,355	51,882	-	(60)	(669)	-	418,046
Saxton Borough Municipal Authority	DB	120,203	10,054	40	2,602	7,030	18,844	-	(40)	(243)	-	158,490

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Saxton Borough Police	DB	572,759	(60)	60	-	31,811	85,271	(15,042)	(60)	(1,100)	(2,795)	670,844
Schuylkill Haven Borough	DB	7,008,075	204,307	1,160	51,627	381,613	1,022,940	(429,839)	(1,160)	(13,191)	4,764	8,230,296
Schwenksville Borough Police	DB	419,040	(40)	40	-	22,745	60,969	(33,668)	(40)	(786)	-	468,260
Scott Township	DB	1,255,465	18,808	180	13,553	67,069	179,783	(46,387)	(180)	(2,318)	-	1,485,973
Scott Township Police	DB	2,153,637	59,386	240	-	120,609	323,299	(39,114)	(240)	(4,169)	(14,109)	2,599,539
Scottdale Borough Police	DB	4,605,881	(220)	240	-	255,673	685,349	(151,849)	(240)	(8,838)	-	5,385,996
Selinsgrove Borough	DB	3,159,962	49,630	440	35,493	176,117	472,093	(137,362)	(440)	(6,088)	-	3,749,845
Selinsgrove Borough Police	DB	2,418,117	58,556	220	19,191	134,174	359,662	(126,912)	(220)	(4,638)	-	2,858,150
Sellersville Borough	DB	4,847,517	12,613	360	18,584	264,954	710,228	(343,541)	(360)	(9,158)	-	5,501,197
Seven Fields Borough	DB	904,379	27,057	160	-	50,671	135,826	(23,011)	(160)	(1,751)	-	1,093,171
Seven Fields Borough (CB Plan)	CB	16,838	2,833	100	-	1,118	2,997	-	(100)	(39)	-	23,747
Seward/St. Clair Township Sanitary Authority	DB	122,593	12,454	40	4,347	6,880	18,441	(3,864)	(40)	(238)	-	160,613
Sewickley Township	DB	2,359,277	12,293	520	31,640	121,537	325,789	(110,091)	(520)	(4,201)	-	2,736,244
Shade Township	DB	1,788,965	26,467	340	528	97,126	260,354	(146,357)	(340)	(3,357)	1,530	2,025,256
Shade Township Police	DB	294,820	(20)	20	-	16,058	43,045	(21,571)	(20)	(555)	-	331,777
Shade-Central City Joint Authority	CB	21,600	1,999	80	-	1,162	3,116	(260)	(80)	(40)	(1,530)	26,047
Shamokin City Redevelopment Authority	DB	-	-	-	-	(10)	(27)	-	-	-	-	(37)
Shamokin Dam Borough	DB	2,141,481	53,020	220	11,101	120,063	321,837	(130,817)	(220)	(4,150)	-	2,512,535
Shamokin Dam Borough Police	DB	1,334,785	14,055	120	-	68,602	183,891	(57,458)	(120)	(2,371)	-	1,541,504
Shannock Valley General Services Authority	CB	38,570	622	60	1,327	2,151	5,765	(2,678)	(60)	(74)	-	45,683
Sharon City	DB	9,880,890	(1,360)	1,440	30,469	548,805	1,471,108	(497,886)	(1,440)	(18,970)	-	11,413,056
Sharon Sanitary Authority	DB	1,954,518	122,603	460	62,855	111,708	299,442	(23,692)	(460)	(3,861)	-	2,523,573
Sharpsburg Borough	DB	1,824,034	(300)	320	18,450	101,883	273,105	(54,022)	(320)	(3,522)	-	2,159,628
Sharpsville Borough	DB	5,378,683	194,898	400	-	275,564	738,668	(361,821)	(400)	(9,525)	-	6,216,467
Sheffield Township	CB	264,196	10,607	40	3,737	13,816	37,034	(27,390)	(40)	(478)	(4,490)	297,032

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Sheffield Township Municipal Authority	DB	490,791	8,397	100	7,263	24,905	66,761	(23,000)	(100)	(861)	-	574,256
Sheffield Township Police	DB	612,388	232	60	-	33,686	90,298	(32,635)	(60)	(1,164)	-	702,805
Shenandoah Borough	DB	3,946,842	216,266	440	23,923	226,697	607,677	(334,083)	(440)	(7,836)	-	4,679,486
Shippensburg Township	CB	693,256	25,038	180	15,811	39,725	106,486	(16,749)	(180)	(1,373)	-	862,194
Shippingport Borough	CB	47,157	4,859	40	1,216	2,795	7,493	-	(40)	(97)	-	63,423
Shippingport Borough Police	DB	682,797	6,080	60	3,773	37,125	99,517	(57,763)	(60)	(1,283)	-	770,246
Shiremanstown Borough Police	DB	930,450	(40)	60	-	52,440	140,570	-	(60)	(1,813)	-	1,121,607
Shrewsbury Township	DB	762,874	25,858	280	-	42,480	113,870	(32,416)	(280)	(1,468)	-	911,198
Sinking Spring Borough Police	DB	2,264,090	66,982	240	1,980	126,770	339,816	(37,495)	(240)	(4,382)	-	2,757,761
Slippery Rock Borough	DB	1,421,173	(140)	140	-	79,819	213,961	(11,975)	(140)	(2,759)	-	1,700,079
Slippery Rock Municipal Authority	DB	1,702,529	69,761	360	26,539	94,923	254,448	(91,965)	(360)	(3,281)	-	2,052,954
Slippery Rock Township	DB	1,056,353	24,692	140	27,083	59,326	159,026	(18,889)	(140)	(2,051)	-	1,305,540
Smithfield Township	CB	531,244	28,150	200	21,508	41,142	110,283	(3,298)	(200)	(1,422)	-	727,607
Smithton Borough	CB	9,573	-	20	-	534	1,432	(234)	(20)	(18)	-	11,287
Smithton Borough Municipal Authority	CB	32,288	2,262	100	-	1,799	4,824	(2,856)	(100)	(62)	-	38,255
Snake Spring Township	CB	76,438	8,417	60	1,883	4,554	12,208	-	(60)	(157)	-	103,343
Snake Spring Township Municipal Authority	CB	47,996	5,459	60	6,767	2,882	7,726	-	(60)	(100)	-	70,730
Snyder County Housing Authority	CB	32,482	4,106	60	-	1,915	5,133	-	(60)	(66)	-	43,570
Solebury Township	DB	3,921,363	20,754	320	14,548	216,079	579,215	(200,438)	(320)	(7,469)	-	4,544,052
Solebury Township (CB Plan)	CB	131,030	24,906	180	24,906	8,599	23,050	-	(180)	(297)	-	212,194
Somerset Conservation District	CB	332,940	12,625	180	10,918	19,304	51,746	(600)	(180)	(667)	-	426,266
South Abington Township	DB	3,240,011	71,271	320	97,756	192,015	514,709	(245,255)	(320)	(6,637)	-	3,863,870
South Abington Township (CB Plan)	CB	7,028	7,384	60	11,558	838	2,247	-	(60)	(29)	-	29,026
South Beaver Township	DB	450,889	13,202	120	-	24,561	65,837	(36,067)	(120)	(849)	-	517,573

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
South Beaver Township Police	DB	833,541	12,154	120	-	46,367	124,291	(22,077)	(120)	(1,603)	-	992,673
South Bend Township	CB	88,995	2,570	100	4,364	4,892	13,114	(11,857)	(100)	(169)	-	101,909
South Centre Township Police	DB	803,069	17,536	160	-	45,349	121,560	-	(160)	(1,568)	-	985,946
South Fayette Township Municipal Authority	DB	1,133,975	54,974	260	-	65,055	174,385	(54,517)	(260)	(2,249)	-	1,371,623
South Franklin Township	DB	605,382	9,858	240	9,362	28,518	76,445	(60,251)	(240)	(986)	-	668,328
South Hanover Township	CB	307,321	(204)	160	14,234	17,881	47,931	-	(160)	(618)	-	386,545
South Huntingdon Township	DB	2,837,655	57,118	320	23,999	158,115	423,838	(202,956)	(320)	(5,465)	-	3,292,304
South Manheim Township	DB	336,030	13,061	180	-	18,592	49,836	(19,409)	(180)	(643)	-	397,467
South Middleton Township	CB	4,079,264	126,886	840	75,982	232,682	623,718	(104,863)	(840)	(8,043)	-	5,025,626
South Middleton Township Municipal Authority	CB	102,660	12,658	120	7,822	6,223	16,680	-	(120)	(215)	-	145,828
South Pymatuning Township	DB	885,562	44,337	100	-	49,397	132,412	(67,072)	(100)	(1,707)	-	1,042,929
South Pymatuning Township Police	CB	188,158	4,676	140	-	10,819	29,000	(8,498)	(140)	(374)	(39,492)	184,289
South Strabane Township	DB	1,330,265	65,556	460	11,020	73,731	197,641	(64,325)	(460)	(2,549)	-	1,611,339
South Strabane Township Fire	DB	727,928	177,521	240	21,247	41,310	110,734	(12,459)	(240)	(1,428)	-	1,064,853
South Waverly Borough	DB	212,675	15,120	40	-	12,204	32,714	-	(40)	(422)	-	272,291
South Waverly Borough Police	DB	524,544	(40)	40	-	28,103	75,331	(56,174)	(40)	(971)	-	570,793
South Williamsport Borough Police	DB	3,455,470	10,465	300	-	191,412	513,092	(133,671)	(300)	(6,616)	-	4,030,152
Southampton Township	CB	920,646	33,358	380	21,994	52,255	140,074	(39,588)	(380)	(1,806)	-	1,126,933
Southern Chester County Regional Police Department	DB	2,852,873	100,476	400	75,032	168,084	450,561	(15,422)	(400)	(5,810)	-	3,625,794
Southern Police Commission	DB	5,824,207	139,313	460	-	323,731	867,784	(239,488)	(460)	(11,190)	-	6,904,357
Southern Police Commission NU	DB	88,810	(40)	40	-	4,801	12,869	(7,815)	(40)	(166)	-	98,459
Southmont Borough	DB	670,474	51,237	120	5,005	32,445	86,970	(170,330)	(120)	(1,121)	-	674,680
Southwest Regional Dispatch Center	DB	54,705	-	-	-	3,085	8,269	-	-	(107)	-	65,952
Southwest Township	CB	186,863	4,685	60	-	10,345	27,729	(11,394)	(60)	(358)	-	217,870

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Southwestern Pa Water Authority	DB	13,767,928	375,171	1,240	179,096	761,295	2,040,701	(835,393)	(1,240)	(26,315)	-	16,262,483
Southwestern Regional Police NU	CB	123,488	7,234	20	-	7,143	19,146	-	(20)	(247)	-	156,764
Spring Creek Township	CB	329,754	13,336	100	10,060	18,987	50,896	(7,204)	(100)	(656)	-	415,173
Springdale Borough	DB	2,649,665	237,015	400	46,814	149,489	400,715	(170,085)	(400)	(5,167)	-	3,308,446
Springdale Township	DB	1,049,133	(120)	140	8,120	57,340	153,703	(70,055)	(140)	(1,982)	-	1,196,139
Springdale Township Police	DB	398,349	2,768	60	6,063	21,990	58,946	(10,526)	(60)	(760)	-	476,830
Springfield Township	DB	1,377,088	(140)	160	-	77,648	208,141	-	(160)	(2,684)	-	1,660,053
St. Marys Area Water Authority	DB	2,984,854	68,369	360	42,211	160,338	429,797	(172,901)	(360)	(5,542)	-	3,507,126
Stewartstown Borough	CB	1,094,216	29,409	380	-	61,621	165,179	(24,065)	(380)	(2,130)	-	1,324,230
Stonycreek Township	CB	240,659	23,304	120	8,965	14,348	38,462	-	(120)	(496)	-	325,242
Stormwater Authority of the City of Chester	DB	-	44,444	360	-	85	227	-	(360)	(3)	-	44,753
Sugar Grove Township	CB	421,098	9,196	140	13,962	24,285	65,097	(10,837)	(140)	(839)	-	521,962
Sullivan County	DB	5,291,362	295,331	1,780	139,677	296,619	795,108	(354,620)	(1,780)	(10,253)	-	6,453,224
Sullivan Township	CB	198,830	10,347	160	3,500	12,269	32,887	(11,513)	(160)	(424)	-	245,896
Summit Hill Borough	CB	193,517	6,515	160	6,554	10,910	29,245	(9,591)	(160)	(377)	-	236,773
Summit Hill Borough Police	DB	1,459,816	29,971	160	-	79,955	214,324	(43,302)	(160)	(2,764)	-	1,738,000
Summit Township	CB	578,707	20,209	160	20,129	33,431	89,614	(1,925)	(160)	(1,156)	-	739,009
Sunbury City	DB	3,483,058	126,911	820	35,428	177,338	475,366	(207,444)	(820)	(6,130)	-	4,084,527
Sunbury Municipal Authority	DB	6,015,037	63,280	960	82,427	332,347	890,878	(361,482)	(960)	(11,488)	-	7,010,999
Susquehanna Township	DB	2,376,672	56,077	220	13,297	109,675	293,992	(188,568)	(220)	(3,791)	-	2,657,354
Swatara Township	DB	10,557,109	221,816	1,220	130,241	583,362	1,563,740	(587,306)	(1,220)	(20,164)	-	12,448,798
Swatara Township (CB Plan)	CB	-	15,206	40	4,451	65	174	-	(40)	(2)	1,881	21,775
Swatara Township Authority	DB	7,981,155	124,180	900	81,536	467,050	1,251,960	(317,258)	(900)	(16,144)	(33,032)	9,539,447
Tarentum Borough	DB	4,477,185	137,762	720	57,724	251,312	673,659	(358,271)	(720)	(8,687)	28,555	5,259,239
Tatamy Borough (CB)	CB	7,928	5,171	80	5,101	690	1,850	(532)	(80)	(24)	-	20,184
Tatamy Borough Police (CB)	CB	6,920	4,650	40	2,325	568	1,522	-	(40)	(20)	-	15,965

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Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Telford Borough	DB	6,309,964	225,563	580	59,541	353,314	947,082	(224,989)	(580)	(12,213)	-	7,658,262
Telford Borough Police	DB	3,741,261	91,927	200	29,571	207,980	557,504	(134,980)	(200)	(7,189)	-	4,486,074
Thornburg Borough	CB	45,194	12,881	40	7,543	3,014	8,080	-	(40)	(104)	-	76,608
Tinicum Township	CB	1,112,624	28,232	200	-	62,295	166,986	(36,653)	(200)	(2,153)	-	1,331,331
Tinicum Township Police	DB	1,115,872	15,719	120	7,385	62,236	166,828	(39,564)	(120)	(2,151)	-	1,326,325
Topton Borough	DB	1,418,653	25,285	240	15,580	77,569	207,929	(109,154)	(240)	(2,681)	-	1,633,181
Towamensing Township	CB	318,610	9,305	240	2,872	18,691	50,103	(5,865)	(240)	(646)	-	393,070
Tower City Borough Authority	DB	131,517	5,715	100	1,791	7,542	20,218	(914)	(100)	(261)	-	165,608
Township of Falls Authority	DB	1,929,964	189,603	340	53,313	113,747	304,907	(95,610)	(340)	(3,932)	-	2,491,992
Trafford Borough	CB	64,153	27,000	140	-	4,165	11,165	-	(140)	(144)	-	106,339
Trainer Borough	DB	785,553	9,682	120	11,473	44,247	118,606	(17,516)	(120)	(1,529)	-	950,516
Tredyffrin Township	DB	15,196,707	313,422	2,800	145,986	836,833	2,243,186	(1,012,862)	(2,800)	(28,926)	(43,030)	17,651,316
Tri-County COG IBC	CB	165,177	13,123	80	3,370	9,694	25,987	-	(80)	(335)	-	217,016
Tri-County Joint Municipal Authority	DB	2,024,242	135,097	400	33,007	112,637	301,932	(186,483)	(400)	(3,893)	-	2,416,539
Tulpehocken Township Police	DB	464,595	16,481	60	8,798	26,597	71,294	-	(60)	(919)	-	586,846
Tunkhannock Township	CB	153,936	2,736	40	13,952	9,097	24,386	-	(40)	(314)	-	203,793
Tunkhannock Township Police	DB	1,502,565	118,457	180	-	82,620	221,467	(108,481)	(180)	(2,856)	-	1,813,772
Turbotville Borough	DB	580,648	(140)	140	-	32,262	86,479	(18,067)	(140)	(1,115)	-	680,067
Turtle Creek Borough	DB	1,328,063	27,070	200	13,789	73,021	195,736	(83,670)	(200)	(2,524)	-	1,551,485
Twin Boroughs Sanitary Authority	CB	134,130	2,870	120	8,980	7,826	20,978	(762)	(120)	(271)	-	173,751
Union Township (Berks County)	CB	600,133	19,736	340	17,093	34,177	91,615	(20,534)	(340)	(1,181)	-	741,039
Union Township (Lebanon County)	DB	299,957	19,239	140	-	16,703	44,774	(16,663)	(140)	(577)	-	363,433
Union Township (Snyder County)	CB	137,453	9,160	40	1,512	7,926	21,245	-	(40)	(274)	-	177,022
Union Township (Washington County)	CB	66,457	6,000	80	1,694	3,797	10,179	(3,217)	(80)	(131)	-	84,779
Uniontown City	DB	6,301,044	(1,280)	1,300	54,207	352,623	945,228	(434,094)	(1,300)	(12,189)	-	7,205,539
Unity Township	DB	11,538,842	601,273	1,160	117,528	677,057	1,814,895	(692,081)	(1,160)	(23,403)	-	14,034,111

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Upper Allegheny Joint Sanitary Authority	DB	5,184,596	105,428	620	100,381	293,607	787,033	(323,016)	(620)	(10,149)	3,457	6,141,337
Upper Burrell Township	CB	391,941	36,000	100	2,158	22,940	61,493	-	(100)	(793)	-	513,739
Upper Burrell Township Police	CB	290,655	18,000	40	15,561	17,014	45,608	-	(40)	(588)	-	386,250
Upper Frederick Township	CB	67,721	20,007	160	19,580	4,787	12,832	(350)	(160)	(165)	-	124,412
Upper Macungie Township Police	DB	10,901,270	264,427	860	102,997	612,993	1,643,168	(226,748)	(860)	(21,189)	-	13,276,918
Upper Milford Township	CB	33,222	19,579	120	4,045	2,428	6,508	-	(120)	(84)	-	65,698
Upper Montgomery Joint Authority	DB	1,471,678	(300)	420	22,138	78,884	211,454	(70,857)	(420)	(2,727)	-	1,710,270
Upper Moreland Firefighters	DB	2,783,714	78,972	120	20,916	157,638	422,559	-	(120)	(5,449)	-	3,458,350
Upper Moreland Township	DB	23,504,295	786,614	2,480	173,690	1,263,392	3,386,606	(1,326,084)	(2,480)	(43,670)	-	27,744,843
Upper Nazareth Township	CB	247,335	23,515	320	6,678	14,558	39,024	(2,724)	(320)	(503)	-	327,883
Upper Southampton Municipal Authority	DB	2,502,260	78,692	340	12,740	141,023	378,023	(145,557)	(340)	(4,875)	-	2,962,306
Valley Township	CB	141,446	4,707	40	1,690	8,101	21,716	-	(40)	(280)	-	177,380
Vanport Township	CB	160,833	923	120	4,373	6,871	18,418	(51,632)	(120)	(238)	-	139,548
Vanport Township Municipal Authority	DB	1,737,388	41,591	180	15,899	97,364	260,991	(105,267)	(180)	(3,365)	-	2,044,601
Vanport Township Police	DB	1,108,181	(60)	60	-	61,869	165,845	(23,910)	(60)	(2,139)	-	1,309,786
Vernon Township Sanitary Authority	CB	36,262	4,800	20	-	2,272	6,091	-	(20)	(79)	-	49,346
Vernon Township Water Authority	DB	43,684	-	-	-	2,463	6,603	-	-	(85)	-	52,665
Verona Borough	DB	596,888	(120)	120	4,460	32,915	88,230	(23,419)	(120)	(1,138)	-	697,816
Versailles Borough	DB	815,904	(80)	100	-	45,912	123,070	(3,520)	(100)	(1,587)	-	979,699
Versailles Borough Police	DB	1,516,076	(60)	60	-	85,486	229,151	-	(60)	(2,955)	-	1,827,698
Wallace Township	DB	532,421	(160)	160	-	30,560	81,918	(17,734)	(160)	(1,056)	-	625,949
Warren County Housing Authority	DB	1,791,690	58,198	320	17,993	101,435	271,902	(39,172)	(320)	(3,506)	-	2,198,540

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Warren County Solid Waste Authority	DB	711,313	(60)	60	-	39,104	104,820	(38,297)	(60)	(1,352)	-	815,528
Warrington Township	CB	343,001	16,304	200	-	19,500	52,270	(10,622)	(200)	(674)	-	419,779
Warsaw Township	CB	244,193	10,707	140	-	17,191	46,081	(9,852)	(140)	(594)	-	307,726
Warwick Township	DB	2,584,643	110,116	440	50,133	150,507	403,445	(73,384)	(440)	(5,202)	-	3,220,258
Warwick Township Municipal Authority	DB	1,623,177	56,962	240	37,304	92,933	249,112	(78,752)	(240)	(3,212)	-	1,977,524
Washington Area COG	DB	285,545	(60)	60	-	15,256	40,895	(32,113)	(60)	(527)	-	308,996
Washington Township (Berks County)	DB	1,401,446	39,268	260	9,742	74,961	200,937	(70,018)	(260)	(2,591)	-	1,653,745
Washington Township (Cambria County)	CB	26,044	4,750	-	-	1,540	4,128	-	-	(53)	-	36,409
Washington Township (Dauphin County)	DB	512,785	12,716	140	6,799	28,899	77,466	(7,355)	(140)	(999)	-	630,311
Washington Township (Erie County)	CB	1,605,099	39,995	460	49,470	89,708	240,468	(56,289)	(460)	(3,101)	-	1,965,350
Washington Township (Fayette County)	DB	742,407	41,083	140	4,490	40,402	108,300	(34,711)	(140)	(1,397)	-	900,574
Washington Township (Greene County)	CB	518,373	20,785	220	7,652	29,143	78,119	(20,229)	(220)	(1,007)	-	632,836
Washington Township (Jefferson County)	DB	191,481	10,767	80	2,440	10,753	28,825	(7,563)	(80)	(372)	-	236,331
Washington Township (Northampton County - CB Plan)	CB	-	-	-	-	-	-	-	-	-	-	0
Washington Township (Northampton County)	DB	595,956	24,384	180	-	33,293	89,244	(24,692)	(180)	(1,151)	-	717,034
Washington Township (Schuylkill County)	CB	118,806	8,865	160	-	8,448	22,645	(2,281)	(160)	(292)	-	156,191

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Washington Township (Westmoreland County)	CB	414,040	23,395	140	27,936	24,567	65,853	(1,074)	(140)	(849)	-	553,868
Washington Township (Wyoming County)	DB	175,502	(86)	120	1,978	9,691	25,977	(8,998)	(120)	(335)	-	203,729
Washington Township Municipal Authority (Berks County)	DB	170,503	(60)	60	-	9,356	25,080	(9,735)	(60)	(323)	-	194,821
Washington Township Municipal Authority (Fayette County)	DB	1,824,264	17,990	340	22,293	99,339	266,285	(167,761)	(340)	(3,434)	-	2,058,976
Washington Township Police (Fayette County)	DB	856,911	(140)	160	9,075	46,775	125,382	(56,027)	(160)	(1,617)	-	980,359
Washington Township Police (Westmoreland County)	DB	1,972,596	57,422	240	31,531	112,269	300,944	(18,450)	(240)	(3,881)	11,751	2,464,182
Waterford Borough	DB	78,154	(140)	180	3,144	4,364	11,697	(3,171)	(180)	(151)	-	93,897
Waterford Borough Municipal Authority	DB	407,958	3,104	120	5,323	23,102	61,928	(6,655)	(120)	(799)	-	493,961
Waverly Township	CB	24,715	4,877	40	4,877	1,668	4,471	-	(40)	(58)	-	40,550
Waverly Township Police	DB	408,473	26,583	80	-	24,293	65,120	-	(80)	(840)	-	523,629
Wayne County Redevelopment Authority	CB	1,049,107	3,966	380	3,966	57,311	153,626	(84,066)	(380)	(1,981)	-	1,181,929
Wayne Library Authority	CB	371,871	5,986	-	9,150	20,891	56,001	(22,818)	-	(722)	-	440,359
Wayne Township	DB	1,158,231	108,524	160	-	69,786	187,067	(32,586)	(160)	(2,412)	-	1,488,610
Waynesburg Borough	DB	1,264,979	(80)	100	-	70,409	188,735	(34,954)	(100)	(2,434)	-	1,486,655
Wernersville Municipal Authority	DB	660,103	16,487	80	-	37,669	100,975	-	(80)	(1,302)	-	813,932
West Bradford Township	DB	3,016,462	161,271	640	39,204	169,872	455,353	(102,721)	(640)	(5,872)	-	3,733,569
West Brunswick Township	DB	270,697	2,316	160	-	14,599	39,133	(13,408)	(160)	(505)	-	312,832
West Caln Township	DB	990,803	23,300	260	-	54,679	146,571	(63,611)	(260)	(1,890)	-	1,149,852
West Caln Township Police	DB	455,852	36,596	80	-	27,448	73,577	-	(80)	(949)	-	592,524
West Carroll Township	DB	246,936	1,608	120	393	13,652	36,594	(11,101)	(120)	(472)	-	287,610
West Carroll Water Authority	DB	273,894	13,033	80	415	14,831	39,754	(30,703)	(80)	(513)	-	310,711

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
West Fallowfield Township	CB	53,699	-	20	-	2,823	7,567	(7,804)	(20)	(98)	-	56,187
West Fallowfield Township Police	CB	207,460	21,399	40	-	12,324	33,036	-	(40)	(426)	-	273,793
West Grove Borough	DB	2,057,879	50,314	260	-	114,508	306,945	(81,373)	(260)	(3,958)	-	2,444,315
West Grove Borough Police	DB	998,753	(60)	60	-	54,623	146,422	(64,539)	(60)	(1,888)	-	1,133,311
West Hanover Township Water & Sewer Authority (CB)	CB	-	26,957	100	-	22,284	59,733	-	(100)	(770)	396,985	505,189
West Lampeter Township	DB	1,846,745	98,020	580	5,801	99,168	265,827	(65,479)	(580)	(3,428)	-	2,246,654
West Lampeter Township Police	DB	7,386,627	169,567	360	54,059	415,287	1,113,204	(151,450)	(360)	(14,355)	-	8,972,939
West Middlesex Borough	DB	123,523	11,870	80	-	7,300	19,569	(9,857)	(80)	(252)	(22,638)	129,515
West Middlesex Borough Police	DB	179,546	(20)	20	-	9,992	26,784	(5,019)	(20)	(345)	-	210,938
West Newton Borough	DB	701,726	18,148	180	7,600	39,108	104,832	(33,251)	(180)	(1,352)	-	836,811
West Newton Borough Police	DB	889,289	(40)	40	-	50,145	134,417	-	(40)	(1,733)	-	1,072,078
West Pennsboro Township	CB	1,319,542	35,328	240	26,098	75,720	202,974	(1,574)	(240)	(2,617)	-	1,655,471
West Pikeland Township Police	DB	1,342,547	51,824	100	20,352	76,631	205,414	-	(100)	(2,649)	-	1,694,119
West Pottsgrove Township	DB	1,145,817	107,629	260	3,228	63,308	169,700	(93,263)	(260)	(2,188)	-	1,394,231
West Pottsgrove Township Police	DB	5,585,613	47,219	260	36,042	312,377	837,346	(146,520)	(260)	(10,798)	-	6,661,279
West Reading Borough	CB	155,641	50,715	380	305	9,955	26,686	(268)	(380)	(344)	-	242,690
West Rockhill Township	DB	929,904	54,608	280	-	50,853	136,314	(10,087)	(280)	(1,758)	-	1,159,834
West Sadsbury Township	DB	32,845	8,220	20	2,613	2,031	5,445	-	(20)	(70)	-	51,084
West Sadsbury Township Police	DB	1,001,798	15,204	120	14,738	55,778	149,517	(44,518)	(120)	(1,928)	-	1,190,589
West Salem Township	DB	779,684	45,526	80	-	49,952	133,898	(21,060)	(80)	(1,727)	-	986,273
West Vincent Township Police	DB	1,177,365	49,515	120	28,637	67,465	180,845	-	(120)	(2,332)	-	1,501,495
West Wheatfield Township	DB	347,486	12,987	120	6,957	19,708	52,827	(7,952)	(120)	(681)	-	431,332
Western Butler County Authority	CB	1,806,645	49,063	360	12,650	97,592	261,601	(87,561)	(360)	(3,373)	-	2,136,617
Western Clinton County Municipal Authority	DB	792,299	11,968	160	7,847	44,828	120,164	(23,424)	(160)	(1,550)	-	952,132

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Western Westmoreland Municipal Authority	DB	5,253,904	201,304	300	41,191	302,114	809,838	(207,331)	(300)	(10,443)	-	6,390,577
Western Westmoreland Municipal Authority (CB Plan)	CB	-	4,469	40	3,586	136	365	-	(40)	(5)	-	8,551
Westfield Borough Police	DB	447,467	20,402	80	-	24,804	66,488	(24,782)	(80)	(857)	-	533,522
Westmoreland-Fayette Municipal Sewage Authority	DB	388,365	6,307	100	5,323	22,089	59,211	(8,760)	(100)	(764)	-	471,771
Westtown Township	CB	1,140,348	47,207	460	-	62,538	167,638	(49,214)	(460)	(2,162)	-	1,366,355
Wetmore Township	CB	102,897	7,819	120	-	5,863	15,716	(1,411)	(120)	(203)	-	130,681
Wheatland Borough	DB	468,800	1,325	100	1,837	25,855	69,307	(24,163)	(100)	(894)	-	542,067
White Haven Borough	DB	118,054	9,219	80	6,213	6,702	17,965	(9,194)	(80)	(232)	-	148,727
White Haven Borough Police	DB	795,485	1,208	60	(2,281)	43,467	116,517	(38,862)	(60)	(1,502)	-	914,032
White Run Regional Municipal Authority	DB	910,811	9,815	160	7,947	50,252	134,703	(67,902)	(160)	(1,737)	-	1,043,889
White Township	CB	21,481	-	-	-	1,211	3,247	-	-	(42)	-	25,897
Whitehall Township	DB	22,041,422	334,555	1,820	40,512	1,214,229	3,254,820	(844,515)	(1,820)	(41,971)	-	25,999,052
Whitehall Township (CB Plan)	CB	70,828	40,681	320	27,141	5,830	15,628	-	(320)	(202)	-	159,906
Whitehall Township Authority	DB	4,545,598	7,968	220	-	235,568	631,455	(183,719)	(220)	(8,143)	-	5,228,727
Whiteley Township	CB	728,992	5,468	160	6,231	40,937	109,735	(29,095)	(160)	(1,415)	-	860,853
Wiconisco Township	DB	537,477	5,088	200	3,460	29,242	78,385	(44,505)	(200)	(1,011)	-	608,136
Wiconisco Township Police	DB	731,731	(20)	20	-	41,262	110,606	-	(20)	(1,426)	-	882,153
Wilkins Township	DB	2,297,414	11,498	420	31,506	126,146	338,144	(147,594)	(420)	(4,360)	-	2,652,754
Williams Township	DB	1,055,689	56,029	400	-	59,125	158,489	(47,438)	(400)	(2,044)	(2,394)	1,277,456
Williamsburg Borough	CB	139,444	26,655	100	6,593	8,399	22,515	-	(100)	(290)	-	203,316
Williamsburg Borough Police	CB	295,624	(40)	40	-	16,671	44,687	-	(40)	(576)	-	356,366
Williamstown Borough	DB	1,379,822	37,263	280	9,487	75,603	202,659	(122,052)	(280)	(2,613)	-	1,580,169
Williamstown Borough Authority	DB	280,576	(20)	20	-	15,644	41,936	(6,741)	(20)	(541)	-	330,854
Williamstown Borough Police	DB	1,434,798	(40)	40	-	79,205	212,315	(64,859)	(40)	(2,738)	-	1,658,681

Schedule of Changes in Fiduciary Net Position (by Participating Municipality)

Employer	Type	Plan Fiduciary Net Position Dec. 31, 2018	Contributions Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2019
Wilmerding Borough	DB	271,047	(20)	20	2,631	14,924	40,004	(15,468)	(20)	(516)	-	312,602
Wilmington Township	DB	579,225	25,197	200	-	31,524	84,503	(53,878)	(200)	(1,090)	-	665,481
Wilson Borough	DB	3,450,027	29,150	500	45,927	170,791	457,816	(319,338)	(500)	(5,904)	-	3,828,469
Wilson Borough Firemen	DB	2,275,131	20,905	240	45,444	126,950	340,297	(96,349)	(240)	(4,388)	-	2,707,990
Windsor Borough	CB	173,767	10,107	80	11,015	10,162	27,240	(5,087)	(80)	(351)	-	226,853
Windsor Township	DB	3,140,878	110,519	520	15,765	180,891	484,889	(72,584)	(520)	(6,253)	-	3,854,105
Windsor Township Police	DB	1,283,439	(120)	120	-	69,066	185,137	(125,798)	(120)	(2,387)	-	1,409,337
Womelsdorf-Robeson Joint Authority	DB	606,998	(60)	60	3,885	34,089	91,377	(7,986)	(60)	(1,178)	-	727,125
Woodward Township	CB	80,772	11,310	160	1,774	4,748	12,726	(4,585)	(160)	(164)	-	106,581
Wright Township	DB	2,191,108	(100)	140	6,184	109,067	292,361	(555,700)	(140)	(3,770)	-	2,039,150
Wrightstown Township	DB	857,795	15,308	240	15,367	48,049	128,798	(23,961)	(240)	(1,661)	-	1,039,695
Wrightstown Township Police	DB	810,832	(40)	40	-	45,520	122,020	(7,684)	(40)	(1,573)	-	969,075
Wyoming Valley Sanitary Authority	DB	16,128,645	908,629	4,040	853,403	955,616	2,561,592	(182,004)	(4,040)	(33,032)	-	21,192,849
Yardley Borough	CB	75,200	5,599	40	-	4,311	11,556	(2,261)	(40)	(149)	-	94,256
Yardley Borough Police	DB	796,399	35,087	100	-	44,606	119,569	(27,411)	(100)	(1,542)	-	966,708
Yoe Borough	CB	27,546	840	60	461	1,531	4,105	(1,958)	(60)	(53)	-	32,472
York Area Regional Police Department	DB	-	-	-	-	-	-	-	-	-	-	0
York County Planning Commission	DB	9,691,998	143,401	1,520	77,500	537,779	1,441,553	(599,233)	(1,520)	(18,589)	26,297	11,300,706
York Springs Borough	DB	445,024	15,116	100	3,523	24,735	66,303	(34,018)	(100)	(855)	-	519,828
Youngwood Borough	DB	1,542,234	8,498	420	9,147	84,946	227,703	(96,374)	(420)	(2,936)	-	1,773,218
Youngwood Borough Police	DB	23,378	(20)	20	-	1,269	3,401	(1,830)	(20)	(44)	-	26,154
Zerbe Township	CB	222,687	9,530	160	8,036	12,582	33,726	(13,983)	(160)	(435)	-	272,143
PMRS Liabilities	DB	25,865	-	-	-	3	(1,165)	128	-	-	-	24,831
Total		2,349,379,775	60,399,019	356,500	24,384,958	130,491,419	349,789,625	(118,409,254)	(356,500)	(4,510,557)	544,152	2,792,069,137

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

For the Year Ended December 31, 2019

Background and Reporting Entity

The Pennsylvania Municipal Retirement System (PMRS) was created by the Pennsylvania General Assembly in 1974 with the passage of the Pennsylvania Municipal Retirement Law, Act of 1974, P.L. 34, No. 15 (the act). PMRS is an agent multiple-employer system, and its designated purpose is to administer sound, cost-effective pensions for local government employees. Responsibility for the organization and administration of PMRS is vested in the eleven-member Pennsylvania Retirement Board (the board). Under the act, each 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 PMRS' actuary. Membership in PMRS is optional for Pennsylvania's local governments. When a municipality joins PMRS, its full-time employees contractually become members. Part-time, seasonal, and temporary employees as well as elected officials may also become members through contractual agreement. PMRS issues a publicly available Annual Comprehensive Financial Report (ACFR), which includes financial statements, notes and required supplementary information, which can be obtained at www.pMrs.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 – PMRS has the broad authority of enabling a municipality to design its own retirement benefit structure. As an alternative, PMRS has two basic benefit structures: one for municipal employees (Article II of the act) and one for uniformed employees (police and fire fighters) (Article III of the act). Certain elected officials are not permitted to become PMRS members, as outlined in individual municipal ordinances. Members are eligible for monthly retirement benefits upon reaching the age of 65 and 55 under Articles II and III, respectively, or upon accumulating 24 years of service. Under Articles II and III of the act, vesting occurs after 12 years of service.

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

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

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

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

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

Contributions – Contributions to PMRS are made by members and municipalities. Under Articles II and III of the act, members are required to contribute 3% to 8% of their salaries. The amount a member contributes

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

Basis of Presentation and Accounting

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

Contributions – The employer contributions and plan member contribution 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. The column titled Market Value Investment Income/(Loss) represents the net investments income and other miscellaneous income, as presented in PMRS’ December 31, 2019 ACFR, minus PMRS’ Investment Income described above. The market Value Investment Income/(Loss) is allocated to each employer based on the employer’s beginning balance of Fiduciary Net Position adjusted for cash flows throughout the year.

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

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

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

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

Relationship to the basic financial statements – The schedule was reconciled to the plan’s Statement of Changes in Fiduciary Net Position in PMRS’ ACFR for the year ended December 31, 2019 required some adjustments. Certain amounts have been reclassified in conformity with the 2019 presentation. These reclassifications had no effect on Fiduciary Net Position or the change in Fiduciary Net Position.

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