



Schedule of Changes in Fiduciary Net Position by Participating Municipality

Pennsylvania Municipal Retirement System
Commonwealth of Pennsylvania

For year ended December 31, 2021

TABLE OF CONTENTS

Introduction.....	4
Independent Auditors' Report.....	5
Schedule of Changes In Fiduciary Net Position (By Participating Municipality).....	8
Notes to Schedule of Changes In Fiduciary Net Position by Participating Municipality	58

INTRODUCTION

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

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

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



Zelenkofske Axlerod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the fiduciary net position as of December 31, 2021, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Participating Municipality (the Schedule) of the Pennsylvania Municipal Retirement System (the System) and the related notes.

In our opinion, the Schedule presents fairly, in all material respects, the fiduciary net Position of the System, as of December 31, 2021, and the changes in its fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

www.zallc.org



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2021, and our report thereon, dated April 18, 2023, expressed an unmodified opinion on those financial statements.

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

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



Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

Other Information

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

Restriction on Use

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

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
May 8, 2023

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
01-000-1 N	Adams County	DB	\$110,217,923	\$1,778,396	\$2,500	\$1,749,734	\$5,136,049	\$9,045,432	\$(4,148,352)	\$(20,880)	\$(290,896)	\$-	\$123,469,906
01-015-3 N1	Biglerville Borough	DB	898,819	19,707	-	8,341	42,171	61,313	-	(60)	(2,388)	-	1,027,903
01-015-3 N2	Biglerville Borough	CB	119,516	-	60	-	5,456	7,446	-	(60)	(309)	-	132,109
01-015-3 P	Biglerville Borough Police	DB	685,459	7,666	20	4,465	31,898	58,827	(28,752)	(60)	(1,807)	-	757,716
01-019-3 N	Carroll Valley Borough	DB	2,406,430	123,991	420	18,147	116,165	223,294	(112,278)	(420)	(6,579)	-	2,769,170
01-019-3 P	Carroll Valley Borough Police	DB	1,706,973	39,775	100	7,302	79,710	112,913	(11,629)	(100)	(4,515)	-	1,930,529
01-030-3 N	East Berlin Borough	DB	599,943	10,984	-	-	27,583	48,779	(37,501)	(80)	(1,562)	-	648,146
01-030-3 P	East Berlin Borough Police	DB	488,723	-	-	-	22,251	38,323	(23,453)	(40)	(1,260)	-	524,544
01-051-5 N	Hamiltonban Township	DB	393,681	14,411	-	-	18,371	27,606	-	(100)	(1,040)	-	452,929
01-051-5 P	Hamiltonban Township Police	DB	248,326	-	-	-	11,335	19,937	(8,827)	(20)	(642)	-	270,109
01-060-5 N	Latimore Township	CB	127,875	-	100	-	5,834	8,157	(597)	(100)	(330)	-	140,939
01-062-8 N	East Berlin Area Joint Authority	DB	384,211	8,134	80	5,980	18,103	35,030	(15,224)	(80)	(1,025)	-	435,209
01-068-8 N	Fairfield Municipal Authority	DB	194,719	10,211	20	-	9,399	14,203	-	(20)	(532)	-	228,000
01-088-8 N	White Run Regional Municipal Authority	DB	1,098,651	13,718	-	9,734	51,052	103,653	(67,902)	(160)	(2,891)	-	1,205,855
01-099-3 N	York Springs Borough	DB	592,575	91,743	100	3,763	29,508	73,432	(43,120)	(100)	(1,671)	-	746,230
01-116-8 N	Possum Valley Municipal Authority	CB	435,337	13,311	120	6,058	20,258	33,367	(2,326)	(120)	(1,147)	-	504,858
02-032-8 N	Allegheny Valley Joint Sewage Authority	DB	3,583,999	53,011	400	28,618	167,568	343,155	(186,736)	(400)	(9,491)	-	3,980,124
02-036-3 N	Brackenridge Borough	DB	2,688,508	22,972	20	18,093	115,931	146,420	(250,384)	(360)	(6,566)	-	2,734,634
02-051-3 N	Bridgeville Borough	DB	3,088,332	68,362	360	32,009	145,405	288,025	(162,339)	(360)	(8,235)	-	3,451,559
02-054-3 N	Carnegie Borough	DB	5,288,935	325,939	540	27,918	258,927	510,386	(217,816)	(540)	(14,665)	-	6,179,624
02-069-2 F	Clairton Firefighters	DB	1,288,753	119,671	360	-	64,029	174,184	(206,695)	(360)	(3,626)	-	1,436,316
02-069-2 N	Clairton City	DB	3,240,279	-	20	10,890	146,916	254,093	(171,680)	(560)	(8,321)	-	3,471,637
02-069-2 P	Clairton Police	DB	1,775,634	316,969	560	80,041	98,451	213,088	(129,081)	(560)	(5,576)	-	2,349,526
02-072-4 N	Collier Township	DB	4,669,586	162,656	760	51,557	222,779	404,624	(146,747)	(760)	(12,618)	-	5,351,837
02-081-4 N	Crescent Township	DB	735,481	-	20	6,627	33,618	58,981	(22,904)	(180)	(1,904)	-	809,739

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
02-081-4 P	Crescent Township Police	DB	1,706,164	67,972	40	-	81,711	150,238	(50,977)	(240)	(4,628)	-	1,950,280
02-087-3 N2	Dravosburg Borough	DB	610,287	14,352	40	6,828	28,668	48,470	(9,351)	(40)	(1,624)	-	697,630
02-093-4 N	East Deer Township	DB	672,281	-	-	5,507	30,800	51,969	(15,594)	(80)	(1,744)	-	743,139
02-093-4 P	East Deer Township Police	DB	1,868,539	-	-	1,233	84,854	115,854	(12,329)	(40)	(4,806)	-	2,053,305
02-111-4 N	Elizabeth Township (Allegheny County)	DB	5,895,851	109,132	960	28,109	275,084	527,346	(288,071)	(960)	(15,580)	-	6,531,871
02-111-4 P	Elizabeth Township (Allegheny County) Police	DB	11,219,044	142,715	20	-	520,413	990,116	(517,745)	(580)	(29,475)	-	12,324,508
02-117-3 N	Etna Borough	DB	2,361,933	11,355	40	15,453	108,406	158,760	(17,433)	(280)	(6,140)	-	2,632,094
02-129-5 N	Forward Township	DB	754,916	20,203	160	7,331	35,778	74,951	(37,236)	(160)	(2,026)	-	853,917
02-129-5 P	Forward Township Police	DB	2,306,976	6,714	60	-	106,178	208,231	(106,244)	(160)	(6,014)	-	2,515,741
02-138-5 N	Frazer Township	DB	688,901	12,158	-	-	31,997	56,150	(23,956)	(100)	(1,812)	-	763,338
02-138-5 P	Frazer Township Police	DB	260,741	821	-	6,470	12,033	13,664	-	(40)	(682)	-	293,007
02-156-4 N	Harrison Township	DB	5,208,836	50,477	-	23,526	240,950	447,152	(218,061)	(520)	(13,647)	-	5,738,713
02-160-8 N	Collier Township Municipal Authority	DB	90,101	5,355	26	3,281	4,462	6,966	-	(40)	(253)	-	109,898
02-189-3 N	Liberty Borough	CB	330,597	6,240	60	467	15,278	28,206	(11,400)	(60)	(865)	-	368,523
02-189-3 P	Liberty Borough Police	CB	268,132	6,240	60	3,715	11,965	15,001	(17,299)	(60)	(678)	-	287,076
02-210-3 N	Monroeville Municipality	DB	52,409,549	1,312,587	4,440	429,794	2,469,833	4,729,690	(2,459,433)	(4,440)	(139,887)	-	58,752,133
02-224-8 N	Elizabeth Borough Municipal Authority	DB	980,508	2,888	20	6,809	44,821	85,886	(57,506)	(140)	(2,539)	-	1,060,747
02-234-4 N	North Versailles Township	DB	7,136,852	159,324	980	57,489	330,048	560,349	(380,100)	(980)	(18,693)	-	7,845,269
02-244-8 N	Fawn Township Sewage Authority	DB	182,229	5,534	20	-	8,586	12,510	-	(20)	(486)	-	208,373
02-252-8 N	Fawn-Frazer Joint Water Authority	DB	672,113	10,866	20	4,460	30,946	55,957	(43,257)	(200)	(1,753)	-	729,152
02-280-8 N	Frazer Transportation Authority	DB	89,073	-	-	-	4,033	8,347	(7,748)	(20)	(228)	-	93,457
02-306-3 N	Sharpsburg Borough	DB	2,442,177	-	20	19,780	110,928	174,280	(75,961)	(360)	(6,283)	-	2,664,581
02-318-3 N	Springdale Borough	DB	3,918,944	246,142	420	51,806	193,418	398,217	(198,735)	(420)	(10,955)	-	4,598,837

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
02-320-8 N	Harrison Township Water Authority	DB	3,539,256	7,766	20	35,308	156,439	241,895	(255,564)	(460)	(8,860)	-	3,715,800
02-321-4 N	Springdale Township	DB	1,179,472	-	-	-	53,717	92,583	(46,958)	(160)	(3,042)	-	1,275,612
02-321-4 P	Springdale Township Police	DB	548,834	-	20	-	25,027	33,990	-	(60)	(1,417)	-	606,394
02-330-3 N	Tarentum Borough	DB	5,796,950	157,487	720	61,709	274,602	555,408	(294,133)	(720)	(15,553)	-	6,536,470
02-333-3 N	Thornburg Borough	CB	110,897	10,223	40	10,223	5,440	11,259	-	(40)	(308)	-	147,734
02-336-3 N	Turtle Creek Borough	DB	1,564,930	13,826	180	15,241	72,348	125,195	(54,373)	(180)	(4,098)	-	1,733,069
02-342-3 N	Verona Borough	DB	651,736	-	20	5,892	29,839	42,955	(8,264)	(140)	(1,690)	-	720,348
02-345-3 N	Versailles Borough	DB	1,109,548	-	-	-	50,464	68,973	(8,599)	(60)	(2,858)	-	1,217,468
02-345-3 P	Versailles Borough Police	DB	1,630,633	-	-	-	74,238	100,585	-	(60)	(4,205)	-	1,801,191
02-372-8 N	Leetsdale Borough Municipal Authority	DB	967,950	6,027	-	5,972	43,254	67,151	(90,988)	(160)	(2,450)	-	996,756
02-375-4 N	Wilkins Township	DB	3,141,975	18,749	20	33,404	144,365	255,228	(151,285)	(420)	(8,177)	-	3,433,859
02-381-3 N	Wilmerding Borough	DB	350,034	-	-	2,336	15,934	29,329	(15,468)	(60)	(902)	-	381,203
02-460-8 N	Moon Township Municipal Authority	DB	16,219,727	258,000	80	53,955	750,915	1,287,320	(636,412)	(1,340)	(42,530)	-	17,889,715
02-517-6 N	Elizabeth Township Sanitary Authority	DB	928,881	-	-	-	42,318	80,503	(51,497)	(60)	(2,397)	-	997,748
02-588-8 N	Pleasant Hills Authority	CB	52,989	3,640	20	3,235	2,568	4,769	-	(20)	(145)	-	67,056
02-638-8 N	Riverview Sanitary Authority	DB	946,128	25,000	-	8,722	44,621	85,574	(45,528)	(140)	(2,527)	-	1,061,850
02-640-6 N	Mount Lebanon Parking Authority	CB	1,694,426	-	1,040	-	77,027	143,799	(86,423)	(1,040)	(4,363)	-	1,824,466
02-640-8 N	Robinson Township Municipal Authority	DB	13,108,402	405,473	920	-	621,194	1,279,717	(702,256)	(920)	(35,183)	-	14,677,347
02-704-8 N	South Fayette Township Municipal Authority	DB	1,554,653	55,671	260	-	74,216	149,860	(82,633)	(260)	(4,203)	-	1,747,564
02-756-8 N	Upper Allegheny Joint Sanitary Authority	DB	7,061,403	111,078	640	92,043	316,475	506,661	(562,182)	(640)	(17,925)	-	7,507,553
02-916-7 N	Southwest Regional Dispatch Center	DB	6,463	-	-	-	294	403	-	-	(17)	-	7,143
03-003-3 N	Apollo Borough	CB	134,819	3,814	80	-	6,222	9,210	-	(80)	(352)	-	153,713

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
03-003-3 P	Apollo Borough Police	CB	15,025	2,284	20	-	727	1,420	-	(20)	(41)	-	19,415
03-012-5 N	Bethel Township	DB	281,993	1,142	-	2,120	13,070	27,538	(13,905)	(80)	(740)	-	311,138
03-033-5 P2	East Franklin Township Police	CB	101,201	232	20	46	4,627	6,364	-	(20)	(262)	-	112,208
03-039-3 N	Ford City Borough	CB	-	11,849	40	5,925	929	3,777	(783)	(40)	(53)	-	21,644
03-045-3 N	Freeport Borough	CB	656,493	4,851	80	4,851	30,208	51,155	(14,387)	(80)	(1,711)	-	731,460
03-048-5 P	Gilpin Township Police	DB	633,691	8,190	20	-	29,260	65,764	(43,762)	(100)	(1,657)	-	691,406
03-057-3 N1	Kittanning Borough	DB	5,592,521	64,880	600	16,923	259,249	524,082	(322,683)	(600)	(14,683)	-	6,120,289
03-081-5 N	North Buffalo Township	CB	169,255	18,303	80	2,386	8,141	14,954	-	(80)	(461)	-	212,578
03-096-5 N	Plumcreek Township	DB	606,036	30,827	200	6,123	29,476	68,366	(46,198)	(200)	(1,669)	-	692,961
03-105-3 N	Rural Valley Borough	DB	188,452	-	20	903	8,581	11,268	(1,282)	(60)	(486)	-	207,396
03-108-5 N	South Bend Township	CB	124,710	4,420	100	4,950	5,858	11,148	(4,366)	(100)	(332)	-	146,388
03-132-8 N	Kittanning Suburban Joint Water Authority	CB	1,052,813	28,712	320	16,809	48,896	80,240	(20,675)	(320)	(2,769)	-	1,204,026
03-136-8 N	Municipal Authority of the Borough of Kittanning	DB	73,743	22,253	60	8,649	4,635	11,093	-	(60)	(263)	-	120,110
03-160-8 N	Manor Township Joint Municipal Authority	DB	1,338,712	17,107	140	34,078	63,095	120,239	(32,807)	(140)	(3,574)	-	1,536,850
03-172-8 N1	Parker Area Authority	DB	299,842	-	-	-	13,659	25,893	(16,416)	(40)	(774)	-	322,164
03-172-8 N2	Parker Area Authority	CB	60,937	3,993	100	3,993	2,948	6,352	(1,844)	(100)	(167)	-	76,212
03-184-8 N	Parks Township Municipal Authority	DB	140,052	1,661	60	3,249	6,379	12,874	(15,428)	(60)	(361)	-	148,426
03-188-8 N	Shannock Valley General Services Authority	CB	54,933	830	60	2,869	2,622	5,287	(2,678)	(60)	(148)	-	63,715
03-408-6 N	Armstrong Conservation District	CB	904,124	22,540	200	42,810	42,695	71,867	(13,291)	(200)	(2,418)	-	1,068,327
03-460-6 N	Kiskiminetas Township Municipal Authority	DB	142,506	-	-	-	6,222	12,034	(21,958)	(40)	(352)	-	138,412
04-018-3 N	Big Beaver Borough	DB	208,286	6,800	-	-	9,806	15,919	(4,513)	(200)	(555)	-	235,543
04-018-3 P	Big Beaver Borough Police	DB	262,138	-	-	-	11,979	20,273	(6,768)	(20)	(678)	-	286,924
04-024-3 N	Bridgewater Borough	CB	111,866	4,600	40	-	5,197	7,948	-	(40)	(294)	-	129,317

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
04-024-3 P	Bridgewater Borough Police	DB	355,592	5,199	40	-	16,424	31,152	(13,318)	(80)	(930)	-	394,079
04-024-8 N	Ambridge Borough Municipal Authority	DB	1,823,835	38,427	140	29,775	84,470	126,543	(80,787)	(140)	(4,784)	-	2,017,479
04-027-5 N	Brighton Township	DB	3,044,832	33,367	-	18,263	140,684	226,146	(78,828)	(300)	(7,968)	-	3,376,196
04-033-5 N2	Chippewa Township	CB	33,179	2,784	40	12,313	1,819	5,286	-	(40)	(103)	-	55,278
04-036-3 N	Conway Borough	DB	1,085,031	30,187	160	6,981	51,191	87,883	(27,582)	(160)	(2,899)	-	1,230,792
04-042-5 N	Darlington Township	CB	352,289	16,472	200	4,259	16,481	27,947	(3,734)	(200)	(933)	-	412,781
04-042-5 P	Darlington Township Police	CB	14,400	1,702	40	-	673	1,254	-	(40)	(38)	-	17,991
04-048-3 N	East Rochester Borough	DB	425,174	806	-	3,506	19,259	39,503	(34,547)	(120)	(1,091)	-	452,490
04-063-5 N	Franklin Township (Beaver County)	DB	2,157,145	25,264	-	-	99,173	177,939	(109,215)	(500)	(5,617)	-	2,344,189
04-063-5 P	Franklin Township Police (Beaver County)	DB	364,705	19,851	20	-	17,630	28,129	(10,476)	(180)	(999)	-	418,680
04-066-3 N	Freedom Borough (Beaver County)	CB	319,197	18,203	100	6,776	14,962	26,744	(4,377)	(100)	(847)	-	380,658
04-075-5 N1	Greene Township	CB	1,059,224	23,986	280	7,282	49,176	100,290	(51,286)	(280)	(2,785)	-	1,185,887
04-078-5 N2	Hanover Township (Beaver County)	CB	104,256	-	40	-	4,832	6,515	-	(40)	(274)	-	115,329
04-090-4 N	Hopewell Township (Beaver County)	DB	8,310,770	213,717	1,100	56,578	384,641	699,961	(546,088)	(1,100)	(21,785)	-	9,097,794
04-093-5 P	Independence Township Police	DB	1,025,970	13,322	-	-	47,614	86,178	(39,483)	(140)	(2,697)	-	1,130,764
04-104-8 N	Brighton Township Sewage Authority	DB	1,335,640	27,003	180	7,346	61,483	102,498	(82,168)	(180)	(3,482)	-	1,448,320
04-108-3 N	Monaca Borough	DB	3,374,415	15,179	20	35,726	152,543	254,727	(177,120)	(700)	(8,640)	-	3,646,150
04-108-8 N	Brighton Township Municipal Authority	DB	1,866,403	23,961	200	11,962	86,861	163,641	(76,581)	(200)	(4,920)	-	2,071,327
04-117-5 N2	New Sewickley Township	CB	616,740	24,984	180	-	28,552	46,926	(31,555)	(180)	(1,617)	-	684,030
04-120-5 N	North Sewickley Township	CB	37,225	6,431	40	-	1,809	3,684	-	(40)	(102)	-	49,047
04-120-5 P	North Sewickley Township Police	DB	563,308	-	-	2,195	25,755	49,266	(29,198)	(60)	(1,459)	-	609,807

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
04-136-8 N	Creswell Heights Joint Authority	DB	5,480,973	68,001	540	42,228	248,780	445,210	(452,888)	(540)	(14,090)	-	5,818,214
04-138-5 N	Raccoon Township	DB	946,917	21,914	160	5,416	44,165	78,743	(46,239)	(160)	(2,501)	-	1,048,415
04-141-3 N	Rochester Borough	CB	875,208	-	20	13,083	36,472	49,880	(91,604)	(180)	(2,066)	-	880,813
04-144-4 N	Rochester Township	DB	831,312	23,511	220	-	38,962	64,091	(25,102)	(220)	(2,207)	-	930,567
04-144-4 P	Rochester Township Police	DB	1,560,841	-	-	-	69,999	106,606	2,536	(100)	(3,965)	-	1,735,917
04-146-8 N1	Economy Borough Municipal Authority	CB	215,733	8,956	220	947	10,002	17,858	(6,998)	(220)	(566)	-	245,932
04-147-3 N2	Shippingport Borough	CB	79,583	5,225	40	1,308	3,765	6,351	-	(40)	(213)	-	96,019
04-147-3 P	Shippingport Borough Police	DB	853,745	7,067	60	5,842	39,565	84,310	(54,908)	(60)	(2,241)	-	933,380
04-150-5 N	South Beaver Township	DB	584,190	13,214	160	-	27,283	55,722	(39,684)	(160)	(1,545)	-	639,180
04-150-5 P	South Beaver Township Police	DB	1,086,174	8,874	-	-	50,299	101,353	(48,091)	(140)	(2,849)	-	1,195,620
04-155-4 N	Vanport Township	CB	162,446	(16)	-	7,394	7,594	13,726	(20,765)	(140)	(430)	-	169,809
04-155-4 P	Vanport Township Police	DB	1,474,333	-	-	-	67,187	103,295	(23,251)	(60)	(3,805)	-	1,617,699
04-264-8 N	Rochester Area Joint Sewer Authority	DB	1,664,373	102,302	140	-	81,155	183,413	(132,837)	(140)	(4,596)	-	1,893,810
04-284-8 N	Vanport Township Municipal Authority	DB	2,354,127	66,020	180	15,187	110,503	202,711	(140,233)	(180)	(6,259)	-	2,602,056
05-003-3 N1	Bedford Borough	DB	6,165,519	151,254	500	38,677	285,401	608,755	(549,140)	(500)	(16,165)	-	6,684,301
05-003-3 N2	Bedford Borough	CB	13,409	1,138	40	3,132	593	1,319	(1,928)	(40)	(34)	-	17,629
05-004-8 N1	Bedford Borough Water Authority	DB	93,275	-	-	-	4,246	5,809	-	-	(241)	-	103,089
05-012-5 N	Broad Top Township	CB	1,422,479	26,650	360	16,265	65,820	131,042	(67,738)	(360)	(3,728)	-	1,590,790
05-028-8 N	Bedford Township Municipal Authority	CB	171,548	9,092	180	8,191	7,626	12,072	(15,147)	(180)	(432)	-	192,950
05-030-3 N	Everett Borough	DB	707,407	-	60	3,209	27,499	24,170	(102,141)	(200)	(1,557)	-	658,447
05-030-3 P	Everett Borough Police	DB	1,590,766	16,766	20	-	74,071	138,299	(44,557)	(100)	(4,195)	-	1,771,070
05-042-3 N	Hyndman Borough	DB	1,262,203	40,856	140	-	59,836	128,858	(84,185)	(140)	(3,389)	-	1,404,179

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
05-056-8 N	Everett Area Municipal Authority	DB	635,837	18,520	120	13,319	30,453	65,095	(29,496)	(120)	(1,725)	-	732,003
05-060-8 N	Hyndman Borough Municipal Authority	DB	(20,721)	15,035	40	-	(156)	2,017	-	(40)	9	-	(3,816)
05-080-8 N	Saxton Borough Municipal Authority	DB	195,118	6,779	40	2,719	9,282	14,193	-	(40)	(526)	-	227,565
05-084-3 N	Saxton Borough	DB	486,961	10,833	-	-	22,725	32,142	-	(80)	(1,287)	-	551,294
05-084-3 P	Saxton Borough Police	DB	764,328	-	-	-	34,876	55,340	(15,356)	(80)	(1,975)	-	837,133
05-090-5 N	Snake Spring Township	CB	130,883	8,978	80	2,637	6,196	10,626	-	(80)	(351)	-	158,969
05-097-8 N	Snake Spring Township Municipal Authority	CB	89,373	2,656	20	2,487	4,053	6,630	-	(20)	(230)	-	104,969
05-406-6 N2	Bedford Borough Water Authority	CB	-	-	-	-	-	-	-	-	-	-	-
06-012-3 N	Bally Borough	DB	1,037,323	403	60	-	47,285	86,913	(46,405)	(260)	(2,678)	-	1,122,641
06-012-3 P	Bally Borough Police	DB	758,091	5,250	20	-	35,001	63,355	(26,890)	(100)	(1,982)	-	832,745
06-028-8 N2	B.A.R.T.A.	DB	4,691,031	-	-	-	213,565	418,901	(288,574)	(600)	(12,096)	-	5,022,227
06-033-5 N	Brecknock Township (Berks County)	CB	553,191	20,415	120	25,301	25,942	45,479	(2,480)	(120)	(1,469)	-	666,379
06-042-5 N	Centre Township (Berks County)	DB	686,843	8,390	-	-	31,626	60,584	(31,341)	(140)	(1,791)	-	754,171
06-042-5 P	Centre Township (Berks County) Police	DB	614,303	-	-	-	28,129	60,604	(43,563)	(60)	(1,593)	-	657,820
06-045-4 P	Colebrookdale Township Police	DB	5,004,095	-	-	-	231,293	482,970	(244,733)	(280)	(13,100)	-	5,460,245
06-054-5 P	Douglass Township Police (Berks County)	DB	2,599,730	22,751	40	-	118,735	181,595	(66,918)	(240)	(6,725)	-	2,848,968
06-081-3 N	Kenhorst Borough	DB	808,724	12,718	20	5,488	37,638	57,307	(8,354)	(200)	(2,132)	-	911,209
06-084-3 N	Kutztown Borough	DB	15,638,035	401,442	1,720	165,834	735,595	1,346,872	(677,423)	(1,720)	(41,663)	-	17,568,692
06-114-5 P	Maxatawny Township Police	DB	-	-	-	-	-	-	-	-	-	-	-
06-141-5 N	Pike Township	DB	450,368	9,034	200	-	20,870	38,952	(27,054)	(200)	(1,182)	-	490,988

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
06-168-3 P	Sinking Spring Borough Police	DB	3,084,738	-	-	2,424	140,954	218,342	(41,690)	(220)	(7,983)	-	3,396,565
06-189-3 N	Topton Borough	DB	1,864,100	32,893	280	16,581	86,800	172,443	(114,068)	(280)	(4,916)	-	2,053,833
06-192-5 P	Tulpehocken Township Police	DB	697,430	14,952	-	9,168	32,739	47,396	-	(60)	(1,854)	-	799,771
06-195-5 N	Union Township (Berks County)	CB	860,099	17,179	340	18,025	40,065	71,980	(20,534)	(340)	(2,269)	-	984,545
06-204-5 N	Washington Township (Berks County)	DB	1,934,764	39,509	20	11,986	90,190	160,583	(71,873)	(340)	(5,108)	-	2,159,731
06-208-8 N	Maidencreek Township Authority	DB	1,373,877	52,077	220	782	65,089	126,092	(82,705)	(220)	(3,687)	-	1,531,525
06-213-3 N2	West Reading Borough	CB	338,865	51,636	420	-	16,429	32,247	(268)	(420)	(930)	-	437,979
06-312-8 N	Robesonia-Wernersville Municipal Authority	DB	871,065	20,816	160	2,624	40,605	84,305	(69,042)	(160)	(2,300)	-	948,073
06-367-8 N	Washington Township Municipal Authority (Berks County)	DB	213,305	-	-	-	9,756	18,520	(9,735)	(60)	(553)	-	231,233
06-372-8 N	Wernersville Municipal Authority	DB	944,039	21,567	80	-	44,116	63,115	-	(80)	(2,499)	-	1,070,338
06-408-8 N	Womelsdorf-Robesonia Joint Authority	DB	826,979	-	-	3,817	40,484	49,129	(162,423)	(60)	(2,293)	-	755,633
07-012-3 N	Bellwood Borough	DB	1,183,257	20,674	20	10,130	52,994	72,328	(148,398)	(280)	(3,001)	-	1,187,724
07-012-3 P	Bellwood Borough Police	DB	2,123,582	-	-	-	96,642	143,531	(28,727)	(80)	(5,474)	-	2,329,474
07-015-5 N	Blair Township	DB	1,296,323	57,799	260	5,472	61,592	100,339	(55,855)	(260)	(3,488)	-	1,462,182
07-015-5 P	Blair Township Police	DB	2,671,141	41,070	200	17,107	124,877	238,305	(116,348)	(200)	(7,073)	-	2,969,079
07-021-3 N	Duncansville Borough	CB	325,587	13,924	-	10,900	15,424	31,833	(12,310)	-	(874)	-	384,484
07-021-3 P	Duncansville Borough Police	CB	57,936	2,000	-	-	2,684	4,035	-	-	(152)	-	66,503
07-027-5 N	Freedom Township	DB	703,589	22,996	180	-	33,222	52,948	(16,297)	(180)	(1,882)	-	794,576
07-027-5 P	Freedom Township Police	DB	379,583	26,016	40	-	18,643	25,998	-	(40)	(1,056)	-	449,184
07-030-5 N	Greenfield Township (Blair County)	DB	434,041	8,891	-	-	19,943	32,686	(23,498)	(140)	(1,130)	-	470,793

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
07-030-5 P	Greenfield Township (Blair County) Police	DB	2,034,565	-	-	-	92,840	143,079	(28,335)	(100)	(5,258)	-	2,236,791
07-033-3 N	Hollidaysburg Borough	DB	11,281,572	212,581	1,080	-	525,465	976,231	(507,322)	(1,080)	(29,761)	-	12,458,766
07-045-3 N	Martinsburg Borough	DB	1,194,447	24,395	220	25,101	56,434	97,865	(25,178)	(220)	(3,196)	-	1,369,868
07-045-3 P	Martinsburg Borough Police	DB	966,486	20,004	-	-	45,051	73,967	(22,813)	(80)	(2,552)	-	1,080,063
07-051-5 P	North Woodbury Township Police	CB	-	5,397	20	-	96	1,146	-	(20)	(5)	-	6,634
07-054-3 N	Roaring Spring Borough	DB	1,664,760	24,655	200	5,985	77,268	138,557	(53,814)	(200)	(4,376)	-	1,853,035
07-054-3 P	Roaring Spring Borough Police	DB	1,433,587	-	-	-	65,392	102,793	(29,194)	(100)	(3,704)	-	1,568,774
07-060-8 N	Blair Township Water and Sewer Authority	CB	436,105	10,827	180	39,150	21,045	40,777	(5,841)	(180)	(1,192)	-	540,871
07-069-3 N	Williamsburg Borough	CB	280,908	38,278	100	13,578	13,300	25,398	(14,463)	(100)	(753)	-	356,246
07-069-3 P	Williamsburg Borough Police	CB	404,478	-	-	-	18,431	25,183	-	(40)	(1,044)	-	447,008
08-096-3 N	South Waverly Borough	DB	327,390	12,161	20	-	15,539	23,067	-	(60)	(880)	-	377,237
08-096-3 P	South Waverly Borough Police	DB	304,894	40	-	-	13,944	30,573	(23,710)	(40)	(790)	-	324,911
09-003-5 N	Bedminster Township	DB	2,037,135	43,437	200	17,692	95,439	141,717	(5,051)	(200)	(5,405)	-	2,324,964
09-003-5 P	Bedminster Township Police	DB	5,528,223	126,729	280	46,646	260,356	528,833	(302,015)	(280)	(14,746)	-	6,174,026
09-015-4 N	Bristol Township	CB	7,770,128	112,522	1,740	147,660	357,627	639,550	(314,605)	(1,740)	(20,255)	-	8,692,627
09-018-5 N	Buckingham Township	DB	11,149,762	262,488	960	67,794	521,827	841,949	(236,421)	(960)	(29,555)	-	12,577,844
09-018-5 P	Buckingham Township Police	DB	15,905,804	33,813	40	78,637	688,436	1,401,558	(594,942)	(680)	(38,992)	-	17,473,674
09-030-3 N	Dublin Borough	CB	181,454	11,357	140	-	8,498	13,722	-	(140)	(481)	-	214,550
09-030-3 P	Dublin Borough Police	DB	1,061,999	24,650	80	-	49,857	99,757	(54,243)	(80)	(2,824)	-	1,179,196
09-036-5 N1	East Rockhill Township	DB	3,324,413	124,249	180	15,030	159,043	315,135	(136,734)	(180)	(9,008)	-	3,792,128
09-036-5 N2	East Rockhill Township	CB	37,177	5,079	40	5,079	1,895	4,479	-	(40)	(107)	-	53,602
09-039-5 N2	Falls Township	CB	3,466,357	185,210	1,020	221,809	236,928	688,582	(235,262)	(1,020)	(13,419)	1,923,911	6,474,116

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
09-042-5 N	Haycock Township	DB	842,026	30,559	100	-	39,959	63,400	(9,256)	(100)	(2,263)	-	964,425
09-045-5 N	Hilltown Township	DB	6,086,457	140,350	600	-	285,226	522,257	(242,257)	(600)	(16,155)	-	6,775,878
09-045-5 P	Hilltown Township Police	DB	16,359,221	245,682	580	113,517	762,609	1,381,853	(539,004)	(580)	(43,193)	-	18,280,685
09-064-8 N1	Bucks County Water & Sewer Authority	DB	69,359,150	1,404,507	-	-	3,236,114	6,508,620	(2,046,811)	(3,420)	(183,287)	-	78,274,873
09-064-8 N2	Bucks County Water and Sewer Authority	CB	138,629	134,941	480	-	8,750	37,321	-	(480)	(496)	-	319,145
09-069-5 N	Milford Township (Bucks County)	DB	2,439,723	69,634	500	-	114,459	201,692	(90,608)	(500)	(6,483)	-	2,728,417
09-072-3 N	Morrisville Borough	DB	7,177,678	-	20	53,684	323,780	545,865	(530,258)	(680)	(18,338)	-	7,551,751
09-072-3 P	Morrisville Borough Police	DB	12,809,871	107,910	-	51,711	591,933	1,088,249	(510,727)	(420)	(33,526)	-	14,105,001
09-084-3 N	Newtown Borough	CB	468,733	10,331	120	-	21,599	40,567	(19,719)	(120)	(1,223)	-	520,288
09-084-3 P	Newtown Borough Police	DB	3,236,831	38,264	-	29,055	150,217	264,594	(96,732)	(180)	(8,508)	-	3,613,541
09-090-5 N	Nockamixon Township	DB	956,562	23,786	200	-	44,788	84,169	(46,453)	(200)	(2,537)	-	1,060,315
09-090-5 P	Nockamixon Township Police	DB	63,915	-	-	-	2,901	5,968	(5,128)	(20)	(164)	-	67,472
09-099-3 N	Perkasie Borough	DB	11,012,168	118,604	880	78,374	509,242	890,071	(407,617)	(880)	(28,842)	-	12,172,000
09-099-3 P	Perkasie Borough Police	DB	13,994,580	413,955	600	114,618	664,993	1,261,457	(464,029)	(600)	(37,664)	-	15,947,910
09-102-5 N	Plumstead Township	DB	3,887,395	171,948	560	13,366	186,508	299,588	(33,045)	(560)	(10,563)	-	4,515,197
09-108-5 N1	Richland Township (Bucks County)	DB	3,092,374	70,509	420	-	144,882	293,051	(177,298)	(420)	(8,206)	-	3,415,312
09-108-5 N2	Richland Township	CB	290,927	51,355	220	-	14,498	28,751	(1,620)	(220)	(821)	-	383,090
09-108-5 P	Richland Township Police	DB	6,178,078	225,167	420	31,106	293,181	459,062	(44,107)	(420)	(16,605)	-	7,125,882
09-117-3 N	Sellersville Borough	DB	6,040,149	27,875	40	22,441	274,653	505,796	(390,586)	(400)	(15,556)	-	6,464,412
09-123-5 N1	Solebury Township	DB	5,062,409	42,586	-	12,356	233,391	436,021	(249,197)	(320)	(13,219)	-	5,524,027
09-123-5 N2	Solebury Township	CB	320,958	36,583	240	36,583	14,171	33,812	(6,076)	(240)	(803)	-	435,228
09-128-8 N	Township of Falls Authority	DB	2,948,088	145,032	420	61,645	140,674	275,693	(95,610)	(420)	(7,968)	-	3,467,554
09-129-5 N	Tinicum Township	CB	1,509,052	23,769	200	-	69,414	117,009	(36,653)	(200)	(3,931)	-	1,678,660
09-129-5 P	Tinicum Township Police	DB	1,524,574	20,244	-	6,129	69,113	116,033	(39,564)	(120)	(3,914)	-	1,692,495

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
09-148-8 N	Hilltown Township Water & Sewer Authority	CB	1,159,436	23,471	220	25,686	53,334	84,509	(35,337)	(220)	(3,021)	-	1,308,078
09-153-5 N	West Rockhill Township	DB	1,353,401	53,708	260	-	64,480	103,773	(15,932)	(260)	(3,652)	-	1,555,778
09-156-5 N	Wrightstown Township	DB	1,242,177	12,865	20	14,542	57,321	89,506	(23,961)	(260)	(3,247)	-	1,388,963
09-156-5 P	Wrightstown Township Police	DB	1,096,747	40	-	-	49,946	72,070	(7,901)	(40)	(2,829)	-	1,208,033
09-159-3 N	Yardley Borough	CB	110,575	4,836	40	-	5,159	9,468	(2,261)	(40)	(292)	-	127,485
09-159-3 P	Yardley Borough Police	DB	871,493	68,150	140	-	43,312	82,461	(26,990)	(140)	(2,453)	-	1,035,973
09-168-8 N1	Lower Bucks County Joint Municipal Authority	DB	11,426,946	646,627	1,600	165,404	538,618	983,219	(339,384)	(1,600)	(30,506)	-	13,390,924
09-168-8 N2	Lower Bucks County Joint Municipal Authority Supervisors	DB	14,982,742	351,813	20	29,626	695,153	1,271,818	(510,227)	(540)	(39,372)	-	16,781,033
09-220-8 N	Municipal Authority of the Borough of Morrisville	DB	11,825,667	164,040	1,200	188,859	541,438	962,618	(758,681)	(1,200)	(30,666)	-	12,893,275
09-264-8 N	Pennridge WasteWater Treatment Authority	DB	4,407,236	45,443	-	39,669	204,827	354,737	(106,858)	(300)	(11,601)	-	4,933,153
09-272-8 N	Perkasie Regional Authority	DB	3,641,562	98,399	420	72,446	173,264	330,410	(140,164)	(420)	(9,813)	-	4,166,104
09-340-8 N	Upper Southampton Municipal Authority	DB	3,361,709	90,646	420	12,804	157,974	301,608	(171,811)	(420)	(8,947)	-	3,743,983
09-418-6 N	Bucks County Redevelopment Authority	DB	1,017,003	20,400	120	11,805	47,245	99,020	(87,296)	(120)	(2,676)	-	1,105,501
09-910-7 N	Pennridge Regional Police N-U	DB	344,697	-	-	2,504	15,804	21,863	-	(20)	(895)	-	383,953
09-910-7 P	Pennridge Regional Police Dept	DB	9,164,703	114,683	500	55,405	411,131	760,500	(706,132)	(500)	(23,286)	-	9,777,004
10-039-5 N	Clay Township	CB	600,908	19,514	120	11,509	27,944	45,873	(3,375)	(120)	(1,583)	-	700,790
10-060-5 N	Donegal Township (Butler County)	CB	43,539	-	-	1,131	2,023	3,371	(1,182)	(60)	(115)	-	48,707
10-081-5 N1	Franklin Township (Butler County)	CB	525,644	14,250	120	1,314	24,456	49,038	(20,183)	(120)	(1,385)	-	593,134

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
10-099-5 N	Lancaster Township (Butler County)	DB	381,952	-	-	7,817	17,581	29,358	(7,214)	(160)	(996)	-	428,338
10-099-5 P	Lancaster Township (Butler County) Police	DB	720,989	59,413	120	15,095	36,053	63,928	(24,046)	(120)	(2,042)	-	869,390
10-105-3 N	Mars Borough	CB	155,591	3,877	100	11,163	7,261	12,989	(426)	(100)	(411)	-	190,044
10-105-3 P	Mars Borough Police	DB	476,739	-	-	-	21,867	39,858	(21,703)	(20)	(1,239)	-	515,502
10-132-3 N	Prospect Borough	CB	35,839	6,600	60	1,473	1,771	4,479	(1,224)	(60)	(100)	-	48,838
10-136-3 N1	Seven Fields Borough	DB	1,260,245	18,630	-	-	56,691	82,064	(68,971)	(160)	(3,211)	-	1,345,288
10-136-3 N2	Seven Fields Borough	CB	31,426	6,766	100	-	1,612	3,410	-	(100)	(91)	-	43,123
10-138-3 N	Slippery Rock Borough	DB	1,943,957	-	-	-	88,341	121,910	(11,975)	(160)	(5,003)	-	2,137,070
10-141-5 N	Slippery Rock Township	DB	1,511,771	18,832	-	31,781	70,769	117,683	(25,489)	(160)	(4,008)	-	1,721,179
10-144-5 N	Summit Township	CB	880,726	16,480	160	20,561	41,000	63,807	(1,925)	(160)	(2,322)	-	1,018,327
10-248-8 N	Slippery Rock Municipal Authority	DB	2,355,077	81,103	320	27,915	112,741	220,608	(89,472)	(320)	(6,385)	-	2,701,587
10-272-8 N	Western Butler County Authority	CB	2,444,244	1,674	460	-	112,353	196,163	(96,801)	(460)	(6,363)	-	2,651,270
10-407-6 N	Butler Area Public Library	DB	1,045,535	-	20	7,977	47,803	68,967	(8,006)	(300)	(2,707)	-	1,159,289
11-024-5 N	Cambria Township	DB	4,956,422	214,626	420	16,348	237,800	492,892	(297,227)	(420)	(13,469)	-	5,607,392
11-024-5 P	Cambria Township Police	DB	4,316,181	-	20	-	196,507	270,907	(6,609)	(140)	(11,130)	-	4,765,736
11-027-3 N	Carrolltown Borough	DB	299,542	9,334	160	5,069	14,102	27,307	(19,694)	(160)	(799)	-	334,861
11-027-3 P	Carrolltown Borough Police	DB	459,576	21,166	60	-	22,283	49,414	(24,267)	(60)	(1,262)	-	526,910
11-039-5 N	Clearfield Township	DB	199,819	6,896	120	-	9,459	13,212	-	(120)	(536)	-	228,850
11-042-8 N	Cambria County Conservation & Recreation Authority	CB	246,106	8,908	80	-	11,403	24,809	(17,066)	(80)	(646)	-	273,514
11-060-8 N	Cambria Township Sewer Authority	DB	970,209	17,937	100	3,434	45,256	95,877	(69,292)	(100)	(2,563)	-	1,060,858
11-063-5 N	East Carroll Township	DB	209,702	2,175	-	-	9,708	19,715	(10,125)	(60)	(550)	-	230,565
11-064-8 N	Cambria Township Water Authority	DB	374,383	-	-	1,758	17,090	23,682	-	(40)	(968)	-	415,905
11-081-3 N	Ferndale Borough	DB	646,967	-	-	-	29,645	53,785	(21,207)	(60)	(1,679)	-	707,451

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
11-084-3 N	Franklin Borough	DB	313,459	-	-	-	14,231	19,824	(2,799)	(40)	(806)	-	343,869
11-084-3 P	Franklin Borough Police	DB	586,776	-	-	-	26,628	37,235	(6,248)	(20)	(1,508)	-	642,863
11-114-5 N	Lower Yoder Township	DB	1,393,857	142,153	300	-	71,298	162,265	(83,625)	(300)	(4,038)	-	1,681,910
11-114-5 P	Lower Yoder Township Police	DB	1,748,645	-	-	-	79,618	112,496	(7,800)	(40)	(4,509)	-	1,928,410
11-123-3 N	Nanty Glo Borough	DB	745,420	-	-	3,913	33,873	51,505	(19,763)	(220)	(1,918)	-	812,810
11-129-3 N	Portage Borough	DB	566,951	20,448	120	-	26,919	48,663	(19,358)	(120)	(1,525)	-	642,098
11-132-5 N	Portage Township	CB	440,525	10,508	180	4,763	18,319	35,464	(9,333)	(180)	(1,038)	-	499,208
11-146-8 N	Glendale Valley Municipal Authority	CB	109,082	8,425	20	10,374	5,314	10,773	-	(100)	(301)	-	143,587
11-150-3 N	Southmont Borough	DB	746,669	12,982	-	3,216	34,692	76,060	(42,126)	(120)	(1,965)	-	829,408
11-176-8 N	Jackson Township Water Authority	DB	556,330	23,411	160	20,133	27,234	59,406	(23,401)	(160)	(1,542)	-	661,571
11-177-5 N	Washington Township (Cambria County)	CB	45,867	3,800	20	-	2,168	3,667	-	(20)	(123)	-	55,379
11-180-5 N	West Carroll Township	DB	304,161	-	-	358	13,904	26,512	(14,733)	(100)	(788)	-	329,314
11-189-5 N	White Township	CB	29,395	-	-	-	1,342	1,831	-	-	(76)	-	32,492
11-236-8 N	Nanty Glo Sanitary Sewer Authority	DB	312,333	843	-	9,384	14,444	21,612	(720)	(80)	(818)	-	356,998
11-244-8 N	Nanty Glo Water Authority	DB	851,869	-	-	17,863	39,261	64,286	(14,631)	(160)	(2,224)	-	956,264
11-256-8 N	Portage Area Sewer Authority	DB	397,688	4,993	140	11,332	18,863	36,742	(8,442)	(140)	(1,068)	-	460,108
11-260-8 N	Municipal Authority of the Borough of Portage Water Department	DB	1,413,343	6,632	40	15,141	65,774	105,922	(38,967)	(300)	(3,725)	-	1,563,860
11-336-8 N	West Carroll Water Authority	DB	363,976	15,688	80	914	17,373	38,589	(28,433)	(80)	(984)	-	407,123
11-417-6 N	Cambria County Conservation District	CB	40,869	6,562	60	8,811	2,207	5,830	-	(60)	(125)	-	64,154
11-490-6 N	Johnstown Redevelopment Authority	CB	389,418	27,244	100	-	18,328	41,605	(23,455)	(100)	(1,038)	-	452,102
12-006-3 N	Emporium Borough	DB	1,557,355	43,916	360	7,429	73,605	150,958	(85,595)	(360)	(4,169)	-	1,743,499

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
12-006-3 P	Emporium Borough Police	DB	2,407,542	-	20	-	109,730	162,761	(25,669)	(100)	(6,215)	-	2,648,069
13-006-3 P	Beaver Meadows Borough Police	CB	26,191	1,799	20	1,799	1,215	2,385	-	(20)	(69)	-	33,320
13-009-3 N	Bowmanstown Borough	CB	275,935	2,932	180	5,277	12,635	18,485	(2,443)	(180)	(716)	-	312,105
13-018-5 N	Franklin Township (Carbon County)	DB	2,475,765	55,290	300	13,522	115,903	226,034	(209,844)	(300)	(6,565)	-	2,670,105
13-021-3 N	Jim Thorpe Borough	CB	4,637,499	119,863	660	114,002	215,597	352,315	(117,037)	(660)	(12,211)	-	5,310,028
13-030-8 N	Central Carbon Municipal Authority	DB	432,774	16,839	120	5,141	20,723	39,918	(22,314)	(120)	(1,174)	-	491,907
13-036-3 N	Lehighon Borough	DB	8,900,242	212,314	1,000	49,074	418,016	741,158	(287,162)	(1,000)	(23,676)	-	10,009,966
13-036-8 N	Coaldale-Lansford-Summit Hill Sewer Authority	CB	489,608	11,630	120	7,925	22,690	34,666	(315)	(120)	(1,285)	-	564,919
13-039-5 N1	Lower Towamensing Township	DB	173,768	4,909	-	-	8,165	13,279	(3,310)	(40)	(462)	-	196,309
13-039-5 N2	Lower Towamensing Township	CB	20,236	2,080	60	1,388	955	1,595	(1,900)	(60)	(54)	-	24,300
13-048-3 N	Nesquehoning Borough	DB	1,005,404	23,976	300	14,579	47,139	83,363	(40,235)	(300)	(2,670)	-	1,131,556
13-052-8 N	Lansford - Coaldale Joint Water Authority	DB	1,902,109	62,902	340	14,115	89,939	141,671	(18,166)	(340)	(5,094)	-	2,187,476
13-054-3 N	Palmerton Borough	DB	4,627,851	71,878	560	27,786	215,953	410,692	(219,830)	(560)	(12,231)	-	5,122,099
13-063-3 N	Summit Hill Borough	CB	280,135	5,620	140	8,317	13,009	24,719	(8,975)	(140)	(737)	-	322,088
13-063-3 P	Summit Hill Borough Police	DB	2,016,969	37,273	20	-	93,495	167,530	(94,548)	(180)	(5,295)	-	2,215,264
13-064-8 N	Lehighon Water Authority	DB	2,377,400	56,859	300	13,345	110,938	177,015	(88,387)	(300)	(6,283)	-	2,640,887
13-066-5 N	Towamensing Township	CB	456,080	10,835	260	7,700	21,271	37,012	(9,116)	(260)	(1,205)	-	522,577
13-084-8 N	Nesquehoning Borough Authority	DB	638,066	9,321	100	5,373	29,673	47,709	(10,203)	(100)	(1,681)	-	718,258
13-104-8 N	Summit Hill Water Authority	CB	-	-	80	-	-	-	-	(80)	-	-	-
13-411-6 N	Carbon County Conservation District	CB	1,093,112	13,871	180	17,221	50,484	82,381	(12,758)	(180)	(2,859)	-	1,241,452
14-003-3 N1	Bellefonte Borough	DB	16,437,914	75,748	-	62,581	744,931	1,336,951	(951,378)	(960)	(42,191)	-	17,663,596
14-003-3 N2	Bellefonte Borough	CB	848,453	42,498	520	78,356	40,459	83,856	(10,431)	(520)	(2,292)	-	1,080,899

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
14-009-5 N	Boggs Township (Centre County)	CB	799,012	10,440	160	7,429	36,706	67,765	(36,261)	(160)	(2,079)	-	883,012
14-428-6 N	Centre County Library & Historical Museum	DB	2,205,897	-	40	13,423	100,810	180,590	(90,362)	(680)	(5,710)	-	2,404,008
15-003-3 N1	Atglen Borough	DB	1,131,914	15,017	60	3,146	52,459	103,477	(65,310)	(60)	(2,971)	-	1,237,732
15-003-3 N2	Atglen Borough	CB	104,290	8,330	40	5,195	5,032	9,380	-	(40)	(285)	-	131,942
15-006-3 N	Avondale Borough	CB	56,757	10,458	80	4,067	2,930	6,788	(238)	(80)	(166)	-	80,596
15-009-5 N	Birmingham Township	DB	707,800	-	-	-	32,222	44,069	-	(20)	(1,825)	-	782,246
15-009-5 P	Birmingham Township Police	DB	1,877,140	-	20	-	85,453	111,779	-	(100)	(4,840)	-	2,069,452
15-012-4 N	Caln Township	DB	7,711,668	196,343	920	-	362,147	654,787	(266,655)	(920)	(20,511)	-	8,637,779
15-033-5 N1	East Coventry Township	DB	2,134,990	38,221	140	-	99,284	166,835	(57,367)	(140)	(5,623)	-	2,376,340
15-033-5 N2	East Coventry Township	CB	218,656	24,432	140	24,162	10,880	23,959	-	(140)	(616)	-	301,473
15-033-5 P	East Coventry Township Police	DB	3,544,999	90,641	240	21,402	165,828	262,938	(125,545)	(240)	(9,392)	-	3,950,871
15-036-5 N	East Fallowfield Township	CB	677,811	-	320	-	31,221	54,564	(23,700)	(320)	(1,768)	-	738,128
15-036-5 P	East Fallowfield Township Police	DB	2,569,856	63,915	160	-	121,238	195,032	(48,713)	(160)	(6,867)	-	2,894,461
15-042-5 N	East Marlborough Township	DB	3,805,590	73,797	300	-	176,890	353,284	(242,008)	(300)	(10,019)	-	4,157,534
15-042-5 P	East Marlborough Township Police	DB	373,927	34,391	20	-	18,824	28,329	-	(20)	(1,066)	-	454,405
15-075-3 P	Honey Brook Borough Police	DB	311,408	31,979	20	-	16,166	41,123	(19,954)	(20)	(916)	-	379,806
15-081-3 N	Kennett Square Borough	DB	5,686,589	201,541	920	92,151	270,261	487,743	(237,939)	(920)	(15,307)	-	6,485,039
15-084-5 N	Kennett Township	DB	2,557,128	116,185	480	28,110	121,432	205,437	(83,283)	(480)	(6,878)	-	2,938,131
15-084-5 P	Kennett Township Police	DB	788,379	80,940	200	-	40,214	67,181	(9,188)	(200)	(2,278)	-	965,248
15-087-5 N	London Britain Township	CB	411,212	10,080	200	21,434	19,503	32,859	(941)	(200)	(1,105)	-	493,042
15-090-5 N1	London Grove Township	DB	1,792,321	64,796	260	8,395	85,161	145,502	(61,716)	(260)	(4,823)	-	2,029,636
15-090-5 N2	London Grove Township	CB	(2,414)	-	-	-	29	(113)	-	-	(2)	-	(2,500)
15-105-5 N	New Garden Township	DB	3,819,064	106,071	680	56,890	181,685	349,394	(132,170)	(680)	(10,290)	-	4,370,644

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
15-105-5 P	New Garden Township Police	DB	2,366,874	-	-	-	108,280	186,209	(52,439)	(120)	(6,133)	-	2,602,671
15-114-5 N	North Coventry Township	DB	3,618,982	49,423	-	24,467	169,132	359,221	(206,817)	(400)	(9,579)	-	4,004,429
15-114-5 P	North Coventry Township Police	DB	9,114,773	133,888	20	59,114	424,856	720,257	(230,103)	(460)	(24,063)	-	10,198,282
15-126-5 N	Pennsbury Township	DB	1,380,645	7,941	-	26,610	63,583	85,547	(53,782)	(140)	(3,601)	-	1,506,803
15-132-5 N	Pocopson Township	DB	722,828	16,648	260	11,768	33,922	54,492	(14,018)	(260)	(1,921)	-	823,719
15-135-5 P	Sadsbury Township Police	DB	114,583	21,343	120	13,821	6,670	14,827	-	(120)	(378)	-	170,866
15-153-5 N	Tredyffrin Township	DB	19,909,786	359,183	2,820	155,377	928,638	1,710,317	(870,858)	(2,820)	(52,596)	-	22,139,847
15-168-5 N	Wallace Township	DB	673,783	-	-	-	30,822	53,307	(19,347)	(160)	(1,746)	-	736,659
15-174-5 N	West Bradford Township	DB	4,396,869	189,017	700	44,538	210,535	359,714	(114,521)	(700)	(11,924)	-	5,074,228
15-180-5 N	West Caln Township	DB	1,298,192	25,405	20	-	60,469	111,703	(63,611)	(280)	(3,425)	-	1,428,473
15-180-5 P	West Caln Township Police	DB	713,465	49,938	80	-	35,095	51,216	-	(80)	(1,988)	-	847,726
15-186-5 N	West Fallowfield Township	CB	63,859	-	20	-	2,847	5,888	(7,804)	(20)	(161)	-	64,629
15-186-5 P	West Fallowfield Township Police	CB	305,209	17,000	40	-	14,437	32,895	(13,169)	(40)	(818)	-	355,554
15-188-8 N	London Grove Township Municipal Authority	DB	917,904	12,216	-	6,731	42,413	56,941	(15,024)	(100)	(2,402)	-	1,018,679
15-192-3 N	West Grove Borough	DB	2,791,991	78,527	280	-	130,921	235,938	(133,054)	(280)	(7,415)	-	3,096,908
15-192-3 P	West Grove Borough Police	DB	1,238,892	-	-	-	57,004	118,104	(62,379)	(60)	(3,229)	-	1,348,332
15-200-8 N	North Coventry Municipal Authority	DB	1,529,302	18,215	-	34,914	71,304	110,426	(22,362)	(200)	(4,039)	-	1,737,560
15-204-5 P	West Pikeland Township Police	DB	2,011,096	49,609	100	21,754	94,664	134,426	-	(100)	(5,362)	-	2,306,187
15-207-5 N	West Sadsbury Township	DB	282,786	2,516	20	-	12,655	26,950	(35,735)	(20)	(717)	-	288,455
15-207-5 P	West Sadsbury Township Police	DB	1,418,776	50,921	140	19,284	67,768	122,781	(44,518)	(140)	(3,838)	-	1,631,174
15-210-5 P	West Vincent Township Police	DB	1,822,368	67,121	140	42,605	87,290	133,327	-	(140)	(4,944)	-	2,147,767
15-216-5 N	Westtown Township	CB	1,491,561	59,873	520	-	68,876	128,967	(66,530)	(520)	(3,901)	-	1,678,846

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
15-920-7 P	Southern Chester County Regional Police Department	DB	4,239,573	222,251	500	87,194	207,661	382,373	(119,655)	(500)	(11,761)	-	5,007,636
16-018-5 N	Clarion Township	CB	694,844	15,604	200	2,664	30,164	51,240	(110,644)	(200)	(1,708)	-	682,164
16-027-5 N	Farmington Township (Clarion County)	DB	635,549	18,078	220	10,011	30,190	57,467	(26,838)	(220)	(1,710)	-	722,747
16-039-3 N	Knox Borough	DB	677,502	14,408	200	-	31,554	57,062	(29,679)	(200)	(1,787)	-	749,060
16-039-3 P	Knox Borough Police	DB	394,919	100	-	-	17,954	27,212	(8,419)	(100)	(1,017)	-	430,649
16-048-5 N	Limestone Township (Clarion County)	DB	478,884	16,647	100	-	22,558	37,846	(9,699)	(100)	(1,278)	-	544,958
16-412-6 N1	Clarion County Housing Authority	DB	1,555,437	41,924	200	-	73,263	150,185	(89,652)	(200)	(4,149)	-	1,727,008
16-412-6 N2	Clarion County Housing Authority	CB	202,462	23,858	240	24,808	10,225	23,400	(877)	(240)	(579)	-	283,297
17-015-5 N	Boggs Township (Clearfield County)	DB	534,282	-	-	-	24,440	44,771	(21,746)	(160)	(1,384)	-	580,203
17-030-5 N	Burnside Township	DB	7,620	-	-	-	347	471	-	(20)	(20)	-	8,398
17-054-5 P	Decatur Township Police	DB	372,481	74	-	-	17,045	32,140	(16,165)	(40)	(965)	-	404,570
17-063-5 N	Girard Township	CB	226,249	12,480	80	-	10,587	21,430	(9,392)	(80)	(600)	-	260,754
17-087-5 N	Huston Township	DB	160,516	-	20	-	7,319	11,465	(2,631)	(100)	(415)	-	176,174
17-096-8 N	Curwensville Municipal Authority	CB	1,130,099	10,278	200	17,235	52,421	103,191	(46,496)	(200)	(2,969)	-	1,263,759
17-120-8 N	DuFAST Authority	CB	-	-	-	-	-	-	-	-	-	-	-
17-457-6 N	DuBois City Redevelopment Authority	DB	221,749	-	-	-	10,166	22,087	(15,596)	(20)	(576)	-	237,810
18-009-5 N	Bald Eagle Township	DB	567,982	-	40	4,311	27,634	42,473	(26,536)	(220)	(1,565)	-	614,119
18-087-5 N	Woodward Township	CB	124,366	-	-	-	2,686	(5,607)	(357)	-	(152)	(72,665)	48,271
18-100-8 N	Western Clinton County Municipal Authority	DB	1,073,736	11,761	160	7,817	44,695	(5,047)	(405,455)	(160)	(2,531)	-	724,976
19-021-5 N	Briar Creek Township	DB	606,752	13,788	-	-	28,605	62,017	(35,835)	(100)	(1,620)	-	673,607
19-021-5 P	Briar Creek Township Police	DB	1,624,818	44,555	20	-	76,225	106,040	(8,211)	(120)	(4,317)	-	1,839,010

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
19-044-8 N	Catawissa Borough Municipal Water Authority	DB	850,468	22,586	80	3,203	40,069	68,914	(20,930)	(80)	(2,269)	-	962,041
19-048-5 N	Hemlock Township	DB	839,525	45,490	220	-	40,320	72,266	(42,791)	(220)	(2,284)	-	952,526
19-048-5 P	Hemlock Township Police	DB	1,491,845	53,564	-	-	70,649	105,401	(10,153)	(220)	(4,001)	-	1,707,085
19-054-5 P	Locust Township Police	DB	885,275	30,941	20	-	42,043	69,331	(15,489)	(140)	(2,381)	-	1,009,600
19-066-3 N	Millville Borough	CB	325,039	18,224	80	-	15,272	32,429	(13,467)	(80)	(865)	-	376,632
19-066-3 P	Millville Borough Police	DB	288,892	-	-	-	13,319	27,521	(13,212)	(20)	(754)	-	315,746
19-069-5 N	Montour Township	CB	-	-	40	-	-	-	-	(40)	-	-	-
19-069-5 P	Montour Township Police	DB	498,622	16,704	40	-	23,475	33,667	-	(100)	(1,330)	-	571,078
19-078-5 N	Orange Township	CB	20,353	402	40	-	951	1,357	-	(40)	(54)	-	23,009
19-090-5 N	Scott Township	DB	1,714,620	19,375	-	26,710	79,338	136,843	(45,591)	(180)	(4,494)	-	1,926,621
19-090-5 P	Scott Township Police	DB	2,998,615	77,548	-	-	140,591	218,930	(39,713)	(280)	(7,963)	-	3,387,728
19-093-5 P	South Centre Township Police	DB	1,142,463	-	-	-	52,008	70,364	-	(120)	(2,946)	-	1,261,769
19-448-6 N	Columbia County Conservation District	CB	926,031	8,414	300	23,802	42,736	77,606	(37,834)	(300)	(2,420)	-	1,038,335
19-910-7 P	Orangeville Area Police Board	DB	589,516	-	-	-	27,177	60,907	(34,196)	(40)	(1,539)	-	641,825
19-920-7 N	Tri-County COG IBC	CB	264,555	11,622	100	3,705	12,338	19,737	-	(100)	(699)	-	311,258
20-003-5 N	Athens Township	CB	42,731	2,333	100	-	1,991	3,293	(575)	(100)	(113)	-	49,660
20-008-8 N	Bloomfield Township Sewage Authority	CB	333,829	3,123	120	3,410	13,098	17,051	(55,981)	(120)	(742)	-	313,788
20-009-5 N	Bloomfield Township	CB	227,507	3,355	160	3,936	10,515	19,841	(9,711)	(160)	(596)	-	254,847
20-015-3 N	Cambridge Springs Borough	DB	1,567,969	10,802	-	12,184	72,373	129,176	(56,376)	(220)	(4,099)	-	1,731,809
20-015-3 P	Cambridge Springs Borough Police	DB	912,812	-	-	6,639	41,251	74,640	(15,991)	(80)	(2,336)	-	1,016,935
20-018-5 N	Cambridge Township	CB	178,644	5,406	120	1,069	8,265	14,204	(3,637)	(120)	(468)	-	203,483
20-024-3 N	Cochranton Borough	DB	403,348	12,139	140	4,320	19,080	40,600	(23,860)	(140)	(1,081)	-	454,546
20-024-3 P	Cochranton Borough Police	DB	417,909	6,707	80	-	19,441	38,658	(23,378)	(80)	(1,101)	-	458,236

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
20-033-3 N	Conneautville Borough	CB	315,431	3,710	60	3,246	14,610	32,536	(20,852)	(60)	(828)	-	347,853
20-036-5 N	Cussewago Township	CB	76,075	3,000	20	4,167	3,619	6,267	-	(20)	(205)	-	92,923
20-060-3 N	Linesville Borough	CB	46,678	3,500	60	-	2,199	4,522	(1,031)	(60)	(125)	-	55,743
20-060-3 P	Linesville Borough Police	DB	337,554	3,873	-	-	15,554	30,862	(17,523)	(40)	(881)	-	369,399
20-062-8 N	Linesville Pine Joint Municipal Authority	CB	85,804	4,000	40	8,201	4,146	7,943	-	(40)	(235)	-	109,859
20-069-5 N	Oil Creek Township (Crawford County)	CB	758,296	8,656	240	6,420	35,010	68,175	(32,658)	(240)	(1,983)	-	841,916
20-084-5 N	Rome Township	DB	215,204	7,861	100	-	10,209	14,932	-	(100)	(578)	-	247,628
20-088-8 N	North & South Shenango Joint Municipal Authority	DB	1,434,327	8,097	80	-	65,967	121,236	(56,640)	(280)	(3,736)	-	1,569,051
20-160-8 N	Vernon Township Sanitary Authority	CB	62,914	8,400	20	-	3,037	5,708	-	(20)	(172)	-	79,887
20-164-8 N	Vernon Township Water Authority	DB	59,778	-	-	-	2,721	3,723	-	-	(154)	-	66,068
20-910-7 P	Conneaut Lake Regional Police	DB	1,005,190	6,283	-	-	46,269	74,653	(18,648)	(120)	(2,621)	-	1,111,006
21-003-3 N1	Camp Hill Borough	DB	4,107,601	64,377	-	19,577	190,266	305,904	(112,656)	(500)	(10,776)	-	4,563,793
21-003-3 N2	Camp Hill Borough	CB	155,717	39,863	(4,468)	14,522	7,808	20,227	-	(160)	(442)	-	233,067
21-003-3 P	Camp Hill Borough Police	DB	8,398,741	111,488	20	-	387,832	728,569	(328,188)	(520)	(21,966)	-	9,275,976
21-012-5 N	Dickinson Township	CB	854,506	23,393	360	23,216	39,213	65,394	(53,184)	(360)	(2,221)	-	950,317
21-015-4 P	East Pennsboro Township Police	DB	17,694,398	554,339	840	40,036	838,245	1,616,657	(700,354)	(840)	(47,477)	-	19,995,844
21-021-5 N	Hopewell Township (Cumberland County)	CB	553,151	9,110	200	14,845	25,620	46,226	(18,578)	(200)	(1,451)	-	628,923
21-036-8 N	North Middleton Authority	DB	4,428,919	27,138	-	26,389	192,699	234,716	(323,765)	(260)	(10,914)	-	4,574,922
21-039-5 N	Middlesex Township	CB	1,930,519	60,528	340	33,912	86,043	136,342	(205,294)	(340)	(4,873)	-	2,037,177
21-039-5 P	Middlesex Township Police	DB	4,389,802	37,897	20	-	240,762	378,907	(169,243)	(360)	(13,636)	-	4,864,149
21-056-8 N	Cumberland-Franklin Joint Municipal Authority	CB	2,764,433	81,675	280	23,527	127,347	195,291	(84,643)	(280)	(7,213)	-	3,100,417
21-057-5 P	North Middleton Township Police	DB	5,815,808	11,614	40	18,149	266,661	482,504	(218,456)	(360)	(15,103)	-	6,360,857

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
21-060-5 N2	North Newton Township	CB	229,301	27,316	160	-	11,100	20,130	-	(160)	(629)	-	287,218
21-069-5 N	Shippensburg Township	CB	1,034,238	28,204	220	17,093	47,590	72,141	(37,165)	(220)	(2,695)	-	1,159,406
21-072-3 P	Shiremanstown Borough Police	DB	1,272,693	-	-	-	57,936	75,231	-	(60)	(3,281)	-	1,402,519
21-078-5 N	South Middleton Township	CB	5,853,129	155,587	920	98,310	272,192	465,084	(125,754)	(920)	(15,416)	-	6,703,132
21-084-5 N	Southampton Township	CB	1,303,891	37,457	400	28,915	60,682	119,338	(43,679)	(400)	(3,437)	-	1,503,167
21-099-5 N	West Pennsboro Township	CB	1,913,186	32,633	280	33,337	88,525	137,001	(6,974)	(280)	(5,014)	-	2,192,694
21-112-8 N	Middlesex Township Municipal Authority	CB	1,359,971	33,677	200	28,574	63,169	99,494	(19,908)	(200)	(3,578)	-	1,561,399
21-156-8 N2	South Middleton Township Municipal Authority	CB	202,995	13,670	120	5,836	9,569	15,436	(6,466)	(120)	(542)	-	240,498
22-006-5 N	Conewago Township	CB	190,174	11,715	20	4,826	8,795	19,282	(8,809)	(20)	(498)	-	225,485
22-012-5 N1	Derry Township (Dauphin County)	CB	1,770,173	-	200	-	80,939	144,259	(73,672)	(200)	(4,584)	-	1,917,115
22-012-5 N2	Derry Township (Dauphin County)	DB	18,943,643	515,814	2,160	142,884	885,780	1,567,303	(1,142,031)	(2,160)	(50,169)	-	20,863,224
22-015-5 N	East Hanover Township	CB	2,635,058	33,235	460	30,853	120,013	226,174	(107,843)	(460)	(6,797)	-	2,930,693
22-030-2 F	Harrisburg Fire	DB	90,898,299	942,365	20	312,282	4,220,139	8,092,394	(3,846,630)	(4,240)	(239,020)	-	100,375,609
22-030-2 N	Harrisburg City	DB	89,628,036	396	1,420	577,180	4,100,913	7,944,240	(5,079,640)	(11,060)	(232,268)	-	96,929,217
22-036-3 N	Hummelstown Borough	DB	4,236,510	45,415	60	18,003	193,926	288,525	(106,868)	(260)	(10,984)	-	4,664,327
22-036-3 P	Hummelstown Borough Police	DB	4,934,300	38,004	40	-	226,835	434,394	(209,859)	(300)	(12,848)	-	5,410,566
22-054-3 N	Lykens Borough	DB	681,668	17,416	20	-	31,789	57,976	(32,421)	(240)	(1,800)	-	754,408
22-054-3 P	Lykens Borough Police	DB	1,111,352	-	-	-	50,596	71,047	(6,398)	(40)	(2,866)	-	1,223,691
22-068-8 N	Elizabethville Area Authority	CB	134,437	5,602	100	8,735	6,481	12,621	(502)	(100)	(367)	-	167,007
22-069-3 N	Millersburg Borough	DB	886,854	26,433	300	5,606	41,574	69,668	(46,267)	(300)	(2,355)	-	981,513
22-069-3 P	Millersburg Borough Police	DB	1,653,742	-	-	-	75,395	110,794	(15,080)	(100)	(4,270)	-	1,820,481
22-072-3 P	Paxtang Borough Police	DB	953,608	-	-	-	43,902	93,363	(52,955)	(60)	(2,487)	-	1,035,371
22-075-3 P	Penbrook Borough Police	DB	6,314,352	39,528	40	6,447	291,494	568,575	(299,026)	(280)	(16,510)	-	6,904,620
22-090-5 N	South Hanover Township	CB	427,608	40,563	200	9,280	20,196	37,177	-	(200)	(1,144)	-	533,680

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
22-093-8 N	Capital Region Water	DB	18,972,064	422,065	3,480	555,477	914,306	1,533,634	(348,281)	(3,480)	(51,785)	-	21,997,480
22-096-4 N2	Susquehanna Township	DB	2,987,413	38,892	220	13,397	138,295	276,926	(194,254)	(220)	(7,833)	-	3,252,836
22-099-4 N1	Swatara Township	DB	13,881,975	234,755	1,220	127,971	640,652	1,098,276	(750,729)	(1,220)	(36,285)	-	15,196,615
22-099-4 N2	Swatara Township	CB	64,346	20,343	160	12,746	3,985	11,163	-	(160)	(226)	-	112,357
22-105-5 N	Washington Township (Dauphin County)	DB	740,486	15,546	-	7,620	34,473	49,978	(3,983)	(120)	(1,952)	-	842,048
22-114-5 N	Wiconisco Township	DB	771,702	6,414	180	6,819	35,904	76,733	(43,992)	(180)	(2,034)	-	851,546
22-114-5 P	Wiconisco Township Police	DB	1,001,282	-	-	1,125	44,653	53,639	(40,619)	(20)	(2,529)	-	1,057,531
22-120-3 N	Williamstown Borough	DB	1,799,937	42,474	260	6,045	84,471	162,241	(85,269)	(260)	(4,784)	-	2,005,115
22-120-3 P	Williamstown Borough Police	DB	1,757,078	-	-	-	81,155	164,423	(65,549)	(40)	(4,596)	-	1,932,471
22-164-8 N	Millersburg Area Authority	CB	2,155,755	18,524	280	28,262	98,065	177,362	(75,405)	(280)	(5,554)	-	2,397,009
22-212-8 N1	Swatara Township Authority	DB	10,573,196	125,000	40	64,686	479,218	786,680	(498,572)	(880)	(27,142)	-	11,502,226
22-248-8 N	West Hanover Township Water & Sewer Authority	CB	596,870	29,736	100	-	27,787	43,508	-	(100)	(1,574)	-	696,327
22-260-8 N	Williamstown Borough Authority	DB	365,505	-	-	-	16,720	27,504	(6,741)	(20)	(947)	-	402,021
22-481-6 N	Pennsylvania Municipal League	DB	7,241,082	250,814	980	-	343,705	611,168	(202,456)	(980)	(19,467)	-	8,224,846
23-030-3 N	Collingdale Borough	DB	4,549,612	104,655	500	40,375	214,887	385,781	(102,349)	(500)	(12,171)	-	5,180,790
23-036-5 N	Concord Township	DB	7,356,868	273,880	840	57,854	344,077	590,805	(273,264)	(840)	(19,488)	-	8,330,732
23-069-3 N	Marcus Hook Borough	DB	2,746,542	27,869	-	29,461	126,838	245,024	(163,060)	(420)	(7,184)	-	3,005,070
23-099-3 N	Prospect Park Borough	DB	2,324,467	-	-	28,268	104,347	177,795	(54,262)	(240)	(5,910)	-	2,574,465
23-105-3 N	Ridley Park Borough	DB	1,259,513	23,945	-	-	59,023	95,508	(30,914)	(200)	(3,343)	-	1,403,532
23-108-4 N1	Ridley Township	DB	18,973,778	383,649	1,900	216,864	885,709	1,550,480	(634,890)	(1,900)	(50,165)	-	21,325,425
23-132-3 N	Trainer Borough	DB	1,100,631	8,674	-	14,063	47,771	26,650	(263,892)	(120)	(2,706)	-	931,071
23-176-8 N	Middletown Township Sewer Authority	DB	883,875	95,498	180	-	45,326	107,233	(60,735)	(180)	(2,567)	-	1,068,630
23-421-6 N	Stormwater Authority of the City of Chester	DB	125,877	78,595	260	-	9,845	23,233	-	(260)	(558)	-	236,992

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
24-021-3 N	Johnsonburg Borough	DB	1,754,207	6,022	-	10,964	81,071	148,693	(41,356)	(160)	(4,592)	-	1,954,849
24-021-3 P	Johnsonburg Borough Police	DB	1,859,070	117,729	140	9,363	92,450	236,397	(141,964)	(140)	(5,236)	-	2,167,809
24-024-5 N	Jones Township	CB	654,756	17,975	140	17,038	30,574	52,316	(9,935)	(140)	(1,732)	-	760,992
24-033-5 N	Ridgway Township	DB	851,861	-	-	8,543	38,877	67,572	(33,057)	(140)	(2,202)	-	931,454
24-048-8 N	Johnsonburg Municipal Authority	DB	2,033,352	26,813	138	21,949	87,128	95,976	(424,316)	(400)	(4,935)	-	1,835,705
24-076-8 N	St. Marys Area Water Authority	DB	3,917,881	74,111	400	46,966	183,532	345,354	(205,787)	(400)	(10,395)	-	4,351,662
25-030-5 N	Elk Creek Township	CB	216,315	7,000	220	2,742	10,054	19,903	(10,875)	(220)	(569)	-	244,570
25-039-5 N	Fairview Township	DB	5,764,521	87,673	400	54,932	268,328	454,834	(144,497)	(400)	(15,198)	-	6,470,593
25-039-5 P	Fairview Township Police	DB	964,229	-	-	-	43,915	63,518	(7,082)	(20)	(2,487)	-	1,062,073
25-054-5 N	Greenfield Township (Erie County)	DB	814,132	11,432	-	16,820	38,237	71,722	(27,387)	(240)	(2,166)	-	922,550
25-066-5 N	LeBoeuf Township	CB	461,856	9,095	160	3,834	21,295	33,086	(5,208)	(160)	(1,206)	-	522,752
25-069-5 N	McKean Township	DB	1,224,046	72,388	240	-	59,519	110,435	(42,513)	(240)	(3,371)	-	1,420,504
25-081-3 N	North East Borough	DB	8,086,441	135,305	1,040	134,491	361,566	570,655	(717,339)	(1,040)	(20,478)	-	8,550,641
25-105-5 N	Washington Township (Erie County)	CB	2,319,653	43,175	480	48,630	107,714	186,351	(95,177)	(480)	(6,101)	-	2,604,245
25-108-3 N	Waterford Borough	DB	101,613	502	-	3,747	4,692	8,070	(3,714)	(180)	(266)	-	114,464
25-252-8 N	Waterford Borough Municipal Authority	DB	573,504	2,584	120	5,785	26,324	38,322	(6,655)	(120)	(1,491)	-	638,373
25-418-6 N	Redevelopment Authority of the City of Corry	DB	816,889	63,140	140	9,681	40,746	65,877	-	(140)	(2,308)	-	994,025
25-451-6 N	Erie County Housing Authority	DB	4,873,119	99,198	1,020	32,103	228,569	443,835	(237,205)	(1,020)	(12,946)	-	5,426,673
25-999-1 N	Erie County Gaming Revenue Authority	CB	-	17,719	60	-	361	3,778	-	(60)	(20)	-	21,838
26-008-8 N	Belle Vernon Municipal Authority	CB	1,204,170	40,398	260	23,960	56,101	106,180	(44,799)	(260)	(3,177)	-	1,382,833
26-015-2 N	Connellsville City	DB	3,802,761	11,097	-	24,247	174,550	276,830	(63,821)	(340)	(9,886)	-	4,215,438

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
26-024-3 P	Dunbar Borough Police	DB	796,929	-	-	-	36,274	49,965	(978)	(60)	(2,054)	-	880,076
26-032-8 N	Connellsville Municipal Authority	DB	2,474,982	64,085	260	19,677	116,646	218,968	(103,289)	(260)	(6,607)	-	2,784,462
26-045-5 P	German Township Police	CB	11,689	1,528	20	4,632	1,393	1,650	(2,821)	(20)	(79)	-	17,992
26-090-5 P	Redstone Township Police	DB	1,904,527	-	-	-	86,781	130,201	(23,076)	(80)	(4,915)	-	2,093,438
26-114-2 N	Uniontown City	DB	7,595,531	-	40	52,033	343,427	586,353	(374,063)	(1,340)	(19,451)	-	8,182,530
26-123-5 N	Washington Township (Fayette County)	DB	878,973	54,746	140	4,191	42,532	87,026	(36,231)	(140)	(2,409)	-	1,028,828
26-123-5 P	Washington Township Police (Fayette County)	DB	1,047,358	3,618	20	6,686	48,396	102,219	(51,869)	(160)	(2,741)	-	1,153,527
26-216-8 N	Washington Township Municipal Authority (Fayette County)	DB	2,214,575	22,340	-	27,472	102,090	199,083	(151,313)	(340)	(5,782)	-	2,408,125
26-421-6 N	Connellsville Redevelopment Authority	DB	804,965	32,695	80	5,271	38,595	77,678	(39,462)	(80)	(2,186)	-	917,556
26-441-6 N	Fayette County Conservation District	CB	488,318	15,418	160	17,233	22,877	37,468	(328)	(160)	(1,296)	-	579,690
27-000-1 N	Forest County	DB	11,497,612	157,529	2,060	209,964	534,863	1,012,770	(540,086)	(2,060)	(30,294)	-	12,842,358
27-015-5 N	Howe Township	CB	316,760	6,006	120	-	14,574	27,100	(14,572)	(120)	(825)	-	349,043
27-018-5 N	Jenks Township	CB	564,725	8,250	320	2,201	25,959	50,605	(29,891)	(320)	(1,470)	-	620,379
28-003-5 N	Antrim Township	DB	4,075,858	54,940	40	15,635	188,710	307,846	(95,682)	(820)	(10,688)	-	4,535,839
28-036-3 N	Mont Alto Borough	CB	841,368	21,514	260	30,966	39,390	75,391	(24,302)	(260)	(2,231)	-	982,096
28-045-5 N1	Peters Township	DB	758,662	15,476	-	-	35,464	62,327	(17,352)	(80)	(2,009)	-	852,488
28-045-5 N2	Peters Township	CB	250	-	-	-	165	57	-	-	(9)	-	463
28-064-8 N	Guilford Township Authority	DB	1,908,123	28,161	280	24,019	89,189	160,678	(59,036)	(280)	(5,052)	-	2,146,082
28-072-8 N	Guilford Water Authority	DB	3,899,383	52,030	460	72,939	182,230	326,738	(129,851)	(460)	(10,321)	-	4,393,148
28-136-8 N	Peters Township Municipal Authority	CB	636,698	10,628	140	13,209	29,463	52,001	(23,533)	(140)	(1,669)	-	716,797
30-009-5 N	Center Township (Greene County)	CB	1,079,719	26,928	300	13,562	50,082	81,787	(12,982)	(300)	(2,837)	-	1,236,259
30-012-8 N2	Carmichaels-Cumberland Joint Sewer Authority	DB	1,066,131	-	40	3,578	48,446	65,834	(31,553)	(140)	(2,744)	-	1,149,592

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
30-021-5 N	Franklin Township (Greene County)	CB	4,593,252	48,000	400	16,636	210,975	368,029	(152,444)	(400)	(11,949)	-	5,072,499
30-039-5 N	Jackson Township (Greene County)	CB	204,331	19,475	160	-	9,689	16,873	-	(160)	(549)	-	249,819
30-044-8 N	Franklin Township Sewer Authority	DB	1,740,226	13,744	240	24,661	80,902	149,370	(54,975)	(240)	(4,582)	-	1,949,346
30-048-5 N	Monongahela Township	CB	770,082	14,400	320	19,657	36,277	68,385	(23,609)	(320)	(2,055)	-	883,137
30-054-5 N	Morris Township (Greene County)	CB	569,792	17,115	120	12,066	24,608	28,627	(60,326)	(120)	(1,394)	-	590,488
30-054-5 P	Morris Township Police (Greene County)	CB	12,096	-	-	-	552	754	-	-	(31)	-	13,371
30-063-5 N	Richhill Township	DB	615,733	23,023	160	15,729	29,598	50,078	(4,740)	(160)	(1,676)	-	727,745
30-069-5 N	Washington Township (Greene County)	CB	695,794	2,493	200	8,199	31,675	54,167	(17,982)	(200)	(1,794)	-	772,552
30-072-5 N	Wayne Township	DB	1,781,110	81,389	140	-	85,577	148,629	(43,490)	(140)	(4,847)	-	2,048,368
30-075-3 N1	Waynesburg Borough	DB	1,660,928	-	-	-	75,770	121,251	(34,954)	(100)	(4,291)	-	1,818,604
30-078-5 N	Whiteley Township	CB	981,340	23,379	180	23,512	45,730	85,291	(33,274)	(180)	(2,590)	-	1,123,388
30-100-8 N	Southwestern Pa Water Authority	DB	18,675,072	248,516	1,260	209,084	874,184	1,637,747	(772,237)	(1,260)	(49,512)	-	20,822,854
30-905-7 P	Greene County Regional Police, Greene County	CB	34,607	-	-	-	1,842	1,956	-	-	(104)	-	38,301
30-905-7 P1	Greene County Regional Police, Greene County	DB	12,245	12,626	20	4,133	1,031	4,366	-	(40)	(58)	-	34,323
31-045-5 N	Henderson Township	CB	45,662	4,000	80	5,377	2,244	5,242	(503)	(80)	(127)	-	61,895
31-051-3 N	Huntingdon Borough	DB	9,835,061	163,288	1,400	76,986	460,174	859,957	(468,157)	(1,400)	(26,063)	-	10,901,246
31-081-3 N	Mount Union Borough	DB	3,188,343	86,094	420	-	146,937	234,523	(207,313)	(420)	(8,322)	-	3,440,262
31-081-3 P	Mount Union Borough Police	DB	2,028,316	-	40	10,452	92,967	153,243	(41,085)	(320)	(5,265)	-	2,238,348
32-024-5 N	Burrell Township	DB	1,632,527	2,562	-	17,814	70,868	127,474	(59,664)	(260)	(4,014)	-	1,787,307
32-024-8 N	Burrell Township Sewage Authority	DB	623,127	11,655	20	7,386	29,301	54,485	(19,485)	(120)	(1,660)	-	704,709

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
32-030-5 N	Center Township (Indiana County)	DB	2,478,208	63,994	340	17,905	116,346	202,091	(88,995)	(340)	(6,590)	-	2,782,959
32-036-8 N	Central Indiana County Joint Sanitary Authority	DB	301,925	8,879	100	-	14,209	20,623	(165)	(100)	(805)	-	344,666
32-039-3 N	Clymer Borough	DB	371,810	13,587	260	-	17,579	30,120	(15,187)	(260)	(996)	-	416,913
32-039-3 P	Clymer Borough Police	DB	146,617	2,564	40	-	6,806	9,119	-	(120)	(385)	-	164,641
32-042-5 N	Conemaugh Township	DB	587,408	-	20	-	26,759	55,696	(35,386)	(220)	(1,516)	-	632,761
32-063-3 N	Homer City Borough	DB	2,848,915	83,175	340	3,690	134,180	225,502	(65,582)	(340)	(7,600)	-	3,222,280
32-096-8 N	Indiana County Solid Waste Authority	CB	986,842	13,110	340	22,167	45,892	74,692	(10,314)	(340)	(2,599)	-	1,129,790
32-108-5 N	West Wheatfield Township	DB	522,246	16,675	120	10,766	24,846	42,627	(11,064)	(120)	(1,407)	-	604,689
32-435-6 N	Indiana County Conservation District	CB	568,455	5,446	280	8,322	26,201	43,685	(10,412)	(280)	(1,484)	-	640,213
32-457-6 N	Lower Indiana County Municipal Authority	DB	211,470	-	-	-	9,613	19,297	(15,004)	(80)	(544)	-	224,752
33-000-1 N	Jefferson County	DB	38,318,601	624,405	740	600,566	1,779,803	3,173,574	(1,573,696)	(7,040)	(100,805)	-	42,816,148
33-006-5 N	Beaver Township	CB	66,165	10,547	60	-	2,628	381	(28,047)	(60)	(149)	-	51,525
33-006-8 N	Brockway Area Sewage Authority	DB	889,926	28,991	160	9,962	42,393	85,470	(43,499)	(160)	(2,401)	-	1,010,842
33-008-8 N	Brockway Borough Municipal Authority	DB	1,010,057	3,353	80	11,361	45,351	88,181	(83,857)	(260)	(2,569)	-	1,071,697
33-012-8 N	Brookville Municipal Authority	DB	3,958,435	59,197	420	30,767	182,736	274,810	(193,930)	(420)	(10,350)	-	4,301,665
33-015-3 N	Brockway Borough	DB	2,703,029	-	20	-	122,938	177,065	(28,452)	(240)	(6,963)	-	2,967,397
33-018-3 N	Brookville Borough	DB	3,818,804	27,243	20	15,640	174,294	281,766	(174,025)	(360)	(9,872)	-	4,133,510
33-027-5 N	Eldred Township (Jefferson County)	DB	269,831	7,331	100	-	12,502	24,807	(15,242)	(100)	(708)	-	298,521
33-030-3 N	Falls Creek Borough	DB	392,927	13,928	-	-	18,620	30,898	(7,986)	(140)	(1,055)	-	447,192
33-030-3 P	Falls Creek Borough Police	DB	353,525	-	-	-	16,312	27,103	-	(20)	(924)	-	395,996
33-048-5 N	Oliver Township (Jefferson County)	CB	77,928	8,709	60	2,818	3,833	7,323	-	(60)	(217)	-	100,394

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
33-052-8 N	Jefferson County Solid Waste Authority (Jefferson County)	DB	337,351	5,364	-	3,291	15,729	22,899	-	(20)	(891)	-	383,723
33-054-5 N	Pine Creek Township	DB	210,055	12,659	60	-	10,226	15,081	-	(60)	(579)	-	247,442
33-072-5 N	Rose Township	DB	372,575	26,078	100	2,832	18,417	36,143	(15,238)	(100)	(1,043)	-	439,764
33-084-8 N	Reynoldsville Water Authority	CB	1,010,760	23,186	220	11,367	46,783	82,400	(26,378)	(220)	(2,650)	-	1,145,468
33-090-5 N	Warsaw Township	CB	315,252	7,854	160	-	14,580	32,508	(22,453)	(160)	(826)	-	346,915
33-093-5 N	Washington Township (Jefferson County)	DB	276,265	10,651	100	1,941	13,190	23,893	(10,358)	(100)	(747)	-	314,835
33-423-6 N	Jefferson Conservation District	DB	1,105,909	30,510	180	15,131	52,142	92,684	(48,374)	(180)	(2,953)	-	1,245,049
34-032-8 N	Mifflintown Municipal Authority	DB	811,853	13,300	20	8,771	37,434	61,134	(37,368)	(220)	(2,120)	-	892,804
34-052-8 N	Twin Boroughs Sanitary Authority	CB	217,744	8,180	140	12,639	10,355	18,193	(762)	(140)	(587)	-	265,762
34-408-6 N	Juniata County Conservation District	CB	612,739	12,348	-	17,136	28,697	44,457	-	(180)	(1,625)	-	713,572
35-003-5 N2	Waverly Township	CB	59,283	5,985	40	5,985	2,951	6,245	-	(40)	(167)	-	80,282
35-003-5 P	Waverly Township Police	DB	620,339	30,974	80	-	29,870	43,996	-	(80)	(1,692)	-	723,487
35-030-5 N	Covington Township	DB	1,175,834	63,397	160	11,588	56,487	99,663	(66,134)	(160)	(3,199)	-	1,337,636
35-030-5 P	Covington Township Police	DB	465,304	263	-	7,982	21,371	29,778	-	(80)	(1,210)	-	523,408
35-033-3 N	Dalton Borough	DB	434,331	-	-	-	19,819	35,519	(17,835)	(140)	(1,123)	-	470,571
35-051-5 N	Greenfield Township (Lackawanna County)	CB	117,204	6,000	80	-	5,447	9,535	(3,212)	(80)	(309)	-	134,665
35-060-3 N	Jessup Borough	CB	139,682	7,900	120	-	6,404	12,846	(5,043)	(120)	(363)	-	161,426
35-072-3 N	Mayfield Borough	CB	407,167	4,921	40	21,870	18,956	31,033	-	(40)	(1,074)	-	482,873
35-072-3 P	Mayfield Borough Police	CB	80,748	7,132	40	4,860	3,909	7,582	-	(40)	(221)	-	104,010
35-075-3 N1	Moosic Borough	DB	2,904,775	125,494	340	17,087	139,691	287,203	(147,995)	(340)	(7,912)	-	3,318,343
35-075-3 N2	Moosic Borough	CB	98,472	9,531	140	17,777	4,995	11,941	-	(140)	(283)	-	142,433
35-075-3 P	Moosic Borough Police	DB	6,008,374	108,403	-	-	279,930	446,704	(89,161)	(220)	(15,855)	-	6,738,175

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
35-078-3 N	Moscow Borough	DB	275,467	18,388	80	4,864	13,629	21,833	-	(80)	(772)	-	333,409
35-078-3 P	Moscow Borough Police	DB	1,244,353	-	-	-	56,806	88,902	(19,708)	(100)	(3,217)	-	1,367,036
35-096-5 P	Roaring Brook Township Police	DB	884,134	55,568	80	5,676	42,702	76,994	(41,205)	(80)	(2,419)	-	1,021,450
35-105-5 N1	South Abington Township	DB	4,369,845	101,196	320	99,665	204,841	389,294	(99,830)	(320)	(11,602)	-	5,053,409
35-105-5 N2	South Abington Township	CB	53,941	18,759	100	20,707	3,166	11,748	-	(100)	(179)	-	108,142
36-003-3 N	Adamstown Borough	CB	446,636	19,254	180	-	20,756	31,924	-	(180)	(1,176)	-	517,394
36-012-5 N	Brecknock Township	DB	1,043,544	28,625	200	13,519	48,344	84,936	(26,307)	(200)	(2,738)	-	1,189,923
36-012-5 P	Brecknock Township Police	DB	1,046,176	-	-	-	48,025	94,298	(46,720)	(60)	(2,720)	-	1,138,999
36-015-5 N	Caernarvon Township	CB	1,027,673	26,137	200	41,152	48,292	87,094	(16,212)	(200)	(2,735)	-	1,211,401
36-018-3 N	Christiana Borough (Lancaster County)	CB	25,776	3,585	80	3,585	1,067	1,159	(9,165)	(80)	(60)	-	25,947
36-039-5 N	Drumore Township	CB	70,897	6,986	60	-	3,425	7,134	(2,378)	(60)	(194)	-	85,870
36-069-5 N1	Elizabeth Township (Lancaster County)	DB	880,199	28,633	60	-	41,589	70,732	(21,686)	(60)	(2,356)	-	997,111
36-069-5 N2	Elizabeth Township (Lancaster County)	CB	14,189	2,936	20	-	880	1,556	-	(20)	(50)	-	19,511
36-087-5 N	Lancaster Township (Lancaster County)	DB	4,973,355	224,498	680	-	238,010	471,921	(288,969)	(680)	(13,480)	-	5,605,335
36-123-5 N	Mount Joy Township	DB	2,767,571	55,890	20	19,466	108,937	54,884	(781,676)	(480)	(6,170)	-	2,218,442
36-135-5 P	Pequea Township Police	DB	3,288,115	60,872	300	3,320	153,905	287,631	(100,746)	(300)	(8,717)	-	3,684,380
36-138-5 N	Providence Township	DB	1,075,803	38,737	220	-	51,027	94,295	(45,593)	(220)	(2,890)	-	1,211,379
36-141-3 P	Quarryville Borough Police	DB	1,148,179	88,352	240	-	57,101	113,295	(48,630)	(240)	(3,234)	-	1,355,063
36-165-5 N	Warwick Township	DB	4,133,184	108,193	560	45,460	193,684	329,280	(217,092)	(560)	(10,970)	-	4,581,739
36-183-5 N	West Lampeter Township	DB	2,644,241	106,890	580	8,786	126,141	222,637	(83,332)	(580)	(7,144)	-	3,018,219
36-183-5 P	West Lampeter Township Police	DB	10,314,964	191,114	40	62,124	481,776	766,301	(154,333)	(460)	(27,287)	-	11,634,239
36-208-8 N	Lancaster City Parking Authority	DB	2,129,584	54,522	1,020	71,990	100,949	195,630	(117,447)	(1,020)	(5,718)	-	2,429,510
36-248-8 N	Manheim Area Water and Sewer Authority	CB	270,138	17,874	360	3,454	12,937	23,191	(2,853)	(360)	(733)	-	324,008

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
36-308-8 N	Mount Joy Township Authority	DB	624,469	-	-	-	28,438	47,394	(19,674)	(80)	(1,611)	-	678,936
36-324-8 N	Northern Lancaster County Authority	DB	1,348,824	31,575	180	7,878	63,303	115,773	(50,512)	(180)	(3,585)	-	1,513,256
36-392-8 N	Warwick Township Municipal Authority	DB	2,238,921	70,692	340	33,779	103,851	168,590	(206,718)	(340)	(5,882)	-	2,403,233
36-913-7 N	Northwest Regional Lancaster County Police NU	DB	109,719	7,813	40	1,506	5,421	10,501	(4,839)	(40)	(307)	-	129,814
37-021-5 P	Mahoning Township Police (Lawrence County)	DB	501,827	60	20	-	23,277	50,834	(24,039)	(80)	(1,318)	-	550,581
37-033-3 P	New Wilmington Borough Police	DB	2,424,759	-	-	-	111,434	199,393	(60,642)	(180)	(6,311)	-	2,668,453
37-045-5 N	Pulaski Township	CB	631,804	9,900	180	5,856	29,052	44,821	(11,791)	(180)	(1,645)	-	707,997
37-045-5 P	Pulaski Township Police	DB	780,338	-	-	-	35,570	51,370	(9,637)	(60)	(2,015)	-	855,566
37-078-5 N	Wilmington Township	DB	770,207	34,800	200	-	36,445	81,529	(56,984)	(200)	(2,064)	-	863,933
38-009-3 N	Cleona Borough	CB	100,899	4,141	40	-	4,694	9,428	(4,475)	(40)	(266)	-	114,421
38-024-5 N	Jackson Township (Lebanon County)	DB	1,530,502	27,288	160	-	71,265	139,107	(80,356)	(160)	(4,036)	-	1,683,770
38-027-3 N	Jonestown Borough	CB	42,175	6,539	40	-	2,030	4,014	-	(40)	(115)	-	54,643
38-030-2 N	Lebanon City	DB	15,243,166	-	100	60,985	694,360	1,213,401	(674,567)	(1,820)	(39,327)	-	16,496,298
38-033-5 N	Millcreek Township	DB	543,185	2,570	20	2,115	24,640	41,465	(31,405)	(160)	(1,396)	-	581,034
38-033-5 P	Millcreek Township Police	DB	862,726	40,546	60	-	41,274	61,113	-	(60)	(2,338)	-	1,003,321
38-036-3 N	Mount Gretna Borough	DB	2,035,226	18,585	-	47,862	94,779	149,136	(19,845)	(160)	(5,368)	-	2,320,215
38-048-8 N	Fredericksburg Sewer & Water Authority	DB	437,957	14,797	-	-	20,777	35,683	(9,252)	(200)	(1,177)	-	498,585
38-052-8 N	Greater Lebanon Refuse Authority	DB	8,380,833	161,118	960	92,519	391,087	702,847	(382,649)	(960)	(22,150)	-	9,323,605
38-054-3 N	Palmyra Borough	DB	5,681,019	277,832	920	8,599	274,886	549,867	(227,328)	(920)	(15,569)	-	6,549,306
38-054-3 P	Palmyra Borough Police	DB	6,368,193	74,107	-	42,599	297,142	555,920	(187,525)	(380)	(16,830)	-	7,133,226
38-057-3 N	Richland Borough	DB	540,612	42,705	40	-	26,290	42,884	-	(40)	(1,489)	-	651,002

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
38-057-3 P	Richland Borough Police	DB	401,654	-	-	-	18,352	37,841	(26,539)	(20)	(1,039)	-	430,249
38-072-5 N	Union Township (Lebanon County)	DB	426,371	17,141	-	-	20,312	37,235	(16,663)	(160)	(1,150)	-	483,086
38-088-8 N1	Lebanon City Authority	DB	21,049,151	334,841	1,400	194,632	980,125	1,599,187	(480,833)	(1,400)	(55,512)	-	23,621,591
38-088-8 N2	Lebanon City Authority	CB	412,731	62,047	420	73,482	21,380	54,550	-	(420)	(1,211)	-	622,979
38-096-8 N	Millcreek - Richland Joint Authority	CB	353,500	-	20	-	16,074	36,078	(25,898)	(20)	(910)	-	378,844
38-108-8 N	Myerstown Water Authority	CB	457,979	16,667	80	4,858	21,364	33,127	-	(80)	(1,210)	-	532,785
38-437-6 N	Lebanon Community Library	DB	869,883	-	20	7,655	39,580	57,197	(20,514)	(340)	(2,242)	-	951,239
38-464-6 N	Myerstown Community Library Association	CB	204,197	3,439	100	6,202	9,672	21,850	(16,870)	(100)	(548)	-	227,942
39-006-2 N2	Allentown City	DB	193,932,486	3,359,046	18,720	2,091,457	9,054,917	18,039,112	(10,653,468)	(18,720)	(512,853)	44,974	215,355,671
39-021-3 N1	Fountain Hill Borough	DB	1,335,540	66,313	320	10,455	64,557	133,752	(86,065)	(320)	(3,656)	-	1,520,896
39-021-3 N2	Fountain Hill Borough	CB	14,499	10,450	100	5,128	893	4,202	-	(100)	(51)	-	35,121
39-024-5 N	Hanover Township (Lehigh County)	CB	1,231,124	54,146	360	35,610	58,077	104,095	(20,223)	(360)	(3,289)	-	1,459,540
39-048-4 N	Salisbury Township	DB	18,284,751	821,757	1,460	44,525	874,164	1,687,976	(1,036,400)	(1,460)	(49,511)	-	20,627,262
39-057-5 P	Upper Macungie Township Police	DB	15,047,365	229,209	-	129,375	702,441	1,143,050	(233,537)	(760)	(39,785)	-	16,977,358
39-060-5 N2	Upper Milford Township	CB	102,101	21,073	160	4,290	5,158	11,764	-	(160)	(292)	-	144,094
39-072-4 N1	Whitehall Township	DB	28,634,690	279,156	1,760	36,986	1,321,264	2,286,221	(990,187)	(1,760)	(74,834)	-	31,493,296
39-072-4 N2	Whitehall Township	CB	312,531	91,510	600	50,740	17,985	49,370	(3,106)	(600)	(1,019)	-	518,011
39-072-8 N	Coplay-Whitehall Sewer Authority	DB	3,334,109	69,956	380	18,991	156,423	303,629	(182,006)	(380)	(8,859)	-	3,692,243
39-100-8 N	Lehigh County Authority	DB	38,041,217	1,684,763	4,520	670,367	1,780,512	3,027,798	(2,649,981)	(4,520)	(100,845)	-	42,453,831
39-220-8 N	Whitehall Township Authority	DB	5,776,294	28,329	40	-	265,748	493,213	(244,102)	(260)	(15,051)	-	6,304,211
40-003-3 P	Ashley Borough Police	DB	1,366,229	-	-	-	62,282	103,956	(42,167)	(140)	(3,528)	-	1,486,632
40-012-5 N	Black Creek Township	CB	534,591	4,529	20	-	24,466	47,142	(31,863)	(20)	(1,386)	-	577,479
40-039-5 N	Dorrance Township	CB	350,093	10,842	120	10,842	16,444	31,206	(9,859)	(120)	(931)	-	408,637

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
40-064-8 N	Freeland Borough Municipal Authority	DB	2,447,881	-	40	18,140	111,149	204,259	(145,170)	(520)	(6,295)	-	2,629,484
40-072-3 N	Freeland Borough	DB	493,953	-	-	3,060	22,254	32,458	(26,259)	(100)	(1,260)	-	524,106
40-072-3 P	Freeland Borough Police	DB	1,686,448	52,030	200	-	79,742	162,615	(76,920)	(200)	(4,516)	-	1,899,399
40-078-3 P	Harveys Lake Borough Police	DB	1,533,734	-	-	-	69,832	94,197	(707)	-	(3,955)	-	1,693,101
40-090-3 N	Hughestown Borough	CB	19,738	1,567	40	112	935	1,915	(401)	(40)	(53)	-	23,813
40-093-5 N	Hunlock Township	DB	757,860	18,468	120	-	35,537	59,334	(15,710)	(120)	(2,013)	-	853,476
40-096-5 N	Huntington Township	DB	1,122,086	8,320	20	3,317	51,655	99,301	(61,187)	(160)	(2,926)	-	1,220,426
40-099-5 N	Jackson Township (Luzerne County)	CB	978,820	17,084	180	18,847	45,385	75,038	(13,537)	(180)	(2,571)	-	1,119,066
40-099-5 P	Jackson Township Police (Luzerne County)	DB	963,665	67,071	120	-	47,601	87,706	(29,777)	(120)	(2,696)	-	1,133,570
40-120-3 F	Larksville Borough Firefighters	DB	1,449,482	-	-	-	66,006	103,275	(30,065)	(80)	(3,738)	-	1,584,880
40-120-3 N	Larksville Borough	CB	51,990	7,010	120	-	2,711	4,786	-	(120)	(154)	-	66,343
40-120-3 P	Larksville Borough Police	DB	2,179,507	45,175	-	7,406	101,324	182,288	(71,518)	(180)	(5,739)	-	2,438,263
40-132-2 N	Nanticoke City	DB	1,391,193	70,084	460	20,229	67,784	128,697	(43,346)	(460)	(3,839)	-	1,630,802
40-162-5 N	Plymouth Township	CB	136,387	5,650	120	7,088	6,476	12,076	(2,366)	(120)	(367)	-	164,944
40-165-3 N	Pringle Borough	DB	32,266	3,416	20	-	1,648	2,714	-	(20)	(93)	-	39,951
40-168-5 N	Rice Township	DB	515,337	17,195	120	-	24,379	39,156	(6,773)	(120)	(1,381)	-	587,913
40-171-5 N	Ross Township	DB	791,397	7,477	-	-	36,475	67,084	(34,756)	(100)	(2,066)	-	865,511
40-174-8 N	Luzerne County Flood Protection Authority	DB	184,356	26,904	280	26,644	10,373	23,438	(3,803)	(280)	(587)	-	267,325
40-207-3 N	White Haven Borough	DB	167,644	1,688	20	3,348	7,714	14,801	(7,503)	(120)	(437)	-	187,155
40-207-3 P	White Haven Borough Police	DB	753,430	-	20	2,080	34,488	56,652	(22,670)	(60)	(1,953)	-	821,987
40-216-5 N	Wright Township	DB	2,015,485	-	20	5,575	91,824	155,468	(59,924)	(140)	(5,201)	-	2,203,107
40-224-8 N	Sewer Authority of Twp of Pittston	DB	-	16,108	20	1,666	849	3,918	-	(20)	(48)	-	22,493

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
40-320-8 N	Wyoming Valley Sanitary Authority	DB	25,475,108	1,023,494	4,300	754,820	1,204,253	2,028,535	(798,193)	(4,300)	(68,207)	-	29,619,810
40-469-6 N	Hazleton Transit Authority	DB	(15)	-	-	-	(1)	(1)	-	-	-	-	(17)
40-498-6 N	Luzerne Conservation District	CB	517,861	18,174	280	19,841	24,422	43,365	(5,097)	(280)	(1,383)	-	617,183
41-020-8 N	Hughesville-Wolf Township Joint Municipal Authority	CB	531,542	16,154	80	6,467	24,783	48,264	(17,946)	(80)	(1,404)	-	607,860
41-030-3 N	Duboistown Borough	DB	248,779	4,289	-	-	11,522	21,112	(12,757)	(120)	(653)	-	272,172
41-030-3 P	Duboistown Borough Police	DB	541,968	-	-	-	24,759	49,820	(34,727)	-	(1,402)	-	580,418
41-063-5 N	Limestone Township (Lycoming County)	CB	180,351	3,954	40	-	8,304	13,499	(3,328)	(40)	(470)	-	202,310
41-099-5 N	Muncy Creek Township	CB	347,507	18,347	120	951	16,239	26,715	(1,892)	(120)	(920)	-	406,947
41-108-5 N	Old Lycoming Township	DB	3,819,046	149,003	720	30,306	181,840	353,397	(199,653)	(720)	(10,299)	-	4,323,640
41-108-5 P	Old Lycoming Township Police	DB	4,692,704	52,484	60	28,560	217,746	411,299	(231,044)	(400)	(12,333)	-	5,159,076
41-126-5 N	Porter Township	CB	583,132	17,130	-	9,816	27,142	42,052	-	(80)	(1,537)	-	677,655
41-135-3 P	South Williamsport Borough Police	DB	4,284,222	32,899	20	-	198,223	360,704	(138,417)	(320)	(11,227)	-	4,726,104
41-426-6 N	Lycoming Sanitary Committee	DB	1,089	-	-	-	50	68	-	-	(3)	-	1,204
42-008-8 N	Bradford City Water Authority	CB	8,085,410	151,729	540	178,530	375,914	682,992	(240,882)	(540)	(21,291)	-	9,212,402
42-015-5 N	Corydon Township	DB	669,985	-	20	-	30,669	56,986	(26,692)	(100)	(1,737)	-	729,131
42-016-8 N	Bradford Regional Airport Authority	DB	847,655	2,065	20	6,798	38,839	58,026	(13,316)	(220)	(2,200)	-	937,667
42-030-5 N	Hamlin Township	CB	13,600	3,194	80	-	685	1,528	-	(80)	(39)	-	18,968
42-036-5 N	Keating Township	DB	936,981	7,811	40	-	43,190	79,413	(40,031)	(240)	(2,446)	-	1,024,718
42-045-5 N	Liberty Township (McKean County)	DB	422,725	3,885	40	7,210	19,410	37,881	(24,069)	(200)	(1,099)	-	465,783
42-048-3 N	Mount Jewett Borough	DB	234,728	-	20	2,925	10,787	19,628	(8,263)	(60)	(611)	-	259,154

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
42-048-3 P	Mount Jewett Borough Police	DB	375,239	-	-	-	17,019	25,184	(7,752)	(20)	(964)	-	408,706
42-066-5 N	Wetmore Township	CB	151,596	5,333	120	-	7,025	11,954	(2,501)	(120)	(398)	-	173,009
42-469-6 N	McKean County Solid Waste Authority	DB	1,094,138	-	-	-	49,813	80,876	(30,328)	(120)	(2,821)	-	1,191,558
42-472-6 N	Mount Jewett Borough Authority	DB	107,170	-	-	-	4,878	6,669	-	(20)	(276)	-	118,421
43-006-5 N	Coolspring Township	DB	151,638	8,290	100	1,707	7,311	13,469	(7,489)	(100)	(414)	-	174,512
43-010-8 N	Coolspring, Jackson & Lake Latonka Joint Authority	CB	12,756	902	40	688	615	1,134	-	(40)	(35)	-	16,060
43-012-5 N	Delaware Township	DB	267,042	5,881	-	-	12,419	24,744	(18,971)	(160)	(703)	-	290,252
43-021-2 F	Farrell City Firefighters	DB	1,514,025	77,147	240	3,288	73,169	186,689	(166,239)	(240)	(4,144)	-	1,683,935
43-021-2 N	Farrell City	DB	4,241,604	84,994	600	76	197,221	374,280	(260,084)	(600)	(11,170)	-	4,626,921
43-021-2 P	Farrell City Police	DB	8,056,176	115,395	820	81	375,434	738,959	(405,697)	(820)	(21,264)	-	8,859,084
43-036-3 F	Greenville Borough Firefighters	DB	3,959,714	38,538	220	9,505	183,563	366,516	(204,087)	(220)	(10,397)	-	4,343,352
43-036-3 N	Greenville Borough	DB	4,651,426	40,571	60	19,532	209,678	340,546	(379,899)	(740)	(11,876)	-	4,869,298
43-036-3 P	Greenville Borough Police	DB	8,898,417	106,532	540	-	414,320	833,924	(430,816)	(540)	(23,466)	-	9,798,911
43-045-2 N	Hermitage City	DB	23,751,942	391,086	2,420	157,071	1,098,180	1,911,687	(1,104,271)	(2,420)	(62,199)	-	26,143,496
43-056-8 N	Greenville Municipal Authority	DB	1,024,470	-	-	22,197	47,196	78,744	(32,454)	(320)	(2,673)	-	1,137,160
43-069-3 N	Mercer Borough	DB	2,539,605	83,997	300	-	120,181	245,494	(151,675)	(300)	(6,807)	-	2,830,795
43-069-3 P	Mercer Borough Police	DB	2,212,694	8,861	-	-	101,196	161,812	(72,542)	(180)	(5,732)	-	2,406,109
43-090-5 N	Pymatuning Township	DB	547,616	3,620	160	3,298	25,224	55,223	(42,514)	(160)	(1,429)	-	591,038
43-090-5 P	Pymatuning Township Police	DB	2,642,298	-	20	-	120,759	207,330	(74,726)	(200)	(6,840)	-	2,888,641
43-099-3 N	Sandy Lake Borough	DB	403,566	6,311	20	4,242	18,697	33,018	(17,767)	(160)	(1,059)	-	446,868
43-099-3 P	Sandy Lake Borough Police	DB	666,016	-	-	1,714	30,558	62,238	(38,040)	(60)	(1,731)	-	720,695
43-105-2 N	Sharon City	DB	12,433,124	-	40	32,761	562,780	963,299	(577,472)	(1,500)	(31,875)	-	13,381,157

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
43-108-3 N	Sharpsville Borough	DB	6,668,512	184,409	400	-	315,242	619,927	(278,580)	(400)	(17,855)	-	7,491,655
43-117-5 N	South Pymatuning Township	DB	1,144,096	48,706	120	-	55,654	135,213	(69,468)	(120)	(3,152)	-	1,311,049
43-117-5 P	South Pymatuning Township Police	CB	204,009	20,565	140	-	9,788	24,581	(11,125)	(140)	(554)	-	247,264
43-129-3 N	West Middlesex Borough	DB	178,046	11,942	-	-	8,685	16,922	(9,857)	(60)	(492)	-	205,186
43-129-3 P	West Middlesex Borough Police	DB	236,890	-	-	-	10,779	16,766	(5,019)	(20)	(610)	-	258,786
43-132-5 N	West Salem Township	DB	1,128,333	46,693	100	-	54,190	110,524	(49,745)	(100)	(3,069)	-	1,286,926
43-132-8 N	Sharon Sanitary Authority	DB	3,048,335	129,221	480	54,770	147,435	268,704	(60,729)	(480)	(8,350)	-	3,579,386
43-135-3 N	Wheatland Borough	DB	603,035	-	-	-	27,559	49,361	(24,163)	(100)	(1,561)	-	654,131
43-461-6 N	Mercer County Regional Planning Commission	DB	3,198,470	13,041	-	19,239	146,520	231,344	(81,046)	(220)	(8,299)	-	3,519,049
44-009-5 N	Brown Township	DB	1,925,913	53,320	300	-	90,792	174,752	(87,325)	(300)	(5,142)	-	2,152,310
44-018-5 N	Derry Township (Mifflin County)	CB	1,355,417	30,110	440	15,457	62,635	122,628	(62,714)	(440)	(3,548)	-	1,519,985
44-024-8 N	Derry Township Sanitary Sewer Authority	CB	581,656	11,258	80	28,089	27,377	44,634	-	(80)	(1,551)	-	691,463
44-030-3 N	Lewistown Borough	DB	8,501,384	128,818	1,540	47,572	394,963	769,681	(456,721)	(1,540)	(22,370)	-	9,363,327
44-030-3 P	Lewistown Borough Police	DB	1,119,851	36,515	-	31,710	53,730	79,880	-	(220)	(3,043)	-	1,318,423
44-042-5 N	Oliver Township (Mifflin County)	DB	320,394	9,041	100	-	15,128	27,388	(11,836)	(100)	(857)	-	359,258
44-910-7 N	Mifflin County Regional Police NU	DB	197,141	-	-	-	9,085	20,218	(12,605)	(20)	(515)	-	213,304
45-015-3 N1	East Stroudsburg Borough	DB	8,548,452	191,649	680	36,661	400,289	732,840	(356,681)	(680)	(22,672)	-	9,530,538
45-015-3 N2	East Stroudsburg Borough	CB	248,695	42,015	360	10,147	12,150	26,546	-	(360)	(688)	-	338,865
45-018-5 N	Eldred Township (Monroe County)	DB	313,884	6,312	-	15,673	14,976	28,627	(9,614)	(160)	(848)	-	368,850
45-021-5 N	Hamilton Township	CB	1,893,477	12,674	220	15,060	87,209	175,534	(108,965)	(220)	(4,939)	-	2,070,050
45-027-5 N	Middle Smithfield Township	CB	4,631,996	83,015	920	148,860	216,215	341,081	(116,214)	(920)	(12,246)	-	5,292,707
45-033-5 N	Paradise Township	CB	2,505,033	50,744	360	28,967	116,176	239,022	(115,542)	(360)	(6,580)	-	2,817,820

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
45-040-8 N	Mount Pocono Municipal Authority	CB	410,682	12,395	280	21,138	19,080	36,260	(18,790)	(280)	(1,081)	-	479,684
45-042-5 N	Price Township	CB	328,018	-	140	-	15,215	25,628	(9,757)	(140)	(862)	-	358,242
45-048-5 N	Smithfield Township	CB	808,459	36,585	300	33,807	38,686	84,357	(28,051)	(300)	(2,191)	-	971,652
45-061-8 N	Pocono Mountains Municipal Airport Authority	CB	3,108	1,889	20	540	187	710	-	(20)	(11)	-	6,423
45-080-8 N	Brodhead Creek Regional Authority	DB	4,397,049	184,200	620	135,018	213,383	438,782	(208,672)	(620)	(12,086)	-	5,147,674
45-411-7 N	Monroe County Control Center	CB	10,227,677	155,744	840	254,644	463,783	614,797	(784,017)	(840)	(26,268)	-	10,906,360
45-412-6 N	Monroe County Redevelopment Authority	CB	215,586	13,447	160	10,290	10,329	19,127	(1,667)	(160)	(585)	-	266,527
45-415-6 N	Monroe County Municipal Waste Management Authority	CB	45	-	-	-	2	3	-	-	-	-	50
46-018-3 N	Collegetown Borough	DB	3,568,420	125,128	320	-	169,313	308,446	(123,463)	(320)	(9,590)	-	4,038,254
46-021-3 N	Conshohocken Borough	DB	5,367,019	161,635	920	61,446	254,121	453,003	(187,780)	(920)	(14,393)	-	6,095,051
46-024-5 N	Douglass Township (Montgomery County)	DB	3,802,627	148,574	320	-	179,980	283,450	(95,279)	(320)	(10,194)	-	4,309,158
46-024-5 P	Douglass Township (Montgomery County) Police	DB	10,098,398	290,517	400	-	475,885	821,807	(282,135)	(400)	(26,953)	-	11,377,519
46-027-3 N	East Greenville Borough	DB	608,628	26,673	160	-	29,101	45,392	(3,930)	(160)	(1,648)	-	704,216
46-027-3 P	East Greenville Borough Police	DB	-	21,553	80	3,728	1,209	5,312	-	(40)	(68)	-	31,774
46-048-5 N	Horsham Township	DB	10,452,731	186,286	1,500	103,574	486,138	791,594	(375,292)	(1,500)	(27,534)	-	11,617,497
46-060-8 N	Conshohocken Borough Authority	DB	2,025,393	16,446	20	23,056	93,622	139,950	(19,131)	(340)	(5,303)	-	2,273,713
46-076-8 N	East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	5,351,236	955	40	46,849	243,565	343,634	(116,629)	(600)	(13,795)	-	5,855,255
46-087-3 N	Narberth Borough	DB	3,974,842	70,929	460	34,499	184,729	368,389	(240,925)	(460)	(10,463)	-	4,382,000
46-093-3 N1	Norristown Borough	DB	10,758,793	-	140	125,470	491,722	814,213	(309,373)	(1,940)	(27,850)	-	11,851,175

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
46-096-3 N	North Wales Borough	CB	298,958	10,855	120	-	13,881	29,356	(15,685)	(120)	(786)	-	336,579
46-099-3 N	Pennsburg Borough	DB	745,449	28,113	180	-	35,533	71,803	(36,979)	(180)	(2,013)	-	841,906
46-120-5 N	Salford Township	CB	55,683	16,000	80	9,620	3,008	8,916	-	(80)	(170)	-	93,057
46-123-3 P	Schwenksville Borough Police	DB	466,579	-	-	-	21,440	47,422	(33,668)	(40)	(1,214)	-	500,519
46-128-8 N	Horsham Water and Sewer Authority	DB	4,554,524	122,791	780	46,911	214,815	371,466	(137,647)	(780)	(12,167)	-	5,160,693
46-135-3 N	Telford Borough	DB	8,362,428	237,346	600	60,141	395,553	715,480	(242,891)	(600)	(22,403)	-	9,505,654
46-135-3 P	Telford Borough Police	DB	5,175,927	58,474	20	26,287	238,351	594,543	(102,859)	(200)	(13,500)	-	5,977,043
46-147-5 N	Upper Frederick Township	CB	204,404	29,136	200	19,446	9,705	11,142	(57,598)	(200)	(550)	-	215,685
46-159-4 F	Upper Moreland Firefighters	DB	4,054,508	61,093	-	21,943	188,378	269,196	-	(120)	(10,669)	-	4,584,329
46-159-4 N	Upper Moreland Township	DB	31,532,300	842,521	2,540	178,836	1,490,786	2,887,192	(1,304,813)	(2,540)	(84,435)	-	35,542,387
46-177-4 N	West Pottsgrove Township	DB	1,662,123	95,042	280	2,539	80,811	169,834	(93,857)	(280)	(4,577)	-	1,911,915
46-177-4 P	West Pottsgrove Township Police	DB	7,484,612	49,575	-	29,944	345,254	551,274	(225,487)	(260)	(19,554)	-	8,215,358
46-180-8 N	Montgomery County Sewer Authority	DB	699,232	-	-	-	31,849	52,761	(20,686)	(40)	(1,804)	-	761,312
46-192-8 N	Lower Providence Township Sewer Authority	DB	2,607,006	60,064	240	-	121,043	(85,287)	(93,523)	(240)	(6,856)	(1,450,850)	1,151,597
46-246-8 N	Norristown Municipal Waste Authority	DB	123	-	-	-	6	7	-	-	-	-	136
46-422-6 N1	Delaware Valley Municipal Management Association	DB	10,874,366	388,696	580	94,633	517,854	895,345	(264,199)	(580)	(29,330)	-	12,477,365
46-422-6 N2	Delaware Valley Municipal Management Association	CB	620,204	99,974	340	52,956	31,751	69,518	(8,715)	(340)	(1,798)	-	863,890
46-460-8 N	Upper Montgomery Joint Authority	DB	1,922,400	(608)	40	32,423	88,262	164,024	(83,729)	(440)	(4,999)	-	2,117,373
47-009-3 P	Danville Borough Police	DB	4,441,217	3,985	-	27,760	204,451	387,335	(168,233)	(280)	(11,580)	-	4,884,655
47-021-5 N	Mahoning Township	DB	3,426,644	99,097	260	12,332	161,980	302,588	(133,127)	(260)	(9,174)	-	3,860,340
47-021-5 P	Mahoning Township Police (Montour County)	DB	6,866,914	202,828	360	30,875	328,276	726,046	(360,451)	(360)	(18,593)	-	7,775,895

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
47-027-5 N	Valley Township	CB	204,945	2,600	40	1,690	9,423	13,678	-	(40)	(534)	-	231,802
47-407-8 N	Mahoning Township Authority	DB	-	-	-	-	-	-	-	-	-	-	-
47-408-6 N	Montour County Conservation District	CB	355,066	5,007	100	6,779	16,270	24,588	-	(100)	(922)	-	406,788
48-006-3 N1	Bangor Borough	DB	2,403,432	127,187	300	7,899	115,056	206,719	(123,644)	(300)	(6,517)	-	2,730,132
48-006-3 N2	Bangor Borough	CB	-	-	-	-	-	-	-	-	-	-	-
48-012-2 N2	Bethlehem City	DB	171,708,322	1,857,567	14,120	1,685,231	7,967,528	15,543,993	(8,736,206)	(14,120)	(451,265)	-	189,575,170
48-012-8 N	Bangor Borough Authority	CB	262,769	28,930	140	3,130	12,537	23,475	(789)	(140)	(710)	-	329,342
48-024-5 N	East Allen Township	DB	2,197,434	48,058	-	-	102,930	188,761	(80,775)	(360)	(5,830)	-	2,450,218
48-024-8 N	Bath Borough Authority	CB	696,799	21,335	140	10,732	32,408	59,918	(18,309)	(140)	(1,836)	-	801,047
48-027-3 P	East Bangor Borough Police	DB	162,026	1,544	-	-	7,456	8,809	-	(20)	(422)	-	179,393
48-030-2 N2	Easton City	DB	32,193,402	402,631	4,500	545,848	1,502,895	2,705,885	(1,217,247)	(4,500)	(85,121)	(44,974)	36,003,319
48-032-8 N	Bethlehem Authority	DB	556,458	5,978	20	5,495	25,520	44,921	(33,553)	(120)	(1,445)	-	603,274
48-033-5 N1	Forks Township	DB	5,774,360	207,864	780	45,310	275,336	551,618	(288,486)	(780)	(15,594)	-	6,550,408
48-033-5 N2	Forks Township	CB	106,893	34,289	180	14,543	5,672	17,016	-	(180)	(321)	-	178,092
48-040-8 N	Bethlehem Parking Authority	DB	3,871,159	98,112	600	39,275	178,425	345,401	(292,164)	(600)	(10,106)	-	4,230,102
48-060-5 N	Moore Township	CB	1,078,458	71,054	340	-	50,475	86,043	(8,543)	(340)	(2,859)	-	1,274,628
48-060-5 P	Moore Township Police	DB	6,008,715	201,933	320	-	285,498	506,976	(151,472)	(320)	(16,170)	-	6,835,480
48-075-3 N	Pen Argyl Borough	CB	1,439,338	41,292	300	22,057	66,554	108,143	(39,020)	(300)	(3,769)	-	1,634,595
48-090-3 N	Tatamy Borough	CB	38,380	7,927	80	6,370	2,044	5,439	-	(80)	(116)	-	60,044
48-090-3 P	Tatamy Borough Police	CB	27,231	5,261	40	3,190	1,393	3,386	(493)	(40)	(79)	-	39,889
48-096-5 N	Upper Nazareth Township	CB	400,034	28,269	360	12,383	19,027	34,808	(2,724)	(360)	(1,078)	-	490,719
48-102-5 N1	Washington Township (Northampton County)	DB	820,801	22,232	180	717	38,418	66,102	(42,702)	(180)	(2,176)	-	903,392
48-102-5 N2	Washington Township (Northampton County)	CB	2,317	4,706	40	-	178	1,141	-	(40)	(10)	-	8,332
48-108-5 N	Williams Township	DB	1,486,636	51,065	-	-	70,377	124,993	(47,438)	(400)	(3,986)	-	1,681,247

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
48-111-3 F	Wilson Borough Firemen	DB	3,047,643	22,750	-	55,277	141,299	244,143	(105,968)	(240)	(8,003)	-	3,396,901
48-111-3 N	Wilson Borough	DB	4,321,392	27,266	20	55,183	200,007	383,614	(199,515)	(500)	(11,328)	-	4,776,139
48-112-8 N	Hellertown Borough Authority	DB	1,337,285	31,286	280	21,280	62,931	120,931	(63,597)	(280)	(3,564)	-	1,506,552
48-164-8 N1	Northampton Borough Municipal Authority	DB	10,743,258	140,071	-	-	493,425	928,600	(566,382)	(880)	(27,947)	-	11,710,145
48-164-8 N2	Northampton Borough Municipal Authority	CB	452,230	59,849	260	15,880	22,096	46,867	(4,164)	(260)	(1,252)	-	591,506
48-415-6 N	Bethlehem City Redevelopment Authority	DB	1,245,693	30,763	100	5,481	57,830	104,133	(89,185)	(100)	(3,275)	-	1,351,440
48-479-6 N	Mary Meuser Memorial Library	CB	269,193	6,211	180	1,754	12,488	20,943	(9,283)	(180)	(707)	-	300,599
49-024-3 N	Kulpmont Borough	DB	498,720	2,790	-	7,603	22,819	42,176	(32,333)	(160)	(1,292)	-	540,323
49-024-8 N	Kulpmont-Marion Heights JMA	DB	461,470	-	-	3,267	20,882	30,527	(21,090)	(60)	(1,183)	-	493,813
49-028-8 N	Lower Mahanoy Township Municipal Authority	CB	151,565	300	60	17,600	7,342	13,275	-	(60)	(416)	-	189,666
49-036-5 N	Lower Mahanoy Township	DB	102,031	-	-	2,058	4,622	8,706	(7,790)	(60)	(262)	-	109,305
49-054-3 N	Northumberland Borough	DB	1,601,344	43,867	320	11,687	70,388	103,395	(141,048)	(320)	(3,987)	-	1,685,646
49-054-3 P	Northumberland Borough Police	DB	3,689,372	80,304	240	7,626	172,829	309,212	(121,270)	(240)	(9,789)	-	4,128,284
49-057-5 N	Point Township	DB	539,947	8,752	220	5,832	25,151	50,144	(33,793)	(220)	(1,424)	-	594,609
49-057-5 P	Point Township Police	DB	3,188,621	58,301	97	20,529	150,481	320,243	(157,637)	(220)	(8,523)	-	3,571,892
49-081-2 N	Sunbury City	DB	4,672,437	139,593	860	36,712	220,310	421,455	(285,675)	(860)	(12,478)	-	5,192,354
49-084-3 N	Turbotville Borough	DB	749,690	-	-	-	34,321	58,811	(18,067)	(140)	(1,944)	-	822,671
49-092-8 N	Point Township Sewer Authority	DB	-	-	-	-	8	2	-	-	-	-	10
49-108-5 N	Zerbe Township	CB	320,364	8,055	200	7,267	14,619	29,115	(13,983)	(200)	(828)	-	364,609
49-144-8 N	Sunbury Municipal Authority	DB	7,732,042	52,100	60	98,783	358,304	649,934	(257,780)	(1,060)	(20,294)	-	8,612,089
49-463-6 N	Shamokin City Redevelopment Authority	DB	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
50-006-3 N	Bloomfield Borough	DB	352,568	2,098	20	3,255	16,379	34,863	(19,641)	(80)	(928)	-	388,534
50-015-5 N	Centre Township (Perry County)	CB	369,344	7,089	140	5,309	17,214	29,454	(15,502)	(140)	(975)	-	411,933
50-018-3 N	Duncannon Borough	DB	1,009,520	5,160	-	10,066	46,242	86,985	(58,626)	(200)	(2,619)	-	1,096,528
50-018-3 P	Duncannon Borough Police	DB	866,599	-	-	-	39,442	55,360	(3,845)	-	(2,234)	-	955,322
50-039-5 N	Liverpool Township	CB	370,544	8,857	60	3,202	17,164	25,657	-	(60)	(972)	-	424,452
50-042-3 N	Marysville Borough	DB	2,492,779	125,238	300	12,392	120,876	253,373	(138,876)	(300)	(6,846)	-	2,858,936
50-042-3 P	Marysville Borough Police	DB	991,915	-	-	-	45,160	60,685	(4,577)	(80)	(2,558)	-	1,090,545
50-044-8 N	Newport Borough Water Authority	DB	417,228	-	-	14,098	19,396	38,078	(20,669)	(120)	(1,099)	-	466,912
50-048-3 N	Millerstown Borough	DB	315,331	(1,414)	-	11,831	14,543	18,079	(2,117)	(60)	(824)	-	355,369
50-054-3 N	Newport Borough	DB	455,177	10,118	-	-	21,232	42,742	(25,208)	(140)	(1,203)	-	502,718
50-054-3 P	Newport Borough Police	DB	2,105,102	-	-	-	99,355	172,920	(40,333)	(60)	(5,627)	-	2,331,357
50-066-5 N1	Rye Township	DB	1,175,194	14,975	-	20,208	54,431	88,623	(13,965)	(120)	(3,083)	-	1,336,263
50-066-5 N2	Rye Township (Perry County)	CB	-	-	-	-	-	-	-	-	-	-	-
50-066-5 P	Rye Township Police	DB	790,462	-	-	-	36,391	66,882	(19,310)	(60)	(2,061)	-	872,304
52-003-5 N	Blooming Grove Township	CB	492,464	9,464	140	18,685	21,673	38,692	(3,556)	(140)	(1,228)	-	576,194
52-009-5 N	Dingman Township	DB	2,483,872	32,878	20	5,061	114,518	170,363	(48,239)	(300)	(6,486)	-	2,751,687
52-012-8 N	Municipal Authority of the Borough of Matamoras	DB	479,093	-	-	3,375	22,074	46,297	(27,751)	(100)	(1,250)	-	521,738
52-016-8 N	Milford Water Authority	CB	300,543	5,976	100	3,522	13,907	19,328	(9,599)	(100)	(788)	-	332,889
52-018-5 N	Lehman Township	CB	3,518,416	57,153	500	50,488	163,841	312,481	(139,888)	(500)	(9,280)	-	3,953,211
52-021-3 N	Matamoras Borough	DB	307,649	-	60	2,681	14,020	17,465	(21,088)	(200)	(794)	-	319,793
52-027-5 N	Milford Township (Pike County)	DB	79,959	4,856	40	-	3,719	4,469	(6,517)	(40)	(211)	-	86,275
54-003-3 N	Ashland Borough	DB	3,142,911	22,784	20	12,940	143,834	260,191	(175,066)	(540)	(8,146)	-	3,398,928
54-021-5 N	Cass Township	CB	94,957	4,290	100	7,053	4,358	8,279	-	(100)	(247)	-	118,690
54-024-3 N	Coaldale Borough	CB	171,680	1,509	60	1,221	7,883	11,276	-	(60)	(446)	-	193,123
54-027-3 N	Cressona Borough	DB	485,313	7,553	-	4,316	22,454	38,780	(13,245)	(120)	(1,272)	-	543,779

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
54-028-8 N	Cressona Borough Authority	DB	410,330	19,290	60	5,706	19,815	29,629	-	(60)	(1,122)	-	483,648
54-040-8 N	Frackville Area Municipal Authority	CB	145,272	6,785	140	9,854	7,034	12,614	-	(140)	(398)	-	181,161
54-048-5 N	Foster Township	DB	117,787	-	-	-	5,363	7,331	-	(20)	(304)	-	130,157
54-080-8 N	Mahanoy Township Authority	DB	2,038,397	37,587	-	3,067	95,286	168,686	(55,193)	(360)	(5,397)	-	2,282,073
54-081-5 N	Mahanoy Township	CB	40,517	2,152	60	4,929	2,060	4,121	(133)	(60)	(117)	-	53,529
54-093-3 N	Minersville Borough	DB	3,947,810	50,186	740	49,270	183,591	335,261	(167,025)	(740)	(10,398)	-	4,388,695
54-099-5 P	New Castle Township Police	DB	84,566	-	-	-	3,867	7,838	(5,125)	-	(219)	-	90,927
54-117-3 N	Orwigsburg Borough	DB	2,411,108	150,694	360	-	118,409	245,111	(105,048)	(360)	(6,706)	-	2,813,568
54-117-3 P	Orwigsburg Borough Police	DB	3,033,178	-	20	-	137,360	205,775	(97,040)	(180)	(7,780)	-	3,271,333
54-123-3 N	Pine Grove Borough	DB	1,418,148	54,418	340	-	67,429	133,354	(77,921)	(340)	(3,819)	-	1,591,609
54-123-3 P	Pine Grove Borough Police	DB	2,237,015	-	-	-	101,910	154,420	(19,055)	(80)	(5,772)	-	2,468,438
54-126-5 N	Pine Grove Township (Schuylkill County)	DB	527,689	15,392	260	6,759	24,910	41,079	(14,460)	(260)	(1,411)	-	599,958
54-156-3 N	Schuylkill Haven Borough	DB	9,206,817	215,382	1,180	56,678	431,305	825,191	(432,267)	(1,180)	(24,428)	-	10,278,678
54-162-3 N	Shenandoah Borough	DB	5,226,580	217,331	480	15,846	251,232	555,797	(372,151)	(480)	(14,229)	-	5,880,406
54-165-5 N	South Manheim Township	DB	474,812	13,141	160	-	22,299	40,027	(18,924)	(160)	(1,263)	-	530,092
54-192-5 N	Washington Township (Schuylkill County)	CB	172,009	68	180	-	7,824	14,357	(9,114)	(180)	(443)	-	184,701
54-198-5 N	West Brunswick Township	DB	348,253	4,343	-	-	16,073	27,790	(12,441)	(160)	(910)	-	382,948
54-272-8 N	Tower City Borough Authority	DB	196,203	6,736	80	2,505	9,338	13,950	-	(80)	(529)	-	228,203
55-012-5 N	Center Township (Snyder County)	CB	80,437	1,811	60	1,159	3,801	8,472	(1,263)	(60)	(215)	-	94,202
55-014-8 N	Eastern Snyder County Regional Authority	DB	3,761,585	189,553	440	23,635	183,315	431,669	(253,049)	(440)	(10,383)	-	4,326,325
55-021-3 N	Freeburg Borough	DB	305,835	5,977	-	-	14,299	26,724	(13,410)	(60)	(810)	-	338,555
55-024-5 N	Jackson Township (Snyder County)	CB	210,732	4,272	100	7,235	9,858	19,662	(8,400)	(100)	(558)	-	242,801

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
55-030-3 N	Middleburg Borough	DB	1,124,748	5,845	20	15,177	49,804	83,611	(102,725)	(260)	(2,821)	-	1,173,399
55-030-3 P	Middleburg Borough Police	DB	1,557,060	12,033	-	-	54,035	(67,611)	(805,685)	(100)	(3,060)	-	746,672
55-036-5 N	Monroe Township (Snyder County)	CB	216,770	11,593	160	-	10,139	18,971	(5,183)	(160)	(574)	-	251,716
55-039-5 N	Penn Township	CB	8,099	2,190	60	718	409	1,119	-	(60)	(23)	-	12,512
55-042-5 N	Perry Township	CB	474,883	12,800	140	2,598	21,985	41,532	(19,077)	(140)	(1,245)	-	533,476
55-045-3 N	Selinsgrove Borough	DB	4,218,299	56,240	-	25,771	195,725	342,730	(145,783)	(440)	(11,085)	-	4,681,457
55-045-3 P	Selinsgrove Borough Police	DB	3,288,797	51,217	200	15,551	153,216	274,313	(117,802)	(200)	(8,678)	-	3,656,614
55-048-3 N	Shamokin Dam Borough	DB	2,807,514	56,056	240	11,578	131,747	260,815	(130,817)	(240)	(7,462)	-	3,129,431
55-048-3 P	Shamokin Dam Borough Police	DB	1,725,360	23,284	-	-	80,470	153,223	(59,261)	(120)	(4,558)	-	1,918,398
55-054-5 N	Union Township (Snyder County)	CB	212,017	8,099	-	1,582	9,868	15,262	-	(40)	(559)	-	246,229
55-445-6 N	Snyder County Housing Authority	CB	57,403	7,123	60	-	2,747	5,090	-	(60)	(156)	-	72,207
56-015-3 N1	Berlin Borough	DB	2,181,640	43,885	-	35,064	102,430	190,244	(76,979)	(520)	(5,801)	-	2,469,963
56-015-3 N2	Berlin Borough	CB	35,422	-	80	-	1,605	2,741	(889)	(80)	(91)	-	38,788
56-024-5 N	Brothersvalley Township	CB	931,203	47,471	220	17,124	43,701	75,819	(7,827)	(220)	(2,475)	-	1,105,016
56-033-3 N	Central City Borough	DB	459,047	8,185	20	-	21,342	38,036	(22,599)	(160)	(1,209)	-	502,662
56-033-3 P	Central City Borough Police	DB	1,447,693	-	-	-	65,989	99,125	(16,541)	(20)	(3,737)	-	1,592,509
56-060-8 N	Jenner Area Joint Sewer Authority	CB	484,286	13,973	120	13,300	22,630	35,978	-	(120)	(1,282)	-	568,885
56-063-5 N	Jenner Township	DB	1,642,641	30,800	320	7,390	76,403	141,948	(86,706)	(320)	(4,327)	-	1,808,149
56-072-5 N	Lincoln Township	DB	312,276	2,237	20	2,514	14,348	20,037	-	(100)	(813)	-	350,519
56-078-3 N	Meyersdale Borough	DB	1,245,382	9,098	20	3,863	57,524	99,894	(34,505)	(140)	(3,258)	-	1,377,878
56-096-8 N	Shade-Central City Joint Authority	CB	35,345	5,074	100	-	1,714	3,416	(260)	(100)	(97)	-	45,192
56-102-5 N	Paint Township	CB	927,500	22,814	180	-	42,763	65,795	(13,717)	(180)	(2,422)	-	1,042,733
56-111-3 N	Salisbury Borough	DB	342,468	6,671	50	-	15,973	27,099	(8,364)	(80)	(905)	-	382,912

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
56-117-5 N	Shade Township	DB	2,246,287	52,106	360	1,167	105,356	222,233	(146,357)	(360)	(5,967)	-	2,474,825
56-117-5 P	Shade Township Police	DB	429,750	-	-	-	19,732	39,856	(21,571)	(20)	(1,118)	-	466,629
56-132-5 N	Stonycreek Township	CB	409,212	20,185	160	11,161	19,319	32,178	-	(160)	(1,094)	-	490,961
56-461-6 N	Somerset Conservation District	CB	512,327	13,130	180	13,130	23,950	37,837	(600)	(180)	(1,357)	-	598,417
57-000-1 N	Sullivan County	DB	7,396,581	374,582	1,960	149,147	355,445	646,943	(554,102)	(1,960)	(20,132)	-	8,348,464
58-016-8 N	Montrose Municipal Authority	DB	226,210	9,017	-	1,665	10,798	16,118	-	(60)	(612)	-	263,136
58-027-3 N	Forest City Borough	DB	246,146	9,214	100	8,556	11,945	20,721	(4,050)	(100)	(677)	-	291,855
58-027-3 P	Forest City Borough Police	DB	707,396	-	-	5,172	32,408	54,490	(27,371)	(60)	(1,836)	-	770,199
58-033-5 N2	Franklin Township (Susquehanna Co)	CB	-	-	20	-	57	15	-	(20)	(3)	-	69
58-063-5 N	Jackson Township (Susquehanna County)	CB	341,622	4,972	100	13,421	16,016	25,216	-	(100)	(907)	-	400,340
58-087-3 N	Montrose Borough	DB	331,182	6,266	100	5,420	15,505	23,171	(1,678)	(100)	(878)	-	378,988
59-066-5 N	Liberty Township (Tioga County)	CB	-	289	20	-	2	60	-	(20)	-	-	351
59-075-5 N	Morris Township (Tioga County)	CB	243,663	8,030	40	8,030	11,470	18,610	-	(40)	(650)	-	289,153
59-093-5 N	Rutland Township	DB	126,089	-	-	10,495	5,772	11,936	(5,188)	(140)	(327)	-	148,637
59-099-5 N	Sullivan Township	CB	275,168	4,454	180	5,013	11,660	21,040	(47,196)	(180)	(660)	-	269,479
59-117-3 P	Westfield Borough Police	DB	591,781	19,109	80	-	28,189	57,855	(24,782)	(80)	(1,597)	-	670,555
60-027-5 N	Limestone Township (Union County)	DB	264,600	-	-	-	11,958	22,898	(20,322)	(160)	(677)	-	278,297
61-009-5 N	Canal Township	CB	77,210	4,223	60	4,074	3,688	6,376	(933)	(60)	(209)	-	94,429
61-012-5 N	Cherrytree Township	DB	827,213	14,348	140	15,317	38,787	62,384	(16,509)	(140)	(2,197)	-	939,343
61-024-5 N	Cornplanter Township	CB	545,320	13,297	220	19,132	25,635	44,741	(7,575)	(220)	(1,452)	-	639,098
61-027-5 N	Cranberry Township	DB	4,327,059	150,718	560	68,384	206,528	364,969	(130,853)	(560)	(11,697)	-	4,975,108
61-030-3 N	Emlenton Borough	CB	314,988	3,415	100	1,463	9,929	639	(128,712)	(100)	(562)	-	201,160
61-030-3 P	Emlenton Borough Police	CB	109,147	-	20	-	4,981	6,799	-	(20)	(282)	-	120,645

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
61-032-8 N	Emlenton Area Municipal Authority	CB	(9)	-	-	-	-	(1)	-	-	-	-	(10)
61-036-5 N	Frenchcreek Township	DB	436,165	7,087	200	756	20,385	34,585	(17,850)	(200)	(1,155)	-	479,973
61-042-5 N	Jackson Township (Venango County)	CB	-	-	-	-	-	-	-	-	-	-	-
61-048-5 N	Oakland Township	DB	240,646	2,352	-	2,478	11,169	24,252	(19,803)	(80)	(633)	-	260,381
61-054-5 N	Oil Creek Township (Venango County)	DB	116,784	7,443	40	2,274	5,716	9,035	(735)	(40)	(324)	-	140,193
61-063-5 N	Plum Township	CB	13,659	7,572	60	5,409	859	3,611	-	(60)	(49)	-	31,061
61-066-3 P	Polk Borough Police	CB	114,164	12,000	40	-	5,447	9,668	-	(40)	(308)	-	140,971
61-072-5 N	Richland Township (Venango County)	CB	186,788	7,038	40	8,835	8,839	15,019	-	(40)	(501)	-	226,018
61-078-3 N	Rouseville Borough	DB	254,755	4,873	122	-	11,854	24,186	(15,200)	(200)	(671)	-	279,719
61-427-6 N	Franklin City Housing Authority	CB	963,517	5,399	240	4,432	44,027	70,942	(17,576)	(240)	(2,494)	-	1,068,247
61-436-6 N	Oil City Housing Authority	CB	1,844,373	27,426	340	31,981	85,217	141,558	(35,257)	(340)	(4,827)	-	2,090,471
62-006-5 N	Brokenstraw Township	CB	266,489	6,000	80	2,390	12,347	21,733	(6,746)	(80)	(699)	-	301,514
62-015-5 N	Columbus Township	DB	538,319	19,356	80	12,104	25,608	37,833	(8,209)	(80)	(1,450)	-	623,561
62-024-5 N	Eldred Township (Warren County)	CB	501,744	16,328	80	-	23,236	35,074	(980)	(80)	(1,316)	-	574,086
62-027-5 N	Elk Township	CB	168,335	3,166	140	1,928	7,723	11,712	(3,445)	(140)	(437)	-	188,982
62-033-5 N	Freehold Township	DB	229,865	5,955	-	1,848	10,850	19,714	(17,151)	(100)	(615)	-	250,366
62-036-5 N	Glade Township	CB	1,159,419	22,587	140	34,003	53,743	88,864	(30,614)	(140)	(3,044)	-	1,324,958
62-042-5 N	Mead Township	CB	1,151,449	14,454	220	16,487	53,409	111,838	(57,351)	(220)	(3,025)	-	1,287,261
62-042-5 P	Mead Township Police	DB	1,249,360	-	-	-	56,833	78,659	(4,416)	(20)	(3,219)	-	1,377,197
62-045-5 N	Pine Grove Township (Warren County)	CB	224,731	2,928	180	1,635	10,378	20,525	(9,135)	(180)	(588)	-	250,474
62-048-5 N	Pittsfield Township	CB	255,325	9,476	60	-	11,870	17,884	-	(60)	(672)	-	293,883
62-051-5 N	Pleasant Township	DB	1,255,850	24,214	220	4,261	58,570	126,756	(89,755)	(220)	(3,317)	-	1,376,579
62-054-5 N	Sheffield Township	CB	366,444	7,038	220	11,729	16,928	34,941	(28,278)	(220)	(959)	-	407,843

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
62-054-5 P	Sheffield Township Police	DB	762,230	-	-	-	34,933	66,807	(32,635)	(60)	(1,979)	-	829,296
62-057-5 N	Southwest Township	CB	244,162	-	60	-	11,158	20,729	(11,394)	(60)	(632)	-	264,023
62-060-5 N	Spring Creek Township	CB	494,823	12,705	100	12,944	23,131	40,303	(7,204)	(100)	(1,310)	-	575,392
62-060-8 N	Sheffield Township Municipal Authority	DB	576,431	969	20	4,653	26,470	52,045	(26,910)	(120)	(1,499)	-	632,059
62-066-5 N	Sugar Grove Township	CB	613,659	8,066	180	12,372	28,458	45,373	(5,007)	(180)	(1,612)	-	701,309
62-102-8 N	Warren County Solid Waste Authority	DB	855,896	-	-	-	39,053	65,273	(24,132)	(60)	(2,212)	-	933,818
62-421-6 N	Warren County Housing Authority	DB	2,548,721	83,574	320	16,978	121,364	194,776	(146,547)	(320)	(6,874)	-	2,811,992
63-012-3 N	Bentleyville Borough	DB	523,746	2,556	-	4,261	24,094	33,922	-	(80)	(1,365)	-	587,134
63-012-3 P1	Bentleyville Borough Police	DB	425,384	37,092	20	4,166	21,225	54,975	(25,941)	(100)	(1,202)	18,601	534,220
63-012-3 P2	Bentleyville Borough Police	CB	137,562	-	40	-	6,336	7,894	(4,283)	(40)	(359)	(18,601)	128,549
63-018-5 N	Buffalo Township	DB	255,169	9,403	160	5,697	12,201	25,830	(16,317)	(160)	(691)	-	291,292
63-024-3 N	California Borough	DB	3,161,337	35,376	-	20,878	145,932	272,419	(168,725)	(400)	(8,265)	-	3,458,552
63-024-3 P	California Borough Police	DB	5,085,086	-	40	23,186	230,580	379,477	(181,267)	(280)	(13,060)	-	5,523,762
63-030-5 N	Canton Township	CB	1,841,649	105,604	380	32,872	87,141	154,483	(23,290)	(380)	(4,935)	-	2,193,524
63-036-8 N	Carroll Township Authority	DB	910,054	9,599	-	8,520	42,293	79,252	(36,489)	(200)	(2,395)	-	1,010,634
63-039-3 N	Centerville Borough	CB	980,084	24,837	200	30,019	45,618	79,410	(29,105)	(200)	(2,584)	-	1,128,279
63-042-3 N	Charleroi Borough	DB	1,777,301	-	80	11,996	81,153	149,887	(93,807)	(360)	(4,596)	-	1,921,654
63-048-3 N	Claysville Borough	CB	170,038	4,788	120	3,245	7,907	13,285	(2,849)	(120)	(448)	-	195,966
63-052-8 N	Centerville Borough Sanitary Authority	DB	581,511	20,640	80	4,222	27,584	44,244	(10,821)	(80)	(1,562)	-	665,818
63-054-3 N	Cokeburg Borough	CB	5,368	2,069	-	653	289	903	-	(40)	(16)	-	9,226
63-057-5 N	Cross Creek Township	DB	531,509	19,819	140	17,742	25,670	42,842	(5,933)	(140)	(1,454)	-	630,195
63-060-3 N	Deemston Borough	CB	78,458	6,054	100	641	3,718	8,954	(5,164)	(100)	(211)	-	92,450
63-063-5 N1	Donegal Township (Washington County)	DB	211,554	7,995	120	-	9,937	17,951	(14,895)	(120)	(563)	-	231,979
63-063-5 P	Donegal Township Police (Washington County)	DB	873,304	-	-	-	39,892	53,257	-	(100)	(2,259)	-	964,094

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
63-075-5 N	East Finley Township	DB	403,914	5,638	-	5,373	18,521	32,714	(28,301)	(180)	(1,049)	-	436,630
63-078-3 N	East Washington Borough	DB	108,532	7,300	60	2,600	5,352	9,588	(2,317)	(60)	(303)	-	130,752
63-078-3 P	East Washington Borough Police	DB	1,102,907	-	-	-	50,203	100,071	(74,169)	(40)	(2,843)	-	1,176,129
63-096-5 N	Hopewell Township (Washington County)	CB	261,676	6,543	220	1,110	12,126	19,092	(2,803)	(220)	(687)	-	297,057
63-105-5 N	Jefferson Township (Washington County)	DB	135,245	5,381	-	-	6,444	9,080	(2,266)	(80)	(365)	-	153,439
63-117-3 N	Midway Borough	CB	43,423	3,967	20	-	2,062	3,537	-	(80)	(117)	-	52,812
63-123-5 N	Morris Township (Washington County)	CB	300,553	16,247	100	8,892	14,224	24,141	(326)	(100)	(806)	-	362,925
63-126-5 P	Mount Pleasant Township Police (Washington Co)	DB	385,509	21,869	(80)	11,940	19,067	30,006	(2,442)	(40)	(1,080)	-	464,749
63-129-3 N	New Eagle Borough	DB	1,169,063	-	-	7,978	53,328	98,458	(59,284)	(240)	(3,020)	-	1,266,283
63-136-8 N	Mid Mon Valley Water Authority	DB	581,978	-	-	2,095	26,317	33,259	(15,585)	(40)	(1,491)	-	626,533
63-138-5 N2	North Franklin Township	CB	125,712	9,661	80	-	5,912	10,213	(1,015)	(80)	(335)	-	150,148
63-141-5 F1	North Strabane Township Fire	DB	1,610,605	21,446	-	35,456	75,212	112,577	-	(180)	(4,260)	-	1,850,856
63-141-5 F2	North Strabane Township Fire	CB	345,624	49,763	220	35,291	17,397	39,636	-	(220)	(985)	-	486,726
63-141-5 N2	North Strabane Township	DB	5,264,719	306,018	340	48,864	258,236	576,034	(319,210)	(340)	(14,626)	-	6,120,035
63-141-5 N3	North Strabane Township	CB	588,739	36,294	260	37,423	28,482	61,035	(14,917)	(260)	(1,613)	-	735,443
63-144-5 N	Nottingham Township	DB	1,188,725	42,028	260	22,938	56,748	102,158	(44,412)	(260)	(3,214)	-	1,364,971
63-162-5 N	South Franklin Township	DB	772,458	20,230	240	21,891	36,283	67,907	(32,164)	(240)	(2,055)	-	884,550
63-165-5 F	South Strabane Township Fire	DB	1,342,553	171,341	240	25,933	69,987	141,095	(55,056)	(240)	(3,964)	-	1,691,889
63-165-5 N	South Strabane Township	DB	1,912,904	67,071	520	19,882	91,300	177,385	(79,250)	(520)	(5,171)	-	2,184,121
63-176-8 N	North Strabane Township Municipal Authority	CB	1,596,222	26,209	200	17,575	74,026	135,411	(44,187)	(200)	(4,193)	-	1,801,063
63-177-5 N2	Union Township (Washington County)	CB	88,712	3,000	-	836	4,162	9,181	(3,217)	-	(236)	-	102,438

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
63-192-8 N	Peters Creek Sanitary Authority	DB	735,881	26,655	20	-	35,045	63,354	(20,905)	(160)	(1,985)	-	837,905
63-236-8 N	Tri-County Joint Municipal Authority	DB	2,802,726	144,547	400	37,795	136,134	295,640	(189,824)	(400)	(7,710)	-	3,219,308
63-498-7 N	Washington Area COG	DB	340,687	-	-	-	15,352	30,922	(31,549)	-	(869)	-	354,543
64-008-8 N	Hawley Area Authority	CB	234,697	7,002	-	7,021	10,735	20,728	(18,447)	-	(608)	-	261,128
64-038-8 N	Wayne Library Authority	CB	488,240	4,998	200	9,336	22,679	45,454	(25,438)	(200)	(1,285)	-	543,984
64-060-5 N	Preston Township	CB	240,223	6,375	180	7,438	11,285	22,553	(6,931)	(180)	(639)	-	280,304
64-421-6 N	Wayne County Redevelopment Authority	CB	1,201,216	5,338	-	5,338	47,874	53,528	(197,455)	(320)	(2,712)	-	1,112,807
65-006-5 N	Allegheny Township (Westmoreland County)	DB	3,003,326	59,501	400	30,066	140,908	254,372	(98,174)	(400)	(7,981)	-	3,382,018
65-015-3 N	Avonmore Borough	DB	254,201	10,288	160	-	12,130	19,955	(3,833)	(160)	(687)	-	292,054
65-018-5 N	Bell Township	DB	495,212	8,166	-	4,404	22,954	41,398	(19,958)	(160)	(1,300)	-	550,716
65-024-5 N	Cook Township	CB	371,167	14,515	120	6,153	17,370	29,114	(3,294)	(120)	(984)	-	434,041
65-027-3 N	Delmont Borough	DB	357,902	15,462	180	-	17,084	31,568	(14,916)	(180)	(968)	-	406,132
65-027-3 P	Delmont Borough Police	DB	1,548,865	39,108	20	-	72,880	133,305	(46,869)	(180)	(4,128)	-	1,743,001
65-030-3 N	Derry Borough	DB	959,006	19,435	280	1,333	44,854	88,699	(50,904)	(280)	(2,540)	-	1,059,883
65-033-5 N	Derry Township (Westmoreland County)	DB	9,513,815	233,152	660	47,241	446,785	815,660	(415,909)	(660)	(25,305)	-	10,615,439
65-039-5 N	Donegal Township (Westmoreland County)	DB	1,579,604	28,039	-	-	72,132	133,482	(53,565)	(200)	(4,085)	-	1,755,407
65-042-5 N	East Huntingdon Township	DB	5,396,574	51,149	-	5,886	248,888	488,021	(300,176)	(360)	(14,097)	-	5,875,885
65-044-8 N	Derry Township Municipal Authority	DB	1,603,025	37,149	220	20,276	75,338	118,399	(23,579)	(220)	(4,267)	-	1,826,341
65-051-5 N	Fairfield Township	DB	948,257	21,746	160	-	44,502	77,841	(25,297)	(160)	(2,520)	-	1,064,529
65-057-2 N	Greensburg City	DB	15,542,942	261,286	1,960	89,970	720,526	1,318,743	(744,771)	(1,960)	(40,809)	-	17,147,887
65-072-2 N	Jeannette City	DB	5,773,802	192,918	1,160	43,355	272,079	537,388	(380,472)	(1,160)	(15,410)	-	6,423,660
65-075-2 N	Latrobe City	DB	6,362,880	-	140	41,666	290,475	502,323	(271,897)	(920)	(16,452)	-	6,908,215

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
65-076-8 N	Franklin Township Municipal Sanitary Authority	DB	8,201,244	322,961	680	57,579	393,077	781,403	(374,349)	(680)	(22,263)	-	9,359,652
65-084-2 N	Lower Burrell City	DB	9,656,928	126,781	1,080	72,907	449,283	837,240	(400,938)	(1,080)	(25,447)	-	10,716,754
65-087-5 N1	Loyalhanna Township	DB	545,245	6,221	-	7,162	25,260	44,102	(15,948)	(160)	(1,431)	-	610,451
65-087-5 N2	Loyalhanna Township	CB	-	-	20	-	(239)	12,704	(12,479)	(20)	14	-	-
65-093-3 P	Manor Borough Police	DB	1,039,946	17,835	-	-	48,275	68,401	(1,700)	(100)	(2,734)	-	1,169,923
65-099-3 N	Mount Pleasant Borough	CB	1,673,712	33,651	520	7,794	74,487	126,885	(166,442)	(520)	(4,219)	-	1,745,868
65-099-3 P	Mount Pleasant Borough Police	DB	5,785,589	-	20	-	264,288	434,016	(129,196)	(160)	(14,969)	-	6,339,588
65-102-5 N	Mount Pleasant Township	DB	9,441,898	209,907	680	41,065	439,530	910,981	(560,973)	(680)	(24,894)	-	10,457,514
65-108-3 N	New Florence Borough	CB	46,632	-	-	-	2,129	2,905	-	-	(121)	-	51,545
65-111-2 N	New Kensington City	DB	9,198,942	52,734	80	68,221	423,153	758,304	(367,434)	(1,540)	(23,967)	-	10,108,493
65-114-3 N	New Stanton Borough	DB	449,991	8,029	240	12,077	20,830	40,665	(48,059)	(240)	(1,180)	-	482,353
65-120-4 N	North Huntingdon Township	DB	14,768,195	376,735	1,540	153,102	696,117	1,253,855	(537,098)	(1,540)	(39,427)	-	16,671,479
65-120-4 P	North Huntingdon Township Police	DB	27,910,304	915,483	960	169,618	1,330,774	2,604,870	(1,016,202)	(960)	(75,372)	-	31,839,475
65-141-3 P	Scottdale Borough Police	DB	6,122,169	-	-	-	278,742	435,255	(153,729)	(220)	(15,787)	-	6,666,430
65-147-5 N	Sewickley Township	DB	3,037,938	22,741	40	30,650	140,022	281,254	(132,373)	(540)	(7,931)	-	3,371,801
65-150-3 N	Smithton Borough	CB	12,663	-	-	-	576	888	(234)	(20)	(33)	-	13,840
65-156-5 N	South Huntingdon Township	DB	3,403,657	67,555	360	24,601	160,208	321,548	(154,379)	(360)	(9,074)	-	3,814,116
65-168-3 N	Trafford Borough	CB	152,567	26,181	160	-	7,495	15,085	-	(160)	(424)	-	200,904
65-171-5 N	Unity Township	DB	15,802,768	641,671	1,180	118,865	757,805	1,581,200	(928,561)	(1,180)	(42,921)	-	17,930,827
65-174-5 N	Upper Burrell Township	CB	617,937	27,000	100	2,376	28,781	44,754	-	(100)	(1,630)	-	719,218
65-174-5 P	Upper Burrell Township Police	CB	476,652	12,084	60	10,566	22,264	34,537	-	(60)	(1,261)	-	554,842
65-180-5 N1	Washington Township (Westmoreland County)	CB	512,870	17,681	160	24,045	24,310	43,218	(4,357)	(160)	(1,377)	-	616,390

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/(Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
65-180-5 P	Washington Township Police (Westmoreland County)	DB	2,893,676	78,127	-	32,149	134,577	209,939	(18,450)	(240)	(7,622)	-	3,322,156
65-186-3 N	West Newton Borough	DB	930,480	12,378	200	7,821	43,084	72,182	(48,919)	(200)	(2,440)	-	1,014,586
65-186-3 P	West Newton Borough Police	DB	1,216,700	-	-	-	55,390	75,587	-	(40)	(3,137)	-	1,344,500
65-192-3 N	Youngwood Borough	DB	1,899,885	16,974	-	10,327	87,876	169,257	(92,132)	(360)	(4,977)	-	2,086,850
65-192-3 P	Youngwood Borough Police	DB	28,520	-	-	-	1,299	2,580	(1,830)	(20)	(74)	-	30,475
65-220-8 N	Mon Valley Sewage Authority	DB	6,552,359	102,572	540	71,149	297,158	446,420	(610,280)	(540)	(16,830)	-	6,842,548
65-252-8 N	Mount Pleasant Township Municipal Authority	CB	103,318	5,340	60	6,176	4,921	9,605	(2,398)	(60)	(279)	-	126,683
65-288-8 N	New Kensington Municipal Sanitary Authority	DB	9,278,357	-	-	45,123	423,179	688,419	(260,914)	(480)	(23,968)	-	10,149,716
65-292-8 N	North Huntingdon Township Municipal Authority	DB	9,004,199	230,766	820	51,604	424,105	854,689	(483,119)	(820)	(24,020)	-	10,058,224
65-332-8 N	Penn Township Sewage Authority	CB	1,667,404	51,919	280	-	77,137	119,317	(8,529)	(280)	(4,369)	-	1,902,879
65-344-8 N	Rostraver Township Sewer Authority	DB	1,157,843	11,269	-	15,406	53,676	76,956	(3,133)	(220)	(3,040)	-	1,308,757
65-350-8 N	Seward/St. Clair Township Sanitary Authority	DB	200,683	14,506	40	7,628	10,069	19,691	(3,864)	(40)	(570)	-	248,143
65-364-8 N	Smithton Borough Municipal Authority	CB	44,754	2,061	100	-	2,079	4,424	(2,856)	(100)	(118)	-	50,344
65-406-6 N	Avonmore Borough Municipal Authority	DB	239,077	-	-	-	10,877	16,859	(5,785)	-	(616)	-	260,412
65-436-8 N1	Western Westmoreland Municipal Authority	DB	7,458,112	146,993	280	44,376	348,931	576,214	(138,614)	(280)	(19,763)	-	8,416,249
65-436-8 N2	Western Westmoreland Municipal Authority	CB	28,889	8,298	40	5,316	1,592	3,376	(6,375)	(40)	(90)	-	41,006
65-456-8 N3	Municipal Authority of Westmoreland County of COJMA	DB	2,427,810	6,091	360	-	110,723	205,746	(135,897)	(360)	(6,271)	-	2,608,202

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
65-460-8 N	Westmoreland-Fayette Municipal Sewage Authority	DB	535,263	6,773	-	4,608	24,834	39,786	(8,760)	(100)	(1,407)	-	600,997
65-538-6 N	New Kensington Redevelopment Authority	CB	77,735	-	20	-	3,545	4,842	-	(20)	(201)	-	85,921
66-009-5 N	Eaton Township	CB	53,326	3,316	40	3,763	2,585	5,049	(367)	(40)	(146)	-	67,526
66-015-3 N	Factoryville Borough	CB	227,205	6,255	60	11,594	10,732	17,960	-	(60)	(608)	-	273,138
66-015-3 P	Factoryville Borough Police	CB	82,626	-	20	-	3,789	8,425	(6,338)	(20)	(215)	-	88,287
66-039-5 N	Monroe Township (Wyoming County)	CB	82,992	2,116	60	1,044	3,848	5,842	-	(60)	(218)	-	95,624
66-063-5 N	Tunkhannock Township	CB	253,218	4,306	40	16,488	12,021	20,220	-	(40)	(681)	-	305,572
66-063-5 P	Tunkhannock Township Police	DB	1,978,062	134,780	180	-	98,067	220,649	(112,004)	(180)	(5,554)	-	2,314,000
66-066-5 N	Washington Township (Wyoming County)	DB	231,114	-	-	3,015	10,493	16,923	(9,723)	(140)	(594)	-	251,088
67-003-5 P	Carroll Township Police	DB	6,279,728	231,482	360	56,938	299,720	511,896	(130,002)	(360)	(16,976)	-	7,232,786
67-036-5 N	East Manchester Township	DB	2,203,846	41,917	80	19,672	102,715	206,681	(129,463)	(480)	(5,818)	-	2,439,150
67-057-3 N	Franklintown Borough	CB	78,588	1,500	60	-	3,634	7,473	(4,010)	(60)	(206)	-	86,979
67-072-5 P	Heidelberg Township Police	DB	137,745	-	-	-	6,004	10,969	(20,203)	(20)	(340)	-	134,155
67-075-5 P	Hellam Township Police	DB	4,282,391	168,170	380	-	191,437	366,928	(133,025)	(380)	(10,843)	-	4,865,058
67-078-5 N	Hopewell Township (York County)	DB	1,284,299	31,932	220	7,955	60,490	111,869	(45,461)	(220)	(3,426)	-	1,447,658
67-099-5 P	Lower Windsor Township Police	DB	5,355,628	234,944	320	15,033	257,146	447,140	(117,991)	(320)	(14,564)	-	6,177,336
67-105-5 F1	Manchester Township Firefighters	DB	7,202,059	197,799	480	69,348	338,945	611,201	(205,249)	(480)	(19,197)	-	8,194,906
67-105-5 F2	Manchester Township Firefighters	CB	59,002	24,482	140	13,349	3,591	11,775	-	(140)	(203)	-	111,996
67-105-5 N1	Manchester Township	DB	6,983,271	114,552	600	18,211	324,637	573,916	(567,900)	(600)	(18,387)	-	7,428,300
67-105-5 N2	Manchester Township	CB	83,622	28,814	220	24,593	4,837	16,577	-	(220)	(274)	-	158,169

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION (BY PARTICIPATING MUNICIPALITY)

For the year ended December 31, 2021

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2020	Contributions Municipal Employer	Contributions PMRS Assessments	Contributions Plan Members	PMRS Investment Income	Market Value Investment Income/ (Loss)	Benefit Payments	PMRS Administrative Expense	Additional Administrative Expense	Transfers	Plan Fiduciary Net Position Dec. 31, 2021
67-129-5 P	North Hopewell Township Police	DB	271,092	22,702	40	5,213	13,609	28,633	(13,332)	(40)	(771)	-	327,146
67-147-3 P	Red Lion Police	DB	2,685,699	-	-	-	121,617	250,258	(230,784)	(120)	(6,888)	-	2,819,782
67-156-5 N	Shrewsbury Township	DB	1,046,553	32,281	-	-	49,222	85,860	(32,182)	(280)	(2,788)	-	1,178,666
67-168-5 N	Springfield Township	DB	1,818,267	-	-	-	83,044	134,569	(35,574)	(140)	(4,703)	-	1,995,463
67-171-3 N	Stewartstown Borough	CB	1,540,191	31,175	380	-	70,857	115,816	(22,681)	(380)	(4,013)	-	1,731,345
67-174-5 N	Warrington Township	CB	485,252	14,839	220	7	22,503	39,380	(12,330)	(220)	(1,275)	-	548,376
67-192-3 N	Windsor Borough	CB	281,976	12,950	80	11,741	13,368	24,869	(5,088)	(80)	(757)	-	339,059
67-195-5 N	Windsor Township	DB	4,485,884	76,757	-	17,420	208,846	334,751	(72,584)	(480)	(11,829)	-	5,038,765
67-195-5 P	Windsor Township Police	DB	1,573,261	-	-	-	71,447	144,285	(118,232)	(120)	(4,047)	-	1,666,594
67-204-3 N	Yoe Borough	CB	37,044	-	40	-	1,745	3,571	(1,958)	(40)	(99)	-	40,303
67-540-6 N	York County Planning Commission	DB	12,698,253	174,543	1,640	92,944	591,391	1,038,056	(410,132)	(1,640)	(33,495)	-	14,151,560
67-910-7 N	Northern York County Regional Police NU	DB	1,405,891	55,297	160	-	67,065	114,271	(25,863)	(160)	(3,798)	-	1,612,863
67-913-7 N	Northeastern Regional Police NU	DB	335,485	5,517	-	-	15,656	29,719	(12,879)	(40)	(887)	-	372,571
67-913-7 P	Northeastern Regional Police Department	DB	9,395,357	133,892	-	26,503	438,091	807,000	(273,522)	(360)	(24,813)	-	10,502,148
67-916-7 N	Southern Police Commission NU	DB	105,033	-	-	-	4,810	10,542	(7,795)	(40)	(272)	-	112,278
67-916-7 P	Southern Police Commission	DB	7,665,789	145,713	20	-	357,806	627,488	(235,855)	(500)	(20,265)	-	8,540,196
67-917-7 N	Spring Grove Borough Police NU	CB	175,805	-	-	-	8,095	18,004	(11,594)	-	(459)	-	189,851
67-919-7 P	York Area Regional Police Department	DB	36,064,056	1,519,440	1,680	226,876	1,735,672	3,609,624	(1,486,134)	(1,680)	(98,305)	(9,979)	41,561,250
99-999-9	PMRS Liabilities	DB	32,045	-	-	-	-	1,609	-	-	-	-	33,654
	Total		\$3,166,699,709	\$62,401,841	\$251,945	\$26,574,482	\$147,646,009	\$270,145,411	\$(136,780,816)	\$(374,680)	\$(8,362,387)	\$390,417	\$3,528,591,931

PAGE LEFT INTENTIONALLY BLANK

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

BACKGROUND AND REPORTING ENTITY

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

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

PENSION TRUST FUND DESCRIPTION

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

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

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

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

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

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

Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25 (GASB Statement No. 67). A separate row has been included for each participating employer’s distinct account.

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

Investment income – The column titled PMRS Investment Income, shown separately in the schedule, represents the interest credited to the employer’s account as authorized by the board. The column titled Market Value Investment Income/(Loss) represents the net investment income and other miscellaneous income, as presented in PMRS’ December 31, 2021 ACFR, minus PMRS’ Investment Income described above. The Market Value Investment Income/(Loss) is allocated to each employer based on the employer’s beginning balance of Fiduciary Net Position adjusted for cash flows throughout the year.

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

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

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

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

Relationship to the basic financial statements – The schedule was reconciled to the plan’s Statement of Changes in Fiduciary Net Position in PMRS’ ACFR for the year ended December 31, 2021, and required some adjustments. Certain amounts have been reclassified in conformity with the 2021 presentation. These reclassifications did not affect Fiduciary Net Position or the change in Fiduciary Net Position.

Office Location

1721 North Front Street
Harrisburg, PA 17102-2315

Mailing Address

P.O. Box 1165
Harrisburg, PA 17108-1165
717.787.2065 or 1.800.622.7968
www.pMrs.state.pa.us

