



Schedule of Changes in Fiduciary Net Position by Participating Municipality

For the year ended December 31, 2020

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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 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.

INDEPENDENT AUDITORS' REPORT



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 Financial Statements

We have audited the fiduciary net position as of December 31, 2020, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Participating Municipality (the Schedule) of the Pennsylvania Municipal Retirement System (the System), and the related notes.

Management's Responsibility for the Schedule

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the fiduciary net position and the changes in fiduciary net position included in the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the fiduciary net position and the changes in fiduciary net position included in the Schedule.

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

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the fiduciary net position of the System as of December 31, 2020, and the changes in its fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

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INDEPENDENT AUDITORS' REPORT



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Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

Other Matters

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2020, and our report thereon, dated August 29, 2022, expressed an unmodified opinion on those financial statements.

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

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

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

Restriction on Use

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

Zelenkofske Axelrod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
November 9, 2022

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Adams County	DB	\$97,843,233	\$1,778,396	\$1,700	\$1,604,352	\$4,810,134	\$8,253,574	\$(3,843,812)	\$(20,080)	\$(209,574)	\$-	\$110,217,923
Biglerville Borough	DB	750,814	30,975	60	7,950	37,560	73,156	-	(60)	(1,636)	-	898,819
Biglerville Borough (CB Plan)	DC	105,297	-	60	-	5,184	9,261	-	(60)	(226)	-	119,516
Biglerville Borough Police	DB	647,091	24,399	40	4,434	26,901	50,348	(66,542)	(40)	(1,172)	-	685,459
Carroll Valley Borough	DB	2,028,009	122,933	380	17,151	98,982	255,946	(112,278)	(380)	(4,313)	-	2,406,430
Carroll Valley Borough Police	DB	1,466,188	44,328	120	7,964	72,420	136,754	(17,526)	(120)	(3,155)	-	1,706,973
East Berlin Borough	DB	476,800	30,053	80	-	23,457	108,156	(37,501)	(80)	(1,022)	-	599,943
East Berlin Borough Police	DB	439,512	-	-	-	21,159	52,467	(23,453)	(40)	(922)	-	488,723
Hamiltonban Township	DB	337,199	9,274	20	-	16,766	31,272	-	(120)	(730)	-	393,681
Hamiltonban Township Police	DB	226,538	-	-	-	10,956	20,156	(8,827)	(20)	(477)	-	248,326
Latimore Township	DC	112,531	-	100	-	5,532	10,650	(597)	(100)	(241)	-	127,875
York Springs Borough	DB	519,828	8,489	-	3,842	26,417	72,351	(37,101)	(100)	(1,151)	-	592,575
East Berlin Area Joint Authority	DB	338,886	9,115	-	5,544	16,512	30,177	(15,224)	(80)	(719)	-	384,211
Fairfield Municipal Authority	DB	160,891	9,993	20	-	8,020	16,164	-	(20)	(349)	-	194,719
White Run Regional Municipal Authority	DB	1,043,889	10,391	-	8,469	48,274	57,793	(67,902)	(160)	(2,103)	-	1,098,651
Possum Valley Municipal Authority	DC	366,424	13,755	100	6,776	18,408	33,102	(2,326)	(100)	(802)	-	435,337
Brackenridge Borough	DB	2,442,322	17,320	-	19,591	120,403	149,537	(55,079)	(340)	(5,246)	-	2,688,508
Bridgeville Borough	DB	2,759,533	41,187	360	28,960	131,756	269,963	(137,326)	(360)	(5,741)	-	3,088,332
Carnegie Borough	DB	4,631,972	306,811	560	26,678	225,155	316,327	(208,198)	(560)	(9,810)	-	5,288,935
Clairton Firefighters	DB	1,261,341	42,329	360	-	58,835	154,598	(225,787)	(360)	(2,563)	-	1,288,753
Clairton City	DB	2,980,382	-	-	14,737	144,960	257,948	(150,892)	(540)	(6,316)	-	3,240,279
Clairton Police	DB	1,165,725	280,325	560	66,625	60,955	321,508	(116,848)	(560)	(2,656)	-	1,775,634
Collier Township	DB	4,059,357	142,848	700	50,957	198,703	393,601	(167,223)	(700)	(8,657)	-	4,669,586
Crescent Township	DB	660,113	-	-	5,720	32,151	61,962	(22,904)	(160)	(1,401)	-	735,481
Crescent Township Police	DB	1,614,182	59,108	200	-	73,070	13,965	(50,977)	(200)	(3,184)	-	1,706,164
Dravosburg Borough	DB	523,505	15,246	40	7,540	25,896	48,579	(9,351)	(40)	(1,128)	-	610,287

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	Contributions Municipal Employer	Contributions 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, 2020
East Deer Township	DB	569,707	-	-	5,712	28,820	84,972	(15,594)	(80)	(1,256)	-	672,281
East Deer Township Police	DB	1,624,229	-	-	2,751	80,189	177,233	(12,329)	(40)	(3,494)	-	1,868,539
Elizabeth Township (Allegheny County)	DB	5,215,607	72,825	20	28,895	254,277	652,305	(316,039)	(960)	(11,079)	-	5,895,851
Elizabeth Township (Allegheny County) Police	DB	10,514,901	124,129	-	-	506,388	569,851	(473,602)	(560)	(22,063)	-	11,219,044
Etna Borough	DB	2,074,742	16,252	80	11,572	101,521	197,194	(34,625)	(380)	(4,423)	-	2,361,933
Forward Township	DB	674,076	9,605	-	7,327	33,000	72,255	(39,749)	(160)	(1,438)	-	754,916
Forward Township Police	DB	2,115,066	22,341	100	-	102,057	178,203	(106,244)	(100)	(4,447)	-	2,306,976
Frazer Township	DB	603,963	15,385	80	-	29,878	64,933	(23,956)	(80)	(1,302)	-	688,901
Frazer Township Police	DB	220,812	2,123	-	6,325	11,073	20,930	-	(40)	(482)	-	260,741
Harrison Township	DB	5,100,693	25,934	-	22,757	247,987	49,053	(226,263)	(520)	(10,805)	-	5,208,836
Liberty Borough	DC	283,667	6,240	60	712	12,431	36,323	(8,234)	(60)	(542)	-	330,597
Liberty Borough Police	DC	224,404	6,240	40	5,176	11,270	21,533	-	(40)	(491)	-	268,132
Monroeville Municipality	DB	46,691,254	1,335,438	4,260	414,412	2,269,284	4,176,557	(2,378,525)	(4,260)	(98,871)	-	52,409,549
North Versailles Township	DB	6,279,134	156,062	920	51,537	313,184	611,340	(260,760)	(920)	(13,645)	-	7,136,852
Sharpsburg Borough	DB	2,159,628	-	-	19,221	104,203	223,891	(59,886)	(340)	(4,540)	-	2,442,177
Springdale Borough	DB	3,308,446	233,463	400	49,375	164,463	340,448	(170,085)	(400)	(7,166)	-	3,918,944
Springdale Township	DB	1,196,139	-	-	7,638	58,380	(33,046)	(46,915)	(180)	(2,544)	-	1,179,472
Springdale Township Police	DB	476,830	-	-	5,983	23,584	43,465	-	-	(1,028)	-	548,834
Tarentum Borough	DB	5,259,239	135,122	680	61,015	254,508	442,482	(344,327)	(680)	(11,089)	-	5,796,950
Turtle Creek Borough	DB	1,551,485	29,101	200	14,650	76,135	(48,751)	(54,373)	(200)	(3,317)	-	1,564,930
Verona Borough	DB	697,816	-	-	4,747	34,121	(64,847)	(18,474)	(140)	(1,487)	-	651,736
Versailles Borough	DB	979,699	-	-	-	48,128	87,438	(3,520)	(100)	(2,097)	-	1,109,548
Versailles Borough Police	DB	1,827,698	-	-	-	70,721	(264,645)	-	(60)	(3,081)	-	1,630,633
Wilkins Township	DB	2,652,754	14,908	-	33,165	128,284	473,694	(154,821)	(420)	(5,589)	-	3,141,975
Wilmerding Borough	DB	312,602	-	-	2,750	15,117	35,752	(15,468)	(60)	(659)	-	350,034

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Allegheny Valley Joint Sewage Authority	DB	3,431,451	25,960	20	34,033	169,076	103,646	(172,420)	(400)	(7,367)	-	3,583,999
Elizabeth Borough Municipal Authority	DB	878,130	8,873	140	4,932	42,148	105,767	(57,506)	(140)	(1,836)	-	980,508
Elizabeth Township Sanitary Authority	DB	835,597	-	-	-	40,214	106,379	(51,497)	(60)	(1,752)	-	928,881
Fawn-Frazer Joint Water Authority	DB	587,681	13,411	180	5,337	28,840	71,777	(33,676)	(180)	(1,257)	-	672,113
Fawn Township Sewage Authority	DB	154,801	5,787	20	-	7,883	14,101	-	(20)	(343)	-	182,229
Frazer Transportation Authority	DB	81,335	-	-	-	3,888	11,787	(7,748)	(20)	(169)	-	89,073
Harrison Township Water Authority	DB	3,227,006	9,703	20	37,429	158,920	229,928	(116,386)	(440)	(6,924)	-	3,539,256
Leetsdale Borough Municipal Authority	DB	874,404	6,838	-	6,542	42,508	79,125	(39,455)	(160)	(1,852)	-	967,950
Moon Township Municipal Authority	DB	14,555,822	252,800	1,280	51,489	700,086	1,214,767	(524,735)	(1,280)	(30,502)	-	16,219,727
Mount Lebanon Parking Authority	DC	1,511,370	-	1,060	-	77,622	195,320	(86,504)	(1,060)	(3,382)	-	1,694,426
Riverview Sanitary Authority	DB	862,194	24,860	140	8,315	37,045	100,203	(84,875)	(140)	(1,614)	-	946,128
Robinson Township Municipal Authority	DB	11,512,862	411,130	960	-	552,513	1,320,302	(664,332)	(960)	(24,073)	-	13,108,402
South Fayette Township Municipal Authority	DB	1,371,623	51,338	240	-	68,914	134,356	(68,575)	(240)	(3,003)	-	1,554,653
Upper Allegheny Joint Sanitary Authority	DB	6,141,337	109,493	560	101,134	310,108	627,409	(214,567)	(560)	(13,511)	-	7,061,403
Southwest Regional Dispatch Center	DB	65,952	-	-	-	1,966	(3,178)	(58,191)	-	(86)	-	6,463
Apollo Borough	DC	115,289	3,360	120	-	5,761	10,660	-	(120)	(251)	-	134,819
Apollo Borough Police	DC	11,986	1,430	40	-	604	1,031	-	(40)	(26)	-	15,025
Bethel Township	DB	259,382	3,416	80	1,886	12,511	19,248	(13,905)	(80)	(545)	-	281,993
Freeport Borough	DC	585,438	4,721	80	4,721	28,369	48,867	(14,387)	(80)	(1,236)	-	656,493
Gilpin Township Police	DB	596,503	-	-	-	28,673	53,566	(43,762)	(40)	(1,249)	-	633,691
Kittanning Borough	DB	5,052,890	48,207	20	16,189	244,951	552,297	(310,761)	(600)	(10,672)	-	5,592,521
North Buffalo Township	DC	129,308	16,809	80	2,229	6,784	14,421	-	(80)	(296)	-	169,255

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Plumcreek Township	DB	507,074	25,680	180	6,786	29,604	67,689	(29,507)	(180)	(1,290)	-	606,036
Rural Valley Borough	DB	160,946	3,386	40	1,596	8,065	14,810	-	(40)	(351)	-	188,452
South Bend Township	DC	101,909	4,277	100	4,784	5,120	13,209	(4,366)	(100)	(223)	-	124,710
Armstrong Conservation District	DC	735,041	19,860	180	44,274	37,645	74,690	(5,746)	(180)	(1,640)	-	904,124
Kiskiminetas Township Municipal Authority	DB	117,389	-	-	-	5,664	41,698	(21,958)	(40)	(247)	-	142,506
Kittanning Suburban Joint Water Authority	DC	887,077	29,232	280	20,839	44,330	84,902	(11,636)	(280)	(1,931)	-	1,052,813
Manor Township Joint Municipal Authority	DB	1,158,707	20,156	200	25,445	57,391	167,034	(87,520)	(200)	(2,501)	-	1,338,712
Parks Township Municipal Authority	DB	110,867	1,417	80	1,845	5,441	36,147	(15,428)	(80)	(237)	-	140,052
Shannock Valley General Services Authority	DC	45,683	707	60	2,431	2,332	6,560	(2,678)	(60)	(102)	-	54,933
Big Beaver Borough	DB	184,985	7,212	40	-	9,076	12,406	(4,818)	(220)	(395)	-	208,286
Big Beaver Borough Police	DB	237,858	-	-	-	11,550	20,021	(6,768)	(20)	(503)	-	262,138
Bridgewater Borough	DC	93,806	4,600	60	-	4,699	8,966	-	(60)	(205)	-	111,866
Bridgewater Borough Police	DB	325,919	4,286	-	-	15,790	23,460	(13,135)	(40)	(688)	-	355,592
Brighton Township	DB	2,653,525	32,246	-	19,008	129,783	295,053	(78,828)	(300)	(5,655)	-	3,044,832
Conway Borough	DB	1,229,021	35,383	220	7,053	59,385	(182,949)	(60,275)	(220)	(2,587)	-	1,085,031
Darlington Township	DC	295,312	21,617	200	4,287	14,918	20,539	(3,734)	(200)	(650)	-	352,289
Darlington Township Police	DC	9,865	2,700	20	-	544	1,315	-	(20)	(24)	-	14,400
East Rochester Borough	DB	328,607	692	-	3,152	16,409	115,578	(38,429)	(120)	(715)	-	425,174
Franklin Township (Beaver County)	DB	1,944,920	51,113	520	-	92,373	199,249	(126,485)	(520)	(4,025)	-	2,157,145
Franklin Township Police (Beaver County)	DB	319,782	4,534	-	-	15,665	36,043	(10,476)	(160)	(683)	-	364,705
Freedom Borough (Beaver County)	DC	267,892	11,931	100	4,601	13,359	24,909	(2,913)	(100)	(582)	-	319,197
Greene Township	DC	945,552	24,808	260	7,097	46,688	86,865	(49,752)	(260)	(2,034)	-	1,059,224
Hanover Township (Beaver County)	DC	83,172	5,478	40	2,739	4,328	8,728	-	(40)	(189)	-	104,256

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Hopewell Township (Beaver County)	DB	7,513,810	157,266	1,060	57,542	358,705	610,117	(371,041)	(1,060)	(15,629)	-	8,310,770
Independence Township Police	DB	919,132	14,583	-	-	44,668	85,964	(36,291)	(140)	(1,946)	-	1,025,970
Monaca Borough	DB	2,916,274	31,523	20	27,190	142,806	384,169	(120,625)	(720)	(6,222)	-	3,374,415
New Sewickley Township	DC	529,832	20,571	120	-	26,214	56,038	(14,773)	(120)	(1,142)	-	616,740
North Sewickley Township Police	DB	540,357	-	-	2,009	26,062	25,273	(29,198)	(60)	(1,135)	-	563,308
Raccoon Township	DB	803,752	21,110	160	7,878	39,417	122,716	(46,239)	(160)	(1,717)	-	946,917
Rochester Borough	DC	765,825	-	-	11,311	37,579	89,344	(27,034)	(180)	(1,637)	-	875,208
Rochester Township	DB	728,268	27,375	200	-	35,764	63,691	(22,228)	(200)	(1,558)	-	831,312
Rochester Township Police	DB	1,346,490	-	-	-	66,220	181,542	(30,426)	(100)	(2,885)	-	1,560,841
Shippingport Borough	DC	63,423	5,126	60	1,283	3,269	6,624	-	(60)	(142)	-	79,583
Shippingport Borough Police	DB	770,246	6,360	60	4,557	36,984	94,972	(57,763)	(60)	(1,611)	-	853,745
South Beaver Township	DB	517,573	13,474	140	-	24,304	68,784	(38,886)	(140)	(1,059)	-	584,190
South Beaver Township Police	DB	992,673	14,536	20	-	41,426	83,133	(43,669)	(140)	(1,805)	-	1,086,174
Vanport Township	DC	139,548	(883)	(120)	6,824	6,912	19,709	(9,083)	(160)	(301)	-	162,446
Vanport Township Police	DB	1,309,786	-	-	-	64,009	126,545	(23,158)	(60)	(2,789)	-	1,474,333
Ambridge Borough Municipal Authority	DB	1,671,789	38,825	160	27,656	84,619	33,366	(28,733)	(160)	(3,687)	-	1,823,835
Brighton Township Municipal Authority	DB	1,728,342	17,243	-	11,642	83,153	116,436	(86,570)	(220)	(3,623)	-	1,866,403
Brighton Township Sewage Authority	DB	1,037,522	28,084	180	9,014	52,198	247,983	(36,887)	(180)	(2,274)	-	1,335,640
Creswell Heights Joint Authority	DB	5,078,130	56,644	500	42,824	238,862	311,762	(236,842)	(500)	(10,407)	-	5,480,973
Economy Borough Municipal Authority	DC	181,177	9,191	220	1,027	9,041	22,689	(6,998)	(220)	(394)	-	215,733
Rochester Area Joint Sewer Authority	DB	1,412,904	98,988	160	-	69,732	214,174	(128,387)	(160)	(3,038)	-	1,664,373
Vanport Township Municipal Authority	DB	2,044,601	43,723	180	16,645	101,313	257,526	(105,267)	(180)	(4,414)	-	2,354,127
Broad Top Township	DC	1,244,519	29,110	260	17,631	58,141	123,142	(47,531)	(260)	(2,533)	-	1,422,479

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Everett Borough	DB	615,449	-	-	5,696	30,419	64,116	(6,808)	(140)	(1,325)	-	707,407
Everett Borough Police	DB	1,434,080	33,636	80	-	50,461	119,345	(44,557)	(80)	(2,199)	-	1,590,766
Hyndman Borough	DB	1,086,434	34,631	120	-	52,855	174,771	(84,185)	(120)	(2,303)	-	1,262,203
Saxton Borough	DB	418,046	10,659	-	-	20,700	38,538	-	(80)	(902)	-	486,961
Saxton Borough Police	DB	670,844	-	-	-	32,826	77,423	(15,235)	(100)	(1,430)	-	764,328
Snake Spring Township	DC	103,343	8,978	80	2,579	5,292	10,922	-	(80)	(231)	-	130,883
Bedford Township Municipal Authority	DC	143,873	12,242	180	6,972	6,994	14,338	(1,549)	(180)	(305)	(11,017)	171,548
Everett Area Municipal Authority	DB	535,596	14,882	140	15,082	23,414	68,600	(31,734)	(140)	(1,020)	11,017	635,837
Saxton Borough Municipal Authority	DB	158,490	10,145	40	2,666	8,068	16,101	-	(40)	(352)	-	195,118
Snake Spring Township Municipal Authority	DC	70,730	3,765	60	3,858	3,428	7,741	-	(60)	(149)	-	89,373
Bally Borough	DB	925,537	-	40	-	44,906	122,114	(53,077)	(240)	(1,957)	-	1,037,323
Bally Borough Police	DB	718,633	10,865	-	-	34,679	22,395	(26,890)	(80)	(1,511)	-	758,091
Centre Township (Berks County)	DB	613,735	5,555	-	-	29,965	70,355	(31,341)	(120)	(1,306)	-	686,843
Centre Township (Berks County) Police	DB	583,594	-	-	-	27,153	48,362	(43,563)	(60)	(1,183)	-	614,303
Colebrookdale Township Police	DB	6,483,115	63,678	-	3,973	269,462	168,121	(241,917)	(280)	(11,740)	(1,730,317)	5,004,095
Douglass Township Police (Berks County)	DB	2,601,464	21,323	-	-	127,369	(78,340)	(66,317)	(220)	(5,549)	-	2,599,730
Kenhorst Borough	DB	711,997	16,499	-	5,583	34,252	49,213	(7,128)	(200)	(1,492)	-	808,724
Kutztown Borough	DB	13,926,288	376,914	1,660	167,115	681,997	1,163,174	(647,739)	(1,660)	(29,714)	-	15,638,035
Pike Township	DB	385,224	8,906	-	-	19,382	64,274	(26,374)	(200)	(844)	-	450,368
Sinking Spring Borough Police	DB	2,757,761	64,262	20	2,196	136,969	235,278	(105,560)	(220)	(5,968)	-	3,084,738
Topton Borough	DB	1,633,181	26,652	20	15,868	78,909	222,342	(109,154)	(280)	(3,438)	-	1,864,100
Tulpehocken Township Police	DB	586,846	16,779	60	9,539	29,325	56,219	-	(60)	(1,278)	-	697,430
Union Township (Berks County)	DC	741,039	15,733	360	16,666	36,659	72,133	(20,534)	(360)	(1,597)	-	860,099

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Washington Township (Berks County)	DB	1,653,745	34,974	115	11,239	83,543	243,194	(88,106)	(300)	(3,640)	-	1,934,764
B.A.R.T.A.	DB	4,402,386	-	-	-	210,458	400,064	(312,087)	(620)	(9,170)	-	4,691,031
Maidencreek Township Authority	DB	1,104,524	44,453	220	-	56,650	253,423	(82,705)	(220)	(2,468)	-	1,373,877
Robesonia-Wernersville Municipal Authority	DB	739,325	20,639	160	-	34,830	140,270	(62,481)	(160)	(1,518)	-	871,065
Washington Township Municipal Authority (Berks County)	DB	194,821	-	-	-	9,400	19,289	(9,735)	(60)	(410)	-	213,305
Wernersville Municipal Authority	DB	813,932	17,030	80	-	40,634	74,213	-	(80)	(1,770)	-	944,039
Womelsdorf-Robesonia Joint Authority	DB	727,125	-	20	3,918	41,746	71,092	(15,023)	(80)	(1,819)	-	826,979
Bellwood Borough	DB	1,040,029	21,548	260	11,006	51,203	94,708	(33,006)	(260)	(2,231)	-	1,183,257
Bellwood Borough Police	DB	1,877,321	-	-	-	91,942	187,112	(28,727)	(60)	(4,006)	-	2,123,582
Blair Township	DB	1,079,330	51,859	260	5,353	54,482	131,417	(23,744)	(260)	(2,374)	-	1,296,323
Blair Township Police	DB	2,382,508	30,416	102	16,904	116,726	245,187	(115,436)	(180)	(5,086)	-	2,671,141
Duncansville Borough	DC	280,012	12,225	240	6,828	12,617	29,615	(15,160)	(240)	(550)	-	325,587
Duncansville Borough Police	DC	48,984	2,000	20	-	2,444	4,614	-	(20)	(106)	-	57,936
Freedom Township	DB	582,540	20,966	-	-	28,790	89,024	(16,297)	(180)	(1,254)	-	703,589
Freedom Township Police	DB	310,107	22,531	-	-	15,599	32,086	-	(60)	(680)	-	379,583
Greenfield Township (Blair County)	DB	379,990	8,545	40	-	18,672	52,288	(24,480)	(200)	(814)	-	434,041
Greenfield Township (Blair County) Police	DB	1,837,586	-	20	-	88,964	140,326	(28,335)	(120)	(3,876)	-	2,034,565
Holidaysburg Borough	DB	10,228,604	198,300	1,060	-	502,714	829,093	(455,236)	(1,060)	(21,903)	-	11,281,572
Martinsburg Borough	DB	1,022,668	20,838	220	19,571	51,140	105,196	(22,738)	(220)	(2,228)	-	1,194,447
Martinsburg Borough Police	DB	835,854	21,590	60	-	41,101	92,545	(22,813)	(60)	(1,791)	-	966,486
Roaring Spring Borough	DB	1,503,248	28,386	200	5,642	72,749	111,719	(53,814)	(200)	(3,170)	-	1,664,760
Roaring Spring Borough Police	DB	1,330,383	-	-	-	62,582	72,390	(28,941)	(100)	(2,727)	-	1,433,587
South Waverly Borough	DB	272,291	15,310	40	-	13,602	26,780	-	(40)	(593)	-	327,390

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
South Waverly Borough Police	DB	570,793	-	-	-	27,458	(246,768)	(45,353)	(40)	(1,196)	-	304,894
Bedminster Township	DB	1,735,747	50,119	240	19,679	85,561	154,808	(5,051)	(240)	(3,728)	-	2,037,135
Bedminster Township Police	DB	5,535,724	108,719	320	33,556	261,514	(5,474)	(394,422)	(320)	(11,394)	-	5,528,223
Bristol Township	DC	7,092,907	47,110	40	141,340	340,196	500,681	(335,664)	(1,660)	(14,822)	-	7,770,128
Buckingham Township	DB	9,673,594	253,492	860	62,825	472,167	922,573	(214,317)	(860)	(20,572)	-	11,149,762
Buckingham Township Police	DB	14,521,059	117,067	60	66,366	658,084	1,192,406	(620,006)	(560)	(28,672)	-	15,905,804
Dublin Borough	DC	154,886	4,621	180	-	7,736	14,548	-	(180)	(337)	-	181,454
Dublin Borough Police	DB	923,986	31,026	80	-	45,346	117,860	(54,243)	(80)	(1,976)	-	1,061,999
Falls Township	DC	2,934,810	68,943	-	95,192	146,134	289,133	(61,108)	(380)	(6,367)	-	3,466,357
Haycock Township	DB	933,711	19,695	20	-	35,881	(136,342)	(9,256)	(120)	(1,563)	-	842,026
Hilltown Township	DB	5,436,349	107,510	560	-	264,355	524,533	(234,772)	(560)	(11,518)	-	6,086,457
Hilltown Township Police	DB	14,991,182	246,646	560	108,504	709,617	873,194	(539,004)	(560)	(30,918)	-	16,359,221
Milford Township (Bucks County)	DB	2,120,246	58,646	440	-	103,631	252,323	(90,608)	(440)	(4,515)	-	2,439,723
Morrisville Borough	DB	6,595,667	-	-	57,235	321,326	524,868	(306,758)	(660)	(14,000)	-	7,177,678
Morrisville Borough Police	DB	11,710,802	110,689	-	53,064	569,881	924,584	(533,880)	(440)	(24,829)	-	12,809,871
Newtown Borough	DC	416,423	10,567	120	-	20,306	42,041	(19,719)	(120)	(885)	-	468,733
Newtown Borough Police	DB	2,799,744	69,639	180	28,008	137,191	311,801	(103,575)	(180)	(5,977)	-	3,236,831
Nockamixon Township	DB	822,355	28,430	220	-	41,441	100,526	(34,384)	(220)	(1,806)	-	956,562
Nockamixon Township Police	DB	57,046	-	-	-	2,731	9,405	(5,128)	(20)	(119)	-	63,915
Perkasie Borough	DB	9,697,996	130,875	880	82,942	473,164	1,015,612	(367,806)	(880)	(20,615)	-	11,012,168
Perkasie Borough Police	DB	12,814,111	343,238	580	107,704	610,364	636,233	(490,477)	(580)	(26,593)	-	13,994,580
Plumstead Township	DB	3,295,972	173,857	540	10,252	162,215	285,212	(33,045)	(540)	(7,068)	-	3,887,395
Richland Township (Bucks County)	DB	2,797,851	61,909	420	-	134,966	280,826	(177,298)	(420)	(5,880)	-	3,092,374
Richland Township (CB Plan)	DC	208,419	45,796	180	-	11,099	26,097	-	(180)	(484)	-	290,927
Richland Township Police	DB	5,217,735	221,443	400	47,787	262,063	470,478	(30,010)	(400)	(11,418)	-	6,178,078
Sellersville Borough	DB	5,501,197	26,150	-	19,588	267,344	577,860	(339,982)	(360)	(11,648)	-	6,040,149
Solebury Township	DB	4,544,052	21,182	-	16,069	226,134	474,043	(208,899)	(320)	(9,852)	-	5,062,409

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Solebury Township (CB Plan)	DC	212,194	33,973	240	33,973	11,983	29,357	-	(240)	(522)	-	320,958
Tinicum Township	DC	1,331,331	22,668	200	-	65,064	129,477	(36,653)	(200)	(2,835)	-	1,509,052
Tinicum Township Police	DB	1,326,325	23,394	-	7,088	64,324	145,930	(39,564)	(120)	(2,803)	-	1,524,574
West Rockhill Township	DB	1,159,834	54,346	260	-	56,912	98,780	(13,991)	(260)	(2,480)	-	1,353,401
Wrightstown Township	DB	1,039,695	14,760	-	14,579	51,291	148,288	(23,961)	(240)	(2,235)	-	1,242,177
Wrightstown Township Police	DB	969,075	-	-	-	47,578	90,108	(7,901)	(40)	(2,073)	-	1,096,747
Yardley Borough	DC	94,256	4,785	40	-	4,715	9,285	(2,261)	(40)	(205)	-	110,575
Yardley Borough Police	DB	966,708	50,445	140	-	36,291	(153,380)	(26,990)	(140)	(1,581)	-	871,493
Bucks County Redevelopment Authority	DB	861,884	16,586	120	10,382	39,834	177,349	(87,296)	(120)	(1,736)	-	1,017,003
Bucks County Water & Sewer Authority	DB	60,427,484	2,274,701	3,420	-	3,032,533	5,651,661	(1,895,103)	(3,420)	(132,126)	-	69,359,150
Township of Falls Authority	DB	2,491,992	121,610	400	59,233	124,925	251,381	(95,610)	(400)	(5,443)	-	2,948,088
Hilltown Township Water & Sewer Authority	DC	973,883	22,380	200	25,939	45,833	107,701	(14,303)	(200)	(1,997)	-	1,159,436
Lower Bucks County Joint Municipal Authority	DB	10,210,177	395,274	1,660	169,246	488,430	807,366	(622,266)	(1,660)	(21,281)	-	11,426,946
Lower Bucks County Joint Municipal Authority Supervisors	DB	12,994,239	602,586	500	32,982	645,707	1,281,916	(546,555)	(500)	(28,133)	-	14,982,742
Municipal Authority of the Borough of Morrisville	DB	10,391,528	143,305	1,160	180,475	536,012	1,018,497	(420,796)	(1,160)	(23,354)	-	11,825,667
Pennridge WasteWater Treatment Authority	DB	3,883,823	55,152	-	33,078	189,283	361,305	(106,858)	(300)	(8,247)	-	4,407,236
Perkasie Regional Authority	DB	3,709,185	95,527	400	65,916	160,917	(257,052)	(125,920)	(400)	(7,011)	-	3,641,562
Upper Southampton Municipal Authority	DB	2,962,306	76,655	380	12,672	144,006	356,859	(184,515)	(380)	(6,274)	-	3,361,709
Pennridge Regional Police N-U	DB	301,883	-	-	1,737	14,909	26,838	-	(20)	(650)	-	344,697
Pennridge Regional Police Dept	DB	8,231,813	93,553	20	50,971	380,958	695,353	(270,907)	(460)	(16,598)	-	9,164,703
Clay Township	DC	503,261	18,936	120	8,562	24,919	49,691	(3,375)	(120)	(1,086)	-	600,908

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

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Donegal Township (Butler County)	DC	60,267	-	-	1,103	2,662	(7,578)	(12,739)	(60)	(116)	-	43,539
Franklin Township (Butler County)	DC	487,819	14,250	120	1,263	23,078	20,423	(20,183)	(120)	(1,006)	-	525,644
Lancaster Township (Butler County)	DB	478,520	-	-	11,567	23,444	(98,312)	(32,086)	(160)	(1,021)	-	381,952
Lancaster Township (Butler County) Police	DB	547,385	62,511	120	15,025	27,560	93,755	(24,046)	(120)	(1,201)	-	720,989
Mars Borough	DC	113,660	6,378	100	15,304	5,924	15,009	(426)	(100)	(258)	-	155,591
Mars Borough Police	DB	412,624	-	-	-	19,516	86,732	(41,263)	(20)	(850)	-	476,739
Seven Fields Borough	DB	1,093,171	19,152	-	-	54,122	113,028	(23,011)	(160)	(2,358)	6,301	1,260,245
Seven Fields Borough (CB Plan)	DC	23,747	10,298	-	-	1,417	2,407	-	(80)	(62)	(6,301)	31,426
Slippery Rock Borough	DB	1,700,079	-	60	-	83,699	175,941	(11,975)	(200)	(3,647)	-	1,943,957
Slippery Rock Township	DB	1,305,540	17,654	160	26,551	64,640	125,691	(25,489)	(160)	(2,816)	-	1,511,771
Summit Township	DC	739,009	16,337	160	20,542	37,009	71,366	(1,925)	(160)	(1,612)	-	880,726
Butler Area Public Library	DB	956,360	-	-	8,196	46,902	49,959	(13,519)	(320)	(2,043)	-	1,045,535
Slippery Rock Municipal Authority	DB	2,052,954	69,081	280	28,337	100,150	202,844	(93,926)	(280)	(4,363)	-	2,355,077
Western Butler County Authority	DC	2,136,617	48,763	420	17,399	105,308	228,306	(87,561)	(420)	(4,588)	-	2,444,244
Cambria Township	DB	4,299,494	188,339	420	17,176	211,210	520,926	(271,521)	(420)	(9,202)	-	4,956,422
Cambria Township Police	DB	3,810,893	-	-	-	187,454	332,730	(6,609)	(120)	(8,167)	-	4,316,181
Carrolltown Borough	DB	247,559	7,886	260	4,471	12,377	45,565	(17,777)	(260)	(539)	-	299,542
Carrolltown Borough Police	DB	370,243	21,399	60	-	17,506	92,668	(41,477)	(60)	(763)	-	459,576
Clearfield Township	DB	169,713	6,000	120	-	8,439	16,035	-	(120)	(368)	-	199,819
East Carroll Township	DB	184,126	9,039	-	-	9,239	17,906	(10,125)	(80)	(403)	-	209,702
Ferndale Borough	DB	583,870	-	20	-	28,713	56,922	(21,207)	(100)	(1,251)	-	646,967
Franklin Borough	DB	306,883	-	-	-	14,069	(4,041)	(2,799)	(40)	(613)	-	313,459
Franklin Borough Police	DB	515,161	-	-	-	25,337	53,650	(6,248)	(20)	(1,104)	-	586,776
Lower Yoder Township	DB	1,196,034	115,227	300	-	55,665	112,981	(83,625)	(300)	(2,425)	-	1,393,857
Lower Yoder Township Police	DB	1,644,890	-	-	-	80,913	34,207	(7,800)	(40)	(3,525)	-	1,748,645
Nanty Glo Borough	DB	646,381	-	-	4,519	31,723	82,492	(18,133)	(180)	(1,382)	-	745,420

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Portage Borough	DB	483,289	23,157	120	-	23,772	57,127	(19,358)	(120)	(1,036)	-	566,951
Portage Township	DC	379,521	12,985	220	378	16,790	41,149	(9,566)	(220)	(732)	-	440,525
Southmont Borough	DB	674,680	11,757	120	3,049	32,589	68,140	(42,126)	(120)	(1,420)	-	746,669
Washington Township (Cambria County)	DC	36,409	3,800	20	-	1,819	3,918	-	(20)	(79)	-	45,867
West Carroll Township	DB	287,610	-	-	284	12,336	18,689	(14,121)	(100)	(537)	-	304,161
Cambria County Conservation & Recreation Authority	DC	217,233	8,314	80	-	10,485	27,597	(17,066)	(80)	(457)	-	246,106
Cambria Township Sewer Authority	DB	849,662	22,242	100	3,844	37,527	119,920	(61,351)	(100)	(1,635)	-	970,209
Cambria Township Water Authority	DB	326,510	1,542	-	1,741	16,178	29,157	-	(40)	(705)	-	374,383
Jackson Township Water Authority	DB	468,838	18,460	120	17,886	23,897	51,691	(23,401)	(120)	(1,041)	-	556,330
Nanty Glo Sanitary Sewer Authority	DB	264,968	484	-	9,065	13,236	25,957	(720)	(80)	(577)	-	312,333
Nanty Glo Water Authority	DB	742,402	-	-	14,745	36,659	74,451	(14,631)	(160)	(1,597)	-	851,869
Portage Area Sewer Authority	DB	290,676	4,871	120	11,331	15,971	89,853	(14,318)	(120)	(696)	-	397,688
Municipal Authority of the Borough of Portage Water Department	DB	1,242,533	17,636	280	18,356	60,047	114,777	(37,390)	(280)	(2,616)	-	1,413,343
West Carroll Water Authority	DB	310,711	10,884	100	592	14,959	58,185	(30,703)	(100)	(652)	-	363,976
Emporium Borough	DB	1,407,906	44,598	20	8,561	64,912	141,876	(107,350)	(340)	(2,828)	-	1,557,355
Emporium Borough Police	DB	2,138,874	-	-	-	104,764	194,238	(25,669)	(100)	(4,565)	-	2,407,542
Bowmanstown Borough	DC	230,107	4,477	120	7,916	11,667	22,396	(120)	(120)	(508)	-	275,935
Franklin Township (Carbon County)	DB	2,190,856	40,015	320	13,765	105,627	290,258	(160,154)	(320)	(4,602)	-	2,475,765
Jim Thorpe Borough	DC	3,931,851	114,488	580	80,679	193,335	375,735	(50,166)	(580)	(8,423)	-	4,637,499
Lehighon Borough	DB	7,706,474	192,506	1,000	46,931	377,868	890,428	(297,502)	(1,000)	(16,463)	-	8,900,242
Nesquehoning Borough	DB	825,008	21,341	-	13,374	40,610	147,375	(40,235)	(300)	(1,769)	-	1,005,404
Palmerton Borough	DB	4,161,331	69,840	20	26,641	203,672	375,347	(199,566)	(560)	(8,874)	-	4,627,851
Summit Hill Borough	DC	236,773	5,259	140	6,938	11,694	29,572	(9,591)	(140)	(510)	-	280,135
Summit Hill Borough Police	DB	1,738,000	31,795	-	-	87,211	215,654	(51,751)	(140)	(3,800)	-	2,016,969
Towamensing Township	DC	393,070	10,513	240	6,624	19,425	36,410	(9,116)	(240)	(846)	-	456,080

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Carbon County Conservation District	DC	945,705	13,392	180	15,782	46,885	86,149	(12,758)	(180)	(2,043)	-	1,093,112
Central Carbon Municipal Authority	DB	368,241	15,650	80	5,053	18,134	44,110	(17,624)	(80)	(790)	-	432,774
Coaldale-Lansford-Summit Hill Sewer Authority	DC	571,478	11,697	120	7,551	17,248	8,810	(126,425)	(120)	(751)	-	489,608
Lansford - Coaldale Joint Water Authority	DB	1,620,081	58,928	300	14,129	80,347	150,291	(18,166)	(300)	(3,501)	-	1,902,109
Lehighon Water Authority	DB	2,159,466	53,101	260	15,136	104,917	117,993	(68,642)	(260)	(4,571)	-	2,377,400
Nesquehoning Borough Authority	DB	560,368	11,910	100	5,405	25,366	45,562	(9,440)	(100)	(1,105)	-	638,066
Bellefonte Borough	DB	14,707,155	456,805	960	77,034	728,856	1,384,865	(885,045)	(960)	(31,756)	-	16,437,914
Bellefonte Borough (CB Plan)	DC	686,718	38,956	380	59,953	34,654	70,392	(40,710)	(380)	(1,510)	-	848,453
Boggs Township (Centre County)	DC	700,464	10,240	160	7,250	34,172	84,636	(36,261)	(160)	(1,489)	-	799,012
Centre County Library & Historical Museum	DB	2,010,712	-	60	12,647	98,675	187,842	(99,000)	(740)	(4,299)	-	2,205,897
Atglen Borough	DB	1,017,052	17,143	60	3,099	49,674	112,420	(65,310)	(60)	(2,164)	-	1,131,914
Atglen Borough (CB Plan)	DC	77,745	8,361	40	5,244	4,121	8,999	-	(40)	(180)	-	104,290
Birmingham Township	DB	767,951	-	-	-	37,957	(96,414)	-	(40)	(1,654)	-	707,800
Birmingham Township Police	DB	1,648,222	4,740	-	-	81,238	146,559	-	(80)	(3,539)	-	1,877,140
Caln Township	DB	6,815,042	189,728	960	-	327,989	667,701	(274,502)	(960)	(14,290)	-	7,711,668
East Coventry Township Police	DB	3,049,046	89,147	220	20,515	150,183	329,843	(87,192)	(220)	(6,543)	-	3,544,999
East Fallowfield Township	DC	604,543	15,763	280	-	28,646	50,224	(20,117)	(280)	(1,248)	-	677,811
East Fallowfield Township Police	DB	2,268,506	48,668	200	32,389	109,509	212,314	(96,759)	(200)	(4,771)	-	2,569,856
East Marlborough Township	DB	3,444,521	48,641	280	-	167,633	380,730	(228,631)	(280)	(7,304)	-	3,805,590
East Marlborough Township Police	DB	297,011	32,908	40	-	16,052	28,655	-	(40)	(699)	-	373,927
Honey Brook Borough Police	DB	277,977	24,367	20	-	6,526	20,884	(18,062)	(20)	(284)	-	311,408
Kennett Square Borough	DB	4,825,812	185,237	840	94,437	239,643	537,644	(185,743)	(840)	(10,441)	-	5,686,589
Kennett Township	DB	2,204,066	164,094	380	29,342	96,623	215,768	(148,555)	(380)	(4,210)	-	2,557,128
London Britain Township	DC	352,773	(4,913)	-	17,360	17,205	33,934	(4,197)	(200)	(750)	-	411,212

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
New Garden Township	DB	3,490,986	114,755	520	49,094	172,415	141,724	(142,398)	(520)	(7,512)	-	3,819,064
New Garden Township Police	DB	2,247,748	-	-	-	109,113	93,040	(78,153)	(120)	(4,754)	-	2,366,874
North Coventry Township	DB	3,384,797	53,864	20	26,964	149,693	308,183	(297,617)	(400)	(6,522)	-	3,618,982
North Coventry Township Police	DB	7,944,016	158,357	20	61,027	377,881	744,804	(154,408)	(460)	(16,464)	-	9,114,773
Pennsbury Township	DB	1,281,515	8,975	20	22,349	61,466	21,713	(12,555)	(160)	(2,678)	-	1,380,645
Pocopson Township	DB	614,345	14,184	-	12,766	30,781	61,810	(9,477)	(240)	(1,341)	-	722,828
Tredyffrin Township	DB	17,651,316	328,101	2,820	148,848	863,171	1,859,139	(903,181)	(2,820)	(37,608)	-	19,909,786
Wallace Township	DB	625,949	-	-	-	29,873	38,867	(19,444)	(160)	(1,302)	-	673,783
West Bradford Township	DB	3,733,569	167,918	660	42,905	184,618	379,358	(103,455)	(660)	(8,044)	-	4,396,869
West Caln Township	DB	1,149,852	24,329	-	-	56,350	133,987	(63,611)	(260)	(2,455)	-	1,298,192
West Caln Township Police	DB	592,524	36,190	20	-	30,825	55,329	-	(80)	(1,343)	-	713,465
West Fallowfield Township	DC	56,187	-	20	-	2,673	12,919	(7,804)	(20)	(116)	-	63,859
West Fallowfield Township Police	DC	273,793	17,701	60	-	11,674	11,329	(8,779)	(60)	(509)	-	305,209
West Grove Borough	DB	2,444,315	60,285	280	-	121,877	261,386	(90,562)	(280)	(5,310)	-	2,791,991
West Grove Borough Police	DB	1,133,311	-	-	-	55,173	118,309	(65,437)	(60)	(2,404)	-	1,238,892
West Pikeland Township Police	DB	1,694,119	52,858	100	20,939	84,531	162,332	-	(100)	(3,683)	-	2,011,096
West Sadsbury Township Police	DB	1,190,589	35,845	20	18,856	59,811	160,919	(44,518)	(140)	(2,606)	-	1,418,776
West Vincent Township Police	DB	1,501,495	63,056	140	35,788	75,835	149,498	-	(140)	(3,304)	-	1,822,368
Westtown Township	DC	1,366,355	65,743	40	-	61,629	157,712	(156,733)	(500)	(2,685)	-	1,491,561
North Coventry Municipal Authority	DB	1,252,660	24,216	200	36,173	63,102	178,262	(22,362)	(200)	(2,749)	-	1,529,302
Clarion Township	DC	633,722	17,084	180	6,452	32,952	36,690	(30,620)	(180)	(1,436)	-	694,844
Farmington Township	DB	571,390	15,340	-	8,935	27,008	41,111	(26,838)	(220)	(1,177)	-	635,549
Knox Borough	DB	646,081	16,397	220	-	28,482	17,462	(29,679)	(220)	(1,241)	-	677,502
Knox Borough Police	DB	349,106	-	20	-	17,063	38,012	(8,419)	(120)	(743)	-	394,919
Clarion County Housing Authority	DB	1,409,626	19,941	200	-	68,877	149,646	(89,652)	(200)	(3,001)	-	1,555,437
Clarion County Housing Authority (CB Plan)	DC	147,928	19,674	220	19,532	7,616	17,724	(9,680)	(220)	(332)	-	202,462

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Boggs Township (Clearfield County)	DB	472,649	15,139	160	-	23,406	45,854	(21,746)	(160)	(1,020)	-	534,282
Burnside Township	DB	6,929	(193)	-	-	331	587	-	(20)	(14)	-	7,620
Decatur Township Police	DB	337,124	3,350	40	-	16,319	32,564	(16,165)	(40)	(711)	-	372,481
Girard Township	DC	187,889	12,480	80	-	9,565	26,124	(9,392)	(80)	(417)	-	226,249
Huston Township	DB	143,757	-	80	-	7,019	12,677	(2,631)	(80)	(306)	-	160,516
Curwensville Municipal Authority	DC	1,018,617	9,572	200	13,911	42,513	93,904	(46,566)	(200)	(1,852)	-	1,130,099
DuBois City Redevelopment Authority	DB	236,513	-	-	-	9,930	(8,645)	(15,596)	(20)	(433)	-	221,749
DuFAST Authority	DC	6,904	-	-	-	347	(7,236)	-	-	(15)	-	-
Bald Eagle Township	DB	609,431	-	-	4,156	30,254	(48,855)	(25,526)	(160)	(1,318)	-	567,982
Woodward Township	DC	106,581	2,970	140	-	5,164	14,461	(4,585)	(140)	(225)	-	124,366
Western Clinton County Municipal Authority	DB	952,132	12,791	160	7,761	45,808	81,372	(24,132)	(160)	(1,996)	-	1,073,736
Briar Creek Township	DB	553,911	17,183	20	-	17,775	53,805	(35,068)	(100)	(774)	-	606,752
Briar Creek Township Police	DB	1,374,060	54,411	20	-	70,918	128,599	-	(100)	(3,090)	-	1,624,818
Hemlock Township	DB	692,444	40,109	220	-	35,449	101,192	(28,125)	(220)	(1,544)	-	839,525
Hemlock Township Police	DB	1,257,412	53,784	20	-	62,489	133,892	(12,789)	(240)	(2,723)	-	1,491,845
Locust Township Police	DB	761,612	33,326	-	-	37,528	70,053	(15,489)	(120)	(1,635)	-	885,275
Millville Borough Police	DB	272,627	1,237	-	-	13,121	16,948	(14,449)	(20)	(572)	-	288,892
Montour Township Police	DB	424,866	14,302	-	-	21,574	38,880	-	(60)	(940)	-	498,622
Scott Township	DB	1,485,973	17,296	-	25,254	73,208	161,830	(45,591)	(160)	(3,190)	-	1,714,620
Scott Township Police	DB	2,599,539	66,069	20	-	127,807	250,491	(39,483)	(260)	(5,568)	-	2,998,615
South Centre Township Police	DB	985,946	19,503	-	-	48,579	90,632	-	(80)	(2,117)	-	1,142,463
Catawissa Borough Municipal Water Authority	DB	726,659	19,661	80	3,924	41,514	60,519	-	(80)	(1,809)	-	850,468
Columbia County Conservation District	DC	788,555	14,008	240	22,259	40,433	92,896	(30,358)	(240)	(1,762)	-	926,031
Orangeville Area Police Board	DB	532,919	-	-	-	25,738	65,750	(33,730)	(40)	(1,121)	-	589,516

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Tri-County COG IBC	DC	217,016	12,132	60	3,370	10,927	21,586	-	(60)	(476)	-	264,555
Athens Township	DC	35,078	2,227	100	-	1,687	4,387	(575)	(100)	(73)	-	42,731
Bloomfield Township	DC	197,544	3,650	120	4,658	9,786	21,066	(8,771)	(120)	(426)	-	227,507
Cambridge Springs Borough	DB	1,403,178	7,344	-	10,371	68,004	145,687	(63,412)	(240)	(2,963)	-	1,567,969
Cambridge Springs Borough Police	DB	1,022,433	-	40	7,002	50,011	(138,414)	(25,941)	(140)	(2,179)	-	912,812
Cambridge Township	DC	152,662	4,882	120	981	7,534	16,550	(3,637)	(120)	(328)	-	178,644
Cochranton Borough	DB	460,486	15,349	160	3,532	17,414	40,067	(132,741)	(160)	(759)	-	403,348
Cochranton Borough Police	DB	373,895	6,901	80	-	18,034	43,243	(23,378)	(80)	(786)	-	417,909
Conneautville Borough	DC	385,833	5,676	60	5,132	18,950	22,143	(121,477)	(60)	(826)	-	315,431
Linesville Borough	DC	37,885	3,266	60	-	1,994	4,126	(506)	(60)	(87)	-	46,678
Linesville Borough Police	DB	307,063	876	20	-	14,819	33,005	(17,523)	(60)	(646)	-	337,554
Oil Creek Township (Crawford County)	DC	659,067	7,524	260	6,565	32,028	87,165	(32,658)	(260)	(1,395)	-	758,296
Rome Township	DB	181,387	7,805	100	-	8,948	17,454	-	(100)	(390)	-	215,204
Bloomfield Township Sewage Authority	DC	290,571	3,344	100	3,344	14,302	33,623	(10,732)	(100)	(623)	-	333,829
Linesville Pine Joint Municipal Authority	DC	64,014	4,000	40	7,093	3,363	7,481	-	(40)	(147)	-	85,804
North & South Shenango Joint Municipal Authority	DB	1,303,201	15,983	40	-	60,925	110,231	(53,159)	(240)	(2,654)	-	1,434,327
Vernon Township Sanitary Authority	DC	49,346	6,000	20	-	2,683	5,002	-	(20)	(117)	-	62,914
Vernon Township Water Authority	DB	52,665	-	-	-	2,593	4,633	-	-	(113)	-	59,778
Conneaut Lake Regional Police	DB	932,473	6,224	20	-	47,533	29,278	(8,127)	(140)	(2,071)	-	1,005,190
Camp Hill Borough Police	DB	7,491,509	78,518	20	-	387,121	754,409	(295,449)	(520)	(16,867)	-	8,398,741
Dickinson Township	DC	707,749	36,045	320	21,404	38,661	69,179	(16,848)	(320)	(1,684)	-	854,506
East Pennsboro Township Police	DB	15,628,668	439,165	860	48,306	774,146	1,459,603	(621,761)	(860)	(33,729)	-	17,694,398
Hopewell Township (Cumberland County)	DC	476,936	7,796	220	12,166	23,166	52,703	(18,607)	(220)	(1,009)	-	553,151

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Middlesex Township	DC	1,659,787	51,321	340	32,851	77,040	152,594	(39,717)	(340)	(3,357)	-	1,930,519
Middlesex Township Police	DB	3,933,364	41,778	40	-	171,898	450,059	(199,508)	(340)	(7,489)	-	4,389,802
North Middleton Township Police	DB	5,281,965	53,374	20	18,386	263,466	397,487	(187,071)	(340)	(11,479)	-	5,815,808
Shippensburg Township	DC	862,194	26,401	180	16,552	43,144	104,576	(16,749)	(180)	(1,880)	-	1,034,238
Shiremanstown Borough Police	DB	1,121,607	-	-	-	55,209	98,342	-	(60)	(2,405)	-	1,272,693
South Middleton Township	DC	5,025,626	142,854	900	91,887	251,401	455,950	(103,636)	(900)	(10,953)	-	5,853,129
Southampton Township	DC	1,126,933	38,205	380	26,073	55,432	101,340	(41,677)	(380)	(2,415)	-	1,303,891
West Pennsboro Township	DC	1,655,471	28,695	260	28,884	79,846	129,983	(6,214)	(260)	(3,479)	-	1,913,186
North Middleton Authority	DB	3,844,757	36,117	260	28,127	191,077	365,637	(28,471)	(260)	(8,325)	-	4,428,919
Cumberland-Franklin Joint Municipal Authority	DC	2,345,081	83,034	220	26,650	111,132	230,200	(26,822)	(220)	(4,842)	-	2,764,433
Middlesex Township Municipal Authority	DC	1,142,129	31,183	160	27,928	57,242	112,025	(8,042)	(160)	(2,494)	-	1,359,971
South Middleton Township Municipal Authority	DC	145,828	20,942	80	10,664	7,933	17,974	-	(80)	(346)	-	202,995
Conewago Township	DC	284,552	8,712	180	8,102	14,466	2,926	(127,954)	(180)	(630)	-	190,174
Derry Township (Dauphin County) (CB Plan)	DC	1,621,244	-	200	-	78,057	139,318	(65,045)	(200)	(3,401)	-	1,770,173
Derry Township (Dauphin County)	DB	16,734,297	441,369	2,060	168,856	820,353	1,586,044	(771,534)	(2,060)	(35,742)	-	18,943,643
East Hanover Township	DC	2,232,707	106,856	440	29,576	110,119	277,258	(116,660)	(440)	(4,798)	-	2,635,058
Hummelstown Borough	DB	3,664,164	43,543	-	17,385	194,893	387,851	(62,635)	(200)	(8,491)	-	4,236,510
Hummelstown Borough Police	DB	4,528,892	40,307	-	-	238,959	308,422	(171,609)	(260)	(10,411)	-	4,934,300
Lykens Borough	DB	591,538	27,950	220	-	28,553	66,155	(31,284)	(220)	(1,244)	-	681,668
Lykens Borough Police	DB	981,470	-	20	-	48,196	90,224	(6,398)	(60)	(2,100)	-	1,111,352
Millersburg Borough	DB	748,398	29,898	300	7,720	36,943	95,091	(29,586)	(300)	(1,610)	-	886,854
Millersburg Borough Police	DB	1,472,155	-	-	-	72,132	127,778	(15,080)	(100)	(3,143)	-	1,653,742
Paxtang Borough Police	DB	879,005	17,962	60	-	43,354	67,591	(52,415)	(60)	(1,889)	-	953,608
Penbrook Borough Police	DB	5,802,076	54,155	-	6,829	280,494	426,085	(242,826)	(240)	(12,221)	-	6,314,352

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
South Hanover Township	DC	386,545	22,168	260	10,807	19,576	32,109	(42,744)	(260)	(853)	-	427,608
Swatara Township	DB	12,448,798	240,744	1,220	132,998	609,162	995,471	(504,990)	(1,220)	(26,541)	(13,667)	13,881,975
Washington Township (Dauphin County)	DB	630,311	13,318	20	7,391	31,306	65,136	(5,492)	(140)	(1,364)	-	740,486
Wiconisco Township	DB	608,136	6,558	20	5,926	29,317	174,152	(50,930)	(200)	(1,277)	-	771,702
Wiconisco Township Police	DB	882,153	-	20	25	43,427	77,589	-	(40)	(1,892)	-	1,001,282
Williamstown Borough	DB	1,580,169	36,471	260	7,994	76,898	190,367	(88,612)	(260)	(3,350)	-	1,799,937
Williamstown Borough Police	DB	1,658,681	-	-	-	79,991	87,216	(65,285)	(40)	(3,485)	-	1,757,078
Elizabethville Area Authority	DC	104,246	5,376	100	8,382	5,415	13,604	(2,350)	(100)	(236)	-	134,437
Millersburg Area Authority	DC	1,894,784	18,166	300	23,267	92,797	204,026	(73,242)	(300)	(4,043)	-	2,155,755
Pennsylvania Municipal League	DB	6,266,306	229,992	900	-	309,315	650,778	(201,832)	(900)	(13,477)	-	7,241,082
Swatara Township Authority	DB	9,539,447	125,000	20	69,821	468,891	655,260	(263,974)	(840)	(20,429)	-	10,573,196
Williamstown Borough Authority	DB	330,854	-	-	-	16,125	25,990	(6,741)	(20)	(703)	-	365,505
Collingdale Borough	DB	3,949,879	118,428	480	37,077	194,466	372,821	(114,586)	(480)	(8,473)	-	4,549,612
Concord Township	DB	6,570,891	247,081	700	53,001	324,135	370,580	(194,698)	(700)	(14,122)	-	7,356,868
Marcus Hook Borough	DB	2,426,657	45,419	40	26,523	116,620	343,613	(206,789)	(460)	(5,081)	-	2,746,542
Prospect Park Borough	DB	2,002,398	-	40	55,699	108,369	193,422	(30,459)	(280)	(4,722)	-	2,324,467
Ridley Park Borough	DB	1,076,213	15,702	20	17,808	54,156	129,148	(30,914)	(260)	(2,360)	-	1,259,513
Ridley Township	DB	16,566,168	390,850	1,980	202,021	882,702	1,627,366	(656,870)	(1,980)	(38,459)	-	18,973,778
Trainer Borough	DB	950,516	9,802	-	12,214	47,022	100,762	(17,516)	(120)	(2,049)	-	1,100,631
Middletown Township Sewer Authority	DB	775,695	48,209	180	-	39,225	83,190	(60,735)	(180)	(1,709)	-	883,875
Johnsonburg Borough	DB	1,561,491	1,310	-	8,598	75,999	185,433	(75,153)	(160)	(3,311)	-	1,754,207
Johnsonburg Borough Police	DB	1,638,156	102,243	140	9,122	81,604	171,925	(140,425)	(140)	(3,555)	-	1,859,070
Jones Township	DC	539,425	18,115	140	17,497	27,554	63,301	(9,935)	(140)	(1,201)	-	654,756
Ridgway Township	DB	749,983	-	-	13,490	36,735	86,451	(33,057)	(140)	(1,601)	-	851,861
Johnsonburg Municipal Authority	DB	1,880,608	19,798	360	21,169	89,937	160,352	(134,594)	(360)	(3,918)	-	2,033,352

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
St. Marys Area Water Authority	DB	3,507,126	69,359	400	46,018	174,228	307,551	(178,810)	(400)	(7,591)	-	3,917,881
Elk Creek Township	DC	183,083	8,000	220	3,594	8,869	23,597	(10,442)	(220)	(386)	-	216,315
Fairview Township Police	DB	853,645	-	-	-	41,875	77,635	(7,082)	(20)	(1,824)	-	964,229
Fairview Township	DB	5,017,686	56,730	-	54,020	246,539	545,185	(144,497)	(400)	(10,742)	-	5,764,521
Greenfield Township (Erie County)	DB	721,620	14,133	-	13,379	34,230	59,356	(26,875)	(220)	(1,491)	-	814,132
LeBoeuf Township	DC	397,346	4,943	160	3,567	19,528	42,531	(5,208)	(160)	(851)	-	461,856
McKean Township	DB	976,656	120,306	200	-	53,301	118,618	(42,513)	(200)	(2,322)	-	1,224,046
North East Borough	DB	6,998,259	132,842	1,020	118,160	344,034	775,235	(267,100)	(1,020)	(14,989)	-	8,086,441
Washington Township (Erie County)	DC	1,965,350	43,370	440	52,823	98,042	221,491	(57,151)	(440)	(4,272)	-	2,319,653
Waterford Borough	DB	93,897	132	20	3,579	4,418	9,917	(9,978)	(180)	(192)	-	101,613
Erie County Housing Authority	DB	4,652,875	89,730	1,040	30,289	227,418	134,151	(251,436)	(1,040)	(9,908)	-	4,873,119
Waterford Borough Municipal Authority	DB	493,961	3,547	120	5,629	24,588	53,505	(6,655)	(120)	(1,071)	-	573,504
Connellsville City	DB	3,331,142	13,142	-	23,429	163,419	349,610	(70,521)	(340)	(7,120)	-	3,802,761
Dunbar Borough Police	DB	727,005	-	-	-	34,549	37,918	(978)	(60)	(1,505)	-	796,929
Redstone Township Police	DB	1,695,185	-	-	-	82,988	153,126	(23,076)	(80)	(3,616)	-	1,904,527
Uniontown City	DB	7,205,539	-	80	48,908	338,948	329,274	(311,050)	(1,400)	(14,768)	-	7,595,531
Washington Township (Fayette County)	DB	900,574	37,431	120	4,631	35,720	(5,724)	(92,103)	(120)	(1,556)	-	878,973
Washington Township Police (Fayette County)	DB	980,359	-	-	6,968	47,021	67,048	(51,869)	(120)	(2,049)	-	1,047,358
Belle Vernon Municipal Authority	DC	1,033,658	39,437	240	21,616	50,559	105,902	(44,799)	(240)	(2,203)	-	1,204,170
Connellsville Redevelopment Authority	DB	701,078	28,344	80	5,170	34,225	77,101	(39,462)	(80)	(1,491)	-	804,965
Connellsville Municipal Authority	DB	2,193,011	55,407	260	19,080	107,953	207,523	(103,289)	(260)	(4,703)	-	2,474,982
Fayette County Conservation District	DC	394,994	14,489	160	19,600	19,978	40,455	(328)	(160)	(870)	-	488,318
Washington Township Municipal Authority (Fayette County)	DB	2,058,976	19,173	-	25,696	101,095	170,048	(155,668)	(340)	(4,405)	-	2,214,575

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Forest County	DB	10,126,183	154,953	2,000	207,695	476,949	1,078,021	(525,409)	(2,000)	(20,780)	-	11,497,612
Howe Township	DC	275,655	5,881	120	-	13,455	36,927	(14,572)	(120)	(586)	-	316,760
Jenks Township	DC	514,973	11,851	280	1,734	24,037	43,068	(29,891)	(280)	(1,047)	-	564,725
Antrim Township	DB	3,617,114	52,448	20	10,910	178,095	319,810	(93,979)	(800)	(7,760)	-	4,075,858
Mont Alto Borough	DC	700,248	20,709	260	29,974	35,199	81,074	(24,302)	(260)	(1,534)	-	841,368
Guilford Township Authority	DB	1,680,726	19,350	260	23,798	83,064	163,840	(59,036)	(260)	(3,619)	-	1,908,123
Guilford Water Authority	DB	3,441,727	50,960	460	68,819	169,069	320,257	(144,083)	(460)	(7,366)	-	3,899,383
Peters Township Municipal Authority	DC	573,761	10,937	100	11,702	27,937	40,458	(26,880)	(100)	(1,217)	-	636,698
Center Township (Greene County)	DC	928,568	24,471	260	12,141	45,972	83,552	(12,982)	(260)	(2,003)	-	1,079,719
Franklin Township (Greene County)	DC	4,097,143	48,000	420	20,620	199,689	394,260	(157,760)	(420)	(8,700)	-	4,593,252
Jackson Township (Greene County)	DC	163,186	16,400	140	-	8,268	16,837	-	(140)	(360)	-	204,331
Monongahela Township	DC	665,989	14,400	-	18,410	33,219	63,305	(23,474)	(320)	(1,447)	-	770,082
Morris Township (Greene County)	DC	468,662	19,087	120	12,982	23,602	46,487	-	(120)	(1,028)	-	569,792
Richhill Township	DB	508,494	22,204	180	12,775	26,359	51,789	(4,740)	(180)	(1,148)	-	615,733
Washington Township (Greene County)	DC	632,836	15,467	220	7,824	30,421	28,553	(17,982)	(220)	(1,325)	-	695,794
Wayne Township	DB	1,488,610	108,739	140	-	77,732	142,752	(33,336)	(140)	(3,387)	-	1,781,110
Waynesburg Borough	DB	1,486,655	-	-	-	72,477	140,008	(34,954)	(100)	(3,158)	-	1,660,928
Whiteley Township	DC	860,853	15,045	160	13,012	42,281	79,022	(27,031)	(160)	(1,842)	-	981,340
Carmichaels-Cumberland Joint Sewer Authority	DB	931,847	-	-	2,909	45,945	102,568	(15,056)	(80)	(2,002)	-	1,066,131
Franklin Township Sewer Authority	DB	1,695,819	12,428	151	24,518	76,529	(10,710)	(54,975)	(200)	(3,334)	-	1,740,226
Southwestern Pa Water Authority	DB	16,262,483	373,798	1,220	199,732	812,231	1,694,269	(632,053)	(1,220)	(35,388)	-	18,675,072
Henderson Township	DC	34,576	352	100	5,058	1,824	5,763	(1,832)	(100)	(79)	-	45,662
Huntingdon Borough	DB	8,684,738	135,789	1,340	72,539	421,651	928,398	(389,683)	(1,340)	(18,371)	-	9,835,061
Mount Union Borough	DB	2,781,818	83,119	400	-	137,507	292,499	(100,609)	(400)	(5,991)	-	3,188,343
Mount Union Borough Police	DB	1,826,440	-	-	11,380	89,111	146,593	(41,085)	(240)	(3,883)	-	2,028,316
Burrell Township	DB	1,443,719	7,294	20	9,991	68,753	159,889	(53,863)	(280)	(2,996)	-	1,632,527

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Center Township (Indiana County)	DB	2,359,145	66,092	380	19,227	110,892	114,051	(186,368)	(380)	(4,831)	-	2,478,208
Clymer Borough	DB	315,984	11,937	220	-	15,445	42,174	(13,057)	(220)	(673)	-	371,810
Clymer Borough Police	DB	128,188	1,031	20	-	6,315	11,398	-	(60)	(275)	-	146,617
Conemaugh Township	DB	508,549	15,339	200	-	24,913	77,071	(37,379)	(200)	(1,085)	-	587,408
Homer City Borough	DB	2,427,076	82,308	340	3,735	120,613	277,941	(57,503)	(340)	(5,255)	-	2,848,915
West Wheatfield Township	DB	431,332	16,972	120	7,487	22,401	53,345	(8,315)	(120)	(976)	-	522,246
Burrell Township Sewage Authority	DB	538,789	16,555	80	6,486	21,542	58,555	(17,861)	(80)	(939)	-	623,127
Central Indiana County Joint Sanitary Authority	DB	258,577	7,617	80	-	13,086	23,380	(165)	(80)	(570)	-	301,925
Indiana County Conservation District	DC	494,047	-	-	10,270	24,374	51,538	(10,412)	(300)	(1,062)	-	568,455
Indiana County Solid Waste Authority	DC	841,387	11,666	300	21,505	41,542	83,590	(11,038)	(300)	(1,810)	-	986,842
Lower Indiana County Municipal Authority	DB	193,616	-	-	-	9,279	24,063	(15,004)	(80)	(404)	-	211,470
Jefferson County	DB	34,132,292	594,770	840	528,015	1,628,012	3,392,266	(1,879,663)	(7,000)	(70,931)	-	38,318,601
Brockway Borough	DB	2,498,780	-	20	-	116,651	121,352	(28,452)	(240)	(5,082)	-	2,703,029
Brookville Borough	DB	3,283,159	64,613	320	15,226	161,250	432,655	(131,073)	(320)	(7,026)	-	3,818,804
Eldred Township (Jefferson County)	DB	231,369	7,790	57	-	12,869	20,481	(2,094)	(80)	(561)	-	269,831
Falls Creek Borough	DB	335,870	13,151	-	-	16,536	36,216	(7,986)	(140)	(720)	-	392,927
Falls Creek Borough Police	DB	300,382	-	-	-	14,714	52,853	(13,763)	(20)	(641)	-	353,525
Pine Creek Township	DB	172,121	12,432	60	-	8,609	17,268	-	(60)	(375)	-	210,055
Rose Township	DB	306,940	24,694	80	2,706	12,425	41,589	(15,238)	(80)	(541)	-	372,575
Warsaw Township	DC	307,726	7,930	140	-	14,624	6,288	(20,679)	(140)	(637)	-	315,252
Washington Township (Jefferson County)	DB	236,331	11,119	80	2,611	11,631	22,643	(7,563)	(80)	(507)	-	276,265
Brockway Area Sewage Authority	DB	802,863	23,897	160	10,181	37,570	87,560	(70,508)	(160)	(1,637)	-	889,926
Brockway Borough Municipal Authority	DB	880,455	726	20	9,416	42,655	147,752	(68,909)	(200)	(1,858)	-	1,010,057

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Brookville Municipal Authority	DB	3,688,207	66,826	360	29,656	169,253	83,515	(71,648)	(360)	(7,374)	-	3,958,435
Jefferson Conservation District	DB	972,048	25,932	160	15,512	48,199	78,955	(32,637)	(160)	(2,100)	-	1,105,909
Reynoldsville Water Authority	DC	873,507	15,809	240	8,432	43,321	97,956	(26,378)	(240)	(1,887)	-	1,010,760
Juniata County Conservation District	DC	514,407	10,999	180	19,121	25,882	49,642	(6,184)	(180)	(1,128)	-	612,739
Mifflintown Municipal Authority	DB	685,792	9,852	-	8,408	34,052	103,814	(28,381)	(200)	(1,484)	-	811,853
Twin Boroughs Sanitary Authority	DC	173,751	6,749	160	10,787	8,873	18,733	(762)	(160)	(387)	-	217,744
Waverly Township Police	DB	523,629	23,203	-	-	26,821	47,935	-	(80)	(1,169)	-	620,339
Covington Township	DB	962,529	68,486	180	15,269	48,179	100,211	(16,741)	(180)	(2,099)	-	1,175,834
Covington Township Police	DB	401,391	1,327	-	7,024	19,941	36,570	-	(80)	(869)	-	465,304
Dalton Borough	DB	383,787	10,219	-	-	18,577	40,532	(17,835)	(140)	(809)	-	434,331
Greenfield Township (Lackawanna County)	DC	97,649	6,000	80	-	4,957	12,026	(3,212)	(80)	(216)	-	117,204
Mayfield Borough	DC	332,980	4,467	40	20,105	16,869	33,481	-	(40)	(735)	-	407,167
Mayfield Borough Police	DC	59,680	6,254	40	4,800	3,138	7,013	-	(40)	(137)	-	80,748
Moosic Borough (CB Plan)	DC	64,494	10,182	120	11,228	3,551	9,172	-	(120)	(155)	-	98,472
Moosic Borough Police	DB	4,815,437	86,342	-	-	233,502	1,017,175	(133,688)	(220)	(10,174)	-	6,008,374
Moscow Borough	DB	218,686	18,139	80	4,663	11,120	23,344	-	(80)	(485)	-	275,467
Moscow Borough Police	DB	1,112,353	-	-	-	54,622	99,566	(19,708)	(100)	(2,380)	-	1,244,353
Adamstown Borough	DC	372,852	19,620	180	-	18,307	36,655	-	(180)	(798)	-	446,636
Brecknock Township	DB	904,614	24,619	20	12,668	43,837	89,437	(29,541)	(200)	(1,910)	-	1,043,544
Brecknock Township Police	DB	958,323	-	-	-	46,655	89,584	(46,293)	(60)	(2,033)	-	1,046,176
Caernarvon Township	DC	922,048	17,078	200	31,004	38,984	88,159	(67,901)	(200)	(1,699)	-	1,027,673
Drumore Township	DC	56,670	8,318	60	-	2,941	5,474	(2,378)	(60)	(128)	-	70,897
Elizabeth Township (Lancaster County)	DB	758,113	27,769	60	-	37,181	80,442	(21,686)	(60)	(1,620)	-	880,199
Lancaster Township (Lancaster County)	DB	4,293,333	183,063	660	-	214,871	576,464	(285,014)	(660)	(9,362)	-	4,973,355

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Mount Joy Township	DB	2,437,561	47,653	-	21,069	120,272	202,823	(56,167)	(400)	(5,240)	-	2,767,571
Providence Township	DB	941,303	33,382	220	-	45,667	103,034	(45,593)	(220)	(1,990)	-	1,075,803
Quarryville Borough Police	DB	959,317	80,696	240	-	46,500	111,244	(47,552)	(240)	(2,026)	-	1,148,179
Warwick Township	DB	3,220,258	113,520	500	48,442	178,696	713,339	(133,285)	(500)	(7,786)	-	4,133,184
West Lampeter Township	DB	2,246,654	95,660	600	7,289	111,134	259,726	(71,380)	(600)	(4,842)	-	2,644,241
West Lampeter Township Police	DB	8,972,939	177,328	20	60,496	444,189	832,992	(153,227)	(420)	(19,353)	-	10,314,964
Lancaster City Parking Authority	DB	1,806,441	75,417	20	82,679	92,528	220,095	(142,465)	(1,100)	(4,031)	-	2,129,584
Manheim Area Water and Sewer Authority	DC	208,910	27,419	240	2,199	10,831	23,749	(2,498)	(240)	(472)	-	270,138
Mount Joy Township Authority	DB	553,778	-	-	-	27,652	63,998	(19,674)	(80)	(1,205)	-	624,469
Northern Lancaster County Authority	DB	1,169,881	38,208	180	5,272	58,710	124,376	(45,065)	(180)	(2,558)	-	1,348,824
Warwick Township Municipal Authority	DB	1,977,524	58,925	20	43,142	99,870	138,310	(74,239)	(280)	(4,351)	-	2,238,921
Northwest Regional Lancaster County Police NU	DB	90,002	6,490	40	1,503	4,701	12,067	(4,839)	(40)	(205)	-	109,719
Mahoning Township Police (Lawrence County)	DB	411,791	14,828	40	3,539	19,894	76,360	(23,718)	(40)	(867)	-	501,827
New Wilmington Borough Police	DB	2,227,854	-	-	-	108,804	139,492	(46,470)	(180)	(4,741)	-	2,424,759
Pulaski Township	DC	545,145	9,900	180	5,306	26,990	52,460	(6,821)	(180)	(1,176)	-	631,804
Pulaski Township Police	DB	692,161	-	-	-	33,977	65,377	(9,637)	(60)	(1,480)	-	780,338
Jackson Township (Lebanon County)	DB	1,339,983	34,564	180	-	53,829	181,650	(77,179)	(180)	(2,345)	-	1,530,502
Lebanon City	DB	14,342,559	-	20	57,432	689,516	947,220	(761,799)	(1,740)	(30,042)	-	15,243,166
Millcreek Township	DB	457,129	8,582	-	1,717	23,575	73,004	(19,655)	(140)	(1,027)	-	543,185
Millcreek Township Police	DB	722,376	35,672	60	-	36,005	70,242	-	(60)	(1,569)	-	862,726
Mount Gretna Borough	DB	1,731,317	24,508	-	45,982	86,182	169,966	(18,814)	(160)	(3,755)	-	2,035,226
Palmyra Borough	DB	4,877,530	261,483	920	7,165	235,762	545,413	(236,062)	(920)	(10,272)	-	5,681,019
Palmyra Borough Police	DB	5,750,601	55,565	40	36,654	280,368	448,664	(191,104)	(380)	(12,215)	-	6,368,193

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Richland Borough	DB	429,603	44,442	40	-	21,798	45,719	-	(40)	(950)	-	540,612
Richland Borough Police	DB	365,910	-	20	-	17,555	45,493	(26,539)	(20)	(765)	-	401,654
Union Township (Lebanon County)	DB	363,433	20,272	160	-	17,825	42,281	(16,663)	(160)	(777)	-	426,371
Fredericksburg Sewer & Water Authority	DB	370,150	18,896	-	-	18,382	40,742	(9,252)	(160)	(801)	-	437,957
Greater Lebanon Refuse Authority	DB	7,341,310	130,166	940	100,635	376,109	697,023	(248,023)	(940)	(16,387)	-	8,380,833
Lebanon Community Library	DB	764,207	-	20	7,558	37,567	76,073	(13,585)	(320)	(1,637)	-	869,883
Millcreek - Richland Joint Authority	DC	375,426	-	20	-	16,656	(10,426)	(27,430)	(20)	(726)	-	353,500
Myerstown Community Library Association	DC	164,448	(992)	40	-	8,172	49,955	(16,870)	(200)	(356)	-	204,197
Myerstown Water Authority	DC	384,069	14,145	80	4,656	19,339	36,613	-	(80)	(843)	-	457,979
Allentown City	DB	174,820,924	3,239,537	18,900	1,936,561	8,447,327	16,741,716	(10,885,534)	(18,900)	(368,045)	-	193,932,486
Fountain Hill Borough	DB	1,106,342	82,792	360	12,604	53,951	161,136	(78,934)	(360)	(2,351)	-	1,335,540
Hanover Township (Lehigh County)	DC	1,036,092	37,149	360	26,829	51,896	112,756	(31,337)	(360)	(2,261)	-	1,231,124
Salisbury Township	DB	16,612,405	668,355	1,480	37,179	807,490	1,270,850	(1,076,346)	(1,480)	(35,182)	-	18,284,751
Upper Macungie Township Police	DB	13,276,918	248,004	60	116,131	654,889	1,056,693	(275,937)	(860)	(28,533)	-	15,047,365
Coplay-Whitehall Sewer Authority	DB	2,959,332	61,398	340	17,229	139,186	329,017	(165,989)	(340)	(6,064)	-	3,334,109
Lehigh County Authority	DB	31,854,651	1,484,790	4,140	709,295	1,633,601	3,431,016	(1,000,961)	(4,140)	(71,175)	-	38,041,217
Whitehall Township Authority	DB	5,228,727	11,139	40	-	254,337	524,563	(231,171)	(260)	(11,081)	-	5,776,294
Ashley Borough Police	DB	1,226,170	-	20	-	59,956	124,817	(41,962)	(160)	(2,612)	-	1,366,229
Black Creek Township	DC	484,247	4,760	260	-	23,273	51,864	(28,539)	(260)	(1,014)	-	534,591
Dorrance Township	DC	303,731	8,131	140	8,131	15,020	25,075	(9,341)	(140)	(654)	-	350,093
Freeland Borough	DB	413,781	18,561	-	3,550	20,480	47,651	(9,078)	(100)	(892)	-	493,953
Harveys Lake Borough Police	DB	1,348,490	-	-	-	66,405	126,114	(4,242)	(140)	(2,893)	-	1,533,734
Hughtestown Borough	DC	34,366	1,454	40	-	1,973	(17,568)	(401)	(40)	(86)	-	19,738
Hunlock Township	DB	668,555	13,812	120	-	32,715	59,913	(15,710)	(120)	(1,425)	-	757,860
Huntington Township	DB	983,534	8,876	-	6,865	50,907	115,944	(41,682)	(140)	(2,218)	-	1,122,086

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Jackson Township (Luzerne County)	DC	835,983	15,875	180	17,698	41,537	81,879	(12,342)	(180)	(1,810)	-	978,820
Jackson Township Police (Luzerne County)	DB	784,003	52,934	220	-	40,041	86,294	(29,777)	(220)	(1,745)	31,915	963,665
Larksville Borough Firemen	DB	1,284,768	-	-	-	62,719	134,873	(30,065)	(80)	(2,733)	-	1,449,482
Larksville Borough Police	DB	1,903,756	67,913	-	8,698	93,600	214,523	(72,750)	(240)	(4,078)	(31,915)	2,179,507
Nanticoke City	DB	1,191,211	61,784	400	16,449	58,256	108,038	(42,007)	(400)	(2,538)	-	1,391,193
Plymouth Township	DC	108,439	5,412	100	5,412	5,559	14,173	(2,366)	(100)	(242)	-	136,387
Pringle Borough	DB	24,821	3,416	20	-	1,264	2,820	-	(20)	(55)	-	32,266
Rice Township	DB	440,765	16,380	120	-	21,772	44,142	(6,773)	(120)	(949)	-	515,337
Ross Township	DB	698,586	11,368	20	-	32,037	78,702	(27,820)	(100)	(1,396)	-	791,397
White Haven Borough	DB	148,727	807	19	6,412	7,313	13,979	(9,194)	(100)	(319)	-	167,644
White Haven Borough Police	DB	914,032	-	-	2,964	44,566	(169,078)	(37,052)	(60)	(1,942)	-	753,430
Wright Township	DB	2,039,150	-	-	6,406	106,261	52,596	(184,178)	(120)	(4,630)	-	2,015,485
Freeland Borough Municipal Authority	DB	2,229,992	-	20	16,825	106,900	256,555	(157,313)	(440)	(4,658)	-	2,447,881
Hazleton Transit Authority	DB	(47)	-	-	-	(1)	33	-	-	-	-	(15)
Luzerne Conservation District	DC	424,050	17,644	280	19,182	21,241	41,766	(5,097)	(280)	(925)	-	517,861
Duboistown Borough	DB	217,792	3,413	120	-	10,709	30,089	(12,757)	(120)	(467)	-	248,779
Duboistown Borough Police	DB	496,513	12,290	60	-	23,501	45,290	(34,602)	(60)	(1,024)	-	541,968
Limestone Township (Lycoming County)	DC	154,975	4,592	40	-	7,566	15,480	(1,932)	(40)	(330)	-	180,351
Muncy Creek Township	DC	349,519	18,808	20	975	14,817	(33,974)	(1,892)	(120)	(646)	-	347,507
Old Lycoming Township	DB	3,425,367	166,017	720	33,617	153,703	343,669	(296,630)	(720)	(6,697)	-	3,819,046
Old Lycoming Township Police	DB	4,227,311	70,585	20	-	215,634	341,649	(152,760)	(340)	(9,395)	-	4,692,704
Porter Township	DC	486,576	18,781	-	9,422	24,497	47,075	(2,072)	(80)	(1,067)	-	583,132
South Williamsport Borough Police	DB	4,030,152	30,204	40	-	199,891	167,080	(134,096)	(340)	(8,709)	-	4,284,222
Hughesville-Wolf Township Joint Municipal Authority	DC	465,426	16,939	100	7,778	25,793	22,164	(5,434)	(100)	(1,124)	-	531,542

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	Contributions Municipal Employer	Contributions 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, 2020
Lycoming Sanitary Committee	DB	78,285	1,824	-	-	45	(77,708)	(1,355)	-	(2)	-	1,089
Corydon Township	DB	634,465	-	20	-	29,969	33,649	(26,692)	(120)	(1,306)	-	669,985
Keating Township	DB	844,869	8,130	20	-	41,089	84,894	(40,031)	(200)	(1,790)	-	936,981
Liberty Township	DB	357,912	13,244	160	8,239	17,382	48,983	(22,278)	(160)	(757)	-	422,725
Mount Jewett Borough	DB	212,200	-	20	1,288	10,164	19,822	(8,263)	(60)	(443)	-	234,728
Mount Jewett Borough Police	DB	330,850	-	-	-	16,228	36,640	(7,752)	(20)	(707)	-	375,239
Wetmore Township	DC	130,681	5,120	100	-	6,031	12,510	(2,483)	(100)	(263)	-	151,596
Bradford Regional Airport Authority	DB	738,840	-	20	8,522	36,427	76,782	(11,149)	(200)	(1,587)	-	847,655
Bradford City Water Authority	DC	7,211,877	147,642	540	168,303	339,679	692,040	(459,331)	(540)	(14,800)	-	8,085,410
McKean County Solid Waste Authority	DB	972,818	-	-	-	47,348	106,483	(30,328)	(120)	(2,063)	-	1,094,138
Mount Jewett Borough Authority	DB	102,389	-	-	-	5,068	2,023	(2,069)	(20)	(221)	-	107,170
Coolspring Township	DB	120,802	8,112	100	1,417	6,032	23,027	(7,489)	(100)	(263)	-	151,638
Delaware Township	DB	236,629	6,701	180	-	11,380	31,926	(19,098)	(180)	(496)	-	267,042
Farrell City Firefighters	DB	1,313,593	98,557	240	305	62,380	221,117	(179,209)	(240)	(2,718)	-	1,514,025
Farrell City	DB	3,764,453	107,448	600	19,551	171,522	447,299	(261,196)	(600)	(7,473)	-	4,241,604
Farrell City Police	DB	7,870,904	117,635	880	36,289	370,686	97,077	(420,264)	(880)	(16,151)	-	8,056,176
Greenville Borough Firemen	DB	3,492,174	50,405	220	8,687	171,345	447,867	(203,299)	(220)	(7,465)	-	3,959,714
Greenville Borough	DB	4,233,892	36,108	20	19,969	203,071	348,059	(180,165)	(680)	(8,848)	-	4,651,426
Greenville Borough Police	DB	8,138,666	79,322	60	-	394,108	721,108	(417,176)	(500)	(17,171)	-	8,898,417
Hermitage City	DB	21,146,456	393,351	2,400	151,608	1,041,918	2,132,967	(1,068,962)	(2,400)	(45,396)	-	23,751,942
Mercer Borough	DB	2,223,981	88,329	280	-	102,247	280,735	(151,232)	(280)	(4,455)	-	2,539,605
Mercer Borough Police	DB	2,005,529	-	-	-	97,833	152,477	(38,702)	(180)	(4,263)	-	2,212,694
Pymatuning Township	DB	509,014	2,878	20	2,967	23,822	52,269	(42,156)	(160)	(1,038)	-	547,616
Pymatuning Township Police	DB	2,363,348	-	20	-	115,676	242,429	(73,935)	(200)	(5,040)	-	2,642,298
Sandy Lake Borough	DB	379,399	6,545	40	4,136	17,376	39,905	(42,918)	(160)	(757)	-	403,566
Sandy Lake Borough Police	DB	609,988	-	-	1,673	29,581	63,704	(37,581)	(60)	(1,289)	-	666,016

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Sharon City	DB	11,413,056	-	-	31,279	553,150	961,097	(499,938)	(1,420)	(24,100)	-	12,433,124
Sharpsville Borough	DB	6,216,467	186,335	400	-	308,672	261,355	(290,868)	(400)	(13,449)	-	6,668,512
South Pymatuning Township	DB	1,042,929	42,777	120	-	51,247	77,925	(68,549)	(120)	(2,233)	-	1,144,096
South Pymatuning Township Police	DC	184,289	9,768	80	-	8,626	12,827	(11,125)	(80)	(376)	-	204,009
West Middlesex Borough	DB	129,515	12,280	60	-	6,790	39,614	(9,857)	(60)	(296)	-	178,046
West Middlesex Borough Police	DB	210,938	-	-	-	10,307	21,133	(5,019)	(20)	(449)	-	236,890
West Salem Township	DB	986,273	47,863	100	-	47,151	98,845	(49,745)	(100)	(2,054)	-	1,128,333
Wheatland Borough	DB	542,067	1,551	-	1,826	26,245	56,752	(24,163)	(100)	(1,143)	-	603,035
Greenville Municipal Authority	DB	945,935	-	20	19,850	47,247	42,730	(28,913)	(340)	(2,059)	-	1,024,470
Mercer County Regional Planning Commission	DB	2,785,680	18,684	-	18,863	137,257	325,232	(81,046)	(220)	(5,980)	-	3,198,470
Sharon Sanitary Authority	DB	2,523,573	128,037	480	61,170	127,101	248,934	(34,942)	(480)	(5,538)	-	3,048,335
Brown Township	DB	1,705,148	53,357	280	-	84,720	170,923	(84,544)	(280)	(3,691)	-	1,925,913
Derry Township (Mifflin County)	DC	1,196,901	42,451	440	13,772	57,513	123,944	(76,658)	(440)	(2,506)	-	1,355,417
Lewistown Borough	DB	7,787,924	125,772	1,442	48,464	376,436	673,923	(494,596)	(1,580)	(16,401)	-	8,501,384
Lewistown Borough Police	DB	917,783	40,263	20	33,440	46,139	91,342	(6,886)	(240)	(2,010)	-	1,119,851
Oliver Township (Mifflin County)	DB	288,586	7,046	100	-	13,938	21,021	(9,590)	(100)	(607)	-	320,394
Derry Township Sanitary Sewer Authority	DC	474,804	11,413	80	24,971	24,098	47,420	-	(80)	(1,050)	-	581,656
Mifflin County Regional Police NU	DB	187,464	-	-	-	8,951	13,741	(12,605)	(20)	(390)	-	197,141
East Stroudsburg Borough (CB Plan)	DC	168,463	39,796	300	8,083	9,428	23,336	-	(300)	(411)	-	248,695
Eldred Township (Monroe County)	DB	266,845	5,942	160	10,715	13,252	27,321	(9,614)	(160)	(577)	-	313,884
Hamilton Township	DC	1,706,165	15,559	220	20,737	82,860	160,096	(88,330)	(220)	(3,610)	-	1,893,477
Middle Smithfield Township	DC	3,898,767	108,896	960	142,385	195,274	370,676	(75,494)	(960)	(8,508)	-	4,631,996
Paradise Township	DC	2,217,587	49,669	340	27,120	110,832	220,916	(116,262)	(340)	(4,829)	-	2,505,033
Price Township	DC	299,950	313	140	417	12,250	25,229	(9,607)	(140)	(534)	-	328,018
Monroe County Control Center	DC	8,805,953	144,627	880	239,938	433,586	825,173	(202,709)	(880)	(18,891)	-	10,227,677

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

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Mount Pocono Municipal Authority	DC	353,480	14,684	260	20,306	17,250	25,518	(19,804)	(260)	(752)	-	410,682
Brodhead Creek Regional Authority	DB	3,778,826	137,891	720	115,439	178,595	367,469	(173,390)	(720)	(7,781)	-	4,397,049
Collegeville Borough	DB	3,177,122	119,160	340	-	152,216	250,017	(123,463)	(340)	(6,632)	-	3,568,420
Conshohocken Borough	DB	4,742,712	148,286	880	55,353	216,311	365,082	(151,300)	(880)	(9,425)	-	5,367,019
Douglass Township (Montgomery County)	DB	3,221,083	140,743	340	-	158,756	341,475	(52,513)	(340)	(6,917)	-	3,802,627
Douglass Township (Montgomery County) Police	DB	8,676,141	275,787	400	-	425,945	1,020,479	(281,396)	(400)	(18,558)	-	10,098,398
East Greenville Borough	DB	512,036	24,459	160	-	25,468	51,705	(3,930)	(160)	(1,110)	-	608,628
Horsham Township	DB	9,421,446	165,253	1,400	100,781	458,360	733,546	(406,685)	(1,400)	(19,970)	-	10,452,731
Narberth Borough	DB	3,567,818	55,767	360	37,866	173,759	395,164	(247,961)	(360)	(7,571)	-	3,974,842
Norristown Borough	DB	10,012,526	-	160	119,332	488,816	496,530	(335,694)	(1,580)	(21,297)	-	10,758,793
North Wales Borough	DC	267,611	9,743	120	-	13,002	24,853	(15,685)	(120)	(566)	-	298,958
Pennsburg Borough	DB	673,435	15,165	-	-	32,452	65,779	(39,788)	(180)	(1,414)	-	745,449
Schwenksville Borough Police	DB	468,260	-	-	-	22,299	10,700	(33,668)	(40)	(972)	-	466,579
Telford Borough	DB	7,658,262	228,566	600	59,956	366,818	295,342	(230,534)	(600)	(15,982)	-	8,362,428
Telford Borough Police	DB	4,486,074	85,581	160	32,083	221,258	462,698	(102,127)	(160)	(9,640)	-	5,175,927
Upper Moreland Firefighters	DB	3,458,350	85,102	-	22,136	171,207	325,292	-	(120)	(7,459)	-	4,054,508
Upper Moreland Township	DB	27,744,843	783,782	2,440	178,488	1,296,258	2,892,979	(1,307,573)	(2,440)	(56,477)	-	31,532,300
West Pottsgrove Township	DB	1,394,231	107,809	260	2,868	68,171	189,100	(97,086)	(260)	(2,970)	-	1,662,123
West Pottsgrove Township Police	DB	6,661,279	54,039	-	33,563	326,655	571,857	(148,289)	(260)	(14,232)	-	7,484,612
Conshohocken Borough Authority	DB	1,737,064	16,796	20	23,727	86,056	189,872	(24,053)	(340)	(3,749)	-	2,025,393
East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	4,658,784	4,839	20	50,462	229,205	490,192	(71,680)	(600)	(9,986)	-	5,351,236
Horsham Water and Sewer Authority	DB	3,903,905	104,919	800	46,186	197,061	458,907	(147,868)	(800)	(8,586)	-	4,554,524
Lower Providence Township Sewer Authority	DB	2,289,734	54,983	240	-	113,740	257,973	(104,468)	(240)	(4,956)	-	2,607,006

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Montgomery County Sewer Authority	DB	625,695	-	-	-	30,413	65,175	(20,686)	(40)	(1,325)	-	699,232
Norristown Municipal Waste Authority	DB	436	-	-	-	-	(313)	-	-	-	-	123
Upper Montgomery Joint Authority	DB	1,710,270	-	-	31,311	82,822	189,334	(87,368)	(360)	(3,609)	-	1,922,400
Danville Borough Police	DB	4,166,871	-	40	25,941	196,894	208,823	(148,473)	(300)	(8,579)	-	4,441,217
Mahoning Township	DB	3,039,770	88,363	240	11,183	147,817	257,131	(111,180)	(240)	(6,440)	-	3,426,644
Mahoning Township Police (Montour County)	DB	6,250,073	175,227	320	30,342	303,259	483,740	(362,514)	(320)	(13,213)	-	6,866,914
Mahoning Township Authority	DB	-	-	-	-	-	-	-	-	-	-	-
Montour County Conservation District	DC	299,271	5,687	100	7,440	14,977	28,344	-	(100)	(653)	-	355,066
Bethlehem City	DB	154,997,899	1,812,769	13,980	1,646,874	7,677,673	15,135,422	(9,227,804)	(13,980)	(334,511)	-	171,708,322
East Allen Township	DB	1,913,279	81,556	400	-	86,917	192,017	(72,548)	(400)	(3,787)	-	2,197,434
East Bangor Borough Police	DB	141,758	1,092	-	-	6,974	12,526	-	(20)	(304)	-	162,026
Easton City	DB	28,362,961	500,137	4,380	459,049	1,360,169	2,684,869	(1,114,521)	(4,380)	(59,262)	-	32,193,402
Moore Township Police	DB	5,153,196	199,043	340	-	253,937	563,529	(149,926)	(340)	(11,064)	-	6,008,715
Pen Argyl Borough	DC	1,218,283	43,106	300	19,383	61,068	118,225	(18,066)	(300)	(2,661)	-	1,439,338
Upper Nazareth Township	DC	327,883	18,482	320	6,603	16,588	33,925	(2,724)	(320)	(723)	-	400,034
Williams Township	DB	1,277,456	60,202	400	-	62,267	136,862	(47,438)	(400)	(2,713)	-	1,486,636
Wilson Borough Firemen	DB	2,707,990	11,894	-	48,973	132,427	239,098	(86,729)	(240)	(5,770)	-	3,047,643
Wilson Borough	DB	3,828,469	26,774	-	49,681	183,375	422,690	(181,147)	(460)	(7,990)	-	4,321,392
Bath Borough Authority	DC	590,505	21,508	140	9,669	29,853	60,756	(14,191)	(140)	(1,301)	-	696,799
Bethlehem Authority	DB	477,589	4,653	-	3,232	23,490	82,170	(33,553)	(100)	(1,023)	-	556,458
Bethlehem City Redevelopment Authority	DB	1,034,153	34,444	100	9,969	51,427	191,399	(73,458)	(100)	(2,241)	-	1,245,693
Hellertown Borough Authority	DB	1,272,731	23,454	280	20,436	59,380	27,468	(63,597)	(280)	(2,587)	-	1,337,285
Mary Meuser Memorial Library	DC	230,196	6,788	160	1,852	11,405	28,732	(9,283)	(160)	(497)	-	269,193

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Northampton Borough Municipal Authority	DB	9,661,470	134,259	-	-	469,999	1,048,054	(549,166)	(880)	(20,478)	-	10,743,258
Northampton Borough Municipal Authority (CB Plan)	DC	331,658	54,058	260	14,530	17,693	39,226	(4,164)	(260)	(771)	-	452,230
Kulpmont Borough	DB	485,887	2,062	-	6,616	23,467	8,223	(26,373)	(140)	(1,022)	-	498,720
Lower Mahanoy Township	DB	82,968	1,342	-	1,973	4,037	19,737	(7,790)	(60)	(176)	-	102,031
Northumberland Borough	DB	1,374,486	47,872	360	11,480	67,155	149,604	(46,327)	(360)	(2,926)	-	1,601,344
Northumberland Borough Police	DB	3,231,253	66,572	20	7,103	158,415	353,825	(120,674)	(240)	(6,902)	-	3,689,372
Point Township	DB	477,498	7,700	240	4,792	23,479	58,888	(31,387)	(240)	(1,023)	-	539,947
Point Township Police	DB	2,891,263	39,945	20	23,547	152,323	224,115	(135,755)	(200)	(6,637)	-	3,188,621
Sunbury City	DB	4,084,527	122,845	780	34,315	197,193	476,652	(234,503)	(780)	(8,592)	-	4,672,437
Turbotville Borough	DB	680,067	-	-	-	33,176	56,099	(18,067)	(140)	(1,445)	-	749,690
Zerbe Township	DC	272,143	7,771	160	8,909	13,422	32,687	(13,983)	(160)	(585)	-	320,364
Kulpmont-Marion Heights JMA	DB	434,392	-	-	3,243	21,373	7,640	(4,167)	(80)	(931)	-	461,470
Lower Mahanoy Township Municipal Authority	DC	117,807	300	60	14,853	6,177	12,697	-	(60)	(269)	-	151,565
Shamokin City Redevelopment Authority	DB	(37)	-	-	-	-	37	-	-	-	-	-
Sunbury Municipal Authority	DB	7,010,999	63,947	1,100	88,640	335,982	582,238	(335,125)	(1,100)	(14,639)	-	7,732,042
Bloomfield Borough	DB	341,762	5,799	60	3,507	15,830	6,001	(19,641)	(60)	(690)	-	352,568
Centre Township (Perry County)	DC	309,283	4,982	160	8,743	15,309	44,568	(12,874)	(160)	(667)	-	369,344
Duncannon Borough	DB	1,059,499	1,621	-	9,795	51,766	(52,040)	(58,626)	(240)	(2,255)	-	1,009,520
Duncannon Borough Police	DB	759,285	-	-	-	37,330	75,495	(3,845)	(40)	(1,626)	-	866,599
Liverpool Township	DC	314,087	8,822	60	3,161	15,734	29,426	-	(60)	(686)	-	370,544
Marysville Borough	DB	1,903,065	195,894	320	11,001	101,356	413,004	(127,125)	(320)	(4,416)	-	2,492,779
Marysville Borough Police	DB	1,464,095	-	-	-	52,037	(504,610)	(17,260)	(80)	(2,267)	-	991,915
Millerstown Borough	DB	267,805	2,121	20	11,003	13,181	25,394	(3,539)	(80)	(574)	-	315,331
Newport Borough	DB	397,847	20,218	140	-	19,335	43,827	(25,208)	(140)	(842)	-	455,177

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Newport Borough Police	DB	1,807,599	-	-	-	98,139	222,785	(19,085)	(60)	(4,276)	-	2,105,102
Rye Township	DB	1,008,249	13,946	-	18,853	50,067	95,341	(8,961)	(120)	(2,181)	-	1,175,194
Rye Township Police	DB	734,676	-	-	-	35,645	41,553	(19,799)	(60)	(1,553)	-	790,462
Newport Borough Water Authority	DB	370,515	6,325	-	13,703	17,885	30,368	(20,669)	(120)	(779)	-	417,228
Blooming Grove Township	DC	554,342	9,375	180	20,109	23,376	(18,909)	(94,811)	(180)	(1,018)	-	492,464
Dingman Township	DB	2,144,537	40,883	20	1,866	105,437	229,136	(33,113)	(300)	(4,594)	-	2,483,872
Lehman Township	DC	3,121,720	53,906	460	47,291	138,014	301,683	(138,185)	(460)	(6,013)	-	3,518,416
Matamoras Borough	DB	308,649	-	40	3,288	14,660	17,537	(35,706)	(180)	(639)	-	307,649
Milford Township (Pike County)	DB	62,794	7,290	20	-	3,203	6,812	-	(20)	(140)	-	79,959
Municipal Authority of the Borough of Matamoras	DB	502,766	4,311	40	625	18,321	(27,854)	(18,218)	(100)	(798)	-	479,093
Milford Water Authority	DC	250,393	7,122	120	7,359	12,637	24,558	(975)	(120)	(551)	-	300,543
Ashland Borough	DB	3,279,775	19,698	-	14,399	159,126	(127,224)	(195,410)	(520)	(6,933)	-	3,142,911
Cass Township	DC	84,553	-	80	5,129	3,794	7,657	(6,011)	(80)	(165)	-	94,957
Coaldale Borough	DC	148,516	1,203	60	1,248	7,274	13,756	-	(60)	(317)	-	171,680
Cressona Borough	DB	433,571	11,895	120	3,588	20,473	29,923	(13,245)	(120)	(892)	-	485,313
Foster Township	DB	103,754	-	-	-	5,109	9,167	-	(20)	(223)	-	117,787
Minersville Borough	DB	3,467,669	52,077	720	45,115	167,840	391,702	(169,280)	(720)	(7,313)	-	3,947,810
Orwigsburg Borough	DB	2,050,325	127,955	360	-	101,497	239,914	(104,161)	(360)	(4,422)	-	2,411,108
Orwigsburg Borough Police	DB	2,718,674	-	-	-	132,416	240,270	(52,253)	(160)	(5,769)	-	3,033,178
Pine Grove Borough	DB	1,172,833	63,555	400	-	49,283	208,503	(73,879)	(400)	(2,147)	-	1,418,148
Pine Grove Borough Police	DB	1,985,211	-	-	-	97,524	177,475	(18,886)	(60)	(4,249)	-	2,237,015
Pine Grove Township (Schuylkill County)	DB	449,267	14,781	260	5,737	22,233	52,524	(15,884)	(260)	(969)	-	527,689
Schuylkill Haven Borough	DB	8,230,296	201,320	1,060	55,452	405,516	743,602	(411,701)	(1,060)	(17,668)	-	9,206,817
Shenandoah Borough	DB	4,679,486	220,016	440	23,010	219,388	388,887	(294,648)	(440)	(9,559)	-	5,226,580
South Manheim Township	DB	397,467	14,161	180	-	19,432	63,523	(18,924)	(180)	(847)	-	474,812

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Washington Township (Schuylkill County)	DC	156,191	8,584	160	-	7,503	8,390	(8,332)	(160)	(327)	-	172,009
West Brunswick Township	DB	312,832	5,890	-	-	15,308	27,961	(12,931)	(140)	(667)	-	348,253
Cressona Borough Authority	DB	340,035	16,024	80	5,505	17,606	31,927	-	(80)	(767)	-	410,330
Frackville Area Municipal Authority	DC	112,284	6,444	140	8,660	5,882	12,258	-	(140)	(256)	-	145,272
Mahanoy Township Authority	DB	1,965,908	51,055	320	2,754	89,446	(11,770)	(55,099)	(320)	(3,897)	-	2,038,397
Tower City Borough Authority	DB	165,608	4,902	60	2,261	8,425	15,374	-	(60)	(367)	-	196,203
Center Township (Snyder County)	DC	60,615	1,629	60	1,086	3,000	22,942	(8,704)	(60)	(131)	-	80,437
Freeburg Borough	DB	280,141	5,655	20	-	13,291	20,797	(13,410)	(80)	(579)	-	305,835
Jackson Township (Snyder County)	DC	181,635	2,535	100	6,536	8,930	19,885	(8,400)	(100)	(389)	-	210,732
Middleburg Borough	DB	1,001,282	2,845	-	14,248	48,460	109,656	(49,392)	(240)	(2,111)	-	1,124,748
Middleburg Borough Police	DB	1,345,515	16,030	-	-	67,000	143,988	(12,454)	(100)	(2,919)	-	1,557,060
Monroe Township (Snyder County)	DC	183,431	12,591	120	-	9,015	17,309	(5,183)	(120)	(393)	-	216,770
Perry Township	DC	406,894	13,122	140	1,679	20,773	46,424	(13,104)	(140)	(905)	-	474,883
Selinsgrove Borough	DB	3,749,845	51,270	440	40,488	178,013	351,906	(145,467)	(440)	(7,756)	-	4,218,299
Selinsgrove Borough Police	DB	2,858,150	58,407	200	18,113	140,205	353,835	(133,804)	(200)	(6,109)	-	3,288,797
Shamokin Dam Borough	DB	2,512,535	55,336	220	11,603	123,666	240,579	(130,817)	(220)	(5,388)	-	2,807,514
Shamokin Dam Borough Police	DB	1,541,504	18,706	-	-	76,511	150,721	(58,628)	(120)	(3,334)	-	1,725,360
Union Township (Snyder County)	DC	177,022	7,780	-	1,552	8,823	17,264	-	(40)	(384)	-	212,017
Eastern Snyder County Regional Authority	DB	3,672,655	82,431	480	21,810	140,229	303,674	(453,104)	(480)	(6,110)	-	3,761,585
Berlin Borough	DB	1,877,813	43,413	20	29,972	92,320	236,386	(93,702)	(560)	(4,022)	-	2,181,640
Berlin Borough (CB Plan)	DC	31,627	-	80	-	1,863	2,965	(952)	(80)	(81)	-	35,422
Brothersvalley Township	DC	791,899	47,600	220	11,773	39,972	49,528	(7,827)	(220)	(1,742)	-	931,203
Central City Borough	DB	410,587	5,008	140	-	20,119	42,019	(17,809)	(140)	(877)	-	459,047
Central City Borough Police	DB	1,289,057	-	-	-	63,099	114,847	(16,541)	(20)	(2,749)	-	1,447,693
Jenner Township	DB	1,517,366	37,819	320	6,510	71,598	98,318	(85,851)	(320)	(3,119)	-	1,642,641

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Lincoln Township	DB	410,760	4,361	-	2,208	19,682	(86,531)	(37,266)	(80)	(858)	-	312,276
Meyersdale Borough	DB	1,334,854	4,836	-	3,346	54,508	(115,241)	(34,446)	(100)	(2,375)	-	1,245,382
Paint Township	DC	804,426	17,968	200	-	39,076	79,621	(11,888)	(200)	(1,703)	-	927,500
Salisbury Borough	DB	313,592	6,405	80	-	15,333	16,170	(8,364)	(80)	(668)	-	342,468
Shade Township	DB	2,025,256	29,877	360	508	97,186	244,051	(146,357)	(360)	(4,234)	-	2,246,287
Shade Township Police	DB	331,777	-	-	-	15,346	104,887	(21,571)	(20)	(669)	-	429,750
Stonycreek Township	DC	325,242	22,999	120	10,952	16,755	33,994	-	(120)	(730)	-	409,212
Jenner Area Joint Sewer Authority	DC	403,264	12,984	120	9,398	20,316	39,209	-	(120)	(885)	-	484,286
Shade-Central City Joint Authority	DC	26,047	4,973	80	-	1,376	3,269	(260)	(80)	(60)	-	35,345
Somerset Conservation District	DC	426,266	13,130	180	11,355	21,564	41,552	(600)	(180)	(940)	-	512,327
Sullivan County	DB	6,453,224	401,576	1,960	144,314	294,361	836,717	(720,786)	(1,960)	(12,825)	-	7,396,581
Forest City Borough	DB	203,353	8,043	100	8,141	10,246	20,859	(4,050)	(100)	(446)	-	246,146
Forest City Borough Police	DB	629,499	1,014	-	5,040	30,661	69,949	(27,371)	(60)	(1,336)	-	707,396
Jackson Township (Susquehanna County)	DC	283,292	4,552	100	12,431	14,341	27,631	-	(100)	(625)	-	341,622
Montrose Borough	DB	281,123	6,325	-	4,828	14,184	27,118	(1,678)	(100)	(618)	-	331,182
Montrose Municipal Authority	DB	189,333	8,753	20	1,218	9,750	17,641	-	(80)	(425)	-	226,210
Morris Township (Tioga County)	DC	199,916	7,677	-	7,677	10,121	19,758	(1,005)	(40)	(441)	-	243,663
Rutland Township	DB	121,547	2,245	20	2,354	5,419	10,297	(15,397)	(160)	(236)	-	126,089
Sullivan Township	DC	245,896	4,622	180	3,620	10,454	33,858	(22,827)	(180)	(455)	-	275,168
Westfield Borough Police	DB	533,522	19,615	80	-	25,935	38,621	(24,782)	(80)	(1,130)	-	591,781
Limestone Township (Union County)	DB	218,660	13,210	160	-	11,218	41,358	(19,357)	(160)	(489)	-	264,600
Canal Township	DC	58,522	3,925	60	5,192	3,105	6,601	-	(60)	(135)	-	77,210
Cherrytree Township	DB	697,039	22,356	140	17,367	34,759	66,996	(9,790)	(140)	(1,514)	-	827,213
Cornplanter Township	DC	451,944	13,926	220	19,659	22,317	43,333	(4,887)	(220)	(972)	-	545,320
Cranberry Township	DB	3,567,844	144,318	500	62,960	182,037	481,264	(103,433)	(500)	(7,931)	-	4,327,059
Emlenton Borough	DC	281,658	4,838	80	2,074	14,369	16,613	(3,938)	(80)	(626)	-	314,988

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Emlenton Borough Police	DC	96,162	-	20	-	4,734	8,457	-	(20)	(206)	-	109,147
Frenchcreek Township	DB	384,049	8,673	320	4,138	18,593	45,365	(23,843)	(320)	(810)	-	436,165
Oakland Township	DB	206,338	2,767	80	2,194	10,085	39,504	(19,803)	(80)	(439)	-	240,646
Oil Creek Township (Venango County)	DB	92,475	7,386	80	2,308	4,676	10,878	(735)	(80)	(204)	-	116,784
Polk Borough Police	DC	90,933	9,167	60	-	4,702	9,567	-	(60)	(205)	-	114,164
Richland Township (Venango County)	DC	150,927	5,441	20	7,654	7,729	15,374	-	(20)	(337)	-	186,788
Rouseville Borough	DB	229,726	4,629	91	-	10,977	25,210	(15,200)	(200)	(478)	-	254,755
Emlenton Area Municipal Authority	DC	21,121	-	-	-	1,105	(22,187)	-	-	(48)	-	(9)
Franklin City Housing Authority	DC	832,841	12,765	180	16,288	44,992	79,626	(21,035)	(180)	(1,960)	-	963,517
Oil City Housing Authority	DC	1,792,837	27,675	340	29,922	82,805	(49,667)	(35,591)	(340)	(3,608)	-	1,844,373
Brokenstraw Township	DC	230,978	6,000	80	2,590	11,384	22,779	(6,746)	(80)	(496)	-	266,489
Columbus Township	DB	443,975	18,464	80	10,336	22,317	44,199	-	(80)	(972)	-	538,319
Eldred Township (Warren County)	DC	426,337	14,953	80	-	21,356	41,008	(980)	(80)	(930)	-	501,744
Elk Township	DC	142,045	3,497	120	2,766	7,093	14,727	(1,484)	(120)	(309)	-	168,335
Freehold Township	DB	204,303	4,876	-	2,065	9,963	17,973	(8,781)	(100)	(434)	-	229,865
Glade Township	DC	996,298	16,997	120	31,839	50,056	78,790	(12,380)	(120)	(2,181)	-	1,159,419
Mead Township	DC	997,939	16,304	180	19,038	48,448	128,634	(56,803)	(180)	(2,111)	-	1,151,449
Mead Township Police	DB	1,097,743	-	-	-	54,010	104,396	(4,416)	(20)	(2,353)	-	1,249,360
Pine Grove Township (Warren County)	DC	201,011	4,878	120	1,517	9,563	17,314	(9,135)	(120)	(417)	-	224,731
Pittsfield Township	DC	215,640	8,971	40	-	10,822	20,364	-	(40)	(472)	-	255,325
Pleasant Township	DB	1,121,652	24,285	200	5,334	54,815	141,907	(89,755)	(200)	(2,388)	-	1,255,850
Sheffield Township	DC	297,032	6,852	220	10,982	14,391	66,092	(28,278)	(220)	(627)	-	366,444
Sheffield Township Police	DB	702,805	-	-	-	33,856	59,739	(32,635)	(60)	(1,475)	-	762,230
Southwest Township	DC	217,870	4,535	60	-	10,617	22,997	(11,394)	(60)	(463)	-	244,162
Spring Creek Township	DC	415,173	13,383	100	11,860	20,873	41,647	(7,204)	(100)	(909)	-	494,823

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Sugar Grove Township	DC	521,962	9,664	160	13,418	26,029	48,727	(5,007)	(160)	(1,134)	-	613,659
Sheffield Township Municipal Authority	DB	574,256	4,142	20	3,410	26,262	58,720	(89,095)	(140)	(1,144)	-	576,431
Warren County Housing Authority	DB	2,198,540	67,950	280	18,159	110,996	207,336	(49,424)	(280)	(4,836)	-	2,548,721
Warren County Solid Waste Authority	DB	815,528	-	-	-	40,014	31,010	(28,853)	(60)	(1,743)	-	855,896
Bentleyville Borough	DB	444,350	12,868	80	4,088	22,576	40,848	-	(80)	(984)	-	523,746
Bentleyville Borough Police	DB	400,739	-	80	-	19,123	32,296	(25,941)	(80)	(833)	-	425,384
Bentleyville Borough Police (CB Plan)	DC	117,053	9,803	40	-	5,864	9,380	(4,283)	(40)	(255)	-	137,562
Buffalo Township	DB	205,368	16,104	220	4,720	10,209	35,530	(16,317)	(220)	(445)	-	255,169
California Borough	DB	2,778,738	47,789	400	19,608	134,743	360,680	(174,350)	(400)	(5,871)	-	3,161,337
California Borough Police	DB	4,592,695	-	20	21,335	234,137	353,327	(105,987)	(240)	(10,201)	-	5,085,086
Canton Township	DC	1,540,888	65,447	420	27,042	74,819	159,328	(22,615)	(420)	(3,260)	-	1,841,649
Centerville Borough	DC	846,696	24,763	200	28,850	40,616	70,034	(29,105)	(200)	(1,770)	-	980,084
Charleroi Borough	DB	1,611,330	2,564	-	12,532	78,759	162,779	(86,932)	(300)	(3,431)	-	1,777,301
Claysville Borough	DC	145,354	4,567	120	412	7,106	15,758	(2,849)	(120)	(310)	-	170,038
Cross Creek Township	DB	440,230	19,555	140	12,941	21,807	43,238	(5,312)	(140)	(950)	-	531,509
Deemston Borough	DC	72,693	-	-	717	2,938	7,402	(5,164)	-	(128)	-	78,458
Donegal Township (Washington County)	DB	168,377	12,617	120	552	9,548	33,919	(13,043)	(120)	(416)	-	211,554
Donegal Township Police (Washington County)	DB	767,847	-	20	3,047	37,803	66,354	-	(120)	(1,647)	-	873,304
East Finley Township	DB	348,638	6,767	-	6,801	17,046	46,447	(20,842)	(200)	(743)	-	403,914
East Washington Borough	DB	86,393	7,228	60	2,432	4,349	10,636	(2,317)	(60)	(189)	-	108,532
East Washington Borough Police	DB	985,979	-	-	-	47,555	145,440	(73,955)	(40)	(2,072)	-	1,102,907
Hopewell Township (Washington County)	DC	227,089	5,379	240	-	11,302	20,797	(2,399)	(240)	(492)	-	261,676

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Jefferson Township (Washington County)	DB	112,161	8,144	80	-	5,862	11,599	(2,266)	(80)	(255)	-	135,245
Morris Township (Washington County)	DC	242,797	14,024	120	7,023	12,394	25,181	(326)	(120)	(540)	-	300,553
Mount Pleasant Township Police (Washington Co)	DB	341,880	17,163	140	6,849	15,900	32,385	(27,975)	(140)	(693)	-	385,509
New Eagle Borough	DB	1,050,326	-	-	8,100	50,894	121,444	(59,284)	(200)	(2,217)	-	1,169,063
North Franklin Township	DC	101,561	8,987	80	-	5,146	11,257	(1,015)	(80)	(224)	-	125,712
North Strabane Township	DB	4,627,921	16,164	-	46,330	231,277	423,710	(319,210)	(340)	(10,077)	248,944	5,264,719
North Strabane Township (CB Plan)	DC	465,476	33,669	260	31,831	25,196	47,473	(13,751)	(260)	(1,098)	(57)	588,739
Nottingham Township	DB	983,591	41,764	240	20,455	48,763	142,813	(46,536)	(240)	(2,125)	-	1,188,725
South Franklin Township	DB	668,328	38,040	260	9,722	34,479	58,999	(35,608)	(260)	(1,502)	-	772,458
South Strabane Township Fire	DB	1,064,853	119,279	220	27,366	53,223	106,701	(26,550)	(220)	(2,319)	-	1,342,553
South Strabane Township	DB	1,611,339	61,828	500	14,849	74,660	232,759	(79,278)	(500)	(3,253)	-	1,912,904
Union Township (Washington County)	DC	84,779	2,382	80	-	2,947	5,743	(7,011)	(80)	(128)	-	88,712
Carroll Township Authority	DB	807,278	12,441	200	8,549	39,699	82,527	(38,710)	(200)	(1,730)	-	910,054
Centerville Borough Sanitary Authority	DB	470,405	18,978	80	3,815	23,289	76,860	(10,821)	(80)	(1,015)	-	581,511
Mid Mon Valley Water Authority	DB	509,677	40	-	2,912	25,165	45,320	-	(40)	(1,096)	-	581,978
Mon Valley Sewage Authority	DB	5,672,216	95,470	540	76,937	281,831	633,895	(195,711)	(540)	(12,279)	-	6,552,359
North Strabane Township Municipal Authority	DC	1,404,821	27,077	200	19,033	69,453	123,051	(44,187)	(200)	(3,026)	-	1,596,222
Peters Creek Sanitary Authority	DB	640,261	27,199	140	-	32,476	57,363	(20,003)	(140)	(1,415)	-	735,881
Tri-County Joint Municipal Authority	DB	2,416,539	137,441	440	40,428	117,229	286,021	(189,824)	(440)	(5,108)	-	2,802,726
Washington Area COG	DB	308,996	-	-	-	14,110	49,805	(31,549)	(60)	(615)	-	340,687
Preston Township	DC	306,157	6,021	120	8,585	11,403	14,255	(105,701)	(120)	(497)	-	240,223
Hawley Area Authority	DC	214,138	5,957	140	4,207	10,199	19,950	(19,310)	(140)	(444)	-	234,697

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

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Wayne County Redevelopment Authority	DC	1,181,929	4,604	-	4,604	52,301	(12,462)	(27,181)	(300)	(2,279)	-	1,201,216
Allegheny Township (Westmoreland County)	DB	2,658,862	39,014	20	32,740	129,444	247,460	(98,174)	(400)	(5,640)	-	3,003,326
Avonmore Borough	DB	216,801	8,745	160	-	10,600	22,350	(3,833)	(160)	(462)	-	254,201
Bell Township	DB	451,493	9,289	-	4,229	21,199	31,831	(21,745)	(160)	(924)	-	495,212
Cook Township	DC	307,468	14,662	120	5,417	15,319	32,262	(3,294)	(120)	(667)	-	371,167
Delmont Borough	DB	331,610	7,983	-	-	16,282	20,419	(17,523)	(160)	(709)	-	357,902
Delmont Borough Police	DB	1,375,330	23,405	20	-	67,359	140,501	(54,615)	(200)	(2,935)	-	1,548,865
Derry Borough	DB	912,291	15,756	260	1,349	41,716	41,184	(51,472)	(260)	(1,818)	-	959,006
Derry Township (Westmoreland County)	DB	8,275,861	223,975	680	55,954	407,876	941,622	(373,702)	(680)	(17,771)	-	9,513,815
Donegal Township (Westmoreland County)	DB	1,402,023	34,490	220	-	50,913	139,675	(45,279)	(220)	(2,218)	-	1,579,604
East Huntingdon Township	DB	4,836,994	44,327	-	5,699	236,893	583,518	(300,176)	(360)	(10,321)	-	5,396,574
Fairfield Township	DB	845,536	23,271	160	-	41,046	65,489	(25,297)	(160)	(1,788)	-	948,257
Greensburg City	DB	14,238,897	255,395	1,940	79,883	686,636	1,108,764	(796,717)	(1,940)	(29,916)	-	15,542,942
Jeannette City	DB	4,971,417	399,724	1,180	43,238	243,833	480,527	(354,313)	(1,180)	(10,624)	-	5,773,802
Latrobe City	DB	5,654,660	-	20	36,591	270,382	675,414	(261,567)	(840)	(11,780)	-	6,362,880
Lower Burrell City	DB	8,641,903	130,822	1,180	72,037	427,891	829,225	(426,307)	(1,180)	(18,643)	-	9,656,928
Loyalhanna Township	DB	471,015	2,719	60	6,096	23,237	59,298	(15,948)	(220)	(1,012)	-	545,245
Loyalhanna Township (CB Plan)	DC	81,144	-	20	-	3,924	(78,904)	(5,993)	(20)	(171)	-	-
Manor Borough Police	DB	903,361	12,808	20	-	44,603	82,897	(1,700)	(100)	(1,943)	-	1,039,946
Mount Pleasant Borough	DC	1,345,506	66,187	540	8,267	67,719	241,284	(51,969)	(540)	(2,950)	(332)	1,673,712
Mount Pleasant Borough Police	DB	5,192,727	-	-	-	253,965	478,843	(128,721)	(160)	(11,065)	-	5,785,589
Mount Pleasant Township	DB	8,280,406	202,200	640	46,261	407,368	1,069,118	(545,706)	(640)	(17,749)	-	9,441,898
New Florence Borough	DC	41,085	-	-	-	2,023	3,612	-	-	(88)	-	46,632
New Kensington City	DB	8,522,085	40,896	40	72,822	413,491	597,862	(428,798)	(1,440)	(18,016)	-	9,198,942

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
New Stanton Borough	DB	390,842	7,973	220	8,600	19,109	57,983	(33,683)	(220)	(833)	-	449,991
North Huntingdon Township	DB	12,978,534	340,632	1,520	161,366	634,099	1,379,346	(698,155)	(1,520)	(27,627)	-	14,768,195
North Huntingdon Township Police	DB	24,953,007	720,992	900	186,398	1,225,892	1,896,231	(1,018,805)	(900)	(53,411)	-	27,910,304
Scottdale Borough Police	DB	5,385,996	-	-	-	263,226	637,869	(153,213)	(240)	(11,469)	-	6,122,169
Sewickley Township	DB	2,736,244	31,029	20	31,540	128,782	315,202	(198,748)	(520)	(5,611)	-	3,037,938
Smithton Borough	DC	11,287	-	20	-	551	1,083	(234)	(20)	(24)	-	12,663
South Huntingdon Township	DB	3,292,304	62,219	340	22,885	162,686	68,166	(197,515)	(340)	(7,088)	-	3,403,657
Unity Township	DB	14,034,111	596,754	1,120	104,944	681,621	1,235,429	(820,393)	(1,120)	(29,698)	-	15,802,768
Upper Burrell Township	DC	513,739	27,000	100	2,210	26,013	50,108	-	(100)	(1,133)	-	617,937
Upper Burrell Township Police	DC	386,250	18,000	40	14,049	19,640	39,569	-	(40)	(856)	-	476,652
Washington Township (Westmoreland County)	DC	553,868	19,664	160	25,582	20,721	35,129	(141,191)	(160)	(903)	-	512,870
West Newton Borough	DB	836,811	18,220	180	7,767	40,699	61,867	(33,111)	(180)	(1,773)	-	930,480
Youngwood Borough	DB	1,773,218	12,617	20	10,829	85,893	120,487	(99,057)	(380)	(3,742)	-	1,899,885
Youngwood Borough Police	DB	26,154	-	-	-	1,255	3,016	(1,830)	(20)	(55)	-	28,520
Avonmore Borough Municipal Authority	DB	209,842	-	-	-	10,248	25,258	(5,785)	(40)	(446)	-	239,077
Derry Township Municipal Authority	DB	1,358,028	32,966	220	20,500	68,735	144,725	(18,934)	(220)	(2,995)	-	1,603,025
Franklin Township Municipal Sanitary Authority	DB	7,128,881	309,413	700	54,326	353,696	745,950	(375,612)	(700)	(15,410)	-	8,201,244
Mount Pleasant Township Municipal Authority	DC	82,644	2,883	60	5,562	4,245	10,567	(2,398)	(60)	(185)	-	103,318
New Kensington Redevelopment Authority	DC	68,412	-	20	-	3,441	6,032	-	(20)	(150)	-	77,735
New Kensington Municipal Sanitary Authority	DB	8,223,237	99,803	472	46,245	380,557	759,302	(214,198)	(480)	(16,581)	-	9,278,357
North Huntingdon Township Municipal Authority	DB	8,131,689	199,170	780	49,828	394,227	797,399	(551,270)	(780)	(17,176)	332	9,004,199
Rostraver Township Sewer Authority	DB	995,738	36,219	240	15,489	49,853	65,849	(3,133)	(240)	(2,172)	-	1,157,843

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	Contributions Municipal Employer	Contributions 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, 2020
Seward/St. Clair Township Sanitary Authority	DB	160,613	12,763	40	7,395	7,997	16,127	(3,864)	(40)	(348)	-	200,683
Smithton Borough Municipal Authority	DC	38,255	2,011	100	-	1,869	5,556	(2,856)	(100)	(81)	-	44,754
Westmoreland-Fayette Municipal Sewage Authority	DB	471,771	6,486	-	5,197	23,361	44,118	(14,552)	(100)	(1,018)	-	535,263
Factoryville Borough	DC	181,863	6,134	60	11,394	9,125	19,087	-	(60)	(398)	-	227,205
Factoryville Borough Police	DC	77,581	-	20	-	3,687	7,857	(6,338)	(20)	(161)	-	82,626
Monroe Township (Wyoming County)	DC	151,166	1,944	60	988	7,708	(75,309)	(3,169)	(60)	(336)	-	82,992
Tunkhannock Township	DC	203,793	3,324	40	15,270	10,455	20,832	-	(40)	(456)	-	253,218
Tunkhannock Township Police	DB	1,813,772	125,296	200	-	88,463	65,037	(110,652)	(200)	(3,854)	-	1,978,062
Washington Township (Wyoming County)	DB	203,729	684	20	2,190	9,782	32,062	(16,787)	(140)	(426)	-	231,114
Carroll Township Police	DB	5,397,873	175,948	360	57,181	266,712	501,028	(107,394)	(360)	(11,620)	-	6,279,728
East Manchester Township	DB	1,897,667	38,123	-	18,130	90,973	280,968	(117,651)	(400)	(3,964)	-	2,203,846
Franklintown Borough	DC	71,439	1,400	60	-	3,473	6,437	(4,010)	(60)	(151)	-	78,588
Heidelberg Township Police	DB	106,979	-	-	-	5,217	45,999	(20,203)	(20)	(227)	-	137,745
Hellam Township Police	DB	3,555,015	151,955	360	-	178,897	280,995	(133,025)	(360)	(7,794)	256,348	4,282,391
Hopewell Township (York County)	DB	1,118,280	37,541	220	7,664	58,594	102,833	(38,060)	(220)	(2,553)	-	1,284,299
Lower Windsor Township Police	DB	4,634,516	137,587	280	14,502	227,771	468,422	(117,246)	(280)	(9,924)	-	5,355,628
Manchester Township	DB	6,238,784	143,613	600	20,305	309,473	577,445	(292,865)	(600)	(13,484)	-	6,983,271
Manchester Township (CB Plan)	DC	34,038	21,600	320	17,384	2,219	9,469	(991)	(320)	(97)	-	83,622
Red Lion Police	DB	2,364,024	-	-	-	113,296	444,078	(230,643)	(120)	(4,936)	-	2,685,699
Shrewsbury Township	DB	911,198	26,152	-	-	44,241	99,332	(32,182)	(260)	(1,928)	-	1,046,553
Springfield Township	DB	1,660,053	-	-	-	68,154	128,743	(35,574)	(140)	(2,969)	-	1,818,267
Stewartstown Borough	DC	1,324,230	31,085	380	-	65,396	145,232	(22,903)	(380)	(2,849)	-	1,540,191
Warrington Township	DC	419,779	14,003	220	-	20,695	44,007	(12,330)	(220)	(902)	-	485,252

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Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Windsor Borough	DC	226,853	11,907	80	11,122	11,610	26,078	(5,088)	(80)	(506)	-	281,976
Windsor Township	DB	3,854,105	112,179	520	16,494	193,933	392,491	(74,868)	(520)	(8,450)	-	4,485,884
Windsor Township Police	DB	1,409,337	-	-	-	66,054	226,666	(125,798)	(120)	(2,878)	-	1,573,261
Yoe Borough	DC	32,472	1,334	40	893	1,598	2,775	(1,958)	(40)	(70)	-	37,044
York County Planning Commission	DB	11,300,706	149,145	1,580	86,937	555,189	1,063,414	(432,949)	(1,580)	(24,189)	-	12,698,253
Northern York County Regional Police NU	DB	1,210,671	53,390	160	-	59,556	110,732	(25,863)	(160)	(2,595)	-	1,405,891
Northeastern Regional Police NU	DB	304,677	3,847	-	-	14,795	25,730	(12,879)	(40)	(645)	-	335,485
Northeastern Regional Police Department	DB	8,668,597	145,310	-	27,296	429,389	421,385	(277,572)	(340)	(18,708)	-	9,395,357
Southern Police Commission NU	DB	98,459	-	-	-	4,695	9,939	(7,815)	(40)	(205)	-	105,033
Southern Police Commission	DB	6,904,357	148,802	-	-	336,734	523,602	(232,575)	(460)	(14,671)	-	7,665,789
Spring Grove Borough Police NU	DC	156,764	4,924	20	-	3,625	22,244	(11,594)	(20)	(158)	-	175,805
Thornburg Borough	DC	76,608	10,149	40	10,149	4,150	10,022	-	(40)	(181)	-	110,897
Pleasant Hills Authority	DC	39,839	3,434	20	3,139	2,120	4,549	-	(20)	(92)	-	52,989
East Franklin Township Police	DC	80,495	6,759	20	1,352	3,796	8,964	-	(20)	(165)	-	101,201
North Sewickley Township	DC	26,713	5,753	20	-	1,388	3,431	-	(20)	(60)	-	37,225
Hyndman Borough Municipal Authority	DB	(43,378)	9,350	60	-	(1,334)	14,583	-	(60)	58	-	(20,721)
Maxatawny Township Police	DB	-	-	-	-	-	-	-	-	-	-	-
West Reading Borough	DC	242,690	54,226	440	-	13,121	30,024	(624)	(440)	(572)	-	338,865
Williamsburg Borough	DC	203,316	39,391	100	11,775	10,603	25,224	(8,939)	(100)	(462)	-	280,908
Williamsburg Borough Police	DC	356,366	-	40	-	17,538	31,338	-	(40)	(764)	-	404,478
Blair Township Water and Sewer Authority	DC	340,160	10,319	180	35,735	17,724	38,780	(5,841)	(180)	(772)	-	436,105
East Rockhill Township	DB	2,904,199	115,401	180	15,375	141,701	290,645	(136,734)	(180)	(6,174)	-	3,324,413
East Rockhill Township (CB Plan)	DC	22,941	4,671	40	4,671	1,344	3,609	-	(40)	(59)	-	37,177
Prospect Borough	DC	25,646	5,000	60	951	1,328	4,196	(1,224)	(60)	(58)	-	35,839

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
White Township	DC	25,897	-	-	-	1,275	2,279	-	-	(56)	-	29,395
Glendale Valley Municipal Authority	DC	86,723	3,511	100	8,211	4,386	9,116	(2,674)	(100)	(191)	-	109,082
Avondale Borough	DC	42,938	3,661	80	2,925	2,218	5,350	(238)	(80)	(97)	-	56,757
East Coventry Township (CB Plan)	DC	143,787	24,329	140	24,329	7,477	21,369	(2,309)	(140)	(326)	-	218,656
Kennett Township Police	DB	616,402	83,451	180	-	30,337	68,699	(9,188)	(180)	(1,322)	-	788,379
London Grove Township	DB	1,564,752	70,728	260	12,414	75,758	114,364	(42,394)	(260)	(3,301)	-	1,792,321
London Grove Township (CB Plan)	DC	55,197	300	160	3,798	2,493	(3,672)	(60,421)	(160)	(109)	-	(2,414)
London Grove Township Municipal Authority	DB	783,503	16,739	-	7,221	39,057	73,186	-	(100)	(1,702)	-	917,904
Limestone Township (Clarion County)	DB	409,290	14,671	120	-	20,368	40,416	(4,974)	(120)	(887)	-	478,884
Orange Township	DC	15,489	783	40	1,578	789	1,748	-	(40)	(34)	-	20,353
Capital Region Water	DB	16,461,686	387,213	400	505,191	828,829	1,348,787	(520,630)	(3,300)	(36,112)	-	18,972,064
Redevelopment Authority of the City of Corry	DB	698,984	12,342	20	10,814	34,889	63,819	(2,279)	(180)	(1,520)	-	816,889
Peters Township	DB	666,448	15,349	-	-	33,118	68,406	(23,136)	(80)	(1,443)	-	758,662
Peters Township (CB Plan)	DC	-	-	-	-	218	41	-	-	(9)	-	250
Beaver Township	DC	47,469	10,456	60	-	2,555	5,796	-	(60)	(111)	-	66,165
Oliver Township (Jefferson County)	DC	56,608	8,744	60	2,848	3,018	6,841	-	(60)	(131)	-	77,928
Waverly Township	DC	40,550	5,652	40	5,652	2,275	5,253	-	(40)	(99)	-	59,283
Roaring Brook Township Police	DB	749,216	67,165	60	5,556	34,753	70,163	(41,205)	(60)	(1,514)	-	884,134
Wilmington Township	DB	665,481	34,820	180	-	32,242	94,967	(55,898)	(180)	(1,405)	-	770,207
Cleona Borough	DC	86,087	4,848	40	-	4,314	7,931	(2,093)	(40)	(188)	-	100,899
Lebanon City Authority (CB Plan)	DC	278,837	45,979	400	49,573	15,170	37,835	(14,002)	(400)	(661)	-	412,731
Whitehall Township	DB	25,999,052	328,617	1,780	38,460	1,255,264	1,950,495	(882,507)	(1,780)	(54,691)	-	28,634,690
Whitehall Township (CB Plan)	DC	159,906	75,340	580	39,385	10,369	31,054	(3,071)	(580)	(452)	-	312,531
Freeland Borough Police	DB	1,633,459	18,561	-	9,222	74,913	39,329	(85,552)	(220)	(3,264)	-	1,686,448

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Coolspring, Jackson & Lake Latonka Joint Authority	DC	9,438	976	20	752	497	1,115	-	(20)	(22)	-	12,756
East Stroudsburg Borough	DB	7,992,278	194,642	680	33,527	395,233	389,030	(439,038)	(680)	(17,220)	-	8,548,452
Smithfield Township	DC	727,607	33,634	20	29,956	35,456	12,432	(28,841)	(260)	(1,545)	-	808,459
Monroe County Redevelopment Authority	DC	166,320	13,307	160	10,183	8,704	19,118	(1,667)	(160)	(379)	-	215,586
Delaware Valley Municipal Management Association (CB Plan)	DC	394,727	97,982	320	48,991	22,900	56,602	-	(320)	(998)	-	620,204
Valley Township	DC	177,380	1,300	40	1,690	8,787	16,171	-	(40)	(383)	-	204,945
Moore Township	DC	886,628	62,400	260	-	45,012	94,922	(8,543)	(260)	(1,961)	-	1,078,458
Bangor Borough Authority	DC	213,776	15,107	140	2,359	10,997	21,798	(789)	(140)	(479)	-	262,769
Bethlehem Parking Authority	DB	3,440,871	104,179	680	47,737	163,738	363,649	(241,881)	(680)	(7,134)	-	3,871,159
New Castle Township Police	DB	77,348	-	-	-	3,708	8,797	(5,125)	-	(162)	-	84,566
Snyder County Housing Authority	DC	43,570	6,702	40	-	2,301	4,930	-	(40)	(100)	-	57,403
Jackson Township (Venango County)	DC	-	-	-	-	-	-	-	-	-	-	-
Cokeburg Borough	DC	3,990	-	40	629	207	551	-	(40)	(9)	-	5,368
Midway Borough	DC	38,123	-	20	-	1,644	3,788	-	(80)	(72)	-	43,423
Wayne Library Authority	DC	440,359	5,769	220	8,865	21,299	38,072	(25,196)	(220)	(928)	-	488,240
West Newton Borough Police	DB	1,072,078	-	-	-	52,772	94,189	-	(40)	(2,299)	-	1,216,700
Eaton Township	DC	43,854	3,120	60	3,966	2,269	4,364	(4,148)	(60)	(99)	-	53,326
Manchester Township Firefighters	DB	6,197,778	201,096	480	88,056	303,702	629,908	(205,249)	(480)	(13,232)	-	7,202,059
Manchester Township Firefighters (CB Plan)	DC	16,942	21,950	80	11,602	1,644	6,936	-	(80)	(72)	-	59,002
North Hopewell Township Police	DB	214,267	22,702	60	3,659	10,643	34,829	(14,544)	(60)	(464)	-	271,092
Johnstown Redevelopment Authority	DC	329,591	25,870	120	-	16,238	41,881	(23,455)	(120)	(707)	-	389,418
Beaver Meadows Borough Police	DC	18,963	1,949	20	1,949	1,010	2,364	-	(20)	(44)	-	26,191
West Sadsbury Township	DB	51,084	8,449	20	-	2,543	220,821	-	(20)	(111)	-	282,786

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Millville Borough	DC	261,747	17,608	80	-	13,515	46,225	(13,467)	(80)	(589)	-	325,039
Cussewago Township	DC	59,651	3,000	20	4,082	3,095	6,382	-	(20)	(135)	-	76,075
Camp Hill Borough (CB Plan)	DC	120,691	26,088	60	8,748	6,223	13,550	(19,312)	(60)	(271)	-	155,717
Morris Township Police (Greene County)	DC	11,604	-	-	-	525	(10)	-	-	(23)	-	12,096
Jessup Borough	DC	120,216	6,368	80	-	4,330	14,000	(5,043)	(80)	(189)	-	139,682
South Abington Township (CB Plan)	DC	29,026	6,713	60	11,151	1,710	5,415	-	(60)	(74)	-	53,941
Jonestown Borough	DC	32,139	5,021	40	-	1,607	3,478	-	(40)	(70)	-	42,175
Upper Milford Township	DC	65,698	19,160	160	4,160	3,723	9,522	-	(160)	(162)	-	102,101
Monroe County Municipal Waste Management Authority	DC	351	-	-	-	17	(14)	(308)	-	(1)	-	45
Upper Frederick Township	DC	124,412	34,172	140	19,566	7,189	19,712	(334)	(140)	(313)	-	204,404
Forks Township (CB Plan)	DC	60,931	25,726	140	6,432	3,200	10,743	-	(140)	(139)	-	106,893
Washington Township Police (Westmoreland County)	DB	2,464,182	62,161	240	36,184	122,514	232,423	(18,450)	(240)	(5,338)	-	2,893,676
Parker Area Authority	DB	262,821	5,775	40	-	12,623	35,589	(16,416)	(40)	(550)	-	299,842
Parker Area Authority (CB Plan)	DC	46,135	3,870	100	3,870	2,397	6,613	(1,844)	(100)	(104)	-	60,937
Lower Towamensing Township (CB Plan)	DC	13,322	2,507	80	1,671	727	2,041	-	(80)	(32)	-	20,236
Larksville Borough	DC	37,434	8,157	120	-	2,138	4,354	-	(120)	(93)	-	51,990
Luzerne County Flood Protection Authority	DB	118,601	32,221	-	22,322	6,670	17,755	(12,662)	(260)	(291)	-	184,356
Wyoming Valley Sanitary Authority	DB	21,192,849	973,837	3,840	706,906	1,067,949	2,088,549	(508,452)	(3,840)	(46,530)	-	25,475,108
Hamlin Township	DC	9,413	2,400	40	-	508	1,301	-	(40)	(22)	-	13,600
Bangor Borough (CB Plan)	DC	-	-	-	-	-	-	-	-	-	-	-
Trafford Borough	DC	106,339	27,000	140	-	5,588	13,883	-	(140)	(243)	-	152,567
Western Westmoreland Municipal Authority (CB Plan)	DC	8,551	8,273	40	7,835	821	3,445	-	(40)	(36)	-	28,889

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Cambria County Conservation District	DC	22,171	3,877	80	9,613	1,323	3,943	-	(80)	(58)	-	40,869
Southern Chester County Regional Police Department	DB	3,625,794	176,838	480	82,709	158,718	319,754	(117,325)	(480)	(6,915)	-	4,239,573
Salford Township	DC	21,553	16,000	80	10,320	1,668	6,215	-	(80)	(73)	-	55,683
Penn Township	DC	4,740	2,335	80	-	272	764	-	(80)	(12)	-	8,099
Collier Township Municipal Authority	DB	53,622	21,730	40	3,502	3,759	7,652	-	(40)	(164)	-	90,101
Chippewa Township	DC	17,564	1,678	20	9,508	1,124	3,354	-	(20)	(49)	-	33,179
Brecknock Township (Berks County) (CB Plan)	DC	456,437	17,876	100	16,272	22,977	43,150	(2,520)	(100)	(1,001)	-	553,191
Lower Towamensing Township	DB	149,649	5,106	-	-	7,553	15,139	(3,310)	(40)	(329)	-	173,768
East Coventry Township	DB	1,883,330	31,011	-	-	91,504	190,639	(57,367)	(140)	(3,987)	-	2,134,990
Camp Hill Borough	DB	3,755,141	78,518	-	9,731	184,132	208,801	(120,199)	(500)	(8,023)	-	4,107,601
Harrisburg Fire	DB	86,697,230	442,406	200	290,923	4,109,319	3,447,814	(3,906,073)	(4,480)	(179,040)	-	90,898,299
Harrisburg City	DB	83,016,166	-	760	507,593	3,985,316	7,184,486	(4,896,111)	(10,260)	(173,638)	13,724	89,628,036
Susquehanna Township	DB	2,657,354	45,958	220	13,883	129,938	355,209	(209,268)	(220)	(5,661)	-	2,987,413
German Township Police	DC	7,838	5,697	80	4,915	1,295	1,061	(9,061)	(80)	(56)	-	11,689
Moosic Borough	DB	2,524,612	123,066	340	14,165	123,314	274,985	(149,994)	(340)	(5,373)	-	2,904,775
South Abington Township	DB	3,863,870	65,712	320	93,962	163,931	378,281	(188,769)	(320)	(7,142)	-	4,369,845
Lebanon City Authority	DB	18,402,844	350,823	1,440	195,139	905,859	1,731,519	(497,565)	(1,440)	(39,468)	-	21,049,151
Delaware Valley Municipal Management Association	DB	9,443,359	346,974	580	100,810	454,138	880,081	(331,209)	(580)	(19,787)	-	10,874,366
Bangor Borough	DB	2,064,087	116,801	280	5,014	101,405	193,760	(73,217)	(280)	(4,418)	-	2,403,432
Forks Township	DB	5,468,949	196,008	800	40,382	257,852	383,393	(560,990)	(800)	(11,234)	-	5,774,360
Washington Township (Northampton County)	DB	717,034	22,867	180	651	34,855	74,049	(27,136)	(180)	(1,519)	-	820,801
Washington Township (Northampton County - CB Plan)	DC	-	1,986	20	-	29	303	-	(20)	(1)	-	2,317
Mahanoy Township	DC	30,756	2,116	40	11,531	1,882	3,737	(9,423)	(40)	(82)	-	40,517

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Western Westmoreland Municipal Authority	DB	6,390,577	256,180	300	42,202	321,764	598,452	(137,044)	(300)	(14,019)	-	7,458,112
Municipal Authority of Westmoreland County of COJMA	DB	2,242,961	51,092	360	-	109,228	155,157	(125,869)	(360)	(4,759)	-	2,427,810
Greene County Regional Police, Greene County	DC	-	4,781	20	-	243	29,594	-	(20)	(11)	-	34,607
Municipal Authority of the Borough of Kittanning	DB	42,119	13,837	60	7,600	2,268	8,018	-	(60)	(99)	-	73,743
Bedford Borough	DB	5,080,534	163,685	520	38,654	239,556	1,013,267	(359,740)	(520)	(10,437)	-	6,165,519
Bedford Borough (CB)	DC	10,037	698	60	3,564	457	1,231	(2,558)	(60)	(20)	-	13,409
Bedford Borough Water Authority	DB	78,201	-	-	-	4,049	11,201	-	-	(176)	-	93,275
Bedford Borough Water Authority (CB)	DC	-	-	-	-	-	-	-	-	-	-	-
Sadsbury Township Police	DB	67,683	19,330	20	12,691	3,436	11,593	-	(20)	(150)	-	114,583
West Hanover Township Water & Sewer Authority (CB)	DC	505,189	28,215	20	-	48,879	21,044	(4,227)	(120)	(2,130)	-	596,870
Stormwater Authority of the City of Chester	DB	44,753	61,126	260	-	3,390	16,756	-	(260)	(148)	-	125,877
Jefferson County Solid Waste Authority (Jefferson County)	DB	288,103	5,672	20	2,823	14,407	26,974	-	(20)	(628)	-	337,351
Christiana Borough (Lancaster County)	DC	14,372	4,024	80	4,024	884	2,510	-	(80)	(38)	-	25,776
Pequea Township Police	DB	3,000,744	70,558	220	-	148,507	182,551	(107,775)	(220)	(6,470)	-	3,288,115
Tatamy Borough (CB)	DC	20,184	7,320	100	5,776	1,332	3,826	-	(100)	(58)	-	38,380
Tatamy Borough Police (CB)	DC	15,965	5,164	40	2,582	957	2,605	-	(40)	(42)	-	27,231
Penn Township Sewage Authority	DC	1,415,326	53,683	260	-	71,015	139,003	(8,529)	(260)	(3,094)	-	1,667,404
Bucks County Water and Sewer Authority (CB Plan)	DC	29,126	89,511	200	-	3,008	17,115	-	(200)	(131)	-	138,629
North Newton Township (CB)	DC	171,244	25,111	140	-	9,168	24,177	-	(140)	(399)	-	229,301
Swatara Township (CB Plan)	DC	21,775	24,000	60	8,201	2,146	8,318	-	(60)	(94)	-	64,346

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

for the year ended December 31, 2020

Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2019	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, 2020
Elizabeth Township (Lancaster County) (CB Plan)	DC	8,908	3,012	20	-	646	1,651	-	(20)	(28)	-	14,189
Fountain Hill Borough (CB)	DC	3,724	5,978	60	2,784	301	1,725	-	(60)	(13)	-	14,499
Pocono Mountains Municipal Airport Authority (CB)	DC	985	1,299	20	371	74	382	-	(20)	(3)	-	3,108
Rye Township (Perry County) (CB Plan)	DC	-	-	-	-	-	-	-	-	-	-	-
North Strabane Township Fire	DB	1,600,898	47,244	180	30,652	67,036	116,640	-	(180)	(2,921)	(248,944)	1,610,605
North Strabane Township Fire (CB)	DC	224,518	48,647	220	28,731	12,197	32,062	-	(220)	(531)	-	345,624
Plum Township	DC	-	7,065	60	4,639	172	1,790	-	(60)	(7)	-	13,659
Greene County Regional Police, Greene County (DB)	DB	33,111	(637)	-	2,783	1,804	(24,737)	-	-	(79)	-	12,245
York Area Regional Police Department	DB	-	-	960	34,497	253,202	4,351,687	(232,741)	(960)	(11,032)	31,668,443	36,064,056
PMRS Liabilities	DB	24,831	-	-	-	168	989	6,064	-	(7)	-	32,045
TOTAL		\$2,792,069,137	\$59,257,768	\$248,669	\$25,199,725	\$136,263,697	\$254,379,745	\$(124,611,752)	\$(364,820)	\$(5,936,934)	\$30,194,474	\$3,166,699,709

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 individual municipality has authority to establish or amend its respective benefits and employee contribution rates subject to board approval. Employer contributions are actuarially determined by PMRS' actuary.

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

Pension Trust Fund Description

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

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

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

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

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

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

Contributions – Contributions to PMRS are made by members and municipalities. Under Articles II and III of the Act, members are required to contribute 3% to 8% of their salaries. The amount a member contributes under Article IV of the Act is based on contracted plan provisions and is principally expressed as a percent of compensation or salary. The contributions required of municipalities are based on an actuarial valuation, using the Entry Age Normal Actuarial Cost Method, computed as a percentage of the total compensation of all active members during the period for which the amount is determined.

Basis of Presentation and Accounting

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

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

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

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 investments income and other miscellaneous income, as presented in PMRS’ December 31, 2020 ACFR, minus PMRS’ Investment Income described above. The market Value Investment Income/(Loss) is allocated to each employer based on the employer’s beginning balance of Fiduciary Net Position adjusted for cash flows throughout the year.

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

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

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

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

Relationship to the basic financial statements – The schedule was reconciled to the plan’s Statement of Changes in Fiduciary Net Position in PMRS’ ACFR for the year ended December 31, 2020 and required some adjustments. Certain amounts have been reclassified in conformity with the 2020 presentation. These reclassifications had no effect on Fiduciary Net Position or the change in Fiduciary Net Position.

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