



Schedule of Changes in Fiduciary Net Position by Participating Municipality

Pennsylvania Municipal Retirement System
Commonwealth of Pennsylvania

For the year ended December 31, 2022

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INTRODUCTION

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

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

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

INDEPENDENT AUDITOR'S REPORT



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Pennsylvania Municipal Retirement Board
Pennsylvania Municipal Retirement System
Harrisburg, Pennsylvania

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the fiduciary net position as of December 31, 2022, and the changes in fiduciary net position for the year then ended, included in the accompanying Schedule of Changes in Fiduciary Net Position by Participating Municipality (the Schedule) of the Pennsylvania Municipal Retirement System (the System) and the related notes.

In our opinion, the Schedule presents fairly, in all material respects, the fiduciary net Position of the System, as of December 31, 2022, and the changes in its fiduciary net position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

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

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In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended December 31, 2022, and our report thereon, dated January 31, 2024, expressed an unmodified opinion on those financial statements.

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

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



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Other Information

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

Restriction on Use

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

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

Harrisburg, Pennsylvania
February 16, 2024

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
01-000-1 N	Adams County	DB	123,469,906	1,780,489	1,799,444	2,420	5,388,219	(20,977,389)	(4,094,337)	(22,760)	(284,698)	-	107,061,294
01-015-3 N1	Biglerville Borough	DB	1,027,903	21,692	8,293	-	46,069	(175,191)	-	(60)	(2,434)	-	926,272
01-015-3 N2	Biglerville Borough	CB	132,109	-	-	-	5,743	(22,538)	-	-	(303)	-	115,011
01-015-3 P	Biglerville Borough Police	DB	757,716	9,847	5,741	-	32,887	(125,209)	(27,163)	(40)	(1,738)	-	652,041
01-019-3 N	Carroll Valley Borough	DB	2,769,170	125,591	23,667	440	124,330	(469,544)	(131,380)	(440)	(6,569)	-	2,435,265
01-019-3 P	Carroll Valley Borough Police	DB	1,930,529	38,362	10,315	120	85,165	(356,421)	(16,665)	(120)	(4,500)	-	1,686,785
01-030-3 N	East Berlin Borough	DB	648,146	11,419	-	-	27,788	(82,767)	(37,501)	(100)	(1,468)	-	565,517
01-030-3 P	East Berlin Borough Police	DB	524,544	-	-	-	22,211	(82,285)	(23,453)	(40)	(1,174)	-	439,803
01-051-5 N	Hamiltonban Township	DB	452,929	19,653	-	-	20,362	(77,250)	-	(120)	(1,076)	-	414,498
01-051-5 P	Hamiltonban Township Police	DB	270,109	-	-	-	11,527	(44,169)	(8,827)	(20)	(609)	-	228,011
01-060-5 N	Latimore Township	CB	140,939	-	-	100	6,059	(23,008)	(3,238)	(100)	(320)	-	120,432
01-062-8 N	East Berlin Area Joint Authority	DB	435,209	7,280	6,954	100	19,059	(71,708)	(15,224)	(100)	(1,007)	-	380,563
01-068-8 N	Fairfield Municipal Authority	DB	228,000	10,142	-	20	10,469	(38,853)	-	(20)	(553)	-	209,205
01-088-8 N	White Run Regional Municipal Authority	DB	1,205,855	13,718	7,378	20	51,408	(176,848)	(74,906)	(180)	(2,716)	-	1,023,729
01-099-3 N	York Springs Borough	DB	746,230	18,922	3,815	100	32,364	(108,247)	(43,120)	(100)	(1,710)	-	648,254
01-116-8 N	Possum Valley Municipal Authority	CB	504,858	18,653	6,863	100	22,401	(85,875)	(2,326)	(100)	(1,184)	-	463,390
02-032-8 N	Allegheny Valley Joint Sewage Authority	DB	3,980,124	52,458	33,818	380	171,573	(743,225)	(183,011)	(380)	(9,065)	-	3,302,672
02-036-3 N	Brackenridge Borough	DB	2,734,634	19,392	20,039	-	119,432	(434,065)	(39,414)	(320)	(6,310)	-	2,413,388
02-051-3 N	Bridgeville Borough	DB	3,451,559	73,685	32,288	380	150,455	(868,342)	(152,136)	(380)	(7,950)	-	2,679,559
02-054-3 N	Carnegie Borough	DB	6,179,624	330,326	25,249	520	262,944	(1,200,374)	(655,005)	(520)	(13,893)	-	4,928,871

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
02-069-2 F	Clairton Firefighters	DB	1,436,316	119,671	-	340	63,270	(274,516)	(204,187)	(340)	(3,343)	-	1,137,211
02-069-2 N	Clairton City	DB	3,471,637	-	10,708	-	146,627	(708,921)	(171,361)	(560)	(7,747)	-	2,740,383
02-069-2 P	Clairton Police	DB	2,349,526	326,227	59,489	600	113,914	(423,384)	(176,212)	(600)	(6,019)	-	2,243,541
02-072-4 N	Collier Township	DB	5,351,837	166,839	69,009	780	238,880	(856,682)	(167,938)	(780)	(12,622)	-	4,789,323
02-081-4 N	Crescent Township	DB	809,739	-	6,805	20	33,662	(129,853)	(35,875)	(180)	(1,779)	-	682,539
02-081-4 P	Crescent Township Police	DB	1,950,280	73,070	-	40	87,412	(324,560)	(50,977)	(220)	(4,619)	-	1,730,426
02-087-3 N2	Dravosburg Borough	DB	697,630	11,795	7,101	40	30,891	(117,491)	(9,351)	(40)	(1,632)	-	618,943
02-093-4 N	East Deer Township	DB	743,139	-	6,132	-	32,056	(122,197)	(15,594)	(100)	(1,694)	-	641,742
02-093-4 P	East Deer Township Police	DB	2,053,305	-	-	-	88,680	(366,471)	(37,125)	(40)	(4,686)	-	1,733,663
02-111-4 N	Elizabeth Township (Allegheny County)	DB	6,531,871	108,117	29,515	960	283,195	(1,171,155)	(277,388)	(960)	(14,963)	-	5,489,192
02-111-4 P	Elizabeth Township (Allegheny County) Police	DB	12,324,508	147,105	-	80	530,154	(1,824,754)	(531,777)	(640)	(28,012)	-	10,616,664
02-117-3 N	Etna Borough	DB	2,632,094	24,442	15,274	80	108,576	(438,502)	(247,231)	(440)	(5,737)	-	2,088,556
02-129-5 N	Forward Township	DB	853,917	20,556	7,688	160	37,482	(225,636)	(49,165)	(160)	(1,980)	-	642,862
02-129-5 P	Forward Township Police	DB	2,515,741	4,126	-	-	106,874	(431,859)	(127,588)	(100)	(5,647)	-	2,061,547
02-138-5 N	Frazer Township	DB	763,338	12,263	-	-	33,263	(125,913)	(23,095)	(100)	(1,758)	-	657,998
02-138-5 P	Frazer Township Police	DB	293,007	1,252	6,465	20	12,991	(49,217)	-	(60)	(686)	-	263,772
02-156-4 N	Harrison Township	DB	5,738,713	50,244	25,483	20	248,025	(1,364,086)	(181,224)	(520)	(13,105)	-	4,503,550
02-160-8 N	Collier Township Municipal Authority	DB	109,898	4,863	3,155	26	5,105	(18,720)	-	(40)	(270)	-	104,017
02-189-3 N	Liberty Borough	CB	368,523	5,520	881	100	15,612	(59,893)	(18,669)	(100)	(825)	-	311,149
02-189-3 P	Liberty Borough Police	CB	287,076	8,380	4,865	60	12,285	(43,878)	(17,299)	(60)	(649)	-	250,780
02-210-3 N	Monroeville Municipality	DB	58,752,133	1,337,194	447,595	4,740	2,565,337	(9,749,436)	(2,726,822)	(4,740)	(135,545)	-	50,490,456
02-224-8 N	Elizabeth Borough Municipal Authority	DB	1,060,747	4,515	6,513	-	45,020	(152,745)	(57,506)	(140)	(2,379)	-	904,025

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
02-234-4 N	North Versailles Township	DB	7,845,269	163,137	64,238	1,060	343,331	(1,756,316)	(312,785)	(1,060)	(18,141)	-	6,328,733
02-244-8 N	Fawn Township Sewage Authority	DB	208,373	5,615	-	40	8,907	(31,835)	(17,684)	(40)	(471)	-	172,905
02-252-8 N	Fawn-Frazer Joint Water Authority	DB	729,152	7,722	5,241	-	31,091	(107,156)	(43,257)	(180)	(1,643)	-	620,970
02-280-8 N	Frazer Transportation Authority	DB	93,457	-	-	-	3,858	(12,395)	(7,748)	(20)	(204)	-	76,948
02-306-3 N	Sharpsburg Borough	DB	2,664,581	-	17,673	40	110,683	(497,112)	(386,924)	(340)	(5,848)	-	1,902,753
02-318-3 N	Springdale Borough	DB	4,598,837	235,803	49,059	400	207,648	(712,340)	(215,437)	(400)	(10,972)	-	4,152,598
02-320-8 N	Harrison Township Water Authority	DB	3,715,800	9,630	36,015	40	160,026	(596,619)	(117,621)	(460)	(8,455)	-	3,198,356
02-321-4 N	Springdale Township	DB	1,275,612	-	14,252	20	54,507	(201,330)	(53,764)	(180)	(2,880)	-	1,086,237
02-330-3 N	Tarentum Borough	DB	6,536,470	161,501	51,695	780	285,771	(1,018,315)	(308,096)	(780)	(15,099)	-	5,693,927
02-333-3 N	Thornburg Borough	CB	147,734	10,691	10,691	40	6,783	(25,203)	-	(40)	(358)	-	150,338
02-336-3 N	Turtle Creek Borough	DB	1,733,069	14,286	15,816	180	74,989	(271,332)	(54,373)	(180)	(3,962)	-	1,508,493
02-342-3 N	Verona Borough	DB	720,348	-	7,157	20	31,293	(123,795)	(8,264)	(140)	(1,653)	-	624,966
02-345-3 N	Versailles Borough	DB	1,217,468	-	-	20	52,562	(204,418)	(16,639)	(80)	(2,777)	-	1,046,136
02-345-3 P	Versailles Borough Police	DB	1,801,191	-	-	-	78,487	(307,051)	-	(40)	(4,147)	-	1,568,440
02-372-8 N	Leetsdale Borough Municipal Authority	DB	996,756	5,076	5,308	-	42,465	(220,966)	(46,330)	(160)	(2,244)	-	779,905
02-375-4 N	Wilkins Township	DB	3,433,859	18,817	35,852	20	147,174	(498,476)	(147,070)	(420)	(7,776)	-	2,981,980
02-381-3 N	Wilmerding Borough	DB	381,203	-	1,538	-	16,017	(59,711)	(15,468)	(60)	(846)	-	322,673
02-460-8 N	Moon Township Municipal Authority	DB	17,889,715	266,000	51,400	40	773,749	(2,741,237)	(699,802)	(1,360)	(40,883)	-	15,497,622
02-517-6 N	Elizabeth Township Sanitary Authority	DB	997,748	-	-	-	42,140	(179,501)	(44,262)	(60)	(2,227)	-	813,838
02-588-8 N	Pleasant Hills Authority	CB	67,056	3,748	3,331	20	3,047	(11,439)	-	(20)	(161)	-	65,582
02-638-8 N	Riverview Sanitary Authority	DB	1,061,850	23,704	9,062	-	46,384	(164,370)	(45,528)	(140)	(2,451)	-	928,511

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02-640-6 N	Mount Lebanon Parking Authority	CB	1,824,466	-	-	1,040	76,803	(282,235)	(86,332)	(1,040)	(4,058)	-	1,528,644
02-640-8 N	Robinson Township Municipal Authority	DB	14,677,347	392,654	-	1,000	640,505	(2,325,275)	(758,212)	(1,000)	(33,842)	-	12,593,177
02-704-8 N	South Fayette Township Municipal Authority	DB	1,747,564	56,493	21,967	300	77,140	(273,758)	(82,633)	(300)	(4,076)	-	1,542,697
02-756-8 N	Upper Allegheny Joint Sanitary Authority	DB	7,507,553	113,011	94,387	580	328,464	(1,365,136)	(222,267)	(580)	(17,355)	-	6,438,657
02-911-7 P	Allegheny Regional Police Department	DB	606,394	4,168	-	-	26,803	(103,293)	-	(40)	(1,416)	-	532,616
03-003-3 N	Apollo Borough	CB	153,713	1,893	-	60	6,712	(25,361)	(767)	(60)	(355)	-	135,835
03-003-3 P	Apollo Borough Police	CB	19,415	1,092	-	20	865	(3,312)	-	(20)	(46)	-	18,014
03-012-5 N	Bethel Township	DB	311,138	1,698	2,210	-	13,303	(51,105)	(13,905)	(80)	(703)	-	262,556
03-033-5 P2	East Franklin Township Police	CB	112,208	15,461	3,920	40	5,539	(19,124)	-	(40)	(293)	-	117,711
03-039-3 N	Ford City Borough	CB	21,644	6,883	4,043	80	1,128	(3,692)	(984)	(80)	(60)	-	28,962
03-045-3 N	Freeport Borough	CB	731,460	4,968	4,968	80	31,614	(121,582)	(14,387)	(80)	(1,670)	-	635,371
03-048-5 P	Gilpin Township Police	DB	691,406	-	-	-	28,922	(109,137)	(43,762)	(100)	(1,528)	-	565,801
03-057-3 N1	Kittanning Borough	DB	6,120,289	53,334	16,836	600	260,187	(934,767)	(350,155)	(600)	(13,747)	-	5,151,977
03-057-3 N2	Kittanning Brough	CB	-	18,505	-	200	365	1	-	(200)	(19)	-	18,852
03-081-5 N	North Buffalo Township	CB	212,578	18,634	2,451	80	9,668	(36,262)	-	(80)	(511)	-	206,558
03-096-5 N	Plumcreek Township	DB	692,961	30,888	9,979	180	30,806	(131,398)	(42,173)	(180)	(1,628)	-	589,435
03-105-3 N	Rural Valley Borough	DB	207,396	-	1,244	-	8,622	(30,267)	(14,196)	(40)	(456)	-	172,303
03-108-5 N	South Bend Township	CB	146,388	4,708	5,278	100	6,202	(38,942)	(12,454)	(100)	(328)	-	110,852
03-132-8 N	Kittanning Suburban Joint Water Authority	CB	1,204,026	34,636	16,107	320	52,707	(200,303)	(23,688)	(320)	(2,785)	-	1,080,700

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03-136-8 N	Municipal Authority of the Borough of Kittanning	DB	120,110	22,719	8,808	60	6,642	(20,426)	-	(60)	(351)	-	137,502
03-160-8 N	Manor Township Joint Municipal Authority	DB	1,536,850	25,404	42,155	200	68,245	(447,559)	(29,665)	(200)	(3,606)	-	1,191,824
03-172-8 N1	Parker Area Authority	DB	322,164	-	-	-	13,585	(48,797)	(16,416)	(40)	(718)	-	269,778
03-172-8 N2	Parker Area Authority	CB	76,212	4,009	4,009	120	3,305	(12,820)	(4,717)	(120)	(175)	-	69,823
03-184-8 N	Parks Township Municipal Authority	DB	148,426	2,907	4,909	80	6,272	(13,700)	(15,428)	(80)	(331)	-	133,055
03-188-8 N	Shannock Valley General Services Authority	CB	63,715	825	2,852	60	2,769	(9,808)	(2,678)	(60)	(146)	-	57,529
03-408-6 N	Armstrong Conservation District	CB	1,068,327	18,100	34,567	20	46,850	(174,484)	(44,627)	(20)	(2,475)	-	946,258
03-460-6 N	Kiskiminetas Township Municipal Authority	DB	138,412	-	-	-	5,424	(4,494)	(21,958)	(40)	(287)	-	117,057
04-018-3 N	Big Beaver Borough	DB	235,543	7,008	-	-	10,486	(37,687)	(4,589)	(200)	(554)	-	210,007
04-018-3 P	Big Beaver Borough Police	DB	286,924	-	-	-	12,316	(47,764)	(6,768)	(20)	(651)	-	244,037
04-024-3 N	Bridgewater Borough	CB	129,317	4,600	-	40	5,711	(22,059)	-	(40)	(302)	-	117,267
04-024-3 P	Bridgewater Borough Police	DB	394,079	20,130	-	-	17,815	(55,848)	(14,251)	(60)	(941)	-	360,924
04-024-8 N	Ambridge Borough Municipal Authority	DB	2,017,479	43,518	37,772	160	89,196	(331,928)	(44,438)	(160)	(4,713)	-	1,806,886
04-027-5 N	Brighton Township	DB	3,376,196	34,106	19,114	20	146,915	(533,404)	(84,194)	(320)	(7,763)	-	2,950,670
04-033-5 N2	Chippewa Township	CB	55,278	4,839	15,112	60	2,766	(9,430)	-	(60)	(146)	-	68,419
04-036-3 N	Conway Borough	DB	1,230,792	33,204	7,227	140	54,681	(199,180)	(27,582)	(140)	(2,889)	-	1,096,253
04-042-5 N	Darlington Township	CB	412,781	14,068	9	200	17,987	(65,334)	(8,597)	(200)	(950)	-	369,964
04-042-5 P	Darlington Township Police	CB	17,991	5,197	-	60	882	(3,069)	-	(60)	(47)	-	20,954

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
04-048-3 N	East Rochester Borough	DB	452,490	625	3,132	20	19,363	(267,365)	(16,197)	(140)	(1,023)	-	190,905
04-063-5 N	Franklin Township (Beaver County)	DB	2,344,189	28,118	-	-	100,875	(474,686)	(96,232)	(500)	(5,330)	-	1,896,434
04-063-5 P	Franklin Township Police (Beaver County)	DB	418,680	23,436	-	40	19,183	(66,540)	(10,476)	(140)	(1,014)	-	383,169
04-066-3 N	Freedom Borough (Beaver County)	CB	380,658	19,909	6,417	140	16,644	(58,055)	(18,822)	(140)	(879)	-	345,872
04-075-5 N1	Greene Township	CB	1,185,887	14,727	7,968	-	50,408	(199,703)	(54,259)	-	(2,663)	-	1,002,365
04-078-5 N2	Hanover Township (Beaver County)	CB	115,329	6,775	13,549	40	5,800	(19,653)	-	(40)	(306)	-	121,494
04-090-4 N	Hopewell Township (Beaver County)	DB	9,097,794	212,697	59,693	1,100	395,351	(1,743,303)	(501,377)	(1,100)	(20,889)	-	7,499,966
04-093-5 P	Independence Township Police	DB	1,130,764	13,782	-	-	48,772	(183,068)	(44,423)	(140)	(2,577)	-	963,110
04-104-8 N	Brighton Township Sewage Authority	DB	1,448,320	23,321	7,736	180	62,212	(231,206)	(82,168)	(180)	(3,287)	-	1,224,928
04-108-3 N	Monaca Borough	DB	3,646,150	7,940	36,364	-	156,103	(655,561)	(131,715)	(700)	(8,248)	-	3,050,333
04-108-8 N	Brighton Township Municipal Authority	DB	2,071,327	25,183	12,598	180	89,719	(332,111)	(75,772)	(180)	(4,741)	-	1,786,203
04-117-5 N2	New Sewickley Township	CB	684,030	20,174	-	140	29,108	(92,239)	(47,510)	(140)	(1,538)	-	592,025
04-120-5 N	North Sewickley Township	CB	49,047	4,200	-	40	2,216	(8,367)	-	(40)	(117)	-	46,979
04-120-5 P	North Sewickley Township Police	DB	609,807	2,707	2,063	40	25,850	(93,298)	(29,198)	(100)	(1,366)	-	516,505
04-136-8 N	Creswell Heights Joint Authority	DB	5,818,214	72,761	47,978	520	250,358	(1,114,618)	(265,562)	(520)	(13,228)	-	4,795,903
04-138-5 N	Raccoon Township	DB	1,048,415	19,218	5,137	160	45,478	(153,136)	(46,239)	(160)	(2,403)	-	916,470
04-141-3 N	Rochester Borough	CB	880,813	(180)	14,492	180	37,293	(127,506)	(46,123)	(180)	(1,970)	-	756,819
04-144-4 N	Rochester Township	DB	930,567	26,891	-	200	41,214	(204,183)	(27,681)	(200)	(2,178)	-	764,630
04-144-4 P	Rochester Township Police	DB	1,735,917	-	-	20	74,975	(469,631)	(35,313)	(120)	(3,961)	-	1,301,887

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
04-146-8 N1	Economy Borough Municipal Authority	CB	245,932	10,106	250	240	10,583	(37,959)	(11,456)	(240)	(559)	-	216,897
04-147-3 N2	Shippingport Borough	CB	96,019	5,554	1,390	40	4,307	(16,380)	-	(40)	(228)	-	90,662
04-147-3 P	Shippingport Borough Police	DB	933,380	7,295	8,397	60	40,132	(337,413)	(40,630)	(60)	(2,120)	-	609,041
04-150-5 N	South Beaver Township	DB	639,180	15,831	-	140	27,592	(95,362)	(39,684)	(140)	(1,458)	-	546,099
04-150-5 P	South Beaver Township Police	DB	1,195,620	12,468	-	40	51,457	(254,407)	(42,653)	(180)	(2,719)	-	959,626
04-155-4 N	Vanport Township	CB	169,809	-	3,062	180	7,194	(38,274)	(8,040)	(180)	(380)	-	133,371
04-155-4 P	Vanport Township Police	DB	1,617,699	-	-	-	69,842	(260,584)	(23,723)	(60)	(3,690)	-	1,399,484
04-264-8 N	Rochester Area Joint Sewer Authority	DB	1,893,810	102,197	-	160	84,387	(726,105)	(118,110)	(160)	(4,459)	-	1,231,720
04-284-8 N	Vanport Township Municipal Authority	DB	2,602,056	64,071	14,965	220	112,685	(401,399)	(156,229)	(220)	(5,954)	-	2,230,195
05-003-3 N1	Bedford Borough	DB	6,684,301	141,385	43,716	500	288,776	(1,654,611)	(391,868)	(500)	(15,258)	-	5,096,441
05-003-3 N2	Bedford Borough	CB	17,629	2,886	5,186	60	863	(3,010)	-	(60)	(46)	-	23,508
05-012-5 N	Broad Top Township	CB	1,590,790	20,753	24,242	340	68,149	(255,813)	(68,459)	(340)	(3,601)	-	1,376,061
05-028-8 N	Bedford Township Municipal Authority	CB	192,950	(140)	9,128	140	8,490	(32,324)	(16,568)	(140)	(449)	-	161,087
05-030-3 N	Everett Borough	DB	658,447	-	4,911	-	27,943	(141,909)	(29,894)	(120)	(1,476)	-	517,902
05-030-3 P	Everett Borough Police	DB	1,771,070	16,517	-	-	76,735	(263,180)	(47,246)	(80)	(4,054)	-	1,549,762
05-042-3 N	Hyndman Borough	DB	1,404,179	41,046	-	160	61,030	(209,156)	(84,185)	(160)	(3,225)	-	1,209,689
05-056-8 N	Everett Area Municipal Authority	DB	732,003	18,435	12,211	180	27,483	(298,973)	(154,817)	(180)	(1,452)	-	334,890
05-060-8 N	Hyndman Borough Municipal Authority	DB	(3,816)	10,308	-	60	375	669	-	(60)	(20)	-	7,516
05-080-8 N	Saxton Borough Municipal Authority	DB	227,565	6,774	1,992	40	10,325	(156,687)	-	(40)	(546)	-	89,423
05-084-3 N	Saxton Borough	DB	551,294	11,160	-	20	24,316	(92,121)	(6,805)	(100)	(1,285)	-	486,479

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
05-084-3 P	Saxton Borough Police	DB	837,133	-	-	40	36,039	(131,252)	(15,968)	(120)	(1,904)	-	723,968
05-090-5 N	Snake Spring Township	CB	158,969	8,978	2,787	100	7,053	(27,573)	(3,558)	(100)	(373)	-	146,283
05-097-8 N	Snake Spring Township Municipal Authority	CB	104,969	2,955	2,955	20	4,782	(17,900)	(32)	(20)	(253)	-	97,476
06-012-3 N	Bally Borough	DB	1,122,641	-	-	20	48,095	(345,615)	(29,030)	(260)	(2,541)	-	793,310
06-012-3 P	Bally Borough Police	DB	832,745	-	-	-	35,547	(132,782)	(26,890)	(80)	(1,878)	-	706,662
06-028-8 N2	B.A.R.T.A.	DB	5,022,227	-	-	-	210,729	(1,024,708)	(296,535)	(6,000)	(11,134)	-	3,894,579
06-033-5 N	Brecknock Township (Berks County)	CB	666,379	20,887	34,230	100	30,024	(113,278)	(2,480)	(100)	(1,586)	-	634,176
06-042-5 N	Centre Township (Berks County)	DB	754,171	8,547	-	20	32,035	(166,174)	(38,037)	(180)	(1,693)	-	588,689
06-042-5 P	Centre Township (Berks County) Police	DB	657,820	-	-	-	27,465	(97,843)	(43,563)	(60)	(1,451)	-	542,368
06-045-4 P	Colebrookdale Township Police	DB	5,460,245	-	-	-	230,905	(819,230)	(255,695)	(280)	(12,200)	-	4,603,745
06-054-5 P	Douglass Township Police (Berks County)	DB	2,848,968	27,334	-	20	123,475	(122,584)	(69,534)	(260)	(6,524)	-	2,800,895
06-081-3 N	Kenhorst Borough	DB	911,209	17,234	4,971	-	40,004	(154,649)	(8,750)	(180)	(2,114)	-	807,725
06-084-3 N	Kutztown Borough	DB	17,568,692	350,438	223,449	1,700	769,621	(2,924,771)	(682,818)	(1,700)	(40,665)	-	15,263,946
06-141-5 N	Pike Township	DB	490,988	8,827	-	220	21,118	(80,759)	(26,470)	(220)	(1,116)	-	412,588
06-168-3 P	Sinking Spring Borough Police	DB	3,396,565	7,519	2,403	-	147,236	(619,976)	(42,135)	(220)	(7,780)	-	2,883,612
06-189-3 N	Topton Borough	DB	2,053,833	40,691	17,294	320	88,824	(441,510)	(106,535)	(320)	(4,693)	-	1,647,904
06-192-5 P	Tulpehocken Township Police	DB	799,771	14,521	7,487	-	35,461	(129,307)	(16,804)	(60)	(1,874)	-	709,195
06-195-5 N	Union Township (Berks County)	CB	984,545	14,734	13,103	340	42,945	(163,190)	(20,534)	(340)	(2,269)	-	869,334
06-204-5 N	Washington Township (Berks County)	DB	2,159,731	45,908	13,732	60	94,854	(449,649)	(63,764)	(380)	(5,012)	-	1,795,480

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
06-208-8 N	Maidencreek Township Authority	DB	1,531,525	51,908	3,135	220	67,253	(211,792)	(83,694)	(220)	(3,553)	-	1,354,782
06-213-3 N2	West Reading Borough	CB	437,979	53,110	-	500	20,053	(74,633)	(268)	(500)	(1,060)	-	435,181
06-312-8 N	Robesonia-Wernersville Municipal Authority	DB	948,073	20,914	3,170	160	40,572	(125,053)	(69,042)	(160)	(2,144)	-	816,490
06-367-8 N	Washington Township Municipal Authority (Berks County)	DB	231,233	-	-	-	9,806	(36,312)	(9,735)	(60)	(518)	-	194,414
06-372-8 N	Wernersville Municipal Authority	DB	1,070,338	21,726	-	80	47,775	(182,484)	-	(80)	(2,524)	-	954,831
06-408-8 N	Womelsdorf-Robesonia Joint Authority	DB	755,633	-	3,948	20	31,081	(117,637)	(162,423)	(100)	(1,642)	-	508,880
07-012-3 N	Bellwood Borough	DB	1,187,724	20,783	14,577	20	51,912	(246,089)	(35,385)	(280)	(2,743)	-	990,519
07-012-3 P	Bellwood Borough Police	DB	2,329,474	-	-	-	100,723	(385,832)	(28,727)	(80)	(5,322)	-	2,010,236
07-015-5 N	Blair Township	DB	1,462,182	58,565	5,681	280	65,694	(241,459)	(43,616)	(280)	(3,471)	-	1,303,576
07-015-5 P	Blair Township Police	DB	2,969,079	41,010	18,779	200	128,573	(471,152)	(120,235)	(200)	(6,793)	-	2,559,261
07-021-3 N	Duncansville Borough	CB	384,484	12,576	11,436	260	17,295	(62,125)	(12,310)	(260)	(914)	-	350,442
07-021-3 P	Duncansville Borough Police	CB	66,503	328	-	40	2,905	(11,345)	-	(40)	(153)	-	58,238
07-027-5 N	Freedom Township	DB	794,576	22,754	-	180	35,345	(127,087)	(16,297)	(180)	(1,868)	-	707,423
07-027-5 P	Freedom Township Police	DB	449,184	25,794	-	80	20,667	(109,810)	(11,198)	(80)	(1,092)	-	373,545
07-030-5 N	Greenfield Township (Blair County)	DB	470,793	9,912	-	40	20,578	(113,435)	(14,378)	(220)	(1,087)	-	372,203
07-030-5 P	Greenfield Township (Blair County) Police	DB	2,236,791	-	-	-	96,719	(379,091)	(27,071)	(100)	(5,110)	-	1,922,138
07-033-3 N	Holidaysburg Borough	DB	12,458,766	206,564	-	1,100	539,217	(2,200,673)	(537,108)	(1,100)	(28,491)	-	10,438,275

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07-045-3 N	Martinsburg Borough	DB	1,369,868	24,494	30,124	220	60,687	(225,881)	(30,724)	(220)	(3,207)	-	1,225,361
07-045-3 P	Martinsburg Borough Police	DB	1,080,063	20,560	-	-	47,515	(175,737)	(22,813)	(80)	(2,511)	-	946,997
07-051-5 P	North Woodbury Township Police	CB	6,634	6,232	-	20	405	(1,132)	-	(20)	(21)	-	12,118
07-054-3 N	Roaring Spring Borough	DB	1,853,035	25,604	6,232	200	80,699	(291,285)	(53,814)	(200)	(4,264)	-	1,616,207
07-054-3 P	Roaring Spring Borough Police	DB	1,568,774	440	-	-	67,523	(244,934)	(30,477)	(100)	(3,568)	-	1,357,658
07-060-8 N	Blair Township Water and Sewer Authority	CB	540,871	11,385	44,074	180	24,460	(91,025)	(5,841)	(180)	(1,292)	-	522,632
07-069-3 N	Williamsburg Borough	CB	356,246	41,344	13,970	100	16,540	(60,769)	-	(100)	(874)	-	366,457
07-069-3 P	Williamsburg Borough Police	CB	447,008	27,565	-	-	19,984	(76,213)	-	(40)	(1,056)	-	417,248
08-096-3 N	South Waverly Borough	DB	377,237	13,716	-	-	16,425	(61,166)	(26,857)	(40)	(868)	-	318,447
08-096-3 P	South Waverly Borough Police	DB	324,911	-	-	-	13,505	(46,895)	(23,710)	(40)	(714)	-	267,057
09-003-5 N	Bedminster Township	DB	2,324,964	44,927	17,398	220	103,799	(395,160)	(5,051)	(220)	(5,484)	-	2,085,393
09-003-5 P	Bedminster Township Police	DB	6,174,026	154,312	45,454	300	373,040	(1,150,571)	(303,853)	(300)	(19,710)	-	5,272,698
09-015-4 N	Bristol Township	CB	8,692,627	144,475	189,212	1,860	379,208	(1,407,617)	(259,989)	(1,860)	(20,036)	-	7,717,880
09-018-5 N	Buckingham Township	DB	12,577,844	253,899	72,897	1,020	530,884	(2,071,187)	(783,185)	(1,020)	(28,050)	-	10,553,102
09-018-5 P	Buckingham Township Police	DB	17,473,674	75,932	92,984	120	773,578	(3,223,136)	(908,868)	(820)	(40,874)	-	14,242,590
09-030-3 N	Dublin Borough	CB	214,550	11,549	-	180	9,548	(36,600)	-	(180)	(504)	-	198,543
09-030-3 P	Dublin Borough Police	DB	1,179,196	30,433	-	80	51,215	(181,677)	(54,243)	(80)	(2,706)	-	1,022,218
09-036-5 N1	East Rockhill Township	DB	3,792,128	125,893	15,919	180	168,393	(612,362)	(136,734)	(180)	(8,897)	-	3,344,340

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
09-036-5 N2	East Rockhill Township	CB	53,602	6,373	6,373	60	2,555	(9,145)	-	(60)	(135)	-	59,623
09-039-5 N2	Falls Township	CB	6,474,116	195,330	253,404	1,040	289,048	(1,099,473)	(51,853)	(1,040)	(15,272)	-	6,045,300
09-042-5 N	Haycock Township	DB	964,425	35,818	-	120	43,655	(161,316)	(9,256)	(120)	(2,307)	-	871,019
09-045-5 N	Hilltown Township	DB	6,775,878	136,824	-	620	295,435	(1,262,662)	(254,971)	(620)	(15,610)	-	5,674,894
09-045-5 P	Hilltown Township Police	DB	18,280,685	253,168	161,915	580	796,408	(3,028,510)	(598,260)	(580)	(42,080)	-	15,823,326
09-064-8 N1	Bucks County Water & Sewer Authority	DB	78,274,873	1,342,657	-	-	3,391,949	(13,092,534)	(2,908,016)	(3,420)	(179,221)	-	66,826,288
09-064-8 N2	Bucks County Water and Sewer Authority	CB	319,145	182,475	-	500	17,126	(54,447)	-	(500)	(905)	-	463,394
09-069-5 N	Milford Township (Bucks County)	DB	2,728,417	70,501	-	520	120,013	(406,009)	(90,608)	(520)	(6,341)	-	2,415,973
09-072-3 N	Morrisville Borough	DB	7,551,751	-	37,735	20	321,997	(1,234,228)	(310,164)	(660)	(17,013)	-	6,349,438
09-072-3 P	Morrisville Borough Police	DB	14,105,001	86,198	53,517	20	605,410	(2,187,414)	(619,434)	(440)	(31,988)	-	12,010,870
09-084-3 N	Newtown Borough	CB	520,288	10,810	-	120	22,290	(82,853)	(19,719)	(120)	(1,178)	-	449,638
09-084-3 P	Newtown Borough Police	DB	3,613,541	41,521	31,081	-	158,038	(880,639)	(76,203)	(180)	(8,350)	-	2,878,809
09-090-5 N	Nockamixon Township	DB	1,060,315	31,497	-	220	46,617	(181,043)	(45,136)	(220)	(2,463)	-	909,787
09-090-5 P	Nockamixon Township Police	DB	67,472	-	-	-	2,798	(9,132)	(5,128)	(20)	(148)	-	55,842
09-099-3 N	Perkasie Borough	DB	12,172,000	111,924	78,335	860	525,776	(1,955,678)	(424,483)	(860)	(27,780)	-	10,480,094
09-099-3 P	Perkasie Borough Police	DB	15,947,910	426,890	119,311	640	706,756	(3,171,280)	(473,237)	(640)	(37,343)	-	13,519,007
09-102-5 N	Plumstead Township	DB	4,515,197	181,172	11,539	560	205,249	(762,190)	(40,324)	(560)	(10,845)	-	4,099,798
09-108-5 N1	Richland Township (Bucks County)	DB	3,415,312	71,127	-	420	147,690	(528,517)	(177,298)	(420)	(7,803)	-	2,920,511
09-108-5 N2	Richland Township	CB	383,090	17,574	-	220	13,468	(64,893)	(5,253)	(220)	(712)	-	343,274
09-108-5 P	Richland Township Police	DB	7,125,882	258,251	34,062	400	320,330	(1,205,898)	(44,107)	(400)	(16,925)	-	6,471,595
09-117-3 N	Sellersville Borough	DB	6,464,412	29,567	21,270	-	275,130	(1,436,008)	(296,297)	(400)	(14,537)	-	5,043,137

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
09-123-5 N1	Solebury Township	DB	5,524,027	23,689	9,615	-	234,854	(859,131)	(288,876)	(320)	(12,409)	-	4,631,449
09-123-5 N2	Solebury Township	CB	435,228	29,602	38,842	300	19,559	(74,254)	(24,879)	(300)	(1,033)	-	423,065
09-128-8 N	Township of Falls Authority	DB	3,467,554	156,969	85,250	400	156,628	(603,914)	(127,964)	(400)	(8,276)	-	3,126,247
09-129-5 N	Tinicum Township	CB	1,678,660	30,275	-	200	72,558	(273,613)	(36,653)	(200)	(3,834)	-	1,467,393
09-129-5 P	Tinicum Township Police	DB	1,692,495	17,706	4,680	20	72,135	(274,129)	(39,564)	(140)	(3,811)	-	1,469,392
09-148-8 N	Hilltown Township Water & Sewer Authority	CB	1,308,078	23,316	27,087	220	57,260	(216,530)	(22,258)	(220)	(3,025)	-	1,173,928
09-153-5 N	West Rockhill Township	DB	1,555,778	51,926	-	280	70,071	(262,229)	(17,846)	(280)	(3,702)	-	1,393,998
09-156-5 N	Wrightstown Township	DB	1,388,963	13,220	17,816	20	60,693	(219,492)	(23,961)	(260)	(3,207)	-	1,233,792
09-156-5 P	Wrightstown Township Police	DB	1,208,033	-	-	-	52,427	(206,225)	(7,901)	(40)	(2,770)	-	1,043,524
09-159-3 N	Yardley Borough	CB	127,485	5,029	-	40	5,580	(21,436)	(2,261)	(40)	(295)	-	114,102
09-159-3 P	Yardley Borough Police	DB	1,035,973	69,896	-	140	48,073	(166,789)	(26,990)	(140)	(2,540)	-	957,623
09-168-8 N1	Lower Bucks County Joint Municipal Authority	DB	13,390,924	263,435	171,660	1,620	580,094	(2,517,855)	(670,461)	(1,620)	(30,650)	-	11,187,147
09-168-8 N2	Lower Bucks County Joint Municipal Authority Supervisors	DB	16,781,033	185,094	22,882	-	721,932	(2,852,995)	(619,360)	(520)	(38,145)	-	14,199,921
09-220-8 N	Municipal Authority of the Borough of Morrisville	DB	12,893,275	166,450	212,054	1,220	562,240	(1,885,848)	(540,853)	(1,220)	(29,707)	-	11,377,611
09-264-8 N	Pennridge WasteWater Treatment Authority	DB	4,933,153	43,381	38,608	20	214,563	(831,803)	(115,510)	(320)	(11,337)	-	4,270,755
09-272-8 N	Perkasie Regional Authority	DB	4,166,104	100,697	64,555	440	184,194	(666,982)	(142,665)	(440)	(9,732)	-	3,696,171
09-340-8 N	Upper Southampton Municipal Authority	DB	3,743,983	94,419	15,948	420	163,618	(565,472)	(171,811)	(420)	(8,645)	-	3,272,040

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
09-418-6 N	Bucks County Redevelopment Authority	DB	1,105,501	24,172	12,512	140	46,695	(139,143)	(100,335)	(140)	(2,467)	-	946,935
09-910-7 N	Pennridge Regional Police N-U	DB	383,953	-	2,601	-	16,765	(65,477)	-	(20)	(886)	-	336,936
09-910-7 P	Pennridge Regional Police Dept	DB	9,777,004	123,025	56,320	520	420,007	(1,432,745)	(478,158)	(520)	(22,192)	-	8,443,261
10-039-5 N	Clay Township	CB	700,790	19,395	14,301	140	30,974	(118,868)	(3,375)	(140)	(1,637)	-	641,580
10-060-5 N	Donegal Township (Butler County)	CB	48,707	-	1,198	-	2,146	(7,690)	(1,182)	(40)	(113)	-	43,026
10-081-5 N1	Franklin Township (Butler County)	CB	593,134	14,250	1,357	120	25,572	(97,179)	(20,183)	(120)	(1,351)	-	515,600
10-099-5 N	Lancaster Township (Butler County)	DB	428,338	-	7,905	-	18,622	(70,870)	(6,936)	(100)	(984)	-	375,975
10-099-5 P	Lancaster Township (Butler County) Police	DB	869,390	59,413	17,844	140	40,692	(145,307)	(27,016)	(140)	(2,150)	-	812,866
10-105-3 N	Mars Borough	CB	190,044	2,614	2,955	100	8,453	(35,540)	(355)	(100)	(447)	-	167,724
10-105-3 P	Mars Borough Police	DB	515,502	-	-	-	21,861	(82,567)	(21,703)	(20)	(1,155)	-	431,918
10-117-5 N	Oakland Township NU CB	CB	-	7,355	-	40	151	1	-	(40)	(8)	-	7,499
10-132-3 N	Prospect Borough	CB	48,838	6,600	1,862	60	2,357	(7,825)	(1,224)	(60)	(125)	-	50,483
10-136-3 N1	Seven Fields Borough	DB	1,345,288	19,674	-	-	57,446	(195,429)	(55,301)	(160)	(3,035)	-	1,168,483
10-136-3 N2	Seven Fields Borough	CB	43,123	6,043	-	120	2,027	(7,335)	-	(120)	(107)	-	43,751
10-138-3 N	Slippery Rock Borough	DB	2,137,070	-	-	-	92,764	(351,952)	(11,975)	(200)	(4,901)	-	1,860,806
10-141-5 N	Slippery Rock Township	DB	1,721,179	21,311	29,452	-	75,817	(287,966)	(25,489)	(160)	(4,006)	-	1,530,138
10-144-5 N	Summit Township	CB	1,018,327	17,166	21,477	160	44,952	(173,184)	(1,925)	(160)	(2,375)	-	924,438
10-248-8 N	Slippery Rock Municipal Authority	DB	2,701,587	81,503	28,071	340	119,836	(432,474)	(109,621)	(340)	(6,332)	-	2,382,570

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
10-272-8 N	Western Butler County Authority	CB	2,651,270	110,370	56,777	500	117,667	(426,092)	(100,493)	(500)	(6,217)	-	2,403,282
10-407-6 N	Butler Area Public Library	DB	1,159,289	-	8,552	20	50,247	(194,941)	(11,161)	(300)	(2,655)	-	1,009,051
11-024-5 N	Cambria Township	DB	5,607,392	208,623	17,045	460	246,111	(867,087)	(349,156)	(460)	(13,004)	-	4,849,924
11-024-5 P	Cambria Township Police	DB	4,765,736	-	-	-	207,502	(827,422)	(6,609)	(120)	(10,964)	-	4,128,123
11-027-3 N	Carrolltown Borough	DB	334,861	9,446	5,753	240	14,603	(48,058)	(20,113)	(240)	(772)	-	295,720
11-027-3 P	Carrolltown Borough Police	DB	526,910	22,439	-	60	23,399	(85,050)	(24,267)	(60)	(1,236)	-	462,195
11-039-5 N	Clearfield Township	DB	228,850	6,442	-	160	10,305	(37,545)	(992)	(160)	(544)	-	206,516
11-042-8 N	Cambria County Conservation & Recreation Authority	CB	273,514	9,135	-	80	11,621	(40,908)	(17,066)	(80)	(614)	-	235,682
11-060-8 N	Cambria Township Sewer Authority	DB	1,060,858	18,317	4,761	120	45,368	(153,183)	(69,292)	(120)	(2,397)	-	904,432
11-063-5 N	East Carroll Township	DB	230,565	2,365	-	-	9,843	(37,764)	(10,125)	(60)	(520)	-	194,304
11-064-8 N	Cambria Township Water Authority	DB	415,905	-	1,807	-	18,139	(70,949)	-	(40)	(958)	-	363,904
11-081-3 N	Ferndale Borough	DB	707,451	-	-	-	30,241	(117,369)	(21,207)	(80)	(1,598)	-	597,438
11-084-3 N	Franklin Borough	DB	343,869	-	-	-	14,907	(55,979)	(2,799)	(40)	(788)	-	299,170
11-084-3 P	Franklin Borough Police	DB	642,863	-	-	-	27,842	(103,678)	(6,248)	(20)	(1,471)	-	559,288
11-114-5 N	Lower Yoder Township	DB	1,681,910	141,799	-	300	78,439	(263,969)	(83,625)	(300)	(4,144)	-	1,550,410
11-114-5 P	Lower Yoder Township Police	DB	1,928,410	-	-	-	83,823	(326,837)	(7,800)	(40)	(4,429)	-	1,673,127
11-123-3 N	Nanty Glo Borough	DB	812,810	-	2,891	40	34,778	(124,391)	(23,654)	(260)	(1,838)	-	700,376
11-129-3 N	Portage Borough	DB	642,098	21,420	-	140	28,573	(104,595)	(19,358)	(140)	(1,510)	-	566,628
11-132-5 N	Portage Township	CB	499,208	9,750	5,850	220	21,052	(86,560)	(14,560)	(220)	(1,112)	-	433,628
11-146-8 N	Glendale Valley Municipal Authority	CB	143,587	9,515	10,161	100	6,676	(25,559)	-	(100)	(353)	-	144,027
11-150-3 N	Southmont Borough	DB	829,408	3,793	4,652	-	35,271	(133,270)	(42,126)	(120)	(1,864)	-	695,744

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11-176-8 N	Jackson Township Water Authority	DB	661,571	19,536	21,316	140	29,332	(109,295)	(23,630)	(140)	(1,550)	-	597,280
11-177-5 N	Washington Township (Cambria County)	CB	55,379	6,650	-	40	2,519	(9,448)	-	(40)	(133)	-	54,967
11-180-5 N	West Carroll Township	DB	329,314	-	366	-	13,946	(51,887)	(14,733)	(100)	(737)	-	276,169
11-189-5 N	White Township	CB	32,492	-	-	-	1,412	(5,542)	-	-	(75)	-	28,287
11-236-8 N	Nanty Glo Sanitary Sewer Authority	DB	356,998	693	9,570	-	15,714	(60,396)	(720)	(80)	(830)	-	320,949
11-244-8 N	Nanty Glo Water Authority	DB	956,264	378	18,870	-	41,566	(159,584)	(14,631)	(140)	(2,196)	-	840,527
11-256-8 N	Portage Area Sewer Authority	DB	460,108	5,058	7,894	120	20,241	(172,582)	(7,267)	(120)	(1,069)	-	312,383
11-260-8 N	Municipal Authority of the Borough of Portage Water Department	DB	1,563,860	6,469	15,483	-	67,471	(250,957)	(42,919)	(260)	(3,565)	-	1,355,582
11-336-8 N	West Carroll Water Authority	DB	407,123	15,427	4,236	80	18,710	(153,383)	(20,865)	(80)	(989)	-	270,259
11-417-6 N	Cambria County Conservation District	CB	64,154	7,247	9,555	80	2,498	(10,975)	-	(80)	(132)	-	72,347
11-490-6 N	Johnstown Redevelopment Authority	CB	452,102	27,978	-	100	19,561	(72,150)	(23,455)	(100)	(1,034)	-	403,002
12-006-3 N	Emporium Borough	DB	1,743,499	37,833	8,781	400	74,648	(268,931)	(100,551)	(400)	(3,944)	-	1,491,335
12-006-3 P	Emporium Borough Police	DB	2,648,069	-	-	-	114,690	(444,008)	(25,669)	(80)	(6,060)	-	2,286,942
13-006-3 P	Beaver Meadows Borough Police	CB	33,320	-	-	20	1,514	(5,681)	-	(20)	(80)	-	29,073
13-009-3 N	Bowmanstown Borough	CB	312,105	5,495	5,660	200	13,760	(53,200)	(120)	(200)	(727)	-	282,973
13-018-5 N	Franklin Township (Carbon County)	DB	2,670,105	54,656	11,216	340	114,819	(436,884)	(162,774)	(340)	(6,067)	-	2,245,071
13-021-3 N	Jim Thorpe Borough	CB	5,310,028	123,036	112,175	660	227,502	(890,194)	(74,861)	(660)	(12,021)	-	4,795,665

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13-030-8 N	Central Carbon Municipal Authority	DB	491,907	16,784	6,722	80	21,953	(75,426)	(17,624)	(80)	(1,160)	-	443,156
13-036-3 N	Lehighton Borough	DB	10,009,966	215,486	47,894	1,020	424,228	(1,933,697)	(612,432)	(1,020)	(22,415)	-	8,129,030
13-036-8 N	Coaldale-Lansford-Summit Hill Sewer Authority	CB	564,919	11,972	10,412	100	25,000	(95,973)	(315)	(100)	(1,321)	-	514,694
13-039-5 N1	Lower Towamensing Township	DB	196,309	5,028	-	-	8,741	(65,929)	(1,931)	(40)	(462)	-	141,716
13-039-5 N2	Lower Towamensing Township	CB	24,300	1,367	911	80	1,076	(4,147)	-	(80)	(57)	-	23,450
13-048-3 N	Nesquehoning Borough	DB	1,131,556	23,976	18,967	300	49,808	(168,954)	(40,235)	(300)	(2,632)	-	1,012,486
13-052-8 N	Lansford - Coaldale Joint Water Authority	DB	2,187,476	59,992	15,547	360	97,155	(426,195)	(14,706)	(360)	(5,133)	-	1,914,136
13-054-3 N	Palmerton Borough	DB	5,122,099	75,371	27,946	580	221,425	(983,248)	(225,933)	(580)	(11,699)	-	4,225,961
13-063-3 N	Summit Hill Borough	CB	322,088	5,428	8,656	140	13,948	(57,788)	(8,358)	(140)	(737)	-	283,237
13-063-3 P	Summit Hill Borough Police	DB	2,215,264	27,215	-	-	95,650	(318,206)	(83,916)	(160)	(5,054)	-	1,930,793
13-064-8 N	Lehighton Water Authority	DB	2,640,887	44,805	12,060	340	114,005	(456,898)	(79,450)	(340)	(6,024)	-	2,269,385
13-066-5 N	Towamensing Township	CB	522,577	12,389	12,885	280	23,172	(86,008)	(9,116)	(280)	(1,224)	-	474,675
13-084-8 N	Nesquehoning Borough Authority	DB	718,258	9,823	5,346	100	31,691	(127,743)	(12,870)	(100)	(1,674)	-	622,831
13-104-8 N	Summit Hill Water Authority	CB	-	9,434	17,168	-	276	(11)	-	-	(15)	-	26,852
13-411-6 N	Carbon County Conservation District	CB	1,241,452	13,433	18,174	240	54,287	(207,373)	(15,389)	(240)	(2,868)	-	1,101,716
14-003-3 N1	Bellefonte Borough	DB	17,663,596	48,270	63,287	-	745,971	(2,774,252)	(1,026,368)	(940)	(39,415)	-	14,680,149
14-003-3 N2	Bellefonte Borough	CB	1,080,899	104,622	96,593	380	49,988	(182,868)	(29,010)	(380)	(2,641)	-	1,117,583
14-009-5 N	Boggs Township (Centre County)	CB	883,012	10,794	8,320	180	37,819	(173,763)	(38,028)	(180)	(1,998)	-	726,156
14-428-6 N	Centre County Library & Historical Museum	DB	2,404,008	-	14,402	-	102,482	(401,584)	(89,995)	(680)	(5,415)	-	2,023,218

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15-003-3 N1	Atglen Borough	DB	1,237,732	15,119	3,263	60	52,987	(189,135)	(65,310)	(60)	(2,800)	-	1,051,856
15-003-3 N2	Atglen Borough	CB	131,942	12,162	7,273	60	6,122	(22,507)	-	(60)	(323)	-	134,669
15-006-3 N	Avondale Borough	CB	80,596	2,152	1,418	80	3,589	(10,210)	(4,501)	(80)	(190)	-	72,854
15-009-5 N	Birmingham Township	DB	782,246	-	-	-	34,089	(133,439)	-	(20)	(1,801)	-	681,075
15-009-5 P	Birmingham Township Police	DB	2,069,452	-	-	80	90,182	(352,248)	-	(160)	(4,765)	-	1,802,541
15-012-4 N	Caln Township	DB	8,637,779	185,155	-	980	378,091	(1,652,014)	(292,293)	(980)	(19,977)	-	7,236,741
15-033-5 N1	East Coventry Township	DB	2,376,340	37,864	-	140	104,010	(383,633)	(57,367)	(140)	(5,496)	-	2,071,718
15-033-5 N2	East Coventry Township	CB	301,473	23,799	23,799	180	13,777	(51,434)	(6,550)	(180)	(728)	-	304,136
15-033-5 P	East Coventry Township Police	DB	3,950,871	96,099	23,096	220	175,338	(645,206)	(85,908)	(220)	(9,264)	-	3,505,026
15-036-5 N	East Fallowfield Township	CB	738,128	25,154	2,141	320	32,283	(126,261)	(23,700)	(320)	(1,706)	-	646,039
15-036-5 P	East Fallowfield Township Police	DB	2,894,461	63,830	37,957	180	129,608	(481,176)	(48,713)	(180)	(6,848)	-	2,589,119
15-042-5 N	East Marlborough Township	DB	4,157,534	75,028	-	320	178,769	(651,204)	(226,996)	(320)	(9,446)	-	3,523,685
15-042-5 P	East Marlborough Township Police	DB	454,405	34,604	-	20	21,620	(76,951)	-	(20)	(1,142)	-	432,536
15-075-3 P	Honey Brook Borough Police	DB	379,806	69,445	-	20	17,738	(62,479)	(19,954)	(20)	(937)	-	383,619
15-081-3 N	Kennett Square Borough	DB	6,485,039	195,646	91,914	1,020	281,588	(1,117,462)	(490,752)	(1,020)	(14,878)	-	5,431,095
15-084-5 N	Kennett Township	DB	2,938,131	189,353	23,142	380	134,744	(429,800)	(119,730)	(380)	(7,119)	-	2,728,721
15-084-5 P	Kennett Township Police	DB	965,248	105,111	-	220	46,757	(160,732)	(9,188)	(220)	(2,470)	-	944,726
15-087-5 N	London Britain Township	CB	493,042	9,718	22,982	180	22,090	(83,802)	(941)	(180)	(1,167)	-	461,922
15-090-5 N1	London Grove Township	DB	2,029,636	58,174	5,942	260	89,293	(316,047)	(86,594)	(260)	(4,718)	-	1,775,686

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
15-105-5 N	New Garden Township	DB	4,370,644	116,809	66,291	580	194,120	(720,749)	(135,617)	(580)	(10,257)	-	3,881,241
15-105-5 P	New Garden Township Police	DB	2,602,671	-	-	20	111,480	(726,184)	(43,868)	(120)	(5,890)	-	1,938,109
15-114-5 N	North Coventry Township	DB	4,004,429	50,431	24,901	-	172,217	(745,119)	(191,480)	(420)	(9,099)	-	3,305,860
15-114-5 P	North Coventry Township Police	DB	10,198,282	144,041	64,385	20	445,691	(1,678,061)	(271,402)	(480)	(23,549)	-	8,878,927
15-126-5 N	Pennsbury Township	DB	1,506,803	8,605	34,533	40	66,180	(251,601)	(8,191)	(200)	(3,497)	-	1,352,672
15-132-5 N	Pocopson Township	DB	823,719	16,374	11,998	240	36,668	(136,109)	(11,733)	(240)	(1,937)	-	738,980
15-135-5 P	Sadsbury Township Police	DB	170,866	14,142	15,774	-	8,142	(29,140)	-	(120)	(430)	-	179,234
15-153-5 N	Tredyffrin Township	DB	22,139,847	370,144	156,800	3,040	959,101	(3,611,771)	(987,359)	(3,040)	(50,676)	-	18,976,086
15-168-5 N	Wallace Township	DB	736,659	-	-	-	31,562	(121,593)	(19,347)	(160)	(1,668)	-	625,453
15-174-5 N	West Bradford Township	DB	5,074,228	193,285	49,037	700	228,413	(833,203)	(375,219)	(700)	(12,069)	-	4,324,472
15-180-5 N	West Caln Township	DB	1,428,473	32,754	-	40	61,984	(224,616)	(63,611)	(300)	(3,275)	-	1,231,449
15-180-5 P	West Caln Township Police	DB	847,726	50,960	-	160	39,619	(143,503)	-	(160)	(2,093)	-	792,709
15-186-5 N	West Fallowfield Township	CB	64,629	-	-	20	2,601	(6,307)	(7,804)	(20)	(137)	-	52,982
15-186-5 P	West Fallowfield Township Police	CB	355,554	15,083	-	60	15,457	(50,907)	(13,169)	(60)	(817)	-	321,201
15-188-8 N	London Grove Township Municipal Authority	DB	1,018,679	13,723	6,059	-	44,141	(182,503)	(39,377)	(100)	(2,332)	-	858,290
15-192-3 N	West Grove Borough	DB	3,096,908	80,707	-	300	135,331	(489,838)	(138,896)	(300)	(7,150)	-	2,677,062
15-192-3 P	West Grove Borough Police	DB	1,348,332	-	-	-	57,016	(307,562)	(63,405)	(60)	(3,013)	-	1,031,308
15-200-8 N	North Coventry Municipal Authority	DB	1,737,560	18,993	31,222	60	76,768	(357,853)	(25,388)	(260)	(4,056)	-	1,477,046
15-204-5 P	West Pikeland Township Police	DB	2,306,187	51,389	21,929	100	103,468	(392,420)	-	(100)	(5,467)	-	2,085,086

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
15-207-5 N	West Sadsbury Township	DB	288,455	2,516	-	40	12,055	(24,201)	(23,562)	(40)	(637)	-	254,626
15-207-5 P	West Sadsbury Township Police	DB	1,631,174	51,037	19,493	140	72,702	(262,246)	(44,518)	(140)	(3,841)	-	1,463,801
15-210-5 P	West Vincent Township Police	DB	2,147,767	73,781	34,497	140	97,480	(365,582)	(11,055)	(140)	(5,151)	-	1,971,737
15-216-5 N	Westtown Township	CB	1,678,846	56,073	-	520	76,009	(278,871)	(66,406)	(520)	(4,016)	-	1,461,635
15-920-7 P	Southern Chester County Regional Police Department	DB	5,007,636	227,963	88,649	580	228,887	(832,139)	(97,519)	(580)	(12,094)	-	4,611,383
16-018-5 N	Clarion Township	CB	682,164	16,489	2,772	200	29,347	(140,038)	(28,521)	(200)	(1,551)	-	560,662
16-027-5 N	Farmington Township (Clarion County)	DB	722,747	17,878	7,621	240	31,485	(114,482)	(35,799)	(240)	(1,664)	-	627,786
16-039-3 N	Knox Borough	DB	749,060	16,268	-	240	32,407	(134,031)	(41,977)	(240)	(1,712)	-	620,015
16-039-3 P	Knox Borough Police	DB	430,649	250	-	-	18,530	(69,369)	(8,419)	(120)	(979)	-	370,542
16-048-5 N	Limestone Township (Clarion County)	DB	544,958	15,817	-	120	24,313	(90,772)	(9,699)	(120)	(1,285)	-	483,332
16-412-6 N1	Clarion County Housing Authority	DB	1,727,008	87,237	-	200	75,749	(430,187)	(80,121)	(200)	(4,002)	-	1,375,684
16-412-6 N2	Clarion County Housing Authority (CB Plan)	CB	283,297	25,969	29,510	280	13,031	(48,009)	(6,146)	(280)	(688)	-	296,964
17-015-5 N	Boggs Township (Clearfield County)	DB	580,203	-	-	20	24,678	(94,036)	(21,746)	(160)	(1,304)	-	487,655
17-030-5 N	Burnside Township	CB	8,398	-	-	(20)	365	(1,393)	-	(20)	(19)	-	7,311
17-054-5 P	Decatur Township Police	DB	404,570	-	-	-	17,184	(64,051)	(16,165)	(40)	(908)	-	340,590
17-063-5 N	Girard Township	CB	260,754	12,480	-	80	11,335	(41,349)	(9,392)	(80)	(599)	-	233,229
17-087-5 N	Huston Township	DB	176,174	-	-	-	7,619	(32,759)	(2,412)	-	(403)	-	148,219
17-096-8 N	Curwensville Municipal Authority	CB	1,263,759	10,653	13,610	200	53,279	(205,350)	(72,493)	(200)	(2,815)	-	1,060,643
17-409-6 N	Clearfield Co. Conservation District	CB	-	-	-	-	-	-	-	-	-	-	-

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
17-457-6 N	DuBois City Redevelopment Authority	DB	237,810	-	-	-	9,933	(35,990)	(15,596)	(20)	(525)	-	195,612
18-009-5 N	Bald Eagle Township	DB	614,119	-	3,594	-	28,107	(99,199)	(18,374)	(160)	(1,485)	-	526,602
18-100-8 N	Western Clinton County Municipal Authority	DB	724,976	11,364	6,789	180	31,092	(93,647)	(44,207)	(180)	(1,643)	-	634,724
19-021-5 N	Briar Creek Township	DB	673,607	16,440	-	-	29,031	(106,281)	(35,835)	(100)	(1,534)	-	575,328
19-021-5 P	Briar Creek Township Police	DB	1,839,010	53,704	-	-	81,932	(340,363)	(25,931)	(100)	(4,329)	-	1,603,923
19-044-8 N	Catawissa Borough Municipal Water Authority	DB	962,041	19,693	3,343	80	43,446	(384,376)	(20,223)	(80)	(2,296)	-	621,628
19-048-5 N	Hemlock Township	DB	952,526	35,296	-	220	42,354	(376,122)	(34,039)	(220)	(2,238)	-	617,777
19-048-5 P	Hemlock Township Police	DB	1,707,085	57,848	-	40	77,136	(285,605)	(10,153)	(320)	(4,076)	-	1,541,955
19-054-5 P	Locust Township Police	DB	1,009,600	31,831	-	-	45,131	(169,371)	(15,489)	(120)	(2,385)	-	899,197
19-066-3 N	Millville Borough	CB	376,632	18,771	-	80	16,383	(62,163)	(13,467)	(80)	(866)	-	335,290
19-066-3 P	Millville Borough Police	DB	315,746	-	-	-	13,396	(51,591)	(13,212)	(20)	(708)	-	263,611
19-069-5 N	Montour Township	DB	-	-	-	-	-	-	-	-	-	-	-
19-069-5 P	Montour Township Police	DB	571,078	21,011	-	20	25,986	(97,146)	-	(100)	(1,373)	-	519,476
19-078-5 N	Orange Township	CB	23,009	2,582	2,260	40	1,113	(3,924)	-	(40)	(59)	-	24,981
19-090-5 N	Scott Township	DB	1,926,621	27,545	19,269	20	81,004	(305,432)	(153,388)	(200)	(4,280)	-	1,591,159
19-090-5 P	Scott Township Police	DB	3,387,728	83,543	-	60	149,772	(613,476)	(70,422)	(320)	(7,913)	-	2,928,972
19-093-5 P	South Centre Township Police	DB	1,261,769	-	-	40	54,978	(215,176)	-	(160)	(2,905)	-	1,098,546
19-448-6 N	Columbia County Conservation District	CB	1,038,335	6,409	28,243	300	44,823	(168,944)	(30,358)	(300)	(2,368)	-	916,140
19-910-7 P	Orange Township Police	DB	641,825	-	-	-	26,890	(83,869)	(36,560)	(40)	(1,421)	-	546,825

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19-920-7 N	Tri-County COG IBC	CB	311,258	7,698	1,342	100	19,450	(52,273)	(63,971)	(100)	(1,028)	-	222,476
20-003-5 N	Athens Township	CB	49,660	2,386	-	100	2,188	(8,083)	(575)	(100)	(116)	-	45,460
20-008-8 N	Bloomfield Township Sewage Authority	CB	313,788	3,280	3,805	120	13,391	(49,019)	(14,802)	(120)	(708)	-	269,735
20-009-5 N	Bloomfield Township	CB	254,847	3,263	7,906	160	10,906	(41,310)	(11,497)	(160)	(576)	-	223,539
20-015-3 N	Cambridge Springs Borough	DB	1,731,809	11,893	12,758	-	74,838	(356,123)	(54,240)	(220)	(3,954)	-	1,416,761
20-015-3 P	Cambridge Springs Borough Police	DB	1,016,935	-	7,083	20	44,016	3,455	(15,991)	(100)	(2,326)	-	1,053,092
20-018-5 N	Cambridge Township	CB	203,483	5,663	1,114	120	8,880	(33,441)	(3,637)	(120)	(469)	-	181,593
20-024-3 N	Cochranton Borough	DB	454,546	12,683	4,427	160	19,853	(72,632)	(23,860)	(160)	(1,049)	-	393,968
20-024-3 P	Cochranton Borough Police	DB	458,236	6,578	-	100	19,651	(70,668)	(23,378)	(100)	(1,038)	-	389,381
20-033-3 N	Conneautville Borough	CB	347,853	3,784	3,311	60	14,734	(54,932)	(20,852)	(60)	(779)	-	293,119
20-036-5 N	Cussewago Township	CB	92,923	3,000	4,119	20	4,163	(15,852)	-	(20)	(220)	-	88,133
20-060-3 N	Linesville Borough	CB	55,743	6,000	-	40	1,828	(12,176)	(15,216)	(100)	(97)	-	36,022
20-060-3 P	Linesville Borough Police	DB	369,399	-	-	-	15,616	(57,607)	(17,523)	-	(825)	-	309,060
20-062-8 N	Linesville Pine Joint Municipal Authority	CB	109,859	4,000	8,659	40	5,009	(18,741)	-	(40)	(265)	-	108,521
20-069-5 N	Oil Creek Township (Crawford County)	CB	841,916	9,294	6,737	240	35,464	(156,091)	(34,837)	(240)	(1,874)	-	700,609
20-084-5 N	Rome Township	DB	247,628	7,470	-	120	11,184	(42,200)	-	(120)	(591)	-	223,491
20-088-8 N	North & South Shenango Joint Municipal Authority	DB	1,569,051	10,456	-	-	67,338	(232,518)	(56,640)	(220)	(3,558)	-	1,353,909
20-160-8 N	Vernon Township Sanitary Authority	CB	79,887	8,400	-	20	3,637	(13,627)	-	(20)	(192)	-	78,105
20-164-8 N	Vernon Township Water Authority	DB	66,068	-	-	-	2,879	(11,270)	-	-	(152)	-	57,525

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
20-910-7 P	Conneaut Lake Regional Police	DB	1,111,006	7,406	-	-	48,392	(171,656)	(14,878)	(120)	(2,557)	-	977,593
21-003-3 N1	Camp Hill Borough	DB	4,563,793	56,514	19,981	-	197,651	(730,177)	(140,533)	(480)	(10,443)	-	3,956,306
21-003-3 N2	Camp Hill Borough	CB	233,067	13,205	28,594	180	10,449	(39,678)	(5,078)	(180)	(552)	-	240,007
21-003-3 P	Camp Hill Borough Police	DB	9,275,976	118,745	-	80	392,632	(1,517,618)	(471,417)	(600)	(20,746)	-	7,777,052
21-012-5 N	Dickinson Township	CB	950,317	34,304	24,193	340	41,767	(156,356)	(27,935)	(340)	(2,207)	-	864,083
21-015-4 P	East Pennsboro Township Police	DB	19,995,844	487,355	52,280	900	871,783	(3,166,186)	(709,853)	(900)	(46,062)	-	17,485,161
21-021-5 N	Hopewell Township (Cumberland County)	CB	628,923	10,532	13,921	280	27,195	(98,945)	(21,361)	(280)	(1,437)	-	558,828
21-036-8 N	North Middleton Authority	DB	4,574,922	22,678	27,816	20	199,261	(1,020,528)	(59,465)	(260)	(10,528)	-	3,733,916
21-039-5 N	Middlesex Township	CB	2,037,177	65,304	39,842	320	89,107	(338,044)	(47,107)	(320)	(4,708)	-	1,841,571
21-039-5 P	Middlesex Township Police	DB	4,864,149	42,896	-	40	208,031	(615,599)	(233,851)	(380)	(10,992)	-	4,254,294
21-056-8 N	Cumberland-Franklin Joint Municipal Authority	CB	3,100,417	85,897	21,277	220	132,738	(512,837)	(68,356)	(220)	(7,013)	-	2,752,123
21-057-5 P	North Middleton Township Police	DB	6,360,857	27,074	19,169	-	272,650	(1,044,313)	(223,286)	(380)	(14,406)	-	5,397,365
21-060-5 N2	North Newton Township	CB	287,218	28,987	-	120	13,587	(48,966)	-	(120)	(718)	-	280,108
21-069-5 N	Shippensburg Township	CB	1,159,406	31,882	20,323	200	50,166	(183,523)	(44,742)	(200)	(2,651)	-	1,030,861
21-072-3 P	Shiremanstown Borough Police	DB	1,402,519	-	-	-	61,119	(238,577)	-	(60)	(3,229)	-	1,221,772
21-078-5 N	South Middleton Township	CB	6,703,132	186,635	107,921	920	291,216	(1,112,056)	(208,257)	(920)	(15,387)	-	5,953,204
21-084-5 N	Southampton Township	CB	1,503,167	47,601	40,241	400	65,726	(244,578)	(43,893)	(400)	(3,473)	-	1,364,791
21-099-5 N	West Pennsboro Township	CB	2,192,694	33,469	33,938	260	93,210	(373,070)	(167,180)	(260)	(4,925)	-	1,808,136

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21-112-8 N	Middlesex Township Municipal Authority	CB	1,561,399	34,910	28,838	180	68,455	(259,090)	(25,841)	(180)	(3,617)	-	1,405,054
21-156-8 N2	South Middleton Township Municipal Authority	CB	240,498	14,037	5,202	160	10,701	(41,031)	-	(160)	(565)	-	228,842
22-006-5 N	Conewago Township	CB	225,485	8,447	3,270	240	9,624	(36,248)	(9,997)	(240)	(509)	(944)	199,128
22-012-5 N1	Derry Township (Dauphin County)	CB	1,917,115	-	-	-	80,067	(316,444)	(123,737)	-	(4,230)	-	1,552,771
22-012-5 N2	Derry Township (Dauphin County)	DB	20,863,224	395,778	161,815	2,160	919,701	(3,408,060)	(730,875)	(2,160)	(48,594)	-	18,152,989
22-015-5 N	East Hanover Township	CB	2,930,693	60,360	24,810	500	125,468	(533,656)	(130,407)	(500)	(6,629)	-	2,470,639
22-030-2 F	Harrisburg Fire	DB	100,375,609	1,092,478	327,358	100	4,332,464	(17,039,640)	(3,770,084)	(4,280)	(228,915)	-	85,085,090
22-030-2 N	Harrisburg City	DB	96,929,217	-	584,604	1,380	4,069,255	(17,525,449)	(5,164,639)	(11,760)	(215,007)	944	78,668,545
22-036-3 N	Hummelstown Borough	DB	4,664,327	27,728	18,342	60	199,241	(1,077,786)	(183,940)	(280)	(10,527)	-	3,637,165
22-036-3 P	Hummelstown Borough Police	DB	5,410,566	23,989	-	40	230,303	(787,126)	(216,421)	(340)	(12,169)	-	4,648,842
22-054-3 N	Lykens Borough	DB	754,408	18,435	-	60	33,022	(115,048)	(30,146)	(260)	(1,745)	-	658,726
22-054-3 P	Lykens Borough Police	DB	1,223,691	-	-	-	53,151	(206,344)	(6,398)	(40)	(2,808)	-	1,061,252
22-068-8 N	Elizabethville Area Authority	CB	167,007	6,112	9,512	100	7,541	(43,581)	(334)	(100)	(398)	-	145,859
22-069-3 N	Millersburg Borough	DB	981,513	31,694	2,418	320	43,387	(173,674)	(39,274)	(320)	(2,292)	-	843,772
22-069-3 P	Millersburg Borough Police	DB	1,820,481	-	-	-	78,139	(433,938)	(67,972)	(100)	(4,129)	-	1,392,481
22-072-3 P	Paxtang Borough Police	DB	1,035,371	-	-	-	43,584	(139,007)	(55,694)	(60)	(2,303)	-	881,891
22-075-3 P	Penbrook Borough Police	DB	6,904,620	40,697	7,749	20	294,689	(980,705)	(310,150)	(260)	(15,570)	-	5,941,090
22-090-5 N	South Hanover Township	CB	533,680	17,671	16,851	220	23,254	(91,050)	-	(220)	(1,229)	-	499,177
22-093-8 N	Capital Region Water	DB	21,997,480	452,197	579,736	3,800	986,357	(4,207,637)	(614,951)	(3,800)	(52,116)	-	19,141,066

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
22-096-4 N2	Susquehanna Township	DB	3,252,836	41,048	11,720	220	138,779	(431,729)	(194,254)	(220)	(7,333)	-	2,811,067
22-099-4 N1	Swatara Township	DB	15,196,615	229,743	132,364	1,200	657,581	(2,340,257)	(667,146)	(1,200)	(34,745)	-	13,174,155
22-099-4 N2	Swatara Township	CB	112,357	18,136	18,492	160	5,852	(19,150)	(1,784)	(160)	(309)	-	133,594
22-105-5 N	Washington Township (Dauphin County)	DB	842,048	16,108	7,755	-	37,235	(135,253)	(15,099)	(120)	(1,967)	-	750,707
22-114-5 N	Wiconisco Township	DB	851,546	6,449	7,096	180	36,369	(135,270)	(43,992)	(180)	(1,922)	-	720,276
22-114-5 P	Wiconisco Township Police	DB	1,057,531	-	1,196	-	44,887	(173,764)	(44,311)	(40)	(2,372)	-	883,127
22-120-3 N	Williamstown Borough	DB	2,005,115	38,713	4,620	280	86,716	(429,728)	(90,832)	(280)	(4,582)	-	1,610,022
22-120-3 P	Williamstown Borough Police	DB	1,932,471	-	-	-	82,377	(311,500)	(66,891)	(40)	(4,353)	-	1,632,064
22-164-8 N	Millersburg Area Authority	CB	2,397,009	12,518	35,215	300	103,283	(389,727)	(73,040)	(300)	(5,457)	-	2,079,801
22-212-8 N1	Swatara Township Authority	DB	11,502,226	125,000	59,777	-	497,066	(1,762,629)	(377,035)	(840)	(26,263)	-	10,017,302
22-212-8 N2	Swatara Township Authority	CB	-	1,101	-	40	2	(1)	-	(40)	-	-	1,102
22-248-8 N	West Hanover Township Water & Sewer Authority	CB	696,327	15,166	-	120	4,983	(155,843)	(24,875)	(120)	(263)	-	535,495
22-260-8 N	Williamstown Borough Authority	DB	402,021	-	-	-	17,337	(67,743)	(6,741)	(20)	(916)	-	343,938
22-481-6 N	Pennsylvania Municipal League	DB	8,224,846	259,805	-	1,100	363,771	(1,306,038)	(317,780)	(1,100)	(19,221)	-	7,205,383
23-030-3 N	Collingdale Borough	DB	5,180,790	114,358	39,902	520	226,361	(825,790)	(188,891)	(520)	(11,960)	-	4,534,770
23-036-5 N	Concord Township	DB	8,330,732	227,300	65,304	740	368,430	(1,365,072)	(207,419)	(740)	(19,467)	-	7,399,808
23-069-3 N	Marcus Hook Borough	DB	3,005,070	32,845	26,728	60	128,487	(433,805)	(187,336)	(500)	(6,789)	-	2,564,760
23-099-3 N	Prospect Park Borough	DB	2,574,465	9,700	34,726	60	110,841	(458,589)	(98,346)	(360)	(5,857)	-	2,166,640
23-105-3 N	Ridley Park Borough	DB	1,403,532	28,239	40,444	-	61,689	(227,373)	(30,914)	(200)	(3,259)	-	1,272,158

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
23-108-4 N1	Ridley Township	DB	21,325,425	402,934	250,588	2,060	905,215	(3,645,003)	(1,337,084)	(2,060)	(47,829)	-	17,854,246
23-132-3 N	Trainer Borough	DB	931,071	10,173	9,330	20	39,868	(129,054)	(52,007)	(140)	(2,107)	-	807,154
23-176-8 N	Middletown Township Sewer Authority	DB	1,068,630	97,136	-	180	49,527	(163,650)	(60,735)	(180)	(2,617)	-	988,291
23-421-6 N	Stormwater Authority of the City of Chester	DB	236,992	103,533	-	380	15,764	(39,598)	-	(380)	(833)	-	315,858
24-021-3 N	Johnsonburg Borough	DB	1,954,849	6,693	11,891	-	84,878	(700,122)	(30,091)	(160)	(4,485)	-	1,323,453
24-021-3 P	Johnsonburg Borough Police	DB	2,167,809	118,938	12,600	160	96,849	(311,061)	(149,566)	(160)	(5,117)	-	1,930,452
24-024-5 N	Jones Township	CB	760,992	18,257	19,695	160	33,509	(125,909)	(9,935)	(160)	(1,771)	-	694,838
24-033-5 N	Ridgway Township	DB	931,454	-	8,639	-	39,800	(175,193)	(33,057)	(140)	(2,103)	-	769,400
24-048-8 N	Johnsonburg Municipal Authority	DB	1,835,705	20,734	50,426	118	78,562	(291,541)	(117,792)	(380)	(4,151)	-	1,571,681
24-076-8 N	St. Marys Area Water Authority	DB	4,351,662	74,764	50,973	460	187,170	(652,302)	(271,327)	(460)	(9,889)	-	3,731,051
25-030-5 N	Elk Creek Township	CB	244,570	8,400	3,031	200	10,568	(37,293)	(10,875)	(200)	(558)	-	217,843
25-039-5 N	Fairview Township	DB	6,470,593	88,299	61,207	420	245,959	(1,254,833)	(920,629)	(420)	(12,996)	-	4,677,600
25-039-5 P	Fairview Township Police	DB	1,062,073	-	-	-	46,089	(178,953)	(7,082)	(20)	(2,435)	-	919,672
25-054-5 N	Greenfield Township (Erie County)	DB	922,550	12,591	16,753	20	40,348	(154,911)	(33,370)	(260)	(2,132)	-	801,589
25-066-5 N	LeBoeuf Township	CB	522,752	10,164	4,095	180	22,851	(85,751)	(5,208)	(180)	(1,207)	-	467,696
25-069-5 N	McKean Township	DB	1,420,504	73,470	-	200	64,443	(226,008)	(49,194)	(200)	(3,405)	-	1,279,810
25-081-3 N	North East Borough	DB	8,550,641	137,793	156,371	1,020	375,143	(1,412,403)	(258,985)	(1,020)	(19,821)	-	7,528,739
25-105-5 N	Washington Township (Erie County)	CB	2,604,245	37,495	43,606	500	112,123	(430,229)	(102,459)	(500)	(5,924)	-	2,258,857
25-108-3 N	Waterford Borough	DB	114,464	2,132	3,280	-	4,943	(19,483)	(7,748)	(180)	(261)	-	97,147
25-252-8 N	Waterford Borough Municipal Authority	DB	638,373	2,563	5,968	120	27,841	(102,510)	(6,655)	(120)	(1,471)	-	564,109

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
25-418-6 N	Redevelopment Authority of the City of Corry	DB	994,025	61,629	7,756	180	42,135	(151,521)	(62,711)	(180)	(2,226)	-	889,087
25-451-6 N	Erie County Housing Authority	DB	5,426,673	99,616	36,055	1,080	230,120	(895,094)	(424,403)	(1,080)	(12,159)	-	4,460,808
25-999-1 N	Erie County Gaming Revenue Authority	CB	21,838	19,850	-	-	1,360	(3,723)	-	-	(72)	-	39,253
25-999-2 N	Erie County Diversity Equity Inclusion Commission	CB	-	-	-	-	-	-	-	-	-	-	-
26-008-8 N	Belle Vernon Municipal Authority	CB	1,382,833	45,380	26,045	260	59,329	(219,260)	(44,799)	(260)	(3,135)	-	1,246,393
26-015-2 N	Connellsville City	DB	4,215,438	12,862	23,543	-	182,970	(878,376)	(73,226)	(340)	(9,668)	-	3,473,203
26-024-3 P	Dunbar Borough Police	DB	880,076	-	-	-	38,323	(149,642)	(978)	(60)	(2,025)	-	765,694
26-032-8 N	Connellsville Municipal Authority	DB	2,784,462	67,911	20,007	280	122,604	(457,915)	(96,477)	(280)	(6,478)	-	2,434,114
26-045-5 P	German Township Police	CB	17,992	11,960	5,923	60	1,003	(1,902)	-	(60)	(53)	-	34,923
26-090-5 P	Redstone Township Police	DB	2,093,438	-	-	-	90,624	(377,108)	(21,149)	-	(4,788)	-	1,781,017
26-114-2 N	Uniontown City	DB	8,182,530	-	53,943	-	349,926	(1,544,513)	(259,767)	(560)	(18,489)	-	6,763,070
26-123-5 N	Washington Township (Fayette County)	DB	1,028,828	40,401	3,948	-	43,020	(155,431)	(36,231)	-	(2,273)	-	922,262
26-123-5 P	Washington Township Police (Fayette County)	DB	1,153,527	12,728	10,194	-	48,491	(188,428)	(66,727)	-	(2,562)	-	967,223
26-216-8 N	Washington Township Municipal Authority (Fayette County)	DB	2,408,125	23,037	30,408	-	102,512	(328,016)	(151,989)	(320)	(5,416)	-	2,078,341
26-421-6 N	Connellsville Redevelopment Authority	DB	917,556	32,853	5,468	80	40,705	(143,464)	(39,462)	(80)	(2,151)	-	811,505

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
26-441-6 N	Fayette County Conservation District	CB	579,690	16,224	20,392	180	25,851	(98,721)	(328)	(180)	(1,366)	-	541,742
27-000-1 N	Forest County	DB	12,842,358	171,713	200,645	2,200	556,169	(2,360,493)	(601,230)	(2,200)	(29,386)	-	10,779,776
27-015-5 N	Howe Township	CB	349,043	5,066	-	140	14,891	(53,355)	(14,572)	(140)	(787)	-	300,286
27-018-5 N	Jenks Township	CB	620,379	9,462	2,922	260	26,306	(94,048)	(29,891)	(260)	(1,390)	-	533,740
28-003-5 N	Antrim Township	DB	4,535,839	55,637	13,470	40	190,452	(741,380)	(119,926)	(880)	(10,063)	-	3,923,189
28-036-3 N	Mont Alto Borough	CB	982,096	21,705	26,784	280	42,940	(157,461)	(39,943)	(280)	(2,269)	-	873,852
28-045-5 N1	Peters Township	DB	852,488	16,212	-	-	37,679	(295,430)	(11,568)	(80)	(1,991)	-	597,310
28-045-5 N2	Peters Township	CB	463	-	-	-	21	(80)	-	-	(1)	-	403
28-064-8 N	Guilford Township Authority	DB	2,146,082	28,499	26,292	280	93,854	(351,781)	(59,036)	(280)	(4,959)	-	1,878,951
28-072-8 N	Guilford Water Authority	DB	4,393,148	53,454	74,451	520	191,023	(719,131)	(164,320)	(520)	(10,093)	-	3,818,532
28-136-8 N	Peters Township Municipal Authority	CB	716,797	8,774	9,436	120	30,726	(117,611)	(32,814)	(120)	(1,623)	-	613,685
30-009-5 N	Center Township (Greene County)	CB	1,236,259	30,196	15,509	320	50,650	(262,647)	(87,682)	(320)	(2,676)	-	979,609
30-012-8 N2	Carmichaels-Cumberland Joint Sewer Authority	DB	1,149,592	-	6,266	40	48,651	(173,547)	(59,041)	(140)	(2,571)	-	969,250
30-021-5 N	Franklin Township (Greene County)	CB	5,072,499	48,000	13,907	400	217,695	(822,077)	(152,444)	(400)	(11,502)	-	4,366,078
30-039-5 N	Jackson Township (Greene County)	CB	249,819	19,475	-	160	11,181	(42,477)	(1,653)	(160)	(591)	-	235,754
30-044-8 N	Franklin Township Sewer Authority	DB	1,949,346	13,527	28,095	220	84,500	(316,980)	(54,975)	(220)	(4,465)	-	1,699,048
30-048-5 N	Monongahela Township	CB	883,137	14,400	21,424	320	38,650	(144,718)	(23,753)	(320)	(2,042)	-	787,098
30-054-5 N	Morris Township (Greene County)	CB	590,488	19,963	15,515	140	26,308	(100,125)	(3,930)	(140)	(1,390)	-	546,829
30-063-5 N	Richhill Township	DB	727,745	23,629	16,090	180	33,100	(123,461)	(4,740)	(180)	(1,749)	-	670,614
30-069-5 N	Washington Township (Greene County)	CB	772,552	21,938	12,534	200	33,776	(127,704)	(17,982)	(200)	(1,785)	-	693,329

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
30-072-5 N	Wayne Township	DB	2,048,368	80,124	-	140	92,026	(432,810)	(57,209)	(140)	(4,862)	-	1,725,637
30-075-3 N1	Waynesburg Borough	DB	1,818,604	-	-	20	78,244	(298,711)	(38,116)	(120)	(4,134)	-	1,555,787
30-078-5 N	Whiteley Township	CB	1,123,388	23,784	23,842	160	48,926	(211,684)	(32,983)	(160)	(2,585)	-	972,688
30-100-8 N	Southwestern Pa Water Authority	DB	20,822,854	250,483	228,134	1,380	888,482	(3,758,505)	(961,107)	(1,380)	(46,945)	-	17,423,396
30-905-7 P	Greene County Regional Police, Greene County	CB	38,301	-	-	-	-	(38,301)	-	-	-	-	-
30-905-7 P1	Greene County Regional Police, Greene County	DB	34,323	-	2,092	-	3,279	25,915	-	-	(173)	-	65,436
31-045-5 N	Henderson Township	CB	61,895	4,000	5,329	100	2,865	(10,454)	(670)	(100)	(151)	-	62,814
31-051-3 N	Huntingdon Borough	DB	10,901,246	167,990	110,823	1,340	473,831	(2,013,215)	(431,955)	(1,340)	(25,036)	-	9,183,684
31-081-3 N	Mount Union Borough	DB	3,440,262	78,837	-	420	150,682	(614,944)	(136,088)	(420)	(7,962)	-	2,910,787
31-081-3 P	Mount Union Borough Police	DB	2,238,348	-	10,491	-	96,269	(374,436)	(43,567)	(300)	(5,087)	-	1,921,718
32-024-5 N	Burrell Township	DB	1,787,307	4,089	19,284	-	72,862	(332,183)	(57,294)	(280)	(3,850)	-	1,489,935
32-024-8 N	Burrell Township Sewage Authority	DB	704,709	11,509	7,303	-	30,896	(116,777)	(19,485)	(100)	(1,632)	-	616,423
32-030-5 N	Center Township (Indiana County)	DB	2,782,959	57,806	15,363	360	111,880	(443,769)	(307,710)	(360)	(5,911)	-	2,210,618
32-036-8 N	Central Indiana County Joint Sanitary Authority	DB	344,666	9,033	-	160	15,491	(58,640)	(151)	(160)	(818)	-	309,581
32-039-3 N	Clymer Borough	DB	416,913	13,457	-	260	18,232	(81,768)	(14,816)	(260)	(963)	-	351,055
32-039-3 P	Clymer Borough Police	DB	164,641	2,833	-	-	7,318	(27,962)	-	(80)	(387)	-	146,363
32-042-5 N	Conemaugh Township	DB	632,761	16,364	-	-	27,288	(97,011)	(35,386)	(200)	(1,442)	-	542,374
32-063-3 N	Homer City Borough	DB	3,222,280	81,291	4,434	360	143,000	(536,416)	(69,943)	(360)	(7,556)	-	2,837,090
32-096-8 N	Indiana County Solid Waste Authority	CB	1,129,790	15,927	24,317	320	49,870	(193,590)	(10,314)	(320)	(2,635)	-	1,013,365

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32-108-5 N	West Wheatfield Township	DB	604,689	16,108	6,661	120	26,813	(155,930)	(19,350)	(120)	(1,417)	-	477,574
32-435-6 N	Indiana County Conservation District	CB	640,213	18,068	4,034	240	27,947	(107,034)	(10,412)	(240)	(1,477)	-	571,339
32-457-6 N	Lower Indiana County Municipal Authority	DB	224,752	-	-	-	9,377	(32,383)	(15,004)	(80)	(495)	-	186,167
33-000-1 N	Jefferson County	DB	42,816,148	552,693	614,257	1,100	1,857,276	(7,103,512)	(1,658,190)	(8,060)	(98,133)	-	36,973,579
33-006-5 N	Beaver Township	CB	51,525	13,237	-	60	2,538	(8,786)	-	(60)	(134)	-	58,380
33-006-8 N	Brockway Area Sewage Authority	DB	1,010,842	28,578	10,967	160	44,608	(160,647)	(41,809)	(160)	(2,357)	-	890,182
33-008-8 N	Brockway Borough Municipal Authority	DB	1,071,697	602	12,395	20	44,422	(234,131)	(67,320)	(260)	(2,347)	-	825,078
33-012-8 N	Brookville Municipal Authority	DB	4,301,665	56,561	29,377	380	174,149	(688,102)	(395,668)	(380)	(9,202)	-	3,468,780
33-015-3 N	Brockway Borough	DB	2,967,397	-	-	-	128,494	(489,269)	(28,452)	(220)	(6,789)	-	2,571,161
33-018-3 N	Brookville Borough	DB	4,133,510	42,229	15,257	40	177,612	(799,067)	(147,770)	(420)	(9,384)	-	3,412,007
33-027-5 N	Eldred Township (Jefferson County)	DB	298,521	5,715	-	80	12,947	(65,593)	(11,510)	(80)	(684)	-	239,396
33-030-3 N	Falls Creek Borough	DB	447,192	14,028	-	-	19,994	(73,176)	(9,375)	(140)	(1,056)	-	397,467
33-030-3 P	Falls Creek Borough Police	DB	395,996	-	-	-	17,259	(159,440)	-	-	(912)	-	252,903
33-048-5 N	Oliver Township (Jefferson County)	CB	100,394	10,770	3,395	60	4,678	(17,124)	-	(60)	(247)	-	101,866
33-052-8 N	Jefferson County Solid Waste Authority (Jefferson County)	DB	383,723	5,483	3,357	-	17,054	(65,449)	-	(20)	(901)	-	343,247
33-054-5 N	Pine Creek Township	DB	247,442	13,088	-	60	11,463	(42,031)	-	(60)	(606)	-	229,356
33-072-5 N	Rose Township	DB	439,764	26,303	5,332	120	20,223	(132,230)	(13,313)	(120)	(1,069)	-	345,010
33-084-8 N	Reynoldsville Water Authority	CB	1,145,468	22,962	18,424	220	49,826	(186,827)	(26,378)	(220)	(2,633)	-	1,020,842
33-090-5 N	Warsaw Township	CB	346,915	7,606	-	180	14,613	(54,168)	(22,356)	(180)	(772)	-	291,838

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
33-093-5 N	Washington Township (Jefferson County)	DB	314,835	9,521	1,436	100	13,824	(50,214)	(13,184)	(100)	(730)	-	275,488
33-423-6 N	Jefferson Conservation District	DB	1,245,049	36,309	18,501	160	54,989	(184,378)	(51,294)	(160)	(2,905)	-	1,116,271
34-032-8 N	Mifflintown Municipal Authority	DB	892,804	13,901	9,178	-	39,025	(134,817)	(28,381)	(220)	(2,062)	-	789,428
34-052-8 N	Twin Boroughs Sanitary Authority	CB	265,762	7,251	12,377	160	11,903	(52,691)	(762)	(160)	(629)	-	243,211
34-408-6 N	Juniata County Conservation District	CB	713,572	8,584	20,438	180	31,454	(121,546)	(8,138)	(180)	(1,662)	-	642,702
35-003-5 N2	Waverly Township	CB	80,282	6,546	6,546	40	3,729	(13,695)	-	(40)	(197)	-	83,211
35-003-5 P	Waverly Township Police	DB	723,487	31,676	-	80	33,185	(123,131)	-	(80)	(1,753)	-	663,464
35-030-5 N	Covington Township	DB	1,337,636	65,692	4,934	220	60,100	(208,572)	(62,869)	(220)	(3,175)	-	1,193,746
35-030-5 P	Covington Township Police	DB	523,408	1,657	4,282	-	22,995	(89,071)	-	(80)	(1,215)	-	461,976
35-033-3 N	Dalton Borough	DB	470,571	-	-	20	20,009	(74,559)	(17,835)	(160)	(1,057)	-	396,989
35-051-5 N	Greenfield Township (Lackawanna County)	CB	134,665	5,071	-	100	5,884	(21,760)	(3,212)	(100)	(311)	-	120,337
35-060-3 N	Jessup Borough	CB	161,426	18,410	-	120	7,510	(26,646)	(5,043)	(120)	(397)	-	155,260
35-072-3 N	Mayfield Borough	CB	482,873	4,753	21,126	40	21,360	(82,378)	-	(40)	(1,129)	-	446,605
35-072-3 P	Mayfield Borough Police	CB	104,010	7,158	4,800	40	4,748	(17,743)	-	(40)	(251)	-	102,722
35-075-3 N1	Moosic Borough	DB	3,318,343	125,621	17,650	340	147,449	(535,828)	(144,828)	(340)	(7,791)	-	2,920,616
35-075-3 N2	Moosic Borough	CB	142,433	10,787	21,783	140	6,796	(24,297)	-	(140)	(359)	-	157,143
35-075-3 P	Moosic Borough Police	DB	6,738,175	112,593	-	60	295,841	(1,685,728)	(140,230)	(280)	(15,631)	-	5,304,800
35-078-3 N	Moscow Borough	DB	333,409	18,903	5,010	100	15,044	(59,891)	(23,199)	(100)	(795)	-	288,481
35-078-3 P	Moscow Borough Police	DB	1,367,036	-	-	20	59,027	(227,246)	(19,708)	(120)	(3,119)	-	1,175,890
35-096-5 P	Roaring Brook Township Police	DB	1,021,450	63,416	5,946	80	45,948	(148,746)	(41,205)	(80)	(2,428)	-	944,381

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
35-105-5 N1	South Abington Township	DB	5,053,409	114,767	93,336	320	218,818	(824,315)	(223,395)	(320)	(11,562)	-	4,421,058
35-105-5 N2	South Abington Township	CB	108,142	7,195	25,267	140	4,836	(18,454)	(19,872)	(140)	(255)	-	106,859
36-003-3 N	Adamstown Borough	CB	517,394	20,019	-	200	22,818	(88,264)	-	(200)	(1,206)	-	470,761
36-012-5 N	Brecknock Township	DB	1,189,923	32,596	14,626	200	53,568	(193,837)	(26,307)	(200)	(2,830)	-	1,067,739
36-012-5 P	Brecknock Township Police	DB	1,138,999	-	-	-	48,343	(182,563)	(46,918)	(60)	(2,554)	-	955,247
36-015-5 N	Caernarvon Township	CB	1,211,401	22,009	55,962	220	53,842	(203,621)	(16,212)	(220)	(2,845)	-	1,120,536
36-018-3 N	Christiana Borough (Lancaster County)	CB	25,947	127	2,885	80	1,154	(4,073)	(524)	(80)	(61)	-	25,455
36-039-5 N	Drumore Township	CB	85,870	4,936	-	60	3,776	(14,269)	(2,378)	(60)	(200)	-	77,735
36-069-5 N1	Elizabeth Township (Lancaster County)	DB	997,111	29,144	-	60	44,384	(162,046)	(21,686)	(60)	(2,345)	-	884,562
36-069-5 N2	Elizabeth Township (Lancaster County)	CB	19,511	3,124	-	20	948	(3,326)	-	(20)	(50)	-	20,207
36-087-5 N	Lancaster Township (Lancaster County)	DB	5,605,335	224,155	-	660	247,654	(875,433)	(304,593)	(660)	(13,085)	-	4,884,033
36-123-5 N	Mount Joy Township	DB	2,218,442	36,891	17,555	80	96,643	(349,060)	(77,805)	(500)	(5,106)	-	1,937,140
36-135-5 P	Pequea Township Police	DB	3,684,380	66,188	3,058	240	156,272	(699,646)	(104,897)	(240)	(8,257)	-	3,097,098
36-138-5 N	Providence Township	DB	1,211,379	39,260	-	240	53,598	(190,590)	(45,593)	(240)	(2,832)	-	1,065,222
36-141-3 P	Quarryville Borough Police	DB	1,355,063	92,981	-	260	62,583	(216,314)	(49,236)	(260)	(3,307)	-	1,241,770
36-165-5 N	Warwick Township	DB	4,581,739	103,327	61,246	540	200,709	(849,070)	(255,979)	(540)	(10,605)	-	3,831,367
36-183-5 N	West Lampeter Township	DB	3,018,219	99,390	12,028	660	130,249	(491,304)	(331,357)	(660)	(6,882)	-	2,430,343
36-183-5 P	West Lampeter Township Police	DB	11,634,239	195,926	63,061	20	511,080	(1,971,296)	(290,923)	(440)	(27,004)	-	10,114,663
36-208-8 N	Lancaster City Parking Authority	DB	2,429,510	56,109	74,499	1,080	106,937	(389,419)	(118,501)	(1,080)	(5,650)	-	2,153,485

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
36-248-8 N	Manheim Area Water and Sewer Authority	CB	324,008	24,590	13,344	380	14,565	(55,229)	(3,898)	(380)	(770)	-	316,610
36-308-8 N	Mount Joy Township Authority	DB	678,936	-	-	-	29,035	(109,125)	(19,674)	(80)	(1,534)	-	577,558
36-324-8 N	Northern Lancaster County Authority	DB	1,513,256	33,338	8,753	180	66,467	(244,883)	(50,512)	(180)	(3,512)	-	1,322,907
36-392-8 N	Warwick Township Municipal Authority	DB	2,403,233	52,711	25,331	280	105,150	(381,789)	(101,707)	(280)	(5,556)	-	2,097,373
36-913-7 N	Northwest Regional Lancaster County Police NU	DB	129,814	7,828	1,395	60	5,958	(19,778)	(4,839)	(60)	(315)	-	120,063
37-003-3 P	Bessemer Borough Police	DB	-	-	1,272	20	-	(1)	-	(20)	-	-	1,271
37-021-5 P	Mahoning Township Police (Lawrence County)	DB	550,581	-	17,087	-	23,294	(75,614)	(25,667)	(60)	(1,231)	-	488,390
37-033-3 P	New Wilmington Borough Police	DB	2,668,453	-	-	20	114,540	(433,681)	(63,396)	(200)	(6,052)	-	2,279,684
37-045-5 N	Pulaski Township	CB	707,997	9,900	5,673	180	30,130	(128,593)	(10,556)	(180)	(1,592)	-	612,959
37-045-5 P	Pulaski Township Police	DB	855,566	-	-	-	37,020	(142,899)	(9,637)	-	(1,956)	-	738,094
37-078-5 N	Wilmington Township	DB	863,933	27,705	-	220	37,543	(133,132)	(55,949)	(220)	(1,984)	-	738,116
38-009-3 N	Cleona Borough	CB	114,421	4,300	-	40	4,943	(17,971)	(4,475)	(40)	(261)	-	100,957
38-024-5 N	Jackson Township (Lebanon County)	DB	1,683,770	35,062	-	220	73,005	(259,377)	(80,356)	(220)	(3,857)	-	1,448,247
38-027-3 N	Jonestown Borough	CB	54,643	7,718	-	40	2,519	(9,321)	-	(40)	(133)	-	55,426
38-030-2 N	Lebanon City	DB	16,496,298	-	61,716	140	698,859	(2,889,347)	(741,725)	(1,860)	(36,926)	-	13,587,155
38-033-5 N	Millcreek Township	DB	581,034	3,494	2,192	-	24,745	(78,992)	(28,234)	(140)	(1,307)	-	502,792
38-033-5 P	Millcreek Township Police	DB	1,003,321	41,033	-	60	45,871	(170,737)	-	(60)	(2,424)	-	917,064
38-036-3 N	Mount Gretna Borough	DB	2,320,215	18,252	55,839	-	102,469	(390,764)	(19,925)	(160)	(5,414)	-	2,080,512

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38-048-8 N	Fredericksburg Sewer & Water Authority	DB	498,585	15,342	-	-	22,269	(83,375)	(9,252)	(200)	(1,177)	-	442,192
38-052-8 N	Greater Lebanon Refuse Authority	DB	9,323,605	128,605	102,133	940	403,742	(1,447,896)	(385,625)	(940)	(21,333)	-	8,103,231
38-054-3 N	Palmyra Borough	DB	6,549,306	282,733	9,818	940	294,233	(1,248,992)	(223,203)	(940)	(15,546)	-	5,648,349
38-054-3 P	Palmyra Borough Police	DB	7,133,226	91,409	43,501	-	310,273	(1,090,476)	(220,434)	(380)	(16,394)	-	6,250,725
38-057-3 N	Richland Borough	DB	651,002	47,606	-	40	30,208	(110,993)	-	(40)	(1,596)	-	616,227
38-057-3 P	Richland Borough Police	DB	430,249	20	-	-	18,019	(64,999)	(26,539)	(20)	(952)	-	355,778
38-072-5 N	Union Township (Lebanon County)	DB	483,086	18,097	-	-	21,536	(76,662)	(16,663)	(160)	(1,138)	-	428,096
38-088-8 N1	Lebanon City Authority	DB	23,621,591	326,679	202,085	1,380	1,008,384	(3,909,920)	(1,377,015)	(1,380)	(53,280)	-	19,818,524
38-088-8 N2	Lebanon City Authority	CB	622,979	74,940	87,242	500	29,247	(106,310)	(6,763)	(500)	(1,545)	-	699,790
38-096-8 N	Millcreek - Richland Joint Authority	CB	378,844	-	-	20	15,644	(60,794)	(25,898)	(20)	(827)	-	306,969
38-108-8 N	Myerstown Water Authority	CB	532,785	17,603	9,299	80	23,707	(90,885)	-	(80)	(1,253)	-	491,256
38-437-6 N	Lebanon Community Library	DB	951,239	-	9,196	-	41,025	(154,258)	(20,458)	(340)	(2,168)	-	824,236
38-464-6 N	Myerstown Community Library Association	CB	227,942	2,584	3,272	100	9,491	(32,141)	(16,870)	(100)	(501)	-	193,777
39-006-2 N2	Allentown City	DB	215,355,671	3,648,934	2,112,959	19,760	9,312,267	(35,925,060)	(10,838,491)	(19,760)	(492,033)	-	183,174,247
39-021-3 N1	Fountain Hill Borough	DB	1,520,896	50,473	8,347	320	66,845	(256,456)	(82,380)	(320)	(3,532)	-	1,304,193
39-021-3 N2	Fountain Hill Borough	CB	35,121	20,055	7,574	120	1,923	(6,738)	-	(120)	(102)	-	57,833
39-024-5 N	Hanover Township (Lehigh County)	CB	1,459,540	60,527	38,641	380	64,816	(242,544)	(22,666)	(380)	(3,425)	-	1,354,889
39-048-4 N	Salisbury Township	DB	20,627,262	738,759	53,001	1,440	909,344	(3,431,435)	(1,119,540)	(1,440)	(48,047)	-	17,729,344

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39-057-5 P	Upper Macungie Township Police	DB	16,977,358	262,776	146,465	60	748,416	(2,654,698)	(257,359)	(780)	(39,544)	-	15,182,694
39-060-5 N2	Upper Milford Township	CB	144,094	21,792	4,290	160	6,785	(24,580)	-	(160)	(358)	-	152,023
39-072-4 N1	Whitehall Township	DB	31,493,296	278,052	31,170	1,740	1,342,521	(5,429,501)	(1,538,491)	(1,740)	(70,935)	-	26,106,112
39-072-4 N2	Whitehall Township	CB	518,011	125,903	62,952	700	26,097	(88,361)	-	(700)	(1,379)	-	643,223
39-072-8 N	Coplay-Whitehall Sewer Authority	DB	3,692,243	74,286	17,338	400	158,972	(663,262)	(226,893)	(400)	(8,400)	-	3,044,284
39-100-8 N	Lehigh County Authority	DB	42,453,831	1,606,131	655,056	4,540	1,900,936	(6,384,678)	(1,473,931)	(4,540)	(100,440)	-	38,656,905
39-220-8 N	Whitehall Township Authority	DB	6,304,211	30,666	-	-	267,696	(1,030,158)	(319,590)	(260)	(14,144)	-	5,238,421
40-003-3 P	Ashley Borough Police	DB	1,486,632	-	-	-	63,598	(235,050)	(43,208)	-	(3,360)	-	1,268,612
40-012-5 N	Black Creek Township	CB	577,479	4,473	-	240	24,145	(132,086)	(33,106)	(240)	(1,276)	-	439,629
40-039-5 N	Dorrance Township	CB	408,637	10,747	10,747	140	17,914	(67,459)	(9,859)	(140)	(947)	-	369,780
40-064-8 N	Freeland Borough Municipal Authority	DB	2,629,484	-	17,740	40	110,175	(402,151)	(155,562)	(520)	(5,821)	-	2,193,385
40-072-3 N	Freeland Borough	DB	524,106	5,495	2,725	40	22,789	(87,532)	(9,078)	(140)	(1,204)	-	457,201
40-072-3 P	Freeland Borough Police	DB	1,899,399	35,999	-	260	82,150	(268,764)	(79,911)	(260)	(4,341)	-	1,664,532
40-078-3 P	Harveys Lake Borough Police	DB	1,693,101	-	-	20	73,778	(306,513)	-	(160)	(3,898)	-	1,456,328
40-090-3 N	Hughestown Borough	CB	23,813	1,757	-	40	1,052	(4,022)	(401)	(40)	(56)	-	22,143
40-093-5 N	Hunlock Township	DB	853,476	23,985	-	120	37,558	(140,602)	(28,209)	(120)	(1,984)	-	744,224
40-096-5 N	Huntington Township	DB	1,220,426	6,985	2,876	-	51,633	(190,220)	(68,272)	(140)	(2,728)	-	1,020,560
40-099-5 N	Jackson Township (Luzerne County)	CB	1,119,066	16,946	18,719	180	48,958	(186,777)	(17,281)	(180)	(2,587)	-	997,044
40-099-5 P	Jackson Township Police (Luzerne County)	DB	1,133,570	83,138	-	200	52,937	(184,958)	(29,777)	(200)	(2,797)	-	1,052,113

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40-120-3 F	Larksville Borough Firemen	DB	1,584,880	-	-	-	65,996	(258,175)	(87,089)	(80)	(3,487)	-	1,302,045
40-120-3 N	Larksville Borough	CB	66,343	7,193	-	120	3,034	(11,317)	-	(120)	(160)	-	65,093
40-120-3 P	Larksville Borough Police	DB	2,438,263	64,065	-	40	106,926	(489,036)	(66,303)	(240)	(5,650)	-	2,048,065
40-132-2 N	Nanticoke City	DB	1,630,802	76,692	34,315	480	74,486	(325,182)	(39,136)	(480)	(3,936)	-	1,448,041
40-162-5 N	Plymouth Township	CB	164,944	5,104	6,551	120	6,775	(27,205)	(2,366)	(120)	(358)	-	153,445
40-165-3 N	Pringle Borough	DB	39,951	4,853	-	20	1,996	(6,786)	-	(20)	(105)	-	39,909
40-168-5 N	Rice Township	DB	587,913	17,997	-	120	26,379	(97,909)	(6,773)	(120)	(1,394)	-	526,213
40-171-5 N	Ross Township	DB	865,511	6,936	-	-	37,114	(136,813)	(34,756)	(100)	(1,961)	-	735,931
40-174-8 N	Luzerne County Flood Protection Authority	DB	267,325	26,030	26,624	280	13,343	(44,634)	(2,977)	(280)	(705)	-	285,006
40-207-3 N	White Haven Borough	DB	187,155	1,352	3,965	-	8,152	(65,689)	(4,973)	(80)	(431)	-	129,451
40-207-3 P	White Haven Borough Police	DB	821,987	-	-	-	35,285	(130,679)	(19,431)	(40)	(1,864)	-	705,258
40-216-5 N	Wright Township	DB	2,203,107	-	7,083	-	94,727	(358,321)	(51,363)	(120)	(5,005)	-	1,890,108
40-224-8 N	Sewer Authority of Twp of Pittston	DB	22,493	14,442	2,044	20	1,810	(3,809)	-	(20)	(96)	-	36,884
40-320-8 N	Wyoming Valley Sanitary Authority	DB	29,619,810	678,907	816,546	4,420	1,341,437	(5,008,448)	(305,470)	(4,420)	(70,878)	-	27,071,904
40-498-6 N	Luzerne Conservation District	CB	617,183	19,757	21,395	280	27,512	(104,464)	(5,097)	(280)	(1,454)	-	574,832
41-020-8 N	Hughesville-Wolf Township Joint Municipal Authority	CB	607,860	16,935	7,839	80	26,408	(99,748)	(17,946)	(80)	(1,395)	-	539,953
41-030-3 N	Duboistown Borough	DB	272,172	-	-	-	11,510	(40,281)	(12,757)	-	(608)	-	230,036
41-030-3 P	Duboistown Borough Police	DB	580,418	-	-	-	24,322	(69,466)	(35,361)	-	(1,285)	-	498,628
41-063-5 N	Limestone Township (Lycoming County)	CB	202,310	4,547	-	40	8,791	(33,950)	(3,328)	(40)	(464)	-	177,906

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
41-069-5 P	Lycoming Regional Police Department	DB	-	-	-	-	-	-	-	-	-	-	-
41-099-5 N	Muncy Creek Township	CB	406,947	16,288	1,034	120	17,987	(68,766)	(1,892)	(120)	(950)	-	370,648
41-108-5 N	Old Lycoming Township	DB	4,323,640	147,235	29,734	780	190,411	(692,549)	(212,954)	(780)	(10,061)	-	3,775,456
41-108-5 P	Old Lycoming Township Police	DB	5,159,076	43,975	29,739	-	220,769	(875,366)	(250,705)	(400)	(11,665)	-	4,315,423
41-126-5 N	Porter Township	CB	677,655	23,723	10,194	80	30,040	(115,523)	-	(80)	(1,587)	-	624,502
41-135-3 P	South Williamsport Borough Police	DB	4,726,104	43,760	-	20	204,263	(709,408)	(144,922)	(340)	(10,793)	-	4,108,684
42-008-8 N	Bradford City Water Authority	CB	9,212,402	159,117	188,597	580	387,624	(1,484,300)	(564,214)	(580)	(20,481)	-	7,878,745
42-015-5 N	Corydon Township	DB	729,131	-	-	20	31,056	(128,551)	(24,351)	(80)	(1,641)	-	605,584
42-016-8 N	Bradford Regional Airport Authority	DB	937,667	4,162	10,461	-	40,474	(151,886)	(21,302)	(220)	(2,139)	-	817,217
42-030-5 N	Hamlin Township	CB	18,968	1,707	-	40	825	(3,236)	-	(40)	(44)	-	18,220
42-036-5 N	Keating Township	DB	1,024,718	5,116	-	40	43,801	(164,014)	(40,031)	(260)	(2,314)	-	867,056
42-045-5 N	Liberty Township (McKean County)	DB	465,783	5,019	8,119	20	19,997	(69,804)	(25,840)	(200)	(1,057)	-	402,037
42-048-3 N	Mount Jewett Borough	DB	259,154	-	3,469	-	11,133	(42,418)	(8,263)	(80)	(588)	-	222,407
42-048-3 P	Mount Jewett Borough Police	DB	408,706	-	-	-	17,597	(64,613)	(7,752)	(20)	(930)	-	352,988
42-066-5 N	Wetmore Township	CB	173,009	5,643	-	120	7,559	(29,131)	(2,501)	(120)	(399)	-	154,180
42-469-6 N	McKean County Solid Waste Authority	DB	1,191,558	-	-	-	51,072	(191,866)	(30,328)	(120)	(2,699)	-	1,017,617
42-472-6 N	Mount Jewett Borough Authority	DB	118,421	-	-	-	5,161	(20,201)	-	-	(273)	-	103,108
43-006-5 N	Coolspring Township	DB	174,512	7,879	1,786	100	7,993	(50,438)	(2,498)	(100)	(422)	-	138,812
43-010-8 N	Coolspring, Jackson & Lake Latonka Joint Authority	CB	16,060	1,113	1,272	20	744	(1,939)	(417)	(20)	(39)	-	16,794

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
43-012-5 N	Delaware Township	DB	290,252	8,511	-	-	12,563	(41,033)	(18,971)	(180)	(664)	-	250,478
43-021-2 F	Farrell City Firefighters	DB	1,683,935	66,114	3,292	260	72,459	(547,739)	(155,880)	(260)	(3,829)	-	1,118,352
43-021-2 N	Farrell City	DB	4,626,921	77,562	29,861	580	199,468	(734,845)	(253,638)	(580)	(10,539)	-	3,934,790
43-021-2 P	Farrell City Police	DB	8,859,084	109,998	71,277	800	381,808	(1,118,978)	(445,759)	(800)	(20,174)	-	7,837,256
43-036-3 F	Greenville Borough Firemen	DB	4,343,352	44,122	10,394	220	185,973	(640,454)	(208,083)	(220)	(9,826)	-	3,725,478
43-036-3 N	Greenville Borough	DB	4,869,298	38,194	25,697	160	208,422	(754,229)	(234,794)	(860)	(11,012)	-	4,140,876
43-036-3 P	Greenville Borough Police	DB	9,798,911	103,256	-	540	418,941	(1,562,575)	(493,957)	(540)	(22,136)	-	8,242,440
43-045-2 N	Hermitage City	DB	26,143,496	388,417	165,570	2,440	1,132,229	(4,119,038)	(1,245,149)	(2,440)	(59,824)	-	22,405,701
43-054-3 N	Jamestown Borough	CB	-	1,976	-	40	25	(1)	-	(40)	(1)	-	1,999
43-054-3 P	Jamestown Borough Police	CB	-	4,254	-	100	51	(1)	-	(100)	(3)	-	4,301
43-056-8 N	Greenville Municipal Authority	DB	1,137,160	924	23,497	80	48,509	(181,505)	(189,009)	(420)	(2,563)	-	836,673
43-069-3 N	Mercer Borough	DB	2,830,795	73,152	-	300	123,053	(484,280)	(150,456)	(300)	(6,502)	-	2,385,762
43-069-3 P	Mercer Borough Police	DB	2,406,109	4,696	-	-	102,669	(426,315)	(88,349)	(180)	(5,425)	-	1,993,205
43-090-5 N	Pymatuning Township	DB	591,038	3,661	3,964	180	24,859	(86,675)	(42,156)	(180)	(1,313)	-	493,378
43-090-5 P	Pymatuning Township Police	DB	2,888,641	-	-	-	123,490	(462,246)	(95,930)	(220)	(6,525)	-	2,447,210
43-099-3 N	Sandy Lake Borough	DB	446,868	7,657	4,681	-	19,461	(66,411)	(17,767)	(140)	(1,028)	-	393,321
43-099-3 P	Sandy Lake Borough Police	DB	720,695	-	1,698	-	30,327	(102,229)	(40,365)	(60)	(1,602)	-	608,464
43-105-2 N	Sharon City	DB	13,381,157	-	29,540	160	560,974	(2,245,589)	(690,304)	(1,600)	(29,640)	-	11,004,698
43-108-3 N	Sharpsville Borough	DB	7,491,655	182,359	-	420	328,050	(1,239,888)	(287,777)	(420)	(17,333)	-	6,457,066
43-117-5 N	South Pymatuning Township	DB	1,311,049	50,132	-	-	57,727	(179,806)	(74,128)	(120)	(3,050)	-	1,161,804
43-117-5 P	South Pymatuning Township Police	CB	247,264	21,517	-	80	10,448	(40,218)	(11,125)	(80)	(552)	-	227,334

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43-129-3 N	West Middlesex Borough	DB	205,186	9,455	-	-	9,163	(27,653)	(9,857)	(60)	(484)	-	185,750
43-129-3 P	West Middlesex Borough Police	DB	258,786	-	-	-	11,138	(42,089)	(5,019)	(20)	(589)	-	222,207
43-132-5 N	West Salem Township	DB	1,286,926	47,590	-	100	57,212	(261,219)	(49,745)	(100)	(3,023)	-	1,077,741
43-132-8 N	Sharon Sanitary Authority	DB	3,579,386	121,889	56,868	480	161,808	(600,138)	(60,297)	(480)	(8,549)	-	3,250,967
43-135-3 N	Wheatland Borough	DB	654,131	-	135	-	26,665	(101,126)	(61,443)	(100)	(1,409)	-	516,853
43-461-6 N	Mercer County Regional Planning Commission	DB	3,519,049	13,504	18,852	-	152,335	(705,537)	(61,875)	(220)	(8,049)	-	2,928,059
44-009-5 N	Brown Township	DB	2,152,310	46,375	-	280	93,726	(341,659)	(90,852)	(280)	(4,952)	-	1,854,948
44-018-5 N	Derry Township (Mifflin County)	CB	1,519,985	37,872	18,571	440	64,481	(238,534)	(94,946)	(440)	(3,407)	-	1,304,022
44-024-8 N	Derry Township Sanitary Sewer Authority	CB	691,463	11,943	30,435	80	30,811	(117,957)	-	(80)	(1,628)	-	645,067
44-030-3 N	Lewistown Borough	DB	9,363,327	140,613	58,275	1,600	404,170	(1,649,864)	(445,429)	(1,600)	(21,355)	-	7,849,737
44-030-3 P	Lewistown Borough Police	DB	1,318,423	45,146	36,822	60	59,629	(224,335)	(11,461)	(300)	(3,151)	-	1,220,833
44-042-5 N	Oliver Township (Mifflin County)	DB	359,258	8,779	-	100	15,742	(59,449)	(13,632)	(100)	(832)	-	309,866
44-910-7 N	Mifflin County Regional Police NU	DB	213,304	-	-	-	8,948	(33,796)	(12,605)	(20)	(473)	-	175,358
45-015-3 N1	East Stroudsburg Borough	DB	9,530,538	178,563	38,289	660	413,472	(1,713,252)	(539,976)	(660)	(21,847)	-	7,885,787
45-015-3 N2	East Stroudsburg Borough	CB	338,865	49,604	10,591	360	16,147	(57,791)	-	(360)	(853)	-	356,563
45-018-5 N	Eldred Township (Monroe County)	DB	368,850	6,413	15,421	60	16,478	(60,186)	(9,923)	(220)	(871)	-	336,022
45-021-5 N	Hamilton Township	CB	2,070,050	13,709	15,555	240	87,748	(317,263)	(108,965)	(240)	(4,636)	-	1,756,198
45-027-5 N	Middle Smithfield Township	CB	5,292,707	96,300	162,070	1,040	232,351	(904,753)	(50,338)	(1,040)	(12,277)	-	4,816,060
45-033-5 N	Paradise Township	CB	2,817,820	51,572	29,370	380	120,888	(464,961)	(115,542)	(380)	(6,387)	-	2,432,760

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45-040-8 N	Mount Pocono Municipal Authority	CB	479,684	15,120	23,265	260	21,025	(61,793)	(18,790)	(260)	(1,111)	-	457,400
45-042-5 N	Price Township	CB	358,242	18,018	3,944	140	16,071	(58,032)	(9,757)	(140)	(849)	-	327,637
45-048-5 N	Smithfield Township	CB	971,652	39,566	43,855	380	43,167	(149,991)	(28,051)	(380)	(2,281)	-	917,917
45-061-8 N	Pocono Mountains Municipal Airport Authority	CB	6,423	928	265	20	308	(1,095)	-	(20)	(16)	-	6,813
45-080-8 N	Brodhead Creek Regional Authority	DB	5,147,674	195,822	159,607	780	232,465	(835,818)	(182,866)	(780)	(12,283)	-	4,704,601
45-411-7 N	Monroe County Control Center	CB	10,906,360	156,659	265,547	940	479,089	(1,836,140)	(117,938)	(940)	(25,314)	-	9,828,263
45-412-6 N	Monroe County Redevelopment Authority	CB	266,527	15,732	10,784	200	12,017	(44,757)	(1,667)	(200)	(635)	-	258,001
46-018-3 N	Collegetown Borough	DB	4,038,254	130,606	-	340	179,438	(650,042)	(123,463)	(340)	(9,481)	-	3,565,312
46-021-3 N	Conshohocken Borough	DB	6,095,051	166,274	65,770	1,000	269,971	(994,138)	(205,892)	(1,000)	(14,264)	-	5,382,772
46-024-5 N	Douglass Township (Montgomery County)	DB	4,309,158	135,292	-	400	192,196	(960,356)	(96,431)	(400)	(10,155)	-	3,569,704
46-024-5 P	Douglass Township (Montgomery County) Police	DB	11,377,519	291,586	-	400	503,220	(1,825,308)	(285,887)	(400)	(26,589)	-	10,034,541
46-027-3 N	East Greenville Borough	DB	704,216	26,261	-	160	31,960	(118,472)	(3,930)	(160)	(1,689)	-	638,346
46-027-3 P	East Greenville Borough Police	DB	31,774	18,408	3,922	-	1,685	(5,606)	-	-	(89)	-	50,094
46-048-5 N	Horsham Township	DB	11,617,497	183,403	111,799	1,480	508,617	(1,856,966)	(330,991)	(1,480)	(26,874)	-	10,206,485
46-060-8 N	Conshohocken Borough Authority	DB	2,273,713	18,515	24,100	20	99,860	(435,744)	(19,364)	(360)	(5,276)	-	1,955,464
46-076-8 N	East Norriton-Plymouth-Whitpain Joint Sewer Authority	DB	5,855,255	-	48,262	40	252,673	(972,381)	(122,790)	(620)	(13,350)	-	5,047,089
46-087-3 N	Narberth Borough	DB	4,382,000	60,568	35,456	420	179,495	(821,870)	(260,380)	(420)	(9,484)	-	3,565,785

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46-093-3 N1	Norristown Borough	DB	11,851,175	-	109,015	220	507,475	(2,035,163)	(318,769)	(1,920)	(26,814)	-	10,085,219
46-096-3 N	North Wales Borough	CB	336,579	14,644	-	120	14,499	(54,053)	(15,685)	(120)	(766)	-	295,218
46-099-3 N	Pennsburg Borough	DB	841,906	28,673	-	200	37,241	(203,781)	(34,660)	(200)	(1,968)	-	667,411
46-120-5 N	Salford Township	CB	93,057	16,000	9,920	80	4,576	(15,871)	-	(80)	(242)	-	107,440
46-123-3 P	Schwenksville Borough Police	DB	500,519	-	-	-	20,884	(80,519)	(33,668)	(40)	(1,103)	-	406,073
46-128-8 N	Horsham Water and Sewer Authority	DB	5,160,693	129,373	48,444	860	228,353	(823,473)	(153,416)	(860)	(12,065)	-	4,577,909
46-135-3 N	Telford Borough	DB	9,505,654	242,207	66,158	620	421,163	(1,551,881)	(240,041)	(620)	(22,253)	-	8,421,007
46-135-3 P	Telford Borough Police	DB	5,977,043	65,628	26,520	-	257,118	(1,056,570)	(142,945)	(180)	(13,585)	-	5,113,029
46-147-5 N	Upper Frederick Township	CB	215,685	30,956	17,038	160	8,386	(34,231)	(4,275)	(160)	(443)	-	233,116
46-159-4 F	Upper Moreland Firefighters	DB	4,584,329	57,978	25,627	40	201,637	(759,471)	(60,598)	(160)	(10,654)	-	4,038,728
46-159-4 N	Upper Moreland Township	DB	35,542,387	843,034	187,144	2,580	1,557,775	(6,640,097)	(1,346,374)	(2,580)	(82,308)	-	30,061,561
46-177-4 N	West Pottsgrove Township	DB	1,911,915	112,876	2,356	260	86,006	(306,479)	(117,027)	(260)	(4,544)	-	1,685,103
46-177-4 P	West Pottsgrove Township Police	DB	8,215,358	55,360	29,681	40	357,077	(1,343,505)	(152,332)	(300)	(18,867)	-	7,142,512
46-180-8 N	Montgomery County Sewer Authority	DB	761,312	-	-	-	32,606	(123,291)	(20,686)	(40)	(1,723)	-	648,178
46-192-8 N	Lower Providence Township Sewer Authority	DB	1,151,597	61,882	-	220	12,363	(192,893)	-	(220)	(653)	(961,367)	70,929
46-422-6 N1	Delaware Valley Municipal Management Association	DB	12,477,365	342,559	92,325	560	555,113	(2,073,690)	(297,290)	(560)	(29,331)	-	11,067,051
46-422-6 N2	Delaware Valley Municipal Management Association	CB	863,890	125,368	62,684	340	41,111	(147,365)	-	(340)	(2,172)	-	943,516

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46-460-8 N	Upper Montgomery Joint Authority	DB	2,117,373	-	41,333	20	90,451	(335,203)	(92,297)	(400)	(4,779)	-	1,816,498
47-009-3 P	Danville Borough Police	DB	4,884,655	13,236	29,321	-	209,685	(976,760)	(160,034)	(300)	(11,079)	-	3,988,724
47-021-5 N	Mahoning Township	DB	3,860,340	101,602	11,013	240	168,601	(627,144)	(187,391)	(240)	(8,908)	-	3,318,113
47-021-5 P	Mahoning Township Police (Montour County)	DB	7,775,895	202,828	29,908	360	339,637	(1,169,914)	(380,332)	(360)	(17,945)	-	6,780,077
47-027-5 N	Valley Township	CB	231,802	5,200	1,690	40	10,201	(39,543)	-	(40)	(539)	-	208,811
47-408-6 N	Montour County Conservation District	CB	406,788	6,057	7,047	100	17,800	(69,399)	(1,676)	(100)	(940)	-	365,677
48-006-3 N1	Bangor Borough	DB	2,730,132	118,989	7,170	340	121,827	(454,725)	(129,823)	(340)	(6,437)	-	2,387,133
48-006-3 N2	Bangor Borough	CB	-	3,067	-	20	43	(1)	-	(20)	(2)	-	3,107
48-006-3 N3	Bangor Borough Sewer Department	CB	329,342	30,432	4,143	140	14,941	(55,815)	(789)	(140)	(789)	-	321,465
48-012-2 N2	Bethlehem City	DB	189,575,170	1,875,686	1,790,400	14,580	8,096,363	(33,144,520)	(10,122,811)	(14,580)	(427,788)	-	157,642,500
48-024-5 N	East Allen Township	DB	2,450,218	48,554	-	40	107,125	(411,962)	(79,978)	(400)	(5,660)	-	2,107,937
48-024-8 N	Bath Borough Authority	CB	801,047	21,511	10,715	140	34,933	(132,996)	(18,309)	(140)	(1,846)	-	715,055
48-027-3 P	East Bangor Borough Police	DB	179,393	1,753	-	-	7,900	(30,267)	-	(20)	(417)	-	158,342
48-030-2 N2	Easton City	DB	36,003,319	482,434	612,620	4,760	1,569,616	(5,805,091)	(1,255,493)	(4,760)	(82,934)	-	31,524,471
48-032-8 N	Bethlehem Authority	DB	603,274	10,364	5,955	-	25,977	(76,314)	(33,553)	(120)	(1,373)	-	534,210
48-033-5 N1	Forks Township	DB	6,550,408	179,287	51,595	780	287,524	(1,019,740)	(305,686)	(780)	(15,192)	-	5,728,196
48-033-5 N2	Forks Township	CB	178,092	40,979	30,293	280	8,896	(30,384)	(4,802)	(280)	(470)	-	222,604
48-040-8 N	Bethlehem Parking Authority	DB	4,230,102	88,904	37,423	540	178,914	(668,513)	(261,646)	(540)	(9,453)	-	3,595,731
48-060-5 N	Moore Township	CB	1,274,628	74,221	-	320	56,641	(214,959)	(8,543)	(320)	(2,993)	-	1,178,995
48-060-5 P	Moore Township Police	DB	6,835,480	211,094	-	340	304,596	(1,098,045)	(159,305)	(340)	(16,094)	-	6,077,726
48-075-3 N	Pen Argyl Borough	CB	1,634,595	42,460	27,791	300	71,222	(255,826)	(39,020)	(300)	(3,763)	-	1,477,459
48-090-3 N	Tatamy Borough	CB	60,044	8,168	6,633	120	2,999	(10,238)	-	(120)	(158)	-	67,448

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
48-090-3 P	Tatamy Borough Police	CB	39,889	5,188	4,735	60	1,838	(6,680)	(727)	(60)	(97)	-	44,146
48-096-5 N	Upper Nazareth Township	CB	490,719	29,467	11,092	320	21,314	(82,395)	(23,850)	(320)	(1,126)	-	445,221
48-102-5 N1	Washington Township (Northampton County)	DB	903,392	19,784	766	180	39,052	(141,730)	(49,815)	(180)	(2,063)	-	769,386
48-102-5 N2	Washington Township (Northampton County)	CB	8,332	6,517	-	40	497	(1,420)	-	(40)	(26)	-	13,900
48-108-5 N	Williams Township	DB	1,681,247	53,429	-	20	74,182	(267,560)	(67,554)	(420)	(3,920)	-	1,469,424
48-111-3 F	Wilson Borough Firemen	DB	3,396,901	27,364	55,913	-	147,588	(604,728)	(96,349)	(240)	(7,798)	-	2,918,651
48-111-3 N	Wilson Borough	DB	4,776,139	27,709	62,071	40	204,864	(749,183)	(203,092)	(540)	(10,824)	-	4,107,184
48-112-8 N	Hellertown Borough Authority	DB	1,506,552	31,775	25,303	300	65,832	(220,761)	(63,597)	(300)	(3,478)	-	1,341,626
48-164-8 N1	Northampton Borough Municipal Authority	DB	11,710,145	141,559	-	-	499,879	(1,894,437)	(553,167)	(840)	(26,412)	-	9,876,727
48-164-8 N2	Northampton Borough Municipal Authority	CB	591,506	66,892	17,868	360	27,161	(106,342)	(4,164)	(360)	(1,435)	-	591,486
48-415-6 N	Bethlehem City Redevelopment Authority	DB	1,351,440	14,705	-	100	57,038	(174,474)	(94,427)	(100)	(3,014)	-	1,151,268
48-479-6 N	Mary Meuser Memorial Library	CB	300,599	6,326	1,862	180	13,076	(45,890)	(9,283)	(180)	(691)	-	265,999
49-024-3 N	Kulpmont Borough	DB	540,323	3,678	7,608	-	22,918	(75,017)	(31,269)	(160)	(1,211)	-	466,870
49-024-8 N	Kulpmont-Marion Heights JMA	DB	493,813	-	3,226	-	21,209	(75,459)	(13,279)	(80)	(1,121)	-	428,309
49-028-8 N	Lower Mahanoy Township Municipal Authority	CB	189,666	300	18,959	60	8,586	(32,355)	-	(60)	(454)	-	184,702

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
49-036-5 N	Lower Mahanoy Township	DB	109,305	-	2,047	-	4,569	(13,176)	(8,691)	(60)	(241)	-	93,753
49-054-3 N	Northumberland Borough	DB	1,685,646	45,351	11,933	320	72,887	(279,297)	(52,756)	(320)	(3,851)	-	1,479,913
49-054-3 P	Northumberland Borough Police	DB	4,128,284	81,465	7,844	240	180,803	(636,464)	(124,295)	(240)	(9,553)	-	3,628,084
49-057-5 N	Point Township	DB	594,609	11,988	6,105	220	25,718	(89,971)	(33,793)	(220)	(1,359)	-	513,297
49-057-5 P	Point Township Police	DB	3,571,892	57,467	21,903	97	154,674	(531,171)	(159,477)	(220)	(8,173)	-	3,106,992
49-081-2 N	Sunbury City	DB	5,192,354	145,772	41,107	800	228,841	(846,063)	(217,264)	(800)	(12,091)	-	4,532,656
49-084-3 N	Turbotville Borough	DB	822,671	-	-	-	35,344	(137,751)	(18,067)	(140)	(1,867)	-	700,190
49-092-8 N	Point Township Sewer Authority	DB	10	11,988	1,962	240	676	106	-	(240)	(36)	-	14,706
49-108-5 N	Zerbe Township	CB	364,609	7,063	10,589	160	15,362	(57,049)	(21,334)	(160)	(812)	-	318,428
49-144-8 N	Sunbury Municipal Authority	DB	8,612,089	56,399	108,410	40	372,351	(1,396,422)	(262,737)	(1,060)	(19,674)	-	7,469,396
50-006-3 N	Bloomfield Borough	DB	388,534	2,337	4,272	-	16,232	(63,272)	(23,589)	(60)	(858)	-	323,596
50-015-5 N	Centre Township (Perry County)	CB	411,933	7,208	2,256	140	17,399	(61,531)	(23,386)	(140)	(919)	-	352,960
50-018-3 N	Duncannon Borough	DB	1,096,528	5,042	10,397	-	46,757	(188,241)	(50,955)	(200)	(2,471)	-	916,857
50-018-3 P	Duncannon Borough Police	DB	955,322	-	-	-	41,525	(160,207)	(3,845)	(40)	(2,194)	-	830,561
50-039-5 N	Liverpool Township	CB	424,452	9,262	3,404	60	18,712	(72,345)	-	(60)	(989)	-	382,496
50-042-3 N	Marysville Borough	DB	2,858,936	121,461	10,952	300	126,751	(298,390)	(146,789)	(300)	(6,697)	-	2,666,224
50-042-3 P	Marysville Borough Police	DB	1,090,545	-	-	-	47,522	(198,997)	-	(80)	(2,511)	-	936,479
50-044-8 N	Newport Borough Water Authority	DB	466,912	-	11,026	-	20,028	(68,357)	(20,310)	-	(1,058)	-	408,241
50-048-3 N	Millerstown Borough	DB	355,369	-	16,221	40	15,768	(60,541)	-	(100)	(833)	-	325,924
50-054-3 N	Newport Borough	DB	502,718	11,276	-	40	21,799	(76,370)	(25,208)	(180)	(1,152)	-	432,923
50-054-3 P	Newport Borough Police	DB	2,331,357	-	-	-	100,451	(353,212)	(42,145)	(60)	(5,308)	-	2,031,083
50-066-5 N1	Rye Township	DB	1,336,263	20,124	21,812	-	58,709	(224,229)	(13,965)	(120)	(3,102)	-	1,195,492

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PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
50-066-5 N2	Rye Township (Perry County)	CB	-	-	-	-	-	-	-	-	-	-	-
50-066-5 P	Rye Township Police	DB	872,304	-	-	-	37,425	(131,858)	(21,404)	(60)	(1,977)	-	754,430
52-003-5 N	Blooming Grove Township	CB	576,194	9,615	19,979	160	24,137	(98,282)	(3,556)	(160)	(1,275)	-	526,812
52-009-5 N	Dingman Township	DB	2,751,687	28,188	4,680	40	119,715	(690,470)	(64,957)	(340)	(6,325)	-	2,142,218
52-012-8 N	Municipal Authority of the Borough of Matamoras	DB	521,738	-	1,644	-	22,142	(82,374)	(27,751)	(100)	(1,170)	-	434,129
52-016-8 N	Milford Water Authority	CB	332,889	4,459	672	120	14,172	(54,514)	(15,759)	(120)	(749)	-	281,170
52-018-5 N	Lehman Township	CB	3,953,211	93,790	81,870	740	171,065	(637,811)	(156,295)	(740)	(9,039)	-	3,496,791
52-021-3 N	Matamoras Borough	DB	319,793	-	5,449	40	14,806	(53,522)	(3,128)	(180)	(782)	-	282,476
52-027-5 N	Milford Township (Pike County)	DB	86,275	5,140	-	40	3,850	(12,792)	(6,517)	(40)	(203)	-	75,753
54-003-3 N	Ashland Borough	DB	3,398,928	21,328	13,220	-	142,734	(625,606)	(250,339)	(500)	(7,542)	-	2,692,223
54-021-5 N	Cass Township	CB	118,690	5,440	6,372	60	5,303	(20,248)	(2,893)	(60)	(280)	-	112,384
54-024-3 N	Coaldale Borough	CB	193,123	1,150	767	60	10,607	(16,214)	(15,464)	(60)	(560)	-	173,409
54-027-3 N	Cressona Borough	DB	543,779	8,778	4,065	20	23,837	(88,231)	(13,245)	(140)	(1,259)	-	477,604
54-028-8 N	Cressona Borough Authority	DB	483,648	19,633	5,948	60	22,197	(82,258)	-	(60)	(1,173)	-	447,995
54-040-8 N	Frackville Area Municipal Authority	CB	181,161	7,210	11,257	140	8,214	(30,905)	-	(140)	(434)	-	176,503
54-048-5 N	Foster Township	DB	130,157	-	-	-	5,669	(22,202)	-	(20)	(300)	-	113,304
54-080-8 N	Mahanoy Township Authority	DB	2,282,073	35,190	2,783	20	99,798	(377,811)	(54,464)	(320)	(5,273)	-	1,981,996
54-081-5 N	Mahanoy Township	CB	53,529	1,257	2,665	80	2,381	(9,086)	(1,874)	(80)	(126)	-	48,746
54-093-3 N	Minersville Borough	DB	4,388,695	51,128	53,078	780	190,170	(714,688)	(169,280)	(780)	(10,048)	-	3,789,055
54-099-5 P	New Castle Township Police	DB	90,927	-	-	-	3,822	(13,963)	(5,125)	-	(202)	-	75,459
54-117-3 N	Orwigsburg Borough	DB	2,813,568	154,770	-	360	127,735	(425,520)	(109,362)	(360)	(6,749)	-	2,554,442
54-117-3 P	Orwigsburg Borough Police	DB	3,271,333	-	-	-	139,578	(540,793)	(108,161)	(180)	(7,375)	-	2,754,402

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54-123-3 N	Pine Grove Borough	DB	1,591,609	54,188	-	360	70,012	(237,998)	(77,921)	(360)	(3,699)	-	1,396,191
54-123-3 P	Pine Grove Borough Police	DB	2,468,438	-	-	20	106,708	(409,609)	(19,914)	(100)	(5,638)	-	2,139,905
54-126-5 N	Pine Grove Township (Schuylkill County)	DB	599,958	15,968	11,188	260	26,724	(105,035)	(14,206)	(260)	(1,412)	-	533,185
54-156-3 N	Schuylkill Haven Borough	DB	10,278,678	216,868	98,147	1,120	433,801	(2,351,540)	(757,123)	(1,120)	(22,921)	-	7,895,910
54-162-3 N	Shenandoah Borough	DB	5,880,406	211,097	25,940	320	253,904	(1,174,631)	(471,172)	(320)	(13,416)	-	4,712,128
54-165-5 N	South Manheim Township	DB	530,092	13,968	-	160	23,313	(81,336)	(18,924)	(160)	(1,232)	-	465,881
54-192-5 N	Washington Township (Schuylkill County)	CB	184,701	16,519	-	160	8,386	(34,241)	(8,533)	(160)	(443)	-	166,389
54-198-5 N	West Brunswick Township	DB	382,948	4,536	-	-	16,574	(60,631)	(12,441)	(160)	(876)	-	329,950
54-272-8 N	Tower City Borough Authority	DB	228,203	5,152	2,381	100	10,236	(40,663)	(1,465)	(100)	(541)	-	203,303
55-012-5 N	Center Township (Snyder County)	CB	94,202	1,802	1,157	60	4,141	(66,206)	(586)	(60)	(219)	-	34,291
55-014-8 N	Eastern Snyder County Regional Authority	DB	4,326,325	295,833	23,880	480	192,816	(723,499)	(257,002)	(480)	(10,188)	-	3,848,165
55-021-3 N	Freeburg Borough	DB	338,555	5,220	-	-	14,435	(50,213)	(22,666)	(80)	(763)	-	284,488
55-024-5 N	Jackson Township (Snyder County)	CB	242,801	4,548	7,718	100	10,537	(39,511)	(8,400)	(100)	(557)	-	217,136
55-030-3 N	Middleburg Borough	DB	1,173,399	6,663	15,979	-	50,317	(181,205)	(53,011)	(260)	(2,659)	-	1,009,223
55-030-3 P	Middleburg Borough Police	DB	746,672	3,405	-	20	32,477	(124,203)	(7,265)	(120)	(1,716)	-	649,270
55-036-5 N	Monroe Township (Snyder County)	CB	251,716	14,150	-	120	10,409	(42,017)	(5,183)	(120)	(550)	-	228,525
55-039-5 N	Penn Township	CB	12,512	2,569	2,178	60	624	(2,094)	-	(60)	(33)	-	15,756
55-042-5 N	Perry Township	CB	533,476	12,800	3,043	160	23,000	(85,693)	(19,077)	(160)	(1,215)	-	466,334

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55-045-3 N	Selinsgrove Borough	DB	4,681,457	51,500	37,570	-	203,330	(737,502)	(146,732)	(460)	(10,743)	-	4,078,420
55-045-3 P	Selinsgrove Borough Police	DB	3,656,614	61,342	16,824	200	159,046	(670,362)	(148,024)	(200)	(8,403)	-	3,067,037
55-048-3 N	Shamokin Dam Borough	DB	3,129,431	56,690	13,153	220	136,003	(539,967)	(123,611)	(220)	(7,186)	-	2,664,513
55-048-3 P	Shamokin Dam Borough Police	DB	1,918,398	25,472	-	-	83,162	(298,983)	(62,472)	(120)	(4,394)	-	1,661,063
55-054-5 N	Union Township (Snyder County)	CB	246,229	8,434	1,667	40	10,901	(42,003)	-	(40)	(576)	-	224,652
55-445-6 N	Snyder County Housing Authority	CB	72,207	7,420	-	60	3,274	(12,318)	-	(60)	(173)	-	70,410
56-015-3 N1	Berlin Borough	DB	2,469,963	37,883	35,516	60	108,105	(472,661)	(77,900)	(560)	(5,712)	-	2,094,694
56-015-3 N2	Berlin Borough	CB	38,788	20	-	80	1,644	(6,391)	(952)	(80)	(87)	-	33,022
56-024-5 N	Brothersvalley Township	CB	1,105,016	54,382	14,846	280	46,147	(187,523)	(25,306)	(280)	(2,438)	-	1,005,124
56-033-3 N	Central City Borough	DB	502,662	8,395	-	40	21,254	(74,507)	(33,487)	(200)	(1,123)	-	423,034
56-033-3 P	Central City Borough Police	DB	1,592,509	-	-	-	68,945	(268,231)	(16,541)	(20)	(3,643)	-	1,373,019
56-060-8 N	Jenner Area Joint Sewer Authority	CB	568,885	12,797	17,762	140	25,289	(97,048)	-	(140)	(1,336)	-	526,349
56-063-5 N	Jenner Township	DB	1,808,149	31,834	8,104	340	78,229	(279,273)	(86,706)	(340)	(4,133)	-	1,556,204
56-072-5 N	Lincoln Township	DB	350,519	4,047	3,045	-	15,418	(59,726)	-	(60)	(815)	-	312,428
56-078-3 N	Meyersdale Borough	DB	1,377,878	8,080	3,438	-	59,624	(262,348)	(33,135)	(120)	(3,150)	-	1,150,267
56-096-8 N	Shade-Central City Joint Authority	CB	45,192	5,342	-	80	2,056	(7,629)	(260)	(80)	(109)	-	44,592
56-102-5 N	Paint Township	CB	1,042,733	27,426	-	220	46,231	(177,837)	(21,900)	(220)	(2,443)	-	914,210
56-111-3 N	Salisbury Borough	DB	382,912	6,802	-	90	16,808	(62,751)	(8,364)	(120)	(888)	-	334,489
56-117-5 N	Shade Township	DB	2,474,825	46,145	2,321	360	105,719	(412,101)	(168,215)	(360)	(5,586)	-	2,043,108
56-117-5 P	Shade Township Police	DB	466,629	20	-	-	19,741	(77,218)	(21,571)	(20)	(1,043)	-	386,538
56-132-5 N	Stonycreek Township	CB	490,961	22,987	15,304	160	22,084	(83,638)	(523)	(160)	(1,167)	-	466,008

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56-461-6 N	Somerset Conservation District	CB	598,417	13,786	13,786	180	26,512	(101,949)	(600)	(180)	(1,401)	-	548,551
57-000-1 N	Sullivan County	DB	8,348,464	395,617	153,749	2,100	361,968	(1,466,272)	(727,529)	(2,100)	(19,125)	-	7,046,872
58-016-8 N	Montrose Municipal Authority	DB	263,136	9,314	1,846	15	11,985	(44,829)	-	(80)	(633)	-	240,754
58-027-3 N	Forest City Borough	DB	291,855	9,409	8,663	120	13,252	(45,855)	(7,056)	(120)	(700)	-	269,568
58-027-3 P	Forest City Borough Police	DB	770,199	-	4,932	20	32,605	(118,673)	(39,281)	(80)	(1,723)	-	647,999
58-033-5 N2	Franklin Township (Susquehanna Co)	CB	69	9,929	15,332	-	303	(20)	-	-	(16)	-	25,597
58-063-5 N	Jackson Township (Susquehanna County)	CB	400,340	4,883	13,188	100	17,742	(68,293)	-	(100)	(937)	-	366,923
58-087-3 N	Montrose Borough	DB	378,988	7,388	5,780	100	16,959	(63,949)	(1,678)	(100)	(896)	-	342,592
59-066-5 N	Liberty Township (Tioga County)	CB	351	605	-	20	27	(60)	-	(20)	(1)	-	922
59-075-5 N	Morris Township (Tioga County)	CB	289,153	9,216	9,216	60	12,365	(50,853)	(136,567)	(60)	(653)	-	131,877
59-093-5 N	Rutland Township	DB	148,637	393	3,265	-	5,984	(23,323)	(5,188)	(140)	(316)	-	129,312
59-099-5 N	Sullivan Township	CB	269,479	6,133	6,397	220	11,316	(44,513)	(24,789)	(220)	(598)	-	223,425
59-117-3 P	Westfield Borough Police	DB	670,555	20,642	-	80	29,497	(110,121)	(24,782)	(80)	(1,559)	-	584,232
60-027-5 N	Limestone Township (Union County)	DB	278,297	-	-	-	11,562	(37,252)	(20,322)	(120)	(611)	-	231,554
61-009-5 N	Canal Township	CB	94,429	4,973	4,969	80	4,244	(15,990)	(1,389)	(80)	(224)	-	91,012
61-012-5 N	Cherrytree Township	DB	939,343	15,401	10,791	160	40,519	(152,982)	(41,910)	(160)	(2,141)	-	809,021
61-024-5 N	Cornplanter Township	CB	639,098	13,830	21,489	240	28,265	(107,243)	(7,575)	(240)	(1,493)	-	586,371
61-027-5 N	Cranberry Township	DB	4,975,108	162,392	58,585	560	221,912	(954,592)	(170,223)	(560)	(11,725)	-	4,281,457
61-030-3 N	Emlenton Borough	CB	201,160	6,160	1,474	80	8,822	(37,292)	-	(80)	(466)	-	179,858
61-030-3 P	Emlenton Borough Police	CB	120,645	-	-	20	5,246	(20,581)	-	(20)	(277)	-	105,033

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61-036-5 N	Frenchcreek Township	DB	479,973	9,957	9,358	20	20,824	(75,691)	(16,455)	(240)	(1,100)	-	426,646
61-042-5 N	Jackson Township (Venango County)	CB	-	-	-	-	-	-	-	-	-	-	-
61-048-5 N	Oakland Township	DB	260,381	2,657	2,745	-	11,045	(35,326)	(19,803)	(80)	(584)	-	221,035
61-054-5 N	Oil Creek Township (Venango County)	DB	140,193	18,747	2,318	40	6,615	(23,427)	(735)	(40)	(350)	-	143,361
61-063-5 N	Plum Township	CB	31,061	7,536	5,383	-	1,615	(5,297)	-	-	(85)	-	40,213
61-066-3 P	Polk Borough Police	CB	140,971	12,000	-	40	6,363	(24,048)	-	(40)	(336)	-	134,950
61-072-5 N	Richland Township (Venango County)	CB	226,018	8,381	7,741	40	10,261	(40,816)	-	(40)	(542)	-	211,043
61-078-3 N	Rouseville Borough	DB	279,719	5,407	-	102	12,051	(42,571)	(15,200)	(180)	(637)	-	238,691
61-427-6 N	Franklin City Housing Authority	CB	1,068,247	4,174	5,688	200	45,807	(176,956)	(17,576)	(200)	(2,420)	-	926,964
61-436-6 N	Oil City Housing Authority	CB	2,090,471	28,282	33,828	340	88,953	(281,470)	(94,665)	(340)	(4,700)	-	1,860,699
62-006-5 N	Brokenstraw Township	CB	301,514	6,000	2,340	80	13,091	(50,083)	(6,746)	(80)	(692)	-	265,424
62-015-5 N	Columbus Township	DB	623,561	19,464	11,368	100	27,413	(101,946)	(54,968)	(100)	(1,448)	-	523,444
62-024-5 N	Eldred Township (Warren County)	CB	574,086	16,863	5,621	80	25,374	(97,428)	(980)	(80)	(1,341)	-	522,195
62-027-5 N	Elk Township	CB	188,982	1,764	229	140	8,207	(42,626)	(1,764)	(140)	(434)	-	154,358
62-030-5 N	Farmington Township (Warren County)	CB	-	-	-	40	-	-	-	(40)	-	-	-
62-033-5 N	Freehold Township	DB	250,366	5,006	-	-	10,860	(42,309)	(10,967)	(100)	(574)	-	212,282
62-036-5 N	Glade Township	CB	1,324,958	23,769	34,178	160	56,491	(217,582)	(158,883)	(160)	(2,985)	-	1,059,946
62-042-5 N	Mead Township	CB	1,287,261	18,838	16,948	40	55,234	(237,903)	(56,803)	(40)	(2,918)	-	1,080,657
62-042-5 P	Mead Township Police	DB	1,377,197	-	-	-	59,895	(231,617)	(4,416)	(20)	(3,165)	-	1,197,874
62-045-5 N	Pine Grove Township (Warren County)	CB	250,474	6,806	1,749	160	10,801	(40,645)	(9,135)	(160)	(571)	-	219,479

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62-048-5 N	Pittsfield Township	CB	293,883	9,165	-	80	12,658	(48,120)	(9,973)	(80)	(669)	-	256,944
62-051-5 N	Pleasant Township	DB	1,376,579	23,213	5,867	200	58,638	(205,822)	(89,755)	(200)	(3,098)	-	1,165,622
62-054-5 N	Sheffield Township	CB	407,843	7,567	12,648	220	17,512	(87,019)	(23,473)	(220)	(925)	-	334,153
62-054-5 P	Sheffield Township Police	DB	829,296	-	-	-	35,239	(135,705)	(32,635)	(60)	(1,862)	-	694,273
62-057-5 N	Southwest Township	CB	264,023	10,113	-	60	11,526	(42,151)	(11,394)	(60)	(609)	-	231,508
62-060-5 N	Spring Creek Township	CB	575,392	12,011	12,804	100	25,399	(99,595)	(15,929)	(100)	(1,342)	-	508,740
62-060-8 N	Sheffield Township Municipal Authority	DB	632,059	3,359	5,850	20	26,984	(100,618)	(26,910)	(120)	(1,426)	-	539,198
62-066-5 N	Sugar Grove Township	CB	701,309	9,532	13,557	180	30,803	(118,480)	(5,007)	(180)	(1,628)	-	630,086
62-102-8 N	Warren County Solid Waste Authority	DB	933,818	-	-	-	40,011	(151,590)	(24,132)	(60)	(2,114)	-	795,933
62-421-6 N	Warren County Housing Authority	DB	2,811,992	78,823	15,115	320	124,134	(448,950)	(120,780)	(320)	(6,559)	-	2,453,775
63-012-3 N	Bentleyville Borough	DB	587,134	2,975	4,444	20	25,790	(100,134)	-	(100)	(1,363)	-	518,766
63-012-3 P1	Bentleyville Borough Police	DB	534,220	-	-	-	21,689	(62,950)	(25,941)	(100)	(1,146)	(18,601)	447,171
63-012-3 P2	Bentleyville Borough Police	CB	128,549	-	-	20	9,378	(21,238)	(4,283)	(20)	(496)	18,601	130,511
63-018-5 N	Buffalo Township	DB	291,292	39	5,751	(39)	12,339	(43,032)	(16,317)	(200)	(652)	-	249,181
63-024-3 N	California Borough	DB	3,458,552	38,357	20,718	60	148,669	(752,193)	(162,905)	(460)	(7,855)	-	2,742,943
63-024-3 P	California Borough Police	DB	5,523,762	-	22,677	80	234,958	(845,901)	(222,592)	(340)	(12,414)	-	4,700,230
63-030-5 N	Canton Township	CB	2,193,524	69,147	40,871	440	96,751	(367,888)	(33,818)	(440)	(5,112)	-	1,993,475
63-036-8 N	Carroll Township Authority	DB	1,010,634	-	9,057	20	43,147	(177,846)	(36,660)	(20)	(2,280)	-	846,052
63-039-3 N	Centerville Borough	CB	1,128,279	24,412	30,409	220	49,283	(212,568)	(29,105)	(220)	(2,604)	-	988,106
63-042-3 N	Charleroi Borough	DB	1,921,654	-	18,452	60	81,532	(328,398)	(90,199)	(320)	(4,308)	-	1,598,473
63-048-3 N	Claysville Borough	CB	195,966	4,788	3,232	120	8,602	(32,799)	(2,803)	(120)	(454)	-	176,532
63-052-8 N	Centerville Borough Sanitary Authority	DB	665,818	21,661	4,133	80	29,900	(105,521)	(10,821)	(80)	(1,580)	-	603,590

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63-054-3 N	Cokeburg Borough	CB	9,226	2,266	659	40	466	(1,533)	-	(40)	(25)	-	11,059
63-057-5 N	Cross Creek Township	DB	630,195	18,634	23,446	160	28,806	(105,695)	(5,933)	(160)	(1,522)	-	587,931
63-060-3 N	Deemston Borough	CB	92,450	-	-	100	3,894	(14,093)	(5,164)	(100)	(206)	-	76,881
63-063-5 N1	Donegal Township (Washington County)	DB	231,979	4,953	-	120	9,945	(30,888)	(15,617)	(120)	(525)	-	199,847
63-063-5 P	Donegal Township Police (Washington County)	DB	964,094	-	3,858	-	42,197	(164,104)	-	(120)	(2,230)	-	843,695
63-075-5 N	East Finley Township	DB	436,630	4,408	5,572	20	18,765	(65,100)	(20,842)	(180)	(991)	-	378,282
63-078-3 N	East Washington Borough	DB	130,752	8,233	2,320	80	6,097	(23,029)	(3,901)	(80)	(322)	-	120,150
63-078-3 P	East Washington Borough Police	DB	1,176,129	-	-	-	49,202	(172,279)	(74,513)	(40)	(2,600)	-	975,899
63-096-5 N	Hopewell Township (Washington County)	CB	297,057	6,679	8,880	200	13,088	(50,183)	(3,685)	(200)	(692)	-	271,144
63-105-5 N	Jefferson Township (Washington County)	DB	153,439	6,272	-	-	6,940	(25,469)	(2,266)	(80)	(367)	-	138,469
63-117-3 N	Midway Borough	CB	52,812	(80)	-	100	1,656	(8,961)	-	(100)	(88)	-	45,339
63-123-5 N	Morris Township (Washington County)	CB	362,925	15,272	8,876	120	16,259	(61,649)	(326)	(120)	(859)	-	340,498
63-126-5 P	Mount Pleasant Township Police (Washington Co)	DB	464,749	-	4,218	-	14,771	(79,403)	-	-	(780)	(402,858)	697
63-129-3 N	New Eagle Borough	DB	1,266,283	-	6,811	40	53,466	(361,567)	(63,078)	(280)	(2,825)	-	898,850
63-136-8 N	Mid Mon Valley Water Authority	DB	626,533	-	3,063	20	26,772	(101,570)	(21,013)	(60)	(1,415)	-	532,330
63-138-5 N2	North Franklin Township	CB	150,148	10,580	-	80	6,699	(33,438)	(846)	(80)	(354)	-	132,789
63-141-5 F1	North Strabane Township Fire	DB	1,850,856	26,383	42,140	-	82,678	(315,688)	-	(180)	(4,368)	-	1,681,821

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63-141-5 F2	North Strabane Township Fire	CB	486,726	41,345	47,962	280	21,842	(83,057)	(25,038)	(280)	(1,154)	-	488,626
63-141-5 N2	North Strabane Township	DB	6,120,035	310,904	36,085	340	274,280	(968,777)	(515,961)	(340)	(14,492)	-	5,242,074
63-141-5 N3	North Strabane Township	CB	735,443	47,329	55,536	260	33,390	(123,243)	(15,492)	(260)	(1,764)	-	731,199
63-144-5 N	Nottingham Township	DB	1,364,971	43,485	27,586	280	61,072	(213,554)	(44,108)	(280)	(3,227)	-	1,236,225
63-162-5 N	South Franklin Township	DB	884,550	22,775	22,889	240	39,076	(195,868)	(22,372)	(240)	(2,065)	-	748,985
63-165-5 F	South Strabane Township Fire	DB	1,691,889	151,854	28,587	340	79,165	(339,214)	(110,437)	(340)	(4,183)	-	1,497,661
63-165-5 N	South Strabane Township	DB	2,184,121	67,338	14,373	560	97,159	(511,666)	(66,455)	(560)	(5,134)	-	1,779,736
63-176-8 N	North Strabane Township Municipal Authority	CB	1,801,063	23,485	14,051	220	77,800	(285,364)	(59,943)	(220)	(4,111)	-	1,566,981
63-177-5 N2	Union Township (Washington County)	CB	102,438	3,500	1,199	60	4,545	(17,183)	(3,217)	(60)	(240)	-	91,042
63-192-8 N	Peters Creek Sanitary Authority	DB	837,905	30,000	-	-	37,398	(137,471)	(27,527)	(160)	(1,976)	-	738,169
63-236-8 N	Tri-County Joint Municipal Authority	DB	3,219,308	145,317	38,106	440	143,321	(478,034)	(189,824)	(440)	(7,573)	-	2,870,621
63-498-7 N	Washington Area COG	DB	354,543	-	-	-	14,724	(108,539)	(21,251)	-	(778)	-	238,699
64-008-8 N	Hawley Area Authority	CB	261,128	-	-	160	11,241	(59,329)	(8,953)	(160)	(594)	-	203,493
64-038-8 N	Wayne Library Authority	CB	543,984	6,158	6,875	180	23,255	(87,616)	(23,702)	(180)	(1,229)	-	467,725
64-060-5 N	Preston Township	CB	280,304	7,375	7,478	180	11,906	(46,876)	(11,217)	(180)	(629)	-	248,341
64-421-6 N	Wayne County Redevelopment Authority	CB	1,112,807	4,743	5,063	320	46,545	(194,368)	(68,617)	(320)	(2,459)	-	903,714

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65-006-5 N	Allegheny Township (Westmoreland County)	DB	3,382,018	60,308	30,872	420	142,219	(551,304)	(98,174)	(420)	(7,514)	-	2,958,425
65-015-3 N	Avonmore Borough	DB	292,054	10,967	-	180	13,197	(48,939)	(3,833)	(180)	(697)	-	262,749
65-018-5 N	Bell Township	DB	550,716	11,789	5,766	20	24,311	(150,878)	(14,001)	(180)	(1,285)	-	426,258
65-024-5 N	Cook Township	CB	434,041	15,134	5,792	160	19,228	(73,420)	(3,294)	(160)	(1,016)	-	396,465
65-027-3 N	Delmont Borough	DB	406,132	9,388	-	160	17,808	(86,073)	(12,970)	(160)	(941)	-	333,344
65-027-3 P	Delmont Borough Police	DB	1,743,001	9,826	-	-	75,531	(680,492)	(31,618)	(160)	(3,991)	-	1,112,097
65-030-3 N	Derry Borough	DB	1,059,883	19,434	1,999	260	45,752	(173,166)	(54,656)	(260)	(2,417)	-	896,829
65-033-5 N	Derry Township (Westmoreland County)	DB	10,615,439	234,206	32,485	680	455,710	(1,765,724)	(663,014)	(680)	(24,078)	-	8,885,024
65-039-5 N	Donegal Township (Westmoreland County)	DB	1,755,407	22,191	-	-	73,645	(270,611)	(66,689)	(200)	(3,891)	-	1,509,852
65-042-5 N	East Huntingdon Township	DB	5,875,885	57,492	5,975	-	250,775	(878,743)	(300,176)	(360)	(13,250)	-	4,997,598
65-044-8 N	Derry Township Municipal Authority	DB	1,826,341	35,289	24,644	260	81,023	(298,735)	(30,377)	(260)	(4,281)	-	1,633,904
65-051-5 N	Fairfield Township	DB	1,064,529	23,354	-	160	46,914	(177,628)	(25,297)	(160)	(2,479)	-	929,393
65-057-2 N	Greensburg City	DB	17,147,887	267,289	97,683	2,000	743,016	(3,165,094)	(743,608)	(2,000)	(39,259)	-	14,307,914
65-072-2 N	Jeannette City	DB	6,423,660	194,229	45,759	1,160	274,876	(985,400)	(467,309)	(1,160)	(14,524)	-	5,471,291
65-075-2 N	Latrobe City	DB	6,908,215	-	38,793	40	293,745	(1,115,242)	(298,143)	(40)	(15,521)	-	5,811,847
65-076-8 N	Franklin Township Municipal Sanitary Authority	DB	9,359,652	337,908	75,443	760	415,909	(1,515,211)	(394,738)	(760)	(21,975)	-	8,256,988
65-084-2 N	Lower Burrell City	DB	10,716,754	134,247	70,218	1,140	464,259	(1,963,161)	(431,258)	(1,140)	(24,530)	-	8,966,529
65-087-5 N1	Loyalhanna Township	DB	610,451	6,382	5,742	-	26,404	(101,331)	(20,092)	(200)	(1,395)	-	525,961
65-087-5 N2	Loyalhanna Township	CB	-	-	-	-	-	-	-	-	-	-	-
65-093-3 P	Manor Borough Police	DB	1,169,923	19,869	-	20	51,976	(198,715)	(1,700)	(120)	(2,746)	-	1,038,507

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65-099-3 N	Mount Pleasant Borough	CB	1,745,868	34,259	8,041	420	75,300	(339,380)	(56,919)	(420)	(3,979)	-	1,463,190
65-099-3 P	Mount Pleasant Borough Police	DB	6,339,588	-	-	-	272,663	(1,031,417)	(131,135)	(140)	(14,407)	-	5,435,152
65-102-5 N	Mount Pleasant Township	DB	10,457,514	209,305	46,609	700	446,519	(1,572,917)	(631,515)	(700)	(23,593)	-	8,931,922
65-108-3 N	New Florence Borough	CB	51,545	-	-	20	2,241	(8,794)	-	(20)	(118)	-	44,874
65-111-2 N	New Kensington City	DB	10,108,493	47,167	80,843	60	433,570	(1,590,134)	(365,539)	(1,440)	(22,909)	-	8,690,111
65-114-3 N	New Stanton Borough	DB	482,353	7,588	14,132	220	20,496	(64,834)	(32,642)	(220)	(1,083)	-	426,010
65-120-4 N	North Huntingdon Township	DB	16,671,479	366,569	148,195	1,600	731,436	(3,344,043)	(561,854)	(1,600)	(38,647)	-	13,973,135
65-120-4 P	North Huntingdon Township Police	DB	31,839,475	913,502	169,488	1,040	1,412,401	(5,870,766)	(1,024,133)	(1,040)	(74,627)	-	27,365,340
65-141-3 P	Scottdale Borough Police	DB	6,666,430	-	-	20	285,534	(1,128,419)	(153,968)	(240)	(15,087)	-	5,654,270
65-147-5 N	Sewickley Township	DB	3,371,801	26,602	32,311	20	142,781	(734,094)	(147,410)	(500)	(7,544)	-	2,683,967
65-150-3 N	Smithton Borough	CB	13,840	(20)	-	20	596	(2,253)	(234)	(20)	(32)	-	11,897
65-156-5 N	South Huntingdon Township	DB	3,814,116	74,719	25,703	320	164,570	(684,466)	(189,870)	(320)	(8,695)	-	3,196,077
65-168-3 N	Trafford Borough	CB	200,904	22,906	-	220	9,166	(34,272)	-	(220)	(484)	-	198,220
65-171-5 N	Unity Township	DB	17,930,827	659,001	121,358	1,240	784,103	(3,141,228)	(1,137,505)	(1,240)	(41,430)	-	15,175,126
65-174-5 N	Upper Burrell Township	CB	719,218	36,000	2,366	120	32,011	(122,689)	-	(120)	(1,691)	-	665,215
65-174-5 P	Upper Burrell Township Police	CB	554,842	17,500	8,734	40	24,579	(94,652)	-	(40)	(1,299)	-	509,704
65-180-5 N1	Washington Township (Westmoreland County)	CB	616,390	18,653	24,581	220	27,510	(104,401)	(4,394)	(220)	(1,454)	-	576,885

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65-180-5 P	Washington Township Police (Westmoreland County)	DB	3,322,156	63,318	35,848	40	144,063	(534,835)	(38,256)	(280)	(7,612)	-	2,984,442
65-186-3 N	West Newton Borough	DB	1,014,586	11,173	6,253	220	43,050	(137,545)	(66,391)	(220)	(2,275)	-	868,851
65-186-3 P	West Newton Borough Police	DB	1,344,500	-	-	-	58,590	(229,329)	-	(40)	(3,096)	-	1,170,625
65-192-3 N	Youngwood Borough	DB	2,086,850	16,468	9,342	60	89,024	(331,119)	(98,509)	(420)	(4,704)	-	1,766,992
65-192-3 P	Youngwood Borough Police	DB	30,475	-	-	-	1,277	(4,525)	(1,830)	(20)	(67)	-	25,310
65-220-8 N	Mon Valley Sewage Authority	DB	6,842,548	94,337	97,532	540	298,832	(1,090,428)	(201,639)	(540)	(15,789)	-	6,025,393
65-252-8 N	Mount Pleasant Township Municipal Authority	CB	126,683	6,741	5,659	100	5,525	(20,304)	(5,885)	(100)	(292)	-	118,127
65-288-8 N	New Kensington Municipal Sanitary Authority	DB	10,149,716	-	49,347	40	436,145	(2,119,748)	(240,332)	(520)	(23,045)	-	8,251,603
65-292-8 N	North Huntingdon Township Municipal Authority	DB	10,058,224	234,999	51,193	900	437,469	(1,673,727)	(481,247)	(900)	(23,115)	-	8,603,796
65-332-8 N	Penn Township Sewage Authority	CB	1,902,879	58,116	-	300	83,583	(321,116)	(10,725)	(300)	(4,416)	-	1,708,321
65-344-8 N	Rostraver Township Sewer Authority	DB	1,308,757	11,460	15,963	-	57,800	(221,345)	(3,133)	(240)	(3,054)	-	1,166,208
65-350-8 N	Seward/St. Clair Township Sanitary Authority	DB	248,143	14,143	7,834	40	11,602	(41,605)	(3,864)	(40)	(613)	-	235,640
65-364-8 N	Smithton Borough Municipal Authority	CB	50,344	2,106	-	100	2,154	(7,424)	(2,856)	(100)	(114)	-	44,210
65-406-6 N	Avonmore Borough Municipal Authority	DB	260,412	-	-	-	11,174	(41,455)	(5,785)	(40)	(590)	-	223,716
65-436-8 N1	Western Westmoreland Municipal Authority	DB	8,416,249	153,923	42,588	280	371,499	(1,392,866)	(166,610)	(280)	(19,629)	-	7,405,154

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
65-436-8 N2	Western Westmoreland Municipal Authority	CB	41,006	5,196	4,640	40	2,014	(6,993)	-	(40)	(106)	-	45,757
65-456-8 N3	Municipal Authority of Westmoreland County of COJMA	DB	2,608,202	6,091	-	360	109,774	(388,728)	(154,052)	(360)	(5,800)	-	2,175,487
65-460-8 N	Westmoreland-Fayette Municipal Sewage Authority	DB	600,997	5,007	4,761	-	26,287	(100,188)	(8,760)	(80)	(1,389)	-	526,635
65-538-6 N	New Kensington Redevelopment Authority	CB	85,921	-	-	420	3,731	(14,658)	-	(420)	(197)	-	74,797
66-009-5 N	Eaton Township	CB	67,526	1,943	2,591	60	3,004	(11,467)	(367)	(60)	(159)	-	63,071
66-015-3 N	Factoryville Borough	CB	273,138	6,600	3,967	80	12,047	(46,595)	-	(80)	(637)	-	248,520
66-015-3 P	Factoryville Borough Police	CB	88,287	-	-	20	3,674	(19,380)	(6,338)	(20)	(194)	-	66,049
66-039-5 N	Monroe Township (Wyoming County)	CB	95,624	2,159	1,076	60	4,217	(16,717)	396	(60)	(223)	-	86,532
66-063-5 N	Tunkhannock Township	CB	305,572	4,157	11,501	80	8,939	(51,674)	(90,651)	(80)	(472)	-	187,372
66-063-5 P	Tunkhannock Township Police	DB	2,314,000	139,186	-	200	104,885	(201,612)	(118,857)	(200)	(5,542)	-	2,232,060
66-066-5 N	Washington Township (Wyoming County)	DB	251,088	804	3,507	20	10,756	(46,176)	(8,383)	(160)	(568)	-	210,888
67-003-5 P	Carroll Township Police	DB	7,232,786	231,274	60,467	340	325,157	(1,444,081)	(103,738)	(340)	(17,180)	-	6,284,685
67-036-5 N	East Manchester Township	DB	2,439,150	44,266	21,214	20	104,506	(406,794)	(133,032)	(460)	(5,522)	-	2,063,348
67-057-3 N	Franklintown Borough	CB	86,979	1,552	-	60	3,707	(13,747)	(4,010)	(60)	(196)	-	74,285
67-072-5 P	Heidelberg Township Police	DB	134,155	-	-	-	5,289	(3,833)	(20,203)	(20)	(279)	-	115,109
67-075-5 P	Hellam Township Police	DB	4,865,058	177,919	-	400	204,202	(791,987)	(133,025)	(400)	(10,789)	-	4,311,378

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
67-078-5 N	Hopewell Township (York County)	DB	1,447,658	34,173	13,436	220	63,903	(236,379)	(44,752)	(220)	(3,376)	-	1,274,663
67-099-5 P	Lower Windsor Township Police	DB	6,177,336	206,437	14,802	380	275,589	(994,574)	(194,117)	(380)	(14,561)	-	5,470,912
67-105-5 F1	Manchester Township Firefighters	DB	8,194,906	178,409	64,664	480	362,871	(1,339,794)	(268,291)	(480)	(19,173)	-	7,173,592
67-105-5 F2	Manchester Township Firefighters	CB	111,996	32,652	18,976	120	5,807	(19,105)	-	(120)	(307)	-	150,019
67-105-5 N1	Manchester Township	DB	7,428,300	115,255	14,052	580	309,456	(1,244,729)	(379,131)	(580)	(16,351)	-	6,226,852
67-105-5 N2	Manchester Township	CB	158,169	35,918	34,194	320	8,139	(26,977)	(5,682)	(320)	(430)	-	203,331
67-129-5 P	North Hopewell Township Police	DB	327,146	28,161	5,994	40	15,439	(50,942)	(14,544)	(40)	(816)	-	310,438
67-147-3 P	Red Lion Police	DB	2,819,782	-	-	-	116,520	(383,574)	(230,784)	(120)	(6,157)	-	2,315,667
67-156-5 N	Shrewsbury Township	DB	1,178,666	33,113	-	-	52,202	(187,983)	(32,182)	(300)	(2,758)	-	1,040,758
67-168-5 N	Springfield Township	DB	1,995,463	-	-	20	85,986	(355,481)	(42,740)	(180)	(4,543)	-	1,678,525
67-171-3 N	Stewartstown Borough		1,731,345	35,041	-	380	74,818	(294,727)	(25,343)	(380)	(3,953)	-	1,517,181
67-174-5 N	Warrington Township	CB	548,376	13,111	-	220	23,657	(89,216)	(16,768)	(220)	(1,250)	-	477,910
67-192-3 N	Windsor Borough	CB	339,059	14,673	13,055	80	15,123	(55,763)	(5,088)	(80)	(799)	-	320,260
67-195-5 N	Windsor Township	DB	5,038,765	82,887	18,461	100	218,190	(821,948)	(178,055)	(600)	(11,529)	-	4,346,271
67-195-5 P	Windsor Township Police	DB	1,666,594	-	-	-	69,582	(489,832)	(103,335)	(120)	(3,676)	-	1,139,213
67-204-3 N	Yoe Borough	CB	40,303	2,010	1,340	40	1,809	(6,579)	(1,958)	(40)	(96)	-	36,829
67-540-6 N	York County Planning Commission	DB	14,151,560	187,551	97,567	1,880	609,741	(2,509,143)	(594,247)	(1,880)	(32,217)	-	11,910,812
67-910-7 N	Northern York County Regional Police NU	DB	1,612,863	56,292	-	180	72,529	(268,783)	(25,863)	(180)	(3,832)	-	1,443,206

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION BY PARTICIPATING MUNICIPALITY

PERC Number	Plan Name	Plan Type	Plan Fiduciary Net Position Dec. 31, 2021	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, 2022
67-913-7 P	Northeastern Regional Police Department	DB	10,502,148	126,579	57,156	-	456,666	(1,646,508)	(297,453)	(360)	(24,129)	-	9,174,099
67-916-7 N	Southern Police Commission NU	DB	112,278	-	-	-	4,679	(16,846)	(7,793)	-	(247)	-	92,071
67-916-7 P	Southern Police Commission	DB	8,540,196	151,760	-	-	373,590	(1,367,603)	(234,645)	(480)	(19,739)	-	7,443,079
67-917-7 N	Spring Grove Borough Police NU	CB	189,851	-	-	20	7,955	(29,583)	(11,594)	(20)	(420)	-	156,209
67-922-7 F4	York Area United Fire and Rescue	CB	-	187,100	127,338	480	127,101	4,351	(1,738)	(480)	(6,716)	2,055,336	2,492,772
67-930-7 N	York County Regional Police - Non-Uniform	DB	372,571	5,313	-	-	16,156	(60,287)	(12,879)	(40)	(854)	-	319,980
67-930-7 P	York County Regional Police Department	DB	41,561,250	1,263,677	222,622	1,700	1,826,432	(6,037,493)	(1,824,933)	(1,700)	(96,503)	22	36,915,074
99-999-9	PMRS Liabilities*	DB	204,391	-	-	-	7,437	(76,412)	(4,252)	-	(392)	-	130,772
	Total		\$3,528,591,931	\$62,605,279	\$28,624,484	\$269,269	\$153,282,936	\$(601,896,376)	\$(144,254,366)	\$(394,380)	\$(8,099,022)	\$691,133	\$3,019,420,888

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

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

Background and Reporting Entity

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

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

Pension Trust Fund Description

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

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

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

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

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

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

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

Basis of Presentation and Accounting

The Schedule of Changes in Fiduciary Net Position by Participating Municipality (the schedule) has been prepared on the accrual basis of accounting based on the provision of Governmental Accounting Standards Board Statement No. 67, Financial Reporting for Pension Plans – An Amendment of GASB Statement No. 25 (GASB Statement No. 67). A separate row has been included for each participating employer’s distinct account. Contributions – The employer contributions and plan member contributions for each employer are recognized in the period that the employer reports compensation of the employee, which is when the contributions are due.

Investment income – The column titled PMRS Investment Income, shown separately in the schedule, represents the interest credited to the employer’s account as authorized by the board. The column titled Market Value Investment Income/(Loss) represents the net investments income and other miscellaneous income, as presented in PMRS’ December 31, 2022 ACFR, minus PMRS’ Investment Income described above. The Market Value Investment Income/(Loss) is allocated to each employer based on the employer’s beginning balance of Fiduciary Net Position adjusted for cash flows throughout the year.

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

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

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

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

Relationship to the basic financial statements – The schedule was reconciled to the plan’s Statement of Changes in Fiduciary Net Position in PMRS’ ACFR for the year ended December 31, 2022.



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