



TREASURY DEPARTMENT  
COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG, PA 17120

STACY GARRITY  
TREASURER

June 12, 2023

The Honorable Timothy L. DeFoor  
Auditor General  
613 North Street  
229 Finance Building  
Harrisburg, Pennsylvania 17120

Dear Auditor DeFoor:

Re: Quarterly Report on the State Deposit Programs

Attached, please find the Quarterly Report for the close of business March 31, 2023.

Questions concerning this report should be directed to Hugh Allen, Chief of Staff, at (717) 787-2465.

Sincerely,

A handwritten signature in cursive script that reads "Stacy Garrity".

Stacy Garrity  
State Treasurer



TREASURY DEPARTMENT  
COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG, PA 17120

STACY GARRITY  
TREASURER

March 30, 2023

The Honorable Timothy L. DeFoor  
Auditor General  
613 North Street  
229 Finance Building  
Harrisburg, Pennsylvania 17120

Dear Auditor DeFoor:

Re: Quarterly Report on the State Deposit Programs

Attached, please find the Quarterly Report for the close of business December 31, 2022.

Questions concerning this report should be directed to Hugh Allen, Chief of Staff, at (717) 787-2465.

Sincerely,

  
Stacy Garrity  
State Treasurer

2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Abington Township	MTG	\$145,607,831.00	\$157,161,474.00	93	0	Not Distressed
Adams Township	BUT	\$3,254,559.00	\$3,335,302.00	98	0	Not Distressed
Adams Township	CMB	\$1,170,082.00	\$1,108,740.00	106	0	Not Distressed
Addison Township	SOM	\$326,413.00	\$354,992.00	92	0	Not Distressed
Albany Township	BER	\$432,161.00	\$245,070.00	176	0	Not Distressed
Albany Township	BRA	\$524,024.00	\$612,969.00	85	1	Minimally Distressed
Albion Borough	ERI	\$2,204,036.00	\$2,111,832.00	104	0	Not Distressed
Alburtis Borough	LEH	\$2,095,482.00	\$2,148,854.00	98	0	Not Distressed
Aldan Borough	DEL	\$4,636,525.00	\$4,341,104.00	107	0	Not Distressed
Aleppo Township	ALL	\$888,641.00	\$908,635.00	98	0	Not Distressed
Aleppo Township	GRE	\$92,623.00	\$127,524.00	73	1	Minimally Distressed
Aliquippa City	BEA	\$20,452,928.00	\$18,495,225.00	111	0	Not Distressed
Allegheny County Sanitary Authority	ALL	\$199,109,767.00	\$209,384,746.00	95	0	Not Distressed
Allegheny Township	WES	\$8,830,945.00	\$8,217,061.00	107	0	Not Distressed
Allegheny Township	BLA	\$3,748,495.00	\$3,626,067.00	103	0	Not Distressed
Allegheny Valley Joint Sewer Authority	ALL	\$3,233,785.00	\$3,590,996.00	90	0	Not Distressed
Allen Township	NHP	\$673,997.00	\$694,135.00	97	0	Not Distressed
Allentown City	LEH	\$488,611,937.00	\$565,338,889.00	86	1	Minimally Distressed
Allentown Parking Authority	LEH	\$5,317,683.00	\$4,621,333.00	115	0	Not Distressed
Altoona City	BLA	\$106,308,526.00	\$131,491,199.00	81	1	Minimally Distressed
Altoona Water Authority	BLA	\$15,288,867.00	\$18,189,188.00	84	1	Minimally Distressed
Ambler Borough	MTG	\$18,503,627.00	\$15,328,943.00	121	0	Not Distressed
Ambridge Borough	BEA	\$9,966,275.00	\$10,448,268.00	95	0	Not Distressed
Ambridge Borough Municipal Authority	BEA	\$1,598,726.00	\$1,634,875.00	98	0	Not Distressed
Ambridge Borough Water Authority	BEA	\$3,763,929.00	\$3,067,772.00	123	0	Not Distressed
Amity Township	BER	\$10,194,596.00	\$10,270,116.00	99	0	Not Distressed
Amwell Township	WAS	\$462,501.00	\$554,081.00	83	1	Minimally Distressed
Annville Township	LEB	\$3,376,540.00	\$3,741,874.00	90	0	Not Distressed
Antietam Valley Municipal Authority	BER	\$1,781,655.00	\$1,950,093.00	91	0	Not Distressed
Antrim Township*	FRA	\$3,268,363.00	\$2,853,508.00	115	0	Not Distressed
Archbald Borough	LAC	\$3,257,376.00	\$3,891,867.00	84	1	Minimally Distressed
Armstrong Township	IND	\$465,223.00	\$407,525.00	114	0	Not Distressed
Arnold City	WES	\$6,166,980.00	\$8,194,213.00	75	1	Minimally Distressed
Ashland Borough	SCH	\$5,592,244.00	\$5,691,932.00	98	0	Not Distressed
Ashland Township	CLA	\$111,560.00	\$60,919.00	183	0	Not Distressed
Ashley Borough	LUZ	\$1,211,082.00	\$602,592.00	201	0	Not Distressed
Aspinwall Borough	ALL	\$4,656,841.00	\$5,302,977.00	88	1	Minimally Distressed
Aston Township	DEL	\$23,179,787.00	\$26,343,787.00	88	1	Minimally Distressed
Asylum Township	BRA	\$22,670.00	\$33,562.00	68	2	Moderately Distressed
Atglen Borough	CHE	\$1,123,998.00	\$1,164,218.00	97	0	Not Distressed
Athens Borough	BRA	\$3,805,352.00	\$3,161,274.00	120	0	Not Distressed
Athens Township	BRA	\$6,588,235.00	\$6,625,003.00	99	0	Not Distressed
Avalon Borough	ALL	\$3,846,783.00	\$3,669,075.00	105	0	Not Distressed
Avoca Borough	LUZ	\$780,939.00	\$392,222.00	199	0	Not Distressed
Avonmore Borough	WES	\$223,288.00	\$205,257.00	109	0	Not Distressed
Baden Borough	BEA	\$2,513,053.00	\$2,451,679.00	103	0	Not Distressed
Bald Eagle Township	CLI	\$503,390.00	\$232,161.00	217	0	Not Distressed
Baldwin Borough	ALL	\$24,894,936.00	\$30,448,366.00	82	1	Minimally Distressed
Baldwin Township	ALL	\$4,616,444.00	\$3,718,958.00	124	0	Not Distressed
Bally Borough	BER	\$1,605,199.00	\$1,260,055.00	127	0	Not Distressed
Bangor Borough	NHP	\$5,392,319.00	\$6,152,196.00	88	1	Minimally Distressed
Barrett Township	MNR	\$1,543,328.00	\$1,627,384.00	95	0	Not Distressed
Bear Creek Township	LUZ	\$249,003.00	\$234,280.00	106	0	Not Distressed
Beaver Borough	BEA	\$9,016,277.00	\$10,350,885.00	87	1	Minimally Distressed
Beaver Falls City	BEA	\$25,020,750.00	\$25,429,753.00	98	0	Not Distressed
Beaver Falls Municipal Authority	BEA	\$15,360,722.00	\$15,088,967.00	102	0	Not Distressed
Beaver Township	CLA	\$158,535.00	\$186,565.00	85	1	Minimally Distressed

\*Distress score includes data from 2019 Actuarial Valuation Reports (AVR) for PMRS plan(s). Score will be updated once 2021 AVRs are received.

2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Bedford Borough	BED	\$7,776,982.00	\$8,805,998.00	88	1	Minimally Distressed
Bedford Township	BED	\$1,480,324.00	\$1,642,285.00	90	0	Not Distressed
Bedminster Township	BUC	\$6,755,735.00	\$7,257,422.00	93	0	Not Distressed
Bell Acres Borough	ALL	\$1,649,573.00	\$1,673,408.00	99	0	Not Distressed
Bell Township	WES	\$440,623.00	\$427,211.00	103	0	Not Distressed
Belle Vernon Borough	FAY	\$47,014.00	\$30,714.00	153	0	Not Distressed
Bellefonte Borough	CEN	\$20,586,420.00	\$19,324,092.00	107	0	Not Distressed
Bellevue Borough	ALL	\$11,118,697.00	\$11,825,198.00	94	0	Not Distressed
Bellwood Borough	BLA	\$2,909,489.00	\$1,621,342.00	179	0	Not Distressed
Ben Avon Borough	ALL	\$1,310,263.00	\$868,394.00	151	0	Not Distressed
Benner Township	CEN	\$1,116,603.00	\$817,017.00	137	0	Not Distressed
Bensalem Township	BUC	\$102,252,000.00	\$122,051,198.00	84	1	Minimally Distressed
Bentleyville Borough	WAS	\$1,035,975.00	\$1,113,518.00	93	0	Not Distressed
Benton Borough	COL	\$249,282.00	\$0.00	99	0	Not Distressed
Benton Township	COL	\$246,119.00	\$230,249.00	107	0	Not Distressed
Berks Area Regional Authority	BER	\$14,778,906.00	\$15,725,342.00	94	0	Not Distressed
Berlin Borough	SOM	\$2,331,316.00	\$2,248,163.00	104	0	Not Distressed
Bern Township	BER	\$6,442,583.00	\$8,757,974.00	74	1	Minimally Distressed
Berwick Area Joint Sewer Authority	COL	\$3,398,172.00	\$3,584,813.00	95	0	Not Distressed
Berwick Borough	COL	\$8,219,446.00	\$8,640,699.00	95	0	Not Distressed
Berwick Township	ADA	\$401,089.00	\$348,590.00	115	0	Not Distressed
Bethel Park Borough	ALL	\$49,552,402.00	\$53,371,006.00	93	0	Not Distressed
Bethel Township	LEB	\$1,153,845.00	\$1,188,277.00	97	0	Not Distressed
Bethel Township	ARM	\$255,340.00	\$226,303.00	113	0	Not Distressed
Bethel Township	BER	\$475,109.00	\$548,862.00	87	1	Minimally Distressed
Bethlehem Authority	NHP	\$496,222.00	\$504,125.00	98	0	Not Distressed
Bethlehem City	NHP	\$344,148,370.00	\$388,232,969.00	89	1	Minimally Distressed
Bethlehem City Redevelopment Authority	NHP	\$1,114,325.00	\$1,143,167.00	97	0	Not Distressed
Bethlehem Parking Authority	NHP	\$3,479,545.00	\$3,621,610.00	96	0	Not Distressed
Bethlehem Township	NHP	\$36,182,832.00	\$37,324,749.00	97	0	Not Distressed
Big Beaver Borough	BEA	\$415,533.00	\$241,653.00	172	0	Not Distressed
Biglerville Borough	ADA	\$1,512,997.00	\$1,479,745.00	102	0	Not Distressed
Birdsboro Borough	BER	\$4,770,072.00	\$4,080,744.00	117	0	Not Distressed
Birmingham Township	CHE	\$2,244,317.00	\$1,867,207.00	120	0	Not Distressed
Blair Township	BLA	\$3,535,065.00	\$3,638,348.00	97	0	Not Distressed
Blairsville Borough	IND	\$3,421,278.00	\$1,065,030.00	321	0	Not Distressed
Blakely Borough	LAC	\$7,068,045.00	\$6,040,744.00	117	0	Not Distressed
Blawnox Borough	ALL	\$2,665,974.00	\$1,572,857.00	169	0	Not Distressed
Bloomfield Borough	PER	\$319,753.00	\$327,652.00	98	0	Not Distressed
Bloomsburg Town	COL	\$9,593,168.00	\$13,348,834.00	72	1	Minimally Distressed
Bloomsburg, Town Of Municipal Authority	COL	\$1,053,103.00	\$1,444,656.00	73	1	Minimally Distressed
Blossburg Borough	TIO	\$1,754,306.00	\$2,008,678.00	87	1	Minimally Distressed
Boggs Township	CLE	\$478,009.00	\$417,653.00	114	0	Not Distressed
Boyertown Borough	BER	\$649,816.00	\$869,321.00	75	1	Minimally Distressed
Brackenridge Borough	ALL	\$5,202,070.00	\$5,189,984.00	100	0	Not Distressed
Braddock Borough	ALL	\$150,150.00	\$172,118.00	87	1	Minimally Distressed
Braddock Hills Borough	ALL	\$546,487.00	\$635,869.00	86	1	Minimally Distressed
Bradford City	MCK	\$31,838,668.00	\$31,778,223.00	100	0	Not Distressed
Bradford Township	MCK	\$6,640,890.00	\$5,853,933.00	113	0	Not Distressed
Bradford Township	CLE	\$515,797.00	\$464,623.00	111	0	Not Distressed
Bradys Run Sanitary Authority	BEA	\$1,867,021.00	\$1,633,899.00	114	0	Not Distressed
Brecknock Township	BER	\$2,301,352.00	\$2,682,887.00	86	1	Minimally Distressed
Brecknock Township	LAN	\$1,863,127.00	\$1,657,982.00	112	0	Not Distressed
Brentwood Borough	ALL	\$9,581,883.00	\$10,502,624.00	91	0	Not Distressed
Briar Creek Township	COL	\$1,962,291.00	\$1,842,728.00	106	0	Not Distressed
Bridgeport Borough	MTG	\$8,953,021.00	\$8,814,068.00	102	0	Not Distressed
Bridgeville Borough	ALL	\$7,959,848.00	\$7,623,351.00	104	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Bridgewater Borough	BEA	\$430,070.00	\$325,767.00	132	0	Not Distressed
Bridgewater Township	SUS	\$509,937.00	\$378,941.00	135	0	Not Distressed
Brighton Township Municipal Authority	BEA	\$1,669,105.00	\$1,732,810.00	96	0	Not Distressed
Brighton Township Sewage Authority	BEA	\$1,185,912.00	\$1,136,232.00	104	0	Not Distressed
Brighton Township	BEA	\$5,512,241.00	\$5,683,808.00	97	0	Not Distressed
Bristol Borough	BUC	\$11,145,567.00	\$18,363,838.00	61	2	Moderately Distressed
Bristol Township	BUC	\$74,640,048.00	\$75,129,723.00	99	0	Not Distressed
Brockway Area Sewage Authority	JEF	\$799,263.00	\$827,201.00	97	0	Not Distressed
Brockway Borough	JEF	\$3,299,475.00	\$1,974,385.00	167	0	Not Distressed
Brockway Borough	JEF	\$911,527.00	\$861,290.00	106	0	Not Distressed
Brodhead Creek Regional Authority	MNR	\$3,938,966.00	\$4,913,873.00	80	1	Minimally Distressed
Brookhaven Borough	DEL	\$7,039,619.00	\$8,099,693.00	87	1	Minimally Distressed
Brookville Borough	DEL	\$6,094,359.00	\$5,447,242.00	112	0	Not Distressed
Brookville Municipal Authority	JEF	\$3,483,545.00	\$3,485,294.00	100	0	Not Distressed
Brown Township	MIF	\$1,725,680.00	\$1,725,151.00	100	0	Not Distressed
Brownsville Borough	FAY	\$632,750.00	\$795,886.00	80	1	Minimally Distressed
Bryn Athyn Borough	MTG	\$2,889,016.00	\$2,288,215.00	126	0	Not Distressed
Buckingham Township	BUC	\$24,065,276.00	\$23,695,604.00	102	0	Not Distressed
Bucks County	BUC	\$923,413.00	\$1,023,934.00	90	0	Not Distressed
Bucks County Water & Sewer Authority	BUC	\$61,578,161.00	\$60,638,582.00	102	0	Not Distressed
Buffalo Township	WAS	\$230,270.00	\$244,093.00	94	0	Not Distressed
Buffalo Township	UNI	\$647,905.00	\$624,276.00	104	0	Not Distressed
Buffalo Township	BUT	\$4,107,435.00	\$3,247,229.00	126	0	Not Distressed
Buffalo Valley Regional Police	UNI	\$9,590,123.00	\$8,587,673.00	112	0	Not Distressed
Burgettstown Borough	WAS	\$532,791.00	\$399,414.00	133	0	Not Distressed
Burnham Borough	MIF	\$1,260,496.00	\$1,430,970.00	88	1	Minimally Distressed
Burrell Township Sewer Authority	IND	\$554,810.00	\$574,262.00	97	0	Not Distressed
Burrell Township	IND	\$1,448,697.00	\$1,242,885.00	117	0	Not Distressed
Bushkill Township	NHP	\$6,367,249.00	\$6,499,860.00	98	0	Not Distressed
Butler Area Public Library	BUT	\$912,452.00	\$595,720.00	153	0	Not Distressed
Butler City	BUT	\$42,494,020.00	\$41,151,595.00	103	0	Not Distressed
Butler Township	ADA	\$520,549.00	\$510,766.00	102	0	Not Distressed
Butler Township	LUZ	\$3,865,175.00	\$4,758,096.00	81	1	Minimally Distressed
Butler Township	BUT	\$27,879,831.00	\$26,940,165.00	103	0	Not Distressed
Butler Township	SCH	\$2,464,540.00	\$2,474,408.00	100	0	Not Distressed
Caernarvon Township	BER	\$3,626,719.00	\$3,185,303.00	114	0	Not Distressed
California Borough	WAS	\$7,333,056.00	\$5,013,468.00	146	0	Not Distressed
Caln Township	CHE	\$17,796,880.00	\$18,918,083.00	94	0	Not Distressed
Cambria County Transit Authority	CMB	\$8,232,465.00	\$9,216,308.00	89	1	Minimally Distressed
Cambria Township Sewer Authority	CMB	\$881,263.00	\$990,806.00	89	1	Minimally Distressed
Cambria Township Water Authority	CMB	\$325,536.00	\$311,539.00	104	0	Not Distressed
Cambria Township	CMB	\$8,228,787.00	\$5,316,333.00	155	0	Not Distressed
Cambridge Springs Borough	CRA	\$2,189,206.00	\$1,699,004.00	129	0	Not Distressed
Camp Hill Borough	CUM	\$11,288,183.00	\$11,041,519.00	102	0	Not Distressed
Canonsburg Borough	WAS	\$15,967,154.00	\$14,372,734.00	111	0	Not Distressed
Canonsburg-houston	WAS	\$948,906.00	\$1,464,248.00	65	2	Moderately Distressed
Canton Borough	BRA	\$918,036.00	\$530,616.00	173	0	Not Distressed
Capital Region Water Authority	DAU	\$16,671,736.00	\$18,033,846.00	92	0	Not Distressed
Carbondale City	LAC	\$14,231,294.00	\$14,930,945.00	95	0	Not Distressed
Carlisle Borough	CUM	\$32,701,635.00	\$32,565,776.00	100	0	Not Distressed
Carmichaels-cumberland Joint Authority	GRE	\$931,650.00	\$513,780.00	181	0	Not Distressed
Carnegie Borough	ALL	\$8,988,968.00	\$11,675,208.00	77	1	Minimally Distressed
Carroll Township Authority*	WAS	\$740,228.00	\$735,658.00	101	0	Not Distressed
Carroll Township	YOR	\$6,250,833.00	\$6,363,682.00	98	0	Not Distressed
Carroll Township	WAS	\$3,483,688.00	\$3,664,035.00	95	0	Not Distressed
Carroll Township	PER	\$169,107.00	\$164,751.00	103	0	Not Distressed
Carroll Valley Borough	ADA	\$3,630,520.00	\$4,234,961.00	86	1	Minimally Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Carrolltown Borough	CMB	\$685,904.00	\$760,099.00	90	0	Not Distressed
Cass Township	SCH	\$257,232.00	\$190,491.00	135	0	Not Distressed
Castanea Township	CLI	\$45,692.00	\$2,486.00	1838	0	Not Distressed
Castle Shannon Borough	ALL	\$8,256,215.00	\$10,485,255.00	79	1	Minimally Distressed
Catasauqua Borough	LEH	\$7,218,619.00	\$8,659,616.00	83	1	Minimally Distressed
Catawissa Borough	COL	\$1,758,187.00	\$2,015,507.00	87	1	Minimally Distressed
Catawissa Borough Municipal Authority	COL	\$751,669.00	\$841,393.00	89	1	Minimally Distressed
Cecil Township	WAS	\$10,103,736.00	\$13,995,359.00	72	1	Minimally Distressed
Center Township	BEA	\$9,274,267.00	\$11,520,138.00	81	1	Minimally Distressed
Center Township	IND	\$2,195,279.00	\$2,214,694.00	99	0	Not Distressed
Centerville Borough	WAS	\$1,910,968.00	\$2,001,117.00	95	0	Not Distressed
Centerville Borough Sanitary Authority	WAS	\$509,683.00	\$560,755.00	91	0	Not Distressed
Central Berks Regional Police Department	BER	\$7,379,112.00	\$8,189,209.00	90	0	Not Distressed
Central Bucks Reg Police Dept	BUC	\$12,223,606.00	\$15,823,909.00	77	1	Minimally Distressed
Central Carbon Municipal Authority	CAR	\$387,011.00	\$431,063.00	90	0	Not Distressed
Central City Borough	SOM	\$1,678,698.00	\$626,014.00	268	0	Not Distressed
Central Indiana County Joint Authority	IND	\$262,473.00	\$201,405.00	130	0	Not Distressed
Centre County Library And Historical Museum	CEN	\$1,967,602.00	\$1,515,909.00	130	0	Not Distressed
Centre Township*	BER	\$1,135,482.00	\$1,008,472.00	113	0	Not Distressed
Chambersburg Borough	FRA	\$51,425,982.00	\$61,450,785.00	84	1	Minimally Distressed
Charleroi Borough	WAS	\$1,592,458.00	\$1,465,693.00	109	0	Not Distressed
Charleroi Regional Police	WAS	\$6,797,797.00	\$4,477,730.00	152	0	Not Distressed
Charleroi, Borough Of, Authority	WAS	\$8,794,712.00	\$10,494,617.00	84	1	Minimally Distressed
Charleston Township	TIO	\$983,888.00	\$814,322.00	121	0	Not Distressed
Charlestown Township	CHE	\$345,442.00	\$291,680.00	118	0	Not Distressed
Chartiers Township	WAS	\$7,561,874.00	\$8,981,503.00	84	1	Minimally Distressed
Cheltenham Township	MTG	\$85,003,387.00	\$95,435,485.00	89	1	Minimally Distressed
Cherrytree Township	VEN	\$725,966.00	\$727,085.00	100	0	Not Distressed
Chester City	DEL	\$72,093,654.00	\$154,897,143.00	47	3	Severely Distressed
Chester City Stormwater Authority	DEL	\$108,188.00	\$206,216.00	52	2	Moderately Distressed
Chester Township	DEL	\$3,750,142.00	\$5,151,871.00	73	1	Minimally Distressed
Chester Water Authority	DEL	\$47,432,354.00	\$50,846,582.00	93	0	Not Distressed
Cheswick Borough	ALL	\$3,277,866.00	\$2,822,469.00	116	0	Not Distressed
Chippewa Township	BEA	\$5,727,450.00	\$5,255,611.00	109	0	Not Distressed
Churchill Borough	ALL	\$8,018,710.00	\$7,858,299.00	102	0	Not Distressed
City Of Sharon Sanitary Authority	MER	\$2,693,123.00	\$2,903,629.00	93	0	Not Distressed
Clairton City	ALL	\$5,684,327.00	\$7,157,003.00	79	1	Minimally Distressed
Clairton Municipal Authority	ALL	\$3,329,136.00	\$2,318,417.00	144	0	Not Distressed
Clarion Borough	CLA	\$6,340,255.00	\$5,668,927.00	112	0	Not Distressed
Clarion County Housing Authority	CLA	\$1,607,154.00	\$1,850,978.00	87	1	Minimally Distressed
Clarks Summit Borough	LAC	\$3,911,869.00	\$3,987,009.00	98	0	Not Distressed
Clearfield Borough	CLE	\$4,513,643.00	\$4,799,555.00	94	0	Not Distressed
Clearfield Township	CMB	\$173,330.00	\$189,295.00	92	0	Not Distressed
Cleona Borough	LEB	\$1,189,786.00	\$871,089.00	137	0	Not Distressed
Clifton Heights Borough	DEL	\$7,992,578.00	\$8,787,922.00	91	0	Not Distressed
Clymer Borough	IND	\$456,496.00	\$409,573.00	111	0	Not Distressed
Coal Township	NMB	\$7,440,646.00	\$8,541,461.00	87	1	Minimally Distressed
Coaldale Borough*	SCH	\$659,088.00	\$1,113,469.00	59	2	Moderately Distressed
Coatesville City	CHE	\$23,586,708.00	\$27,162,557.00	87	1	Minimally Distressed
Cochranon Borough	CRA	\$741,538.00	\$737,765.00	101	0	Not Distressed
Codorus Township	YOR	\$561,420.00	\$518,369.00	108	0	Not Distressed
Colebrookdale Township	BER	\$1,043,337.00	\$1,100,660.00	95	0	Not Distressed
Collegeville Borough	MTG	\$9,666,717.00	\$9,740,751.00	99	0	Not Distressed
Collier Township Mun Authority	ALL	\$77,946.00	\$58,156.00	134	0	Not Distressed
Collier Township	ALL	\$10,702,541.00	\$12,266,651.00	87	1	Minimally Distressed
Collingdale Borough*	DEL	\$10,540,931.00	\$12,118,807.00	87	1	Minimally Distressed
Colonial Regional Police Department	NHP	\$9,490,769.00	\$10,067,590.00	94	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Columbia Borough	LAN	\$12,289,464.00	\$13,812,124.00	89	1	Minimally Distressed
Columbus Township	WAR	\$467,537.00	\$527,384.00	89	1	Minimally Distressed
Colwyn Borough	DEL	\$1,097,028.00	\$1,451,963.00	76	1	Minimally Distressed
Concord Township	DEL	\$6,496,042.00	\$6,247,745.00	104	0	Not Distressed
Conemaugh Township	SOM	\$4,030,248.00	\$4,555,502.00	88	1	Minimally Distressed
Conemaugh Township	IND	\$532,878.00	\$576,618.00	92	0	Not Distressed
Conestoga Township	LAN	\$485,878.00	\$613,760.00	79	1	Minimally Distressed
Conewago Township	ADA	\$4,146,131.00	\$3,828,917.00	108	0	Not Distressed
Conewango Township	WAR	\$2,484,620.00	\$2,112,637.00	118	0	Not Distressed
Conneaut Lake Borough	CRA	\$185,010.00	\$205,980.00	90	0	Not Distressed
Conneaut Lake Regional Police Department	CRA	\$886,443.00	\$697,134.00	127	0	Not Distressed
Connellsville City	FAY	\$722,773.00	\$838,880.00	86	1	Minimally Distressed
Connellsville City	FAY	\$12,277,733.00	\$14,226,731.00	86	1	Minimally Distressed
Connellsville Municipal	FAY	\$2,208,707.00	\$2,359,573.00	94	0	Not Distressed
Connellsville Township	FAY	\$515,433.00	\$107,566.00	479	0	Not Distressed
Conshohocken Borough	MTG	\$17,704,308.00	\$19,301,936.00	92	0	Not Distressed
Conshohocken, Borough of, Authority	MTG	\$1,769,187.00	\$1,885,874.00	94	0	Not Distressed
Conway Borough	BEA	\$2,567,469.00	\$2,836,222.00	91	0	Not Distressed
Conyngham Borough	LUZ	\$1,199,014.00	\$478,064.00	251	0	Not Distressed
Coolspring Township	MER	\$134,686.00	\$140,263.00	96	0	Not Distressed
Cooper Township	CLE	\$344,702.00	\$292,360.00	118	0	Not Distressed
Coopersburg Borough	LEH	\$4,653,492.00	\$4,555,692.00	102	0	Not Distressed
Coplay Borough	LEH	\$1,939,252.00	\$1,627,839.00	119	0	Not Distressed
Coplay-whitehall Sewer	LEH	\$2,994,622.00	\$3,380,678.00	89	1	Minimally Distressed
Coraopolis Borough	ALL	\$8,108,816.00	\$8,258,814.00	98	0	Not Distressed
Coraopolis Water & Sewer Authority	ALL	\$478,103.00	\$466,907.00	102	0	Not Distressed
Cornwall Borough	LEB	\$4,713,266.00	\$4,940,520.00	95	0	Not Distressed
Corry City	ERI	\$19,081,365.00	\$16,966,515.00	112	0	Not Distressed
Corry City Redevelopment Authority	ERI	\$709,602.00	\$899,175.00	79	1	Minimally Distressed
Corydon Township	MCK	\$599,944.00	\$456,221.00	132	0	Not Distressed
Coudersport Borough	POT	\$3,870,615.00	\$3,586,479.00	108	0	Not Distressed
Covington Township	LAC	\$1,446,430.00	\$1,381,787.00	105	0	Not Distressed
Cowanshannock Township	ARM	\$337,301.00	\$391,917.00	86	1	Minimally Distressed
Crafton Borough	ALL	\$7,223,232.00	\$6,155,207.00	117	0	Not Distressed
Cranberry Township	BUT	\$28,413,682.00	\$29,623,421.00	96	0	Not Distressed
Cranberry Township	VEN	\$3,825,194.00	\$4,268,607.00	90	0	Not Distressed
Crescent Township	ALL	\$2,170,725.00	\$1,921,359.00	113	0	Not Distressed
Cresson Borough	CMB	\$1,499,631.00	\$1,266,679.00	118	0	Not Distressed
Cresson Township	CMB	\$1,058,249.00	\$487,140.00	217	0	Not Distressed
Cressona Borough	SCH	\$575,997.00	\$479,165.00	120	0	Not Distressed
Cressona Borough Authority	SCH	\$355,850.00	\$240,612.00	148	0	Not Distressed
Creswell Heights Joint	BEA	\$4,912,258.00	\$5,140,072.00	96	0	Not Distressed
Cross Creek Township	WAS	\$464,729.00	\$657,197.00	71	1	Minimally Distressed
Croyle Township	CMB	\$482,382.00	\$418,233.00	115	0	Not Distressed
Cumberland Dauphin Harrisburg Transit Authority	DAU	\$26,673,778.00	\$27,761,745.00	96	0	Not Distressed
Cumberland Township	ADA	\$5,265,426.00	\$5,628,078.00	94	0	Not Distressed
Cumberland Township	GRE	\$1,409,162.00	\$1,028,015.00	137	0	Not Distressed
Cumru Township	BER	\$20,784,526.00	\$22,220,839.00	94	0	Not Distressed
Curwensville Borough	CLE	\$1,265,801.00	\$1,341,565.00	94	0	Not Distressed
Dale Borough	CMB	\$87,728.00	\$110,039.00	80	1	Minimally Distressed
Dallas Borough	LUZ	\$2,383,374.00	\$2,253,420.00	106	0	Not Distressed
Dallas Township	LUZ	\$8,741,829.00	\$8,027,599.00	109	0	Not Distressed
Dallastown Borough	YOR	\$1,277,416.00	\$1,317,895.00	97	0	Not Distressed
Dalton Borough	LAC	\$697,936.00	\$865,257.00	81	1	Minimally Distressed
Danville Borough	MTR	\$11,948,684.00	\$12,355,036.00	97	0	Not Distressed
Darby Borough	DEL	\$11,929,799.00	\$14,772,406.00	81	1	Minimally Distressed
Darby Township	DEL	\$10,334,383.00	\$15,928,169.00	65	2	Moderately Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Daugherty Township	BEA	\$1,102,715.00	\$588,283.00	187	0	Not Distressed
Dauphin County Library Authority	DAU	\$5,595,474.00	\$5,247,345.00	107	0	Not Distressed
Decatur Township	CLE	\$661,280.00	\$607,246.00	109	0	Not Distressed
Delaware County Regional Water Authority	DEL	\$21,602,787.00	\$27,013,564.00	80	1	Minimally Distressed
Delaware County Solid Waste Authority	DEL	\$7,088,678.00	\$7,177,167.00	99	0	Not Distressed
Delaware Township	PIK	\$745,377.00	\$652,848.00	114	0	Not Distressed
Delaware Township	MER	\$241,254.00	\$255,282.00	95	0	Not Distressed
Delaware Valley Municipal Authority	MTG	\$10,215,173.00	\$10,750,968.00	95	0	Not Distressed
Delmar Township	TIO	\$489,839.00	\$425,074.00	115	0	Not Distressed
Delmont Borough	WES	\$1,697,466.00	\$1,762,693.00	96	0	Not Distressed
Derry Township	WES	\$8,479,792.00	\$8,652,713.00	98	0	Not Distressed
Derry Borough	WES	\$1,443,182.00	\$1,133,092.00	127	0	Not Distressed
Derry Borough Municipal Authority	WES	\$1,720,071.00	\$1,821,028.00	94	0	Not Distressed
Derry Township Municipal Authority	WES	\$1,403,088.00	\$1,437,536.00	98	0	Not Distressed
Derry Township	DAU	\$45,458,206.00	\$45,643,340.00	100	0	Not Distressed
Dickson City Borough	LAC	\$8,122,181.00	\$8,276,731.00	98	0	Not Distressed
Dillsburg Borough	YOR	\$248,895.00	\$226,819.00	110	0	Not Distressed
Dingman Township	PIK	\$2,174,553.00	\$2,141,396.00	102	0	Not Distressed
Donegal Township	WES	\$1,407,323.00	\$1,468,732.00	96	0	Not Distressed
Donora Borough	WAS	\$3,450,496.00	\$2,345,127.00	147	0	Not Distressed
Dormont Borough	ALL	\$16,669,234.00	\$18,754,159.00	89	1	Minimally Distressed
Douglass Township	MTG	\$12,273,832.00	\$13,247,334.00	93	0	Not Distressed
Douglass Township	BER	\$3,351,953.00	\$2,631,777.00	127	0	Not Distressed
Downingtown Borough	CHE	\$13,098,515.00	\$13,702,730.00	96	0	Not Distressed
Doylestown Borough	BUC	\$4,856,355.00	\$5,662,185.00	86	1	Minimally Distressed
Doylestown Township	BUC	\$25,419,793.00	\$27,256,170.00	93	0	Not Distressed
Dravosburg Borough	ALL	\$537,145.00	\$545,156.00	99	0	Not Distressed
Dublin Borough	BUC	\$1,137,725.00	\$1,157,417.00	98	0	Not Distressed
Dubois City	CLE	\$19,389,848.00	\$23,960,898.00	81	1	Minimally Distressed
Dubois City Redevelopment Authority	CLE	\$202,410.00	\$189,644.00	107	0	Not Distressed
Duboistown Borough*	LYC	\$659,787.00	\$626,991.00	105	0	Not Distressed
Dunbar Borough	FAY	\$693,416.00	\$9,209.00	7530	0	Not Distressed
Duncannon Borough	PER	\$1,660,909.00	\$1,122,521.00	148	0	Not Distressed
Dunmore Borough	LAC	\$18,409,946.00	\$20,176,090.00	91	0	Not Distressed
Dupont Borough	LUZ	\$1,107,525.00	\$305,873.00	362	0	Not Distressed
Duquesne City	ALL	\$8,262,149.00	\$9,533,975.00	87	1	Minimally Distressed
Duryea Borough	LUZ	\$1,127,603.00	\$790,362.00	143	0	Not Distressed
Earl Township	BER	\$782,692.00	\$657,074.00	119	0	Not Distressed
East Allen Township	NHP	\$1,959,316.00	\$1,956,680.00	100	0	Not Distressed
East Bangor Borough	NHP	\$139,901.00	\$152,140.00	92	0	Not Distressed
East Berlin Area Joint Authority	ADA	\$343,432.00	\$350,659.00	98	0	Not Distressed
East Berlin Borough	ADA	\$971,712.00	\$778,084.00	125	0	Not Distressed
East Bethlehem Township	WAS	\$548,285.00	\$394,582.00	139	0	Not Distressed
East Bradford Township	CHE	\$4,169,954.00	\$3,673,584.00	114	0	Not Distressed
East Brandywine Township	CHE	\$7,545,081.00	\$7,690,596.00	98	0	Not Distressed
East Brunswick Township	SCH	\$499,128.00	\$642,895.00	78	1	Minimally Distressed
East Buffalo Township	UNI	\$1,424,096.00	\$1,442,762.00	99	0	Not Distressed
East Carroll Township	CMB	\$189,265.00	\$172,327.00	110	0	Not Distressed
East Cocalico Township	LAN	\$8,479,840.00	\$8,491,000.00	100	0	Not Distressed
East Conemaugh Borough	CMB	\$723,074.00	\$549,249.00	132	0	Not Distressed
East Coventry Township*	CHE	\$4,483,625.00	\$4,563,121.00	98	0	Not Distressed
East Deer Township	ALL	\$2,221,019.00	\$899,827.00	247	0	Not Distressed
East Donegal Township	LAN	\$3,319,026.00	\$3,492,158.00	95	0	Not Distressed
East Earl Township	LAN	\$2,950,367.00	\$2,435,284.00	121	0	Not Distressed
East Fallowfield Township	CHE	\$2,938,834.00	\$2,783,492.00	106	0	Not Distressed
East Finley Township	WAS	\$360,682.00	\$342,950.00	105	0	Not Distressed
East Goshen Township	CHE	\$7,199,740.00	\$6,287,740.00	115	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
East Greenville Borough	MTG	\$531,218.00	\$596,288.00	89	1	Minimally Distressed
East Hempfield Township	LAN	\$22,793,464.00	\$25,029,356.00	91	0	Not Distressed
East Hopewell Township	YOR	\$691,270.00	\$643,818.00	107	0	Not Distressed
East Huntingdon Township	WES	\$4,860,674.00	\$4,843,955.00	100	0	Not Distressed
East Lampeter Township	LAN	\$32,709,836.00	\$31,608,202.00	103	0	Not Distressed
East Lansdowne Borough	DEL	\$1,501,257.00	\$2,505,636.00	60	2	Moderately Distressed
East Manchester Township	YOR	\$1,985,698.00	\$2,007,700.00	99	0	Not Distressed
East Marlborough Township	CHE	\$3,758,063.00	\$4,035,870.00	93	0	Not Distressed
East Mckeesport Borough	ALL	\$1,134,634.00	\$1,057,324.00	107	0	Not Distressed
East Norriton Township	MTG	\$23,917,187.00	\$27,965,558.00	86	1	Minimally Distressed
East Norriton-plymouth-Whitpain Jt Sewer Authority	MTG	\$4,675,513.00	\$4,057,398.00	115	0	Not Distressed
East Norwegian Township	SCH	\$135,102.00	\$198,961.00	68	2	Moderately Distressed
East Penn Township	CAR	\$463,528.00	\$410,979.00	113	0	Not Distressed
East PennsboroTownship	CUM	\$33,674,984.00	\$35,685,326.00	94	0	Not Distressed
East Pikeland Township	CHE	\$3,546,397.00	\$3,234,212.00	110	0	Not Distressed
East Pittsburgh Borough	ALL	\$280,240.00	\$96,775.00	290	0	Not Distressed
East Rochester Borough	BEA	\$385,877.00	\$348,481.00	111	0	Not Distressed
East Rockhill Township	BUC	\$3,015,870.00	\$3,450,330.00	87	1	Minimally Distressed
East St Clair Township	BED	\$76,338.00	\$97,687.00	78	1	Minimally Distressed
East Stroudsburg Borough	MNR	\$7,868,971.00	\$8,123,813.00	97	0	Not Distressed
East Vincent Township	CHE	\$4,358,553.00	\$3,315,221.00	131	0	Not Distressed
East Washington Borough	WAS	\$1,093,409.00	\$873,509.00	125	0	Not Distressed
East Whiteland Township	CHE	\$22,239,114.00	\$27,042,122.00	82	1	Minimally Distressed
Eastern Adams Regional Police Department	ADA	\$1,801,483.00	\$1,416,710.00	127	0	Not Distressed
Eastern Berks Regional Police Department	BER	\$4,683,230.00	\$5,432,443.00	86	1	Minimally Distressed
Eastern Pike Regional	PIK	\$2,428,018.00	\$2,137,939.00	114	0	Not Distressed
Eastern Snyder County Regional Authority	SNY	\$3,439,727.00	\$4,008,744.00	86	1	Minimally Distressed
Easton City	NHP	\$89,655,105.00	\$131,023,872.00	68	2	Moderately Distressed
Easttown Township	CHE	\$15,544,126.00	\$18,922,745.00	82	1	Minimally Distressed
Ebensburg Borough	CMB	\$4,264,263.00	\$4,084,729.00	104	0	Not Distressed
Economy Borough	BEA	\$10,483,500.00	\$10,344,537.00	101	0	Not Distressed
Eddystone Borough	DEL	\$3,892,963.00	\$5,096,039.00	76	1	Minimally Distressed
Edgewood Borough	ALL	\$4,036,430.00	\$4,360,505.00	93	0	Not Distressed
Edgeworth Borough	ALL	\$4,512,440.00	\$4,039,756.00	112	0	Not Distressed
Edgeworth Borough Municipal Authority	ALL	\$1,174,211.00	\$736,285.00	159	0	Not Distressed
EdinBoroughBorough	ERI	\$9,851,228.00	\$9,365,781.00	105	0	Not Distressed
Edwardsville Borough	LUZ	\$3,425,963.00	\$3,467,470.00	99	0	Not Distressed
Eldred Township	JEF	\$242,651.00	\$256,410.00	95	0	Not Distressed
Eldred Township	MNR	\$278,340.00	\$286,661.00	97	0	Not Distressed
Elizabeth Borough	ALL	\$584,322.00	\$396,513.00	147	0	Not Distressed
Elizabeth Borough Municipal Authority	ALL	\$881,573.00	\$798,871.00	110	0	Not Distressed
Elizabeth Township	LAN	\$791,283.00	\$809,072.00	98	0	Not Distressed
Elizabeth Township	ALL	\$15,348,079.00	\$15,501,146.00	99	0	Not Distressed
Elizabethtown Borough	LAN	\$13,174,846.00	\$13,116,416.00	100	0	Not Distressed
Elizabethtown Regional Sewer Authority	LAN	\$553,508.00	\$420,145.00	132	0	Not Distressed
Elk Lick Township	SOM	\$342,914.00	\$414,478.00	83	1	Minimally Distressed
Ellsworth Borough	WAS	\$18,442.00	\$18,442.00	100	0	Not Distressed
Ellwood City Borough	LAW	\$15,263,483.00	\$17,944,867.00	85	1	Minimally Distressed
Emmaus Borough	LEH	\$19,441,047.00	\$21,026,099.00	92	0	Not Distressed
Emporium Borough	CMN	\$3,513,450.00	\$1,896,244.00	185	0	Not Distressed
Ephrata Borough	LAN	\$35,996,389.00	\$39,484,958.00	91	0	Not Distressed
Erie City	ERI	\$351,143,203.00	\$503,848,677.00	70	1	Minimally Distressed
Erie City Water Authority	ERI	\$37,356,204.00	\$39,694,086.00	94	0	Not Distressed
Erie County Housing	ERI	\$4,371,643.00	\$4,790,877.00	91	0	Not Distressed
Erie Metropolitan Transit Authority	ERI	\$17,675,260.00	\$16,445,189.00	107	0	Not Distressed
Erie Parking Authority	ERI	\$2,728,851.00	\$2,903,420.00	94	0	Not Distressed
Erie Regional Airport Authority	ERI	\$3,453,014.00	\$2,965,017.00	116	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Erie Western Port	ERI	\$2,777,349.00	\$2,666,786.00	104	0	Not Distressed
Etna Borough	ALL	\$5,298,619.00	\$4,478,045.00	118	0	Not Distressed
Evans City Seven Fields Reg	BUT	\$956,005.00	\$968,814.00	99	0	Not Distressed
Everett Borough*	BED	\$1,800,512.00	\$1,580,342.00	114	0	Not Distressed
Everett Borough Area Authority	BED	\$573,611.00	\$734,320.00	78	1	Minimally Distressed
Exeter Borough	LUZ	\$1,777,007.00	\$1,671,304.00	106	0	Not Distressed
Exeter Township	BER	\$35,698,546.00	\$31,533,276.00	113	0	Not Distressed
Fairchance Borough	FAY	\$427,800.00	\$185,667.00	230	0	Not Distressed
Fairfield Municipal Authority	ADA	\$169,188.00	\$208,608.00	81	1	Minimally Distressed
Fairfield Township	WES	\$840,755.00	\$829,297.00	101	0	Not Distressed
Fairfield Township	LYC	\$147,694.00	\$190,348.00	78	1	Minimally Distressed
Fairview Township	LUZ	\$1,982,108.00	\$2,832,117.00	70	1	Minimally Distressed
Fairview Township	YOR	\$24,146,736.00	\$19,244,440.00	125	0	Not Distressed
Fairview Township	ERI	\$5,933,986.00	\$5,323,877.00	111	0	Not Distressed
Fallowfield Township	WAS	\$1,146,486.00	\$715,539.00	160	0	Not Distressed
Falls Creek Borough	JEF	\$657,545.00	\$425,232.00	155	0	Not Distressed
Falls Township	BUC	\$44,391,466.00	\$64,370,227.00	69	2	Moderately Distressed
Farmington Township	TIO	\$297,566.00	\$289,717.00	103	0	Not Distressed
Farrell City	MER	\$12,469,568.00	\$12,770,132.00	98	0	Not Distressed
Fawn Township Sewer Authority	ALL	\$158,403.00	\$175,770.00	90	0	Not Distressed
Fawn Township	ALL	\$1,806,701.00	\$1,268,380.00	142	0	Not Distressed
Fawn-frazer Joint Water Authority	ALL	\$601,127.00	\$561,220.00	107	0	Not Distressed
Fayette Township	JUN	\$216,318.00	\$234,039.00	92	0	Not Distressed
Ferguson Township	CEN	\$11,487,416.00	\$12,370,890.00	93	0	Not Distressed
Ferndale Borough	CMB	\$763,633.00	\$670,820.00	114	0	Not Distressed
Findlay Township	ALL	\$21,453,101.00	\$23,168,893.00	93	0	Not Distressed
Fleetwood Borough	BER	\$6,191,256.00	\$5,979,592.00	104	0	Not Distressed
Folcroft Borough	DEL	\$10,846,223.00	\$11,614,443.00	93	0	Not Distressed
Ford City Borough Municipal Authority	ARM	\$291,791.00	\$306,252.00	95	0	Not Distressed
Ford City Borough*	ARM	\$2,426,654.00	\$2,198,880.00	110	0	Not Distressed
Forest City Borough	SUS	\$844,655.00	\$688,205.00	123	0	Not Distressed
Forest Hills Borough	ALL	\$12,397,923.00	\$13,830,258.00	90	0	Not Distressed
Forest Lake Township	SUS	\$100,895.00	\$71,135.00	142	0	Not Distressed
Forks Township	NHP	\$14,559,988.00	\$17,210,822.00	85	1	Minimally Distressed
Forty Fort Borough	LUZ	\$4,660,826.00	\$4,979,509.00	94	0	Not Distressed
Forward Township	ALL	\$2,758,128.00	\$2,788,458.00	99	0	Not Distressed
Foster Township	SCH	\$102,419.00	\$76,690.00	134	0	Not Distressed
Foster Township	MCK	\$2,275,363.00	\$2,104,401.00	108	0	Not Distressed
Fountain Hill Borough	LEH	\$5,041,602.00	\$6,674,486.00	76	1	Minimally Distressed
Fox Chapel Authority	ALL	\$2,440,100.00	\$2,402,248.00	102	0	Not Distressed
Fox Chapel Borough	ALL	\$17,084,077.00	\$14,659,089.00	117	0	Not Distressed
Frackville Borough	SCH	\$2,252,345.00	\$3,007,049.00	75	1	Minimally Distressed
Franconia Township	MTG	\$10,591,775.00	\$11,775,192.00	90	0	Not Distressed
Franklin Township	YOR	\$319,104.00	\$309,668.00	103	0	Not Distressed
Franklin Borough	CMB	\$785,217.00	\$48,210.00	1629	0	Not Distressed
Franklin City	VEN	\$24,239,581.00	\$23,593,344.00	103	0	Not Distressed
Franklin Park Borough	ALL	\$10,162,181.00	\$11,363,851.00	89	1	Minimally Distressed
Franklin Township	WES	\$7,351,690.00	\$7,915,753.00	93	0	Not Distressed
Franklin Township Sewer Authority	GRE	\$1,549,937.00	\$1,496,786.00	104	0	Not Distressed
Franklin Township	CAR	\$3,409,007.00	\$3,603,454.00	95	0	Not Distressed
Franklin Township	SUS	\$140,586.00	\$177,685.00	79	1	Minimally Distressed
Franklin Township	BEA	\$2,247,123.00	\$1,988,090.00	113	0	Not Distressed
Frazer Township Authority	ALL	\$81,137.00	\$72,861.00	111	0	Not Distressed
Frazer Township	ALL	\$836,089.00	\$755,761.00	111	0	Not Distressed
Fredericksburg Sewer & Water Authority	LEB	\$386,830.00	\$361,584.00	107	0	Not Distressed
Freeburg Borough	SNY	\$273,703.00	\$291,322.00	94	0	Not Distressed
Freedom Township	BLA	\$946,099.00	\$1,012,925.00	93	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Freehold Township	WAR	\$205,940.00	\$209,352.00	98	0	Not Distressed
Freeland Borough	LUZ	\$1,953,780.00	\$1,407,628.00	139	0	Not Distressed
Freeland Borough Municipal Authority	LUZ	\$2,193,878.00	\$1,773,010.00	124	0	Not Distressed
Freemansburg Borough	NHP	\$1,060,138.00	\$963,740.00	110	0	Not Distressed
Freeport Borough	ARM	\$1,605,462.00	\$1,206,291.00	133	0	Not Distressed
Frenchcreek Township	VEN	\$387,138.00	\$361,342.00	107	0	Not Distressed
Galeton Borough	POT	\$972,771.00	\$1,170,503.00	83	1	Minimally Distressed
Gallitzin Borough	CMB	\$1,531,009.00	\$872,815.00	175	0	Not Distressed
Gallitzin Borough Sewer & Disposal Authority	CMB	\$420,610.00	\$268,743.00	157	0	Not Distressed
Geistown Borough	CMB	\$586,339.00	\$409,651.00	143	0	Not Distressed
Gettysburg Borough	ADA	\$9,421,460.00	\$8,740,284.00	108	0	Not Distressed
Gettysburg Municipal Authority	ADA	\$3,891,329.00	\$3,844,137.00	101	0	Not Distressed
Gilpin Township	ARM	\$579,035.00	\$594,421.00	97	0	Not Distressed
Girard Borough	ERI	\$3,192,687.00	\$3,409,133.00	94	0	Not Distressed
Glassport Borough	ALL	\$2,424,703.00	\$2,823,393.00	86	1	Minimally Distressed
Glenburn Township	LAC	\$163,648.00	\$152,069.00	108	0	Not Distressed
Glenolden Borough	DEL	\$9,323,914.00	\$10,367,358.00	90	0	Not Distressed
Granville Township	MIF	\$5,839,369.00	\$6,260,710.00	93	0	Not Distressed
Great Bend Township	SUS	\$91,851.00	\$46,834.00	196	0	Not Distressed
Greater Hazleton Joint Authority	LUZ	\$3,191,249.00	\$3,674,770.00	87	1	Minimally Distressed
Greater Lebanon Refuse Authority	LEB	\$7,459,452.00	\$7,819,022.00	95	0	Not Distressed
Green Tree Borough	ALL	\$9,759,456.00	\$9,827,347.00	99	0	Not Distressed
Green Township	IND	\$513,797.00	\$342,533.00	150	0	Not Distressed
Greencastle Borough	FRA	\$3,808,086.00	\$3,551,619.00	107	0	Not Distressed
Greene County Regional Police Department	GRE	\$40,527.00	\$41,769.00	97	0	Not Distressed
Greene Township	MER	\$275,625.00	\$251,879.00	109	0	Not Distressed
Greenfield Township	BLA	\$2,172,669.00	\$780,345.00	278	0	Not Distressed
Greenfield Township	ERI	\$725,301.00	\$706,639.00	103	0	Not Distressed
Greensburg City	WES	\$39,538,394.00	\$40,614,243.00	97	0	Not Distressed
Greenville Borough	MER	\$15,738,863.00	\$15,744,072.00	100	0	Not Distressed
Greenville Borough Municipal*	MER	\$899,206.00	\$775,922.00	116	0	Not Distressed
Greenwich Township	BER	\$758,754.00	\$823,079.00	92	0	Not Distressed
Greenwood Township	COL	\$254,085.00	\$214,124.00	119	0	Not Distressed
Grove City Borough	MER	\$13,870,757.00	\$13,884,123.00	100	0	Not Distressed
Guilford Township Authority	FRA	\$1,694,864.00	\$1,833,371.00	92	0	Not Distressed
Guilford Water Authority	FRA	\$3,460,770.00	\$3,506,106.00	99	0	Not Distressed
Halfmoon Township	CEN	\$523,208.00	\$605,342.00	86	1	Minimally Distressed
Hamburg Borough	BER	\$4,995,953.00	\$5,479,848.00	91	0	Not Distressed
Hamilton Township	ADA	\$363,403.00	\$346,355.00	105	0	Not Distressed
Hamiltonban Township	ADA	\$563,499.00	\$356,017.00	158	0	Not Distressed
Hampden Township	CUM	\$40,383,759.00	\$43,997,200.00	92	0	Not Distressed
Hampton Shaler Water Authority	ALL	\$7,978,897.00	\$7,995,727.00	100	0	Not Distressed
Hampton Township	ALL	\$31,150,909.00	\$30,625,958.00	102	0	Not Distressed
Hanover Borough	YOR	\$63,790,506.00	\$57,119,316.00	112	0	Not Distressed
Hanover Township	NHP	\$11,044,064.00	\$12,042,273.00	92	0	Not Distressed
Hanover Township	WAS	\$578,710.00	\$479,667.00	121	0	Not Distressed
Hanover Township	LUZ	\$18,617,237.00	\$18,962,511.00	98	0	Not Distressed
Harborcreek Township	ERI	\$7,430,317.00	\$8,076,795.00	92	0	Not Distressed
Harmar Township	ALL	\$3,244,976.00	\$4,105,343.00	79	1	Minimally Distressed
Harmony Borough	BUT	\$829,214.00	\$1,006,570.00	82	1	Minimally Distressed
Harmony Township	BEA	\$3,964,131.00	\$3,322,569.00	119	0	Not Distressed
Harrisburg City	DAU	\$256,403,100.00	\$252,351,601.00	102	0	Not Distressed
Harrison Township Water Authority	ALL	\$3,133,597.00	\$2,919,697.00	107	0	Not Distressed
Harrison Township	ALL	\$15,289,156.00	\$13,522,935.00	113	0	Not Distressed
Harveys Lake Borough*	LUZ	\$1,207,885.00	\$472,340.00	256	0	Not Distressed
HatBoroughBorough	MTG	\$13,026,999.00	\$13,225,281.00	99	0	Not Distressed
Hatfield Borough	MTG	\$2,246,830.00	\$2,377,440.00	95	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Hatfield Township Municipal Authority	MTG	\$12,159,872.00	\$10,983,348.00	111	0	Not Distressed
Hatfield Township	MTG	\$27,859,281.00	\$27,438,604.00	102	0	Not Distressed
Haverford Township	DEL	\$89,724,612.00	\$113,875,038.00	79	1	Minimally Distressed
Haycock Township	BUC	\$737,299.00	\$827,203.00	89	1	Minimally Distressed
Hazle Township	LUZ	\$632,251.00	\$648,894.00	97	0	Not Distressed
Hazleton City	LUZ	\$64,090,453.00	\$88,064,227.00	73	1	Minimally Distressed
Hazleton City Authority	LUZ	\$4,162,902.00	\$5,520,906.00	75	1	Minimally Distressed
Hegins Township	SCH	\$1,182,851.00	\$1,500,413.00	79	1	Minimally Distressed
Heidelberg Borough	ALL	\$659,355.00	\$388,792.00	170	0	Not Distressed
Heidelberg Township	BER	\$284,499.00	\$204,928.00	139	0	Not Distressed
Heidelberg Township	LEB	\$1,026,487.00	\$567,437.00	181	0	Not Distressed
Hellam Township	YOR	\$4,205,824.00	\$4,506,492.00	93	0	Not Distressed
Hellertown Borough	NHP	\$7,986,094.00	\$6,846,585.00	117	0	Not Distressed
Hellertown Borough Authority	NHP	\$1,195,785.00	\$1,335,742.00	90	0	Not Distressed
Hemlock Township	COL	\$2,046,313.00	\$2,097,357.00	98	0	Not Distressed
Hempfield Township	MER	\$2,411,594.00	\$2,477,839.00	97	0	Not Distressed
Hempfield Township	WES	\$14,254,193.00	\$14,170,578.00	101	0	Not Distressed
Hereford Township	BER	\$413,828.00	\$309,940.00	134	0	Not Distressed
Hermitage City	MER	\$39,872,507.00	\$38,848,979.00	103	0	Not Distressed
Highland Township	ELK	\$124,525.00	\$118,264.00	105	0	Not Distressed
Highspire Borough	DAU	\$5,645,950.00	\$5,864,737.00	96	0	Not Distressed
Hilltown Township	BUC	\$19,985,926.00	\$20,623,275.00	97	0	Not Distressed
Holidaysburg Borough	BLA	\$13,596,324.00	\$13,696,745.00	99	0	Not Distressed
Homer City Borough	IND	\$3,469,386.00	\$4,226,427.00	82	1	Minimally Distressed
Homestead Borough	ALL	\$3,158,349.00	\$4,724,294.00	67	2	Moderately Distressed
Honesdale Borough	WAY	\$4,447,229.00	\$4,710,600.00	94	0	Not Distressed
Honey Brook Borough	CHE	\$286,677.00	\$351,111.00	82	1	Minimally Distressed
Hooversville Borough	SOM	\$483,350.00	\$523,749.00	92	0	Not Distressed
Hopewell Township	YOR	\$1,143,908.00	\$1,111,803.00	103	0	Not Distressed
Hopewell Township	BEA	\$17,147,762.00	\$18,005,603.00	95	0	Not Distressed
Horsham Township	MTG	\$37,032,817.00	\$41,411,998.00	89	1	Minimally Distressed
Horsham Water & Sewer Authority	MTG	\$4,026,858.00	\$4,259,104.00	95	0	Not Distressed
Hughestown Borough	LUZ	\$180,759.00	\$146,976.00	123	0	Not Distressed
Hughesville Borough	LYC	\$1,451,051.00	\$2,180,865.00	67	2	Moderately Distressed
Hummelstown Borough	DAU	\$8,138,890.00	\$7,585,940.00	107	0	Not Distressed
Hunlock Township	LUZ	\$668,472.00	\$698,010.00	96	0	Not Distressed
Huntingdon Borough	HUN	\$15,150,831.00	\$16,183,164.00	94	0	Not Distressed
Huntington Township	LUZ	\$1,008,723.00	\$970,016.00	104	0	Not Distressed
Huston Township	CLE	\$141,268.00	\$67,352.00	210	0	Not Distressed
Hyndman Borough	BED	\$1,146,431.00	\$1,236,049.00	93	0	Not Distressed
Hyndman Borough Municipal Authority	BED	(\$18,031.00)	\$63,891.00	-28	3	Severely Distressed
Independence Township	BEA	\$915,373.00	\$927,969.00	99	0	Not Distressed
Indian Lake Borough	SOM	\$331,435.00	\$278,254.00	119	0	Not Distressed
Indiana Borough	IND	\$22,671,666.00	\$20,009,909.00	113	0	Not Distressed
Indiana Borough/Blairsville Cog	IND	\$471,433.00	\$310,209.00	152	0	Not Distressed
Indiana Township	ALL	\$10,425,308.00	\$10,700,414.00	97	0	Not Distressed
Ingram Borough	ALL	\$3,555,622.00	\$3,318,894.00	107	0	Not Distressed
Irwin Borough	WES	\$1,944,327.00	\$1,754,224.00	111	0	Not Distressed
Jackson Township Water Authority	CMB	\$500,537.00	\$576,362.00	87	1	Minimally Distressed
Jackson Township	BUT	\$2,049,067.00	\$2,459,763.00	83	1	Minimally Distressed
Jackson Township	LEB	\$1,376,198.00	\$1,506,203.00	91	0	Not Distressed
Jackson Township	LUZ	\$1,833,303.00	\$2,033,933.00	90	0	Not Distressed
Jackson Township	YOR	\$2,844,173.00	\$2,603,460.00	109	0	Not Distressed
Jeannette City	WES	\$18,351,102.00	\$18,811,517.00	98	0	Not Distressed
Jefferson Conservation District	JEF	\$981,655.00	\$1,091,271.00	90	0	Not Distressed
Jefferson County Solid Waste Authority	JEF	\$293,335.00	\$274,836.00	107	0	Not Distressed
Jefferson Hills Borough	ALL	\$9,656,575.00	\$11,196,749.00	86	1	Minimally Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Jefferson Township	WAS	\$117,776.00	\$112,907.00	104	0	Not Distressed
Jenkins Township	LUZ	\$2,069,248.00	\$1,526,802.00	136	0	Not Distressed
Jenkintown Borough	MTG	\$6,808,685.00	\$7,121,824.00	96	0	Not Distressed
Jenner Township	SOM	\$1,469,656.00	\$1,486,013.00	99	0	Not Distressed
Jermyn Borough	LAC	\$571,878.00	\$327,354.00	175	0	Not Distressed
Jersey Shore Borough	LYC	\$1,316,796.00	\$1,397,970.00	94	0	Not Distressed
Jessup Borough	LAC	\$549,680.00	\$1,020,652.00	54	2	Moderately Distressed
Jim Thorpe Borough	CAR	\$7,349,224.00	\$7,482,991.00	98	0	Not Distressed
Johnsonburg Borough	ELK	\$3,280,373.00	\$4,044,996.00	81	1	Minimally Distressed
Johnsonburg Municipal Authority*	ELK	\$1,708,368.00	\$1,705,746.00	100	0	Not Distressed
Johnstown City	CMB	\$50,987,868.00	\$55,185,782.00	92	0	Not Distressed
Johnstown City Housing Authority	CMB	\$15,132,918.00	\$16,200,843.00	93	0	Not Distressed
Joint Municipal Authority Of Wyomissing Valley	BER	\$1,743,629.00	\$1,516,611.00	115	0	Not Distressed
Kane Borough	MCK	\$4,079,631.00	\$3,642,025.00	112	0	Not Distressed
Keating Township	MCK	\$837,898.00	\$878,879.00	95	0	Not Distressed
Kelly Township	UNI	\$113,768.00	\$125,188.00	91	0	Not Distressed
Kenhorst Borough	BER	\$707,276.00	\$613,151.00	115	0	Not Distressed
Kennedy Township	ALL	\$6,069,076.00	\$6,126,829.00	99	0	Not Distressed
Kennett Square Borough	CHE	\$10,239,833.00	\$9,748,925.00	105	0	Not Distressed
Kennett Township	CHE	\$2,939,385.00	\$3,187,300.00	92	0	Not Distressed
Kidder Township	CAR	\$2,946,132.00	\$3,290,595.00	90	0	Not Distressed
Kilbuck Township	ALL	\$436,765.00	\$337,440.00	129	0	Not Distressed
Kingston Borough	LUZ	\$22,202,639.00	\$25,933,345.00	86	1	Minimally Distressed
Kingston Township	LUZ	\$6,788,731.00	\$6,114,204.00	111	0	Not Distressed
Kittanning Borough	ARM	\$9,501,439.00	\$9,642,696.00	99	0	Not Distressed
Kittanning Borough Municipal Authority	ARM	\$63,933.00	\$147,396.00	43	3	Severely Distressed
Kline Township	SCH	\$220,217.00	\$272,322.00	81	1	Minimally Distressed
Knox Borough	CLA	\$951,168.00	\$757,975.00	125	0	Not Distressed
Kulpmont Borough	NMB	\$881,336.00	\$661,819.00	133	0	Not Distressed
Kulpmont Marion Heights Joint Authority	NMB	\$405,984.00	\$314,122.00	129	0	Not Distressed
Kutztown Borough	BER	\$21,589,690.00	\$21,540,894.00	100	0	Not Distressed
Lackawanna, County Of, Transit Authority	LAC	\$5,272,284.00	\$7,906,354.00	67	2	Moderately Distressed
Lackawaxen Township	PIK	\$958,621.00	\$860,375.00	111	0	Not Distressed
Lafayette Township	MCK	\$652,422.00	\$667,036.00	98	0	Not Distressed
Lafliin Borough	LUZ	\$716,502.00	\$445,092.00	161	0	Not Distressed
Lake City Borough	ERI	\$1,552,534.00	\$1,569,270.00	99	0	Not Distressed
Lake Township	WAY	\$754,649.00	\$755,415.00	100	0	Not Distressed
Lake Township	LUZ	\$409,711.00	\$421,032.00	97	0	Not Distressed
Lamar Township	CLI	\$172,098.00	\$170,357.00	101	0	Not Distressed
Lancaster Area Sewer Authority	LAN	\$13,782,281.00	\$13,092,784.00	105	0	Not Distressed
Lancaster City	LAN	\$165,253,830.00	\$201,294,319.00	82	1	Minimally Distressed
Lancaster City Parking Authority	LAN	\$1,901,869.00	\$2,030,275.00	94	0	Not Distressed
Lancaster Township	BUT	\$970,701.00	\$947,345.00	102	0	Not Distressed
Lancaster Township	LAN	\$4,468,656.00	\$4,822,604.00	93	0	Not Distressed
Lansdale Borough	MTG	\$34,590,431.00	\$36,544,198.00	95	0	Not Distressed
Lansdowne Borough	DEL	\$15,248,643.00	\$16,453,031.00	93	0	Not Distressed
Lansford Borough	CAR	\$1,164,259.00	\$1,274,552.00	91	0	Not Distressed
Lansford-coaldale Joint Water Authority	CAR	\$1,662,437.00	\$1,814,842.00	92	0	Not Distressed
Larksville Borough	LUZ	\$3,265,752.00	\$2,664,271.00	123	0	Not Distressed
Latimore Township	ADA	\$491,733.00	\$705,816.00	70	1	Minimally Distressed
Latrobe	WES	\$12,300,408.00	\$11,610,311.00	106	0	Not Distressed
Latrobe Municipal Authority	WES	\$3,846,800.00	\$3,673,403.00	105	0	Not Distressed
Laureldale Borough	BER	\$3,261,123.00	\$3,182,826.00	102	0	Not Distressed
Lawrence Park Township	ERI	\$4,496,121.00	\$4,418,592.00	102	0	Not Distressed
Lawrence Township	CLE	\$3,889,810.00	\$4,114,224.00	95	0	Not Distressed
Lebanon City	LEB	\$44,476,045.00	\$43,611,729.00	102	0	Not Distressed
Lebanon City Authority	LEB	\$18,944,248.00	\$19,203,181.00	99	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Lebanon Community Library	LEB	\$761,500.00	\$522,632.00	146	0	Not Distressed
Leechburg Borough	ARM	\$743,971.00	\$1,045,629.00	71	1	Minimally Distressed
Leesport Borough	BER	\$311,680.00	\$277,773.00	112	0	Not Distressed
Leet Township	ALL	\$2,308,277.00	\$2,641,403.00	87	1	Minimally Distressed
Leetsdale Borough	ALL	\$1,863,872.00	\$2,162,955.00	86	1	Minimally Distressed
Leetsdale Borough Municipal Authority	ALL	\$861,525.00	\$823,396.00	105	0	Not Distressed
Lehigh And Northampton Transportation Authority	LEH	\$30,427,738.00	\$32,743,471.00	93	0	Not Distressed
Lehigh County Authority	LEH	\$33,675,171.00	\$36,584,251.00	92	0	Not Distressed
Lehigh Township	NHP	\$8,431,428.00	\$8,692,885.00	97	0	Not Distressed
Lehigh-northampton Airport Authority	LEH	\$18,292,858.00	\$17,360,505.00	105	0	Not Distressed
Lehighton Borough	CAR	\$13,387,263.00	\$14,069,500.00	95	0	Not Distressed
Lehighton Water Authority	CAR	\$2,094,128.00	\$2,152,911.00	97	0	Not Distressed
Lehman Township	LUZ	\$1,159,947.00	\$1,096,801.00	106	0	Not Distressed
Lemoyne Borough	CUM	\$2,598,211.00	\$2,643,214.00	98	0	Not Distressed
Lewisburg Borough	UNI	\$3,358,005.00	\$3,924,578.00	86	1	Minimally Distressed
Lewistown Borough	MIF	\$8,610,470.00	\$8,696,953.00	99	0	Not Distressed
Liberty Township	MCK	\$379,481.00	\$311,302.00	122	0	Not Distressed
Liberty Township	ADA	\$509,145.00	\$288,253.00	177	0	Not Distressed
Ligonier Valley Police Department	WES	\$2,082,324.00	\$1,759,841.00	118	0	Not Distressed
Lilly Borough	CMB	\$336,839.00	\$269,382.00	125	0	Not Distressed
Limerick Township	MTG	\$16,905,923.00	\$17,474,931.00	97	0	Not Distressed
Limestone Township	UNI	\$239,013.00	\$188,450.00	127	0	Not Distressed
Limestone Township	CLA	\$421,724.00	\$468,781.00	90	0	Not Distressed
Lincoln Township	SOM	\$271,262.00	\$230,761.00	118	0	Not Distressed
Linesville Borough	CRA	\$350,749.00	\$312,386.00	112	0	Not Distressed
Lititz Borough	LAN	\$13,586,730.00	\$13,562,694.00	100	0	Not Distressed
Littlestown Borough	ADA	\$3,420,296.00	\$3,729,611.00	92	0	Not Distressed
Lock Haven City	CLI	\$13,794,535.00	\$13,404,458.00	103	0	Not Distressed
Locust Township	COL	\$779,016.00	\$702,652.00	111	0	Not Distressed
Logan Township	BLA	\$9,877,954.00	\$9,598,097.00	103	0	Not Distressed
London Grove Township	CHE	\$797,471.00	\$779,976.00	102	0	Not Distressed
London Grove Township	CHE	\$1,584,393.00	\$1,812,749.00	87	1	Minimally Distressed
Longswamp Township	BER	\$1,286,619.00	\$1,032,374.00	125	0	Not Distressed
Lower Allen Township Authority	CUM	\$6,408,511.00	\$5,939,331.00	108	0	Not Distressed
Lower Allen Township	CUM	\$18,517,293.00	\$19,561,301.00	95	0	Not Distressed
Lower Alsace Township	BER	\$1,895,092.00	\$2,176,532.00	87	1	Minimally Distressed
Lower Bucks County Joint Authority	BUC	\$23,406,732.00	\$23,321,365.00	100	0	Not Distressed
Lower Burrell City	WES	\$20,706,676.00	\$22,704,692.00	91	0	Not Distressed
Lower Chanceford Township	YOR	\$341,241.00	\$496,266.00	69	2	Moderately Distressed
Lower Chichester Township	DEL	\$2,585,448.00	\$2,793,073.00	93	0	Not Distressed
Lower Frederick Township	MTG	\$827,200.00	\$685,488.00	121	0	Not Distressed
Lower Gwynedd Township	MTG	\$25,115,924.00	\$23,542,808.00	107	0	Not Distressed
Lower Heidelberg Township	BER	\$3,937,316.00	\$3,967,149.00	99	0	Not Distressed
Lower Indiana County Authority	IND	\$191,605.00	\$179,778.00	107	0	Not Distressed
Lower Mahanoy Township	NMB	\$91,692.00	\$73,376.00	125	0	Not Distressed
Lower Makefield Township	BUC	\$24,774,185.00	\$30,738,891.00	81	1	Minimally Distressed
Lower Merion Township	MTG	\$242,961,209.00	\$236,370,961.00	103	0	Not Distressed
Lower Moreland Township	MTG	\$27,447,392.00	\$22,356,717.00	123	0	Not Distressed
Lower Nazareth Township	NHP	\$3,327,746.00	\$3,062,608.00	109	0	Not Distressed
Lower Oxford Township	CHE	\$282,515.00	\$319,072.00	89	1	Minimally Distressed
Lower Paxton Township	DAU	\$51,826,518.00	\$62,579,139.00	83	1	Minimally Distressed
Lower Perkiomen Valley	MTG	\$619,277.00	\$222,906.00	278	0	Not Distressed
Lower Pottsgrove Township	MTG	\$11,065,124.00	\$12,945,739.00	85	1	Minimally Distressed
Lower Providence Township	MTG	\$2,317,070.00	\$2,458,868.00	94	0	Not Distressed
Lower Providence Township	MTG	\$26,127,661.00	\$29,708,727.00	88	1	Minimally Distressed
Lower Salford Township	MTG	\$18,978,243.00	\$19,754,341.00	96	0	Not Distressed
Lower Saucon Township	NHP	\$11,339,246.00	\$12,431,289.00	91	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Lower Southampton Township	BUC	\$25,150,531.00	\$29,976,881.00	84	1	Minimally Distressed
Lower Swatara Township	DAU	\$17,882,986.00	\$16,174,499.00	111	0	Not Distressed
Lower Towamensing Township	CAR	\$173,060.00	\$164,142.00	105	0	Not Distressed
Lower Windsor Township	YOR	\$5,600,502.00	\$6,021,578.00	93	0	Not Distressed
Lower Yoder Township	CMB	\$2,788,015.00	\$1,408,394.00	198	0	Not Distressed
Loyalhanna Township	WES	\$482,948.00	\$474,346.00	102	0	Not Distressed
Loyalsock Township	LYC	\$2,434,941.00	\$2,315,779.00	105	0	Not Distressed
Luzerne Borough	LUZ	\$196,455.00	\$231,548.00	85	1	Minimally Distressed
Luzerne County Flood Protection Agency	LUZ	\$161,226.00	\$202,606.00	80	1	Minimally Distressed
Luzerne County Transportation Authority	LUZ	\$6,629,474.00	\$10,499,242.00	63	2	Moderately Distressed
Luzerne Township	FAY	\$3,151,793.00	\$1,179,146.00	267	0	Not Distressed
Lykens Borough	DAU	\$1,580,483.00	\$736,097.00	215	0	Not Distressed
Lynn Township	LEH	\$828,565.00	\$739,656.00	112	0	Not Distressed
Macungie Borough	LEH	\$3,646,684.00	\$3,641,389.00	100	0	Not Distressed
Mahanoy City Borough	SCH	\$1,929,334.00	\$2,146,373.00	90	0	Not Distressed
Mahanoy Township Authority	SCH	\$1,809,361.00	\$1,703,968.00	106	0	Not Distressed
Mahoning Township	CAR	\$2,319,463.00	\$2,521,781.00	92	0	Not Distressed
Mahoning Township	MTR	\$9,296,334.00	\$9,968,153.00	93	0	Not Distressed
Mahoning Township*	LAW	\$514,921.00	\$496,123.00	104	0	Not Distressed
Maidencreek Township Authority	BER	\$1,233,268.00	\$1,400,823.00	88	1	Minimally Distressed
Maidencreek Township	BER	\$1,469,052.00	\$774,105.00	190	0	Not Distressed
Malvern Borough	CHE	\$7,255,373.00	\$5,746,028.00	126	0	Not Distressed
Manchester Township	YOR	\$12,791,389.00	\$13,844,109.00	92	0	Not Distressed
Manheim Borough	LAN	\$4,803,244.00	\$5,048,478.00	95	0	Not Distressed
Manheim Township	LAN	\$60,461,872.00	\$63,905,535.00	95	0	Not Distressed
Manheim Township	YOR	\$890,425.00	\$802,654.00	111	0	Not Distressed
Manor Borough	WES	\$1,483,676.00	\$1,389,975.00	107	0	Not Distressed
Manor Township Joint Municipal Authority	ARM	\$1,191,202.00	\$1,354,931.00	88	1	Minimally Distressed
Manor Township	LAN	\$16,160,689.00	\$16,308,062.00	99	0	Not Distressed
Mansfield Borough	TIO	\$2,657,005.00	\$2,671,074.00	99	0	Not Distressed
Marcus Hook Borough	DEL	\$6,350,338.00	\$7,172,494.00	89	1	Minimally Distressed
Marion Township	BUT	\$80,435.00	\$108,299.00	74	1	Minimally Distressed
Marlborough Township	MTG	\$2,225,245.00	\$2,322,294.00	96	0	Not Distressed
Marple Township	DEL	\$26,481,111.00	\$40,589,982.00	65	2	Moderately Distressed
Mars Borough	BUT	\$582,482.00	\$446,922.00	130	0	Not Distressed
Marshall Township	ALL	\$5,199,263.00	\$4,982,869.00	104	0	Not Distressed
Martic Township	LAN	\$216,077.00	\$140,168.00	154	0	Not Distressed
Martinsburg Borough	BLA	\$1,905,818.00	\$1,992,023.00	96	0	Not Distressed
Marysville Borough	PER	\$3,110,784.00	\$3,074,916.00	101	0	Not Distressed
Masontown Borough	FAY	\$2,467,639.00	\$2,080,263.00	119	0	Not Distressed
Matamoras Borough	PIK	\$269,338.00	\$56,105.00	480	0	Not Distressed
Maxatawny Township	BER	\$1,062,562.00	\$1,059,526.00	100	0	Not Distressed
Mcdadoo Borough	SCH	\$2,574,032.00	\$913,743.00	282	0	Not Distressed
Mccandless Township Sanitary Authority	ALL	\$14,208,717.00	\$14,862,974.00	96	0	Not Distressed
Mccandless Township	ALL	\$26,528,908.00	\$27,537,293.00	96	0	Not Distressed
Mconnellsburg Borough	FUL	\$276,722.00	\$496,964.00	56	2	Moderately Distressed
Mcdonald Borough	WAS	\$1,166,517.00	\$996,034.00	117	0	Not Distressed
Mckean County Solid Waste Authority	MCK	\$967,283.00	\$430,434.00	225	0	Not Distressed
Mckean Township	ERI	\$1,086,855.00	\$1,226,062.00	89	1	Minimally Distressed
Mckees Rocks Borough	ALL	\$6,053,333.00	\$5,751,221.00	105	0	Not Distressed
Mckeesport City	ALL	\$44,581,915.00	\$53,467,560.00	83	1	Minimally Distressed
Mckeesport City Municipal Authority	ALL	\$9,373,661.00	\$8,878,625.00	106	0	Not Distressed
Mcsherrystown Borough	ADA	\$2,832,088.00	\$3,052,776.00	93	0	Not Distressed
Mead Township	WAR	\$2,239,297.00	\$1,181,036.00	190	0	Not Distressed
Meadville City	CRA	\$38,812,134.00	\$46,525,176.00	83	1	Minimally Distressed
Mechanicsburg Borough	CUM	\$13,351,170.00	\$13,956,184.00	96	0	Not Distressed
Media Borough	DEL	\$23,593,615.00	\$24,819,340.00	95	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Menallen Township	ADA	\$420,137.00	\$348,723.00	120	0	Not Distressed
Mercer Borough	MER	\$4,247,887.00	\$4,107,131.00	103	0	Not Distressed
Mercer County Regional	MER	\$2,816,290.00	\$2,665,921.00	106	0	Not Distressed
Mercersburg Borough	FRA	\$1,262,569.00	\$1,116,135.00	113	0	Not Distressed
Meyersdale Borough	SOM	\$1,621,295.00	\$1,504,598.00	108	0	Not Distressed
Mid Mon Valley Water Pollution Control Authority	WAS	\$506,045.00	\$374,679.00	135	0	Not Distressed
Middle Paxton Township	DAU	\$489,454.00	\$500,030.00	98	0	Not Distressed
Middleburg Borough	SNY	\$2,362,070.00	\$2,182,610.00	108	0	Not Distressed
Middlesex Township	BUT	\$2,626,649.00	\$2,874,668.00	91	0	Not Distressed
Middlesex Township	CUM	\$5,850,998.00	\$5,222,300.00	112	0	Not Distressed
Middletown Borough	DAU	\$20,151,999.00	\$20,926,950.00	96	0	Not Distressed
Middletown Township Sewer Authority	DEL	\$804,930.00	\$1,016,724.00	79	1	Minimally Distressed
Middletown Township	BUC	\$61,829,919.00	\$72,533,192.00	85	1	Minimally Distressed
Middletown Township	DEL	\$4,404,226.00	\$4,301,439.00	102	0	Not Distressed
Midland Borough	BEA	\$2,250,014.00	\$2,303,774.00	98	0	Not Distressed
Midland Borough Municipal Authority	BEA	\$2,178,124.00	\$2,008,215.00	108	0	Not Distressed
Mifflin County Municipal Authority	MIF	\$3,777,936.00	\$3,436,936.00	110	0	Not Distressed
Mifflin County Regional Police Department	MIF	\$9,355,819.00	\$11,344,568.00	82	1	Minimally Distressed
Mifflinburg Borough	UNI	\$6,068,723.00	\$6,324,913.00	96	0	Not Distressed
Mifflintown Borough	JUN	\$74,451.00	\$102,121.00	73	1	Minimally Distressed
Mifflintown Municipal	JUN	\$717,662.00	\$699,242.00	103	0	Not Distressed
Milford Borough	PIK	\$701,494.00	\$704,039.00	100	0	Not Distressed
Milford Township	PIK	\$69,410.00	\$71,344.00	97	0	Not Distressed
Milford Township	BUC	\$2,165,786.00	\$2,537,302.00	85	1	Minimally Distressed
Millbourne Borough	DEL	\$359,499.00	\$686,927.00	52	2	Moderately Distressed
Millcreek Township	LEB	\$1,232,577.00	\$1,275,020.00	97	0	Not Distressed
Millcreek Township	ERI	\$85,787,195.00	\$88,355,288.00	97	0	Not Distressed
Miller Township	PER	\$49,148.00	\$48,431.00	101	0	Not Distressed
Millersburg Borough	DAU	\$2,232,687.00	\$2,084,757.00	107	0	Not Distressed
Millerstown Borough	PER	\$271,647.00	\$220,736.00	123	0	Not Distressed
Millersville Borough	LAN	\$9,885,067.00	\$11,413,863.00	87	1	Minimally Distressed
Millvale Borough	ALL	\$2,857,579.00	\$3,153,149.00	91	0	Not Distressed
Millville Borough	COL	\$586,445.00	\$526,798.00	111	0	Not Distressed
Milton Borough	NMB	\$5,893,178.00	\$6,844,604.00	86	1	Minimally Distressed
Milton Regional Sewer Authority	NMB	\$3,227,898.00	\$3,520,916.00	92	0	Not Distressed
Minersville Borough	SCH	\$5,828,718.00	\$6,127,747.00	95	0	Not Distressed
Mohnton Borough	BER	\$1,292,029.00	\$1,377,045.00	94	0	Not Distressed
Mon Valley Sewage Authority	WES	\$5,805,537.00	\$5,965,271.00	97	0	Not Distressed
Monaca Borough	BEA	\$6,714,716.00	\$6,554,068.00	102	0	Not Distressed
Monessen City	WES	\$7,099,393.00	\$9,072,604.00	78	1	Minimally Distressed
Monongahela City	WAS	\$4,720,157.00	\$4,466,367.00	106	0	Not Distressed
Monongahela City Municipal Authority	WAS	\$1,221,367.00	\$1,204,116.00	101	0	Not Distressed
Monroeville Borough	ALL	\$96,238,679.00	\$106,488,563.00	90	0	Not Distressed
Monroeville Municipal	ALL	\$18,792,371.00	\$19,388,638.00	97	0	Not Distressed
Montgomery Borough	LYC	\$1,677,341.00	\$1,688,906.00	99	0	Not Distressed
Montgomery Township	MTG	\$32,214,334.00	\$32,544,937.00	99	0	Not Distressed
Montour Township	COL	\$432,873.00	\$377,049.00	115	0	Not Distressed
Montoursville Borough	LYC	\$3,838,514.00	\$3,871,271.00	99	0	Not Distressed
Montrose Borough	SUS	\$756,269.00	\$796,112.00	95	0	Not Distressed
Montrose Municipal Authority	SUS	\$196,487.00	\$177,749.00	111	0	Not Distressed
Moon Township Municipal Authority	ALL	\$14,389,852.00	\$14,128,202.00	102	0	Not Distressed
Moon Township	ALL	\$38,210,589.00	\$36,428,774.00	105	0	Not Distressed
Moore Township	NHP	\$6,404,125.00	\$6,505,206.00	98	0	Not Distressed
Moosic Borough	LAC	\$7,422,985.00	\$7,505,657.00	99	0	Not Distressed
Morris Cooper Township Police Commission	CLE	\$324,590.00	\$390,990.00	83	1	Minimally Distressed
Morris Township	CLE	\$232,633.00	\$238,839.00	97	0	Not Distressed
Morrisville Borough	BUC	\$17,849,892.00	\$16,189,724.00	110	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Morrisville Borough Municipal Authority	BUC	\$10,541,977.00	\$11,288,163.00	93	0	Not Distressed
Morton Borough	DEL	\$3,679,379.00	\$4,021,918.00	91	0	Not Distressed
Moscow Borough	LAC	\$1,334,432.00	\$1,169,558.00	114	0	Not Distressed
Mount Joy Borough	LAN	\$9,347,311.00	\$8,907,195.00	105	0	Not Distressed
Mount Joy Borough Authority	LAN	\$3,064,911.00	\$2,694,534.00	114	0	Not Distressed
Mount Oliver Borough	ALL	\$2,798,390.00	\$1,907,403.00	147	0	Not Distressed
Mount Penn Borough Municipal Authority	BER	\$1,148,679.00	\$1,232,829.00	93	0	Not Distressed
Mount Pocono Borough	MNR	\$746,479.00	\$744,711.00	100	0	Not Distressed
Mount Union Borough	HUN	\$4,614,698.00	\$4,118,232.00	112	0	Not Distressed
Mt Carmel Borough	NMB	\$8,215,001.00	\$6,795,172.00	121	0	Not Distressed
Mt Carmel Township	NMB	\$1,126,610.00	\$1,503,914.00	75	1	Minimally Distressed
Mt Gretna Borough	LEB	\$1,779,978.00	\$1,740,632.00	102	0	Not Distressed
Mt Holly Springs Borough	CUM	\$1,781,596.00	\$1,967,647.00	91	0	Not Distressed
Mt Jewett Borough	MCK	\$538,376.00	\$177,728.00	303	0	Not Distressed
Mt Joy Township	LAN	\$2,435,138.00	\$2,322,801.00	105	0	Not Distressed
Mt Lebanon Township	ALL	\$117,011,440.00	\$120,667,657.00	97	0	Not Distressed
Mt Penn Borough	BER	\$556,283.00	\$573,036.00	97	0	Not Distressed
Mt Pleasant Borough	WES	\$6,788,648.00	\$3,853,386.00	176	0	Not Distressed
Mt Pleasant Township	WAS	\$1,581,672.00	\$1,487,197.00	106	0	Not Distressed
Mt Pleasant Township	WES	\$8,531,208.00	\$9,073,350.00	94	0	Not Distressed
Muhlenberg Township Authority	BER	\$2,897,851.00	\$2,876,026.00	101	0	Not Distressed
Muhlenberg Township	BER	\$27,887,935.00	\$30,354,879.00	92	0	Not Distressed
Muncy Borough	LYC	\$1,940,389.00	\$2,347,213.00	83	1	Minimally Distressed
Muncy Township	LYC	\$608,758.00	\$559,310.00	109	0	Not Distressed
Munhall Borough	ALL	\$21,081,022.00	\$20,215,433.00	104	0	Not Distressed
Municipal Water Authority	BEA	\$2,372,703.00	\$1,102,980.00	215	0	Not Distressed
Murrysville Borough	WES	\$27,107,073.00	\$27,884,330.00	97	0	Not Distressed
Myerstown Borough	LEB	\$2,674,248.00	\$2,664,015.00	100	0	Not Distressed
Nanticoke City	LUZ	\$11,280,096.00	\$13,686,642.00	82	1	Minimally Distressed
Nanty Glo Borough	CMB	\$1,157,692.00	\$789,674.00	147	0	Not Distressed
Nanty Glo Sanitary Sewer Authority	CMB	\$271,726.00	\$248,503.00	109	0	Not Distressed
Nanty Glo Water Authority	CMB	\$749,471.00	\$656,581.00	114	0	Not Distressed
Narberth Borough	MTG	\$7,539,010.00	\$9,708,714.00	78	1	Minimally Distressed
Nazareth Borough	NHP	\$7,808,439.00	\$4,441,952.00	176	0	Not Distressed
Neshannock Township	LAW	\$4,864,382.00	\$5,224,343.00	93	0	Not Distressed
Nesquehoning Borough	CAR	\$3,092,215.00	\$2,821,689.00	110	0	Not Distressed
Nesquehoning Borough Authority	CAR	\$560,603.00	\$598,938.00	94	0	Not Distressed
Nether Providence Township	DEL	\$14,388,738.00	\$15,552,675.00	93	0	Not Distressed
Neville Township	ALL	\$1,473,866.00	\$1,943,258.00	76	1	Minimally Distressed
New Bethlehem Borough	CLA	\$598,394.00	\$523,301.00	114	0	Not Distressed
New Brighton Borough	BEA	\$8,456,911.00	\$8,148,398.00	104	0	Not Distressed
New Britain Borough	BUC	\$156,153.00	\$156,205.00	100	0	Not Distressed
New Britain Township	BUC	\$15,216,384.00	\$13,663,455.00	111	0	Not Distressed
New Castle City	LAW	\$46,144,835.00	\$55,342,192.00	83	1	Minimally Distressed
New Castle Sanitation Authority	LAW	\$1,627,131.00	\$1,480,426.00	110	0	Not Distressed
New Castle Township*	SCH	\$74,575.00	\$59,497.00	125	0	Not Distressed
New Cumberland Borough	CUM	\$10,958,903.00	\$10,563,916.00	104	0	Not Distressed
New Eagle Borough	WAS	\$1,169,181.00	\$1,063,642.00	110	0	Not Distressed
New Freedom Borough	YOR	\$4,629,832.00	\$4,432,219.00	104	0	Not Distressed
New Garden Township	CHE	\$5,506,357.00	\$4,623,787.00	119	0	Not Distressed
New Hanover Township	MTG	\$9,453,646.00	\$8,581,175.00	110	0	Not Distressed
New Holland Borough	LAN	\$12,562,653.00	\$12,671,436.00	99	0	Not Distressed
New Hope Borough	BUC	\$3,579,697.00	\$4,618,447.00	78	1	Minimally Distressed
New Kensington City	WES	\$24,550,630.00	\$24,727,917.00	99	0	Not Distressed
New Kensington, City Of, Municipal Authority	WES	\$7,417,138.00	\$7,806,576.00	95	0	Not Distressed
New Kensington, City Of, Sanitary Authority	WES	\$8,197,548.00	\$6,809,066.00	120	0	Not Distressed
New Milford Township	SUS	\$672,560.00	\$663,571.00	101	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
New Sewickley Township	BEA	\$4,322,217.00	\$4,380,429.00	99	0	Not Distressed
New Stanton Borough	WES	\$406,588.00	\$462,216.00	88	1	Minimally Distressed
New Wilmington Borough	LAW	\$3,917,753.00	\$3,562,006.00	110	0	Not Distressed
Newberry Township	YOR	\$10,955,490.00	\$12,048,064.00	91	0	Not Distressed
Newport Borough	PER	\$2,282,056.00	\$1,202,259.00	190	0	Not Distressed
Newport Borough Water Authority	PER	\$373,991.00	\$344,669.00	109	0	Not Distressed
Newport Township	LUZ	\$1,429,366.00	\$1,271,830.00	112	0	Not Distressed
Newton Township	LAC	\$407,262.00	\$713,432.00	57	2	Moderately Distressed
Newtown Borough	BUC	\$3,340,584.00	\$3,250,596.00	103	0	Not Distressed
Newtown Township	BUC	\$30,292,440.00	\$30,522,828.00	99	0	Not Distressed
Newtown Township	DEL	\$20,045,572.00	\$18,040,964.00	111	0	Not Distressed
Newville Borough	CUM	\$1,225,202.00	\$1,242,627.00	99	0	Not Distressed
Nicholson Township	FAY	\$416,899.00	\$412,971.00	101	0	Not Distressed
Nockamixon Township	BUC	\$914,131.00	\$1,001,858.00	91	0	Not Distressed
Norristown Borough	MTG	\$65,311,778.00	\$71,693,461.00	91	0	Not Distressed
North & South Shenango Joint Authority	CRA	\$1,282,134.00	\$1,113,054.00	115	0	Not Distressed
North Apollo Borough	ARM	\$147,909.00	\$127,751.00	116	0	Not Distressed
North Belle Vernon Borough	WES	\$704,141.00	\$774,972.00	91	0	Not Distressed
North Bethlehem Township	WAS	\$511,802.00	\$590,811.00	87	1	Minimally Distressed
North Braddock Borough	ALL	\$2,336,593.00	\$2,734,585.00	85	1	Minimally Distressed
North Catasauqua Borough	NHP	\$2,410,887.00	\$2,366,442.00	102	0	Not Distressed
North Centre Township	COL	\$219,464.00	\$141,795.00	155	0	Not Distressed
North Codorus Township	YOR	\$1,574,406.00	\$1,533,352.00	103	0	Not Distressed
North Cornwall Township	LEB	\$5,435,812.00	\$5,899,150.00	92	0	Not Distressed
North Coventry Municipal Authority	CHE	\$1,337,146.00	\$1,373,912.00	97	0	Not Distressed
North Coventry Township	CHE	\$11,340,010.00	\$11,731,706.00	97	0	Not Distressed
North East Borough	ERI	\$11,856,449.00	\$10,715,403.00	111	0	Not Distressed
North Fayette Township	ALL	\$18,006,240.00	\$18,443,133.00	98	0	Not Distressed
North Franklin Township	WAS	\$4,122,952.00	\$3,098,331.00	133	0	Not Distressed
North Hopewell Township	YOR	\$518,562.00	\$596,444.00	87	1	Minimally Distressed
North Huntingdon Township	WES	\$8,106,479.00	\$8,876,032.00	91	0	Not Distressed
North Huntingdon Township	WES	\$38,087,787.00	\$41,821,173.00	91	0	Not Distressed
North Lebanon Township	LEB	\$10,003,171.00	\$9,591,015.00	104	0	Not Distressed
North Londonderry Township	LEB	\$7,721,482.00	\$7,773,682.00	99	0	Not Distressed
North Middleton Authority	CUM	\$3,865,906.00	\$3,654,778.00	106	0	Not Distressed
North Middleton Township	CUM	\$7,957,341.00	\$7,639,533.00	104	0	Not Distressed
North Sewickley Township	BEA	\$543,532.00	\$433,678.00	125	0	Not Distressed
North Strabane Township	WAS	\$16,884,510.00	\$17,728,968.00	95	0	Not Distressed
North Towanda Township	BRA	\$241,666.00	\$267,693.00	90	0	Not Distressed
North Versailles Township	ALL	\$17,511,792.00	\$18,004,298.00	97	0	Not Distressed
North Wales Borough	MTG	\$2,241,056.00	\$2,175,561.00	103	0	Not Distressed
Northampton Borough	NHP	\$11,864,648.00	\$11,286,557.00	105	0	Not Distressed
Northampton Borough	NHP	\$10,083,305.00	\$10,576,031.00	95	0	Not Distressed
Northampton Township	BUC	\$44,431,056.00	\$49,140,707.00	90	0	Not Distressed
Northeastern Regional Police Department	YOR	\$8,674,005.00	\$8,158,990.00	106	0	Not Distressed
Northern Berks Reg Pol Dept	BER	\$9,355,033.00	\$8,438,835.00	111	0	Not Distressed
Northern Cambria Borough	CMB	\$1,557,659.00	\$1,653,763.00	94	0	Not Distressed
Northern Lancaster County Authority	LAN	\$1,200,936.00	\$1,195,356.00	100	0	Not Distressed
Northern Lancaster Cty Reg Pol Dept	LAN	\$12,192,750.00	\$12,204,111.00	100	0	Not Distressed
Northern Regional Police	ALL	\$22,544,338.00	\$23,846,198.00	95	0	Not Distressed
Northern York County Regional Police	YOR	\$31,643,138.00	\$35,983,927.00	88	1	Minimally Distressed
Northumberland Borough	NMB	\$4,690,601.00	\$4,516,777.00	104	0	Not Distressed
Norwegian Township	SCH	\$226,049.00	\$265,891.00	85	1	Minimally Distressed
Norwood Borough	DEL	\$4,757,685.00	\$4,615,767.00	103	0	Not Distressed
Nottingham Township	WAS	\$1,053,232.00	\$1,169,387.00	90	0	Not Distressed
Nw Reg Lancaster Cty Pol Comm	LAN	\$10,219,277.00	\$11,421,781.00	89	1	Minimally Distressed
Oakdale Borough	ALL	\$184,409.00	\$306,690.00	60	2	Moderately Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Oakland Township	VEN	\$219,549.00	\$240,998.00	91	0	Not Distressed
Oakmont Borough	ALL	\$5,877,988.00	\$6,307,698.00	93	0	Not Distressed
Oakmont Borough Municipal Authority	ALL	\$11,379,010.00	\$11,098,515.00	103	0	Not Distressed
Ohara Township	ALL	\$14,681,828.00	\$13,049,655.00	113	0	Not Distressed
Ohio Township	ALL	\$12,594,545.00	\$15,668,883.00	80	1	Minimally Distressed
Oil City	VEN	\$34,999,488.00	\$33,558,740.00	104	0	Not Distressed
Oilcreek Township	VEN	\$101,463.00	\$127,421.00	80	1	Minimally Distressed
Old Forge Borough	LAC	\$2,844,202.00	\$2,055,405.00	138	0	Not Distressed
Old Lycoming Township	LYC	\$7,625,190.00	\$8,176,646.00	93	0	Not Distressed
Oley Township	BER	\$844,855.00	\$728,800.00	116	0	Not Distressed
Oliver Township	MIF	\$285,237.00	\$316,578.00	90	0	Not Distressed
Olyphant Borough	LAC	\$3,838,949.00	\$3,922,691.00	98	0	Not Distressed
Orangeville Area Police Board	COL	\$538,640.00	\$545,500.00	99	0	Not Distressed
Orwigsburg Borough	SCH	\$4,835,147.00	\$4,305,200.00	112	0	Not Distressed
Osceola Mills Borough	CLE	\$18,836.00	\$57,735.00	33	3	Severely Distressed
Oxford Borough	CHE	\$4,195,359.00	\$4,287,857.00	98	0	Not Distressed
Paint Township	SOM	\$1,342,233.00	\$981,878.00	137	0	Not Distressed
Palmer Township	NHP	\$22,958,923.00	\$24,095,471.00	95	0	Not Distressed
Palmerton Borough	CAR	\$6,832,379.00	\$7,904,503.00	86	1	Minimally Distressed
Palmyra Borough	LEB	\$10,771,613.00	\$10,949,855.00	98	0	Not Distressed
Palo Alto Borough	SCH	\$338,643.00	\$0.00	99	0	Not Distressed
Paradise Township	LAN	\$942,227.00	\$839,240.00	112	0	Not Distressed
Parker Area Authority	ARM	\$330,528.00	\$236,291.00	140	0	Not Distressed
Parquesburg Borough	CHE	\$4,870,917.00	\$5,093,130.00	96	0	Not Distressed
Parks Township Municipal Authority	ARM	\$127,061.00	\$140,584.00	90	0	Not Distressed
Parks Township	ARM	\$1,223,560.00	\$1,409,407.00	87	1	Minimally Distressed
Parkside Borough	DEL	\$796,610.00	\$1,541,807.00	52	2	Moderately Distressed
Patterson Township	BEA	\$1,540,558.00	\$1,553,410.00	99	0	Not Distressed
Patton Borough	CMB	\$1,756,749.00	\$1,987,020.00	88	1	Minimally Distressed
Patton Township	CEN	\$12,022,073.00	\$12,359,824.00	97	0	Not Distressed
Paupack Township	WAY	\$493,544.00	\$417,272.00	118	0	Not Distressed
Paxtang Borough	DAU	\$1,115,722.00	\$1,090,398.00	102	0	Not Distressed
Penbrook Borough	DAU	\$6,752,770.00	\$6,289,449.00	107	0	Not Distressed
Penn Hills Township	ALL	\$63,670,914.00	\$75,692,855.00	84	1	Minimally Distressed
Penn Township	LAN	\$2,117,017.00	\$1,605,562.00	132	0	Not Distressed
Penn Township	YOR	\$22,235,880.00	\$22,100,337.00	101	0	Not Distressed
Penn Township	WES	\$9,374,526.00	\$12,617,756.00	74	1	Minimally Distressed
Penn Township	BUT	\$2,292,509.00	\$1,797,370.00	128	0	Not Distressed
Penn Township	CEN	\$287,724.00	\$391,012.00	74	1	Minimally Distressed
Penn Township	CUM	\$285,834.00	\$244,849.00	117	0	Not Distressed
Penndel Borough	BUC	\$538,607.00	\$476,049.00	113	0	Not Distressed
Pennridge Regional Police	BUC	\$8,522,432.00	\$8,652,311.00	98	0	Not Distressed
Pennridge Wastewater Treatment Authority	BUC	\$3,902,128.00	\$4,028,509.00	97	0	Not Distressed
Pennsburg Borough	MTG	\$3,072,052.00	\$3,645,648.00	84	1	Minimally Distressed
Pennsbury Township	CHE	\$1,203,392.00	\$1,150,722.00	105	0	Not Distressed
Pequea Township	LAN	\$3,049,118.00	\$3,056,334.00	100	0	Not Distressed
Perkasie Borough	BUC	\$22,259,595.00	\$24,205,647.00	92	0	Not Distressed
Perkasie Regional Authority	BUC	\$3,245,960.00	\$3,643,022.00	89	1	Minimally Distressed
Perryopolis Borough	FAY	\$767,383.00	\$818,401.00	94	0	Not Distressed
Peters Creek	WAS	\$653,312.00	\$641,122.00	102	0	Not Distressed
Peters Township	FRA	\$672,642.00	\$559,267.00	120	0	Not Distressed
Peters Township	WAS	\$20,551,286.00	\$22,734,797.00	90	0	Not Distressed
Philadelphia City	PHI	\$42,913,790.00	\$50,265,735.00	85	1	Minimally Distressed
Philadelphia City	PHI	\$6,633,085,940.00	\$12,074,036,444.00	55	2	Moderately Distressed
Philipsburg Borough	CEN	\$1,513,974.00	\$1,407,483.00	108	0	Not Distressed
Phoenixville Borough	CHE	\$32,639,270.00	\$29,433,979.00	111	0	Not Distressed
Pike Township	BER	\$403,742.00	\$410,179.00	98	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Pine Creek Township	CLI	\$243,523.00	\$194,466.00	125	0	Not Distressed
Pine Creek Township	JEF	\$182,143.00	\$227,169.00	80	1	Minimally Distressed
Pine Grove Borough	SCH	\$3,235,717.00	\$1,851,277.00	175	0	Not Distressed
Pine Grove Township	SCH	\$464,334.00	\$484,756.00	96	0	Not Distressed
Pine Township	MER	\$911,871.00	\$727,886.00	125	0	Not Distressed
Pitcairn Borough	ALL	\$2,236,051.00	\$2,313,331.00	97	0	Not Distressed
Pittsburgh City	ALL	\$930,974,512.00	\$1,484,812,560.00	63	2	Moderately Distressed
Pittsburgh Public Parking Authority	ALL	\$18,869,007.00	\$15,800,686.00	119	0	Not Distressed
Pittston City	LUZ	\$13,093,744.00	\$13,367,065.00	98	0	Not Distressed
Pittston Township	LUZ	\$971,398.00	\$1,317,719.00	74	1	Minimally Distressed
Plainfield Township	NHP	\$1,200,344.00	\$1,368,271.00	88	1	Minimally Distressed
Plains Township	LUZ	\$12,065,818.00	\$17,199,290.00	70	1	Minimally Distressed
Pleasant Hills Borough	ALL	\$18,742,091.00	\$18,289,457.00	102	0	Not Distressed
Pleasant Township	WAR	\$1,142,813.00	\$1,161,048.00	98	0	Not Distressed
Plum Borough	ALL	\$16,825,840.00	\$21,196,425.00	79	1	Minimally Distressed
Plum Borough Municipal	ALL	\$822,079.00	\$904,344.00	91	0	Not Distressed
Plumcreek Township	ARM	\$553,701.00	\$684,618.00	81	1	Minimally Distressed
Plumstead Township	BUC	\$14,276,039.00	\$14,320,615.00	100	0	Not Distressed
Plymouth Borough	LUZ	\$1,455,898.00	\$1,521,595.00	96	0	Not Distressed
Plymouth Township	MTG	\$90,284,241.00	\$84,609,403.00	107	0	Not Distressed
Pocono	MNR	\$9,100,162.00	\$8,774,928.00	104	0	Not Distressed
Pocono Mountain Regional	MNR	\$27,514,476.00	\$26,066,502.00	106	0	Not Distressed
Pocopson Township	CHE	\$634,201.00	\$667,311.00	95	0	Not Distressed
Point Township	NMB	\$3,373,930.00	\$3,461,039.00	97	0	Not Distressed
Polk Township	MNR	\$896,240.00	\$843,756.00	106	0	Not Distressed
Port Allegany Borough	MCK	\$2,338,517.00	\$3,419,773.00	68	2	Moderately Distressed
Port Carbon Borough	SCH	\$1,024,569.00	\$1,216,353.00	84	1	Minimally Distressed
Port Vue Borough	ALL	\$1,062,672.00	\$602,928.00	176	0	Not Distressed
Portage Area Sewer Authority	CMB	\$354,338.00	\$367,885.00	96	0	Not Distressed
Portage Borough	CMB	\$1,121,772.00	\$915,866.00	122	0	Not Distressed
Portage Borough Municipal Authority	CMB	\$1,246,832.00	\$1,172,251.00	106	0	Not Distressed
Porter Township	CLA	\$140,359.00	\$163,928.00	86	1	Minimally Distressed
Pottstown Borough	MTG	\$52,002,392.00	\$60,252,247.00	86	1	Minimally Distressed
Pottsville City	SCH	\$20,715,176.00	\$21,637,852.00	96	0	Not Distressed
Pringle Borough	LUZ	\$28,025.00	\$29,834.00	94	0	Not Distressed
Prospect Park Borough	DEL	\$7,093,099.00	\$8,521,469.00	83	1	Minimally Distressed
Providence Township	LAN	\$959,146.00	\$1,076,114.00	89	1	Minimally Distressed
Pulaski Township	LAW	\$1,314,769.00	\$1,176,465.00	112	0	Not Distressed
Pulaski Township	BEA	\$227,525.00	\$185,419.00	123	0	Not Distressed
Punxsutawney Borough	JEF	\$3,704,292.00	\$4,375,859.00	85	1	Minimally Distressed
Pymatuning Township	MER	\$2,845,862.00	\$2,071,809.00	137	0	Not Distressed
Quakertown Borough	BUC	\$24,335,615.00	\$27,680,587.00	88	1	Minimally Distressed
Quarryville Borough	LAN	\$2,753,003.00	\$2,872,670.00	96	0	Not Distressed
Raccoon Township	BEA	\$1,737,830.00	\$2,121,945.00	82	1	Minimally Distressed
Radnor Township	DEL	\$74,464,480.00	\$89,237,489.00	83	1	Minimally Distressed
Ralpho Township	NMB	\$1,810,631.00	\$2,775,528.00	65	2	Moderately Distressed
Rankin Borough	ALL	\$1,405,873.00	\$349,375.00	402	0	Not Distressed
Ransom Township	LAC	\$339,362.00	\$373,109.00	91	0	Not Distressed
Rapho Township	LAN	\$1,115,562.00	\$972,682.00	115	0	Not Distressed
Rayne Township	IND	\$249,428.00	\$342,021.00	73	1	Minimally Distressed
Reading City	BER	\$274,053,308.00	\$351,006,658.00	78	1	Minimally Distressed
Reading Township	ADA	\$1,098,088.00	\$808,502.00	136	0	Not Distressed
Red Lion Borough	YOR	\$3,617,844.00	\$3,346,493.00	108	0	Not Distressed
Red Lion Municipal Authority	YOR	\$2,157,087.00	\$2,258,141.00	96	0	Not Distressed
Red Rose Transit Authority	LAN	\$10,982,237.00	\$8,691,363.00	126	0	Not Distressed
Redstone Township	FAY	\$2,623,881.00	\$1,339,653.00	196	0	Not Distressed
Renovo Borough	CLI	\$1,014,703.00	\$427,584.00	237	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Reserve Township	ALL	\$4,708,951.00	\$3,588,442.00	131	0	Not Distressed
Reynoldsville Borough	JEF	\$649,673.00	\$981,837.00	66	2	Moderately Distressed
Rice Township	LUZ	\$2,135,782.00	\$2,073,806.00	103	0	Not Distressed
Richhill Township	GRE	\$538,944.00	\$587,247.00	92	0	Not Distressed
Richland Borough	LEB	\$834,541.00	\$923,539.00	90	0	Not Distressed
Richland Township	CMB	\$14,696,984.00	\$14,725,367.00	100	0	Not Distressed
Richland Township*	BUC	\$7,160,261.00	\$7,581,535.00	94	0	Not Distressed
Ridgway Borough	ELK	\$6,339,697.00	\$5,918,381.00	107	0	Not Distressed
Ridgway Township	ELK	\$757,131.00	\$400,930.00	189	0	Not Distressed
Ridley Park Borough	DEL	\$7,834,630.00	\$9,095,305.00	86	1	Minimally Distressed
Ridley Township	DEL	\$47,137,642.00	\$53,609,004.00	88	1	Minimally Distressed
Riverside Borough	NMB	\$1,881,911.00	\$1,888,983.00	100	0	Not Distressed
Riverview Sanitary Authority	ALL	\$846,725.00	\$896,003.00	95	0	Not Distressed
Roaring Brook Township	LAC	\$1,132,282.00	\$1,066,164.00	106	0	Not Distressed
Roaring Spring Borough	BLA	\$2,743,586.00	\$2,445,263.00	112	0	Not Distressed
Robeson Township	BER	\$4,481,383.00	\$4,544,260.00	99	0	Not Distressed
Robeson-wernersville Municipal Authority	BER	\$790,198.00	\$826,311.00	96	0	Not Distressed
Robinson Township Municipal Authority	ALL	\$11,830,831.00	\$12,600,006.00	94	0	Not Distressed
Robinson Township	ALL	\$20,076,555.00	\$21,144,368.00	95	0	Not Distressed
Rochester Area Joint Sewer Authority	BEA	\$1,517,834.00	\$1,876,023.00	81	1	Minimally Distressed
Rochester Borough	BEA	\$3,592,208.00	\$5,660,056.00	63	2	Moderately Distressed
Rochester Township	BEA	\$2,098,202.00	\$1,655,122.00	127	0	Not Distressed
Rockland Township	VEN	\$232,298.00	\$196,705.00	118	0	Not Distressed
Rockledge Borough	MTG	\$3,536,060.00	\$3,371,197.00	105	0	Not Distressed
Rome Township	CRA	\$186,988.00	\$206,197.00	91	0	Not Distressed
Rose Township	JEF	\$332,144.00	\$400,826.00	83	1	Minimally Distressed
Ross Township	LUZ	\$707,632.00	\$736,564.00	96	0	Not Distressed
Ross Township	ALL	\$52,254,795.00	\$52,318,629.00	100	0	Not Distressed
Rostraver Township	WES	\$1,007,002.00	\$975,828.00	103	0	Not Distressed
Rostraver Township	WES	\$12,511,692.00	\$12,291,240.00	102	0	Not Distressed
Rouseville Borough	VEN	\$230,219.00	\$233,287.00	99	0	Not Distressed
Royersford Borough	MTG	\$6,036,987.00	\$6,697,331.00	90	0	Not Distressed
Rural Valley Borough	ARM	\$163,663.00	\$161,699.00	101	0	Not Distressed
Rush Township	SCH	\$944,978.00	\$1,010,516.00	94	0	Not Distressed
Rush Township	CEN	\$115,748.00	\$138,507.00	84	1	Minimally Distressed
Rutland Township	TIO	\$112,162.00	\$103,202.00	109	0	Not Distressed
Rye Township	PER	\$1,736,218.00	\$1,333,493.00	130	0	Not Distressed
Sadsbury Township	CHE	\$99,633.00	\$91,904.00	108	0	Not Distressed
Saegertown Borough	CRA	\$236,967.00	\$213,383.00	111	0	Not Distressed
Saint Marys Area Water Authority	ELK	\$3,505,417.00	\$3,822,291.00	92	0	Not Distressed
Salem Township	WES	\$1,818,416.00	\$2,007,054.00	91	0	Not Distressed
Salem Township	LUZ	\$1,220,540.00	\$1,507,909.00	81	1	Minimally Distressed
Salem Township	WAY	\$419,547.00	\$398,906.00	105	0	Not Distressed
Salisbury Borough	SOM	\$302,813.00	\$313,999.00	96	0	Not Distressed
Salisbury Township	LAN	\$1,855,629.00	\$1,670,586.00	111	0	Not Distressed
Salisbury Township	LEH	\$23,170,732.00	\$27,369,076.00	85	1	Minimally Distressed
Saltsburg Borough	IND	\$497,810.00	\$460,256.00	108	0	Not Distressed
Sandy Lake Borough	MER	\$961,853.00	\$791,720.00	121	0	Not Distressed
Sandy Township	CLE	\$7,304,303.00	\$7,662,299.00	95	0	Not Distressed
Saxton Borough	BED	\$1,097,023.00	\$689,493.00	159	0	Not Distressed
Saxton Borough Municipal Authority	BED	\$169,637.00	\$219,581.00	77	1	Minimally Distressed
Sayre Borough	BRA	\$7,282,172.00	\$8,419,592.00	86	1	Minimally Distressed
Schuylkill County	SCH	\$7,551,609.00	\$7,355,003.00	103	0	Not Distressed
Schuylkill Haven Borough	SCH	\$12,135,850.00	\$14,357,891.00	85	1	Minimally Distressed
Schuylkill Township	CHE	\$12,933,015.00	\$11,085,099.00	117	0	Not Distressed
Schwenksville Borough	MTG	\$426,817.00	\$417,386.00	102	0	Not Distressed
Schwenksville Borough	MTG	\$975,355.00	\$882,691.00	110	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Scott Township	COL	\$4,143,529.00	\$4,138,306.00	100	0	Not Distressed
Scott Township	LAC	\$1,985,280.00	\$2,025,505.00	98	0	Not Distressed
Scott Township	ALL	\$20,544,519.00	\$23,410,900.00	88	1	Minimally Distressed
Scottsdale Borough	WES	\$5,397,306.00	\$3,945,072.00	137	0	Not Distressed
Scranton City	LAC	\$122,947,933.00	\$185,228,396.00	66	2	Moderately Distressed
Selinsgrove Borough	SNY	\$6,671,184.00	\$6,742,562.00	99	0	Not Distressed
Sellersville Borough	BUC	\$5,419,492.00	\$5,431,211.00	100	0	Not Distressed
Seven Fields Borough	BUT	\$1,139,246.00	\$1,072,241.00	106	0	Not Distressed
Seven Springs Borough	SOM	\$632,146.00	\$650,765.00	97	0	Not Distressed
Seward-st Clair Sanitary Authority	WES	\$177,360.00	\$192,329.00	92	0	Not Distressed
Sewickley Borough	ALL	\$12,408,853.00	\$11,095,956.00	112	0	Not Distressed
Sewickley Borough Water Authority	ALL	\$1,368,974.00	\$1,270,069.00	108	0	Not Distressed
Sewickley Heights Borough	ALL	\$5,199,326.00	\$4,092,279.00	127	0	Not Distressed
Sewickley Township	WES	\$2,732,008.00	\$2,595,476.00	105	0	Not Distressed
Shade Township	SOM	\$2,425,768.00	\$2,579,729.00	94	0	Not Distressed
Shaler Township	ALL	\$38,610,282.00	\$37,759,861.00	102	0	Not Distressed
Shamokin City	NMB	\$6,794,912.00	\$12,144,135.00	56	2	Moderately Distressed
Shamokin Dam Borough	SNY	\$4,067,755.00	\$4,198,130.00	97	0	Not Distressed
Shamokin Township	NMB	\$82,777.00	\$119,263.00	69	2	Moderately Distressed
Sharon City	MER	\$34,018,318.00	\$33,286,370.00	102	0	Not Distressed
Sharon Hill Borough	DEL	\$6,105,689.00	\$8,882,273.00	69	2	Moderately Distressed
Sharpsburg Borough	ALL	\$4,279,107.00	\$4,089,462.00	105	0	Not Distressed
Sharpsville Borough	MER	\$9,124,860.00	\$8,925,747.00	102	0	Not Distressed
Sheffield Township	WAR	\$518,428.00	\$356,284.00	146	0	Not Distressed
Sheffield Township	WAR	\$1,050,968.00	\$1,003,000.00	105	0	Not Distressed
Shenandoah Borough	SCH	\$6,883,777.00	\$8,554,793.00	80	1	Minimally Distressed
Shenandoah Borough Municipal Authority	SCH	\$1,000,595.00	\$1,954,942.00	51	2	Moderately Distressed
Shenango Township	MER	\$1,042,146.00	\$1,079,771.00	97	0	Not Distressed
Shenango Township	LAW	\$1,809,947.00	\$2,009,319.00	90	0	Not Distressed
Shickshinny Borough	LUZ	\$525,246.00	\$36,936.00	1422	0	Not Distressed
Shillington Borough	BER	\$10,554,793.00	\$10,283,895.00	103	0	Not Distressed
Shinglehouse Borough	POT	\$456,395.00	\$451,059.00	101	0	Not Distressed
Shippensburg Borough	CUM	\$10,546,917.00	\$10,679,267.00	99	0	Not Distressed
Shippingport Borough	BEA	\$855,102.00	\$883,419.00	97	0	Not Distressed
Shiremanstown Borough	CUM	\$1,103,976.00	\$626,270.00	176	0	Not Distressed
Shirley Township	HUN	\$203,698.00	\$217,550.00	94	0	Not Distressed
Shoemakersville Borough	BER	\$703,077.00	\$837,723.00	84	1	Minimally Distressed
Shohola Township	PIK	\$230,646.00	\$332,169.00	69	2	Moderately Distressed
Shrewsbury Borough	YOR	\$1,113,871.00	\$976,483.00	114	0	Not Distressed
Shrewsbury Township	YOR	\$926,940.00	\$961,707.00	96	0	Not Distressed
Silver Spring Township	CUM	\$11,939,878.00	\$12,361,209.00	97	0	Not Distressed
Sinking Spring Borough	BER	\$3,234,203.00	\$2,355,224.00	137	0	Not Distressed
Slate Belt Regional	NHP	\$7,616,991.00	\$7,459,490.00	102	0	Not Distressed
Slatington Borough	LEH	\$3,668,013.00	\$4,081,301.00	90	0	Not Distressed
Slippery Rock Borough	BUT	\$4,891,056.00	\$3,261,820.00	150	0	Not Distressed
Slippery Rock Municipal Authority	BUT	\$2,104,909.00	\$2,515,753.00	84	1	Minimally Distressed
Slippery Rock Township	BUT	\$1,329,554.00	\$1,328,529.00	100	0	Not Distressed
Slippery Rock Township	LAW	\$632,232.00	\$631,354.00	100	0	Not Distressed
Smethport Borough	MCK	\$2,475,446.00	\$1,591,046.00	156	0	Not Distressed
Smith Township	WAS	\$769,259.00	\$791,989.00	97	0	Not Distressed
Snow Shoe Township	CEN	\$153,138.00	\$186,105.00	82	1	Minimally Distressed
Solebury Township	BUC	\$12,618,506.00	\$12,866,083.00	98	0	Not Distressed
Somerset Borough	SOM	\$9,286,463.00	\$10,083,348.00	92	0	Not Distressed
Souderton Borough	MTG	\$11,914,263.00	\$11,214,270.00	106	0	Not Distressed
South Abington Township	LAC	\$12,078,255.00	\$12,948,535.00	93	0	Not Distressed
South Beaver Township	BEA	\$1,507,938.00	\$1,479,459.00	102	0	Not Distressed
South Buffalo Township	ARM	\$757,943.00	\$919,801.00	82	1	Minimally Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
South Central Transit Authority	LAN	\$4,216,195.00	\$4,609,854.00	91	0	Not Distressed
South Centre Township	COL	\$992,863.00	\$891,746.00	111	0	Not Distressed
South Coatesville Borough	CHE	\$759,652.00	\$694,535.00	109	0	Not Distressed
South Connellsville Borough	FAY	\$512,746.00	\$476,455.00	108	0	Not Distressed
South Fayette Township	ALL	\$12,538,989.00	\$13,958,445.00	90	0	Not Distressed
South Fayette Township.	ALL	\$1,400,141.00	\$1,494,524.00	94	0	Not Distressed
South Franklin Township	WAS	\$686,607.00	\$677,450.00	101	0	Not Distressed
South Heidelberg Township	BER	\$1,794,437.00	\$2,553,105.00	70	1	Minimally Distressed
South Huntingdon Township	WES	\$3,060,623.00	\$3,235,168.00	95	0	Not Distressed
South Lebanon Township	LEB	\$9,004,435.00	\$9,626,965.00	94	0	Not Distressed
South Londonderry Township	LEB	\$5,908,165.00	\$6,120,038.00	97	0	Not Distressed
South Manheim Township	SCH	\$422,497.00	\$339,301.00	125	0	Not Distressed
South Middleton Township	CUM	\$2,312,639.00	\$2,337,783.00	99	0	Not Distressed
South Park Township	ALL	\$13,405,331.00	\$13,371,168.00	100	0	Not Distressed
South Pymatuning Township	MER	\$1,255,008.00	\$1,362,409.00	92	0	Not Distressed
South Shenango Township	CRA	\$238,511.00	\$259,310.00	92	0	Not Distressed
South Strabane Township	WAS	\$10,578,345.00	\$11,686,006.00	91	0	Not Distressed
South Waverly Borough	BRA	\$563,544.00	\$533,413.00	106	0	Not Distressed
South Whitehall Township	LEH	\$37,625,925.00	\$47,495,057.00	79	1	Minimally Distressed
South Williamsport Borough	LYC	\$5,748,338.00	\$5,700,473.00	101	0	Not Distressed
Southern Chester County Regional Police*	CHE	\$3,062,996.00	\$3,473,307.00	88	1	Minimally Distressed
Southern Police Department	YOR	\$6,902,157.00	\$6,812,040.00	101	0	Not Distressed
Southmont Borough	CMB	\$678,275.00	\$641,625.00	106	0	Not Distressed
Southwest Greensburg Borough	WES	\$1,102,206.00	\$1,044,096.00	106	0	Not Distressed
Southwestern Pennsylvania	GRE	\$16,684,595.00	\$17,097,129.00	98	0	Not Distressed
Spring City Borough	CHE	\$1,841,029.00	\$2,418,809.00	76	1	Minimally Distressed
Spring Garden Township	YOR	\$12,718,110.00	\$13,744,543.00	93	0	Not Distressed
Spring Grove Borough	YOR	\$955,981.00	\$938,663.00	102	0	Not Distressed
Spring Township	CEN	\$7,178,137.00	\$6,031,410.00	119	0	Not Distressed
Spring Township	BER	\$28,468,674.00	\$34,257,080.00	83	1	Minimally Distressed
Springdale Borough	ALL	\$4,636,621.00	\$5,149,190.00	90	0	Not Distressed
Springdale Township*	ALL	\$1,567,651.00	\$1,056,910.00	148	0	Not Distressed
Springettsbury Township	YOR	\$31,480,413.00	\$35,224,855.00	89	1	Minimally Distressed
Springfield Township	BUC	\$3,399,334.00	\$3,545,004.00	96	0	Not Distressed
Springfield Township	MER	\$502,604.00	\$464,242.00	108	0	Not Distressed
Springfield Township	YOR	\$1,604,964.00	\$1,341,410.00	120	0	Not Distressed
Springfield Township	MTG	\$44,169,947.00	\$43,714,486.00	101	0	Not Distressed
Springfield Township	DEL	\$52,062,522.00	\$59,568,507.00	87	1	Minimally Distressed
Springhill Township	FAY	\$830,255.00	\$930,554.00	89	1	Minimally Distressed
St Clair Borough	SCH	\$3,249,743.00	\$3,728,096.00	87	1	Minimally Distressed
St Marys City	ELK	\$15,745,377.00	\$14,980,589.00	105	0	Not Distressed
State College Borough	CEN	\$87,087,175.00	\$88,666,837.00	98	0	Not Distressed
State College Borough Authority	CEN	\$15,121,548.00	\$14,251,098.00	106	0	Not Distressed
Steelton Borough	DAU	\$10,249,360.00	\$11,431,387.00	90	0	Not Distressed
StoneBoroughBorough	MER	\$1,351,230.00	\$842,125.00	160	0	Not Distressed
Stonycreek Township	CMB	\$2,609,880.00	\$2,293,883.00	114	0	Not Distressed
Stowe Township	ALL	\$3,730,685.00	\$4,311,802.00	87	1	Minimally Distressed
Straban Township	ADA	\$434,321.00	\$409,988.00	106	0	Not Distressed
Strasburg Borough	LAN	\$4,906,601.00	\$4,453,484.00	110	0	Not Distressed
Strasburg Township	LAN	\$518,754.00	\$493,431.00	105	0	Not Distressed
Stroud Area Regional Police Commission	MNR	\$25,134,793.00	\$24,663,050.00	102	0	Not Distressed
Stroud Township	MNR	\$4,401,368.00	\$4,763,651.00	92	0	Not Distressed
Stroudsburg Borough	MNR	\$4,833,212.00	\$5,775,763.00	84	1	Minimally Distressed
Suburban Lock Haven Water	CLI	\$758,697.00	\$737,108.00	103	0	Not Distressed
Sugarcreek Borough	VEN	\$4,336,984.00	\$3,799,240.00	114	0	Not Distressed
Sugarcreek Township	ARM	\$425,109.00	\$431,946.00	98	0	Not Distressed
Sugarloaf Township	LUZ	\$1,764,630.00	\$1,703,934.00	104	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Summit Hill Borough	CAR	\$2,078,748.00	\$1,817,734.00	114	0	Not Distressed
Summit Township	CRA	\$100,288.00	\$87,098.00	115	0	Not Distressed
Sunbury City	NMB	\$17,705,953.00	\$14,415,117.00	123	0	Not Distressed
Sunbury, City Of, Municipal	NMB	\$6,881,002.00	\$6,880,396.00	100	0	Not Distressed
Susquehanna Depot Borough	SUS	\$118,043.00	\$48,047.00	246	0	Not Distressed
Susquehanna Regional Police Authority	LAN	\$5,850,982.00	\$5,815,929.00	101	0	Not Distressed
Susquehanna Township	CMB	\$218,986.00	\$164,537.00	133	0	Not Distressed
Susquehanna Township	DAU	\$40,018,619.00	\$50,165,219.00	80	1	Minimally Distressed
Swarthmore Borough	DEL	\$8,923,391.00	\$9,026,447.00	99	0	Not Distressed
Swatara Township Authority	DAU	\$9,355,385.00	\$8,414,473.00	111	0	Not Distressed
Swatara Township	LEB	\$442,482.00	\$332,707.00	133	0	Not Distressed
Swatara Township	DAU	\$39,290,984.00	\$42,101,638.00	93	0	Not Distressed
Swissvale Borough	ALL	\$8,449,381.00	\$8,619,001.00	98	0	Not Distressed
Swoyersville Borough	LUZ	\$2,748,354.00	\$2,788,900.00	99	0	Not Distressed
Sykesville Borough	JEF	\$283,351.00	\$219,929.00	129	0	Not Distressed
Tamaqua Borough	SCH	\$7,809,944.00	\$9,221,429.00	85	1	Minimally Distressed
Tarentum Borough	ALL	\$8,787,650.00	\$9,064,876.00	97	0	Not Distressed
Taylor Borough	LAC	\$5,001,879.00	\$6,509,284.00	77	1	Minimally Distressed
Telford Borough	MTG	\$11,981,269.00	\$12,752,997.00	94	0	Not Distressed
Thornbury Township	CHE	\$37,347.00	\$60,040.00	62	2	Moderately Distressed
Throop Borough	LAC	\$7,759,874.00	\$7,087,948.00	109	0	Not Distressed
Tiadaghton Valley Regional Authority	LYC	\$2,888,085.00	\$2,755,709.00	105	0	Not Distressed
Tilden Township	BER	\$927,183.00	\$758,010.00	122	0	Not Distressed
Tinicum Township	DEL	\$13,814,947.00	\$15,266,426.00	90	0	Not Distressed
Tinicum Township	BUC	\$2,854,973.00	\$2,772,900.00	103	0	Not Distressed
Tioga Township	TIO	\$74,775.00	\$81,406.00	92	0	Not Distressed
Titusville City	CRA	\$11,883,767.00	\$15,008,763.00	79	1	Minimally Distressed
Tobyhanna Township	MNR	\$1,704,467.00	\$1,496,613.00	114	0	Not Distressed
Topton Borough	BER	\$1,678,752.00	\$1,653,887.00	102	0	Not Distressed
Towamencin Township	MTG	\$18,424,994.00	\$20,944,482.00	88	1	Minimally Distressed
Towanda Borough	BRA	\$2,816,768.00	\$3,176,866.00	89	1	Minimally Distressed
Tower City Borough Authority	SCH	\$170,400.00	\$144,694.00	118	0	Not Distressed
Trafford Borough	WES	\$1,017,051.00	\$1,257,889.00	81	1	Minimally Distressed
Trainer Borough	DEL	\$5,807,722.00	\$6,020,386.00	96	0	Not Distressed
Transportation & Motor Bus For Public Use Authority	BLA	\$5,103,184.00	\$5,604,853.00	91	0	Not Distressed
Tredyffrin Township	CHE	\$61,582,088.00	\$64,620,535.00	95	0	Not Distressed
Tri-county Joint Authority	WAS	\$2,537,575.00	\$3,372,775.00	75	1	Minimally Distressed
Troy Borough	BRA	\$401,995.00	\$389,208.00	103	0	Not Distressed
Tullytown Borough	BUC	\$5,280,716.00	\$7,648,748.00	69	2	Moderately Distressed
Tulpehocken Township	BER	\$605,605.00	\$610,349.00	99	0	Not Distressed
Tunkhannock Borough	WYO	\$1,882,900.00	\$2,219,797.00	85	1	Minimally Distressed
Tunkhannock Township	WYO	\$2,160,353.00	\$2,772,797.00	78	1	Minimally Distressed
Tunkhannock Township	MNR	\$723,812.00	\$649,669.00	111	0	Not Distressed
Turbotville Borough	NMB	\$665,114.00	\$509,534.00	131	0	Not Distressed
Turtle Creek Borough	ALL	\$3,766,962.00	\$4,275,614.00	88	1	Minimally Distressed
Tyrone Borough	BLA	\$6,141,232.00	\$6,253,896.00	98	0	Not Distressed
Union City Borough	ERI	\$2,366,471.00	\$1,583,867.00	149	0	Not Distressed
Union Township	LUZ	\$316,929.00	\$315,923.00	100	0	Not Distressed
Union Township	LAW	\$1,671,734.00	\$1,858,600.00	90	0	Not Distressed
Union Township	LEB	\$379,606.00	\$371,628.00	102	0	Not Distressed
Uniontown City	FAY	\$23,728,800.00	\$22,482,678.00	106	0	Not Distressed
Unity Township	WES	\$14,260,998.00	\$16,539,619.00	86	1	Minimally Distressed
Upland Borough	DEL	\$1,734,448.00	\$1,642,095.00	106	0	Not Distressed
Upper Allegheny Joint Sanitary Authority	ALL	\$6,259,523.00	\$6,156,623.00	102	0	Not Distressed
Upper Allen Township	CUM	\$21,848,975.00	\$22,809,093.00	96	0	Not Distressed
Upper Chichester Township	DEL	\$24,174,689.00	\$30,008,418.00	81	1	Minimally Distressed
Upper Darby Township	DEL	\$223,494,154.00	\$252,995,753.00	88	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Upper Dublin Township	MTG	\$45,934,484.00	\$51,385,786.00	89	1	Minimally Distressed
Upper Gwynedd Township	MTG	\$20,119,169.00	\$20,351,129.00	99	0	Not Distressed
Upper Macungie Township	LEH	\$21,514,113.00	\$22,308,015.00	96	0	Not Distressed
Upper Makefield Township	BUC	\$13,156,102.00	\$12,111,802.00	109	0	Not Distressed
Upper Merion Township	MTG	\$104,845,830.00	\$101,362,535.00	103	0	Not Distressed
Upper Milford Township	LEH	\$979,684.00	\$1,163,473.00	84	1	Minimally Distressed
Upper Montgomery Joint	MTG	\$1,717,777.00	\$1,572,888.00	109	0	Not Distressed
Upper Moreland Township	MTG	\$62,928,569.00	\$72,948,345.00	86	1	Minimally Distressed
Upper Moreland-Hatboro Joint Authority	MTG	\$8,036,585.00	\$8,118,795.00	99	0	Not Distressed
Upper Mt Bethel Township	NHP	\$651,132.00	\$137,183.00	475	0	Not Distressed
Upper Nazareth Township	NHP	\$2,192,014.00	\$2,653,737.00	83	1	Minimally Distressed
Upper Pottsgrove Township	MTG	\$4,632,553.00	\$6,011,919.00	77	1	Minimally Distressed
Upper Providence Township	MTG	\$24,781,921.00	\$24,873,186.00	100	0	Not Distressed
Upper Providence Township	DEL	\$10,008,666.00	\$11,255,685.00	89	1	Minimally Distressed
Upper Saucon Township	LEH	\$20,318,961.00	\$19,846,448.00	102	0	Not Distressed
Upper Southampton Municipal Authority	BUC	\$3,010,790.00	\$3,509,505.00	86	1	Minimally Distressed
Upper Southampton Township	BUC	\$25,710,632.00	\$27,061,031.00	95	0	Not Distressed
Upper St Clair Township	ALL	\$36,774,780.00	\$36,123,929.00	102	0	Not Distressed
Upper Tulpehocken Township	BER	\$216,101.00	\$142,353.00	152	0	Not Distressed
Upper Uwchlan Township	CHE	\$9,631,676.00	\$9,766,275.00	99	0	Not Distressed
Upper Yoder Township	CMB	\$3,794,625.00	\$3,841,926.00	99	0	Not Distressed
Uwchlan Township	CHE	\$21,050,595.00	\$23,084,328.00	91	0	Not Distressed
Valley Joint Sewer Authority	BRA	\$1,446,952.00	\$1,526,667.00	95	0	Not Distressed
Valley Township	CHE	\$3,725,333.00	\$3,527,206.00	106	0	Not Distressed
Valley Township	ARM	\$102,572.00	\$61,190.00	168	0	Not Distressed
Vandergrift Borough	WES	\$4,403,033.00	\$4,207,074.00	105	0	Not Distressed
Vanport Township Municipal Authority	BEA	\$2,103,551.00	\$2,393,808.00	88	1	Minimally Distressed
Vanport Township	BEA	\$1,458,023.00	\$431,427.00	338	0	Not Distressed
Vernon Township Water Authority	CRA	\$51,979.00	\$0.00	99	0	Not Distressed
Vernon Township	CRA	\$8,045,788.00	\$4,462,007.00	180	0	Not Distressed
Verona Borough	ALL	\$1,020,233.00	\$1,049,019.00	97	0	Not Distressed
Versailles Borough	ALL	\$2,383,582.00	\$1,323,958.00	180	0	Not Distressed
Walker Township	SCH	\$98,599.00	\$132,592.00	74	1	Minimally Distressed
Wallace Township	CHE	\$599,069.00	\$525,229.00	114	0	Not Distressed
Walnutport Borough	NHP	\$1,672,125.00	\$1,938,095.00	86	1	Minimally Distressed
Warminster Township Municipal Authority	BUC	\$10,725,949.00	\$10,006,541.00	107	0	Not Distressed
Warminster Township	BUC	\$50,715,395.00	\$59,128,467.00	86	1	Minimally Distressed
Warren City	WAR	\$20,889,059.00	\$20,831,514.00	100	0	Not Distressed
Warren County	WAR	\$758,384.00	\$378,042.00	201	0	Not Distressed
Warren County Housing	WAR	\$2,253,344.00	\$2,632,242.00	86	1	Minimally Distressed
Warrington Township	BUC	\$26,891,852.00	\$29,688,628.00	91	0	Not Distressed
Warwick Township Municipal Authority	LAN	\$1,988,717.00	\$2,051,244.00	97	0	Not Distressed
Warwick Township	BUC	\$17,283,009.00	\$18,508,009.00	93	0	Not Distressed
Warwick Township	CHE	\$19,640.00	\$28,056.00	70	1	Minimally Distressed
Warwick Township	LAN	\$3,664,105.00	\$3,744,477.00	98	0	Not Distressed
Washington City	WAS	\$65,598,594.00	\$67,602,966.00	97	0	Not Distressed
Washington Township Municipal Authority	BER	\$191,529.00	\$119,689.00	160	0	Not Distressed
Washington Township Municipal Authority	FAY	\$1,994,052.00	\$1,938,184.00	103	0	Not Distressed
Washington Township	FRA	\$5,734,660.00	\$6,714,482.00	85	1	Minimally Distressed
Washington Township	DAU	\$643,822.00	\$679,147.00	95	0	Not Distressed
Washington Township	ARM	\$129,985.00	\$122,058.00	106	0	Not Distressed
Washington Township	WYO	\$204,320.00	\$180,023.00	113	0	Not Distressed
Washington Township	NHP	\$2,028,436.00	\$2,675,773.00	76	1	Minimally Distressed
Washington Township	FAY	\$1,735,925.00	\$1,767,650.00	98	0	Not Distressed
Washington Township	BER	\$1,719,096.00	\$1,732,022.00	99	0	Not Distressed
Washington Township	JEF	\$245,308.00	\$278,178.00	88	1	Minimally Distressed
Washington Township	LEH	\$1,475,700.00	\$1,535,341.00	96	0	Not Distressed

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Washington Township*	WES	\$2,533,304.00	\$2,505,973.00	101	0	Not Distressed
Washington-east Washington Authority	WAS	\$10,085,579.00	\$6,969,172.00	145	0	Not Distressed
Waterford Borough	ERI	\$89,770.00	\$60,470.00	148	0	Not Distressed
Waterford, Borough Of, Authority	ERI	\$500,526.00	\$529,735.00	94	0	Not Distressed
Watsontown Borough	NMB	\$3,453,192.00	\$3,836,193.00	90	0	Not Distressed
Waverly Township	LAC	\$1,851,248.00	\$1,846,014.00	100	0	Not Distressed
Wayne Township	GRE	\$1,572,823.00	\$1,738,434.00	90	0	Not Distressed
Wayne Township	MIF	\$507,795.00	\$580,362.00	87	1	Minimally Distressed
WaynesboroBorough	FRA	\$12,698,628.00	\$10,439,533.00	122	0	Not Distressed
Waynesburg Borough	GRE	\$4,705,637.00	\$3,797,078.00	124	0	Not Distressed
Weatherly Borough	CAR	\$2,928,973.00	\$2,442,966.00	120	0	Not Distressed
Wellsboro Borough	TIO	\$4,060,137.00	\$4,412,110.00	92	0	Not Distressed
Wernersville Municipal Authority	BER	\$820,562.00	\$946,735.00	87	1	Minimally Distressed
Wesleyville Borough	ERI	\$3,357,237.00	\$3,535,298.00	95	0	Not Distressed
West Bradford Township	CHE	\$3,872,471.00	\$4,173,103.00	93	0	Not Distressed
West Brandywine Township	CHE	\$4,153,369.00	\$4,387,472.00	95	0	Not Distressed
West Brunswick Township	SCH	\$309,373.00	\$277,092.00	112	0	Not Distressed
West Buffalo Township	UNI	\$737,442.00	\$944,322.00	78	1	Minimally Distressed
West Caln Township	CHE	\$1,779,317.00	\$1,866,371.00	95	0	Not Distressed
West Carroll Township	CMB	\$273,285.00	\$219,808.00	124	0	Not Distressed
West Carroll Water Authority	CMB	\$331,637.00	\$351,986.00	94	0	Not Distressed
West Chester Borough	CHE	\$60,776,333.00	\$69,316,532.00	88	1	Minimally Distressed
West Conshohocken Borough	MTG	\$9,762,231.00	\$9,273,005.00	105	0	Not Distressed
West Cornwall Township	LEB	\$169,879.00	\$212,501.00	80	1	Minimally Distressed
West Deer Township	ALL	\$14,107,388.00	\$14,156,687.00	100	0	Not Distressed
West Earl Township	LAN	\$5,990,962.00	\$6,142,896.00	98	0	Not Distressed
West Goshen Township	CHE	\$40,334,404.00	\$40,516,868.00	100	0	Not Distressed
West Grove Borough	CHE	\$3,610,412.00	\$3,781,998.00	95	0	Not Distressed
West Hazleton Borough	LUZ	\$1,589,178.00	\$2,815,462.00	56	2	Moderately Distressed
West Hempfield Township	LAN	\$11,706,978.00	\$12,505,543.00	94	0	Not Distressed
West Hills Regional Police	CMB	\$5,844,079.00	\$5,877,622.00	99	0	Not Distressed
West Homestead Borough	ALL	\$3,735,097.00	\$3,458,817.00	108	0	Not Distressed
West Lampeter Township	LAN	\$11,395,985.00	\$11,157,975.00	102	0	Not Distressed
West Mahanoy Township	SCH	\$758,424.00	\$602,373.00	126	0	Not Distressed
West Manchester Township	YOR	\$16,401,543.00	\$20,245,909.00	81	1	Minimally Distressed
West Manheim Township	YOR	\$7,157,890.00	\$7,998,942.00	89	1	Minimally Distressed
West Middlesex Borough	MER	\$367,739.00	\$171,321.00	215	0	Not Distressed
West Mifflin Borough	ALL	\$30,278,506.00	\$37,917,357.00	80	1	Minimally Distressed
West Mifflin Sanitary Sewer Authority	ALL	\$3,076,479.00	\$3,312,047.00	93	0	Not Distressed
West Newton Borough	WES	\$1,883,931.00	\$1,516,563.00	124	0	Not Distressed
West Norriton Township	MTG	\$25,493,883.00	\$31,514,983.00	81	1	Minimally Distressed
West Nottingham Township	CHE	\$295,939.00	\$287,567.00	103	0	Not Distressed
West Penn Township	SCH	\$197,363.00	\$200,288.00	99	0	Not Distressed
West Pike Run Township	WAS	\$158,635.00	\$155,230.00	102	0	Not Distressed
West Pikeland Township	CHE	\$1,744,345.00	\$1,741,055.00	100	0	Not Distressed
West Pittston Borough	LUZ	\$1,773,688.00	\$2,704,667.00	66	2	Moderately Distressed
West Pottsgrove Township	MTG	\$8,104,162.00	\$6,575,205.00	123	0	Not Distressed
West Reading Borough	BER	\$7,935,126.00	\$8,457,241.00	94	0	Not Distressed
West Rockhill Township	BUC	\$1,185,988.00	\$1,281,696.00	93	0	Not Distressed
West Sadsbury Township	CHE	\$1,518,183.00	\$1,616,644.00	94	0	Not Distressed
West Salem Township	MER	\$1,014,598.00	\$1,196,030.00	85	1	Minimally Distressed
West Shore Regional Police	CUM	\$6,986,455.00	\$7,150,406.00	98	0	Not Distressed
West View Borough	ALL	\$12,248,680.00	\$11,797,330.00	104	0	Not Distressed
West View Water Authority	ALL	\$52,114,434.00	\$51,202,025.00	102	0	Not Distressed
West Vincent Township	CHE	\$2,290,464.00	\$2,550,271.00	90	0	Not Distressed
West Wheatfield Township	IND	\$459,547.00	\$436,899.00	105	0	Not Distressed
West Whiteland Township	CHE	\$28,701,657.00	\$28,790,620.00	100	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 3/2/2023

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
West Wyoming Borough	LUZ	\$823,252.00	\$549,654.00	150	0	Not Distressed
West York Borough	YOR	\$4,486,124.00	\$5,126,985.00	88	1	Minimally Distressed
Western Allegheny County	ALL	\$967,195.00	\$1,262,817.00	77	1	Minimally Distressed
Western Berks Regional	BER	\$1,428,854.00	\$1,038,002.00	138	0	Not Distressed
Western Berks Water Authority	BER	\$2,358,579.00	\$2,569,353.00	92	0	Not Distressed
Western Clinton County	CLI	\$941,749.00	\$960,948.00	98	0	Not Distressed
Western Westmoreland	WES	\$6,595,938.00	\$6,108,968.00	108	0	Not Distressed
Westfall Township	PIK	\$255,672.00	\$178,416.00	143	0	Not Distressed
Westfield Borough	TIO	\$532,931.00	\$563,423.00	95	0	Not Distressed
Westmont Borough	CMB	\$3,274,699.00	\$3,473,738.00	94	0	Not Distressed
Westmoreland County Municipal Authority	WES	\$85,705,877.00	\$107,943,688.00	79	1	Minimally Distressed
Westmoreland-fayette Municipal Authority	WES	\$470,309.00	\$427,983.00	110	0	Not Distressed
Westtown Township/east Goshen Jt Pol	CHE	\$19,881,078.00	\$21,691,556.00	92	0	Not Distressed
Wharton Township	FAY	\$858,390.00	\$682,505.00	126	0	Not Distressed
Wheatfield Township	PER	\$321,006.00	\$375,064.00	86	1	Minimally Distressed
Wheatland Borough	MER	\$538,384.00	\$501,490.00	107	0	Not Distressed
White Deer Township	UNI	\$180,279.00	\$180,279.00	100	0	Not Distressed
White Haven Borough	LUZ	\$816,655.00	\$750,961.00	109	0	Not Distressed
White Oak Borough	ALL	\$8,182,601.00	\$11,417,465.00	72	1	Minimally Distressed
White Run Regional Municipal Authority	ADA	\$992,580.00	\$985,313.00	101	0	Not Distressed
White Township	BEA	\$200,091.00	\$242,349.00	83	1	Minimally Distressed
Whitehall Borough	ALL	\$24,968,481.00	\$29,609,359.00	84	1	Minimally Distressed
Whitehall Township Authority	LEH	\$5,170,981.00	\$5,318,058.00	97	0	Not Distressed
Whitehall Township	LEH	\$63,584,958.00	\$64,246,833.00	99	0	Not Distressed
Whitemarsh Township	MTG	\$37,375,632.00	\$36,541,084.00	102	0	Not Distressed
Whitpain Township	MTG	\$37,901,924.00	\$40,095,762.00	95	0	Not Distressed
Wiconisco Township	DAU	\$1,570,786.00	\$1,227,440.00	128	0	Not Distressed
Wilkes Barre City	LUZ	\$80,340,870.00	\$148,997,788.00	54	2	Moderately Distressed
Wilkes Barre Township	LUZ	\$6,319,300.00	\$6,913,680.00	91	0	Not Distressed
Wilkins Township	ALL	\$10,924,427.00	\$10,915,519.00	100	0	Not Distressed
Wilkinsburg Borough	ALL	\$19,351,296.00	\$20,940,441.00	92	0	Not Distressed
Wilkinsburg-penn Joint Water Authority	ALL	\$39,419,828.00	\$36,520,227.00	108	0	Not Distressed
Williams Township	NHP	\$1,318,549.00	\$1,375,817.00	96	0	Not Distressed
Williamsport City	LYC	\$106,347,823.00	\$127,783,097.00	83	1	Minimally Distressed
Williamsport Municipal Water Authority	LYC	\$886,301.00	\$831,288.00	107	0	Not Distressed
Williamsport Sanitary	LYC	\$847,768.00	\$903,634.00	94	0	Not Distressed
Williamstown Borough	DAU	\$3,197,643.00	\$2,719,053.00	118	0	Not Distressed
Williamstown Borough	DAU	\$322,927.00	\$101,031.00	320	0	Not Distressed
Willistown Township	CHE	\$24,709,640.00	\$24,259,764.00	102	0	Not Distressed
Wilmerding Borough	ALL	\$346,461.00	\$304,706.00	114	0	Not Distressed
Wilmington Township	LAW	\$701,245.00	\$711,381.00	99	0	Not Distressed
Wilson Borough	NHP	\$12,468,558.00	\$11,320,877.00	110	0	Not Distressed
Windber Area Authority	SOM	\$1,895,022.00	\$2,204,268.00	86	1	Minimally Distressed
Windber Borough	SOM	\$1,450,154.00	\$1,739,241.00	83	1	Minimally Distressed
Windsor Township	YOR	\$5,369,393.00	\$4,924,597.00	109	0	Not Distressed
Winfield Township	BUT	\$223,363.00	\$252,766.00	88	1	Minimally Distressed
Winslow Township	JEF	\$367,916.00	\$463,927.00	79	1	Minimally Distressed
Womelsdorf Borough	BER	\$2,146,181.00	\$1,827,207.00	117	0	Not Distressed
Womelsdorf-robersonia Joint Authority	BER	\$744,008.00	\$644,053.00	116	0	Not Distressed
Woodbury Township	BLA	\$84,278.00	\$86,014.00	98	0	Not Distressed
Woodward Township	LYC	\$192,651.00	\$235,704.00	82	1	Minimally Distressed
Worcester Township	MTG	\$1,324,222.00	\$1,199,475.00	110	0	Not Distressed
Wormleysburg Borough	CUM	\$1,179,525.00	\$852,556.00	138	0	Not Distressed
Wright Township	LUZ	\$5,242,397.00	\$4,664,056.00	112	0	Not Distressed
Wrightstown Township	BUC	\$2,047,922.00	\$1,116,379.00	183	0	Not Distressed
Wrightsville Borough	YOR	\$218,098.00	\$0.00	99	0	Not Distressed
Wyalusing Township	BRA	\$233,089.00	\$229,325.00	102	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Wyoming Borough	LUZ	\$1,726,839.00	\$1,791,933.00	96	0	Not Distressed
Wyoming Valley Sanitary Authority	LUZ	\$22,344,844.00	\$24,574,878.00	91	0	Not Distressed
Wyomissing Borough	BER	\$29,591,333.00	\$31,637,302.00	94	0	Not Distressed
Yardley Borough	BUC	\$884,007.00	\$1,010,648.00	87	1	Minimally Distressed
Yeadon Borough	DEL	\$7,220,886.00	\$9,626,798.00	75	1	Minimally Distressed
York Area Regional Police	YOR	\$34,196,954.00	\$40,835,358.00	84	1	Minimally Distressed
York Area United Fire And Rescue	YOR	\$9,151,813.00	\$8,819,790.00	104	0	Not Distressed
York County Planning Commission	YOR	\$11,269,926.00	\$12,140,016.00	93	0	Not Distressed
York Springs Borough*	ADA	\$485,086.00	\$520,145.00	93	0	Not Distressed
York Township	YOR	\$12,855,200.00	\$13,387,780.00	96	0	Not Distressed
Young Township	IND	\$253,843.00	\$382,210.00	66	2	Moderately Distressed
Youngsville Borough	WAR	\$1,001,421.00	\$1,174,736.00	85	1	Minimally Distressed
Youngwood Borough	WES	\$1,731,286.00	\$1,716,642.00	101	0	Not Distressed
Zelienople Borough	BUT	\$7,076,137.00	\$7,324,699.00	97	0	Not Distressed

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