Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Abington Township	MTG	128,944,599.00	132,487,201.00	97	0	Not Distressed
Adams Township	CMB	1,168,145.00	1,146,921.00	102	0	Not Distressed
Adams Township	BUT	1,814,240.00	1,842,339.00	98	0	Not Distressed
Addison Township	SOM	209,840.00	309,885.00	68	2	Moderately Distressed
Akron Borough	LAN	1,491,865.00	2,105,657.00	71	1	Minimally Distressed
Albany Township	BRA	345,573.00	446,465.00	77	1	Minimally Distressed
Albany Township	BER	307,236.00	252,618.00	122	0	Not Distressed
Albion Borough	ERI	1,515,583.00	1,866,684.00	81	1	Minimally Distressed
Alburtis Borough	LEH	1,317,913.00	1,579,906.00	83	1	Minimally Distressed
Aldan Borough	DEL	2,964,924.00		83	1	Minimally Distressed
Aleppo Township	ALL	922,076.00		101	0	Not Distressed
Aleppo Township	GRE	49,694.00	•	64	2	Moderately Distressed
Aliquippa City	BEA	13,995,669.00	•	81	1	Minimally Distressed
Aliquippa Municipal Water Authority	BEA	2,213,419.00		270	0	Not Distressed
Allegheny County Sanitary Authority	ALL	151,234,822.00	•	95	0	Not Distressed
Allegheny Township	BLA	2,386,931.00		86	1	Minimally Distressed
Allegheny Township	WES	6,855,087.00		106	0	Not Distressed
Allegheny Valley Joint Sewer Authority	ALL	3,014,166.00		103	0	Not Distressed
Allen Township	NHP	516,232.00		101	0	Not Distressed
	LEH	425,833,787.00	•	86	1	Minimally Distressed
Allentown City		• •	, ,		0	Not Distressed
Allentown City Parking Authority	LEH	4,199,557.00		99		
Altoona City	BLA	93,838,528.00		78	1	Minimally Distressed
Altoona Water Authority	BLA	12,494,923.00		84	1	Minimally Distressed
Ambler Borough	MTG	14,419,986.00		112	0	Not Distressed
Ambridge Borough	BEA	8,350,475.00		91	0	Not Distressed
Ambridge Borough Municipal Authority	BEA	1,324,475.00		100	0	Not Distressed
Ambridge Borough Water Authority	BEA	3,135,636.00		118	0	Not Distressed
Amity Township	BER	5,908,801.00		81	1	Minimally Distressed
Amwell Township	WAS	345,732.00	455,889.00	76	1	Minimally Distressed
Annville Township	LEB	2,394,313.00		85	1	Minimally Distressed
Antietam Valley Municipal Authority	BER	1,156,528.00	1,540,243.00	75	1	Minimally Distressed
Antrim Township	FRA	2,946,353.00	2,450,429.00	120	0	Not Distressed
Archbald Borough	LAC	2,601,194.00	2,837,262.00	92	0	Not Distressed
Armstrong Township	IND	338,025.00	315,346.00	107	0	Not Distressed
Arnold City	WES	5,999,557.00	7,333,310.00	82	1	Minimally Distressed
Ashland Borough	SCH	5,498,893.00	5,756,200.00	96	0	Not Distressed
Ashland Township	CLA	75,050.00	100,440.00	75	1	Minimally Distressed
Ashley Borough	LUZ	1,323,673.00	733,760.00	180	0	Not Distressed
Aspinwall Borough	ALL	4,198,632.00	4,957,678.00	85	1	Minimally Distressed
Aston Township	DEL	16,457,021.00	21,653,756.00	76	1	Minimally Distressed
Asylum Township	BRA	18,413.00	26,971.00	68	2	Moderately Distressed
Atglen Borough	CHE	926,765.00	998,216.00	93	0	Not Distressed
Athens Borough	BRA	2,832,331.00	2,450,037.00	116	0	Not Distressed
Athens Township	BRA	5,185,136.00	5,164,200.00	100	0	Not Distressed
Auburn Borough	SCH	145,995.00	0.00	99	0	Not Distressed
Avalon Borough	ALL	2,905,881.00	3,200,559.00	91	0	Not Distressed
Avoca Borough	LUZ	541,505.00		440	0	Not Distressed
Avonmore Borough	WES	217,529.00		100	0	Not Distressed
Avonmore Borough Municipal Authority	WES	182,162.00	122,351.00	149	0	Not Distressed
Baden Borough	BEA	1,672,813.00		92	0	Not Distressed
Bald Eagle Township	CLI	529,671.00		211	0	Not Distressed
Baldwin Borough	ALL	18,539,484.00		74	1	Minimally Distressed
Baldwin Township	ALL	3,070,339.00		105	0	Not Distressed
Bally Borough	BER	1,278,127.00		125	0	Not Distressed
Bangor Borough	NHP	3,703,830.00		79	1	Minimally Distressed
Barrett Township	MNR	1,177,215.00		97	0	Not Distressed
Bear Creek Township	LUZ	1,177,213.00		108	0	Not Distressed Not Distressed
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Beaver Borough	BEA BEA	6,457,527.00		77 86	1	Minimally Distressed
Beaver Falls Municipal Authority		18,629,131.00		86 02	1	Minimally Distressed
Beaver Falls Municipal Authority	BEA	12,204,519.00	13,163,854.00	93	0	Not Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Beaver Township	CLA	122,464.00	131,279.00	93	0	Not Distressed
Bedford Borough	BED	4,833,464.00	5,687,276.00	85	1	Minimally Distressed
Bedford Borough Water Authority	BED	1,473,463.00	1,813,719.00	81	1	Minimally Distressed
Bedford Township	BED	1,145,627.00	1,415,812.00	81	1	Minimally Distressed
Bedminster Township	BUC	5,357,138.00	5,688,330.00	94	0	Not Distressed
Bell Acres Borough	ALL	1,112,450.00	1,060,704.00	105	0	Not Distressed
Bell Township	WES	391,082.00		103	0	Not Distressed
Belle Vernon Borough	FAY	44,933.00	·	197	0	Not Distressed
Bellefonte Borough	CEN	16,662,304.00		98	0	Not Distressed
Bellevue Borough	ALL	7,970,740.00		85	1	Minimally Distressed
Bellwood Borough	BLA	2,411,090.00		182	0	Not Distressed
Ben Avon Borough	ALL	1,004,709.00		125	0	Not Distressed
Benner Township	CEN	755,674.00		90	0	Not Distressed
Bensalem Township	BUC	78,686,538.00		83	1	Minimally Distressed
Bentleyville Borough	WAS	732,538.00		91	0	Not Distressed
Benton Borough	COL	191,403.00	· ·	99	0	Not Distressed
Benton Township	COL	197,519.00		95	0	Not Distressed
Berks Area Regional Transportation Authority	BER	13,082,285.00		91	0	Not Distressed
Berlin Borough	SOM	1,970,827.00		102	0	Not Distressed
Bern Township	BER			63	2	
·		4,150,080.00				Moderately Distressed
Berwick Area Joint Sewer Authority	COL	2,180,551.00		76	1	Minimally Distressed
Berwick Borough	COL	7,073,710.00		97	0	Not Distressed
Berwick Township	ADA	289,437.00		111	0	Not Distressed
Bethel Park Borough	ALL	37,440,359.00		82	1	Minimally Distressed
Bethel Township	LEB	821,105.00	· ·	89	1	Minimally Distressed
Bethel Township	ARM	211,733.00	•	98	0	Not Distressed
Bethel Township	BER	210,538.00		78	1	Minimally Distressed
Bethlehem Authority	NHP	410,829.00		100	0	Not Distressed
Bethlehem City	NHP	284,799,536.00		84	1	Minimally Distressed
Bethlehem City Redevelopment Authority	NHP	896,058.00		88	1	Minimally Distressed
Bethlehem Parking Authority	NHP	2,861,870.00	3,156,403.00	91	0	Not Distressed
Bethlehem Township	NHP	22,526,760.00	28,177,398.00	80	1	Minimally Distressed
Big Beaver Borough	BEA	352,851.00	232,190.00	152	0	Not Distressed
Biglerville Borough	ADA	985,929.00	1,066,142.00	92	0	Not Distressed
Birdsboro Borough	BER	3,442,224.00	3,148,899.00	109	0	Not Distressed
Birmingham Township	CHE	1,911,641.00	1,586,439.00	120	0	Not Distressed
Blair Township	BLA	2,934,960.00	3,076,721.00	95	0	Not Distressed
Blairsville Borough	IND	2,693,204.00	987,596.00	273	0	Not Distressed
Blairsville/Indiana COG	IND	369,438.00	197,246.00	187	0	Not Distressed
Blakely Borough	LAC	5,303,834.00	4,625,313.00	115	0	Not Distressed
Blawnox Borough	ALL	2,777,447.00	1,938,673.00	143	0	Not Distressed
Bloomfield Borough	PER	234,799.00	242,129.00	97	0	Not Distressed
Bloomsburg Borough	COL	7,895,119.00	10,383,763.00	76	1	Minimally Distressed
Bloomsburg Municipal Authority	COL	718,286.00	803,069.00	89	1	Minimally Distressed
Blossburg Borough	TIO	1,473,989.00	1,629,652.00	90	0	Not Distressed
Boggs Township	CLE	370,746.00	436,139.00	85	1	Minimally Distressed
Boyertown Borough	BER	2,702,082.00	3,599,266.00	75	1	Minimally Distressed
Brackenridge Borough	ALL	4,547,213.00	4,340,396.00	105	0	Not Distressed
Braddock Borough	ALL	273,919.00	277,108.00	99	0	Not Distressed
Braddock Hills Borough	ALL	384,887.00	636,909.00	60	2	Moderately Distressed
Bradford City	MCK	20,917,736.00		69	2	Moderately Distressed
Bradford Regional Airport Authority	MCK	603,569.00		130	0	Not Distressed
Bradford Township	MCK	4,569,767.00	•	85	1	Minimally Distressed
Bradford Township	CLE	371,274.00		103	0	Not Distressed
Bradys Run Sanitary Authority	BEA	962,475.00		69	2	Moderately Distressed
Brecknock Township	BER	1,190,989.00		72	1	Minimally Distressed
Brecknock Township	LAN	1,619,534.00		122	0	Not Distressed
Brentwood Borough	ALL	7,416,643.00		92	0	Not Distressed
Briar Creek Township	COL	1,363,324.00		101	0	Not Distressed
Bridgeport Borough	MTG	7,553,659.00		94	0	Not Distressed
bridgeport borougii	IVIIG	1,333,039.00	0,045,729.00	34	U	ואטנ שוטנו כטטעע

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Bridgeville Borough	ALL	6,140,534.00	6,054,215.00	101	0	Not Distressed
Bridgewater Borough	BEA	285,406.00	236,724.00	121	0	Not Distressed
Bridgewater Township	SUS	416,434.00	401,081.00	104	0	Not Distressed
Brighton Township	BEA	3,990,160.00	4,174,749.00	96	0	Not Distressed
Brighton Township Municipal Authority	BEA	1,500,794.00	1,473,074.00	102	0	Not Distressed
Brighton Township Sewer Authority	BEA	776,769.00	861,426.00	90	0	Not Distressed
Bristol Borough	BUC	7,846,893.00	14,948,608.00	52	2	Moderately Distressed
Bristol Township	BUC	58,458,818.00	62,754,948.00	93	0	Not Distressed
Brockway Area Sewage Authority	JEF	661,484.00	740,713.00	89	1	Minimally Distressed
Brockway Borough	JEF	2,871,978.00	1,863,167.00	154	0	Not Distressed
Brockway Borough Municipal Authority	JEF	875,535.00	806,812.00	109	0	Not Distressed
Brodhead Creek Regional Authority	MNR	2,788,192.00	3,300,008.00	84	1	Minimally Distressed
Brookhaven Borough	DEL	5,865,472.00	6,781,653.00	86	1	Minimally Distressed
Brookville Borough	JEF	4,927,915.00	4,711,710.00	105	0	Not Distressed
Brookville Municipal Authority	JEF	2,942,672.00	3,163,856.00	93	0	Not Distressed
Brown Township	MIF	1,485,744.00	1,592,617.00	93	0	Not Distressed
Brownsville Borough	FAY	611,279.00	814,146.00	75	1	Minimally Distressed
Bryn Athyn Borough	MTG	1,992,712.00	1,939,847.00	103	0	Not Distressed
Buckingham Township	BUC	18,948,991.00	18,629,131.00	102	0	Not Distressed
Bucks County Redevelopment Authority	BUC	961,380.00	1,029,528.00	93	0	Not Distressed
Bucks County Water & Sewer Authority	BUC	40,251,521.00	44,997,687.00	89	1	Minimally Distressed
Buffalo Township	UNI	385,238.00	448,262.00	86	1	Minimally Distressed
Buffalo Township	BUT	3,068,147.00	2,466,146.00	124	0	Not Distressed
Buffalo Township	WAS	193,743.00	205,837.00	94	0	Not Distressed
Buffalo Valley Regional Police	UNI	6,371,913.00	7,165,911.00	89	1	Minimally Distressed
Burgettstown Borough	WAS	469,629.00	390,288.00	120	0	Not Distressed
Burnham Borough	MIF	920,930.00	1,117,528.00	82	1	Minimally Distressed
Burrell Townhip Sewer Authority	IND	369,062.00	399,536.00	92	0	Not Distressed
Burrell Township	IND	1,189,341.00	1,116,798.00	106	0	Not Distressed
Bushkill Township	NHP	4,382,900.00	4,901,720.00	89	1	Minimally Distressed
Butler Area Public Library	BUT	826,997.00	579,965.00	143	0	Not Distressed
Butler City	BUT	37,051,482.00		102	0	Not Distressed
Butler Township	ADA	344,654.00	475,750.00	72	1	Minimally Distressed
Butler Township	BUT	22,682,491.00	22,847,202.00	99	0	Not Distressed
Butler Township	SCH	1,260,232.00		71	1	Minimally Distressed
Butler Township	LUZ	2,636,788.00	2,745,325.00	96	0	Not Distressed
Caernarvon Township	BER	2,415,176.00	2,188,235.00	110	0	Not Distressed
California Borough	WAS	6,235,443.00	4,264,992.00	146	0	Not Distressed
Caln Township	CHE	12,296,556.00	16,086,881.00	76	1	Minimally Distressed
Cambria County Transit Authority	CMB	6,236,016.00	7,687,000.00	81	1	Minimally Distressed
Cambria Township	CMB	6,845,153.00	4,718,521.00	145	0	Not Distressed
Cambria Township Sewer Authority	CMB	712,911.00	825,428.00	86	1	Minimally Distressed
Cambria Township Water Authority	CMB	251,130.00	249,765.00	101	0	Not Distressed
Cambridge Springs Borough	CRA	2,170,553.00	1,734,075.00	125	0	Not Distressed
Camp Hill Borough	CUM	9,642,651.00	8,564,286.00	113	0	Not Distressed
Canonsburg Borough	WAS	11,552,714.00	11,902,740.00	97	0	Not Distressed
Canton Borough	BRA	758,675.00	481,377.00	158	0	Not Distressed
Capital Region Water Authority	DAU	11,670,361.00	11,525,533.00	101	0	Not Distressed
Carbondale City	LAC	9,526,455.00	12,557,055.00	76	1	Minimally Distressed
Carlisle Borough	CUM	26,478,048.00	27,188,338.00	97	0	Not Distressed
Carmichaels-Cumberland Jt Sewer Authority	GRE	791,813.00	513,194.00	154	0	Not Distressed
Carnegie Borough	ALL	6,696,141.00	9,417,182.00	71	1	Minimally Distressed
Carroll Township	PER	128,722.00		97	0	Not Distressed
Carroll Township	YOR	4,346,209.00	4,483,706.00	97	0	Not Distressed
Carroll Township	WAS	2,643,542.00	2,963,361.00	89	1	Minimally Distressed
Carroll Township Authority	WAS	708,003.00	725,856.00	98	0	Not Distressed
Carroll Valley Borough	ADA	2,575,947.00		76	1	Minimally Distressed
Carrolltown Borough	СМВ	498,896.00		86	1	Minimally Distressed
Cass Township	SCH	185,239.00	234,884.00	79	1	Minimally Distressed
Castanea Township	CLI	35,136.00	5,706.00	616	0	Not Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	<u>Distress Level</u>
Castle Shannon Borough	ALL	5,941,584.00	8,482,775.00	70	1	Minimally Distressed
Catasauqua Borough	LEH	6,177,570.00	6,852,225.00	90	0	Not Distressed
Catawissa Borough	COL	1,889,987.00	1,798,559.00	105	0	Not Distressed
Catawissa Borough Municipal Water Authority	COL	527,511.00	562,284.00	94	0	Not Distressed
Cecil Township	WAS	5,967,768.00	9,635,518.00	62	2	Moderately Distressed
Center Township	BEA	6,212,224.00	8,660,503.00	72	1	Minimally Distressed
Center Township	IND	1,912,155.00	2,054,047.00	93	0	Not Distressed
Centerville Borough	WAS	1,494,312.00	1,472,430.00	101	0	Not Distressed
Centerville Borough Sanitary Authority	WAS	346,462.00	412,875.00	84	1	Minimally Distressed
Central Berks Regional Police Force	BER	5,062,053.00	6,060,753.00	84	1	Minimally Distressed
Central Bucks Regional Police Department	BUC	8,319,580.00	11,600,161.00	72	1	Minimally Distressed
Central Carbon Municipal Authority	CAR	294,496.00	329,740.00	89	1	Minimally Distressed
Central City Borough	SOM	1,432,189.00	578,241.00	248	0	Not Distressed
Central Indiana County Joint Sanitary Authority	IND	179,684.00	200,885.00	89	1	Minimally Distressed
Centre County Library And Historical Museum	CEN	1,783,418.00	1,390,407.00	128	0	Not Distressed
Centre Township	BER	1,087,009.00	1,008,833.00	108	0	Not Distressed
Chambersburg Borough	FRA	41,002,902.00	49,637,364.00	83	1	Minimally Distressed
Charleroi Borough	WAS	1,434,031.00	1,431,011.00	100	0	Not Distressed
Charleroi Borough Authority	WAS	5,939,269.00	8,304,872.00	72	1	Minimally Distressed
Charleroi Regional Police	WAS	6,462,369.00	4,231,304.00	153	0	Not Distressed
Charleston Township	TIO	603,744.00	653,148.00	92	0	Not Distressed
Charlestown Township	CHE	216,718.00	216,966.00	100	0	Not Distressed
Chartiers Township	WAS	4,596,505.00	6,203,712.00	74	1	Minimally Distressed
Cheltenham Township	MTG	66,002,940.00	83,465,842.00	79	1	Minimally Distressed
Cherrytree Township	VEN	489,535.00	553,559.00	88	1	Minimally Distressed
Chester City	DEL	60,339,779.00	129,411,208.00	47	3	Severely Distressed
Chester Township	DEL	2,539,566.00	4,072,969.00	62	2	Moderately Distressed
Chester Water Authority	DEL	33,249,562.00	34,901,352.00	95	0	Not Distressed
Cheswick Borough	ALL	2,935,143.00	3,138,827.00	94	0	Not Distressed
Chippewa Township	BEA	4,339,256.00	4,477,452.00	97	0	Not Distressed
Churchill Borough	ALL	6,418,976.00	6,800,801.00	94	0	Not Distressed
Clairton City	ALL	5,272,485.00	7,011,484.00	75	1	Minimally Distressed
Clairton Municipal Authority	ALL	2,301,226.00	2,019,405.00	114	0	Not Distressed
Clarion Borough	CLA	5,164,600.00	4,471,605.00	115	0	Not Distressed
Clarion County Housing Authority	CLA	1,318,396.00	1,392,251.00	95	0	Not Distressed
Clarks Summit Borough	LAC	2,679,788.00	3,073,716.00	87	1	Minimally Distressed
Clearfield Borough	CLE	3,549,808.00	3,580,502.00	99	0	Not Distressed
Clearfield Township	CMB	122,498.00	127,050.00	96	0	Not Distressed
Cleona Borough	LEB	840,808.00	831,705.00	101	0	Not Distressed
Clifton Heights Borough	DEL	6,121,831.00	7,126,778.00	86	1	Minimally Distressed
Clymer Borough	IND	347,350.00	340,995.00	102	0	Not Distressed
Coal Township	NMB	5,632,242.00	7,505,413.00	75	1	Minimally Distressed
Coaldale Borough	SCH	553,187.00	592,024.00	93	0	Not Distressed
Coatesville City	CHE	15,951,616.00	20,792,963.00	77	1	Minimally Distressed
Cochranton Borough	CRA	668,628.00	700,724.00	95	0	Not Distressed
Codorus Township	YOR	389,767.00	430,126.00	91	0	Not Distressed
Colebrookdale Township	BER	6,580,855.00	6,282,005.00	105	0	Not Distressed
Collegeville Borough	MTG	7,213,226.00	7,605,941.00	95	0	Not Distressed
Collier Township	ALL	7,500,649.00	9,308,130.00	81	1	Minimally Distressed
Collingdale Borough	DEL	8,279,868.00	10,831,558.00	76	1	Minimally Distressed
Colonial Regional Police Department	NHP	6,476,534.00	6,897,576.00	94	0	Not Distressed
Columbia Borough	LAN	8,806,093.00	9,684,865.00	91	0	Not Distressed
Columbus Township	WAR	284,282.00	371,689.00	76 61	1	Minimally Distressed
Colwyn Borough	DEL	870,300.00	1,424,786.00	61	2	Moderately Distressed
Concord Township	DEL	5,023,290.00	5,413,199.00	93	0	Not Distressed
Conemaugh Township	IND	502,753.00	525,639.00	96	0	Not Distressed
Conemaugh Township	SOM	3,386,759.00	3,895,947.00	87 84	1	Minimally Distressed
Conestoga Township Conewago Township	LAN ADA	402,175.00	477,536.00	84 106	1 0	Minimally Distressed Not Distressed
Conewango Township	WAR	3,133,886.00 2,389,611.00	2,948,267.00 1,996,729.00	106 120	0	Not Distressed
concwailed Township	VV MIN	2,303,011.00	1,550,725.00	120	U	ואטנ הופנו בפפרת

<u>Municipality</u>	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Conneaut Lake Borough	CRA	160,002.00	170,233.00	94	0	Not Distressed
Conneaut Lake Regional	CRA	743,616.00	536,775.00	139	0	Not Distressed
Connellsville City	FAY	10,466,399.00	12,317,733.00	85	1	Minimally Distressed
Connellsville City Redevelopment Authority	FAY	582,788.00	709,755.00	82	1	Minimally Distressed
Connellsville Municipal Authority	FAY	1,820,833.00	2,004,723.00	91	0	Not Distressed
Connellsville Township	FAY	407,881.00	104,575.00	390	0	Not Distressed
Conshohocken Borough	MTG	12,309,567.00	14,404,379.00	85	1	Minimally Distressed
Conshohocken Borough Authority	MTG	1,358,444.00	1,309,377.00	104	0	Not Distressed
Conway Borough	BEA	2,226,080.00	2,656,183.00	84	1	Minimally Distressed
Conyngham Borough	LUZ	1,003,510.00	682,409.00	147	0	Not Distressed
Coolspring Township	MER	90,237.00	97,005.00	93	0	Not Distressed
Cooper Township	CLE	253,310.00	218,890.00	116	0	Not Distressed
Coopersburg Borough	LEH	3,386,940.00	3,424,039.00	99	0	Not Distressed
Coplay Borough	LEH	1,515,572.00	1,414,960.00	107	0	Not Distressed
Coplay/Whitehall Sewer Authority	LEH	2,407,317.00	2,576,676.00	93	0	Not Distressed
Coraopolis Borough	ALL	6,560,002.00	6,187,697.00	106	0	Not Distressed
Coraopolis Water and Sewer Authority	ALL	278,076.00	300,613.00	93	0	Not Distressed
Cornwall Borough	LEB	3,578,565.00	3,511,657.00	102	0	Not Distressed
Corry City	ERI	16,783,026.00	15,655,963.00	107	0	Not Distressed
Corry City Redevelopment Authority	ERI	493,597.00	452,073.00	109	0	Not Distressed
Corydon Township	MCK	586,962.00	462,239.00	127	0	Not Distressed
Coudersport Borough	POT	3,160,378.00	-	100	0	Not Distressed
Covington Township	LAC	801,937.00		86	1	Minimally Distressed
Cowanshannock Township	ARM	216,961.00		100	0	Not Distressed
Crafton Borough	ALL	5,279,990.00	-	103	0	Not Distressed
Cranberry Township	VEN	2,637,458.00		84	1	Minimally Distressed
Cranberry Township	BUT	20,185,178.00		94	0	Not Distressed
Crescent Township	ALL	1,915,765.00		110	0	Not Distressed
Cresson Borough	CMB	1,138,593.00		118	0	Not Distressed
Cresson Township	CMB	800,632.00	•	232	0	Not Distressed
Cressona Borough	SCH	523,320.00	-	112	0	Not Distressed
Cressona Borough Authority	SCH	228,726.00	•	83	1	Minimally Distressed
Creswell Heights Joint Authority	BEA	4,306,251.00		99	0	Not Distressed
Cross Creek Township	WAS	307,061.00		94	0	Not Distressed
Croyle Township	CMB	318,384.00	•	131	0	Not Distressed
Cumb-Dau-Hbg Transportation Authority	DAU	18,759,785.00	•	78	1	Minimally Distressed
Cumberland Township	ADA	3,743,070.00		98	0	Not Distressed
Cumberland Township	GRE	781,039.00		112	0	Not Distressed
Cumru Township	BER	13,403,614.00		77	1	Minimally Distressed
Curwensville Borough	CLE	1,132,020.00		94	0	Not Distressed
Dale Borough	CMB	80,828.00		82	1	Minimally Distressed
Dallas Borough	LUZ	1,837,591.00		98	0	Not Distressed
Dallas Township	LUZ	5,984,883.00		112	0	Not Distressed
Dallastown Borough	YOR	788,183.00		89	1	Minimally Distressed
Dalton Borough	LAC	544,824.00	•	81	1	Minimally Distressed
Danville Borough	MTR	9,606,165.00	•	97	0	Not Distressed
Darby Borough	DEL	9,331,891.00		80	1	Minimally Distressed
Darby Township	DEL	7,463,720.00		63	2	Moderately Distressed
Daugherty Township	BEA	1,054,613.00		193	0	Not Distressed
Dauphin County Library System	DAU	5,088,555.00		99	0	Not Distressed
Decatur Township	CLE	470,836.00		97	0	Not Distressed
Delaware Co Reg Water Quality Control Authority	DEL	16,078,147.00	•	74	1	Minimally Distressed
Delaware County Solid Waste Authority	DEL	5,102,754.00		100	0	Not Distressed
Delaware Township	PIK	601,470.00		91	0	Not Distressed
Delaware Township	MER	214,195.00		97	0	Not Distressed
Delaware Valley Municipal Management Association	MTG	6,867,962.00		93	0	Not Distressed
Delmar Township	TIO	344,495.00		93 97	0	Not Distressed
Delmont Borough	WES	1,484,140.00		121	0	Not Distressed
Derry Borough	WES	1,362,509.00		119	0	Not Distressed
Derry Borough Municipal Authority	WES	1,470,818.00		93	0	Not Distressed
Derry Borough Mannelpal Authority	VV LJ	1,470,010.00	1,370,000.00	23	U	1101 DI311 C33CU

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Derry Township	WES	6,923,132.00	7,387,727.00	94	0	Not Distressed
Derry Township	DAU	32,475,494.00	37,408,251.00	87	1	Minimally Distressed
Derry Township Municipal Authority	WES	991,311.00	999,874.00	99	0	Not Distressed
Dickson City Borough	LAC	5,543,450.00	6,792,791.00	82	1	Minimally Distressed
Dillsburg Borough	YOR	178,789.00	168,097.00	106	0	Not Distressed
Dingman Township	PIK	1,684,712.00	1,660,795.00	101	0	Not Distressed
Donegal Township	WAS	747,923.00	576,553.00	130	0	Not Distressed
Donegal Township	WES	1,150,466.00	1,212,174.00	95	0	Not Distressed
Donora Borough	WAS	2,752,795.00	1,971,883.00	140	0	Not Distressed
Dormont Borough	ALL	13,765,346.00	14,995,826.00	92	0	Not Distressed
Douglass Township	MTG	9,411,084.00	10,097,799.00	93	0	Not Distressed
Douglass Township	BER	3,091,433.00	2,229,212.00	139	0	Not Distressed
Downingtown Borough	CHE	10,288,492.00	10,331,104.00	100	0	Not Distressed
Doylestown Borough	BUC	3,549,897.00	3,846,779.00	92	0	Not Distressed
Doylestown Township	BUC	17,036,131.00	21,089,583.00	81	1	Minimally Distressed
Dravosburg Borough	ALL	386,859.00	420,717.00	92	0	Not Distressed
Dublin Borough	BUC	881,552.00	898,043.00	98	0	Not Distressed
DuBois City	CLE	16,713,538.00	19,585,150.00	85	1	Minimally Distressed
DuBois City Redevelopment Authority	CLE	230,947.00	220,576.00	105	0	Not Distressed
Duboistown Borough	LYC	642,129.00	664,893.00	97	0	Not Distressed
Dunbar Borough	FAY	583,779.00	•	1828	0	Not Distressed
Duncannon Borough	PER	1,597,316.00	•	155	0	Not Distressed
Dunmore Borough	LAC	14,833,402.00		85	1	Minimally Distressed
Dupont Borough	LUZ	872,775.00		364	0	Not Distressed
Duquesne City	ALL	8,155,031.00	•	80	1	Minimally Distressed
Duryea Borough	LUZ	965,403.00		141	0	Not Distressed
Earl Township	BER	568,451.00	•	94	0	Not Distressed
East Allen Township	NHP	1,442,499.00	·	95	0	Not Distressed
East Bangor Borough	NHP	109,370.00		165	0	Not Distressed
East Berlin Area Joint Authority	ADA	283,477.00	•	102	0	Not Distressed
East Berlin Borough	ADA	778,202.00	•	113	0	Not Distressed
East Bethlehem Township	WAS	455,373.00	•	108	0	Not Distressed
East Bradford Township	CHE	2,803,171.00		105	0	Not Distressed
East Brandywine Township	CHE	5,320,445.00		92	0	Not Distressed
East Brunswick Township	SCH	338,082.00		71	1	Minimally Distressed
East Buffalo Township	UNI	1,188,540.00	•	109	0	Not Distressed
East Carroll Township	CMB	112,473.00		106	0	Not Distressed
East Cocalico Township	LAN	11,306,881.00		84	1	Minimally Distressed
East Conemaugh Borough	CMB	669,524.00		91	0	Not Distressed
East Coventry Township	CHE	3,861,276.00		99	0	Not Distressed
East Deer Township	ALL	1,897,830.00		275	0	Not Distressed
East Donegal Township	LAN	2,539,737.00		87	1	Minimally Distressed
East Earl Township	LAN	2,016,619.00		142	0	Not Distressed
East Fallowfield Township	CHE	2,078,386.00		99	0	Not Distressed
East Finley Township	WAS	273,700.00		99	0	Not Distressed
East Goshen Township	CHE	4,557,503.00	· ·	108	0	Not Distressed
East Greenville Borough	MTG	350,047.00		92	0	Not Distressed
East Hempfield Township	LAN	14,114,636.00	•	76	1	Minimally Distressed
East Hopewell Township	YOR	505,567.00		94	0	Not Distressed
East Huntingdon Township	WES	4,330,345.00	•	105	0	Not Distressed
East Lampeter Township	LAN	24,436,675.00		101	0	Not Distressed
East Lansdowne Borough	DEL	1,150,996.00		57	2	Moderately Distressed
East Manchester Township	YOR	1,654,562.00		102	0	Not Distressed
East Marlborough Township	CHE	3,367,614.00		95	0	Not Distressed
East McKeesport Borough	ALL	693,084.00		95 99	0	Not Distressed
East Norriton Township	MTG	17,566,488.00		99 74	1	Minimally Distressed
East Norriton Township East Norriton-Plymouth- Whitpain Jt. Sew. Auth.	MTG	3,903,934.00		74 121	0	Not Distressed
East Norwegian Township	SCH	3,903,934.00 78,251.00		56	2	Moderately Distressed
East Penn Township	CAR	397,781.00		167	0	Not Distressed
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East Pennsboro Township	CUM	25,326,886.00	26,858,171.00	94	0	Not Distressed

<u>Municipality</u>	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
East Pikeland Township	CHE	2,207,583.00	2,245,401.00	98	0	Not Distressed
East Pittsburgh Borough	ALL	174,342.00	120,020.00	145	0	Not Distressed
East Rochester Borough	BEA	360,875.00	328,434.00	110	0	Not Distressed
East Rockhill Township	BUC	2,388,305.00	2,954,611.00	81	1	Minimally Distressed
East St Clair Township	BED	43,704.00	73,144.00	60	2	Moderately Distressed
East Stroudsburg Borough	MNR	6,759,818.00	7,193,579.00	94	0	Not Distressed
East Vincent Township	CHE	2,675,807.00	2,230,405.00	120	0	Not Distressed
East Washington Borough	WAS	1,037,330.00	863,862.00	120	0	Not Distressed
East Whiteland Township	CHE	16,027,440.00	20,446,542.00	78	1	Minimally Distressed
Eastern Adams Regional Police	ADA	1,282,023.00	1,079,426.00	119	0	Not Distressed
Eastern Pike Regional Police Department	PIK	1,381,823.00	1,473,941.00	94	0	Not Distressed
Eastern Snyder County Regional Authority	SNY	3,107,145.00	3,455,697.00	90	0	Not Distressed
Easton City	NHP	70,881,741.00	102,799,667.00	69	2	Moderately Distressed
Easttown Township	CHE	10,810,781.00	15,105,960.00	72	1	Minimally Distressed
Ebensburg Borough	CMB	2,921,134.00	3,484,169.00	84	1	Minimally Distressed
Economy Borough	BEA	8,101,500.00	8,430,270.00	96	0	Not Distressed
Eddystone Borough	DEL	2,637,656.00	4,213,194.00	63	2	Moderately Distressed
Edgewood Borough	ALL	2,953,636.00	3,319,566.00	89	1	Minimally Distressed
Edgeworth Boro Municipal Authority	ALL			160	0	Not Distressed
, ,		834,704.00	520,559.00			
Edgeworth Borough	ALL	4,062,133.00	3,526,128.00	115	0	Not Distressed
Edinboro Borough	ERI	7,357,944.00	7,370,733.00	100	0	Not Distressed
Edwardsville Borough	LUZ	3,154,287.00	3,159,174.00	100	0	Not Distressed
Eldred Township	JEF	168,574.00	168,349.00	100	0	Not Distressed
Eldred Township	MNR	240,143.00	249,475.00	96	0	Not Distressed
Elizabeth Boro Municipal Authority	ALL	775,583.00	778,957.00	100	0	Not Distressed
Elizabeth Borough	ALL	491,051.00	380,387.00	129	0	Not Distressed
Elizabeth Township	LAN	583,689.00	688,558.00	85	1	Minimally Distressed
Elizabeth Township	ALL	14,383,737.00	13,294,867.00	108	0	Not Distressed
Elizabeth Township Sanitary Authority	ALL	801,159.00	570,698.00	140	0	Not Distressed
Elizabethtown Borough	LAN	10,089,135.00	11,407,356.00	88	1	Minimally Distressed
Elizabethtown Regional Sewer Authority	LAN	504,132.00	386,253.00	131	0	Not Distressed
Elk Lick Township	SOM	404,340.00	428,407.00	94	0	Not Distressed
Ellsworth Borough	WAS	21,482.00	10,938.00	196	0	Not Distressed
Ellwood City Borough	LAW	13,153,241.00	15,062,963.00	87	1	Minimally Distressed
Emmaus Borough	LEH	12,618,564.00	16,852,557.00	75	1	Minimally Distressed
Emporium Borough	CMN	2,983,890.00	1,371,225.00	218	0	Not Distressed
Ephrata Borough	LAN	29,535,881.00	31,457,723.00	94	0	Not Distressed
Erie City	ERI	271,451,112.00	360,344,023.00	75	1	Minimally Distressed
Erie City Water Authority	ERI	27,802,824.00	30,843,528.00	90	0	Not Distressed
Erie County Housing Authority	ERI	4,106,952.00	4,561,454.00	90	0	Not Distressed
Erie Metropolitan Transit Authority	ERI	12,389,734.00	13,598,375.00	91	0	Not Distressed
Erie Parking Authority	ERI	2,585,671.00	2,896,461.00	89	1	Minimally Distressed
Erie Regional Airport Authority	ERI	2,344,233.00	2,925,951.00	80	1	Minimally Distressed
Erie Western Port Authority	ERI	1,675,841.00	2,133,694.00	79	1	Minimally Distressed
Etna Borough	ALL	4,228,313.00	3,605,024.00	117	0	Not Distressed
Evans City Seven Fields Regional Police Dept.	BUT	586,053.00	613,675.00	95	0	Not Distressed
Everett Borough	BED	1,544,920.00	1,466,441.00	105	0	Not Distressed
Everett Borough Municipal Authority	BED	380,174.00	445,220.00	85	1	Minimally Distressed
Exeter Borough	LUZ	1,584,754.00		102	0	Not Distressed
Exeter Township	BER	18,563,709.00	19,317,368.00	96	0	Not Distressed
Fairchance Borough	FAY	395,277.00		222	0	Not Distressed
Fairfield Municipal Authority	ADA	102,749.00	•	76	1	Minimally Distressed
Fairfield Township	LYC	104,298.00	164,097.00	64	2	Moderately Distressed
Fairfield Township	WES	650,306.00		98	0	Not Distressed
Fairview Township	YOR	18,093,527.00	15,953,259.00	113	0	Not Distressed
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Fairview Township	LUZ	1,559,185.00		71 110	1	Minimally Distressed
Fairview Township	ERI	5,036,076.00	4,251,041.00	118	0	Not Distressed
Fallowfield Township	WAS	1,176,473.00	766,432.00	153	0	Not Distressed
Falls Creek Borough	JEF	520,767.00	·	163	0	Not Distressed
Falls Township	BUC	32,110,172.00	49,095,196.00	65	2	Moderately Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Falls Township Authority	BUC	1,864,704.00	2,026,533.00	92	0	Not Distressed
Farmington Township	CLA	461,750.00	441,652.00	105	0	Not Distressed
Farmington Township	TIO	223,131.00	267,998.00	83	1	Minimally Distressed
Farrell City	MER	11,707,412.00	12,832,530.00	91	0	Not Distressed
Fawn Township	ALL	1,301,856.00	1,114,674.00	117	0	Not Distressed
Fawn Township Sewer Authority	ALL	106,357.00	115,219.00	92	0	Not Distressed
Fawn-Frazer Jt. Water Authority	ALL	460,577.00	473,327.00	97	0	Not Distressed
Fayette Township	JUN	194,066.00	205,879.00	94	0	Not Distressed
Ferguson Township	CEN	8,057,783.00	9,007,816.00	89	1	Minimally Distressed
Ferndale Borough	CMB	687,250.00	578,809.00	119	0	Not Distressed
Findlay Township	ALL	14,629,808.00	18,217,742.00	80	1	Minimally Distressed
Fleetwood Borough	BER	4,748,530.00	5,672,547.00	84	1	Minimally Distressed
Folcroft Borough	DEL	7,748,054.00	8,396,485.00	92	0	Not Distressed
Ford City Borough	ARM	2,021,245.00	2,194,922.00	92	0	Not Distressed
Ford City Borough Sewage Disposal Authority	ARM	250,193.00	271,868.00	92	0	Not Distressed
Forest City Borough	SUS	700,141.00	535,980.00	131	0	Not Distressed
Forest Hills Borough	ALL	9,013,020.00	11,435,067.00	79	1	Minimally Distressed
Forest Lake Township	SUS	52,731.00	60,168.00	88	1	Minimally Distressed
Forks Township	NHP	10,665,359.00	13,113,861.00	81	1	Minimally Distressed
Forty Fort Borough	LUZ	3,939,982.00	4,631,497.00	85	1	Minimally Distressed
Forward Township	ALL	2,548,266.00	2,521,644.00	101	0	Not Distressed
Foster Township	SCH	77,141.00	59,076.00	131	0	Not Distressed
Foster Township	MCK	1,558,599.00	1,743,034.00	89	1	Minimally Distressed
Fountain Hill Borough	LEH	3,495,362.00	5,529,697.00	63	2	Moderately Distressed
Fox Chapel Authority	ALL	2,356,977.00	2,227,078.00	106	0	Not Distressed
Fox Chapel Borough	ALL	13,104,399.00	12,103,406.00	108	0	Not Distressed
Frackville Borough	SCH	1,616,435.00	2,740,216.00	59	2	Moderately Distressed
Franconia Township	MTG	7,175,026.00	8,743,502.00	82	1	Minimally Distressed
Franklin Borough	CMB	683,418.00	88,842.00	769	0	Not Distressed
Franklin City	VEN	20,614,267.00	21,429,326.00	96	0	Not Distressed
Franklin Park Borough	ALL	7,465,811.00	7,967,517.00	94	0	Not Distressed
Franklin Township	BEA	1,771,640.00	1,729,949.00	102	0	Not Distressed
Franklin Township	SUS	127,633.00	171,332.00	74	1	Minimally Distressed
Franklin Township	YOR	178,116.00	164,590.00	108	0	Not Distressed
Franklin Township	CAR	2,972,244.00	3,140,081.00	95	0	Not Distressed
Franklin Township Sewer Authority	GRE	1,305,423.00	1,304,930.00	100	0	Not Distressed
Franklin Twp Municipal Sanitary Authority	WES	5,510,973.00	6,513,071.00	85	1	Minimally Distressed
Frazer Township	ALL	611,331.00	550,033.00	111	0	Not Distressed
Frazer Township Authority	ALL	85,022.00	79,011.00	108	0	Not Distressed
Fredericksburg Sewer & Water Authority	LEB	274,781.00	269,383.00	102	0	Not Distressed
Freeburg Borough	SNY	206,290.00	195,870.00	105	0	Not Distressed
Freedom Township	BLA	637,872.00	599,615.00	106	0	Not Distressed
Freehold Township	WAR	165,993.00	156,024.00	106	0	Not Distressed
Freeland Borough	LUZ	1,879,985.00	1,334,391.00	141	0	Not Distressed
Freeland Borough Municipal Authority	LUZ	2,073,285.00	1,674,309.00	124	0	Not Distressed
Freemansburg Borough	NHP	746,371.00	657,526.00	114	0	Not Distressed
Freeport Borough	ARM	1,164,289.00	854,381.00	136	0	Not Distressed
Frenchcreek Township	VEN	317,474.00	339,879.00	93	0	Not Distressed
Galeton Borough	POT	701,061.00	1,064,751.00	66	2	Moderately Distressed
Gallitzin Borough	CMB	993,051.00	856,875.00	116	0	Not Distressed
Gallitzin Borough Sewer & Disposal Authority	CMB	327,757.00	409,096.00	80	1	Minimally Distressed
Geistown Borough	CMB	349,728.00	440,658.00	79	1	Minimally Distressed
Gettysburg Borough	ADA	7,614,983.00	7,271,920.00	105	0	Not Distressed
Gettysburg Municipal Authority	ADA	2,271,692.00	2,969,781.00	76	1	Minimally Distressed
Gilpin Township	ARM	591,719.00	580,248.00	102	0	Not Distressed
Girard Borough	ERI	2,265,748.00	2,860,179.00	79	1	Minimally Distressed
Glassport Borough	ALL	1,753,098.00	2,314,393.00	76	1	Minimally Distressed
Glenburn Township	LAC	115,123.00	107,141.00	107	0	Not Distressed
Glenolden Borough	DEL	6,144,237.00	8,012,258.00	77	1	Minimally Distressed
Granville Township	MIF	4,184,490.00	4,812,900.00	87	1	Minimally Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Great Bend Township	SUS	65,601.00	28,632.00	229	0	Not Distressed
Greater Hazleton Joint Sewer Authority	LUZ	1,540,461.00	2,532,657.00	61	2	Moderately Distressed
Greater Lebanon Refuse Authority	LEB	5,749,347.00	5,900,126.00	97	0	Not Distressed
Green Township	IND	382,486.00	274,677.00	139	0	Not Distressed
Green Tree Borough	ALL	8,034,623.00	7,711,354.00	104	0	Not Distressed
Greencastle Borough	FRA	3,097,110.00	2,598,614.00	119	0	Not Distressed
Greene Township	MER	218,865.00	264,887.00	83	1	Minimally Distressed
Greenfield Township	BLA	1,886,085.00	780,985.00	242	0	Not Distressed
Greenfield Township	ERI	531,389.00	527,312.00	101	0	Not Distressed
Greensburg City	WES	32,152,548.00	36,561,997.00	88	1	Minimally Distressed
Greenville Borough	MER	14,197,666.00	14,148,430.00	100	0	Not Distressed
Greenville Borough Municipal Authority	MER	833,674.00	712,092.00	117	0	Not Distressed
Greenwich Township	BER	704,891.00	757,235.00	93	0	Not Distressed
Greenwood Township	COL	190,346.00	157,606.00	121	0	Not Distressed
Grove City Borough	MER	10,579,903.00	11,978,107.00	88	1	Minimally Distressed
Guilford Township Authority	FRA	1,335,758.00	1,339,951.00	100	0	Not Distressed
Guilford Water Authority	FRA	2,889,656.00	2,947,434.00	98	0	Not Distressed
Half Moon Township	CEN	280,669.00	399,421.00	70	1	Minimally Distressed
Hamburg Borough	BER	3,591,878.00	4,502,227.00	80	1	Minimally Distressed
Hamilton Township	ADA	255,885.00	258,960.00	99	0	Not Distressed
Hamiltonban Township	ADA	450,311.00	223,493.00	201	0	Not Distressed
Hampden Township	CUM	31,574,006.00	•	87	1	Minimally Distressed
Hampton Shaler Water Authority	ALL	5,857,417.00		89	1	Minimally Distressed
Hampton Township	ALL	23,563,581.00		96	0	Not Distressed
Hanover Borough	YOR	45,986,411.00		96	0	Not Distressed
Hanover Township	LUZ	9,299,340.00		58	2	Moderately Distressed
Hanover Township	NHP	8,497,253.00		94	0	Not Distressed
Hanover Township	WAS	357,640.00		91	0	Not Distressed
Harborcreek Township	ERI	5,388,084.00		78	1	Minimally Distressed
Harmar Township	ALL	2,508,622.00		72	1	Minimally Distressed
Harmony Borough	BUT	686,939.00		90	0	Not Distressed
Harmony Township	BEA	2,744,709.00	•	105	0	Not Distressed
Harrisburg City	DAU	234,001,530.00		104	0	Not Distressed
Harrison Township	ALL	13,460,294.00		107	0	Not Distressed
Harrison Township Water Authority	ALL	2,830,605.00		111	0	Not Distressed
Harveys Lake Borough	LUZ	1,084,039.00		286	0	Not Distressed
Hatboro Borough	MTG	10,300,505.00	·	91	0	Not Distressed
Hatfield Borough	MTG	1,464,864.00		81	1	Minimally Distressed
Hatfield Township	MTG	18,849,263.00		85	1	Minimally Distressed
Hatfield Township Municipal Authority	MTG	7,986,959.00		93	0	Not Distressed
Haverford Township	DEL	68,355,542.00		80	1	Minimally Distressed
Haycock Township	BUC	757,577.00		102	0	Not Distressed
Hazle Township	LUZ	384,598.00		88	1	Minimally Distressed
Hazleton City	LUZ	42,928,505.00	·	57	2	Moderately Distressed
Hazleton City Water Authority	LUZ	3,128,970.00		73	1	Minimally Distressed
Hazleton Public Transit Authority	LUZ	52,651.00		99	0	Not Distressed
Hegins Township	SCH	988,672.00		78	1	Minimally Distressed
Heidelberg Borough	ALL	605,260.00		164	0	Not Distressed
Heidelberg Township	BER	257,124.00		142	0	Not Distressed
Heidelberg Township	YOR	133,645.00		109	0	Not Distressed
Heidelberg Township	LEB	896,778.00		192	0	Not Distressed
Hellam Township	YOR	3,222,077.00	·	96	0	Not Distressed
Hellertown Borough	NHP	6,065,509.00		104	0	Not Distressed
Hellertown Borough Authority	NHP	1,098,764.00		98	0	Not Distressed
Hemlock Township	COL	1,374,595.00		102	0	Not Distressed
Hempfield Township	WES	10,675,000.00		80	1	Minimally Distressed
Hempfield Township	MER	1,989,773.00		84	1	Minimally Distressed
Hereford Township	BER	274,608.00		141	0	Not Distressed
Hermitage City	MER	33,864,497.00		102	0	Not Distressed
Highland Township	ELK	73,440.00		72	1	Minimally Distressed
inginana rowininp	LLIX	73,770.00	101,320.00	, _	1	Translating Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	<u>Score</u>	Distress Level
Highspire Borough	DAU	3,886,271.00	4,844,843.00	80	1	Minimally Distressed
Hilltown Township	BUC	17,746,459.00	18,203,004.00	97	0	Not Distressed
Hollidaysburg Borough	BLA	11,778,946.00	12,045,720.00	98	0	Not Distressed
Homer City Borough	IND	2,703,237.00	3,219,691.00	84	1	Minimally Distressed
Homestead Borough	ALL	2,414,254.00	3,815,690.00	63	2	Moderately Distressed
Honesdale Borough	WAY	3,382,755.00	4,443,021.00	76	1	Minimally Distressed
Honey Brook Borough	CHE	151,332.00	182,938.00	83	1	Minimally Distressed
Hooversville Borough	SOM	368,763.00	528,877.00	70	1	Minimally Distressed
Hopewell Township	BEA	14,304,182.00	15,091,657.00	95	0	Not Distressed
Hopewell Township	YOR	879,412.00	914,132.00	96	0	Not Distressed
Horsham Township	MTG	25,139,856.00	32,418,763.00	78	1	Minimally Distressed
Horsham Water And Sewer Authority	MTG	3,151,859.00	3,177,775.00	99	0	Not Distressed
Hughestown Borough	LUZ	193,006.00	160,947.00	120	0	Not Distressed
Hughesville Borough	LYC	1,252,825.00	1,890,197.00	66	2	Moderately Distressed
Hummelstown Borough	DAU	6,742,932.00	6,213,108.00	109	0	Not Distressed
Hunlock Township	LUZ	521,920.00	544,745.00	96	0	Not Distressed
Huntingdon Borough	HUN	13,199,719.00	14,271,004.00	92	0	Not Distressed
Huntington Township	LUZ	810,289.00	768,053.00	105	0	Not Distressed
Huston Township	CLE	121,795.00	53,002.00	230	0	Not Distressed
Hyndman Borough	BED	969,434.00	1,072,816.00	90	0	Not Distressed
Hyndman Borough Municipal Authority	BED	142,669.00	170,355.00	84	1	Minimally Distressed
Independence Township	BEA	796,028.00	787,615.00	101	0	Not Distressed
Indian Lake Borough	SOM	268,087.00		113	0	Not Distressed
Indiana Borough	IND	16,316,928.00		104	0	Not Distressed
Indiana Township	ALL	6,943,198.00		87	1	Minimally Distressed
Ingram Borough	ALL	2,873,585.00		99	0	Not Distressed
Irwin Borough	WES	1,624,119.00		88	1	Minimally Distressed
Jackson Township	LEB	1,090,980.00		96	0	Not Distressed
Jackson Township	YOR	2,052,553.00		96	0	Not Distressed
Jackson Township	LUZ	1,174,461.00		86	1	Minimally Distressed
Jackson Township	BUT	1,263,583.00		82	1	Minimally Distressed
Jackson Township Water Authority	CMB	372,740.00		91	0	Not Distressed
Jeannette City	WES	13,366,483.00		76	1	Minimally Distressed
Jefferson Conservation District	JEF	859,775.00		98	0	Not Distressed
Jefferson Hills Borough	ALL	7,774,584.00	-	79	1	Minimally Distressed
Jefferson Township	WAS	76,493.00		108	0	Not Distressed
Jenkins Township	LUZ	1,322,901.00	-	120	0	Not Distressed
Jenkintown Borough	MTG	5,152,002.00		90	0	Not Distressed
Jenner Township	SOM	1,306,640.00		98	0	Not Distressed
Jermyn Borough	LAC	381,463.00		103	0	Not Distressed
Jersey Shore Borough	LYC	1,100,168.00	-	92	0	Not Distressed
Jessup Borough	LAC	395,275.00		63	2	Moderately Distressed
Jim Thorpe Borough	CAR	4,389,600.00		93	0	Not Distressed
Johnsonburg Borough	ELK	2,861,988.00		79	1	Minimally Distressed
Johnsonburg Municipal Authority	ELK	1,624,590.00		100	0	Not Distressed
Johnstown City	CMB	27,488,921.00		52	2	Moderately Distressed
Johnstown City Housing Authority	CMB	12,426,946.00		94	0	Not Distressed
Kane Borough	MCK	3,913,236.00		109	0	Not Distressed
Keating Township	MCK	768,724.00		111	0	Not Distressed
Kelly Township	UNI	48,967.00		63	2	Moderately Distressed
Kenhorst Borough	BER	542,684.00	•	115	0	Not Distressed
Kennedy Township	ALL	4,500,523.00		87	1	Minimally Distressed
Kennett Square Borough	CHE	7,637,676.00		101	0	Not Distressed
Kennett Township	CHE	1,594,077.00		71	1	Minimally Distressed
Kidder Township	CAR	2,139,370.00		75	1	Minimally Distressed
Kilbuck Township	ALL	343,010.00		61	2	Moderately Distressed
Kingston Borough	LUZ	22,743,416.00	•	100	0	Not Distressed
Kingston Township	LUZ	5,227,630.00		118	0	Not Distressed
Kiskiminetas Township Municipal Authority	ARM	146,744.00		101	0	Not Distressed
Kittanning Borough	ARM	7,650,449.00		94	0	Not Distressed
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Distress Scores Based on the 2017 Actuarial Valuation Reports - 11/06/2018

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Kline Township	SCH	146,864.00	235,428.00	62	2	Moderately Distressed
Knox Borough	CLA	861,297.00	733,618.00	117	0	Not Distressed
Kulpmont Borough	NMB	778,364.00	555,802.00	140	0	Not Distressed
Kulpmont-Marion Heights Jt. Municipal Authority	NMB	367,430.00	260,256.00	141	0	Not Distressed
Kutztown Borough	BER	16,580,034.00	17,794,875.00	93	0	Not Distressed
Lackawanna County Transit System Authority	LAC	3,729,507.00	5,544,298.00	67	2	Moderately Distressed
Lackawaxen Township	PIK	620,956.00	708,042.00	88	1	Minimally Distressed
Lafayette Township	MCK	481,361.00	580,598.00	83	1	Minimally Distressed
Laflin Borough	LUZ	612,721.00	245,411.00	250	0	Not Distressed
Lake City Borough	ERI	1,203,739.00	1,350,083.00	89	1	Minimally Distressed
Lake Township	WAY	400,381.00	419,199.00	96	0	Not Distressed
Lake Township	LUZ	318,295.00	387,874.00	82	1	Minimally Distressed
Lamar Township	CLI	84,280.00	102,066.00	83	1	Minimally Distressed
Lancaster Area Sewer Authority	LAN	9,025,879.00	10,022,880.00	90	0	Not Distressed
Lancaster City	LAN	141,285,161.00	166,507,886.00	85	1	Minimally Distressed
Lancaster City Parking Authority	LAN	1,528,432.00	1,400,517.00	109	0	Not Distressed
Lancaster Township	BUT	800,465.00	871,458.00	92	0	Not Distressed
Lancaster Township	LAN	3,547,679.00	3,767,811.00	94	0	Not Distressed
Lansdale Borough	MTG	22,729,770.00	27,730,507.00	82	1	Minimally Distressed
Lansdowne Borough	DEL	12,085,150.00	13,623,783.00	89	1	Minimally Distressed
Lansford Borough	CAR	986,121.00	1,010,819.00	98	0	Not Distressed
Lansford-Coaldale Joint Water Authority	CAR	1,161,187.00	1,342,411.00	87	1	Minimally Distressed
Larksville Borough	LUZ	2,705,660.00	2,228,445.00	121	0	Not Distressed
Latimore Township	ADA	483,162.00	615,260.00	79	1	Minimally Distressed
Latrobe Municipal Authority	WES	3,035,672.00	3,051,962.00	99	0	Not Distressed
Latrobe City	WES	10,448,157.00	10,227,310.00	102	0	Not Distressed
Laureldale Borough	BER	2,562,240.00	2,912,047.00	88	1	Minimally Distressed
Lawrence Park Township	ERI	3,847,062.00	3,526,779.00	109	0	Not Distressed
Lawrence Township	CLE	2,894,897.00	3,787,020.00	76	1	Minimally Distressed
Lebanon City	LEB	36,971,108.00	39,135,157.00	94	0	Not Distressed
Lebanon City Authority	LEB	13,984,300.00	14,877,114.00	94	0	Not Distressed
Lebanon Community Library	LEB	625,381.00	407,192.00	154	0	Not Distressed
Leechburg Borough	ARM	599,009.00	879,989.00	68	2	Moderately Distressed
Leesport Borough	BER	206,506.00	201,449.00	103	0	Not Distressed
Leet Township	ALL	2,251,475.00	2,435,354.00	92	0	Not Distressed
Leetsdale Boro Municipal Authority	ALL	760,643.00	720,317.00	106	0	Not Distressed
Leetsdale Borough	ALL	1,350,540.00	1,655,292.00	82	1	Minimally Distressed
Lehigh County Authority	LEH	23,290,975.00	25,951,527.00	90	0	Not Distressed
Lehigh Northampton Airport Authority	LEH	12,693,024.00	14,615,807.00	87	1	Minimally Distressed
Lehigh Township	NHP	6,301,945.00	6,688,076.00	94	0	Not Distressed
Lehigh/Northampton Transportation Authority	LEH	18,237,291.00	25,127,826.00	73	1	Minimally Distressed
Lehighton Borough	CAR	10,831,599.00	11,344,901.00	95	0	Not Distressed
Lehighton Water Authority	CAR	1,846,588.00	1,979,290.00	93	0	Not Distressed
Lehman Township	LUZ	795,354.00	731,792.00	109	0	Not Distressed
Lemoyne Borough	CUM	2,077,255.00	2,224,777.00	93	0	Not Distressed
Lewisburg Borough	UNI	2,686,519.00	2,834,821.00	95	0	Not Distressed
Lewistown Borough	MIF	7,591,708.00	7,470,995.00	102	0	Not Distressed
Lewistown Borough Municipal Authority	MIF	2,698,877.00	2,886,930.00	93	0	Not Distressed
Liberty Township	MCK	302,369.00	308,956.00	98	0	Not Distressed
Liberty Township	ADA	387,690.00	266,514.00	145	0	Not Distressed
Ligonier Borough	WES	577,996.00	583,282.00	99	0	Not Distressed
Ligonier Township	WES	1,776,488.00	1,368,332.00	130	0	Not Distressed
Lilly Borough	CMB	202,562.00		138	0	Not Distressed
Limerick Township	MTG	9,718,804.00	12,096,095.00	80	1	Minimally Distressed
Limestone Township	CLA	301,042.00	321,604.00	94	0	Not Distressed
Limestone Township	UNI	183,164.00	197,247.00	93	0	Not Distressed
Lincoln Township	SOM	350,509.00		104	0	Not Distressed
Linesville Borough	CRA	307,891.00	266,887.00	115	0	Not Distressed
Lititz Borough	LAN	9,039,524.00	10,624,626.00	85	1	Minimally Distressed
Littlestown Borough	ADA	2,677,719.00	2,914,843.00	92	0	Not Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	<u>Score</u>	Distress Level
Lock Haven City	CLI	12,086,064.00	12,029,315.00	100	0	Not Distressed
Locust Township	COL	584,499.00	486,819.00	120	0	Not Distressed
Logan Township	BLA	7,643,260.00	9,228,337.00	83	1	Minimally Distressed
London Grove Township	CHE	1,139,655.00	1,440,000.00	79	1	Minimally Distressed
London Grove Township Municipal Authority	CHE	552,711.00	520,607.00	106	0	Not Distressed
Longswamp Township	BER	967,923.00	936,775.00	103	0	Not Distressed
Lower Allen Township	CUM	14,937,174.00	15,077,682.00	99	0	Not Distressed
Lower Allen Township Authority	CUM	5,026,158.00	4,966,802.00	101	0	Not Distressed
Lower Alsace Township	BER	1,583,169.00	1,849,331.00	86	1	Minimally Distressed
Lower Bucks County Joint Municipal Authority	BUC	15,944,584.00		86	1	Minimally Distressed
Lower Burrell City	WES	15,315,201.00	19,708,984.00	78	1	Minimally Distressed
Lower Chanceford Township	YOR	255,989.00	363,670.00	70	1	Minimally Distressed
Lower Chichester Township	DEL	1,690,140.00	1,744,400.00	97	0	Not Distressed
Lower Frederick Township	MTG	462,902.00	539,153.00	86	1	Minimally Distressed
Lower Gwynedd Township	MTG	15,202,304.00	•	85	1	Minimally Distressed
Lower Heidelberg Township	BER	2,105,827.00		82	1	Minimally Distressed
Lower Indiana County Municipal Authority	IND	193,940.00		104	0	Not Distressed
Lower Mahanoy Township	NMB	85,131.00	•	112	0	Not Distressed
Lower Makefield Township	BUC	18,284,843.00	•	77	1	Minimally Distressed
Lower Merion Township	MTG	198,262,711.00		103	0	Not Distressed
Lower Moreland Township	MTG	20,779,527.00		115	0	Not Distressed
Lower Nazareth Township	NHP	2,211,997.00		97	0	Not Distressed
Lower Oxford Township	CHE	152,046.00		76	1	Minimally Distressed
Lower Paxton Township	DAU	39,276,832.00	•	81	1	Minimally Distressed
Lower Perkiomen Valley Regional Sewer Authority	MTG	553,190.00		237	0	Not Distressed
Lower Pottsgrove Township	MTG	7,327,119.00	•	82	1	Minimally Distressed
Lower Providence Township	MTG	19,122,378.00		82	1	Minimally Distressed
Lower Providence Township Sewer Authority	MTG	1,869,029.00		98	0	Not Distressed
	MTG			98 88	1	Minimally Distressed
Lower Salford Township	NHP	12,480,431.00		83	1	
Lower Saucon Township		8,503,577.00				Minimally Distressed
Lower Southampton Township	BUC	18,311,751.00		75 05	1	Minimally Distressed
Lower Swatara Township	DAU	12,302,858.00		85	1	Minimally Distressed
Lower Towamensing Township	CAR	107,626.00	•	107	0	Not Distressed
Lower Windsor Township	YOR	4,071,962.00		100	0	Not Distressed
Lower Yoder Township	CMB	2,495,371.00		160	0	Not Distressed
Loyalhanna Township	WES	461,598.00	•	105	0	Not Distressed
Loyalsock Township	LYC	1,744,544.00		95	0	Not Distressed
Luzerne Borough	LUZ	134,600.00	·	77	1	Minimally Distressed
Luzerne County Transportation Authority	LUZ	4,743,613.00		54	2	Moderately Distressed
Luzerne Township	FAY	2,197,213.00	·	318	0	Not Distressed
Lycoming Sanitary Committee	LYC	282,589.00		72	1	Minimally Distressed
Lykens Borough	DAU	1,288,831.00		214	0	Not Distressed
Lynn Township	LEH	483,908.00	•	85	1	Minimally Distressed
Macungie Borough	LEH	2,837,358.00		104	0	Not Distressed
Mahanoy City Borough	SCH	1,511,052.00		68	2	Moderately Distressed
Mahanoy Township Authority	SCH	1,527,822.00		99	0	Not Distressed
Mahoning Township	MTR	7,797,318.00		90	0	Not Distressed
Mahoning Township	LAW	450,448.00	•	88	1	Minimally Distressed
Mahoning Township	CAR	1,726,937.00		98	0	Not Distressed
Mahoning Township Authority	MTR	350,608.00	•	87	1	Minimally Distressed
Maidencreek Township	BER	921,051.00	•	173	0	Not Distressed
Maidencreek Township Authority	BER	861,189.00	•	93	0	Not Distressed
Malvern Borough	CHE	5,705,998.00		138	0	Not Distressed
Manchester Township	YOR	9,742,352.00		92	0	Not Distressed
Manheim Borough	LAN	3,003,636.00	3,338,636.00	90	0	Not Distressed
Manheim Township	YOR	616,356.00		105	0	Not Distressed
Manheim Township	LAN	47,336,199.00		92	0	Not Distressed
Manor Borough	WES	966,332.00		116	0	Not Distressed
Manor Township	LAN	12,438,792.00	13,269,699.00	94	0	Not Distressed
Manor Township Joint Municipal Authority	ARM	971,552.00	977,035.00	99	0	Not Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	<u>Score</u>	Distress Level
Mansfield Borough	TIO	1,880,701.00	2,354,099.00	80	1	Minimally Distressed
Marcus Hook Borough	DEL	4,952,593.00	6,339,444.00	78	1	Minimally Distressed
Marion Township	BUT	100,056.00	117,236.00	85	1	Minimally Distressed
Marlborough Township	MTG	1,734,477.00	1,958,142.00	89	1	Minimally Distressed
Marple Township	DEL	19,751,480.00	33,784,029.00	58	2	Moderately Distressed
Mars Borough	BUT	446,847.00	295,949.00	151	0	Not Distressed
Marshall Township	ALL	3,548,611.00	4,275,284.00	83	1	Minimally Distressed
Martic Township	LAN	99,131.00	59,166.00	168	0	Not Distressed
Martinsburg Borough	BLA	1,446,559.00	1,490,775.00	97	0	Not Distressed
Marysville Borough	PER	2,849,273.00	2,960,411.00	96	0	Not Distressed
Masontown Borough	FAY	2,197,764.00	2,050,126.00	107	0	Not Distressed
Matamoras Borough	PIK	254,786.00	83,821.00	304	0	Not Distressed
Matamoras Borough Municipal Authority	PIK	371,572.00	339,984.00	109	0	Not Distressed
Maxatawny Township	BER	714,444.00	718,912.00	99	0	Not Distressed
McAdoo Borough	SCH	1,973,976.00	611,409.00	323	0	Not Distressed
McCandless Township	ALL	21,148,560.00	21,509,149.00	98	0	Not Distressed
McCandless Township Sanitary Authority	ALL	11,196,073.00	12,736,244.00	88	1	Minimally Distressed
McConnellsburg Borough	FUL	376,751.00	540,675.00	70	1	Minimally Distressed
McDonald Borough	WAS	1,052,742.00	1,032,819.00	102	0	Not Distressed
McKean County Solid Waste Authority	MCK	855,404.00	423,196.00	202	0	Not Distressed
McKean Township	ERI	701,203.00	980,116.00	72	1	Minimally Distressed
McKees Rocks Borough	ALL	4,577,034.00	4,381,864.00	104	0	Not Distressed
McKeesport City	ALL	35,743,425.00	47,230,087.00	76	1	Minimally Distressed
McKeesport City Municipal Authority	ALL	7,301,812.00	9,047,978.00	81	1	Minimally Distressed
McSherrystown Borough	ADA	2,114,447.00		85	1	Minimally Distressed
Mead Township	WAR	1,622,212.00		211	0	Not Distressed
Meadville City	CRA	35,244,101.00		87	1	Minimally Distressed
Mechanicsburg Borough	CUM	12,165,908.00		99	0	Not Distressed
Media Borough	DEL	17,461,133.00		85	1	Minimally Distressed
Menallen Township	ADA	300,103.00		90	0	Not Distressed
Mercer Borough	MER	3,454,555.00	•	102	0	Not Distressed
Mercer County Regional Planning Commission	MER	2,325,545.00		102	0	Not Distressed
Mercersburg Borough	FRA	915,850.00		107	0	Not Distressed
Meyersdale Borough	SOM	1,705,482.00	•	104	0	Not Distressed
Mid Mon Valley Water Pollution Control Auth.	WAS	398,035.00		130	0	Not Distressed
Middle Paxton Township	DAU	339,250.00	•	83	1	Minimally Distressed
Middleburg Borough	SNY	1,940,442.00	•	108	0	Not Distressed
Middlesex Township	CUM	4,270,190.00		121	0	Not Distressed
Middlesex Township	BUT	1,849,778.00		79	1	Minimally Distressed
Middletown Borough	DAU	18,895,775.00		101	0	Not Distressed
Middletown Township	BUC	46,809,963.00		82	1	Minimally Distressed
Middletown Township	DEL	3,627,816.00		99	0	Not Distressed
Middletown Township Sewer Authority	DEL	751,705.00		85	1	Minimally Distressed
Midland Borough	BEA	2,098,146.00		82	1	Minimally Distressed
Midland Borough Municipal Authority	BEA	1,867,972.00		108	0	Not Distressed
Mifflin County Regional Police Department	MIF	9,046,134.00		88	1	Minimally Distressed
Mifflinburg Borough	UNI	4,699,003.00		92	0	Not Distressed
Mifflintown Borough	JUN	80,272.00		72	1	Minimally Distressed
Mifflintown Municipal Authority	JUN	563,579.00		116	0	Not Distressed
Milford Borough	PIK	525,441.00		82	1	Minimally Distressed
Milford Township	BUC	1,770,886.00	•	98	0	Not Distressed
Milford Township	PIK	39,988.00		85	1	Minimally Distressed
Millbourne Borough	DEL	327,454.00		43	3	Severely Distressed
Millcreek Township	ERI	66,023,972.00		92	0	Not Distressed
Millcreek Township	LEB	843,207.00		92	0	Not Distressed
Miller Township	PER	44,130.00	•	96	0	Not Distressed
Millersburg Borough	DAU	1,823,745.00		110	0	Not Distressed
Millerstown Borough	PER	181,346.00		151	0	Not Distressed
Millersville Borough	LAN	7,537,041.00		85	1	Minimally Distressed
Millvale Borough	ALL	2,286,754.00		99	0	Not Distressed
		_,,	2,557,150.00		•	

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	<u>Distress Level</u>
Millville Borough	COL	429,038.00	382,833.00	112	0	Not Distressed
Milton Borough	NMB	5,287,804.00	6,412,196.00	82	1	Minimally Distressed
Milton Regional Sewer Authority	NMB	2,286,155.00	2,898,752.00	79	1	Minimally Distressed
Minersville Borough	SCH	4,861,665.00	5,252,453.00	93	0	Not Distressed
Mohnton Borough	BER	874,541.00	1,096,803.00	80	1	Minimally Distressed
Mon Valley Sewage Authority	WAS	4,546,139.00	4,796,368.00	95	0	Not Distressed
Monaca Borough	BEA	5,320,933.00	4,936,832.00	108	0	Not Distressed
Monessen City	WES	5,997,894.00	7,953,406.00	75	1	Minimally Distressed
Monongahela City	WAS	4,780,835.00	5,115,188.00	93	0	Not Distressed
Monongahela City Municipal Authority	WAS	1,182,119.00	1,302,795.00	91	0	Not Distressed
Monroeville Borough	ALL	82,279,207.00	94,886,349.00	87	1	Minimally Distressed
Monroeville Municipal Authority	ALL	14,440,060.00	15,201,560.00	95	0	Not Distressed
Montgomery Borough	LYC	1,394,619.00	1,499,771.00	93	0	Not Distressed
Montgomery Township	MTG	22,325,065.00	24,739,342.00	90	0	Not Distressed
Montour Township	COL	318,029.00	199,244.00	160	0	Not Distressed
Montoursville Borough	LYC	2,496,805.00	2,808,676.00	89	1	Minimally Distressed
Montrose Borough	SUS	607,407.00	791,220.00	77	1	Minimally Distressed
Montrose Municipal Authority	SUS	124,701.00	117,166.00	106	0	Not Distressed
Moon Township	ALL	28,944,329.00	29,490,076.00	98	0	Not Distressed
Moon Township Municipal Authority	ALL	11,855,621.00	11,944,459.00	99	0	Not Distressed
Moore Township	NHP	4,584,839.00	4,777,358.00	96	0	Not Distressed
Moosic Borough	LAC	5,755,506.00	5,909,154.00	97	0	Not Distressed
Morris Township	CLE	179,850.00	211,071.00	85	1	Minimally Distressed
Morris-Cooper Regional Police Commission	CLE	281,588.00	423,273.00	67	2	Moderately Distressed
Morrisville Borough	BUC	15,963,329.00	14,565,340.00	110	0	Not Distressed
Morrisville Borough Municipal Authority	BUC	8,296,718.00	8,828,966.00	94	0	Not Distressed
Morton Borough	DEL	2,700,887.00	3,212,416.00	84	1	Minimally Distressed
Moscow Borough	LAC	1,039,656.00	877,238.00	119	0	Not Distressed
Mount Jewett Borough Authority	MCK	87,869.00	12,743.00	690	0	Not Distressed
Mount Joy Borough Authority	LAN	2,048,763.00	2,147,905.00	95	0	Not Distressed
Mount Penn Borough Municipal Authority	BER	816,125.00	1,004,246.00	81	1	Minimally Distressed
Mount Pocono Borough	MNR	486,708.00	510,669.00	95	0	Not Distressed
Mount Union Borough	HUN	3,805,752.00	3,390,697.00	112	0	Not Distressed
Mt Carmel Borough	NMB	7,257,889.00	6,629,922.00	109	0	Not Distressed
Mt Carmel Township	NMB	707,050.00	1,167,365.00	61	2	Moderately Distressed
Mt Gretna Borough	LEB	1,256,491.00	1,226,065.00	102	0	Not Distressed
Mt Holly Springs Borough	CUM	1,516,689.00	1,615,508.00	94	0	Not Distressed
Mt Jewett Borough	MCK	490,334.00	209,227.00	234	0	Not Distressed
Mt Joy Borough	LAN	7,130,508.00	7,272,460.00	98	0	Not Distressed
Mt Joy Township	LAN	1,918,791.00	1,709,604.00	112	0	Not Distressed
Mt Lebanon Township	ALL	90,147,612.00	97,423,204.00	93	0	Not Distressed
Mt Oliver Borough	ALL	1,718,617.00	1,552,542.00	111	0	Not Distressed
Mt Penn Borough	BER	516,390.00	574,071.00	90	0	Not Distressed
Mt Pleasant Borough	WES	5,523,993.00	·	178	0	Not Distressed
Mt Pleasant Township	WES	7,513,915.00		91	0	Not Distressed
Mt Pleasant Township	WAS	1,031,562.00		98	0	Not Distressed
Muhlenberg Township	BER	19,991,715.00	25,448,531.00	79	1	Minimally Distressed
Muhlenberg Township Authority	BER	2,231,027.00	2,615,400.00	85	1	Minimally Distressed
Muncy Borough	LYC	1,772,825.00		91	0	Not Distressed
Muncy Township	LYC			86	1	Minimally Distressed
Munhall Borough	ALL	313,106.00 16,186,729.00	364,366.00 16,505,507.00	98	0	Not Distressed
Murrysville Borough	WES			95	0	Not Distressed
		21,991,652.00	23,187,904.00			
Myerstown Borough	LEB	1,960,509.00	1,910,061.00	103 76	0	Not Distressed
Nanticoke City	LUZ	8,638,312.00		76 142	1	Minimally Distressed
Nanty Glo Sanitary Sower Authority	CMB	977,649.00	682,163.00	143	0	Not Distressed
Nanty Glo Sanitary Sewer Authority	CMB	205,629.00		121	0	Not Distressed
Nanty Glo Water Authority	CMB	587,074.00		114	0	Not Distressed
Narareth Borough	MTG	6,058,825.00	9,162,936.00	66 172	2	Moderately Distressed
Nazareth Borough	NHP	6,386,865.00	3,706,405.00	172	0	Not Distressed
Neshannock Township	LAW	3,235,107.00	3,861,421.00	84	1	Minimally Distressed

Municipality	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	<u>Score</u>	Distress Level
Nesquehoning Borough	CAR	2,077,993.00	2,302,212.00	90	0	Not Distressed
Nesquehoning Borough Authority	CAR	408,484.00	446,416.00	92	0	Not Distressed
Nether Providence Township	DEL	9,239,534.00	12,164,885.00	76	1	Minimally Distressed
Neville Township	ALL	1,414,903.00	1,774,076.00	80	1	Minimally Distressed
New Bethlehem Borough	CLA	429,023.00	449,069.00	96	0	Not Distressed
New Brighton Borough	BEA	6,752,985.00	7,256,526.00	93	0	Not Distressed
New Britain Borough	BUC	86,675.00	102,323.00	85	1	Minimally Distressed
New Britain Township	BUC	10,897,099.00	10,557,691.00	103	0	Not Distressed
New Castle City	LAW	34,300,014.00	52,595,408.00	65	2	Moderately Distressed
New Castle Sanitation Authority	LAW	1,033,773.00	897,607.00	115	0	Not Distressed
New Castle Township	SCH	75,419.00	62,495.00	121	0	Not Distressed
New Cumberland Borough	CUM	9,647,234.00	9,845,056.00	98	0	Not Distressed
New Eagle Borough	WAS	1,139,360.00	997,867.00	114	0	Not Distressed
New Freedom Borough	YOR	3,214,792.00	3,423,479.00	94	0	Not Distressed
New Garden Township	CHE	6,585,259.00		98	0	Not Distressed
New Hanover Township	MTG	6,427,329.00		105	0	Not Distressed
New Holland Borough	LAN	8,952,954.00		96	0	Not Distressed
New Hope Borough	BUC	2,994,756.00		85	1	Minimally Distressed
New Kensington City	WES	21,488,753.00		94	0	Not Distressed
New Kensington City Municipal Authority	WES	5,604,572.00		97	0	Not Distressed
New Kensington City Sanitary Authority	WES	6,387,780.00		100	0	Not Distressed
New Milford Township	SUS	302,928.00		61	2	Moderately Distressed
New Sewickley Township	BEA	3,173,895.00	•	102	0	Not Distressed
New Stanton Borough	WES	365,838.00		97	0	Not Distressed
New Wilmington Borough	LAW	4,610,114.00	•	112	0	Not Distressed
Newberry Township	YOR	8,105,183.00		84	1	Minimally Distressed
Newport Borough	PER	1,947,264.00		191	0	Not Distressed
	PER			128	0	Not Distressed
Newport Township		189,021.00				
Newport Township	LUZ	1,227,838.00		122	0	Not Distressed
Newton Township	LAC	313,424.00	•	53	2	Moderately Distressed
Newtown Borough	BUC	2,093,740.00		97	0	Not Distressed
Newtown Township	DEL	13,588,573.00		97	0	Not Distressed
Newtown Township	BUC	22,197,855.00		94	0	Not Distressed
Newville Borough	CUM	969,290.00	-	103	0	Not Distressed
Nicholson Township	FAY	303,330.00	-	100	0	Not Distressed
Nockamixon Township	BUC	710,322.00	•	101	0	Not Distressed
Norristown Borough	MTG	44,054,970.00		73	1	Minimally Distressed
Norristown Municipal Waste Authority	MTG	1,231.00		99	0	Not Distressed
North & South Shenango Joint Municipal Authority	CRA	1,100,158.00		110	0	Not Distressed
North Apollo Borough	ARM	109,184.00	97,877.00	112	0	Not Distressed
North Belle Vernon Borough	WES	669,808.00		90	0	Not Distressed
North Bethlehem Township	WAS	344,603.00	•	83	1	Minimally Distressed
North Braddock Borough	ALL	1,933,163.00		80	1	Minimally Distressed
North Catasauqua Borough	NHP	2,097,277.00	2,037,159.00	103	0	Not Distressed
North Centre Township	COL	125,849.00	123,590.00	102	0	Not Distressed
North Codorus Township	YOR	1,020,419.00		88	1	Minimally Distressed
North Cornwall Township	LEB	3,724,629.00	4,619,238.00	81	1	Minimally Distressed
North Coventry Municipal Authority	CHE	911,985.00	950,112.00	96	0	Not Distressed
North Coventry Township	CHE	9,179,573.00	9,131,116.00	101	0	Not Distressed
North East Borough	ERI	9,804,654.00	9,769,358.00	100	0	Not Distressed
North Fayette Township	ALL	12,824,562.00	14,820,324.00	87	1	Minimally Distressed
North Franklin Township	WAS	2,813,187.00	3,539,644.00	79	1	Minimally Distressed
North Hopewell Township	YOR	305,191.00	359,560.00	85	1	Minimally Distressed
North Huntingdon Township	WES	30,680,753.00	34,167,463.00	90	0	Not Distressed
North Huntingdon Township Municipal Authority	WES	7,555,493.00	8,141,752.00	93	0	Not Distressed
North Lebanon Township	LEB	6,429,583.00	6,973,327.00	92	0	Not Distressed
North Londonderry Township	LEB	5,194,491.00	5,121,022.00	101	0	Not Distressed
North Middleton Authority	CUM	2,984,305.00		100	0	Not Distressed
North Middleton Township	CUM	6,780,713.00		103	0	Not Distressed
North Sewickley Township	BEA	508,289.00		128	0	Not Distressed
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Distress Scores Based on the 2017 Actuarial Valuation Reports - 11/06/2018

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	<u>Distress Level</u>
North Shenango Township	CRA	201,491.00	159,217.00	127	0	Not Distressed
North Strabane Township	WAS	12,841,955.00	12,119,786.00	106	0	Not Distressed
North Towanda Township	BRA	134,005.00	193,713.00	69	2	Moderately Distressed
North Versailles Township	ALL	13,869,154.00	15,525,394.00	89	1	Minimally Distressed
North Wales Borough	MTG	1,595,272.00	1,557,053.00	102	0	Not Distressed
Northampton Borough	NHP	8,925,491.00	9,086,456.00	98	0	Not Distressed
Northampton Borough Municipal Authority	NHP	8,774,435.00	8,694,784.00	101	0	Not Distressed
Northampton Township	BUC	33,342,835.00	41,052,591.00	81	1	Minimally Distressed
Northeastern Regional Police	YOR	7,339,833.00	7,034,514.00	104	0	Not Distressed
Northern Berks Regional Police Department	BER	6,017,079.00	6,401,549.00	94	0	Not Distressed
Northern Cambria Borough	CMB	1,291,860.00	1,361,074.00	95	0	Not Distressed
Northern Lancaster County Authority	LAN	912,183.00	980,009.00	93	0	Not Distressed
Northern Lancaster County Regional Police Dept	LAN	8,837,811.00	9,233,064.00	96	0	Not Distressed
Northern Regional Police	ALL	16,665,856.00	17,852,738.00	93	0	Not Distressed
Northern York County Regional Police	YOR	20,691,458.00	27,955,994.00	74	1	Minimally Distressed
Northumberland Borough	NMB	3,771,734.00	3,831,355.00	98	0	Not Distressed
Northwest Regional Police Department	LAN	7,302,179.00	7,886,029.00	93	0	Not Distressed
Norwegian Township	SCH	255,864.00	277,310.00	92	0	Not Distressed
Norwood Borough	DEL	3,658,670.00	3,575,440.00	102	0	Not Distressed
Nottingham Township	WAS	746,618.00	944,166.00	79	1	Minimally Distressed
Oakdale Borough	ALL	130,537.00	204,630.00	64	2	Moderately Distressed
Oakland Township	VEN	211,714.00	218,206.00	97	0	Not Distressed
Oakmont Borough	ALL	4,671,821.00	5,998,991.00	78	1	Minimally Distressed
Oakmont Borough Municipal Authority	ALL	10,093,465.00	11,961,346.00	84	1	Minimally Distressed
Ohara Township	ALL	11,941,909.00	10,394,908.00	115	0	Not Distressed
Ohio Township	ALL	8,102,701.00	9,940,484.00	82	1	Minimally Distressed
Oil City City	VEN	30,466,562.00	31,123,831.00	98	0	Not Distressed
Oilcreek Township	VEN	55,013.00	64,496.00	85	1	Minimally Distressed
Old Forge Borough	LAC	2,638,704.00	1,747,659.00	151	0	Not Distressed
Old Lycoming Township	LYC	6,257,406.00	6,496,671.00	96	0	Not Distressed
Oley Township	BER	952,232.00	963,060.00	99	0	Not Distressed
Oliver Township	MIF	213,395.00	219,832.00	97	0	Not Distressed
Olyphant Borough	LAC	2,952,869.00	3,463,741.00	85	1	Minimally Distressed
Orangeville Area Police Board	COL	511,366.00	437,147.00	117	0	Not Distressed
Orwigsburg Borough	SCH	3,998,872.00	3,275,097.00	122	0	Not Distressed
Osceola Borough	CLE	39,293.00	58,364.00	67	2	Moderately Distressed
Oxford Borough	CHE	2,974,929.00	3,106,120.00	96	0	Not Distressed
Paint Township	SOM	879,923.00	628,451.00	140	0	Not Distressed
Palmer Township	NHP	17,746,565.00	19,067,414.00	93	0	Not Distressed
Palmerton Borough	CAR	5,884,941.00	6,323,042.00	93	0	Not Distressed
Palmyra Borough	LEB	8,472,067.00	9,057,336.00	94	0	Not Distressed
Palo Alto Borough	SCH	283,948.00	59,431.00	478	0	Not Distressed
Paradise Township	LAN	682,891.00	712,065.00	96	0	Not Distressed
Parker Area Authority	ARM	43,302.00	192,756.00	22	3	Severely Distressed
Parkesburg Borough	CHE	3,301,146.00		94	0	Not Distressed
Parks Township	ARM	826,690.00	1,141,234.00	72	1	Minimally Distressed
Parks Township Municipal Authority	ARM	117,704.00	118,652.00	99	0	Not Distressed
Parkside Borough	DEL	652,724.00	940,980.00	69	2	Moderately Distressed
Patterson Township	BEA	1,053,839.00	950,096.00	111	0	Not Distressed
Patton Borough	CMB	1,148,747.00	1,616,060.00	71	1	Minimally Distressed
Patton Township	CEN	8,453,081.00	8,432,286.00	100	0	Not Distressed
Paupack Township	WAY	420,759.00	395,312.00	106	0	Not Distressed
Paxtang Borough	DAU	1,613,670.00	1,664,980.00	97	0	Not Distressed
Penbrook Borough	DAU	5,958,880.00	5,020,893.00	119	0	Not Distressed
Penn Hills Township	ALL	52,668,331.00	68,908,801.00	76	1	Minimally Distressed
Penn Township	YOR	14,552,323.00	17,186,633.00	85	1	Minimally Distressed
Penn Township	CEN	190,566.00	285,740.00	67	2	Moderately Distressed
Penn Township	LAN	1,387,314.00	1,174,657.00	118	0	Not Distressed
Penn Township	PER	521,142.00	289,678.00	180	0	Not Distressed
Penn Township	CUM	172,283.00	171,516.00	100	0	Not Distressed

Distress Scores Based on the 2017 Actuarial Valuation Reports - 11/06/2018

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Penn Township	BUT	1,524,986.00	1,261,527.00	121	0	Not Distressed
Penn Township	WES	6,980,161.00	10,422,558.00	67	2	Moderately Distressed
Penndel Borough	BUC	392,190.00	417,770.00	94	0	Not Distressed
Pennridge Regional Police Department	BUC	7,392,962.00	6,867,666.00	108	0	Not Distressed
Pennridge Wastewater Treatment Authority	BUC	3,200,717.00	3,193,485.00	100	0	Not Distressed
Pennsburg Borough	MTG	628,657.00	600,862.00	105	0	Not Distressed
Pennsbury Township	CHE	1,003,102.00	969,981.00	103	0	Not Distressed
Perkasie Borough	BUC	18,525,601.00	19,734,340.00	94	0	Not Distressed
Perkasie Regional Authority	BUC	3,023,765.00	3,386,258.00	89	1	Minimally Distressed
Perryopolis Borough	FAY	473,150.00	553,942.00	85	1	Minimally Distressed
Peters Creek Sanitary Authority	WAS	477,936.00	483,674.00	99	0	Not Distressed
Peters Township	WAS	15,575,732.00	17,190,291.00	91	0	Not Distressed
Peters Township	FRA	555,534.00	551,749.00	101	0	Not Distressed
Philadelphia City	PHI	5,108,619,000.00	11,275,677,000.00	45	3	Severely Distressed
Philadelphia City Redevelopment Authority	PHI	43,919,054.00	51,733,301.00	85	1	Minimally Distressed
Philipsburg Borough	CEN	1,144,473.00	1,107,739.00	103	0	Not Distressed
					0	Not Distressed
Phoenixville Borough	CHE	21,980,097.00	21,817,564.00	101		
Pike Township	BER	325,728.00	323,356.00	101	0	Not Distressed
Pine Creek Township	JEF	107,551.00	151,316.00	71	1	Minimally Distressed
Pine Creek Township	CLI	200,673.00	90,448.00	222	0	Not Distressed
Pine Grove Borough	SCH	2,447,305.00	1,485,039.00	165	0	Not Distressed
Pine Grove Township	SCH	448,632.00	483,995.00	93	0	Not Distressed
Pine Township	MER	588,747.00	540,263.00	109	0	Not Distressed
Pitcairn Borough	ALL	1,709,709.00	2,110,213.00	81	1	Minimally Distressed
Pittsburgh City	ALL	726,489,095.00	1,299,809,857.00	56	2	Moderately Distressed
Pittsburgh Public Parking Authority	ALL	14,359,284.00	12,000,754.00	120	0	Not Distressed
Pittston City	LUZ	9,183,592.00	11,685,080.00	79	1	Minimally Distressed
Pittston Township	LUZ	573,482.00	1,017,302.00	56	2	Moderately Distressed
Plainfield Township	NHP	866,550.00	1,098,978.00	79	1	Minimally Distressed
Plains Township	LUZ	8,619,576.00	12,674,558.00	68	2	Moderately Distressed
Pleasant Hills Borough	ALL	15,263,160.00	14,479,792.00	105	0	Not Distressed
Pleasant Township	WAR	1,050,270.00	1,105,729.00	95	0	Not Distressed
Plum Borough	ALL	12,697,426.00	16,839,680.00	75	1	Minimally Distressed
Plumcreek Township	ARM	404,190.00	494,057.00	82	1	Minimally Distressed
Plumstead Township	BUC	9,335,639.00	10,995,142.00	85	1	Minimally Distressed
Plymouth Borough	LUZ	1,027,457.00	1,555,137.00	66	2	Moderately Distressed
Plymouth Township	MTG	58,486,891.00	61,459,460.00	95	0	Not Distressed
Pocono Mountain Regional Police Department	MNR	18,996,315.00	20,122,611.00	94	0	Not Distressed
Pocono Township	MNR	5,914,272.00	6,080,502.00	97	0	Not Distressed
Pocopson Township	CHE	453,168.00	446,527.00	101	0	Not Distressed
Point Township	NMB	2,908,486.00	2,841,973.00	102	0	Not Distressed
Polk Township	MNR	596,912.00	650,560.00	92	0	Not Distressed
Port Allegany Borough	MCK	1,782,612.00	2,966,667.00	60	2	Moderately Distressed
Port Carbon Borough	SCH	848,411.00		82	1	Minimally Distressed
Port Vue Borough	ALL	782,585.00		139	0	Not Distressed
Portage Area Sewer Authority	CMB	265,327.00		97	0	Not Distressed
Portage Borough	CMB	1,070,480.00	864,158.00	124	0	Not Distressed
Portage Borough Municipal Authority	CMB	941,055.00	965,667.00	97	0	Not Distressed
Porter Township	CLA	77,780.00		70	1	Minimally Distressed
Pottstown Borough	MTG	36,579,369.00	47,787,289.00	70 77	1	Minimally Distressed
Pottsville City	SCH	14,795,084.00	18,610,546.00	7 <i>7</i> 79	1	Minimally Distressed
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Pringle Borough	LUZ	9,575.00		66 80	2	Moderately Distressed
Prospect Park Borough	DEL	5,291,027.00	6,587,856.00	80	1	Minimally Distressed
Providence Township	LAN	766,979.00	·	97 127	0	Not Distressed
Pulaski Township	LAW	966,126.00		127	0	Not Distressed
Pulaski Township	BEA	139,282.00		102	0	Not Distressed
Punxsutawney Borough	JEF	2,587,160.00	3,409,888.00	76	1	Minimally Distressed
Pymatuning Township	MER	2,566,753.00	1,952,267.00	131	0	Not Distressed
Quakertown Borough	BUC	17,489,156.00	20,168,358.00	87	1	Minimally Distressed
Quarryville Borough	LAN	1,890,663.00	2,072,545.00	91	0	Not Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Raccoon Township	BEA	1,253,679.00	1,738,042.00	72	1	Minimally Distressed
Radnor Township	DEL	56,434,600.00	77,404,345.00	73	1	Minimally Distressed
Ralpho Township	NMB	1,294,426.00	1,802,206.00	72	1	Minimally Distressed
Rankin Borough	ALL	1,123,835.00	227,349.00	494	0	Not Distressed
Ransom Township	LAC	296,975.00	347,429.00	85	1	Minimally Distressed
Rapho Township	LAN	751,210.00	704,319.00	107	0	Not Distressed
Rayne Township	IND	198,558.00	230,072.00	86	1	Minimally Distressed
Reading City	BER	228,857,316.00	324,153,752.00	71	1	Minimally Distressed
Reading Township	ADA	777,715.00	623,506.00	125	0	Not Distressed
Red Lion Borough	YOR	3,338,278.00	3,110,854.00	107	0	Not Distressed
Red Rose Transit Authority	LAN	7,377,663.00	7,872,281.00	94	0	Not Distressed
Redstone Township	FAY	2,174,981.00	1,095,410.00	199	0	Not Distressed
Renovo Borough	CLI	722,709.00	254,322.00	284	0	Not Distressed
Reserve Township	ALL	3,920,691.00	2,643,775.00	148	0	Not Distressed
Reynoldsville Borough	JEF	571,152.00	870,925.00	66	2	Moderately Distressed
Rice Township	LUZ	1,429,842.00	1,358,897.00	105	0	Not Distressed
Richhill Township	GRE	371,209.00	422,705.00	88	1	Minimally Distressed
Richland Borough	LEB	532,270.00	781,617.00	68	2	Moderately Distressed
Richland Township	BUC	6,051,184.00	6,603,954.00	92	0	Not Distressed
Richland Township	CMB	12,248,924.00	13,633,998.00	90	0	Not Distressed
Ridgway Borough	ELK	4,030,557.00	4,135,365.00	97	0	Not Distressed
Ridgway Township	ELK	678,945.00	375,467.00	181	0	Not Distressed
Ridley Park Borough	DEL	7,010,565.00	7,544,004.00	93	0	Not Distressed
Ridley Township	DEL	36,519,329.00	39,242,762.00	93	0	Not Distressed
Riverside Borough	NMB	1,574,320.00	1,666,559.00	94	0	Not Distressed
Riverview Sanitary Authority	ALL	650,032.00	665,758.00	98	0	Not Distressed
Roaring Brook Township	LAC	724,045.00	946,119.00	77	1	Minimally Distressed
Roaring Spring Borough	BLA	2,323,388.00	1,902,211.00	122	0	Not Distressed
Robeson Township	BER	3,244,279.00	3,364,134.00	96	0	Not Distressed
Robesonia-Wernersville Municipal Authority	BER	643,890.00	693,875.00	93	0	Not Distressed
Robinson Township	ALL	16,162,408.00	17,492,227.00	92	0	Not Distressed
Robinson Township Municipal Authority	ALL	9,788,298.00	11,203,439.00	87	1	Minimally Distressed
Rochester Area Joint Sewer Authority	BEA	1,173,821.00	1,608,241.00	73	1	Minimally Distressed
Rochester Borough	BEA	3,004,088.00	4,446,317.00	68	2	Moderately Distressed
Rochester Township	BEA	1,730,293.00	1,362,978.00	127	0	Not Distressed
Rockland Township	VEN	156,293.00	147,450.00	106	0	Not Distressed
Rockledge Borough	MTG	2,229,794.00	2,700,915.00	83	1	Minimally Distressed
Rome Township	CRA	131,770.00	152,696.00	86	1	Minimally Distressed
Rose Township	JEF	185,971.00	279,401.00	67	2	Moderately Distressed
Roseto Borough	NHP	225,769.00	2,986.00	7561	0	Not Distressed
Ross Township	LUZ	551,550.00	534,315.00	103	0	Not Distressed
Ross Township	ALL	39,207,867.00	41,372,918.00	95	0	Not Distressed
Rostraver Township	WES	8,463,681.00	8,451,467.00	100	0	Not Distressed
Rostraver Township Sewage Authority	WES	721,852.00		88	1	Minimally Distressed
Rouseville Borough	VEN	206,157.00	205,069.00	101	0	Not Distressed
Royersford Borough	MTG	4,866,099.00	4,949,844.00	98	0	Not Distressed
Rural Valley Borough	ARM	117,208.00	121,141.00	97	0	Not Distressed
Rush Township	SCH	789,080.00	783,662.00	101	0	Not Distressed
Rutland Township	TIO	98,063.00	90,363.00	109	0	Not Distressed
Rye Township	PER	1,374,524.00	962,997.00	143	0	Not Distressed
S Connellsville Borough	FAY	454,220.00	447,747.00	101	0	Not Distressed
S W Greensburg Borough	WES	824,557.00	1,047,324.00	79	1	Minimally Distressed
Saegertown Borough	CRA	200,293.00	133,812.00	150	0	Not Distressed
Salem Township	WAY	282,556.00	322,157.00	88	1	Minimally Distressed
Salem Township	WES	1,227,770.00	1,918,388.00	64	2	Moderately Distressed
Salem Township	LUZ	716,323.00	820,246.00	87	1	Minimally Distressed
Salisbury Borough	SOM	258,745.00	258,906.00	100	0	Not Distressed
Salisbury Township	LEH	18,833,699.00	22,323,662.00	84	1	Minimally Distressed
Salisbury Township	LAN	1,320,949.00	1,360,483.00	97	0	Not Distressed
Saltsburg Borough	IND	383,485.00	313,210.00	122	0	Not Distressed
Sandala Borougii	1110	303,703.00	313,210.00	144	J	1101 Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	<u>Distress Level</u>
Sandy Lake Borough	MER	925,787.00	822,037.00	113	0	Not Distressed
Sandy Township	CLE	5,581,163.00	5,942,860.00	94	0	Not Distressed
Saxton Borough	BED	881,500.00	468,222.00	188	0	Not Distressed
Saxton Borough Municipal Authority	BED	94,119.00	159,152.00	59	2	Moderately Distressed
Sayre Borough	BRA	4,746,919.00	6,601,433.00	72	1	Minimally Distressed
Schuylkill County Municipal Authority	SCH	4,282,323.00	5,695,239.00	75	1	Minimally Distressed
Schuylkill Haven Borough	SCH	10,247,283.00	12,703,631.00	81	1	Minimally Distressed
Schuylkill Township	CHE	7,839,348.00	7,867,071.00	100	0	Not Distressed
Schwenksville Borough	MTG	465,090.00	461,706.00	101	0	Not Distressed
Schwenksville Borough Authority	MTG	927,694.00	787,450.00	118	0	Not Distressed
Scott Township	ALL	17,720,909.00	19,607,189.00	90	0	Not Distressed
Scott Township	COL	3,359,260.00	3,137,539.00	107	0	Not Distressed
Scott Township	LAC	1,665,836.00	1,656,676.00	101	0	Not Distressed
Scottdale Borough	WES	4,705,455.00	3,585,781.00	131	0	Not Distressed
Scranton City	LAC	61,515,914.00	164,918,497.00	37	3	Severely Distressed
Selinsgrove Borough	SNY	5,503,797.00	5,708,229.00	96	0	Not Distressed
Sellersville Borough	BUC	5,324,016.00	5,165,777.00	103	0	Not Distressed
Seven Fields Borough	BUT	863,111.00	831,738.00	104	0	Not Distressed
Seven Springs Borough	SOM	818,422.00		115	0	Not Distressed
Seward-St. Clair Township Sanitary Authority	WES	98,781.00	•	77	1	Minimally Distressed
Sewickley Boro Water Authority	ALL	968,858.00	·	109	0	Not Distressed
Sewickley Borough	ALL	9,522,305.00	•	101	0	Not Distressed
Sewickley Heights Borough	ALL	4,110,162.00		106	0	Not Distressed
Sewickley Township	WES	2,654,465.00		112	0	Not Distressed
Shade Township	SOM	2,246,111.00		102	0	Not Distressed
Shaler Township	ALL	34,707,040.00		105	0	Not Distressed
Shamokin City	NMB	5,069,102.00		54	2	Moderately Distressed
Shamokin Dam Borough	SNY	3,515,028.00		99	0	Not Distressed
Shamokin Township	NMB	37,005.00		70	1	Minimally Distressed
Sharon City	MER	28,246,859.00	·	96	0	Not Distressed
Sharon Hill Borough	DEL			75	1	Minimally Distressed
Sharon Sanitary Authority	MER	5,168,218.00 1,593,975.00		95	0	Not Distressed
	ALL			106	0	Not Distressed
Sharpsburg Borough Sharpsville Borough	MER	3,518,685.00		100	0	Not Distressed
· -	WAR	8,263,201.00		102	0	Not Distressed
Sheffield Township Municipal Authority	WAR	899,088.00 476,445.00	•			
Sheffield Township Municipal Authority Shenandoah Borough	SCH	5,715,131.00	•	113 79	0	Not Distressed
5					1	Minimally Distressed
Shenandoah Borough Municipal Authority	SCH	1,108,806.00		66	2	Moderately Distressed
Shenango Township	MER	430,379.00	•	74	1	Minimally Distressed
Shenango Township	LAW	1,168,895.00	1,433,179.00	82	1	Minimally Distressed
Shickshinny Borough	LUZ	479,505.00	•	1102	0	Not Distressed
Shillington Borough	BER	8,098,661.00		101	0	Not Distressed
Shinglehouse Borough	POT	368,813.00		113	0	Not Distressed
Shippensburg Borough	CUM	7,528,830.00		87	1	Minimally Distressed
Shippingport Borough	BEA	774,618.00		97	0	Not Distressed
Shiremanstown Borough	CUM	894,791.00		208	0	Not Distressed
Shirley Township	HUN	133,823.00	•	85	1	Minimally Distressed
Shoemakersville Borough	BER	592,286.00		72	1	Minimally Distressed
Shohola Township	PIK	133,116.00	·	45	3	Severely Distressed
Shrewsbury Borough	YOR	773,048.00		97	0	Not Distressed
Shrewsbury Township	YOR	710,201.00		102	0	Not Distressed
Silver Spring Township	CUM	8,429,267.00		95	0	Not Distressed
Sinking Spring Borough	BER	2,530,383.00		102	0	Not Distressed
Slate Belt Regional Police Department	NHP	5,028,613.00		79	1	Minimally Distressed
Slatington Borough	LEH	2,429,380.00		82	1	Minimally Distressed
Slippery Rock Borough	BUT	3,792,180.00		144	0	Not Distressed
Slippery Rock Municipal Authority	BUT	1,653,244.00		80	1	Minimally Distressed
Slippery Rock Township	LAW	285,414.00	433,714.00	66	2	Moderately Distressed
Slippery Rock Township	BUT	933,499.00	935,088.00	100	0	Not Distressed
Smethport Borough	MCK	1,718,739.00	1,427,611.00	120	0	Not Distressed

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Smith Township	WAS	595,962.00	535,298.00	111	0	Not Distressed
Snow Shoe Township	CEN	149,951.00	168,155.00	89	1	Minimally Distressed
Solebury Township	BUC	9,678,999.00	9,026,634.00	107	0	Not Distressed
Somerset Borough	SOM	7,243,829.00	7,818,427.00	93	0	Not Distressed
Souderton Borough	MTG	9,928,643.00	9,801,692.00	101	0	Not Distressed
South Abington Township	LAC	7,966,074.00	9,504,898.00	84	1	Minimally Distressed
South Beaver Township	BEA	1,274,333.00	1,188,626.00	107	0	Not Distressed
South Buffalo Township	ARM	586,111.00	677,124.00	87	1	Minimally Distressed
South Central Transit Authority	LAN	2,237,863.00	2,713,414.00	82	1	Minimally Distressed
South Centre Township	COL	727,131.00	626,789.00	116	0	Not Distressed
South Coatesville Borough	CHE	780,339.00	•	126	0	Not Distressed
South Fayette Township	ALL	9,209,566.00	•	80	1	Minimally Distressed
South Fayette Township Municipal Authority	ALL	1,051,337.00		94	0	Not Distressed
South Franklin Township	WAS	590,623.00		99	0	Not Distressed
South Heidelberg Township	BER	1,154,691.00	•	67	2	Moderately Distressed
South Huntingdon Township	WES	2,975,901.00		95	0	Not Distressed
South Lebanon Township	LEB	6,617,170.00		84	1	Minimally Distressed
South Londonderry Township	LEB	4,006,149.00		95	0	Not Distressed
South Manheim Township	SCH	328,361.00		97	0	Not Distressed
South Middleton Township Authority	CUM	1,581,166.00	•	86	1	Minimally Distressed
South Park Township	ALL	10,733,672.00		96	0	Not Distressed
South Pymatuning Township	MER			88	1	
	CRA	1,050,305.00		100	0	Minimally Distressed Not Distressed
South Shenango Township		174,523.00				
South Managh Paragraph	WAS	7,285,039.00		81	1	Minimally Distressed
South Waverly Borough	BRA	787,613.00	•	98	0	Not Distressed
South Whitehall Township	LEH	31,407,035.00		78	1	Minimally Distressed
South Williamsport Borough	LYC	5,041,990.00		110	0	Not Distressed
Southern Regional Police Department	LAN	2,561,016.00		99	0	Not Distressed
Southern York Police Commission	YOR	5,312,682.00		102	0	Not Distressed
Southmont Borough	CMB	683,222.00	•	99	0	Not Distressed
Southwest Regional Dispatch Center	ALL	52,505.00		99	0	Not Distressed
Southwest Regional Police Department	FAY	663,522.00		170	0	Not Distressed
Southwestern Penna Water Authority	GRE	11,841,514.00		87	1	Minimally Distressed
Southwestern Regional Police Dept.	YOR	3,861,501.00	3,474,936.00	111	0	Not Distressed
Spring City Borough	CHE	1,490,841.00	2,104,207.00	71	1	Minimally Distressed
Spring Garden Township	YOR	8,639,561.00	10,384,937.00	83	1	Minimally Distressed
Spring Grove Borough	YOR	634,943.00	715,436.00	89	1	Minimally Distressed
Spring Township	CEN	5,048,973.00	4,592,670.00	110	0	Not Distressed
Spring Township	BER	21,440,222.00	27,951,141.00	77	1	Minimally Distressed
Springdale Borough	ALL	3,145,246.00	4,390,267.00	72	1	Minimally Distressed
Springdale Township	ALL	1,506,255.00	1,099,563.00	137	0	Not Distressed
Springettsbury Township	YOR	23,830,169.00	27,258,958.00	87	1	Minimally Distressed
Springfield Township	MTG	29,511,239.00	33,142,077.00	89	1	Minimally Distressed
Springfield Township	BUC	1,800,133.00	2,640,132.00	68	2	Moderately Distressed
Springfield Township	YOR	1,226,092.00	1,018,263.00	120	0	Not Distressed
Springfield Township	DEL	38,349,883.00	45,261,450.00	85	1	Minimally Distressed
Springfield Township	MER	368,413.00	393,720.00	94	0	Not Distressed
Springhill Township	FAY	687,534.00	761,733.00	90	0	Not Distressed
St Clair Borough	SCH	2,511,659.00	3,112,429.00	81	1	Minimally Distressed
St Marys Area Water Authority	ELK	2,968,886.00	3,264,672.00	91	0	Not Distressed
St Marys City	ELK	12,377,716.00	12,262,022.00	101	0	Not Distressed
State College Borough	CEN	60,779,641.00		83	1	Minimally Distressed
State College Borough Authority	CEN	11,745,452.00		97	0	Not Distressed
Steelton Borough	DAU	8,805,028.00		86	1	Minimally Distressed
Stoneboro Borough	MER	893,431.00		131	0	Not Distressed
Stonycreek Township	CMB	1,946,465.00	•	101	0	Not Distressed
Stowe Township	ALL	2,893,582.00		89	1	Minimally Distressed
Straban Township	ADA	260,877.00		100	0	Not Distressed
Strasburg Borough	LAN	2,837,495.00		87	1	Minimally Distressed
Strasburg Township	LAN	378,088.00		105	0	Not Distressed
Strasburg Township	LAIN	370,000.00	300,073.00	103	U	ואטנ טוטנו כטטעע

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	<u>Score</u>	Distress Level
Stroud Area Regional Police Department	MNR	17,142,658.00	20,615,595.00	83	1	Minimally Distressed
Stroud Township	MNR	3,304,364.00	3,599,786.00	92	0	Not Distressed
Stroudsburg Borough	MNR	3,217,085.00	4,157,568.00	77	1	Minimally Distressed
Suburban Lock Haven Water Authority	CLI	434,052.00	562,013.00	77	1	Minimally Distressed
Sugarcreek Borough	VEN	3,232,567.00	3,283,034.00	98	0	Not Distressed
Sugarcreek Township	ARM	325,015.00	375,411.00	87	1	Minimally Distressed
Sugarloaf Township	LUZ	1,282,685.00	1,236,622.00	104	0	Not Distressed
Summit Hill Borough	CAR	1,566,125.00	1,463,752.00	107	0	Not Distressed
Summit Township	CRA	47,265.00	78,292.00	60	2	Moderately Distressed
Sunbury City	NMB	13,037,169.00	12,872,897.00	101	0	Not Distressed
Sunbury City Municipal Authority	NMB	5,952,331.00	6,034,762.00	99	0	Not Distressed
Susquehanna Depot Borough	SUS	101,541.00	184,503.00	55	2	Moderately Distressed
Susquehanna Regional Police Department	LAN	4,275,217.00	4,718,692.00	91	0	Not Distressed
Susquehanna Township	CMB	222,033.00	177,604.00	125	0	Not Distressed
Susquehanna Township	DAU	27,688,431.00	40,074,000.00	69	2	Moderately Distressed
Swarthmore Borough	DEL	6,674,543.00	8,042,075.00	83	1	Minimally Distressed
Swatara Township	DAU	30,511,713.00	32,543,025.00	94	0	Not Distressed
Swatara Township	LEB	283,900.00	261,938.00	108	0	Not Distressed
Swatara Township Authority	DAU	7,561,466.00	7,178,752.00	105	0	Not Distressed
Swissvale Borough	ALL	6,220,676.00		89	1	Minimally Distressed
Swoyersville Borough	LUZ	2,165,339.00	2,059,273.00	105	0	Not Distressed
Sykesville Borough	JEF	207,028.00		154	0	Not Distressed
Tamaqua Borough	SCH	5,753,199.00	•	71	1	Minimally Distressed
Tarentum Borough	ALL	7,227,157.00		98	0	Not Distressed
Taylor Borough	LAC	3,994,000.00		65	2	Moderately Distressed
Telford Borough	MTG	9,580,223.00	10,664,962.00	90	0	Not Distressed
Terre Hill Borough	LAN	535,295.00		87	1	Minimally Distressed
Thornbury Township	CHE	15,338.00		34	3	Severely Distressed
Throop Borough	LAC	4,251,107.00	•	87	1	Minimally Distressed
Tiadaghton Valley Regional Police	LYC	1,916,821.00		92	0	Not Distressed
Tilden Township	BER	423,200.00		113	0	Not Distressed
Tinicum Township	BUC	2,652,904.00	•	107	0	Not Distressed
Tinicum Township	DEL	9,438,254.00		85	1	Minimally Distressed
Tioga Township	TIO	79,796.00		86	1	Minimally Distressed
Titusville City	CRA	10,120,007.00	•	68	2	Moderately Distressed
Tobyhanna Township	MNR	1,311,807.00		128	0	Not Distressed
Topton Borough	BER	1,568,436.00		102	0	Not Distressed
Towamencin Township	MTG	13,441,016.00		81	1	Minimally Distressed
Towanda Borough	BRA	2,547,854.00		80	1	Minimally Distressed
Tower City Borough Authority	SCH	113,078.00	142,216.00	80	1	Minimally Distressed
Trafford Borough	WES	697,419.00	846,816.00	82	1	Minimally Distressed
Trainer Borough	DEL	4,347,221.00		93	0	Not Distressed
Trans. & Motor Bus For Public Use Authority	BLA	3,777,595.00		82	1	Minimally Distressed
Tredyffrin Township	CHE	45,879,877.00		84	1	Minimally Distressed
Tri-County Joint Municipal Authority	WAS	1,987,870.00		69	2	Moderately Distressed
Troy Borough	BRA	232,333.00		87	1	Minimally Distressed
Tullytown Borough	BUC	3,383,594.00		52	2	Moderately Distressed
Tulpehocken Township	BER	390,981.00		94	0	Not Distressed
Tunkhannock Borough	WYO	1,180,631.00		67	2	Moderately Distressed
Tunkhannock Township	WYO	1,604,785.00		71	1	Minimally Distressed
Tunkhannock Township	MNR	512,394.00	• •	100	0	Not Distressed
Turbotville Borough	NMB	577,007.00	•	145	0	Not Distressed
Turtle Creek Borough	ALL	3,120,130.00		77	1	Minimally Distressed
Tyrone Borough	BLA	4,522,244.00		97	0	Not Distressed
Tyrone Township	ADA	26,540.00		99	0	Not Distressed
Union City Borough	ERI	1,874,963.00		148	0	Not Distressed
Union Township	LAW	842,106.00		71	1	Minimally Distressed
Union Township	LUZ	233,531.00		96	0	Not Distressed
Union Township	LEB	280,511.00		93	0	Not Distressed
Uniontown City	FAY	21,790,617.00		112	0	Not Distressed
Small Court City	IAI	21,750,017.00	13,732,047.00	114	U	HOL DIGHT COSEU

Distress Scores Based on the 2017 Actuarial Valuation Reports - 11/06/2018

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Unity Township	WES	11,272,002.00	13,468,701.00	84	1	Minimally Distressed
Upland Borough	DEL	1,398,802.00	1,380,344.00	101	0	Not Distressed
Upper Allegheny Joint Sanitary Authority	ALL	5,038,857.00	5,311,609.00	95	0	Not Distressed
Upper Allen Township	CUM	14,200,810.00	16,941,526.00	84	1	Minimally Distressed
Upper Chichester Township	DEL	14,956,513.00	21,416,068.00	70	1	Minimally Distressed
Upper Darby Township	DEL	168,752,699.00	199,620,799.00	85	1	Minimally Distressed
Upper Dublin Township	MTG	30,064,248.00	42,541,861.00	71	1	Minimally Distressed
Upper Gwynedd Township	MTG	15,090,136.00	16,332,810.00	92	0	Not Distressed
Upper Macungie Township	LEH	16,377,222.00	16,106,415.00	102	0	Not Distressed
Upper Makefield Township	BUC	9,929,823.00	8,976,474.00	111	0	Not Distressed
Upper Merion Township	MTG	72,173,272.00	76,340,381.00	95	0	Not Distressed
Upper Milford Township	LEH	778,212.00	867,187.00	90	0	Not Distressed
Upper Montgomery Joint Authority	MTG	1,410,153.00	1,240,846.00	114	0	Not Distressed
Upper Moreland Township	MTG	48,052,645.00	59,711,701.00	80	1	Minimally Distressed
Upper Moreland-Hatboro Joint Sewer Authority	MTG	6,797,656.00	7,634,433.00	89	1	Minimally Distressed
Upper Mt Bethel Township	NHP	570,443.00	189,020.00	302	0	Not Distressed
Upper Nazareth Township	NHP	1,299,921.00	1,621,268.00	80	1	Minimally Distressed
Upper Perk Police Department	MTG	2,041,397.00	2,289,144.00	89	1	Minimally Distressed
Upper Pottsgrove Township	MTG	3,414,684.00		74	1	Minimally Distressed
Upper Providence Township	DEL	7,048,366.00		81	1	Minimally Distressed
Upper Providence Township	MTG	14,153,859.00		77	1	Minimally Distressed
Upper Saucon Township	LEH	12,908,805.00		84	1	Minimally Distressed
Upper Southampton Township	BUC	17,766,066.00		84	1	Minimally Distressed
Upper Southampton Twp Municipal Authority	BUC	2,554,363.00		90	0	Not Distressed
Upper St Clair Township	ALL	30,078,283.00		98	0	Not Distressed
Upper Tulpehocken Township	BER	144,641.00		136	0	Not Distressed
Upper Uwchlan Township	CHE	5,730,999.00	•	91	0	Not Distressed
Upper Yoder Township	CMB	3,699,932.00		114	0	Not Distressed
Uwchlan Township	CHE	16,794,716.00		91	0	Not Distressed
Valley Joint Sewer Authority	BRA	1,248,402.00		90	0	Not Distressed
Valley Township	CHE	2,802,817.00		113	0	Not Distressed
Valley Township	ARM	77,216.00		85	1	Minimally Distressed
Vandergrift Borough	WES	3,882,427.00		103	0	Not Distressed
Vanuergint Bolough Vanport Township	BEA	1,233,276.00		301	0	Not Distressed
Vanport Township Municipal Authority	BEA	1,725,298.00		97	0	Not Distressed
Vernon Township	CRA	5,826,063.00		156	0	Not Distressed
Vernon Township Water Authority	CRA	41,948.00		99	0	Not Distressed
Versailles Borough	ALL	2,387,269.00		196	0	Not Distressed
Walker Township	SCH	107,825.00	141,709.00	76	1	Minimally Distressed
Wallace Township	CHE	493,432.00	392,509.00	126	0	Not Distressed
Walnutport Borough	NHP	1,313,643.00	·	84	1	Minimally Distressed
Warminster Township	BUC	39,157,113.00		79	1	Minimally Distressed
Warminster Township Municipal Authority	BUC	7,187,659.00		86	1	Minimally Distressed
Warren City	WAR	16,116,251.00		96	0	Not Distressed
Warren County Housing Authority	WAR	1,997,519.00		90	0	Not Distressed
Warren County Flousing Authority Warren County Solid Waste Authority	WAR	745,520.00		171	0	Not Distressed
Warrington Township	BUC					
	CHE	18,831,965.00 22,171.00		85 70	1	Minimally Distressed
Warwick Township Warwick Township	LAN	2,934,399.00		96	1 0	Minimally Distressed Not Distressed
	BUC					
Warwick Township		11,819,857.00		86	1	Minimally Distressed
Warwick Township Municipal Authority	LAN	1,574,028.00		102	0	Not Distressed
Washington City	WAS	327,324.00		110	0	Not Distressed
Washington City	WAS	46,337,255.00		92 100	0	Not Distressed
Washington Township	BER	1,373,927.00		100	0	Not Distressed
Washington Township	ARM	125,402.00		118	0	Not Distressed
Washington Township	WES	2,065,614.00		99	0	Not Distressed
Washington Township	FRA	5,386,967.00		86	1	Minimally Distressed
Washington Township	LEH	1,253,441.00		93	0	Not Distressed
Washington Township	NHP	1,594,350.00		68	2	Moderately Distressed
Washington Township	FAY	1,533,405.00	1,522,264.00	101	0	Not Distressed

Distress Scores Based on the 2017 Actuarial Valuation Reports - 11/06/2018

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Washington Township	WYO	181,122.00	163,043.00	111	0	Not Distressed
Washington Township	JEF	172,867.00	205,873.00	84	1	Minimally Distressed
Washington Township	DAU	461,691.00	450,045.00	103	0	Not Distressed
Washington Township Municipal Authority	FAY	2,055,048.00	1,929,071.00	107	0	Not Distressed
Washington Township Municipal Authority	BER	181,509.00	124,516.00	146	0	Not Distressed
Washington-E. Washington Joint Authority	WAS	6,216,327.00	5,627,578.00	110	0	Not Distressed
Waterford Borough	ERI	76,231.00	44,260.00	172	0	Not Distressed
Waterford Borough Municipal Authority	ERI	388,576.00	404,461.00	96	0	Not Distressed
Watsontown Borough	NMB	2,968,175.00	3,425,959.00	87	1	Minimally Distressed
Waverly Township	LAC	1,101,700.00	1,043,621.00	106	0	Not Distressed
Wayne Township	GRE	965,682.00	1,385,651.00	70	1	Minimally Distressed
Wayne Township	MIF	345,551.00	463,599.00	75	1	Minimally Distressed
Waynesboro Borough	FRA	8,865,198.00	8,441,713.00	105	0	Not Distressed
Waynesburg Borough	GRE	3,822,747.00	3,264,168.00	117	0	Not Distressed
Weatherly Borough	CAR	2,074,777.00	1,726,183.00	120	0	Not Distressed
Wellsboro Borough	TIO	3,023,235.00	3,845,507.00	79	1	Minimally Distressed
Wernersville Municipal Authority	BER	608,326.00	630,127.00	97	0	Not Distressed
Wesleyville Borough	ERI	2,467,317.00	2,385,928.00	103	0	Not Distressed
West Bradford Township	CHE	2,782,817.00	3,111,427.00	89	1	Minimally Distressed
West Brandywine Township	CHE	3,352,420.00	3,595,147.00	93	0	Not Distressed
West Brunswick Township	SCH	279,606.00	209,408.00	134	0	Not Distressed
West Buffalo Township	UNI	608,232.00	729,344.00	83	1	Minimally Distressed
West Caln Township	CHE	1,364,366.00	1,331,453.00	102	0	Not Distressed
West Carroll Township	CMB	263,593.00	237,105.00	111	0	Not Distressed
West Carroll Water Authority	CMB	289,819.00	326,999.00	89	1	Minimally Distressed
West Chester Borough	CHE	41,499,505.00	56,749,269.00	73	1	Minimally Distressed
West Conshohocken Borough	MTG	6,051,428.00	6,017,048.00	101	0	Not Distressed
West Cornwall Township	LEB	118,420.00		75	1	Minimally Distressed
West Deer Township	ALL	10,468,282.00		89	1	Minimally Distressed
West Earl Township	LAN	3,117,236.00		91	0	Not Distressed
West Goshen Township	CHE	26,681,625.00		94	0	Not Distressed
West Grove Borough	CHE	3,308,620.00		97	0	Not Distressed
West Hazleton Borough	LUZ	1,327,809.00		51	2	Moderately Distressed
West Hempfield Township	LAN	8,136,690.00		82	1	Minimally Distressed
West Hills Regional Police	CMB	5,053,286.00		94	0	Not Distressed
West Homestead Borough	ALL	2,947,012.00		123	0	Not Distressed
West Lampeter Township	LAN	8,464,868.00		102	0	Not Distressed
West Mahanoy Township	SCH	693,240.00		93	0	Not Distressed
West Manchester Township	YOR	12,085,502.00		76	1	Minimally Distressed
West Manheim Township	YOR	5,044,625.00		73	1	Minimally Distressed
West Middlesex Borough	MER	388,202.00		139	0	Not Distressed
West Mifflin Borough	ALL	27,177,494.00	•	84	1	Minimally Distressed
West Mifflin Sanitary Sewer Municipal Authority	ALL	2,401,472.00		84	1	Minimally Distressed
West Newton Borough	WES	1,515,415.00		142	0	Not Distressed
West Norriton Township	MTG	18,470,583.00		75	1	Minimally Distressed
West Nottingham Township	CHE	205,908.00		86	1	Minimally Distressed
West Penn Township	SCH	98,428.00	•	103	0	Not Distressed
West Pike Run Township	WAS	120,997.00	•	119	0	Not Distressed
West Pikeland Township	CHE	1,116,701.00		97	0	Not Distressed
West Pittston Borough	LUZ	1,809,561.00		82	1	Minimally Distressed
West Pottsgrove Township	MTG	6,720,220.00		103	0	Not Distressed
West Reading Borough	BER	5,937,230.00		89	1	Minimally Distressed
West Rockhill Township	BUC	801,365.00		95	0	Not Distressed
West Sadsbury Township	CHE	923,930.00		101	0	Not Distressed
West Salem Township	MER	694,237.00		79	1	Minimally Distressed
West Shore Regional Police Department	CUM	4,862,372.00		90	0	Not Distressed
West View Boro Municipal Authority	ALL	36,184,708.00		79	1	Minimally Distressed
West View Borough	ALL	9,984,167.00		105	0	Not Distressed
West Vincent Township	CHE	1,506,265.00		98	0	Not Distressed
West Wheatfield Township	IND	308,536.00		89	1	Minimally Distressed
		223,330.00	3.0,130.00		-	2.00.0000

Distress Scores Based on the 2017 Actuarial Valuation Reports - 11/06/2018

Municipality	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
West Whiteland Township	CHE	21,923,166.00	23,105,809.00	95	0	Not Distressed
West Wyoming Borough	LUZ	716,424.00	573,618.00	125	0	Not Distressed
West York Borough	YOR	3,192,978.00	5,006,295.00	64	2	Moderately Distressed
Western Allegheny County Municipal Authority	ALL	527,451.00	861,736.00	61	2	Moderately Distressed
Western Berks Regional Police	BER	1,093,789.00	1,298,459.00	84	1	Minimally Distressed
Western Berks Water Authority	BER	1,712,231.00	1,930,528.00	89	1	Minimally Distressed
Western Clinton County Municipal Authority	CLI	768,707.00	794,035.00	97	0	Not Distressed
Western Westmoreland Municipal Authority	WES	5,219,943.00	5,376,415.00	97	0	Not Distressed
Westfall Township	PIK	90,023.00	41,055.00	219	0	Not Distressed
Westfield Borough	TIO	438,496.00	501,789.00	87	1	Minimally Distressed
Westmont Borough	CMB	2,420,720.00	3,147,364.00	77	1	Minimally Distressed
Westmoreland County Municipal Authority	WES	55,283,466.00	88,344,339.00	63	2	Moderately Distressed
Westmoreland-Fayette Municipal Sewage Auth.	WES	372,104.00	332,302.00	112	0	Not Distressed
Westtown Twp/East Goshen Joint Police	CHE	12,397,701.00	17,293,250.00	72	1	Minimally Distressed
Wharton Township	FAY	603,420.00	466,815.00	129	0	Not Distressed
Wheatfield Township	PER	269,298.00	327,172.00	82	1	Minimally Distressed
Wheatland Borough	MER	456,696.00	445,446.00	103	0	Not Distressed
White Deer Township	UNI	106,682.00	140,953.00	76	1	Minimally Distressed
White Haven Borough	LUZ	927,305.00	848,678.00	109	0	Not Distressed
White Oak Borough	ALL	7,895,418.00	9,662,205.00	82	1	Minimally Distressed
White Run Regional Municipal Authority	ADA	983,668.00	945,968.00	104	0	Not Distressed
White Township	BEA	167,509.00	208,247.00	80	1	Minimally Distressed
Whitehall Borough	ALL	19,947,096.00	24,018,708.00	83	1	Minimally Distressed
Whitehall Township	LEH	48,810,294.00	53,506,050.00	91	0	Not Distressed
Whitehall Township Authority	LEH	4,418,553.00	4,001,818.00	110	0	Not Distressed
Whitemarsh Township	MTG	25,062,674.00	28,384,219.00	88	1	Minimally Distressed
Whitpain Township	MTG	28,137,006.00	32,280,688.00	87 122	1	Minimally Distressed
Wilconisco Township	DAU LUZ	1,258,368.00	1,033,785.00	122 59	0	Not Distressed
Wilkes Barre Township	LUZ	79,826,865.00	136,276,461.00	90	2 0	Moderately Distressed Not Distressed
Wilkes Barre Township	ALL	5,348,233.00	5,924,767.00 9,572,252.00	90	0	Not Distressed Not Distressed
Wilkins Township Wilkinsburg Borough	ALL	8,884,833.00 18,051,592.00	19,568,476.00	93 92	0	Not Distressed
Wilkinsburg-Penn Jt Water Authority	ALL	28,330,497.00	31,276,076.00	91	0	Not Distressed
Williams Township	NHP	974,571.00	1,057,904.00	92	0	Not Distressed
Williamsport City	LYC	87,421,481.00	102,611,580.00	85	1	Minimally Distressed
Williamsport Municipal Water Authority	LYC	802,505.00	987,917.00	81	1	Minimally Distressed
Williamsport Sanitary Authority	LYC	661,474.00	875,298.00	76	1	Minimally Distressed
Williamstown Borough	DAU	2,874,554.00	2,492,484.00	115	0	Not Distressed
Williamstown Borough Authority	DAU	278,221.00	101,186.00	275	0	Not Distressed
Willistown Township	CHE	14,721,684.00	17,304,299.00	85	1	Minimally Distressed
Wilmerding Borough	ALL	342,561.00	280,670.00	122	0	Not Distressed
Wilmington Township	LAW	585,772.00	679,074.00	86	1	Minimally Distressed
Wilson Borough	NHP	10,442,866.00	9,267,113.00	113	0	Not Distressed
Windber Area Authority	SOM	1,486,372.00	1,665,599.00	89	1	Minimally Distressed
Windber Borough	SOM	1,099,208.00	1,313,133.00	84	1	Minimally Distressed
Windsor Township	YOR	4,472,759.00	4,476,138.00	100	0	Not Distressed
Winfield Township	BUT	173,937.00	192,215.00	90	0	Not Distressed
Winslow Township	JEF	215,422.00	353,069.00	61	2	Moderately Distressed
Womelsdorf Borough	BER	1,897,342.00	1,670,078.00	114	0	Not Distressed
Womelsdorf-Robesonia Joint Authority	BER	589,157.00	497,987.00	118	0	Not Distressed
Woodbury Township	BLA	66,090.00	67,954.00	97	0	Not Distressed
Woodward Township	LYC	115,624.00	148,955.00	78	1	Minimally Distressed
Worcester Township	MTG	1,045,098.00	1,184,395.00	88	1	Minimally Distressed
Wormleysburg Borough	CUM	791,160.00	640,413.00	124	0	Not Distressed
Wright Township	LUZ	4,641,658.00	4,612,283.00	101	0	Not Distressed
Wrightstown Township	BUC	1,592,862.00	877,569.00	182	0	Not Distressed
Wrightsville Borough	YOR	314,392.00	223,549.00	141	0	Not Distressed
Wyalusing Borough	BRA	21,125.00	2,513.00	841	0	Not Distressed
Wyalusing Township	BRA	159,129.00	192,649.00	83	1	Minimally Distressed
Wyoming Borough	LUZ	1,497,245.00	1,478,588.00	101	0	Not Distressed

Distress Scores Based on the 2017 Actuarial Valuation Reports - 11/06/2018

<u>Municipality</u>	County	<u>Assets</u>	<u>Liabilities</u>	Fund Ratio	Score	Distress Level
Wyoming Valley Sanitary Authority	LUZ	14,005,882.00	16,755,391.00	84	1	Minimally Distressed
Wyomissing Borough	BER	19,924,457.00	23,128,774.00	86	1	Minimally Distressed
Wyomissing Valley Joint Municipal Authority	BER	1,453,059.00	1,409,190.00	103	0	Not Distressed
Yardley Borough	BUC	819,586.00	835,636.00	98	0	Not Distressed
Yeadon Borough	DEL	6,841,551.00	8,578,427.00	80	1	Minimally Distressed
York Area Regional Police Department	YOR	24,370,706.00	27,951,200.00	87	1	Minimally Distressed
York Area United Fire and Rescue	YOR	6,582,883.00	7,466,570.00	88	1	Minimally Distressed
York City	YOR	107,011,641.00	180,858,267.00	59	2	Moderately Distressed
York County Planning Commission	YOR	9,833,102.00	9,900,509.00	99	0	Not Distressed
York Springs Borough	ADA	470,807.00	449,216.00	105	0	Not Distressed
York Township	YOR	8,697,904.00	9,726,096.00	89	1	Minimally Distressed
Young Township	IND	218,843.00	436,701.00	50	2	Moderately Distressed
Youngsville Borough	WAR	829,055.00	951,486.00	87	1	Minimally Distressed
Youngwood Borough	WES	1,676,749.00	1,582,878.00	106	0	Not Distressed
Zelienople Borough	BUT	5,445,957.00	6,643,738.00	82	1	Minimally Distressed