

2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Abington Township	MTG	\$145,607,831.00	\$157,161,474.00	93	0	Not Distressed
Adams Township	BUT	\$3,254,559.00	\$3,335,302.00	98	0	Not Distressed
Adams Township	CMB	\$1,170,082.00	\$1,108,740.00	106	0	Not Distressed
Addison Township	SOM	\$326,413.00	\$354,992.00	92	0	Not Distressed
Albany Township	BER	\$432,161.00	\$245,070.00	176	0	Not Distressed
Albany Township	BRA	\$524,024.00	\$612,969.00	85	1	Minimally Distressed
Albion Borough	ERI	\$2,204,036.00	\$2,111,832.00	104	0	Not Distressed
Alburtis Borough	LEH	\$2,095,482.00	\$2,148,854.00	98	0	Not Distressed
Aldan Borough	DEL	\$4,636,525.00	\$4,341,104.00	107	0	Not Distressed
Aleppo Township	ALL	\$888,641.00	\$908,635.00	98	0	Not Distressed
Aleppo Township	GRE	\$92,623.00	\$127,524.00	73	1	Minimally Distressed
Aliquippa City	BEA	\$20,452,928.00	\$18,495,225.00	111	0	Not Distressed
Allegheny County Sanitary Authority	ALL	\$199,109,767.00	\$209,384,746.00	95	0	Not Distressed
Allegheny Township	BLA	\$3,748,495.00	\$3,626,067.00	103	0	Not Distressed
Allegheny Township	WES	\$8,830,945.00	\$8,217,061.00	107	0	Not Distressed
Allegheny Valley Joint Sewer Authority	ALL	\$3,233,785.00	\$3,590,996.00	90	0	Not Distressed
Allen Township	NHP	\$673,997.00	\$694,135.00	97	0	Not Distressed
Allentown City	LEH	\$488,611,937.00	\$565,338,889.00	86	1	Minimally Distressed
Allentown Parking Authority	LEH	\$5,317,683.00	\$4,621,333.00	115	0	Not Distressed
Altoona City	BLA	\$106,308,526.00	\$131,491,199.00	81	1	Minimally Distressed
Altoona Water Authority	BLA	\$15,288,867.00	\$18,189,188.00	84	1	Minimally Distressed
Ambler Borough	MTG	\$18,503,627.00	\$15,328,943.00	121	0	Not Distressed
Ambridge Borough	BEA	\$9,966,275.00	\$10,448,268.00	95	0	Not Distressed
Ambridge Borough Municipal Authority	BEA	\$1,598,726.00	\$1,634,875.00	98	0	Not Distressed
Ambridge Borough Water Authority	BEA	\$3,763,929.00	\$3,067,772.00	123	0	Not Distressed
Amity Township	BER	\$10,194,596.00	\$10,270,116.00	99	0	Not Distressed
Amwell Township	WAS	\$462,501.00	\$554,081.00	83	1	Minimally Distressed
Annville Township	LEB	\$3,376,540.00	\$3,741,874.00	90	0	Not Distressed
Antietam Valley Municipal Authority	BER	\$1,781,655.00	\$1,950,093.00	91	0	Not Distressed
Antrim Township	FRA	\$3,593,360.00	\$3,275,646.00	110	0	Not Distressed
Archbald Borough	LAC	\$3,257,376.00	\$3,891,867.00	84	1	Minimally Distressed
Armstrong Township	IND	\$465,223.00	\$407,525.00	114	0	Not Distressed
Arnold City	WES	\$6,166,980.00	\$8,194,213.00	75	1	Minimally Distressed
Ashland Borough	SCH	\$5,592,244.00	\$5,691,932.00	98	0	Not Distressed
Ashland Township	CLA	\$111,560.00	\$60,919.00	183	0	Not Distressed
Ashley Borough	LUZ	\$1,211,082.00	\$602,592.00	201	0	Not Distressed
Aspinwall Borough	ALL	\$4,656,841.00	\$5,302,977.00	88	1	Minimally Distressed
Aston Township	DEL	\$23,179,787.00	\$26,343,787.00	88	1	Minimally Distressed
Asylum Township	BRA	\$22,670.00	\$33,562.00	68	2	Moderately Distressed
Atglen Borough	CHE	\$1,123,998.00	\$1,164,218.00	97	0	Not Distressed
Athens Borough	BRA	\$3,805,352.00	\$3,161,274.00	120	0	Not Distressed
Athens Township	BRA	\$6,588,235.00	\$6,625,003.00	99	0	Not Distressed
Avalon Borough	ALL	\$3,846,783.00	\$3,669,075.00	105	0	Not Distressed
Avoca Borough	LUZ	\$780,939.00	\$392,222.00	199	0	Not Distressed
Avonmore Borough	WES	\$223,288.00	\$205,257.00	109	0	Not Distressed
Baden Borough	BEA	\$2,513,053.00	\$2,451,679.00	103	0	Not Distressed
Bald Eagle Township	CLI	\$503,390.00	\$232,161.00	217	0	Not Distressed
Baldwin Borough	ALL	\$24,894,936.00	\$30,448,366.00	82	1	Minimally Distressed
Baldwin Township	ALL	\$4,616,444.00	\$3,718,958.00	124	0	Not Distressed
Bally Borough	BER	\$1,605,199.00	\$1,260,055.00	127	0	Not Distressed
Bangor Borough	NHP	\$5,392,319.00	\$6,152,196.00	88	1	Minimally Distressed
Barrett Township	MNR	\$1,543,328.00	\$1,627,384.00	95	0	Not Distressed
Bear Creek Township	LUZ	\$249,003.00	\$234,280.00	106	0	Not Distressed
Beaver Borough	BEA	\$9,016,277.00	\$10,350,885.00	87	1	Minimally Distressed
Beaver Falls City	BEA	\$25,020,750.00	\$25,429,753.00	98	0	Not Distressed
Beaver Falls Municipal Authority	BEA	\$15,360,722.00	\$15,088,967.00	102	0	Not Distressed
Beaver Township	CLA	\$158,535.00	\$186,565.00	85	1	Minimally Distressed

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

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Bridgewater Borough	BEA	\$430,070.00	\$325,767.00	132	0	Not Distressed
Bridgewater Township	SUS	\$509,937.00	\$378,941.00	135	0	Not Distressed
Brighton Township Municipal	BEA	\$1,669,105.00	\$1,732,810.00	96	0	Not Distressed
Brighton Township Sewage	BEA	\$1,185,912.00	\$1,136,232.00	104	0	Not Distressed
Brighton Township	BEA	\$5,512,241.00	\$5,683,808.00	97	0	Not Distressed
Bristol Borough	BUC	\$11,145,567.00	\$18,363,838.00	61	2	Moderately Distressed
Bristol Township	BUC	\$74,640,048.00	\$75,129,723.00	99	0	Not Distressed
Brockway Area Sewage Authority	JEF	\$799,263.00	\$827,201.00	97	0	Not Distressed
Brockway Borough	JEF	\$3,299,475.00	\$1,974,385.00	167	0	Not Distressed
Brockway Borough	JEF	\$911,527.00	\$861,290.00	106	0	Not Distressed
Brodhead Creek Regional	MNR	\$3,938,966.00	\$4,913,873.00	80	1	Minimally Distressed
Brookhaven Borough	DEL	\$7,039,619.00	\$8,099,693.00	87	1	Minimally Distressed
Brookville Borough	JEF	\$6,094,359.00	\$5,447,242.00	112	0	Not Distressed
Brookville Municipal Authority	JEF	\$3,483,545.00	\$3,485,294.00	100	0	Not Distressed
Brown Township	MIF	\$1,725,680.00	\$1,725,151.00	100	0	Not Distressed
Brownsville Borough	FAY	\$632,750.00	\$795,886.00	80	1	Minimally Distressed
Bryn Athyn Borough	MTG	\$2,889,016.00	\$2,288,215.00	126	0	Not Distressed
Buckingham Township	BUC	\$24,065,276.00	\$23,695,604.00	102	0	Not Distressed
Bucks County	BUC	\$923,413.00	\$1,023,934.00	90	0	Not Distressed
Bucks County Water & Sewer	BUC	\$61,578,161.00	\$60,638,582.00	102	0	Not Distressed
Buffalo Township	BUT	\$4,107,435.00	\$3,247,229.00	126	0	Not Distressed
Buffalo Township	UNI	\$647,905.00	\$624,276.00	104	0	Not Distressed
Buffalo Township	WAS	\$230,270.00	\$244,093.00	94	0	Not Distressed
Buffalo Valley Regional Police	UNI	\$9,590,123.00	\$8,587,673.00	112	0	Not Distressed
Burgettstown Borough	WAS	\$532,791.00	\$399,414.00	133	0	Not Distressed
Burnham Borough	MIF	\$1,260,496.00	\$1,430,970.00	88	1	Minimally Distressed
Burrell Township Sewer	IND	\$554,810.00	\$574,262.00	97	0	Not Distressed
Burrell Township	IND	\$1,448,697.00	\$1,242,885.00	117	0	Not Distressed
Bushkill Township	NHP	\$6,367,249.00	\$6,499,860.00	98	0	Not Distressed
Butler Area Public	BUT	\$912,452.00	\$595,720.00	153	0	Not Distressed
Butler City	BUT	\$42,494,020.00	\$41,151,595.00	103	0	Not Distressed
Butler Township	ADA	\$520,549.00	\$510,766.00	102	0	Not Distressed
Butler Township	BUT	\$27,879,831.00	\$26,940,165.00	103	0	Not Distressed
Butler Township	LUZ	\$3,865,175.00	\$4,758,096.00	81	1	Minimally Distressed
Butler Township	SCH	\$2,464,540.00	\$2,474,408.00	100	0	Not Distressed
Caernarvon Township	BER	\$3,626,719.00	\$3,185,303.00	114	0	Not Distressed
California Borough	WAS	\$7,333,056.00	\$5,013,468.00	146	0	Not Distressed
Caln Township	CHE	\$17,796,880.00	\$18,918,083.00	94	0	Not Distressed
Cambria County Transit	CMB	\$8,232,465.00	\$9,216,308.00	89	1	Minimally Distressed
Cambria Township Sewer	CMB	\$881,263.00	\$990,806.00	89	1	Minimally Distressed
Cambria Township Water	CMB	\$325,536.00	\$311,539.00	104	0	Not Distressed
Cambria Township	CMB	\$8,228,787.00	\$5,316,333.00	155	0	Not Distressed
Cambridge Springs Borough	CRA	\$2,189,206.00	\$1,699,004.00	129	0	Not Distressed
Camp Hill Borough	CUM	\$11,288,183.00	\$11,041,519.00	102	0	Not Distressed
Canonsburg Borough	WAS	\$15,967,154.00	\$14,372,734.00	111	0	Not Distressed
Canonsburg-houston Authority	WAS	\$948,906.00	\$1,464,248.00	65	2	Moderately Distressed
Canton Borough	BRA	\$918,036.00	\$530,616.00	173	0	Not Distressed
Capital Region Water Authority	DAU	\$16,671,736.00	\$18,033,846.00	92	0	Not Distressed
Carbondale City	LAC	\$14,231,294.00	\$14,930,945.00	95	0	Not Distressed
Carlisle Borough	CUM	\$32,701,635.00	\$32,565,776.00	100	0	Not Distressed
Carmichaels-cumberland Joint Authority	GRE	\$931,650.00	\$513,780.00	181	0	Not Distressed
Carnegie Borough	ALL	\$8,988,968.00	\$11,675,208.00	77	1	Minimally Distressed
Carroll Township Authority	WAS	\$813,256.00	\$816,047.00	100	0	Not Distressed
Carroll Township	PER	\$169,107.00	\$164,751.00	103	0	Not Distressed
Carroll Township	WAS	\$3,483,688.00	\$3,664,035.00	95	0	Not Distressed
Carroll Township	YOR	\$6,250,833.00	\$6,363,682.00	98	0	Not Distressed
Carroll Valley Borough	ADA	\$3,630,520.00	\$4,234,961.00	86	1	Minimally Distressed

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Carrolltown Borough	CMB	\$685,904.00	\$760,099.00	90	0	Not Distressed
Cass Township	SCH	\$257,232.00	\$190,491.00	135	0	Not Distressed
Castanea Township	CLI	\$45,692.00	\$2,486.00	1838	0	Not Distressed
Castle Shannon Borough	ALL	\$8,256,215.00	\$10,485,255.00	79	1	Minimally Distressed
Catasauqua Borough	LEH	\$7,218,619.00	\$8,659,616.00	83	1	Minimally Distressed
Catawissa Borough	COL	\$1,758,187.00	\$2,015,507.00	87	1	Minimally Distressed
Catawissa Borough Municipal Authority	COL	\$751,669.00	\$841,393.00	89	1	Minimally Distressed
Cecil Township	WAS	\$10,103,736.00	\$13,995,359.00	72	1	Minimally Distressed
Center Township	BEA	\$9,274,267.00	\$11,520,138.00	81	1	Minimally Distressed
Center Township	IND	\$2,195,279.00	\$2,214,694.00	99	0	Not Distressed
Centerville Borough	WAS	\$1,910,968.00	\$2,001,117.00	95	0	Not Distressed
Centerville Borough Sanitary Authority	WAS	\$509,683.00	\$560,755.00	91	0	Not Distressed
Central Berks Regional Police Department	BER	\$7,379,112.00	\$8,189,209.00	90	0	Not Distressed
Central Bucks Reg Police Dept	BUC	\$12,223,606.00	\$15,823,909.00	77	1	Minimally Distressed
Central Carbon Municipal Authority	CAR	\$387,011.00	\$431,063.00	90	0	Not Distressed
Central City Borough	SOM	\$1,678,698.00	\$626,014.00	268	0	Not Distressed
Central Indiana County Joint Authority	IND	\$262,473.00	\$201,405.00	130	0	Not Distressed
Centre County Library And Historical Museum	CEN	\$1,967,602.00	\$1,515,909.00	130	0	Not Distressed
Centre Township	BER	\$1,176,399.00	\$1,061,248.00	111	0	Not Distressed
Chambersburg Borough	FRA	\$51,425,982.00	\$61,450,785.00	84	1	Minimally Distressed
Charleroi Borough	WAS	\$1,592,458.00	\$1,465,693.00	109	0	Not Distressed
Charleroi Regional Police	WAS	\$6,797,797.00	\$4,477,730.00	152	0	Not Distressed
Charleroi, Borough Of, Authority	WAS	\$8,794,712.00	\$10,494,617.00	84	1	Minimally Distressed
Charleston Township	TIO	\$983,888.00	\$814,322.00	121	0	Not Distressed
Charlestown Township	CHE	\$345,442.00	\$291,680.00	118	0	Not Distressed
Chartiers Township	WAS	\$7,561,874.00	\$8,981,503.00	84	1	Minimally Distressed
Cheltenham Township	MTG	\$85,003,387.00	\$95,435,485.00	89	1	Minimally Distressed
Cherrytree Township	VEN	\$725,966.00	\$727,085.00	100	0	Not Distressed
Chester City	DEL	\$72,093,654.00	\$154,897,143.00	47	3	Severely Distressed
Chester City Stormwater Authority	DEL	\$108,188.00	\$206,216.00	52	2	Moderately Distressed
Chester Township	DEL	\$3,750,142.00	\$5,151,871.00	73	1	Minimally Distressed
Chester Water Authority	DEL	\$47,432,354.00	\$50,846,582.00	93	0	Not Distressed
Cheswick Borough	ALL	\$3,277,866.00	\$2,822,469.00	116	0	Not Distressed
Chippewa Township	BEA	\$5,727,450.00	\$5,255,611.00	109	0	Not Distressed
Churchill Borough	ALL	\$8,018,710.00	\$7,858,299.00	102	0	Not Distressed
City Of Sharon Sanitary Authority	MER	\$2,693,123.00	\$2,903,629.00	93	0	Not Distressed
Clairton City	ALL	\$5,684,327.00	\$7,157,003.00	79	1	Minimally Distressed
Clairton Municipal Authority	ALL	\$3,329,136.00	\$2,318,417.00	144	0	Not Distressed
Clarion Borough	CLA	\$6,340,255.00	\$5,668,927.00	112	0	Not Distressed
Clarion County Housing	CLA	\$1,607,154.00	\$1,850,978.00	87	1	Minimally Distressed
Clarks Summit Borough	LAC	\$3,911,869.00	\$3,987,009.00	98	0	Not Distressed
Clearfield Borough	CLE	\$4,513,643.00	\$4,799,555.00	94	0	Not Distressed
Clearfield Township	CMB	\$173,330.00	\$189,295.00	92	0	Not Distressed
Cleona Borough	LEB	\$1,189,786.00	\$871,089.00	137	0	Not Distressed
Clifton Heights Borough	DEL	\$7,992,578.00	\$8,787,922.00	91	0	Not Distressed
Clymer Borough	IND	\$456,496.00	\$409,573.00	111	0	Not Distressed
Coal Township	NMB	\$7,440,646.00	\$8,541,461.00	87	1	Minimally Distressed
Coaldale Borough	SCH	\$715,331.00	\$1,169,712.00	61	2	Moderately Distressed
Coatesville City	CHE	\$23,586,708.00	\$27,162,557.00	87	1	Minimally Distressed
Cochranon Borough	CRA	\$741,538.00	\$737,765.00	101	0	Not Distressed
Codorus Township	YOR	\$561,420.00	\$518,369.00	108	0	Not Distressed
Colebrookdale Township	BER	\$1,043,337.00	\$1,100,660.00	95	0	Not Distressed
Collegeville Borough	MTG	\$9,666,717.00	\$9,740,751.00	99	0	Not Distressed
Collier Township Mun Authority	ALL	\$77,946.00	\$58,156.00	134	0	Not Distressed
Collier Township	ALL	\$10,702,541.00	\$12,266,651.00	87	1	Minimally Distressed
Collingdale Borough	DEL	\$11,047,151.00	\$12,700,328.00	87	1	Minimally Distressed
Colonial Regional Police Department	NHP	\$9,490,769.00	\$10,067,590.00	94	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

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

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Daugherty Township	BEA	\$1,102,715.00	\$588,283.00	187	0	Not Distressed
Dauphin County Library Authority	DAU	\$5,595,474.00	\$5,247,345.00	107	0	Not Distressed
Decatur Township	CLE	\$661,280.00	\$607,246.00	109	0	Not Distressed
Delaware County Regional Water Authority	DEL	\$21,602,787.00	\$27,013,564.00	80	1	Minimally Distressed
Delaware County Solid Waste Authority	DEL	\$7,088,678.00	\$7,177,167.00	99	0	Not Distressed
Delaware Township	MER	\$241,254.00	\$255,282.00	95	0	Not Distressed
Delaware Township	PIK	\$745,377.00	\$652,848.00	114	0	Not Distressed
Delaware Valley Municipal Authority	MTG	\$10,215,173.00	\$10,750,968.00	95	0	Not Distressed
Delmar Township	TIO	\$489,839.00	\$425,074.00	115	0	Not Distressed
Delmont Borough	WES	\$1,697,466.00	\$1,762,693.00	96	0	Not Distressed
Derry Township	WES	\$8,479,792.00	\$8,652,713.00	98	0	Not Distressed
Derry Borough	WES	\$1,443,182.00	\$1,133,092.00	127	0	Not Distressed
Derry Borough Municipal Authority	WES	\$1,720,071.00	\$1,821,028.00	94	0	Not Distressed
Derry Township Municipal Authority	WES	\$1,403,088.00	\$1,437,536.00	98	0	Not Distressed
Derry Township	DAU	\$45,458,206.00	\$45,643,340.00	100	0	Not Distressed
Dickson City Borough	LAC	\$8,122,181.00	\$8,276,731.00	98	0	Not Distressed
Dillsburg Borough	YOR	\$248,895.00	\$226,819.00	110	0	Not Distressed
Dingman Township	PIK	\$2,174,553.00	\$2,141,396.00	102	0	Not Distressed
Donegal Township	WAS	\$947,722.00	\$774,055.00	122	0	Not Distressed
Donegal Township	WES	\$1,407,323.00	\$1,468,732.00	96	0	Not Distressed
Donora Borough	WAS	\$3,450,496.00	\$2,345,127.00	147	0	Not Distressed
Dormont Borough	ALL	\$16,669,234.00	\$18,754,159.00	89	1	Minimally Distressed
Douglass Township	BER	\$3,351,953.00	\$2,631,777.00	127	0	Not Distressed
Douglass Township	MTG	\$12,273,832.00	\$13,247,334.00	93	0	Not Distressed
Downingtown Borough	CHE	\$13,098,515.00	\$13,702,730.00	96	0	Not Distressed
Doylestown Borough	BUC	\$4,856,355.00	\$5,662,185.00	86	1	Minimally Distressed
Doylestown Township	BUC	\$25,419,793.00	\$27,256,170.00	93	0	Not Distressed
Dravosburg Borough	ALL	\$537,145.00	\$545,156.00	99	0	Not Distressed
Dublin Borough	BUC	\$1,137,725.00	\$1,157,417.00	98	0	Not Distressed
Dubois City	CLE	\$19,389,848.00	\$23,960,898.00	81	1	Minimally Distressed
Dubois City Redevelopment Authority	CLE	\$202,410.00	\$189,644.00	107	0	Not Distressed
Duboistown Borough	LYC	\$713,187.00	\$645,423.00	110	0	Not Distressed
Dunbar Borough	FAY	\$693,416.00	\$9,209.00	7530	0	Not Distressed
Duncannon Borough	PER	\$1,660,909.00	\$1,122,521.00	148	0	Not Distressed
Dunmore Borough	LAC	\$18,409,946.00	\$20,176,090.00	91	0	Not Distressed
Dupont Borough	LUZ	\$1,107,525.00	\$305,873.00	362	0	Not Distressed
Duquesne City	ALL	\$8,262,149.00	\$9,533,975.00	87	1	Minimally Distressed
Duryea Borough	LUZ	\$1,127,603.00	\$790,362.00	143	0	Not Distressed
Earl Township	BER	\$782,692.00	\$657,074.00	119	0	Not Distressed
East Allen Township	NHP	\$1,959,316.00	\$1,956,680.00	100	0	Not Distressed
East Bangor Borough	NHP	\$139,901.00	\$152,140.00	92	0	Not Distressed
East Berlin Area Joint Authority	ADA	\$343,432.00	\$350,659.00	98	0	Not Distressed
East Berlin Borough	ADA	\$971,712.00	\$778,084.00	125	0	Not Distressed
East Bethlehem Township	WAS	\$548,285.00	\$394,582.00	139	0	Not Distressed
East Bradford Township	CHE	\$4,169,954.00	\$3,673,584.00	114	0	Not Distressed
East Brandywine Township	CHE	\$7,545,081.00	\$7,690,596.00	98	0	Not Distressed
East Brunswick Township	SCH	\$499,128.00	\$642,895.00	78	1	Minimally Distressed
East Buffalo Township	UNI	\$1,424,096.00	\$1,442,762.00	99	0	Not Distressed
East Carroll Township	CMB	\$189,265.00	\$172,327.00	110	0	Not Distressed
East Cocalico Township	LAN	\$8,479,840.00	\$8,491,000.00	100	0	Not Distressed
East Conemaugh Borough	CMB	\$723,074.00	\$549,249.00	132	0	Not Distressed
East Coventry Township	CHE	\$5,228,056.00	\$5,153,108.00	101	0	Not Distressed
East Deer Township	ALL	\$2,221,019.00	\$899,827.00	247	0	Not Distressed
East Donegal Township	LAN	\$3,319,026.00	\$3,492,158.00	95	0	Not Distressed
East Earl Township	LAN	\$2,950,367.00	\$2,435,284.00	121	0	Not Distressed
East Fallowfield Township	CHE	\$2,938,834.00	\$2,783,492.00	106	0	Not Distressed
East Finley Township	WAS	\$360,682.00	\$342,950.00	105	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
East Goshen Township	CHE	\$7,199,740.00	\$6,287,740.00	115	0	Not Distressed
East Greenville Borough	MTG	\$531,218.00	\$596,288.00	89	1	Minimally Distressed
East Hempfield Township	LAN	\$22,793,464.00	\$25,029,356.00	91	0	Not Distressed
East Hopewell Township	YOR	\$691,270.00	\$643,818.00	107	0	Not Distressed
East Huntingdon Township	WES	\$4,860,674.00	\$4,843,955.00	100	0	Not Distressed
East Lampeter Township	LAN	\$32,709,836.00	\$31,608,202.00	103	0	Not Distressed
East Lansdowne Borough	DEL	\$1,501,257.00	\$2,505,636.00	60	2	Moderately Distressed
East Manchester Township	YOR	\$1,985,698.00	\$2,007,700.00	99	0	Not Distressed
East Marlborough Township	CHE	\$3,758,063.00	\$4,035,870.00	93	0	Not Distressed
East McKeesport Borough	ALL	\$1,134,634.00	\$1,057,324.00	107	0	Not Distressed
East Norriton Township	MTG	\$23,917,187.00	\$27,965,558.00	86	1	Minimally Distressed
East Norriton-plymouth-whitpain Joint Sewer Authority	MTG	\$4,675,513.00	\$4,057,398.00	115	0	Not Distressed
East Norwegian Township	SCH	\$135,102.00	\$198,961.00	68	2	Moderately Distressed
East Penn Township	CAR	\$463,528.00	\$410,979.00	113	0	Not Distressed
East Pennsboro Township	CUM	\$33,674,984.00	\$35,685,326.00	94	0	Not Distressed
East Pikeland Township	CHE	\$3,546,397.00	\$3,234,212.00	110	0	Not Distressed
East Pittsburgh Borough	ALL	\$280,240.00	\$96,775.00	290	0	Not Distressed
East Rochester Borough	BEA	\$385,877.00	\$348,481.00	111	0	Not Distressed
East Rockhill Township	BUC	\$3,015,870.00	\$3,450,330.00	87	1	Minimally Distressed
East St Clair Township	BED	\$76,338.00	\$97,687.00	78	1	Minimally Distressed
East Stroudsburg Borough	MNR	\$7,868,971.00	\$8,123,813.00	97	0	Not Distressed
East Vincent Township	CHE	\$4,358,553.00	\$3,315,221.00	131	0	Not Distressed
East Washington Borough	WAS	\$1,093,409.00	\$873,509.00	125	0	Not Distressed
East Whiteland Township	CHE	\$22,239,114.00	\$27,042,122.00	82	1	Minimally Distressed
Eastern Adams Regional Police Department	ADA	\$1,801,483.00	\$1,416,710.00	127	0	Not Distressed
Eastern Berks Regional Police Department	BER	\$4,683,230.00	\$5,432,443.00	86	1	Minimally Distressed
Eastern Pike Regional Authority	PIK	\$2,428,018.00	\$2,137,939.00	114	0	Not Distressed
Eastern Snyder County Regional Authority	SNY	\$3,439,727.00	\$4,008,744.00	86	1	Minimally Distressed
Easton City	NHP	\$89,655,105.00	\$131,023,872.00	68	2	Moderately Distressed
Easttown Township	CHE	\$15,544,126.00	\$18,922,745.00	82	1	Minimally Distressed
Ebensburg Borough	CMB	\$4,264,263.00	\$4,084,729.00	104	0	Not Distressed
Economy Borough	BEA	\$10,483,500.00	\$10,344,537.00	101	0	Not Distressed
Eddystone Borough	DEL	\$3,892,963.00	\$5,096,039.00	76	1	Minimally Distressed
Edgewood Borough	ALL	\$4,036,430.00	\$4,360,505.00	93	0	Not Distressed
Edgeworth Borough	ALL	\$4,512,440.00	\$4,039,756.00	112	0	Not Distressed
Edgeworth Borough Municipal Authority	ALL	\$1,174,211.00	\$736,285.00	159	0	Not Distressed
Edinborough Borough	ERI	\$9,851,228.00	\$9,365,781.00	105	0	Not Distressed
Edwardsville Borough	LUZ	\$3,425,963.00	\$3,467,470.00	99	0	Not Distressed
Eldred Township	JEF	\$242,651.00	\$256,410.00	95	0	Not Distressed
Eldred Township	MNR	\$278,340.00	\$286,661.00	97	0	Not Distressed
Elizabeth Borough	ALL	\$584,322.00	\$396,513.00	147	0	Not Distressed
Elizabeth Borough Municipal Authority	ALL	\$881,573.00	\$798,871.00	110	0	Not Distressed
Elizabeth Township	ALL	\$15,348,079.00	\$15,501,146.00	99	0	Not Distressed
Elizabeth Township	LAN	\$791,283.00	\$809,072.00	98	0	Not Distressed
Elizabethtown Borough	LAN	\$13,174,846.00	\$13,116,416.00	100	0	Not Distressed
Elizabethtown Regional Sewer Authority	LAN	\$553,508.00	\$420,145.00	132	0	Not Distressed
Elk Lick Township	SOM	\$342,914.00	\$414,478.00	83	1	Minimally Distressed
Ellsworth Borough	WAS	\$18,442.00	\$18,442.00	100	0	Not Distressed
Ellwood City Borough	LAW	\$15,263,483.00	\$17,944,867.00	85	1	Minimally Distressed
Emmaus Borough	LEH	\$19,441,047.00	\$21,026,099.00	92	0	Not Distressed
Emporium Borough	CMN	\$3,513,450.00	\$1,896,244.00	185	0	Not Distressed
Ephrata Borough	LAN	\$35,996,389.00	\$39,484,958.00	91	0	Not Distressed
Erie City	ERI	\$351,143,203.00	\$503,848,677.00	70	1	Minimally Distressed
Erie City Water Authority	ERI	\$37,356,204.00	\$39,694,086.00	94	0	Not Distressed
Erie County Housing Authority	ERI	\$4,371,643.00	\$4,790,877.00	91	0	Not Distressed
Erie Metropolitan Transit Authority	ERI	\$17,675,260.00	\$16,445,189.00	107	0	Not Distressed
Erie Parking Authority	ERI	\$2,728,851.00	\$2,903,420.00	94	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Erie Regional Airport Authority	ERI	\$3,453,014.00	\$2,965,017.00	116	0	Not Distressed
Erie Western Port Authority	ERI	\$2,777,349.00	\$2,666,786.00	104	0	Not Distressed
Etna Borough	ALL	\$5,298,619.00	\$4,478,045.00	118	0	Not Distressed
Evans City Seven Fields Reg	BUT	\$956,005.00	\$968,814.00	99	0	Not Distressed
Everett Borough	BED	\$2,037,535.00	\$2,065,511.00	99	0	Not Distressed
Everett Borough Area Authority	BED	\$573,611.00	\$734,320.00	78	1	Minimally Distressed
Exeter Borough	LUZ	\$1,777,007.00	\$1,671,304.00	106	0	Not Distressed
Exeter Township	BER	\$35,698,546.00	\$31,533,276.00	113	0	Not Distressed
Fairchance Borough	FAY	\$427,800.00	\$185,667.00	230	0	Not Distressed
Fairfield Municipal Authority	ADA	\$169,188.00	\$208,608.00	81	1	Minimally Distressed
Fairfield Township	LYC	\$147,694.00	\$190,348.00	78	1	Minimally Distressed
Fairfield Township	WES	\$840,755.00	\$829,297.00	101	0	Not Distressed
Fairview Township	ERI	\$5,933,986.00	\$5,323,877.00	111	0	Not Distressed
Fairview Township	LUZ	\$1,982,108.00	\$2,832,117.00	70	1	Minimally Distressed
Fairview Township	YOR	\$24,146,736.00	\$19,244,440.00	125	0	Not Distressed
Fallowfield Township	WAS	\$1,146,486.00	\$715,539.00	160	0	Not Distressed
Falls Creek Borough	JEF	\$657,545.00	\$425,232.00	155	0	Not Distressed
Falls Township	BUC	\$44,391,466.00	\$64,370,227.00	69	2	Moderately Distressed
Farmington Township	TIO	\$297,566.00	\$289,717.00	103	0	Not Distressed
Farrell City	MER	\$12,469,568.00	\$12,770,132.00	98	0	Not Distressed
Fawn Township Sewer Authority	ALL	\$158,403.00	\$175,770.00	90	0	Not Distressed
Fawn Township	ALL	\$1,806,701.00	\$1,268,380.00	142	0	Not Distressed
Fawn-frazer Joint Water Authority	ALL	\$601,127.00	\$561,220.00	107	0	Not Distressed
Fayette Township	JUN	\$216,318.00	\$234,039.00	92	0	Not Distressed
Ferguson Township	CEN	\$11,487,416.00	\$12,370,890.00	93	0	Not Distressed
Ferndale Borough	CMB	\$763,633.00	\$670,820.00	114	0	Not Distressed
Findlay Township	ALL	\$21,453,101.00	\$23,168,893.00	93	0	Not Distressed
Fleetwood Borough	BER	\$6,191,256.00	\$5,979,592.00	104	0	Not Distressed
Folcroft Borough	DEL	\$10,846,223.00	\$11,614,443.00	93	0	Not Distressed
Ford City Borough	ARM	\$2,426,654.00	\$2,198,880.00	110	0	Not Distressed
Ford City Borough Municipal Authority	ARM	\$291,791.00	\$306,252.00	95	0	Not Distressed
Forest City Borough	SUS	\$844,655.00	\$688,205.00	123	0	Not Distressed
Forest Hills Borough	ALL	\$12,397,923.00	\$13,830,258.00	90	0	Not Distressed
Forest Lake Township	SUS	\$100,895.00	\$71,135.00	142	0	Not Distressed
Forks Township	NHP	\$14,559,988.00	\$17,210,822.00	85	1	Minimally Distressed
Forty Fort Borough	LUZ	\$4,660,826.00	\$4,979,509.00	94	0	Not Distressed
Forward Township	ALL	\$2,758,128.00	\$2,788,458.00	99	0	Not Distressed
Foster Township	MCK	\$2,275,363.00	\$2,104,401.00	108	0	Not Distressed
Foster Township	SCH	\$102,419.00	\$76,690.00	134	0	Not Distressed
Fountain Hill Borough	LEH	\$5,041,602.00	\$6,674,486.00	76	1	Minimally Distressed
Fox Chapel Authority	ALL	\$2,440,100.00	\$2,402,248.00	102	0	Not Distressed
Fox Chapel Borough	ALL	\$17,084,077.00	\$14,659,089.00	117	0	Not Distressed
Frackville Borough	SCH	\$2,252,345.00	\$3,007,049.00	75	1	Minimally Distressed
Franconia Township	MTG	\$10,591,775.00	\$11,775,192.00	90	0	Not Distressed
Franklin Township	YOR	\$319,104.00	\$309,668.00	103	0	Not Distressed
Franklin Borough	CMB	\$785,217.00	\$48,210.00	1629	0	Not Distressed
Franklin City	VEN	\$24,239,581.00	\$23,593,344.00	103	0	Not Distressed
Franklin Park Borough	ALL	\$10,162,181.00	\$11,363,851.00	89	1	Minimally Distressed
Franklin Township	WES	\$7,351,690.00	\$7,915,753.00	93	0	Not Distressed
Franklin Township Sewer Authority	GRE	\$1,549,937.00	\$1,496,786.00	104	0	Not Distressed
Franklin Township	BEA	\$2,247,123.00	\$1,988,090.00	113	0	Not Distressed
Franklin Township	CAR	\$3,409,007.00	\$3,603,454.00	95	0	Not Distressed
Franklin Township	SUS	\$140,586.00	\$177,685.00	79	1	Minimally Distressed
Frazer Township Authority	ALL	\$81,137.00	\$72,861.00	111	0	Not Distressed
Frazer Township	ALL	\$836,089.00	\$755,761.00	111	0	Not Distressed
Fredericksburg Sewer & Water Authority	LEB	\$386,830.00	\$361,584.00	107	0	Not Distressed
Freeburg Borough	SNY	\$273,703.00	\$291,322.00	94	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Freedom Township	BLA	\$946,099.00	\$1,012,925.00	93	0	Not Distressed
Freehold Township	WAR	\$205,940.00	\$209,352.00	98	0	Not Distressed
Freeland Borough	LUZ	\$1,953,780.00	\$1,407,628.00	139	0	Not Distressed
Freeland Borough Municipal Authority	LUZ	\$2,193,878.00	\$1,773,010.00	124	0	Not Distressed
Freemansburg Borough	NHP	\$1,060,138.00	\$963,740.00	110	0	Not Distressed
Freeport Borough	ARM	\$1,605,462.00	\$1,206,291.00	133	0	Not Distressed
Frenchcreek Township	VEN	\$387,138.00	\$361,342.00	107	0	Not Distressed
Galeton Borough	POT	\$972,771.00	\$1,170,503.00	83	1	Minimally Distressed
Gallitzin Borough	CMB	\$1,531,009.00	\$872,815.00	175	0	Not Distressed
Gallitzin Borough Sewer & Water Authority	CMB	\$420,610.00	\$268,743.00	157	0	Not Distressed
Geistown Borough	CMB	\$586,339.00	\$409,651.00	143	0	Not Distressed
Gettysburg Borough	ADA	\$9,421,460.00	\$8,740,284.00	108	0	Not Distressed
Gettysburg Municipal Authority	ADA	\$3,891,329.00	\$3,844,137.00	101	0	Not Distressed
Gilpin Township	ARM	\$579,035.00	\$594,421.00	97	0	Not Distressed
Girard Borough	ERI	\$3,192,687.00	\$3,409,133.00	94	0	Not Distressed
Glassport Borough	ALL	\$2,424,703.00	\$2,823,393.00	86	1	Minimally Distressed
Glenburn Township	LAC	\$163,648.00	\$152,069.00	108	0	Not Distressed
Glenolden Borough	DEL	\$9,323,914.00	\$10,367,358.00	90	0	Not Distressed
Granville Township	MIF	\$5,839,369.00	\$6,260,710.00	93	0	Not Distressed
Great Bend Township	SUS	\$91,851.00	\$46,834.00	196	0	Not Distressed
Greater Hazleton Joint Authority	LUZ	\$3,191,249.00	\$3,674,770.00	87	1	Minimally Distressed
Greater Lebanon Refuse Authority	LEB	\$7,459,452.00	\$7,819,022.00	95	0	Not Distressed
Green Tree Borough	ALL	\$9,759,456.00	\$9,827,347.00	99	0	Not Distressed
Green Township	IND	\$513,797.00	\$342,533.00	150	0	Not Distressed
Greencastle Borough	FRA	\$3,808,086.00	\$3,551,619.00	107	0	Not Distressed
Greene County Regional Police Department	GRE	\$40,527.00	\$41,769.00	97	0	Not Distressed
Greene Township	MER	\$275,625.00	\$251,879.00	109	0	Not Distressed
Greenfield Township	BLA	\$2,172,669.00	\$780,345.00	278	0	Not Distressed
Greenfield Township	ERI	\$725,301.00	\$706,639.00	103	0	Not Distressed
Greensburg City	WES	\$39,538,394.00	\$40,614,243.00	97	0	Not Distressed
Greenville Borough	MER	\$15,738,863.00	\$15,744,072.00	100	0	Not Distressed
Greenville Borough Municipal Authority*	MER	\$905,389.00	\$744,874.00	122	0	Not Distressed
Greenwich Township	BER	\$758,754.00	\$823,079.00	92	0	Not Distressed
Greenwood Township	COL	\$254,085.00	\$214,124.00	119	0	Not Distressed
Grove City Borough	MER	\$13,870,757.00	\$13,884,123.00	100	0	Not Distressed
Guilford Township Authority	FRA	\$1,694,864.00	\$1,833,371.00	92	0	Not Distressed
Guilford Water Authority	FRA	\$3,460,770.00	\$3,506,106.00	99	0	Not Distressed
Halfmoon Township	CEN	\$523,208.00	\$605,342.00	86	1	Minimally Distressed
Hamburg Borough	BER	\$4,995,953.00	\$5,479,848.00	91	0	Not Distressed
Hamilton Township	ADA	\$363,403.00	\$346,355.00	105	0	Not Distressed
Hamiltonban Township	ADA	\$563,499.00	\$356,017.00	158	0	Not Distressed
Hampden Township	CUM	\$40,383,759.00	\$43,997,200.00	92	0	Not Distressed
Hampton Shaler Water Authority	ALL	\$7,978,897.00	\$7,995,727.00	100	0	Not Distressed
Hampton Township	ALL	\$31,150,909.00	\$30,625,958.00	102	0	Not Distressed
Hanover Borough	YOR	\$63,790,506.00	\$57,119,316.00	112	0	Not Distressed
Hanover Township	LUZ	\$18,617,237.00	\$18,962,511.00	98	0	Not Distressed
Hanover Township	NHP	\$11,044,064.00	\$12,042,273.00	92	0	Not Distressed
Hanover Township	WAS	\$578,710.00	\$479,667.00	121	0	Not Distressed
Harborcreek Township	ERI	\$7,430,317.00	\$8,076,795.00	92	0	Not Distressed
Harmar Township	ALL	\$3,244,976.00	\$4,105,343.00	79	1	Minimally Distressed
Harmony Borough	BUT	\$829,214.00	\$1,006,570.00	82	1	Minimally Distressed
Harmony Township	BEA	\$3,964,131.00	\$3,322,569.00	119	0	Not Distressed
Harrisburg City	DAU	\$256,403,100.00	\$252,351,601.00	102	0	Not Distressed
Harrison Township Water Authority	ALL	\$3,133,597.00	\$2,919,697.00	107	0	Not Distressed
Harrison Township	ALL	\$15,289,156.00	\$13,522,935.00	113	0	Not Distressed
Harveys Lake Borough	LUZ	\$1,332,756.00	\$653,729.00	204	0	Not Distressed
HatBorough Borough	MTG	\$13,026,999.00	\$13,225,281.00	99	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Hatfield Borough	MTG	\$2,246,830.00	\$2,377,440.00	95	0	Not Distressed
Hatfield Township Municipal Authority	MTG	\$12,159,872.00	\$10,983,348.00	111	0	Not Distressed
Hatfield Township	MTG	\$27,859,281.00	\$27,438,604.00	102	0	Not Distressed
Haverford Township	DEL	\$89,724,612.00	\$113,875,038.00	79	1	Minimally Distressed
Haycock Township	BUC	\$737,299.00	\$827,203.00	89	1	Minimally Distressed
Hazle Township	LUZ	\$632,251.00	\$648,894.00	97	0	Not Distressed
Hazleton City	LUZ	\$64,090,453.00	\$88,064,227.00	73	1	Minimally Distressed
Hazleton City Authority	LUZ	\$4,162,902.00	\$5,520,906.00	75	1	Minimally Distressed
Hegins Township	SCH	\$1,182,851.00	\$1,500,413.00	79	1	Minimally Distressed
Heidelberg Borough	ALL	\$659,355.00	\$388,792.00	170	0	Not Distressed
Heidelberg Township	BER	\$284,499.00	\$204,928.00	139	0	Not Distressed
Heidelberg Township	LEB	\$1,026,487.00	\$567,437.00	181	0	Not Distressed
Heidelberg Township	YOR	\$125,326.00	\$109,771.00	114	0	Not Distressed
Hellam Township	YOR	\$4,205,824.00	\$4,506,492.00	93	0	Not Distressed
Hellertown Borough	NHP	\$7,986,094.00	\$6,846,585.00	117	0	Not Distressed
Hellertown Borough Authority	NHP	\$1,195,785.00	\$1,335,742.00	90	0	Not Distressed
Hemlock Township	COL	\$2,046,313.00	\$2,097,357.00	98	0	Not Distressed
Hempfield Township	MER	\$2,411,594.00	\$2,477,839.00	97	0	Not Distressed
Hempfield Township	WES	\$14,254,193.00	\$14,170,578.00	101	0	Not Distressed
Hereford Township	BER	\$413,828.00	\$309,940.00	134	0	Not Distressed
Hermitage City	MER	\$39,872,507.00	\$38,848,979.00	103	0	Not Distressed
Highland Township	ELK	\$124,525.00	\$118,264.00	105	0	Not Distressed
Highspire Borough	DAU	\$5,645,950.00	\$5,864,737.00	96	0	Not Distressed
Hilltown Township	BUC	\$19,985,926.00	\$20,623,275.00	97	0	Not Distressed
Holidaysburg Borough	BLA	\$13,596,324.00	\$13,696,745.00	99	0	Not Distressed
Homer City Borough	IND	\$3,469,386.00	\$4,226,427.00	82	1	Minimally Distressed
Homestead Borough	ALL	\$3,158,349.00	\$4,724,294.00	67	2	Moderately Distressed
Honesdale Borough	WAY	\$4,447,229.00	\$4,710,600.00	94	0	Not Distressed
Honey Brook Borough	CHE	\$286,677.00	\$351,111.00	82	1	Minimally Distressed
Hooversville Borough	SOM	\$483,350.00	\$523,749.00	92	0	Not Distressed
Hopewell Township	BEA	\$17,147,762.00	\$18,005,603.00	95	0	Not Distressed
Hopewell Township	YOR	\$1,143,908.00	\$1,111,803.00	103	0	Not Distressed
Horsham Township	MTG	\$37,032,817.00	\$41,411,998.00	89	1	Minimally Distressed
Horsham Water & Sewer Authority	MTG	\$4,026,858.00	\$4,259,104.00	95	0	Not Distressed
Hughestown Borough	LUZ	\$180,759.00	\$146,976.00	123	0	Not Distressed
Hughesville Borough	LYC	\$1,451,051.00	\$2,180,865.00	67	2	Moderately Distressed
Hummelstown Borough	DAU	\$8,138,890.00	\$7,585,940.00	107	0	Not Distressed
Hunlock Township	LUZ	\$668,472.00	\$698,010.00	96	0	Not Distressed
Huntingdon Borough	HUN	\$15,150,831.00	\$16,183,164.00	94	0	Not Distressed
Huntington Township	LUZ	\$1,008,723.00	\$970,016.00	104	0	Not Distressed
Huston Township	CLE	\$141,268.00	\$67,352.00	210	0	Not Distressed
Hyndman Borough	BED	\$1,146,431.00	\$1,236,049.00	93	0	Not Distressed
Hyndman Borough Municipal Authority	BED	(\$18,031.00)	\$63,891.00	-28	3	Severely Distressed
Independence Township	BEA	\$915,373.00	\$927,969.00	99	0	Not Distressed
Indian Lake Borough	SOM	\$331,435.00	\$278,254.00	119	0	Not Distressed
Indiana Borough	IND	\$22,671,666.00	\$20,009,909.00	113	0	Not Distressed
Indiana Borough/blairsville Cog	IND	\$471,433.00	\$310,209.00	152	0	Not Distressed
Indiana Township	ALL	\$10,425,308.00	\$10,700,414.00	97	0	Not Distressed
Ingram Borough	ALL	\$3,555,622.00	\$3,318,894.00	107	0	Not Distressed
Irwin Borough	WES	\$1,944,327.00	\$1,754,224.00	111	0	Not Distressed
Jackson Township Water Authority	CMB	\$500,537.00	\$576,362.00	87	1	Minimally Distressed
Jackson Township	BUT	\$2,049,067.00	\$2,459,763.00	83	1	Minimally Distressed
Jackson Township	LEB	\$1,376,198.00	\$1,506,203.00	91	0	Not Distressed
Jackson Township	LUZ	\$1,833,303.00	\$2,033,933.00	90	0	Not Distressed
Jackson Township	YOR	\$2,844,173.00	\$2,603,460.00	109	0	Not Distressed
Jeannette City	WES	\$19,261,189.00	\$20,005,532.00	96	0	Not Distressed
Jefferson Conservation District	JEF	\$981,655.00	\$1,091,271.00	90	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Jefferson County Solid Waste Authority	JEF	\$293,335.00	\$274,836.00	107	0	Not Distressed
Jefferson Hills Borough	ALL	\$9,656,575.00	\$11,196,749.00	86	1	Minimally Distressed
Jefferson Township	WAS	\$117,776.00	\$112,907.00	104	0	Not Distressed
Jenkins Township	LUZ	\$2,069,248.00	\$1,526,802.00	136	0	Not Distressed
Jenkintown Borough	MTG	\$6,808,685.00	\$7,121,824.00	96	0	Not Distressed
Jenner Township	SOM	\$1,469,656.00	\$1,486,013.00	99	0	Not Distressed
Jermyn Borough	LAC	\$571,878.00	\$327,354.00	175	0	Not Distressed
Jersey Shore Borough	LYC	\$1,316,796.00	\$1,397,970.00	94	0	Not Distressed
Jessup Borough	LAC	\$549,680.00	\$1,020,652.00	54	2	Moderately Distressed
Jim Thorpe Borough	CAR	\$7,349,224.00	\$7,482,991.00	98	0	Not Distressed
Johnsonburg Borough	ELK	\$3,280,373.00	\$4,044,996.00	81	1	Minimally Distressed
Johnsonburg Municipal Authority	ELK	\$1,809,073.00	\$1,715,459.00	105	0	Not Distressed
Johnstown City	CMB	\$50,987,868.00	\$55,185,782.00	92	0	Not Distressed
Johnstown City Housing Authority	CMB	\$15,132,918.00	\$16,200,843.00	93	0	Not Distressed
Joint Municipal Authority Of Wyomissing Valley	BER	\$1,743,629.00	\$1,516,611.00	115	0	Not Distressed
Kane Borough	MCK	\$4,079,631.00	\$3,642,025.00	112	0	Not Distressed
Keating Township	MCK	\$837,898.00	\$878,879.00	95	0	Not Distressed
Kelly Township	UNI	\$113,768.00	\$125,188.00	91	0	Not Distressed
Kenhorst Borough	BER	\$707,276.00	\$613,151.00	115	0	Not Distressed
Kennedy Township	ALL	\$6,069,076.00	\$6,126,829.00	99	0	Not Distressed
Kennett Square Borough	CHE	\$10,239,833.00	\$9,748,925.00	105	0	Not Distressed
Kennett Township	CHE	\$2,939,385.00	\$3,187,300.00	92	0	Not Distressed
Kidder Township	CAR	\$2,946,132.00	\$3,290,595.00	90	0	Not Distressed
Kilbuck Township	ALL	\$436,765.00	\$337,440.00	129	0	Not Distressed
Kingston Borough	LUZ	\$22,202,639.00	\$25,933,345.00	86	1	Minimally Distressed
Kingston Township	LUZ	\$6,788,731.00	\$6,114,204.00	111	0	Not Distressed
Kittanning Borough	ARM	\$9,501,439.00	\$9,642,696.00	99	0	Not Distressed
Kittanning Borough Municipal Authority	ARM	\$63,933.00	\$147,396.00	43	3	Severely Distressed
Kline Township	SCH	\$220,217.00	\$272,322.00	81	1	Minimally Distressed
Knox Borough	CLA	\$951,168.00	\$757,975.00	125	0	Not Distressed
Kulpmont Borough	NMB	\$881,336.00	\$661,819.00	133	0	Not Distressed
Kulpmont Marion Heights Joint Authority	NMB	\$405,984.00	\$314,122.00	129	0	Not Distressed
Kutztown Borough	BER	\$21,589,690.00	\$21,540,894.00	100	0	Not Distressed
Lackawanna, County Of, Transit Authority	LAC	\$5,272,284.00	\$7,906,354.00	67	2	Moderately Distressed
Lackawaxen Township	PIK	\$958,621.00	\$860,375.00	111	0	Not Distressed
Lafayette Township	MCK	\$652,422.00	\$667,036.00	98	0	Not Distressed
Laflin Borough	LUZ	\$716,502.00	\$445,092.00	161	0	Not Distressed
Lake City Borough	ERI	\$1,552,534.00	\$1,569,270.00	99	0	Not Distressed
Lake Township	LUZ	\$409,711.00	\$421,032.00	97	0	Not Distressed
Lake Township	WAY	\$754,649.00	\$755,415.00	100	0	Not Distressed
Lamar Township	CLI	\$172,098.00	\$170,357.00	101	0	Not Distressed
Lancaster Area Sewer Authority	LAN	\$13,782,281.00	\$13,092,784.00	105	0	Not Distressed
Lancaster City	LAN	\$165,253,830.00	\$201,294,319.00	82	1	Minimally Distressed
Lancaster City Parking Authority	LAN	\$1,901,869.00	\$2,030,275.00	94	0	Not Distressed
Lancaster Township	BUT	\$970,701.00	\$947,345.00	102	0	Not Distressed
Lancaster Township	LAN	\$4,468,656.00	\$4,822,604.00	93	0	Not Distressed
Lansdale Borough	MTG	\$34,590,431.00	\$36,544,198.00	95	0	Not Distressed
Lansdowne Borough	DEL	\$15,248,643.00	\$16,453,031.00	93	0	Not Distressed
Lansford Borough	CAR	\$1,164,259.00	\$1,274,552.00	91	0	Not Distressed
Lansford-coaldale Joint Water Authority	CAR	\$1,662,437.00	\$1,814,842.00	92	0	Not Distressed
Larksville Borough	LUZ	\$3,265,752.00	\$2,664,271.00	123	0	Not Distressed
Latimore Township	ADA	\$491,733.00	\$705,816.00	70	1	Minimally Distressed
Latrobe	WES	\$12,300,408.00	\$11,610,311.00	106	0	Not Distressed
Latrobe Municipal Authority	WES	\$3,846,800.00	\$3,673,403.00	105	0	Not Distressed
Laureldale Borough	BER	\$3,261,123.00	\$3,182,826.00	102	0	Not Distressed
Lawrence Park Township	ERI	\$4,496,121.00	\$4,418,592.00	102	0	Not Distressed
Lawrence Township	CLE	\$3,889,810.00	\$4,114,224.00	95	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Lebanon City	LEB	\$44,476,045.00	\$43,611,729.00	102	0	Not Distressed
Lebanon City Authority	LEB	\$18,944,248.00	\$19,203,181.00	99	0	Not Distressed
Lebanon Community Library	LEB	\$761,500.00	\$522,632.00	146	0	Not Distressed
Leechburg Borough	ARM	\$743,971.00	\$1,045,629.00	71	1	Minimally Distressed
Leesport Borough	BER	\$311,680.00	\$277,773.00	112	0	Not Distressed
Leet Township	ALL	\$2,308,277.00	\$2,641,403.00	87	1	Minimally Distressed
Leetsdale Borough	ALL	\$1,863,872.00	\$2,162,955.00	86	1	Minimally Distressed
Leetsdale Borough Municipal Authority	ALL	\$861,525.00	\$823,396.00	105	0	Not Distressed
Lehigh And Northampton Transportation Authority	LEH	\$30,427,738.00	\$32,743,471.00	93	0	Not Distressed
Lehigh County Authority	LEH	\$33,675,171.00	\$36,584,251.00	92	0	Not Distressed
Lehigh Township	NHP	\$8,431,428.00	\$8,692,885.00	97	0	Not Distressed
Lehigh-northampton Airport Authority	LEH	\$18,292,858.00	\$17,360,505.00	105	0	Not Distressed
Lehighton Borough	CAR	\$13,387,263.00	\$14,069,500.00	95	0	Not Distressed
Lehighton Water Authority	CAR	\$2,094,128.00	\$2,152,911.00	97	0	Not Distressed
Lehman Township	LUZ	\$1,159,947.00	\$1,096,801.00	106	0	Not Distressed
Lemoyne Borough	CUM	\$2,598,211.00	\$2,643,214.00	98	0	Not Distressed
Lewisburg Borough	UNI	\$3,358,005.00	\$3,924,578.00	86	1	Minimally Distressed
Lewistown Borough	MIF	\$8,610,470.00	\$8,696,953.00	99	0	Not Distressed
Liberty Township	ADA	\$509,145.00	\$288,253.00	177	0	Not Distressed
Liberty Township	MCK	\$379,481.00	\$311,302.00	122	0	Not Distressed
Ligonier Valley Police Department	WES	\$2,082,324.00	\$1,759,841.00	118	0	Not Distressed
Lilly Borough	CMB	\$336,839.00	\$269,382.00	125	0	Not Distressed
Limerick Township	MTG	\$16,905,923.00	\$17,474,931.00	97	0	Not Distressed
Limestone Township	CLA	\$421,724.00	\$468,781.00	90	0	Not Distressed
Limestone Township	UNI	\$239,013.00	\$188,450.00	127	0	Not Distressed
Lincoln Township	SOM	\$271,262.00	\$230,761.00	118	0	Not Distressed
Linesville Borough	CRA	\$350,749.00	\$312,386.00	112	0	Not Distressed
Lititz Borough	LAN	\$13,586,730.00	\$13,562,694.00	100	0	Not Distressed
Littlestown Borough	ADA	\$3,420,296.00	\$3,729,611.00	92	0	Not Distressed
Lock Haven City	CLI	\$13,794,535.00	\$13,404,458.00	103	0	Not Distressed
Locust Township	COL	\$779,016.00	\$702,652.00	111	0	Not Distressed
Logan Township	BLA	\$9,877,954.00	\$9,598,097.00	103	0	Not Distressed
London Grove Township	CHE	\$797,471.00	\$779,976.00	102	0	Not Distressed
London Grove Township	CHE	\$1,584,393.00	\$1,812,749.00	87	1	Minimally Distressed
Longswamp Township	BER	\$1,286,619.00	\$1,032,374.00	125	0	Not Distressed
Lower Allen Township Authority	CUM	\$6,408,511.00	\$5,939,331.00	108	0	Not Distressed
Lower Allen Township	CUM	\$18,517,293.00	\$19,561,301.00	95	0	Not Distressed
Lower Alsace Township	BER	\$1,895,092.00	\$2,176,532.00	87	1	Minimally Distressed
Lower Bucks County Joint	BUC	\$23,406,732.00	\$23,321,365.00	100	0	Not Distressed
Lower Burrell City	WES	\$20,706,676.00	\$22,704,692.00	91	0	Not Distressed
Lower Chanceford Township	YOR	\$341,241.00	\$496,266.00	69	2	Moderately Distressed
Lower Chichester Township	DEL	\$2,585,448.00	\$2,793,073.00	93	0	Not Distressed
Lower Frederick Township	MTG	\$827,200.00	\$685,488.00	121	0	Not Distressed
Lower Gwynedd Township	MTG	\$25,115,924.00	\$23,542,808.00	107	0	Not Distressed
Lower Heidelberg Township	BER	\$3,937,316.00	\$3,967,149.00	99	0	Not Distressed
Lower Indiana County	IND	\$191,605.00	\$179,778.00	107	0	Not Distressed
Lower Mahanoy Township	NMB	\$91,692.00	\$73,376.00	125	0	Not Distressed
Lower Makefield Township	BUC	\$24,774,185.00	\$30,738,891.00	81	1	Minimally Distressed
Lower Merion Township	MTG	\$242,961,209.00	\$236,370,961.00	103	0	Not Distressed
Lower Moreland Township	MTG	\$27,447,392.00	\$22,356,717.00	123	0	Not Distressed
Lower Nazareth Township	NHP	\$3,327,746.00	\$3,062,608.00	109	0	Not Distressed
Lower Oxford Township	CHE	\$282,515.00	\$319,072.00	89	1	Minimally Distressed
Lower Paxton Township	DAU	\$51,826,518.00	\$62,579,139.00	83	1	Minimally Distressed
Lower Perkiomen Valley	MTG	\$619,277.00	\$222,906.00	278	0	Not Distressed
Lower Pottsgrove Township	MTG	\$11,065,124.00	\$12,945,739.00	85	1	Minimally Distressed
Lower Providence Township	MTG	\$2,317,070.00	\$2,458,868.00	94	0	Not Distressed
Lower Providence Township	MTG	\$26,127,661.00	\$29,708,727.00	88	1	Minimally Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Lower Salford Township	MTG	\$18,978,243.00	\$19,754,341.00	96	0	Not Distressed
Lower Saucon Township	NHP	\$11,339,246.00	\$12,431,289.00	91	0	Not Distressed
Lower Southampton Township	BUC	\$25,150,531.00	\$29,976,881.00	84	1	Minimally Distressed
Lower Swatara Township	DAU	\$17,882,986.00	\$16,174,499.00	111	0	Not Distressed
Lower Towamensing Township	CAR	\$173,060.00	\$164,142.00	105	0	Not Distressed
Lower Windsor Township	YOR	\$5,600,502.00	\$6,021,578.00	93	0	Not Distressed
Lower Yoder Township	CMB	\$2,788,015.00	\$1,408,394.00	198	0	Not Distressed
Loyalhanna Township	WES	\$482,948.00	\$474,346.00	102	0	Not Distressed
Loyalsock Township	LYC	\$2,434,941.00	\$2,315,779.00	105	0	Not Distressed
Luzerne Borough	LUZ	\$196,455.00	\$231,548.00	85	1	Minimally Distressed
Luzerne County Flood	LUZ	\$161,226.00	\$202,606.00	80	1	Minimally Distressed
Luzerne County Transportation Authority	LUZ	\$6,629,474.00	\$10,499,242.00	63	2	Moderately Distressed
Luzerne Township	FAY	\$3,151,793.00	\$1,179,146.00	267	0	Not Distressed
Lykens Borough	DAU	\$1,580,483.00	\$736,097.00	215	0	Not Distressed
Lynn Township	LEH	\$828,565.00	\$739,656.00	112	0	Not Distressed
Macungie Borough	LEH	\$3,646,684.00	\$3,641,389.00	100	0	Not Distressed
Mahanoy City Borough	SCH	\$1,929,334.00	\$2,146,373.00	90	0	Not Distressed
Mahanoy Township Authority	SCH	\$1,809,361.00	\$1,703,968.00	106	0	Not Distressed
Mahoning Township	CAR	\$2,319,463.00	\$2,521,781.00	92	0	Not Distressed
Mahoning Township	LAW	\$588,690.00	\$565,526.00	104	0	Not Distressed
Mahoning Township	MTR	\$9,296,334.00	\$9,968,153.00	93	0	Not Distressed
Maidencreek Township Authority	BER	\$1,233,268.00	\$1,400,823.00	88	1	Minimally Distressed
Maidencreek Township	BER	\$1,469,052.00	\$774,105.00	190	0	Not Distressed
Malvern Borough	CHE	\$7,255,373.00	\$5,746,028.00	126	0	Not Distressed
Manchester Township	YOR	\$12,791,389.00	\$13,844,109.00	92	0	Not Distressed
Manheim Borough	LAN	\$4,803,244.00	\$5,048,478.00	95	0	Not Distressed
Manheim Township	LAN	\$60,461,872.00	\$63,905,535.00	95	0	Not Distressed
Manheim Township	YOR	\$890,425.00	\$802,654.00	111	0	Not Distressed
Manor Borough	WES	\$1,483,676.00	\$1,389,975.00	107	0	Not Distressed
Manor Township Joint Municipal Authority	ARM	\$1,191,202.00	\$1,354,931.00	88	1	Minimally Distressed
Manor Township	LAN	\$16,160,689.00	\$16,308,062.00	99	0	Not Distressed
Mansfield Borough	TIO	\$2,657,005.00	\$2,671,074.00	99	0	Not Distressed
Marcus Hook Borough	DEL	\$6,350,338.00	\$7,172,494.00	89	1	Minimally Distressed
Marion Township	BUT	\$80,435.00	\$108,299.00	74	1	Minimally Distressed
Marlborough Township	MTG	\$2,225,245.00	\$2,322,294.00	96	0	Not Distressed
Marple Township	DEL	\$26,481,111.00	\$40,589,982.00	65	2	Moderately Distressed
Mars Borough	BUT	\$582,482.00	\$446,922.00	130	0	Not Distressed
Marshall Township	ALL	\$5,199,263.00	\$4,982,869.00	104	0	Not Distressed
Martic Township	LAN	\$216,077.00	\$140,168.00	154	0	Not Distressed
Martinsburg Borough	BLA	\$1,905,818.00	\$1,992,023.00	96	0	Not Distressed
Marysville Borough	PER	\$3,110,784.00	\$3,074,916.00	101	0	Not Distressed
Masontown Borough	FAY	\$2,467,639.00	\$2,080,263.00	119	0	Not Distressed
Matamoras Borough	PIK	\$269,338.00	\$56,105.00	480	0	Not Distressed
Maxatawny Township	BER	\$1,062,562.00	\$1,059,526.00	100	0	Not Distressed
Mcadoo Borough	SCH	\$2,574,032.00	\$913,743.00	282	0	Not Distressed
Mccandless Township Sanitary Authority	ALL	\$14,208,717.00	\$14,862,974.00	96	0	Not Distressed
Mccandless Township	ALL	\$26,528,908.00	\$27,537,293.00	96	0	Not Distressed
Mconnellsburg Borough	FUL	\$276,722.00	\$496,964.00	56	2	Moderately Distressed
Mcdonald Borough	WAS	\$1,166,517.00	\$996,034.00	117	0	Not Distressed
Mckean County Solid	MCK	\$967,283.00	\$430,434.00	225	0	Not Distressed
Mckean Township	ERI	\$1,086,855.00	\$1,226,062.00	89	1	Minimally Distressed
Mckees Rocks Borough	ALL	\$6,053,333.00	\$5,751,221.00	105	0	Not Distressed
Mckeesport City	ALL	\$44,581,915.00	\$53,467,560.00	83	1	Minimally Distressed
Mckeesport City Municipal Authority	ALL	\$9,373,661.00	\$8,878,625.00	106	0	Not Distressed
Mcsherrystown Borough	ADA	\$2,832,088.00	\$3,052,776.00	93	0	Not Distressed
Mead Township	WAR	\$2,239,297.00	\$1,181,036.00	190	0	Not Distressed
Meadville City	CRA	\$38,812,134.00	\$46,525,176.00	83	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Mechanicsburg Borough	CUM	\$13,351,170.00	\$13,956,184.00	96	0	Not Distressed
Media Borough	DEL	\$23,593,615.00	\$24,819,340.00	95	0	Not Distressed
Menallen Township	ADA	\$420,137.00	\$348,723.00	120	0	Not Distressed
Mercer Borough	MER	\$4,247,887.00	\$4,107,131.00	103	0	Not Distressed
Mercer County Regional	MER	\$2,816,290.00	\$2,665,921.00	106	0	Not Distressed
Mercersburg Borough	FRA	\$1,262,569.00	\$1,116,135.00	113	0	Not Distressed
Meyersdale Borough	SOM	\$1,621,295.00	\$1,504,598.00	108	0	Not Distressed
Mid Mon Valley Water Pollution Control Authority	WAS	\$506,045.00	\$374,679.00	135	0	Not Distressed
Middle Paxton Township	DAU	\$489,454.00	\$500,030.00	98	0	Not Distressed
Middleburg Borough	SNY	\$2,362,070.00	\$2,182,610.00	108	0	Not Distressed
Middlesex Township	BUT	\$2,626,649.00	\$2,874,668.00	91	0	Not Distressed
Middlesex Township	CUM	\$5,850,998.00	\$5,222,300.00	112	0	Not Distressed
Middletown Borough	DAU	\$20,151,999.00	\$20,926,950.00	96	0	Not Distressed
Middletown Township, Delaware, Authority	DEL	\$804,930.00	\$1,016,724.00	79	1	Minimally Distressed
Middletown Township	BUC	\$61,829,919.00	\$72,533,192.00	85	1	Minimally Distressed
Middletown Township	DEL	\$4,404,226.00	\$4,301,439.00	102	0	Not Distressed
Midland Borough	BEA	\$2,250,014.00	\$2,303,774.00	98	0	Not Distressed
Midland Borough Municipal Authority	BEA	\$2,178,124.00	\$2,008,215.00	108	0	Not Distressed
Mifflin County Municipal Authority	MIF	\$3,777,936.00	\$3,436,936.00	110	0	Not Distressed
Mifflin County Regional Police Department	MIF	\$9,355,819.00	\$11,344,568.00	82	1	Minimally Distressed
Mifflinburg Borough	UNI	\$6,068,723.00	\$6,324,913.00	96	0	Not Distressed
Mifflintown Borough	JUN	\$74,451.00	\$102,121.00	73	1	Minimally Distressed
Mifflintown Municipal Authority	JUN	\$717,662.00	\$699,242.00	103	0	Not Distressed
Milford Borough	PIK	\$701,494.00	\$704,039.00	100	0	Not Distressed
Milford Township	BUC	\$2,165,786.00	\$2,537,302.00	85	1	Minimally Distressed
Milford Township	PIK	\$69,410.00	\$71,344.00	97	0	Not Distressed
Millbourne Borough	DEL	\$359,499.00	\$686,927.00	52	2	Moderately Distressed
Millcreek Township	ERI	\$85,787,195.00	\$88,355,288.00	97	0	Not Distressed
Millcreek Township	LEB	\$1,232,577.00	\$1,275,020.00	97	0	Not Distressed
Miller Township	PER	\$49,148.00	\$48,431.00	101	0	Not Distressed
Millersburg Borough	DAU	\$2,232,687.00	\$2,084,757.00	107	0	Not Distressed
Millerstown Borough	PER	\$271,647.00	\$220,736.00	123	0	Not Distressed
Millersville Borough	LAN	\$9,885,067.00	\$11,413,863.00	87	1	Minimally Distressed
Millvale Borough	ALL	\$2,857,579.00	\$3,153,149.00	91	0	Not Distressed
Millville Borough	COL	\$586,445.00	\$526,798.00	111	0	Not Distressed
Milton Borough	NMB	\$5,893,178.00	\$6,844,604.00	86	1	Minimally Distressed
Milton Regional Sewer Authority	NMB	\$3,227,898.00	\$3,520,916.00	92	0	Not Distressed
Minersville Borough	SCH	\$5,828,718.00	\$6,127,747.00	95	0	Not Distressed
Mohnton Borough	BER	\$1,292,029.00	\$1,377,045.00	94	0	Not Distressed
Mon Valley Sewage Authority	WES	\$5,805,537.00	\$5,965,271.00	97	0	Not Distressed
Monaca Borough	BEA	\$6,714,716.00	\$6,554,068.00	102	0	Not Distressed
Monessen City	WES	\$7,099,393.00	\$9,072,604.00	78	1	Minimally Distressed
Monongahela City	WAS	\$4,720,157.00	\$4,466,367.00	106	0	Not Distressed
Monongahela City Municipal Authority	WAS	\$1,221,367.00	\$1,204,116.00	101	0	Not Distressed
Monroeville Borough	ALL	\$96,238,679.00	\$106,488,563.00	90	0	Not Distressed
Monroeville Municipal	ALL	\$18,792,371.00	\$19,388,638.00	97	0	Not Distressed
Montgomery Borough	LYC	\$1,677,341.00	\$1,688,906.00	99	0	Not Distressed
Montgomery Township	MTG	\$32,214,334.00	\$32,544,937.00	99	0	Not Distressed
Montour Township	COL	\$432,873.00	\$377,049.00	115	0	Not Distressed
Montoursville Borough	LYC	\$3,838,514.00	\$3,871,271.00	99	0	Not Distressed
Montrose Borough	SUS	\$756,269.00	\$796,112.00	95	0	Not Distressed
Montrose Municipal Authority	SUS	\$196,487.00	\$177,749.00	111	0	Not Distressed
Moon Township Municipal Authority	ALL	\$14,389,852.00	\$14,128,202.00	102	0	Not Distressed
Moon Township	ALL	\$38,210,589.00	\$36,428,774.00	105	0	Not Distressed
Moore Township	NHP	\$6,404,125.00	\$6,505,206.00	98	0	Not Distressed
Moosic Borough	LAC	\$7,422,985.00	\$7,505,657.00	99	0	Not Distressed
Morris Cooper Township Police Commission	CLE	\$324,590.00	\$390,990.00	83	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Morris Township	CLE	\$232,633.00	\$238,839.00	97	0	Not Distressed
Morrisville Borough	BUC	\$17,849,892.00	\$16,189,724.00	110	0	Not Distressed
Morrisville Borough Municipal Authority	BUC	\$10,541,977.00	\$11,288,163.00	93	0	Not Distressed
Morton Borough	DEL	\$3,679,379.00	\$4,021,918.00	91	0	Not Distressed
Moscow Borough	LAC	\$1,334,432.00	\$1,169,558.00	114	0	Not Distressed
Mount Joy Borough	LAN	\$9,347,311.00	\$8,907,195.00	105	0	Not Distressed
Mount Joy Borough Authority	LAN	\$3,064,911.00	\$2,694,534.00	114	0	Not Distressed
Mount Oliver Borough	ALL	\$2,798,390.00	\$1,907,403.00	147	0	Not Distressed
Mount Penn Borough Municipal Authority	BER	\$1,148,679.00	\$1,232,829.00	93	0	Not Distressed
Mount Pocono Borough	MNR	\$746,479.00	\$744,711.00	100	0	Not Distressed
Mount Union Borough	HUN	\$4,614,698.00	\$4,118,232.00	112	0	Not Distressed
Mt Carmel Borough	NMB	\$8,215,001.00	\$6,795,172.00	121	0	Not Distressed
Mt Carmel Township	NMB	\$1,126,610.00	\$1,503,914.00	75	1	Minimally Distressed
Mt Gretna Borough	LEB	\$1,779,978.00	\$1,740,632.00	102	0	Not Distressed
Mt Holly Springs Borough	CUM	\$1,781,596.00	\$1,967,647.00	91	0	Not Distressed
Mt Jewett Borough	MCK	\$538,376.00	\$177,728.00	303	0	Not Distressed
Mt Joy Township	LAN	\$2,435,138.00	\$2,322,801.00	105	0	Not Distressed
Mt Lebanon Township	ALL	\$117,011,440.00	\$120,667,657.00	97	0	Not Distressed
Mt Penn Borough	BER	\$556,283.00	\$573,036.00	97	0	Not Distressed
Mt Pleasant Borough	WES	\$6,788,648.00	\$3,853,386.00	176	0	Not Distressed
Mt Pleasant Township	WAS	\$1,581,672.00	\$1,487,197.00	106	0	Not Distressed
Mt Pleasant Township	WES	\$8,531,208.00	\$9,073,350.00	94	0	Not Distressed
Muhlenberg Township Authority	BER	\$2,897,851.00	\$2,876,026.00	101	0	Not Distressed
Muhlenberg Township	BER	\$27,887,935.00	\$30,354,879.00	92	0	Not Distressed
Muncy Borough	LYC	\$1,940,389.00	\$2,347,213.00	83	1	Minimally Distressed
Muncy Township	LYC	\$608,758.00	\$559,310.00	109	0	Not Distressed
Munhall Borough	ALL	\$21,081,022.00	\$20,215,433.00	104	0	Not Distressed
Municipal Water Authority	BEA	\$2,372,703.00	\$1,102,980.00	215	0	Not Distressed
Murrysville Borough	WES	\$27,107,073.00	\$27,884,330.00	97	0	Not Distressed
Myerstown Borough	LEB	\$2,674,248.00	\$2,664,015.00	100	0	Not Distressed
Nanticoke City	LUZ	\$11,280,096.00	\$13,686,642.00	82	1	Minimally Distressed
Nanty Glo Borough	CMB	\$1,157,692.00	\$789,674.00	147	0	Not Distressed
Nanty Glo Sanitary Sewer Authority	CMB	\$271,726.00	\$248,503.00	109	0	Not Distressed
Nanty Glo Water Authority	CMB	\$749,471.00	\$656,581.00	114	0	Not Distressed
Narberth Borough	MTG	\$7,539,010.00	\$9,708,714.00	78	1	Minimally Distressed
Nazareth Borough	NHP	\$7,808,439.00	\$4,441,952.00	176	0	Not Distressed
Neshannock Township	LAW	\$4,864,382.00	\$5,224,343.00	93	0	Not Distressed
Nesquehoning Borough	CAR	\$3,092,215.00	\$2,821,689.00	110	0	Not Distressed
Nesquehoning Borough Authority	CAR	\$560,603.00	\$598,938.00	94	0	Not Distressed
Nether Providence Township	DEL	\$14,388,738.00	\$15,552,675.00	93	0	Not Distressed
Neville Township	ALL	\$1,473,866.00	\$1,943,258.00	76	1	Minimally Distressed
New Bethlehem Borough	CLA	\$598,394.00	\$523,301.00	114	0	Not Distressed
New Brighton Borough	BEA	\$8,456,911.00	\$8,148,398.00	104	0	Not Distressed
New Britain Borough	BUC	\$156,153.00	\$156,205.00	100	0	Not Distressed
New Britain Township	BUC	\$15,216,384.00	\$13,663,455.00	111	0	Not Distressed
New Castle City	LAW	\$46,144,835.00	\$55,342,192.00	83	1	Minimally Distressed
New Castle Sanitation	LAW	\$1,627,131.00	\$1,480,426.00	110	0	Not Distressed
New Castle Township	SCH	\$76,561.00	\$59,880.00	128	0	Not Distressed
New Cumberland Borough	CUM	\$10,958,903.00	\$10,563,916.00	104	0	Not Distressed
New Eagle Borough	WAS	\$1,169,181.00	\$1,063,642.00	110	0	Not Distressed
New Freedom Borough	YOR	\$4,629,832.00	\$4,432,219.00	104	0	Not Distressed
New Garden Township	CHE	\$5,506,357.00	\$4,623,787.00	119	0	Not Distressed
New Hanover Township	MTG	\$9,453,646.00	\$8,581,175.00	110	0	Not Distressed
New Holland Borough	LAN	\$12,562,653.00	\$12,671,436.00	99	0	Not Distressed
New Hope Borough	BUC	\$3,579,697.00	\$4,618,447.00	78	1	Minimally Distressed
New Kensington City	WES	\$24,550,630.00	\$24,727,917.00	99	0	Not Distressed
New Kensington, City Of, Municipal Authority	WES	\$7,417,138.00	\$7,806,576.00	95	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
New Kensington, City Of, Municipal Sanitary Authority	WES	\$8,197,548.00	\$6,809,066.00	120	0	Not Distressed
New Milford Township	SUS	\$672,560.00	\$663,571.00	101	0	Not Distressed
New Sewickley Township	BEA	\$4,322,217.00	\$4,380,429.00	99	0	Not Distressed
New Stanton Borough	WES	\$406,588.00	\$462,216.00	88	1	Minimally Distressed
New Wilmington Borough	LAW	\$3,917,753.00	\$3,562,006.00	110	0	Not Distressed
Newberry Township	YOR	\$10,955,490.00	\$12,048,064.00	91	0	Not Distressed
Newport Borough	PER	\$2,282,056.00	\$1,202,259.00	190	0	Not Distressed
Newport Borough Water Authority	PER	\$373,991.00	\$344,669.00	109	0	Not Distressed
Newport Township	LUZ	\$1,429,366.00	\$1,271,830.00	112	0	Not Distressed
Newton Township	LAC	\$407,262.00	\$713,432.00	57	2	Moderately Distressed
Newtown Borough	BUC	\$3,340,584.00	\$3,250,596.00	103	0	Not Distressed
Newtown Township	BUC	\$30,292,440.00	\$30,522,828.00	99	0	Not Distressed
Newtown Township	DEL	\$20,045,572.00	\$18,040,964.00	111	0	Not Distressed
Newville Borough	CUM	\$1,225,202.00	\$1,242,627.00	99	0	Not Distressed
Nicholson Township	FAY	\$416,899.00	\$412,971.00	101	0	Not Distressed
Nockamixon Township	BUC	\$914,131.00	\$1,001,858.00	91	0	Not Distressed
Norristown Borough	MTG	\$65,311,778.00	\$71,693,461.00	91	0	Not Distressed
North & South Shenango Joint Authority	CRA	\$1,282,134.00	\$1,113,054.00	115	0	Not Distressed
North Apollo Borough	ARM	\$147,909.00	\$127,751.00	116	0	Not Distressed
North Belle Vernon Borough	WES	\$704,141.00	\$774,972.00	91	0	Not Distressed
North Bethlehem Township	WAS	\$511,802.00	\$590,811.00	87	1	Minimally Distressed
North Braddock Borough	ALL	\$2,336,593.00	\$2,734,585.00	85	1	Minimally Distressed
North Catasauqua Borough	NHP	\$2,410,887.00	\$2,366,442.00	102	0	Not Distressed
North Centre Township	COL	\$219,464.00	\$141,795.00	155	0	Not Distressed
North Codorus Township	YOR	\$1,574,406.00	\$1,533,352.00	103	0	Not Distressed
North Cornwall Township	LEB	\$5,435,812.00	\$5,899,150.00	92	0	Not Distressed
North Coventry Municipal Authority	CHE	\$1,337,146.00	\$1,373,912.00	97	0	Not Distressed
North Coventry Township	CHE	\$11,340,010.00	\$11,731,706.00	97	0	Not Distressed
North East Borough	ERI	\$11,856,449.00	\$10,715,403.00	111	0	Not Distressed
North Fayette Township	ALL	\$18,006,240.00	\$18,443,133.00	98	0	Not Distressed
North Franklin Township	WAS	\$4,122,952.00	\$3,098,331.00	133	0	Not Distressed
North Hopewell Township	YOR	\$518,562.00	\$596,444.00	87	1	Minimally Distressed
North Huntingdon Township	WES	\$8,106,479.00	\$8,876,032.00	91	0	Not Distressed
North Huntingdon Township	WES	\$38,087,787.00	\$41,821,173.00	91	0	Not Distressed
North Lebanon Township	LEB	\$10,003,171.00	\$9,591,015.00	104	0	Not Distressed
North Londonderry Township	LEB	\$7,721,482.00	\$7,773,682.00	99	0	Not Distressed
North Middleton Authority	CUM	\$3,865,906.00	\$3,654,778.00	106	0	Not Distressed
North Middleton Township	CUM	\$7,957,341.00	\$7,639,533.00	104	0	Not Distressed
North Sewickley Township	BEA	\$543,532.00	\$433,678.00	125	0	Not Distressed
North Strabane Township	WAS	\$16,884,510.00	\$17,728,968.00	95	0	Not Distressed
North Towanda Township	BRA	\$241,666.00	\$267,693.00	90	0	Not Distressed
North Versailles Township	ALL	\$17,511,792.00	\$18,004,298.00	97	0	Not Distressed
North Wales Borough	MTG	\$2,241,056.00	\$2,175,561.00	103	0	Not Distressed
Northampton Borough	NHP	\$11,864,648.00	\$11,286,557.00	105	0	Not Distressed
Northampton Borough	NHP	\$10,083,305.00	\$10,576,031.00	95	0	Not Distressed
Northampton Township	BUC	\$44,431,056.00	\$49,140,707.00	90	0	Not Distressed
Northeastern Regional Police Department	YOR	\$8,674,005.00	\$8,158,990.00	106	0	Not Distressed
Northern Berks Reg Pol Dept	BER	\$9,355,033.00	\$8,438,835.00	111	0	Not Distressed
Northern Cambria Borough	CMB	\$1,557,659.00	\$1,653,763.00	94	0	Not Distressed
Northern Lancaster County Authority	LAN	\$1,200,936.00	\$1,195,356.00	100	0	Not Distressed
Northern Lancaster Cty Reg Pol Dept	LAN	\$12,192,750.00	\$12,204,111.00	100	0	Not Distressed
Northern Regional Police	ALL	\$22,544,338.00	\$23,846,198.00	95	0	Not Distressed
Northern York County Regional Police	YOR	\$31,643,138.00	\$35,983,927.00	88	1	Minimally Distressed
Northumberland Borough	NMB	\$4,690,601.00	\$4,516,777.00	104	0	Not Distressed
Norwegian Township	SCH	\$226,049.00	\$265,891.00	85	1	Minimally Distressed
Norwood Borough	DEL	\$4,757,685.00	\$4,615,767.00	103	0	Not Distressed
Nottingham Township	WAS	\$1,053,232.00	\$1,169,387.00	90	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Nw Reg Lancaster Cty Pol Comm	LAN	\$10,219,277.00	\$11,421,781.00	89	1	Minimally Distressed
Oakdale Borough	ALL	\$184,409.00	\$306,690.00	60	2	Moderately Distressed
Oakland Township	VEN	\$219,549.00	\$240,998.00	91	0	Not Distressed
Oakmont Borough	ALL	\$5,877,988.00	\$6,307,698.00	93	0	Not Distressed
Oakmont Borough Municipal Authority	ALL	\$11,379,010.00	\$11,098,515.00	103	0	Not Distressed
Ohara Township	ALL	\$14,681,828.00	\$13,049,655.00	113	0	Not Distressed
Ohio Township	ALL	\$12,594,545.00	\$15,668,883.00	80	1	Minimally Distressed
Oil City	VEN	\$34,999,488.00	\$33,558,740.00	104	0	Not Distressed
Oilcreek Township	VEN	\$101,463.00	\$127,421.00	80	1	Minimally Distressed
Old Forge Borough	LAC	\$2,844,202.00	\$2,055,405.00	138	0	Not Distressed
Old Lycoming Township	LYC	\$7,625,190.00	\$8,176,646.00	93	0	Not Distressed
Oley Township	BER	\$844,855.00	\$728,800.00	116	0	Not Distressed
Oliver Township	MIF	\$285,237.00	\$316,578.00	90	0	Not Distressed
Olyphant Borough	LAC	\$3,838,949.00	\$3,922,691.00	98	0	Not Distressed
Orangeville Area Police Board	COL	\$538,640.00	\$545,500.00	99	0	Not Distressed
Orwigsburg Borough	SCH	\$4,835,147.00	\$4,305,200.00	112	0	Not Distressed
Osceola Mills Borough	CLE	\$18,836.00	\$57,735.00	33	3	Severely Distressed
Oxford Borough	CHE	\$4,195,359.00	\$4,287,857.00	98	0	Not Distressed
Paint Township	SOM	\$1,342,233.00	\$981,878.00	137	0	Not Distressed
Palmer Township	NHP	\$22,958,923.00	\$24,095,471.00	95	0	Not Distressed
Palmerton Borough	CAR	\$6,832,379.00	\$7,904,503.00	86	1	Minimally Distressed
Palmyra Borough	LEB	\$10,771,613.00	\$10,949,855.00	98	0	Not Distressed
Palo Alto Borough	SCH	\$338,643.00	\$0.00	99	0	Not Distressed
Paradise Township	LAN	\$942,227.00	\$839,240.00	112	0	Not Distressed
Parker Area Authority	ARM	\$330,528.00	\$236,291.00	140	0	Not Distressed
Parquesburg Borough	CHE	\$4,870,917.00	\$5,093,130.00	96	0	Not Distressed
Parks Township Municipal Authority	ARM	\$127,061.00	\$140,584.00	90	0	Not Distressed
Parks Township	ARM	\$1,223,560.00	\$1,409,407.00	87	1	Minimally Distressed
Parkside Borough	DEL	\$796,610.00	\$1,541,807.00	52	2	Moderately Distressed
Patterson Township	BEA	\$1,540,558.00	\$1,553,410.00	99	0	Not Distressed
Patton Borough	CMB	\$1,756,749.00	\$1,987,020.00	88	1	Minimally Distressed
Patton Township	CEN	\$12,022,073.00	\$12,359,824.00	97	0	Not Distressed
Paupack Township	WAY	\$493,544.00	\$417,272.00	118	0	Not Distressed
Paxtang Borough	DAU	\$1,115,722.00	\$1,090,398.00	102	0	Not Distressed
Penbrook Borough	DAU	\$6,752,770.00	\$6,289,449.00	107	0	Not Distressed
Penn Hills Township	ALL	\$63,670,914.00	\$75,692,855.00	84	1	Minimally Distressed
Penn Township	BUT	\$2,292,509.00	\$1,797,370.00	128	0	Not Distressed
Penn Township	CEN	\$287,724.00	\$391,012.00	74	1	Minimally Distressed
Penn Township	CUM	\$285,834.00	\$244,849.00	117	0	Not Distressed
Penn Township	LAN	\$2,117,017.00	\$1,605,562.00	132	0	Not Distressed
Penn Township	PER	\$698,403.00	\$416,926.00	168	0	Not Distressed
Penn Township	WES	\$9,374,526.00	\$12,617,756.00	74	1	Minimally Distressed
Penn Township	YOR	\$22,235,880.00	\$22,100,337.00	101	0	Not Distressed
Pennel Borough	BUC	\$538,607.00	\$476,049.00	113	0	Not Distressed
Pennridge Regional Police	BUC	\$8,522,432.00	\$8,652,311.00	98	0	Not Distressed
Pennridge Wastewater Treatment Authority	BUC	\$3,902,128.00	\$4,028,509.00	97	0	Not Distressed
Pennsburg Borough	MTG	\$3,072,052.00	\$3,645,648.00	84	1	Minimally Distressed
Pennsbury Township	CHE	\$1,203,392.00	\$1,150,722.00	105	0	Not Distressed
Pequea Township	LAN	\$3,049,118.00	\$3,056,334.00	100	0	Not Distressed
Perkasie Borough	BUC	\$22,259,595.00	\$24,205,647.00	92	0	Not Distressed
Perkasie Regional Authority	BUC	\$3,245,960.00	\$3,643,022.00	89	1	Minimally Distressed
Perryopolis Borough	FAY	\$767,383.00	\$818,401.00	94	0	Not Distressed
Peters Creek	WAS	\$653,312.00	\$641,122.00	102	0	Not Distressed
Peters Township	FRA	\$672,642.00	\$559,267.00	120	0	Not Distressed
Peters Township	WAS	\$20,551,286.00	\$22,734,797.00	90	0	Not Distressed
Philadelphia City	PHI	\$6,633,085,940.00	\$12,074,036,444.00	55	2	Moderately Distressed
Philadelphia City Redevelopment Authority	PHI	\$42,913,790.00	\$50,265,735.00	85	1	Minimally Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Philipsburg Borough	CEN	\$1,513,974.00	\$1,407,483.00	108	0	Not Distressed
Phoenixville Borough	CHE	\$32,639,270.00	\$29,433,979.00	111	0	Not Distressed
Pike Township	BER	\$403,742.00	\$410,179.00	98	0	Not Distressed
Pine Creek Township	CLI	\$243,523.00	\$194,466.00	125	0	Not Distressed
Pine Creek Township	JEF	\$182,143.00	\$227,169.00	80	1	Minimally Distressed
Pine Grove Borough	SCH	\$3,235,717.00	\$1,851,277.00	175	0	Not Distressed
Pine Grove Township	SCH	\$464,334.00	\$484,756.00	96	0	Not Distressed
Pine Township	MER	\$911,871.00	\$727,886.00	125	0	Not Distressed
Pitcairn Borough	ALL	\$2,236,051.00	\$2,313,331.00	97	0	Not Distressed
Pittsburgh City	ALL	\$930,974,512.00	\$1,484,812,560.00	63	2	Moderately Distressed
Pittsburgh Public Parking Authority	ALL	\$18,869,007.00	\$15,800,686.00	119	0	Not Distressed
Pittston City	LUZ	\$13,093,744.00	\$13,367,065.00	98	0	Not Distressed
Pittston Township	LUZ	\$971,398.00	\$1,317,719.00	74	1	Minimally Distressed
Plainfield Township	NHP	\$1,200,344.00	\$1,368,271.00	88	1	Minimally Distressed
Plains Township	LUZ	\$12,065,818.00	\$17,199,290.00	70	1	Minimally Distressed
Pleasant Hills Borough	ALL	\$18,742,091.00	\$18,289,457.00	102	0	Not Distressed
Pleasant Township	WAR	\$1,142,813.00	\$1,161,048.00	98	0	Not Distressed
Plum Borough	ALL	\$16,825,840.00	\$21,196,425.00	79	1	Minimally Distressed
Plum Borough Municipal Authority	ALL	\$822,079.00	\$904,344.00	91	0	Not Distressed
Plumcreek Township	ARM	\$553,701.00	\$684,618.00	81	1	Minimally Distressed
Plumstead Township	BUC	\$14,276,039.00	\$14,320,615.00	100	0	Not Distressed
Plymouth Borough	LUZ	\$1,455,898.00	\$1,521,595.00	96	0	Not Distressed
Plymouth Township	MTG	\$90,284,241.00	\$84,609,403.00	107	0	Not Distressed
Pocono Township	MNR	\$9,100,162.00	\$8,774,928.00	104	0	Not Distressed
Pocono Mountain Regional Authority	MNR	\$27,514,476.00	\$26,066,502.00	106	0	Not Distressed
Pocopson Township	CHE	\$634,201.00	\$667,311.00	95	0	Not Distressed
Point Township	NMB	\$3,373,930.00	\$3,461,039.00	97	0	Not Distressed
Polk Township	MNR	\$896,240.00	\$843,756.00	106	0	Not Distressed
Port Allegany Borough	MCK	\$2,338,517.00	\$3,419,773.00	68	2	Moderately Distressed
Port Carbon Borough	SCH	\$1,024,569.00	\$1,216,353.00	84	1	Minimally Distressed
Port Vue Borough	ALL	\$1,062,672.00	\$602,928.00	176	0	Not Distressed
Portage Area Sewer Authority	CMB	\$354,338.00	\$367,885.00	96	0	Not Distressed
Portage Borough	CMB	\$1,121,772.00	\$915,866.00	122	0	Not Distressed
Portage Borough Municipal Authority	CMB	\$1,246,832.00	\$1,172,251.00	106	0	Not Distressed
Porter Township	CLA	\$140,359.00	\$163,928.00	86	1	Minimally Distressed
Pottstown Borough	MTG	\$52,002,392.00	\$60,252,247.00	86	1	Minimally Distressed
Pottsville City	SCH	\$20,715,176.00	\$21,637,852.00	96	0	Not Distressed
Pringle Borough	LUZ	\$28,025.00	\$29,834.00	94	0	Not Distressed
Prospect Park Borough	DEL	\$7,093,099.00	\$8,521,469.00	83	1	Minimally Distressed
Providence Township	LAN	\$959,146.00	\$1,076,114.00	89	1	Minimally Distressed
Pulaski Township	BEA	\$227,525.00	\$185,419.00	123	0	Not Distressed
Pulaski Township	LAW	\$1,314,769.00	\$1,176,465.00	112	0	Not Distressed
Punxsutawney Borough	JEF	\$3,704,292.00	\$4,375,859.00	85	1	Minimally Distressed
Pymatuning Township	MER	\$2,845,862.00	\$2,071,809.00	137	0	Not Distressed
Quakertown Borough	BUC	\$24,335,615.00	\$27,680,587.00	88	1	Minimally Distressed
Quarryville Borough	LAN	\$2,753,003.00	\$2,872,670.00	96	0	Not Distressed
Raccoon Township	BEA	\$1,737,830.00	\$2,121,945.00	82	1	Minimally Distressed
Radnor Township	DEL	\$74,464,480.00	\$89,237,489.00	83	1	Minimally Distressed
Ralpo Township	NMB	\$1,810,631.00	\$2,775,528.00	65	2	Moderately Distressed
Rankin Borough	ALL	\$1,405,873.00	\$349,375.00	402	0	Not Distressed
Ransom Township	LAC	\$339,362.00	\$373,109.00	91	0	Not Distressed
Rapho Township	LAN	\$1,115,562.00	\$972,682.00	115	0	Not Distressed
Rayne Township	IND	\$249,428.00	\$342,021.00	73	1	Minimally Distressed
Reading City	BER	\$274,053,308.00	\$351,006,658.00	78	1	Minimally Distressed
Reading Township	ADA	\$1,098,088.00	\$808,502.00	136	0	Not Distressed
Red Lion Borough	YOR	\$3,617,844.00	\$3,346,493.00	108	0	Not Distressed
Red Lion Municipal Authority	YOR	\$2,157,087.00	\$2,258,141.00	96	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Red Rose Transit Authority	LAN	\$10,982,237.00	\$8,691,363.00	126	0	Not Distressed
Redstone Township	FAY	\$2,623,881.00	\$1,339,653.00	196	0	Not Distressed
Renovo Borough	CLI	\$1,014,703.00	\$427,584.00	237	0	Not Distressed
Reserve Township	ALL	\$4,708,951.00	\$3,588,442.00	131	0	Not Distressed
Reynoldsville Borough	JEF	\$649,673.00	\$981,837.00	66	2	Moderately Distressed
Rice Township	LUZ	\$2,135,782.00	\$2,073,806.00	103	0	Not Distressed
Richhill Township	GRE	\$538,944.00	\$587,247.00	92	0	Not Distressed
Richland Borough	LEB	\$834,541.00	\$923,539.00	90	0	Not Distressed
Richland Township	BUC	\$8,478,377.00	\$9,194,030.00	92	0	Not Distressed
Richland Township	CMB	\$14,696,984.00	\$14,725,367.00	100	0	Not Distressed
Ridgway Borough	ELK	\$6,339,697.00	\$5,918,381.00	107	0	Not Distressed
Ridgway Township	ELK	\$757,131.00	\$400,930.00	189	0	Not Distressed
Ridley Park Borough	DEL	\$7,834,630.00	\$9,095,305.00	86	1	Minimally Distressed
Ridley Township	DEL	\$47,137,642.00	\$53,609,004.00	88	1	Minimally Distressed
Riverside Borough	NMB	\$1,881,911.00	\$1,888,983.00	100	0	Not Distressed
Riverview Sanitary Authority	ALL	\$846,725.00	\$896,003.00	95	0	Not Distressed
Roaring Brook Township	LAC	\$1,132,282.00	\$1,066,164.00	106	0	Not Distressed
Roaring Spring Borough	BLA	\$2,743,586.00	\$2,445,263.00	112	0	Not Distressed
Robeson Township	BER	\$4,481,383.00	\$4,544,260.00	99	0	Not Distressed
Robeson-wernersville Authority	BER	\$790,198.00	\$826,311.00	96	0	Not Distressed
Robinson Township Municipal Authority	ALL	\$11,830,831.00	\$12,600,006.00	94	0	Not Distressed
Robinson Township	ALL	\$20,076,555.00	\$21,144,368.00	95	0	Not Distressed
Rochester Area Joint Sewer Authority	BEA	\$1,517,834.00	\$1,876,023.00	81	1	Minimally Distressed
Rochester Borough	BEA	\$3,592,208.00	\$5,660,056.00	63	2	Moderately Distressed
Rochester Township	BEA	\$2,098,202.00	\$1,655,122.00	127	0	Not Distressed
Rockland Township	VEN	\$232,298.00	\$196,705.00	118	0	Not Distressed
Rockledge Borough	MTG	\$3,536,060.00	\$3,371,197.00	105	0	Not Distressed
Rome Township	CRA	\$186,988.00	\$206,197.00	91	0	Not Distressed
Rose Township	JEF	\$332,144.00	\$400,826.00	83	1	Minimally Distressed
Ross Township	ALL	\$52,254,795.00	\$52,318,629.00	100	0	Not Distressed
Ross Township	LUZ	\$707,632.00	\$736,564.00	96	0	Not Distressed
Rostraver Township	WES	\$1,007,002.00	\$975,828.00	103	0	Not Distressed
Rostraver Township	WES	\$12,511,692.00	\$12,291,240.00	102	0	Not Distressed
Rouseville Borough	VEN	\$230,219.00	\$233,287.00	99	0	Not Distressed
Royersford Borough	MTG	\$6,036,987.00	\$6,697,331.00	90	0	Not Distressed
Rural Valley Borough	ARM	\$163,663.00	\$161,699.00	101	0	Not Distressed
Rush Township	CEN	\$115,748.00	\$138,507.00	84	1	Minimally Distressed
Rush Township	SCH	\$944,978.00	\$1,010,516.00	94	0	Not Distressed
Rutland Township	TIO	\$112,162.00	\$103,202.00	109	0	Not Distressed
Rye Township	PER	\$1,736,218.00	\$1,333,493.00	130	0	Not Distressed
Sadsbury Township	CHE	\$99,633.00	\$91,904.00	108	0	Not Distressed
Saegertown Borough	CRA	\$236,967.00	\$213,383.00	111	0	Not Distressed
Saint Marys Area Water Authority	ELK	\$3,505,417.00	\$3,822,291.00	92	0	Not Distressed
Salem Township	LUZ	\$1,220,540.00	\$1,507,909.00	81	1	Minimally Distressed
Salem Township	WAY	\$419,547.00	\$398,906.00	105	0	Not Distressed
Salem Township	WES	\$1,818,416.00	\$2,007,054.00	91	0	Not Distressed
Salisbury Borough	SOM	\$302,813.00	\$313,999.00	96	0	Not Distressed
Salisbury Township	LAN	\$1,855,629.00	\$1,670,586.00	111	0	Not Distressed
Salisbury Township	LEH	\$23,170,732.00	\$27,369,076.00	85	1	Minimally Distressed
Saltsburg Borough	IND	\$497,810.00	\$460,256.00	108	0	Not Distressed
Sandy Lake Borough	MER	\$961,853.00	\$791,720.00	121	0	Not Distressed
Sandy Township	CLE	\$7,304,303.00	\$7,662,299.00	95	0	Not Distressed
Saxton Borough	BED	\$1,097,023.00	\$689,493.00	159	0	Not Distressed
Saxton Borough Municipal Authority	BED	\$169,637.00	\$219,581.00	77	1	Minimally Distressed
Sayre Borough	BRA	\$7,282,172.00	\$8,419,592.00	86	1	Minimally Distressed
Schuylkill County	SCH	\$7,551,609.00	\$7,355,003.00	103	0	Not Distressed
Schuylkill Haven Borough	SCH	\$12,135,850.00	\$14,357,891.00	85	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Schuylkill Township	CHE	\$12,933,015.00	\$11,085,099.00	117	0	Not Distressed
Schwenksville Borough	MTG	\$426,817.00	\$417,386.00	102	0	Not Distressed
Schwenksville Borough	MTG	\$975,355.00	\$882,691.00	110	0	Not Distressed
Scott Township	ALL	\$20,544,519.00	\$23,410,900.00	88	1	Minimally Distressed
Scott Township	COL	\$4,143,529.00	\$4,138,306.00	100	0	Not Distressed
Scott Township	LAC	\$1,985,280.00	\$2,025,505.00	98	0	Not Distressed
Scottdale Borough	WES	\$5,397,306.00	\$3,945,072.00	137	0	Not Distressed
Scranton City	LAC	\$122,947,933.00	\$185,228,396.00	66	2	Moderately Distressed
Selinsgrove Borough	SNY	\$6,671,184.00	\$6,742,562.00	99	0	Not Distressed
Sellersville Borough	BUC	\$5,419,492.00	\$5,431,211.00	100	0	Not Distressed
Seven Fields Borough	BUT	\$1,139,246.00	\$1,072,241.00	106	0	Not Distressed
Seven Springs Borough	SOM	\$632,146.00	\$650,765.00	97	0	Not Distressed
Seward-st Clair Sanitary Authority	WES	\$177,360.00	\$192,329.00	92	0	Not Distressed
Sewickley Borough	ALL	\$12,408,853.00	\$11,095,956.00	112	0	Not Distressed
Sewickley Borough Water Authority	ALL	\$1,368,974.00	\$1,270,069.00	108	0	Not Distressed
Sewickley Heights Borough	ALL	\$5,199,326.00	\$4,092,279.00	127	0	Not Distressed
Sewickley Township	WES	\$2,732,008.00	\$2,595,476.00	105	0	Not Distressed
Shade Township	SOM	\$2,425,768.00	\$2,579,729.00	94	0	Not Distressed
Shaler Township	ALL	\$38,610,282.00	\$37,759,861.00	102	0	Not Distressed
Shamokin City	NMB	\$6,794,912.00	\$12,144,135.00	56	2	Moderately Distressed
Shamokin Dam Borough	SNY	\$4,067,755.00	\$4,198,130.00	97	0	Not Distressed
Shamokin Township	NMB	\$82,777.00	\$119,263.00	69	2	Moderately Distressed
Sharon City	MER	\$34,018,318.00	\$33,286,370.00	102	0	Not Distressed
Sharon Hill Borough	DEL	\$6,105,689.00	\$8,882,273.00	69	2	Moderately Distressed
Sharpsburg Borough	ALL	\$4,279,107.00	\$4,089,462.00	105	0	Not Distressed
Sharpsville Borough	MER	\$9,124,860.00	\$8,925,747.00	102	0	Not Distressed
Sheffield Township	WAR	\$518,428.00	\$356,284.00	146	0	Not Distressed
Sheffield Township	WAR	\$1,050,968.00	\$1,003,000.00	105	0	Not Distressed
Shenandoah Borough	SCH	\$6,883,777.00	\$8,554,793.00	80	1	Minimally Distressed
Shenandoah Borough Municipal Authority	SCH	\$1,000,595.00	\$1,954,942.00	51	2	Moderately Distressed
Shenango Township	LAW	\$1,809,947.00	\$2,009,319.00	90	0	Not Distressed
Shenango Township	MER	\$1,042,146.00	\$1,079,771.00	97	0	Not Distressed
Shickshinny Borough	LUZ	\$525,246.00	\$36,936.00	1422	0	Not Distressed
Shillington Borough	BER	\$10,554,793.00	\$10,283,895.00	103	0	Not Distressed
Shinglehouse Borough	POT	\$456,395.00	\$451,059.00	101	0	Not Distressed
Shippensburg Borough	CUM	\$10,546,917.00	\$10,679,267.00	99	0	Not Distressed
Shippingport Borough	BEA	\$855,102.00	\$883,419.00	97	0	Not Distressed
Shiremanstown Borough	CUM	\$1,103,976.00	\$626,270.00	176	0	Not Distressed
Shirley Township	HUN	\$203,698.00	\$217,550.00	94	0	Not Distressed
Shoemakersville Borough	BER	\$703,077.00	\$837,723.00	84	1	Minimally Distressed
Shohola Township	PIK	\$230,646.00	\$332,169.00	69	2	Moderately Distressed
Shrewsbury Borough	YOR	\$1,113,871.00	\$976,483.00	114	0	Not Distressed
Shrewsbury Township	YOR	\$926,940.00	\$961,707.00	96	0	Not Distressed
Silver Spring Township	CUM	\$11,939,878.00	\$12,361,209.00	97	0	Not Distressed
Sinking Spring Borough	BER	\$3,234,203.00	\$2,355,224.00	137	0	Not Distressed
Slate Belt Regional	NHP	\$7,616,991.00	\$7,459,490.00	102	0	Not Distressed
Slatington Borough	LEH	\$3,668,013.00	\$4,081,301.00	90	0	Not Distressed
Slippery Rock Borough	BUT	\$4,891,056.00	\$3,261,820.00	150	0	Not Distressed
Slippery Rock Municipal Authority	BUT	\$2,104,909.00	\$2,515,753.00	84	1	Minimally Distressed
Slippery Rock Township	BUT	\$1,329,554.00	\$1,328,529.00	100	0	Not Distressed
Slippery Rock Township	LAW	\$632,232.00	\$631,354.00	100	0	Not Distressed
Smethport Borough	MCK	\$2,475,446.00	\$1,591,046.00	156	0	Not Distressed
Smith Township	WAS	\$769,259.00	\$791,989.00	97	0	Not Distressed
Snow Shoe Township	CEN	\$153,138.00	\$186,105.00	82	1	Minimally Distressed
Solebury Township	BUC	\$12,618,506.00	\$12,866,083.00	98	0	Not Distressed
Somerset Borough	SOM	\$9,286,463.00	\$10,083,348.00	92	0	Not Distressed
Souderton Borough	MTG	\$11,914,263.00	\$11,214,270.00	106	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
South Abington Township	LAC	\$12,078,255.00	\$12,948,535.00	93	0	Not Distressed
South Beaver Township	BEA	\$1,507,938.00	\$1,479,459.00	102	0	Not Distressed
South Buffalo Township	ARM	\$757,943.00	\$919,801.00	82	1	Minimally Distressed
South Central Transit Authority	LAN	\$4,216,195.00	\$4,609,854.00	91	0	Not Distressed
South Centre Township	COL	\$992,863.00	\$891,746.00	111	0	Not Distressed
South Coatesville Borough	CHE	\$759,652.00	\$694,535.00	109	0	Not Distressed
South Connellsville Borough	FAY	\$512,746.00	\$476,455.00	108	0	Not Distressed
South Fayette Township	ALL	\$12,538,989.00	\$13,958,445.00	90	0	Not Distressed
South Fayette Township.	ALL	\$1,400,141.00	\$1,494,524.00	94	0	Not Distressed
South Franklin Township	WAS	\$686,607.00	\$677,450.00	101	0	Not Distressed
South Heidelberg Township	BER	\$1,794,437.00	\$2,553,105.00	70	1	Minimally Distressed
South Huntingdon Township	WES	\$3,060,623.00	\$3,235,168.00	95	0	Not Distressed
South Lebanon Township	LEB	\$9,004,435.00	\$9,626,965.00	94	0	Not Distressed
South Londonderry Township	LEB	\$5,908,165.00	\$6,120,038.00	97	0	Not Distressed
South Manheim Township	SCH	\$422,497.00	\$339,301.00	125	0	Not Distressed
South Middleton Township	CUM	\$2,312,639.00	\$2,337,783.00	99	0	Not Distressed
South Park Township	ALL	\$13,405,331.00	\$13,371,168.00	100	0	Not Distressed
South Pymatuning Township	MER	\$1,255,008.00	\$1,362,409.00	92	0	Not Distressed
South Shenango Township	CRA	\$238,511.00	\$259,310.00	92	0	Not Distressed
South Strabane Township	WAS	\$10,578,345.00	\$11,686,006.00	91	0	Not Distressed
South Waverly Borough	BRA	\$563,544.00	\$533,413.00	106	0	Not Distressed
South Whitehall Township	LEH	\$37,625,925.00	\$47,495,057.00	79	1	Minimally Distressed
South Williamsport Borough	LYC	\$5,748,338.00	\$5,700,473.00	101	0	Not Distressed
Southern Chester County Regional Police	CHE	\$3,752,190.00	\$4,454,296.00	84	1	Minimally Distressed
Southern Police Department	YOR	\$6,902,157.00	\$6,812,040.00	101	0	Not Distressed
Southmont Borough	CMB	\$678,275.00	\$641,625.00	106	0	Not Distressed
Southwest Greensburg Borough	WES	\$1,102,206.00	\$1,044,096.00	106	0	Not Distressed
Southwestern Pennsylvania	GRE	\$16,684,595.00	\$17,097,129.00	98	0	Not Distressed
Spring City Borough	CHE	\$1,841,029.00	\$2,418,809.00	76	1	Minimally Distressed
Spring Garden Township	YOR	\$12,718,110.00	\$13,744,543.00	93	0	Not Distressed
Spring Grove Borough	YOR	\$955,981.00	\$938,663.00	102	0	Not Distressed
Spring Township	BER	\$28,468,674.00	\$34,257,080.00	83	1	Minimally Distressed
Spring Township	CEN	\$7,178,137.00	\$6,031,410.00	119	0	Not Distressed
Springdale Borough	ALL	\$4,636,621.00	\$5,149,190.00	90	0	Not Distressed
Springdale Township	ALL	\$1,526,946.00	\$997,440.00	153	0	Not Distressed
Springettsbury Township	YOR	\$31,480,413.00	\$35,224,855.00	89	1	Minimally Distressed
Springfield Township	BUC	\$3,399,334.00	\$3,545,004.00	96	0	Not Distressed
Springfield Township	DEL	\$52,062,522.00	\$59,568,507.00	87	1	Minimally Distressed
Springfield Township	MER	\$502,604.00	\$464,242.00	108	0	Not Distressed
Springfield Township	MTG	\$44,169,947.00	\$43,714,486.00	101	0	Not Distressed
Springfield Township	YOR	\$1,604,964.00	\$1,341,410.00	120	0	Not Distressed
Springhill Township	FAY	\$830,255.00	\$930,554.00	89	1	Minimally Distressed
St Clair Borough	SCH	\$3,249,743.00	\$3,728,096.00	87	1	Minimally Distressed
St Marys City	ELK	\$15,745,377.00	\$14,980,589.00	105	0	Not Distressed
State College Borough	CEN	\$87,087,175.00	\$88,666,837.00	98	0	Not Distressed
State College Borough	CEN	\$15,121,548.00	\$14,251,098.00	106	0	Not Distressed
Steelton Borough	DAU	\$10,249,360.00	\$11,431,387.00	90	0	Not Distressed
StoneBorough Borough	MER	\$1,351,230.00	\$842,125.00	160	0	Not Distressed
Stonycreek Township	CMB	\$2,609,880.00	\$2,293,883.00	114	0	Not Distressed
Stowe Township	ALL	\$3,730,685.00	\$4,311,802.00	87	1	Minimally Distressed
Straban Township	ADA	\$434,321.00	\$409,988.00	106	0	Not Distressed
Strasburg Borough	LAN	\$4,906,601.00	\$4,453,484.00	110	0	Not Distressed
Strasburg Township	LAN	\$518,754.00	\$493,431.00	105	0	Not Distressed
Stroud Area Regional Police Commission	MNR	\$25,134,793.00	\$24,663,050.00	102	0	Not Distressed
Stroud Township	MNR	\$4,401,368.00	\$4,763,651.00	92	0	Not Distressed
Stroudsburg Borough	MNR	\$4,833,212.00	\$5,775,763.00	84	1	Minimally Distressed
Suburban Lock Haven Water Authority	CLI	\$758,697.00	\$737,108.00	103	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Sugarcreek Borough	VEN	\$4,336,984.00	\$3,799,240.00	114	0	Not Distressed
Sugarcreek Township	ARM	\$425,109.00	\$431,946.00	98	0	Not Distressed
Sugarloaf Township	LUZ	\$1,764,630.00	\$1,703,934.00	104	0	Not Distressed
Summit Hill Borough	CAR	\$2,078,748.00	\$1,817,734.00	114	0	Not Distressed
Summit Township	CRA	\$100,288.00	\$87,098.00	115	0	Not Distressed
Sunbury City	NMB	\$17,705,953.00	\$14,415,117.00	123	0	Not Distressed
Sunbury, City Of, Municipal Authority	NMB	\$6,881,002.00	\$6,880,396.00	100	0	Not Distressed
Susquehanna Depot Borough	SUS	\$118,043.00	\$48,047.00	246	0	Not Distressed
Susquehanna Regional Police	LAN	\$5,850,982.00	\$5,815,929.00	101	0	Not Distressed
Susquehanna Township	CMB	\$218,986.00	\$164,537.00	133	0	Not Distressed
Susquehanna Township	DAU	\$40,018,619.00	\$50,165,219.00	80	1	Minimally Distressed
Swarthmore Borough	DEL	\$8,923,391.00	\$9,026,447.00	99	0	Not Distressed
Swatara Township Authority	DAU	\$9,355,385.00	\$8,414,473.00	111	0	Not Distressed
Swatara Township	DAU	\$39,290,984.00	\$42,101,638.00	93	0	Not Distressed
Swatara Township	LEB	\$442,482.00	\$332,707.00	133	0	Not Distressed
Swissvale Borough	ALL	\$8,449,381.00	\$8,619,001.00	98	0	Not Distressed
Swoyersville Borough	LUZ	\$2,748,354.00	\$2,788,900.00	99	0	Not Distressed
Sykesville Borough	JEF	\$283,351.00	\$219,929.00	129	0	Not Distressed
Tamaqua Borough	SCH	\$7,809,944.00	\$9,221,429.00	85	1	Minimally Distressed
Tarentum Borough	ALL	\$8,787,650.00	\$9,064,876.00	97	0	Not Distressed
Taylor Borough	LAC	\$5,001,879.00	\$6,509,284.00	77	1	Minimally Distressed
Telford Borough	MTG	\$11,981,269.00	\$12,752,997.00	94	0	Not Distressed
Thornbury Township	CHE	\$37,347.00	\$60,040.00	62	2	Moderately Distressed
Throop Borough	LAC	\$7,759,874.00	\$7,087,948.00	109	0	Not Distressed
Tiadaghton Valley Regional Authority	LYC	\$2,888,085.00	\$2,755,709.00	105	0	Not Distressed
Tilden Township	BER	\$927,183.00	\$758,010.00	122	0	Not Distressed
Tinicum Township	BUC	\$2,854,973.00	\$2,772,900.00	103	0	Not Distressed
Tinicum Township	DEL	\$13,814,947.00	\$15,266,426.00	90	0	Not Distressed
Tioga Township	TIO	\$74,775.00	\$81,406.00	92	0	Not Distressed
Titusville City	CRA	\$11,883,767.00	\$15,008,763.00	79	1	Minimally Distressed
Tobyhanna Township	MNR	\$1,704,467.00	\$1,496,613.00	114	0	Not Distressed
Topton Borough	BER	\$1,678,752.00	\$1,653,887.00	102	0	Not Distressed
Towamencin Township	MTG	\$18,424,994.00	\$20,944,482.00	88	1	Minimally Distressed
Towanda Borough	BRA	\$2,816,768.00	\$3,176,866.00	89	1	Minimally Distressed
Tower City Borough Authority	SCH	\$170,400.00	\$144,694.00	118	0	Not Distressed
Trafford Borough	WES	\$1,017,051.00	\$1,257,889.00	81	1	Minimally Distressed
Trainer Borough	DEL	\$5,807,722.00	\$6,020,386.00	96	0	Not Distressed
Transportation & Motor Bus For Public Use Authority	BLA	\$5,103,184.00	\$5,604,853.00	91	0	Not Distressed
Tredyffrin Township	CHE	\$61,582,088.00	\$64,620,535.00	95	0	Not Distressed
Tri-county Joint Authority	WAS	\$2,537,575.00	\$3,372,775.00	75	1	Minimally Distressed
Troy Borough	BRA	\$401,995.00	\$389,208.00	103	0	Not Distressed
Tullytown Borough	BUC	\$5,280,716.00	\$7,648,748.00	69	2	Moderately Distressed
Tulpehocken Township	BER	\$605,605.00	\$610,349.00	99	0	Not Distressed
Tunkhannock Borough	WYO	\$1,882,900.00	\$2,219,797.00	85	1	Minimally Distressed
Tunkhannock Township	MNR	\$723,812.00	\$649,669.00	111	0	Not Distressed
Tunkhannock Township	WYO	\$2,160,353.00	\$2,772,797.00	78	1	Minimally Distressed
Turbotville Borough	NMB	\$665,114.00	\$509,534.00	131	0	Not Distressed
Turtle Creek Borough	ALL	\$3,766,962.00	\$4,275,614.00	88	1	Minimally Distressed
Tyrone Borough	BLA	\$6,141,232.00	\$6,253,896.00	98	0	Not Distressed
Union City Borough	ERI	\$2,366,471.00	\$1,583,867.00	149	0	Not Distressed
Union Township	LAW	\$1,671,734.00	\$1,858,600.00	90	0	Not Distressed
Union Township	LEB	\$379,606.00	\$371,628.00	102	0	Not Distressed
Union Township	LUZ	\$316,929.00	\$315,923.00	100	0	Not Distressed
Uniontown City	FAY	\$23,728,800.00	\$22,482,678.00	106	0	Not Distressed
Unity Township	WES	\$14,260,998.00	\$16,539,619.00	86	1	Minimally Distressed
Upland Borough	DEL	\$1,734,448.00	\$1,642,095.00	106	0	Not Distressed
Upper Allegheny Joint Sanitary Authority	ALL	\$6,259,523.00	\$6,156,623.00	102	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Upper Allen Township	CUM	\$21,848,975.00	\$22,809,093.00	96	0	Not Distressed
Upper Chichester Township	DEL	\$24,174,689.00	\$30,008,418.00	81	1	Minimally Distressed
Upper Darby Township	DEL	\$223,494,154.00	\$252,995,753.00	88	1	Minimally Distressed
Upper Dublin Township	MTG	\$45,934,484.00	\$51,385,786.00	89	1	Minimally Distressed
Upper Gwynedd Township	MTG	\$20,119,169.00	\$20,351,129.00	99	0	Not Distressed
Upper Macungie Township	LEH	\$21,514,113.00	\$22,308,015.00	96	0	Not Distressed
Upper Makefield Township	BUC	\$13,156,102.00	\$12,111,802.00	109	0	Not Distressed
Upper Merion Township	MTG	\$104,845,830.00	\$101,362,535.00	103	0	Not Distressed
Upper Milford Township	LEH	\$979,684.00	\$1,163,473.00	84	1	Minimally Distressed
Upper Montgomery Joint Authority	MTG	\$1,717,777.00	\$1,572,888.00	109	0	Not Distressed
Upper Moreland Township	MTG	\$62,928,569.00	\$72,948,345.00	86	1	Minimally Distressed
Upper Moreland-hatBorough Joint Authority	MTG	\$8,036,585.00	\$8,118,795.00	99	0	Not Distressed
Upper Mt Bethel Township	NHP	\$651,132.00	\$137,183.00	475	0	Not Distressed
Upper Nazareth Township	NHP	\$2,192,014.00	\$2,653,737.00	83	1	Minimally Distressed
Upper Pottsgrove Township	MTG	\$4,632,553.00	\$6,011,919.00	77	1	Minimally Distressed
Upper Providence Township	DEL	\$10,008,666.00	\$11,255,685.00	89	1	Minimally Distressed
Upper Providence Township	MTG	\$24,781,921.00	\$24,873,186.00	100	0	Not Distressed
Upper Saucon Township	LEH	\$20,318,961.00	\$19,846,448.00	102	0	Not Distressed
Upper Southampton Municipal Authority	BUC	\$3,010,790.00	\$3,509,505.00	86	1	Minimally Distressed
Upper Southampton Township	BUC	\$25,710,632.00	\$27,061,031.00	95	0	Not Distressed
Upper St Clair Township	ALL	\$36,774,780.00	\$36,123,929.00	102	0	Not Distressed
Upper Tulpehocken Township	BER	\$216,101.00	\$142,353.00	152	0	Not Distressed
Upper Uwchlan Township	CHE	\$9,631,676.00	\$9,766,275.00	99	0	Not Distressed
Upper Yoder Township	CMB	\$3,794,625.00	\$3,841,926.00	99	0	Not Distressed
Uwchlan Township	CHE	\$21,050,595.00	\$23,084,328.00	91	0	Not Distressed
Valley Joint Sewer Authority	BRA	\$1,446,952.00	\$1,526,667.00	95	0	Not Distressed
Valley Township	ARM	\$102,572.00	\$61,190.00	168	0	Not Distressed
Valley Township	CHE	\$3,725,333.00	\$3,527,206.00	106	0	Not Distressed
Vandergrift Borough	WES	\$4,403,033.00	\$4,207,074.00	105	0	Not Distressed
Vanport Township Municipal Authority	BEA	\$2,103,551.00	\$2,393,808.00	88	1	Minimally Distressed
Vanport Township	BEA	\$1,458,023.00	\$431,427.00	338	0	Not Distressed
Vernon Township Water Authority	CRA	\$51,979.00	\$0.00	99	0	Not Distressed
Vernon Township	CRA	\$8,045,788.00	\$4,462,007.00	180	0	Not Distressed
Verona Borough	ALL	\$1,020,233.00	\$1,049,019.00	97	0	Not Distressed
Versailles Borough	ALL	\$2,383,582.00	\$1,323,958.00	180	0	Not Distressed
Walker Township	SCH	\$98,599.00	\$132,592.00	74	1	Minimally Distressed
Wallace Township	CHE	\$599,069.00	\$525,229.00	114	0	Not Distressed
Walnutport Borough	NHP	\$1,672,125.00	\$1,938,095.00	86	1	Minimally Distressed
Warminster Township Municipal Authority	BUC	\$10,725,949.00	\$10,006,541.00	107	0	Not Distressed
Warminster Township	BUC	\$50,715,395.00	\$59,128,467.00	86	1	Minimally Distressed
Warren City	WAR	\$20,889,059.00	\$20,831,514.00	100	0	Not Distressed
Warren County	WAR	\$758,384.00	\$378,042.00	201	0	Not Distressed
Warren County Housing	WAR	\$2,253,344.00	\$2,632,242.00	86	1	Minimally Distressed
Warrington Township	BUC	\$26,891,852.00	\$29,688,628.00	91	0	Not Distressed
Warwick Township Municipal Authority	LAN	\$1,988,717.00	\$2,051,244.00	97	0	Not Distressed
Warwick Township	BUC	\$17,283,009.00	\$18,508,009.00	93	0	Not Distressed
Warwick Township	CHE	\$19,640.00	\$28,056.00	70	1	Minimally Distressed
Warwick Township	LAN	\$3,664,105.00	\$3,744,477.00	98	0	Not Distressed
Washington City	WAS	\$65,598,594.00	\$67,602,966.00	97	0	Not Distressed
Washington Township Municipal Authority	BER	\$191,529.00	\$119,689.00	160	0	Not Distressed
Washington Township Municipal Authority	FAY	\$1,994,052.00	\$1,938,184.00	103	0	Not Distressed
Washington Township	ARM	\$129,985.00	\$122,058.00	106	0	Not Distressed
Washington Township	BER	\$1,719,096.00	\$1,732,022.00	99	0	Not Distressed
Washington Township	DAU	\$643,822.00	\$679,147.00	95	0	Not Distressed
Washington Township	FAY	\$1,735,925.00	\$1,767,650.00	98	0	Not Distressed
Washington Township	FRA	\$5,734,660.00	\$6,714,482.00	85	1	Minimally Distressed
Washington Township	JEF	\$245,308.00	\$278,178.00	88	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Washington Township	LEH	\$1,475,700.00	\$1,535,341.00	96	0	Not Distressed
Washington Township	NHP	\$2,028,436.00	\$2,675,773.00	76	1	Minimally Distressed
Washington Township	WES	\$3,038,436.00	\$3,194,739.00	95	0	Not Distressed
Washington Township	WYO	\$204,320.00	\$180,023.00	113	0	Not Distressed
Washington-east Washington Authority	WAS	\$10,085,579.00	\$6,969,172.00	145	0	Not Distressed
Waterford Borough	ERI	\$89,770.00	\$60,470.00	148	0	Not Distressed
Waterford, Borough Of, Authority	ERI	\$500,526.00	\$529,735.00	94	0	Not Distressed
Watsontown Borough	NMB	\$3,453,192.00	\$3,836,193.00	90	0	Not Distressed
Waverly Township	LAC	\$1,851,248.00	\$1,846,014.00	100	0	Not Distressed
Wayne Township	GRE	\$1,572,823.00	\$1,738,434.00	90	0	Not Distressed
Wayne Township	MIF	\$507,795.00	\$580,362.00	87	1	Minimally Distressed
Waynesboro Borough	FRA	\$12,698,628.00	\$10,439,533.00	122	0	Not Distressed
Waynesburg Borough	GRE	\$4,705,637.00	\$3,797,078.00	124	0	Not Distressed
Weatherly Borough	CAR	\$2,928,973.00	\$2,442,966.00	120	0	Not Distressed
Wellsboro Borough	TIO	\$4,060,137.00	\$4,412,110.00	92	0	Not Distressed
Wernersville Municipal Authority	BER	\$820,562.00	\$946,735.00	87	1	Minimally Distressed
Wesleyville Borough	ERI	\$3,357,237.00	\$3,535,298.00	95	0	Not Distressed
West Bradford Township	CHE	\$3,872,471.00	\$4,173,103.00	93	0	Not Distressed
West Brandywine Township	CHE	\$4,153,369.00	\$4,387,472.00	95	0	Not Distressed
West Brunswick Township	SCH	\$309,373.00	\$277,092.00	112	0	Not Distressed
West Buffalo Township	UNI	\$737,442.00	\$944,322.00	78	1	Minimally Distressed
West Caln Township	CHE	\$1,779,317.00	\$1,866,371.00	95	0	Not Distressed
West Carroll Township	CMB	\$273,285.00	\$219,808.00	124	0	Not Distressed
West Carroll Water Authority	CMB	\$331,637.00	\$351,986.00	94	0	Not Distressed
West Chester Borough	CHE	\$60,776,333.00	\$69,316,532.00	88	1	Minimally Distressed
West Conshohocken Borough	MTG	\$9,762,231.00	\$9,273,005.00	105	0	Not Distressed
West Cornwall Township	LEB	\$169,879.00	\$212,501.00	80	1	Minimally Distressed
West Deer Township	ALL	\$14,107,388.00	\$14,156,687.00	100	0	Not Distressed
West Earl Township	LAN	\$5,990,962.00	\$6,142,896.00	98	0	Not Distressed
West Goshen Township	CHE	\$40,334,404.00	\$40,516,868.00	100	0	Not Distressed
West Grove Borough	CHE	\$3,610,412.00	\$3,781,998.00	95	0	Not Distressed
West Hazleton Borough	LUZ	\$1,589,178.00	\$2,815,462.00	56	2	Moderately Distressed
West Hempfield Township	LAN	\$11,706,978.00	\$12,505,543.00	94	0	Not Distressed
West Hills Regional Police	CMB	\$5,844,079.00	\$5,877,622.00	99	0	Not Distressed
West Homestead Borough	ALL	\$3,735,097.00	\$3,458,817.00	108	0	Not Distressed
West Lampeter Township	LAN	\$11,395,985.00	\$11,157,975.00	102	0	Not Distressed
West Mahanoy Township	SCH	\$758,424.00	\$602,373.00	126	0	Not Distressed
West Manchester Township	YOR	\$16,401,543.00	\$20,245,909.00	81	1	Minimally Distressed
West Manheim Township	YOR	\$7,157,890.00	\$7,998,942.00	89	1	Minimally Distressed
West Middlesex Borough	MER	\$367,739.00	\$171,321.00	215	0	Not Distressed
West Mifflin Borough	ALL	\$30,278,506.00	\$37,917,357.00	80	1	Minimally Distressed
West Mifflin Sanitary Sewer Authority	ALL	\$3,076,479.00	\$3,312,047.00	93	0	Not Distressed
West Newton Borough	WES	\$1,883,931.00	\$1,516,563.00	124	0	Not Distressed
West Norriton Township	MTG	\$25,493,883.00	\$31,514,983.00	81	1	Minimally Distressed
West Nottingham Township	CHE	\$295,939.00	\$287,567.00	103	0	Not Distressed
West Penn Township	SCH	\$197,363.00	\$200,288.00	99	0	Not Distressed
West Pike Run Township	WAS	\$158,635.00	\$155,230.00	102	0	Not Distressed
West Pikeland Township	CHE	\$1,744,345.00	\$1,741,055.00	100	0	Not Distressed
West Pittston Borough	LUZ	\$1,773,688.00	\$2,704,667.00	66	2	Moderately Distressed
West Pottsgrove Township	MTG	\$8,104,162.00	\$6,575,205.00	123	0	Not Distressed
West Reading Borough	BER	\$7,935,126.00	\$8,457,241.00	94	0	Not Distressed
West Rockhill Township	BUC	\$1,185,988.00	\$1,281,696.00	93	0	Not Distressed
West Sadsbury Township	CHE	\$1,518,183.00	\$1,616,644.00	94	0	Not Distressed
West Salem Township	MER	\$1,014,598.00	\$1,196,030.00	85	1	Minimally Distressed
West Shore Regional Police	CUM	\$6,986,455.00	\$7,150,406.00	98	0	Not Distressed
West View Borough	ALL	\$12,248,680.00	\$11,797,330.00	104	0	Not Distressed
West View Water Authority	ALL	\$52,114,434.00	\$51,202,025.00	102	0	Not Distressed

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 5/2/2024

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
West Vincent Township	CHE	\$2,290,464.00	\$2,550,271.00	90	0	Not Distressed
West Wheatfield Township	IND	\$459,547.00	\$436,899.00	105	0	Not Distressed
West Whiteland Township	CHE	\$28,701,657.00	\$28,790,620.00	100	0	Not Distressed
West Wyoming Borough	LUZ	\$823,252.00	\$549,654.00	150	0	Not Distressed
West York Borough	YOR	\$4,486,124.00	\$5,126,985.00	88	1	Minimally Distressed
Western Allegheny County Authority	ALL	\$967,195.00	\$1,262,817.00	77	1	Minimally Distressed
Western Berks Regional	BER	\$1,428,854.00	\$1,038,002.00	138	0	Not Distressed
Western Berks Water Authority	BER	\$2,358,579.00	\$2,569,353.00	92	0	Not Distressed
Western Clinton County Authority	CLI	\$941,749.00	\$960,948.00	98	0	Not Distressed
Western Westmoreland Authority	WES	\$6,595,938.00	\$6,108,968.00	108	0	Not Distressed
Westfall Township	PIK	\$255,672.00	\$178,416.00	143	0	Not Distressed
Westfield Borough	TIO	\$532,931.00	\$563,423.00	95	0	Not Distressed
Westmont Borough	CMB	\$3,274,699.00	\$3,473,738.00	94	0	Not Distressed
Westmoreland County Municipal Authority	WES	\$85,705,877.00	\$107,943,688.00	79	1	Minimally Distressed
Westmoreland-fayette Municipal Authority	WES	\$470,309.00	\$427,983.00	110	0	Not Distressed
Westtown Township/east Goshen Jt Pol	CHE	\$19,881,078.00	\$21,691,556.00	92	0	Not Distressed
Wharton Township	FAY	\$858,390.00	\$682,505.00	126	0	Not Distressed
Wheatfield Township	PER	\$321,006.00	\$375,064.00	86	1	Minimally Distressed
Wheatland Borough	MER	\$538,384.00	\$501,490.00	107	0	Not Distressed
White Deer Township	UNI	\$180,279.00	\$180,279.00	100	0	Not Distressed
White Haven Borough	LUZ	\$816,655.00	\$750,961.00	109	0	Not Distressed
White Oak Borough	ALL	\$8,182,601.00	\$11,417,465.00	72	1	Minimally Distressed
White Run Regional Municipal Authority	ADA	\$992,580.00	\$985,313.00	101	0	Not Distressed
White Township	BEA	\$200,091.00	\$242,349.00	83	1	Minimally Distressed
Whitehall Borough	ALL	\$24,968,481.00	\$29,609,359.00	84	1	Minimally Distressed
Whitehall Township Authority	LEH	\$5,170,981.00	\$5,318,058.00	97	0	Not Distressed
Whitehall Township	LEH	\$63,584,958.00	\$64,246,833.00	99	0	Not Distressed
Whitemarsh Township	MTG	\$37,375,632.00	\$36,541,084.00	102	0	Not Distressed
Whitpain Township	MTG	\$37,901,924.00	\$40,095,762.00	95	0	Not Distressed
Wiconisco Township	DAU	\$1,570,786.00	\$1,227,440.00	128	0	Not Distressed
Wilkes Barre City	LUZ	\$80,340,870.00	\$148,997,788.00	54	2	Moderately Distressed
Wilkes Barre Township	LUZ	\$6,319,300.00	\$6,913,680.00	91	0	Not Distressed
Wilkins Township	ALL	\$10,924,427.00	\$10,915,519.00	100	0	Not Distressed
Wilkesburg Borough	ALL	\$19,351,296.00	\$20,940,441.00	92	0	Not Distressed
Wilkesburg-penn Joint Water Authority	ALL	\$39,419,828.00	\$36,520,227.00	108	0	Not Distressed
Williams Township	NHP	\$1,318,549.00	\$1,375,817.00	96	0	Not Distressed
Williamsport City	LYC	\$106,347,823.00	\$127,783,097.00	83	1	Minimally Distressed
Williamsport Municipal Water Authority	LYC	\$886,301.00	\$831,288.00	107	0	Not Distressed
Williamsport Sanitary	LYC	\$847,768.00	\$903,634.00	94	0	Not Distressed
Williamstown Borough	DAU	\$3,197,643.00	\$2,719,053.00	118	0	Not Distressed
Williamstown Borough	DAU	\$322,927.00	\$101,031.00	320	0	Not Distressed
Willistown Township	CHE	\$24,709,640.00	\$24,259,764.00	102	0	Not Distressed
Wilmerding Borough	ALL	\$346,461.00	\$304,706.00	114	0	Not Distressed
Wilmington Township	LAW	\$701,245.00	\$711,381.00	99	0	Not Distressed
Wilson Borough	NHP	\$12,468,558.00	\$11,320,877.00	110	0	Not Distressed
Windber Area Authority	SOM	\$1,895,022.00	\$2,204,268.00	86	1	Minimally Distressed
Windber Borough	SOM	\$1,450,154.00	\$1,739,241.00	83	1	Minimally Distressed
Windsor Township	YOR	\$5,369,393.00	\$4,924,597.00	109	0	Not Distressed
Winfield Township	BUT	\$223,363.00	\$252,766.00	88	1	Minimally Distressed
Winslow Township	JEF	\$367,916.00	\$463,927.00	79	1	Minimally Distressed
Womelsdorf Borough	BER	\$2,146,181.00	\$1,827,207.00	117	0	Not Distressed
Womelsdorf-robersonia Joint Authority	BER	\$744,008.00	\$644,053.00	116	0	Not Distressed
Woodbury Township	BLA	\$84,278.00	\$86,014.00	98	0	Not Distressed
Woodward Township	LYC	\$192,651.00	\$235,704.00	82	1	Minimally Distressed
Worcester Township	MTG	\$1,324,222.00	\$1,199,475.00	110	0	Not Distressed
Wormleysburg Borough	CUM	\$1,179,525.00	\$852,556.00	138	0	Not Distressed
Wright Township	LUZ	\$5,242,397.00	\$4,664,056.00	112	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Wrightstown Township	BUC	\$2,047,922.00	\$1,116,379.00	183	0	Not Distressed
Wrightsville Borough	YOR	\$218,098.00	\$0.00	99	0	Not Distressed
Wyalusing Township	BRA	\$233,089.00	\$229,325.00	102	0	Not Distressed
Wyoming Borough	LUZ	\$1,726,839.00	\$1,791,933.00	96	0	Not Distressed
Wyoming Valley Sanitary Authority	LUZ	\$22,344,844.00	\$24,574,878.00	91	0	Not Distressed
Wyomissing Borough	BER	\$29,591,333.00	\$31,637,302.00	94	0	Not Distressed
Yardley Borough	BUC	\$884,007.00	\$1,010,648.00	87	1	Minimally Distressed
Yeadon Borough	DEL	\$7,220,886.00	\$9,626,798.00	75	1	Minimally Distressed
York Area Regional Police	YOR	\$34,196,954.00	\$40,835,358.00	84	1	Minimally Distressed
York Area United Fire And Rescue	YOR	\$9,151,813.00	\$8,819,790.00	104	0	Not Distressed
York City	YOR	\$116,834,072.00	\$208,832,188.00	56	2	Moderately Distressed
York County Planning	YOR	\$11,269,926.00	\$12,140,016.00	93	0	Not Distressed
York Springs Borough	ADA	\$536,097.00	\$581,474.00	92	0	Not Distressed
York Township	YOR	\$12,855,200.00	\$13,387,780.00	96	0	Not Distressed
Young Township	IND	\$253,843.00	\$382,210.00	66	2	Moderately Distressed
Youngsville Borough	WAR	\$1,001,421.00	\$1,174,736.00	85	1	Minimally Distressed
Youngwood Borough	WES	\$1,731,286.00	\$1,716,642.00	101	0	Not Distressed
Zelienople Borough	BUT	\$7,076,137.00	\$7,324,699.00	97	0	Not Distressed

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