

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <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 | 118,557,907.00 | 119,761,635.00 | 99 | 0 | Not Distressed |
| Adams Township | BUT | 1,392,586.00 | 1,451,213.00 | 96 | 0 | Not Distressed |
| Adams Township | CMB | 1,156,664.00 | 1,135,120.00 | 102 | 0 | Not Distressed |
| Addison Township | SOM | 160,560.00 | 266,416.00 | 60 | 2 | Moderately Distressed |
| Akron Borough | LAN | 1,462,189.00 | 1,933,352.00 | 76 | 1 | Minimally Distressed |
| Albany Township | BER | 318,977.00 | 231,524.00 | 138 | 0 | Not Distressed |
| Albany Township | BRA | 273,697.00 | 385,516.00 | 71 | 1 | Minimally Distressed |
| Albion Borough | ERI | 1,173,055.00 | 1,455,839.00 | 81 | 1 | Minimally Distressed |
| Alburtis Borough | LEH | 1,123,512.00 | 1,302,628.00 | 86 | 1 | Minimally Distressed |
| Aldan Borough | DEL | 2,680,298.00 | 3,426,312.00 | 78 | 1 | Minimally Distressed |
| Aleppo Township | ALL | 836,617.00 | 823,215.00 | 102 | 0 | Not Distressed |
| Aleppo Township | GRE | 33,423.00 | 60,357.00 | 55 | 2 | Moderately Distressed |
| Aliquippa City | BEA | 11,428,061.00 | 15,596,937.00 | 73 | 1 | Minimally Distressed |
| Aliquippa Municipal Water Authority | BEA | 2,284,953.00 | 1,050,153.00 | 218 | 0 | Not Distressed |
| Allegheny County Sanitary Authority | ALL | 128,329,920.00 | 135,721,234.00 | 95 | 0 | Not Distressed |
| Allegheny Township | BLA | 2,251,601.00 | 2,240,320.00 | 101 | 0 | Not Distressed |
| Allegheny Township | WES | 6,491,573.00 | 5,093,790.00 | 127 | 0 | Not Distressed |
| Allegheny Valley Joint Sewer Authority | ALL | 2,969,990.00 | 2,625,799.00 | 113 | 0 | Not Distressed |
| Allen Township | NHP | 449,683.00 | 384,549.00 | 117 | 0 | Not Distressed |
| Allentown City | LEH | 412,014,089.00 | 454,146,989.00 | 91 | 0 | Not Distressed |
| Allentown City Parking Authority | LEH | 4,002,646.00 | 3,795,033.00 | 105 | 0 | Not Distressed |
| Altoona City | BLA | 87,504,261.00 | 116,864,042.00 | 75 | 1 | Minimally Distressed |
| Altoona Water Authority | BLA | 11,497,831.00 | 12,380,329.00 | 93 | 0 | Not Distressed |
| Ambler Borough | MTG | 14,713,015.00 | 11,911,824.00 | 124 | 0 | Not Distressed |
| Ambridge Borough | BEA | 7,466,084.00 | 8,339,445.00 | 90 | 0 | Not Distressed |
| Ambridge Borough Municipal Authority | BEA | 1,123,452.00 | 1,107,266.00 | 101 | 0 | Not Distressed |
| Ambridge Borough Water Authority | BEA | 2,654,397.00 | 2,500,029.00 | 106 | 0 | Not Distressed |
| Amity Township | BER | 5,119,703.00 | 6,363,521.00 | 80 | 1 | Minimally Distressed |
| Amwell Township | WAS | 311,213.00 | 464,445.00 | 67 | 2 | Moderately Distressed |
| Annville Township | LEB | 2,030,806.00 | 2,662,131.00 | 76 | 1 | Minimally Distressed |
| Antietam Valley Municipal Authority | BER | 1,193,706.00 | 1,336,288.00 | 89 | 1 | Minimally Distressed |
| Antrim Township | FRA | 2,607,852.00 | 2,288,485.00 | 114 | 0 | Not Distressed |
| Archbald Borough | LAC | 2,349,021.00 | 2,391,947.00 | 98 | 0 | Not Distressed |
| Armstrong Township | IND | 315,039.00 | 252,047.00 | 125 | 0 | Not Distressed |
| Arnold City | WES | 5,692,941.00 | 7,241,573.00 | 79 | 1 | Minimally Distressed |
| Ashland Borough | SCH | 5,550,529.00 | 5,699,008.00 | 97 | 0 | Not Distressed |
| Ashland Township | CLA | 64,008.00 | 86,438.00 | 74 | 1 | Minimally Distressed |
| Ashley Borough | LUZ | 1,328,726.00 | 793,387.00 | 167 | 0 | Not Distressed |
| Aspinwall Borough | ALL | 4,472,902.00 | 5,020,517.00 | 89 | 1 | Minimally Distressed |
| Aston Township | DEL | 14,467,667.00 | 19,757,258.00 | 73 | 1 | Minimally Distressed |
| Asylum Township | BRA | 17,488.00 | 23,652.00 | 74 | 1 | Minimally Distressed |
| Atglen Borough | CHE | 845,263.00 | 929,869.00 | 91 | 0 | Not Distressed |
| Athens Borough | BRA | 2,858,483.00 | 2,410,822.00 | 119 | 0 | Not Distressed |
| Athens Township | BRA | 4,328,082.00 | 4,422,765.00 | 98 | 0 | Not Distressed |
| Auburn Borough | SCH | 151,415.00 | 0.00 | 99 | 0 | Not Distressed |
| Avalon Borough | ALL | 2,430,223.00 | 2,883,018.00 | 84 | 1 | Minimally Distressed |
| Avoca Borough | LUZ | 524,995.00 | 201,563.00 | 260 | 0 | Not Distressed |
| Avonmore Borough | WES | 193,103.00 | 183,159.00 | 105 | 0 | Not Distressed |
| Avonmore Borough Municipal Authority | WES | 171,085.00 | 155,331.00 | 110 | 0 | Not Distressed |
| Baden Borough | BEA | 1,464,755.00 | 1,565,392.00 | 94 | 0 | Not Distressed |
| Bald Eagle Township | CLI | 499,266.00 | 255,325.00 | 196 | 0 | Not Distressed |
| Baldwin Borough | ALL | 16,558,316.00 | 21,646,777.00 | 76 | 1 | Minimally Distressed |
| Baldwin Township | ALL | 2,938,485.00 | 2,601,446.00 | 113 | 0 | Not Distressed |
| Bally Borough | BER | 1,354,956.00 | 1,154,617.00 | 117 | 0 | Not Distressed |

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|--|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Bangor Borough | NHP | 3,069,338.00 | 4,194,200.00 | 73 | 1 | Minimally Distressed |
| Barrett Township | MNR | 4,191,109.00 | 3,983,508.00 | 105 | 0 | Not Distressed |
| Bear Creek Township | LUZ | 154,803.00 | 151,138.00 | 102 | 0 | Not Distressed |
| Beaver Borough | BEA | 6,264,010.00 | 7,343,311.00 | 85 | 1 | Minimally Distressed |
| Beaver Falls City | BEA | 15,760,774.00 | 19,126,585.00 | 82 | 1 | Minimally Distressed |
| Beaver Falls Municipal Authority | BEA | 10,579,336.00 | 11,735,505.00 | 90 | 0 | Not Distressed |
| Beaver Township | CLA | 105,746.00 | 146,363.00 | 72 | 1 | Minimally Distressed |
| Bedford Borough | BED | 4,469,060.00 | 4,981,417.00 | 90 | 0 | Not Distressed |
| Bedford Borough Water Authority | BED | 1,151,344.00 | 1,472,050.00 | 78 | 1 | Minimally Distressed |
| Bedford Township | BED | 963,809.00 | 1,312,825.00 | 73 | 1 | Minimally Distressed |
| Bedminster Township | BUC | 4,586,741.00 | 5,009,818.00 | 92 | 0 | Not Distressed |
| Bell Acres Borough | ALL | 936,026.00 | 1,002,225.00 | 93 | 0 | Not Distressed |
| Bell Township | WES | 362,566.00 | 351,718.00 | 103 | 0 | Not Distressed |
| Belle Vernon Borough | FAY | 37,460.00 | 20,387.00 | 184 | 0 | Not Distressed |
| Bellefonte Borough | CEN | 15,534,131.00 | 16,776,303.00 | 93 | 0 | Not Distressed |
| Bellevue Borough | ALL | 7,821,300.00 | 7,810,116.00 | 100 | 0 | Not Distressed |
| Bellwood Borough | BLA | 2,166,560.00 | 1,201,870.00 | 180 | 0 | Not Distressed |
| Ben Avon Borough | ALL | 1,005,309.00 | 682,938.00 | 147 | 0 | Not Distressed |
| Benner Township | CEN | 731,491.00 | 774,621.00 | 94 | 0 | Not Distressed |
| Bensalem Township | BUC | 74,328,507.00 | 86,930,023.00 | 86 | 1 | Minimally Distressed |
| Bentleyville Borough | WAS | 588,110.00 | 656,015.00 | 90 | 0 | Not Distressed |
| Benton Borough | COL | 177,527.00 | 0.00 | 99 | 0 | Not Distressed |
| Benton Township | COL | 201,461.00 | 195,456.00 | 103 | 0 | Not Distressed |
| Berks Area Regional Transportation Authority | BER | 11,972,034.00 | 14,041,955.00 | 85 | 1 | Minimally Distressed |
| Berks-Lehigh Regional Police Department | BER | 32,778.00 | 0.00 | 99 | 0 | Not Distressed |
| Berlin Borough | SOM | 1,785,469.00 | 1,792,960.00 | 100 | 0 | Not Distressed |
| Bern Township | BER | 3,711,252.00 | 5,720,457.00 | 65 | 2 | Moderately Distressed |
| Berwick Area Joint Sewer Authority | COL | 1,894,621.00 | 2,262,202.00 | 84 | 1 | Minimally Distressed |
| Berwick Borough | COL | 6,860,790.00 | 6,119,555.00 | 112 | 0 | Not Distressed |
| Berwick Township | ADA | 242,337.00 | 245,076.00 | 99 | 0 | Not Distressed |
| Bethel Park Borough | ALL | 31,710,942.00 | 40,146,618.00 | 79 | 1 | Minimally Distressed |
| Bethel Township | ARM | 172,787.00 | 213,033.00 | 81 | 1 | Minimally Distressed |
| Bethel Township | LEB | 823,242.00 | 903,248.00 | 91 | 0 | Not Distressed |
| Bethel Township | BER | 119,926.00 | 70,851.00 | 169 | 0 | Not Distressed |
| Bethlehem Authority | NHP | 359,797.00 | 362,664.00 | 99 | 0 | Not Distressed |
| Bethlehem City | NHP | 270,469,320.00 | 306,467,694.00 | 88 | 1 | Minimally Distressed |
| Bethlehem City Redevelopment Authority | NHP | 824,346.00 | 929,828.00 | 89 | 1 | Minimally Distressed |
| Bethlehem Parking Authority | NHP | 2,466,535.00 | 2,470,145.00 | 100 | 0 | Not Distressed |
| Bethlehem Township | NHP | 19,585,814.00 | 24,288,812.00 | 81 | 1 | Minimally Distressed |
| Big Beaver Borough | BEA | 326,384.00 | 201,611.00 | 162 | 0 | Not Distressed |
| Biglerville Borough | ADA | 737,646.00 | 948,606.00 | 78 | 1 | Minimally Distressed |
| Birdsboro Borough | BER | 3,375,560.00 | 2,808,447.00 | 120 | 0 | Not Distressed |
| Birmingham Township | CHE | 1,669,112.00 | 1,425,415.00 | 117 | 0 | Not Distressed |
| Blair Township | BLA | 2,792,591.00 | 2,876,942.00 | 97 | 0 | Not Distressed |
| Blairsville Borough | IND | 2,638,248.00 | 855,087.00 | 309 | 0 | Not Distressed |
| Blairsville/Indiana COG | IND | 321,804.00 | 154,589.00 | 208 | 0 | Not Distressed |
| Blakely Borough | LAC | 4,734,909.00 | 4,245,090.00 | 112 | 0 | Not Distressed |
| Blawnox Borough | ALL | 2,522,937.00 | 1,623,536.00 | 155 | 0 | Not Distressed |
| Bloomfield Borough | PER | 279,293.00 | 296,255.00 | 94 | 0 | Not Distressed |
| Bloomsburg Borough | COL | 7,057,784.00 | 9,540,188.00 | 74 | 1 | Minimally Distressed |
| Bloomsburg Municipal Authority | COL | 763,177.00 | 812,235.00 | 94 | 0 | Not Distressed |
| Blossburg Borough | TIO | 1,345,593.00 | 1,464,741.00 | 92 | 0 | Not Distressed |
| Boggs Township | CLE | 311,198.00 | 350,579.00 | 89 | 1 | Minimally Distressed |
| Boyertown Borough | BER | 2,439,895.00 | 3,351,400.00 | 73 | 1 | Minimally Distressed |

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|---------------------------------------|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Brackenridge Borough | ALL | 4,033,090.00 | 3,858,517.00 | 105 | 0 | Not Distressed |
| Braddock Borough | ALL | 322,317.00 | 311,395.00 | 104 | 0 | Not Distressed |
| Braddock Hills Borough | ALL | 322,263.00 | 586,941.00 | 55 | 2 | Moderately Distressed |
| Bradford City | MCK | 19,471,079.00 | 27,913,024.00 | 70 | 1 | Minimally Distressed |
| Bradford Regional Airport Authority | MCK | 544,453.00 | 339,602.00 | 160 | 0 | Not Distressed |
| Bradford Township | CLE | 334,354.00 | 341,170.00 | 98 | 0 | Not Distressed |
| Bradford Township | MCK | 4,245,453.00 | 4,463,098.00 | 95 | 0 | Not Distressed |
| Bradys Run Sanitary Authority | BEA | 827,635.00 | 1,066,273.00 | 78 | 1 | Minimally Distressed |
| Brecknock Township | BER | 1,332,224.00 | 1,690,544.00 | 79 | 1 | Minimally Distressed |
| Brecknock Township | LAN | 1,526,979.00 | 1,278,402.00 | 119 | 0 | Not Distressed |
| Brentwood Borough | ALL | 7,110,644.00 | 7,598,104.00 | 94 | 0 | Not Distressed |
| Briar Creek Township | COL | 1,091,988.00 | 1,070,490.00 | 102 | 0 | Not Distressed |
| Bridgeport Borough | MTG | 7,646,089.00 | 7,347,321.00 | 104 | 0 | Not Distressed |
| Bridgeville Borough | ALL | 5,396,392.00 | 5,200,052.00 | 104 | 0 | Not Distressed |
| Bridgewater Borough | BEA | 202,416.00 | 261,956.00 | 77 | 1 | Minimally Distressed |
| Bridgewater Township | SUS | 377,445.00 | 412,804.00 | 91 | 0 | Not Distressed |
| Brighton Township | BEA | 3,508,910.00 | 3,626,766.00 | 97 | 0 | Not Distressed |
| Brighton Township Municipal Authority | BEA | 1,388,720.00 | 1,307,616.00 | 106 | 0 | Not Distressed |
| Brighton Township Sewer Authority | BEA | 656,113.00 | 717,020.00 | 92 | 0 | Not Distressed |
| Bristol Borough | BUC | 7,031,904.00 | 12,740,190.00 | 55 | 2 | Moderately Distressed |
| Bristol Township | BUC | 51,354,758.00 | 57,893,688.00 | 89 | 1 | Minimally Distressed |
| Brockway Area Sewage Authority | JEF | 622,252.00 | 720,675.00 | 86 | 1 | Minimally Distressed |
| Brockway Borough | JEF | 2,787,729.00 | 1,825,128.00 | 153 | 0 | Not Distressed |
| Brockway Borough Municipal Authority | JEF | 835,539.00 | 773,911.00 | 108 | 0 | Not Distressed |
| Brodhead Creek Regional Authority | MNR | 2,214,207.00 | 2,603,211.00 | 85 | 1 | Minimally Distressed |
| Brookhaven Borough | DEL | 5,034,707.00 | 6,503,914.00 | 77 | 1 | Minimally Distressed |
| Brookville Borough | JEF | 4,936,630.00 | 4,578,659.00 | 108 | 0 | Not Distressed |
| Brookville Municipal Authority | JEF | 2,606,865.00 | 2,707,595.00 | 96 | 0 | Not Distressed |
| Brown Township | MIF | 1,432,110.00 | 1,591,879.00 | 90 | 0 | Not Distressed |
| Brownsville Borough | FAY | 666,199.00 | 817,869.00 | 81 | 1 | Minimally Distressed |
| Bryn Athyn Borough | MTG | 1,673,886.00 | 1,831,965.00 | 91 | 0 | Not Distressed |
| Buckingham Township | BUC | 16,474,907.00 | 16,558,510.00 | 99 | 0 | Not Distressed |
| Bucks County Redevelopment Authority | BUC | 1,062,797.00 | 1,078,906.00 | 99 | 0 | Not Distressed |
| Bucks County Water & Sewer Authority | BUC | 35,119,578.00 | 39,554,088.00 | 89 | 1 | Minimally Distressed |
| Buffalo Township | BUT | 2,937,683.00 | 2,540,314.00 | 116 | 0 | Not Distressed |
| Buffalo Township | UNI | 326,315.00 | 350,449.00 | 93 | 0 | Not Distressed |
| Buffalo Township | WAS | 170,260.00 | 188,910.00 | 90 | 0 | Not Distressed |
| Buffalo Valley Regional Police | UNI | 6,042,412.00 | 6,447,764.00 | 94 | 0 | Not Distressed |
| Burgettstown Borough | WAS | 464,164.00 | 365,128.00 | 127 | 0 | Not Distressed |
| Burnham Borough | MIF | 759,033.00 | 873,439.00 | 87 | 1 | Minimally Distressed |
| Burrell Township Sewer Authority | IND | 293,138.00 | 333,955.00 | 88 | 1 | Minimally Distressed |
| Burrell Township | IND | 1,067,475.00 | 1,014,249.00 | 105 | 0 | Not Distressed |
| Bushkill Township | NHP | 3,577,041.00 | 4,028,394.00 | 89 | 1 | Minimally Distressed |
| Butler Area Public Library | BUT | 766,914.00 | 593,931.00 | 129 | 0 | Not Distressed |
| Butler City | BUT | 35,393,724.00 | 32,844,927.00 | 108 | 0 | Not Distressed |
| Butler Township | ADA | 294,054.00 | 363,754.00 | 81 | 1 | Minimally Distressed |
| Butler Township | LUZ | 2,518,298.00 | 2,398,873.00 | 105 | 0 | Not Distressed |
| Butler Township | SCH | 1,035,698.00 | 1,526,667.00 | 68 | 2 | Moderately Distressed |
| Butler Township | BUT | 20,736,819.00 | 19,986,620.00 | 104 | 0 | Not Distressed |
| Caernarvon Township | BER | 2,328,679.00 | 2,157,246.00 | 108 | 0 | Not Distressed |
| California Borough | WAS | 5,729,557.00 | 3,950,290.00 | 145 | 0 | Not Distressed |
| Caln Township | CHE | 10,479,449.00 | 14,517,950.00 | 72 | 1 | Minimally Distressed |
| Cambria County Transit Authority | CMB | 6,158,752.00 | 6,918,053.00 | 89 | 1 | Minimally Distressed |
| Cambria Township | CMB | 6,170,015.00 | 4,118,293.00 | 150 | 0 | Not Distressed |

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|---|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Cambria Township Sewer Authority | CMB | 645,086.00 | 765,253.00 | 84 | 1 | Minimally Distressed |
| Cambria Township Water Authority | CMB | 219,145.00 | 214,686.00 | 102 | 0 | Not Distressed |
| Cambridge Springs Borough | CRA | 1,981,143.00 | 1,597,415.00 | 124 | 0 | Not Distressed |
| Camp Hill Borough | CUM | 9,332,137.00 | 7,876,465.00 | 118 | 0 | Not Distressed |
| Canonsburg Borough | WAS | 9,735,213.00 | 11,213,483.00 | 87 | 1 | Minimally Distressed |
| Canton Borough | BRA | 671,272.00 | 418,859.00 | 160 | 0 | Not Distressed |
| Carbondale City | LAC | 9,561,941.00 | 11,327,890.00 | 84 | 1 | Minimally Distressed |
| Carlisle Borough | CUM | 24,672,852.00 | 24,560,669.00 | 100 | 0 | Not Distressed |
| Carmichaels-Cumberland Jt Sewer Authority | GRE | 722,061.00 | 477,127.00 | 151 | 0 | Not Distressed |
| Carnegie Borough | ALL | 6,542,868.00 | 8,300,435.00 | 79 | 1 | Minimally Distressed |
| Carroll Township | PER | 120,272.00 | 106,481.00 | 113 | 0 | Not Distressed |
| Carroll Township | WAS | 2,386,879.00 | 2,436,753.00 | 98 | 0 | Not Distressed |
| Carroll Township | YOR | 3,522,180.00 | 3,522,063.00 | 100 | 0 | Not Distressed |
| Carroll Township Authority | WAS | 685,929.00 | 668,886.00 | 103 | 0 | Not Distressed |
| Carroll Valley Borough | ADA | 2,205,581.00 | 2,949,959.00 | 75 | 1 | Minimally Distressed |
| Carrolltown Borough | CMB | 440,014.00 | 537,449.00 | 82 | 1 | Minimally Distressed |
| Cass Township | SCH | 218,987.00 | 242,102.00 | 90 | 0 | Not Distressed |
| Castanea Township | CLI | 34,322.00 | 308.00 | 11144 | 0 | Not Distressed |
| Castle Shannon Borough | ALL | 5,863,161.00 | 7,661,889.00 | 77 | 1 | Minimally Distressed |
| Catasauqua Borough | LEH | 5,644,366.00 | 6,240,515.00 | 90 | 0 | Not Distressed |
| Catawissa Borough | COL | 1,769,469.00 | 1,686,183.00 | 105 | 0 | Not Distressed |
| Catawissa Borough Municipal Water Authority | COL | 445,474.00 | 431,762.00 | 103 | 0 | Not Distressed |
| Cecil Township | WAS | 5,201,167.00 | 8,751,577.00 | 59 | 2 | Moderately Distressed |
| Center Township | BEA | 5,741,731.00 | 7,982,836.00 | 72 | 1 | Minimally Distressed |
| Center Township | IND | 1,971,605.00 | 2,049,290.00 | 96 | 0 | Not Distressed |
| Centerville Borough | WAS | 1,116,291.00 | 1,118,063.00 | 100 | 0 | Not Distressed |
| Centerville Borough Sanitary Authority | WAS | 291,598.00 | 353,362.00 | 83 | 1 | Minimally Distressed |
| Central Berks Regional Police Force | BER | 4,553,707.00 | 5,034,124.00 | 90 | 0 | Not Distressed |
| Central Bucks Regional Police Department | BUC | 6,647,788.00 | 9,260,328.00 | 72 | 1 | Minimally Distressed |
| Central Carbon Municipal Authority | CAR | 95,116.00 | 133,936.00 | 71 | 1 | Minimally Distressed |
| Central City Borough | SOM | 1,323,330.00 | 542,508.00 | 244 | 0 | Not Distressed |
| Central Indiana County Joint Sanitary Authority | IND | 145,585.00 | 169,035.00 | 86 | 1 | Minimally Distressed |
| Centre County Library And Historical Museum | CEN | 1,672,083.00 | 1,319,382.00 | 127 | 0 | Not Distressed |
| Centre Township | BER | 1,091,444.00 | 1,031,024.00 | 106 | 0 | Not Distressed |
| Chalfont Borough | BUC | 1,597,921.00 | 1,803,171.00 | 89 | 1 | Minimally Distressed |
| Chambersburg Borough | FRA | 36,678,775.00 | 44,136,798.00 | 83 | 1 | Minimally Distressed |
| Charleroi Borough | WAS | 1,280,412.00 | 1,389,443.00 | 92 | 0 | Not Distressed |
| Charleroi Borough Authority | WAS | 4,704,491.00 | 6,945,339.00 | 68 | 2 | Moderately Distressed |
| Charleroi Regional Police | WAS | 6,358,584.00 | 4,276,908.00 | 149 | 0 | Not Distressed |
| Charleston Township | TIO | 543,422.00 | 578,718.00 | 94 | 0 | Not Distressed |
| Charlestown Township | CHE | 192,595.00 | 182,449.00 | 106 | 0 | Not Distressed |
| Chartiers Township | WAS | 4,040,288.00 | 5,386,391.00 | 75 | 1 | Minimally Distressed |
| Cheltenham Township | MTG | 57,880,807.00 | 76,426,242.00 | 76 | 1 | Minimally Distressed |
| Cherrytree Township | VEN | 404,084.00 | 491,675.00 | 82 | 1 | Minimally Distressed |
| Chester City | DEL | 57,861,533.00 | 119,101,472.00 | 49 | 3 | Severely Distressed |
| Chester Township | DEL | 2,311,529.00 | 2,788,338.00 | 83 | 1 | Minimally Distressed |
| Chester Water Authority | DEL | 30,449,994.00 | 30,504,061.00 | 100 | 0 | Not Distressed |
| Cheswick Borough | ALL | 2,556,340.00 | 3,016,755.00 | 85 | 1 | Minimally Distressed |
| Chippewa Township | BEA | 3,492,220.00 | 4,011,289.00 | 87 | 1 | Minimally Distressed |
| Churchill Borough | ALL | 5,637,451.00 | 6,171,444.00 | 91 | 0 | Not Distressed |
| Clairton City | ALL | 5,110,458.00 | 6,888,219.00 | 74 | 1 | Minimally Distressed |
| Clairton Municipal Authority | ALL | 1,986,735.00 | 1,806,558.00 | 110 | 0 | Not Distressed |
| Clarion Borough | CLA | 4,604,051.00 | 4,311,646.00 | 107 | 0 | Not Distressed |
| Clarion County Housing Authority | CLA | 1,103,787.00 | 1,243,876.00 | 89 | 1 | Minimally Distressed |

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|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Clarks Summit Borough | LAC | 2,252,932.00 | 2,847,145.00 | 79 | 1 | Minimally Distressed |
| Clearfield Borough | CLE | 3,307,349.00 | 3,121,352.00 | 106 | 0 | Not Distressed |
| Clearfield Township | CMB | 109,555.00 | 111,720.00 | 98 | 0 | Not Distressed |
| Cleona Borough | LEB | 685,086.00 | 687,963.00 | 100 | 0 | Not Distressed |
| Clifton Heights Borough | DEL | 5,394,019.00 | 6,031,378.00 | 89 | 1 | Minimally Distressed |
| Clymer Borough | IND | 318,930.00 | 312,938.00 | 102 | 0 | Not Distressed |
| Coal Township | NMB | 4,967,098.00 | 7,453,355.00 | 67 | 2 | Moderately Distressed |
| Coaldale Borough | SCH | 539,834.00 | 439,590.00 | 123 | 0 | Not Distressed |
| Coatesville City | CHE | 15,058,226.00 | 18,626,782.00 | 81 | 1 | Minimally Distressed |
| Cochranton Borough | CRA | 638,789.00 | 689,174.00 | 93 | 0 | Not Distressed |
| Codorus Township | YOR | 319,612.00 | 368,377.00 | 87 | 1 | Minimally Distressed |
| Colebrookdale Township | BER | 6,185,438.00 | 5,647,399.00 | 110 | 0 | Not Distressed |
| Collegeville Borough | MTG | 6,085,960.00 | 6,610,077.00 | 92 | 0 | Not Distressed |
| Collier Township | ALL | 6,933,212.00 | 8,629,333.00 | 80 | 1 | Minimally Distressed |
| Collingdale Borough | DEL | 7,320,670.00 | 10,121,778.00 | 72 | 1 | Minimally Distressed |
| Colonial Regional Police Department | NHP | 5,567,310.00 | 5,804,655.00 | 96 | 0 | Not Distressed |
| Columbia Borough | LAN | 7,333,430.00 | 8,427,714.00 | 87 | 1 | Minimally Distressed |
| Columbus Township | WAR | 213,358.00 | 320,854.00 | 66 | 2 | Moderately Distressed |
| Colwyn Borough | DEL | 742,653.00 | 1,531,151.00 | 49 | 3 | Severely Distressed |
| Concord Township | DEL | 4,208,621.00 | 4,655,102.00 | 90 | 0 | Not Distressed |
| Conemaugh Township | SOM | 3,344,088.00 | 3,400,601.00 | 98 | 0 | Not Distressed |
| Conemaugh Township | IND | 425,426.00 | 472,561.00 | 90 | 0 | Not Distressed |
| Conestoga Township | LAN | 390,234.00 | 536,646.00 | 73 | 1 | Minimally Distressed |
| Conewago Township | ADA | 2,744,196.00 | 2,859,014.00 | 96 | 0 | Not Distressed |
| Conewango Township | WAR | 2,278,843.00 | 1,920,333.00 | 119 | 0 | Not Distressed |
| Conneaut Lake Borough | CRA | 153,596.00 | 154,321.00 | 100 | 0 | Not Distressed |
| Conneaut Lake Regional | CRA | 664,247.00 | 489,587.00 | 136 | 0 | Not Distressed |
| Connellsville City | FAY | 9,473,212.00 | 11,187,419.00 | 85 | 1 | Minimally Distressed |
| Connellsville City Redevelopment Authority | FAY | 529,793.00 | 636,504.00 | 83 | 1 | Minimally Distressed |
| Connellsville Municipal Authority | FAY | 1,600,990.00 | 1,777,487.00 | 90 | 0 | Not Distressed |
| Connellsville Township | FAY | 408,928.00 | 105,273.00 | 388 | 0 | Not Distressed |
| Conshohocken Borough | MTG | 10,597,360.00 | 12,472,668.00 | 85 | 1 | Minimally Distressed |
| Conshohocken Borough Authority | MTG | 1,336,201.00 | 1,203,316.00 | 111 | 0 | Not Distressed |
| Conway Borough | BEA | 1,926,638.00 | 2,224,303.00 | 87 | 1 | Minimally Distressed |
| Conyngam Borough | LUZ | 1,018,319.00 | 711,179.00 | 143 | 0 | Not Distressed |
| Coolspring Township | MER | 72,123.00 | 77,669.00 | 93 | 0 | Not Distressed |
| Cooper Township | CLE | 211,270.00 | 189,624.00 | 111 | 0 | Not Distressed |
| Coopersburg Borough | LEH | 3,222,773.00 | 3,034,880.00 | 106 | 0 | Not Distressed |
| Coplay Borough | LEH | 1,572,485.00 | 1,234,990.00 | 127 | 0 | Not Distressed |
| Coplay/Whitehall Sewer Authority | LEH | 2,096,826.00 | 2,249,477.00 | 93 | 0 | Not Distressed |
| Coraopolis Borough | ALL | 5,720,709.00 | 5,656,077.00 | 101 | 0 | Not Distressed |
| Coraopolis Water and Sewer Authority | ALL | 238,331.00 | 244,749.00 | 97 | 0 | Not Distressed |
| Cornwall Borough | LEB | 3,283,581.00 | 3,242,818.00 | 101 | 0 | Not Distressed |
| Corry City | ERI | 15,642,378.00 | 14,151,430.00 | 111 | 0 | Not Distressed |
| Corydon Township | MCK | 535,901.00 | 527,829.00 | 102 | 0 | Not Distressed |
| Coudersport Borough | POT | 2,741,756.00 | 2,839,004.00 | 97 | 0 | Not Distressed |
| Covington Township | LAC | 572,851.00 | 867,915.00 | 66 | 2 | Moderately Distressed |
| Cowanshannock Township | ARM | 201,795.00 | 205,394.00 | 98 | 0 | Not Distressed |
| Crafton Borough | ALL | 5,203,470.00 | 4,477,735.00 | 116 | 0 | Not Distressed |
| Cranberry Township | VEN | 2,134,293.00 | 2,731,099.00 | 78 | 1 | Minimally Distressed |
| Cranberry Township | BUT | 17,182,442.00 | 18,385,841.00 | 93 | 0 | Not Distressed |
| Crescent Township | ALL | 1,770,216.00 | 1,681,458.00 | 105 | 0 | Not Distressed |
| Cresson Borough | CMB | 1,129,197.00 | 825,189.00 | 137 | 0 | Not Distressed |
| Cresson Township | CMB | 803,132.00 | 378,831.00 | 212 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Cressona Borough Authority | SCH | 197,123.00 | 237,272.00 | 83 | 1 | Minimally Distressed |
| Creswell Heights Joint Authority | BEA | 4,015,035.00 | 4,051,781.00 | 99 | 0 | Not Distressed |
| Cross Creek Township | WAS | 254,979.00 | 257,428.00 | 99 | 0 | Not Distressed |
| Croyle Township | CMB | 277,235.00 | 198,770.00 | 139 | 0 | Not Distressed |
| Cumb-Dau-Hbg Transportation Authority | DAU | 17,669,607.00 | 20,606,643.00 | 86 | 1 | Minimally Distressed |
| Cumberland Township | ADA | 3,149,532.00 | 2,983,457.00 | 106 | 0 | Not Distressed |
| Cumberland Township | GRE | 633,379.00 | 562,547.00 | 113 | 0 | Not Distressed |
| Cumru Township | BER | 13,192,424.00 | 15,939,056.00 | 83 | 1 | Minimally Distressed |
| Curwensville Borough | CLE | 1,026,908.00 | 1,027,585.00 | 100 | 0 | Not Distressed |
| Dale Borough | CMB | 71,458.00 | 79,425.00 | 90 | 0 | Not Distressed |
| Dallas Borough | LUZ | 1,592,784.00 | 1,724,209.00 | 92 | 0 | Not Distressed |
| Dallas Township | LUZ | 5,750,202.00 | 4,503,399.00 | 128 | 0 | Not Distressed |
| Dallastown Borough | YOR | 687,796.00 | 644,811.00 | 107 | 0 | Not Distressed |
| Dalton Borough | LAC | 489,542.00 | 624,371.00 | 78 | 1 | Minimally Distressed |
| Danville Borough | MTR | 8,707,283.00 | 9,053,375.00 | 96 | 0 | Not Distressed |
| Darby Borough | DEL | 8,150,987.00 | 11,296,480.00 | 72 | 1 | Minimally Distressed |
| Darby Township | DEL | 6,691,056.00 | 9,819,421.00 | 68 | 2 | Moderately Distressed |
| Daugherty Township | BEA | 1,069,283.00 | 488,147.00 | 219 | 0 | Not Distressed |
| Dauphin County Library System | DAU | 4,913,066.00 | 4,790,342.00 | 103 | 0 | Not Distressed |
| Decatur Township | CLE | 415,436.00 | 462,077.00 | 90 | 0 | Not Distressed |
| Delaware Co Reg Water Quality Control Authority | DEL | 10,988,389.00 | 19,145,364.00 | 57 | 2 | Moderately Distressed |
| Delaware County Solid Waste Authority | DEL | 4,418,774.00 | 4,366,684.00 | 101 | 0 | Not Distressed |
| Delaware Township | MER | 224,430.00 | 188,014.00 | 119 | 0 | Not Distressed |
| Delaware Township | PIK | 571,326.00 | 728,492.00 | 78 | 1 | Minimally Distressed |
| Delaware Valley Municipal Management Associatio | MTG | 5,273,272.00 | 5,625,953.00 | 94 | 0 | Not Distressed |
| Delmar Township | TIO | 315,804.00 | 326,991.00 | 97 | 0 | Not Distressed |
| Delmont Borough | WES | 1,355,316.00 | 1,112,763.00 | 122 | 0 | Not Distressed |
| Derry Borough | WES | 1,263,259.00 | 1,142,004.00 | 111 | 0 | Not Distressed |
| Derry Borough Municipal Authority | WES | 1,266,331.00 | 1,292,522.00 | 98 | 0 | Not Distressed |
| Derry Township | WES | 6,212,873.00 | 6,631,883.00 | 94 | 0 | Not Distressed |
| Derry Township | DAU | 28,278,026.00 | 32,014,740.00 | 88 | 1 | Minimally Distressed |
| Derry Township Municipal Authority | WES | 834,911.00 | 819,680.00 | 102 | 0 | Not Distressed |
| Dickson City Borough | LAC | 5,009,474.00 | 6,086,853.00 | 82 | 1 | Minimally Distressed |
| Dillsburg Borough | YOR | 177,492.00 | 144,398.00 | 123 | 0 | Not Distressed |
| Dingman Township | PIK | 1,464,463.00 | 1,515,903.00 | 97 | 0 | Not Distressed |
| Donegal Township | WAS | 663,164.00 | 422,220.00 | 157 | 0 | Not Distressed |
| Donegal Township | WES | 1,029,977.00 | 1,123,189.00 | 92 | 0 | Not Distressed |
| Donora Borough | WAS | 2,706,014.00 | 1,733,850.00 | 156 | 0 | Not Distressed |
| Dormont Borough | ALL | 12,407,930.00 | 12,516,678.00 | 99 | 0 | Not Distressed |
| Douglass Township | MTG | 8,260,022.00 | 8,717,744.00 | 95 | 0 | Not Distressed |
| Douglass Township | BER | 3,000,820.00 | 1,969,836.00 | 152 | 0 | Not Distressed |
| Downingtown Borough | CHE | 9,646,205.00 | 10,028,663.00 | 96 | 0 | Not Distressed |
| Doylestown Borough | BUC | 3,632,431.00 | 3,417,347.00 | 106 | 0 | Not Distressed |
| Doylestown Township | BUC | 16,265,168.00 | 19,022,395.00 | 86 | 1 | Minimally Distressed |
| Dravosburg Borough | ALL | 327,179.00 | 367,137.00 | 89 | 1 | Minimally Distressed |
| Dublin Borough | BUC | 774,308.00 | 791,740.00 | 98 | 0 | Not Distressed |
| DuBois City | CLE | 15,635,027.00 | 16,794,719.00 | 93 | 0 | Not Distressed |
| DuBois City Redevelopment Authority | CLE | 229,828.00 | 220,471.00 | 104 | 0 | Not Distressed |
| Duboistown Borough | LYC | 597,448.00 | 488,065.00 | 122 | 0 | Not Distressed |
| Dunbar Borough | FAY | 529,917.00 | 34,002.00 | 1558 | 0 | Not Distressed |
| Duncannon Borough | PER | 1,524,718.00 | 1,034,316.00 | 147 | 0 | Not Distressed |
| Dunmore Borough | LAC | 11,190,147.00 | 15,916,663.00 | 70 | 1 | Minimally Distressed |
| Dupont Borough | LUZ | 946,287.00 | 417,704.00 | 227 | 0 | Not Distressed |
| Duquesne City | ALL | 7,934,112.00 | 9,551,426.00 | 83 | 1 | Minimally Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Duryea Borough | LUZ | 983,263.00 | 620,717.00 | 158 | 0 | Not Distressed |
| Earl Township | BER | 442,841.00 | 570,368.00 | 78 | 1 | Minimally Distressed |
| East Allen Township | NHP | 1,276,539.00 | 1,363,613.00 | 94 | 0 | Not Distressed |
| East Bangor Borough | NHP | 96,442.00 | 51,761.00 | 186 | 0 | Not Distressed |
| East Berlin Area Joint Authority | ADA | 219,098.00 | 211,943.00 | 103 | 0 | Not Distressed |
| East Berlin Borough | ADA | 808,029.00 | 771,873.00 | 105 | 0 | Not Distressed |
| East Bethlehem Township | WAS | 489,718.00 | 365,720.00 | 134 | 0 | Not Distressed |
| East Bradford Township | CHE | 2,453,790.00 | 2,221,796.00 | 110 | 0 | Not Distressed |
| East Brandywine Township | CHE | 4,575,004.00 | 4,728,989.00 | 97 | 0 | Not Distressed |
| East Brunswick Township | SCH | 275,598.00 | 372,184.00 | 74 | 1 | Minimally Distressed |
| East Buffalo Township | UNI | 1,155,355.00 | 803,376.00 | 144 | 0 | Not Distressed |
| East Carroll Township | CMB | 65,872.00 | 86,617.00 | 76 | 1 | Minimally Distressed |
| East Cocalico Township | LAN | 9,740,845.00 | 11,701,905.00 | 83 | 1 | Minimally Distressed |
| East Conemaugh Borough | CMB | 752,850.00 | 748,649.00 | 101 | 0 | Not Distressed |
| East Coventry Township | CHE | 3,118,349.00 | 3,400,735.00 | 92 | 0 | Not Distressed |
| East Deer Township | ALL | 1,972,762.00 | 810,506.00 | 243 | 0 | Not Distressed |
| East Donegal Township | LAN | 2,270,699.00 | 2,714,880.00 | 84 | 1 | Minimally Distressed |
| East Earl Township | LAN | 2,047,049.23 | 1,204,142.23 | 170 | 0 | Not Distressed |
| East Fallowfield Township | CHE | 1,688,208.00 | 1,988,072.00 | 85 | 1 | Minimally Distressed |
| East Finley Township | WAS | 221,653.00 | 252,651.00 | 88 | 1 | Minimally Distressed |
| East Goshen Township | CHE | 4,295,925.00 | 3,773,876.00 | 114 | 0 | Not Distressed |
| East Greenville Borough | MTG | 282,280.00 | 357,945.00 | 79 | 1 | Minimally Distressed |
| East Hempfield Township | LAN | 13,224,558.00 | 16,263,678.00 | 81 | 1 | Minimally Distressed |
| East Hopewell Township | YOR | 487,908.00 | 507,816.00 | 96 | 0 | Not Distressed |
| East Huntingdon Township | WES | 4,090,362.00 | 3,875,344.00 | 106 | 0 | Not Distressed |
| East Lampeter Township | LAN | 20,621,195.00 | 21,057,144.00 | 98 | 0 | Not Distressed |
| East Lansdowne Borough | DEL | 1,049,148.00 | 1,934,201.00 | 54 | 2 | Moderately Distressed |
| East Manchester Township | YOR | 1,577,008.00 | 1,510,614.00 | 104 | 0 | Not Distressed |
| East Marlborough Township | CHE | 2,855,733.00 | 2,937,607.00 | 97 | 0 | Not Distressed |
| East McKeesport Borough | ALL | 605,104.00 | 540,926.00 | 112 | 0 | Not Distressed |
| East Norriton Township | MTG | 15,991,992.00 | 20,650,439.00 | 77 | 1 | Minimally Distressed |
| East Norriton-Plymouth- Whitpain Jt. Sew. Auth. | MTG | 3,749,696.00 | 2,976,249.00 | 126 | 0 | Not Distressed |
| East Norwegian Township | SCH | 57,745.00 | 110,987.00 | 52 | 2 | Moderately Distressed |
| East Penn Township | CAR | 300,549.00 | 286,572.00 | 105 | 0 | Not Distressed |
| East Pennsboro Township | CUM | 22,092,448.00 | 24,161,693.00 | 91 | 0 | Not Distressed |
| East Pikeland Township | CHE | 2,057,231.00 | 2,052,926.00 | 100 | 0 | Not Distressed |
| East Pittsburgh Borough | ALL | 222,673.00 | 206,392.00 | 108 | 0 | Not Distressed |
| East Rochester Borough | BEA | 351,791.00 | 334,522.00 | 105 | 0 | Not Distressed |
| East Rockhill Township | BUC | 2,060,699.00 | 2,495,252.00 | 83 | 1 | Minimally Distressed |
| East St Clair Township | BED | 30,933.00 | 59,490.00 | 52 | 2 | Moderately Distressed |
| East Stroudsburg Borough | MNR | 5,840,341.00 | 6,521,756.00 | 90 | 0 | Not Distressed |
| East Vincent Township | CHE | 2,474,389.00 | 1,846,719.00 | 134 | 0 | Not Distressed |
| East Washington Borough | WAS | 1,346,699.00 | 1,162,532.00 | 116 | 0 | Not Distressed |
| East Whiteland Township | CHE | 14,225,932.00 | 16,469,569.00 | 86 | 1 | Minimally Distressed |
| Eastern Adams Regional Police | ADA | 1,519,313.00 | 943,708.00 | 161 | 0 | Not Distressed |
| Eastern Pike Regional Police Department | PIK | 1,393,575.00 | 1,026,575.00 | 136 | 0 | Not Distressed |
| Eastern Snyder County Regional Authority | SNY | 2,732,396.00 | 2,732,858.00 | 100 | 0 | Not Distressed |
| Easton City | NHP | 62,746,215.00 | 91,965,327.00 | 68 | 2 | Moderately Distressed |
| Easttown Township | CHE | 10,020,064.00 | 13,130,986.00 | 76 | 1 | Minimally Distressed |
| Ebensburg Borough | CMB | 2,719,786.00 | 2,799,500.00 | 97 | 0 | Not Distressed |
| Economy Borough | BEA | 6,940,698.00 | 7,434,051.00 | 93 | 0 | Not Distressed |
| Eddystone Borough | DEL | 2,272,957.00 | 3,499,458.00 | 65 | 2 | Moderately Distressed |
| Edgewood Borough | ALL | 2,592,857.00 | 2,998,857.00 | 86 | 1 | Minimally Distressed |
| Edgeworth Boro Municipal Authority | ALL | 803,912.00 | 409,301.00 | 196 | 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> |
|---|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Edgeworth Borough | ALL | 3,710,214.00 | 3,228,009.00 | 115 | 0 | Not Distressed |
| Edinboro Borough | ERI | 6,245,010.00 | 6,238,667.00 | 100 | 0 | Not Distressed |
| Edwardsville Borough | LUZ | 2,928,816.00 | 2,838,767.00 | 103 | 0 | Not Distressed |
| Eldred Township | MNR | 256,418.00 | 247,964.00 | 103 | 0 | Not Distressed |
| Eldred Township | JEF | 137,274.00 | 149,135.00 | 92 | 0 | Not Distressed |
| Elizabeth Boro Municipal Authority | ALL | 722,712.00 | 716,683.00 | 101 | 0 | Not Distressed |
| Elizabeth Borough | ALL | 478,997.00 | 281,322.00 | 170 | 0 | Not Distressed |
| Elizabeth Township | LAN | 465,524.00 | 551,069.00 | 84 | 1 | Minimally Distressed |
| Elizabeth Township | ALL | 14,413,725.00 | 13,028,631.00 | 111 | 0 | Not Distressed |
| Elizabethtown Borough | LAN | 9,298,283.00 | 10,076,603.00 | 92 | 0 | Not Distressed |
| Elk Lick Township | SOM | 373,799.00 | 383,245.00 | 98 | 0 | Not Distressed |
| Ellsworth Borough | WAS | 22,160.00 | 26,587.00 | 83 | 1 | Minimally Distressed |
| Ellwood City Borough | LAW | 12,061,582.00 | 14,051,214.00 | 86 | 1 | Minimally Distressed |
| Emmaus Borough | LEH | 11,272,121.00 | 15,166,327.00 | 74 | 1 | Minimally Distressed |
| Emporium Borough | CMN | 2,767,303.00 | 1,277,877.00 | 217 | 0 | Not Distressed |
| Ephrata Borough | LAN | 26,636,428.00 | 27,850,946.00 | 96 | 0 | Not Distressed |
| Erie City | ERI | 246,925,051.00 | 333,389,329.00 | 74 | 1 | Minimally Distressed |
| Erie City Water Authority | ERI | 28,164,141.00 | 27,764,208.00 | 101 | 0 | Not Distressed |
| Erie County Housing Authority | ERI | 3,815,495.00 | 4,215,003.00 | 91 | 0 | Not Distressed |
| Erie Metropolitan Transit Authority | ERI | 11,303,742.00 | 13,072,375.00 | 86 | 1 | Minimally Distressed |
| Erie Parking Authority | ERI | 3,750,952.00 | 3,676,207.00 | 102 | 0 | Not Distressed |
| Erie Regional Airport Authority | ERI | 2,100,472.00 | 2,502,214.00 | 84 | 1 | Minimally Distressed |
| Erie Western Port Authority | ERI | 2,070,890.00 | 2,145,456.00 | 97 | 0 | Not Distressed |
| Etna Borough | ALL | 3,789,501.00 | 3,338,816.00 | 113 | 0 | Not Distressed |
| Evans City Seven Fields Regional Police Dept. | BUT | 529,375.00 | 498,559.00 | 106 | 0 | Not Distressed |
| Everett Borough | BED | 1,348,123.00 | 1,264,946.00 | 107 | 0 | Not Distressed |
| Everett Borough Municipal Authority | BED | 307,937.00 | 357,571.00 | 86 | 1 | Minimally Distressed |
| Exeter Borough | LUZ | 1,602,828.00 | 1,512,638.00 | 106 | 0 | Not Distressed |
| Exeter Township | BER | 15,606,916.00 | 17,228,167.00 | 91 | 0 | Not Distressed |
| Fairchance Borough | FAY | 425,848.00 | 178,810.00 | 238 | 0 | Not Distressed |
| Fairfield Municipal Authority | ADA | 74,210.00 | 110,258.00 | 67 | 2 | Moderately Distressed |
| Fairfield Township | WES | 556,409.00 | 587,109.00 | 95 | 0 | Not Distressed |
| Fairfield Township | LYC | 95,753.00 | 193,445.00 | 49 | 3 | Severely Distressed |
| Fairview Township | YOR | 17,259,646.00 | 15,711,715.00 | 110 | 0 | Not Distressed |
| Fairview Township | LUZ | 1,359,436.00 | 1,938,998.00 | 70 | 1 | Minimally Distressed |
| Fairview Township | ERI | 4,416,743.00 | 3,865,900.00 | 114 | 0 | Not Distressed |
| Fallowfield Township | WAS | 1,191,703.00 | 769,239.00 | 155 | 0 | Not Distressed |
| Falls Creek Borough | JEF | 486,890.00 | 326,339.00 | 149 | 0 | Not Distressed |
| Falls Township | BUC | 28,269,708.00 | 44,846,487.00 | 63 | 2 | Moderately Distressed |
| Falls Township Authority | BUC | 1,698,107.00 | 1,683,394.00 | 101 | 0 | Not Distressed |
| Farmington Township | TIO | 185,621.00 | 230,088.00 | 81 | 1 | Minimally Distressed |
| Farmington Township | CLA | 401,611.00 | 376,885.00 | 107 | 0 | Not Distressed |
| Farrell City | MER | 4,685,425.00 | 6,026,371.00 | 78 | 1 | Minimally Distressed |
| Fawn Township | ALL | 1,243,694.00 | 1,075,575.00 | 116 | 0 | Not Distressed |
| Fawn Township Sewer Authority | ALL | 84,056.00 | 98,796.00 | 85 | 1 | Minimally Distressed |
| Fawn-Frazer Jt. Water Authority | ALL | 405,903.00 | 471,288.00 | 86 | 1 | Minimally Distressed |
| Fayette Township | JUN | 173,535.00 | 167,528.00 | 104 | 0 | Not Distressed |
| Ferguson Township | CEN | 7,441,233.00 | 7,888,587.00 | 94 | 0 | Not Distressed |
| Ferndale Borough | CMB | 654,899.00 | 593,490.00 | 110 | 0 | Not Distressed |
| Findlay Township | ALL | 12,139,925.00 | 15,268,151.00 | 80 | 1 | Minimally Distressed |
| Fleetwood Borough | BER | 4,187,865.00 | 4,995,827.00 | 84 | 1 | Minimally Distressed |
| Folcroft Borough | DEL | 6,560,836.00 | 7,398,881.00 | 89 | 1 | Minimally Distressed |
| Ford City Borough | ARM | 1,983,093.00 | 2,098,878.00 | 94 | 0 | Not Distressed |
| Ford City Borough Sewage Disposal Authority | ARM | 245,538.00 | 221,797.00 | 111 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Forest City Borough | SUS | 598,027.00 | 445,470.00 | 134 | 0 | Not Distressed |
| Forest Hills Borough | ALL | 7,876,148.00 | 10,392,427.00 | 76 | 1 | Minimally Distressed |
| Forest Lake Township | SUS | 34,465.00 | 60,434.00 | 57 | 2 | Moderately Distressed |
| Forks Township | NHP | 9,055,363.00 | 10,562,860.00 | 86 | 1 | Minimally Distressed |
| Forty Fort Borough | LUZ | 3,554,665.00 | 4,204,799.00 | 85 | 1 | Minimally Distressed |
| Forward Township | ALL | 2,380,762.00 | 2,224,644.00 | 107 | 0 | Not Distressed |
| Forward Township Municipal Authority | ALL | 42,190.00 | 0.00 | 99 | 0 | Not Distressed |
| Foster Township | SCH | 58,390.00 | 90,240.00 | 65 | 2 | Moderately Distressed |
| Foster Township | MCK | 1,454,256.00 | 1,612,762.00 | 90 | 0 | Not Distressed |
| Fountain Hill Borough | LEH | 3,214,998.00 | 5,066,104.00 | 63 | 2 | Moderately Distressed |
| Fox Chapel Authority | ALL | 2,075,295.00 | 1,976,014.00 | 105 | 0 | Not Distressed |
| Fox Chapel Borough | ALL | 11,519,150.00 | 10,996,057.00 | 105 | 0 | Not Distressed |
| Frackville Borough | SCH | 1,461,204.00 | 2,652,659.00 | 55 | 2 | Moderately Distressed |
| Franconia Township | MTG | 6,555,523.00 | 8,571,889.00 | 76 | 1 | Minimally Distressed |
| Franklin Borough | CMB | 629,439.00 | 95,085.00 | 662 | 0 | Not Distressed |
| Franklin City | VEN | 18,954,184.00 | 19,903,098.00 | 95 | 0 | Not Distressed |
| Franklin Park Borough | ALL | 6,268,966.00 | 6,173,441.00 | 102 | 0 | Not Distressed |
| Franklin Township | CAR | 2,639,145.00 | 2,879,689.00 | 92 | 0 | Not Distressed |
| Franklin Township | BEA | 1,530,305.00 | 1,635,168.00 | 94 | 0 | Not Distressed |
| Franklin Township | SUS | 124,709.00 | 160,640.00 | 78 | 1 | Minimally Distressed |
| Franklin Township | YOR | 141,029.00 | 128,206.00 | 110 | 0 | Not Distressed |
| Franklin Township Sewer Authority | GRE | 1,153,714.00 | 1,166,490.00 | 99 | 0 | Not Distressed |
| Franklin Twp Municipal Sanitary Authority | WES | 4,581,593.00 | 5,473,278.00 | 84 | 1 | Minimally Distressed |
| Frazer Township | ALL | 463,045.00 | 448,781.00 | 103 | 0 | Not Distressed |
| Frazer Transportation Authority | ALL | 86,261.00 | 80,822.00 | 107 | 0 | Not Distressed |
| Fredericksburg Sewer & Water Authority | LEB | 220,345.00 | 205,400.00 | 107 | 0 | Not Distressed |
| Freeburg Borough | SNY | 173,869.00 | 163,512.00 | 106 | 0 | Not Distressed |
| Freedom Township | BLA | 512,784.00 | 507,303.00 | 101 | 0 | Not Distressed |
| Freehold Township | WAR | 142,160.00 | 121,723.00 | 117 | 0 | Not Distressed |
| Freeland Borough | LUZ | 1,695,377.00 | 1,094,378.00 | 155 | 0 | Not Distressed |
| Freeland Borough Municipal Authority | LUZ | 2,012,858.00 | 1,653,971.00 | 122 | 0 | Not Distressed |
| Freemansburg Borough | NHP | 676,388.00 | 548,513.00 | 123 | 0 | Not Distressed |
| Freeport Borough | ARM | 1,102,753.00 | 817,515.00 | 135 | 0 | Not Distressed |
| Frenchcreek Township | VEN | 273,852.00 | 319,528.00 | 86 | 1 | Minimally Distressed |
| Galeton Borough | POT | 646,354.00 | 888,112.00 | 73 | 1 | Minimally Distressed |
| Gallitzin Borough | CMB | 936,714.00 | 776,339.00 | 121 | 0 | Not Distressed |
| Gallitzin Borough Sewer & Disposal Authority | CMB | 291,556.00 | 368,140.00 | 79 | 1 | Minimally Distressed |
| Geistown Borough | CMB | 312,642.00 | 373,226.00 | 84 | 1 | Minimally Distressed |
| Gettysburg Borough | ADA | 7,550,590.00 | 7,388,033.00 | 102 | 0 | Not Distressed |
| Gettysburg Municipal Authority | ADA | 1,971,488.00 | 2,127,003.00 | 93 | 0 | Not Distressed |
| Gilpin Township | ARM | 571,396.00 | 582,750.00 | 98 | 0 | Not Distressed |
| Girard Borough | ERI | 2,049,229.00 | 2,168,895.00 | 94 | 0 | Not Distressed |
| Glassport Borough | ALL | 1,599,986.00 | 1,833,148.00 | 87 | 1 | Minimally Distressed |
| Glenburn Township | LAC | 100,621.00 | 93,412.00 | 108 | 0 | Not Distressed |
| Glenolden Borough | DEL | 5,708,429.00 | 7,477,202.00 | 76 | 1 | Minimally Distressed |
| Granville Township | MIF | 3,679,610.00 | 4,280,659.00 | 86 | 1 | Minimally Distressed |
| Great Bend Township | SUS | 62,849.00 | 15,497.00 | 406 | 0 | Not Distressed |
| Greater Hazleton Joint Sewer Authority | LUZ | 1,370,861.00 | 2,256,646.00 | 61 | 2 | Moderately Distressed |
| Greater Lebanon Refuse Authority | LEB | 4,952,085.00 | 4,969,183.00 | 100 | 0 | Not Distressed |
| Green Township | IND | 290,054.00 | 215,540.00 | 135 | 0 | Not Distressed |
| Green Tree Borough | ALL | 6,862,307.00 | 7,138,248.00 | 96 | 0 | Not Distressed |
| Greencastle Borough | FRA | 2,884,959.00 | 2,365,909.00 | 122 | 0 | Not Distressed |
| Greene Township | MER | 218,128.00 | 217,278.00 | 100 | 0 | Not Distressed |
| Greenfield Township | BLA | 1,791,848.00 | 767,139.00 | 234 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Greenfield Township | ERI | 442,831.00 | 440,298.00 | 101 | 0 | Not Distressed |
| Greensburg City | WES | 28,907,297.00 | 32,293,846.00 | 90 | 0 | Not Distressed |
| Greenville Borough | MER | 13,358,667.00 | 12,954,921.00 | 103 | 0 | Not Distressed |
| Greenville Borough Municipal Authority | MER | 767,994.00 | 681,618.00 | 113 | 0 | Not Distressed |
| Greenwich Township | BER | 728,938.00 | 686,974.00 | 106 | 0 | Not Distressed |
| Greenwood Township | COL | 185,614.00 | 172,779.00 | 107 | 0 | Not Distressed |
| Grove City Borough | MER | 9,152,001.00 | 10,543,106.00 | 87 | 1 | Minimally Distressed |
| Guilford Township Authority | FRA | 1,188,792.00 | 1,149,073.00 | 103 | 0 | Not Distressed |
| Guilford Water Authority | FRA | 2,611,668.00 | 2,596,106.00 | 101 | 0 | Not Distressed |
| Half Moon Township | CEN | 234,893.00 | 329,127.00 | 71 | 1 | Minimally Distressed |
| Hamburg Borough | BER | 3,265,538.00 | 4,398,957.00 | 74 | 1 | Minimally Distressed |
| Hamilton Township | ADA | 236,456.00 | 219,383.00 | 108 | 0 | Not Distressed |
| Hamiltonban Township | ADA | 390,870.00 | 215,176.00 | 182 | 0 | Not Distressed |
| Hampden Township | CUM | 27,592,233.00 | 30,490,574.00 | 90 | 0 | Not Distressed |
| Hampton Shaler Water Authority | ALL | 5,052,828.00 | 5,277,980.00 | 96 | 0 | Not Distressed |
| Hampton Township | ALL | 19,749,446.00 | 21,123,109.00 | 93 | 0 | Not Distressed |
| Hanover Borough | YOR | 45,593,014.00 | 43,300,391.00 | 105 | 0 | Not Distressed |
| Hanover Township | WAS | 300,499.00 | 329,104.00 | 91 | 0 | Not Distressed |
| Hanover Township | NHP | 7,573,947.00 | 8,438,323.00 | 90 | 0 | Not Distressed |
| Hanover Township | LUZ | 8,290,304.00 | 14,848,454.00 | 56 | 2 | Moderately Distressed |
| Harborcreek Township | ERI | 4,944,746.00 | 5,731,730.00 | 86 | 1 | Minimally Distressed |
| Harmar Township | ALL | 2,358,842.00 | 3,110,160.00 | 76 | 1 | Minimally Distressed |
| Harmony Borough | BUT | 638,957.00 | 766,302.00 | 83 | 1 | Minimally Distressed |
| Harmony Township | BEA | 2,415,342.00 | 2,443,503.00 | 99 | 0 | Not Distressed |
| Harrisburg City | DAU | 225,037,178.00 | 214,102,971.00 | 105 | 0 | Not Distressed |
| Harrison Township | ALL | 12,114,229.00 | 11,597,716.00 | 104 | 0 | Not Distressed |
| Harrison Township Water Authority | ALL | 2,621,622.00 | 2,193,952.00 | 119 | 0 | Not Distressed |
| Harveys Lake Borough | LUZ | 978,473.00 | 311,941.00 | 314 | 0 | Not Distressed |
| Hatboro Borough | MTG | 9,186,205.00 | 10,278,892.00 | 89 | 1 | Minimally Distressed |
| Hatfield Borough | MTG | 1,384,382.00 | 1,637,714.00 | 85 | 1 | Minimally Distressed |
| Hatfield Township | MTG | 17,080,204.00 | 19,474,623.00 | 88 | 1 | Minimally Distressed |
| Hatfield Township Municipal Authority | MTG | 6,731,088.00 | 6,940,635.00 | 97 | 0 | Not Distressed |
| Haverford Township | DEL | 57,484,348.00 | 76,916,278.00 | 75 | 1 | Minimally Distressed |
| Haycock Township | BUC | 710,272.00 | 671,488.00 | 106 | 0 | Not Distressed |
| Hazle Township | LUZ | 342,715.00 | 358,957.00 | 95 | 0 | Not Distressed |
| Hazleton City | LUZ | 36,621,993.00 | 65,456,787.00 | 56 | 2 | Moderately Distressed |
| Hazleton City Water Authority | LUZ | 2,868,447.00 | 4,049,901.00 | 71 | 1 | Minimally Distressed |
| Hazleton Public Transit Authority | LUZ | 47,363.00 | 0.00 | 99 | 0 | Not Distressed |
| Hegins Township | SCH | 899,746.00 | 1,073,814.00 | 84 | 1 | Minimally Distressed |
| Heidelberg Borough | ALL | 590,463.00 | 317,854.00 | 186 | 0 | Not Distressed |
| Heidelberg Township | YOR | 142,112.00 | 131,738.00 | 108 | 0 | Not Distressed |
| Heidelberg Township | LEB | 1,915,455.00 | 490,150.00 | 391 | 0 | Not Distressed |
| Heidelberg Township | BER | 267,685.00 | 237,377.00 | 113 | 0 | Not Distressed |
| Hellam Township | YOR | 2,889,968.00 | 2,959,676.00 | 98 | 0 | Not Distressed |
| Hellertown Borough | NHP | 6,778,545.00 | 5,755,090.00 | 118 | 0 | Not Distressed |
| Hellertown Borough Authority | NHP | 1,029,302.00 | 997,168.00 | 103 | 0 | Not Distressed |
| Hemlock Township | COL | 1,113,242.00 | 1,128,155.00 | 99 | 0 | Not Distressed |
| Hempfield Township | MER | 1,976,116.00 | 2,174,403.00 | 91 | 0 | Not Distressed |
| Hempfield Township | WES | 10,552,833.00 | 12,792,120.00 | 82 | 1 | Minimally Distressed |
| Hereford Township | BER | 258,275.00 | 160,330.00 | 161 | 0 | Not Distressed |
| Hermitage City | MER | 30,446,178.00 | 30,310,428.00 | 100 | 0 | Not Distressed |
| Highland Township | ELK | 55,377.00 | 74,167.00 | 75 | 1 | Minimally Distressed |
| Highspire Borough | DAU | 3,156,879.00 | 4,029,596.00 | 78 | 1 | Minimally Distressed |
| Hilltown Township | BUC | 15,774,079.00 | 16,704,829.00 | 94 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|-----------------------------------|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Hollidaysburg Borough | BLA | 10,762,293.00 | 10,820,670.00 | 99 | 0 | Not Distressed |
| Homer City Borough | IND | 2,442,675.00 | 2,881,445.00 | 85 | 1 | Minimally Distressed |
| Homestead Borough | ALL | 2,207,628.00 | 3,441,252.00 | 64 | 2 | Moderately Distressed |
| Honesdale Borough | WAY | 3,034,262.00 | 4,078,524.00 | 74 | 1 | Minimally Distressed |
| Honey Brook Borough | CHE | 106,120.00 | 136,379.00 | 78 | 1 | Minimally Distressed |
| Hooversville Borough | SOM | 334,030.00 | 438,700.00 | 76 | 1 | Minimally Distressed |
| Hopewell Township | BEA | 13,118,611.00 | 13,726,787.00 | 96 | 0 | Not Distressed |
| Hopewell Township | YOR | 738,647.00 | 762,241.00 | 97 | 0 | Not Distressed |
| Horsham Township | MTG | 22,930,208.00 | 30,104,708.00 | 76 | 1 | Minimally Distressed |
| Horsham Water And Sewer Authority | MTG | 2,764,802.00 | 2,773,800.00 | 100 | 0 | Not Distressed |
| Hughestown Borough | LUZ | 187,104.00 | 135,465.00 | 138 | 0 | Not Distressed |
| Hughesville Borough | LYC | 1,173,171.00 | 1,460,144.00 | 80 | 1 | Minimally Distressed |
| Hummelstown Borough | DAU | 6,026,504.00 | 5,711,240.00 | 106 | 0 | Not Distressed |
| Hunlock Township | LUZ | 435,555.00 | 493,878.00 | 88 | 1 | Minimally Distressed |
| Huntingdon Borough | HUN | 12,382,648.00 | 12,967,051.00 | 95 | 0 | Not Distressed |
| Huntington Township | LUZ | 710,008.00 | 715,890.00 | 99 | 0 | Not Distressed |
| Huston Township | CLE | 113,318.00 | 64,793.00 | 175 | 0 | Not Distressed |
| Hyndman Borough | BED | 1,508,022.00 | 973,256.00 | 155 | 0 | Not Distressed |
| Independence Township | BEA | 748,085.00 | 762,704.00 | 98 | 0 | Not Distressed |
| Indian Lake Borough | SOM | 274,913.00 | 279,570.00 | 98 | 0 | Not Distressed |
| Indiana Borough | IND | 14,506,327.00 | 14,756,589.00 | 98 | 0 | Not Distressed |
| Indiana Township | ALL | 6,398,147.00 | 7,077,921.00 | 90 | 0 | Not Distressed |
| Ingram Borough | ALL | 2,670,570.00 | 2,622,269.00 | 102 | 0 | Not Distressed |
| Irwin Borough | WES | 1,502,212.00 | 1,616,709.00 | 93 | 0 | Not Distressed |
| Jackson Township | BUT | 1,023,760.00 | 1,275,036.00 | 80 | 1 | Minimally Distressed |
| Jackson Township | LUZ | 919,813.00 | 1,077,751.00 | 85 | 1 | Minimally Distressed |
| Jackson Township | LEB | 988,979.00 | 1,015,460.00 | 97 | 0 | Not Distressed |
| Jackson Township | YOR | 2,031,029.00 | 1,987,984.00 | 102 | 0 | Not Distressed |
| Jackson Township Water Authority | CMB | 409,949.00 | 444,120.00 | 92 | 0 | Not Distressed |
| Jeannette City | WES | 11,371,119.00 | 16,328,338.00 | 70 | 1 | Minimally Distressed |
| Jefferson Conservation District | JEF | 722,690.00 | 673,781.00 | 107 | 0 | Not Distressed |
| Jefferson Hills Borough | ALL | 6,854,028.00 | 8,462,764.00 | 81 | 1 | Minimally Distressed |
| Jefferson Township | WAS | 60,203.00 | 78,778.00 | 76 | 1 | Minimally Distressed |
| Jenkins Township | LUZ | 1,241,929.00 | 1,177,785.00 | 105 | 0 | Not Distressed |
| Jenkintown Borough | MTG | 4,768,379.00 | 5,170,538.00 | 92 | 0 | Not Distressed |
| Jenner Township | SOM | 1,134,145.00 | 1,148,104.00 | 99 | 0 | Not Distressed |
| Jermyn Borough | LAC | 499,510.00 | 468,235.00 | 107 | 0 | Not Distressed |
| Jersey Shore Borough | LYC | 1,132,474.00 | 1,267,976.00 | 89 | 1 | Minimally Distressed |
| Jessup Borough | LAC | 507,668.00 | 696,217.00 | 73 | 1 | Minimally Distressed |
| Jim Thorpe Borough | CAR | 3,478,120.00 | 3,908,084.00 | 89 | 1 | Minimally Distressed |
| Johnsonburg Borough | ELK | 2,636,715.00 | 2,913,579.00 | 90 | 0 | Not Distressed |
| Johnsonburg Municipal Authority | ELK | 1,462,966.00 | 1,512,556.00 | 97 | 0 | Not Distressed |
| Johnstown City | CMB | 24,346,181.00 | 48,352,745.00 | 50 | 2 | Moderately Distressed |
| Johnstown City Housing Authority | CMB | 10,965,336.00 | 11,462,532.00 | 96 | 0 | Not Distressed |
| Kane Borough | MCK | 3,603,129.00 | 3,110,980.00 | 116 | 0 | Not Distressed |
| Keating Township | MCK | 743,007.00 | 616,428.00 | 121 | 0 | Not Distressed |
| Kelly Township | UNI | 31,726.00 | 53,524.00 | 59 | 2 | Moderately Distressed |
| Kenhorst Borough | BER | 459,028.00 | 461,355.00 | 99 | 0 | Not Distressed |
| Kennedy Township | ALL | 4,226,175.00 | 5,442,151.00 | 78 | 1 | Minimally Distressed |
| Kennett Square Borough | CHE | 6,339,463.00 | 6,423,760.00 | 99 | 0 | Not Distressed |
| Kennett Township | CHE | 1,014,288.00 | 1,392,841.00 | 73 | 1 | Minimally Distressed |
| Kidder Township | CAR | 1,940,251.00 | 2,492,299.00 | 78 | 1 | Minimally Distressed |
| Kilbuck Township | ALL | 347,078.00 | 558,962.00 | 62 | 2 | Moderately Distressed |
| Kingston Borough | LUZ | 15,145,983.00 | 21,849,664.00 | 69 | 2 | Moderately 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> |
|---|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Kingston Township | LUZ | 4,792,184.00 | 3,972,413.00 | 121 | 0 | Not Distressed |
| Kiskiminetas Township Municipal Authority | ARM | 155,492.00 | 153,908.00 | 101 | 0 | Not Distressed |
| Kittanning Borough | ARM | 7,150,850.00 | 7,702,912.00 | 93 | 0 | Not Distressed |
| Kline Township | SCH | 123,363.00 | 224,292.00 | 55 | 2 | Moderately Distressed |
| Knox Borough | CLA | 799,319.00 | 706,753.00 | 113 | 0 | Not Distressed |
| Kulpmont Borough | NMB | 765,295.00 | 568,215.00 | 135 | 0 | Not Distressed |
| Kulpmont-Marion Heights Jt. Municipal Authority | NMB | 324,745.00 | 224,972.00 | 144 | 0 | Not Distressed |
| Kutztown Borough | BER | 15,701,086.00 | 16,319,228.00 | 96 | 0 | Not Distressed |
| Lackawanna County Transit System Authority | LAC | 3,746,280.00 | 4,867,040.00 | 77 | 1 | Minimally Distressed |
| Lackawaxen Township | PIK | 527,461.00 | 608,000.00 | 87 | 1 | Minimally Distressed |
| Lafayette Township | MCK | 440,693.00 | 642,594.00 | 69 | 2 | Moderately Distressed |
| Laflin Borough | LUZ | 560,019.00 | 268,348.00 | 209 | 0 | Not Distressed |
| Lake City Borough | ERI | 1,022,732.00 | 1,031,404.00 | 99 | 0 | Not Distressed |
| Lake Township | WAY | 323,739.00 | 350,260.00 | 92 | 0 | Not Distressed |
| Lake Township | LUZ | 271,337.00 | 324,722.00 | 84 | 1 | Minimally Distressed |
| Lamar Township | CLI | 58,382.00 | 92,180.00 | 63 | 2 | Moderately Distressed |
| Lancaster Area Sewer Authority | LAN | 7,549,121.00 | 7,866,623.00 | 96 | 0 | Not Distressed |
| Lancaster City | LAN | 129,130,364.00 | 153,647,292.00 | 84 | 1 | Minimally Distressed |
| Lancaster City Parking Authority | LAN | 1,526,397.00 | 1,294,328.00 | 118 | 0 | Not Distressed |
| Lancaster Township | LAN | 3,142,987.00 | 3,343,831.00 | 94 | 0 | Not Distressed |
| Lancaster Township | BUT | 687,615.00 | 815,676.00 | 84 | 1 | Minimally Distressed |
| Lansdale Borough | MTG | 21,520,318.00 | 24,692,100.00 | 87 | 1 | Minimally Distressed |
| Lansdowne Borough | DEL | 11,115,446.00 | 13,030,455.00 | 85 | 1 | Minimally Distressed |
| Lansford Borough | CAR | 976,138.00 | 937,177.00 | 104 | 0 | Not Distressed |
| Lansford-Coaldale Joint Water Authority | CAR | 1,294,229.00 | 1,362,216.00 | 95 | 0 | Not Distressed |
| Larksville Borough | LUZ | 2,625,686.00 | 2,121,399.00 | 124 | 0 | Not Distressed |
| Latimore Township | ADA | 499,994.00 | 625,270.00 | 80 | 1 | Minimally Distressed |
| Latrobe Municipal Authority | WES | 2,585,725.00 | 2,679,038.00 | 97 | 0 | Not Distressed |
| Latrobe City | WES | 9,837,230.00 | 9,688,442.00 | 102 | 0 | Not Distressed |
| Laureldale Borough | BER | 2,401,727.00 | 2,473,636.00 | 97 | 0 | Not Distressed |
| Lawrence Park Township | ERI | 3,503,674.00 | 3,063,947.00 | 114 | 0 | Not Distressed |
| Lawrence Township | CLE | 2,705,371.00 | 3,355,613.00 | 81 | 1 | Minimally Distressed |
| Lebanon City | LEB | 35,506,268.00 | 36,459,927.00 | 97 | 0 | Not Distressed |
| Lebanon City Authority | LEB | 10,552,121.00 | 12,253,994.00 | 86 | 1 | Minimally Distressed |
| Lebanon Community Library | LEB | 567,543.00 | 376,101.00 | 151 | 0 | Not Distressed |
| Leechburg Borough | ARM | 572,616.00 | 792,329.00 | 72 | 1 | Minimally Distressed |
| Leesport Borough | BER | 183,733.00 | 170,774.00 | 108 | 0 | Not Distressed |
| Leet Township | ALL | 2,268,728.00 | 2,248,722.00 | 101 | 0 | Not Distressed |
| Leetsdale Boro Municipal Authority | ALL | 758,711.00 | 763,363.00 | 99 | 0 | Not Distressed |
| Leetsdale Borough | ALL | 1,220,093.00 | 1,655,664.00 | 74 | 1 | Minimally Distressed |
| Lehigh County Authority | LEH | 19,138,400.00 | 20,173,343.00 | 95 | 0 | Not Distressed |
| Lehigh Northampton Airport Authority | LEH | 12,616,656.00 | 12,315,649.00 | 102 | 0 | Not Distressed |
| Lehigh Township | NHP | 5,413,106.00 | 5,967,940.00 | 91 | 0 | Not Distressed |
| Lehigh/Northampton Transportation Authority | LEH | 15,874,171.00 | 20,041,936.00 | 79 | 1 | Minimally Distressed |
| Lehighton Borough | CAR | 9,738,786.00 | 10,327,541.00 | 94 | 0 | Not Distressed |
| Lehighton Water Authority | CAR | 1,753,527.00 | 1,814,096.00 | 97 | 0 | Not Distressed |
| Lehman Township | LUZ | 746,181.00 | 504,988.00 | 148 | 0 | Not Distressed |
| Lemoyne Borough | CUM | 1,823,806.00 | 2,021,108.00 | 90 | 0 | Not Distressed |
| Lewisburg Borough | UNI | 2,294,753.00 | 2,583,718.00 | 89 | 1 | Minimally Distressed |
| Lewistown Borough | MIF | 7,189,866.00 | 7,232,063.00 | 99 | 0 | Not Distressed |
| Lewistown Borough Municipal Authority | MIF | 2,569,767.00 | 2,158,280.00 | 119 | 0 | Not Distressed |
| Liberty Township | MCK | 273,501.00 | 301,289.00 | 91 | 0 | Not Distressed |
| Liberty Township | SUS | 16,995.00 | 17,220.00 | 99 | 0 | Not Distressed |
| Liberty Township | ADA | 307,650.00 | 205,738.00 | 150 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Ligonier Borough | WES | 501,281.00 | 581,826.00 | 86 | 1 | Minimally Distressed |
| Ligonier Township | WES | 1,913,936.00 | 1,543,673.00 | 124 | 0 | Not Distressed |
| Lilly Borough | CMB | 179,405.00 | 183,696.00 | 98 | 0 | Not Distressed |
| Limerick Township | MTG | 8,293,023.00 | 9,336,941.00 | 89 | 1 | Minimally Distressed |
| Limestone Township | CLA | 271,078.00 | 275,819.00 | 98 | 0 | Not Distressed |
| Limestone Township | UNI | 156,208.00 | 187,662.00 | 83 | 1 | Minimally Distressed |
| Lincoln Township | SOM | 313,168.00 | 332,698.00 | 94 | 0 | Not Distressed |
| Linesville Borough | CRA | 287,321.00 | 256,892.00 | 112 | 0 | Not Distressed |
| Lititz Borough | LAN | 7,614,505.00 | 9,372,171.00 | 81 | 1 | Minimally Distressed |
| Littlestown Borough | ADA | 2,590,830.00 | 2,626,873.00 | 99 | 0 | Not Distressed |
| Lock Haven City | CLI | 10,907,670.00 | 11,153,947.00 | 98 | 0 | Not Distressed |
| Locust Township | COL | 494,261.00 | 403,400.00 | 123 | 0 | Not Distressed |
| Logan Township | BLA | 7,662,254.00 | 8,376,881.00 | 91 | 0 | Not Distressed |
| London Grove Township | CHE | 785,501.00 | 1,106,136.00 | 71 | 1 | Minimally Distressed |
| London Grove Township Municipal Authority | CHE | 638,026.00 | 639,570.00 | 100 | 0 | Not Distressed |
| Longswamp Township | BER | 815,319.00 | 893,612.00 | 91 | 0 | Not Distressed |
| Lower Allen Township | CUM | 15,045,679.00 | 14,186,327.00 | 106 | 0 | Not Distressed |
| Lower Allen Township Authority | CUM | 4,291,139.00 | 4,684,963.00 | 92 | 0 | Not Distressed |
| Lower Alsace Township | BER | 1,478,430.00 | 1,762,599.00 | 84 | 1 | Minimally Distressed |
| Lower Bucks County Joint Municipal Authority | BUC | 12,612,795.00 | 16,215,845.00 | 78 | 1 | Minimally Distressed |
| Lower Burrell City | WES | 14,302,417.00 | 17,618,045.00 | 81 | 1 | Minimally Distressed |
| Lower Chanceford Township | YOR | 238,312.00 | 316,540.00 | 75 | 1 | Minimally Distressed |
| Lower Chichester Township | DEL | 1,424,625.00 | 1,488,392.00 | 96 | 0 | Not Distressed |
| Lower Frederick Township | MTG | 331,159.00 | 576,688.00 | 57 | 2 | Moderately Distressed |
| Lower Gwynedd Township | MTG | 12,684,766.00 | 16,150,722.00 | 79 | 1 | Minimally Distressed |
| Lower Heidelberg Township | BER | 2,060,790.00 | 2,212,182.00 | 93 | 0 | Not Distressed |
| Lower Indiana County Municipal Authority | IND | 194,127.00 | 186,164.00 | 104 | 0 | Not Distressed |
| Lower Mahanoy Township | NMB | 78,187.00 | 60,535.00 | 129 | 0 | Not Distressed |
| Lower Makefield Township | BUC | 16,452,276.00 | 21,493,795.00 | 77 | 1 | Minimally Distressed |
| Lower Merion Township | MTG | 191,981,264.00 | 173,800,382.00 | 110 | 0 | Not Distressed |
| Lower Moreland Township | MTG | 20,341,702.00 | 16,281,664.00 | 125 | 0 | Not Distressed |
| Lower Nazareth Township | NHP | 1,746,986.00 | 1,714,103.00 | 102 | 0 | Not Distressed |
| Lower Oxford Township | CHE | 128,889.00 | 160,303.00 | 80 | 1 | Minimally Distressed |
| Lower Paxton Township | DAU | 33,417,116.00 | 42,547,692.00 | 79 | 1 | Minimally Distressed |
| Lower Perkiomen Valley Regional Sewer Authority | MTG | 369,733.00 | 82,262.00 | 449 | 0 | Not Distressed |
| Lower Pottsgrove Township | MTG | 6,399,699.00 | 7,889,237.00 | 81 | 1 | Minimally Distressed |
| Lower Providence Township | MTG | 17,208,878.00 | 20,074,968.00 | 86 | 1 | Minimally Distressed |
| Lower Providence Township Sewer Authority | MTG | 1,607,960.00 | 1,643,532.00 | 98 | 0 | Not Distressed |
| Lower Salford Township | MTG | 10,354,795.00 | 12,400,857.00 | 84 | 1 | Minimally Distressed |
| Lower Saucon Township | NHP | 7,226,186.00 | 7,800,415.00 | 93 | 0 | Not Distressed |
| Lower Southampton Township | BUC | 17,481,216.00 | 22,426,198.00 | 78 | 1 | Minimally Distressed |
| Lower Swatara Township | DAU | 11,849,596.00 | 12,817,281.00 | 92 | 0 | Not Distressed |
| Lower Towamensing Township | CAR | 81,334.00 | 87,114.00 | 93 | 0 | Not Distressed |
| Lower Windsor Township | YOR | 3,704,136.00 | 3,706,606.00 | 100 | 0 | Not Distressed |
| Lower Yoder Township | CMB | 2,308,654.00 | 1,149,642.00 | 201 | 0 | Not Distressed |
| Loyalhanna Township | WES | 415,921.00 | 390,320.00 | 107 | 0 | Not Distressed |
| Loyalsock Township | LYC | 1,687,308.00 | 1,683,452.00 | 100 | 0 | Not Distressed |
| Luzerne Borough | LUZ | 177,283.00 | 176,589.00 | 100 | 0 | Not Distressed |
| Luzerne County Transportation Authority | LUZ | 4,379,958.00 | 8,200,305.00 | 53 | 2 | Moderately Distressed |
| Luzerne Township | FAY | 2,232,151.00 | 690,887.00 | 323 | 0 | Not Distressed |
| Lycoming Sanitary Committee | LYC | 391,321.00 | 391,321.00 | 100 | 0 | Not Distressed |
| Lykens Borough | DAU | 1,159,656.00 | 499,059.00 | 232 | 0 | Not Distressed |
| Lynn Township | LEH | 470,072.00 | 527,817.00 | 89 | 1 | Minimally Distressed |
| Macungie Borough | LEH | 2,465,328.00 | 2,660,745.00 | 93 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Mahanoy City Borough | SCH | 1,534,049.00 | 2,138,748.00 | 72 | 1 | Minimally Distressed |
| Mahanoy Township Authority | SCH | 1,320,550.00 | 1,429,322.00 | 92 | 0 | Not Distressed |
| Mahoning Township | MTR | 6,868,857.00 | 7,764,102.00 | 88 | 1 | Minimally Distressed |
| Mahoning Township | CAR | 1,567,329.00 | 1,454,312.00 | 108 | 0 | Not Distressed |
| Mahoning Township | LAW | 390,528.00 | 494,895.00 | 79 | 1 | Minimally Distressed |
| Mahoning Township Authority | MTR | 310,573.00 | 348,237.00 | 89 | 1 | Minimally Distressed |
| Maidencreek Township | BER | 853,911.00 | 520,311.00 | 164 | 0 | Not Distressed |
| Maidencreek Township Authority | BER | 717,296.00 | 649,785.00 | 110 | 0 | Not Distressed |
| Malvern Borough | CHE | 5,208,087.00 | 3,824,397.00 | 136 | 0 | Not Distressed |
| Manchester Township | YOR | 8,103,272.00 | 9,421,431.00 | 86 | 1 | Minimally Distressed |
| Manheim Borough | LAN | 2,918,393.00 | 2,783,844.00 | 105 | 0 | Not Distressed |
| Manheim Township | LAN | 41,567,218.00 | 47,195,466.00 | 88 | 1 | Minimally Distressed |
| Manheim Township | YOR | 526,352.00 | 544,776.00 | 97 | 0 | Not Distressed |
| Manor Borough | WES | 833,801.00 | 666,782.00 | 125 | 0 | Not Distressed |
| Manor Township | LAN | 11,034,356.00 | 11,973,183.00 | 92 | 0 | Not Distressed |
| Manor Township Joint Municipal Authority | ARM | 899,055.00 | 822,108.00 | 109 | 0 | Not Distressed |
| Mansfield Borough | TIO | 1,802,368.00 | 2,222,978.00 | 81 | 1 | Minimally Distressed |
| Marcus Hook Borough | DEL | 4,614,929.00 | 5,946,606.00 | 78 | 1 | Minimally Distressed |
| Marion Township | BUT | 97,696.00 | 101,676.00 | 96 | 0 | Not Distressed |
| Marlborough Township | MTG | 1,550,968.00 | 1,791,068.00 | 87 | 1 | Minimally Distressed |
| Marple Township | DEL | 16,982,794.00 | 30,480,746.00 | 56 | 2 | Moderately Distressed |
| Mars Borough | BUT | 310,504.00 | 268,135.00 | 116 | 0 | Not Distressed |
| Marshall Township | ALL | 2,912,752.00 | 3,206,162.00 | 91 | 0 | Not Distressed |
| Martinsburg Borough | BLA | 1,240,103.00 | 1,307,207.00 | 95 | 0 | Not Distressed |
| Marysville Borough | PER | 2,591,023.00 | 2,575,567.00 | 101 | 0 | Not Distressed |
| Masontown Borough | FAY | 1,978,596.00 | 1,894,714.00 | 104 | 0 | Not Distressed |
| Matamoras Borough | PIK | 224,147.00 | 81,457.00 | 275 | 0 | Not Distressed |
| Matamoras Municipal Authority | PIK | 321,414.00 | 324,415.00 | 99 | 0 | Not Distressed |
| Maxatawny Township | BER | 620,807.00 | 636,882.00 | 97 | 0 | Not Distressed |
| McAdoo Borough | SCH | 1,956,908.00 | 525,007.00 | 373 | 0 | Not Distressed |
| McCandless Township | ALL | 19,381,612.00 | 20,250,147.00 | 96 | 0 | Not Distressed |
| McCandless Township Sanitary Authority | ALL | 9,807,132.00 | 10,760,680.00 | 91 | 0 | Not Distressed |
| McConnellsburg Borough | FUL | 403,102.00 | 561,233.00 | 72 | 1 | Minimally Distressed |
| McDonald Borough | WAS | 975,829.00 | 780,565.00 | 125 | 0 | Not Distressed |
| McKean County Solid Waste Authority | MCK | 861,372.00 | 516,399.00 | 167 | 0 | Not Distressed |
| McKean Township | ERI | 583,509.00 | 879,991.00 | 66 | 2 | Moderately Distressed |
| McKees Rocks Borough | ALL | 4,367,660.00 | 3,770,854.00 | 116 | 0 | Not Distressed |
| McKeesport City | ALL | 32,578,387.00 | 42,756,451.00 | 76 | 1 | Minimally Distressed |
| McKeesport City Municipal Authority | ALL | 5,852,268.00 | 7,836,039.00 | 75 | 1 | Minimally Distressed |
| McSherrystown Borough | ADA | 1,810,272.00 | 2,324,616.00 | 78 | 1 | Minimally Distressed |
| Mead Township | WAR | 1,247,135.00 | 480,340.00 | 260 | 0 | Not Distressed |
| Meadville City | CRA | 33,160,255.00 | 38,124,266.00 | 87 | 1 | Minimally Distressed |
| Mechanicsburg Borough | CUM | 11,234,228.00 | 11,148,357.00 | 101 | 0 | Not Distressed |
| Media Borough | DEL | 15,076,723.00 | 17,620,552.00 | 86 | 1 | Minimally Distressed |
| Menallen Township | ADA | 286,684.00 | 310,246.00 | 92 | 0 | Not Distressed |
| Mercer Borough | MER | 3,160,539.00 | 3,323,824.00 | 95 | 0 | Not Distressed |
| Mercer County Regional Planning Commission | MER | 2,119,895.00 | 2,077,765.00 | 102 | 0 | Not Distressed |
| Mercersburg Borough | FRA | 864,850.00 | 813,533.00 | 106 | 0 | Not Distressed |
| Meyersdale Borough | SOM | 1,660,470.00 | 1,545,747.00 | 107 | 0 | Not Distressed |
| Mid Mon Valley Water Pollution Control Auth. | WAS | 352,452.00 | 243,671.00 | 145 | 0 | Not Distressed |
| Middle Paxton Township | DAU | 316,218.00 | 330,298.00 | 96 | 0 | Not Distressed |
| Middleburg Borough | SNY | 1,792,069.00 | 1,674,590.00 | 107 | 0 | Not Distressed |
| Middlesex Township | CUM | 3,804,034.00 | 3,295,747.00 | 115 | 0 | Not Distressed |
| Middlesex Township | BUT | 2,005,796.00 | 2,182,575.00 | 92 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Middletown Borough | DAU | 18,389,277.00 | 17,115,018.00 | 107 | 0 | Not Distressed |
| Middletown Township | BUC | 44,784,757.00 | 50,997,788.00 | 88 | 1 | Minimally Distressed |
| Middletown Township | DEL | 3,549,462.00 | 3,363,618.00 | 106 | 0 | Not Distressed |
| Middletown Township Sewer Authority | DEL | 750,191.00 | 784,630.00 | 96 | 0 | Not Distressed |
| Midland Borough | BEA | 1,986,875.00 | 2,600,518.00 | 76 | 1 | Minimally Distressed |
| Midland Borough Municipal Authority | BEA | 1,547,969.00 | 1,474,394.00 | 105 | 0 | Not Distressed |
| Mifflin County Regional Police Department | MIF | 8,881,158.00 | 9,419,597.00 | 94 | 0 | Not Distressed |
| Mifflinburg Borough | UNI | 4,032,142.00 | 4,304,794.00 | 94 | 0 | Not Distressed |
| Mifflintown Borough | JUN | 83,154.00 | 116,816.00 | 71 | 1 | Minimally Distressed |
| Mifflintown Municipal Authority | JUN | 522,768.00 | 463,356.00 | 113 | 0 | Not Distressed |
| Milford Borough | PIK | 543,946.00 | 645,245.00 | 84 | 1 | Minimally Distressed |
| Milford Township | BUC | 1,604,480.00 | 1,634,400.00 | 98 | 0 | Not Distressed |
| Milford Township | PIK | 30,069.00 | 34,761.00 | 87 | 1 | Minimally Distressed |
| Millbourne Borough | DEL | 353,855.00 | 787,999.00 | 45 | 3 | Severely Distressed |
| Millcreek Township | ERI | 57,007,573.00 | 64,029,619.00 | 89 | 1 | Minimally Distressed |
| Millcreek Township | LEB | 688,315.00 | 760,819.00 | 90 | 0 | Not Distressed |
| Miller Township | PER | 31,451.00 | 42,764.00 | 74 | 1 | Minimally Distressed |
| Millersburg Borough | DAU | 1,647,911.00 | 1,443,195.00 | 114 | 0 | Not Distressed |
| Millerstown Borough | PER | 200,147.00 | 145,843.00 | 137 | 0 | Not Distressed |
| Millersville Borough | LAN | 6,676,670.00 | 7,510,311.00 | 89 | 1 | Minimally Distressed |
| Millvale Borough | ALL | 2,041,409.00 | 2,081,077.00 | 98 | 0 | Not Distressed |
| Millville Borough | COL | 393,502.00 | 351,950.00 | 112 | 0 | Not Distressed |
| Milton Borough | NMB | 6,074,383.00 | 7,351,217.00 | 83 | 1 | Minimally Distressed |
| Milton Regional Sewer Authority | NMB | 917,897.00 | 1,289,294.00 | 71 | 1 | Minimally Distressed |
| Minersville Borough | SCH | 4,535,557.00 | 5,033,034.00 | 90 | 0 | Not Distressed |
| Mohnton Borough | BER | 844,653.00 | 943,644.00 | 90 | 0 | Not Distressed |
| Mon Valley Sewage Authority | WAS | 4,026,963.00 | 4,331,418.00 | 93 | 0 | Not Distressed |
| Monaca Borough | BEA | 4,695,251.00 | 4,399,031.00 | 107 | 0 | Not Distressed |
| Monessen City | WES | 5,959,493.00 | 7,440,928.00 | 80 | 1 | Minimally Distressed |
| Monongahela City | WAS | 4,897,438.00 | 5,064,984.00 | 97 | 0 | Not Distressed |
| Monongahela City Municipal Authority | WAS | 1,052,964.00 | 1,064,579.00 | 99 | 0 | Not Distressed |
| Monroeville Borough | ALL | 73,705,062.00 | 85,858,104.00 | 86 | 1 | Minimally Distressed |
| Monroeville Convention & Visitors Bureau | ALL | 110,252.00 | 98,787.00 | 112 | 0 | Not Distressed |
| Monroeville Municipal Authority | ALL | 12,860,064.00 | 13,870,846.00 | 93 | 0 | Not Distressed |
| Montgomery Borough | LYC | 1,428,373.00 | 1,586,955.00 | 90 | 0 | Not Distressed |
| Montgomery Township | MTG | 19,809,879.00 | 21,715,581.00 | 91 | 0 | Not Distressed |
| Montour Township | COL | 260,820.00 | 162,205.00 | 161 | 0 | Not Distressed |
| Montoursville Borough | LYC | 2,306,761.00 | 2,420,903.00 | 95 | 0 | Not Distressed |
| Montrose Borough | SUS | 684,638.00 | 676,968.00 | 101 | 0 | Not Distressed |
| Montrose Municipal Authority | SUS | 89,468.00 | 85,268.00 | 105 | 0 | Not Distressed |
| Moon Township | ALL | 25,543,835.00 | 25,682,090.00 | 99 | 0 | Not Distressed |
| Moon Township Municipal Authority | ALL | 10,700,952.00 | 10,660,809.00 | 100 | 0 | Not Distressed |
| Moore Township | NHP | 3,771,007.00 | 3,708,597.00 | 102 | 0 | Not Distressed |
| Moosic Borough | LAC | 4,912,658.00 | 5,232,407.00 | 94 | 0 | Not Distressed |
| Morris Township | CLE | 153,471.00 | 180,486.00 | 85 | 1 | Minimally Distressed |
| Morris-Cooper Regional Police Commission | CLE | 271,602.00 | 352,224.00 | 77 | 1 | Minimally Distressed |
| Morrisville Borough | BUC | 14,678,092.00 | 13,902,522.00 | 106 | 0 | Not Distressed |
| Morrisville Borough Municipal Authority | BUC | 7,511,473.00 | 7,801,624.00 | 96 | 0 | Not Distressed |
| Morton Borough | DEL | 2,194,824.00 | 2,785,012.00 | 79 | 1 | Minimally Distressed |
| Moscow Borough | LAC | 912,011.00 | 698,178.00 | 131 | 0 | Not Distressed |
| Mount Jewett Borough Authority | MCK | 81,493.00 | 13,957.00 | 584 | 0 | Not Distressed |
| Mount Joy Borough Authority | LAN | 1,883,822.00 | 1,633,725.00 | 115 | 0 | Not Distressed |
| Mount Joy Township Authority | LAN | 477,121.00 | 364,939.00 | 131 | 0 | Not Distressed |
| Mount Penn Borough Municipal Authority | BER | 744,350.00 | 877,998.00 | 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> |
|---|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Mount Pocono Borough | MNR | 449,099.00 | 428,665.00 | 105 | 0 | Not Distressed |
| Mount Union Borough | HUN | 3,424,617.00 | 3,160,521.00 | 108 | 0 | Not Distressed |
| Mt Carmel Borough | NMB | 7,769,433.00 | 8,486,615.00 | 92 | 0 | Not Distressed |
| Mt Carmel Township | NMB | 625,188.00 | 1,115,487.00 | 56 | 2 | Moderately Distressed |
| Mt Gretna Borough | LEB | 1,002,220.00 | 937,824.00 | 107 | 0 | Not Distressed |
| Mt Holly Springs Borough | CUM | 1,334,128.00 | 1,481,281.00 | 90 | 0 | Not Distressed |
| Mt Jewett Borough | MCK | 529,819.00 | 307,151.00 | 172 | 0 | Not Distressed |
| Mt Joy Borough | LAN | 6,098,292.00 | 6,455,166.00 | 94 | 0 | Not Distressed |
| Mt Joy Township | LAN | 1,659,316.00 | 1,499,618.00 | 111 | 0 | Not Distressed |
| Mt Lebanon Township | ALL | 79,076,334.00 | 86,069,752.00 | 92 | 0 | Not Distressed |
| Mt Oliver Borough | ALL | 1,623,343.00 | 1,232,317.00 | 132 | 0 | Not Distressed |
| Mt Penn Borough | BER | 547,483.00 | 534,784.00 | 102 | 0 | Not Distressed |
| Mt Pleasant Borough | WES | 5,025,996.00 | 3,106,128.00 | 162 | 0 | Not Distressed |
| Mt Pleasant Township | WES | 7,119,995.00 | 7,804,092.00 | 91 | 0 | Not Distressed |
| Mt Pleasant Township | WAS | 1,061,774.00 | 1,090,369.00 | 97 | 0 | Not Distressed |
| Muhlenberg Township | BER | 17,446,839.00 | 22,956,659.00 | 76 | 1 | Minimally Distressed |
| Muhlenberg Township Authority | BER | 1,812,873.00 | 1,986,962.00 | 91 | 0 | Not Distressed |
| Muncy Borough | LYC | 1,722,591.00 | 1,919,754.00 | 90 | 0 | Not Distressed |
| Muncy Township | LYC | 235,065.00 | 227,666.00 | 103 | 0 | Not Distressed |
| Munhall Borough | ALL | 13,976,036.00 | 13,792,228.00 | 101 | 0 | Not Distressed |
| Murrysville Borough | WES | 18,712,434.00 | 18,673,725.00 | 100 | 0 | Not Distressed |
| Myerstown Borough | LEB | 1,932,088.00 | 1,748,954.00 | 110 | 0 | Not Distressed |
| Nanticoke City | LUZ | 7,573,056.00 | 9,998,881.00 | 76 | 1 | Minimally Distressed |
| Nanty Glo Borough | CMB | 979,687.00 | 667,685.00 | 147 | 0 | Not Distressed |
| Nanty Glo Sanitary Sewer Authority | CMB | 169,669.00 | 172,186.00 | 99 | 0 | Not Distressed |
| Nanty Glo Water Authority | CMB | 532,725.00 | 426,068.00 | 125 | 0 | Not Distressed |
| Narberth Borough | MTG | 5,778,363.00 | 6,929,671.00 | 83 | 1 | Minimally Distressed |
| Nazareth Borough | NHP | 6,393,755.00 | 3,623,277.00 | 176 | 0 | Not Distressed |
| Neshannock Township | LAW | 2,818,080.00 | 3,146,695.00 | 90 | 0 | Not Distressed |
| Nesquehoning Borough | CAR | 1,757,355.00 | 2,053,717.00 | 86 | 1 | Minimally Distressed |
| Nesquehoning Borough Authority | CAR | 363,259.00 | 376,289.00 | 97 | 0 | Not Distressed |
| Nether Providence Township | DEL | 7,084,235.00 | 10,649,596.00 | 67 | 2 | Moderately Distressed |
| Neville Township | ALL | 1,392,064.00 | 1,774,098.00 | 78 | 1 | Minimally Distressed |
| New Bethlehem Borough | CLA | 362,908.00 | 372,915.00 | 97 | 0 | Not Distressed |
| New Brighton Borough | BEA | 5,993,110.00 | 6,107,879.00 | 98 | 0 | Not Distressed |
| New Britain Borough | BUC | 73,101.00 | 109,334.00 | 67 | 2 | Moderately Distressed |
| New Britain Township | BUC | 9,030,702.00 | 8,809,707.00 | 103 | 0 | Not Distressed |
| New Castle City | LAW | 29,433,722.00 | 49,318,241.00 | 60 | 2 | Moderately Distressed |
| New Castle Sanitation Authority | LAW | 1,002,698.00 | 792,764.00 | 126 | 0 | Not Distressed |
| New Castle Township | SCH | 74,885.00 | 63,269.00 | 118 | 0 | Not Distressed |
| New Cumberland Borough | CUM | 9,993,900.00 | 10,190,553.00 | 98 | 0 | Not Distressed |
| New Eagle Borough | WAS | 1,135,460.00 | 946,097.00 | 120 | 0 | Not Distressed |
| New Freedom Borough | YOR | 2,645,139.00 | 2,815,570.00 | 94 | 0 | Not Distressed |
| New Garden Township | CHE | 5,605,432.00 | 6,089,044.00 | 92 | 0 | Not Distressed |
| New Hanover Township | MTG | 5,600,588.00 | 5,789,582.00 | 97 | 0 | Not Distressed |
| New Holland Borough | LAN | 7,776,435.50 | 8,147,311.50 | 95 | 0 | Not Distressed |
| New Hope Borough | BUC | 2,847,424.00 | 3,231,849.00 | 88 | 1 | Minimally Distressed |
| New Kensington City | WES | 19,598,399.00 | 21,881,133.00 | 90 | 0 | Not Distressed |
| New Kensington City Municipal Authority | WES | 5,133,719.00 | 4,867,353.00 | 105 | 0 | Not Distressed |
| New Kensington City Sanitary Authority | WES | 5,566,714.00 | 5,738,783.00 | 97 | 0 | Not Distressed |
| New Milford Township | SUS | 184,700.00 | 415,745.00 | 44 | 3 | Severely Distressed |
| New Sewickley Township | BEA | 2,658,850.00 | 2,621,152.00 | 101 | 0 | Not Distressed |
| New Stanton Borough | WES | 345,889.00 | 346,311.00 | 100 | 0 | Not Distressed |
| New Wilmington Borough | LAW | 4,247,572.00 | 3,728,039.00 | 114 | 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> |
|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Newberry Township | YOR | 7,075,265.00 | 8,797,978.00 | 80 | 1 | Minimally Distressed |
| Newport Borough | PER | 1,765,120.00 | 957,762.00 | 184 | 0 | Not Distressed |
| Newport Borough Water Authority | PER | 165,426.00 | 137,904.00 | 120 | 0 | Not Distressed |
| Newport Township | LUZ | 1,367,748.00 | 940,129.00 | 145 | 0 | Not Distressed |
| Newton Township | LAC | 311,949.00 | 548,400.00 | 57 | 2 | Moderately Distressed |
| Newtown Township | BUC | 18,629,940.00 | 20,017,885.00 | 93 | 0 | Not Distressed |
| Newtown Township | DEL | 12,137,247.00 | 12,902,127.00 | 94 | 0 | Not Distressed |
| Newville Borough | CUM | 961,143.00 | 889,603.00 | 108 | 0 | Not Distressed |
| Nicholson Township | FAY | 250,325.00 | 256,509.00 | 98 | 0 | Not Distressed |
| Nockamixon Township | BUC | 638,600.00 | 608,404.00 | 105 | 0 | Not Distressed |
| Norristown Borough | MTG | 39,565,008.00 | 55,646,390.00 | 71 | 1 | Minimally Distressed |
| Norristown Municipal Waste Authority | MTG | 151,630.00 | 150,485.00 | 101 | 0 | Not Distressed |
| North & South Shenango Joint Municipal Authority | CRA | 1,030,965.00 | 911,341.00 | 113 | 0 | Not Distressed |
| North Apollo Borough | ARM | 96,307.00 | 87,457.00 | 110 | 0 | Not Distressed |
| North Belle Vernon Borough | WES | 657,075.00 | 769,602.00 | 85 | 1 | Minimally Distressed |
| North Bethlehem Township | WAS | 292,375.00 | 372,520.00 | 78 | 1 | Minimally Distressed |
| North Braddock Borough | ALL | 1,966,607.00 | 2,406,454.00 | 82 | 1 | Minimally Distressed |
| North Catasauqua Borough | NHP | 1,929,596.00 | 1,966,914.00 | 98 | 0 | Not Distressed |
| North Centre Township | COL | 107,235.00 | 93,755.00 | 114 | 0 | Not Distressed |
| North Codorus Township | YOR | 943,619.00 | 923,791.00 | 102 | 0 | Not Distressed |
| North Cornwall Township | LEB | 3,242,841.00 | 3,958,588.00 | 82 | 1 | Minimally Distressed |
| North Coventry Municipal Authority | CHE | 763,249.00 | 798,948.00 | 96 | 0 | Not Distressed |
| North Coventry Township | CHE | 7,945,824.00 | 7,752,044.00 | 102 | 0 | Not Distressed |
| North East Borough | ERI | 8,642,541.00 | 8,551,435.00 | 101 | 0 | Not Distressed |
| North Fayette Township | ALL | 11,683,185.00 | 13,173,107.00 | 89 | 1 | Minimally Distressed |
| North Franklin Township | WAS | 2,519,122.00 | 3,089,146.00 | 82 | 1 | Minimally Distressed |
| North Hopewell Township | YOR | 290,176.00 | 398,562.00 | 73 | 1 | Minimally Distressed |
| North Huntingdon Township | WES | 27,704,898.00 | 30,522,712.00 | 91 | 0 | Not Distressed |
| North Huntingdon Township Municipal Authority | WES | 6,986,567.00 | 7,245,023.00 | 96 | 0 | Not Distressed |
| North Lebanon Township | LEB | 5,625,216.00 | 6,239,963.00 | 90 | 0 | Not Distressed |
| North Londonderry Township | LEB | 4,162,173.00 | 3,934,213.00 | 106 | 0 | Not Distressed |
| North Middleton Authority | CUM | 2,597,470.00 | 2,512,009.00 | 103 | 0 | Not Distressed |
| North Middleton Township | CUM | 6,155,517.00 | 5,919,501.00 | 104 | 0 | Not Distressed |
| North Sewickley Township | BEA | 424,453.00 | 377,807.00 | 112 | 0 | Not Distressed |
| North Shenango Township | CRA | 159,314.00 | 227,337.00 | 70 | 1 | Minimally Distressed |
| North Strabane Township | WAS | 10,586,774.00 | 10,133,235.00 | 104 | 0 | Not Distressed |
| North Towanda Township | BRA | 99,453.00 | 147,745.00 | 67 | 2 | Moderately Distressed |
| North Versailles Township | ALL | 12,213,853.00 | 13,377,957.00 | 91 | 0 | Not Distressed |
| North Wales Borough | MTG | 1,486,399.00 | 1,394,253.00 | 107 | 0 | Not Distressed |
| Northampton Borough | NHP | 8,172,598.00 | 8,544,672.00 | 96 | 0 | Not Distressed |
| Northampton Borough Municipal Authority | NHP | 8,187,538.00 | 7,942,907.00 | 103 | 0 | Not Distressed |
| Northampton Township | BUC | 29,362,825.00 | 35,873,276.00 | 82 | 1 | Minimally Distressed |
| Northeastern Regional Police | YOR | 6,853,470.00 | 6,777,368.00 | 101 | 0 | Not Distressed |
| Northern Berks Regional Police Department | BER | 5,292,470.00 | 5,392,734.00 | 98 | 0 | Not Distressed |
| Northern Cambria Borough | CMB | 1,342,703.00 | 1,275,590.00 | 105 | 0 | Not Distressed |
| Northern Lancaster County Authority | LAN | 793,878.00 | 864,994.00 | 92 | 0 | Not Distressed |
| Northern Lancaster County Regional Police Dept | LAN | 8,452,835.00 | 8,481,275.00 | 100 | 0 | Not Distressed |
| Northern Regional Police | ALL | 14,300,959.00 | 15,404,220.00 | 93 | 0 | Not Distressed |
| Northern York County Regional Police | YOR | 18,183,346.00 | 24,789,481.00 | 73 | 1 | Minimally Distressed |
| Northumberland Borough | NMB | 3,558,598.00 | 3,587,278.00 | 99 | 0 | Not Distressed |
| Northwest Regional Police Department | LAN | 5,876,212.00 | 7,007,095.00 | 84 | 1 | Minimally Distressed |
| Norwegian Township | SCH | 276,292.00 | 286,165.00 | 97 | 0 | Not Distressed |
| Norwood Borough | DEL | 3,302,323.00 | 3,302,375.00 | 100 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Nottingham Township | WAS | 625,308.00 | 775,880.00 | 81 | 1 | Minimally Distressed |
| Oakdale Borough | ALL | 101,379.00 | 195,885.00 | 52 | 2 | Moderately Distressed |
| Oakland Township | VEN | 188,493.00 | 200,998.00 | 94 | 0 | Not Distressed |
| Oakmont Borough | ALL | 4,513,325.00 | 5,247,344.00 | 86 | 1 | Minimally Distressed |
| Oakmont Borough Municipal Authority | ALL | 9,014,656.00 | 11,299,612.00 | 80 | 1 | Minimally Distressed |
| Ohara Township | ALL | 10,826,511.00 | 9,662,319.00 | 112 | 0 | Not Distressed |
| Ohio Township | ALL | 6,843,199.00 | 8,438,093.00 | 81 | 1 | Minimally Distressed |
| Oil City City | VEN | 27,781,035.00 | 28,069,110.00 | 99 | 0 | Not Distressed |
| Oilcreek Township | VEN | 38,407.00 | 47,056.00 | 82 | 1 | Minimally Distressed |
| Old Forge Borough | LAC | 2,478,492.00 | 1,549,980.00 | 160 | 0 | Not Distressed |
| Old Lycoming Township | LYC | 5,629,057.00 | 5,782,051.00 | 97 | 0 | Not Distressed |
| Oley Township | BER | 878,545.00 | 985,396.00 | 89 | 1 | Minimally Distressed |
| Oliver Township | MIF | 174,114.00 | 203,696.00 | 85 | 1 | Minimally Distressed |
| Olyphant Borough | LAC | 2,538,750.00 | 3,144,810.00 | 81 | 1 | Minimally Distressed |
| Orangeville Area Police Board | COL | 438,788.00 | 440,090.00 | 100 | 0 | Not Distressed |
| Orwigsburg Borough | SCH | 3,570,808.00 | 2,796,922.00 | 128 | 0 | Not Distressed |
| Osceola Borough | CLE | 51,669.00 | 62,001.00 | 83 | 1 | Minimally Distressed |
| Oxford Borough | CHE | 2,546,901.00 | 2,937,668.00 | 87 | 1 | Minimally Distressed |
| Paint Township | SOM | 782,165.00 | 681,415.00 | 115 | 0 | Not Distressed |
| Palmer Township | NHP | 16,320,736.00 | 16,320,752.00 | 100 | 0 | Not Distressed |
| Palmerton Borough | CAR | 5,470,585.00 | 5,736,037.00 | 95 | 0 | Not Distressed |
| Palmyra Borough | LEB | 7,359,068.00 | 7,872,228.00 | 93 | 0 | Not Distressed |
| Palo Alto Borough | SCH | 261,291.00 | 29,997.00 | 871 | 0 | Not Distressed |
| Paradise Township | LAN | 641,142.00 | 601,087.00 | 107 | 0 | Not Distressed |
| Parker Area Authority | ARM | 71,062.00 | 171,794.00 | 41 | 3 | Severely Distressed |
| Parquesburg Borough | CHE | 3,081,254.00 | 2,985,992.00 | 103 | 0 | Not Distressed |
| Parks Township | ARM | 752,081.00 | 1,090,727.00 | 69 | 2 | Moderately Distressed |
| Parks Township Municipal Authority | ARM | 111,878.00 | 119,792.00 | 93 | 0 | Not Distressed |
| Parkside Borough | DEL | 591,909.00 | 834,542.00 | 71 | 1 | Minimally Distressed |
| Patterson Township | BEA | 1,324,183.00 | 1,208,790.00 | 110 | 0 | Not Distressed |
| Patton Borough | CMB | 1,060,763.00 | 1,289,059.00 | 82 | 1 | Minimally Distressed |
| Patton Township | CEN | 7,520,701.00 | 7,578,324.00 | 99 | 0 | Not Distressed |
| Paupack Township | WAY | 414,420.00 | 395,925.00 | 105 | 0 | Not Distressed |
| Paxtang Borough | DAU | 1,636,059.00 | 1,803,677.00 | 91 | 0 | Not Distressed |
| Penbrook Borough | DAU | 5,472,313.00 | 4,662,269.00 | 117 | 0 | Not Distressed |
| Penn Hills Township | ALL | 46,749,595.00 | 65,130,325.00 | 72 | 1 | Minimally Distressed |
| Penn Township | WES | 6,173,967.00 | 9,688,593.00 | 64 | 2 | Moderately Distressed |
| Penn Township | CEN | 152,788.00 | 229,918.00 | 66 | 2 | Moderately Distressed |
| Penn Township | LAN | 1,266,259.00 | 1,239,109.00 | 102 | 0 | Not Distressed |
| Penn Township | YOR | 12,468,327.00 | 15,721,730.00 | 79 | 1 | Minimally Distressed |
| Penn Township | CUM | 145,734.00 | 140,643.00 | 104 | 0 | Not Distressed |
| Penn Township | PER | 479,212.00 | 299,191.00 | 160 | 0 | Not Distressed |
| Penn Township | BUT | 1,397,397.00 | 1,000,217.00 | 140 | 0 | Not Distressed |
| Penndel Borough | BUC | 333,587.00 | 331,999.00 | 100 | 0 | Not Distressed |
| Pennridge Regional Police Department | BUC | 6,839,766.00 | 6,060,620.00 | 113 | 0 | Not Distressed |
| Pennridge Wastewater Treatment Authority | BUC | 2,772,766.00 | 2,713,789.00 | 102 | 0 | Not Distressed |
| Pennsburg Borough | MTG | 541,682.00 | 518,538.00 | 104 | 0 | Not Distressed |
| Pennsbury Township | CHE | 878,843.00 | 880,993.00 | 100 | 0 | Not Distressed |
| Perkasie Borough | BUC | 16,688,462.00 | 17,064,428.00 | 98 | 0 | Not Distressed |
| Perkasie Regional Authority | BUC | 2,707,887.00 | 2,960,682.00 | 91 | 0 | Not Distressed |
| Perryopolis Borough | FAY | 426,278.00 | 491,115.00 | 87 | 1 | Minimally Distressed |
| Peters Creek Sanitary Authority | WAS | 414,537.00 | 434,139.00 | 95 | 0 | Not Distressed |
| Peters Township | FRA | 518,668.00 | 496,711.00 | 104 | 0 | Not Distressed |
| Peters Township | WAS | 13,824,926.00 | 15,129,639.00 | 91 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Philadelphia City | PHI | 4,863,413,000.00 | 10,800,392,000.00 | 45 | 3 | Severely Distressed |
| Philadelphia City Redevelopment Authority | PHI | 43,579,261.00 | 52,399,635.00 | 83 | 1 | Minimally Distressed |
| Philipsburg Borough | CEN | 1,058,062.00 | 983,425.00 | 108 | 0 | Not Distressed |
| Phoenixville Borough | CHE | 20,853,002.00 | 19,069,842.00 | 109 | 0 | Not Distressed |
| Pike Township | BER | 275,615.00 | 295,385.00 | 93 | 0 | Not Distressed |
| Pine Creek Township | JEF | 78,063.00 | 118,352.00 | 66 | 2 | Moderately Distressed |
| Pine Creek Township | CLI | 194,486.00 | 70,829.00 | 275 | 0 | Not Distressed |
| Pine Grove Borough | SCH | 2,407,807.00 | 1,535,674.00 | 157 | 0 | Not Distressed |
| Pine Grove Township | SCH | 408,081.00 | 419,174.00 | 97 | 0 | Not Distressed |
| Pine Township | MER | 406,163.00 | 493,876.00 | 82 | 1 | Minimally Distressed |
| Pitcairn Borough | ALL | 1,653,280.00 | 1,916,463.00 | 86 | 1 | Minimally Distressed |
| Pittsburgh City | ALL | 687,547,580.00 | 1,205,509,606.00 | 57 | 2 | Moderately Distressed |
| Pittsburgh Public Parking Authority | ALL | 12,304,314.00 | 11,034,673.00 | 112 | 0 | Not Distressed |
| Pittston City | LUZ | 8,448,425.00 | 10,593,586.00 | 80 | 1 | Minimally Distressed |
| Pittston Township | LUZ | 743,700.00 | 902,846.00 | 82 | 1 | Minimally Distressed |
| Plainfield Township | NHP | 898,094.00 | 994,920.00 | 90 | 0 | Not Distressed |
| Plains Township | LUZ | 7,151,361.00 | 10,637,637.00 | 67 | 2 | Moderately Distressed |
| Pleasant Hills Borough | ALL | 13,527,260.00 | 13,257,802.00 | 102 | 0 | Not Distressed |
| Pleasant Township | WAR | 1,100,524.00 | 1,149,695.00 | 96 | 0 | Not Distressed |
| Plum Borough | ALL | 11,216,519.00 | 14,768,161.00 | 76 | 1 | Minimally Distressed |
| Plumcreek Township | ARM | 368,135.00 | 410,145.00 | 90 | 0 | Not Distressed |
| Plumstead Township | BUC | 8,534,730.00 | 9,199,200.00 | 93 | 0 | Not Distressed |
| Plymouth Borough | LUZ | 1,048,608.00 | 1,405,636.00 | 75 | 1 | Minimally Distressed |
| Plymouth Township | MTG | 51,028,972.00 | 53,070,918.00 | 96 | 0 | Not Distressed |
| Pocono Mountain Regional Police Department | MNR | 14,494,268.00 | 14,418,201.00 | 101 | 0 | Not Distressed |
| Pocono Township | MNR | 5,034,912.00 | 5,295,703.00 | 95 | 0 | Not Distressed |
| Pocopson Township | CHE | 386,585.00 | 366,837.00 | 105 | 0 | Not Distressed |
| Point Township | NMB | 2,709,221.00 | 2,503,060.00 | 108 | 0 | Not Distressed |
| Polk Township | MNR | 531,525.00 | 492,749.00 | 108 | 0 | Not Distressed |
| Port Allegany Borough | MCK | 1,935,601.00 | 2,697,899.00 | 72 | 1 | Minimally Distressed |
| Port Carbon Borough | SCH | 813,831.00 | 1,001,304.00 | 81 | 1 | Minimally Distressed |
| Port Vue Borough | ALL | 745,405.00 | 563,171.00 | 132 | 0 | Not Distressed |
| Portage Area Sewer Authority | CMB | 242,913.00 | 238,817.00 | 102 | 0 | Not Distressed |
| Portage Borough | CMB | 1,039,655.00 | 765,141.00 | 136 | 0 | Not Distressed |
| Portage Borough Municipal Authority | CMB | 912,516.00 | 920,399.00 | 99 | 0 | Not Distressed |
| Porter Township | CLA | 59,858.00 | 58,360.00 | 103 | 0 | Not Distressed |
| Pottstown Borough | MTG | 37,651,970.00 | 41,664,523.00 | 90 | 0 | Not Distressed |
| Pottsville City | SCH | 14,664,305.00 | 17,393,458.00 | 84 | 1 | Minimally Distressed |
| Pringle Borough | LUZ | 4,431.00 | 9,305.00 | 48 | 3 | Severely Distressed |
| Prospect Park Borough | DEL | 4,682,697.00 | 5,843,979.00 | 80 | 1 | Minimally Distressed |
| Providence Township | LAN | 641,497.00 | 716,047.00 | 90 | 0 | Not Distressed |
| Pulaski Township | LAW | 805,138.00 | 597,312.00 | 135 | 0 | Not Distressed |
| Pulaski Township | BEA | 119,179.00 | 122,361.00 | 97 | 0 | Not Distressed |
| Punxsutawney Borough | JEF | 2,292,621.00 | 3,093,879.00 | 74 | 1 | Minimally Distressed |
| Pymatuning Township | MER | 2,578,784.00 | 1,735,411.00 | 149 | 0 | Not Distressed |
| Quakertown Borough | BUC | 14,336,272.00 | 18,084,547.00 | 79 | 1 | Minimally Distressed |
| Quarryville Borough | LAN | 1,469,611.00 | 1,650,624.00 | 89 | 1 | Minimally Distressed |
| Raccoon Township | BEA | 1,083,775.00 | 1,556,917.00 | 70 | 1 | Minimally Distressed |
| Radnor Township | DEL | 48,559,412.00 | 68,925,373.00 | 70 | 1 | Minimally Distressed |
| Ralpho Township | NMB | 1,105,842.00 | 1,595,308.00 | 69 | 2 | Moderately Distressed |
| Rankin Borough | ALL | 1,215,477.00 | 427,521.00 | 284 | 0 | Not Distressed |
| Ransom Township | LAC | 288,580.00 | 280,645.00 | 103 | 0 | Not Distressed |
| Rapho Township | LAN | 720,865.00 | 647,554.00 | 111 | 0 | Not Distressed |
| Rayne Township | IND | 219,821.00 | 193,385.00 | 114 | 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> |
|--|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Reading City | BER | 213,054,724.00 | 297,150,445.00 | 72 | 1 | Minimally Distressed |
| Reading Township | ADA | 665,644.00 | 576,362.00 | 115 | 0 | Not Distressed |
| Red Lion Borough | YOR | 4,639,233.00 | 4,308,650.00 | 108 | 0 | Not Distressed |
| Red Rose Transit Authority | LAN | 6,273,606.00 | 6,974,802.00 | 90 | 0 | Not Distressed |
| Redstone Township | FAY | 1,943,326.00 | 958,399.00 | 203 | 0 | Not Distressed |
| Renovo Borough | CLI | 696,437.00 | 210,682.00 | 331 | 0 | Not Distressed |
| Reserve Township | ALL | 3,783,838.00 | 2,529,728.00 | 150 | 0 | Not Distressed |
| Reynoldsville Borough | JEF | 781,019.00 | 1,020,316.00 | 77 | 1 | Minimally Distressed |
| Rice Township | LUZ | 1,146,370.00 | 1,174,450.00 | 98 | 0 | Not Distressed |
| Richhill Township | GRE | 296,746.00 | 333,601.00 | 89 | 1 | Minimally Distressed |
| Richland Borough | LEB | 471,360.00 | 719,375.00 | 66 | 2 | Moderately Distressed |
| Richland Township | BUC | 5,127,093.00 | 5,538,075.00 | 93 | 0 | Not Distressed |
| Richland Township | CMB | 10,854,212.00 | 12,280,708.00 | 88 | 1 | Minimally Distressed |
| Ridgway Borough | ELK | 3,728,532.00 | 4,016,382.00 | 93 | 0 | Not Distressed |
| Ridgway Township | ELK | 680,224.00 | 626,660.00 | 109 | 0 | Not Distressed |
| Ridley Park Borough | DEL | 6,459,512.00 | 6,244,464.00 | 103 | 0 | Not Distressed |
| Ridley Township | DEL | 32,814,595.00 | 34,591,229.00 | 95 | 0 | Not Distressed |
| Riverside Borough | NMB | 1,629,930.00 | 1,561,696.00 | 104 | 0 | Not Distressed |
| Riverview Sanitary Authority | ALL | 521,649.00 | 485,217.00 | 108 | 0 | Not Distressed |
| Roaring Brook Township | LAC | 496,626.00 | 829,666.00 | 60 | 2 | Moderately Distressed |
| Roaring Spring Borough | BLA | 2,043,523.00 | 1,640,578.00 | 125 | 0 | Not Distressed |
| Robeson Township | BER | 2,986,344.00 | 2,834,097.00 | 105 | 0 | Not Distressed |
| Robeson-Wernersville Municipal Authority | BER | 608,511.00 | 648,004.00 | 94 | 0 | Not Distressed |
| Robinson Township | ALL | 13,662,752.00 | 14,921,869.00 | 92 | 0 | Not Distressed |
| Robinson Township Municipal Authority | ALL | 8,325,295.00 | 9,900,557.00 | 84 | 1 | Minimally Distressed |
| Rochester Area Joint Sewer Authority | BEA | 1,072,205.00 | 1,462,300.00 | 73 | 1 | Minimally Distressed |
| Rochester Borough | BEA | 2,850,809.00 | 4,181,526.00 | 68 | 2 | Moderately Distressed |
| Rochester Township | BEA | 1,583,574.00 | 1,183,453.00 | 134 | 0 | Not Distressed |
| Rockland Township | VEN | 138,250.00 | 145,056.00 | 95 | 0 | Not Distressed |
| Rockledge Borough | MTG | 2,109,819.00 | 2,391,176.00 | 88 | 1 | Minimally Distressed |
| Rome Township | CRA | 104,260.00 | 78,798.00 | 132 | 0 | Not Distressed |
| Rose Township | JEF | 133,289.00 | 252,282.00 | 53 | 2 | Moderately Distressed |
| Roseto Borough | NHP | 228,525.00 | 4,545.00 | 5028 | 0 | Not Distressed |
| Ross Township | LUZ | 467,005.00 | 479,222.00 | 97 | 0 | Not Distressed |
| Ross Township | ALL | 37,146,097.00 | 38,351,686.00 | 97 | 0 | Not Distressed |
| Rostraver Township | WES | 8,054,096.00 | 7,162,054.00 | 112 | 0 | Not Distressed |
| Rostraver Township Sewage Authority | WES | 565,520.00 | 668,489.00 | 85 | 1 | Minimally Distressed |
| Rouseville Borough | VEN | 193,454.00 | 190,280.00 | 102 | 0 | Not Distressed |
| Royersford Borough | MTG | 4,417,134.00 | 4,514,934.00 | 98 | 0 | Not Distressed |
| Rural Valley Borough | ARM | 102,178.00 | 88,951.00 | 115 | 0 | Not Distressed |
| Rush Township | SCH | 696,126.00 | 712,649.00 | 98 | 0 | Not Distressed |
| Rutland Township | TIO | 86,060.00 | 73,708.00 | 117 | 0 | Not Distressed |
| Rye Township | PER | 1,210,150.00 | 787,673.00 | 154 | 0 | Not Distressed |
| S Connellsville Borough | FAY | 481,083.00 | 432,793.00 | 111 | 0 | Not Distressed |
| S W Greensburg Borough | WES | 756,062.00 | 900,791.00 | 84 | 1 | Minimally Distressed |
| Saegertown Borough | CRA | 172,729.00 | 116,644.00 | 148 | 0 | Not Distressed |
| Salem Township | WES | 990,610.00 | 1,703,719.00 | 58 | 2 | Moderately Distressed |
| Salem Township | LUZ | 571,195.00 | 606,458.00 | 94 | 0 | Not Distressed |
| Salem Township | WAY | 239,199.00 | 230,019.00 | 104 | 0 | Not Distressed |
| Salisbury Borough | SOM | 224,989.00 | 204,645.00 | 110 | 0 | Not Distressed |
| Salisbury Township | LAN | 1,241,074.00 | 1,271,428.00 | 98 | 0 | Not Distressed |
| Salisbury Township | LEH | 17,317,562.00 | 19,569,868.00 | 88 | 1 | Minimally Distressed |
| Saltsburg Borough | IND | 364,821.00 | 223,217.00 | 163 | 0 | Not Distressed |
| Sandy Lake Borough | MER | 871,239.00 | 785,969.00 | 111 | 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> |
|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Sandy Township | CLE | 4,812,308.00 | 5,038,084.00 | 96 | 0 | Not Distressed |
| Saxton Borough | BED | 795,671.00 | 401,039.00 | 198 | 0 | Not Distressed |
| Saxton Borough Municipal Authority | BED | 63,042.00 | 118,590.00 | 53 | 2 | Moderately Distressed |
| Sayre Borough | BRA | 4,660,434.00 | 5,848,499.00 | 80 | 1 | Minimally Distressed |
| Schuylkill County Municipal Authority | SCH | 3,812,790.00 | 5,309,565.00 | 72 | 1 | Minimally Distressed |
| Schuylkill Haven Borough | SCH | 9,980,782.00 | 11,679,910.00 | 85 | 1 | Minimally Distressed |
| Schuylkill Township | CHE | 7,044,528.00 | 6,986,246.00 | 101 | 0 | Not Distressed |
| Schwenksville Borough | MTG | 466,276.00 | 463,158.00 | 101 | 0 | Not Distressed |
| Schwenksville Borough Authority | MTG | 859,128.00 | 873,138.00 | 98 | 0 | Not Distressed |
| Scott Township | ALL | 17,053,129.00 | 18,567,794.00 | 92 | 0 | Not Distressed |
| Scott Township | LAC | 1,475,290.00 | 1,483,465.00 | 99 | 0 | Not Distressed |
| Scott Township | COL | 3,046,669.00 | 2,709,608.00 | 112 | 0 | Not Distressed |
| Scottdale Borough | WES | 4,464,333.00 | 3,214,373.00 | 139 | 0 | Not Distressed |
| Scranton City | LAC | 50,697,276.00 | 209,048,852.00 | 24 | 3 | Severely Distressed |
| Selinsgrove Borough | SNY | 5,211,656.00 | 5,448,789.00 | 96 | 0 | Not Distressed |
| Sellersville Borough | BUC | 5,297,709.00 | 5,146,730.00 | 103 | 0 | Not Distressed |
| Seven Fields Borough | BUT | 743,545.00 | 755,007.00 | 98 | 0 | Not Distressed |
| Seven Springs Borough | SOM | 943,609.00 | 771,704.00 | 122 | 0 | Not Distressed |
| Seward-St. Clair Township Sanitary Authority | WES | 74,636.00 | 108,129.00 | 69 | 2 | Moderately Distressed |
| Sewickley Boro Water Authority | ALL | 1,014,080.00 | 1,053,279.00 | 96 | 0 | Not Distressed |
| Sewickley Borough | ALL | 7,905,009.00 | 8,759,868.00 | 90 | 0 | Not Distressed |
| Sewickley Heights Borough | ALL | 3,376,930.00 | 3,439,849.00 | 98 | 0 | Not Distressed |
| Sewickley Township | WES | 2,609,604.00 | 2,374,954.00 | 110 | 0 | Not Distressed |
| Shade Township | SOM | 2,115,123.00 | 2,017,417.00 | 105 | 0 | Not Distressed |
| Shaler Township | ALL | 31,917,365.00 | 29,183,007.00 | 109 | 0 | Not Distressed |
| Shamokin City | NMB | 5,470,425.00 | 8,742,167.00 | 63 | 2 | Moderately Distressed |
| Shamokin City Redevelopment Authority | NMB | 85,457.00 | 10,312.00 | 829 | 0 | Not Distressed |
| Shamokin Dam Borough | SNY | 3,278,778.00 | 3,284,247.00 | 100 | 0 | Not Distressed |
| Shamokin Township | NMB | 26,157.00 | 38,405.00 | 68 | 2 | Moderately Distressed |
| Sharon City | MER | 24,814,075.00 | 28,807,228.00 | 86 | 1 | Minimally Distressed |
| Sharon Hill Borough | DEL | 4,743,225.00 | 6,409,215.00 | 74 | 1 | Minimally Distressed |
| Sharon Sanitary Authority | MER | 1,107,776.00 | 1,176,033.00 | 94 | 0 | Not Distressed |
| Sharpsburg Borough | ALL | 2,983,383.00 | 3,004,014.00 | 99 | 0 | Not Distressed |
| Sharpsville Borough | MER | 7,443,999.00 | 7,576,924.00 | 98 | 0 | Not Distressed |
| Sheffield Township | WAR | 800,922.00 | 794,531.00 | 101 | 0 | Not Distressed |
| Sheffield Township Municipal Authority | WAR | 439,929.00 | 381,037.00 | 115 | 0 | Not Distressed |
| Shenandoah Borough | SCH | 5,505,419.00 | 6,778,388.00 | 81 | 1 | Minimally Distressed |
| Shenandoah Borough Municipal Authority | SCH | 1,149,732.00 | 1,232,222.00 | 93 | 0 | Not Distressed |
| Shenango Township | LAW | 1,151,090.00 | 1,230,470.00 | 94 | 0 | Not Distressed |
| Shenango Township | MER | 424,230.00 | 535,634.00 | 79 | 1 | Minimally Distressed |
| Shickshinny Borough | LUZ | 459,405.00 | 45,581.00 | 1008 | 0 | Not Distressed |
| Shillington Borough | BER | 7,034,804.00 | 7,069,224.00 | 100 | 0 | Not Distressed |
| Shinglehouse Borough | POT | 328,269.00 | 288,672.00 | 114 | 0 | Not Distressed |
| Shippensburg Borough | CUM | 7,052,452.00 | 8,152,927.00 | 87 | 1 | Minimally Distressed |
| Shippingport Borough | BEA | 667,638.00 | 636,513.00 | 105 | 0 | Not Distressed |
| Shiremanstown Borough | CUM | 806,559.00 | 346,949.00 | 232 | 0 | Not Distressed |
| Shirley Township | HUN | 106,154.00 | 117,605.00 | 90 | 0 | Not Distressed |
| Shoemakersville Borough | BER | 613,555.00 | 790,301.00 | 78 | 1 | Minimally Distressed |
| Shohola Township | PIK | 117,435.00 | 180,488.00 | 65 | 2 | Moderately Distressed |
| Shrewsbury Borough | YOR | 630,312.00 | 678,608.00 | 93 | 0 | Not Distressed |
| Shrewsbury Township | YOR | 617,867.00 | 578,917.00 | 107 | 0 | Not Distressed |
| Silver Spring Township | CUM | 7,318,067.00 | 7,399,742.00 | 99 | 0 | Not Distressed |
| Sinking Spring Borough | BER | 2,325,861.00 | 2,483,837.00 | 94 | 0 | Not Distressed |
| Slate Belt Regional Police Department | NHP | 4,621,584.00 | 4,732,664.00 | 98 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Slatington Borough | LEH | 2,142,836.00 | 2,809,249.00 | 76 | 1 | Minimally Distressed |
| Slippery Rock Borough | BUT | 3,326,579.00 | 2,301,511.00 | 145 | 0 | Not Distressed |
| Slippery Rock Municipal Authority | BUT | 1,850,402.00 | 2,206,567.00 | 84 | 1 | Minimally Distressed |
| Slippery Rock Township | BUT | 717,094.00 | 782,463.00 | 92 | 0 | Not Distressed |
| Smethport Borough | MCK | 1,720,856.00 | 1,195,875.00 | 144 | 0 | Not Distressed |
| Smith Township | WAS | 674,057.00 | 542,585.00 | 124 | 0 | Not Distressed |
| Snow Shoe Township | CEN | 126,068.00 | 144,638.00 | 87 | 1 | Minimally Distressed |
| Solebury Township | BUC | 8,490,984.00 | 8,854,815.00 | 96 | 0 | Not Distressed |
| Somerset Borough | SOM | 6,304,916.00 | 6,990,496.00 | 90 | 0 | Not Distressed |
| Souderton Borough | MTG | 10,112,105.00 | 9,613,674.00 | 105 | 0 | Not Distressed |
| South Abington Township | LAC | 6,766,500.00 | 8,185,255.00 | 83 | 1 | Minimally Distressed |
| South Beaver Township | BEA | 1,144,474.00 | 1,111,583.00 | 103 | 0 | Not Distressed |
| South Buffalo Township | ARM | 548,629.00 | 550,793.00 | 100 | 0 | Not Distressed |
| South Central Transit Authority | LAN | 2,039,941.00 | 2,184,179.00 | 93 | 0 | Not Distressed |
| South Centre Township | COL | 611,899.00 | 496,735.00 | 123 | 0 | Not Distressed |
| South Coatesville Borough | CHE | 824,574.00 | 611,686.00 | 135 | 0 | Not Distressed |
| South Fayette Township | ALL | 8,418,781.00 | 10,263,878.00 | 82 | 1 | Minimally Distressed |
| South Fayette Township Municipal Authority | ALL | 891,591.00 | 949,408.00 | 94 | 0 | Not Distressed |
| South Franklin Township | WAS | 556,377.00 | 561,377.00 | 99 | 0 | Not Distressed |
| South Heidelberg Township | BER | 1,039,800.00 | 1,379,534.00 | 75 | 1 | Minimally Distressed |
| South Huntingdon Township | WES | 2,731,520.00 | 2,791,055.00 | 98 | 0 | Not Distressed |
| South Lebanon Township | LEB | 5,968,614.00 | 6,876,381.00 | 87 | 1 | Minimally Distressed |
| South Londonderry Township | LEB | 3,349,481.00 | 3,806,298.00 | 88 | 1 | Minimally Distressed |
| South Manheim Township | SCH | 300,765.00 | 334,257.00 | 90 | 0 | Not Distressed |
| South Middleton Township Authority | CUM | 1,367,654.00 | 1,569,556.00 | 87 | 1 | Minimally Distressed |
| South Park Township | ALL | 9,978,107.00 | 10,155,690.00 | 98 | 0 | Not Distressed |
| South Pymatuning Township | MER | 830,009.00 | 949,177.00 | 87 | 1 | Minimally Distressed |
| South Shenango Township | CRA | 150,380.00 | 151,138.00 | 99 | 0 | Not Distressed |
| South Strabane Township | WAS | 6,073,908.00 | 7,087,257.00 | 86 | 1 | Minimally Distressed |
| South Waverly Borough | BRA | 770,498.00 | 778,904.00 | 99 | 0 | Not Distressed |
| South Whitehall Township | LEH | 29,102,339.00 | 35,920,969.00 | 81 | 1 | Minimally Distressed |
| South Williamsport Borough | LYC | 4,701,747.00 | 3,969,710.00 | 118 | 0 | Not Distressed |
| Southern Regional Police Department | LAN | 2,136,326.00 | 2,030,102.00 | 105 | 0 | Not Distressed |
| Southern York Police Commission | YOR | 4,786,712.00 | 4,838,292.00 | 99 | 0 | Not Distressed |
| Southmont Borough | CMB | 610,788.00 | 611,746.00 | 100 | 0 | Not Distressed |
| Southwest Mercer County Regional Police | MER | 5,975,436.00 | 5,148,412.00 | 116 | 0 | Not Distressed |
| Southwest Regional Dispatch Center | ALL | 47,174.00 | 0.00 | 99 | 0 | Not Distressed |
| Southwest Regional Police Department | FAY | 615,567.00 | 407,839.00 | 151 | 0 | Not Distressed |
| Southwestern Penna Water Authority | GRE | 9,696,863.00 | 11,245,606.00 | 86 | 1 | Minimally Distressed |
| Southwestern Regional Police Dept. | YOR | 3,526,813.00 | 2,844,849.00 | 124 | 0 | Not Distressed |
| Spring City Borough | CHE | 1,400,701.00 | 1,776,456.00 | 79 | 1 | Minimally Distressed |
| Spring Garden Township | YOR | 7,955,518.00 | 9,042,617.00 | 88 | 1 | Minimally Distressed |
| Spring Grove Borough | YOR | 561,220.00 | 569,466.00 | 99 | 0 | Not Distressed |
| Spring Township | CEN | 4,189,914.00 | 4,119,489.00 | 102 | 0 | Not Distressed |
| Spring Township | BER | 18,466,630.00 | 24,722,349.00 | 75 | 1 | Minimally Distressed |
| Springdale Borough | ALL | 2,856,279.00 | 4,113,349.00 | 69 | 2 | Moderately Distressed |
| Springdale Township | ALL | 1,393,515.00 | 1,019,334.00 | 137 | 0 | Not Distressed |
| Springettsbury Township | YOR | 23,690,658.00 | 25,657,569.00 | 92 | 0 | Not Distressed |
| Springfield Township | YOR | 953,527.00 | 983,573.00 | 97 | 0 | Not Distressed |
| Springfield Township | BUC | 1,847,226.00 | 2,439,565.00 | 76 | 1 | Minimally Distressed |
| Springfield Township | MTG | 27,088,319.00 | 31,032,651.00 | 87 | 1 | Minimally Distressed |
| Springfield Township | MER | 349,248.00 | 362,409.00 | 96 | 0 | Not Distressed |
| Springfield Township | DEL | 32,227,512.00 | 41,393,083.00 | 78 | 1 | Minimally Distressed |
| Springhill Township | FAY | 630,140.00 | 857,840.00 | 73 | 1 | Minimally Distressed |
| St Clair Borough | SCH | 2,486,720.00 | 2,309,994.00 | 108 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| St Marys Area Water Authority | ELK | 2,656,322.00 | 2,661,920.00 | 100 | 0 | Not Distressed |
| St Marys City | ELK | 12,002,516.00 | 11,049,089.00 | 109 | 0 | Not Distressed |
| State College Borough | CEN | 57,992,623.00 | 66,372,923.00 | 87 | 1 | Minimally Distressed |
| State College Borough Authority | CEN | 11,200,569.00 | 10,657,520.00 | 105 | 0 | Not Distressed |
| Steeltown Borough | DAU | 8,472,988.00 | 9,036,937.00 | 94 | 0 | Not Distressed |
| Stoneboro Borough | MER | 847,322.00 | 578,773.00 | 146 | 0 | Not Distressed |
| Stonycreek Township | CMB | 1,833,972.00 | 1,762,662.00 | 104 | 0 | Not Distressed |
| Stowe Township | ALL | 2,644,552.00 | 2,622,605.00 | 101 | 0 | Not Distressed |
| Straban Township | ADA | 233,319.00 | 218,932.00 | 107 | 0 | Not Distressed |
| Strasburg Borough | LAN | 2,195,539.00 | 2,851,992.00 | 77 | 1 | Minimally Distressed |
| Strasburg Township | LAN | 343,470.00 | 282,212.00 | 122 | 0 | Not Distressed |
| Stroud Area Regional Police Department | MNR | 16,084,899.00 | 18,794,398.00 | 86 | 1 | Minimally Distressed |
| Stroud Township | MNR | 2,871,641.00 | 3,277,182.00 | 88 | 1 | Minimally Distressed |
| Stroudsburg Borough | MNR | 3,092,657.00 | 3,930,970.00 | 79 | 1 | Minimally Distressed |
| Suburban Lock Haven Water Authority | CLI | 366,355.00 | 499,141.00 | 73 | 1 | Minimally Distressed |
| Sugarcreek Borough | VEN | 2,962,993.00 | 2,965,900.00 | 100 | 0 | Not Distressed |
| Sugarcreek Township | ARM | 337,074.00 | 320,157.00 | 105 | 0 | Not Distressed |
| Sugarloaf Township | LUZ | 1,246,214.00 | 1,182,800.00 | 105 | 0 | Not Distressed |
| Summit Hill Borough | CAR | 1,319,969.00 | 1,191,449.00 | 111 | 0 | Not Distressed |
| Summit Township | CRA | 29,557.00 | 79,263.00 | 37 | 3 | Severely Distressed |
| Sunbury City | NMB | 11,745,537.00 | 12,297,581.00 | 96 | 0 | Not Distressed |
| Sunbury City Municipal Authority | NMB | 5,335,236.00 | 5,369,531.00 | 99 | 0 | Not Distressed |
| Susquehanna Depot Borough | SUS | 84,438.00 | 188,242.00 | 45 | 3 | Severely Distressed |
| Susquehanna Regional Police Department | LAN | 3,610,421.00 | 3,871,859.00 | 93 | 0 | Not Distressed |
| Susquehanna Township | CMB | 187,408.00 | 136,350.00 | 137 | 0 | Not Distressed |
| Susquehanna Township | DAU | 22,218,872.00 | 32,696,978.00 | 68 | 2 | Moderately Distressed |
| Susquehanna Township Authority | DAU | 2,172,880.00 | 2,310,159.00 | 94 | 0 | Not Distressed |
| Swarthmore Borough | DEL | 5,525,440.00 | 7,171,695.00 | 77 | 1 | Minimally Distressed |
| Swatara Township | LEB | 239,732.00 | 207,559.00 | 116 | 0 | Not Distressed |
| Swatara Township | DAU | 27,105,905.00 | 29,192,580.00 | 93 | 0 | Not Distressed |
| Swatara Township Authority | DAU | 5,383,366.00 | 5,652,500.00 | 95 | 0 | Not Distressed |
| Swissvale Borough | ALL | 5,267,811.00 | 5,672,896.00 | 93 | 0 | Not Distressed |
| Swoyersville Borough | LUZ | 2,360,174.00 | 1,927,182.00 | 122 | 0 | Not Distressed |
| Sykesville Borough | JEF | 472,659.00 | 382,266.00 | 124 | 0 | Not Distressed |
| Tamaqua Borough | SCH | 5,904,577.00 | 7,597,262.00 | 78 | 1 | Minimally Distressed |
| Tarentum Borough | ALL | 7,434,400.00 | 7,417,124.00 | 100 | 0 | Not Distressed |
| Taylor Borough | LAC | 3,758,519.00 | 4,141,876.00 | 91 | 0 | Not Distressed |
| Telford Borough | MTG | 8,773,728.00 | 9,531,824.00 | 92 | 0 | Not Distressed |
| Thornbury Township | CHE | 9,183.00 | 36,436.00 | 25 | 3 | Severely Distressed |
| Throop Borough | LAC | 3,294,197.00 | 4,065,905.00 | 81 | 1 | Minimally Distressed |
| Tiadaghton Valley Regional Police | LYC | 1,851,375.00 | 1,775,931.00 | 104 | 0 | Not Distressed |
| Tilden Township | BER | 236,430.00 | 282,287.00 | 84 | 1 | Minimally Distressed |
| Tinicum Township | DEL | 9,070,121.00 | 10,203,261.00 | 89 | 1 | Minimally Distressed |
| Tinicum Township | BUC | 2,159,509.00 | 2,122,212.00 | 102 | 0 | Not Distressed |
| Tioga Township | TIO | 84,719.00 | 94,097.00 | 90 | 0 | Not Distressed |
| Titusville City | CRA | 10,409,599.00 | 14,275,586.00 | 73 | 1 | Minimally Distressed |
| Tobyhanna Township | MNR | 1,130,556.00 | 821,926.00 | 138 | 0 | Not Distressed |
| Topton Borough | BER | 1,440,294.00 | 1,280,670.00 | 112 | 0 | Not Distressed |
| Towamencin Township | MTG | 10,998,127.00 | 13,622,825.00 | 81 | 1 | Minimally Distressed |
| Towanda Borough | BRA | 2,052,708.00 | 2,797,600.00 | 73 | 1 | Minimally Distressed |
| Tower City Borough Authority | SCH | 92,049.00 | 101,387.00 | 91 | 0 | Not Distressed |
| Trafford Borough | WES | 636,878.00 | 860,478.00 | 74 | 1 | Minimally Distressed |
| Trainer Borough | DEL | 3,657,578.00 | 4,033,349.00 | 91 | 0 | Not Distressed |
| Trans. & Motor Bus For Public Use Authority | BLA | 3,250,277.00 | 4,248,594.00 | 77 | 1 | Minimally Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Tredyffrin Township | CHE | 44,219,123.00 | 49,449,171.00 | 89 | 1 | Minimally Distressed |
| Tri-County Joint Municipal Authority | WAS | 2,316,023.00 | 3,286,479.00 | 70 | 1 | Minimally Distressed |
| Troy Borough | BRA | 241,122.00 | 305,835.00 | 79 | 1 | Minimally Distressed |
| Tullytown Borough | BUC | 2,840,772.00 | 5,750,409.00 | 49 | 3 | Severely Distressed |
| Tulpehocken Township | BER | 298,744.00 | 334,938.00 | 89 | 1 | Minimally Distressed |
| Tunkhannock Borough | WYO | 1,083,391.00 | 1,409,887.00 | 77 | 1 | Minimally Distressed |
| Tunkhannock Township | WYO | 1,435,889.00 | 1,826,838.00 | 79 | 1 | Minimally Distressed |
| Tunkhannock Township | MNR | 477,308.00 | 410,081.00 | 116 | 0 | Not Distressed |
| Turbotville Borough | NMB | 559,790.00 | 405,627.00 | 138 | 0 | Not Distressed |
| Turtle Creek Borough | ALL | 2,834,922.00 | 3,457,598.00 | 82 | 1 | Minimally Distressed |
| Tyrone Borough | BLA | 4,340,679.00 | 4,487,738.00 | 97 | 0 | Not Distressed |
| Tyrone Township | ADA | 26,678.00 | 0.00 | 99 | 0 | Not Distressed |
| Union City Borough | ERI | 1,887,001.00 | 1,030,164.00 | 183 | 0 | Not Distressed |
| Union Township | LEB | 263,914.00 | 300,424.00 | 88 | 1 | Minimally Distressed |
| Union Township | LUZ | 220,506.00 | 211,462.00 | 104 | 0 | Not Distressed |
| Union Township | LAW | 639,591.00 | 922,965.00 | 69 | 2 | Moderately Distressed |
| Uniontown City | FAY | 21,413,638.00 | 18,675,869.00 | 115 | 0 | Not Distressed |
| Unity Township | WES | 10,222,726.00 | 11,943,117.00 | 86 | 1 | Minimally Distressed |
| Upland Borough | DEL | 1,232,891.00 | 1,255,736.00 | 98 | 0 | Not Distressed |
| Upper Allegheny Joint Sanitary Authority | ALL | 4,581,632.00 | 4,811,123.00 | 95 | 0 | Not Distressed |
| Upper Allen Township | CUM | 12,740,650.00 | 14,165,926.00 | 90 | 0 | Not Distressed |
| Upper Chichester Township | DEL | 13,782,579.00 | 20,121,901.00 | 68 | 2 | Moderately Distressed |
| Upper Darby Township | DEL | 152,795,227.00 | 175,951,560.00 | 87 | 1 | Minimally Distressed |
| Upper Dublin Township | MTG | 28,521,028.00 | 37,545,962.00 | 76 | 1 | Minimally Distressed |
| Upper Gwynedd Township | MTG | 12,816,033.00 | 14,206,642.00 | 90 | 0 | Not Distressed |
| Upper Macungie Township | LEH | 14,321,480.00 | 13,763,961.00 | 104 | 0 | Not Distressed |
| Upper Makefield Township | BUC | 8,294,480.00 | 7,549,672.00 | 110 | 0 | Not Distressed |
| Upper Merion Township | MTG | 65,085,913.00 | 68,864,130.00 | 95 | 0 | Not Distressed |
| Upper Milford Township | LEH | 720,281.00 | 814,900.00 | 88 | 1 | Minimally Distressed |
| Upper Montgomery Joint Authority | MTG | 1,292,639.00 | 1,226,458.00 | 105 | 0 | Not Distressed |
| Upper Moreland Township | MTG | 42,775,962.00 | 52,007,893.00 | 82 | 1 | Minimally Distressed |
| Upper Moreland-Hatboro Joint Sewer Authority | MTG | 7,234,189.00 | 7,783,542.00 | 93 | 0 | Not Distressed |
| Upper Mt Bethel Township | NHP | 611,191.00 | 184,743.00 | 331 | 0 | Not Distressed |
| Upper Nazareth Township | NHP | 1,110,331.00 | 1,165,520.00 | 95 | 0 | Not Distressed |
| Upper Perk Police Department | MTG | 1,778,164.00 | 1,902,860.00 | 93 | 0 | Not Distressed |
| Upper Pottsgrove Township | MTG | 2,992,465.00 | 3,708,726.00 | 81 | 1 | Minimally Distressed |
| Upper Providence Township | DEL | 6,104,683.00 | 7,537,474.00 | 81 | 1 | Minimally Distressed |
| Upper Providence Township | MTG | 12,560,910.00 | 15,365,563.00 | 82 | 1 | Minimally Distressed |
| Upper Saucon Township | LEH | 11,522,084.00 | 13,247,451.00 | 87 | 1 | Minimally Distressed |
| Upper Southampton Township | BUC | 16,976,799.00 | 19,338,219.00 | 88 | 1 | Minimally Distressed |
| Upper Southampton Twp Municipal Authority | BUC | 2,608,247.00 | 2,822,251.00 | 92 | 0 | Not Distressed |
| Upper St Clair Township | ALL | 25,919,557.00 | 26,415,224.00 | 98 | 0 | Not Distressed |
| Upper Tulpehocken Township | BER | 132,389.00 | 110,768.00 | 120 | 0 | Not Distressed |
| Upper Uwchlan Township | CHE | 4,728,161.00 | 4,947,176.00 | 96 | 0 | Not Distressed |
| Upper Yoder Township | CMB | 3,419,204.00 | 3,273,839.00 | 104 | 0 | Not Distressed |
| Uwchlan Township | CHE | 15,130,868.00 | 16,257,608.00 | 93 | 0 | Not Distressed |
| Valley Joint Sewer Authority | BRA | 1,169,988.00 | 1,224,255.00 | 96 | 0 | Not Distressed |
| Valley Township | ARM | 63,771.00 | 78,202.00 | 82 | 1 | Minimally Distressed |
| Valley Township | CHE | 2,406,964.00 | 2,144,701.00 | 112 | 0 | Not Distressed |
| Vandergrift Borough | WES | 3,538,962.00 | 3,335,035.00 | 106 | 0 | Not Distressed |
| Vanport Township | BEA | 1,113,194.00 | 369,514.00 | 301 | 0 | Not Distressed |
| Vanport Township Municipal Authority | BEA | 1,461,593.00 | 1,510,616.00 | 97 | 0 | Not Distressed |
| Vernon Township | CRA | 5,377,778.00 | 3,428,625.00 | 157 | 0 | Not Distressed |
| Vernon Township Water Authority | CRA | 37,688.00 | 0.00 | 99 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| Verona Borough | ALL | 854,268.00 | 683,959.00 | 125 | 0 | Not Distressed |
| Versailles Borough | ALL | 2,203,659.00 | 1,276,165.00 | 173 | 0 | Not Distressed |
| Walker Township | SCH | 113,387.00 | 138,763.00 | 82 | 1 | Minimally Distressed |
| Wallace Township | CHE | 432,892.00 | 427,574.00 | 101 | 0 | Not Distressed |
| Walnutport Borough | NHP | 1,241,807.00 | 1,455,165.00 | 85 | 1 | Minimally Distressed |
| Warminster Township | BUC | 37,212,321.00 | 46,243,758.00 | 80 | 1 | Minimally Distressed |
| Warminster Township Municipal Authority | BUC | 6,761,185.00 | 8,009,934.00 | 84 | 1 | Minimally Distressed |
| Warren City | WAR | 14,197,074.00 | 14,620,367.00 | 97 | 0 | Not Distressed |
| Warren County Housing Authority | WAR | 1,737,227.00 | 1,873,256.00 | 93 | 0 | Not Distressed |
| Warren County Solid Waste Authority | WAR | 716,176.00 | 468,171.00 | 153 | 0 | Not Distressed |
| Warrington Township | BUC | 17,122,598.00 | 18,767,221.00 | 91 | 0 | Not Distressed |
| Warwick Township | LAN | 2,535,714.00 | 2,620,715.00 | 97 | 0 | Not Distressed |
| Warwick Township | BUC | 9,597,620.00 | 11,547,629.00 | 83 | 1 | Minimally Distressed |
| Warwick Township | CHE | 23,223.00 | 32,910.00 | 71 | 1 | Minimally Distressed |
| Warwick Township Municipal Authority | LAN | 1,518,882.00 | 1,497,875.00 | 101 | 0 | Not Distressed |
| Washington Area Cog | WAS | 362,819.00 | 335,201.00 | 108 | 0 | Not Distressed |
| Washington City | WAS | 36,742,433.00 | 41,771,797.00 | 88 | 1 | Minimally Distressed |
| Washington Township | JEF | 144,425.00 | 168,458.00 | 86 | 1 | Minimally Distressed |
| Washington Township | WYO | 166,876.00 | 138,028.00 | 121 | 0 | Not Distressed |
| Washington Township | WES | 1,852,487.00 | 1,797,941.00 | 103 | 0 | Not Distressed |
| Washington Township | FAY | 1,340,136.00 | 1,522,773.00 | 88 | 1 | Minimally Distressed |
| Washington Township | DAU | 407,714.00 | 410,265.00 | 99 | 0 | Not Distressed |
| Washington Township | LEH | 1,117,050.00 | 1,098,901.00 | 102 | 0 | Not Distressed |
| Washington Township | BER | 1,223,796.00 | 1,177,651.00 | 104 | 0 | Not Distressed |
| Washington Township | ARM | 123,592.00 | 119,786.00 | 103 | 0 | Not Distressed |
| Washington Township | FRA | 5,053,280.00 | 5,976,021.00 | 85 | 1 | Minimally Distressed |
| Washington Township | NHP | 1,474,550.00 | 2,046,397.00 | 72 | 1 | Minimally Distressed |
| Washington Township Municipal Authority | FAY | 2,114,052.00 | 1,899,225.00 | 111 | 0 | Not Distressed |
| Washington Township Municipal Authority | BER | 173,353.00 | 126,575.00 | 137 | 0 | Not Distressed |
| Washington-E. Washington Joint Authority | WAS | 5,170,269.00 | 5,253,397.00 | 98 | 0 | Not Distressed |
| Waterford Borough | ERI | 74,217.00 | 49,136.00 | 151 | 0 | Not Distressed |
| Waterford Borough Municipal Authority | ERI | 341,548.00 | 324,752.00 | 105 | 0 | Not Distressed |
| Watsontown Borough | NMB | 2,764,801.00 | 3,284,335.00 | 84 | 1 | Minimally Distressed |
| Waverly Township | LAC | 919,152.81 | 845,450.81 | 109 | 0 | Not Distressed |
| Wayne Township | MIF | 283,457.00 | 391,184.00 | 72 | 1 | Minimally Distressed |
| Wayne Township | GRE | 777,314.00 | 1,267,465.00 | 61 | 2 | Moderately Distressed |
| Waynesboro Borough | FRA | 8,614,384.00 | 7,427,010.00 | 116 | 0 | Not Distressed |
| Waynesburg Borough | GRE | 3,491,724.00 | 2,899,654.00 | 120 | 0 | Not Distressed |
| Weatherly Borough | CAR | 2,023,483.00 | 1,482,957.00 | 136 | 0 | Not Distressed |
| Wellsboro Borough | TIO | 2,588,180.00 | 3,588,528.00 | 72 | 1 | Minimally Distressed |
| Wernersville Municipal Authority | BER | 523,892.00 | 521,567.00 | 100 | 0 | Not Distressed |
| Wesleyville Borough | ERI | 2,073,208.00 | 1,994,532.00 | 104 | 0 | Not Distressed |
| West Bradford Township | CHE | 2,387,380.00 | 2,780,711.00 | 86 | 1 | Minimally Distressed |
| West Brandywine Township | CHE | 2,840,703.00 | 3,478,525.00 | 82 | 1 | Minimally Distressed |
| West Brunswick Township | SCH | 343,346.00 | 261,811.00 | 131 | 0 | Not Distressed |
| West Buffalo Township | UNI | 539,897.00 | 568,903.00 | 95 | 0 | Not Distressed |
| West Caln Township | CHE | 1,136,779.00 | 1,145,102.00 | 99 | 0 | Not Distressed |
| West Carroll Township | CMB | 250,487.00 | 212,587.00 | 118 | 0 | Not Distressed |
| West Carroll Water Authority | CMB | 282,912.00 | 329,045.00 | 86 | 1 | Minimally Distressed |
| West Chester Borough | CHE | 34,165,044.00 | 46,659,364.00 | 73 | 1 | Minimally Distressed |
| West Conshohocken Borough | MTG | 5,539,501.00 | 5,106,151.00 | 108 | 0 | Not Distressed |
| West Cornwall Township | LEB | 104,323.00 | 112,890.00 | 92 | 0 | Not Distressed |
| West Deer Township | ALL | 9,120,843.00 | 9,641,194.00 | 95 | 0 | Not Distressed |
| West Earl Township | LAN | 2,617,762.00 | 2,850,008.00 | 92 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|---------------|--------------------|-------------------|--------------|-----------------------|
| West Goshen Township | CHE | 24,453,265.00 | 24,933,037.00 | 98 | 0 | Not Distressed |
| West Grove Borough | CHE | 2,975,131.00 | 3,019,744.00 | 99 | 0 | Not Distressed |
| West Hazleton Borough | LUZ | 1,287,535.00 | 2,547,812.00 | 51 | 2 | Moderately Distressed |
| West Hempfield Township | LAN | 7,278,795.00 | 8,701,634.00 | 84 | 1 | Minimally Distressed |
| West Hills Regional Police | CMB | 4,666,572.00 | 4,861,582.00 | 96 | 0 | Not Distressed |
| West Homestead Borough | ALL | 2,751,110.00 | 2,358,179.00 | 117 | 0 | Not Distressed |
| West Lampeter Township | LAN | 7,185,534.00 | 7,010,445.00 | 102 | 0 | Not Distressed |
| West Mahanoy Township | SCH | 647,482.00 | 808,678.00 | 80 | 1 | Minimally Distressed |
| West Manchester Township | YOR | 11,037,479.00 | 13,326,198.00 | 83 | 1 | Minimally Distressed |
| West Manheim Township | YOR | 4,405,860.00 | 6,351,085.00 | 69 | 2 | Moderately Distressed |
| West Middlesex Borough | MER | 370,658.00 | 280,722.00 | 132 | 0 | Not Distressed |
| West Mifflin Borough | ALL | 26,425,004.00 | 28,165,204.00 | 94 | 0 | Not Distressed |
| West Mifflin Sanitary Sewer Municipal Authority | ALL | 2,027,841.00 | 2,756,946.00 | 74 | 1 | Minimally Distressed |
| West Newton Borough | WES | 1,331,803.00 | 966,642.00 | 138 | 0 | Not Distressed |
| West Norriton Township | MTG | 15,281,405.00 | 22,950,038.00 | 67 | 2 | Moderately Distressed |
| West Nottingham Township | CHE | 177,197.00 | 213,434.00 | 83 | 1 | Minimally Distressed |
| West Penn Township | SCH | 61,254.00 | 77,067.00 | 79 | 1 | Minimally Distressed |
| West Pike Run Township | WAS | 129,253.00 | 83,748.00 | 154 | 0 | Not Distressed |
| West Pikeland Township | CHE | 832,977.00 | 1,033,328.00 | 81 | 1 | Minimally Distressed |
| West Pittston Borough | LUZ | 1,757,199.00 | 1,753,309.00 | 100 | 0 | Not Distressed |
| West Pittston Borough | BUC | 1,695,624.00 | 2,035,228.00 | 83 | 1 | Minimally Distressed |
| West Pottsgrove Township | MTG | 6,198,766.00 | 5,963,172.00 | 104 | 0 | Not Distressed |
| West Reading Borough | BER | 6,069,494.00 | 6,258,681.00 | 97 | 0 | Not Distressed |
| West Rockhill Township | BUC | 639,086.00 | 689,519.00 | 93 | 0 | Not Distressed |
| West Sadsbury Township | CHE | 738,517.00 | 770,992.00 | 96 | 0 | Not Distressed |
| West Salem Township | MER | 572,101.00 | 741,306.00 | 77 | 1 | Minimally Distressed |
| West Shore Regional Police Department | CUM | 4,179,045.00 | 5,047,261.00 | 83 | 1 | Minimally Distressed |
| West View Boro Municipal Authority | ALL | 33,055,665.00 | 40,794,298.00 | 81 | 1 | Minimally Distressed |
| West View Borough | ALL | 8,857,207.00 | 8,158,389.00 | 109 | 0 | Not Distressed |
| West Vincent Township | CHE | 2,129,838.00 | 2,302,171.00 | 93 | 0 | Not Distressed |
| West Wheatfield Township | IND | 254,052.00 | 296,243.00 | 86 | 1 | Minimally Distressed |
| West Whiteland Township | CHE | 18,916,151.00 | 19,526,102.00 | 97 | 0 | Not Distressed |
| West Wyoming Borough | LUZ | 783,421.00 | 564,587.00 | 139 | 0 | Not Distressed |
| West York Borough | YOR | 2,703,120.00 | 4,236,974.00 | 64 | 2 | Moderately Distressed |
| Western Allegheny County Municipal Authority | ALL | 452,520.00 | 657,568.00 | 69 | 2 | Moderately Distressed |
| Western Berks Regional Police | BER | 1,100,572.00 | 1,213,751.00 | 91 | 0 | Not Distressed |
| Western Berks Water Authority | BER | 1,400,753.00 | 1,481,280.00 | 95 | 0 | Not Distressed |
| Western Clinton County Municipal Authority | CLI | 695,367.00 | 719,142.00 | 97 | 0 | Not Distressed |
| Western Westmoreland Municipal Authority | WES | 4,481,217.00 | 4,567,584.00 | 98 | 0 | Not Distressed |
| Westfall Township | PIK | 83,735.00 | 27,410.00 | 305 | 0 | Not Distressed |
| Westfield Borough | TIO | 395,429.00 | 468,671.00 | 84 | 1 | Minimally Distressed |
| Westmont Borough | CMB | 2,233,205.00 | 2,648,342.00 | 84 | 1 | Minimally Distressed |
| Westmoreland County Municipal Authority | WES | 44,707,241.00 | 77,708,261.00 | 58 | 2 | Moderately Distressed |
| Westmoreland-Fayette Municipal Sewage Auth. | WES | 333,914.00 | 276,278.00 | 121 | 0 | Not Distressed |
| Westtown Twp/East Goshen Joint Police | CHE | 10,165,770.00 | 15,201,039.00 | 67 | 2 | Moderately Distressed |
| Wharton Township | FAY | 525,434.00 | 393,743.00 | 133 | 0 | Not Distressed |
| Wheatfield Township | PER | 275,847.00 | 315,068.00 | 88 | 1 | Minimally Distressed |
| Wheatland Borough | MER | 413,000.00 | 425,047.00 | 97 | 0 | Not Distressed |
| White Deer Township | UNI | 108,889.00 | 126,218.00 | 86 | 1 | Minimally Distressed |
| White Haven Borough | LUZ | 887,019.00 | 808,411.00 | 110 | 0 | Not Distressed |
| White Oak Borough | ALL | 7,366,965.00 | 7,960,998.00 | 93 | 0 | Not Distressed |
| White Run Regional Municipal Authority | ADA | 944,449.00 | 838,959.00 | 113 | 0 | Not Distressed |
| White Township | BEA | 151,462.00 | 177,268.00 | 85 | 1 | Minimally Distressed |
| Whitehall Borough | ALL | 17,283,974.00 | 20,323,008.00 | 85 | 1 | Minimally Distressed |
| Whitehall Township | LEH | 46,019,144.00 | 46,829,846.00 | 98 | 0 | Not Distressed |

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 10/4/2016

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|----------------|--------------------|-------------------|--------------|-----------------------|
| Whitehall Township Authority | LEH | 3,785,250.00 | 3,660,882.00 | 103 | 0 | Not Distressed |
| Whitemarsh Township | MTG | 23,783,380.00 | 26,225,909.00 | 91 | 0 | Not Distressed |
| Whitpain Township | MTG | 25,863,567.00 | 27,977,326.00 | 92 | 0 | Not Distressed |
| Wiconisco Township | DAU | 1,138,542.00 | 1,000,130.00 | 114 | 0 | Not Distressed |
| Wilkes Barre City | LUZ | 80,985,791.00 | 130,436,535.00 | 62 | 2 | Moderately Distressed |
| Wilkes Barre Township | LUZ | 4,706,292.00 | 5,260,691.00 | 89 | 1 | Minimally Distressed |
| Wilkins Township | ALL | 7,875,590.00 | 8,817,721.00 | 89 | 1 | Minimally Distressed |
| Wilkesburg Borough | ALL | 17,345,035.00 | 19,181,322.00 | 90 | 0 | Not Distressed |
| Wilkesburg-Penn Jt Water Authority | ALL | 28,523,313.00 | 27,302,575.00 | 104 | 0 | Not Distressed |
| Williams Township | NHP | 801,373.00 | 964,971.00 | 83 | 1 | Minimally Distressed |
| WilliamSPORT City | LYC | 78,318,569.00 | 94,287,591.00 | 83 | 1 | Minimally Distressed |
| WilliamSPORT Municipal Water Authority | LYC | 805,240.00 | 1,150,149.00 | 70 | 1 | Minimally Distressed |
| WilliamSPORT Sanitary Authority | LYC | 744,356.00 | 982,995.00 | 76 | 1 | Minimally Distressed |
| Williamstown Borough | DAU | 2,669,544.00 | 2,326,924.00 | 115 | 0 | Not Distressed |
| Williamstown Borough Authority | DAU | 250,007.00 | 90,099.00 | 277 | 0 | Not Distressed |
| Willistown Township | CHE | 12,967,299.00 | 15,056,314.00 | 86 | 1 | Minimally Distressed |
| Wilmerding Borough | ALL | 335,191.00 | 260,587.00 | 129 | 0 | Not Distressed |
| Wilmington Township | LAW | 511,632.00 | 644,437.00 | 79 | 1 | Minimally Distressed |
| Wilson Borough | NHP | 9,303,203.00 | 8,648,636.00 | 108 | 0 | Not Distressed |
| Windber Area Authority | SOM | 1,391,535.00 | 1,478,599.00 | 94 | 0 | Not Distressed |
| Windber Borough | SOM | 1,096,928.00 | 1,235,034.00 | 89 | 1 | Minimally Distressed |
| Windsor Borough | YOR | 61,060.00 | 58,930.00 | 104 | 0 | Not Distressed |
| Windsor Township | YOR | 4,116,443.00 | 4,140,636.00 | 99 | 0 | Not Distressed |
| Winfield Township | BUT | 135,882.00 | 158,400.00 | 86 | 1 | Minimally Distressed |
| Winslow Township | JEF | 152,618.00 | 285,031.00 | 54 | 2 | Moderately Distressed |
| Womelsdorf Borough | BER | 1,754,150.00 | 1,542,349.00 | 114 | 0 | Not Distressed |
| Womelsdorf-Robeson Joint Authority | BER | 533,101.00 | 462,409.00 | 115 | 0 | Not Distressed |
| Woodbury Township | BLA | 48,155.00 | 68,503.00 | 70 | 1 | Minimally Distressed |
| Woodward Township | LYC | 99,194.00 | 127,152.00 | 78 | 1 | Minimally Distressed |
| Worcester Township | MTG | 1,001,371.00 | 942,887.00 | 106 | 0 | Not Distressed |
| Wormleysburg Borough | CUM | 666,680.00 | 629,864.00 | 106 | 0 | Not Distressed |
| Wright Township | LUZ | 4,343,696.00 | 4,221,693.00 | 103 | 0 | Not Distressed |
| Wrightstown Township | BUC | 1,409,299.00 | 789,385.00 | 179 | 0 | Not Distressed |
| Wrightsville Borough | YOR | 242,739.00 | 104,438.00 | 232 | 0 | Not Distressed |
| Wyalusing Borough | BRA | 21,940.00 | 33,463.00 | 66 | 2 | Moderately Distressed |
| Wyalusing Township | BRA | 135,351.00 | 184,381.00 | 73 | 1 | Minimally Distressed |
| Wyoming Borough | LUZ | 1,484,965.00 | 1,496,523.00 | 99 | 0 | Not Distressed |
| Wyomissing Borough | BER | 19,306,985.00 | 19,698,476.00 | 98 | 0 | Not Distressed |
| Wyomissing Valley Joint Municipal Authority | BER | 1,402,527.00 | 1,193,806.00 | 117 | 0 | Not Distressed |
| Yardley Borough | BUC | 724,234.00 | 724,597.00 | 100 | 0 | Not Distressed |
| Yeadon Borough | DEL | 6,510,386.00 | 8,178,325.00 | 80 | 1 | Minimally Distressed |
| York Area Regional Police Department | YOR | 22,922,917.00 | 25,144,507.00 | 91 | 0 | Not Distressed |
| York Area United Fire and Rescue | YOR | 6,009,595.00 | 6,590,371.00 | 91 | 0 | Not Distressed |
| York City | YOR | 105,586,145.00 | 161,204,332.00 | 65 | 2 | Moderately Distressed |
| York County Planning Commission | YOR | 9,339,689.00 | 9,150,385.00 | 102 | 0 | Not Distressed |
| York Springs Borough | ADA | 466,104.00 | 428,702.00 | 109 | 0 | Not Distressed |
| York Township | YOR | 8,021,849.00 | 8,452,466.00 | 95 | 0 | Not Distressed |
| Young Township | IND | 216,061.00 | 375,835.00 | 57 | 2 | Moderately Distressed |
| Youngsville Borough | WAR | 888,994.00 | 996,855.00 | 89 | 1 | Minimally Distressed |
| Youngwood Borough | WES | 1,512,791.00 | 1,415,701.00 | 107 | 0 | Not Distressed |
| Zelienople Borough | BUT | 4,640,747.00 | 5,739,167.00 | 81 | 1 | Minimally Distressed |