

2020 Distress Scores Based on the 2019 Actuarial Valuation Reports - 10/01/2020

<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	\$133,095,487.00	\$143,021,546.00	93	0	Not Distressed
Adams Township	BUT	\$2,328,631.00	\$2,498,949.00	93	0	Not Distressed
Adams Township	CMB	\$1,292,552.00	\$1,316,131.00	98	0	Not Distressed
Addison Township	SOM	\$267,875.00	\$318,446.00	84	1	Minimally Distressed
Akron Borough	LAN	\$1,614,707.00	\$2,245,116.00	72	1	Minimally Distressed
Albany Township	BRA	\$435,450.00	\$591,399.00	74	1	Minimally Distressed
Albany Township	BER	\$303,162.00	\$279,875.00	108	0	Not Distressed
Albion Borough	ERI	\$1,829,707.00	\$1,888,504.00	97	0	Not Distressed
Alburtis Borough	LEH	\$1,496,153.00	\$1,661,368.00	90	0	Not Distressed
Aldan Borough	DEL	\$3,367,831.00	\$3,410,611.00	99	0	Not Distressed
Aleppo Township	ALL	\$898,943.00	\$939,789.00	96	0	Not Distressed
Aleppo Township	GRE	\$69,844.00	\$91,493.00	76	1	Minimally Distressed
Aliquippa City	BEA	\$16,423,698.00	\$18,267,331.00	90	0	Not Distressed
Allegheny County Sanitary Authority	ALL	\$172,626,197.00	\$185,910,520.00	93	0	Not Distressed
Allegheny Township	BLA	\$2,690,451.00	\$3,229,059.00	83	1	Minimally Distressed
Allegheny Township	WES	\$7,209,745.00	\$7,256,703.00	99	0	Not Distressed
Allegheny Valley Joint Sewer Authority	ALL	\$3,192,971.00	\$3,362,562.00	95	0	Not Distressed
Allen Township	NHP	\$562,971.00	\$570,957.00	99	0	Not Distressed
Allentown City	LEH	\$445,164,727.00	\$518,549,004.00	86	1	Minimally Distressed
Allentown Parking Authority	LEH	\$4,026,718.00	\$4,080,908.00	99	0	Not Distressed
Altoona City	BLA	\$99,592,064.00	\$123,521,194.00	81	1	Minimally Distressed
Altoona Water Authority	BLA	\$13,341,524.00	\$16,327,819.00	82	1	Minimally Distressed
Amblor Borough	MTG	\$14,174,269.00	\$13,611,071.00	104	0	Not Distressed
Ambridge Borough	BEA	\$8,711,511.00	\$9,266,187.00	94	0	Not Distressed
Ambridge Borough Municipal Authority	BEA	\$1,498,027.00	\$1,529,599.00	98	0	Not Distressed
Ambridge Borough Water Authority	BEA	\$3,406,780.00	\$2,841,964.00	120	0	Not Distressed
Amity Township	BER	\$7,293,430.00	\$8,960,610.00	81	1	Minimally Distressed
Amwell Township	WAS	\$375,522.00	\$510,027.00	74	1	Minimally Distressed
Annville Township	LEB	\$2,754,107.00	\$3,170,677.00	87	1	Minimally Distressed
Antietam Valley Municipal Authority	BER	\$1,264,504.00	\$1,655,747.00	76	1	Minimally Distressed
Antrim Township	FRA	\$3,268,363.00	\$2,853,508.00	115	0	Not Distressed
Archbald Borough	LAC	\$2,596,096.00	\$3,201,782.00	81	1	Minimally Distressed
Armstrong Township	IND	\$361,763.00	\$370,053.00	98	0	Not Distressed
Arnold City	WES	\$5,426,035.00	\$8,106,330.00	67	2	Moderately Distressed
Ashland Borough	SCH	\$5,454,592.00	\$5,867,662.00	93	0	Not Distressed
Ashland Township	CLA	\$92,740.00	\$100,934.00	92	0	Not Distressed
Ashley Borough	LUZ	\$1,145,586.00	\$559,637.00	205	0	Not Distressed
Aspinwall Borough	ALL	\$4,051,784.00	\$4,976,240.00	81	1	Minimally Distressed
Aston Township	DEL	\$17,989,053.00	\$22,818,431.00	79	1	Minimally Distressed
Asylum Township	BRA	\$20,221.00	\$30,643.00	66	2	Moderately Distressed
Atglen Borough	CHE	\$1,004,168.00	\$1,044,215.00	96	0	Not Distressed
Athens Borough	BRA	\$2,954,633.00	\$2,776,680.00	106	0	Not Distressed
Athens Township	BRA	\$5,825,750.00	\$6,015,340.00	97	0	Not Distressed
Auburn Borough	SCH	\$142,072.00	\$0.00	99	0	Not Distressed
Avalon Borough	ALL	\$3,258,652.00	\$3,583,223.00	91	0	Not Distressed
Avoca Borough	LUZ	\$587,347.00	\$312,372.00	188	0	Not Distressed
Avonmore Borough	WES	\$191,940.00	\$194,042.00	99	0	Not Distressed
Avonmore Borough Municipal Authority	WES	\$193,942.00	\$128,117.00	151	0	Not Distressed
Baden Borough	BEA	\$1,883,428.00	\$1,910,026.00	99	0	Not Distressed
Bald Eagle Township	CLI	\$559,037.00	\$266,783.00	210	0	Not Distressed
Baldwin Borough	ALL	\$20,629,862.00	\$27,315,100.00	76	1	Minimally Distressed
Baldwin Township	ALL	\$3,387,279.00	\$3,071,475.00	110	0	Not Distressed
Bally Borough	BER	\$1,548,954.00	\$1,120,870.00	138	0	Not Distressed
Bangor Borough	NHP	\$4,314,935.00	\$5,378,769.00	80	1	Minimally Distressed
Barrett Township	MNR	\$1,329,546.00	\$1,496,210.00	89	1	Minimally Distressed
Bear Creek Township	LUZ	\$183,487.00	\$188,739.00	97	0	Not Distressed
Beaver Borough	BEA	\$6,909,857.00	\$8,902,832.00	78	1	Minimally Distressed
Beaver Falls City	BEA	\$21,101,503.00	\$23,787,499.00	89	1	Minimally Distressed
Beaver Falls Municipal Authority	BEA	\$13,201,004.00	\$14,224,798.00	93	0	Not Distressed

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Beaver Township	CLA	\$143,396.00	\$149,657.00	96	0	Not Distressed
Bedford Borough	BED	\$6,586,951.00	\$7,720,122.00	85	1	Minimally Distressed
Bedford Township	BED	\$1,216,952.00	\$1,529,398.00	80	1	Minimally Distressed
Bedminster Township	BUC	\$6,571,664.00	\$6,948,165.00	95	0	Not Distressed
Bell Acres Borough	ALL	\$1,272,295.00	\$1,322,236.00	96	0	Not Distressed
Bell Township	WES	\$393,066.00	\$376,526.00	104	0	Not Distressed
Belle Vernon Borough	FAY	\$46,402.00	\$26,790.00	173	0	Not Distressed
Bellefonte Borough	CEN	\$18,063,323.00	\$17,696,527.00	102	0	Not Distressed
Bellevue Borough	ALL	\$8,204,024.00	\$10,428,882.00	79	1	Minimally Distressed
Bellwood Borough	BLA	\$2,640,132.00	\$1,405,612.00	188	0	Not Distressed
Ben Avon Borough	ALL	\$1,049,881.00	\$847,320.00	124	0	Not Distressed
Benner Township	CEN	\$836,021.00	\$664,458.00	126	0	Not Distressed
Bensalem Township	BUC	\$86,080,247.00	\$104,403,462.00	82	1	Minimally Distressed
Bentleyville Borough	WAS	\$835,046.00	\$759,772.00	110	0	Not Distressed
Benton Borough	COL	\$201,779.00	\$0.00	99	0	Not Distressed
Benton Township	COL	\$200,428.00	\$222,609.00	90	0	Not Distressed
Berks Area Regional Transportation Authority	BER	\$13,820,656.00	\$15,055,343.00	92	0	Not Distressed
Berlin Borough	SOM	\$2,045,469.00	\$2,037,265.00	100	0	Not Distressed
Bern Township	BER	\$4,432,785.00	\$7,313,593.00	61	2	Moderately Distressed
Berwick Area Joint Sewer Authority	COL	\$2,475,786.00	\$3,111,044.00	80	1	Minimally Distressed
Berwick Borough	COL	\$7,565,373.00	\$8,415,135.00	90	0	Not Distressed
Berwick Township	ADA	\$332,277.00	\$314,306.00	106	0	Not Distressed
Bethel Park Borough	ALL	\$41,157,453.00	\$49,509,878.00	83	1	Minimally Distressed
Bethel Township	LEB	\$881,361.00	\$968,682.00	91	0	Not Distressed
Bethel Township	ARM	\$236,495.00	\$209,809.00	113	0	Not Distressed
Bethel Township	BER	\$295,762.00	\$434,269.00	68	2	Moderately Distressed
Bethlehem Authority	NHP	\$461,827.00	\$460,214.00	100	0	Not Distressed
Bethlehem City	NHP	\$289,584,096.00	\$353,462,502.00	82	1	Minimally Distressed
Bethlehem City Redevelopment Authority	NHP	\$972,471.00	\$1,037,203.00	94	0	Not Distressed
Bethlehem Parking Authority	NHP	\$3,209,611.00	\$3,639,520.00	88	1	Minimally Distressed
Bethlehem Township	NHP	\$26,163,417.00	\$32,361,779.00	81	1	Minimally Distressed
Big Beaver Borough	BEA	\$383,374.00	\$237,272.00	162	0	Not Distressed
Biglerville Borough	ADA	\$1,269,733.00	\$1,201,014.00	106	0	Not Distressed
Birdsboro Borough	BER	\$3,944,321.00	\$3,514,742.00	112	0	Not Distressed
Birmingham Township	CHE	\$2,160,685.00	\$1,696,252.00	127	0	Not Distressed
Blair Township	BLA	\$3,196,424.00	\$3,349,475.00	95	0	Not Distressed
Blairsville Borough	IND	\$2,784,842.00	\$966,160.00	288	0	Not Distressed
Blakely Borough	LAC	\$5,680,488.00	\$5,408,828.00	105	0	Not Distressed
Blawnox Borough	ALL	\$3,059,829.00	\$2,230,557.00	137	0	Not Distressed
Bloomfield Borough	PER	\$283,857.00	\$277,393.00	102	0	Not Distressed
Bloomsburg Town Borough	COL	\$8,680,752.00	\$12,452,509.00	70	1	Minimally Distressed
Bloomsburg, Town Of Municipal Authority	COL	\$866,044.00	\$1,120,131.00	77	1	Minimally Distressed
Blossburg Borough	TIO	\$1,561,769.00	\$1,725,842.00	90	0	Not Distressed
Boggs Township	CLE	\$423,606.00	\$361,794.00	117	0	Not Distressed
Boyertown Borough	BER	\$3,046,528.00	\$4,035,026.00	76	1	Minimally Distressed
Brackenridge Borough	ALL	\$4,916,193.00	\$4,963,215.00	99	0	Not Distressed
Braddock Borough	ALL	\$197,619.00	\$258,380.00	76	1	Minimally Distressed
Braddock Hills Borough	ALL	\$418,975.00	\$688,352.00	61	2	Moderately Distressed
Bradford City	MCK	\$22,680,570.00	\$31,273,703.00	73	1	Minimally Distressed
Bradford Regional Airport Authority	MCK	\$667,972.00	\$530,633.00	126	0	Not Distressed
Bradford Township	CLE	\$402,270.00	\$407,635.00	99	0	Not Distressed
Bradford Township	MCK	\$4,877,441.00	\$5,596,322.00	87	1	Minimally Distressed
Bradys Run Sanitary Authority	BEA	\$524,037.00	\$515,454.00	102	0	Not Distressed
Brecknock Township	LAN	\$1,704,841.00	\$1,489,051.00	114	0	Not Distressed
Brecknock Township	BER	\$1,675,891.00	\$2,253,135.00	74	1	Minimally Distressed
Brentwood Borough	ALL	\$7,955,125.00	\$9,388,520.00	85	1	Minimally Distressed
Briar Creek Township	COL	\$1,718,623.00	\$1,503,923.00	114	0	Not Distressed
Bridgeport Borough	MTG	\$7,406,602.00	\$8,065,010.00	92	0	Not Distressed
Bridgeville Borough	ALL	\$6,858,950.00	\$7,075,111.00	97	0	Not Distressed

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Bridgewater Borough	BEA	\$365,912.00	\$276,057.00	133	0	Not Distressed
Bridgewater Township	SUS	\$435,989.00	\$398,300.00	109	0	Not Distressed
Brighton Township Municipal Authority	BEA	\$1,577,443.00	\$1,618,240.00	97	0	Not Distressed
Brighton Township Sewage Authority	BEA	\$925,043.00	\$962,336.00	96	0	Not Distressed
Brighton Township	BEA	\$4,499,813.00	\$4,818,563.00	93	0	Not Distressed
Bristol Borough	BUC	\$8,979,119.00	\$16,475,678.00	54	2	Moderately Distressed
Bristol Township	BUC	\$63,420,328.00	\$67,368,441.00	94	0	Not Distressed
Brockway Area Sewage Authority	JEF	\$728,183.00	\$833,136.00	87	1	Minimally Distressed
Brockway Borough	JEF	\$2,935,910.00	\$1,820,413.00	161	0	Not Distressed
Brockway Borough Municipal Authority	JEF	\$866,074.00	\$800,280.00	108	0	Not Distressed
Brodhead Creek Regional Authority	MNR	\$3,241,829.00	\$4,057,125.00	80	1	Minimally Distressed
Brookhaven Borough	DEL	\$5,876,748.00	\$7,160,564.00	82	1	Minimally Distressed
Brookville Borough	JEF	\$5,245,986.00	\$4,946,242.00	106	0	Not Distressed
Brookville Municipal Authority	JEF	\$3,043,303.00	\$3,156,532.00	96	0	Not Distressed
Brown Township	MIF	\$1,558,758.00	\$1,613,939.00	97	0	Not Distressed
Brownsville Borough	FAY	\$601,541.00	\$751,295.00	80	1	Minimally Distressed
Bryn Athyn Borough	MTG	\$2,151,327.00	\$2,198,147.00	98	0	Not Distressed
Buckingham Township	BUC	\$21,864,598.00	\$20,836,316.00	105	0	Not Distressed
Bucks County Redevelopment Authority	BUC	\$819,144.00	\$885,544.00	93	0	Not Distressed
Bucks County Water & Sewer Authority	BUC	\$51,082,222.00	\$49,630,590.00	103	0	Not Distressed
Buffalo Township	WAS	\$212,183.00	\$219,785.00	97	0	Not Distressed
Buffalo Township	BUT	\$3,161,366.00	\$2,750,766.00	115	0	Not Distressed
Buffalo Township	UNI	\$457,581.00	\$544,747.00	84	1	Minimally Distressed
Buffalo Valley Regional Police	UNI	\$6,916,432.00	\$7,675,338.00	90	0	Not Distressed
Burgettstown Borough	WAS	\$484,751.00	\$364,177.00	133	0	Not Distressed
Burnham Borough	MIF	\$1,028,694.00	\$1,251,893.00	82	1	Minimally Distressed
Burrell Township Sewer Authority	IND	\$458,390.00	\$453,431.00	101	0	Not Distressed
Burrell Township	IND	\$1,321,926.00	\$1,203,234.00	110	0	Not Distressed
Bushkill Township	NHP	\$5,056,864.00	\$5,339,809.00	95	0	Not Distressed
Butler Area Public Library	BUT	\$857,399.00	\$546,705.00	157	0	Not Distressed
Butler City	BUT	\$37,589,413.00	\$38,677,666.00	97	0	Not Distressed
Butler Township	BUT	\$23,981,075.00	\$24,679,207.00	97	0	Not Distressed
Butler Township	SCH	\$1,552,201.00	\$2,096,297.00	74	1	Minimally Distressed
Butler Township	ADA	\$387,319.00	\$477,815.00	81	1	Minimally Distressed
Butler Township	LUZ	\$2,835,030.00	\$3,497,280.00	81	1	Minimally Distressed
Caernarvon Township	BER	\$2,494,139.00	\$2,570,705.00	97	0	Not Distressed
California Borough	WAS	\$6,808,793.00	\$4,516,355.00	151	0	Not Distressed
Caln Township	CHE	\$14,816,762.00	\$17,307,857.00	86	1	Minimally Distressed
Cambria County Transit Authority	CMB	\$6,455,892.00	\$8,113,157.00	80	1	Minimally Distressed
Cambria Township Sewer Authority	CMB	\$781,246.00	\$862,608.00	91	0	Not Distressed
Cambria Township Water Authority	CMB	\$287,710.00	\$268,284.00	107	0	Not Distressed
Cambria Township	CMB	\$7,392,266.00	\$5,005,438.00	148	0	Not Distressed
Cambridge Springs Borough	CRA	\$2,218,803.00	\$1,739,709.00	128	0	Not Distressed
Camp Hill Borough	CUM	\$10,478,395.00	\$9,498,755.00	110	0	Not Distressed
Canonsburg Borough	WAS	\$12,892,801.00	\$13,050,744.00	99	0	Not Distressed
Canonsburg-Houston Joint Authority	WAS	\$439,730.00	\$1,138,985.00	39	3	Severely Distressed
Canton Borough	BRA	\$823,482.00	\$517,237.00	159	0	Not Distressed
Capital Region Water Authority	DAU	\$14,036,628.00	\$14,166,007.00	99	0	Not Distressed
Carbondale City	LAC	\$13,530,000.00	\$13,280,082.00	102	0	Not Distressed
Carlisle Borough	CUM	\$28,737,251.00	\$28,959,603.00	99	0	Not Distressed
Carmichaels-Cumberland Joint Sewer Authority	GRE	\$872,839.00	\$528,046.00	165	0	Not Distressed
Carnegie Borough	ALL	\$7,436,144.00	\$10,321,044.00	72	1	Minimally Distressed
Carroll Township Authority	WAS	\$740,228.00	\$735,658.00	101	0	Not Distressed
Carroll Township	YOR	\$5,197,993.00	\$5,611,611.00	93	0	Not Distressed
Carroll Township	WAS	\$2,870,273.00	\$3,233,661.00	89	1	Minimally Distressed
Carroll Township	PER	\$133,537.00	\$151,497.00	88	1	Minimally Distressed
Carroll Valley Borough	ADA	\$3,064,921.00	\$3,809,617.00	80	1	Minimally Distressed
Carrolltown Borough	CMB	\$567,248.00	\$651,709.00	87	1	Minimally Distressed
Cass Township	SCH	\$180,863.00	\$163,312.00	111	0	Not Distressed

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Castanea Township	CLI	\$36,655.00	\$253.00	14488	0	Not Distressed
Castle Shannon Borough	ALL	\$5,908,555.00	\$8,389,926.00	70	1	Minimally Distressed
Catasauqua Borough	LEH	\$6,488,011.00	\$7,775,597.00	83	1	Minimally Distressed
Catawissa Borough	COL	\$1,626,264.00	\$1,962,515.00	83	1	Minimally Distressed
Catawissa Borough Municipal Authority	COL	\$624,468.00	\$673,581.00	93	0	Not Distressed
Cecil Township	WAS	\$7,175,692.00	\$11,196,365.00	64	2	Moderately Distressed
Center Township	IND	\$2,123,506.00	\$2,163,494.00	98	0	Not Distressed
Center Township	BEA	\$6,926,091.00	\$9,395,840.00	74	1	Minimally Distressed
Centerville Borough	WAS	\$1,555,871.00	\$1,641,068.00	95	0	Not Distressed
Central Berks Regional Police Department	BER	\$6,230,282.00	\$7,466,484.00	83	1	Minimally Distressed
Central Bucks Regional Police Department	BUC	\$8,808,922.00	\$13,490,098.00	65	2	Moderately Distressed
Central Carbon Municipal Authority	CAR	\$328,575.00	\$363,567.00	90	0	Not Distressed
Central City Borough	SOM	\$1,546,686.00	\$580,436.00	266	0	Not Distressed
Central Indiana County Joint Sanitary Authority	IND	\$220,512.00	\$234,717.00	94	0	Not Distressed
Centre County Library And Historical Museum Commission	CEN	\$1,900,737.00	\$1,461,366.00	130	0	Not Distressed
Centre Township	BER	\$1,135,482.00	\$1,008,472.00	113	0	Not Distressed
Chambersburg Borough	FRA	\$45,432,206.00	\$54,972,176.00	83	1	Minimally Distressed
Charleroi Borough	WAS	\$1,571,114.00	\$1,448,232.00	108	0	Not Distressed
Charleroi Regional Police	WAS	\$6,215,210.00	\$4,374,475.00	142	0	Not Distressed
Charleroi Borough Authority	WAS	\$6,933,066.00	\$9,274,879.00	75	1	Minimally Distressed
Charleston Township	TIO	\$693,605.00	\$717,256.00	97	0	Not Distressed
Charlestown Township	CHE	\$247,794.00	\$262,410.00	94	0	Not Distressed
Chartiers Township	WAS	\$5,446,945.00	\$7,202,632.00	76	1	Minimally Distressed
Cheltenham Township	MTG	\$74,162,800.00	\$88,534,959.00	84	1	Minimally Distressed
Cherrytree Township	VEN	\$595,812.00	\$602,025.00	99	0	Not Distressed
Chester City	DEL	\$63,942,675.00	\$131,115,849.00	49	3	Severely Distressed
Chester Township	DEL	\$2,755,480.00	\$4,363,863.00	63	2	Moderately Distressed
Chester Water Authority	DEL	\$35,489,560.00	\$39,042,321.00	91	0	Not Distressed
Cheswick Borough	ALL	\$3,120,829.00	\$2,906,652.00	107	0	Not Distressed
Chippewa Township	BEA	\$4,929,573.00	\$4,869,961.00	101	0	Not Distressed
Churchill Borough	ALL	\$6,971,104.00	\$7,385,445.00	94	0	Not Distressed
City Of Sharon Sanitary Authority	MER	\$2,101,018.00	\$2,222,502.00	95	0	Not Distressed
Clairton City	ALL	\$5,196,613.00	\$6,833,013.00	76	1	Minimally Distressed
Clairton Municipal Authority	ALL	\$2,837,248.00	\$2,290,407.00	124	0	Not Distressed
Clarion Borough	CLA	\$5,493,873.00	\$4,913,717.00	112	0	Not Distressed
Clarion County Housing Authority	CLA	\$1,448,120.00	\$1,662,152.00	87	1	Minimally Distressed
Clarks Summit Borough	LAC	\$3,162,358.00	\$3,362,549.00	94	0	Not Distressed
Clearfield Borough	CLE	\$3,904,116.00	\$4,105,587.00	95	0	Not Distressed
Clearfield Township	CMB	\$147,316.00	\$153,723.00	96	0	Not Distressed
Clifton Heights Borough	DEL	\$6,916,307.00	\$7,292,914.00	95	0	Not Distressed
Clymer Borough	IND	\$395,208.00	\$398,598.00	99	0	Not Distressed
Coal Township	NMB	\$6,491,741.00	\$8,134,826.00	80	1	Minimally Distressed
Coaldale Borough	SCH	\$611,611.00	\$1,148,451.00	53	2	Moderately Distressed
Coatesville City	CHE	\$19,190,313.00	\$23,317,438.00	82	1	Minimally Distressed
Cochranton Borough	CRA	\$755,163.00	\$762,506.00	99	0	Not Distressed
Codorus Township	YOR	\$447,147.00	\$467,213.00	96	0	Not Distressed
Colebrookdale Township	BER	\$7,101,304.00	\$6,842,224.00	104	0	Not Distressed
Collegeville Borough	MTG	\$8,284,150.00	\$8,738,417.00	95	0	Not Distressed
Collier Township Mun Authority Municipal Authority	ALL	\$22,106.00	\$21,968.00	101	0	Not Distressed
Collier Township	ALL	\$8,461,986.00	\$10,489,797.00	81	1	Minimally Distressed
Collingdale Borough	DEL	\$9,464,026.00	\$11,292,628.00	84	1	Minimally Distressed
Colonial Regional Police Department Regionals Or Council Of	NHP	\$7,411,024.00	\$8,063,367.00	92	0	Not Distressed
Columbia Borough	LAN	\$10,227,476.00	\$11,409,276.00	90	0	Not Distressed
Columbus Township	WAR	\$371,193.00	\$440,945.00	84	1	Minimally Distressed
Colwyn Borough	DEL	\$973,629.00	\$1,350,473.00	72	1	Minimally Distressed
Concord Township	DEL	\$5,817,492.00	\$5,908,675.00	98	0	Not Distressed
Conemaugh Township	IND	\$494,377.00	\$485,394.00	102	0	Not Distressed
Conemaugh Township	SOM	\$3,422,577.00	\$4,138,684.00	83	1	Minimally Distressed
Conestoga Township	LAN	\$444,236.00	\$553,745.00	80	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>
Conewago Township	ADA	\$3,575,468.00	\$3,225,136.00	111	0	Not Distressed
Conewago Township	WAR	\$2,198,701.00	\$1,980,252.00	111	0	Not Distressed
Conneaut Lake Borough	CRA	\$170,349.00	\$180,179.00	95	0	Not Distressed
Conneaut Lake Regional Police Department	CRA	\$839,157.00	\$599,550.00	140	0	Not Distressed
Connellsville City	FAY	\$10,819,843.00	\$13,108,162.00	83	1	Minimally Distressed
Connellsville City Redevelopment Authority	FAY	\$637,625.00	\$765,817.00	83	1	Minimally Distressed
Connellsville Municipal Authority	FAY	\$1,974,117.00	\$2,162,385.00	91	0	Not Distressed
Connellsville Township	FAY	\$399,513.00	\$83,767.00	477	0	Not Distressed
Conshohocken Borough	MTG	\$13,988,000.00	\$16,225,111.00	86	1	Minimally Distressed
Conshohocken Borough Authority	MTG	\$1,541,523.00	\$1,509,448.00	102	0	Not Distressed
Conway Borough	BEA	\$2,493,284.00	\$2,855,863.00	87	1	Minimally Distressed
Conyngham Borough	LUZ	\$966,358.00	\$373,249.00	259	0	Not Distressed
Coolspring Township	MER	\$108,845.00	\$114,958.00	95	0	Not Distressed
Cooper Township	CLE	\$304,843.00	\$249,854.00	122	0	Not Distressed
Coopersburg Borough	LEH	\$3,582,809.00	\$3,783,884.00	95	0	Not Distressed
Coplay Borough	LEH	\$1,583,083.00	\$1,587,116.00	100	0	Not Distressed
Coplay-Whitehall Sewer Authority	LEH	\$2,704,061.00	\$2,895,884.00	93	0	Not Distressed
Coraopolis Borough	ALL	\$6,958,230.00	\$7,454,362.00	93	0	Not Distressed
Coraopolis Water & Sewer Authority	ALL	\$329,587.00	\$402,889.00	82	1	Minimally Distressed
Cornwall Borough	LEB	\$3,771,481.00	\$4,018,372.00	94	0	Not Distressed
Corry City	ERI	\$16,971,077.00	\$15,990,296.00	106	0	Not Distressed
Corry City Redevelopment Authority	ERI	\$598,580.00	\$815,592.00	73	1	Minimally Distressed
Corydon Township	MCK	\$561,808.00	\$378,841.00	148	0	Not Distressed
Coudersport Borough	POT	\$3,414,565.00	\$3,281,332.00	104	0	Not Distressed
Covington Township	LAC	\$1,128,948.00	\$1,101,094.00	103	0	Not Distressed
Cowanshannock Township	ARM	\$236,073.00	\$326,670.00	72	1	Minimally Distressed
Crafton Borough	ALL	\$5,511,823.00	\$5,542,919.00	99	0	Not Distressed
Cranberry Township	VEN	\$3,115,373.00	\$3,573,587.00	87	1	Minimally Distressed
Cranberry Township	BUT	\$22,669,849.00	\$24,146,491.00	94	0	Not Distressed
Crescent Township	ALL	\$1,972,309.00	\$1,659,912.00	119	0	Not Distressed
Cresson Borough	CMB	\$1,185,591.00	\$1,077,991.00	110	0	Not Distressed
Cresson Township	CMB	\$870,330.00	\$396,985.00	219	0	Not Distressed
Cressona Borough	SCH	\$544,474.00	\$450,086.00	121	0	Not Distressed
Cressona Borough Authority	SCH	\$295,236.00	\$356,763.00	83	1	Minimally Distressed
Creswell Heights Joint Authority	BEA	\$4,664,015.00	\$4,819,110.00	97	0	Not Distressed
Cross Creek Township	WAS	\$368,356.00	\$404,152.00	91	0	Not Distressed
Croyle Township	CMB	\$352,360.00	\$298,736.00	118	0	Not Distressed
Cumberland Dauphin Harrisburg Transit Authority	DAU	\$20,910,200.00	\$25,370,420.00	82	1	Minimally Distressed
Cumberland Township	ADA	\$4,310,449.00	\$4,553,969.00	95	0	Not Distressed
Cumberland Township	GRE	\$978,955.00	\$795,040.00	123	0	Not Distressed
Cumru Township	BER	\$14,819,967.00	\$19,498,928.00	76	1	Minimally Distressed
Curwensville Borough	CLE	\$1,111,971.00	\$1,250,562.00	89	1	Minimally Distressed
Dale Borough	CMB	\$82,560.00	\$108,334.00	76	1	Minimally Distressed
Dallas Borough	LUZ	\$1,928,593.00	\$2,001,600.00	96	0	Not Distressed
Dallas Township	LUZ	\$6,296,763.00	\$5,964,524.00	106	0	Not Distressed
Dallastown Borough	YOR	\$916,907.00	\$1,103,290.00	83	1	Minimally Distressed
Dalton Borough	LAC	\$598,460.00	\$720,299.00	83	1	Minimally Distressed
Danville Borough	MTR	\$10,445,219.00	\$11,003,528.00	95	0	Not Distressed
Darby Borough	DEL	\$10,778,037.00	\$13,399,346.00	80	1	Minimally Distressed
Darby Township	DEL	\$8,659,163.00	\$12,980,776.00	67	2	Moderately Distressed
Daugherty Township	BEA	\$1,034,842.00	\$568,499.00	182	0	Not Distressed
Dauphin County Library System	DAU	\$4,895,548.00	\$5,082,430.00	96	0	Not Distressed
Decatur Township	CLE	\$756,928.00	\$736,335.00	103	0	Not Distressed
Delaware County Regional Water Quality Control Authority	DEL	\$17,216,301.00	\$21,523,361.00	80	1	Minimally Distressed
Delaware County Solid Waste Authority	DEL	\$5,781,571.00	\$5,677,383.00	102	0	Not Distressed
Delaware Township	PIK	\$612,503.00	\$671,852.00	91	0	Not Distressed
Delaware Township	MER	\$218,517.00	\$213,370.00	102	0	Not Distressed
Delaware Valley Municipal Management Association	MTG	\$8,397,227.00	\$9,045,747.00	93	0	Not Distressed
Delmar Township	TIO	\$383,097.00	\$402,737.00	95	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Delmont Borough	WES	\$1,584,177.00	\$1,453,019.00	109	0	Not Distressed
Derry Township	WES	\$7,645,891.00	\$8,078,314.00	95	0	Not Distressed
Derry Borough	WES	\$1,367,574.00	\$1,241,642.00	110	0	Not Distressed
Derry Borough Municipal Authority	WES	\$1,564,905.00	\$1,691,922.00	92	0	Not Distressed
Derry Township Municipal Authority	WES	\$1,175,908.00	\$1,175,955.00	100	0	Not Distressed
Derry Township	DAU	\$36,431,013.00	\$42,083,835.00	87	1	Minimally Distressed
Dickson City Borough	LAC	\$6,011,683.00	\$7,405,144.00	81	1	Minimally Distressed
Dillsburg Borough	YOR	\$188,716.00	\$201,435.00	94	0	Not Distressed
Dingman Township	PIK	\$1,916,110.00	\$1,786,395.00	107	0	Not Distressed
Donegal Township	WES	\$1,284,225.00	\$1,268,214.00	101	0	Not Distressed
Donora Borough	WAS	\$2,647,173.00	\$1,940,484.00	136	0	Not Distressed
Dormont Borough	ALL	\$14,525,253.00	\$16,423,932.00	88	1	Minimally Distressed
Douglass Township	MTG	\$10,638,558.00	\$11,185,846.00	95	0	Not Distressed
Douglass Township	BER	\$3,205,757.00	\$2,535,184.00	126	0	Not Distressed
Downingtown Borough	CHE	\$11,051,369.00	\$11,506,454.00	96	0	Not Distressed
Doylestown Borough	BUC	\$3,710,614.00	\$4,536,072.00	82	1	Minimally Distressed
Doylestown Township	BUC	\$18,687,831.00	\$23,409,969.00	80	1	Minimally Distressed
Dravosburg Borough	ALL	\$455,704.00	\$457,938.00	100	0	Not Distressed
Dublin Borough	BUC	\$989,626.00	\$994,222.00	100	0	Not Distressed
Dubois City	CLE	\$16,994,492.00	\$21,768,943.00	78	1	Minimally Distressed
Dubois City Redevelopment Authority	CLE	\$202,450.00	\$190,887.00	106	0	Not Distressed
Dunbar Borough	FAY	\$626,785.00	\$9,017.00	6951	0	Not Distressed
Duncannon Borough	PER	\$1,704,644.00	\$1,153,177.00	148	0	Not Distressed
Dunmore Borough	LAC	\$16,439,200.00	\$18,356,965.00	90	0	Not Distressed
Dupont Borough	LUZ	\$897,406.00	\$253,270.00	354	0	Not Distressed
Duquesne City	ALL	\$7,795,826.00	\$9,597,654.00	81	1	Minimally Distressed
Duryea Borough	LUZ	\$931,448.00	\$712,541.00	131	0	Not Distressed
Earl Township	BER	\$593,589.00	\$580,982.00	102	0	Not Distressed
East Allen Township	NHP	\$1,689,649.00	\$1,635,061.00	103	0	Not Distressed
East Bangor Borough	NHP	\$125,084.00	\$83,076.00	151	0	Not Distressed
East Berlin Area Joint Authority	ADA	\$308,401.00	\$310,188.00	99	0	Not Distressed
East Berlin Borough	ADA	\$855,558.00	\$699,494.00	122	0	Not Distressed
East Bethlehem Township	WAS	\$432,889.00	\$348,408.00	124	0	Not Distressed
East Bradford Township	CHE	\$3,151,202.00	\$3,302,095.00	95	0	Not Distressed
East Brandywine Township	CHE	\$6,206,030.00	\$6,777,746.00	92	0	Not Distressed
East Brunswick Township	SCH	\$412,924.00	\$575,761.00	72	1	Minimally Distressed
East Buffalo Township	UNI	\$1,211,662.00	\$1,254,986.00	97	0	Not Distressed
East Carroll Township	CMB	\$171,224.00	\$153,130.00	112	0	Not Distressed
East Cocalico Township	LAN	\$6,192,446.00	\$8,001,308.00	77	1	Minimally Distressed
East Conemaugh Borough	CMB	\$624,556.00	\$572,125.00	109	0	Not Distressed
East Coventry Township	CHE	\$4,483,625.00	\$4,563,121.00	98	0	Not Distressed
East Deer Township	ALL	\$2,127,990.00	\$788,783.00	270	0	Not Distressed
East Donegal Township	LAN	\$2,867,953.00	\$3,101,161.00	92	0	Not Distressed
East Earl Township	LAN	\$2,277,407.00	\$1,781,543.00	128	0	Not Distressed
East Fallowfield Township	CHE	\$2,492,970.00	\$2,508,863.00	99	0	Not Distressed
East Finley Township	WAS	\$316,549.00	\$297,686.00	106	0	Not Distressed
East Goshen Township	CHE	\$4,845,179.00	\$4,938,918.00	98	0	Not Distressed
East Greenville Borough	MTG	\$438,184.00	\$480,135.00	91	0	Not Distressed
East Hempfield Township	LAN	\$15,545,609.00	\$20,562,221.00	76	1	Minimally Distressed
East Hopewell Township	YOR	\$537,469.00	\$602,740.00	89	1	Minimally Distressed
East Huntingdon Township	WES	\$4,664,299.00	\$4,603,889.00	101	0	Not Distressed
East Lampeter Township	LAN	\$27,830,284.00	\$27,887,891.00	100	0	Not Distressed
East Lansdowne Borough	DEL	\$1,265,669.00	\$2,177,751.00	58	2	Moderately Distressed
East Manchester Township	YOR	\$1,757,566.00	\$1,728,318.00	102	0	Not Distressed
East Marlborough Township	CHE	\$3,501,765.00	\$3,879,605.00	90	0	Not Distressed
East McKeesport Borough	ALL	\$790,643.00	\$818,609.00	97	0	Not Distressed
East Norriton Township	MTG	\$20,069,350.00	\$26,020,231.00	77	1	Minimally Distressed
East Norriton-Plymouth-Whitpain Joint Sewer Authority	MTG	\$4,174,929.00	\$3,475,545.00	120	0	Not Distressed
East Norwegian Township	SCH	\$103,494.00	\$175,965.00	59	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>
East Penn Township	CAR	\$351,453.00	\$339,651.00	103	0	Not Distressed
East Pennsboro Township	CUM	\$28,314,300.00	\$31,162,844.00	91	0	Not Distressed
East Pikeland Township	CHE	\$2,454,858.00	\$2,600,966.00	94	0	Not Distressed
East Pittsburgh Borough	ALL	\$201,443.00	\$122,233.00	165	0	Not Distressed
East Rochester Borough	BEA	\$349,152.00	\$308,355.00	113	0	Not Distressed
East Rockhill Township	BUC	\$2,627,555.00	\$3,132,055.00	84	1	Minimally Distressed
East St Clair Township	BED	\$59,089.00	\$87,307.00	68	2	Moderately Distressed
East Stroudsburg Borough	MNR	\$7,431,470.00	\$7,751,190.00	96	0	Not Distressed
East Vincent Township	CHE	\$2,933,316.00	\$2,638,059.00	111	0	Not Distressed
East Washington Borough	WAS	\$1,039,262.00	\$842,819.00	123	0	Not Distressed
East Whiteland Township	CHE	\$18,237,856.00	\$23,859,071.00	76	1	Minimally Distressed
Eastern Adams Regional Police Department	ADA	\$1,392,357.00	\$1,228,712.00	113	0	Not Distressed
Eastern Pike Regional	PIK	\$1,750,353.00	\$2,070,653.00	85	1	Minimally Distressed
Eastern Snyder County Regional Authority	SNY	\$3,396,235.00	\$3,848,776.00	88	1	Minimally Distressed
Easton City	NHP	\$79,942,523.00	\$115,905,671.00	69	2	Moderately Distressed
Easttown Township	CHE	\$12,175,453.00	\$16,134,146.00	75	1	Minimally Distressed
Ebensburg Borough	CMB	\$3,189,204.00	\$3,928,578.00	81	1	Minimally Distressed
Economy Borough	BEA	\$8,716,941.00	\$9,785,276.00	89	1	Minimally Distressed
Eddystone Borough	DEL	\$3,230,609.00	\$4,427,309.00	73	1	Minimally Distressed
Edgewood Borough	ALL	\$3,376,490.00	\$3,818,900.00	88	1	Minimally Distressed
Edgeworth Borough	ALL	\$4,094,655.00	\$4,041,501.00	101	0	Not Distressed
Edgeworth Borough Municipal Authority	ALL	\$915,857.00	\$663,114.00	138	0	Not Distressed
Edinboro Borough	ERI	\$8,213,893.00	\$8,227,800.00	100	0	Not Distressed
Edwardsville Borough	LUZ	\$3,297,440.00	\$3,389,899.00	97	0	Not Distressed
Eldred Township	MNR	\$236,860.00	\$231,397.00	102	0	Not Distressed
Eldred Township	JEF	\$201,777.00	\$205,079.00	98	0	Not Distressed
Elizabeth Borough	ALL	\$503,772.00	\$379,219.00	133	0	Not Distressed
Elizabeth Borough Municipal Authority	ALL	\$838,910.00	\$789,979.00	106	0	Not Distressed
Elizabeth Township	LAN	\$677,622.00	\$745,630.00	91	0	Not Distressed
Elizabeth Township	ALL	\$14,424,072.00	\$13,956,480.00	103	0	Not Distressed
Elizabethtown Borough	LAN	\$10,466,189.00	\$12,226,557.00	86	1	Minimally Distressed
Elizabethtown Regional Sewer Authority	LAN	\$529,207.00	\$397,246.00	133	0	Not Distressed
Elk Lick Township	SOM	\$373,990.00	\$424,541.00	88	1	Minimally Distressed
Ellsworth Borough	WAS	\$37,935.00	\$22,954.00	165	0	Not Distressed
Ellwood City Borough	LAW	\$13,744,255.00	\$17,067,026.00	81	1	Minimally Distressed
Emmaus Borough	LEH	\$14,234,897.00	\$19,093,317.00	75	1	Minimally Distressed
Emporium Borough	CMN	\$3,232,807.00	\$1,764,983.00	183	0	Not Distressed
Ephrata Borough	LAN	\$31,884,465.00	\$35,797,066.00	89	1	Minimally Distressed
Erie City	ERI	\$302,067,714.00	\$484,118,040.00	62	2	Moderately Distressed
Erie City Water Authority	ERI	\$28,355,676.00	\$35,865,204.00	79	1	Minimally Distressed
Erie County Housing Authority	ERI	\$4,321,755.00	\$4,765,767.00	91	0	Not Distressed
Erie Metropolitan Transit Authority	ERI	\$13,708,094.00	\$15,738,737.00	87	1	Minimally Distressed
Erie Parking Authority	ERI	\$2,583,765.00	\$2,889,266.00	89	1	Minimally Distressed
Erie Regional Airport Authority	ERI	\$2,471,805.00	\$3,181,199.00	78	1	Minimally Distressed
Erie Western Port Authority	ERI	\$1,919,566.00	\$2,424,207.00	79	1	Minimally Distressed
Etna Borough	ALL	\$4,643,844.00	\$4,150,945.00	112	0	Not Distressed
Evans City Seven Fields Regional	BUT	\$676,155.00	\$733,448.00	92	0	Not Distressed
Everett Borough	BED	\$1,800,512.00	\$1,580,342.00	114	0	Not Distressed
Everett Borough Area Municipal Authority	BED	\$469,630.00	\$562,949.00	83	1	Minimally Distressed
Exeter Borough	LUZ	\$1,533,840.00	\$1,525,168.00	101	0	Not Distressed
Exeter Township	BER	\$21,465,030.00	\$22,433,103.00	96	0	Not Distressed
Fairchance Borough	FAY	\$381,069.00	\$177,841.00	214	0	Not Distressed
Fairfield Municipal Authority	ADA	\$134,457.00	\$165,814.00	81	1	Minimally Distressed
Fairfield Township	LYC	\$109,555.00	\$179,851.00	61	2	Moderately Distressed
Fairfield Township	WES	\$756,084.00	\$783,378.00	97	0	Not Distressed
Fairview Township	LUZ	\$1,700,181.00	\$2,557,696.00	66	2	Moderately Distressed
Fairview Township	ERI	\$5,306,843.00	\$4,716,769.00	113	0	Not Distressed
Fairview Township	YOR	\$18,408,253.00	\$18,027,774.00	102	0	Not Distressed
Fallowfield Township	WAS	\$1,128,754.00	\$733,449.00	154	0	Not Distressed

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Falls Creek Borough	JEF	\$582,098.00	\$358,168.00	163	0	Not Distressed
Falls Township	BUC	\$37,090,436.00	\$52,983,176.00	70	1	Minimally Distressed
Farmington Township	TIO	\$256,825.00	\$302,388.00	85	1	Minimally Distressed
Fawn Township Sewer Authority	ALL	\$131,910.00	\$138,516.00	95	0	Not Distressed
Fawn Township	ALL	\$1,349,813.00	\$1,207,630.00	112	0	Not Distressed
Fawn-Frazer Joint Water Authority	ALL	\$534,097.00	\$510,341.00	105	0	Not Distressed
Fayette Township	JUN	\$206,032.00	\$243,365.00	85	1	Minimally Distressed
Ferguson Township	CEN	\$8,218,477.00	\$9,765,518.00	84	1	Minimally Distressed
Ferndale Borough	CMB	\$720,040.00	\$646,220.00	111	0	Not Distressed
Findlay Township	ALL	\$16,720,217.00	\$20,800,910.00	80	1	Minimally Distressed
Fleetwood Borough	BER	\$5,124,767.00	\$5,614,050.00	91	0	Not Distressed
Folcroft Borough	DEL	\$8,862,768.00	\$9,723,579.00	91	0	Not Distressed
Ford City Borough	ARM	\$2,003,620.00	\$2,125,655.00	94	0	Not Distressed
Ford City Boro Municipal Sewage Disposal Authority	ARM	\$238,275.00	\$278,297.00	86	1	Minimally Distressed
Forest City Borough	SUS	\$764,898.00	\$592,796.00	129	0	Not Distressed
Forest Hills Borough	ALL	\$10,105,154.00	\$12,759,109.00	79	1	Minimally Distressed
Forest Lake Township	SUS	\$67,619.00	\$65,701.00	103	0	Not Distressed
Forks Township	NHP	\$12,051,335.00	\$15,157,931.00	80	1	Minimally Distressed
Forty Fort Borough	LUZ	\$4,186,546.00	\$4,702,594.00	89	1	Minimally Distressed
Forward Township	ALL	\$2,614,743.00	\$2,543,214.00	103	0	Not Distressed
Foster Township	MCK	\$1,733,778.00	\$1,918,229.00	90	0	Not Distressed
Foster Township	SCH	\$92,435.00	\$66,584.00	139	0	Not Distressed
Fountain Hill Borough	LEH	\$3,968,683.00	\$5,861,395.00	68	2	Moderately Distressed
Fox Chapel Authority	ALL	\$2,331,572.00	\$2,321,093.00	100	0	Not Distressed
Fox Chapel Borough	ALL	\$14,433,064.00	\$12,861,286.00	112	0	Not Distressed
Frackville Borough	SCH	\$1,848,710.00	\$2,859,045.00	65	2	Moderately Distressed
Franconia Township	MTG	\$7,897,241.00	\$9,909,880.00	80	1	Minimally Distressed
Franklin Township	YOR	\$217,830.00	\$265,683.00	82	1	Minimally Distressed
Franklin Borough	CMB	\$726,581.00	\$61,130.00	1189	0	Not Distressed
Franklin City	VEN	\$21,906,551.00	\$22,371,879.00	98	0	Not Distressed
Franklin Park Borough	ALL	\$8,561,661.00	\$9,672,682.00	89	1	Minimally Distressed
Franklin Township Sanitary Authority	WES	\$6,428,469.00	\$7,252,135.00	89	1	Minimally Distressed
Franklin Township Sewer Authority	GRE	\$1,379,710.00	\$1,396,842.00	99	0	Not Distressed
Franklin Township	BEA	\$2,041,081.00	\$1,875,577.00	109	0	Not Distressed
Franklin Township	CAR	\$3,060,019.00	\$3,152,507.00	97	0	Not Distressed
Franklin Township	SUS	\$132,955.00	\$177,031.00	75	1	Minimally Distressed
Frazer Township Authority	ALL	\$81,668.00	\$74,158.00	110	0	Not Distressed
Frazer Township	ALL	\$724,809.00	\$591,871.00	122	0	Not Distressed
Fredericksburg Sewer & Water Authority	LEB	\$331,546.00	\$244,618.00	136	0	Not Distressed
Freeburg Borough	SNY	\$242,503.00	\$231,752.00	105	0	Not Distressed
Freedom Township	BLA	\$772,402.00	\$799,174.00	97	0	Not Distressed
Freehold Township	WAR	\$185,520.00	\$177,691.00	104	0	Not Distressed
Freeland Borough	LUZ	\$1,891,409.00	\$1,751,944.00	108	0	Not Distressed
Freeland Boro Municipal Authority	LUZ	\$2,137,673.00	\$1,729,206.00	124	0	Not Distressed
Freemansburg Borough	NHP	\$813,199.00	\$717,552.00	113	0	Not Distressed
Freeport Borough	ARM	\$1,253,326.00	\$1,002,589.00	125	0	Not Distressed
Frenchcreek Township	VEN	\$349,166.00	\$349,918.00	100	0	Not Distressed
Galeton Borough	POT	\$774,506.00	\$1,124,176.00	69	2	Moderately Distressed
Gallitzin Borough	CMB	\$1,053,044.00	\$851,071.00	124	0	Not Distressed
Gallitzin Borough Sewer & Disposal Authority	CMB	\$355,932.00	\$447,438.00	80	1	Minimally Distressed
Geistown Borough	CMB	\$323,202.00	\$222,959.00	145	0	Not Distressed
Gettysburg Borough	ADA	\$7,774,308.00	\$8,029,415.00	97	0	Not Distressed
Gettysburg Municipal Authority	ADA	\$2,607,388.00	\$3,290,860.00	79	1	Minimally Distressed
Gilpin Township	ARM	\$578,759.00	\$556,254.00	104	0	Not Distressed
Girard Borough	ERI	\$2,450,831.00	\$3,182,620.00	77	1	Minimally Distressed
Glassport Borough	ALL	\$1,995,258.00	\$2,302,334.00	87	1	Minimally Distressed
Glenburn Township	LAC	\$131,504.00	\$134,723.00	98	0	Not Distressed
Glenolden Borough	DEL	\$6,764,181.00	\$8,673,295.00	78	1	Minimally Distressed
Granville Township	MIF	\$4,772,742.00	\$5,400,806.00	88	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Great Bend Township	SUS	\$70,029.00	\$31,886.00	220	0	Not Distressed
Greater Hazleton Joint Sewer Authority	LUZ	\$2,089,253.00	\$2,893,543.00	72	1	Minimally Distressed
Greater Lebanon Refuse Authority	LEB	\$6,514,184.00	\$6,656,169.00	98	0	Not Distressed
Green Tree Borough	ALL	\$8,422,830.00	\$8,808,708.00	96	0	Not Distressed
Green Township	IND	\$438,599.00	\$331,605.00	132	0	Not Distressed
Greencastle Borough	FRA	\$3,253,177.00	\$3,060,148.00	106	0	Not Distressed
Greene County Regional Police Department	GRE	\$26,383.00	\$25,970.00	102	0	Not Distressed
Greene Township	MER	\$237,223.00	\$260,989.00	91	0	Not Distressed
Greenfield Township	BLA	\$2,019,345.00	\$750,640.00	269	0	Not Distressed
Greenfield Township	ERI	\$625,930.00	\$610,789.00	102	0	Not Distressed
Greensburg City	WES	\$34,658,568.00	\$38,506,621.00	90	0	Not Distressed
Greenville Borough	MER	\$14,907,793.00	\$14,936,800.00	100	0	Not Distressed
Greenville Borough Municipal Authority	MER	\$899,206.00	\$775,922.00	116	0	Not Distressed
Greenwich Township	BER	\$660,466.00	\$786,688.00	84	1	Minimally Distressed
Greenwood Township	COL	\$202,722.00	\$186,001.00	109	0	Not Distressed
Grove City Borough	MER	\$11,694,991.00	\$12,697,343.00	92	0	Not Distressed
Guilford Township Authority	FRA	\$1,523,485.00	\$1,587,766.00	96	0	Not Distressed
Guilford Water Authority	FRA	\$3,118,446.00	\$3,198,220.00	98	0	Not Distressed
Halfmoon Township	CEN	\$341,701.00	\$510,637.00	67	2	Moderately Distressed
Hamburg Borough	BER	\$4,131,945.00	\$4,865,532.00	85	1	Minimally Distressed
Hamilton Township	ADA	\$275,954.00	\$302,481.00	91	0	Not Distressed
Hamiltonban Township	ADA	\$507,064.00	\$285,730.00	177	0	Not Distressed
Hampden Township	CUM	\$34,514,455.00	\$39,186,499.00	88	1	Minimally Distressed
Hampton Shaler Water Authority	ALL	\$6,695,174.00	\$7,323,507.00	91	0	Not Distressed
Hampton Township	ALL	\$26,219,977.00	\$27,228,581.00	96	0	Not Distressed
Hanover Borough	YOR	\$48,385,666.00	\$52,887,172.00	91	0	Not Distressed
Hanover Township	WAS	\$409,567.00	\$358,201.00	114	0	Not Distressed
Hanover Township	LUZ	\$10,584,966.00	\$17,819,086.00	59	2	Moderately Distressed
Hanover Township	NHP	\$9,496,833.00	\$10,163,091.00	93	0	Not Distressed
Harborcreek Township	ERI	\$5,819,258.00	\$7,592,938.00	77	1	Minimally Distressed
Harmar Township	ALL	\$2,700,965.00	\$3,733,960.00	72	1	Minimally Distressed
Harmony Borough	BUT	\$742,741.00	\$911,338.00	82	1	Minimally Distressed
Harmony Township	BEA	\$3,003,707.00	\$2,953,162.00	102	0	Not Distressed
Harrisburg City	DAU	\$241,946,951.00	\$235,282,987.00	103	0	Not Distressed
Harrison Township Water Authority Of Allegheny County	ALL	\$3,002,533.00	\$2,667,590.00	113	0	Not Distressed
Harrison Township	ALL	\$14,129,045.00	\$13,354,459.00	106	0	Not Distressed
Harveys Lake Borough	LUZ	\$1,207,885.00	\$472,340.00	256	0	Not Distressed
Hatboro Borough	MTG	\$11,145,587.00	\$12,654,686.00	88	1	Minimally Distressed
Hatfield Borough	MTG	\$1,582,146.00	\$2,008,831.00	79	1	Minimally Distressed
Hatfield Township Municipal Authority	MTG	\$9,232,472.00	\$9,950,810.00	93	0	Not Distressed
Hatfield Township	MTG	\$20,289,443.00	\$24,098,665.00	84	1	Minimally Distressed
Haverford Township	DEL	\$77,424,113.00	\$95,966,989.00	81	1	Minimally Distressed
Haycock Township	BUC	\$641,033.00	\$708,849.00	90	0	Not Distressed
Hazle Township	LUZ	\$449,353.00	\$546,717.00	82	1	Minimally Distressed
Hazleton City Authority	LUZ	\$3,661,170.00	\$5,134,077.00	71	1	Minimally Distressed
Hazleton City	LUZ	\$51,453,950.00	\$76,557,249.00	67	2	Moderately Distressed
Hegins Township	SCH	\$1,014,237.00	\$1,352,453.00	75	1	Minimally Distressed
Heidelberg Borough	ALL	\$583,213.00	\$307,200.00	190	0	Not Distressed
Heidelberg Township	LEB	\$899,760.00	\$526,942.00	171	0	Not Distressed
Heidelberg Township	BER	\$264,772.00	\$205,607.00	129	0	Not Distressed
Hellam Township	YOR	\$3,532,514.00	\$3,630,282.00	97	0	Not Distressed
Hellertown Borough	NHP	\$6,303,531.00	\$6,196,454.00	102	0	Not Distressed
Hellertown Borough Authority	NHP	\$1,140,620.00	\$1,221,572.00	93	0	Not Distressed
Hemlock Township	COL	\$1,733,004.00	\$1,671,153.00	104	0	Not Distressed
Hempfield Township	WES	\$11,453,679.00	\$13,351,518.00	86	1	Minimally Distressed
Hempfield Township	MER	\$2,016,023.00	\$2,560,388.00	79	1	Minimally Distressed
Hereford Township	BER	\$302,377.00	\$249,474.00	121	0	Not Distressed
Hermitage City	MER	\$36,819,637.00	\$36,090,603.00	102	0	Not Distressed
Highland Township	ELK	\$98,206.00	\$119,832.00	82	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>
Highspire Borough	DAU	\$4,615,968.00	\$5,457,226.00	85	1	Minimally Distressed
Hilltown Township	BUC	\$18,670,235.00	\$19,057,120.00	98	0	Not Distressed
Holidaysburg Borough	BLA	\$12,487,565.00	\$12,577,057.00	99	0	Not Distressed
Homer City Borough	IND	\$2,970,553.00	\$3,552,140.00	84	1	Minimally Distressed
Homestead Borough	ALL	\$2,614,397.00	\$4,178,046.00	63	2	Moderately Distressed
Honesdale Borough	WAY	\$3,670,882.00	\$4,530,551.00	81	1	Minimally Distressed
Honey Brook Borough	CHE	\$225,308.00	\$236,480.00	95	0	Not Distressed
Hooversville Borough	SOM	\$409,130.00	\$458,797.00	89	1	Minimally Distressed
Hopewell Township	YOR	\$990,487.00	\$996,450.00	99	0	Not Distressed
Hopewell Township	BEA	\$15,053,915.00	\$16,477,365.00	91	0	Not Distressed
Horsham Township	MTG	\$28,039,153.00	\$36,634,040.00	77	1	Minimally Distressed
Horsham Water & Sewer Authority	MTG	\$3,499,648.00	\$3,664,235.00	96	0	Not Distressed
Hughestown Borough	LUZ	\$174,765.00	\$155,477.00	112	0	Not Distressed
Hughesville Borough	LYC	\$1,316,552.00	\$1,982,101.00	66	2	Moderately Distressed
Hummelstown Borough	DAU	\$7,440,711.00	\$6,797,104.00	109	0	Not Distressed
Hunlock Township	LUZ	\$598,581.00	\$653,107.00	92	0	Not Distressed
Huntingdon Borough	HUN	\$13,683,952.00	\$14,961,036.00	91	0	Not Distressed
Huntington Township	LUZ	\$902,803.00	\$852,055.00	106	0	Not Distressed
Huston Township	CLE	\$130,897.00	\$59,785.00	219	0	Not Distressed
Hyndman Borough	BED	\$836,880.00	\$889,126.00	94	0	Not Distressed
Hyndman Borough Municipal Authority	BED	\$180,155.00	\$227,929.00	79	1	Minimally Distressed
Independence Township	BEA	\$844,733.00	\$833,120.00	101	0	Not Distressed
Indian Lake Borough	SOM	\$290,275.00	\$240,989.00	120	0	Not Distressed
Indiana Borough	IND	\$17,789,089.00	\$17,237,701.00	103	0	Not Distressed
Indiana Borough/Blairsville Cog	IND	\$399,947.00	\$239,704.00	167	0	Not Distressed
Indiana Township	ALL	\$7,718,216.00	\$9,423,008.00	82	1	Minimally Distressed
Ingram Borough	ALL	\$2,992,044.00	\$3,009,078.00	99	0	Not Distressed
Irwin Borough	WES	\$1,636,545.00	\$1,968,076.00	83	1	Minimally Distressed
Jackson Township Water Authority	CMB	\$423,330.00	\$517,835.00	82	1	Minimally Distressed
Jackson Township	BUT	\$1,516,087.00	\$1,861,070.00	81	1	Minimally Distressed
Jackson Township	LEB	\$1,216,941.00	\$1,230,754.00	99	0	Not Distressed
Jackson Township	YOR	\$2,088,344.00	\$2,358,864.00	89	1	Minimally Distressed
Jackson Township	LUZ	\$1,352,953.00	\$1,611,653.00	84	1	Minimally Distressed
Jeannette City	WES	\$15,251,176.00	\$18,050,724.00	84	1	Minimally Distressed
Jefferson Conservation District	JEF	\$851,249.00	\$928,745.00	92	0	Not Distressed
Jefferson Hills Borough	ALL	\$8,385,417.00	\$10,541,986.00	80	1	Minimally Distressed
Jefferson Township	WAS	\$95,838.00	\$89,535.00	107	0	Not Distressed
Jenkins Township	LUZ	\$1,474,863.00	\$1,307,683.00	113	0	Not Distressed
Jenkintown Borough	MTG	\$5,691,773.00	\$6,520,786.00	87	1	Minimally Distressed
Jenner Township	SOM	\$1,409,533.00	\$1,413,790.00	100	0	Not Distressed
Jermyn Borough	LAC	\$442,490.00	\$196,654.00	225	0	Not Distressed
Jersey Shore Borough	LYC	\$1,200,719.00	\$1,356,157.00	89	1	Minimally Distressed
Jessup Borough	LAC	\$471,079.00	\$810,895.00	58	2	Moderately Distressed
Jim Thorpe Borough	CAR	\$5,193,566.00	\$5,621,678.00	92	0	Not Distressed
Johnsonburg Borough	ELK	\$3,014,849.00	\$3,844,056.00	78	1	Minimally Distressed
Johnsonburg Municipal Authority	ELK	\$1,708,368.00	\$1,705,746.00	100	0	Not Distressed
Johnstown City	CMB	\$29,085,804.00	\$53,336,075.00	55	2	Moderately Distressed
Johnstown City Housing Authority	CMB	\$13,245,159.00	\$14,088,306.00	94	0	Not Distressed
Joint Municipal Authority Of Wyomissing Valley	BER	\$1,532,724.00	\$1,441,444.00	106	0	Not Distressed
Kane Borough	MCK	\$3,850,452.00	\$3,811,335.00	101	0	Not Distressed
Keating Township	MCK	\$789,210.00	\$731,225.00	108	0	Not Distressed
Kelly Township	UNI	\$70,018.00	\$103,495.00	68	2	Moderately Distressed
Kenhorst Borough	BER	\$610,696.00	\$528,255.00	116	0	Not Distressed
Kennedy Township	ALL	\$5,320,271.00	\$6,022,635.00	88	1	Minimally Distressed
Kennett Square Borough	CHE	\$8,637,753.00	\$8,366,144.00	103	0	Not Distressed
Kennett Township	CHE	\$2,277,416.00	\$2,819,572.00	81	1	Minimally Distressed
Kidder Township	CAR	\$2,167,984.00	\$2,921,339.00	74	1	Minimally Distressed
Kilbuck Township	ALL	\$339,872.00	\$550,079.00	62	2	Moderately Distressed
Kingston Borough	LUZ	\$21,478,222.00	\$24,341,716.00	88	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Kingston Township	LUZ	\$5,622,238.00	\$5,006,567.00	112	0	Not Distressed
Kittanning Borough	ARM	\$8,195,550.00	\$8,835,247.00	93	0	Not Distressed
Kline Township	SCH	\$198,439.00	\$246,290.00	81	1	Minimally Distressed
Knox Borough	CLA	\$863,518.00	\$691,119.00	125	0	Not Distressed
Kulpmont Borough	NMB	\$757,656.00	\$561,730.00	135	0	Not Distressed
Kulpmont Marion Heights Joint Municipal Authority	NMB	\$397,728.00	\$294,994.00	135	0	Not Distressed
Kutztown Borough	BER	\$17,826,496.00	\$19,299,991.00	92	0	Not Distressed
Lackawanna County Transit System Authority	LAC	\$4,124,529.00	\$6,484,659.00	64	2	Moderately Distressed
Lackawaxen Township	PIK	\$689,383.00	\$752,345.00	92	0	Not Distressed
Lafayette Township	MCK	\$529,673.00	\$651,466.00	81	1	Minimally Distressed
Laflin Borough	LUZ	\$644,936.00	\$392,991.00	164	0	Not Distressed
Lake City Borough	ERI	\$1,339,910.00	\$1,400,332.00	96	0	Not Distressed
Lake Township	LUZ	\$347,966.00	\$400,424.00	87	1	Minimally Distressed
Lake Township	WAY	\$517,939.00	\$651,429.00	80	1	Minimally Distressed
Lamar Township	CLI	\$114,800.00	\$131,060.00	88	1	Minimally Distressed
Lancaster Area Sewer Authority	LAN	\$10,241,767.00	\$11,011,341.00	93	0	Not Distressed
Lancaster City	LAN	\$149,771,026.00	\$180,271,751.00	83	1	Minimally Distressed
Lancaster City Parking Authority	LAN	\$1,533,734.00	\$1,539,426.00	100	0	Not Distressed
Lancaster Township	BUT	\$906,019.00	\$815,712.00	111	0	Not Distressed
Lancaster Township	LAN	\$3,968,113.00	\$4,288,498.00	93	0	Not Distressed
Lansdale Borough	MTG	\$26,140,298.00	\$31,555,831.00	83	1	Minimally Distressed
Lansdowne Borough	DEL	\$12,863,427.00	\$14,428,015.00	89	1	Minimally Distressed
Lansford Borough	CAR	\$992,140.00	\$1,144,265.00	87	1	Minimally Distressed
Lansford-Coaldale Joint Water Authority	CAR	\$1,379,847.00	\$1,564,387.00	88	1	Minimally Distressed
Larksville Borough	LUZ	\$2,967,278.00	\$2,483,110.00	119	0	Not Distressed
Latimore Township	ADA	\$459,695.00	\$651,826.00	71	1	Minimally Distressed
Latrobe City	WES	\$11,375,745.00	\$11,116,396.00	102	0	Not Distressed
Latrobe Municipal Authority	WES	\$3,276,085.00	\$3,356,661.00	98	0	Not Distressed
Laureldale Borough	BER	\$2,750,152.00	\$3,006,266.00	91	0	Not Distressed
Lawrence Park Township	ERI	\$4,014,420.00	\$3,943,307.00	102	0	Not Distressed
Lawrence Township	CLE	\$3,121,593.00	\$3,773,529.00	83	1	Minimally Distressed
Lebanon City Authority	LEB	\$16,527,954.00	\$17,116,327.00	97	0	Not Distressed
Lebanon City	LEB	\$38,096,348.00	\$41,680,287.00	91	0	Not Distressed
Lebanon Community Library	LEB	\$689,512.00	\$461,642.00	149	0	Not Distressed
Leechburg Borough	ARM	\$588,494.00	\$815,050.00	72	1	Minimally Distressed
Leesport Borough	BER	\$232,709.00	\$237,907.00	98	0	Not Distressed
Leet Township	ALL	\$2,138,356.00	\$2,561,582.00	83	1	Minimally Distressed
Leetsdale Borough	ALL	\$1,533,084.00	\$1,781,854.00	86	1	Minimally Distressed
Leetsdale Borough Municipal Authority	ALL	\$812,029.00	\$763,708.00	106	0	Not Distressed
Lehigh And Northampton Transportation Authority	LEH	\$21,595,475.00	\$27,819,117.00	78	1	Minimally Distressed
Lehigh County Authority	LEH	\$27,436,575.00	\$30,412,440.00	90	0	Not Distressed
Lehigh Township	NHP	\$6,841,395.00	\$7,517,035.00	91	0	Not Distressed
Lehigh-Northampton Airport Authority	LEH	\$13,782,985.00	\$15,805,592.00	87	1	Minimally Distressed
Lehighon Borough	CAR	\$11,816,944.00	\$12,640,325.00	93	0	Not Distressed
Lehighon Water Authority	CAR	\$1,886,965.00	\$2,028,837.00	93	0	Not Distressed
Lehman Township	LUZ	\$838,805.00	\$858,529.00	98	0	Not Distressed
Lemoyne Borough	CUM	\$2,281,752.00	\$2,359,379.00	97	0	Not Distressed
Lewisburg Borough	UNI	\$2,978,907.00	\$3,208,138.00	93	0	Not Distressed
Lewistown Borough	MIF	\$8,080,413.00	\$8,201,317.00	99	0	Not Distressed
Lewistown Borough Municipal Authority	MIF	\$2,797,733.00	\$3,245,050.00	86	1	Minimally Distressed
Liberty Township	MCK	\$328,606.00	\$286,111.00	115	0	Not Distressed
Liberty Township	ADA	\$435,449.00	\$233,149.00	187	0	Not Distressed
Ligonier Valley Police Department	WES	\$1,714,700.00	\$1,390,833.00	123	0	Not Distressed
Lilly Borough	CMB	\$237,556.00	\$179,975.00	132	0	Not Distressed
Limerick Township	MTG	\$11,336,367.00	\$14,241,180.00	80	1	Minimally Distressed
Limestone Township	CLA	\$354,957.00	\$392,655.00	90	0	Not Distressed
Limestone Township	UNI	\$206,701.00	\$189,229.00	109	0	Not Distressed
Lincoln Township	SOM	\$376,381.00	\$344,201.00	109	0	Not Distressed
Linesville Borough	CRA	\$320,138.00	\$277,077.00	116	0	Not Distressed

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Lititz Borough	LAN	\$10,556,820.00	\$12,026,305.00	88	1	Minimally Distressed
Littlestown Borough	ADA	\$2,812,411.00	\$3,220,732.00	87	1	Minimally Distressed
Lock Haven City	CLI	\$12,909,327.00	\$12,522,583.00	103	0	Not Distressed
Locust Township	COL	\$667,037.00	\$586,220.00	114	0	Not Distressed
Logan Township	BLA	\$8,123,027.00	\$9,299,461.00	87	1	Minimally Distressed
London Grove Township Municipal Authority	CHE	\$673,353.00	\$651,818.00	103	0	Not Distressed
London Grove Township	CHE	\$1,360,658.00	\$1,577,313.00	86	1	Minimally Distressed
Longswamp Township	BER	\$1,037,918.00	\$1,111,662.00	93	0	Not Distressed
Lower Allen Township Authority	CUM	\$5,614,208.00	\$5,321,353.00	106	0	Not Distressed
Lower Allen Township	CUM	\$17,088,749.00	\$18,162,870.00	94	0	Not Distressed
Lower Alsace Township	BER	\$1,648,306.00	\$1,985,547.00	83	1	Minimally Distressed
Lower Bucks County Joint Municipal Authority	BUC	\$19,210,713.00	\$19,991,934.00	96	0	Not Distressed
Lower Burrell City	WES	\$17,043,005.00	\$21,482,219.00	79	1	Minimally Distressed
Lower Chanceford Township	YOR	\$283,616.00	\$453,654.00	63	2	Moderately Distressed
Lower Chichester Township	DEL	\$2,018,669.00	\$2,106,029.00	96	0	Not Distressed
Lower Frederick Township	MTG	\$570,691.00	\$583,559.00	98	0	Not Distressed
Lower Gwynedd Township	MTG	\$18,026,917.00	\$19,425,574.00	93	0	Not Distressed
Lower Heidelberg Township	BER	\$2,563,230.00	\$3,225,832.00	79	1	Minimally Distressed
Lower Indiana County Municipal Authority	IND	\$189,918.00	\$179,700.00	106	0	Not Distressed
Lower Mahanoy Township	NMB	\$81,785.00	\$60,888.00	134	0	Not Distressed
Lower Makefield Township	BUC	\$20,075,368.00	\$26,364,294.00	76	1	Minimally Distressed
Lower Merion Township	MTG	\$216,940,738.00	\$208,592,324.00	104	0	Not Distressed
Lower Moreland Township	MTG	\$21,304,945.00	\$20,129,007.00	106	0	Not Distressed
Lower Nazareth Township	NHP	\$2,559,324.00	\$2,548,146.00	100	0	Not Distressed
Lower Oxford Township	CHE	\$181,014.00	\$243,268.00	74	1	Minimally Distressed
Lower Paxton Township	DAU	\$43,746,154.00	\$55,188,306.00	79	1	Minimally Distressed
Lower Perkiomen Valley Regional Sewer Authority	MTG	\$580,573.00	\$222,681.00	261	0	Not Distressed
Lower Pottsgrove Township	MTG	\$8,769,090.00	\$10,884,365.00	81	1	Minimally Distressed
Lower Providence Township Sewer Authority	MTG	\$2,112,852.00	\$2,176,442.00	97	0	Not Distressed
Lower Providence Township	MTG	\$21,604,586.00	\$24,892,883.00	87	1	Minimally Distressed
Lower Salford Township	MTG	\$15,525,459.00	\$16,424,679.00	95	0	Not Distressed
Lower Saucon Township	NHP	\$9,532,067.00	\$11,328,630.00	84	1	Minimally Distressed
Lower Southampton Township	BUC	\$21,101,326.00	\$26,688,212.00	79	1	Minimally Distressed
Lower Swatara Township	DAU	\$12,906,762.00	\$15,460,864.00	83	1	Minimally Distressed
Lower Towamensing Township	CAR	\$140,059.00	\$129,133.00	108	0	Not Distressed
Lower Windsor Township	YOR	\$4,739,385.00	\$4,863,066.00	97	0	Not Distressed
Lower Yoder Township	CMB	\$2,569,277.00	\$1,644,453.00	156	0	Not Distressed
Loyalhanna Township	WES	\$504,576.00	\$469,348.00	108	0	Not Distressed
Loyalsock Township	LYC	\$1,845,088.00	\$2,107,791.00	88	1	Minimally Distressed
Luzerne Borough	LUZ	\$130,212.00	\$214,192.00	61	2	Moderately Distressed
Luzerne County Flood Protection Authority	LUZ	\$58,244.00	\$68,933.00	84	1	Minimally Distressed
Luzerne County Transportation Authority	LUZ	\$5,362,909.00	\$9,722,392.00	55	2	Moderately Distressed
Luzerne Township	FAY	\$2,996,129.00	\$1,403,686.00	213	0	Not Distressed
Lykens Borough	DAU	\$1,418,526.00	\$633,676.00	224	0	Not Distressed
Lynn Township	LEH	\$528,429.00	\$570,103.00	93	0	Not Distressed
Macungie Borough	LEH	\$3,117,774.00	\$3,091,529.00	101	0	Not Distressed
Mahanoy City Borough	SCH	\$1,524,348.00	\$2,075,518.00	73	1	Minimally Distressed
Mahanoy Township Authority	SCH	\$1,636,832.00	\$1,625,751.00	101	0	Not Distressed
Mahoning Township	CAR	\$1,940,173.00	\$2,112,223.00	92	0	Not Distressed
Mahoning Township	MTR	\$8,512,434.00	\$9,282,284.00	92	0	Not Distressed
Mahoning Township	LAW	\$465,857.00	\$447,059.00	104	0	Not Distressed
Maidencreek Township Authority	BER	\$1,038,697.00	\$1,135,933.00	91	0	Not Distressed
Maidencreek Township	BER	\$1,019,837.00	\$655,416.00	156	0	Not Distressed
Malvern Borough	CHE	\$6,124,217.00	\$4,894,601.00	125	0	Not Distressed
Manchester Township	YOR	\$11,151,956.00	\$11,565,307.00	96	0	Not Distressed
Manheim Borough	LAN	\$3,332,007.00	\$4,249,028.00	78	1	Minimally Distressed
Manheim Township	LAN	\$52,296,058.00	\$58,979,888.00	89	1	Minimally Distressed
Manheim Township	YOR	\$709,015.00	\$699,114.00	101	0	Not Distressed
Manor Borough	WES	\$1,168,139.00	\$1,000,475.00	117	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>
Manor Township Joint Municipal Authority	ARM	\$1,068,722.00	\$1,087,327.00	98	0	Not Distressed
Manor Township	LAN	\$13,566,408.00	\$14,299,264.00	95	0	Not Distressed
Mansfield Borough	TIO	\$2,073,678.00	\$2,404,724.00	86	1	Minimally Distressed
Marcus Hook Borough	DEL	\$5,383,110.00	\$6,506,505.00	83	1	Minimally Distressed
Marion Township	BUT	\$89,166.00	\$114,397.00	78	1	Minimally Distressed
Marlborough Township	MTG	\$1,940,520.00	\$2,064,451.00	94	0	Not Distressed
Marple Township	DEL	\$22,704,283.00	\$37,422,472.00	61	2	Moderately Distressed
Mars Borough	BUT	\$497,450.00	\$338,119.00	147	0	Not Distressed
Marshall Township	ALL	\$4,206,301.00	\$4,515,697.00	93	0	Not Distressed
Martic Township	LAN	\$137,713.00	\$108,000.00	128	0	Not Distressed
Martinsburg Borough	BLA	\$1,659,499.00	\$1,677,732.00	99	0	Not Distressed
Marysville Borough	PER	\$2,864,022.00	\$2,934,660.00	98	0	Not Distressed
Masontown Borough	FAY	\$2,322,974.00	\$2,122,663.00	109	0	Not Distressed
Matamoras Borough	PIK	\$278,285.00	\$130,224.00	214	0	Not Distressed
Maxatawny Township	BER	\$796,076.00	\$886,054.00	90	0	Not Distressed
Mcadoo Borough	SCH	\$2,051,651.00	\$678,849.00	302	0	Not Distressed
Mccandless Township Sanitary Authority	ALL	\$12,271,797.00	\$13,847,282.00	89	1	Minimally Distressed
Mccandless Township	ALL	\$22,435,796.00	\$24,224,327.00	93	0	Not Distressed
Mcconnellsburg Borough	FUL	\$325,510.00	\$519,229.00	63	2	Moderately Distressed
Mcdonald Borough	WAS	\$1,087,084.00	\$1,028,817.00	106	0	Not Distressed
Mckean County Solid Waste Authority	MCK	\$901,221.00	\$413,962.00	218	0	Not Distressed
Mckean Township	ERI	\$846,205.00	\$1,068,309.00	79	1	Minimally Distressed
Mckees Rocks Borough	ALL	\$4,790,190.00	\$4,823,929.00	99	0	Not Distressed
Mckeesport City	ALL	\$38,953,594.00	\$50,235,799.00	78	1	Minimally Distressed
Mckeesport City Municipal Authority	ALL	\$8,051,537.00	\$8,793,654.00	92	0	Not Distressed
Mcsherrystown Borough	ADA	\$2,419,384.00	\$2,783,318.00	87	1	Minimally Distressed
Mead Township	WAR	\$1,818,411.00	\$863,053.00	211	0	Not Distressed
Meadville City	CRA	\$36,685,662.00	\$44,003,423.00	83	1	Minimally Distressed
Mechanicsburg Borough	CUM	\$12,773,954.00	\$12,590,496.00	101	0	Not Distressed
Media Borough	DEL	\$19,722,968.00	\$22,618,738.00	87	1	Minimally Distressed
Menallen Township	ADA	\$326,281.00	\$343,632.00	95	0	Not Distressed
Mercer Borough	MER	\$3,818,746.00	\$3,607,158.00	106	0	Not Distressed
Mercer County Regional Planning Commission	MER	\$2,550,035.00	\$2,446,231.00	104	0	Not Distressed
Mercersburg Borough	FRA	\$1,038,063.00	\$1,043,304.00	99	0	Not Distressed
Meyersdale Borough	SOM	\$1,492,678.00	\$1,474,633.00	101	0	Not Distressed
Mid Mon Valley Water Pollution Control Authority	WAS	\$451,347.00	\$329,290.00	137	0	Not Distressed
Middle Paxton Township	DAU	\$367,948.00	\$432,371.00	85	1	Minimally Distressed
Middleburg Borough	SNY	\$2,129,792.00	\$1,962,458.00	109	0	Not Distressed
Middlesex Township	CUM	\$4,877,076.00	\$4,014,487.00	121	0	Not Distressed
Middlesex Township	BUT	\$1,869,768.00	\$2,703,994.00	69	2	Moderately Distressed
Middletown Borough	DAU	\$18,792,761.00	\$19,904,621.00	94	0	Not Distressed
Middletown Township, Delaware County, Sewer Authority	DEL	\$709,070.00	\$872,902.00	81	1	Minimally Distressed
Middletown Township	BUC	\$53,731,653.00	\$64,975,836.00	83	1	Minimally Distressed
Middletown Township	DEL	\$3,969,444.00	\$4,056,662.00	98	0	Not Distressed
Midland Borough	BEA	\$2,115,523.00	\$2,676,482.00	79	1	Minimally Distressed
Midland Borough Municipal Authority	BEA	\$1,948,898.00	\$1,893,206.00	103	0	Not Distressed
Mifflin County Regional Police Department	MIF	\$8,955,561.00	\$11,085,047.00	81	1	Minimally Distressed
Mifflinburg Borough	UNI	\$5,057,510.00	\$5,598,831.00	90	0	Not Distressed
Mifflintown Borough	JUN	\$77,868.00	\$107,126.00	73	1	Minimally Distressed
Mifflintown Municipal Authority	JUN	\$628,615.00	\$576,432.00	109	0	Not Distressed
Milford Borough	PIK	\$521,217.00	\$655,494.00	80	1	Minimally Distressed
Milford Township	PIK	\$51,861.00	\$58,065.00	89	1	Minimally Distressed
Milford Township	BUC	\$1,940,633.00	\$2,098,552.00	92	0	Not Distressed
Millbourne Borough	DEL	\$295,642.00	\$707,869.00	42	3	Severely Distressed
Millcreek Township	ERI	\$72,759,597.00	\$79,437,140.00	92	0	Not Distressed
Millcreek Township	LEB	\$1,028,394.00	\$1,091,741.00	94	0	Not Distressed
Miller Township	PER	\$48,356.00	\$51,669.00	94	0	Not Distressed
Millersburg Borough	DAU	\$1,998,764.00	\$1,838,190.00	109	0	Not Distressed
Millerstown Borough	PER	\$224,971.00	\$171,712.00	131	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>
Millersville Borough	LAN	\$8,243,289.00	\$9,953,260.00	83	1	Minimally Distressed
Millvale Borough	ALL	\$2,524,205.00	\$2,447,453.00	103	0	Not Distressed
Millville Borough	COL	\$483,293.00	\$429,413.00	113	0	Not Distressed
Milton Borough	NMB	\$5,278,470.00	\$6,082,247.00	87	1	Minimally Distressed
Milton Regional Sewer Authority	NMB	\$2,567,233.00	\$3,222,628.00	80	1	Minimally Distressed
Minersville Borough	SCH	\$5,057,572.00	\$5,586,646.00	91	0	Not Distressed
Mohnton Borough	BER	\$908,755.00	\$1,217,984.00	75	1	Minimally Distressed
Mon Valley Sewage Authority	WES	\$5,143,375.00	\$5,317,300.00	97	0	Not Distressed
Monaca Borough	BEA	\$5,795,344.00	\$5,548,979.00	104	0	Not Distressed
Monessen City	WES	\$6,001,823.00	\$7,912,468.00	76	1	Minimally Distressed
Monongahela City	WAS	\$5,362,445.00	\$6,115,916.00	88	1	Minimally Distressed
Monongahela City Municipal Authority	WAS	\$866,706.00	\$995,023.00	87	1	Minimally Distressed
Monroeville Borough	ALL	\$87,942,899.00	\$99,733,472.00	88	1	Minimally Distressed
Monroeville Municipal Authority	ALL	\$16,022,391.00	\$17,914,106.00	89	1	Minimally Distressed
Montgomery Borough	LYC	\$1,368,252.00	\$1,439,221.00	95	0	Not Distressed
Montgomery Township	MTG	\$25,783,165.00	\$27,416,430.00	94	0	Not Distressed
Montour Township	COL	\$366,903.00	\$285,196.00	129	0	Not Distressed
Montoursville Borough	LYC	\$2,739,040.00	\$3,403,204.00	80	1	Minimally Distressed
Montrose Borough	SUS	\$746,600.00	\$807,172.00	92	0	Not Distressed
Montrose Municipal Authority	SUS	\$158,845.00	\$158,195.00	100	0	Not Distressed
Moon Township Municipal Authority	ALL	\$13,295,222.00	\$12,811,510.00	104	0	Not Distressed
Moon Township	ALL	\$30,923,920.00	\$30,393,451.00	102	0	Not Distressed
Moore Township	NHP	\$5,281,953.00	\$5,464,657.00	97	0	Not Distressed
Moosic Borough	LAC	\$6,579,789.00	\$6,535,103.00	101	0	Not Distressed
Morris Cooper Police Commission	CLE	\$313,553.00	\$403,255.00	78	1	Minimally Distressed
Morris Township	CLE	\$207,090.00	\$223,701.00	93	0	Not Distressed
Morrisville Borough	BUC	\$17,147,868.00	\$15,837,955.00	108	0	Not Distressed
Morrisville Borough Municipal Authority	BUC	\$9,127,721.00	\$9,758,422.00	94	0	Not Distressed
Morton Borough	DEL	\$2,707,333.00	\$3,433,928.00	79	1	Minimally Distressed
Moscow Borough	LAC	\$1,192,811.00	\$1,041,308.00	115	0	Not Distressed
Mount Joy Borough	LAN	\$7,764,846.00	\$8,074,952.00	96	0	Not Distressed
Mount Joy Borough Authority	LAN	\$2,219,313.00	\$2,363,062.00	94	0	Not Distressed
Mount Oliver Borough	ALL	\$1,969,222.00	\$1,659,514.00	119	0	Not Distressed
Mount Penn Borough Municipal Authority	BER	\$853,154.00	\$951,098.00	90	0	Not Distressed
Mount Pocono Borough	MNR	\$546,637.00	\$607,370.00	90	0	Not Distressed
Mount Union Borough	HUN	\$4,160,415.00	\$3,647,294.00	114	0	Not Distressed
Mt Carmel Borough	NMB	\$6,805,844.00	\$6,632,371.00	103	0	Not Distressed
Mt Carmel Township	NMB	\$885,370.00	\$1,291,850.00	69	2	Moderately Distressed
Mt Gretna Borough	LEB	\$1,498,746.00	\$1,403,596.00	107	0	Not Distressed
Mt Holly Springs Borough	CUM	\$1,586,021.00	\$1,782,984.00	89	1	Minimally Distressed
Mt Jewett Borough	MCK	\$501,940.00	\$170,901.00	294	0	Not Distressed
Mt Joy Township	LAN	\$2,162,158.00	\$1,992,979.00	108	0	Not Distressed
Mt Lebanon Township	ALL	\$98,902,679.00	\$107,583,460.00	92	0	Not Distressed
Mt Penn Borough	BER	\$521,182.00	\$580,948.00	90	0	Not Distressed
Mt Pleasant Borough	WES	\$5,938,429.00	\$3,247,480.00	183	0	Not Distressed
Mt Pleasant Township	WAS	\$1,259,180.00	\$1,252,902.00	101	0	Not Distressed
Mt Pleasant Township	WES	\$7,846,624.00	\$8,373,374.00	94	0	Not Distressed
Muhlenberg Township Authority	BER	\$2,860,030.00	\$3,054,307.00	94	0	Not Distressed
Muhlenberg Township	BER	\$23,009,361.00	\$26,629,726.00	86	1	Minimally Distressed
Muncy Borough	LYC	\$1,794,342.00	\$2,116,631.00	85	1	Minimally Distressed
Muncy Township	LYC	\$419,000.00	\$412,410.00	102	0	Not Distressed
Munhall Borough	ALL	\$17,678,196.00	\$17,950,365.00	98	0	Not Distressed
Municipal Water Authority Of Aliquippa	BEA	\$2,292,063.00	\$922,790.00	248	0	Not Distressed
Murrysville Borough	WES	\$24,020,256.00	\$26,385,637.00	91	0	Not Distressed
Myerstown Borough	LEB	\$2,031,829.00	\$2,073,860.00	98	0	Not Distressed
Nanticoke City	LUZ	\$9,706,193.00	\$12,503,543.00	78	1	Minimally Distressed
Nanty Glo Borough	CMB	\$1,054,600.00	\$723,482.00	146	0	Not Distressed
Nanty Glo Sanitary Sewer Authority	CMB	\$228,246.00	\$190,084.00	120	0	Not Distressed
Nanty Glo Water Authority	CMB	\$666,939.00	\$563,772.00	118	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>
Narberth Borough	MTG	\$6,711,082.00	\$9,581,313.00	70	1	Minimally Distressed
Nazareth Borough	NHP	\$6,705,243.00	\$3,940,606.00	170	0	Not Distressed
Neshannock Township	LAW	\$3,667,621.00	\$4,439,791.00	83	1	Minimally Distressed
Nesquehoning Borough	CAR	\$2,452,097.00	\$2,629,461.00	93	0	Not Distressed
Nesquehoning Borough Authority	CAR	\$484,793.00	\$505,304.00	96	0	Not Distressed
Nether Providence Township	DEL	\$11,228,239.00	\$13,481,841.00	83	1	Minimally Distressed
Neville Township	ALL	\$1,414,510.00	\$1,918,138.00	74	1	Minimally Distressed
New Bethlehem Borough	CLA	\$752,301.00	\$683,858.00	110	0	Not Distressed
New Brighton Borough	BEA	\$7,087,949.00	\$7,868,319.00	90	0	Not Distressed
New Britain Borough	BUC	\$113,588.00	\$118,527.00	96	0	Not Distressed
New Britain Township	BUC	\$12,761,705.00	\$12,034,094.00	106	0	Not Distressed
New Castle City	LAW	\$37,482,844.00	\$54,117,839.00	69	2	Moderately Distressed
New Castle Sanitation Authority	LAW	\$1,036,681.00	\$1,042,398.00	99	0	Not Distressed
New Castle Township	SCH	\$74,575.00	\$59,497.00	125	0	Not Distressed
New Cumberland Borough	CUM	\$14,790,952.00	\$15,057,557.00	98	0	Not Distressed
New Eagle Borough	WAS	\$1,137,826.00	\$1,035,285.00	110	0	Not Distressed
New Freedom Borough	YOR	\$3,792,958.00	\$3,725,405.00	102	0	Not Distressed
New Garden Township	CHE	\$5,235,351.00	\$4,457,280.00	117	0	Not Distressed
New Hanover Township	MTG	\$7,079,769.00	\$7,240,904.00	98	0	Not Distressed
New Holland Borough	LAN	\$9,647,866.00	\$10,086,676.00	96	0	Not Distressed
New Hope Borough	BUC	\$3,176,789.00	\$3,822,957.00	83	1	Minimally Distressed
New Kensington City	WES	\$22,887,313.00	\$23,994,274.00	95	0	Not Distressed
New Kensington City Municipal Authority	WES	\$6,036,762.00	\$7,208,669.00	84	1	Minimally Distressed
New Kensington City Municipal Sanitary Authority	WES	\$7,274,211.00	\$6,142,061.00	118	0	Not Distressed
New Milford Township	SUS	\$433,167.00	\$611,427.00	71	1	Minimally Distressed
New Sewickley Township	BEA	\$3,560,756.00	\$3,648,773.00	98	0	Not Distressed
New Stanton Borough	WES	\$377,627.00	\$406,821.00	93	0	Not Distressed
New Wilmington Borough	LAW	\$4,062,031.00	\$3,616,144.00	112	0	Not Distressed
Newberry Township	YOR	\$9,063,280.00	\$10,856,016.00	83	1	Minimally Distressed
Newport Borough	PER	\$2,005,945.00	\$1,035,268.00	194	0	Not Distressed
Newport Boro Water Authority	PER	\$335,005.00	\$276,361.00	121	0	Not Distressed
Newport Township	LUZ	\$1,166,538.00	\$1,052,454.00	111	0	Not Distressed
Newton Township	LAC	\$297,485.00	\$609,272.00	49	3	Severely Distressed
Newtown Borough	BUC	\$2,879,049.00	\$2,768,869.00	104	0	Not Distressed
Newtown Township	BUC	\$24,940,382.00	\$26,921,101.00	93	0	Not Distressed
Newtown Township	DEL	\$15,798,795.00	\$15,425,581.00	102	0	Not Distressed
Newville Borough	CUM	\$1,013,492.00	\$1,016,972.00	100	0	Not Distressed
Nicholson Township	FAY	\$416,309.00	\$412,375.00	101	0	Not Distressed
Nockamixon Township	BUC	\$797,879.00	\$806,367.00	99	0	Not Distressed
Norristown Borough	MTG	\$50,171,238.00	\$65,454,562.00	77	1	Minimally Distressed
North & South Shenango Joint Municipal Authority	CRA	\$1,181,940.00	\$1,081,375.00	109	0	Not Distressed
North Apollo Borough	ARM	\$125,874.00	\$122,320.00	103	0	Not Distressed
North Belle Vernon Borough	WES	\$688,065.00	\$771,869.00	89	1	Minimally Distressed
North Bethlehem Township	WAS	\$378,860.00	\$495,831.00	76	1	Minimally Distressed
North Braddock Borough	ALL	\$1,968,022.00	\$2,503,220.00	79	1	Minimally Distressed
North Catasauqua Borough	NHP	\$2,247,815.00	\$2,235,257.00	101	0	Not Distressed
North Centre Township	COL	\$148,574.00	\$155,248.00	96	0	Not Distressed
North Codorus Township	YOR	\$1,122,151.00	\$1,356,116.00	83	1	Minimally Distressed
North Cornwall Township	LEB	\$4,376,995.00	\$5,351,502.00	82	1	Minimally Distressed
North Coventry Municipal Authority	CHE	\$1,089,655.00	\$1,069,946.00	102	0	Not Distressed
North Coventry Township	CHE	\$10,044,004.00	\$9,926,318.00	101	0	Not Distressed
North East Borough	ERI	\$10,357,407.00	\$10,272,214.00	101	0	Not Distressed
North Fayette Township	ALL	\$15,203,445.00	\$16,328,119.00	93	0	Not Distressed
North Franklin Township	WAS	\$3,077,200.00	\$3,021,835.00	102	0	Not Distressed
North Hopewell Township	YOR	\$377,841.00	\$456,572.00	83	1	Minimally Distressed
North Huntingdon Township Municipal Authority	WES	\$7,587,443.00	\$8,306,954.00	91	0	Not Distressed
North Huntingdon Township	WES	\$34,330,002.00	\$38,596,953.00	89	1	Minimally Distressed
North Lebanon Township	LEB	\$7,122,246.00	\$8,254,641.00	86	1	Minimally Distressed
North Londonderry Township	LEB	\$5,751,218.00	\$6,487,507.00	89	1	Minimally Distressed

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North Middleton Authority	CUM	\$3,394,938.00	\$3,287,625.00	103	0	Not Distressed
North Middleton Township	CUM	\$7,297,327.00	\$6,976,636.00	105	0	Not Distressed
North Sewickley Township	BEA	\$527,039.00	\$412,772.00	128	0	Not Distressed
North Shenango Township	CRA	\$227,113.00	\$175,880.00	129	0	Not Distressed
North Strabane Township	WAS	\$14,187,050.00	\$14,968,243.00	95	0	Not Distressed
North Towanda Township	BRA	\$169,312.00	\$223,041.00	76	1	Minimally Distressed
North Versailles Township	ALL	\$15,254,664.00	\$16,835,763.00	91	0	Not Distressed
North Wales Borough	MTG	\$1,708,354.00	\$1,854,305.00	92	0	Not Distressed
Northampton Borough	NHP	\$9,517,665.00	\$9,685,943.00	98	0	Not Distressed
Northampton Borough Municipal Authority	NHP	\$9,260,632.00	\$9,246,849.00	100	0	Not Distressed
Northampton Township	BUC	\$36,918,261.00	\$45,035,994.00	82	1	Minimally Distressed
Northeastern Regional Police Department	YOR	\$8,312,649.00	\$7,680,227.00	108	0	Not Distressed
Northern Berks Regional Police Department	BER	\$6,803,068.00	\$7,390,192.00	92	0	Not Distressed
Northern Cambria Borough	CMB	\$1,282,646.00	\$1,470,797.00	87	1	Minimally Distressed
Northern Lancaster County Authority	LAN	\$1,038,379.00	\$1,091,064.00	95	0	Not Distressed
Northern Lancaster County Regional Police Department	LAN	\$10,289,153.00	\$10,754,692.00	96	0	Not Distressed
Northern Regional Police	ALL	\$19,091,245.00	\$20,448,751.00	93	0	Not Distressed
Northern York County Regional Police	YOR	\$23,151,095.00	\$30,860,058.00	75	1	Minimally Distressed
Northumberland Borough	NMB	\$4,184,181.00	\$4,241,222.00	99	0	Not Distressed
Norwegian Township	SCH	\$237,948.00	\$267,193.00	89	1	Minimally Distressed
Norwood Borough	DEL	\$4,065,474.00	\$3,968,279.00	102	0	Not Distressed
Nottingham Township	WAS	\$876,309.00	\$978,332.00	90	0	Not Distressed
Northwest Regional Lancaster County Police Commission	LAN	\$8,784,083.00	\$9,183,447.00	96	0	Not Distressed
Oakdale Borough	ALL	\$163,525.00	\$214,904.00	76	1	Minimally Distressed
Oakland Township	VEN	\$240,515.00	\$239,600.00	100	0	Not Distressed
Oakmont Borough	ALL	\$4,872,256.00	\$6,290,744.00	77	1	Minimally Distressed
Oakmont Borough Municipal Authority	ALL	\$10,741,613.00	\$12,066,678.00	89	1	Minimally Distressed
Ohara Township	ALL	\$12,714,366.00	\$11,388,620.00	112	0	Not Distressed
Ohio Township	ALL	\$9,609,261.00	\$12,004,695.00	80	1	Minimally Distressed
Oil City	VEN	\$31,312,581.00	\$32,516,277.00	96	0	Not Distressed
Oilcreek Township	VEN	\$74,477.00	\$80,354.00	93	0	Not Distressed
Old Forge Borough	LAC	\$2,666,170.00	\$1,970,573.00	135	0	Not Distressed
Old Lycoming Township	LYC	\$6,911,650.00	\$6,924,293.00	100	0	Not Distressed
Oley Township	BER	\$647,235.00	\$611,442.00	106	0	Not Distressed
Oliver Township	MIF	\$258,894.00	\$281,766.00	92	0	Not Distressed
Olyphant Borough	LAC	\$3,257,600.00	\$3,727,066.00	87	1	Minimally Distressed
Orangeville Area Police Board	COL	\$611,028.00	\$590,723.00	103	0	Not Distressed
Orwigsburg Borough	SCH	\$4,308,779.00	\$3,753,916.00	115	0	Not Distressed
Osceola Mills Borough	CLE	\$23,411.00	\$60,926.00	38	3	Severely Distressed
Oxford Borough	CHE	\$3,170,717.00	\$3,237,573.00	98	0	Not Distressed
Paint Township	SOM	\$968,784.00	\$703,582.00	138	0	Not Distressed
Palmer Township	NHP	\$19,437,673.00	\$21,151,068.00	92	0	Not Distressed
Palmerton Borough	CAR	\$6,324,381.00	\$6,862,278.00	92	0	Not Distressed
Palmyra Borough	LEB	\$9,534,643.00	\$9,971,034.00	96	0	Not Distressed
Palo Alto Borough	SCH	\$310,672.00	\$0.00	99	0	Not Distressed
Paradise Township	LAN	\$738,769.00	\$795,547.00	93	0	Not Distressed
Parker Area Authority	ARM	\$282,747.00	\$203,855.00	139	0	Not Distressed
Parkesburg Borough	CHE	\$3,669,320.00	\$4,098,738.00	90	0	Not Distressed
Parks Township Municipal Authority	ARM	\$116,232.00	\$117,475.00	99	0	Not Distressed
Parks Township	ARM	\$972,840.00	\$1,288,757.00	75	1	Minimally Distressed
Parkside Borough	DEL	\$792,826.00	\$987,326.00	80	1	Minimally Distressed
Patterson Township	BEA	\$1,210,982.00	\$1,299,596.00	93	0	Not Distressed
Patton Borough	CMB	\$1,317,778.00	\$1,692,175.00	78	1	Minimally Distressed
Patton Township	CEN	\$9,547,020.00	\$9,893,087.00	97	0	Not Distressed
Paupack Township	WAY	\$423,412.00	\$392,952.00	108	0	Not Distressed
Paxtang Borough	DAU	\$998,706.00	\$996,511.00	100	0	Not Distressed
Penbrook Borough	DAU	\$6,378,210.00	\$5,851,004.00	109	0	Not Distressed
Penn Hills Township	ALL	\$56,228,726.00	\$72,651,025.00	77	1	Minimally Distressed
Penn Township	CUM	\$208,931.00	\$220,193.00	95	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Penn Township	YOR	\$16,912,708.00	\$18,859,355.00	90	0	Not Distressed
Penn Township	LAN	\$1,595,918.00	\$1,497,239.00	107	0	Not Distressed
Penn Township	BUT	\$1,640,930.00	\$1,491,675.00	110	0	Not Distressed
Penn Township	WES	\$7,934,589.00	\$11,574,243.00	69	2	Moderately Distressed
Penn Township	CEN	\$235,360.00	\$331,954.00	71	1	Minimally Distressed
Penn Township	PER	\$565,066.00	\$364,812.00	155	0	Not Distressed
Penndel Borough	BUC	\$440,068.00	\$384,041.00	115	0	Not Distressed
Pennridge Regional Police	BUC	\$7,727,525.00	\$7,525,438.00	103	0	Not Distressed
Pennridge Wastewater Treatment Authority	BUC	\$3,606,615.00	\$3,514,737.00	103	0	Not Distressed
Pennsburg Borough	MTG	\$2,812,801.00	\$3,192,287.00	88	1	Minimally Distressed
Pennsbury Township	CHE	\$1,101,093.00	\$1,037,442.00	106	0	Not Distressed
Pequea Township	LAN	\$2,858,892.00	\$2,878,139.00	99	0	Not Distressed
Perkasie Borough	BUC	\$20,606,617.00	\$22,077,515.00	93	0	Not Distressed
Perkasie Regional Authority	BUC	\$2,765,156.00	\$3,086,488.00	90	0	Not Distressed
Perryopolis Borough	FAY	\$548,822.00	\$634,506.00	86	1	Minimally Distressed
Peters Creek Sanitary Authority	WAS	\$558,622.00	\$538,776.00	104	0	Not Distressed
Peters Township	WAS	\$16,889,373.00	\$19,054,646.00	89	1	Minimally Distressed
Peters Township	FRA	\$604,519.00	\$601,084.00	101	0	Not Distressed
Philadelphia City	PHI	\$5,852,472,722.00	\$11,783,085,503.00	50	2	Moderately Distressed
Philadelphia City Redevelopment Authority	PHI	\$42,176,668.00	\$52,355,353.00	81	1	Minimally Distressed
Philipsburg Borough	CEN	\$1,226,788.00	\$1,149,245.00	107	0	Not Distressed
Phoenixville Borough	CHE	\$23,323,125.00	\$24,886,801.00	94	0	Not Distressed
Pike Township	BER	\$369,874.00	\$369,883.00	100	0	Not Distressed
Pine Creek Township	CLI	\$207,131.00	\$144,435.00	143	0	Not Distressed
Pine Creek Township	JEF	\$142,266.00	\$187,615.00	76	1	Minimally Distressed
Pine Grove Borough	SCH	\$2,844,558.00	\$1,677,408.00	170	0	Not Distressed
Pine Grove Township	SCH	\$398,511.00	\$438,288.00	91	0	Not Distressed
Pine Township	MER	\$666,409.00	\$653,455.00	102	0	Not Distressed
Pitcairn Borough	ALL	\$1,753,128.00	\$2,246,284.00	78	1	Minimally Distressed
Pittsburgh City	ALL	\$761,287,735.00	\$1,324,270,887.00	57	2	Moderately Distressed
Pittsburgh Public Parking Authority	ALL	\$15,881,565.00	\$14,098,785.00	113	0	Not Distressed
Pittston City	LUZ	\$11,938,684.00	\$12,384,934.00	96	0	Not Distressed
Pittston Township	LUZ	\$680,792.00	\$888,388.00	77	1	Minimally Distressed
Plainfield Township	NHP	\$898,844.00	\$1,061,045.00	85	1	Minimally Distressed
Plains Township	LUZ	\$10,091,402.00	\$14,931,100.00	68	2	Moderately Distressed
Pleasant Hills Borough	ALL	\$16,704,866.00	\$16,769,092.00	100	0	Not Distressed
Pleasant Township	WAR	\$1,069,561.00	\$1,093,773.00	98	0	Not Distressed
Plum Borough	ALL	\$14,131,891.00	\$18,119,105.00	78	1	Minimally Distressed
Plum Borough Municipal Authority	ALL	\$374,633.00	\$664,494.00	56	2	Moderately Distressed
Plumcreek Township	ARM	\$452,491.00	\$540,377.00	84	1	Minimally Distressed
Plumstead Township	BUC	\$10,694,884.00	\$12,566,512.00	85	1	Minimally Distressed
Plymouth Borough	LUZ	\$1,444,547.00	\$1,472,707.00	98	0	Not Distressed
Plymouth Township	MTG	\$65,942,964.00	\$68,117,715.00	97	0	Not Distressed
Pocono Mountain Regional	MNR	\$20,731,587.00	\$22,785,309.00	91	0	Not Distressed
Pocono Township	MNR	\$6,926,369.00	\$7,365,220.00	94	0	Not Distressed
Pocopson Township	CHE	\$532,884.00	\$548,524.00	97	0	Not Distressed
Point Township	NMB	\$3,151,363.00	\$3,160,127.00	100	0	Not Distressed
Polk Township	MNR	\$679,439.00	\$764,306.00	89	1	Minimally Distressed
Port Allegany Borough	MCK	\$1,684,773.00	\$2,960,896.00	57	2	Moderately Distressed
Port Carbon Borough	SCH	\$896,279.00	\$1,070,660.00	84	1	Minimally Distressed
Port Vue Borough	ALL	\$843,235.00	\$546,611.00	154	0	Not Distressed
Portage Area Sewer Authority	CMB	\$286,278.00	\$287,175.00	100	0	Not Distressed
Portage Borough	CMB	\$983,313.00	\$742,944.00	132	0	Not Distressed
Portage Borough Municipal Authority	CMB	\$1,090,575.00	\$1,032,139.00	106	0	Not Distressed
Porter Township	CLA	\$104,622.00	\$148,263.00	71	1	Minimally Distressed
Pottstown Borough	MTG	\$36,310,756.00	\$51,680,425.00	70	1	Minimally Distressed
Pottsville City	SCH	\$15,415,162.00	\$20,563,451.00	75	1	Minimally Distressed
Pringle Borough	LUZ	\$19,201.00	\$27,315.00	70	1	Minimally Distressed
Prospect Park Borough	DEL	\$6,093,509.00	\$7,632,536.00	80	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>
Providence Township	LAN	\$857,131.00	\$938,342.00	91	0	Not Distressed
Pulaski Township	BEA	\$160,563.00	\$162,951.00	99	0	Not Distressed
Pulaski Township	LAW	\$1,071,335.00	\$886,710.00	121	0	Not Distressed
Punxsutawney Borough	JEF	\$2,935,317.00	\$3,792,838.00	77	1	Minimally Distressed
Pymatuning Township	MER	\$2,649,017.00	\$1,966,419.00	135	0	Not Distressed
Quakertown Borough	BUC	\$20,019,794.00	\$23,974,954.00	84	1	Minimally Distressed
Quarryville Borough	LAN	\$2,197,305.00	\$2,363,580.00	93	0	Not Distressed
Raccoon Township	BEA	\$1,338,571.00	\$1,811,000.00	74	1	Minimally Distressed
Radnor Township	DEL	\$62,902,206.00	\$83,273,501.00	76	1	Minimally Distressed
Ralpho Township	NMB	\$1,434,659.00	\$2,314,575.00	62	2	Moderately Distressed
Rankin Borough	ALL	\$1,150,082.00	\$297,654.00	386	0	Not Distressed
Ransom Township	LAC	\$316,914.00	\$282,096.00	112	0	Not Distressed
Rapho Township	LAN	\$788,004.00	\$930,351.00	85	1	Minimally Distressed
Rayne Township	IND	\$194,109.00	\$300,124.00	65	2	Moderately Distressed
Reading City	BER	\$244,457,110.00	\$336,227,655.00	73	1	Minimally Distressed
Reading Township	ADA	\$869,600.00	\$628,879.00	138	0	Not Distressed
Red Lion Borough	YOR	\$3,339,992.00	\$3,131,432.00	107	0	Not Distressed
Red Lion Municipal Authority	YOR	\$1,565,761.00	\$1,699,925.00	92	0	Not Distressed
Red Rose Transit Authority	LAN	\$8,519,529.00	\$8,420,505.00	101	0	Not Distressed
Redstone Township	FAY	\$2,206,018.00	\$1,019,032.00	216	0	Not Distressed
Renovo Borough	CLI	\$758,441.00	\$308,596.00	246	0	Not Distressed
Reserve Township	ALL	\$4,006,934.00	\$3,143,264.00	127	0	Not Distressed
Reynoldsville Borough	JEF	\$554,122.00	\$870,478.00	64	2	Moderately Distressed
Rice Township	LUZ	\$1,741,492.00	\$1,695,597.00	103	0	Not Distressed
Richhill Township	GRE	\$434,890.00	\$490,425.00	89	1	Minimally Distressed
Richland Borough	LEB	\$673,094.00	\$803,598.00	84	1	Minimally Distressed
Richland Township	BUC	\$7,160,261.00	\$7,581,535.00	94	0	Not Distressed
Richland Township	CMB	\$13,432,856.00	\$14,396,932.00	93	0	Not Distressed
Ridgway Borough	ELK	\$4,730,308.00	\$4,704,713.00	101	0	Not Distressed
Ridgway Township	ELK	\$698,766.00	\$361,914.00	193	0	Not Distressed
Ridley Park Borough	DEL	\$7,061,333.00	\$8,040,501.00	88	1	Minimally Distressed
Ridley Township	DEL	\$40,978,018.00	\$43,822,064.00	94	0	Not Distressed
Riverside Borough	NMB	\$1,551,201.00	\$1,778,634.00	87	1	Minimally Distressed
Riverview Sanitary Authority	ALL	\$767,105.00	\$730,372.00	105	0	Not Distressed
Roaring Brook Township	LAC	\$853,535.00	\$926,845.00	92	0	Not Distressed
Roaring Spring Borough	BLA	\$2,496,931.00	\$2,061,528.00	121	0	Not Distressed
Robeson Township	BER	\$3,426,486.00	\$4,254,215.00	81	1	Minimally Distressed
Robeson-Wernersville Municipal Authority	BER	\$711,679.00	\$778,925.00	91	0	Not Distressed
Robinson Township Municipal Authority	ALL	\$10,605,511.00	\$11,708,365.00	91	0	Not Distressed
Robinson Township	ALL	\$17,203,253.00	\$18,999,458.00	91	0	Not Distressed
Rochester Area Joint Sewer Authority	BEA	\$1,290,051.00	\$1,666,710.00	77	1	Minimally Distressed
Rochester Borough	BEA	\$3,119,292.00	\$4,896,066.00	64	2	Moderately Distressed
Rochester Township	BEA	\$1,902,915.00	\$1,565,040.00	122	0	Not Distressed
Rockland Township	VEN	\$177,069.00	\$174,956.00	101	0	Not Distressed
Rockledge Borough	MTG	\$2,487,823.00	\$2,870,950.00	87	1	Minimally Distressed
Rome Township	CRA	\$154,249.00	\$171,350.00	90	0	Not Distressed
Rose Township	JEF	\$253,810.00	\$349,504.00	73	1	Minimally Distressed
Ross Township	ALL	\$41,424,082.00	\$45,368,740.00	91	0	Not Distressed
Ross Township	LUZ	\$627,279.00	\$603,554.00	104	0	Not Distressed
Rostraver Township Sewage Authority	WES	\$877,574.00	\$754,678.00	116	0	Not Distressed
Rostraver Township	WES	\$9,516,399.00	\$10,072,852.00	94	0	Not Distressed
Rouseville Borough	VEN	\$217,113.00	\$216,334.00	100	0	Not Distressed
Royersford Borough	MTG	\$5,301,169.00	\$5,779,932.00	92	0	Not Distressed
Rural Valley Borough	ARM	\$138,798.00	\$122,319.00	113	0	Not Distressed
Rush Township	CEN	\$132,697.00	\$154,845.00	86	1	Minimally Distressed
Rush Township	SCH	\$856,769.00	\$858,440.00	100	0	Not Distressed
Rutland Township	TIO	\$105,791.00	\$73,525.00	144	0	Not Distressed
Rye Township	PER	\$1,553,900.00	\$1,116,493.00	139	0	Not Distressed
Saegertown Borough	CRA	\$214,287.00	\$172,198.00	124	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>
Saint Marys Area Water Authority	ELK	\$3,223,622.00	\$3,513,490.00	92	0	Not Distressed
Salem Township	WAY	\$319,285.00	\$360,387.00	89	1	Minimally Distressed
Salem Township	LUZ	\$945,614.00	\$1,108,220.00	85	1	Minimally Distressed
Salem Township	WES	\$1,479,770.00	\$2,087,684.00	71	1	Minimally Distressed
Salisbury Borough	SOM	\$282,531.00	\$282,231.00	100	0	Not Distressed
Salisbury Township	LEH	\$20,843,766.00	\$24,935,697.00	84	1	Minimally Distressed
Salisbury Township	LAN	\$1,424,839.00	\$1,528,929.00	93	0	Not Distressed
Saltsburg Borough	IND	\$393,550.00	\$385,743.00	102	0	Not Distressed
Sandy Lake Borough	MER	\$938,189.00	\$824,269.00	114	0	Not Distressed
Sandy Township	CLE	\$6,083,885.00	\$6,678,763.00	91	0	Not Distressed
Saxton Borough	BED	\$986,251.00	\$575,720.00	171	0	Not Distressed
Saxton Borough Municipal Authority	BED	\$129,092.00	\$185,768.00	69	2	Moderately Distressed
Sayre Borough	BRA	\$5,073,850.00	\$7,235,271.00	70	1	Minimally Distressed
Schuylkill County Municipal Authority	SCH	\$5,057,824.00	\$6,280,995.00	81	1	Minimally Distressed
Schuylkill Haven Borough	SCH	\$10,925,955.00	\$13,340,750.00	82	1	Minimally Distressed
Schuylkill Township	CHE	\$8,946,978.00	\$8,746,529.00	102	0	Not Distressed
Schwenksville Borough	MTG	\$452,653.00	\$444,061.00	102	0	Not Distressed
Schwenksville Borough Authority	MTG	\$878,996.00	\$851,361.00	103	0	Not Distressed
Scott Township	COL	\$3,668,009.00	\$3,475,826.00	106	0	Not Distressed
Scott Township	ALL	\$19,424,447.00	\$22,571,831.00	86	1	Minimally Distressed
Scott Township	LAC	\$1,807,755.00	\$1,849,163.00	98	0	Not Distressed
Scottdale Borough	WES	\$4,984,488.00	\$3,773,946.00	132	0	Not Distressed
Scranton City	LAC	\$99,661,353.00	\$170,509,066.00	58	2	Moderately Distressed
Selinsgrove Borough	SNY	\$5,985,745.00	\$6,004,280.00	100	0	Not Distressed
Sellersville Borough	BUC	\$5,292,378.00	\$5,234,600.00	101	0	Not Distressed
Seven Fields Borough	BUT	\$1,000,762.00	\$932,971.00	107	0	Not Distressed
Seven Springs Borough	SOM	\$696,265.00	\$663,380.00	105	0	Not Distressed
Seward-St Clair Sanitary Authority	WES	\$131,794.00	\$153,944.00	86	1	Minimally Distressed
Sewickley Borough	ALL	\$10,661,857.00	\$10,222,353.00	104	0	Not Distressed
Sewickley Borough Water Authority	ALL	\$1,133,384.00	\$1,066,880.00	106	0	Not Distressed
Sewickley Heights Borough	ALL	\$4,452,915.00	\$4,076,947.00	109	0	Not Distressed
Sewickley Township	WES	\$2,499,075.00	\$2,283,801.00	109	0	Not Distressed
Shade Township	SOM	\$2,250,971.00	\$2,271,858.00	99	0	Not Distressed
Shaler Township	ALL	\$35,522,339.00	\$35,010,066.00	101	0	Not Distressed
Shamokin City	NMB	\$5,066,335.00	\$10,117,940.00	50	2	Moderately Distressed
Shamokin Dam Borough	SNY	\$3,758,268.00	\$3,800,770.00	99	0	Not Distressed
Shamokin Township	NMB	\$48,571.00	\$66,549.00	73	1	Minimally Distressed
Sharon City	MER	\$30,802,853.00	\$31,279,555.00	98	0	Not Distressed
Sharon Hill Borough	DEL	\$5,486,912.00	\$7,912,175.00	69	2	Moderately Distressed
Sharpsburg Borough	ALL	\$3,811,311.00	\$3,434,128.00	111	0	Not Distressed
Sharpsville Borough	MER	\$8,841,559.00	\$8,637,807.00	102	0	Not Distressed
Sheffield Township Municipal Authority	WAR	\$529,159.00	\$479,606.00	110	0	Not Distressed
Sheffield Township	WAR	\$924,221.00	\$859,203.00	108	0	Not Distressed
Shenandoah Borough	SCH	\$6,072,700.00	\$7,609,231.00	80	1	Minimally Distressed
Shenandoah Borough Municipal Authority	SCH	\$1,026,557.00	\$1,918,097.00	54	2	Moderately Distressed
Shenango Township	LAW	\$1,278,622.00	\$1,553,577.00	82	1	Minimally Distressed
Shickshinny Borough	LUZ	\$501,539.00	\$41,646.00	1204	0	Not Distressed
Shillington Borough	BER	\$9,077,969.00	\$8,984,410.00	101	0	Not Distressed
Shinglehouse Borough	POT	\$508,865.00	\$511,204.00	100	0	Not Distressed
Shippensburg Borough	CUM	\$7,836,302.00	\$9,524,101.00	82	1	Minimally Distressed
Shippingport Borough	BEA	\$789,211.00	\$816,368.00	97	0	Not Distressed
Shiremanstown Borough	CUM	\$998,667.00	\$544,392.00	183	0	Not Distressed
Shirley Township	HUN	\$165,568.00	\$190,417.00	87	1	Minimally Distressed
Shoemakersville Borough	BER	\$657,607.00	\$878,369.00	75	1	Minimally Distressed
Shohola Township	PIK	\$167,542.00	\$300,906.00	56	2	Moderately Distressed
Shrewsbury Borough	YOR	\$912,686.00	\$931,283.00	98	0	Not Distressed
Shrewsbury Township	YOR	\$817,356.00	\$803,705.00	102	0	Not Distressed
Silver Spring Township	CUM	\$9,969,533.00	\$10,514,077.00	95	0	Not Distressed
Sinking Spring Borough	BER	\$2,952,532.00	\$2,142,992.00	138	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>
Slate Belt Regional	NHP	\$6,039,112.00	\$6,556,112.00	92	0	Not Distressed
Slatington Borough	LEH	\$2,818,484.00	\$3,283,812.00	86	1	Minimally Distressed
Slippery Rock Borough	BUT	\$4,232,724.00	\$2,968,759.00	143	0	Not Distressed
Slippery Rock Municipal Authority	BUT	\$1,837,164.00	\$2,305,682.00	80	1	Minimally Distressed
Slippery Rock Township	LAW	\$415,791.00	\$503,203.00	83	1	Minimally Distressed
Slippery Rock Township	BUT	\$1,135,288.00	\$1,100,740.00	103	0	Not Distressed
Smethport Borough	MCK	\$1,764,707.00	\$1,547,360.00	114	0	Not Distressed
Smith Township	WAS	\$618,125.00	\$632,992.00	98	0	Not Distressed
Snow Shoe Township	CEN	\$158,685.00	\$178,578.00	89	1	Minimally Distressed
Solebury Township	BUC	\$11,019,042.00	\$10,736,789.00	103	0	Not Distressed
Somerset Borough	SOM	\$7,940,313.00	\$9,029,880.00	88	1	Minimally Distressed
Souderton Borough	MTG	\$9,610,084.00	\$9,605,951.00	100	0	Not Distressed
South Abington Township	LAC	\$9,156,497.00	\$11,190,620.00	82	1	Minimally Distressed
South Beaver Township	BEA	\$1,388,028.00	\$1,256,373.00	110	0	Not Distressed
South Buffalo Township	ARM	\$626,538.00	\$740,299.00	85	1	Minimally Distressed
South Central Transit Authority	LAN	\$2,797,054.00	\$3,490,244.00	80	1	Minimally Distressed
South Centre Township	COL	\$862,411.00	\$670,793.00	129	0	Not Distressed
South Coatesville Borough	CHE	\$638,856.00	\$582,679.00	110	0	Not Distressed
South Connellsville Borough	FAY	\$491,349.00	\$463,039.00	106	0	Not Distressed
South Fayette Township	ALL	\$10,227,824.00	\$11,919,220.00	86	1	Minimally Distressed
South Franklin Township	WAS	\$660,608.00	\$670,251.00	99	0	Not Distressed
South Heidelberg Township	BER	\$1,423,073.00	\$2,185,867.00	65	2	Moderately Distressed
South Huntingdon Township	WES	\$3,091,261.00	\$3,316,285.00	93	0	Not Distressed
South Lebanon Township	LEB	\$7,370,864.00	\$8,823,146.00	84	1	Minimally Distressed
South Londonderry Township	LEB	\$4,705,035.00	\$4,951,500.00	95	0	Not Distressed
South Manheim Township	SCH	\$364,320.00	\$379,714.00	96	0	Not Distressed
South Middleton Township Municipal Authority	CUM	\$1,814,702.00	\$2,064,587.00	88	1	Minimally Distressed
South Park Township	ALL	\$10,839,775.00	\$11,291,279.00	96	0	Not Distressed
South Pymatuning Township	MER	\$1,159,440.00	\$1,304,596.00	89	1	Minimally Distressed
South Shenango Township	CRA	\$206,063.00	\$216,968.00	95	0	Not Distressed
South Strabane Township	WAS	\$8,455,908.00	\$10,214,657.00	83	1	Minimally Distressed
South Waverly Borough	BRA	\$801,972.00	\$792,810.00	101	0	Not Distressed
South Whitehall Township	LEH	\$32,924,155.00	\$43,324,269.00	76	1	Minimally Distressed
South Williamsport Borough	LYC	\$5,437,541.00	\$5,076,613.00	107	0	Not Distressed
Southern Chester County Regional Police	CHE	\$3,062,996.00	\$3,473,307.00	88	1	Minimally Distressed
Southern Police Department	YOR	\$6,371,038.00	\$6,081,459.00	105	0	Not Distressed
Southmont Borough	CMB	\$720,653.00	\$689,436.00	105	0	Not Distressed
Southwest Greensburg Borough	WES	\$899,269.00	\$1,140,069.00	79	1	Minimally Distressed
Southwest Regional Dispatch Center	ALL	\$58,760.00	\$0.00	99	0	Not Distressed
Southwest Regional	FAY	\$678,063.00	\$474,711.00	143	0	Not Distressed
Southwestern Pennsylvania Water Authority	GRE	\$14,915,220.00	\$15,197,652.00	98	0	Not Distressed
Southwestern Regional Police Department	YOR	\$4,398,874.00	\$4,341,477.00	101	0	Not Distressed
Spring City Borough	CHE	\$1,619,228.00	\$2,182,887.00	74	1	Minimally Distressed
Spring Garden Township	YOR	\$9,430,812.00	\$11,797,164.00	80	1	Minimally Distressed
Spring Grove Borough	YOR	\$728,372.00	\$791,433.00	92	0	Not Distressed
Spring Township	BER	\$24,996,080.00	\$32,193,891.00	78	1	Minimally Distressed
Spring Township	CEN	\$5,867,609.00	\$5,234,566.00	112	0	Not Distressed
Springdale Borough	ALL	\$3,747,466.00	\$4,807,619.00	78	1	Minimally Distressed
Springdale Township	ALL	\$1,567,651.00	\$1,056,910.00	148	0	Not Distressed
Springettsbury Township	YOR	\$26,612,659.00	\$30,193,006.00	88	1	Minimally Distressed
Springfield Township	MTG	\$32,368,860.00	\$37,004,078.00	87	1	Minimally Distressed
Springfield Township	BUC	\$2,176,251.00	\$3,000,549.00	73	1	Minimally Distressed
Springfield Township	YOR	\$1,479,126.00	\$1,153,401.00	128	0	Not Distressed
Springfield Township	MER	\$394,285.00	\$424,182.00	93	0	Not Distressed
Springfield Township	DEL	\$44,419,207.00	\$49,609,194.00	90	0	Not Distressed
Springhill Township	FAY	\$758,189.00	\$850,078.00	89	1	Minimally Distressed
St Clair Borough	SCH	\$2,513,475.00	\$3,310,911.00	76	1	Minimally Distressed
St Marys City	ELK	\$13,146,349.00	\$13,007,149.00	101	0	Not Distressed
State College Borough	CEN	\$64,483,536.00	\$79,920,585.00	81	1	Minimally Distressed

2020 Distress Scores Based on the 2019 Actuarial Valuation Reports - 10/01/2020

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
State College Borough Authority	CEN	\$11,685,698.00	\$14,062,766.00	83	1	Minimally Distressed
Steelton Borough	DAU	\$9,262,539.00	\$11,017,188.00	84	1	Minimally Distressed
Stoneboro Borough	MER	\$988,873.00	\$730,059.00	135	0	Not Distressed
Stonycreek Township	CMB	\$1,991,364.00	\$2,228,997.00	89	1	Minimally Distressed
Stowe Township	ALL	\$3,059,078.00	\$3,713,156.00	82	1	Minimally Distressed
Straban Township	ADA	\$302,917.00	\$326,946.00	93	0	Not Distressed
Strasburg Borough	LAN	\$3,541,640.00	\$3,743,841.00	95	0	Not Distressed
Strasburg Township	LAN	\$393,188.00	\$430,342.00	91	0	Not Distressed
Stroud Area Regional Police Commission	MNR	\$18,333,528.00	\$21,991,922.00	83	1	Minimally Distressed
Stroud Township	MNR	\$3,792,803.00	\$4,191,847.00	90	0	Not Distressed
Stroudsburg Borough	MNR	\$3,384,828.00	\$4,694,131.00	72	1	Minimally Distressed
Suburban Lock Haven Water Authority	CLI	\$604,998.00	\$636,677.00	95	0	Not Distressed
Sugarcreek Borough	VEN	\$3,511,338.00	\$3,579,395.00	98	0	Not Distressed
Sugarcreek Township	ARM	\$334,030.00	\$386,527.00	86	1	Minimally Distressed
Sugarloaf Township	LUZ	\$1,354,628.00	\$1,482,215.00	91	0	Not Distressed
Summit Hill Borough	CAR	\$1,772,177.00	\$1,670,853.00	106	0	Not Distressed
Summit Township	CRA	\$70,136.00	\$93,534.00	75	1	Minimally Distressed
Sunbury City	NMB	\$14,174,646.00	\$13,660,896.00	104	0	Not Distressed
Sunbury City Municipal Authority	NMB	\$6,486,459.00	\$6,461,404.00	100	0	Not Distressed
Susquehanna Depot Borough	SUS	\$105,491.00	\$47,382.00	223	0	Not Distressed
Susquehanna Regional Police	LAN	\$4,864,918.00	\$5,315,931.00	92	0	Not Distressed
Susquehanna Township	DAU	\$29,988,984.00	\$44,304,913.00	68	2	Moderately Distressed
Susquehanna Township	CMB	\$288,448.00	\$249,590.00	116	0	Not Distressed
Swarthmore Borough	DEL	\$7,783,512.00	\$9,217,012.00	84	1	Minimally Distressed
Swatara Township Authority	DAU	\$8,596,477.00	\$7,730,888.00	111	0	Not Distressed
Swatara Township	DAU	\$35,224,324.00	\$37,952,907.00	93	0	Not Distressed
Swatara Township	LEB	\$322,106.00	\$244,817.00	132	0	Not Distressed
Swissvale Borough	ALL	\$6,940,799.00	\$7,830,521.00	89	1	Minimally Distressed
Swoyersville Borough	LUZ	\$2,158,136.00	\$2,558,223.00	84	1	Minimally Distressed
Sykesville Borough	JEF	\$226,078.00	\$172,564.00	131	0	Not Distressed
Tamaqua Borough	SCH	\$5,850,979.00	\$8,212,550.00	71	1	Minimally Distressed
Tarentum Borough	ALL	\$7,834,246.00	\$8,037,002.00	97	0	Not Distressed
Taylor Borough	LAC	\$3,852,415.00	\$5,882,347.00	65	2	Moderately Distressed
Telford Borough	MTG	\$10,854,224.00	\$11,612,627.00	93	0	Not Distressed
Terre Hill Borough	LAN	\$579,935.00	\$646,593.00	90	0	Not Distressed
Thornbury Township	CHE	\$20,118.00	\$55,007.00	37	3	Severely Distressed
Throop Borough	LAC	\$5,118,108.00	\$5,921,518.00	86	1	Minimally Distressed
Tiadaghton Valley Regional	LYC	\$2,102,245.00	\$2,280,099.00	92	0	Not Distressed
Tilden Township	BER	\$667,381.00	\$545,059.00	122	0	Not Distressed
Tinicum Township	BUC	\$2,317,046.00	\$2,218,855.00	104	0	Not Distressed
Tinicum Township	DEL	\$10,119,640.00	\$12,720,123.00	80	1	Minimally Distressed
Tioga Township	TIO	\$86,429.00	\$85,528.00	101	0	Not Distressed
Titusville City	CRA	\$10,683,123.00	\$14,786,677.00	72	1	Minimally Distressed
Tobyhanna Township	MNR	\$1,448,804.00	\$1,214,834.00	119	0	Not Distressed
Topton Borough	BER	\$1,543,427.00	\$1,567,251.00	98	0	Not Distressed
Towamencin Township	MTG	\$15,513,105.00	\$19,189,204.00	81	1	Minimally Distressed
Towanda Borough	BRA	\$2,507,670.00	\$3,073,501.00	82	1	Minimally Distressed
Tower City Borough Authority	SCH	\$140,903.00	\$166,608.00	85	1	Minimally Distressed
Trafford Borough	WES	\$783,599.00	\$1,058,656.00	74	1	Minimally Distressed
Trainer Borough	DEL	\$4,941,808.00	\$5,154,059.00	96	0	Not Distressed
Transportation & Motor Bus for Public Use Authority	BLA	\$4,344,678.00	\$5,044,645.00	86	1	Minimally Distressed
Tredyffrin Township	CHE	\$51,976,859.00	\$58,010,844.00	90	0	Not Distressed
Tri-County Joint Municipal Authority	WAS	\$2,212,862.00	\$3,055,614.00	72	1	Minimally Distressed
Troy Borough	BRA	\$310,303.00	\$306,449.00	101	0	Not Distressed
Tullytown Borough	BUC	\$3,979,032.00	\$7,167,177.00	56	2	Moderately Distressed
Tulpehocken Township	BER	\$498,763.00	\$492,826.00	101	0	Not Distressed
Tunkhannock Borough	WYO	\$1,565,092.00	\$1,980,681.00	79	1	Minimally Distressed
Tunkhannock Township	MNR	\$558,418.00	\$582,343.00	96	0	Not Distressed
Tunkhannock Township	WYO	\$1,786,979.00	\$2,532,501.00	71	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>
Turbotville Borough	NMB	\$626,986.00	\$465,328.00	135	0	Not Distressed
Turtle Creek Borough	ALL	\$3,363,713.00	\$4,140,586.00	81	1	Minimally Distressed
Tyrone Borough	BLA	\$5,147,283.00	\$5,399,517.00	95	0	Not Distressed
Tyrone Township	ADA	\$27,344.00	\$0.00	99	0	Not Distressed
Union City Borough	ERI	\$1,723,223.00	\$1,279,588.00	135	0	Not Distressed
Union Township	LEB	\$324,239.00	\$313,655.00	103	0	Not Distressed
Union Township	LUZ	\$249,819.00	\$293,942.00	85	1	Minimally Distressed
Union Township	LAW	\$1,013,156.00	\$1,187,771.00	85	1	Minimally Distressed
Uniontown City	FAY	\$22,187,267.00	\$21,180,463.00	105	0	Not Distressed
Unity Township	WES	\$12,441,083.00	\$14,414,206.00	86	1	Minimally Distressed
Upland Borough	DEL	\$1,497,407.00	\$1,480,457.00	101	0	Not Distressed
Upper Allegheny Joint Sanitary Authority	ALL	\$5,678,560.00	\$5,846,779.00	97	0	Not Distressed
Upper Allen Township	CUM	\$15,574,058.00	\$20,171,306.00	77	1	Minimally Distressed
Upper Chichester Township	DEL	\$17,364,776.00	\$23,057,007.00	75	1	Minimally Distressed
Upper Darby Township	DEL	\$188,243,767.00	\$224,303,511.00	84	1	Minimally Distressed
Upper Dublin Township	MTG	\$32,567,514.00	\$45,145,215.00	72	1	Minimally Distressed
Upper Gwynedd Township	MTG	\$17,311,498.00	\$18,488,226.00	94	0	Not Distressed
Upper Macungie Township	LEH	\$17,998,814.00	\$19,228,701.00	94	0	Not Distressed
Upper Makefield Township	BUC	\$11,114,824.00	\$10,476,201.00	106	0	Not Distressed
Upper Merion Township	MTG	\$75,784,762.00	\$81,669,387.00	93	0	Not Distressed
Upper Milford Township	LEH	\$840,063.00	\$1,011,118.00	83	1	Minimally Distressed
Upper Montgomery Joint Authority	MTG	\$1,587,379.00	\$1,404,682.00	113	0	Not Distressed
Upper Moreland Township	MTG	\$53,942,323.00	\$64,338,063.00	84	1	Minimally Distressed
Upper Moreland-Hatboro Joint Sewer Authority	MTG	\$6,762,449.00	\$7,849,798.00	86	1	Minimally Distressed
Upper Mt Bethel Township	NHP	\$552,295.00	\$185,548.00	298	0	Not Distressed
Upper Nazareth Township	NHP	\$1,404,874.00	\$1,909,849.00	74	1	Minimally Distressed
Upper Pottsgrove Township	MTG	\$3,552,106.00	\$5,053,942.00	70	1	Minimally Distressed
Upper Providence Township	MTG	\$16,704,695.00	\$20,589,973.00	81	1	Minimally Distressed
Upper Providence Township	DEL	\$8,233,213.00	\$9,860,621.00	83	1	Minimally Distressed
Upper Saucon Township	LEH	\$14,582,471.00	\$17,599,381.00	83	1	Minimally Distressed
Upper Southampton Municipal Authority	BUC	\$2,704,537.00	\$3,102,131.00	87	1	Minimally Distressed
Upper Southampton Township	BUC	\$19,173,263.00	\$23,500,182.00	82	1	Minimally Distressed
Upper St Clair Township	ALL	\$31,467,706.00	\$32,435,213.00	97	0	Not Distressed
Upper Tulpehocken Township	BER	\$157,208.00	\$144,816.00	109	0	Not Distressed
Upper Uwchlan Township	CHE	\$6,889,870.00	\$7,395,108.00	93	0	Not Distressed
Upper Yoder Township	CMB	\$3,517,129.00	\$3,239,803.00	109	0	Not Distressed
Uwchlan Township	CHE	\$18,412,523.00	\$20,626,894.00	89	1	Minimally Distressed
Valley Joint Sewer Authority	BRA	\$1,213,625.00	\$1,396,339.00	87	1	Minimally Distressed
Valley Township	CHE	\$3,220,016.00	\$2,961,137.00	109	0	Not Distressed
Valley Township	ARM	\$92,680.00	\$97,991.00	95	0	Not Distressed
Vandergrift Borough	WES	\$4,053,698.00	\$3,943,829.00	103	0	Not Distressed
Vanport Township Municipal Authority	BEA	\$1,886,414.00	\$2,108,840.00	89	1	Minimally Distressed
Vanport Township	BEA	\$1,353,766.00	\$430,699.00	314	0	Not Distressed
Vernon Township Water Authority	CRA	\$46,922.00	\$0.00	99	0	Not Distressed
Vernon Township	CRA	\$6,341,549.00	\$4,201,598.00	151	0	Not Distressed
Verona Borough	ALL	\$1,016,224.00	\$941,444.00	108	0	Not Distressed
Versailles Borough	ALL	\$2,156,743.00	\$947,948.00	228	0	Not Distressed
Walker Township	SCH	\$102,857.00	\$139,635.00	74	1	Minimally Distressed
Wallace Township	CHE	\$566,265.00	\$453,497.00	125	0	Not Distressed
Walnutport Borough	NHP	\$1,448,128.00	\$1,738,134.00	83	1	Minimally Distressed
Warminster Township Municipal Authority	BUC	\$7,235,770.00	\$8,447,620.00	86	1	Minimally Distressed
Warminster Township	BUC	\$43,422,433.00	\$53,884,142.00	81	1	Minimally Distressed
Warren City	WAR	\$17,314,651.00	\$18,391,757.00	94	0	Not Distressed
Warren County Housing Authority	WAR	\$1,929,587.00	\$2,263,362.00	85	1	Minimally Distressed
Warren County Solid Waste Authority	WAR	\$775,454.00	\$431,222.00	180	0	Not Distressed
Warrington Township	BUC	\$22,338,816.00	\$26,698,303.00	84	1	Minimally Distressed
Warwick Township Municipal Authority	LAN	\$1,757,590.00	\$1,783,981.00	99	0	Not Distressed
Warwick Township	BUC	\$14,216,501.00	\$15,966,476.00	89	1	Minimally Distressed
Warwick Township	CHE	\$21,597.00	\$30,852.00	70	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>
Warwick Township	LAN	\$3,101,572.00	\$3,172,783.00	98	0	Not Distressed
Washington City	WAS	\$55,193,213.00	\$58,489,928.00	94	0	Not Distressed
Washington Township Municipal Authority	BER	\$184,386.00	\$119,418.00	154	0	Not Distressed
Washington Township Municipal Authority	FAY	\$1,999,565.00	\$1,896,586.00	105	0	Not Distressed
Washington Township	BER	\$1,518,899.00	\$1,503,653.00	101	0	Not Distressed
Washington Township	WYO	\$190,928.00	\$169,154.00	113	0	Not Distressed
Washington Township	FAY	\$1,617,239.00	\$1,709,038.00	95	0	Not Distressed
Washington Township	WES	\$2,533,304.00	\$2,505,973.00	101	0	Not Distressed
Washington Township	FRA	\$5,503,620.00	\$6,480,627.00	85	1	Minimally Distressed
Washington Township	DAU	\$552,337.00	\$545,260.00	101	0	Not Distressed
Washington Township	LEH	\$1,172,847.00	\$1,471,999.00	80	1	Minimally Distressed
Washington Township	ARM	\$128,134.00	\$115,506.00	111	0	Not Distressed
Washington Township	JEF	\$206,190.00	\$222,795.00	93	0	Not Distressed
Washington Township	NHP	\$1,753,129.00	\$2,517,885.00	70	1	Minimally Distressed
Washington-East Washington Joint Authority	WAS	\$7,310,098.00	\$6,598,060.00	111	0	Not Distressed
Waterford Borough	ERI	\$84,598.00	\$54,482.00	155	0	Not Distressed
Waterford Borough Municipal Authority	ERI	\$440,963.00	\$448,119.00	98	0	Not Distressed
Watsonstown Borough	NMB	\$2,971,901.00	\$3,505,793.00	85	1	Minimally Distressed
Waverly Township	LAC	\$2,193,093.00	\$2,202,985.00	100	0	Not Distressed
Wayne Township	MIF	\$421,668.00	\$533,374.00	79	1	Minimally Distressed
Wayne Township	GRE	\$1,253,195.00	\$1,490,382.00	84	1	Minimally Distressed
Waynesboro Borough	FRA	\$9,443,337.00	\$9,556,539.00	99	0	Not Distressed
Waynesburg Borough	GRE	\$4,062,233.00	\$3,420,958.00	119	0	Not Distressed
Weatherly Borough	CAR	\$2,106,406.00	\$1,944,420.00	108	0	Not Distressed
Wellsboro Borough	TIO	\$3,558,605.00	\$3,907,380.00	91	0	Not Distressed
Wernersville Municipal Authority	BER	\$708,987.00	\$763,361.00	93	0	Not Distressed
Wesleyville Borough	ERI	\$2,810,105.00	\$2,917,092.00	96	0	Not Distressed
West Bradford Township	CHE	\$3,256,646.00	\$3,642,902.00	89	1	Minimally Distressed
West Brandywine Township	CHE	\$3,555,682.00	\$3,793,363.00	94	0	Not Distressed
West Brunswick Township	SCH	\$293,063.00	\$238,184.00	123	0	Not Distressed
West Buffalo Township	UNI	\$653,660.00	\$846,207.00	77	1	Minimally Distressed
West Caln Township	CHE	\$1,557,132.00	\$1,543,697.00	101	0	Not Distressed
West Carroll Township	CMB	\$268,174.00	\$234,639.00	114	0	Not Distressed
West Carroll Water Authority	CMB	\$300,156.00	\$314,896.00	95	0	Not Distressed
West Chester Borough	CHE	\$47,855,307.00	\$61,590,733.00	78	1	Minimally Distressed
West Conshohocken Borough	MTG	\$6,724,310.00	\$7,419,467.00	91	0	Not Distressed
West Cornwall Township	LEB	\$137,132.00	\$193,957.00	71	1	Minimally Distressed
West Deer Township	ALL	\$11,503,706.00	\$12,964,988.00	89	1	Minimally Distressed
West Earl Township	LAN	\$3,610,237.00	\$3,919,903.00	92	0	Not Distressed
West Goshen Township	CHE	\$29,327,771.00	\$36,313,178.00	81	1	Minimally Distressed
West Grove Borough	CHE	\$3,317,901.00	\$3,376,568.00	98	0	Not Distressed
West Hazleton Borough	LUZ	\$1,390,569.00	\$2,617,328.00	53	2	Moderately Distressed
West Hempfield Township	LAN	\$9,046,379.00	\$11,192,480.00	81	1	Minimally Distressed
West Hills Regional Police	CMB	\$5,368,058.00	\$5,697,324.00	94	0	Not Distressed
West Homestead Borough	ALL	\$3,238,675.00	\$2,855,525.00	113	0	Not Distressed
West Lampeter Township	LAN	\$9,972,589.00	\$9,706,380.00	103	0	Not Distressed
West Mahanoy Township	SCH	\$675,224.00	\$619,799.00	109	0	Not Distressed
West Manchester Township	YOR	\$13,605,795.00	\$17,829,607.00	76	1	Minimally Distressed
West Manheim Township	YOR	\$5,627,507.00	\$7,599,725.00	74	1	Minimally Distressed
West Middlesex Borough	MER	\$329,551.00	\$169,292.00	195	0	Not Distressed
West Mifflin Borough	ALL	\$27,285,191.00	\$36,295,585.00	75	1	Minimally Distressed
West Mifflin Sanitary Sewer Municipal Authority	ALL	\$2,649,090.00	\$3,233,317.00	82	1	Minimally Distressed
West Newton Borough	WES	\$1,711,473.00	\$1,243,348.00	138	0	Not Distressed
West Norriton Township	MTG	\$21,618,037.00	\$27,107,781.00	80	1	Minimally Distressed
West Nottingham Township	CHE	\$238,421.00	\$263,610.00	90	0	Not Distressed
West Penn Township	SCH	\$126,163.00	\$151,181.00	83	1	Minimally Distressed
West Pike Run Township	WAS	\$127,891.00	\$124,362.00	103	0	Not Distressed
West Pikeland Township	CHE	\$1,440,796.00	\$1,443,233.00	100	0	Not Distressed
West Pittston Borough	LUZ	\$1,800,654.00	\$2,312,001.00	78	1	Minimally Distressed

2020 Distress Scores Based on the 2019 Actuarial Valuation Reports - 10/01/2020

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
West Pottsgrove Township	MTG	\$7,264,694.00	\$6,851,800.00	106	0	Not Distressed
West Reading Borough	BER	\$6,572,412.00	\$7,278,076.00	90	0	Not Distressed
West Rockhill Township	BUC	\$980,084.00	\$1,019,915.00	96	0	Not Distressed
West Sadsbury Township	CHE	\$1,141,472.00	\$1,219,070.00	94	0	Not Distressed
West Salem Township	MER	\$839,179.00	\$995,874.00	84	1	Minimally Distressed
West Shore Regional Police	CUM	\$5,485,982.00	\$6,539,451.00	84	1	Minimally Distressed
West View Borough	ALL	\$10,677,097.00	\$10,505,663.00	102	0	Not Distressed
West Vincent Township	CHE	\$1,921,454.00	\$2,028,133.00	95	0	Not Distressed
West Wheatfield Township	IND	\$375,506.00	\$421,269.00	89	1	Minimally Distressed
West Whiteland Township	CHE	\$24,537,938.00	\$26,775,165.00	92	0	Not Distressed
West Wyoming Borough	LUZ	\$646,886.00	\$524,726.00	123	0	Not Distressed
West York Borough	YOR	\$3,548,493.00	\$4,970,202.00	71	1	Minimally Distressed
Western Allegheny County Municipal Authority	ALL	\$652,811.00	\$965,771.00	68	2	Moderately Distressed
Western Berks Regional	BER	\$1,154,510.00	\$1,349,252.00	86	1	Minimally Distressed
Western Berks Water Authority	BER	\$1,954,252.00	\$2,260,896.00	86	1	Minimally Distressed
Western Clinton County Municipal Authority	CLI	\$831,045.00	\$841,635.00	99	0	Not Distressed
Western Westmoreland Municipal Authority	WES	\$5,660,873.00	\$5,721,043.00	99	0	Not Distressed
Westfall Township	PIK	\$188,478.00	\$120,437.00	156	0	Not Distressed
Westfield Borough	TIO	\$481,918.00	\$531,152.00	91	0	Not Distressed
Westmont Borough	CMB	\$2,677,951.00	\$3,436,784.00	78	1	Minimally Distressed
Westmoreland County Municipal Authority	WES	\$68,510,604.00	\$96,416,684.00	71	1	Minimally Distressed
Westmoreland-Fayette Municipal Sewage Authority	WES	\$418,033.00	\$377,285.00	111	0	Not Distressed
Westtown /East Goshen Joint Police	CHE	\$15,908,464.00	\$18,266,184.00	87	1	Minimally Distressed
Wharton Township	FAY	\$1,372,364.00	\$1,227,498.00	112	0	Not Distressed
Wheatfield Township	PER	\$269,520.00	\$359,842.00	75	1	Minimally Distressed
Wheatland Borough	MER	\$506,500.00	\$465,734.00	109	0	Not Distressed
White Deer Township	UNI	\$130,086.00	\$124,999.00	104	0	Not Distressed
White Haven Borough	LUZ	\$987,405.00	\$877,150.00	113	0	Not Distressed
White Oak Borough	ALL	\$7,484,798.00	\$10,017,843.00	75	1	Minimally Distressed
White Run Regional Municipal Authority	ADA	\$942,153.00	\$920,776.00	102	0	Not Distressed
White Township	BEA	\$183,858.00	\$224,157.00	82	1	Minimally Distressed
Whitehall Borough	ALL	\$21,479,979.00	\$26,876,461.00	80	1	Minimally Distressed
Whitehall Township Authority	LEH	\$4,890,889.00	\$4,655,074.00	105	0	Not Distressed
Whitehall Township	LEH	\$51,714,216.00	\$58,581,953.00	88	1	Minimally Distressed
Whitemarsh Township	MTG	\$27,468,529.00	\$32,009,803.00	86	1	Minimally Distressed
Whitpain Township	MTG	\$32,327,135.00	\$36,101,873.00	90	0	Not Distressed
Wiconisco Township	DAU	\$1,371,531.00	\$1,101,691.00	124	0	Not Distressed
Wilkes Barre City	LUZ	\$78,172,818.00	\$146,137,544.00	53	2	Moderately Distressed
Wilkes Barre Township	LUZ	\$5,742,552.00	\$6,363,748.00	90	0	Not Distressed
Wilkins Township	ALL	\$9,484,364.00	\$10,114,706.00	94	0	Not Distressed
Wilkesburg Borough	ALL	\$18,672,404.00	\$20,475,292.00	91	0	Not Distressed
Wilkesburg-Penn Joint Water Authority	ALL	\$32,027,369.00	\$33,676,089.00	95	0	Not Distressed
Williams Township	NHP	\$1,133,157.00	\$1,126,725.00	101	0	Not Distressed
Williamsport City	LYC	\$94,476,899.00	\$113,309,414.00	83	1	Minimally Distressed
Williamsport Municipal Water Authority	LYC	\$897,527.00	\$958,874.00	94	0	Not Distressed
Williamsport Sanitary Authority	LYC	\$724,699.00	\$915,305.00	79	1	Minimally Distressed
Williamstown Borough	DAU	\$3,038,607.00	\$2,671,822.00	114	0	Not Distressed
Williamstown Borough Authority	DAU	\$301,680.00	\$101,330.00	298	0	Not Distressed
Willistown Township	CHE	\$17,327,416.00	\$20,303,359.00	85	1	Minimally Distressed
Wilmerding Borough	ALL	\$341,749.00	\$283,164.00	121	0	Not Distressed
Wilmington Township	LAW	\$631,716.00	\$685,076.00	92	0	Not Distressed
Wilson Borough	NHP	\$11,264,714.00	\$9,942,108.00	113	0	Not Distressed
Windber Area Authority	SOM	\$1,597,483.00	\$1,896,391.00	84	1	Minimally Distressed
Windber Borough	SOM	\$1,175,068.00	\$1,413,827.00	83	1	Minimally Distressed
Windsor Township	YOR	\$4,763,684.00	\$4,450,290.00	107	0	Not Distressed
Winfield Township	BUT	\$213,613.00	\$194,284.00	110	0	Not Distressed
Winslow Township	JEF	\$288,665.00	\$412,597.00	70	1	Minimally Distressed
Womelsdorf Borough	BER	\$1,978,212.00	\$1,732,506.00	114	0	Not Distressed
Womelsdorf-Robeson Joint Authority	BER	\$654,080.00	\$530,762.00	123	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>
Woodbury Township	BLA	\$77,616.00	\$88,839.00	87	1	Minimally Distressed
Woodward Township	LYC	\$135,730.00	\$192,816.00	70	1	Minimally Distressed
Worcester Township	MTG	\$1,066,669.00	\$1,175,998.00	91	0	Not Distressed
Wormleysburg Borough	CUM	\$866,241.00	\$716,583.00	121	0	Not Distressed
Wright Township	LUZ	\$4,893,012.00	\$4,980,085.00	98	0	Not Distressed
Wrightstown Township	BUC	\$1,800,798.00	\$985,115.00	183	0	Not Distressed
Wrightsville Borough	YOR	\$404,238.00	\$0.00	99	0	Not Distressed
Wyalusing Borough	BRA	\$19,485.00	\$0.00	99	0	Not Distressed
Wyalusing Township	BRA	\$172,724.00	\$212,146.00	81	1	Minimally Distressed
Wyoming Borough	LUZ	\$1,461,312.00	\$1,533,435.00	95	0	Not Distressed
Wyoming Valley Sanitary Authority	LUZ	\$17,556,375.00	\$20,129,449.00	87	1	Minimally Distressed
Wyomissing Borough	BER	\$21,206,945.00	\$26,528,602.00	80	1	Minimally Distressed
Yardley Borough	BUC	\$727,559.00	\$797,416.00	91	0	Not Distressed
Yeadon Borough	DEL	\$6,290,613.00	\$8,510,520.00	74	1	Minimally Distressed
York Area Regional Police	YOR	\$26,155,989.00	\$30,285,529.00	86	1	Minimally Distressed
York Area United Fire And Rescue	YOR	\$7,088,827.00	\$7,825,585.00	91	0	Not Distressed
York City	YOR	\$112,035,278.00	\$191,998,194.00	58	2	Moderately Distressed
York County Planning Commission	YOR	\$10,444,136.00	\$10,573,589.00	99	0	Not Distressed
York Township	YOR	\$9,526,609.00	\$10,815,302.00	88	1	Minimally Distressed
Young Township	IND	\$229,544.00	\$401,442.00	57	2	Moderately Distressed
Youngsville Borough	WAR	\$747,796.00	\$880,712.00	85	1	Minimally Distressed
Youngwood Borough	WES	\$1,697,998.00	\$1,670,773.00	102	0	Not Distressed
Zelienople Borough	BUT	\$6,051,513.00	\$6,877,633.00	88	1	Minimally Distressed