

2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 11/15/2023

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

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

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

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|---|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Carrolltown Borough | CMB | \$685,904.00 | \$760,099.00 | 90 | 0 | Not Distressed |
| Cass Township | SCH | \$257,232.00 | \$190,491.00 | 135 | 0 | Not Distressed |
| Castanea Township | CLI | \$45,692.00 | \$2,486.00 | 1838 | 0 | Not Distressed |
| Castle Shannon Borough | ALL | \$8,256,215.00 | \$10,485,255.00 | 79 | 1 | Minimally Distressed |
| Catasauqua Borough | LEH | \$7,218,619.00 | \$8,659,616.00 | 83 | 1 | Minimally Distressed |
| Catawissa Borough | COL | \$1,758,187.00 | \$2,015,507.00 | 87 | 1 | Minimally Distressed |
| Catawissa Borough Municipal Authority | COL | \$751,669.00 | \$841,393.00 | 89 | 1 | Minimally Distressed |
| Cecil Township | WAS | \$10,103,736.00 | \$13,995,359.00 | 72 | 1 | Minimally Distressed |
| Center Township | BEA | \$9,274,267.00 | \$11,520,138.00 | 81 | 1 | Minimally Distressed |
| Center Township | IND | \$2,195,279.00 | \$2,214,694.00 | 99 | 0 | Not Distressed |
| Centerville Borough | WAS | \$1,910,968.00 | \$2,001,117.00 | 95 | 0 | Not Distressed |
| Centerville Borough Sanitary Authority | WAS | \$509,683.00 | \$560,755.00 | 91 | 0 | Not Distressed |
| Central Berks Regional Police Department | BER | \$7,379,112.00 | \$8,189,209.00 | 90 | 0 | Not Distressed |
| Central Bucks Reg Police Dept | BUC | \$12,223,606.00 | \$15,823,909.00 | 77 | 1 | Minimally Distressed |
| Central Carbon Municipal Authority | CAR | \$387,011.00 | \$431,063.00 | 90 | 0 | Not Distressed |
| Central City Borough | SOM | \$1,678,698.00 | \$626,014.00 | 268 | 0 | Not Distressed |
| Central Indiana County Joint Authority | IND | \$262,473.00 | \$201,405.00 | 130 | 0 | Not Distressed |
| Centre County Library And Historical Museum | CEN | \$1,967,602.00 | \$1,515,909.00 | 130 | 0 | Not Distressed |
| Centre Township | BER | \$1,176,399.00 | \$1,061,248.00 | 111 | 0 | Not Distressed |
| Chambersburg Borough | FRA | \$51,425,982.00 | \$61,450,785.00 | 84 | 1 | Minimally Distressed |
| Charleroi Borough | WAS | \$1,592,458.00 | \$1,465,693.00 | 109 | 0 | Not Distressed |
| Charleroi Regional Police | WAS | \$6,797,797.00 | \$4,477,730.00 | 152 | 0 | Not Distressed |
| Charleroi, Borough Of, Authority | WAS | \$8,794,712.00 | \$10,494,617.00 | 84 | 1 | Minimally Distressed |
| Charleston Township | TIO | \$983,888.00 | \$814,322.00 | 121 | 0 | Not Distressed |
| Charlestown Township | CHE | \$345,442.00 | \$291,680.00 | 118 | 0 | Not Distressed |
| Chartiers Township | WAS | \$7,561,874.00 | \$8,981,503.00 | 84 | 1 | Minimally Distressed |
| Cheltenham Township | MTG | \$85,003,387.00 | \$95,435,485.00 | 89 | 1 | Minimally Distressed |
| Cherrytree Township | VEN | \$725,966.00 | \$727,085.00 | 100 | 0 | Not Distressed |
| Chester City | DEL | \$72,093,654.00 | \$154,897,143.00 | 47 | 3 | Severely Distressed |
| Chester City Stormwater Authority | DEL | \$108,188.00 | \$206,216.00 | 52 | 2 | Moderately Distressed |
| Chester Township | DEL | \$3,750,142.00 | \$5,151,871.00 | 73 | 1 | Minimally Distressed |
| Chester Water Authority | DEL | \$47,432,354.00 | \$50,846,582.00 | 93 | 0 | Not Distressed |
| Cheswick Borough | ALL | \$3,277,866.00 | \$2,822,469.00 | 116 | 0 | Not Distressed |
| Chippewa Township | BEA | \$5,727,450.00 | \$5,255,611.00 | 109 | 0 | Not Distressed |
| Churchill Borough | ALL | \$8,018,710.00 | \$7,858,299.00 | 102 | 0 | Not Distressed |
| City Of Sharon Sanitary Authority | MER | \$2,693,123.00 | \$2,903,629.00 | 93 | 0 | Not Distressed |
| Clairton City | ALL | \$5,684,327.00 | \$7,157,003.00 | 79 | 1 | Minimally Distressed |
| Clairton Municipal Authority | ALL | \$3,329,136.00 | \$2,318,417.00 | 144 | 0 | Not Distressed |
| Clarion Borough | CLA | \$6,340,255.00 | \$5,668,927.00 | 112 | 0 | Not Distressed |
| Clarion County Housing | CLA | \$1,607,154.00 | \$1,850,978.00 | 87 | 1 | Minimally Distressed |
| Clarks Summit Borough | LAC | \$3,911,869.00 | \$3,987,009.00 | 98 | 0 | Not Distressed |
| Clearfield Borough | CLE | \$4,513,643.00 | \$4,799,555.00 | 94 | 0 | Not Distressed |
| Clearfield Township | CMB | \$173,330.00 | \$189,295.00 | 92 | 0 | Not Distressed |
| Cleona Borough | LEB | \$1,189,786.00 | \$871,089.00 | 137 | 0 | Not Distressed |
| Clifton Heights Borough | DEL | \$7,992,578.00 | \$8,787,922.00 | 91 | 0 | Not Distressed |
| Clymer Borough | IND | \$456,496.00 | \$409,573.00 | 111 | 0 | Not Distressed |
| Coal Township | NMB | \$7,440,646.00 | \$8,541,461.00 | 87 | 1 | Minimally Distressed |
| Coaldale Borough | SCH | \$659,088.00 | \$1,113,469.00 | 59 | 2 | Moderately Distressed |
| Coatesville City | CHE | \$23,586,708.00 | \$27,162,557.00 | 87 | 1 | Minimally Distressed |
| Cochranon Borough | CRA | \$741,538.00 | \$737,765.00 | 101 | 0 | Not Distressed |
| Codorus Township | YOR | \$561,420.00 | \$518,369.00 | 108 | 0 | Not Distressed |
| Colebrookdale Township | BER | \$1,043,337.00 | \$1,100,660.00 | 95 | 0 | Not Distressed |
| Collegeville Borough | MTG | \$9,666,717.00 | \$9,740,751.00 | 99 | 0 | Not Distressed |
| Collier Township Mun Authority | ALL | \$77,946.00 | \$58,156.00 | 134 | 0 | Not Distressed |
| Collier Township | ALL | \$10,702,541.00 | \$12,266,651.00 | 87 | 1 | Minimally Distressed |
| Collingdale Borough | DEL | \$11,047,151.00 | \$12,700,328.00 | 87 | 1 | Minimally Distressed |
| Colonial Regional Police Department | NHP | \$9,490,769.00 | \$10,067,590.00 | 94 | 0 | Not Distressed |

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 11/15/2023

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

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| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Daugherty Township | BEA | \$1,102,715.00 | \$588,283.00 | 187 | 0 | Not Distressed |
| Dauphin County Library Authority | DAU | \$5,595,474.00 | \$5,247,345.00 | 107 | 0 | Not Distressed |
| Decatur Township | CLE | \$661,280.00 | \$607,246.00 | 109 | 0 | Not Distressed |
| Delaware County Regional Water Authority | DEL | \$21,602,787.00 | \$27,013,564.00 | 80 | 1 | Minimally Distressed |
| Delaware County Solid Waste Authority | DEL | \$7,088,678.00 | \$7,177,167.00 | 99 | 0 | Not Distressed |
| Delaware Township | MER | \$241,254.00 | \$255,282.00 | 95 | 0 | Not Distressed |
| Delaware Township | PIK | \$745,377.00 | \$652,848.00 | 114 | 0 | Not Distressed |
| Delaware Valley Municipal Authority | MTG | \$10,215,173.00 | \$10,750,968.00 | 95 | 0 | Not Distressed |
| Delmar Township | TIO | \$489,839.00 | \$425,074.00 | 115 | 0 | Not Distressed |
| Delmont Borough | WES | \$1,697,466.00 | \$1,762,693.00 | 96 | 0 | Not Distressed |
| Derry Township | WES | \$8,479,792.00 | \$8,652,713.00 | 98 | 0 | Not Distressed |
| Derry Borough | WES | \$1,443,182.00 | \$1,133,092.00 | 127 | 0 | Not Distressed |
| Derry Borough Municipal Authority | WES | \$1,720,071.00 | \$1,821,028.00 | 94 | 0 | Not Distressed |
| Derry Township Municipal Authority | WES | \$1,403,088.00 | \$1,437,536.00 | 98 | 0 | Not Distressed |
| Derry Township | DAU | \$45,458,206.00 | \$45,643,340.00 | 100 | 0 | Not Distressed |
| Dickson City Borough | LAC | \$8,122,181.00 | \$8,276,731.00 | 98 | 0 | Not Distressed |
| Dillsburg Borough | YOR | \$248,895.00 | \$226,819.00 | 110 | 0 | Not Distressed |
| Dingman Township | PIK | \$2,174,553.00 | \$2,141,396.00 | 102 | 0 | Not Distressed |
| Donegal Township | WES | \$1,407,323.00 | \$1,468,732.00 | 96 | 0 | Not Distressed |
| Donora Borough | WAS | \$3,450,496.00 | \$2,345,127.00 | 147 | 0 | Not Distressed |
| Dormont Borough | ALL | \$16,669,234.00 | \$18,754,159.00 | 89 | 1 | Minimally Distressed |
| Douglass Township | BER | \$3,351,953.00 | \$2,631,777.00 | 127 | 0 | Not Distressed |
| Douglass Township | MTG | \$12,273,832.00 | \$13,247,334.00 | 93 | 0 | Not Distressed |
| Downingtown Borough | CHE | \$13,098,515.00 | \$13,702,730.00 | 96 | 0 | Not Distressed |
| Doylestown Borough | BUC | \$4,856,355.00 | \$5,662,185.00 | 86 | 1 | Minimally Distressed |
| Doylestown Township | BUC | \$25,419,793.00 | \$27,256,170.00 | 93 | 0 | Not Distressed |
| Dravosburg Borough | ALL | \$537,145.00 | \$545,156.00 | 99 | 0 | Not Distressed |
| Dublin Borough | BUC | \$1,137,725.00 | \$1,157,417.00 | 98 | 0 | Not Distressed |
| Dubois City | CLE | \$19,389,848.00 | \$23,960,898.00 | 81 | 1 | Minimally Distressed |
| Dubois City Redevelopment Authority | CLE | \$202,410.00 | \$189,644.00 | 107 | 0 | Not Distressed |
| Duboistown Borough | LYC | \$713,187.00 | \$645,423.00 | 110 | 0 | Not Distressed |
| Dunbar Borough | FAY | \$693,416.00 | \$9,209.00 | 7530 | 0 | Not Distressed |
| Duncannon Borough | PER | \$1,660,909.00 | \$1,122,521.00 | 148 | 0 | Not Distressed |
| Dunmore Borough | LAC | \$18,409,946.00 | \$20,176,090.00 | 91 | 0 | Not Distressed |
| Dupont Borough | LUZ | \$1,107,525.00 | \$305,873.00 | 362 | 0 | Not Distressed |
| Duquesne City | ALL | \$8,262,149.00 | \$9,533,975.00 | 87 | 1 | Minimally Distressed |
| Duryea Borough | LUZ | \$1,127,603.00 | \$790,362.00 | 143 | 0 | Not Distressed |
| Earl Township | BER | \$782,692.00 | \$657,074.00 | 119 | 0 | Not Distressed |
| East Allen Township | NHP | \$1,959,316.00 | \$1,956,680.00 | 100 | 0 | Not Distressed |
| East Bangor Borough | NHP | \$139,901.00 | \$152,140.00 | 92 | 0 | Not Distressed |
| East Berlin Area Joint Authority | ADA | \$343,432.00 | \$350,659.00 | 98 | 0 | Not Distressed |
| East Berlin Borough | ADA | \$971,712.00 | \$778,084.00 | 125 | 0 | Not Distressed |
| East Bethlehem Township | WAS | \$548,285.00 | \$394,582.00 | 139 | 0 | Not Distressed |
| East Bradford Township | CHE | \$4,169,954.00 | \$3,673,584.00 | 114 | 0 | Not Distressed |
| East Brandywine Township | CHE | \$7,545,081.00 | \$7,690,596.00 | 98 | 0 | Not Distressed |
| East Brunswick Township | SCH | \$499,128.00 | \$642,895.00 | 78 | 1 | Minimally Distressed |
| East Buffalo Township | UNI | \$1,424,096.00 | \$1,442,762.00 | 99 | 0 | Not Distressed |
| East Carroll Township | CMB | \$189,265.00 | \$172,327.00 | 110 | 0 | Not Distressed |
| East Cocalico Township | LAN | \$8,479,840.00 | \$8,491,000.00 | 100 | 0 | Not Distressed |
| East Conemaugh Borough | CMB | \$723,074.00 | \$549,249.00 | 132 | 0 | Not Distressed |
| East Coventry Township | CHE | \$5,228,056.00 | \$5,153,108.00 | 101 | 0 | Not Distressed |
| East Deer Township | ALL | \$2,221,019.00 | \$899,827.00 | 247 | 0 | Not Distressed |
| East Donegal Township | LAN | \$3,319,026.00 | \$3,492,158.00 | 95 | 0 | Not Distressed |
| East Earl Township | LAN | \$2,950,367.00 | \$2,435,284.00 | 121 | 0 | Not Distressed |
| East Fallowfield Township | CHE | \$2,938,834.00 | \$2,783,492.00 | 106 | 0 | Not Distressed |
| East Finley Township | WAS | \$360,682.00 | \$342,950.00 | 105 | 0 | Not Distressed |
| East Goshen Township | CHE | \$7,199,740.00 | \$6,287,740.00 | 115 | 0 | Not Distressed |

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

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| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Erie Western Port Authority | ERI | \$2,777,349.00 | \$2,666,786.00 | 104 | 0 | Not Distressed |
| Etna Borough | ALL | \$5,298,619.00 | \$4,478,045.00 | 118 | 0 | Not Distressed |
| Evans City Seven Fields Reg | BUT | \$956,005.00 | \$968,814.00 | 99 | 0 | Not Distressed |
| Everett Borough | BED | \$2,037,535.00 | \$2,065,511.00 | 99 | 0 | Not Distressed |
| Everett Borough Area Authority | BED | \$573,611.00 | \$734,320.00 | 78 | 1 | Minimally Distressed |
| Exeter Borough | LUZ | \$1,777,007.00 | \$1,671,304.00 | 106 | 0 | Not Distressed |
| Exeter Township | BER | \$35,698,546.00 | \$31,533,276.00 | 113 | 0 | Not Distressed |
| Fairchance Borough | FAY | \$427,800.00 | \$185,667.00 | 230 | 0 | Not Distressed |
| Fairfield Municipal Authority | ADA | \$169,188.00 | \$208,608.00 | 81 | 1 | Minimally Distressed |
| Fairfield Township | LYC | \$147,694.00 | \$190,348.00 | 78 | 1 | Minimally Distressed |
| Fairfield Township | WES | \$840,755.00 | \$829,297.00 | 101 | 0 | Not Distressed |
| Fairview Township | ERI | \$5,933,986.00 | \$5,323,877.00 | 111 | 0 | Not Distressed |
| Fairview Township | LUZ | \$1,982,108.00 | \$2,832,117.00 | 70 | 1 | Minimally Distressed |
| Fairview Township | YOR | \$24,146,736.00 | \$19,244,440.00 | 125 | 0 | Not Distressed |
| Fallowfield Township | WAS | \$1,146,486.00 | \$715,539.00 | 160 | 0 | Not Distressed |
| Falls Creek Borough | JEF | \$657,545.00 | \$425,232.00 | 155 | 0 | Not Distressed |
| Falls Township | BUC | \$44,391,466.00 | \$64,370,227.00 | 69 | 2 | Moderately Distressed |
| Farmington Township | TIO | \$297,566.00 | \$289,717.00 | 103 | 0 | Not Distressed |
| Farrell City | MER | \$12,469,568.00 | \$12,770,132.00 | 98 | 0 | Not Distressed |
| Fawn Township Sewer Authority | ALL | \$158,403.00 | \$175,770.00 | 90 | 0 | Not Distressed |
| Fawn Township | ALL | \$1,806,701.00 | \$1,268,380.00 | 142 | 0 | Not Distressed |
| Fawn-frazer Joint Water Authority | ALL | \$601,127.00 | \$561,220.00 | 107 | 0 | Not Distressed |
| Fayette Township | JUN | \$216,318.00 | \$234,039.00 | 92 | 0 | Not Distressed |
| Ferguson Township | CEN | \$11,487,416.00 | \$12,370,890.00 | 93 | 0 | Not Distressed |
| Ferndale Borough | CMB | \$763,633.00 | \$670,820.00 | 114 | 0 | Not Distressed |
| Findlay Township | ALL | \$21,453,101.00 | \$23,168,893.00 | 93 | 0 | Not Distressed |
| Fleetwood Borough | BER | \$6,191,256.00 | \$5,979,592.00 | 104 | 0 | Not Distressed |
| Folcroft Borough | DEL | \$10,846,223.00 | \$11,614,443.00 | 93 | 0 | Not Distressed |
| Ford City Borough | ARM | \$2,426,654.00 | \$2,198,880.00 | 110 | 0 | Not Distressed |
| Ford City Borough Municipal Authority | ARM | \$291,791.00 | \$306,252.00 | 95 | 0 | Not Distressed |
| Forest City Borough | SUS | \$844,655.00 | \$688,205.00 | 123 | 0 | Not Distressed |
| Forest Hills Borough | ALL | \$12,397,923.00 | \$13,830,258.00 | 90 | 0 | Not Distressed |
| Forest Lake Township | SUS | \$100,895.00 | \$71,135.00 | 142 | 0 | Not Distressed |
| Forks Township | NHP | \$14,559,988.00 | \$17,210,822.00 | 85 | 1 | Minimally Distressed |
| Forty Fort Borough | LUZ | \$4,660,826.00 | \$4,979,509.00 | 94 | 0 | Not Distressed |
| Forward Township | ALL | \$2,758,128.00 | \$2,788,458.00 | 99 | 0 | Not Distressed |
| Foster Township | MCK | \$2,275,363.00 | \$2,104,401.00 | 108 | 0 | Not Distressed |
| Foster Township | SCH | \$102,419.00 | \$76,690.00 | 134 | 0 | Not Distressed |
| Fountain Hill Borough | LEH | \$5,041,602.00 | \$6,674,486.00 | 76 | 1 | Minimally Distressed |
| Fox Chapel Authority | ALL | \$2,440,100.00 | \$2,402,248.00 | 102 | 0 | Not Distressed |
| Fox Chapel Borough | ALL | \$17,084,077.00 | \$14,659,089.00 | 117 | 0 | Not Distressed |
| Frackville Borough | SCH | \$2,252,345.00 | \$3,007,049.00 | 75 | 1 | Minimally Distressed |
| Franconia Township | MTG | \$10,591,775.00 | \$11,775,192.00 | 90 | 0 | Not Distressed |
| Franklin Township | YOR | \$319,104.00 | \$309,668.00 | 103 | 0 | Not Distressed |
| Franklin Borough | CMB | \$785,217.00 | \$48,210.00 | 1629 | 0 | Not Distressed |
| Franklin City | VEN | \$24,239,581.00 | \$23,593,344.00 | 103 | 0 | Not Distressed |
| Franklin Park Borough | ALL | \$10,162,181.00 | \$11,363,851.00 | 89 | 1 | Minimally Distressed |
| Franklin Township | WES | \$7,351,690.00 | \$7,915,753.00 | 93 | 0 | Not Distressed |
| Franklin Township Sewer Authority | GRE | \$1,549,937.00 | \$1,496,786.00 | 104 | 0 | Not Distressed |
| Franklin Township | BEA | \$2,247,123.00 | \$1,988,090.00 | 113 | 0 | Not Distressed |
| Franklin Township | CAR | \$3,409,007.00 | \$3,603,454.00 | 95 | 0 | Not Distressed |
| Franklin Township | SUS | \$140,586.00 | \$177,685.00 | 79 | 1 | Minimally Distressed |
| Frazer Township Authority | ALL | \$81,137.00 | \$72,861.00 | 111 | 0 | Not Distressed |
| Frazer Township | ALL | \$836,089.00 | \$755,761.00 | 111 | 0 | Not Distressed |
| Fredericksburg Sewer & Water Authority | LEB | \$386,830.00 | \$361,584.00 | 107 | 0 | Not Distressed |
| Freeburg Borough | SNY | \$273,703.00 | \$291,322.00 | 94 | 0 | Not Distressed |
| Freedom Township | BLA | \$946,099.00 | \$1,012,925.00 | 93 | 0 | Not Distressed |

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 11/15/2023

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Freehold Township | WAR | \$205,940.00 | \$209,352.00 | 98 | 0 | Not Distressed |
| Freeland Borough | LUZ | \$1,953,780.00 | \$1,407,628.00 | 139 | 0 | Not Distressed |
| Freeland Borough Municipal Authority | LUZ | \$2,193,878.00 | \$1,773,010.00 | 124 | 0 | Not Distressed |
| Freemansburg Borough | NHP | \$1,060,138.00 | \$963,740.00 | 110 | 0 | Not Distressed |
| Freeport Borough | ARM | \$1,605,462.00 | \$1,206,291.00 | 133 | 0 | Not Distressed |
| Frenchcreek Township | VEN | \$387,138.00 | \$361,342.00 | 107 | 0 | Not Distressed |
| Galeton Borough | POT | \$972,771.00 | \$1,170,503.00 | 83 | 1 | Minimally Distressed |
| Gallitzin Borough | CMB | \$1,531,009.00 | \$872,815.00 | 175 | 0 | Not Distressed |
| Gallitzin Borough Sewer & Water Authority | CMB | \$420,610.00 | \$268,743.00 | 157 | 0 | Not Distressed |
| Geistown Borough | CMB | \$586,339.00 | \$409,651.00 | 143 | 0 | Not Distressed |
| Gettysburg Borough | ADA | \$9,421,460.00 | \$8,740,284.00 | 108 | 0 | Not Distressed |
| Gettysburg Municipal Authority | ADA | \$3,891,329.00 | \$3,844,137.00 | 101 | 0 | Not Distressed |
| Gilpin Township | ARM | \$579,035.00 | \$594,421.00 | 97 | 0 | Not Distressed |
| Girard Borough | ERI | \$3,192,687.00 | \$3,409,133.00 | 94 | 0 | Not Distressed |
| Glassport Borough | ALL | \$2,424,703.00 | \$2,823,393.00 | 86 | 1 | Minimally Distressed |
| Glenburn Township | LAC | \$163,648.00 | \$152,069.00 | 108 | 0 | Not Distressed |
| Glenolden Borough | DEL | \$9,323,914.00 | \$10,367,358.00 | 90 | 0 | Not Distressed |
| Granville Township | MIF | \$5,839,369.00 | \$6,260,710.00 | 93 | 0 | Not Distressed |
| Great Bend Township | SUS | \$91,851.00 | \$46,834.00 | 196 | 0 | Not Distressed |
| Greater Hazleton Joint Authority | LUZ | \$3,191,249.00 | \$3,674,770.00 | 87 | 1 | Minimally Distressed |
| Greater Lebanon Refuse Authority | LEB | \$7,459,452.00 | \$7,819,022.00 | 95 | 0 | Not Distressed |
| Green Tree Borough | ALL | \$9,759,456.00 | \$9,827,347.00 | 99 | 0 | Not Distressed |
| Green Township | IND | \$513,797.00 | \$342,533.00 | 150 | 0 | Not Distressed |
| Greencastle Borough | FRA | \$3,808,086.00 | \$3,551,619.00 | 107 | 0 | Not Distressed |
| Greene County Regional Police Department | GRE | \$40,527.00 | \$41,769.00 | 97 | 0 | Not Distressed |
| Greene Township | MER | \$275,625.00 | \$251,879.00 | 109 | 0 | Not Distressed |
| Greenfield Township | BLA | \$2,172,669.00 | \$780,345.00 | 278 | 0 | Not Distressed |
| Greenfield Township | ERI | \$725,301.00 | \$706,639.00 | 103 | 0 | Not Distressed |
| Greensburg City | WES | \$39,538,394.00 | \$40,614,243.00 | 97 | 0 | Not Distressed |
| Greenville Borough | MER | \$15,738,863.00 | \$15,744,072.00 | 100 | 0 | Not Distressed |
| Greenville Borough Municipal Authority* | MER | \$899,206.00 | \$775,922.00 | 116 | 0 | Not Distressed |
| Greenwich Township | BER | \$758,754.00 | \$823,079.00 | 92 | 0 | Not Distressed |
| Greenwood Township | COL | \$254,085.00 | \$214,124.00 | 119 | 0 | Not Distressed |
| Grove City Borough | MER | \$13,870,757.00 | \$13,884,123.00 | 100 | 0 | Not Distressed |
| Guilford Township Authority | FRA | \$1,694,864.00 | \$1,833,371.00 | 92 | 0 | Not Distressed |
| Guilford Water Authority | FRA | \$3,460,770.00 | \$3,506,106.00 | 99 | 0 | Not Distressed |
| Halfmoon Township | CEN | \$523,208.00 | \$605,342.00 | 86 | 1 | Minimally Distressed |
| Hamburg Borough | BER | \$4,995,953.00 | \$5,479,848.00 | 91 | 0 | Not Distressed |
| Hamilton Township | ADA | \$363,403.00 | \$346,355.00 | 105 | 0 | Not Distressed |
| Hamiltonban Township | ADA | \$563,499.00 | \$356,017.00 | 158 | 0 | Not Distressed |
| Hampden Township | CUM | \$40,383,759.00 | \$43,997,200.00 | 92 | 0 | Not Distressed |
| Hampton Shaler Water Authority | ALL | \$7,978,897.00 | \$7,995,727.00 | 100 | 0 | Not Distressed |
| Hampton Township | ALL | \$31,150,909.00 | \$30,625,958.00 | 102 | 0 | Not Distressed |
| Hanover Borough | YOR | \$63,790,506.00 | \$57,119,316.00 | 112 | 0 | Not Distressed |
| Hanover Township | LUZ | \$18,617,237.00 | \$18,962,511.00 | 98 | 0 | Not Distressed |
| Hanover Township | NHP | \$11,044,064.00 | \$12,042,273.00 | 92 | 0 | Not Distressed |
| Hanover Township | WAS | \$578,710.00 | \$479,667.00 | 121 | 0 | Not Distressed |
| Harborcreek Township | ERI | \$7,430,317.00 | \$8,076,795.00 | 92 | 0 | Not Distressed |
| Harmar Township | ALL | \$3,244,976.00 | \$4,105,343.00 | 79 | 1 | Minimally Distressed |
| Harmony Borough | BUT | \$829,214.00 | \$1,006,570.00 | 82 | 1 | Minimally Distressed |
| Harmony Township | BEA | \$3,964,131.00 | \$3,322,569.00 | 119 | 0 | Not Distressed |
| Harrisburg City | DAU | \$256,403,100.00 | \$252,351,601.00 | 102 | 0 | Not Distressed |
| Harrison Township Water Authority | ALL | \$3,133,597.00 | \$2,919,697.00 | 107 | 0 | Not Distressed |
| Harrison Township | ALL | \$15,289,156.00 | \$13,522,935.00 | 113 | 0 | Not Distressed |
| Harveys Lake Borough | LUZ | \$1,332,756.00 | \$653,729.00 | 204 | 0 | Not Distressed |
| HatBorough Borough | MTG | \$13,026,999.00 | \$13,225,281.00 | 99 | 0 | Not Distressed |
| Hatfield Borough | MTG | \$2,246,830.00 | \$2,377,440.00 | 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> |
|--|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Hatfield Township Municipal Authority | MTG | \$12,159,872.00 | \$10,983,348.00 | 111 | 0 | Not Distressed |
| Hatfield Township | MTG | \$27,859,281.00 | \$27,438,604.00 | 102 | 0 | Not Distressed |
| Haverford Township | DEL | \$89,724,612.00 | \$113,875,038.00 | 79 | 1 | Minimally Distressed |
| Haycock Township | BUC | \$737,299.00 | \$827,203.00 | 89 | 1 | Minimally Distressed |
| Hazle Township | LUZ | \$632,251.00 | \$648,894.00 | 97 | 0 | Not Distressed |
| Hazleton City | LUZ | \$64,090,453.00 | \$88,064,227.00 | 73 | 1 | Minimally Distressed |
| Hazleton City Authority | LUZ | \$4,162,902.00 | \$5,520,906.00 | 75 | 1 | Minimally Distressed |
| Hegins Township | SCH | \$1,182,851.00 | \$1,500,413.00 | 79 | 1 | Minimally Distressed |
| Heidelberg Borough | ALL | \$659,355.00 | \$388,792.00 | 170 | 0 | Not Distressed |
| Heidelberg Township | BER | \$284,499.00 | \$204,928.00 | 139 | 0 | Not Distressed |
| Heidelberg Township | LEB | \$1,026,487.00 | \$567,437.00 | 181 | 0 | Not Distressed |
| Hellam Township | YOR | \$4,205,824.00 | \$4,506,492.00 | 93 | 0 | Not Distressed |
| Hellertown Borough | NHP | \$7,986,094.00 | \$6,846,585.00 | 117 | 0 | Not Distressed |
| Hellertown Borough Authority | NHP | \$1,195,785.00 | \$1,335,742.00 | 90 | 0 | Not Distressed |
| Hemlock Township | COL | \$2,046,313.00 | \$2,097,357.00 | 98 | 0 | Not Distressed |
| Hempfield Township | MER | \$2,411,594.00 | \$2,477,839.00 | 97 | 0 | Not Distressed |
| Hempfield Township | WES | \$14,254,193.00 | \$14,170,578.00 | 101 | 0 | Not Distressed |
| Hereford Township | BER | \$413,828.00 | \$309,940.00 | 134 | 0 | Not Distressed |
| Hermitage City | MER | \$39,872,507.00 | \$38,848,979.00 | 103 | 0 | Not Distressed |
| Highland Township | ELK | \$124,525.00 | \$118,264.00 | 105 | 0 | Not Distressed |
| Highspire Borough | DAU | \$5,645,950.00 | \$5,864,737.00 | 96 | 0 | Not Distressed |
| Hilltown Township | BUC | \$19,985,926.00 | \$20,623,275.00 | 97 | 0 | Not Distressed |
| Holidaysburg Borough | BLA | \$13,596,324.00 | \$13,696,745.00 | 99 | 0 | Not Distressed |
| Homer City Borough | IND | \$3,469,386.00 | \$4,226,427.00 | 82 | 1 | Minimally Distressed |
| Homestead Borough | ALL | \$3,158,349.00 | \$4,724,294.00 | 67 | 2 | Moderately Distressed |
| Honesdale Borough | WAY | \$4,447,229.00 | \$4,710,600.00 | 94 | 0 | Not Distressed |
| Honey Brook Borough | CHE | \$286,677.00 | \$351,111.00 | 82 | 1 | Minimally Distressed |
| Hooversville Borough | SOM | \$483,350.00 | \$523,749.00 | 92 | 0 | Not Distressed |
| Hopewell Township | BEA | \$17,147,762.00 | \$18,005,603.00 | 95 | 0 | Not Distressed |
| Hopewell Township | YOR | \$1,143,908.00 | \$1,111,803.00 | 103 | 0 | Not Distressed |
| Horsham Township | MTG | \$37,032,817.00 | \$41,411,998.00 | 89 | 1 | Minimally Distressed |
| Horsham Water & Sewer Authority | MTG | \$4,026,858.00 | \$4,259,104.00 | 95 | 0 | Not Distressed |
| Hughestown Borough | LUZ | \$180,759.00 | \$146,976.00 | 123 | 0 | Not Distressed |
| Hughesville Borough | LYC | \$1,451,051.00 | \$2,180,865.00 | 67 | 2 | Moderately Distressed |
| Hummelstown Borough | DAU | \$8,138,890.00 | \$7,585,940.00 | 107 | 0 | Not Distressed |
| Hunlock Township | LUZ | \$668,472.00 | \$698,010.00 | 96 | 0 | Not Distressed |
| Huntingdon Borough | HUN | \$15,150,831.00 | \$16,183,164.00 | 94 | 0 | Not Distressed |
| Huntington Township | LUZ | \$1,008,723.00 | \$970,016.00 | 104 | 0 | Not Distressed |
| Huston Township | CLE | \$141,268.00 | \$67,352.00 | 210 | 0 | Not Distressed |
| Hyndman Borough | BED | \$1,146,431.00 | \$1,236,049.00 | 93 | 0 | Not Distressed |
| Hyndman Borough Municipal Authority | BED | (\$18,031.00) | \$63,891.00 | -28 | 3 | Severely Distressed |
| Independence Township | BEA | \$915,373.00 | \$927,969.00 | 99 | 0 | Not Distressed |
| Indian Lake Borough | SOM | \$331,435.00 | \$278,254.00 | 119 | 0 | Not Distressed |
| Indiana Borough | IND | \$22,671,666.00 | \$20,009,909.00 | 113 | 0 | Not Distressed |
| Indiana Borough/blairsville Cog | IND | \$471,433.00 | \$310,209.00 | 152 | 0 | Not Distressed |
| Indiana Township | ALL | \$10,425,308.00 | \$10,700,414.00 | 97 | 0 | Not Distressed |
| Ingram Borough | ALL | \$3,555,622.00 | \$3,318,894.00 | 107 | 0 | Not Distressed |
| Irwin Borough | WES | \$1,944,327.00 | \$1,754,224.00 | 111 | 0 | Not Distressed |
| Jackson Township Water Authority | CMB | \$500,537.00 | \$576,362.00 | 87 | 1 | Minimally Distressed |
| Jackson Township | BUT | \$2,049,067.00 | \$2,459,763.00 | 83 | 1 | Minimally Distressed |
| Jackson Township | LEB | \$1,376,198.00 | \$1,506,203.00 | 91 | 0 | Not Distressed |
| Jackson Township | LUZ | \$1,833,303.00 | \$2,033,933.00 | 90 | 0 | Not Distressed |
| Jackson Township | YOR | \$2,844,173.00 | \$2,603,460.00 | 109 | 0 | Not Distressed |
| Jeannette City | WES | \$19,261,189.00 | \$20,005,532.00 | 96 | 0 | Not Distressed |
| Jefferson Conservation District | JEF | \$981,655.00 | \$1,091,271.00 | 90 | 0 | Not Distressed |
| Jefferson County Solid Waste Authority | JEF | \$293,335.00 | \$274,836.00 | 107 | 0 | Not Distressed |
| Jefferson Hills Borough | ALL | \$9,656,575.00 | \$11,196,749.00 | 86 | 1 | Minimally Distressed |

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| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Jefferson Township | WAS | \$117,776.00 | \$112,907.00 | 104 | 0 | Not Distressed |
| Jenkins Township | LUZ | \$2,069,248.00 | \$1,526,802.00 | 136 | 0 | Not Distressed |
| Jenkintown Borough | MTG | \$6,808,685.00 | \$7,121,824.00 | 96 | 0 | Not Distressed |
| Jenner Township | SOM | \$1,469,656.00 | \$1,486,013.00 | 99 | 0 | Not Distressed |
| Jermyn Borough | LAC | \$571,878.00 | \$327,354.00 | 175 | 0 | Not Distressed |
| Jersey Shore Borough | LYC | \$1,316,796.00 | \$1,397,970.00 | 94 | 0 | Not Distressed |
| Jessup Borough | LAC | \$549,680.00 | \$1,020,652.00 | 54 | 2 | Moderately Distressed |
| Jim Thorpe Borough | CAR | \$7,349,224.00 | \$7,482,991.00 | 98 | 0 | Not Distressed |
| Johnsonburg Borough | ELK | \$3,280,373.00 | \$4,044,996.00 | 81 | 1 | Minimally Distressed |
| Johnsonburg Municipal Authority | ELK | \$1,809,073.00 | \$1,715,459.00 | 105 | 0 | Not Distressed |
| Johnstown City | CMB | \$50,987,868.00 | \$55,185,782.00 | 92 | 0 | Not Distressed |
| Johnstown City Housing Authority | CMB | \$15,132,918.00 | \$16,200,843.00 | 93 | 0 | Not Distressed |
| Joint Municipal Authority Of Wyomissing Valley | BER | \$1,743,629.00 | \$1,516,611.00 | 115 | 0 | Not Distressed |
| Kane Borough | MCK | \$4,079,631.00 | \$3,642,025.00 | 112 | 0 | Not Distressed |
| Keating Township | MCK | \$837,898.00 | \$878,879.00 | 95 | 0 | Not Distressed |
| Kelly Township | UNI | \$113,768.00 | \$125,188.00 | 91 | 0 | Not Distressed |
| Kenhorst Borough | BER | \$707,276.00 | \$613,151.00 | 115 | 0 | Not Distressed |
| Kennedy Township | ALL | \$6,069,076.00 | \$6,126,829.00 | 99 | 0 | Not Distressed |
| Kennett Square Borough | CHE | \$10,239,833.00 | \$9,748,925.00 | 105 | 0 | Not Distressed |
| Kennett Township | CHE | \$2,939,385.00 | \$3,187,300.00 | 92 | 0 | Not Distressed |
| Kidder Township | CAR | \$2,946,132.00 | \$3,290,595.00 | 90 | 0 | Not Distressed |
| Kilbuck Township | ALL | \$436,765.00 | \$337,440.00 | 129 | 0 | Not Distressed |
| Kingston Borough | LUZ | \$22,202,639.00 | \$25,933,345.00 | 86 | 1 | Minimally Distressed |
| Kingston Township | LUZ | \$6,788,731.00 | \$6,114,204.00 | 111 | 0 | Not Distressed |
| Kittanning Borough | ARM | \$9,501,439.00 | \$9,642,696.00 | 99 | 0 | Not Distressed |
| Kittanning Borough Municipal Authority | ARM | \$63,933.00 | \$147,396.00 | 43 | 3 | Severely Distressed |
| Kline Township | SCH | \$220,217.00 | \$272,322.00 | 81 | 1 | Minimally Distressed |
| Knox Borough | CLA | \$951,168.00 | \$757,975.00 | 125 | 0 | Not Distressed |
| Kulpmont Borough | NMB | \$881,336.00 | \$661,819.00 | 133 | 0 | Not Distressed |
| Kulpmont Marion Heights Joint Authority | NMB | \$405,984.00 | \$314,122.00 | 129 | 0 | Not Distressed |
| Kutztown Borough | BER | \$21,589,690.00 | \$21,540,894.00 | 100 | 0 | Not Distressed |
| Lackawanna, County Of, Transit Authority | LAC | \$5,272,284.00 | \$7,906,354.00 | 67 | 2 | Moderately Distressed |
| Lackawaxen Township | PIK | \$958,621.00 | \$860,375.00 | 111 | 0 | Not Distressed |
| Lafayette Township | MCK | \$652,422.00 | \$667,036.00 | 98 | 0 | Not Distressed |
| Lafliin Borough | LUZ | \$716,502.00 | \$445,092.00 | 161 | 0 | Not Distressed |
| Lake City Borough | ERI | \$1,552,534.00 | \$1,569,270.00 | 99 | 0 | Not Distressed |
| Lake Township | LUZ | \$409,711.00 | \$421,032.00 | 97 | 0 | Not Distressed |
| Lake Township | WAY | \$754,649.00 | \$755,415.00 | 100 | 0 | Not Distressed |
| Lamar Township | CLI | \$172,098.00 | \$170,357.00 | 101 | 0 | Not Distressed |
| Lancaster Area Sewer Authority | LAN | \$13,782,281.00 | \$13,092,784.00 | 105 | 0 | Not Distressed |
| Lancaster City | LAN | \$165,253,830.00 | \$201,294,319.00 | 82 | 1 | Minimally Distressed |
| Lancaster City Parking Authority | LAN | \$1,901,869.00 | \$2,030,275.00 | 94 | 0 | Not Distressed |
| Lancaster Township | BUT | \$970,701.00 | \$947,345.00 | 102 | 0 | Not Distressed |
| Lancaster Township | LAN | \$4,468,656.00 | \$4,822,604.00 | 93 | 0 | Not Distressed |
| Lansdale Borough | MTG | \$34,590,431.00 | \$36,544,198.00 | 95 | 0 | Not Distressed |
| Lansdowne Borough | DEL | \$15,248,643.00 | \$16,453,031.00 | 93 | 0 | Not Distressed |
| Lansford Borough | CAR | \$1,164,259.00 | \$1,274,552.00 | 91 | 0 | Not Distressed |
| Lansford-coaldale Joint Water Authority | CAR | \$1,662,437.00 | \$1,814,842.00 | 92 | 0 | Not Distressed |
| Larksville Borough | LUZ | \$3,265,752.00 | \$2,664,271.00 | 123 | 0 | Not Distressed |
| Latimore Township | ADA | \$491,733.00 | \$705,816.00 | 70 | 1 | Minimally Distressed |
| Latrobe | WES | \$12,300,408.00 | \$11,610,311.00 | 106 | 0 | Not Distressed |
| Latrobe Municipal Authority | WES | \$3,846,800.00 | \$3,673,403.00 | 105 | 0 | Not Distressed |
| Laureldale Borough | BER | \$3,261,123.00 | \$3,182,826.00 | 102 | 0 | Not Distressed |
| Lawrence Park Township | ERI | \$4,496,121.00 | \$4,418,592.00 | 102 | 0 | Not Distressed |
| Lawrence Township | CLE | \$3,889,810.00 | \$4,114,224.00 | 95 | 0 | Not Distressed |
| Lebanon City | LEB | \$44,476,045.00 | \$43,611,729.00 | 102 | 0 | Not Distressed |
| Lebanon City Authority | LEB | \$18,944,248.00 | \$19,203,181.00 | 99 | 0 | Not Distressed |

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

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| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Lower Southampton Township | BUC | \$25,150,531.00 | \$29,976,881.00 | 84 | 1 | Minimally Distressed |
| Lower Swatara Township | DAU | \$17,882,986.00 | \$16,174,499.00 | 111 | 0 | Not Distressed |
| Lower Towamensing Township | CAR | \$173,060.00 | \$164,142.00 | 105 | 0 | Not Distressed |
| Lower Windsor Township | YOR | \$5,600,502.00 | \$6,021,578.00 | 93 | 0 | Not Distressed |
| Lower Yoder Township | CMB | \$2,788,015.00 | \$1,408,394.00 | 198 | 0 | Not Distressed |
| Loyalhanna Township | WES | \$482,948.00 | \$474,346.00 | 102 | 0 | Not Distressed |
| Loyalsock Township | LYC | \$2,434,941.00 | \$2,315,779.00 | 105 | 0 | Not Distressed |
| Luzerne Borough | LUZ | \$196,455.00 | \$231,548.00 | 85 | 1 | Minimally Distressed |
| Luzerne County Flood | LUZ | \$161,226.00 | \$202,606.00 | 80 | 1 | Minimally Distressed |
| Luzerne County Transportation Authority | LUZ | \$6,629,474.00 | \$10,499,242.00 | 63 | 2 | Moderately Distressed |
| Luzerne Township | FAY | \$3,151,793.00 | \$1,179,146.00 | 267 | 0 | Not Distressed |
| Lykens Borough | DAU | \$1,580,483.00 | \$736,097.00 | 215 | 0 | Not Distressed |
| Lynn Township | LEH | \$828,565.00 | \$739,656.00 | 112 | 0 | Not Distressed |
| Macungie Borough | LEH | \$3,646,684.00 | \$3,641,389.00 | 100 | 0 | Not Distressed |
| Mahanoy City Borough | SCH | \$1,929,334.00 | \$2,146,373.00 | 90 | 0 | Not Distressed |
| Mahanoy Township Authority | SCH | \$1,809,361.00 | \$1,703,968.00 | 106 | 0 | Not Distressed |
| Mahoning Township | CAR | \$2,319,463.00 | \$2,521,781.00 | 92 | 0 | Not Distressed |
| Mahoning Township | LAW | \$588,690.00 | \$565,526.00 | 104 | 0 | Not Distressed |
| Mahoning Township | MTR | \$9,296,334.00 | \$9,968,153.00 | 93 | 0 | Not Distressed |
| Maidencreek Township Authority | BER | \$1,233,268.00 | \$1,400,823.00 | 88 | 1 | Minimally Distressed |
| Maidencreek Township | BER | \$1,469,052.00 | \$774,105.00 | 190 | 0 | Not Distressed |
| Malvern Borough | CHE | \$7,255,373.00 | \$5,746,028.00 | 126 | 0 | Not Distressed |
| Manchester Township | YOR | \$12,791,389.00 | \$13,844,109.00 | 92 | 0 | Not Distressed |
| Manheim Borough | LAN | \$4,803,244.00 | \$5,048,478.00 | 95 | 0 | Not Distressed |
| Manheim Township | LAN | \$60,461,872.00 | \$63,905,535.00 | 95 | 0 | Not Distressed |
| Manheim Township | YOR | \$890,425.00 | \$802,654.00 | 111 | 0 | Not Distressed |
| Manor Borough | WES | \$1,483,676.00 | \$1,389,975.00 | 107 | 0 | Not Distressed |
| Manor Township Joint Municipal Authority | ARM | \$1,191,202.00 | \$1,354,931.00 | 88 | 1 | Minimally Distressed |
| Manor Township | LAN | \$16,160,689.00 | \$16,308,062.00 | 99 | 0 | Not Distressed |
| Mansfield Borough | TIO | \$2,657,005.00 | \$2,671,074.00 | 99 | 0 | Not Distressed |
| Marcus Hook Borough | DEL | \$6,350,338.00 | \$7,172,494.00 | 89 | 1 | Minimally Distressed |
| Marion Township | BUT | \$80,435.00 | \$108,299.00 | 74 | 1 | Minimally Distressed |
| Marlborough Township | MTG | \$2,225,245.00 | \$2,322,294.00 | 96 | 0 | Not Distressed |
| Marple Township | DEL | \$26,481,111.00 | \$40,589,982.00 | 65 | 2 | Moderately Distressed |
| Mars Borough | BUT | \$582,482.00 | \$446,922.00 | 130 | 0 | Not Distressed |
| Marshall Township | ALL | \$5,199,263.00 | \$4,982,869.00 | 104 | 0 | Not Distressed |
| Martic Township | LAN | \$216,077.00 | \$140,168.00 | 154 | 0 | Not Distressed |
| Martinsburg Borough | BLA | \$1,905,818.00 | \$1,992,023.00 | 96 | 0 | Not Distressed |
| Marysville Borough | PER | \$3,110,784.00 | \$3,074,916.00 | 101 | 0 | Not Distressed |
| Masontown Borough | FAY | \$2,467,639.00 | \$2,080,263.00 | 119 | 0 | Not Distressed |
| Matamoras Borough | PIK | \$269,338.00 | \$56,105.00 | 480 | 0 | Not Distressed |
| Maxatawny Township | BER | \$1,062,562.00 | \$1,059,526.00 | 100 | 0 | Not Distressed |
| Mcdadoo Borough | SCH | \$2,574,032.00 | \$913,743.00 | 282 | 0 | Not Distressed |
| Mccandless Township Sanitary Authority | ALL | \$14,208,717.00 | \$14,862,974.00 | 96 | 0 | Not Distressed |
| Mccandless Township | ALL | \$26,528,908.00 | \$27,537,293.00 | 96 | 0 | Not Distressed |
| Mconnellsburg Borough | FUL | \$276,722.00 | \$496,964.00 | 56 | 2 | Moderately Distressed |
| Mcdonald Borough | WAS | \$1,166,517.00 | \$996,034.00 | 117 | 0 | Not Distressed |
| Mckean County Solid | MCK | \$967,283.00 | \$430,434.00 | 225 | 0 | Not Distressed |
| Mckean Township | ERI | \$1,086,855.00 | \$1,226,062.00 | 89 | 1 | Minimally Distressed |
| Mckees Rocks Borough | ALL | \$6,053,333.00 | \$5,751,221.00 | 105 | 0 | Not Distressed |
| Mckeesport City | ALL | \$44,581,915.00 | \$53,467,560.00 | 83 | 1 | Minimally Distressed |
| Mckeesport City Municipal Authority | ALL | \$9,373,661.00 | \$8,878,625.00 | 106 | 0 | Not Distressed |
| Mcsherrystown Borough | ADA | \$2,832,088.00 | \$3,052,776.00 | 93 | 0 | Not Distressed |
| Mead Township | WAR | \$2,239,297.00 | \$1,181,036.00 | 190 | 0 | Not Distressed |
| Meadville City | CRA | \$38,812,134.00 | \$46,525,176.00 | 83 | 1 | Minimally Distressed |
| Mechanicsburg Borough | CUM | \$13,351,170.00 | \$13,956,184.00 | 96 | 0 | Not Distressed |
| Media Borough | DEL | \$23,593,615.00 | \$24,819,340.00 | 95 | 0 | Not Distressed |

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

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|---|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Morrisville Borough Municipal Authority | BUC | \$10,541,977.00 | \$11,288,163.00 | 93 | 0 | Not Distressed |
| Morton Borough | DEL | \$3,679,379.00 | \$4,021,918.00 | 91 | 0 | Not Distressed |
| Moscow Borough | LAC | \$1,334,432.00 | \$1,169,558.00 | 114 | 0 | Not Distressed |
| Mount Joy Borough | LAN | \$9,347,311.00 | \$8,907,195.00 | 105 | 0 | Not Distressed |
| Mount Joy Borough Authority | LAN | \$3,064,911.00 | \$2,694,534.00 | 114 | 0 | Not Distressed |
| Mount Oliver Borough | ALL | \$2,798,390.00 | \$1,907,403.00 | 147 | 0 | Not Distressed |
| Mount Penn Borough Municipal Authority | BER | \$1,148,679.00 | \$1,232,829.00 | 93 | 0 | Not Distressed |
| Mount Pocono Borough | MNR | \$746,479.00 | \$744,711.00 | 100 | 0 | Not Distressed |
| Mount Union Borough | HUN | \$4,614,698.00 | \$4,118,232.00 | 112 | 0 | Not Distressed |
| Mt Carmel Borough | NMB | \$8,215,001.00 | \$6,795,172.00 | 121 | 0 | Not Distressed |
| Mt Carmel Township | NMB | \$1,126,610.00 | \$1,503,914.00 | 75 | 1 | Minimally Distressed |
| Mt Gretna Borough | LEB | \$1,779,978.00 | \$1,740,632.00 | 102 | 0 | Not Distressed |
| Mt Holly Springs Borough | CUM | \$1,781,596.00 | \$1,967,647.00 | 91 | 0 | Not Distressed |
| Mt Jewett Borough | MCK | \$538,376.00 | \$177,728.00 | 303 | 0 | Not Distressed |
| Mt Joy Township | LAN | \$2,435,138.00 | \$2,322,801.00 | 105 | 0 | Not Distressed |
| Mt Lebanon Township | ALL | \$117,011,440.00 | \$120,667,657.00 | 97 | 0 | Not Distressed |
| Mt Penn Borough | BER | \$556,283.00 | \$573,036.00 | 97 | 0 | Not Distressed |
| Mt Pleasant Borough | WES | \$6,788,648.00 | \$3,853,386.00 | 176 | 0 | Not Distressed |
| Mt Pleasant Township | WAS | \$1,581,672.00 | \$1,487,197.00 | 106 | 0 | Not Distressed |
| Mt Pleasant Township | WES | \$8,531,208.00 | \$9,073,350.00 | 94 | 0 | Not Distressed |
| Muhlenberg Township Authority | BER | \$2,897,851.00 | \$2,876,026.00 | 101 | 0 | Not Distressed |
| Muhlenberg Township | BER | \$27,887,935.00 | \$30,354,879.00 | 92 | 0 | Not Distressed |
| Muncy Borough | LYC | \$1,940,389.00 | \$2,347,213.00 | 83 | 1 | Minimally Distressed |
| Muncy Township | LYC | \$608,758.00 | \$559,310.00 | 109 | 0 | Not Distressed |
| Munhall Borough | ALL | \$21,081,022.00 | \$20,215,433.00 | 104 | 0 | Not Distressed |
| Municipal Water Authority | BEA | \$2,372,703.00 | \$1,102,980.00 | 215 | 0 | Not Distressed |
| Murrysville Borough | WES | \$27,107,073.00 | \$27,884,330.00 | 97 | 0 | Not Distressed |
| Myerstown Borough | LEB | \$2,674,248.00 | \$2,664,015.00 | 100 | 0 | Not Distressed |
| Nanticoke City | LUZ | \$11,280,096.00 | \$13,686,642.00 | 82 | 1 | Minimally Distressed |
| Nanty Glo Borough | CMB | \$1,157,692.00 | \$789,674.00 | 147 | 0 | Not Distressed |
| Nanty Glo Sanitary Sewer Authority | CMB | \$271,726.00 | \$248,503.00 | 109 | 0 | Not Distressed |
| Nanty Glo Water Authority | CMB | \$749,471.00 | \$656,581.00 | 114 | 0 | Not Distressed |
| Narberth Borough | MTG | \$7,539,010.00 | \$9,708,714.00 | 78 | 1 | Minimally Distressed |
| Nazareth Borough | NHP | \$7,808,439.00 | \$4,441,952.00 | 176 | 0 | Not Distressed |
| Neshannock Township | LAW | \$4,864,382.00 | \$5,224,343.00 | 93 | 0 | Not Distressed |
| Nesquehoning Borough | CAR | \$3,092,215.00 | \$2,821,689.00 | 110 | 0 | Not Distressed |
| Nesquehoning Borough Authority | CAR | \$560,603.00 | \$598,938.00 | 94 | 0 | Not Distressed |
| Nether Providence Township | DEL | \$14,388,738.00 | \$15,552,675.00 | 93 | 0 | Not Distressed |
| Neville Township | ALL | \$1,473,866.00 | \$1,943,258.00 | 76 | 1 | Minimally Distressed |
| New Bethlehem Borough | CLA | \$598,394.00 | \$523,301.00 | 114 | 0 | Not Distressed |
| New Brighton Borough | BEA | \$8,456,911.00 | \$8,148,398.00 | 104 | 0 | Not Distressed |
| New Britain Borough | BUC | \$156,153.00 | \$156,205.00 | 100 | 0 | Not Distressed |
| New Britain Township | BUC | \$15,216,384.00 | \$13,663,455.00 | 111 | 0 | Not Distressed |
| New Castle City | LAW | \$46,144,835.00 | \$55,342,192.00 | 83 | 1 | Minimally Distressed |
| New Castle Sanitation | LAW | \$1,627,131.00 | \$1,480,426.00 | 110 | 0 | Not Distressed |
| New Castle Township | SCH | \$76,561.00 | \$59,880.00 | 128 | 0 | Not Distressed |
| New Cumberland Borough | CUM | \$10,958,903.00 | \$10,563,916.00 | 104 | 0 | Not Distressed |
| New Eagle Borough | WAS | \$1,169,181.00 | \$1,063,642.00 | 110 | 0 | Not Distressed |
| New Freedom Borough | YOR | \$4,629,832.00 | \$4,432,219.00 | 104 | 0 | Not Distressed |
| New Garden Township | CHE | \$5,506,357.00 | \$4,623,787.00 | 119 | 0 | Not Distressed |
| New Hanover Township | MTG | \$9,453,646.00 | \$8,581,175.00 | 110 | 0 | Not Distressed |
| New Holland Borough | LAN | \$12,562,653.00 | \$12,671,436.00 | 99 | 0 | Not Distressed |
| New Hope Borough | BUC | \$3,579,697.00 | \$4,618,447.00 | 78 | 1 | Minimally Distressed |
| New Kensington City | WES | \$24,550,630.00 | \$24,727,917.00 | 99 | 0 | Not Distressed |
| New Kensington, City Of, Municipal Authority | WES | \$7,417,138.00 | \$7,806,576.00 | 95 | 0 | Not Distressed |
| New Kensington, City Of, Municipal Sanitary Authority | WES | \$8,197,548.00 | \$6,809,066.00 | 120 | 0 | Not Distressed |
| New Milford Township | SUS | \$672,560.00 | \$663,571.00 | 101 | 0 | Not Distressed |

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 11/15/2023

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

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| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|--------------------|---------------------|-------------------|--------------|-----------------------|
| Oakland Township | VEN | \$219,549.00 | \$240,998.00 | 91 | 0 | Not Distressed |
| Oakmont Borough | ALL | \$5,877,988.00 | \$6,307,698.00 | 93 | 0 | Not Distressed |
| Oakmont Borough Municipal Authority | ALL | \$11,379,010.00 | \$11,098,515.00 | 103 | 0 | Not Distressed |
| Ohara Township | ALL | \$14,681,828.00 | \$13,049,655.00 | 113 | 0 | Not Distressed |
| Ohio Township | ALL | \$12,594,545.00 | \$15,668,883.00 | 80 | 1 | Minimally Distressed |
| Oil City | VEN | \$34,999,488.00 | \$33,558,740.00 | 104 | 0 | Not Distressed |
| Oilcreek Township | VEN | \$101,463.00 | \$127,421.00 | 80 | 1 | Minimally Distressed |
| Old Forge Borough | LAC | \$2,844,202.00 | \$2,055,405.00 | 138 | 0 | Not Distressed |
| Old Lycoming Township | LYC | \$7,625,190.00 | \$8,176,646.00 | 93 | 0 | Not Distressed |
| Oley Township | BER | \$844,855.00 | \$728,800.00 | 116 | 0 | Not Distressed |
| Oliver Township | MIF | \$285,237.00 | \$316,578.00 | 90 | 0 | Not Distressed |
| Olyphant Borough | LAC | \$3,838,949.00 | \$3,922,691.00 | 98 | 0 | Not Distressed |
| Orangeville Area Police Board | COL | \$538,640.00 | \$545,500.00 | 99 | 0 | Not Distressed |
| Orwigsburg Borough | SCH | \$4,835,147.00 | \$4,305,200.00 | 112 | 0 | Not Distressed |
| Osceola Mills Borough | CLE | \$18,836.00 | \$57,735.00 | 33 | 3 | Severely Distressed |
| Oxford Borough | CHE | \$4,195,359.00 | \$4,287,857.00 | 98 | 0 | Not Distressed |
| Paint Township | SOM | \$1,342,233.00 | \$981,878.00 | 137 | 0 | Not Distressed |
| Palmer Township | NHP | \$22,958,923.00 | \$24,095,471.00 | 95 | 0 | Not Distressed |
| Palmerton Borough | CAR | \$6,832,379.00 | \$7,904,503.00 | 86 | 1 | Minimally Distressed |
| Palmyra Borough | LEB | \$10,771,613.00 | \$10,949,855.00 | 98 | 0 | Not Distressed |
| Palo Alto Borough | SCH | \$338,643.00 | \$0.00 | 99 | 0 | Not Distressed |
| Paradise Township | LAN | \$942,227.00 | \$839,240.00 | 112 | 0 | Not Distressed |
| Parker Area Authority | ARM | \$330,528.00 | \$236,291.00 | 140 | 0 | Not Distressed |
| Parquesburg Borough | CHE | \$4,870,917.00 | \$5,093,130.00 | 96 | 0 | Not Distressed |
| Parks Township Municipal Authority | ARM | \$127,061.00 | \$140,584.00 | 90 | 0 | Not Distressed |
| Parks Township | ARM | \$1,223,560.00 | \$1,409,407.00 | 87 | 1 | Minimally Distressed |
| Parkside Borough | DEL | \$796,610.00 | \$1,541,807.00 | 52 | 2 | Moderately Distressed |
| Patterson Township | BEA | \$1,540,558.00 | \$1,553,410.00 | 99 | 0 | Not Distressed |
| Patton Borough | CMB | \$1,756,749.00 | \$1,987,020.00 | 88 | 1 | Minimally Distressed |
| Patton Township | CEN | \$12,022,073.00 | \$12,359,824.00 | 97 | 0 | Not Distressed |
| Paupack Township | WAY | \$493,544.00 | \$417,272.00 | 118 | 0 | Not Distressed |
| Paxtang Borough | DAU | \$1,115,722.00 | \$1,090,398.00 | 102 | 0 | Not Distressed |
| Penbrook Borough | DAU | \$6,752,770.00 | \$6,289,449.00 | 107 | 0 | Not Distressed |
| Penn Hills Township | ALL | \$63,670,914.00 | \$75,692,855.00 | 84 | 1 | Minimally Distressed |
| Penn Township | BUT | \$2,292,509.00 | \$1,797,370.00 | 128 | 0 | Not Distressed |
| Penn Township | CEN | \$287,724.00 | \$391,012.00 | 74 | 1 | Minimally Distressed |
| Penn Township | CUM | \$285,834.00 | \$244,849.00 | 117 | 0 | Not Distressed |
| Penn Township | LAN | \$2,117,017.00 | \$1,605,562.00 | 132 | 0 | Not Distressed |
| Penn Township | PER | \$698,403.00 | \$416,926.00 | 168 | 0 | Not Distressed |
| Penn Township | WES | \$9,374,526.00 | \$12,617,756.00 | 74 | 1 | Minimally Distressed |
| Penn Township | YOR | \$22,235,880.00 | \$22,100,337.00 | 101 | 0 | Not Distressed |
| Penndel Borough | BUC | \$538,607.00 | \$476,049.00 | 113 | 0 | Not Distressed |
| Pennridge Regional Police | BUC | \$8,522,432.00 | \$8,652,311.00 | 98 | 0 | Not Distressed |
| Pennridge Wastewater Treatment Authority | BUC | \$3,902,128.00 | \$4,028,509.00 | 97 | 0 | Not Distressed |
| Pennsburg Borough | MTG | \$3,072,052.00 | \$3,645,648.00 | 84 | 1 | Minimally Distressed |
| Pennsbury Township | CHE | \$1,203,392.00 | \$1,150,722.00 | 105 | 0 | Not Distressed |
| Pequea Township | LAN | \$3,049,118.00 | \$3,056,334.00 | 100 | 0 | Not Distressed |
| Perkasie Borough | BUC | \$22,259,595.00 | \$24,205,647.00 | 92 | 0 | Not Distressed |
| Perkasie Regional Authority | BUC | \$3,245,960.00 | \$3,643,022.00 | 89 | 1 | Minimally Distressed |
| Perryopolis Borough | FAY | \$767,383.00 | \$818,401.00 | 94 | 0 | Not Distressed |
| Peters Creek | WAS | \$653,312.00 | \$641,122.00 | 102 | 0 | Not Distressed |
| Peters Township | FRA | \$672,642.00 | \$559,267.00 | 120 | 0 | Not Distressed |
| Peters Township | WAS | \$20,551,286.00 | \$22,734,797.00 | 90 | 0 | Not Distressed |
| Philadelphia City | PHI | \$6,633,085,940.00 | \$12,074,036,444.00 | 55 | 2 | Moderately Distressed |
| Philadelphia City Redevelopment Authority | PHI | \$42,913,790.00 | \$50,265,735.00 | 85 | 1 | Minimally Distressed |
| Philipsburg Borough | CEN | \$1,513,974.00 | \$1,407,483.00 | 108 | 0 | Not Distressed |
| Phoenixville Borough | CHE | \$32,639,270.00 | \$29,433,979.00 | 111 | 0 | Not Distressed |

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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> |
|-------------------------------------|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Pike Township | BER | \$403,742.00 | \$410,179.00 | 98 | 0 | Not Distressed |
| Pine Creek Township | CLI | \$243,523.00 | \$194,466.00 | 125 | 0 | Not Distressed |
| Pine Creek Township | JEF | \$182,143.00 | \$227,169.00 | 80 | 1 | Minimally Distressed |
| Pine Grove Borough | SCH | \$3,235,717.00 | \$1,851,277.00 | 175 | 0 | Not Distressed |
| Pine Grove Township | SCH | \$464,334.00 | \$484,756.00 | 96 | 0 | Not Distressed |
| Pine Township | MER | \$911,871.00 | \$727,886.00 | 125 | 0 | Not Distressed |
| Pitcairn Borough | ALL | \$2,236,051.00 | \$2,313,331.00 | 97 | 0 | Not Distressed |
| Pittsburgh City | ALL | \$930,974,512.00 | \$1,484,812,560.00 | 63 | 2 | Moderately Distressed |
| Pittsburgh Public Parking Authority | ALL | \$18,869,007.00 | \$15,800,686.00 | 119 | 0 | Not Distressed |
| Pittston City | LUZ | \$13,093,744.00 | \$13,367,065.00 | 98 | 0 | Not Distressed |
| Pittston Township | LUZ | \$971,398.00 | \$1,317,719.00 | 74 | 1 | Minimally Distressed |
| Plainfield Township | NHP | \$1,200,344.00 | \$1,368,271.00 | 88 | 1 | Minimally Distressed |
| Plains Township | LUZ | \$12,065,818.00 | \$17,199,290.00 | 70 | 1 | Minimally Distressed |
| Pleasant Hills Borough | ALL | \$18,742,091.00 | \$18,289,457.00 | 102 | 0 | Not Distressed |
| Pleasant Township | WAR | \$1,142,813.00 | \$1,161,048.00 | 98 | 0 | Not Distressed |
| Plum Borough | ALL | \$16,825,840.00 | \$21,196,425.00 | 79 | 1 | Minimally Distressed |
| Plum Borough Municipal Authority | ALL | \$822,079.00 | \$904,344.00 | 91 | 0 | Not Distressed |
| Plumcreek Township | ARM | \$553,701.00 | \$684,618.00 | 81 | 1 | Minimally Distressed |
| Plumstead Township | BUC | \$14,276,039.00 | \$14,320,615.00 | 100 | 0 | Not Distressed |
| Plymouth Borough | LUZ | \$1,455,898.00 | \$1,521,595.00 | 96 | 0 | Not Distressed |
| Plymouth Township | MTG | \$90,284,241.00 | \$84,609,403.00 | 107 | 0 | Not Distressed |
| Pocono Township | MNR | \$9,100,162.00 | \$8,774,928.00 | 104 | 0 | Not Distressed |
| Pocono Mountain Regional Authority | MNR | \$27,514,476.00 | \$26,066,502.00 | 106 | 0 | Not Distressed |
| Pocopson Township | CHE | \$634,201.00 | \$667,311.00 | 95 | 0 | Not Distressed |
| Point Township | NMB | \$3,373,930.00 | \$3,461,039.00 | 97 | 0 | Not Distressed |
| Polk Township | MNR | \$896,240.00 | \$843,756.00 | 106 | 0 | Not Distressed |
| Port Allegany Borough | MCK | \$2,338,517.00 | \$3,419,773.00 | 68 | 2 | Moderately Distressed |
| Port Carbon Borough | SCH | \$1,024,569.00 | \$1,216,353.00 | 84 | 1 | Minimally Distressed |
| Port Vue Borough | ALL | \$1,062,672.00 | \$602,928.00 | 176 | 0 | Not Distressed |
| Portage Area Sewer Authority | CMB | \$354,338.00 | \$367,885.00 | 96 | 0 | Not Distressed |
| Portage Borough | CMB | \$1,121,772.00 | \$915,866.00 | 122 | 0 | Not Distressed |
| Portage Borough Municipal Authority | CMB | \$1,246,832.00 | \$1,172,251.00 | 106 | 0 | Not Distressed |
| Porter Township | CLA | \$140,359.00 | \$163,928.00 | 86 | 1 | Minimally Distressed |
| Pottstown Borough | MTG | \$52,002,392.00 | \$60,252,247.00 | 86 | 1 | Minimally Distressed |
| Pottsville City | SCH | \$20,715,176.00 | \$21,637,852.00 | 96 | 0 | Not Distressed |
| Pringle Borough | LUZ | \$28,025.00 | \$29,834.00 | 94 | 0 | Not Distressed |
| Prospect Park Borough | DEL | \$7,093,099.00 | \$8,521,469.00 | 83 | 1 | Minimally Distressed |
| Providence Township | LAN | \$959,146.00 | \$1,076,114.00 | 89 | 1 | Minimally Distressed |
| Pulaski Township | BEA | \$227,525.00 | \$185,419.00 | 123 | 0 | Not Distressed |
| Pulaski Township | LAW | \$1,314,769.00 | \$1,176,465.00 | 112 | 0 | Not Distressed |
| Punxsutawney Borough | JEF | \$3,704,292.00 | \$4,375,859.00 | 85 | 1 | Minimally Distressed |
| Pymatuning Township | MER | \$2,845,862.00 | \$2,071,809.00 | 137 | 0 | Not Distressed |
| Quakertown Borough | BUC | \$24,335,615.00 | \$27,680,587.00 | 88 | 1 | Minimally Distressed |
| Quarryville Borough | LAN | \$2,753,003.00 | \$2,872,670.00 | 96 | 0 | Not Distressed |
| Raccoon Township | BEA | \$1,737,830.00 | \$2,121,945.00 | 82 | 1 | Minimally Distressed |
| Radnor Township | DEL | \$74,464,480.00 | \$89,237,489.00 | 83 | 1 | Minimally Distressed |
| Ralpho Township | NMB | \$1,810,631.00 | \$2,775,528.00 | 65 | 2 | Moderately Distressed |
| Rankin Borough | ALL | \$1,405,873.00 | \$349,375.00 | 402 | 0 | Not Distressed |
| Ransom Township | LAC | \$339,362.00 | \$373,109.00 | 91 | 0 | Not Distressed |
| Rapho Township | LAN | \$1,115,562.00 | \$972,682.00 | 115 | 0 | Not Distressed |
| Rayne Township | IND | \$249,428.00 | \$342,021.00 | 73 | 1 | Minimally Distressed |
| Reading City | BER | \$274,053,308.00 | \$351,006,658.00 | 78 | 1 | Minimally Distressed |
| Reading Township | ADA | \$1,098,088.00 | \$808,502.00 | 136 | 0 | Not Distressed |
| Red Lion Borough | YOR | \$3,617,844.00 | \$3,346,493.00 | 108 | 0 | Not Distressed |
| Red Lion Municipal Authority | YOR | \$2,157,087.00 | \$2,258,141.00 | 96 | 0 | Not Distressed |
| Red Rose Transit Authority | LAN | \$10,982,237.00 | \$8,691,363.00 | 126 | 0 | Not Distressed |
| Redstone Township | FAY | \$2,623,881.00 | \$1,339,653.00 | 196 | 0 | Not Distressed |

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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> |
|---------------------------------------|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Renovo Borough | CLI | \$1,014,703.00 | \$427,584.00 | 237 | 0 | Not Distressed |
| Reserve Township | ALL | \$4,708,951.00 | \$3,588,442.00 | 131 | 0 | Not Distressed |
| Reynoldsville Borough | JEF | \$649,673.00 | \$981,837.00 | 66 | 2 | Moderately Distressed |
| Rice Township | LUZ | \$2,135,782.00 | \$2,073,806.00 | 103 | 0 | Not Distressed |
| Richhill Township | GRE | \$538,944.00 | \$587,247.00 | 92 | 0 | Not Distressed |
| Richland Borough | LEB | \$834,541.00 | \$923,539.00 | 90 | 0 | Not Distressed |
| Richland Township | BUC | \$8,478,377.00 | \$9,194,030.00 | 92 | 0 | Not Distressed |
| Richland Township | CMB | \$14,696,984.00 | \$14,725,367.00 | 100 | 0 | Not Distressed |
| Ridgway Borough | ELK | \$6,339,697.00 | \$5,918,381.00 | 107 | 0 | Not Distressed |
| Ridgway Township | ELK | \$757,131.00 | \$400,930.00 | 189 | 0 | Not Distressed |
| Ridley Park Borough | DEL | \$7,834,630.00 | \$9,095,305.00 | 86 | 1 | Minimally Distressed |
| Ridley Township | DEL | \$47,137,642.00 | \$53,609,004.00 | 88 | 1 | Minimally Distressed |
| Riverside Borough | NMB | \$1,881,911.00 | \$1,888,983.00 | 100 | 0 | Not Distressed |
| Riverview Sanitary Authority | ALL | \$846,725.00 | \$896,003.00 | 95 | 0 | Not Distressed |
| Roaring Brook Township | LAC | \$1,132,282.00 | \$1,066,164.00 | 106 | 0 | Not Distressed |
| Roaring Spring Borough | BLA | \$2,743,586.00 | \$2,445,263.00 | 112 | 0 | Not Distressed |
| Robeson Township | BER | \$4,481,383.00 | \$4,544,260.00 | 99 | 0 | Not Distressed |
| Robeson-wernersville Authority | BER | \$790,198.00 | \$826,311.00 | 96 | 0 | Not Distressed |
| Robinson Township Municipal Authority | ALL | \$11,830,831.00 | \$12,600,006.00 | 94 | 0 | Not Distressed |
| Robinson Township | ALL | \$20,076,555.00 | \$21,144,368.00 | 95 | 0 | Not Distressed |
| Rochester Area Joint Sewer Authority | BEA | \$1,517,834.00 | \$1,876,023.00 | 81 | 1 | Minimally Distressed |
| Rochester Borough | BEA | \$3,592,208.00 | \$5,660,056.00 | 63 | 2 | Moderately Distressed |
| Rochester Township | BEA | \$2,098,202.00 | \$1,655,122.00 | 127 | 0 | Not Distressed |
| Rockland Township | VEN | \$232,298.00 | \$196,705.00 | 118 | 0 | Not Distressed |
| Rockledge Borough | MTG | \$3,536,060.00 | \$3,371,197.00 | 105 | 0 | Not Distressed |
| Rome Township | CRA | \$186,988.00 | \$206,197.00 | 91 | 0 | Not Distressed |
| Rose Township | JEF | \$332,144.00 | \$400,826.00 | 83 | 1 | Minimally Distressed |
| Ross Township | ALL | \$52,254,795.00 | \$52,318,629.00 | 100 | 0 | Not Distressed |
| Ross Township | LUZ | \$707,632.00 | \$736,564.00 | 96 | 0 | Not Distressed |
| Rostraver Township | WES | \$1,007,002.00 | \$975,828.00 | 103 | 0 | Not Distressed |
| Rostraver Township | WES | \$12,511,692.00 | \$12,291,240.00 | 102 | 0 | Not Distressed |
| Rouseville Borough | VEN | \$230,219.00 | \$233,287.00 | 99 | 0 | Not Distressed |
| Royersford Borough | MTG | \$6,036,987.00 | \$6,697,331.00 | 90 | 0 | Not Distressed |
| Rural Valley Borough | ARM | \$163,663.00 | \$161,699.00 | 101 | 0 | Not Distressed |
| Rush Township | CEN | \$115,748.00 | \$138,507.00 | 84 | 1 | Minimally Distressed |
| Rush Township | SCH | \$944,978.00 | \$1,010,516.00 | 94 | 0 | Not Distressed |
| Rutland Township | TIO | \$112,162.00 | \$103,202.00 | 109 | 0 | Not Distressed |
| Rye Township | PER | \$1,736,218.00 | \$1,333,493.00 | 130 | 0 | Not Distressed |
| Sadsbury Township | CHE | \$99,633.00 | \$91,904.00 | 108 | 0 | Not Distressed |
| Saegertown Borough | CRA | \$236,967.00 | \$213,383.00 | 111 | 0 | Not Distressed |
| Saint Marys Area Water Authority | ELK | \$3,505,417.00 | \$3,822,291.00 | 92 | 0 | Not Distressed |
| Salem Township | LUZ | \$1,220,540.00 | \$1,507,909.00 | 81 | 1 | Minimally Distressed |
| Salem Township | WAY | \$419,547.00 | \$398,906.00 | 105 | 0 | Not Distressed |
| Salem Township | WES | \$1,818,416.00 | \$2,007,054.00 | 91 | 0 | Not Distressed |
| Salisbury Borough | SOM | \$302,813.00 | \$313,999.00 | 96 | 0 | Not Distressed |
| Salisbury Township | LAN | \$1,855,629.00 | \$1,670,586.00 | 111 | 0 | Not Distressed |
| Salisbury Township | LEH | \$23,170,732.00 | \$27,369,076.00 | 85 | 1 | Minimally Distressed |
| Saltsburg Borough | IND | \$497,810.00 | \$460,256.00 | 108 | 0 | Not Distressed |
| Sandy Lake Borough | MER | \$961,853.00 | \$791,720.00 | 121 | 0 | Not Distressed |
| Sandy Township | CLE | \$7,304,303.00 | \$7,662,299.00 | 95 | 0 | Not Distressed |
| Saxton Borough | BED | \$1,097,023.00 | \$689,493.00 | 159 | 0 | Not Distressed |
| Saxton Borough Municipal Authority | BED | \$169,637.00 | \$219,581.00 | 77 | 1 | Minimally Distressed |
| Sayre Borough | BRA | \$7,282,172.00 | \$8,419,592.00 | 86 | 1 | Minimally Distressed |
| Schuylkill County | SCH | \$7,551,609.00 | \$7,355,003.00 | 103 | 0 | Not Distressed |
| Schuylkill Haven Borough | SCH | \$12,135,850.00 | \$14,357,891.00 | 85 | 1 | Minimally Distressed |
| Schuylkill Township | CHE | \$12,933,015.00 | \$11,085,099.00 | 117 | 0 | Not Distressed |
| Schwenksville Borough | MTG | \$426,817.00 | \$417,386.00 | 102 | 0 | Not Distressed |

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 11/15/2023

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|--|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Schwenksville Borough | MTG | \$975,355.00 | \$882,691.00 | 110 | 0 | Not Distressed |
| Scott Township | ALL | \$20,544,519.00 | \$23,410,900.00 | 88 | 1 | Minimally Distressed |
| Scott Township | COL | \$4,143,529.00 | \$4,138,306.00 | 100 | 0 | Not Distressed |
| Scott Township | LAC | \$1,985,280.00 | \$2,025,505.00 | 98 | 0 | Not Distressed |
| Scottdale Borough | WES | \$5,397,306.00 | \$3,945,072.00 | 137 | 0 | Not Distressed |
| Scranton City | LAC | \$122,947,933.00 | \$185,228,396.00 | 66 | 2 | Moderately Distressed |
| Selinsgrove Borough | SNY | \$6,671,184.00 | \$6,742,562.00 | 99 | 0 | Not Distressed |
| Sellersville Borough | BUC | \$5,419,492.00 | \$5,431,211.00 | 100 | 0 | Not Distressed |
| Seven Fields Borough | BUT | \$1,139,246.00 | \$1,072,241.00 | 106 | 0 | Not Distressed |
| Seven Springs Borough | SOM | \$632,146.00 | \$650,765.00 | 97 | 0 | Not Distressed |
| Seward-st Clair Sanitary Authority | WES | \$177,360.00 | \$192,329.00 | 92 | 0 | Not Distressed |
| Sewickley Borough | ALL | \$12,408,853.00 | \$11,095,956.00 | 112 | 0 | Not Distressed |
| Sewickley Borough Water Authority | ALL | \$1,368,974.00 | \$1,270,069.00 | 108 | 0 | Not Distressed |
| Sewickley Heights Borough | ALL | \$5,199,326.00 | \$4,092,279.00 | 127 | 0 | Not Distressed |
| Sewickley Township | WES | \$2,732,008.00 | \$2,595,476.00 | 105 | 0 | Not Distressed |
| Shade Township | SOM | \$2,425,768.00 | \$2,579,729.00 | 94 | 0 | Not Distressed |
| Shaler Township | ALL | \$38,610,282.00 | \$37,759,861.00 | 102 | 0 | Not Distressed |
| Shamokin City | NMB | \$6,794,912.00 | \$12,144,135.00 | 56 | 2 | Moderately Distressed |
| Shamokin Dam Borough | SNY | \$4,067,755.00 | \$4,198,130.00 | 97 | 0 | Not Distressed |
| Shamokin Township | NMB | \$82,777.00 | \$119,263.00 | 69 | 2 | Moderately Distressed |
| Sharon City | MER | \$34,018,318.00 | \$33,286,370.00 | 102 | 0 | Not Distressed |
| Sharon Hill Borough | DEL | \$6,105,689.00 | \$8,882,273.00 | 69 | 2 | Moderately Distressed |
| Sharpsburg Borough | ALL | \$4,279,107.00 | \$4,089,462.00 | 105 | 0 | Not Distressed |
| Sharpsville Borough | MER | \$9,124,860.00 | \$8,925,747.00 | 102 | 0 | Not Distressed |
| Sheffield Township | WAR | \$518,428.00 | \$356,284.00 | 146 | 0 | Not Distressed |
| Sheffield Township | WAR | \$1,050,968.00 | \$1,003,000.00 | 105 | 0 | Not Distressed |
| Shenandoah Borough | SCH | \$6,883,777.00 | \$8,554,793.00 | 80 | 1 | Minimally Distressed |
| Shenandoah Borough Municipal Authority | SCH | \$1,000,595.00 | \$1,954,942.00 | 51 | 2 | Moderately Distressed |
| Shenango Township | LAW | \$1,809,947.00 | \$2,009,319.00 | 90 | 0 | Not Distressed |
| Shenango Township | MER | \$1,042,146.00 | \$1,079,771.00 | 97 | 0 | Not Distressed |
| Shickshinny Borough | LUZ | \$525,246.00 | \$36,936.00 | 1422 | 0 | Not Distressed |
| Shillington Borough | BER | \$10,554,793.00 | \$10,283,895.00 | 103 | 0 | Not Distressed |
| Shinglehouse Borough | POT | \$456,395.00 | \$451,059.00 | 101 | 0 | Not Distressed |
| Shippensburg Borough | CUM | \$10,546,917.00 | \$10,679,267.00 | 99 | 0 | Not Distressed |
| Shippingport Borough | BEA | \$855,102.00 | \$883,419.00 | 97 | 0 | Not Distressed |
| Shiremanstown Borough | CUM | \$1,103,976.00 | \$626,270.00 | 176 | 0 | Not Distressed |
| Shirley Township | HUN | \$203,698.00 | \$217,550.00 | 94 | 0 | Not Distressed |
| Shoemakersville Borough | BER | \$703,077.00 | \$837,723.00 | 84 | 1 | Minimally Distressed |
| Shohola Township | PIK | \$230,646.00 | \$332,169.00 | 69 | 2 | Moderately Distressed |
| Shrewsbury Borough | YOR | \$1,113,871.00 | \$976,483.00 | 114 | 0 | Not Distressed |
| Shrewsbury Township | YOR | \$926,940.00 | \$961,707.00 | 96 | 0 | Not Distressed |
| Silver Spring Township | CUM | \$11,939,878.00 | \$12,361,209.00 | 97 | 0 | Not Distressed |
| Sinking Spring Borough | BER | \$3,234,203.00 | \$2,355,224.00 | 137 | 0 | Not Distressed |
| Slate Belt Regional | NHP | \$7,616,991.00 | \$7,459,490.00 | 102 | 0 | Not Distressed |
| Slatington Borough | LEH | \$3,668,013.00 | \$4,081,301.00 | 90 | 0 | Not Distressed |
| Slippery Rock Borough | BUT | \$4,891,056.00 | \$3,261,820.00 | 150 | 0 | Not Distressed |
| Slippery Rock Municipal Authority | BUT | \$2,104,909.00 | \$2,515,753.00 | 84 | 1 | Minimally Distressed |
| Slippery Rock Township | BUT | \$1,329,554.00 | \$1,328,529.00 | 100 | 0 | Not Distressed |
| Slippery Rock Township | LAW | \$632,232.00 | \$631,354.00 | 100 | 0 | Not Distressed |
| Smethport Borough | MCK | \$2,475,446.00 | \$1,591,046.00 | 156 | 0 | Not Distressed |
| Smith Township | WAS | \$769,259.00 | \$791,989.00 | 97 | 0 | Not Distressed |
| Snow Shoe Township | CEN | \$153,138.00 | \$186,105.00 | 82 | 1 | Minimally Distressed |
| Solebury Township | BUC | \$12,618,506.00 | \$12,866,083.00 | 98 | 0 | Not Distressed |
| Somerset Borough | SOM | \$9,286,463.00 | \$10,083,348.00 | 92 | 0 | Not Distressed |
| Souderton Borough | MTG | \$11,914,263.00 | \$11,214,270.00 | 106 | 0 | Not Distressed |
| South Abington Township | LAC | \$12,078,255.00 | \$12,948,535.00 | 93 | 0 | Not Distressed |
| South Beaver Township | BEA | \$1,507,938.00 | \$1,479,459.00 | 102 | 0 | Not Distressed |

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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> |
|---|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| South Buffalo Township | ARM | \$757,943.00 | \$919,801.00 | 82 | 1 | Minimally Distressed |
| South Central Transit Authority | LAN | \$4,216,195.00 | \$4,609,854.00 | 91 | 0 | Not Distressed |
| South Centre Township | COL | \$992,863.00 | \$891,746.00 | 111 | 0 | Not Distressed |
| South Coatesville Borough | CHE | \$759,652.00 | \$694,535.00 | 109 | 0 | Not Distressed |
| South Connellsville Borough | FAY | \$512,746.00 | \$476,455.00 | 108 | 0 | Not Distressed |
| South Fayette Township | ALL | \$12,538,989.00 | \$13,958,445.00 | 90 | 0 | Not Distressed |
| South Fayette Township. | ALL | \$1,400,141.00 | \$1,494,524.00 | 94 | 0 | Not Distressed |
| South Franklin Township | WAS | \$686,607.00 | \$677,450.00 | 101 | 0 | Not Distressed |
| South Heidelberg Township | BER | \$1,794,437.00 | \$2,553,105.00 | 70 | 1 | Minimally Distressed |
| South Huntingdon Township | WES | \$3,060,623.00 | \$3,235,168.00 | 95 | 0 | Not Distressed |
| South Lebanon Township | LEB | \$9,004,435.00 | \$9,626,965.00 | 94 | 0 | Not Distressed |
| South Londonderry Township | LEB | \$5,908,165.00 | \$6,120,038.00 | 97 | 0 | Not Distressed |
| South Manheim Township | SCH | \$422,497.00 | \$339,301.00 | 125 | 0 | Not Distressed |
| South Middleton Township | CUM | \$2,312,639.00 | \$2,337,783.00 | 99 | 0 | Not Distressed |
| South Park Township | ALL | \$13,405,331.00 | \$13,371,168.00 | 100 | 0 | Not Distressed |
| South Pymatuning Township | MER | \$1,255,008.00 | \$1,362,409.00 | 92 | 0 | Not Distressed |
| South Shenango Township | CRA | \$238,511.00 | \$259,310.00 | 92 | 0 | Not Distressed |
| South Strabane Township | WAS | \$10,578,345.00 | \$11,686,006.00 | 91 | 0 | Not Distressed |
| South Waverly Borough | BRA | \$563,544.00 | \$533,413.00 | 106 | 0 | Not Distressed |
| South Whitehall Township | LEH | \$37,625,925.00 | \$47,495,057.00 | 79 | 1 | Minimally Distressed |
| South Williamsport Borough | LYC | \$5,748,338.00 | \$5,700,473.00 | 101 | 0 | Not Distressed |
| Southern Chester County Regional Police | CHE | \$3,752,190.00 | \$4,454,296.00 | 84 | 1 | Minimally Distressed |
| Southern Police Department | YOR | \$6,902,157.00 | \$6,812,040.00 | 101 | 0 | Not Distressed |
| Southmont Borough | CMB | \$678,275.00 | \$641,625.00 | 106 | 0 | Not Distressed |
| Southwest Greensburg Borough | WES | \$1,102,206.00 | \$1,044,096.00 | 106 | 0 | Not Distressed |
| Southwestern Pennsylvania | GRE | \$16,684,595.00 | \$17,097,129.00 | 98 | 0 | Not Distressed |
| Spring City Borough | CHE | \$1,841,029.00 | \$2,418,809.00 | 76 | 1 | Minimally Distressed |
| Spring Garden Township | YOR | \$12,718,110.00 | \$13,744,543.00 | 93 | 0 | Not Distressed |
| Spring Grove Borough | YOR | \$955,981.00 | \$938,663.00 | 102 | 0 | Not Distressed |
| Spring Township | BER | \$28,468,674.00 | \$34,257,080.00 | 83 | 1 | Minimally Distressed |
| Spring Township | CEN | \$7,178,137.00 | \$6,031,410.00 | 119 | 0 | Not Distressed |
| Springdale Borough | ALL | \$4,636,621.00 | \$5,149,190.00 | 90 | 0 | Not Distressed |
| Springdale Township | ALL | \$1,526,946.00 | \$997,440.00 | 153 | 0 | Not Distressed |
| Springettsbury Township | YOR | \$31,480,413.00 | \$35,224,855.00 | 89 | 1 | Minimally Distressed |
| Springfield Township | BUC | \$3,399,334.00 | \$3,545,004.00 | 96 | 0 | Not Distressed |
| Springfield Township | DEL | \$52,062,522.00 | \$59,568,507.00 | 87 | 1 | Minimally Distressed |
| Springfield Township | MER | \$502,604.00 | \$464,242.00 | 108 | 0 | Not Distressed |
| Springfield Township | MTG | \$44,169,947.00 | \$43,714,486.00 | 101 | 0 | Not Distressed |
| Springfield Township | YOR | \$1,604,964.00 | \$1,341,410.00 | 120 | 0 | Not Distressed |
| Springhill Township | FAY | \$830,255.00 | \$930,554.00 | 89 | 1 | Minimally Distressed |
| St Clair Borough | SCH | \$3,249,743.00 | \$3,728,096.00 | 87 | 1 | Minimally Distressed |
| St Marys City | ELK | \$15,745,377.00 | \$14,980,589.00 | 105 | 0 | Not Distressed |
| State College Borough | CEN | \$87,087,175.00 | \$88,666,837.00 | 98 | 0 | Not Distressed |
| State College Borough | CEN | \$15,121,548.00 | \$14,251,098.00 | 106 | 0 | Not Distressed |
| Steelton Borough | DAU | \$10,249,360.00 | \$11,431,387.00 | 90 | 0 | Not Distressed |
| StoneBorough Borough | MER | \$1,351,230.00 | \$842,125.00 | 160 | 0 | Not Distressed |
| Stonycreek Township | CMB | \$2,609,880.00 | \$2,293,883.00 | 114 | 0 | Not Distressed |
| Stowe Township | ALL | \$3,730,685.00 | \$4,311,802.00 | 87 | 1 | Minimally Distressed |
| Straban Township | ADA | \$434,321.00 | \$409,988.00 | 106 | 0 | Not Distressed |
| Strasburg Borough | LAN | \$4,906,601.00 | \$4,453,484.00 | 110 | 0 | Not Distressed |
| Strasburg Township | LAN | \$518,754.00 | \$493,431.00 | 105 | 0 | Not Distressed |
| Stroud Area Regional Police Commission | MNR | \$25,134,793.00 | \$24,663,050.00 | 102 | 0 | Not Distressed |
| Stroud Township | MNR | \$4,401,368.00 | \$4,763,651.00 | 92 | 0 | Not Distressed |
| Stroudsburg Borough | MNR | \$4,833,212.00 | \$5,775,763.00 | 84 | 1 | Minimally Distressed |
| Suburban Lock Haven Water Authority | CLI | \$758,697.00 | \$737,108.00 | 103 | 0 | Not Distressed |
| Sugarcreek Borough | VEN | \$4,336,984.00 | \$3,799,240.00 | 114 | 0 | Not Distressed |
| Sugarcreek Township | ARM | \$425,109.00 | \$431,946.00 | 98 | 0 | Not Distressed |

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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> |
|---|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Sugarloaf Township | LUZ | \$1,764,630.00 | \$1,703,934.00 | 104 | 0 | Not Distressed |
| Summit Hill Borough | CAR | \$2,078,748.00 | \$1,817,734.00 | 114 | 0 | Not Distressed |
| Summit Township | CRA | \$100,288.00 | \$87,098.00 | 115 | 0 | Not Distressed |
| Sunbury City | NMB | \$17,705,953.00 | \$14,415,117.00 | 123 | 0 | Not Distressed |
| Sunbury, City Of, Municipal Authority | NMB | \$6,881,002.00 | \$6,880,396.00 | 100 | 0 | Not Distressed |
| Susquehanna Depot Borough | SUS | \$118,043.00 | \$48,047.00 | 246 | 0 | Not Distressed |
| Susquehanna Regional Police | LAN | \$5,850,982.00 | \$5,815,929.00 | 101 | 0 | Not Distressed |
| Susquehanna Township | CMB | \$218,986.00 | \$164,537.00 | 133 | 0 | Not Distressed |
| Susquehanna Township | DAU | \$40,018,619.00 | \$50,165,219.00 | 80 | 1 | Minimally Distressed |
| Swarthmore Borough | DEL | \$8,923,391.00 | \$9,026,447.00 | 99 | 0 | Not Distressed |
| Swatara Township Authority | DAU | \$9,355,385.00 | \$8,414,473.00 | 111 | 0 | Not Distressed |
| Swatara Township | DAU | \$39,290,984.00 | \$42,101,638.00 | 93 | 0 | Not Distressed |
| Swatara Township | LEB | \$442,482.00 | \$332,707.00 | 133 | 0 | Not Distressed |
| Swissvale Borough | ALL | \$8,449,381.00 | \$8,619,001.00 | 98 | 0 | Not Distressed |
| Swoyersville Borough | LUZ | \$2,748,354.00 | \$2,788,900.00 | 99 | 0 | Not Distressed |
| Sykesville Borough | JEF | \$283,351.00 | \$219,929.00 | 129 | 0 | Not Distressed |
| Tamaqua Borough | SCH | \$7,809,944.00 | \$9,221,429.00 | 85 | 1 | Minimally Distressed |
| Tarentum Borough | ALL | \$8,787,650.00 | \$9,064,876.00 | 97 | 0 | Not Distressed |
| Taylor Borough | LAC | \$5,001,879.00 | \$6,509,284.00 | 77 | 1 | Minimally Distressed |
| Telford Borough | MTG | \$11,981,269.00 | \$12,752,997.00 | 94 | 0 | Not Distressed |
| Thornbury Township | CHE | \$37,347.00 | \$60,040.00 | 62 | 2 | Moderately Distressed |
| Throop Borough | LAC | \$7,759,874.00 | \$7,087,948.00 | 109 | 0 | Not Distressed |
| Tiadaghton Valley Regional Authority | LYC | \$2,888,085.00 | \$2,755,709.00 | 105 | 0 | Not Distressed |
| Tilden Township | BER | \$927,183.00 | \$758,010.00 | 122 | 0 | Not Distressed |
| Tinicum Township | BUC | \$2,854,973.00 | \$2,772,900.00 | 103 | 0 | Not Distressed |
| Tinicum Township | DEL | \$13,814,947.00 | \$15,266,426.00 | 90 | 0 | Not Distressed |
| Tioga Township | TIO | \$74,775.00 | \$81,406.00 | 92 | 0 | Not Distressed |
| Titusville City | CRA | \$11,883,767.00 | \$15,008,763.00 | 79 | 1 | Minimally Distressed |
| Tobyhanna Township | MNR | \$1,704,467.00 | \$1,496,613.00 | 114 | 0 | Not Distressed |
| Topton Borough | BER | \$1,678,752.00 | \$1,653,887.00 | 102 | 0 | Not Distressed |
| Towamencin Township | MTG | \$18,424,994.00 | \$20,944,482.00 | 88 | 1 | Minimally Distressed |
| Towanda Borough | BRA | \$2,816,768.00 | \$3,176,866.00 | 89 | 1 | Minimally Distressed |
| Tower City Borough Authority | SCH | \$170,400.00 | \$144,694.00 | 118 | 0 | Not Distressed |
| Trafford Borough | WES | \$1,017,051.00 | \$1,257,889.00 | 81 | 1 | Minimally Distressed |
| Trainer Borough | DEL | \$5,807,722.00 | \$6,020,386.00 | 96 | 0 | Not Distressed |
| Transportation & Motor Bus For Public Use Authority | BLA | \$5,103,184.00 | \$5,604,853.00 | 91 | 0 | Not Distressed |
| Tredyffrin Township | CHE | \$61,582,088.00 | \$64,620,535.00 | 95 | 0 | Not Distressed |
| Tri-county Joint Authority | WAS | \$2,537,575.00 | \$3,372,775.00 | 75 | 1 | Minimally Distressed |
| Troy Borough | BRA | \$401,995.00 | \$389,208.00 | 103 | 0 | Not Distressed |
| Tullytown Borough | BUC | \$5,280,716.00 | \$7,648,748.00 | 69 | 2 | Moderately Distressed |
| Tulpehocken Township | BER | \$605,605.00 | \$610,349.00 | 99 | 0 | Not Distressed |
| Tunkhannock Borough | WYO | \$1,882,900.00 | \$2,219,797.00 | 85 | 1 | Minimally Distressed |
| Tunkhannock Township | MNR | \$723,812.00 | \$649,669.00 | 111 | 0 | Not Distressed |
| Tunkhannock Township | WYO | \$2,160,353.00 | \$2,772,797.00 | 78 | 1 | Minimally Distressed |
| Turbotville Borough | NMB | \$665,114.00 | \$509,534.00 | 131 | 0 | Not Distressed |
| Turtle Creek Borough | ALL | \$3,766,962.00 | \$4,275,614.00 | 88 | 1 | Minimally Distressed |
| Tyrone Borough | BLA | \$6,141,232.00 | \$6,253,896.00 | 98 | 0 | Not Distressed |
| Union City Borough | ERI | \$2,366,471.00 | \$1,583,867.00 | 149 | 0 | Not Distressed |
| Union Township | LAW | \$1,671,734.00 | \$1,858,600.00 | 90 | 0 | Not Distressed |
| Union Township | LEB | \$379,606.00 | \$371,628.00 | 102 | 0 | Not Distressed |
| Union Township | LUZ | \$316,929.00 | \$315,923.00 | 100 | 0 | Not Distressed |
| Uniontown City | FAY | \$23,728,800.00 | \$22,482,678.00 | 106 | 0 | Not Distressed |
| Unity Township | WES | \$14,260,998.00 | \$16,539,619.00 | 86 | 1 | Minimally Distressed |
| Upland Borough | DEL | \$1,734,448.00 | \$1,642,095.00 | 106 | 0 | Not Distressed |
| Upper Allegheny Joint Sanitary Authority | ALL | \$6,259,523.00 | \$6,156,623.00 | 102 | 0 | Not Distressed |
| Upper Allen Township | CUM | \$21,848,975.00 | \$22,809,093.00 | 96 | 0 | Not Distressed |
| Upper Chichester Township | DEL | \$24,174,689.00 | \$30,008,418.00 | 81 | 1 | Minimally Distressed |

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| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| Upper Darby Township | DEL | \$223,494,154.00 | \$252,995,753.00 | 88 | 1 | Minimally Distressed |
| Upper Dublin Township | MTG | \$45,934,484.00 | \$51,385,786.00 | 89 | 1 | Minimally Distressed |
| Upper Gwynedd Township | MTG | \$20,119,169.00 | \$20,351,129.00 | 99 | 0 | Not Distressed |
| Upper Macungie Township | LEH | \$21,514,113.00 | \$22,308,015.00 | 96 | 0 | Not Distressed |
| Upper Makefield Township | BUC | \$13,156,102.00 | \$12,111,802.00 | 109 | 0 | Not Distressed |
| Upper Merion Township | MTG | \$104,845,830.00 | \$101,362,535.00 | 103 | 0 | Not Distressed |
| Upper Milford Township | LEH | \$979,684.00 | \$1,163,473.00 | 84 | 1 | Minimally Distressed |
| Upper Montgomery Joint Authority | MTG | \$1,717,777.00 | \$1,572,888.00 | 109 | 0 | Not Distressed |
| Upper Moreland Township | MTG | \$62,928,569.00 | \$72,948,345.00 | 86 | 1 | Minimally Distressed |
| Upper Moreland-hatBorough Joint Authority | MTG | \$8,036,585.00 | \$8,118,795.00 | 99 | 0 | Not Distressed |
| Upper Mt Bethel Township | NHP | \$651,132.00 | \$137,183.00 | 475 | 0 | Not Distressed |
| Upper Nazareth Township | NHP | \$2,192,014.00 | \$2,653,737.00 | 83 | 1 | Minimally Distressed |
| Upper Pottsgrove Township | MTG | \$4,632,553.00 | \$6,011,919.00 | 77 | 1 | Minimally Distressed |
| Upper Providence Township | DEL | \$10,008,666.00 | \$11,255,685.00 | 89 | 1 | Minimally Distressed |
| Upper Providence Township | MTG | \$24,781,921.00 | \$24,873,186.00 | 100 | 0 | Not Distressed |
| Upper Saucon Township | LEH | \$20,318,961.00 | \$19,846,448.00 | 102 | 0 | Not Distressed |
| Upper Southampton Municipal Authority | BUC | \$3,010,790.00 | \$3,509,505.00 | 86 | 1 | Minimally Distressed |
| Upper Southampton Township | BUC | \$25,710,632.00 | \$27,061,031.00 | 95 | 0 | Not Distressed |
| Upper St Clair Township | ALL | \$36,774,780.00 | \$36,123,929.00 | 102 | 0 | Not Distressed |
| Upper Tulpehocken Township | BER | \$216,101.00 | \$142,353.00 | 152 | 0 | Not Distressed |
| Upper Uwchlan Township | CHE | \$9,631,676.00 | \$9,766,275.00 | 99 | 0 | Not Distressed |
| Upper Yoder Township | CMB | \$3,794,625.00 | \$3,841,926.00 | 99 | 0 | Not Distressed |
| Uwchlan Township | CHE | \$21,050,595.00 | \$23,084,328.00 | 91 | 0 | Not Distressed |
| Valley Joint Sewer Authority | BRA | \$1,446,952.00 | \$1,526,667.00 | 95 | 0 | Not Distressed |
| Valley Township | ARM | \$102,572.00 | \$61,190.00 | 168 | 0 | Not Distressed |
| Valley Township | CHE | \$3,725,333.00 | \$3,527,206.00 | 106 | 0 | Not Distressed |
| Vandergrift Borough | WES | \$4,403,033.00 | \$4,207,074.00 | 105 | 0 | Not Distressed |
| Vanport Township Municipal Authority | BEA | \$2,103,551.00 | \$2,393,808.00 | 88 | 1 | Minimally Distressed |
| Vanport Township | BEA | \$1,458,023.00 | \$431,427.00 | 338 | 0 | Not Distressed |
| Vernon Township Water Authority | CRA | \$51,979.00 | \$0.00 | 99 | 0 | Not Distressed |
| Vernon Township | CRA | \$8,045,788.00 | \$4,462,007.00 | 180 | 0 | Not Distressed |
| Verona Borough | ALL | \$1,020,233.00 | \$1,049,019.00 | 97 | 0 | Not Distressed |
| Versailles Borough | ALL | \$2,383,582.00 | \$1,323,958.00 | 180 | 0 | Not Distressed |
| Walker Township | SCH | \$98,599.00 | \$132,592.00 | 74 | 1 | Minimally Distressed |
| Wallace Township | CHE | \$599,069.00 | \$525,229.00 | 114 | 0 | Not Distressed |
| Walnutport Borough | NHP | \$1,672,125.00 | \$1,938,095.00 | 86 | 1 | Minimally Distressed |
| Warminster Township Municipal Authority | BUC | \$10,725,949.00 | \$10,006,541.00 | 107 | 0 | Not Distressed |
| Warminster Township | BUC | \$50,715,395.00 | \$59,128,467.00 | 86 | 1 | Minimally Distressed |
| Warren City | WAR | \$20,889,059.00 | \$20,831,514.00 | 100 | 0 | Not Distressed |
| Warren County | WAR | \$758,384.00 | \$378,042.00 | 201 | 0 | Not Distressed |
| Warren County Housing | WAR | \$2,253,344.00 | \$2,632,242.00 | 86 | 1 | Minimally Distressed |
| Warrington Township | BUC | \$26,891,852.00 | \$29,688,628.00 | 91 | 0 | Not Distressed |
| Warwick Township Municipal Authority | LAN | \$1,988,717.00 | \$2,051,244.00 | 97 | 0 | Not Distressed |
| Warwick Township | BUC | \$17,283,009.00 | \$18,508,009.00 | 93 | 0 | Not Distressed |
| Warwick Township | CHE | \$19,640.00 | \$28,056.00 | 70 | 1 | Minimally Distressed |
| Warwick Township | LAN | \$3,664,105.00 | \$3,744,477.00 | 98 | 0 | Not Distressed |
| Washington City | WAS | \$65,598,594.00 | \$67,602,966.00 | 97 | 0 | Not Distressed |
| Washington Township Municipal Authority | FAY | \$1,994,052.00 | \$1,938,184.00 | 103 | 0 | Not Distressed |
| Washington Township Municipal Authority | BER | \$191,529.00 | \$119,689.00 | 160 | 0 | Not Distressed |
| Washington Township | ARM | \$129,985.00 | \$122,058.00 | 106 | 0 | Not Distressed |
| Washington Township | BER | \$1,719,096.00 | \$1,732,022.00 | 99 | 0 | Not Distressed |
| Washington Township | DAU | \$643,822.00 | \$679,147.00 | 95 | 0 | Not Distressed |
| Washington Township | FAY | \$1,735,925.00 | \$1,767,650.00 | 98 | 0 | Not Distressed |
| Washington Township | FRA | \$5,734,660.00 | \$6,714,482.00 | 85 | 1 | Minimally Distressed |
| Washington Township | JEF | \$245,308.00 | \$278,178.00 | 88 | 1 | Minimally Distressed |
| Washington Township | LEH | \$1,475,700.00 | \$1,535,341.00 | 96 | 0 | Not Distressed |
| Washington Township | NHP | \$2,028,436.00 | \$2,675,773.00 | 76 | 1 | Minimally Distressed |

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2022 Distress Scores Based on the 2021 Actuarial Valuation Reports - 11/15/2023

| <u>Municipality</u> | <u>County</u> | <u>Assets</u> | <u>Liabilities</u> | <u>Fund Ratio</u> | <u>Score</u> | <u>Distress Level</u> |
|---------------------------------------|---------------|-----------------|--------------------|-------------------|--------------|-----------------------|
| Washington Township | WES | \$3,038,436.00 | \$3,194,739.00 | 95 | 0 | Not Distressed |
| Washington Township | WYO | \$204,320.00 | \$180,023.00 | 113 | 0 | Not Distressed |
| Washington-east Washington Authority | WAS | \$10,085,579.00 | \$6,969,172.00 | 145 | 0 | Not Distressed |
| Waterford Borough | ERI | \$89,770.00 | \$60,470.00 | 148 | 0 | Not Distressed |
| Waterford, Borough Of, Authority | ERI | \$500,526.00 | \$529,735.00 | 94 | 0 | Not Distressed |
| Watsontown Borough | NMB | \$3,453,192.00 | \$3,836,193.00 | 90 | 0 | Not Distressed |
| Waverly Township | LAC | \$1,851,248.00 | \$1,846,014.00 | 100 | 0 | Not Distressed |
| Wayne Township | GRE | \$1,572,823.00 | \$1,738,434.00 | 90 | 0 | Not Distressed |
| Wayne Township | MIF | \$507,795.00 | \$580,362.00 | 87 | 1 | Minimally Distressed |
| Waynesboro Borough | FRA | \$12,698,628.00 | \$10,439,533.00 | 122 | 0 | Not Distressed |
| Waynesburg Borough | GRE | \$4,705,637.00 | \$3,797,078.00 | 124 | 0 | Not Distressed |
| Weatherly Borough | CAR | \$2,928,973.00 | \$2,442,966.00 | 120 | 0 | Not Distressed |
| Wellsboro Borough | TIO | \$4,060,137.00 | \$4,412,110.00 | 92 | 0 | Not Distressed |
| Wernersville Municipal Authority | BER | \$820,562.00 | \$946,735.00 | 87 | 1 | Minimally Distressed |
| Wesleyville Borough | ERI | \$3,357,237.00 | \$3,535,298.00 | 95 | 0 | Not Distressed |
| West Bradford Township | CHE | \$3,872,471.00 | \$4,173,103.00 | 93 | 0 | Not Distressed |
| West Brandywine Township | CHE | \$4,153,369.00 | \$4,387,472.00 | 95 | 0 | Not Distressed |
| West Brunswick Township | SCH | \$309,373.00 | \$277,092.00 | 112 | 0 | Not Distressed |
| West Buffalo Township | UNI | \$737,442.00 | \$944,322.00 | 78 | 1 | Minimally Distressed |
| West Caln Township | CHE | \$1,779,317.00 | \$1,866,371.00 | 95 | 0 | Not Distressed |
| West Carroll Township | CMB | \$273,285.00 | \$219,808.00 | 124 | 0 | Not Distressed |
| West Carroll Water Authority | CMB | \$331,637.00 | \$351,986.00 | 94 | 0 | Not Distressed |
| West Chester Borough | CHE | \$60,776,333.00 | \$69,316,532.00 | 88 | 1 | Minimally Distressed |
| West Conshohocken Borough | MTG | \$9,762,231.00 | \$9,273,005.00 | 105 | 0 | Not Distressed |
| West Cornwall Township | LEB | \$169,879.00 | \$212,501.00 | 80 | 1 | Minimally Distressed |
| West Deer Township | ALL | \$14,107,388.00 | \$14,156,687.00 | 100 | 0 | Not Distressed |
| West Earl Township | LAN | \$5,990,962.00 | \$6,142,896.00 | 98 | 0 | Not Distressed |
| West Goshen Township | CHE | \$40,334,404.00 | \$40,516,868.00 | 100 | 0 | Not Distressed |
| West Grove Borough | CHE | \$3,610,412.00 | \$3,781,998.00 | 95 | 0 | Not Distressed |
| West Hazleton Borough | LUZ | \$1,589,178.00 | \$2,815,462.00 | 56 | 2 | Moderately Distressed |
| West Hempfield Township | LAN | \$11,706,978.00 | \$12,505,543.00 | 94 | 0 | Not Distressed |
| West Hills Regional Police | CMB | \$5,844,079.00 | \$5,877,622.00 | 99 | 0 | Not Distressed |
| West Homestead Borough | ALL | \$3,735,097.00 | \$3,458,817.00 | 108 | 0 | Not Distressed |
| West Lampeter Township | LAN | \$11,395,985.00 | \$11,157,975.00 | 102 | 0 | Not Distressed |
| West Mahanoy Township | SCH | \$758,424.00 | \$602,373.00 | 126 | 0 | Not Distressed |
| West Manchester Township | YOR | \$16,401,543.00 | \$20,245,909.00 | 81 | 1 | Minimally Distressed |
| West Manheim Township | YOR | \$7,157,890.00 | \$7,998,942.00 | 89 | 1 | Minimally Distressed |
| West Middlesex Borough | MER | \$367,739.00 | \$171,321.00 | 215 | 0 | Not Distressed |
| West Mifflin Borough | ALL | \$30,278,506.00 | \$37,917,357.00 | 80 | 1 | Minimally Distressed |
| West Mifflin Sanitary Sewer Authority | ALL | \$3,076,479.00 | \$3,312,047.00 | 93 | 0 | Not Distressed |
| West Newton Borough | WES | \$1,883,931.00 | \$1,516,563.00 | 124 | 0 | Not Distressed |
| West Norriton Township | MTG | \$25,493,883.00 | \$31,514,983.00 | 81 | 1 | Minimally Distressed |
| West Nottingham Township | CHE | \$295,939.00 | \$287,567.00 | 103 | 0 | Not Distressed |
| West Penn Township | SCH | \$197,363.00 | \$200,288.00 | 99 | 0 | Not Distressed |
| West Pike Run Township | WAS | \$158,635.00 | \$155,230.00 | 102 | 0 | Not Distressed |
| West Pikeland Township | CHE | \$1,744,345.00 | \$1,741,055.00 | 100 | 0 | Not Distressed |
| West Pittston Borough | LUZ | \$1,773,688.00 | \$2,704,667.00 | 66 | 2 | Moderately Distressed |
| West Pottsgrove Township | MTG | \$8,104,162.00 | \$6,575,205.00 | 123 | 0 | Not Distressed |
| West Reading Borough | BER | \$7,935,126.00 | \$8,457,241.00 | 94 | 0 | Not Distressed |
| West Rockhill Township | BUC | \$1,185,988.00 | \$1,281,696.00 | 93 | 0 | Not Distressed |
| West Sadsbury Township | CHE | \$1,518,183.00 | \$1,616,644.00 | 94 | 0 | Not Distressed |
| West Salem Township | MER | \$1,014,598.00 | \$1,196,030.00 | 85 | 1 | Minimally Distressed |
| West Shore Regional Police | CUM | \$6,986,455.00 | \$7,150,406.00 | 98 | 0 | Not Distressed |
| West View Borough | ALL | \$12,248,680.00 | \$11,797,330.00 | 104 | 0 | Not Distressed |
| West View Water Authority | ALL | \$52,114,434.00 | \$51,202,025.00 | 102 | 0 | Not Distressed |
| West Vincent Township | CHE | \$2,290,464.00 | \$2,550,271.00 | 90 | 0 | Not Distressed |
| West Wheatfield Township | IND | \$459,547.00 | \$436,899.00 | 105 | 0 | Not Distressed |

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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> |
|--|---------------|------------------|--------------------|-------------------|--------------|-----------------------|
| West Whiteland Township | CHE | \$28,701,657.00 | \$28,790,620.00 | 100 | 0 | Not Distressed |
| West Wyoming Borough | LUZ | \$823,252.00 | \$549,654.00 | 150 | 0 | Not Distressed |
| West York Borough | YOR | \$4,486,124.00 | \$5,126,985.00 | 88 | 1 | Minimally Distressed |
| Western Allegheny County Authority | ALL | \$967,195.00 | \$1,262,817.00 | 77 | 1 | Minimally Distressed |
| Western Berks Regional | BER | \$1,428,854.00 | \$1,038,002.00 | 138 | 0 | Not Distressed |
| Western Berks Water Authority | BER | \$2,358,579.00 | \$2,569,353.00 | 92 | 0 | Not Distressed |
| Western Clinton County Authority | CLI | \$941,749.00 | \$960,948.00 | 98 | 0 | Not Distressed |
| Western Westmoreland Authority | WES | \$6,595,938.00 | \$6,108,968.00 | 108 | 0 | Not Distressed |
| Westfall Township | PIK | \$255,672.00 | \$178,416.00 | 143 | 0 | Not Distressed |
| Westfield Borough | TIO | \$532,931.00 | \$563,423.00 | 95 | 0 | Not Distressed |
| Westmont Borough | CMB | \$3,274,699.00 | \$3,473,738.00 | 94 | 0 | Not Distressed |
| Westmoreland County Municipal Authority | WES | \$85,705,877.00 | \$107,943,688.00 | 79 | 1 | Minimally Distressed |
| Westmoreland-fayette Municipal Authority | WES | \$470,309.00 | \$427,983.00 | 110 | 0 | Not Distressed |
| Westtown Township/east Goshen Jt Pol | CHE | \$19,881,078.00 | \$21,691,556.00 | 92 | 0 | Not Distressed |
| Wharton Township | FAY | \$858,390.00 | \$682,505.00 | 126 | 0 | Not Distressed |
| Wheatfield Township | PER | \$321,006.00 | \$375,064.00 | 86 | 1 | Minimally Distressed |
| Wheatland Borough | MER | \$538,384.00 | \$501,490.00 | 107 | 0 | Not Distressed |
| White Deer Township | UNI | \$180,279.00 | \$180,279.00 | 100 | 0 | Not Distressed |
| White Haven Borough | LUZ | \$816,655.00 | \$750,961.00 | 109 | 0 | Not Distressed |
| White Oak Borough | ALL | \$8,182,601.00 | \$11,417,465.00 | 72 | 1 | Minimally Distressed |
| White Run Regional Municipal Authority | ADA | \$992,580.00 | \$985,313.00 | 101 | 0 | Not Distressed |
| White Township | BEA | \$200,091.00 | \$242,349.00 | 83 | 1 | Minimally Distressed |
| Whitehall Borough | ALL | \$24,968,481.00 | \$29,609,359.00 | 84 | 1 | Minimally Distressed |
| Whitehall Township Authority | LEH | \$5,170,981.00 | \$5,318,058.00 | 97 | 0 | Not Distressed |
| Whitehall Township | LEH | \$63,584,958.00 | \$64,246,833.00 | 99 | 0 | Not Distressed |
| Whitemarsh Township | MTG | \$37,375,632.00 | \$36,541,084.00 | 102 | 0 | Not Distressed |
| Whitpain Township | MTG | \$37,901,924.00 | \$40,095,762.00 | 95 | 0 | Not Distressed |
| Wiconisco Township | DAU | \$1,570,786.00 | \$1,227,440.00 | 128 | 0 | Not Distressed |
| Wilkes Barre City | LUZ | \$80,340,870.00 | \$148,997,788.00 | 54 | 2 | Moderately Distressed |
| Wilkes Barre Township | LUZ | \$6,319,300.00 | \$6,913,680.00 | 91 | 0 | Not Distressed |
| Wilkins Township | ALL | \$10,924,427.00 | \$10,915,519.00 | 100 | 0 | Not Distressed |
| Wilkesburg Borough | ALL | \$19,351,296.00 | \$20,940,441.00 | 92 | 0 | Not Distressed |
| Wilkesburg-penn Joint Water Authority | ALL | \$39,419,828.00 | \$36,520,227.00 | 108 | 0 | Not Distressed |
| Williams Township | NHP | \$1,318,549.00 | \$1,375,817.00 | 96 | 0 | Not Distressed |
| Williamsport City | LYC | \$106,347,823.00 | \$127,783,097.00 | 83 | 1 | Minimally Distressed |
| Williamsport Municipal Water Authority | LYC | \$886,301.00 | \$831,288.00 | 107 | 0 | Not Distressed |
| Williamsport Sanitary | LYC | \$847,768.00 | \$903,634.00 | 94 | 0 | Not Distressed |
| Williamstown Borough | DAU | \$3,197,643.00 | \$2,719,053.00 | 118 | 0 | Not Distressed |
| Williamstown Borough | DAU | \$322,927.00 | \$101,031.00 | 320 | 0 | Not Distressed |
| Willistown Township | CHE | \$24,709,640.00 | \$24,259,764.00 | 102 | 0 | Not Distressed |
| Wilmerding Borough | ALL | \$346,461.00 | \$304,706.00 | 114 | 0 | Not Distressed |
| Wilmington Township | LAW | \$701,245.00 | \$711,381.00 | 99 | 0 | Not Distressed |
| Wilson Borough | NHP | \$12,468,558.00 | \$11,320,877.00 | 110 | 0 | Not Distressed |
| Windber Area Authority | SOM | \$1,895,022.00 | \$2,204,268.00 | 86 | 1 | Minimally Distressed |
| Windber Borough | SOM | \$1,450,154.00 | \$1,739,241.00 | 83 | 1 | Minimally Distressed |
| Windsor Township | YOR | \$5,369,393.00 | \$4,924,597.00 | 109 | 0 | Not Distressed |
| Winfield Township | BUT | \$223,363.00 | \$252,766.00 | 88 | 1 | Minimally Distressed |
| Winslow Township | JEF | \$367,916.00 | \$463,927.00 | 79 | 1 | Minimally Distressed |
| Womelsdorf Borough | BER | \$2,146,181.00 | \$1,827,207.00 | 117 | 0 | Not Distressed |
| Womelsdorf-robersonia Joint Authority | BER | \$744,008.00 | \$644,053.00 | 116 | 0 | Not Distressed |
| Woodbury Township | BLA | \$84,278.00 | \$86,014.00 | 98 | 0 | Not Distressed |
| Woodward Township | LYC | \$192,651.00 | \$235,704.00 | 82 | 1 | Minimally Distressed |
| Worcester Township | MTG | \$1,324,222.00 | \$1,199,475.00 | 110 | 0 | Not Distressed |
| Wormleysburg Borough | CUM | \$1,179,525.00 | \$852,556.00 | 138 | 0 | Not Distressed |
| Wright Township | LUZ | \$5,242,397.00 | \$4,664,056.00 | 112 | 0 | Not Distressed |
| Wrightstown Township | BUC | \$2,047,922.00 | \$1,116,379.00 | 183 | 0 | Not Distressed |
| Wrightsville Borough | YOR | \$218,098.00 | \$0.00 | 99 | 0 | Not Distressed |

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

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