

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 9/10/2026

<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	\$171,213,306.00	\$195,429,800.00	88	1	Minimally Distressed
Adams Township	BUT	\$5,377,500.00	\$5,195,069.00	104	0	Not Distressed
Adams Township	CMB	\$1,646,473.00	\$1,525,975.00	108	0	Not Distressed
Addison Township	SOM	\$426,928.00	\$390,875.00	109	0	Not Distressed
Albany Township	BER	\$512,071.00	\$356,571.00	144	0	Not Distressed
Albany Township	BRA	\$534,290.00	\$563,746.00	95	0	Not Distressed
Albion Borough	ERI	\$2,688,962.00	\$2,448,796.00	110	0	Not Distressed
Alburtis Borough	LEH	\$2,701,521.00	\$2,505,469.00	108	0	Not Distressed
Aldan Borough	DEL	\$4,616,477.00	\$5,124,364.00	90	0	Not Distressed
Aleppo Township	ALL	\$956,706.00	\$953,010.00	100	0	Not Distressed
Aliquippa Municipal Water Authority	BEA	\$3,124,280.00	\$1,486,923.00	210	0	Not Distressed
Allegheny County Sanitary Authority	ALL	\$260,184,371.00	\$257,142,773.00	101	0	Not Distressed
Allegheny Township	BLA	\$4,535,683.00	\$4,580,523.00	99	0	Not Distressed
Allegheny Township	WES	\$9,883,145.00	\$9,299,834.00	106	0	Not Distressed
Allegheny Valley Joint Sewer Authority	ALL	\$3,450,254.00	\$3,709,141.00	93	0	Not Distressed
Allegheny Valley Regional Police Department	ALL	\$675,440.00	\$754,802.00	89	1	Minimally Distressed
Allen Township	NHP	\$931,224.00	\$1,074,327.00	87	1	Minimally Distressed
Allentown City	LEH	\$581,707,742.00	\$635,295,039.00	92	0	Not Distressed
Allentown Parking Authority	LEH	\$5,382,550.00	\$4,985,718.00	108	0	Not Distressed
Altoona City	BLA	\$115,520,014.00	\$153,919,669.00	75	1	Minimally Distressed
Altoona Water Authority	BLA	\$20,254,544.00	\$21,399,175.00	95	0	Not Distressed
Ambler Borough	MTG	\$20,758,978.00	\$19,137,418.00	108	0	Not Distressed
Ambridge Borough	BEA	\$11,810,962.00	\$12,691,542.00	93	0	Not Distressed
Ambridge Borough Municipal Authority	BEA	\$2,082,717.00	\$2,201,351.00	95	0	Not Distressed
Amity Township	BER	\$14,498,897.00	\$14,387,105.00	101	0	Not Distressed
Amwell Township	WAS	\$580,382.00	\$731,409.00	79	1	Minimally Distressed
Annaville Township	LEB	\$3,019,703.00	\$3,939,146.00	77	1	Minimally Distressed
Antietam Valley Municipal Authority	BER	\$1,783,570.00	\$2,010,758.00	89	1	Minimally Distressed
Antrim Township	FRA	\$4,309,712.00	\$4,143,081.00	104	0	Not Distressed
Archbald Borough	LAC	\$4,301,878.00	\$5,281,240.00	81	1	Minimally Distressed
Armstrong Township	IND	\$483,826.00	\$429,184.00	113	0	Not Distressed
Arnold City	WES	\$7,917,450.00	\$7,931,910.00	100	0	Not Distressed
Ashland Borough	SCH	\$5,026,891.00	\$5,475,298.00	92	0	Not Distressed
Ashland Township	CLA	\$146,470.00	\$59,361.00	247	0	Not Distressed
Ashley Borough	LUZ	\$1,341,942.00	\$737,437.00	182	0	Not Distressed
Aspinwall Borough	ALL	\$6,248,896.00	\$6,497,037.00	96	0	Not Distressed
Aston Township	DEL	\$28,298,303.00	\$32,862,973.00	86	1	Minimally Distressed
Asylum Township	BRA	\$30,478.00	\$41,658.00	73	1	Minimally Distressed
Atglen Borough	CHE	\$1,308,216.00	\$1,265,079.00	103	0	Not Distressed
Athens Borough	BRA	\$3,850,766.00	\$3,653,714.00	105	0	Not Distressed
Athens Township	BRA	\$8,207,947.00	\$8,176,466.00	100	0	Not Distressed
Avalon Borough	ALL	\$4,491,297.00	\$3,948,630.00	114	0	Not Distressed
Avoca Borough	LUZ	\$931,092.00	\$805,953.00	116	0	Not Distressed
Avonmore Borough	WES	\$288,568.00	\$305,291.00	95	0	Not Distressed
Bald Eagle Township	CLI	\$570,344.00	\$252,241.00	226	0	Not Distressed
Baldwin Borough	ALL	\$30,950,368.00	\$35,702,167.00	87	1	Minimally Distressed
Baldwin Township	ALL	\$5,558,286.00	\$3,721,154.00	149	0	Not Distressed
Bally Borough	BER	\$1,593,619.00	\$1,439,368.00	111	0	Not Distressed
Bangor Borough	NHP	\$6,747,159.00	\$7,037,190.00	96	0	Not Distressed
Barrett Township	MNR	\$2,003,568.00	\$1,926,953.00	104	0	Not Distressed
Bear Creek Township	LUZ	\$353,847.00	\$281,574.00	126	0	Not Distressed
Beaver Borough	BEA	\$11,614,410.00	\$12,901,991.00	90	0	Not Distressed
Beaver Falls City	BEA	\$29,397,967.00	\$30,395,204.00	97	0	Not Distressed
Beaver Falls Municipal Authority	BEA	\$18,026,162.00	\$17,487,466.00	103	0	Not Distressed
Beaver Township	CLA	\$162,463.00	\$180,186.00	90	0	Not Distressed
Beaver Valley Regional Police	BEA	\$4,852,832.00	\$6,116,617.00	79	1	Minimally Distressed

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Bedford Borough	BED	\$7,933,509.00	\$10,142,309.00	78	1	Minimally Distressed
Bedford Township	BED	\$1,776,177.00	\$1,884,830.00	94	0	Not Distressed
Bedminster Township	BUC	\$8,348,598.00	\$9,635,749.00	87	1	Minimally Distressed
Bell Acres Borough	ALL	\$2,439,007.00	\$2,400,140.00	102	0	Not Distressed
Bell Township	WES	\$490,681.00	\$536,394.00	91	0	Not Distressed
Belle Vernon Borough	FAY	\$0.00	\$0.00	99	0	Not Distressed
Bellefonte Borough	CEN	\$22,290,663.00	\$20,724,955.00	108	0	Not Distressed
Bellevue Borough	ALL	\$12,526,143.00	\$14,493,591.00	86	1	Minimally Distressed
Bellwood Borough	BLA	\$3,323,955.00	\$1,864,053.00	178	0	Not Distressed
Ben Avon Borough	ALL	\$1,454,733.00	\$854,129.00	170	0	Not Distressed
Benner Township	CEN	\$1,156,600.00	\$1,156,467.00	100	0	Not Distressed
Bensalem Township	BUC	\$124,575,779.00	\$153,335,769.00	81	1	Minimally Distressed
Bentleyville Borough	WAS	\$1,311,333.00	\$1,457,962.00	90	0	Not Distressed
Benton Township	COL	\$235,024.00	\$292,952.00	80	1	Minimally Distressed
Berlin Borough	SOM	\$2,443,088.00	\$2,559,240.00	95	0	Not Distressed
Bern Township	BER	\$8,252,071.00	\$10,468,537.00	79	1	Minimally Distressed
Berwick Area Joint Sewer Authority	COL	\$4,404,511.00	\$4,162,043.00	106	0	Not Distressed
Berwick Borough	COL	\$9,991,275.00	\$11,008,442.00	91	0	Not Distressed
Berwick Township	ADA	\$500,493.00	\$371,266.00	135	0	Not Distressed
Bethel Park Borough	ALL	\$62,899,392.00	\$59,135,801.00	106	0	Not Distressed
Bethel Township	ARM	\$270,683.00	\$268,285.00	101	0	Not Distressed
Bethel Township	BER	\$961,177.00	\$1,041,636.00	92	0	Not Distressed
Bethel Township	LEB	\$443,145.00	\$558,551.00	79	1	Minimally Distressed
Bethlehem Authority	NHP	\$513,590.00	\$505,422.00	102	0	Not Distressed
Bethlehem City	NHP	\$386,097,869.00	\$433,113,296.00	89	1	Minimally Distressed
Bethlehem City Redevelopment Authority	NHP	\$1,164,437.00	\$1,237,644.00	94	0	Not Distressed
Bethlehem Parking Authority	NHP	\$3,806,448.00	\$3,832,206.00	99	0	Not Distressed
Bethlehem Township	NHP	\$42,729,338.00	\$46,061,604.00	93	0	Not Distressed
Big Beaver Borough	BEA	\$496,074.00	\$273,886.00	181	0	Not Distressed
Biglerville Borough	ADA	\$1,859,795.00	\$1,970,729.00	94	0	Not Distressed
Birdsborough Borough	BER	\$4,952,191.00	\$4,886,502.00	101	0	Not Distressed
Birmingham Township	CHE	\$2,555,596.00	\$2,506,454.00	102	0	Not Distressed
Blair Township	BLA	\$4,095,324.00	\$4,176,611.00	98	0	Not Distressed
Blairsville Borough	IND	\$3,406,568.00	\$1,109,565.00	307	0	Not Distressed
Blakely Borough	LAC	\$8,149,160.00	\$8,198,487.00	99	0	Not Distressed
Blawnox Borough	ALL	\$2,382,403.00	\$1,312,378.00	182	0	Not Distressed
Bloomfield Borough	PER	\$350,057.00	\$373,728.00	94	0	Not Distressed
Bloomsburg Town	COL	\$12,008,251.00	\$16,948,047.00	71	1	Minimally Distressed
Bloomsburg, Town Of Municipal Authority	COL	\$1,321,682.00	\$1,656,022.00	80	1	Minimally Distressed
Blossburg Borough	TIO	\$1,926,095.00	\$2,368,326.00	81	1	Minimally Distressed
Boggs Township	CLE	\$496,857.00	\$458,020.00	108	0	Not Distressed
Boyertown Borough	BER	\$776,905.00	\$980,061.00	79	1	Minimally Distressed
Brackenridge Borough	ALL	\$4,994,166.00	\$4,805,548.00	104	0	Not Distressed
Braddock Borough	ALL	\$59,124.00	\$144,703.00	41	3	Severely Distressed
Braddock Hills Borough	ALL	\$661,093.00	\$509,616.00	130	0	Not Distressed
Bradford City	MCK	\$34,613,804.00	\$33,967,563.00	102	0	Not Distressed
Bradford Township	CLE	\$580,509.00	\$519,032.00	112	0	Not Distressed
Bradford Township	MCK	\$7,700,042.00	\$5,678,423.00	136	0	Not Distressed
Brecknock Township	BER	\$3,068,684.00	\$3,077,421.00	100	0	Not Distressed
Brecknock Township	LAN	\$2,232,881.00	\$2,006,650.00	111	0	Not Distressed
Brentwood Borough	ALL	\$12,151,406.00	\$13,657,277.00	89	1	Minimally Distressed
Briar Creek Township	COL	\$2,349,617.00	\$2,758,044.00	85	1	Minimally Distressed
Bridgeport Borough	MTG	\$9,215,287.00	\$10,543,387.00	87	1	Minimally Distressed
Bridgeville Borough	ALL	\$9,269,149.00	\$8,918,731.00	104	0	Not Distressed
Bridgewater Borough	BEA	\$533,489.00	\$364,996.00	146	0	Not Distressed
Bridgewater Township	SUS	\$569,731.00	\$468,828.00	122	0	Not Distressed

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Brighton Township	BEA	\$7,079,091.00	\$7,479,752.00	95	0	Not Distressed
Brighton Township Municipal Authority	BEA	\$1,898,137.00	\$1,915,552.00	99	0	Not Distressed
Brighton Township Sewage Authority	BEA	\$1,223,774.00	\$1,216,069.00	101	0	Not Distressed
Bristol Borough	BUC	\$15,720,821.00	\$23,475,573.00	67	2	Moderately Distressed
Bristol Township	BUC	\$75,141,103.00	\$84,976,860.00	88	1	Minimally Distressed
Brockway Area Sewage Authority	JEF	\$990,267.00	\$953,163.00	104	0	Not Distressed
Brockway Borough	JEF	\$3,763,259.00	\$2,301,216.00	164	0	Not Distressed
Brockway Borough Municipal Authority	JEF	\$870,274.00	\$766,385.00	114	0	Not Distressed
Brodhead Creek Regional Authority	MNR	\$5,572,904.00	\$6,721,728.00	83	1	Minimally Distressed
Brookhaven Borough	DEL	\$7,701,840.00	\$10,473,314.00	74	1	Minimally Distressed
Brookville Borough	JEF	\$6,408,881.00	\$5,666,620.00	113	0	Not Distressed
Brookville Municipal Authority	JEF	\$3,679,098.00	\$3,782,624.00	97	0	Not Distressed
Brown Township	MIF	\$1,970,604.00	\$1,888,019.00	104	0	Not Distressed
Brownsville Borough	FAY	\$633,948.00	\$877,409.00	72	1	Minimally Distressed
Bryn Athyn Borough	MTG	\$4,188,973.00	\$2,344,993.00	179	0	Not Distressed
Buckingham Township	BUC	\$26,728,613.00	\$27,182,095.00	98	0	Not Distressed
Bucks County Redevelopment Authority	BUC	\$1,000,073.00	\$1,089,783.00	92	0	Not Distressed
Bucks County Water & Sewer Authority	BUC	\$73,426,258.00	\$73,971,900.00	99	0	Not Distressed
Buffalo Township	BUT	\$4,729,956.00	\$4,056,201.00	117	0	Not Distressed
Buffalo Township	UNI	\$777,308.00	\$759,825.00	102	0	Not Distressed
Buffalo Township	WAS	\$293,368.00	\$315,856.00	93	0	Not Distressed
Buffalo Valley Regional Police	UNI	\$10,303,603.00	\$10,083,696.00	102	0	Not Distressed
Burgettstown Borough	WAS	\$508,114.00	\$423,173.00	120	0	Not Distressed
Burnham Borough	MIF	\$1,555,192.00	\$1,626,372.00	96	0	Not Distressed
Burrell Township	IND	\$1,599,516.00	\$1,482,044.00	108	0	Not Distressed
Burrell Township Sewer Authority	IND	\$691,578.00	\$730,780.00	95	0	Not Distressed
Bushkill Township	NHP	\$8,194,993.00	\$9,095,581.00	90	0	Not Distressed
Butler Area Public Library	BUT	\$1,128,303.00	\$712,989.00	158	0	Not Distressed
Butler City	BUT	\$47,787,228.00	\$43,521,310.00	110	0	Not Distressed
Butler Township	BUT	\$36,133,890.00	\$31,716,444.00	114	0	Not Distressed
Butler Township	LUZ	\$5,655,638.00	\$6,259,542.00	90	0	Not Distressed
Butler Township	SCH	\$3,447,169.00	\$3,082,638.00	112	0	Not Distressed
Caernarvon Township	BER	\$4,410,834.00	\$4,055,931.00	109	0	Not Distressed
California Borough	WAS	\$7,398,989.00	\$4,355,062.00	170	0	Not Distressed
Caln Township	CHE	\$22,366,954.00	\$22,150,474.00	101	0	Not Distressed
Cambria County Transit Authority	CMB	\$9,094,981.00	\$10,188,195.00	89	1	Minimally Distressed
Cambria Township	CMB	\$9,675,118.00	\$5,726,182.00	169	0	Not Distressed
Cambria Township Sewer Authority	CMB	\$951,398.00	\$1,023,655.00	93	0	Not Distressed
Cambria Township Water Authority	CMB	\$414,344.00	\$349,142.00	119	0	Not Distressed
Cambridge Springs Borough	CRA	\$2,717,949.00	\$2,199,672.00	124	0	Not Distressed
Camp Hill Borough	CUM	\$12,546,548.00	\$12,710,462.00	99	0	Not Distressed
Canonsburg Borough	WAS	\$17,755,454.00	\$17,044,505.00	104	0	Not Distressed
Canonsburg-Houston Joint Authority	WAS	\$1,832,968.00	\$1,948,979.00	94	0	Not Distressed
Canton Borough	BRA	\$1,129,871.00	\$665,690.00	170	0	Not Distressed
Capital Region Water Authority	DAU	\$23,439,706.00	\$25,872,831.00	91	0	Not Distressed
Carbondale City	LAC	\$14,600,378.00	\$21,454,312.00	68	2	Moderately Distressed
Carlisle Borough	CUM	\$38,832,490.00	\$35,945,485.00	108	0	Not Distressed
Carmichaels-Cumberland Joint Sewer Authority	GRE	\$975,103.00	\$612,754.00	159	0	Not Distressed
Carnegie Borough	ALL	\$10,896,011.00	\$13,865,109.00	79	1	Minimally Distressed
Carroll Township	PER	\$209,562.00	\$185,514.00	113	0	Not Distressed
Carroll Township	WAS	\$4,362,712.00	\$3,757,270.00	116	0	Not Distressed
Carroll Township	YOR	\$8,282,136.00	\$8,096,015.00	102	0	Not Distressed
Carroll Valley Borough	ADA	\$4,314,714.00	\$5,451,604.00	79	1	Minimally Distressed
Cass Township	SCH	\$247,392.00	\$248,086.00	100	0	Not Distressed
Castanea Township	CLI	\$49,373.00	\$3,314.00	1490	0	Not Distressed
Castle Shannon Borough	ALL	\$9,267,516.00	\$13,873,942.00	67	2	Moderately Distressed

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Catasauqua Borough	LEH	\$7,825,658.00	\$9,515,795.00	82	1	Minimally Distressed
Catawissa Borough	COL	\$2,540,025.00	\$2,689,090.00	94	0	Not Distressed
Catawissa Borough Municipal Authority	COL	\$975,072.00	\$1,053,677.00	93	0	Not Distressed
Cecil Township	WAS	\$13,908,258.00	\$20,084,341.00	69	2	Moderately Distressed
Center Township	BEA	\$14,118,160.00	\$15,142,351.00	93	0	Not Distressed
Center Township	IND	\$2,345,262.00	\$2,567,253.00	91	0	Not Distressed
Centerville Borough	WAS	\$2,320,971.00	\$2,474,144.00	94	0	Not Distressed
Centerville Borough Sanitary Authority	WAS	\$719,268.00	\$657,448.00	109	0	Not Distressed
Central Berks Regional Police Department	BER	\$10,250,861.00	\$11,166,794.00	92	0	Not Distressed
Central Bucks Reg Police Dept	BUC	\$15,331,497.00	\$18,511,567.00	83	1	Minimally Distressed
Central Carbon Municipal Authority	CAR	\$528,605.00	\$587,097.00	90	0	Not Distressed
Central City Borough	SOM	\$1,933,803.00	\$647,094.00	299	0	Not Distressed
Central Indiana County Joint Sanitary Authority	IND	\$348,365.00	\$366,208.00	95	0	Not Distressed
Centre County Library And Historical Museum	CEN	\$2,120,355.00	\$1,613,785.00	131	0	Not Distressed
Centre Township	BER	\$1,143,729.00	\$1,024,789.00	112	0	Not Distressed
Chambersburg Borough	FRA	\$63,743,496.00	\$74,348,349.00	86	1	Minimally Distressed
Charleroi Borough	WAS	\$1,650,646.00	\$1,546,182.00	107	0	Not Distressed
Charleroi Borough Authority	WAS	\$11,994,879.00	\$12,084,512.00	99	0	Not Distressed
Charleroi Regional Police	WAS	\$8,072,611.00	\$5,417,085.00	149	0	Not Distressed
Charleston Township	TIO	\$1,182,376.00	\$1,038,278.00	114	0	Not Distressed
Charlestown Township	CHE	\$361,537.00	\$349,393.00	103	0	Not Distressed
Chartiers Township	WAS	\$8,379,096.00	\$9,571,309.00	88	1	Minimally Distressed
Cheltenham Township	MTG	\$106,414,529.00	\$103,549,220.00	103	0	Not Distressed
Cherrytree Township	VEN	\$881,098.00	\$825,982.00	107	0	Not Distressed
Chester City	DEL	\$101,767,088.00	\$157,985,692.00	64	2	Moderately Distressed
Chester City Stormwater Authority	DEL	\$581,030.00	\$827,189.00	70	1	Minimally Distressed
Chester Township	DEL	\$4,999,466.00	\$8,350,690.00	60	2	Moderately Distressed
Chester Water Authority	DEL	\$54,502,262.00	\$59,926,062.00	91	0	Not Distressed
Cheswick Borough	ALL	\$2,785,706.00	\$2,854,979.00	98	0	Not Distressed
Chippewa Township	BEA	\$7,005,728.00	\$5,480,184.00	128	0	Not Distressed
Churchill Borough	ALL	\$9,059,199.00	\$9,233,189.00	98	0	Not Distressed
City Of Sharon Sanitary Authority	MER	\$3,776,410.00	\$4,092,957.00	92	0	Not Distressed
Clairton City	ALL	\$6,402,490.00	\$6,997,973.00	91	0	Not Distressed
Clairton Municipal Authority	ALL	\$3,863,996.00	\$2,659,105.00	145	0	Not Distressed
Clarion Borough	CLA	\$7,727,120.00	\$6,914,862.00	112	0	Not Distressed
Clarion County Housing Authority	CLA	\$1,942,213.00	\$2,020,950.00	96	0	Not Distressed
Clarks Summit Borough	LAC	\$4,497,630.00	\$4,641,733.00	97	0	Not Distressed
Clearfield Township	CMB	\$237,344.00	\$258,395.00	92	0	Not Distressed
Cleona Borough	LEB	\$1,573,507.00	\$1,314,467.00	120	0	Not Distressed
Clifton Heights Borough	DEL	\$8,602,528.00	\$10,463,421.00	82	1	Minimally Distressed
Clymer Borough	IND	\$474,536.00	\$423,767.00	112	0	Not Distressed
Coal Township	NMB	\$9,730,327.00	\$10,077,892.00	97	0	Not Distressed
Coaldale Borough	SCH	\$948,485.00	\$1,342,471.00	71	1	Minimally Distressed
Coatesville City	CHE	\$33,962,359.00	\$33,481,940.00	101	0	Not Distressed
Cochranton Borough	CRA	\$813,225.00	\$759,744.00	107	0	Not Distressed
Codorus Township	YOR	\$528,352.00	\$505,534.00	105	0	Not Distressed
Colebrookdale Township	BER	\$5,618,641.00	\$5,255,836.00	107	0	Not Distressed
Collegeville Borough	MTG	\$10,458,858.00	\$11,464,293.00	91	0	Not Distressed
Collier Township	ALL	\$14,017,664.00	\$16,860,719.00	83	1	Minimally Distressed
Collier Township Mun Authority	ALL	\$126,229.00	\$135,633.00	93	0	Not Distressed
Collingdale Borough	DEL	\$13,560,333.00	\$15,797,085.00	86	1	Minimally Distressed
Colonial Regional Police Department	NHP	\$11,340,110.00	\$12,198,939.00	93	0	Not Distressed
Columbia Borough	LAN	\$16,002,745.00	\$16,876,668.00	95	0	Not Distressed
Columbus Township	WAR	\$592,470.00	\$567,037.00	104	0	Not Distressed
Colwyn Borough	DEL	\$967,073.00	\$1,275,350.00	76	1	Minimally Distressed
Concord Township	DEL	\$8,328,262.00	\$7,702,265.00	108	0	Not Distressed

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 9/10/2026

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Conemaugh Township	IND	\$554,242.00	\$646,974.00	86	1	Minimally Distressed
Conemaugh Township	SOM	\$4,484,146.00	\$5,071,932.00	88	1	Minimally Distressed
Conestoga Township	LAN	\$590,852.00	\$660,789.00	89	1	Minimally Distressed
Conewago Township	ADA	\$5,003,020.00	\$4,752,880.00	105	0	Not Distressed
Conewango Township	WAR	\$3,042,691.00	\$2,600,963.00	117	0	Not Distressed
Conneaut Lake Borough	CRA	\$211,130.00	\$249,376.00	85	1	Minimally Distressed
Conneaut Lake Regional Police Department	CRA	\$1,083,262.00	\$837,789.00	129	0	Not Distressed
Connellsville City	FAY	\$13,968,541.00	\$15,277,396.00	91	0	Not Distressed
Connellsville City Redevelopment Authority	FAY	\$921,800.00	\$929,931.00	99	0	Not Distressed
Connellsville Municipal Authority	FAY	\$2,634,466.00	\$2,746,574.00	96	0	Not Distressed
Connellsville Township	FAY	\$589,352.00	\$128,115.00	460	0	Not Distressed
Conshohocken Borough	MTG	\$23,663,134.00	\$28,578,219.00	83	1	Minimally Distressed
Conshohocken Borough Authority	MTG	\$2,294,592.00	\$2,211,026.00	104	0	Not Distressed
Conway Borough	BEA	\$1,145,536.00	\$1,058,199.00	108	0	Not Distressed
Conyngham Borough	LUZ	\$1,374,437.00	\$317,112.00	433	0	Not Distressed
Coolspring Township	MER	\$157,768.00	\$132,246.00	119	0	Not Distressed
Cooper Township	CLE	\$455,909.00	\$349,657.00	130	0	Not Distressed
Coopersburg Borough	LEH	\$4,930,160.00	\$5,895,006.00	84	1	Minimally Distressed
Coplay Borough	LEH	\$2,037,387.00	\$1,847,744.00	110	0	Not Distressed
Coplay-Whitehall Sewer Authority	LEH	\$3,180,740.00	\$3,675,549.00	87	1	Minimally Distressed
Coraopolis Borough	ALL	\$9,521,844.00	\$9,389,473.00	101	0	Not Distressed
Coraopolis Water & Sewer Authority	ALL	\$620,814.00	\$552,806.00	112	0	Not Distressed
Cornwall Borough	LEB	\$5,007,090.00	\$5,026,822.00	100	0	Not Distressed
Corry City	ERI	\$21,088,354.00	\$19,292,314.00	109	0	Not Distressed
Corry City Redevelopment Authority	ERI	\$949,664.00	\$1,138,993.00	83	1	Minimally Distressed
Corydon Township	MCK	\$615,732.00	\$445,134.00	138	0	Not Distressed
Coudersport Borough	POT	\$4,153,564.00	\$4,103,815.00	101	0	Not Distressed
Covington Township	LAC	\$1,795,860.00	\$1,702,689.00	105	0	Not Distressed
Cowanshannock Township	ARM	\$459,873.00	\$487,977.00	94	0	Not Distressed
Crafton Borough	ALL	\$7,960,133.00	\$7,526,163.00	106	0	Not Distressed
Cranberry Township	BUT	\$34,677,148.00	\$33,832,765.00	102	0	Not Distressed
Cranberry Township	VEN	\$4,544,481.00	\$4,727,352.00	96	0	Not Distressed
Crescent Township	ALL	\$2,566,314.00	\$2,158,671.00	119	0	Not Distressed
Cresson Borough	CMB	\$1,582,611.00	\$1,495,150.00	106	0	Not Distressed
Cresson Township	CMB	\$1,225,527.00	\$519,641.00	236	0	Not Distressed
Cressona Borough	SCH	\$612,703.00	\$618,969.00	99	0	Not Distressed
Cressona Borough Authority	SCH	\$497,901.00	\$371,757.00	134	0	Not Distressed
Creswell Heights Joint Authority	BEA	\$4,977,196.00	\$5,287,930.00	94	0	Not Distressed
Cross Creek Township	WAS	\$819,543.00	\$945,329.00	87	1	Minimally Distressed
Croyle Township	CMB	\$448,227.00	\$398,273.00	113	0	Not Distressed
Cumberland Dauphin Harrisburg Transit Authority	DAU	\$27,469,315.00	\$28,415,682.00	97	0	Not Distressed
Cumberland Township	ADA	\$6,910,025.00	\$7,056,860.00	98	0	Not Distressed
Cumberland Township	GRE	\$1,238,921.00	\$977,568.00	127	0	Not Distressed
Cumru Township	BER	\$26,895,325.00	\$28,068,704.00	96	0	Not Distressed
Curwensville Borough	CLE	\$1,471,494.00	\$1,271,382.00	116	0	Not Distressed
Dale Borough	CMB	\$84,583.00	\$98,570.00	86	1	Minimally Distressed
Dallas Borough	LUZ	\$2,889,148.00	\$2,782,851.00	104	0	Not Distressed
Dallas Township	LUZ	\$10,847,081.00	\$10,215,068.00	106	0	Not Distressed
Dallastown Borough	YOR	\$1,660,478.00	\$1,774,941.00	94	0	Not Distressed
Dalton Borough	LAC	\$971,191.00	\$1,086,605.00	89	1	Minimally Distressed
Danville Borough	MTR	\$14,474,023.00	\$13,926,538.00	104	0	Not Distressed
Darby Borough	DEL	\$13,890,736.00	\$21,021,012.00	66	2	Moderately Distressed
Darby Township	DEL	\$12,187,033.00	\$18,672,314.00	65	2	Moderately Distressed
Daugherty Township	BEA	\$1,055,360.00	\$649,834.00	162	0	Not Distressed
Dauphin County Library System	DAU	\$4,978,731.00	\$5,131,620.00	97	0	Not Distressed
Decatur Township	CLE	\$363,942.00	\$284,925.00	128	0	Not Distressed

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 9/10/2026

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Delaware County Regional Water Quality Control Authority	DEL	\$31,531,331.00	\$29,558,855.00	107	0	Not Distressed
Delaware County Solid Waste Authority	DEL	\$7,805,150.00	\$8,289,094.00	94	0	Not Distressed
Delaware Township	MER	\$272,576.00	\$303,621.00	90	0	Not Distressed
Delaware Township	PIK	\$696,830.00	\$696,210.00	100	0	Not Distressed
Delaware Valley Municipal Management Association	MTG	\$13,954,204.00	\$14,255,610.00	98	0	Not Distressed
Delmar Township	TIO	\$569,999.00	\$479,670.00	119	0	Not Distressed
Delmont Borough	WES	\$1,765,183.00	\$1,814,607.00	97	0	Not Distressed
Derry Township	WES	\$9,285,856.00	\$9,584,544.00	97	0	Not Distressed
Derry Borough	WES	\$1,568,121.00	\$1,317,476.00	119	0	Not Distressed
Derry Borough Municipal Authority	WES	\$2,057,949.00	\$2,259,086.00	91	0	Not Distressed
Derry Township	DAU	\$51,816,014.00	\$53,124,119.00	98	0	Not Distressed
Derry Township Municipal Authority	WES	\$1,917,295.00	\$2,006,671.00	96	0	Not Distressed
Dillsburg Borough	YOR	\$319,334.00	\$308,867.00	103	0	Not Distressed
Dingman Township	PIK	\$2,009,145.00	\$2,000,036.00	100	0	Not Distressed
Donegal Township	WAS	\$1,207,221.00	\$1,102,244.00	110	0	Not Distressed
Donegal Township	WES	\$1,525,797.00	\$1,728,080.00	88	1	Minimally Distressed
Donora Borough	WAS	\$3,317,600.00	\$2,303,076.00	144	0	Not Distressed
Dormont Borough	ALL	\$20,633,761.00	\$21,498,721.00	96	0	Not Distressed
Douglass Township	BER	\$4,215,626.00	\$3,712,691.00	114	0	Not Distressed
Douglass Township	MTG	\$15,250,740.00	\$16,198,689.00	94	0	Not Distressed
Downingtown Borough	CHE	\$14,289,010.00	\$17,568,423.00	81	1	Minimally Distressed
Doylestown Borough	BUC	\$6,212,700.00	\$7,894,443.00	79	1	Minimally Distressed
Doylestown Township	BUC	\$33,029,721.00	\$37,470,208.00	88	1	Minimally Distressed
Dravosburg Borough	ALL	\$709,416.00	\$644,408.00	110	0	Not Distressed
Dublin Borough	BUC	\$1,379,515.00	\$1,349,287.00	102	0	Not Distressed
Dubois City	CLE	\$24,780,252.00	\$30,563,233.00	81	1	Minimally Distressed
Dubois City Redevelopment Authority	CLE	\$187,124.00	\$171,310.00	109	0	Not Distressed
Dubois Township	LYC	\$732,243.00	\$692,712.00	106	0	Not Distressed
Duncannon Borough	PER	\$1,881,999.00	\$1,278,811.00	147	0	Not Distressed
Dunmore Borough	LAC	\$21,127,539.00	\$24,715,994.00	85	1	Minimally Distressed
Dupont Borough	LUZ	\$1,309,678.00	\$397,004.00	330	0	Not Distressed
Duquesne City	ALL	\$8,982,616.00	\$9,167,516.00	98	0	Not Distressed
Duryea Borough	LUZ	\$1,129,680.00	\$1,034,869.00	109	0	Not Distressed
Earl Township	BER	\$892,943.00	\$766,837.00	116	0	Not Distressed
East Allen Township	NHP	\$2,329,389.00	\$2,404,772.00	97	0	Not Distressed
East Berlin Area Joint Authority	ADA	\$419,763.00	\$387,966.00	108	0	Not Distressed
East Berlin Borough	ADA	\$879,623.00	\$716,993.00	123	0	Not Distressed
East Bethlehem Township	WAS	\$688,326.00	\$497,340.00	138	0	Not Distressed
East Bradford Township	CHE	\$4,920,598.00	\$4,497,587.00	109	0	Not Distressed
East Brandywine Township	CHE	\$10,453,604.00	\$10,371,079.00	101	0	Not Distressed
East Brunswick Township	SCH	\$707,478.00	\$804,814.00	88	1	Minimally Distressed
East Buffalo Township	UNI	\$1,758,069.00	\$1,555,762.00	113	0	Not Distressed
East Carroll Township	CMB	\$202,133.00	\$166,927.00	121	0	Not Distressed
East Cocalico Township	LAN	\$10,232,007.00	\$11,484,406.00	89	1	Minimally Distressed
East Conemaugh Borough	CMB	\$540,205.00	\$523,932.00	103	0	Not Distressed
East Coventry Township	CHE	\$6,705,473.00	\$6,470,171.00	104	0	Not Distressed
East Deer Township	ALL	\$2,537,123.00	\$1,052,943.00	241	0	Not Distressed
East Donegal Township	LAN	\$3,506,865.00	\$3,778,722.00	93	0	Not Distressed
East Earl Township	LAN	\$3,625,574.00	\$3,422,535.00	106	0	Not Distressed
East Fallowfield Township	CHE	\$3,791,177.00	\$3,833,342.00	99	0	Not Distressed
East Finley Township	WAS	\$419,776.00	\$383,265.00	110	0	Not Distressed
East Goshen Township	CHE	\$9,107,616.00	\$8,076,213.00	113	0	Not Distressed
East Greenville Borough	MTG	\$840,996.00	\$879,015.00	96	0	Not Distressed
East Hempfield Township	LAN	\$26,060,936.00	\$29,887,938.00	87	1	Minimally Distressed
East Hopewell Township	YOR	\$732,443.00	\$586,774.00	125	0	Not Distressed
East Huntingdon Township	WES	\$4,505,310.00	\$4,145,606.00	109	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 Lampeter Township	LAN	\$42,828,283.00	\$40,074,964.00	107	0	Not Distressed
East Lansdowne Borough	DEL	\$2,102,513.00	\$3,399,489.00	62	2	Moderately Distressed
East Manchester Township	YOR	\$1,927,054.00	\$1,971,513.00	98	0	Not Distressed
East Marlborough Township	CHE	\$4,307,874.00	\$4,478,983.00	96	0	Not Distressed
East Mckeesport Borough	ALL	\$1,479,143.00	\$1,469,678.00	101	0	Not Distressed
East Norriton Township	MTG	\$30,152,416.00	\$33,512,885.00	90	0	Not Distressed
East Norriton-Plymouth- Whitpain Joint Sewer Authority	MTG	\$5,389,702.00	\$4,804,167.00	112	0	Not Distressed
East Norwegian Township	SCH	\$220,109.00	\$264,120.00	83	1	Minimally Distressed
East Penn Township	CAR	\$666,989.00	\$643,702.00	104	0	Not Distressed
East Pennsborough Township	CUM	\$38,822,825.00	\$40,228,531.00	97	0	Not Distressed
East Pikeland Township	CHE	\$4,556,890.00	\$3,608,372.00	126	0	Not Distressed
East Pittsburgh Borough	ALL	\$326,386.00	\$23,435.00	1393	0	Not Distressed
East Rochester Borough	BEA	\$161,083.00	\$160,198.00	101	0	Not Distressed
East Rockhill Township	BUC	\$3,914,119.00	\$3,576,399.00	109	0	Not Distressed
East St Clair Township	BED	\$87,771.00	\$91,799.00	96	0	Not Distressed
East Stroudsburg Borough	MNR	\$8,904,292.00	\$8,460,193.00	105	0	Not Distressed
East Vincent Township	CHE	\$5,242,824.00	\$4,347,632.00	121	0	Not Distressed
East Washington Borough	WAS	\$1,100,299.00	\$834,784.00	132	0	Not Distressed
East Whiteland Township	CHE	\$30,761,451.00	\$32,710,320.00	94	0	Not Distressed
Eastern Adams Regional Police Department	ADA	\$1,938,705.00	\$2,126,929.00	91	0	Not Distressed
Eastern Berks Regional Police Department	BER	\$6,134,900.00	\$7,774,379.00	79	1	Minimally Distressed
Eastern Pike Regional	PIK	\$3,966,564.00	\$3,418,214.00	116	0	Not Distressed
Eastern Snyder County Regional Authority	SNY	\$4,045,113.00	\$4,155,036.00	97	0	Not Distressed
Easton City	NHP	\$124,481,995.00	\$136,960,727.00	91	0	Not Distressed
Easttown Township	CHE	\$19,330,628.00	\$23,538,403.00	82	1	Minimally Distressed
Ebensburg Borough	CMB	\$4,599,550.00	\$4,760,627.00	97	0	Not Distressed
Economy Borough	BEA	\$10,626,922.00	\$10,926,568.00	97	0	Not Distressed
Eddystone Borough	DEL	\$5,239,861.00	\$7,174,607.00	73	1	Minimally Distressed
Edgewood Borough	ALL	\$5,178,077.00	\$5,327,421.00	97	0	Not Distressed
Edgeworth Borough	ALL	\$5,202,614.00	\$4,305,091.00	121	0	Not Distressed
Edgeworth Borough Municipal Authority	ALL	\$1,339,325.00	\$979,982.00	137	0	Not Distressed
Edinborough Borough	ERI	\$12,921,076.00	\$10,658,310.00	121	0	Not Distressed
Edwardsville Borough	LUZ	\$3,865,025.00	\$4,172,877.00	93	0	Not Distressed
Eldred Township	JEF	\$267,683.00	\$259,475.00	103	0	Not Distressed
Eldred Township	MNR	\$405,134.00	\$450,908.00	90	0	Not Distressed
Elizabeth Borough	ALL	\$630,626.00	\$398,510.00	158	0	Not Distressed
Elizabeth Borough Municipal Authority	ALL	\$838,909.00	\$716,891.00	117	0	Not Distressed
Elizabeth Township	ALL	\$16,650,209.00	\$18,650,283.00	89	1	Minimally Distressed
Elizabeth Township	LAN	\$1,040,519.00	\$985,734.00	106	0	Not Distressed
Elizabethtown Borough	LAN	\$15,043,905.00	\$14,989,871.00	100	0	Not Distressed
Elizabethtown Regional Sewer Authority	LAN	\$603,368.00	\$433,366.00	139	0	Not Distressed
Elk Lick Township	SOM	\$378,305.00	\$210,687.00	180	0	Not Distressed
Ellwood City Borough	LAW	\$16,852,792.00	\$19,293,133.00	87	1	Minimally Distressed
Emmaus Borough	LEH	\$23,494,745.00	\$24,099,681.00	97	0	Not Distressed
Emporium Borough	CMN	\$4,056,411.00	\$1,993,262.00	204	0	Not Distressed
Ephrata Borough	LAN	\$40,764,750.00	\$46,611,223.00	87	1	Minimally Distressed
Erie City	ERI	\$438,031,089.00	\$555,424,609.00	79	1	Minimally Distressed
Erie City Water Authority	ERI	\$41,218,663.00	\$46,186,129.00	89	1	Minimally Distressed
Erie County Housing Authority	ERI	\$4,585,490.00	\$5,210,778.00	88	1	Minimally Distressed
Erie Metropolitan Transit Authority	ERI	\$17,586,977.00	\$17,973,969.00	98	0	Not Distressed
Erie Parking Authority	ERI	\$478,395.00	\$606,691.00	79	1	Minimally Distressed
Erie Regional Airport Authority	ERI	\$3,407,580.00	\$3,407,039.00	100	0	Not Distressed
Erie Western Port Authority	ERI	\$2,338,123.00	\$2,639,368.00	89	1	Minimally Distressed
Etna Borough	ALL	\$6,004,489.00	\$5,297,301.00	113	0	Not Distressed
Evans City Seven Fields Regional Police	BUT	\$1,298,362.00	\$1,126,412.00	115	0	Not Distressed
Everett Borough	BED	\$2,202,152.00	\$2,221,960.00	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>
Everett Borough Area Municipal Authority	BED	\$406,736.00	\$544,072.00	75	1	Minimally Distressed
Exeter Borough	LUZ	\$1,730,982.00	\$1,731,419.00	100	0	Not Distressed
Exeter Township	BER	\$44,119,440.00	\$42,507,411.00	104	0	Not Distressed
Fairchance Borough	FAY	\$414,548.00	\$94,423.00	439	0	Not Distressed
Fairfield Municipal Authority	ADA	\$264,043.00	\$316,486.00	83	1	Minimally Distressed
Fairfield Township	LYC	\$184,874.00	\$222,695.00	83	1	Minimally Distressed
Fairfield Township	WES	\$1,036,186.00	\$1,075,617.00	96	0	Not Distressed
Fairview Township	ERI	\$5,856,322.00	\$5,873,019.00	100	0	Not Distressed
Fairview Township	LUZ	\$2,606,003.00	\$3,226,196.00	81	1	Minimally Distressed
Fairview Township	YOR	\$25,943,204.00	\$24,008,745.00	108	0	Not Distressed
Fallowfield Township	WAS	\$956,932.00	\$645,560.00	148	0	Not Distressed
Falls Creek Borough	JEF	\$733,176.00	\$454,496.00	161	0	Not Distressed
Falls Township	BUC	\$53,728,194.00	\$77,566,248.00	69	2	Moderately Distressed
Falls Township Authority	BUC	\$3,715,612.00	\$4,582,839.00	81	1	Minimally Distressed
Farmington Township	CLA	\$701,153.00	\$724,641.00	97	0	Not Distressed
Farmington Township	TIO	\$254,094.00	\$265,767.00	96	0	Not Distressed
Farrell City	MER	\$12,798,537.00	\$13,529,796.00	95	0	Not Distressed
Fawn Township	ALL	\$1,919,553.00	\$1,531,519.00	125	0	Not Distressed
Fawn Township Sewer Authority	ALL	\$162,941.00	\$189,125.00	86	1	Minimally Distressed
Fawn-Frazer Joint Water Authority	ALL	\$649,956.00	\$645,158.00	101	0	Not Distressed
Fayette Township	JUN	\$228,143.00	\$247,875.00	92	0	Not Distressed
Ferguson Township	CEN	\$12,541,868.00	\$13,707,534.00	91	0	Not Distressed
Ferndale Borough	CMB	\$829,523.00	\$697,357.00	119	0	Not Distressed
Findlay Township	ALL	\$27,852,847.00	\$27,971,929.00	100	0	Not Distressed
Fleetwood Borough	BER	\$7,368,947.00	\$6,612,729.00	111	0	Not Distressed
Folcroft Borough	DEL	\$13,817,675.00	\$13,740,940.00	101	0	Not Distressed
Ford City Borough	ARM	\$1,020,866.00	\$675,098.00	151	0	Not Distressed
Forest City Borough	SUS	\$981,336.00	\$846,904.00	116	0	Not Distressed
Forest Hills Borough	ALL	\$17,374,628.00	\$15,019,468.00	116	0	Not Distressed
Forest Lake Township	SUS	\$114,625.00	\$124,319.00	92	0	Not Distressed
Forks Township	NHP	\$18,867,757.00	\$21,778,997.00	87	1	Minimally Distressed
Forty Fort Borough	LUZ	\$4,842,554.00	\$4,885,365.00	99	0	Not Distressed
Forward Township	ALL	\$2,714,281.00	\$2,653,531.00	102	0	Not Distressed
Foster Township	MCK	\$2,641,808.00	\$2,226,119.00	119	0	Not Distressed
Foster Township	SCH	\$127,521.00	\$94,526.00	135	0	Not Distressed
Fountain Hill Borough	LEH	\$7,142,520.00	\$8,438,516.00	85	1	Minimally Distressed
Fox Chapel Authority	ALL	\$2,458,634.00	\$2,493,868.00	99	0	Not Distressed
Fox Chapel Borough	ALL	\$20,365,229.00	\$17,164,533.00	119	0	Not Distressed
Frackville Borough	SCH	\$2,875,537.00	\$2,705,180.00	106	0	Not Distressed
Franconia Township	MTG	\$13,310,157.00	\$15,215,165.00	87	1	Minimally Distressed
Franklin Township	YOR	\$394,249.00	\$356,647.00	111	0	Not Distressed
Franklin Borough	CMB	\$944,591.00	\$26,370.00	3582	0	Not Distressed
Franklin City	VEN	\$28,107,733.00	\$25,906,599.00	108	0	Not Distressed
Franklin Park Borough	ALL	\$13,156,504.00	\$14,678,600.00	90	0	Not Distressed
Franklin Township	BEA	\$2,379,596.00	\$1,863,500.00	128	0	Not Distressed
Franklin Township	CAR	\$3,600,814.00	\$3,788,643.00	95	0	Not Distressed
Franklin Township	SUS	\$228,558.00	\$247,587.00	92	0	Not Distressed
Franklin Township Sewer Authority	GRE	\$1,854,414.00	\$1,914,346.00	97	0	Not Distressed
Frazer Township	ALL	\$1,042,028.00	\$890,658.00	117	0	Not Distressed
Frazer Township Authority	ALL	\$72,606.00	\$61,359.00	118	0	Not Distressed
Fredericksburg Sewer & Water Authority	LEB	\$498,778.00	\$438,727.00	114	0	Not Distressed
Freeburg Borough	SNY	\$279,683.00	\$322,126.00	87	1	Minimally Distressed
Freedom Township	BLA	\$1,241,002.00	\$1,436,612.00	86	1	Minimally Distressed
Freehold Township	WAR	\$230,212.00	\$194,827.00	118	0	Not Distressed
Freeland Borough	LUZ	\$2,205,506.00	\$1,388,118.00	159	0	Not Distressed
Freeland Borough Municipal Authority	LUZ	\$2,145,625.00	\$1,684,589.00	127	0	Not Distressed

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 9/10/2026

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Freemansburg Borough	NHP	\$1,049,863.00	\$1,008,303.00	104	0	Not Distressed
Frenchcreek Township	VEN	\$494,013.00	\$467,743.00	106	0	Not Distressed
Galeton Borough	POT	\$1,219,692.00	\$1,352,569.00	90	0	Not Distressed
Gallitzin Borough	CMB	\$1,602,196.00	\$1,035,114.00	155	0	Not Distressed
Gallitzin Borough Sewer & Disposal Authority	CMB	\$417,815.00	\$242,740.00	172	0	Not Distressed
Geistown Borough	CMB	\$780,901.00	\$385,455.00	203	0	Not Distressed
Gettysburg Borough	ADA	\$10,554,615.00	\$10,141,302.00	104	0	Not Distressed
Gettysburg Municipal Authority	ADA	\$4,462,345.00	\$4,366,283.00	102	0	Not Distressed
Gilpin Township	ARM	\$565,070.00	\$490,324.00	115	0	Not Distressed
Girard Borough	ERI	\$3,655,924.00	\$3,997,776.00	91	0	Not Distressed
Glassport Borough	ALL	\$3,313,048.00	\$3,498,733.00	95	0	Not Distressed
Glenburn Township	LAC	\$195,721.00	\$183,489.00	107	0	Not Distressed
Glenolden Borough	DEL	\$10,530,515.00	\$11,586,156.00	91	0	Not Distressed
Granville Township	MIF	\$6,909,624.00	\$7,662,591.00	90	0	Not Distressed
Great Bend Township	SUS	\$119,896.00	\$72,629.00	165	0	Not Distressed
Greater Greensburg Sewage Authority	WES	\$2,845,066.00	\$2,559,691.00	111	0	Not Distressed
Greater Hazleton Joint Sewer Authority	LUZ	\$4,291,283.00	\$4,510,336.00	95	0	Not Distressed
Greater Lebanon Refuse Authority	LEB	\$8,781,973.00	\$9,714,146.00	90	0	Not Distressed
Green Township	IND	\$539,462.00	\$393,400.00	137	0	Not Distressed
Green Tree Borough	ALL	\$11,997,055.00	\$12,789,346.00	94	0	Not Distressed
Greencastle Borough	FRA	\$4,366,013.00	\$4,242,763.00	103	0	Not Distressed
Greene County Regional Police Department	GRE	\$94,507.00	\$46,572.00	203	0	Not Distressed
Greene Township	MER	\$234,640.00	\$230,162.00	102	0	Not Distressed
Greenfield Township	BLA	\$2,457,902.00	\$826,410.00	297	0	Not Distressed
Greenfield Township	ERI	\$908,855.00	\$1,002,691.00	91	0	Not Distressed
Greensburg City	WES	\$43,890,071.00	\$44,119,915.00	99	0	Not Distressed
Greenville Borough	MER	\$15,951,295.00	\$16,774,983.00	95	0	Not Distressed
Greenville Borough Municipal Authority	MER	\$890,646.00	\$898,383.00	99	0	Not Distressed
Greenwich Township	BER	\$836,674.00	\$795,791.00	105	0	Not Distressed
Greenwood Township	COL	\$246,423.00	\$255,090.00	97	0	Not Distressed
Grove City Borough	MER	\$16,515,380.00	\$16,313,250.00	101	0	Not Distressed
Guilford Township Authority	FRA	\$2,147,601.00	\$2,284,791.00	94	0	Not Distressed
Guilford Water Authority	FRA	\$4,219,231.00	\$4,398,437.00	96	0	Not Distressed
Halfmoon Township	CEN	\$655,513.00	\$612,702.00	107	0	Not Distressed
Hamburg Borough	BER	\$5,304,453.00	\$5,858,825.00	91	0	Not Distressed
Hamilton Township	ADA	\$396,200.00	\$392,838.00	101	0	Not Distressed
Hamiltonban Township	ADA	\$658,901.00	\$442,744.00	149	0	Not Distressed
Hampden Township	CUM	\$48,920,445.00	\$50,310,060.00	97	0	Not Distressed
Hampton Shaler Water Authority	ALL	\$9,563,380.00	\$8,682,090.00	110	0	Not Distressed
Hampton Township	ALL	\$36,987,033.00	\$37,243,435.00	99	0	Not Distressed
Hanover Borough	YOR	\$68,078,067.00	\$65,167,618.00	104	0	Not Distressed
Hanover Township	LUZ	\$17,082,233.00	\$22,118,168.00	77	1	Minimally Distressed
Hanover Township	NHP	\$13,457,673.00	\$14,195,267.00	95	0	Not Distressed
Harborcreek Township	ERI	\$8,092,943.00	\$9,404,712.00	86	1	Minimally Distressed
Harmar Township	ALL	\$4,523,950.00	\$5,319,377.00	85	1	Minimally Distressed
Harmony Borough	BUT	\$1,048,338.00	\$1,026,522.00	102	0	Not Distressed
Harmony Township	BEA	\$5,865,370.00	\$3,724,349.00	157	0	Not Distressed
Harrisburg City	DAU	\$280,398,774.00	\$274,086,360.00	102	0	Not Distressed
Harrison Township	ALL	\$16,630,988.00	\$15,228,721.00	109	0	Not Distressed
Harrison Township Water Authority Of Allegheny County	ALL	\$3,256,152.00	\$3,195,132.00	102	0	Not Distressed
Harveys Lake Borough	LUZ	\$1,639,623.00	\$1,111,433.00	148	0	Not Distressed
Hatborough Borough	MTG	\$15,961,952.00	\$15,714,867.00	102	0	Not Distressed
Hatfield Borough	MTG	\$2,343,518.00	\$2,629,638.00	89	1	Minimally Distressed
Hatfield Township	MTG	\$31,062,295.00	\$35,524,216.00	87	1	Minimally Distressed
Hatfield Township Municipal Authority	MTG	\$14,517,134.00	\$13,158,939.00	110	0	Not Distressed
Haverford Township	DEL	\$106,351,390.00	\$136,116,087.00	78	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>
Haycock Township	BUC	\$961,105.00	\$1,082,332.00	89	1	Minimally Distressed
Hazle Township	LUZ	\$845,671.00	\$889,384.00	95	0	Not Distressed
Hazleton City	LUZ	\$91,437,627.00	\$105,485,867.00	87	1	Minimally Distressed
Hazleton City Authority	LUZ	\$5,297,687.00	\$6,581,710.00	80	1	Minimally Distressed
Hegins Township	SCH	\$1,361,116.00	\$1,559,355.00	87	1	Minimally Distressed
Heidelberg Borough	ALL	\$816,523.00	\$528,235.00	155	0	Not Distressed
Heidelberg Township	BER	\$255,804.00	\$188,854.00	135	0	Not Distressed
Heidelberg Township	LEB	\$1,043,002.00	\$741,348.00	141	0	Not Distressed
Heidelberg Township	YOR	\$106,644.00	\$86,023.00	124	0	Not Distressed
Hellam Township	YOR	\$5,278,899.00	\$5,859,927.00	90	0	Not Distressed
Hellertown Borough	NHP	\$8,782,552.00	\$7,426,172.00	118	0	Not Distressed
Hellertown Borough Authority	NHP	\$1,436,255.00	\$1,559,099.00	92	0	Not Distressed
Hemlock Township	COL	\$2,445,093.00	\$2,554,879.00	96	0	Not Distressed
Hempfield Township	MER	\$2,450,200.00	\$3,091,849.00	79	1	Minimally Distressed
Hempfield Township	WES	\$13,866,353.00	\$14,206,812.00	98	0	Not Distressed
Hereford Township	BER	\$524,379.00	\$463,309.00	113	0	Not Distressed
Hermitage City	MER	\$46,154,566.00	\$46,083,100.00	100	0	Not Distressed
Highland Township	ELK	\$166,605.00	\$41,791.00	399	0	Not Distressed
Highridge Water Authority	IND	\$1,271,275.00	\$1,245,379.00	102	0	Not Distressed
Highspire Borough	DAU	\$6,518,610.00	\$7,006,896.00	93	0	Not Distressed
Hilltown Township	BUC	\$22,215,196.00	\$22,971,871.00	97	0	Not Distressed
Holidaysburg Borough	BLA	\$15,413,018.00	\$15,200,746.00	101	0	Not Distressed
Homer City Borough	IND	\$4,069,894.00	\$4,515,979.00	90	0	Not Distressed
Homestead Borough	ALL	\$4,261,619.00	\$6,642,728.00	64	2	Moderately Distressed
Honesdale Borough	WAY	\$5,341,218.00	\$5,577,083.00	96	0	Not Distressed
Honey Brook Borough	CHE	\$459,670.00	\$486,601.00	94	0	Not Distressed
Hooversville Borough	SOM	\$537,738.00	\$517,808.00	104	0	Not Distressed
Hopewell Township	BEA	\$20,185,645.00	\$19,470,894.00	104	0	Not Distressed
Hopewell Township	YOR	\$1,427,330.00	\$1,574,217.00	91	0	Not Distressed
Horsham Township	MTG	\$45,001,596.00	\$51,424,644.00	88	1	Minimally Distressed
Hughestown Borough	LUZ	\$253,890.00	\$207,094.00	123	0	Not Distressed
Hughesville Borough	LYC	\$1,673,166.00	\$2,208,157.00	76	1	Minimally Distressed
Hummelstown Borough	DAU	\$8,596,568.00	\$9,136,478.00	94	0	Not Distressed
Hunlock Township	LUZ	\$816,559.00	\$810,685.00	101	0	Not Distressed
Huntingdon Borough	HUN	\$17,249,137.00	\$18,801,870.00	92	0	Not Distressed
Huntington Township	LUZ	\$1,049,810.00	\$1,000,597.00	105	0	Not Distressed
Huston Township	CLE	\$161,264.00	\$57,720.00	279	0	Not Distressed
Hyndman Borough	BED	\$1,106,363.00	\$1,255,155.00	88	1	Minimally Distressed
Hyndman Borough Municipal Authority	BED	\$58,474.00	\$89,355.00	65	2	Moderately Distressed
Independence Township	BEA	\$1,018,227.00	\$1,025,201.00	99	0	Not Distressed
Indian Lake Borough	SOM	\$432,555.00	\$487,492.00	89	1	Minimally Distressed
Indiana Borough	IND	\$25,470,992.00	\$23,102,765.00	110	0	Not Distressed
Indiana Borough/Blairsville Cog	IND	\$534,272.00	\$469,636.00	114	0	Not Distressed
Indiana Township	ALL	\$12,012,730.00	\$12,488,065.00	96	0	Not Distressed
Ingram Borough	ALL	\$3,782,188.00	\$3,868,567.00	98	0	Not Distressed
Irwin Borough	WES	\$2,467,036.00	\$2,312,959.00	107	0	Not Distressed
Jackson Township	BUT	\$3,112,667.00	\$3,588,713.00	87	1	Minimally Distressed
Jackson Township	LEB	\$1,593,070.00	\$1,896,638.00	84	1	Minimally Distressed
Jackson Township	LUZ	\$2,475,562.00	\$2,772,434.00	89	1	Minimally Distressed
Jackson Township	YOR	\$3,398,677.00	\$3,596,838.00	94	0	Not Distressed
Jackson Township Water Authority	CMB	\$708,143.00	\$755,253.00	94	0	Not Distressed
Jeannette City	WES	\$21,401,341.00	\$22,122,844.00	97	0	Not Distressed
Jefferson Conservation District	JEF	\$1,268,776.00	\$1,396,955.00	91	0	Not Distressed
Jefferson County Solid Waste Authority	JEF	\$403,605.00	\$353,671.00	114	0	Not Distressed
Jefferson Hills Borough	ALL	\$11,892,917.00	\$12,943,106.00	92	0	Not Distressed
Jefferson Township	WAS	\$164,923.00	\$219,710.00	75	1	Minimally Distressed

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Jenkins Township	LUZ	\$2,415,256.00	\$1,873,061.00	129	0	Not Distressed
Jenkintown Borough	MTG	\$8,460,251.00	\$8,359,900.00	101	0	Not Distressed
Jenner Township	SOM	\$1,676,827.00	\$1,720,471.00	97	0	Not Distressed
Jermyn Borough	LAC	\$758,474.00	\$614,351.00	123	0	Not Distressed
Jersey Shore Borough	LYC	\$1,374,470.00	\$1,454,719.00	94	0	Not Distressed
Jessup Borough	LAC	\$942,682.00	\$896,132.00	105	0	Not Distressed
Jim Thorpe Borough	CAR	\$9,833,754.00	\$9,194,837.00	107	0	Not Distressed
Johnsonburg Borough	ELK	\$3,535,953.00	\$4,024,082.00	88	1	Minimally Distressed
Johnsonburg Municipal Authority	ELK	\$1,654,562.00	\$1,489,281.00	111	0	Not Distressed
Johnstown City	CMB	\$50,864,191.00	\$55,204,289.00	92	0	Not Distressed
Johnstown City Housing Authority	CMB	\$16,873,001.00	\$18,208,734.00	93	0	Not Distressed
Kane Borough	MCK	\$4,159,333.00	\$3,816,362.00	109	0	Not Distressed
Keating Township	MCK	\$932,297.00	\$941,219.00	99	0	Not Distressed
Kelly Township	UNI	\$167,800.00	\$204,599.00	82	1	Minimally Distressed
Kenhorst Borough	BER	\$850,613.00	\$722,198.00	118	0	Not Distressed
Kennedy Township	ALL	\$7,232,932.00	\$7,467,036.00	97	0	Not Distressed
Kennett Square Borough	CHE	\$12,291,907.00	\$12,519,070.00	98	0	Not Distressed
Kennett Township	CHE	\$4,342,494.00	\$5,150,478.00	84	1	Minimally Distressed
Kidder Township	CAR	\$3,191,155.00	\$4,082,368.00	78	1	Minimally Distressed
Kingston Borough	LUZ	\$24,067,677.00	\$30,161,192.00	80	1	Minimally Distressed
Kingston Township	LUZ	\$7,241,962.00	\$7,000,537.00	103	0	Not Distressed
Kiskiminetas Township	ARM	\$139,670.00	\$150,534.00	93	0	Not Distressed
Kittanning Borough	ARM	\$10,466,562.00	\$10,253,516.00	102	0	Not Distressed
Kittanning Borough Municipal Authority	ARM	\$218,593.00	\$340,825.00	64	2	Moderately Distressed
Kline Township	SCH	\$303,226.00	\$370,948.00	82	1	Minimally Distressed
Knox Borough	CLA	\$1,036,252.00	\$843,406.00	123	0	Not Distressed
Kulpmont Borough	NMB	\$852,490.00	\$597,039.00	143	0	Not Distressed
Kulpmont Marion Heights Joint Municipal Authority	NMB	\$432,979.00	\$362,826.00	119	0	Not Distressed
Kutztown Borough	BER	\$25,528,173.00	\$25,292,382.00	101	0	Not Distressed
Lackawanna County Transit System Authority	LAC	\$6,661,405.00	\$10,019,262.00	66	2	Moderately Distressed
Lackawaxen Township	PIK	\$982,014.00	\$978,199.00	100	0	Not Distressed
Lafayette Township	MCK	\$767,273.00	\$469,167.00	164	0	Not Distressed
Laflin Borough	LUZ	\$816,103.00	\$490,270.00	166	0	Not Distressed
Lake City Borough	ERI	\$1,845,195.00	\$1,892,786.00	97	0	Not Distressed
Lake Township	LUZ	\$448,814.00	\$490,463.00	92	0	Not Distressed
Lake Township	WAY	\$1,115,129.00	\$1,123,636.00	99	0	Not Distressed
Lamar Township	CLI	\$232,256.00	\$215,103.00	108	0	Not Distressed
Lancaster Area Sewer Authority	LAN	\$14,868,875.00	\$15,494,706.00	96	0	Not Distressed
Lancaster City	LAN	\$197,826,323.00	\$233,083,255.00	85	1	Minimally Distressed
Lancaster Township	LAN	\$5,229,981.00	\$6,120,287.00	85	1	Minimally Distressed
Lansdale Borough	MTG	\$42,861,122.00	\$45,734,633.00	94	0	Not Distressed
Lansdowne Borough	DEL	\$18,054,544.00	\$20,032,802.00	90	0	Not Distressed
Lansford Borough	CAR	\$1,278,805.00	\$1,593,340.00	80	1	Minimally Distressed
Lansford-Coaldale Joint Water Authority	CAR	\$2,306,091.00	\$2,323,588.00	99	0	Not Distressed
Larksville Borough	LUZ	\$3,117,102.00	\$2,619,924.00	119	0	Not Distressed
Latimore Township	ADA	\$465,236.00	\$506,697.00	92	0	Not Distressed
Latrobe	WES	\$13,979,019.00	\$13,379,418.00	104	0	Not Distressed
Latrobe Municipal Authority	WES	\$4,307,477.00	\$4,261,217.00	101	0	Not Distressed
Laureldale Borough	BER	\$3,948,096.00	\$3,258,746.00	121	0	Not Distressed
Lawrence Park Township	ERI	\$5,405,325.00	\$5,608,803.00	96	0	Not Distressed
Leacock Township	LAN	\$925,118.00	\$925,118.00	100	0	Not Distressed
Lebanon City	LEB	\$48,987,767.00	\$49,018,305.00	100	0	Not Distressed
Lebanon City Authority	LEB	\$23,282,144.00	\$24,191,660.00	96	0	Not Distressed
Lebanon Community Library	LEB	\$894,842.00	\$618,711.00	145	0	Not Distressed
Lebanon County Reg Pol Dep	LEB	\$12,848,518.00	\$12,612,116.00	102	0	Not Distressed
Leechburg Borough	ARM	\$1,274,538.00	\$1,226,113.00	104	0	Not Distressed

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Leesport Borough	BER	\$394,376.00	\$251,638.00	157	0	Not Distressed
Leet Township	ALL	\$2,148,120.00	\$2,510,372.00	86	1	Minimally Distressed
Leetsdale Borough	ALL	\$2,607,650.00	\$2,435,867.00	107	0	Not Distressed
Leetsdale Borough Municipal Authority	ALL	\$772,649.00	\$789,415.00	98	0	Not Distressed
Lehigh And Northampton Transportation Authority	LEH	\$41,659,909.00	\$41,829,340.00	100	0	Not Distressed
Lehigh County Authority	LEH	\$44,302,190.00	\$47,169,286.00	94	0	Not Distressed
Lehigh Township	NHP	\$10,680,147.00	\$11,643,716.00	92	0	Not Distressed
Lehigh-Northampton Airport Authority	LEH	\$21,980,716.00	\$23,331,441.00	94	0	Not Distressed
Lehighton Borough	CAR	\$15,009,213.00	\$16,065,740.00	93	0	Not Distressed
Lehighton Water Authority	CAR	\$2,276,193.00	\$2,338,676.00	97	0	Not Distressed
Lehman Township	LUZ	\$1,571,320.00	\$1,507,958.00	104	0	Not Distressed
Lemoyne Borough	CUM	\$2,718,589.00	\$2,981,833.00	91	0	Not Distressed
Lewisburg Borough	UNI	\$4,349,589.00	\$4,365,886.00	100	0	Not Distressed
Liberty Township	ADA	\$465,550.00	\$207,819.00	224	0	Not Distressed
Liberty Township	MCK	\$428,521.00	\$401,024.00	107	0	Not Distressed
Ligonier Valley Police Department	WES	\$2,779,841.00	\$2,344,931.00	119	0	Not Distressed
Limerick Township	MTG	\$25,857,104.00	\$28,533,789.00	91	0	Not Distressed
Limestone Township	CLA	\$550,243.00	\$615,048.00	89	1	Minimally Distressed
Limestone Township	UNI	\$166,169.00	\$113,099.00	147	0	Not Distressed
Lincoln Township	SOM	\$369,718.00	\$323,858.00	114	0	Not Distressed
Linesville Borough	CRA	\$368,687.00	\$375,111.00	98	0	Not Distressed
Lititz Borough	LAN	\$15,366,353.00	\$16,374,816.00	94	0	Not Distressed
Littlestown Borough	ADA	\$3,980,627.00	\$4,924,829.00	81	1	Minimally Distressed
Lock Haven City	CLI	\$15,348,438.00	\$15,032,526.00	102	0	Not Distressed
Locust Township	COL	\$880,891.00	\$825,060.00	107	0	Not Distressed
Logan Township	BLA	\$11,213,606.00	\$11,152,915.00	101	0	Not Distressed
London Grove Township	CHE	\$2,110,649.00	\$2,201,412.00	96	0	Not Distressed
London Grove Township Municipal Authority	CHE	\$904,460.00	\$968,765.00	93	0	Not Distressed
Longswamp Township	BER	\$1,348,970.00	\$1,127,510.00	120	0	Not Distressed
Lower Allen Township Authority	CUM	\$7,268,069.00	\$6,362,616.00	114	0	Not Distressed
Lower Alsace Township	BER	\$1,748,288.00	\$2,141,669.00	82	1	Minimally Distressed
Lower Burrell City	WES	\$24,885,215.00	\$27,505,455.00	90	0	Not Distressed
Lower Chanceford Township	YOR	\$476,634.00	\$625,761.00	76	1	Minimally Distressed
Lower Chichester Township	DEL	\$2,758,126.00	\$3,798,605.00	73	1	Minimally Distressed
Lower Frederick Township	MTG	\$1,157,755.00	\$728,507.00	159	0	Not Distressed
Lower Gwynedd Township	MTG	\$28,938,383.00	\$29,017,631.00	100	0	Not Distressed
Lower Heidelberg Township	BER	\$5,280,869.00	\$5,332,974.00	99	0	Not Distressed
Lower Mahanoy Township	NMB	\$92,355.00	\$86,878.00	106	0	Not Distressed
Lower Makefield Township	BUC	\$31,097,858.00	\$42,520,357.00	73	1	Minimally Distressed
Lower Merion Township	MTG	\$283,305,832.00	\$279,247,041.00	101	0	Not Distressed
Lower Moreland Township	MTG	\$30,014,910.00	\$28,035,978.00	107	0	Not Distressed
Lower Nazareth Township	NHP	\$4,093,519.00	\$3,774,000.00	108	0	Not Distressed
Lower Oxford Township	CHE	\$411,393.00	\$541,461.00	76	1	Minimally Distressed
Lower Paxton Township	DAU	\$66,392,157.00	\$71,828,636.00	92	0	Not Distressed
Lower Perkiomen Valley Regional Sewer Authority	MTG	\$688,256.00	\$194,525.00	354	0	Not Distressed
Lower Pottsgrove Township	MTG	\$14,273,141.00	\$18,024,705.00	79	1	Minimally Distressed
Lower Providence Township	MTG	\$33,391,767.00	\$34,930,184.00	96	0	Not Distressed
Lower Providence Township Sewer Authority	MTG	\$2,726,074.00	\$2,635,574.00	103	0	Not Distressed
Lower Salford Township	MTG	\$23,914,654.00	\$22,861,548.00	105	0	Not Distressed
Lower Saucon Township	NHP	\$15,081,074.00	\$14,573,026.00	103	0	Not Distressed
Lower Southampton Township	BUC	\$30,249,256.00	\$36,369,651.00	83	1	Minimally Distressed
Lower Swatara Township	DAU	\$19,556,293.00	\$19,431,176.00	101	0	Not Distressed
Lower Towamensing Township	CAR	\$206,515.00	\$136,013.00	152	0	Not Distressed
Lower Windsor Township	YOR	\$7,334,356.00	\$7,734,737.00	95	0	Not Distressed
Lower Yoder Township	CMB	\$3,600,511.00	\$1,490,481.00	242	0	Not Distressed
Loyalsock Township	LYC	\$2,727,608.00	\$2,972,989.00	92	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>
Luzerne Borough	LUZ	\$263,736.00	\$276,450.00	95	0	Not Distressed
Luzerne County Flood Protection Authority	LUZ	\$479,863.00	\$576,667.00	83	1	Minimally Distressed
Luzerne County Transportation Authority	LUZ	\$8,668,299.00	\$12,062,479.00	72	1	Minimally Distressed
Luzerne Township	FAY	\$3,255,329.00	\$1,067,788.00	305	0	Not Distressed
Lycoming Reg Pol Dept	LYC	\$7,850,908.00	\$9,228,360.00	85	1	Minimally Distressed
Lykens Borough	DAU	\$1,883,114.00	\$636,953.00	296	0	Not Distressed
Lynn Township	LEH	\$817,555.00	\$727,560.00	112	0	Not Distressed
Macungie Borough	LEH	\$4,275,080.00	\$4,374,623.00	98	0	Not Distressed
Mahanoy City Borough	SCH	\$2,129,057.00	\$2,349,502.00	91	0	Not Distressed
Mahanoy Township Authority	SCH	\$2,160,647.00	\$2,059,257.00	105	0	Not Distressed
Mahoning Township	CAR	\$3,029,312.00	\$3,547,376.00	85	1	Minimally Distressed
Mahoning Township	LAW	\$631,489.00	\$571,829.00	110	0	Not Distressed
Mahoning Township	MTR	\$10,647,400.00	\$10,689,954.00	100	0	Not Distressed
Maidencreek Township	BER	\$1,872,015.00	\$992,947.00	189	0	Not Distressed
Maidencreek Township Authority	BER	\$1,524,586.00	\$1,637,659.00	93	0	Not Distressed
Malvern Borough	CHE	\$8,067,092.00	\$6,714,450.00	120	0	Not Distressed
Manchester Township	YOR	\$15,018,143.00	\$15,412,791.00	97	0	Not Distressed
Manheim Borough	LAN	\$5,562,012.00	\$6,461,156.00	86	1	Minimally Distressed
Manheim Township	LAN	\$76,860,787.00	\$77,693,394.00	99	0	Not Distressed
Manheim Township	YOR	\$929,732.00	\$887,893.00	105	0	Not Distressed
Manor Borough	WES	\$1,952,878.00	\$2,026,949.00	96	0	Not Distressed
Manor Township	ARM	\$162,930.00	\$54,549.00	299	0	Not Distressed
Manor Township	LAN	\$17,839,490.00	\$20,060,936.00	89	1	Minimally Distressed
Manor Township Joint Municipal Authority	ARM	\$1,472,812.00	\$1,592,273.00	92	0	Not Distressed
Marcus Hook Borough	DEL	\$7,829,081.00	\$8,561,393.00	91	0	Not Distressed
Marion Township	BUT	\$66,514.00	\$94,653.00	70	1	Minimally Distressed
MarlBorough Township	MTG	\$2,632,270.00	\$2,833,029.00	93	0	Not Distressed
Marple Township	DEL	\$34,990,263.00	\$50,771,293.00	69	2	Moderately Distressed
Marshall Township	ALL	\$6,671,342.00	\$6,306,650.00	106	0	Not Distressed
Martic Township	LAN	\$332,529.00	\$307,293.00	108	0	Not Distressed
Martinsburg Borough	BLA	\$2,481,055.00	\$2,446,953.00	101	0	Not Distressed
Marysville Borough	PER	\$3,739,708.00	\$3,617,355.00	103	0	Not Distressed
Masontown Borough	FAY	\$2,428,682.00	\$1,984,263.00	122	0	Not Distressed
Matamoras Borough	PIK	\$319,882.00	\$156,110.00	205	0	Not Distressed
Maxatawny Township	BER	\$1,307,011.00	\$1,436,809.00	91	0	Not Distressed
McAdoo Borough	SCH	\$2,696,809.00	\$1,355,747.00	199	0	Not Distressed
McCandless Township	ALL	\$30,455,885.00	\$30,778,991.00	99	0	Not Distressed
McCandless Township Sanitary Authority	ALL	\$16,659,803.00	\$16,229,609.00	103	0	Not Distressed
McDonald Borough	WAS	\$1,544,277.00	\$1,045,146.00	148	0	Not Distressed
McKean County Solid Waste Authority	MCK	\$1,071,928.00	\$396,826.00	270	0	Not Distressed
McKean Township	ERI	\$1,502,252.00	\$1,388,746.00	108	0	Not Distressed
McKees Rocks Borough	ALL	\$6,828,359.00	\$7,096,469.00	96	0	Not Distressed
McKeesport City	ALL	\$53,677,733.00	\$60,538,003.00	89	1	Minimally Distressed
McKeesport City Municipal Authority	ALL	\$9,478,513.00	\$9,001,639.00	105	0	Not Distressed
McSherrystown Borough	ADA	\$2,754,867.00	\$3,144,281.00	88	1	Minimally Distressed
Mead Township	WAR	\$2,581,819.00	\$1,283,302.00	201	0	Not Distressed
Meadville City	CRA	\$52,373,538.00	\$51,114,682.00	102	0	Not Distressed
Mechanicsburg Borough	CUM	\$15,197,414.00	\$16,725,396.00	91	0	Not Distressed
Media Borough	DEL	\$27,235,002.00	\$29,041,838.00	94	0	Not Distressed
Menallen Township	ADA	\$470,970.00	\$404,066.00	117	0	Not Distressed
Mercer Borough	MER	\$4,597,153.00	\$4,475,418.00	103	0	Not Distressed
Mercer County Regional Planning Commission	MER	\$3,172,212.00	\$3,106,238.00	102	0	Not Distressed
Mercersburg Borough	FRA	\$1,525,606.00	\$1,205,302.00	127	0	Not Distressed
Meyersdale Borough	SOM	\$1,776,034.00	\$1,697,620.00	105	0	Not Distressed
Mid Mon Valley Water Pollution Control Authority	WAS	\$552,499.00	\$443,182.00	125	0	Not Distressed
Middle Paxton Township	DAU	\$657,297.00	\$598,112.00	110	0	Not Distressed

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 9/10/2026

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Middleburg Borough	SNY	\$1,802,745.00	\$1,779,411.00	101	0	Not Distressed
Middlesex Township	BUT	\$2,727,535.00	\$3,062,925.00	89	1	Minimally Distressed
Middlesex Township	CUM	\$6,650,643.00	\$6,328,042.00	105	0	Not Distressed
Middletown Borough	DAU	\$22,118,640.00	\$22,261,470.00	99	0	Not Distressed
Middletown Township	BUC	\$77,193,954.00	\$94,779,882.00	81	1	Minimally Distressed
Middletown Township	DEL	\$5,010,079.00	\$4,711,314.00	106	0	Not Distressed
Middletown Township, Delaware County, Sewer Authority	DEL	\$1,217,691.00	\$1,249,948.00	97	0	Not Distressed
Midland Borough	BEA	\$2,370,051.00	\$2,297,245.00	103	0	Not Distressed
Mifflin County Municipal Authority	MIF	\$4,025,930.00	\$3,694,774.00	109	0	Not Distressed
Mifflin County Regional Police Department	MIF	\$10,996,618.00	\$11,505,271.00	96	0	Not Distressed
Mifflinburg Borough	UNI	\$7,565,160.00	\$7,698,365.00	98	0	Not Distressed
Mifflintown Borough	JUN	\$38,883.00	\$91,514.00	42	3	Severely Distressed
Mifflintown Municipal Authority	JUN	\$903,174.00	\$824,069.00	110	0	Not Distressed
Milford Borough	PIK	\$846,139.00	\$979,544.00	86	1	Minimally Distressed
Milford Township	BUC	\$2,617,090.00	\$2,907,723.00	90	0	Not Distressed
Milford Township	PIK	\$82,554.00	\$97,585.00	85	1	Minimally Distressed
Millbourne Borough	DEL	\$396,591.00	\$613,882.00	65	2	Moderately Distressed
Millcreek Township	ERI	\$106,053,448.00	\$100,116,954.00	106	0	Not Distressed
Millcreek Township	LEB	\$1,641,687.00	\$1,650,380.00	99	0	Not Distressed
Miller Township	PER	\$39,484.00	\$41,899.00	94	0	Not Distressed
Millersburg Borough	DAU	\$2,319,470.00	\$2,655,931.00	87	1	Minimally Distressed
Millerstown Borough	PER	\$400,245.00	\$365,556.00	109	0	Not Distressed
Millersville Borough	LAN	\$13,065,891.00	\$14,829,449.00	88	1	Minimally Distressed
Millvale Borough	ALL	\$4,226,819.00	\$4,435,748.00	95	0	Not Distressed
Millville Borough	COL	\$685,528.00	\$608,152.00	113	0	Not Distressed
Milton Borough	NMB	\$5,897,670.00	\$7,541,308.00	78	1	Minimally Distressed
Milton Regional Sewer Authority	NMB	\$4,040,837.00	\$3,991,238.00	101	0	Not Distressed
Minersville Borough	SCH	\$6,433,647.00	\$6,908,147.00	93	0	Not Distressed
Mohnton Borough	BER	\$1,423,144.00	\$1,731,124.00	82	1	Minimally Distressed
Mon Valley Sewage Authority	WES	\$6,051,342.00	\$6,222,295.00	97	0	Not Distressed
Monaca Borough	BEA	\$8,430,401.00	\$8,139,942.00	104	0	Not Distressed
Monessen City	WES	\$7,800,273.00	\$8,644,755.00	90	0	Not Distressed
Monongahela City	WAS	\$4,550,479.00	\$5,013,746.00	91	0	Not Distressed
Monongahela City Municipal Authority	WAS	\$1,158,196.00	\$1,255,003.00	92	0	Not Distressed
Monroeville Borough	ALL	\$107,415,926.00	\$115,317,238.00	93	0	Not Distressed
Monroeville Municipal Authority	ALL	\$23,814,636.00	\$22,052,066.00	108	0	Not Distressed
Montgomery Borough	LYC	\$1,465,868.00	\$1,622,150.00	90	0	Not Distressed
Montgomery Township	MTG	\$39,147,407.00	\$37,709,697.00	104	0	Not Distressed
Montour Township	COL	\$653,357.00	\$782,887.00	83	1	Minimally Distressed
Montoursville Borough	LYC	\$4,871,845.00	\$4,970,631.00	98	0	Not Distressed
Montrose Borough	SUS	\$838,272.00	\$892,479.00	94	0	Not Distressed
Montrose Municipal Authority	SUS	\$288,487.00	\$246,901.00	117	0	Not Distressed
Moon Township	ALL	\$44,768,407.00	\$43,187,331.00	104	0	Not Distressed
Moon Township Municipal Authority	ALL	\$16,629,933.00	\$16,616,142.00	100	0	Not Distressed
Moore Township	NHP	\$8,547,558.00	\$8,223,286.00	104	0	Not Distressed
Moosic Borough	LAC	\$9,072,462.00	\$10,416,305.00	87	1	Minimally Distressed
Morris Cooper Township Police Commission	CLE	\$373,119.00	\$402,353.00	93	0	Not Distressed
Morris Township	CLE	\$309,487.00	\$359,995.00	86	1	Minimally Distressed
Morrisville Borough	BUC	\$18,705,796.00	\$17,494,718.00	107	0	Not Distressed
Morrisville Borough Municipal Authority	BUC	\$12,048,640.00	\$12,578,115.00	96	0	Not Distressed
Morton Borough	DEL	\$3,512,379.00	\$3,731,098.00	94	0	Not Distressed
Moscow Borough	LAC	\$1,633,848.00	\$1,396,920.00	117	0	Not Distressed
Mount Joy Borough	LAN	\$10,186,053.00	\$10,452,835.00	97	0	Not Distressed
Mount Joy Borough Authority	LAN	\$3,939,759.00	\$3,416,693.00	115	0	Not Distressed
Mount Oliver Borough	ALL	\$3,304,450.00	\$2,641,552.00	125	0	Not Distressed
Mount Penn Borough Municipal Authority	BER	\$1,218,625.00	\$1,333,150.00	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>
Mount Pocono Borough	MNR	\$820,558.00	\$770,491.00	106	0	Not Distressed
Mount Union Borough	HUN	\$5,138,309.00	\$4,434,225.00	116	0	Not Distressed
Mt Carmel Borough	NMB	\$9,093,515.00	\$7,195,048.00	126	0	Not Distressed
Mt Carmel Township	NMB	\$1,651,148.00	\$2,022,325.00	82	1	Minimally Distressed
Mt Gretna Borough	LEB	\$2,455,144.00	\$2,357,204.00	104	0	Not Distressed
Mt Holly Springs Borough	CUM	\$1,903,051.00	\$2,041,624.00	93	0	Not Distressed
Mt Joy Township	LAN	\$2,176,138.00	\$2,132,681.00	102	0	Not Distressed
Mt Lebanon Township	ALL	\$141,257,167.00	\$140,668,627.00	100	0	Not Distressed
Mt Penn Borough	BER	\$666,110.00	\$719,421.00	93	0	Not Distressed
Mt Pleasant Borough	WES	\$7,218,591.00	\$3,749,827.00	193	0	Not Distressed
Mt Pleasant Township	WAS	\$2,263,334.00	\$2,111,484.00	107	0	Not Distressed
Mt Pleasant Township	WES	\$9,389,915.00	\$9,317,138.00	101	0	Not Distressed
Muhlenberg Township	BER	\$34,017,972.00	\$38,580,368.00	88	1	Minimally Distressed
Muncy Borough	LYC	\$2,195,511.00	\$2,441,446.00	90	0	Not Distressed
Muncy Township	LYC	\$873,837.00	\$956,687.00	91	0	Not Distressed
Munhall Borough	ALL	\$25,065,014.00	\$24,529,905.00	102	0	Not Distressed
Murrysville Borough	WES	\$31,448,089.00	\$31,739,835.00	99	0	Not Distressed
Myerstown Borough	LEB	\$3,422,237.00	\$3,523,357.00	97	0	Not Distressed
Nanticoke City	LUZ	\$14,716,782.00	\$16,457,893.00	89	1	Minimally Distressed
Nanty Glo Borough	CMB	\$1,370,472.00	\$823,976.00	166	0	Not Distressed
Nanty Glo Sanitary Sewer Authority	CMB	\$386,738.00	\$420,157.00	92	0	Not Distressed
Nanty Glo Water Authority	CMB	\$960,055.00	\$833,561.00	115	0	Not Distressed
Narberth Borough	MTG	\$8,166,336.00	\$10,545,602.00	77	1	Minimally Distressed
Nazareth Borough	NHP	\$7,452,912.00	\$5,250,610.00	142	0	Not Distressed
Neshannock Township	LAW	\$6,010,078.00	\$6,496,976.00	93	0	Not Distressed
Nesquehoning Borough	CAR	\$4,073,374.00	\$4,041,362.00	101	0	Not Distressed
Nether Providence Township	DEL	\$18,147,689.00	\$18,116,945.00	100	0	Not Distressed
Neville Township	ALL	\$1,635,980.00	\$1,722,840.00	95	0	Not Distressed
New Brighton Borough	BEA	\$11,159,490.00	\$8,391,775.00	133	0	Not Distressed
New Britain Borough	BUC	\$154,093.00	\$200,595.00	77	1	Minimally Distressed
New Britain Township	BUC	\$18,493,317.00	\$15,638,663.00	118	0	Not Distressed
New Castle City	LAW	\$56,257,487.00	\$57,988,393.00	97	0	Not Distressed
New Cumberland Borough	CUM	\$10,110,904.00	\$10,175,668.00	99	0	Not Distressed
New Eagle Borough	WAS	\$1,051,951.00	\$858,564.00	123	0	Not Distressed
New Freedom Borough	YOR	\$4,876,890.00	\$5,349,501.00	91	0	Not Distressed
New Garden Township	CHE	\$6,652,296.00	\$5,429,974.00	123	0	Not Distressed
New Hanover Township	MTG	\$10,193,151.00	\$10,345,809.00	99	0	Not Distressed
New Holland Borough	LAN	\$12,905,682.00	\$13,446,358.00	96	0	Not Distressed
New Hope Borough	BUC	\$4,487,953.00	\$5,670,950.00	79	1	Minimally Distressed
New Kensington City	WES	\$27,541,527.00	\$26,957,253.00	102	0	Not Distressed
New Kensington City Municipal Authority	WES	\$8,755,974.00	\$9,112,526.00	96	0	Not Distressed
New Kensington City Municipal Sanitary Authority	WES	\$8,726,524.00	\$7,279,938.00	120	0	Not Distressed
New Milford Township	SUS	\$994,146.00	\$998,573.00	100	0	Not Distressed
New Sewickley Township	BEA	\$5,653,192.00	\$5,792,456.00	98	0	Not Distressed
New Stanton Borough	WES	\$491,891.00	\$578,973.00	85	1	Minimally Distressed
New Wilmington Borough	LAW	\$3,165,936.00	\$3,307,293.00	96	0	Not Distressed
Newberry Township	YOR	\$12,787,145.00	\$14,788,607.00	86	1	Minimally Distressed
Newport Borough	PER	\$2,627,902.00	\$1,274,879.00	206	0	Not Distressed
Newport Borough Water Authority	PER	\$476,480.00	\$567,144.00	84	1	Minimally Distressed
Newport Township	LUZ	\$1,694,349.00	\$1,627,231.00	104	0	Not Distressed
Newton Township	LAC	\$535,802.00	\$778,696.00	69	2	Moderately Distressed
Newtown Borough	BUC	\$3,831,354.00	\$3,787,606.00	101	0	Not Distressed
Newtown Township	BUC	\$37,114,042.00	\$36,170,155.00	103	0	Not Distressed
Newtown Township	DEL	\$24,019,274.00	\$22,361,701.00	107	0	Not Distressed
Newville Borough	CUM	\$1,604,067.00	\$1,119,710.00	143	0	Not Distressed
Nicholson Township	FAY	\$481,890.00	\$392,242.00	123	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Nockamixon Township	BUC	\$1,057,344.00	\$1,179,105.00	90	0	Not Distressed
Norristown Borough	MTG	\$76,972,289.00	\$88,223,545.00	87	1	Minimally Distressed
North & South Shenango Joint Municipal Authority	CRA	\$1,368,974.00	\$1,281,617.00	107	0	Not Distressed
North Belle Vernon Borough	WES	\$789,403.00	\$830,453.00	95	0	Not Distressed
North Bethlehem Township	WAS	\$522,758.00	\$603,222.00	87	1	Minimally Distressed
North Braddock Borough	ALL	\$2,132,577.00	\$2,926,401.00	73	1	Minimally Distressed
North Catasauqua Borough	NHP	\$2,758,425.00	\$3,251,008.00	85	1	Minimally Distressed
North Centre Township	COL	\$278,897.00	\$242,234.00	115	0	Not Distressed
North Codorus Township	YOR	\$1,952,880.00	\$1,901,193.00	103	0	Not Distressed
North Cornwall Township	LEB	\$1,320,054.00	\$1,279,034.00	103	0	Not Distressed
North Coventry Municipal Authority	CHE	\$1,690,186.00	\$1,692,254.00	100	0	Not Distressed
North Coventry Township	CHE	\$13,267,971.00	\$14,107,801.00	94	0	Not Distressed
North East Borough	ERI	\$12,736,203.00	\$12,224,758.00	104	0	Not Distressed
North Fayette Township	ALL	\$23,022,763.00	\$23,055,183.00	100	0	Not Distressed
North Franklin Township	WAS	\$4,314,705.00	\$4,072,305.00	106	0	Not Distressed
North Hopewell Township	YOR	\$680,427.00	\$756,429.00	90	0	Not Distressed
North Huntingdon Township	WES	\$45,773,129.00	\$49,634,335.00	92	0	Not Distressed
North Huntingdon Township Municipal Authority	WES	\$9,078,598.00	\$9,500,141.00	96	0	Not Distressed
North Lebanon Township	LEB	\$5,067,761.00	\$4,953,841.00	102	0	Not Distressed
North Londonderry Township	LEB	\$10,105,664.00	\$10,162,639.00	99	0	Not Distressed
North Middleton Authority	CUM	\$3,934,407.00	\$3,890,812.00	101	0	Not Distressed
North Middleton Township	CUM	\$8,918,996.00	\$8,994,419.00	99	0	Not Distressed
North Strabane Township	WAS	\$22,949,630.00	\$23,519,319.00	98	0	Not Distressed
North Towanda Township	BRA	\$319,368.00	\$339,091.00	94	0	Not Distressed
North Versailles Township	ALL	\$20,623,089.00	\$21,731,962.00	95	0	Not Distressed
North Wales Borough	MTG	\$2,674,085.00	\$2,822,937.00	95	0	Not Distressed
Northampton Borough	NHP	\$12,720,747.00	\$13,338,501.00	95	0	Not Distressed
Northampton Borough Municipal Authority	NHP	\$10,854,462.00	\$10,754,102.00	101	0	Not Distressed
Northampton Township	BUC	\$57,915,176.00	\$60,293,124.00	96	0	Not Distressed
Northern Berks Reg Pol Dept	BER	\$10,770,810.00	\$10,441,121.00	103	0	Not Distressed
Northern Cambria Borough	CMB	\$1,658,437.00	\$1,698,597.00	98	0	Not Distressed
Northern Lancaster County Authority	LAN	\$1,368,586.00	\$1,414,040.00	97	0	Not Distressed
Northern Lancaster County Regional Police Dept	LAN	\$16,167,128.00	\$16,072,316.00	101	0	Not Distressed
Northern Regional Police	ALL	\$27,699,110.00	\$28,708,416.00	96	0	Not Distressed
Northern York County Regional Police	YOR	\$39,299,120.00	\$41,748,051.00	94	0	Not Distressed
Northumberland Borough	NMB	\$5,742,776.00	\$5,409,523.00	106	0	Not Distressed
Norwegian Township	SCH	\$210,904.00	\$245,571.00	86	1	Minimally Distressed
Norwood Borough	DEL	\$6,304,996.00	\$6,556,006.00	96	0	Not Distressed
Nottingham Township	WAS	\$1,389,544.00	\$1,491,383.00	93	0	Not Distressed
Nw Reg Lancaster County Police Commission	LAN	\$14,286,067.00	\$14,677,024.00	97	0	Not Distressed
Oakland Township	VEN	\$231,696.00	\$245,504.00	94	0	Not Distressed
Oakmont Borough	ALL	\$7,482,938.00	\$7,500,151.00	100	0	Not Distressed
Oakmont Borough Municipal Authority	ALL	\$11,830,557.00	\$10,783,490.00	110	0	Not Distressed
Ohara Township	ALL	\$18,657,741.00	\$16,666,213.00	112	0	Not Distressed
Ohio Township	ALL	\$16,204,567.00	\$23,220,252.00	70	1	Minimally Distressed
Oil City	VEN	\$38,360,642.00	\$35,754,655.00	107	0	Not Distressed
Oilcreek Township	VEN	\$175,439.00	\$154,821.00	113	0	Not Distressed
Old Lycoming Township	LYC	\$3,976,779.00	\$4,056,688.00	98	0	Not Distressed
Oley Township	BER	\$764,405.00	\$539,326.00	142	0	Not Distressed
Oliver Township	MIF	\$338,671.00	\$356,370.00	95	0	Not Distressed
Olyphant Borough	LAC	\$4,121,873.00	\$4,777,003.00	86	1	Minimally Distressed
Orange Township	COL	\$611,422.00	\$644,985.00	95	0	Not Distressed
Orwigsburg Borough	SCH	\$5,262,727.00	\$4,968,519.00	106	0	Not Distressed
Osceola Mills Borough	CLE	\$8,373.00	\$50,136.00	17	3	Severely Distressed
Oxford Borough	CHE	\$5,428,271.00	\$5,740,958.00	95	0	Not Distressed
Paint Township	SOM	\$1,585,816.00	\$1,204,517.00	132	0	Not Distressed

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 9/10/2026

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Palmer Township	NHP	\$26,623,013.00	\$29,765,474.00	89	1	Minimally Distressed
Palmerton Borough	CAR	\$7,210,053.00	\$8,951,694.00	81	1	Minimally Distressed
Palmyra Borough	LEB	\$6,289,886.00	\$6,267,555.00	100	0	Not Distressed
Paradise Township	LAN	\$1,088,259.00	\$1,170,274.00	93	0	Not Distressed
Parker Area Authority	ARM	\$362,943.00	\$243,160.00	149	0	Not Distressed
Parquesburg Borough	CHE	\$5,752,512.00	\$6,514,645.00	88	1	Minimally Distressed
Parks Township	ARM	\$1,427,705.00	\$1,506,448.00	95	0	Not Distressed
Parks Township Municipal Authority	ARM	\$153,206.00	\$190,126.00	81	1	Minimally Distressed
Parkside Borough	DEL	\$789,185.00	\$1,608,154.00	49	3	Severely Distressed
Patterson Township	BEA	\$2,204,846.00	\$2,033,147.00	108	0	Not Distressed
Patton Borough	CMB	\$1,961,077.00	\$2,162,312.00	91	0	Not Distressed
Patton Township	CEN	\$14,290,269.00	\$14,652,111.00	98	0	Not Distressed
Paupack Township	WAY	\$491,482.00	\$320,210.00	153	0	Not Distressed
Paxtang Borough	DAU	\$1,202,031.00	\$1,169,582.00	103	0	Not Distressed
Penbrook Borough	DAU	\$7,193,497.00	\$7,143,952.00	101	0	Not Distressed
Penn Hills Township	ALL	\$71,911,277.00	\$84,464,904.00	85	1	Minimally Distressed
Penn Township	BUT	\$2,841,524.00	\$2,579,146.00	110	0	Not Distressed
Penn Township	CEN	\$403,453.00	\$440,278.00	92	0	Not Distressed
Penn Township	CUM	\$323,122.00	\$318,873.00	101	0	Not Distressed
Penn Township	LAN	\$2,607,873.00	\$2,197,662.00	119	0	Not Distressed
Penn Township	PER	\$657,006.00	\$435,830.00	151	0	Not Distressed
Penn Township	WES	\$12,955,876.00	\$16,356,406.00	79	1	Minimally Distressed
Penn Township	YOR	\$25,413,812.00	\$27,124,682.00	94	0	Not Distressed
Penndel Borough	BUC	\$752,456.00	\$722,035.00	104	0	Not Distressed
Pennridge Regional Police	BUC	\$8,945,121.00	\$9,708,432.00	92	0	Not Distressed
Pennridge Wastewater Treatment Authority	BUC	\$4,809,690.00	\$4,959,446.00	97	0	Not Distressed
Pennsburg Borough	MTG	\$3,758,258.00	\$4,810,720.00	78	1	Minimally Distressed
Pennsbury Township	CHE	\$1,292,582.00	\$1,215,358.00	106	0	Not Distressed
Pequea Township	LAN	\$3,493,882.00	\$3,204,699.00	109	0	Not Distressed
Perkasie Borough	BUC	\$25,807,422.00	\$27,296,278.00	95	0	Not Distressed
Perkasie Regional Authority	BUC	\$3,749,911.00	\$3,994,769.00	94	0	Not Distressed
Perryopolis Borough	FAY	\$615,447.00	\$619,471.00	99	0	Not Distressed
Peters Creek Sanitary Authority	WAS	\$848,411.00	\$825,122.00	103	0	Not Distressed
Peters Township	FRA	\$657,906.00	\$528,517.00	124	0	Not Distressed
Peters Township	WAS	\$23,995,394.00	\$26,289,029.00	91	0	Not Distressed
Philadelphia City	PHI	\$9,165,967,702.00	\$13,535,210,846.00	68	2	Moderately Distressed
Philadelphia City Redevelopment Authority	PHI	\$44,424,748.00	\$44,955,088.00	99	0	Not Distressed
Philipsburg Borough	CEN	\$1,785,910.00	\$1,733,734.00	103	0	Not Distressed
Phoenixville Borough	CHE	\$38,283,967.00	\$39,060,776.00	98	0	Not Distressed
Pike Township	BER	\$448,034.00	\$500,188.00	90	0	Not Distressed
Pine Creek Township	CLI	\$390,872.00	\$384,756.00	102	0	Not Distressed
Pine Creek Township	JEF	\$286,977.00	\$362,762.00	79	1	Minimally Distressed
Pine Grove Borough	SCH	\$3,772,692.00	\$2,270,943.00	166	0	Not Distressed
Pine Grove Township	SCH	\$651,313.00	\$647,813.00	101	0	Not Distressed
Pine Township	MER	\$1,082,045.00	\$808,500.00	134	0	Not Distressed
Pitcairn Borough	ALL	\$2,550,141.00	\$2,500,610.00	102	0	Not Distressed
Pittsburgh City	ALL	\$1,185,065,653.00	\$1,622,228,819.00	73	1	Minimally Distressed
Pittsburgh Public Parking Authority	ALL	\$22,554,040.00	\$17,743,573.00	127	0	Not Distressed
Pittston City	LUZ	\$14,092,450.00	\$16,993,162.00	83	1	Minimally Distressed
Pittston Township	LUZ	\$1,229,873.00	\$1,626,812.00	76	1	Minimally Distressed
Plainfield Township	NHP	\$1,321,376.00	\$1,665,781.00	79	1	Minimally Distressed
Plains Township	LUZ	\$20,056,669.00	\$21,613,879.00	93	0	Not Distressed
Pleasant Hills Borough	ALL	\$22,506,545.00	\$23,115,165.00	97	0	Not Distressed
Pleasant Township	WAR	\$1,180,813.00	\$1,157,855.00	102	0	Not Distressed
Plum Borough	ALL	\$19,970,963.00	\$26,177,282.00	76	1	Minimally Distressed
Plum Borough Municipal Authority	ALL	\$1,287,831.00	\$1,252,858.00	103	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>
Plumcreek Township	ARM	\$682,490.00	\$889,811.00	77	1	Minimally Distressed
Plumstead Township	BUC	\$17,016,958.00	\$17,535,904.00	97	0	Not Distressed
Plymouth Borough	LUZ	\$1,594,007.00	\$1,892,685.00	84	1	Minimally Distressed
Plymouth Township	MTG	\$102,172,756.00	\$101,683,126.00	100	0	Not Distressed
Pocono	MNR	\$11,016,600.00	\$11,293,332.00	98	0	Not Distressed
Pocono Mountain Regional Police	MNR	\$31,826,490.00	\$31,112,819.00	102	0	Not Distressed
Pocopson Township	CHE	\$842,135.00	\$865,239.00	97	0	Not Distressed
Point Township	NMB	\$3,930,408.00	\$4,057,795.00	97	0	Not Distressed
Point Township Sewer Authority	NMB	\$37,834.00	\$118,671.00	32	3	Severely Distressed
Polk Township	MNR	\$1,245,293.00	\$1,398,950.00	89	1	Minimally Distressed
Port Allegany Borough	MCK	\$2,619,902.00	\$3,925,776.00	67	2	Moderately Distressed
Port Carbon Borough	SCH	\$1,231,459.00	\$1,218,775.00	101	0	Not Distressed
Port Vue Borough	ALL	\$1,107,280.00	\$747,165.00	148	0	Not Distressed
Portage Area Sewer Authority	CMB	\$278,250.00	\$334,106.00	83	1	Minimally Distressed
Portage Borough	CMB	\$1,281,440.00	\$1,048,870.00	122	0	Not Distressed
Portage Borough Municipal Authority	CMB	\$1,449,302.00	\$1,413,657.00	103	0	Not Distressed
Porter Township	CLA	\$181,777.00	\$198,796.00	91	0	Not Distressed
Pottstown Borough	MTG	\$63,732,480.00	\$74,300,469.00	86	1	Minimally Distressed
Pottsville City	SCH	\$22,742,732.00	\$25,253,883.00	90	0	Not Distressed
Pringle Borough	LUZ	\$52,528.00	\$174,222.00	30	3	Severely Distressed
Prospect Park Borough	DEL	\$8,191,295.00	\$8,644,820.00	95	0	Not Distressed
Providence Township	LAN	\$1,156,734.00	\$1,327,120.00	87	1	Minimally Distressed
Pulaski Township	BEA	\$268,989.00	\$262,772.00	102	0	Not Distressed
Pulaski Township	LAW	\$1,445,252.00	\$1,348,742.00	107	0	Not Distressed
Punxsutawney Borough	JEF	\$4,581,560.00	\$5,237,777.00	87	1	Minimally Distressed
Pymatuning Township	MER	\$3,015,700.00	\$2,788,278.00	108	0	Not Distressed
Quakertown Borough	BUC	\$28,164,135.00	\$33,503,586.00	84	1	Minimally Distressed
Quarryville Borough	LAN	\$3,600,855.00	\$3,310,675.00	109	0	Not Distressed
Raccoon Township	BEA	\$1,885,102.00	\$2,362,035.00	80	1	Minimally Distressed
Radnor Township	DEL	\$92,229,326.00	\$102,718,183.00	90	0	Not Distressed
Ralpho Township	NMB	\$1,910,596.00	\$3,056,786.00	63	2	Moderately Distressed
Rankin Borough	ALL	\$1,682,160.00	\$199,679.00	842	0	Not Distressed
Ransom Township	LAC	\$433,759.00	\$492,868.00	88	1	Minimally Distressed
Rapho Township	LAN	\$1,398,465.00	\$1,248,519.00	112	0	Not Distressed
Rayne Township	IND	\$293,309.00	\$395,819.00	74	1	Minimally Distressed
Reading City	BER	\$330,999,236.00	\$394,021,113.00	84	1	Minimally Distressed
Reading Township	ADA	\$1,330,499.00	\$1,245,848.00	107	0	Not Distressed
Red Lion Borough	YOR	\$3,395,828.00	\$3,551,991.00	96	0	Not Distressed
Red Lion Municipal Authority	YOR	\$2,567,235.00	\$2,737,008.00	94	0	Not Distressed
Red Rose Transit Authority	LAN	\$12,025,279.00	\$10,955,792.00	110	0	Not Distressed
Redstone Township	FAY	\$2,997,382.00	\$1,467,712.00	204	0	Not Distressed
Renovo Borough	CLI	\$939,270.00	\$319,696.00	294	0	Not Distressed
Reserve Township	ALL	\$5,509,517.00	\$4,254,445.00	130	0	Not Distressed
Reynoldsville Borough	JEF	\$756,284.00	\$1,031,071.00	73	1	Minimally Distressed
Rice Township	LUZ	\$2,882,680.00	\$2,711,064.00	106	0	Not Distressed
Richhill Township	GRE	\$815,888.00	\$823,911.00	99	0	Not Distressed
Richland Borough	LEB	\$1,157,148.00	\$1,094,012.00	106	0	Not Distressed
Richland Township	BUC	\$10,696,831.00	\$11,697,345.00	91	0	Not Distressed
Richland Township	CMB	\$16,078,799.00	\$15,350,137.00	105	0	Not Distressed
Ridgway Borough	ELK	\$6,601,916.00	\$6,213,911.00	106	0	Not Distressed
Ridgway Township	ELK	\$793,447.00	\$391,270.00	203	0	Not Distressed
Ridley Park Borough	DEL	\$8,701,048.00	\$12,351,995.00	70	1	Minimally Distressed
Ridley Township	DEL	\$54,106,419.00	\$61,853,253.00	87	1	Minimally Distressed
River Valley Transit Authority	LYC	\$830,481.00	\$2,634,145.00	32	3	Severely Distressed
Riverside Borough	NMB	\$2,216,280.00	\$2,174,937.00	102	0	Not Distressed
Riverview Sanitary Authority	ALL	\$1,188,769.00	\$1,163,857.00	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>
Roaring Brook Township	LAC	\$1,499,818.00	\$1,406,516.00	107	0	Not Distressed
Roaring Spring Borough	BLA	\$3,156,820.00	\$2,890,697.00	109	0	Not Distressed
Robeson Township	BER	\$5,171,837.00	\$4,474,216.00	116	0	Not Distressed
Robeson-Wernersville Municipal Authority	BER	\$844,829.00	\$891,440.00	95	0	Not Distressed
Robinson Township	ALL	\$25,367,111.00	\$24,551,300.00	103	0	Not Distressed
Robinson Township Municipal Authority	ALL	\$12,789,903.00	\$12,844,540.00	100	0	Not Distressed
Rochester Area Joint Sewer Authority	BEA	\$1,435,193.00	\$1,514,106.00	95	0	Not Distressed
Rochester Borough	BEA	\$5,723,052.00	\$7,609,048.00	75	1	Minimally Distressed
Rochester Township	BEA	\$1,672,026.00	\$1,534,550.00	109	0	Not Distressed
Rockland Township	VEN	\$284,044.00	\$292,444.00	97	0	Not Distressed
Rockledge Borough	MTG	\$4,012,832.00	\$4,045,662.00	99	0	Not Distressed
Rome Township	CRA	\$272,131.00	\$305,873.00	89	1	Minimally Distressed
Rose Township	JEF	\$434,476.00	\$443,152.00	98	0	Not Distressed
Ross Township	ALL	\$58,572,961.00	\$63,768,795.00	92	0	Not Distressed
Ross Township	LUZ	\$751,244.00	\$805,462.00	93	0	Not Distressed
Rostraver Township	WES	\$15,731,823.00	\$15,598,298.00	101	0	Not Distressed
Rostraver Township Sewage Authority	WES	\$1,379,874.00	\$1,748,013.00	79	1	Minimally Distressed
Rouseville Borough	VEN	\$253,507.00	\$256,247.00	99	0	Not Distressed
Royersford Borough	MTG	\$6,678,479.00	\$8,069,567.00	83	1	Minimally Distressed
Rural Valley Borough	ARM	\$172,461.00	\$160,454.00	107	0	Not Distressed
Rush Township	SCH	\$1,213,582.00	\$1,162,608.00	104	0	Not Distressed
Rutland Township	TIO	\$146,643.00	\$161,206.00	91	0	Not Distressed
Rye Township	PER	\$2,220,639.00	\$1,666,937.00	133	0	Not Distressed
Sadsbury Township	CHE	\$293,673.00	\$317,840.00	92	0	Not Distressed
Saegertown Borough	CRA	\$312,750.00	\$259,736.00	120	0	Not Distressed
Saint Marys Area Water Authority	ELK	\$4,048,916.00	\$4,047,966.00	100	0	Not Distressed
Salem Township	LUZ	\$1,911,827.00	\$2,376,809.00	80	1	Minimally Distressed
Salem Township	WAY	\$613,806.00	\$738,658.00	83	1	Minimally Distressed
Salem Township	WES	\$2,472,334.00	\$2,387,167.00	104	0	Not Distressed
Salisbury Borough	SOM	\$355,603.00	\$369,760.00	96	0	Not Distressed
Salisbury Township	LAN	\$2,155,543.00	\$2,068,018.00	104	0	Not Distressed
Salisbury Township	LEH	\$29,256,696.00	\$32,601,755.00	90	0	Not Distressed
Saltsburg Borough	IND	\$619,639.00	\$534,875.00	116	0	Not Distressed
Sandy Lake Borough	MER	\$1,017,848.00	\$867,253.00	117	0	Not Distressed
Sandy Township	CLE	\$8,717,367.00	\$8,259,799.00	106	0	Not Distressed
Saxton Borough	BED	\$1,336,960.00	\$993,763.00	135	0	Not Distressed
Saxton Borough Municipal Authority	BED	\$119,271.00	\$176,638.00	68	2	Moderately Distressed
Sayre Borough	BRA	\$8,835,503.00	\$10,297,432.00	86	1	Minimally Distressed
Schuylkill County Municipal Authority	SCH	\$8,992,933.00	\$9,614,432.00	94	0	Not Distressed
Schuylkill Haven Borough	SCH	\$13,725,808.00	\$15,686,076.00	88	1	Minimally Distressed
Schuylkill Township	CHE	\$15,316,586.00	\$14,446,499.00	106	0	Not Distressed
Schwenksville Borough	MTG	\$385,073.00	\$373,461.00	103	0	Not Distressed
Schwenksville Borough Authority	MTG	\$815,265.00	\$891,271.00	91	0	Not Distressed
Scott Township	ALL	\$25,107,150.00	\$30,832,855.00	81	1	Minimally Distressed
Scott Township	COL	\$4,756,243.00	\$4,778,049.00	100	0	Not Distressed
Scott Township	LAC	\$2,377,901.00	\$2,636,607.00	90	0	Not Distressed
Scottdale Borough	WES	\$5,827,894.00	\$4,899,206.00	119	0	Not Distressed
Scranton City	LAC	\$155,597,181.00	\$212,870,421.00	73	1	Minimally Distressed
Selinsgrove Borough	SNY	\$7,522,023.00	\$7,654,044.00	98	0	Not Distressed
Sellersville Borough	BUC	\$4,214,655.00	\$4,350,250.00	97	0	Not Distressed
Seven Fields Borough	BUT	\$1,332,963.00	\$1,275,319.00	105	0	Not Distressed
Seven Springs Borough	SOM	\$356,477.00	\$566,163.00	63	2	Moderately Distressed
Seward-St Clair Sanitary Authority	WES	\$237,850.00	\$223,884.00	106	0	Not Distressed
Sewickley Borough	ALL	\$13,889,899.00	\$13,649,431.00	102	0	Not Distressed
Sewickley Borough Water Authority	ALL	\$1,907,199.00	\$1,727,911.00	110	0	Not Distressed
Sewickley Heights Borough	ALL	\$6,824,599.00	\$4,374,930.00	156	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>
Sewickley Township	WES	\$2,709,130.00	\$2,686,467.00	101	0	Not Distressed
Shade Township	SOM	\$2,490,168.00	\$2,596,996.00	96	0	Not Distressed
Shaler Township	ALL	\$42,943,887.00	\$42,347,261.00	101	0	Not Distressed
Shamokin City	NMB	\$7,161,706.00	\$12,493,440.00	57	2	Moderately Distressed
Shamokin Dam Borough	SNY	\$4,625,849.00	\$4,727,672.00	98	0	Not Distressed
Shamokin Township	NMB	\$150,056.00	\$231,655.00	65	2	Moderately Distressed
Sharon City	MER	\$38,320,831.00	\$34,802,693.00	110	0	Not Distressed
Sharon Hill Borough	DEL	\$6,405,073.00	\$10,997,408.00	58	2	Moderately Distressed
Sharpsburg Borough	ALL	\$4,645,127.00	\$4,212,319.00	110	0	Not Distressed
Sharpsville Borough	MER	\$10,400,969.00	\$9,857,859.00	106	0	Not Distressed
Sheffield Township	WAR	\$983,324.00	\$906,112.00	109	0	Not Distressed
Sheffield Township Municipal Authority	WAR	\$560,495.00	\$384,401.00	146	0	Not Distressed
Shenandoah Borough	SCH	\$6,999,489.00	\$8,770,861.00	80	1	Minimally Distressed
Shenango Township	LAW	\$2,687,382.00	\$3,033,684.00	89	1	Minimally Distressed
Shenango Township	MER	\$1,624,833.00	\$1,467,818.00	111	0	Not Distressed
Shickshinny Borough	LUZ	\$584,581.00	\$0.00	99	0	Not Distressed
Shillington Borough	BER	\$12,750,580.00	\$11,934,182.00	107	0	Not Distressed
Shinglehouse Borough	POT	\$530,878.00	\$522,835.00	102	0	Not Distressed
Shippensburg Borough	CUM	\$11,020,375.00	\$11,855,411.00	93	0	Not Distressed
Shippingport Borough	BEA	\$751,025.00	\$796,939.00	94	0	Not Distressed
Shiremanstown Borough	CUM	\$1,372,371.00	\$712,664.00	193	0	Not Distressed
Shirley Township	HUN	\$300,523.00	\$288,913.00	104	0	Not Distressed
Shoemakersville Borough	BER	\$817,154.00	\$952,030.00	86	1	Minimally Distressed
Shohola Township	PIK	\$371,862.00	\$465,243.00	80	1	Minimally Distressed
Shrewsbury Borough	YOR	\$1,451,711.00	\$1,195,852.00	121	0	Not Distressed
Shrewsbury Township	YOR	\$1,177,219.00	\$1,266,776.00	93	0	Not Distressed
Silver Spring Township	CUM	\$16,583,784.00	\$15,734,130.00	105	0	Not Distressed
Sinking Spring Borough	BER	\$3,761,142.00	\$3,061,139.00	123	0	Not Distressed
Slate Belt Regional	NHP	\$9,591,922.00	\$9,494,692.00	101	0	Not Distressed
Slippery Rock Borough	BUT	\$6,406,806.00	\$3,610,451.00	177	0	Not Distressed
Slippery Rock Municipal Authority	BUT	\$2,583,357.00	\$2,822,566.00	92	0	Not Distressed
Slippery Rock Township	BUT	\$1,067,660.00	\$1,181,921.00	90	0	Not Distressed
Slippery Rock Township	LAW	\$721,882.00	\$912,800.00	79	1	Minimally Distressed
Smethport Borough	MCK	\$2,874,510.00	\$2,020,529.00	142	0	Not Distressed
Smith Township	WAS	\$1,025,923.00	\$1,107,227.00	93	0	Not Distressed
Snow Shoe Township	CEN	\$172,461.00	\$197,844.00	87	1	Minimally Distressed
Solebury Township	BUC	\$15,320,052.00	\$14,625,905.00	105	0	Not Distressed
Somerset Borough	SOM	\$11,739,685.00	\$11,542,464.00	102	0	Not Distressed
Souderton Borough	MTG	\$11,349,745.00	\$12,497,495.00	91	0	Not Distressed
South Abington Township	LAC	\$15,259,999.00	\$15,926,158.00	96	0	Not Distressed
South Beaver Township	BEA	\$1,617,894.00	\$1,606,701.00	101	0	Not Distressed
South Buffalo Township	ARM	\$946,102.00	\$1,144,576.00	83	1	Minimally Distressed
South Central Transit Authority	LAN	\$5,832,278.00	\$6,462,545.00	90	0	Not Distressed
South Centre Township	COL	\$1,367,181.00	\$1,212,530.00	113	0	Not Distressed
South Coatesville Borough	CHE	\$908,852.00	\$831,596.00	109	0	Not Distressed
South Connellsville Borough	FAY	\$462,829.00	\$432,469.00	107	0	Not Distressed
South Fayette Township	ALL	\$16,238,152.00	\$16,765,343.00	97	0	Not Distressed
South Fayette Township Municipal Authority	ALL	\$1,694,860.00	\$1,830,977.00	93	0	Not Distressed
South Franklin Township	WAS	\$793,899.00	\$769,773.00	103	0	Not Distressed
South Heidelberg Township	BER	\$3,287,699.00	\$3,344,078.00	98	0	Not Distressed
South Huntingdon Township	WES	\$3,355,063.00	\$3,484,911.00	96	0	Not Distressed
South Lebanon Township	LEB	\$10,276,445.00	\$10,968,377.00	94	0	Not Distressed
South Londonderry Township	LEB	\$7,351,102.00	\$7,704,567.00	95	0	Not Distressed
South Manheim Township	SCH	\$503,850.00	\$546,735.00	92	0	Not Distressed
South Middleton Township Municipal Authority	CUM	\$2,370,440.00	\$2,576,701.00	92	0	Not Distressed
South Park Township	ALL	\$16,130,380.00	\$15,283,769.00	106	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 Pymatuning Township	MER	\$1,526,095.00	\$1,508,654.00	101	0	Not Distressed
South Shenango Township	CRA	\$287,336.00	\$322,707.00	89	1	Minimally Distressed
South Strabane Township	WAS	\$14,665,445.00	\$14,980,147.00	98	0	Not Distressed
South Waverly Borough	BRA	\$574,180.00	\$669,262.00	86	1	Minimally Distressed
South Whitehall Township	LEH	\$44,138,550.00	\$53,161,654.00	83	1	Minimally Distressed
South Williamsport Borough	LYC	\$6,768,115.00	\$7,356,199.00	92	0	Not Distressed
Southern Armstrong Regional Police Dept.	ARM	\$2,425,175.00	\$2,388,775.00	102	0	Not Distressed
Southern Chester County Regional Police	CHE	\$5,272,763.00	\$6,409,960.00	82	1	Minimally Distressed
Southern Clarion Cty Regional Police Dept.	CLA	\$436,442.00	\$186,089.00	235	0	Not Distressed
Southern Police Department	YOR	\$8,131,387.00	\$7,914,649.00	103	0	Not Distressed
Southmont Borough	CMB	\$706,542.00	\$651,825.00	108	0	Not Distressed
Southwest Greensburg Borough	WES	\$1,455,894.00	\$1,313,025.00	111	0	Not Distressed
Southwestern Pennsylvania Water Authority	GRE	\$19,141,825.00	\$19,085,334.00	100	0	Not Distressed
Spring City Borough	CHE	\$2,453,259.00	\$2,416,278.00	102	0	Not Distressed
Spring Garden Township	YOR	\$13,554,703.00	\$14,567,127.00	93	0	Not Distressed
Spring Grove Borough	YOR	\$1,157,200.00	\$1,102,715.00	105	0	Not Distressed
Spring Township	BER	\$38,239,977.00	\$44,115,654.00	87	1	Minimally Distressed
Spring Township	CEN	\$8,640,311.00	\$7,678,172.00	113	0	Not Distressed
Springdale Borough	ALL	\$6,255,587.00	\$6,721,049.00	93	0	Not Distressed
Springettsbury Township	YOR	\$37,408,393.00	\$40,197,185.00	93	0	Not Distressed
Springfield Township	BUC	\$3,826,117.00	\$3,767,834.00	102	0	Not Distressed
Springfield Township	DEL	\$62,041,803.00	\$72,523,867.00	86	1	Minimally Distressed
Springfield Township	MER	\$519,165.00	\$500,547.00	104	0	Not Distressed
Springfield Township	MTG	\$49,141,740.00	\$51,974,937.00	95	0	Not Distressed
Springfield Township	YOR	\$1,713,178.00	\$1,584,133.00	108	0	Not Distressed
Springhill Township	FAY	\$1,032,349.00	\$894,038.00	115	0	Not Distressed
St Clair Borough	SCH	\$4,114,089.00	\$4,539,122.00	91	0	Not Distressed
St Marys City	ELK	\$18,597,513.00	\$17,422,587.00	107	0	Not Distressed
State College Borough	CEN	\$95,604,135.00	\$100,980,023.00	95	0	Not Distressed
State College Borough Authority	CEN	\$18,110,981.00	\$17,244,238.00	105	0	Not Distressed
Steelton Borough	DAU	\$11,805,841.00	\$12,063,867.00	98	0	Not Distressed
Stoneborough Borough	MER	\$1,495,283.00	\$821,351.00	182	0	Not Distressed
Stonycreek Township	CMB	\$2,835,846.00	\$2,662,175.00	107	0	Not Distressed
Stowe Township	ALL	\$4,660,332.00	\$5,579,712.00	84	1	Minimally Distressed
Straban Township	ADA	\$576,275.00	\$591,417.00	97	0	Not Distressed
Strasburg Borough	LAN	\$5,537,553.00	\$5,353,327.00	103	0	Not Distressed
Strasburg Township	LAN	\$564,189.00	\$375,768.00	150	0	Not Distressed
Stroud Area Regional Police Commission	MNR	\$28,547,152.00	\$30,304,842.00	94	0	Not Distressed
Stroud Township	MNR	\$4,797,243.00	\$5,482,383.00	88	1	Minimally Distressed
Stroudsburg Borough	MNR	\$5,303,767.00	\$7,364,253.00	72	1	Minimally Distressed
Suburban Lock Haven Water Authority	CLI	\$1,020,885.00	\$1,010,384.00	101	0	Not Distressed
Sugarcreek Borough	VEN	\$4,612,524.00	\$4,115,326.00	112	0	Not Distressed
Sugarcreek Township	ARM	\$430,400.00	\$433,900.00	99	0	Not Distressed
Sugarloaf Township	LUZ	\$2,066,570.00	\$2,114,010.00	98	0	Not Distressed
Summit Hill Borough	CAR	\$2,412,211.00	\$2,298,565.00	105	0	Not Distressed
Summit Township	CRA	\$124,140.00	\$89,487.00	139	0	Not Distressed
Sunbury City	NMB	\$20,891,857.00	\$14,773,575.00	141	0	Not Distressed
Sunbury City Municipal Authority	NMB	\$7,914,355.00	\$8,046,731.00	98	0	Not Distressed
Susquehanna Depot Borough	SUS	\$108,328.00	\$41,549.00	261	0	Not Distressed
Susquehanna Regional Police	LAN	\$7,180,793.00	\$7,158,659.00	100	0	Not Distressed
Susquehanna Township	CMB	\$310,068.00	\$249,609.00	124	0	Not Distressed
Susquehanna Township	DAU	\$47,580,537.00	\$59,347,335.00	80	1	Minimally Distressed
Swarthmore Borough	DEL	\$11,349,807.00	\$12,522,038.00	91	0	Not Distressed
Swatara Township	DAU	\$47,818,938.00	\$50,175,065.00	95	0	Not Distressed
Swatara Township	LEB	\$541,024.00	\$507,722.00	107	0	Not Distressed
Swissvale Borough	ALL	\$10,484,594.00	\$10,688,534.00	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>
Swoyersville Borough	LUZ	\$2,927,917.00	\$3,106,622.00	94	0	Not Distressed
Sykesville Borough	JEF	\$365,504.00	\$438,587.00	83	1	Minimally Distressed
Tamaqua Borough	SCH	\$8,881,017.00	\$9,567,848.00	93	0	Not Distressed
Tarentum Borough	ALL	\$11,050,983.00	\$11,342,723.00	97	0	Not Distressed
Taylor Borough	LAC	\$4,985,145.00	\$6,829,238.00	73	1	Minimally Distressed
Telford Borough	MTG	\$14,560,428.00	\$15,942,376.00	91	0	Not Distressed
Terre Hill Borough	LAN	\$825,055.00	\$842,815.00	98	0	Not Distressed
Thornbury Township	CHE	\$50,971.00	\$52,856.00	96	0	Not Distressed
Throop Borough	LAC	\$9,847,170.00	\$9,754,419.00	101	0	Not Distressed
Tilden Township	BER	\$1,367,671.00	\$1,099,356.00	124	0	Not Distressed
Tinicum Township	BUC	\$3,052,011.00	\$2,814,937.00	108	0	Not Distressed
Tinicum Township	DEL	\$14,784,210.00	\$19,288,710.00	77	1	Minimally Distressed
Tioga Township	TIO	\$65,547.00	\$70,517.00	93	0	Not Distressed
Titusville City	CRA	\$13,877,730.00	\$16,037,154.00	87	1	Minimally Distressed
Tobyhanna Township	MNR	\$2,274,151.00	\$1,783,037.00	128	0	Not Distressed
Topton Borough	BER	\$1,764,435.00	\$1,691,100.00	104	0	Not Distressed
Towamencin Township	MTG	\$24,591,342.00	\$24,529,888.00	100	0	Not Distressed
Towanda Borough	BRA	\$3,707,409.00	\$3,734,911.00	99	0	Not Distressed
Tower City Borough Authority	SCH	\$226,785.00	\$191,825.00	118	0	Not Distressed
Trafford Borough	WES	\$1,610,498.00	\$1,815,389.00	89	1	Minimally Distressed
Trainer Borough	DEL	\$6,706,808.00	\$7,919,488.00	85	1	Minimally Distressed
Transportation & Motor Bus For Public Use Authority	BLA	\$6,681,540.00	\$6,598,820.00	101	0	Not Distressed
Tredyffrin Township	CHE	\$72,389,560.00	\$75,912,551.00	95	0	Not Distressed
Troy Borough	BRA	\$480,141.00	\$313,101.00	153	0	Not Distressed
Tullytown Borough	BUC	\$8,677,367.00	\$7,965,385.00	109	0	Not Distressed
Tulpehocken Township	BER	\$782,350.00	\$812,418.00	96	0	Not Distressed
Tunkhannock Borough	WYO	\$2,452,181.00	\$2,734,480.00	90	0	Not Distressed
Tunkhannock Township	MNR	\$924,266.00	\$890,826.00	104	0	Not Distressed
Tunkhannock Township	WYO	\$2,786,524.00	\$3,242,738.00	86	1	Minimally Distressed
Turbotville Borough	NMB	\$744,413.00	\$527,711.00	141	0	Not Distressed
Turtle Creek Borough	ALL	\$3,405,790.00	\$3,927,442.00	87	1	Minimally Distressed
Tyrone Borough	BLA	\$6,600,775.00	\$6,308,605.00	105	0	Not Distressed
Union City Borough	ERI	\$2,810,699.00	\$1,987,512.00	141	0	Not Distressed
Union Township	LAW	\$2,345,537.00	\$2,026,907.00	116	0	Not Distressed
Union Township	LEB	\$471,902.00	\$497,589.00	95	0	Not Distressed
Union Township	LUZ	\$384,770.00	\$366,781.00	105	0	Not Distressed
Uniontown City	FAY	\$26,609,088.00	\$25,167,068.00	106	0	Not Distressed
Unity Township	WES	\$16,998,852.00	\$18,566,685.00	92	0	Not Distressed
Upland Borough	DEL	\$2,600,176.00	\$2,747,885.00	95	0	Not Distressed
Upper Allegheny Joint Sanitary Authority	ALL	\$7,021,938.00	\$6,734,631.00	104	0	Not Distressed
Upper Allen Township	CUM	\$25,695,416.00	\$26,909,262.00	95	0	Not Distressed
Upper Chichester Township	DEL	\$31,700,331.00	\$35,722,571.00	89	1	Minimally Distressed
Upper Darby Township	DEL	\$250,248,243.00	\$289,003,073.00	87	1	Minimally Distressed
Upper Dublin Township	MTG	\$54,218,723.00	\$62,753,755.00	86	1	Minimally Distressed
Upper Gwynedd Township	MTG	\$24,657,086.00	\$26,349,140.00	94	0	Not Distressed
Upper Macungie Township	LEH	\$27,969,633.00	\$32,086,954.00	87	1	Minimally Distressed
Upper Makefield Township	BUC	\$15,515,595.00	\$14,789,551.00	105	0	Not Distressed
Upper Merion Township	MTG	\$112,763,734.00	\$128,422,565.00	88	1	Minimally Distressed
Upper Milford Township	LEH	\$1,335,478.00	\$1,407,028.00	95	0	Not Distressed
Upper Montgomery Joint Authority	MTG	\$2,010,228.00	\$1,912,160.00	105	0	Not Distressed
Upper Moreland Township	MTG	\$78,870,064.00	\$85,323,048.00	92	0	Not Distressed
Upper Moreland-Hatborough Joint Sewer Authority	MTG	\$6,533,234.00	\$6,825,950.00	96	0	Not Distressed
Upper Mt Bethel Township	NHP	\$444,988.00	\$249,240.00	179	0	Not Distressed
Upper Nazareth Township	NHP	\$3,303,386.00	\$4,177,403.00	79	1	Minimally Distressed
Upper Pottsgrove Township	MTG	\$7,061,620.00	\$7,633,175.00	93	0	Not Distressed
Upper Providence Township	DEL	\$11,409,457.00	\$16,138,940.00	71	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Upper Providence Township	MTG	\$33,646,866.00	\$36,886,267.00	91	0	Not Distressed
Upper Saucon Township	LEH	\$24,220,819.00	\$25,647,119.00	94	0	Not Distressed
Upper Southampton Municipal Authority	BUC	\$3,605,315.00	\$4,579,263.00	79	1	Minimally Distressed
Upper Southampton Township	BUC	\$31,650,999.00	\$32,748,832.00	97	0	Not Distressed
Upper St Clair Township	ALL	\$39,981,496.00	\$40,102,688.00	100	0	Not Distressed
Upper Tulpehocken Township	BER	\$287,203.00	\$291,216.00	99	0	Not Distressed
Upper Uwchlan Township	CHE	\$13,329,057.00	\$13,866,013.00	96	0	Not Distressed
Upper Yoder Township	CMB	\$4,280,457.00	\$3,984,443.00	107	0	Not Distressed
Uwchlan Township	CHE	\$22,776,530.00	\$26,490,021.00	86	1	Minimally Distressed
Valley Joint Sewer Authority	BRA	\$1,424,718.00	\$1,500,732.00	95	0	Not Distressed
Valley Township	ARM	\$101,609.00	\$62,183.00	163	0	Not Distressed
Valley Township	CHE	\$4,845,309.00	\$4,446,586.00	109	0	Not Distressed
Vandergrift Borough	WES	\$4,619,636.00	\$4,317,058.00	107	0	Not Distressed
Vanport Township	BEA	\$1,690,853.00	\$422,879.00	400	0	Not Distressed
Vanport Township Municipal Authority	BEA	\$2,345,429.00	\$2,733,764.00	86	1	Minimally Distressed
Vernon Township	CRA	\$3,361,184.00	\$3,157,967.00	106	0	Not Distressed
Vernon Township Water Authority	CRA	\$64,765.00	\$0.00	99	0	Not Distressed
Verona Borough	ALL	\$1,498,958.00	\$1,650,837.00	91	0	Not Distressed
Versailles Borough	ALL	\$2,904,991.00	\$1,753,313.00	166	0	Not Distressed
Walker Township	SCH	\$92,110.00	\$119,614.00	77	1	Minimally Distressed
Wallace Township	CHE	\$693,902.00	\$662,839.00	105	0	Not Distressed
Walnutport Borough	NHP	\$2,134,352.00	\$2,939,590.00	73	1	Minimally Distressed
Warminster Township	BUC	\$61,368,232.00	\$74,156,115.00	83	1	Minimally Distressed
Warren City	WAR	\$25,314,527.00	\$24,265,623.00	104	0	Not Distressed
Warren County Housing Authority	WAR	\$2,542,486.00	\$2,807,236.00	91	0	Not Distressed
Warren County Solid Waste Authority	WAR	\$846,335.00	\$373,133.00	227	0	Not Distressed
Warrington Township	BUC	\$37,240,775.00	\$39,749,884.00	94	0	Not Distressed
Warwick Township	BUC	\$22,657,733.00	\$22,701,724.00	100	0	Not Distressed
Warwick Township	CHE	\$16,040.00	\$22,913.00	70	1	Minimally Distressed
Warwick Township	LAN	\$4,321,383.00	\$4,360,839.00	99	0	Not Distressed
Warwick Township Municipal Authority	LAN	\$2,345,055.00	\$2,515,903.00	93	0	Not Distressed
Washington City	WAS	\$80,717,918.00	\$78,280,612.00	103	0	Not Distressed
Washington Township	ARM	\$188,457.00	\$60,582.00	311	0	Not Distressed
Washington Township	BER	\$1,846,260.00	\$1,927,298.00	96	0	Not Distressed
Washington Township	DAU	\$885,127.00	\$911,164.00	97	0	Not Distressed
Washington Township	FAY	\$1,858,530.00	\$1,816,549.00	102	0	Not Distressed
Washington Township	FRA	\$7,499,870.00	\$8,253,043.00	91	0	Not Distressed
Washington Township	JEF	\$325,800.00	\$343,444.00	95	0	Not Distressed
Washington Township	LEH	\$1,702,092.00	\$1,533,248.00	111	0	Not Distressed
Washington Township	NHP	\$2,352,587.00	\$2,614,005.00	90	0	Not Distressed
Washington Township	WES	\$4,008,556.00	\$4,491,959.00	89	1	Minimally Distressed
Washington Township	WYO	\$230,330.00	\$206,016.00	112	0	Not Distressed
Washington Township Municipal Authority	BER	\$198,036.00	\$107,002.00	185	0	Not Distressed
Washington Township Municipal Authority	FAY	\$1,970,114.00	\$2,038,760.00	97	0	Not Distressed
Washington-East Washington Joint Authority	WAS	\$11,871,212.00	\$6,302,624.00	188	0	Not Distressed
Waterford Borough	ERI	\$99,462.00	\$66,386.00	150	0	Not Distressed
Waterford Borough Municipal Authority	ERI	\$651,643.00	\$693,009.00	94	0	Not Distressed
Watsontown Borough	NMB	\$4,027,531.00	\$4,330,009.00	93	0	Not Distressed
Waverly Township	LAC	\$2,595,321.00	\$2,514,895.00	103	0	Not Distressed
Wayne Township	GRE	\$1,917,003.00	\$1,919,332.00	100	0	Not Distressed
Wayne Township	MIF	\$601,378.00	\$641,115.00	94	0	Not Distressed
Waynesborough Borough	FRA	\$14,392,501.00	\$13,719,660.00	105	0	Not Distressed
Waynesburg Borough	GRE	\$5,084,394.00	\$4,056,009.00	125	0	Not Distressed
Weatherly Borough	CAR	\$3,650,724.00	\$3,655,097.00	100	0	Not Distressed
Wernersville Municipal Authority	BER	\$1,148,163.00	\$1,354,282.00	85	1	Minimally Distressed
Wesleyville Borough	ERI	\$4,387,741.00	\$4,377,571.00	100	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 Bradford Township	CHE	\$5,124,420.00	\$5,307,834.00	97	0	Not Distressed
West Brandywine Township	CHE	\$4,862,176.00	\$5,429,344.00	90	0	Not Distressed
West Brunswick Township	SCH	\$367,378.00	\$334,953.00	110	0	Not Distressed
West Buffalo Township	UNI	\$1,036,424.00	\$1,237,252.00	84	1	Minimally Distressed
West Caln Township	CHE	\$2,323,565.00	\$2,651,813.00	88	1	Minimally Distressed
West Carroll Township	CMB	\$280,556.00	\$258,183.00	109	0	Not Distressed
West Chester Borough	CHE	\$77,106,258.00	\$82,226,994.00	94	0	Not Distressed
West Conshohocken Borough	MTG	\$11,187,073.00	\$13,346,866.00	84	1	Minimally Distressed
West Cornwall Township	LEB	\$262,085.00	\$244,907.00	107	0	Not Distressed
West Deer Township	ALL	\$17,655,526.00	\$18,559,485.00	95	0	Not Distressed
West Earl Township	LAN	\$6,695,390.00	\$7,290,534.00	92	0	Not Distressed
West Goshen Township	CHE	\$48,422,000.00	\$49,179,550.00	98	0	Not Distressed
West Grove Borough	CHE	\$3,899,864.00	\$3,942,243.00	99	0	Not Distressed
West Hazleton Borough	LUZ	\$2,236,179.00	\$3,025,093.00	74	1	Minimally Distressed
West Hempfield Township	LAN	\$13,860,255.00	\$15,673,981.00	88	1	Minimally Distressed
West Hills Regional Police	CMB	\$6,532,098.00	\$6,676,580.00	98	0	Not Distressed
West Homestead Borough	ALL	\$4,742,022.00	\$4,433,833.00	107	0	Not Distressed
West Lampeter Township	LAN	\$13,636,877.00	\$14,219,727.00	96	0	Not Distressed
West Mahanoy Township	SCH	\$924,379.00	\$515,263.00	179	0	Not Distressed
West Manchester Township	YOR	\$22,609,868.00	\$23,599,692.00	96	0	Not Distressed
West Manheim Township	YOR	\$8,319,442.00	\$8,441,368.00	99	0	Not Distressed
West Middlesex Borough	MER	\$433,978.00	\$201,694.00	215	0	Not Distressed
West Mifflin Borough	ALL	\$35,506,381.00	\$42,619,094.00	83	1	Minimally Distressed
West Mifflin Sanitary Sewer Municipal Authority	ALL	\$3,604,801.00	\$3,562,026.00	101	0	Not Distressed
West Newton Borough	WES	\$2,186,295.00	\$1,824,869.00	120	0	Not Distressed
West Norriton Township	MTG	\$31,226,708.00	\$37,677,936.00	83	1	Minimally Distressed
West Nottingham Township	CHE	\$329,873.00	\$326,138.00	101	0	Not Distressed
West Penn Township	SCH	\$276,080.00	\$254,833.00	108	0	Not Distressed
West Pike Run Township	WAS	\$140,391.00	\$176,141.00	80	1	Minimally Distressed
West Pikeland Township	CHE	\$2,525,779.00	\$2,522,422.00	100	0	Not Distressed
West Pittston Borough	LUZ	\$1,604,329.00	\$2,945,940.00	54	2	Moderately Distressed
West Pottsgrove Township	MTG	\$9,480,824.00	\$8,257,359.00	115	0	Not Distressed
West Reading Borough	BER	\$10,139,054.00	\$11,488,553.00	88	1	Minimally Distressed
West Rockhill Township	BUC	\$1,632,894.00	\$1,669,858.00	98	0	Not Distressed
West Sadsbury Township	CHE	\$1,919,117.00	\$2,053,502.00	93	0	Not Distressed
West Salem Township	MER	\$1,208,325.00	\$1,161,584.00	104	0	Not Distressed
West Shore Regional Police	CUM	\$8,169,525.00	\$8,692,046.00	94	0	Not Distressed
West View Borough	ALL	\$13,729,100.00	\$13,222,860.00	104	0	Not Distressed
West Vincent Township	CHE	\$3,338,241.00	\$3,899,677.00	86	1	Minimally Distressed
West Wheatfield Township	IND	\$503,395.00	\$523,322.00	96	0	Not Distressed
West Whiteland Township	CHE	\$33,749,226.00	\$34,291,210.00	98	0	Not Distressed
West Wyoming Borough	LUZ	\$989,730.00	\$540,551.00	183	0	Not Distressed
West York Borough	YOR	\$5,991,640.00	\$6,019,186.00	100	0	Not Distressed
Western Allegheny County Municipal Authority	ALL	\$1,279,191.00	\$1,506,030.00	85	1	Minimally Distressed
Western Berks Regional	BER	\$1,438,159.00	\$1,064,679.00	135	0	Not Distressed
Western Berks Water Authority	BER	\$3,415,337.00	\$3,737,988.00	91	0	Not Distressed
Western Clinton County Municipal Authority	CLI	\$610,701.00	\$659,811.00	93	0	Not Distressed
Western Lebanon Cty Regional Police Dept.	LEB	\$7,684,768.00	\$7,670,592.00	100	0	Not Distressed
Western Westmoreland Municipal Authority	WES	\$8,026,697.00	\$7,371,036.00	109	0	Not Distressed
Westfall Township	PIK	\$266,664.00	\$238,074.00	112	0	Not Distressed
Westfield Borough	TIO	\$621,626.00	\$668,455.00	93	0	Not Distressed
Westmont Borough	CMB	\$3,692,107.00	\$3,354,638.00	110	0	Not Distressed
Westmoreland County Municipal Authority	WES	\$116,387,943.00	\$127,781,261.00	91	0	Not Distressed
Westtown Township/East Goshen Joint Police	CHE	\$23,882,085.00	\$26,772,052.00	89	1	Minimally Distressed
Wharton Township	FAY	\$980,125.00	\$770,332.00	127	0	Not Distressed
Wheatfield Township	PER	\$282,264.00	\$325,674.00	87	1	Minimally Distressed

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 9/10/2026

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
White Haven Borough	LUZ	\$923,131.00	\$1,010,092.00	91	0	Not Distressed
White Oak Borough	ALL	\$11,645,386.00	\$12,804,409.00	91	0	Not Distressed
White Run Regional Municipal Authority	ADA	\$1,068,456.00	\$1,131,002.00	94	0	Not Distressed
Whitehall Borough	ALL	\$30,407,096.00	\$33,369,057.00	91	0	Not Distressed
Whitehall Township	LEH	\$72,755,691.00	\$78,954,074.00	92	0	Not Distressed
Whitehall Township Authority	LEH	\$5,230,375.00	\$5,925,977.00	88	1	Minimally Distressed
Whitemarsh Township	MTG	\$41,293,809.00	\$42,432,495.00	97	0	Not Distressed
Whitpain Township	MTG	\$46,517,797.00	\$46,633,294.00	100	0	Not Distressed
Wiconisco Township	DAU	\$1,642,063.00	\$1,282,847.00	128	0	Not Distressed
Wilkes Barre City	LUZ	\$106,371,664.00	\$176,791,172.00	60	2	Moderately Distressed
Wilkes Barre Township	LUZ	\$8,065,660.00	\$8,583,559.00	94	0	Not Distressed
Wilkins Township	ALL	\$12,838,691.00	\$12,552,474.00	102	0	Not Distressed
Wilkesburg Borough	ALL	\$20,505,992.00	\$21,448,964.00	96	0	Not Distressed
Wilkesburg-Penn Joint Water Authority	ALL	\$42,172,293.00	\$42,512,076.00	99	0	Not Distressed
Williams Township	NHP	\$1,665,415.00	\$1,773,138.00	94	0	Not Distressed
Williamsport City	LYC	\$122,748,234.00	\$137,186,820.00	89	1	Minimally Distressed
Williamsport Municipal Water Authority	LYC	\$426,074.00	\$592,433.00	72	1	Minimally Distressed
Williamsport Sanitary Authority	LYC	\$445,420.00	\$507,351.00	88	1	Minimally Distressed
Willistown Township	CHE	\$28,522,746.00	\$29,501,351.00	97	0	Not Distressed
Wilmerding Borough	ALL	\$336,684.00	\$197,014.00	171	0	Not Distressed
Wilmington Township	LAW	\$773,118.00	\$678,965.00	114	0	Not Distressed
Wilson Borough	NHP	\$14,830,336.00	\$13,769,413.00	108	0	Not Distressed
Windber Area Authority	SOM	\$1,471,089.00	\$2,056,953.00	72	1	Minimally Distressed
Windber Borough	SOM	\$1,559,192.00	\$1,679,433.00	93	0	Not Distressed
Windsor Township	YOR	\$5,819,560.00	\$5,464,435.00	106	0	Not Distressed
Winfield Township	BUT	\$292,762.00	\$253,207.00	116	0	Not Distressed
Winslow Township	JEF	\$561,334.00	\$612,746.00	92	0	Not Distressed
Womelsdorf Borough	BER	\$2,046,207.00	\$2,097,619.00	98	0	Not Distressed
Womelsdorf-Robeson Joint Authority	BER	\$630,715.00	\$484,370.00	130	0	Not Distressed
Woodbury Township	BLA	\$73,768.00	\$82,491.00	89	1	Minimally Distressed
Woodward Township	LYC	\$278,172.00	\$302,568.00	92	0	Not Distressed
Worcester Township	MTG	\$1,527,700.00	\$1,358,448.00	112	0	Not Distressed
Wormleysburg Borough	CUM	\$1,007,719.00	\$957,545.00	105	0	Not Distressed
Wright Township	LUZ	\$5,817,386.00	\$5,688,777.00	102	0	Not Distressed
Wrightstown Township	BUC	\$2,305,044.00	\$1,162,959.00	198	0	Not Distressed
Wrightsville Borough	YOR	\$0.00	\$0.00	99	0	Not Distressed
Wyalusing Township	BRA	\$263,805.00	\$243,294.00	108	0	Not Distressed
Wyoming Area Regional Police Dept.	LUZ	\$212,338.00	\$543,940.00	39	3	Severely Distressed
Wyoming Borough	LUZ	\$1,645,644.00	\$2,097,462.00	78	1	Minimally Distressed
Wyoming Valley Sanitary Authority	LUZ	\$32,942,338.00	\$34,482,407.00	96	0	Not Distressed
Wyomissing Borough	BER	\$31,570,663.00	\$37,340,551.00	85	1	Minimally Distressed
Yardley Borough	BUC	\$1,344,369.00	\$1,508,541.00	89	1	Minimally Distressed
Yeadon Borough	DEL	\$8,705,005.00	\$11,970,573.00	73	1	Minimally Distressed
York Area United Fire And Rescue	YOR	\$12,098,508.00	\$11,606,670.00	104	0	Not Distressed
York County Planning Commission	YOR	\$13,276,075.00	\$13,496,358.00	98	0	Not Distressed
York County Regional Police Department	YOR	\$53,104,135.00	\$60,575,360.00	88	1	Minimally Distressed
York Springs Borough	ADA	\$720,896.00	\$714,025.00	101	0	Not Distressed
York Township	YOR	\$14,100,035.00	\$16,018,111.00	88	1	Minimally Distressed
Young Township	IND	\$333,571.00	\$515,795.00	65	2	Moderately Distressed
Youngsville Borough	WAR	\$1,123,049.00	\$1,385,516.00	81	1	Minimally Distressed
Youngwood Borough	WES	\$1,616,128.00	\$1,533,821.00	105	0	Not Distressed
Zelienople Borough	BUT	\$8,413,377.00	\$7,807,727.00	108	0	Not Distressed