

**2016 REPORT
OF MUNICIPAL
PENSION DISTRESS SCORE
(PA AUDITOR GENERAL)**

**Section No. 3
Exhibit No. 20**

2016 Distress Scores Based on the 2015 Actuarial Valuation Reports - 12/19/2016

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Abington Township	MTG	118,557,907.00	119,761,635.00	99	0	Not Distressed
Adams Township	CMB	1,156,664.00	1,135,120.00	102	0	Not Distressed
Adams Township	BUT	1,392,586.00	1,451,213.00	96	0	Not Distressed
Addison Township	SOM	160,560.00	266,416.00	60	2	Moderately Distressed
Akron Borough	LAN	1,462,189.00	1,933,352.00	76	1	Minimally Distressed
Albany Township	BRA	273,697.00	385,516.00	71	1	Minimally Distressed
Albany Township	BER	318,977.00	231,524.00	138	0	Not Distressed
Albion Borough	ERI	1,173,055.00	1,455,839.00	81	1	Minimally Distressed
Alburtis Borough	LEH	1,123,512.00	1,302,628.00	86	1	Minimally Distressed
Aldan Borough	DEL	2,680,298.00	3,426,312.00	78	1	Minimally Distressed
Aleppo Township	GRE	33,423.00	60,357.00	55	2	Moderately Distressed
Aleppo Township	ALL	836,617.00	823,215.00	102	0	Not Distressed
Aliquippa City	BEA	11,428,061.00	15,596,937.00	73	1	Minimally Distressed
Aliquippa Municipal Water Authority	BEA	2,284,953.00	1,050,153.00	218	0	Not Distressed
Allegheny County Sanitary Authority	ALL	128,329,920.00	135,721,234.00	95	0	Not Distressed
Allegheny Township	BLA	2,251,601.00	2,240,320.00	101	0	Not Distressed
Allegheny Township	WES	6,491,573.00	5,093,790.00	127	0	Not Distressed
Allegheny Valley Joint Sewer Authority	ALL	2,969,990.00	2,625,799.00	113	0	Not Distressed
Allen Township	NHP	449,683.00	384,549.00	117	0	Not Distressed
Allentown City	LEH	412,014,089.00	454,146,989.00	91	0	Not Distressed
Allentown City Parking Authority	LEH	4,002,646.00	3,795,033.00	105	0	Not Distressed
Altoona City	BLA	87,504,261.00	116,864,042.00	75	1	Minimally Distressed
Altoona Water Authority	BLA	11,497,831.00	12,380,329.00	93	0	Not Distressed
Ambler Borough	MTG	14,713,015.00	11,911,824.00	124	0	Not Distressed
Ambridge Borough	BEA	7,466,084.00	8,339,445.00	90	0	Not Distressed
Ambridge Borough Municipal Authority	BEA	1,123,452.00	1,107,266.00	101	0	Not Distressed
Ambridge Borough Water Authority	BEA	2,654,397.00	2,500,029.00	106	0	Not Distressed
Amity Township	BER	5,119,703.00	6,363,521.00	80	1	Minimally Distressed
Amwell Township	WAS	311,213.00	464,445.00	67	2	Moderately Distressed
Annaville Township	LEB	2,030,806.00	2,662,131.00	76	1	Minimally Distressed
Antietam Valley Municipal Authority	BER	1,193,706.00	1,336,288.00	89	1	Minimally Distressed
Antrim Township	FRA	2,607,852.00	2,288,485.00	114	0	Not Distressed
Archbald Borough	LAC	2,349,021.00	2,391,947.00	98	0	Not Distressed
Armstrong Township	IND	315,039.00	252,047.00	125	0	Not Distressed
Arnold City	WES	5,692,941.00	7,241,573.00	79	1	Minimally Distressed
Ashland Borough	SCH	5,550,529.00	5,699,008.00	97	0	Not Distressed
Ashland Township	CLA	64,008.00	86,438.00	74	1	Minimally Distressed
Ashley Borough	LUZ	1,328,726.00	793,387.00	167	0	Not Distressed
Aspinwall Borough	ALL	4,472,902.00	5,020,517.00	89	1	Minimally Distressed
Aston Township	DEL	14,467,667.00	19,757,258.00	73	1	Minimally Distressed
Asylum Township	BRA	17,488.00	23,652.00	74	1	Minimally Distressed
Atglen Borough	CHE	845,263.00	929,869.00	91	0	Not Distressed
Athens Borough	BRA	2,858,483.00	2,410,822.00	119	0	Not Distressed
Athens Township	BRA	4,328,082.00	4,422,765.00	98	0	Not Distressed
Auburn Borough	SCH	151,415.00	0.00	99	0	Not Distressed
Avalon Borough	ALL	2,430,223.00	2,883,018.00	84	1	Minimally Distressed
Avoca Borough	LUZ	524,995.00	201,563.00	260	0	Not Distressed
Avonmore Borough	WES	193,103.00	183,159.00	105	0	Not Distressed
Avonmore Borough Municipal Authority	WES	171,085.00	155,331.00	110	0	Not Distressed
Baden Borough	BEA	1,464,755.00	1,565,392.00	94	0	Not Distressed
Bald Eagle Township	CLI	499,266.00	255,325.00	196	0	Not Distressed
Baldwin Borough	ALL	16,558,316.00	21,646,777.00	76	1	Minimally Distressed
Baldwin Township	ALL	2,938,485.00	2,601,446.00	113	0	Not Distressed
Bally Borough	BER	1,354,956.00	1,154,617.00	117	0	Not Distressed
Bangor Borough	NHP	3,069,338.00	4,194,200.00	73	1	Minimally Distressed
Barrett Township	MNR	4,191,109.00	3,983,508.00	105	0	Not Distressed
Bear Creek Township	LUZ	154,803.00	151,138.00	102	0	Not Distressed
Beaver Borough	BEA	6,264,010.00	7,343,311.00	85	1	Minimally Distressed
Beaver Falls City	BEA	15,760,774.00	19,126,585.00	82	1	Minimally Distressed
Beaver Falls Municipal Authority	BEA	10,579,336.00	11,735,505.00	90	0	Not Distressed
Beaver Township	CLA	105,746.00	146,363.00	72	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Bedford Borough	BED	4,469,060.00	4,981,417.00	90	0	Not Distressed
Bedford Borough Water Authority	BED	1,151,344.00	1,472,050.00	78	1	Minimally Distressed
Bedford Township	BED	963,809.00	1,312,825.00	73	1	Minimally Distressed
Bedminster Township	BUC	4,586,741.00	5,009,818.00	92	0	Not Distressed
Bell Acres Borough	ALL	936,026.00	1,002,225.00	93	0	Not Distressed
Bell Township	WES	362,566.00	351,718.00	103	0	Not Distressed
Belle Vernon Borough	FAY	37,460.00	20,387.00	184	0	Not Distressed
Bellefonte Borough	CEN	15,534,131.00	16,776,303.00	93	0	Not Distressed
Bellevue Borough	ALL	7,821,300.00	7,810,116.00	100	0	Not Distressed
Bellwood Borough	BLA	2,166,560.00	1,201,870.00	180	0	Not Distressed
Ben Avon Borough	ALL	1,005,309.00	682,938.00	147	0	Not Distressed
Benner Township	CEN	731,491.00	774,621.00	94	0	Not Distressed
Bensalem Township	BUC	74,328,507.00	86,930,023.00	86	1	Minimally Distressed
Bentleyville Borough	WAS	588,110.00	656,015.00	90	0	Not Distressed
Benton Borough	COL	177,527.00	0.00	99	0	Not Distressed
Benton Township	COL	201,461.00	195,456.00	103	0	Not Distressed
Berks Area Regional Transportation Authority	BER	11,972,034.00	14,041,955.00	85	1	Minimally Distressed
Berks-Lehigh Regional Police Department	BER	32,778.00	0.00	99	0	Not Distressed
Berlin Borough	SOM	1,785,469.00	1,792,960.00	100	0	Not Distressed
Bern Township	BER	3,711,252.00	5,720,457.00	65	2	Moderately Distressed
Berwick Area Joint Sewer Authority	COL	1,894,621.00	2,262,202.00	84	1	Minimally Distressed
Berwick Borough	COL	6,860,790.00	6,119,555.00	112	0	Not Distressed
Berwick Township	ADA	242,337.00	245,076.00	99	0	Not Distressed
Bethel Park Borough	ALL	31,710,942.00	40,146,618.00	79	1	Minimally Distressed
Bethel Township	LEB	823,242.00	903,248.00	91	0	Not Distressed
Bethel Township	BER	119,926.00	70,851.00	169	0	Not Distressed
Bethel Township	ARM	172,787.00	213,033.00	81	1	Minimally Distressed
Bethlehem Authority	NHP	359,797.00	362,664.00	99	0	Not Distressed
Bethlehem City	NHP	270,469,320.00	306,467,694.00	88	1	Minimally Distressed
Bethlehem City Redevelopment Authority	NHP	824,346.00	929,828.00	89	1	Minimally Distressed
Bethlehem Parking Authority	NHP	2,466,535.00	2,470,145.00	100	0	Not Distressed
Bethlehem Township	NHP	19,585,814.00	24,288,812.00	81	1	Minimally Distressed
Big Beaver Borough	BEA	326,384.00	201,611.00	162	0	Not Distressed
Biglerville Borough	ADA	737,646.00	948,606.00	78	1	Minimally Distressed
Birdsboro Borough	BER	3,375,560.00	2,808,447.00	120	0	Not Distressed
Birmingham Township	CHE	1,669,112.00	1,425,415.00	117	0	Not Distressed
Blair Township	BLA	2,792,591.00	2,876,942.00	97	0	Not Distressed
Blairsville Borough	IND	2,638,248.00	855,087.00	309	0	Not Distressed
Blairsville/Indiana COG	IND	321,804.00	154,589.00	208	0	Not Distressed
Blakely Borough	LAC	4,734,909.00	4,245,090.00	112	0	Not Distressed
Blawnox Borough	ALL	2,522,937.00	1,623,536.00	155	0	Not Distressed
Bloomfield Borough	PER	279,293.00	296,255.00	94	0	Not Distressed
Bloomsburg Borough	COL	7,057,784.00	9,540,188.00	74	1	Minimally Distressed
Bloomsburg Municipal Authority	COL	763,177.00	812,235.00	94	0	Not Distressed
Blossburg Borough	TIO	1,345,593.00	1,464,741.00	92	0	Not Distressed
Boggs Township	CLE	311,198.00	350,579.00	89	1	Minimally Distressed
Boyertown Borough	BER	2,439,895.00	3,351,400.00	73	1	Minimally Distressed
Brackenridge Borough	ALL	4,033,090.00	3,858,517.00	105	0	Not Distressed
Braddock Borough	ALL	322,317.00	311,395.00	104	0	Not Distressed
Braddock Hills Borough	ALL	322,263.00	586,941.00	55	2	Moderately Distressed
Bradford City	MCK	19,471,079.00	27,913,024.00	70	1	Minimally Distressed
Bradford Regional Airport Authority	MCK	544,453.00	339,602.00	160	0	Not Distressed
Bradford Township	MCK	4,245,453.00	4,463,098.00	95	0	Not Distressed
Bradford Township	CLE	334,354.00	341,170.00	98	0	Not Distressed
Bradys Run Sanitary Authority	BEA	827,635.00	1,066,273.00	78	1	Minimally Distressed
Brecknock Township	BER	1,332,224.00	1,690,544.00	79	1	Minimally Distressed
Brecknock Township	LAN	1,526,979.00	1,278,402.00	119	0	Not Distressed
Brentwood Borough	ALL	7,110,644.00	7,598,104.00	94	0	Not Distressed
Briar Creek Township	COL	1,091,988.00	1,070,490.00	102	0	Not Distressed
Bridgeport Borough	MTG	7,646,089.00	7,347,321.00	104	0	Not Distressed
Bridgeville Borough	ALL	5,396,392.00	5,200,052.00	104	0	Not Distressed

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Bridgewater Borough	BEA	202,416.00	261,956.00	77	1	Minimally Distressed
Bridgewater Township	SUS	377,445.00	412,804.00	91	0	Not Distressed
Brighton Township	BEA	3,508,910.00	3,626,766.00	97	0	Not Distressed
Brighton Township Municipal Authority	BEA	1,388,720.00	1,307,616.00	106	0	Not Distressed
Brighton Township Sewer Authority	BEA	656,113.00	717,020.00	92	0	Not Distressed
Bristol Borough	BUC	7,031,904.00	12,740,190.00	55	2	Moderately Distressed
Bristol Township	BUC	51,354,758.00	57,893,688.00	89	1	Minimally Distressed
Brockway Area Sewage Authority	JEF	622,252.00	720,675.00	86	1	Minimally Distressed
Brockway Borough	JEF	2,787,729.00	1,825,128.00	153	0	Not Distressed
Brockway Borough Municipal Authority	JEF	835,539.00	773,911.00	108	0	Not Distressed
Brodhead Creek Regional Authority	MNR	2,214,207.00	2,603,211.00	85	1	Minimally Distressed
Brookhaven Borough	DEL	5,034,707.00	6,503,914.00	77	1	Minimally Distressed
Brookville Borough	JEF	4,936,630.00	4,578,659.00	108	0	Not Distressed
Brookville Municipal Authority	JEF	2,606,865.00	2,707,595.00	96	0	Not Distressed
Brown Township	MIF	1,432,110.00	1,591,879.00	90	0	Not Distressed
Brownsville Borough	FAY	666,199.00	817,869.00	81	1	Minimally Distressed
Bryn Athyn Borough	MTG	1,673,886.00	1,831,965.00	91	0	Not Distressed
Buckingham Township	BUC	16,474,907.00	16,558,510.00	99	0	Not Distressed
Bucks County Redevelopment Authority	BUC	1,062,797.00	1,078,906.00	99	0	Not Distressed
Bucks County Water & Sewer Authority	BUC	35,119,578.00	39,554,088.00	89	1	Minimally Distressed
Buffalo Township	UNI	326,315.00	350,449.00	93	0	Not Distressed
Buffalo Township	BUT	2,937,683.00	2,540,314.00	116	0	Not Distressed
Buffalo Township	WAS	170,260.00	188,910.00	90	0	Not Distressed
Buffalo Valley Regional Police	UNI	6,042,412.00	6,447,764.00	94	0	Not Distressed
Burgettstown Borough	WAS	464,164.00	365,128.00	127	0	Not Distressed
Burnham Borough	MIF	759,033.00	873,439.00	87	1	Minimally Distressed
Burrell Township Sewer Authority	IND	293,138.00	333,955.00	88	1	Minimally Distressed
Burrell Township	IND	1,067,475.00	1,014,249.00	105	0	Not Distressed
Bushkill Township	NHP	3,577,041.00	4,028,394.00	89	1	Minimally Distressed
Butler Area Public Library	BUT	766,914.00	593,931.00	129	0	Not Distressed
Butler City	BUT	35,393,724.00	32,844,927.00	108	0	Not Distressed
Butler Township	SCH	1,035,698.00	1,526,667.00	68	2	Moderately Distressed
Butler Township	BUT	20,736,819.00	19,986,620.00	104	0	Not Distressed
Butler Township	ADA	294,054.00	363,754.00	81	1	Minimally Distressed
Butler Township	LUZ	2,518,298.00	2,398,873.00	105	0	Not Distressed
Caernarvon Township	BER	2,328,679.00	2,157,246.00	108	0	Not Distressed
California Borough	WAS	5,729,557.00	3,950,290.00	145	0	Not Distressed
Caln Township	CHE	10,479,449.00	14,517,950.00	72	1	Minimally Distressed
Cambria County Transit Authority	CMB	6,158,752.00	6,918,053.00	89	1	Minimally Distressed
Cambria Township	CMB	6,170,015.00	4,118,293.00	150	0	Not Distressed
Cambria Township Sewer Authority	CMB	645,086.00	765,253.00	84	1	Minimally Distressed
Cambria Township Water Authority	CMB	219,145.00	214,686.00	102	0	Not Distressed
Cambridge Springs Borough	CRA	1,981,143.00	1,597,415.00	124	0	Not Distressed
Camp Hill Borough	CUM	9,332,137.00	7,876,465.00	118	0	Not Distressed
Canonsburg Borough	WAS	9,735,213.00	11,213,483.00	87	1	Minimally Distressed
Canton Borough	BRA	671,272.00	418,859.00	160	0	Not Distressed
Carbondale City	LAC	9,561,941.00	11,327,890.00	84	1	Minimally Distressed
Carlisle Borough	CUM	24,672,852.00	24,560,669.00	100	0	Not Distressed
Carmichaels-Cumberland Jt Sewer Authority	GRE	722,061.00	477,127.00	151	0	Not Distressed
Carnegie Borough	ALL	6,542,868.00	8,300,435.00	79	1	Minimally Distressed
Carroll Township	WAS	2,386,879.00	2,436,753.00	98	0	Not Distressed
Carroll Township	YOR	3,522,180.00	3,522,063.00	100	0	Not Distressed
Carroll Township	PER	120,272.00	106,481.00	113	0	Not Distressed
Carroll Township Authority	WAS	685,929.00	668,886.00	103	0	Not Distressed
Carroll Valley Borough	ADA	2,205,581.00	2,949,959.00	75	1	Minimally Distressed
Carrolltown Borough	CMB	440,014.00	537,449.00	82	1	Minimally Distressed
Cass Township	SCH	218,987.00	242,102.00	90	0	Not Distressed
Castanea Township	CLI	34,322.00	308.00	11144	0	Not Distressed
Castle Shannon Borough	ALL	5,863,161.00	7,661,889.00	77	1	Minimally Distressed
Catasauqua Borough	LEH	5,644,366.00	6,240,515.00	90	0	Not Distressed
Catawissa Borough	COL	1,769,469.00	1,686,183.00	105	0	Not Distressed

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Catawissa Borough Municipal Water Authority	COL	445,474.00	431,762.00	103	0	Not Distressed
Cecil Township	WAS	5,201,167.00	8,751,577.00	59	2	Moderately Distressed
Center Creek Borough	JEF	486,890.00	326,339.00	149	0	Not Distressed
Center Township	IND	1,971,605.00	2,049,290.00	96	0	Not Distressed
Center Township	BEA	5,741,731.00	7,982,836.00	72	1	Minimally Distressed
Centerville Borough	WAS	1,116,291.00	1,118,063.00	100	0	Not Distressed
Centerville Borough Sanitary Authority	WAS	291,598.00	353,362.00	83	1	Minimally Distressed
Central Berks Regional Police Force	BER	4,553,707.00	5,034,124.00	90	0	Not Distressed
Central Bucks Regional Police Department	BUC	6,647,788.00	9,260,328.00	72	1	Minimally Distressed
Central Carbon Municipal Authority	CAR	95,116.00	133,936.00	71	1	Minimally Distressed
Central City Borough	SOM	1,323,330.00	542,508.00	244	0	Not Distressed
Central Indiana County Joint Sanitary Authority	IND	145,585.00	169,035.00	86	1	Minimally Distressed
Centre County Library And Historical Museum	CEN	1,672,083.00	1,319,382.00	127	0	Not Distressed
Centre Township	BER	1,091,444.00	1,031,024.00	106	0	Not Distressed
Chalfont Borough	BUC	1,597,921.00	1,803,171.00	89	1	Minimally Distressed
Chambersburg Borough	FRA	36,678,775.00	44,136,798.00	83	1	Minimally Distressed
Charleroi Borough	WAS	1,280,412.00	1,389,443.00	92	0	Not Distressed
Charleroi Borough Authority	WAS	4,704,491.00	6,945,339.00	68	2	Moderately Distressed
Charleroi Regional Police	WAS	6,358,584.00	4,276,908.00	149	0	Not Distressed
Charleston Township	TIO	543,422.00	578,718.00	94	0	Not Distressed
Charlestown Township	CHE	192,595.00	182,449.00	106	0	Not Distressed
Chartiers Township	WAS	4,040,288.00	5,386,391.00	75	1	Minimally Distressed
Cheltenham Township	MTG	57,880,807.00	76,426,242.00	76	1	Minimally Distressed
Cherrytree Township	VEN	404,084.00	491,675.00	82	1	Minimally Distressed
Chester City	DEL	57,861,533.00	119,101,472.00	49	3	Severely Distressed
Chester Township	DEL	2,311,529.00	2,788,338.00	83	1	Minimally Distressed
Chester Water Authority	DEL	30,449,994.00	30,504,061.00	100	0	Not Distressed
Cheswick Borough	ALL	2,556,340.00	3,016,755.00	85	1	Minimally Distressed
Chippewa Township	BEA	3,492,220.00	4,011,289.00	87	1	Minimally Distressed
Churchill Borough	ALL	5,637,451.00	6,171,444.00	91	0	Not Distressed
Clairton City	ALL	5,110,458.00	6,888,219.00	74	1	Minimally Distressed
Clairton Municipal Authority	ALL	1,986,735.00	1,806,558.00	110	0	Not Distressed
Clarion Borough	CLA	4,604,051.00	4,311,646.00	107	0	Not Distressed
Clarion County Housing Authority	CLA	1,103,787.00	1,243,876.00	89	1	Minimally Distressed
Clarks Summit Borough	LAC	2,252,932.00	2,847,145.00	79	1	Minimally Distressed
Clearfield Borough	CLE	3,307,349.00	3,121,352.00	106	0	Not Distressed
Clearfield Township	CMB	109,555.00	111,720.00	98	0	Not Distressed
Cleona Borough	LEB	685,086.00	687,963.00	100	0	Not Distressed
Clifton Heights Borough	DEL	5,394,019.00	6,031,378.00	89	1	Minimally Distressed
Clymer Borough	IND	318,930.00	312,938.00	102	0	Not Distressed
Coal Township	NMB	4,967,098.00	7,453,355.00	67	2	Moderately Distressed
Coaldale Borough	SCH	539,834.00	439,590.00	123	0	Not Distressed
Coatesville City	CHE	15,058,226.00	18,626,782.00	81	1	Minimally Distressed
Cochranon Borough	CRA	638,789.00	689,174.00	93	0	Not Distressed
Codorus Township	YOR	319,612.00	368,377.00	87	1	Minimally Distressed
Colebrookdale Township	BER	6,185,438.00	5,647,399.00	110	0	Not Distressed
Collegeville Borough	MTG	6,085,960.00	6,610,077.00	92	0	Not Distressed
Collier Township	ALL	6,933,212.00	8,629,333.00	80	1	Minimally Distressed
Collingdale Borough	DEL	7,320,670.00	10,121,778.00	72	1	Minimally Distressed
Colonial Regional Police Department	NHP	5,567,310.00	5,804,655.00	96	0	Not Distressed
Columbia Borough	LAN	7,333,430.00	8,427,714.00	87	1	Minimally Distressed
Columbus Township	WAR	213,358.00	320,854.00	66	2	Moderately Distressed
Colwyn Borough	DEL	742,653.00	1,531,151.00	49	3	Severely Distressed
Concord Township	DEL	4,208,621.00	4,655,102.00	90	0	Not Distressed
Conemaugh Township	IND	425,426.00	472,561.00	90	0	Not Distressed
Conemaugh Township	SOM	3,344,088.00	3,400,601.00	98	0	Not Distressed
Conestoga Township	LAN	390,234.00	536,646.00	73	1	Minimally Distressed
Conewago Township	ADA	2,744,196.00	2,859,014.00	96	0	Not Distressed
Conewango Township	WAR	2,278,843.00	1,920,333.00	119	0	Not Distressed
Conneaut Lake Borough	CRA	153,596.00	154,321.00	100	0	Not Distressed
Conneaut Lake Regional	CRA	664,247.00	489,587.00	136	0	Not Distressed

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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>
Connellsville City	FAY	9,473,212.00	11,187,419.00	85	1	Minimally Distressed
Connellsville City Redevelopment Authority	FAY	529,793.00	636,504.00	83	1	Minimally Distressed
Connellsville Municipal Authority	FAY	1,600,990.00	1,777,487.00	90	0	Not Distressed
Connellsville Township	FAY	408,928.00	105,273.00	388	0	Not Distressed
Conshohocken Borough	MTG	10,597,360.00	12,472,668.00	85	1	Minimally Distressed
Conshohocken Borough Authority	MTG	1,336,201.00	1,203,316.00	111	0	Not Distressed
Conway Borough	BEA	1,926,638.00	2,224,303.00	87	1	Minimally Distressed
Conyngham Borough	LUZ	1,018,319.00	711,179.00	143	0	Not Distressed
Coolspring Township	MER	72,123.00	77,669.00	93	0	Not Distressed
Cooper Township	CLE	211,270.00	189,624.00	111	0	Not Distressed
Coopersburg Borough	LEH	3,222,773.00	3,034,880.00	106	0	Not Distressed
Coplay Borough	LEH	1,572,485.00	1,234,990.00	127	0	Not Distressed
Coplay/Whitehall Sewer Authority	LEH	2,096,826.00	2,249,477.00	93	0	Not Distressed
Coraopolis Borough	ALL	5,720,709.00	5,656,077.00	101	0	Not Distressed
Coraopolis Water and Sewer Authority	ALL	238,331.00	244,749.00	97	0	Not Distressed
Cornwall Borough	LEB	3,283,581.00	3,242,818.00	101	0	Not Distressed
Corry City	ERI	15,642,378.00	14,151,430.00	111	0	Not Distressed
Corydon Township	MCK	535,901.00	527,829.00	102	0	Not Distressed
Coudersport Borough	POT	2,741,756.00	2,839,004.00	97	0	Not Distressed
Covington Township	LAC	572,851.00	867,915.00	66	2	Moderately Distressed
Cowanshannock Township	ARM	201,795.00	205,394.00	98	0	Not Distressed
Crafton Borough	ALL	5,203,470.00	4,477,735.00	116	0	Not Distressed
Cranberry Township	VEN	2,134,293.00	2,731,099.00	78	1	Minimally Distressed
Cranberry Township	BUT	17,182,442.00	18,385,841.00	93	0	Not Distressed
Crescent Township	ALL	1,770,216.00	1,681,458.00	105	0	Not Distressed
Cresson Borough	CMB	1,129,197.00	825,189.00	137	0	Not Distressed
Cresson Township	CMB	803,132.00	378,831.00	212	0	Not Distressed
Cressona Borough Authority	SCH	197,123.00	237,272.00	83	1	Minimally Distressed
Creswell Heights Joint Authority	BEA	4,015,035.00	4,051,781.00	99	0	Not Distressed
Cross Creek Township	WAS	254,979.00	257,428.00	99	0	Not Distressed
Croyle Township	CMB	277,235.00	198,770.00	139	0	Not Distressed
Cumb-Dau-Hbg Transportation Authority	DAU	17,669,607.00	20,606,643.00	86	1	Minimally Distressed
Cumberland Township	ADA	3,149,532.00	2,983,457.00	106	0	Not Distressed
Cumberland Township	GRE	633,379.00	562,547.00	113	0	Not Distressed
Cumru Township	BER	13,192,424.00	15,939,056.00	83	1	Minimally Distressed
Curwensville Borough	CLE	1,026,908.00	1,027,585.00	100	0	Not Distressed
Dale Borough	CMB	71,458.00	79,425.00	90	0	Not Distressed
Dallas Borough	LUZ	1,592,784.00	1,724,209.00	92	0	Not Distressed
Dallas Township	LUZ	5,750,202.00	4,503,399.00	128	0	Not Distressed
Dallastown Borough	YOR	687,796.00	644,811.00	107	0	Not Distressed
Dalton Borough	LAC	489,542.00	624,371.00	78	1	Minimally Distressed
Danville Borough	MTR	8,707,283.00	9,053,375.00	96	0	Not Distressed
Darby Borough	DEL	8,150,987.00	11,296,480.00	72	1	Minimally Distressed
Darby Township	DEL	6,691,056.00	9,819,421.00	68	2	Moderately Distressed
Daugherty Township	BEA	1,069,283.00	488,147.00	219	0	Not Distressed
Dauphin County Library System	DAU	4,913,066.00	4,790,342.00	103	0	Not Distressed
Decatur Township	CLE	415,436.00	462,077.00	90	0	Not Distressed
Delaware Co Reg Water Quality Control Authority	DEL	10,988,389.00	19,145,364.00	57	2	Moderately Distressed
Delaware County Solid Waste Authority	DEL	4,418,774.00	4,366,684.00	101	0	Not Distressed
Delaware Township	MER	224,430.00	188,014.00	119	0	Not Distressed
Delaware Township	PIK	571,326.00	728,492.00	78	1	Minimally Distressed
Delaware Valley Municipal Management Association	MTG	5,273,272.00	5,625,953.00	94	0	Not Distressed
Delmar Township	TIO	315,804.00	326,991.00	97	0	Not Distressed
Delmont Borough	WES	1,355,316.00	1,112,763.00	122	0	Not Distressed
Derry Borough	WES	1,263,259.00	1,142,004.00	111	0	Not Distressed
Derry Borough Municipal Authority	WES	1,266,331.00	1,292,522.00	98	0	Not Distressed
Derry Township	WES	6,212,873.00	6,631,883.00	94	0	Not Distressed
Derry Township	DAU	28,278,026.00	32,014,740.00	88	1	Minimally Distressed
Derry Township Municipal Authority	WES	834,911.00	819,680.00	102	0	Not Distressed
Dickson City Borough	LAC	5,009,474.00	6,086,853.00	82	1	Minimally Distressed
Dillsburg Borough	YOR	177,492.00	144,398.00	123	0	Not Distressed

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Dingman Township	PIK	1,464,463.00	1,515,903.00	97	0	Not Distressed
Donegal Township	WES	1,029,977.00	1,123,189.00	92	0	Not Distressed
Donegal Township	WAS	663,164.00	422,220.00	157	0	Not Distressed
Donora Borough	WAS	2,706,014.00	1,733,850.00	156	0	Not Distressed
Dormont Borough	ALL	12,407,930.00	12,516,678.00	99	0	Not Distressed
Douglass Township	BER	3,000,820.00	1,969,836.00	152	0	Not Distressed
Douglass Township	MTG	8,260,022.00	8,717,744.00	95	0	Not Distressed
Downingtown Borough	CHE	9,646,205.00	10,028,663.00	96	0	Not Distressed
Doylestown Borough	BUC	3,632,431.00	3,417,347.00	106	0	Not Distressed
Doylestown Township	BUC	16,265,168.00	19,022,395.00	86	1	Minimally Distressed
Dravosburg Borough	ALL	327,179.00	367,137.00	89	1	Minimally Distressed
Dublin Borough	BUC	774,308.00	791,740.00	98	0	Not Distressed
DuBois City	CLE	15,635,027.00	16,794,719.00	93	0	Not Distressed
DuBois City Redevelopment Authority	CLE	229,828.00	220,471.00	104	0	Not Distressed
Dubois Borough	LYC	597,448.00	488,065.00	122	0	Not Distressed
Dunbar Borough	FAY	529,917.00	34,002.00	1558	0	Not Distressed
Duncannon Borough	PER	1,524,718.00	1,034,316.00	147	0	Not Distressed
Dunmore Borough	LAC	11,190,147.00	15,916,663.00	70	1	Minimally Distressed
Dupont Borough	LUZ	946,287.00	417,704.00	227	0	Not Distressed
Duquesne City	ALL	7,934,112.00	9,551,426.00	83	1	Minimally Distressed
Duryea Borough	LUZ	983,263.00	620,717.00	158	0	Not Distressed
Earl Township	BER	442,841.00	570,368.00	78	1	Minimally Distressed
East Allen Township	NHP	1,276,539.00	1,363,613.00	94	0	Not Distressed
East Bangor Borough	NHP	96,442.00	51,761.00	186	0	Not Distressed
East Berlin Area Joint Authority	ADA	219,098.00	211,943.00	103	0	Not Distressed
East Berlin Borough	ADA	808,029.00	771,873.00	105	0	Not Distressed
East Bethlehem Township	WAS	489,718.00	365,720.00	134	0	Not Distressed
East Bradford Township	CHE	2,453,790.00	2,221,796.00	110	0	Not Distressed
East Brandywine Township	CHE	4,575,004.00	4,728,989.00	97	0	Not Distressed
East Brunswick Township	SCH	275,598.00	372,184.00	74	1	Minimally Distressed
East Buffalo Township	UNI	1,155,355.00	803,376.00	144	0	Not Distressed
East Carroll Township	CMB	65,872.00	86,617.00	76	1	Minimally Distressed
East Cocalico Township	LAN	9,740,845.00	11,701,905.00	83	1	Minimally Distressed
East Conemaugh Borough	CMB	752,850.00	748,649.00	101	0	Not Distressed
East Coventry Township	CHE	3,118,349.00	3,400,735.00	92	0	Not Distressed
East Deer Township	ALL	1,972,762.00	810,506.00	243	0	Not Distressed
East Donegal Township	LAN	2,270,699.00	2,714,880.00	84	1	Minimally Distressed
East Earl Township	LAN	2,047,049.23	1,204,142.23	170	0	Not Distressed
East Fallowfield Township	CHE	1,688,208.00	1,988,072.00	85	1	Minimally Distressed
East Finley Township	WAS	221,653.00	252,651.00	88	1	Minimally Distressed
East Goshen Township	CHE	4,295,925.00	3,773,876.00	114	0	Not Distressed
East Greenville Borough	MTG	282,280.00	357,945.00	79	1	Minimally Distressed
East Hempfield Township	LAN	13,224,558.00	16,263,678.00	81	1	Minimally Distressed
East Hopewell Township	YOR	487,908.00	507,816.00	96	0	Not Distressed
East Huntingdon Township	WES	4,090,362.00	3,875,344.00	106	0	Not Distressed
East Lampeter Township	LAN	20,621,195.00	21,057,144.00	98	0	Not Distressed
East Lansdowne Borough	DEL	1,049,148.00	1,934,201.00	54	2	Moderately Distressed
East Manchester Township	YOR	1,577,008.00	1,510,614.00	104	0	Not Distressed
East Marlborough Township	CHE	2,855,733.00	2,937,607.00	97	0	Not Distressed
East McKeesport Borough	ALL	605,104.00	540,926.00	112	0	Not Distressed
East Norriton Township	MTG	15,991,992.00	20,650,439.00	77	1	Minimally Distressed
East Norriton-Plymouth- Whitpain Jt. Sew. Auth.	MTG	3,749,696.00	2,976,249.00	126	0	Not Distressed
East Norwegian Township	SCH	57,745.00	110,987.00	52	2	Moderately Distressed
East Penn Township	CAR	300,549.00	286,572.00	105	0	Not Distressed
East Pennsboro Township	CUM	22,092,448.00	24,161,693.00	91	0	Not Distressed
East Pikeland Township	CHE	2,057,231.00	2,052,926.00	100	0	Not Distressed
East Pittsburgh Borough	ALL	222,673.00	206,392.00	108	0	Not Distressed
East Rochester Borough	BEA	351,791.00	334,522.00	105	0	Not Distressed
East Rockhill Township	BUC	2,060,699.00	2,495,252.00	83	1	Minimally Distressed
East St Clair Township	BED	30,933.00	59,490.00	52	2	Moderately Distressed
East Stroudsburg Borough	MNR	5,840,341.00	6,521,756.00	90	0	Not Distressed

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East Vincent Township	CHE	2,474,389.00	1,846,719.00	134	0	Not Distressed
East Washington Borough	WAS	1,346,699.00	1,162,532.00	116	0	Not Distressed
East Whiteland Township	CHE	14,225,932.00	16,469,569.00	86	1	Minimally Distressed
Eastern Adams Regional Police	ADA	1,519,313.00	943,708.00	161	0	Not Distressed
Eastern Pike Regional Police Department	PIK	1,393,575.00	1,026,575.00	136	0	Not Distressed
Eastern Snyder County Regional Authority	SNY	2,732,396.00	2,732,858.00	100	0	Not Distressed
Easton City	NHP	62,746,215.00	91,965,327.00	68	2	Moderately Distressed
Easttown Township	CHE	10,020,064.00	13,130,986.00	76	1	Minimally Distressed
Ebensburg Borough	CMB	2,719,786.00	2,799,500.00	97	0	Not Distressed
Economy Borough	BEA	6,940,698.00	7,434,051.00	93	0	Not Distressed
Eddystone Borough	DEL	2,272,957.00	3,499,458.00	65	2	Moderately Distressed
Edgewood Borough	ALL	2,592,857.00	2,998,857.00	86	1	Minimally Distressed
Edgeworth Boro Municipal Authority	ALL	803,912.00	409,301.00	196	0	Not Distressed
Edgeworth Borough	ALL	3,710,214.00	3,228,009.00	115	0	Not Distressed
Edinboro Borough	ERI	6,245,010.00	6,238,667.00	100	0	Not Distressed
Edwardsville Borough	LUZ	2,928,816.00	2,838,767.00	103	0	Not Distressed
Eldred Township	JEF	137,274.00	149,135.00	92	0	Not Distressed
Eldred Township	MNR	256,418.00	247,964.00	103	0	Not Distressed
Elizabeth Boro Municipal Authority	ALL	722,712.00	716,683.00	101	0	Not Distressed
Elizabeth Borough	ALL	478,997.00	281,322.00	170	0	Not Distressed
Elizabeth Township	ALL	14,413,725.00	13,028,631.00	111	0	Not Distressed
Elizabeth Township	LAN	465,524.00	551,069.00	84	1	Minimally Distressed
Elizabethtown Borough	LAN	9,298,283.00	10,076,603.00	92	0	Not Distressed
Elk Lick Township	SOM	373,799.00	383,245.00	98	0	Not Distressed
Ellsworth Borough	WAS	22,160.00	26,587.00	83	1	Minimally Distressed
Ellwood City Borough	LAW	12,061,582.00	14,051,214.00	86	1	Minimally Distressed
Emmaus Borough	LEH	11,272,121.00	15,166,327.00	74	1	Minimally Distressed
Emporium Borough	CMN	2,767,303.00	1,277,877.00	217	0	Not Distressed
Ephrata Borough	LAN	26,636,428.00	27,850,946.00	96	0	Not Distressed
Erie City	ERI	246,925,051.00	333,389,329.00	74	1	Minimally Distressed
Erie City Water Authority	ERI	28,164,141.00	27,764,208.00	101	0	Not Distressed
Erie County Housing Authority	ERI	3,815,495.00	4,215,003.00	91	0	Not Distressed
Erie Metropolitan Transit Authority	ERI	11,303,742.00	13,072,375.00	86	1	Minimally Distressed
Erie Parking Authority	ERI	3,750,952.00	3,676,207.00	102	0	Not Distressed
Erie Regional Airport Authority	ERI	2,100,472.00	2,502,214.00	84	1	Minimally Distressed
Erie Western Port Authority	ERI	2,070,890.00	2,145,456.00	97	0	Not Distressed
Etna Borough	ALL	3,789,501.00	3,338,816.00	113	0	Not Distressed
Evans City Seven Fields Regional Police Dept.	BUT	529,375.00	498,559.00	106	0	Not Distressed
Everett Borough	BED	1,348,123.00	1,264,946.00	107	0	Not Distressed
Everett Borough Municipal Authority	BED	307,937.00	357,571.00	86	1	Minimally Distressed
Exeter Borough	LUZ	1,602,828.00	1,512,638.00	106	0	Not Distressed
Exeter Township	BER	15,606,916.00	17,228,167.00	91	0	Not Distressed
f Borough	SCH	1,461,204.00	2,652,659.00	55	2	Moderately Distressed
Fairchance Borough	FAY	425,848.00	178,810.00	238	0	Not Distressed
Fairfield Municipal Authority	ADA	74,210.00	110,258.00	67	2	Moderately Distressed
Fairfield Township	LYC	95,753.00	193,445.00	49	3	Severely Distressed
Fairfield Township	WES	556,409.00	587,109.00	95	0	Not Distressed
Fairview Township	LUZ	1,359,436.00	1,938,998.00	70	1	Minimally Distressed
Fairview Township	YOR	17,259,646.00	15,711,715.00	110	0	Not Distressed
Fairview Township	ERI	4,416,743.00	3,865,900.00	114	0	Not Distressed
Fallowfield Township	WAS	1,191,703.00	769,239.00	155	0	Not Distressed
Falls Township	BUC	28,269,708.00	44,846,487.00	63	2	Moderately Distressed
Falls Township Authority	BUC	1,698,107.00	1,683,394.00	101	0	Not Distressed
Farmington Township	CLA	401,611.00	376,885.00	107	0	Not Distressed
Farmington Township	TIO	185,621.00	230,088.00	81	1	Minimally Distressed
Farrell City	MER	4,685,425.00	6,026,371.00	78	1	Minimally Distressed
Fawn Township	ALL	1,243,694.00	1,075,575.00	116	0	Not Distressed
Fawn Township Sewer Authority	ALL	84,056.00	98,796.00	85	1	Minimally Distressed
Fawn-Frazer Jt. Water Authority	ALL	405,903.00	471,288.00	86	1	Minimally Distressed
Fayette Township	JUN	173,535.00	167,528.00	104	0	Not Distressed
Ferguson Township	CEN	7,441,233.00	7,888,587.00	94	0	Not Distressed

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Ferndale Borough	CMB	654,899.00	593,490.00	110	0	Not Distressed
Findlay Township	ALL	12,139,925.00	15,268,151.00	80	1	Minimally Distressed
Fleetwood Borough	BER	4,187,865.00	4,995,827.00	84	1	Minimally Distressed
Folcroft Borough	DEL	6,560,836.00	7,398,881.00	89	1	Minimally Distressed
Ford City Borough	ARM	1,983,093.00	2,098,878.00	94	0	Not Distressed
Ford City Borough Sewage Disposal Authority	ARM	245,538.00	221,797.00	111	0	Not Distressed
Forest City Borough	SUS	598,027.00	445,470.00	134	0	Not Distressed
Forest Hills Borough	ALL	7,876,148.00	10,392,427.00	76	1	Minimally Distressed
Forest Lake Township	SUS	34,465.00	60,434.00	57	2	Moderately Distressed
Forks Township	NHP	9,055,363.00	10,562,860.00	86	1	Minimally Distressed
Forty Fort Borough	LUZ	3,554,665.00	4,204,799.00	85	1	Minimally Distressed
Forward Township	ALL	2,380,762.00	2,224,644.00	107	0	Not Distressed
Forward Township Municipal Authority	ALL	42,190.00	0.00	99	0	Not Distressed
Foster Township	SCH	58,390.00	90,240.00	65	2	Moderately Distressed
Foster Township	MCK	1,454,256.00	1,612,762.00	90	0	Not Distressed
Fountain Hill Borough	LEH	3,214,998.00	5,066,104.00	63	2	Moderately Distressed
Fox Chapel Authority	ALL	2,075,295.00	1,976,014.00	105	0	Not Distressed
Fox Chapel Borough	ALL	11,519,150.00	10,996,057.00	105	0	Not Distressed
Franconia Township	MTG	6,555,523.00	8,571,889.00	76	1	Minimally Distressed
Franklin Borough	CMB	629,439.00	95,085.00	662	0	Not Distressed
Franklin City	VEN	18,954,184.00	19,903,098.00	95	0	Not Distressed
Franklin Park Borough	ALL	6,268,966.00	6,173,441.00	102	0	Not Distressed
Franklin Township	BEA	1,530,305.00	1,635,168.00	94	0	Not Distressed
Franklin Township	CAR	2,639,145.00	2,879,689.00	92	0	Not Distressed
Franklin Township	YOR	141,029.00	128,206.00	110	0	Not Distressed
Franklin Township	SUS	124,709.00	160,640.00	78	1	Minimally Distressed
Franklin Township Sewer Authority	GRE	1,153,714.00	1,166,490.00	99	0	Not Distressed
Franklin Twp Municipal Sanitary Authority	WES	4,581,593.00	5,473,278.00	84	1	Minimally Distressed
Frazer Township	ALL	463,045.00	448,781.00	103	0	Not Distressed
Frazer Transportation Authority	ALL	86,261.00	80,822.00	107	0	Not Distressed
Fredericksburg Sewer & Water Authority	LEB	220,345.00	205,400.00	107	0	Not Distressed
Freeburg Borough	SNY	173,869.00	163,512.00	106	0	Not Distressed
Freedom Township	BLA	512,784.00	507,303.00	101	0	Not Distressed
Freehold Township	WAR	142,160.00	121,723.00	117	0	Not Distressed
Freeland Borough	LUZ	1,695,377.00	1,094,378.00	155	0	Not Distressed
Freeland Borough Municipal Authority	LUZ	2,012,858.00	1,653,971.00	122	0	Not Distressed
Freemansburg Borough	NHP	676,388.00	548,513.00	123	0	Not Distressed
Freeport Borough	ARM	1,102,753.00	817,515.00	135	0	Not Distressed
Frenchcreek Township	VEN	273,852.00	319,528.00	86	1	Minimally Distressed
Galeton Borough	POT	646,354.00	888,112.00	73	1	Minimally Distressed
Gallitzin Borough	CMB	936,714.00	776,339.00	121	0	Not Distressed
Gallitzin Borough Sewer & Disposal Authority	CMB	291,556.00	368,140.00	79	1	Minimally Distressed
Geistown Borough	CMB	312,642.00	373,226.00	84	1	Minimally Distressed
Gettysburg Borough	ADA	7,550,590.00	7,388,033.00	102	0	Not Distressed
Gettysburg Municipal Authority	ADA	1,971,488.00	2,127,003.00	93	0	Not Distressed
Gilpin Township	ARM	571,396.00	582,750.00	98	0	Not Distressed
Girard Borough	ERI	2,049,229.00	2,168,895.00	94	0	Not Distressed
Glassport Borough	ALL	1,599,986.00	1,833,148.00	87	1	Minimally Distressed
Glenburn Township	LAC	100,621.00	93,412.00	108	0	Not Distressed
Glenolden Borough	DEL	5,708,429.00	7,477,202.00	76	1	Minimally Distressed
Granville Township	MIF	3,679,610.00	4,280,659.00	86	1	Minimally Distressed
Great Bend Township	SUS	62,849.00	15,497.00	406	0	Not Distressed
Greater Hazleton Joint Sewer Authority	LUZ	1,370,861.00	2,256,646.00	61	2	Moderately Distressed
Greater Lebanon Refuse Authority	LEB	4,952,085.00	4,969,183.00	100	0	Not Distressed
Green Township	IND	290,054.00	215,540.00	135	0	Not Distressed
Green Tree Borough	ALL	6,862,307.00	7,138,248.00	96	0	Not Distressed
Greencastle Borough	FRA	2,884,959.00	2,365,909.00	122	0	Not Distressed
Greene Township	MER	218,128.00	217,278.00	100	0	Not Distressed
Greenfield Township	BLA	1,791,848.00	767,139.00	234	0	Not Distressed
Greenfield Township	ERI	442,831.00	440,298.00	101	0	Not Distressed
Greensburg City	WES	28,907,297.00	32,293,846.00	90	0	Not Distressed

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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>
Greenville Borough	MER	13,358,667.00	12,954,921.00	103	0	Not Distressed
Greenville Borough Municipal Authority	MER	767,994.00	681,618.00	113	0	Not Distressed
Greenwich Township	BER	728,938.00	686,974.00	106	0	Not Distressed
Greenwood Township	COL	185,614.00	172,779.00	107	0	Not Distressed
Grove City Borough	MER	9,152,001.00	10,543,106.00	87	1	Minimally Distressed
Guilford Township Authority	FRA	1,188,792.00	1,149,073.00	103	0	Not Distressed
Guilford Water Authority	FRA	2,611,668.00	2,596,106.00	101	0	Not Distressed
Half Moon Township	CEN	234,893.00	329,127.00	71	1	Minimally Distressed
Hamburg Borough	BER	3,265,538.00	4,398,957.00	74	1	Minimally Distressed
Hamilton Township	ADA	236,456.00	219,383.00	108	0	Not Distressed
Hamiltonban Township	ADA	390,870.00	215,176.00	182	0	Not Distressed
Hampden Township	CUM	27,592,233.00	30,490,574.00	90	0	Not Distressed
Hampton Shaler Water Authority	ALL	5,052,828.00	5,277,980.00	96	0	Not Distressed
Hampton Township	ALL	19,749,446.00	21,123,109.00	93	0	Not Distressed
Hanover Borough	YOR	45,593,014.00	43,300,391.00	105	0	Not Distressed
Hanover Township	LUZ	8,290,304.00	14,848,454.00	56	2	Moderately Distressed
Hanover Township	NHP	7,573,947.00	8,438,323.00	90	0	Not Distressed
Hanover Township	WAS	300,499.00	329,104.00	91	0	Not Distressed
Harborcreek Township	ERI	4,944,746.00	5,731,730.00	86	1	Minimally Distressed
Harmar Township	ALL	2,358,842.00	3,110,160.00	76	1	Minimally Distressed
Harmony Borough	BUT	638,957.00	766,302.00	83	1	Minimally Distressed
Harmony Township	BEA	2,415,342.00	2,443,503.00	99	0	Not Distressed
Harrisburg City	DAU	225,037,178.00	214,102,971.00	105	0	Not Distressed
Harrison Township	ALL	12,114,229.00	11,597,716.00	104	0	Not Distressed
Harrison Township Water Authority	ALL	2,621,622.00	2,193,952.00	119	0	Not Distressed
Harveys Lake Borough	LUZ	978,473.00	311,941.00	314	0	Not Distressed
Hatboro Borough	MTG	9,186,205.00	10,278,892.00	89	1	Minimally Distressed
Hatfield Borough	MTG	1,384,382.00	1,637,714.00	85	1	Minimally Distressed
Hatfield Township	MTG	17,080,204.00	19,474,623.00	88	1	Minimally Distressed
Hatfield Township Municipal Authority	MTG	6,731,088.00	6,940,635.00	97	0	Not Distressed
Haverford Township	DEL	57,484,348.00	76,916,278.00	75	1	Minimally Distressed
Haycock Township	BUC	710,272.00	671,488.00	106	0	Not Distressed
Hazle Township	LUZ	342,715.00	358,957.00	95	0	Not Distressed
Hazleton City	LUZ	36,621,993.00	65,456,787.00	56	2	Moderately Distressed
Hazleton City Water Authority	LUZ	2,868,447.00	4,049,901.00	71	1	Minimally Distressed
Hazleton Public Transit Authority	LUZ	47,363.00	0.00	99	0	Not Distressed
Hegins Township	SCH	899,746.00	1,073,814.00	84	1	Minimally Distressed
Heidelberg Borough	ALL	590,463.00	317,854.00	186	0	Not Distressed
Heidelberg Township	LEB	1,915,455.00	490,150.00	391	0	Not Distressed
Heidelberg Township	YOR	142,112.00	131,738.00	108	0	Not Distressed
Heidelberg Township	BER	267,685.00	237,377.00	113	0	Not Distressed
Hellam Township	YOR	2,889,968.00	2,959,676.00	98	0	Not Distressed
Hellertown Borough	NHP	6,778,545.00	5,755,090.00	118	0	Not Distressed
Hellertown Borough Authority	NHP	1,029,302.00	997,168.00	103	0	Not Distressed
Hemlock Township	COL	1,113,242.00	1,128,155.00	99	0	Not Distressed
Hempfield Township	WES	10,552,833.00	12,792,120.00	82	1	Minimally Distressed
Hempfield Township	MER	1,976,116.00	2,174,403.00	91	0	Not Distressed
Hereford Township	BER	258,275.00	160,330.00	161	0	Not Distressed
Hermitage City	MER	30,446,178.00	30,310,428.00	100	0	Not Distressed
Highland Township	ELK	55,377.00	74,167.00	75	1	Minimally Distressed
Highspire Borough	DAU	3,156,879.00	4,029,596.00	78	1	Minimally Distressed
Hilltown Township	BUC	15,774,079.00	16,704,829.00	94	0	Not Distressed
Hollidaysburg Borough	BLA	10,762,293.00	10,820,670.00	99	0	Not Distressed
Homer City Borough	IND	2,442,675.00	2,881,445.00	85	1	Minimally Distressed
Homestead Borough	ALL	2,207,628.00	3,441,252.00	64	2	Moderately Distressed
Honesdale Borough	WAY	3,034,262.00	4,078,524.00	74	1	Minimally Distressed
Honey Brook Borough	CHE	106,120.00	136,379.00	78	1	Minimally Distressed
Hooversville Borough	SOM	334,030.00	438,700.00	76	1	Minimally Distressed
Hopewell Township	BEA	13,118,611.00	13,726,787.00	96	0	Not Distressed
Hopewell Township	YOR	738,647.00	762,241.00	97	0	Not Distressed
Horsham Township	MTG	22,930,208.00	30,104,708.00	76	1	Minimally Distressed

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Municipality	County	Assets	Liabilities	Fund Ratio	Score	Distress Level
Horsham Water And Sewer Authority	MTG	2,764,802.00	2,773,800.00	100	0	Not Distressed
Hughestown Borough	LUZ	187,104.00	135,465.00	138	0	Not Distressed
Hughesville Borough	LYC	1,173,171.00	1,460,144.00	80	1	Minimally Distressed
Hummelstown Borough	DAU	6,026,504.00	5,711,240.00	106	0	Not Distressed
Hunlock Township	LUZ	435,555.00	493,878.00	88	1	Minimally Distressed
Huntingdon Borough	HUN	12,382,648.00	12,967,051.00	95	0	Not Distressed
Huntington Township	LUZ	710,008.00	715,890.00	99	0	Not Distressed
Huston Township	CLE	113,318.00	64,793.00	175	0	Not Distressed
Hyndman Borough	BED	1,508,022.00	973,256.00	155	0	Not Distressed
Independence Township	BEA	748,085.00	762,704.00	98	0	Not Distressed
Indian Lake Borough	SOM	274,913.00	279,570.00	98	0	Not Distressed
Indiana Borough	IND	14,506,327.00	14,756,589.00	98	0	Not Distressed
Indiana Township	ALL	6,398,147.00	7,077,921.00	90	0	Not Distressed
Ingram Borough	ALL	2,670,570.00	2,622,269.00	102	0	Not Distressed
Irwin Borough	WES	1,502,212.00	1,616,709.00	93	0	Not Distressed
Jackson Township	LUZ	919,813.00	1,077,751.00	85	1	Minimally Distressed
Jackson Township	LEB	988,979.00	1,015,460.00	97	0	Not Distressed
Jackson Township	BUT	1,023,760.00	1,275,036.00	80	1	Minimally Distressed
Jackson Township	YOR	2,031,029.00	1,987,984.00	102	0	Not Distressed
Jackson Township Water Authority	CMB	409,949.00	444,120.00	92	0	Not Distressed
Jeannette City	WES	11,371,119.00	16,328,338.00	70	1	Minimally Distressed
Jeannette City Municipal Authority	WES	1,667,682.00	2,085,271.00	80	1	Minimally Distressed
Jefferson Conservation District	JEF	722,690.00	673,781.00	107	0	Not Distressed
Jefferson Hills Borough	ALL	6,854,028.00	8,462,764.00	81	1	Minimally Distressed
Jefferson Township	WAS	60,203.00	78,778.00	76	1	Minimally Distressed
Jenkins Township	LUZ	1,241,929.00	1,177,785.00	105	0	Not Distressed
Jenkintown Borough	MTG	4,768,379.00	5,170,538.00	92	0	Not Distressed
Jenner Township	SOM	1,134,145.00	1,148,104.00	99	0	Not Distressed
Jermyn Borough	LAC	499,510.00	468,235.00	107	0	Not Distressed
Jersey Shore Borough	LYC	1,132,474.00	1,267,976.00	89	1	Minimally Distressed
Jessup Borough	LAC	507,668.00	696,217.00	73	1	Minimally Distressed
Jim Thorpe Borough	CAR	3,478,120.00	3,908,084.00	89	1	Minimally Distressed
Johnsonburg Borough	ELK	2,636,715.00	2,913,579.00	90	0	Not Distressed
Johnsonburg Municipal Authority	ELK	1,462,966.00	1,512,556.00	97	0	Not Distressed
Johnstown City	CMB	24,346,181.00	48,352,745.00	50	2	Moderately Distressed
Johnstown City Housing Authority	CMB	10,965,336.00	11,462,532.00	96	0	Not Distressed
Kane Borough	MCK	3,603,129.00	3,110,980.00	116	0	Not Distressed
Keating Township	MCK	743,007.00	616,428.00	121	0	Not Distressed
Kelly Township	UNI	31,726.00	53,524.00	59	2	Moderately Distressed
Kenhorst Borough	BER	459,028.00	461,355.00	99	0	Not Distressed
Kennedy Township	ALL	4,226,175.00	5,442,151.00	78	1	Minimally Distressed
Kennett Square Borough	CHE	6,339,463.00	6,423,760.00	99	0	Not Distressed
Kennett Township	CHE	1,014,288.00	1,392,841.00	73	1	Minimally Distressed
Kidder Township	CAR	1,940,251.00	2,492,299.00	78	1	Minimally Distressed
Kilbuck Township	ALL	347,078.00	558,962.00	62	2	Moderately Distressed
Kingston Borough	LUZ	15,145,983.00	21,849,664.00	69	2	Moderately Distressed
Kingston Township	LUZ	4,792,184.00	3,972,413.00	121	0	Not Distressed
Kiskiminetas Township Municipal Authority	ARM	155,492.00	153,908.00	101	0	Not Distressed
Kittanning Borough	ARM	7,150,850.00	7,702,912.00	93	0	Not Distressed
Kline Township	SCH	123,363.00	224,292.00	55	2	Moderately Distressed
Knox Borough	CLA	799,319.00	706,753.00	113	0	Not Distressed
Kulpmont Borough	NMB	765,295.00	568,215.00	135	0	Not Distressed
Kulpmont-Marion Heights Jt. Municipal Authority	NMB	324,745.00	224,972.00	144	0	Not Distressed
Kutztown Borough	BER	15,701,086.00	16,319,228.00	96	0	Not Distressed
Lackawanna County Transit System Authority	LAC	3,746,280.00	4,867,040.00	77	1	Minimally Distressed
Lackawaxen Township	PIK	527,461.00	608,000.00	87	1	Minimally Distressed
Lafayette Township	MCK	440,693.00	642,594.00	69	2	Moderately Distressed
Laflin Borough	LUZ	560,019.00	268,348.00	209	0	Not Distressed
Lake City Borough	ERI	1,022,732.00	1,031,404.00	99	0	Not Distressed
Lake Township	WAY	323,739.00	350,260.00	92	0	Not Distressed
Lake Township	LUZ	271,337.00	324,722.00	84	1	Minimally Distressed

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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>
Lamar Township	CLI	58,382.00	92,180.00	63	2	Moderately Distressed
Lancaster Area Sewer Authority	LAN	7,549,121.00	7,866,623.00	96	0	Not Distressed
Lancaster City	LAN	129,130,364.00	153,647,292.00	84	1	Minimally Distressed
Lancaster City Parking Authority	LAN	1,526,397.00	1,294,328.00	118	0	Not Distressed
Lancaster Township	BUT	687,615.00	815,676.00	84	1	Minimally Distressed
Lancaster Township	LAN	3,142,987.00	3,343,831.00	94	0	Not Distressed
Lansdale Borough	MTG	21,520,318.00	24,692,100.00	87	1	Minimally Distressed
Lansdowne Borough	DEL	11,115,446.00	13,030,455.00	85	1	Minimally Distressed
Lansford Borough	CAR	976,138.00	937,177.00	104	0	Not Distressed
Lansford-Coaldale Joint Water Authority	CAR	1,294,229.00	1,362,216.00	95	0	Not Distressed
Larksville Borough	LUZ	2,625,686.00	2,121,399.00	124	0	Not Distressed
Latimore Township	ADA	499,994.00	625,270.00	80	1	Minimally Distressed
Latrobe Municipal Authority	WES	2,585,725.00	2,679,038.00	97	0	Not Distressed
Latrobe City	WES	9,837,230.00	9,688,442.00	102	0	Not Distressed
Laureldale Borough	BER	2,401,727.00	2,473,636.00	97	0	Not Distressed
Lawrence Park Township	ERI	3,503,674.00	3,063,947.00	114	0	Not Distressed
Lawrence Township	CLE	2,705,371.00	3,355,613.00	81	1	Minimally Distressed
Lebanon City	LEB	35,506,268.00	36,459,927.00	97	0	Not Distressed
Lebanon City Authority	LEB	10,552,121.00	12,253,994.00	86	1	Minimally Distressed
Lebanon Community Library	LEB	567,543.00	376,101.00	151	0	Not Distressed
Leechburg Borough	ARM	572,616.00	792,329.00	72	1	Minimally Distressed
Leesport Borough	BER	183,733.00	170,774.00	108	0	Not Distressed
Leet Township	ALL	2,268,728.00	2,248,722.00	101	0	Not Distressed
Leetsdale Boro Municipal Authority	ALL	758,711.00	763,363.00	99	0	Not Distressed
Leetsdale Borough	ALL	1,220,093.00	1,655,664.00	74	1	Minimally Distressed
Lehigh County Authority	LEH	19,138,400.00	20,173,343.00	95	0	Not Distressed
Lehigh Northampton Airport Authority	LEH	12,616,656.00	12,315,649.00	102	0	Not Distressed
Lehigh Township	NHP	5,413,106.00	5,967,940.00	91	0	Not Distressed
Lehigh/Northampton Transportation Authority	LEH	15,874,171.00	20,041,936.00	79	1	Minimally Distressed
Lehighon Borough	CAR	9,738,786.00	10,327,541.00	94	0	Not Distressed
Lehighon Water Authority	CAR	1,753,527.00	1,814,096.00	97	0	Not Distressed
Lehman Township	LUZ	746,181.00	504,988.00	148	0	Not Distressed
Lemoyne Borough	CUM	1,823,806.00	2,021,108.00	90	0	Not Distressed
Lewisburg Borough	UNI	2,294,753.00	2,583,718.00	89	1	Minimally Distressed
Lewistown Borough	MIF	7,189,866.00	7,232,063.00	99	0	Not Distressed
Lewistown Borough Municipal Authority	MIF	2,569,767.00	2,158,280.00	119	0	Not Distressed
Liberty Township	MCK	273,501.00	301,289.00	91	0	Not Distressed
Liberty Township	SUS	16,995.00	17,220.00	99	0	Not Distressed
Liberty Township	ADA	307,650.00	205,738.00	150	0	Not Distressed
Ligonier Borough	WES	501,281.00	581,826.00	86	1	Minimally Distressed
Ligonier Township	WES	1,913,936.00	1,543,673.00	124	0	Not Distressed
Lilly Borough	CMB	179,405.00	183,696.00	98	0	Not Distressed
Limerick Township	MTG	8,293,023.00	9,336,941.00	89	1	Minimally Distressed
Limestone Township	UNI	156,208.00	187,662.00	83	1	Minimally Distressed
Limestone Township	CLA	271,078.00	275,819.00	98	0	Not Distressed
Lincoln Township	SOM	313,168.00	332,698.00	94	0	Not Distressed
Linesville Borough	CRA	287,321.00	256,892.00	112	0	Not Distressed
Lititz Borough	LAN	7,614,505.00	9,372,171.00	81	1	Minimally Distressed
Littlestown Borough	ADA	2,590,830.00	2,626,873.00	99	0	Not Distressed
Lock Haven City	CLI	10,907,670.00	11,153,947.00	98	0	Not Distressed
Locust Township	COL	494,261.00	403,400.00	123	0	Not Distressed
Logan Township	BLA	7,662,254.00	8,376,881.00	91	0	Not Distressed
London Grove Township	CHE	785,501.00	1,106,136.00	71	1	Minimally Distressed
London Grove Township Municipal Authority	CHE	638,026.00	639,570.00	100	0	Not Distressed
Longswamp Township	BER	815,319.00	893,612.00	91	0	Not Distressed
Lower Allen Township	CUM	15,045,679.00	14,186,327.00	106	0	Not Distressed
Lower Allen Township Authority	CUM	4,291,139.00	4,684,963.00	92	0	Not Distressed
Lower Alsace Township	BER	1,478,430.00	1,762,599.00	84	1	Minimally Distressed
Lower Bucks County Joint Municipal Authority	BUC	12,612,795.00	16,215,845.00	78	1	Minimally Distressed
Lower Burrell City	WES	14,302,417.00	17,618,045.00	81	1	Minimally Distressed
Lower Chanceford Township	YOR	238,312.00	316,540.00	75	1	Minimally Distressed

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Municipality	County	Assets	Liabilities	Fund Ratio	Score	Distress Level
Lower Chichester Township	DEL	1,424,625.00	1,488,392.00	96	0	Not Distressed
Lower Frederick Township	MTG	331,159.00	576,688.00	57	2	Moderately Distressed
Lower Gwynedd Township	MTG	12,684,766.00	16,150,722.00	79	1	Minimally Distressed
Lower Heidelberg Township	BER	2,060,790.00	2,212,182.00	93	0	Not Distressed
Lower Indiana County Municipal Authority	IND	194,127.00	186,164.00	104	0	Not Distressed
Lower Mahanoy Township	NMB	78,187.00	60,535.00	129	0	Not Distressed
Lower Makefield Township	BUC	16,452,276.00	21,493,795.00	77	1	Minimally Distressed
Lower Merion Township	MTG	191,981,264.00	173,800,382.00	110	0	Not Distressed
Lower Moreland Township	MTG	20,341,702.00	16,281,664.00	125	0	Not Distressed
Lower Nazareth Township	NHP	1,746,986.00	1,714,103.00	102	0	Not Distressed
Lower Oxford Township	CHE	128,889.00	160,303.00	80	1	Minimally Distressed
Lower Paxton Township	DAU	33,417,116.00	42,547,692.00	79	1	Minimally Distressed
Lower Perkiomen Valley Regional Sewer Authority	MTG	369,733.00	82,262.00	449	0	Not Distressed
Lower Pottsgrove Township	MTG	6,399,699.00	7,889,237.00	81	1	Minimally Distressed
Lower Providence Township	MTG	17,208,878.00	20,074,968.00	86	1	Minimally Distressed
Lower Providence Township Sewer Authority	MTG	1,607,960.00	1,643,532.00	98	0	Not Distressed
Lower Salford Township	MTG	10,354,795.00	12,400,857.00	84	1	Minimally Distressed
Lower Saucon Township	NHP	7,226,186.00	7,800,415.00	93	0	Not Distressed
Lower Southampton Township	BUC	17,481,216.00	22,426,198.00	78	1	Minimally Distressed
Lower Swatara Township	DAU	11,849,596.00	12,817,281.00	92	0	Not Distressed
Lower Towamensing Township	CAR	81,334.00	87,114.00	93	0	Not Distressed
Lower Windsor Township	YOR	3,704,136.00	3,706,606.00	100	0	Not Distressed
Lower Yoder Township	CMB	2,308,654.00	1,149,642.00	201	0	Not Distressed
Loyalhanna Township	WES	415,921.00	390,320.00	107	0	Not Distressed
Loyalsock Township	LYC	1,687,308.00	1,683,452.00	100	0	Not Distressed
Luzerne Borough	LUZ	177,283.00	176,589.00	100	0	Not Distressed
Luzerne County Transportation Authority	LUZ	4,379,958.00	8,200,305.00	53	2	Moderately Distressed
Luzerne Township	FAY	2,232,151.00	690,887.00	323	0	Not Distressed
Lycoming Sanitary Committee	LYC	391,321.00	391,321.00	100	0	Not Distressed
Lykens Borough	DAU	1,159,656.00	499,059.00	232	0	Not Distressed
Lynn Township	LEH	470,072.00	527,817.00	89	1	Minimally Distressed
Macungie Borough	LEH	2,465,328.00	2,660,745.00	93	0	Not Distressed
Mahanoy City Borough	SCH	1,534,049.00	2,138,748.00	72	1	Minimally Distressed
Mahanoy Township Authority	SCH	1,320,550.00	1,429,322.00	92	0	Not Distressed
Mahoning Township	CAR	1,567,329.00	1,454,312.00	108	0	Not Distressed
Mahoning Township	LAW	390,528.00	494,895.00	79	1	Minimally Distressed
Mahoning Township	MTR	6,868,857.00	7,764,102.00	88	1	Minimally Distressed
Mahoning Township Authority	MTR	310,573.00	348,237.00	89	1	Minimally Distressed
Maidencreek Township	BER	853,911.00	520,311.00	164	0	Not Distressed
Maidencreek Township Authority	BER	717,296.00	649,785.00	110	0	Not Distressed
Malvern Borough	CHE	5,208,087.00	3,824,397.00	136	0	Not Distressed
Manchester Township	YOR	8,103,272.00	9,421,431.00	86	1	Minimally Distressed
Manheim Borough	LAN	2,918,393.00	2,783,844.00	105	0	Not Distressed
Manheim Township	YOR	526,352.00	544,776.00	97	0	Not Distressed
Manheim Township	LAN	41,567,218.00	47,195,466.00	88	1	Minimally Distressed
Manor Borough	WES	833,801.00	666,782.00	125	0	Not Distressed
Manor Township	LAN	11,034,356.00	11,973,183.00	92	0	Not Distressed
Manor Township Joint Municipal Authority	ARM	899,055.00	822,108.00	109	0	Not Distressed
Mansfield Borough	TIO	1,802,368.00	2,222,978.00	81	1	Minimally Distressed
Marcus Hook Borough	DEL	4,614,929.00	5,946,606.00	78	1	Minimally Distressed
Marion Township	BUT	97,696.00	101,676.00	96	0	Not Distressed
Marlborough Township	MTG	1,550,968.00	1,791,068.00	87	1	Minimally Distressed
Marple Township	DEL	16,982,794.00	30,480,746.00	56	2	Moderately Distressed
Mars Borough	BUT	310,504.00	268,135.00	116	0	Not Distressed
Marshall Township	ALL	2,912,752.00	3,206,162.00	91	0	Not Distressed
Martinsburg Borough	BLA	1,240,103.00	1,307,207.00	95	0	Not Distressed
Marysville Borough	PER	2,591,023.00	2,575,567.00	101	0	Not Distressed
Masontown Borough	FAY	1,978,596.00	1,894,714.00	104	0	Not Distressed
Matamoras Borough	PIK	224,147.00	81,457.00	275	0	Not Distressed
Matamoras Municipal Authority	PIK	321,414.00	324,415.00	99	0	Not Distressed
Maxatawny Township	BER	620,807.00	636,882.00	97	0	Not Distressed

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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>
McAdoo Borough	SCH	1,956,908.00	525,007.00	373	0	Not Distressed
McCandless Township	ALL	19,381,612.00	20,250,147.00	96	0	Not Distressed
McCandless Township Sanitary Authority	ALL	9,807,132.00	10,760,680.00	91	0	Not Distressed
McConnellsburg Borough	FUL	403,102.00	561,233.00	72	1	Minimally Distressed
McDonald Borough	WAS	975,829.00	780,565.00	125	0	Not Distressed
McKean County Solid Waste Authority	MCK	861,372.00	516,399.00	167	0	Not Distressed
McKees Township	ERI	583,509.00	879,991.00	66	2	Moderately Distressed
McKees Rocks Borough	ALL	4,367,660.00	3,770,854.00	116	0	Not Distressed
McKeesport City	ALL	32,578,387.00	42,756,451.00	76	1	Minimally Distressed
McKeesport City Municipal Authority	ALL	5,852,268.00	7,836,039.00	75	1	Minimally Distressed
McSherrystown Borough	ADA	1,810,272.00	2,324,616.00	78	1	Minimally Distressed
Mead Township	WAR	1,247,135.00	480,340.00	260	0	Not Distressed
Meadville City	CRA	33,160,255.00	38,124,266.00	87	1	Minimally Distressed
Mechanicsburg Borough	CUM	11,234,228.00	11,148,357.00	101	0	Not Distressed
Media Borough	DEL	15,076,723.00	17,620,552.00	86	1	Minimally Distressed
Menallen Township	ADA	286,684.00	310,246.00	92	0	Not Distressed
Mercer Borough	MER	3,160,539.00	3,323,824.00	95	0	Not Distressed
Mercer County Regional Planning Commission	MER	2,119,895.00	2,077,765.00	102	0	Not Distressed
Mercersburg Borough	FRA	864,850.00	813,533.00	106	0	Not Distressed
Meyersdale Borough	SOM	1,660,470.00	1,545,747.00	107	0	Not Distressed
Mid Mon Valley Water Pollution Control Auth.	WAS	352,452.00	243,671.00	145	0	Not Distressed
Middle Paxton Township	DAU	316,218.00	330,298.00	96	0	Not Distressed
Middleburg Borough	SNY	1,792,069.00	1,674,590.00	107	0	Not Distressed
Middlesex Township	CUM	3,804,034.00	3,295,747.00	115	0	Not Distressed
Middlesex Township	BUT	2,005,796.00	2,182,575.00	92	0	Not Distressed
Middletown Borough	DAU	18,389,277.00	17,115,018.00	107	0	Not Distressed
Middletown Township	DEL	3,549,462.00	3,363,618.00	106	0	Not Distressed
Middletown Township	BUC	44,784,757.00	50,997,788.00	88	1	Minimally Distressed
Middletown Township Sewer Authority	DEL	750,191.00	784,630.00	96	0	Not Distressed
Midland Borough	BEA	1,986,875.00	2,600,518.00	76	1	Minimally Distressed
Midland Borough Municipal Authority	BEA	1,547,969.00	1,474,394.00	105	0	Not Distressed
Mifflin County Regional Police Department	MIF	8,881,158.00	9,419,597.00	94	0	Not Distressed
Mifflinburg Borough	UNI	4,032,142.00	4,304,794.00	94	0	Not Distressed
Mifflintown Borough	JUN	83,154.00	116,816.00	71	1	Minimally Distressed
Mifflintown Municipal Authority	JUN	522,768.00	463,356.00	113	0	Not Distressed
Milford Borough	PIK	543,946.00	645,245.00	84	1	Minimally Distressed
Milford Township	PIK	30,069.00	34,761.00	87	1	Minimally Distressed
Milford Township	BUC	1,604,480.00	1,634,400.00	98	0	Not Distressed
Millbourne Borough	DEL	353,855.00	787,999.00	45	3	Severely Distressed
Millcreek Township	ERI	57,007,573.00	64,029,619.00	89	1	Minimally Distressed
Millcreek Township	LEB	688,315.00	760,819.00	90	0	Not Distressed
Miller Township	PER	31,451.00	42,764.00	74	1	Minimally Distressed
Millersburg Borough	DAU	1,647,911.00	1,443,195.00	114	0	Not Distressed
Millerstown Borough	PER	200,147.00	145,843.00	137	0	Not Distressed
Millersville Borough	LAN	6,676,670.00	7,510,311.00	89	1	Minimally Distressed
Millvale Borough	ALL	2,041,409.00	2,081,077.00	98	0	Not Distressed
Millville Borough	COL	393,502.00	351,950.00	112	0	Not Distressed
Milton Borough	NMB	6,074,383.00	7,351,217.00	83	1	Minimally Distressed
Milton Regional Sewer Authority	NMB	917,897.00	1,289,294.00	71	1	Minimally Distressed
Minersville Borough	SCH	4,535,557.00	5,033,034.00	90	0	Not Distressed
Mohnton Borough	BER	844,653.00	943,644.00	90	0	Not Distressed
Mon Valley Sewage Authority	WAS	4,026,963.00	4,331,418.00	93	0	Not Distressed
Monaca Borough	BEA	4,695,251.00	4,399,031.00	107	0	Not Distressed
Monessen City	WES	5,959,493.00	7,440,928.00	80	1	Minimally Distressed
Monongahela City	WAS	4,897,438.00	5,064,984.00	97	0	Not Distressed
Monongahela City Municipal Authority	WAS	1,052,964.00	1,064,579.00	99	0	Not Distressed
Monroeville Borough	ALL	73,705,062.00	85,858,104.00	86	1	Minimally Distressed
Monroeville Convention & Visitors Bureau	ALL	110,252.00	98,787.00	112	0	Not Distressed
Monroeville Municipal Authority	ALL	12,860,064.00	13,870,846.00	93	0	Not Distressed
Montgomery Borough	LYC	1,428,373.00	1,586,955.00	90	0	Not Distressed
Montgomery Township	MTG	19,809,879.00	21,715,581.00	91	0	Not Distressed

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Montour Township	COL	260,820.00	162,205.00	161	0	Not Distressed
Montoursville Borough	LYC	2,306,761.00	2,420,903.00	95	0	Not Distressed
Montrose Borough	SUS	684,638.00	676,968.00	101	0	Not Distressed
Montrose Municipal Authority	SUS	89,468.00	85,268.00	105	0	Not Distressed
Moon Township	ALL	25,543,835.00	25,682,090.00	99	0	Not Distressed
Moon Township Municipal Authority	ALL	10,700,952.00	10,660,809.00	100	0	Not Distressed
Moore Township	NHP	3,771,007.00	3,708,597.00	102	0	Not Distressed
Moosic Borough	LAC	4,912,658.00	5,232,407.00	94	0	Not Distressed
Morris Township	CLE	153,471.00	180,486.00	85	1	Minimally Distressed
Morris-Cooper Regional Police Commission	CLE	271,602.00	352,224.00	77	1	Minimally Distressed
Morrisville Borough	BUC	14,678,092.00	13,902,522.00	106	0	Not Distressed
Morrisville Borough Municipal Authority	BUC	7,511,473.00	7,801,624.00	96	0	Not Distressed
Morton Borough	DEL	2,194,824.00	2,785,012.00	79	1	Minimally Distressed
Moscow Borough	LAC	912,011.00	698,178.00	131	0	Not Distressed
Mount Jewett Borough Authority	MCK	81,493.00	13,957.00	584	0	Not Distressed
Mount Joy Borough Authority	LAN	1,883,822.00	1,633,725.00	115	0	Not Distressed
Mount Joy Township Authority	LAN	477,121.00	364,939.00	131	0	Not Distressed
Mount Penn Borough Municipal Authority	BER	744,350.00	877,998.00	85	1	Minimally Distressed
Mount Pocono Borough	MNR	449,099.00	428,665.00	105	0	Not Distressed
Mount Union Borough	HUN	3,424,617.00	3,160,521.00	108	0	Not Distressed
Mt Carmel Borough	NMB	7,769,433.00	8,486,615.00	92	0	Not Distressed
Mt Carmel Township	NMB	625,188.00	1,115,487.00	56	2	Moderately Distressed
Mt Gretna Borough	LEB	1,002,220.00	937,824.00	107	0	Not Distressed
Mt Holly Springs Borough	CUM	1,334,128.00	1,481,281.00	90	0	Not Distressed
Mt Jewett Borough	MCK	529,819.00	307,151.00	172	0	Not Distressed
Mt Joy Borough	LAN	6,098,292.00	6,455,166.00	94	0	Not Distressed
Mt Joy Township	LAN	1,659,316.00	1,499,618.00	111	0	Not Distressed
Mt Lebanon Township	ALL	79,076,334.00	86,069,752.00	92	0	Not Distressed
Mt Oliver Borough	ALL	1,623,343.00	1,232,317.00	132	0	Not Distressed
Mt Penn Borough	BER	547,483.00	534,784.00	102	0	Not Distressed
Mt Pleasant Borough	WES	5,025,996.00	3,106,128.00	162	0	Not Distressed
Mt Pleasant Township	WAS	1,061,774.00	1,090,369.00	97	0	Not Distressed
Mt Pleasant Township	WES	7,119,995.00	7,804,092.00	91	0	Not Distressed
Muhlenberg Township	BER	17,446,839.00	22,956,659.00	76	1	Minimally Distressed
Muhlenberg Township Authority	BER	1,812,873.00	1,986,962.00	91	0	Not Distressed
Muncy Borough	LYC	1,722,591.00	1,919,754.00	90	0	Not Distressed
Muncy Township	LYC	235,065.00	227,666.00	103	0	Not Distressed
Munhall Borough	ALL	13,976,036.00	13,792,228.00	101	0	Not Distressed
Murrysville Borough	WES	18,712,434.00	18,673,725.00	100	0	Not Distressed
Myerstown Borough	LEB	1,932,088.00	1,748,954.00	110	0	Not Distressed
Nanticoke City	LUZ	7,573,056.00	9,998,881.00	76	1	Minimally Distressed
Nanty Glo Borough	CMB	979,687.00	667,685.00	147	0	Not Distressed
Nanty Glo Sanitary Sewer Authority	CMB	169,669.00	172,186.00	99	0	Not Distressed
Nanty Glo Water Authority	CMB	532,725.00	426,068.00	125	0	Not Distressed
Narberth Borough	MTG	5,778,363.00	6,929,671.00	83	1	Minimally Distressed
Nazareth Borough	NHP	6,393,755.00	3,623,277.00	176	0	Not Distressed
Neshannock Township	LAW	2,818,080.00	3,146,695.00	90	0	Not Distressed
Nesquehoning Borough	CAR	1,757,355.00	2,053,717.00	86	1	Minimally Distressed
Nesquehoning Borough Authority	CAR	363,259.00	376,289.00	97	0	Not Distressed
Nether Providence Township	DEL	7,084,235.00	10,649,596.00	67	2	Moderately Distressed
Neville Township	ALL	1,392,064.00	1,774,098.00	78	1	Minimally Distressed
New Bethlehem Borough	CLA	362,908.00	372,915.00	97	0	Not Distressed
New Brighton Borough	BEA	5,993,110.00	6,107,879.00	98	0	Not Distressed
New Britain Borough	BUC	73,101.00	109,334.00	67	2	Moderately Distressed
New Britain Township	BUC	9,030,702.00	8,809,707.00	103	0	Not Distressed
New Castle City	LAW	29,433,722.00	49,318,241.00	60	2	Moderately Distressed
New Castle Sanitation Authority	LAW	1,002,698.00	792,764.00	126	0	Not Distressed
New Castle Township	SCH	74,885.00	63,269.00	118	0	Not Distressed
New Cumberland Borough	CUM	9,993,900.00	10,190,553.00	98	0	Not Distressed
New Eagle Borough	WAS	1,135,460.00	946,097.00	120	0	Not Distressed
New Freedom Borough	YOR	2,645,139.00	2,815,570.00	94	0	Not Distressed

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New Garden Township	CHE	5,605,432.00	6,089,044.00	92	0	Not Distressed
New Hanover Township	MTG	5,600,588.00	5,789,582.00	97	0	Not Distressed
New Holland Borough	LAN	7,776,435.50	8,147,311.50	95	0	Not Distressed
New Hope Borough	BUC	2,847,424.00	3,231,849.00	88	1	Minimally Distressed
New Kensington City	WES	19,598,399.00	21,881,133.00	90	0	Not Distressed
New Kensington City Municipal Authority	WES	5,133,719.00	4,867,353.00	105	0	Not Distressed
New Kensington City Sanitary Authority	WES	5,566,714.00	5,738,783.00	97	0	Not Distressed
New Milford Township	SUS	184,700.00	415,745.00	44	3	Severely Distressed
New Sewickley Township	BEA	2,658,850.00	2,621,152.00	101	0	Not Distressed
New Stanton Borough	WES	345,889.00	346,311.00	100	0	Not Distressed
New Wilmington Borough	LAW	4,247,572.00	3,728,039.00	114	0	Not Distressed
Newberry Township	YOR	7,075,265.00	8,797,978.00	80	1	Minimally Distressed
Newport Borough	PER	1,765,120.00	957,762.00	184	0	Not Distressed
Newport Borough Water Authority	PER	165,426.00	137,904.00	120	0	Not Distressed
Newport Township	LUZ	1,367,748.00	940,129.00	145	0	Not Distressed
Newton Township	LAC	311,949.00	548,400.00	57	2	Moderately Distressed
Newtown Township	BUC	18,629,940.00	20,017,885.00	93	0	Not Distressed
Newtown Township	DEL	12,137,247.00	12,902,127.00	94	0	Not Distressed
Newville Borough	CUM	961,143.00	889,603.00	108	0	Not Distressed
Nicholson Township	FAY	250,325.00	256,509.00	98	0	Not Distressed
Nockamixon Township	BUC	638,600.00	608,404.00	105	0	Not Distressed
Norristown Borough	MTG	39,565,008.00	55,646,390.00	71	1	Minimally Distressed
Norristown Municipal Waste Authority	MTG	151,630.00	150,485.00	101	0	Not Distressed
North & South Shenango Joint Municipal Authority	CRA	1,030,965.00	911,341.00	113	0	Not Distressed
North Apollo Borough	ARM	96,307.00	87,457.00	110	0	Not Distressed
North Belle Vernon Borough	WES	657,075.00	769,602.00	85	1	Minimally Distressed
North Bethlehem Township	WAS	292,375.00	372,520.00	78	1	Minimally Distressed
North Braddock Borough	ALL	1,966,607.00	2,406,454.00	82	1	Minimally Distressed
North Catasauqua Borough	NHP	1,929,596.00	1,966,914.00	98	0	Not Distressed
North Centre Township	COL	107,235.00	93,755.00	114	0	Not Distressed
North Codorus Township	YOR	943,619.00	923,791.00	102	0	Not Distressed
North Cornwall Township	LEB	3,242,841.00	3,958,588.00	82	1	Minimally Distressed
North Coventry Municipal Authority	CHE	763,249.00	798,948.00	96	0	Not Distressed
North Coventry Township	CHE	7,945,824.00	7,752,044.00	102	0	Not Distressed
North East Borough	ERI	8,642,541.00	8,551,435.00	101	0	Not Distressed
North Fayette Township	ALL	11,683,185.00	13,173,107.00	89	1	Minimally Distressed
North Franklin Township	WAS	2,519,122.00	3,089,146.00	82	1	Minimally Distressed
North Hopewell Township	YOR	290,176.00	398,562.00	73	1	Minimally Distressed
North Huntingdon Township	WES	27,704,898.00	30,522,712.00	91	0	Not Distressed
North Huntingdon Township Municipal Authority	WES	6,986,567.00	7,245,023.00	96	0	Not Distressed
North Lebanon Township	LEB	5,625,216.00	6,239,963.00	90	0	Not Distressed
North Londonderry Township	LEB	4,162,173.00	3,934,213.00	106	0	Not Distressed
North Middleton Authority	CUM	2,597,470.00	2,512,009.00	103	0	Not Distressed
North Middleton Township	CUM	6,155,517.00	5,919,501.00	104	0	Not Distressed
North Sewickley Township	BEA	424,453.00	377,807.00	112	0	Not Distressed
North Shenango Township	CRA	159,314.00	227,337.00	70	1	Minimally Distressed
North Strabane Township	WAS	10,586,774.00	10,133,235.00	104	0	Not Distressed
North Towanda Township	BRA	99,453.00	147,745.00	67	2	Moderately Distressed
North Versailles Township	ALL	12,213,853.00	13,377,957.00	91	0	Not Distressed
North Wales Borough	MTG	1,486,399.00	1,394,253.00	107	0	Not Distressed
Northampton Borough	NHP	8,172,598.00	8,544,672.00	96	0	Not Distressed
Northampton Borough Municipal Authority	NHP	8,187,538.00	7,942,907.00	103	0	Not Distressed
Northampton Township	BUC	29,362,825.00	35,873,276.00	82	1	Minimally Distressed
Northeastern Regional Police	YOR	6,853,470.00	6,777,368.00	101	0	Not Distressed
Northern Berks Regional Police Department	BER	5,292,470.00	5,392,734.00	98	0	Not Distressed
Northern Cambria Borough	CMB	1,342,703.00	1,275,590.00	105	0	Not Distressed
Northern Lancaster County Authority	LAN	793,878.00	864,994.00	92	0	Not Distressed
Northern Lancaster County Regional Police Dept	LAN	8,452,835.00	8,481,275.00	100	0	Not Distressed
Northern Regional Police	ALL	14,300,959.00	15,404,220.00	93	0	Not Distressed
Northern York County Regional Police	YOR	18,183,346.00	24,789,481.00	73	1	Minimally Distressed
Northumberland Borough	NMB	3,558,598.00	3,587,278.00	99	0	Not Distressed

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Northwest Regional Police Department	LAN	5,876,212.00	7,007,095.00	84	1	Minimally Distressed
Norwegian Township	SCH	276,292.00	286,165.00	97	0	Not Distressed
Norwood Borough	DEL	3,302,323.00	3,302,375.00	100	0	Not Distressed
Nottingham Township	WAS	625,308.00	775,880.00	81	1	Minimally Distressed
Oakdale Borough	ALL	101,379.00	195,885.00	52	2	Moderately Distressed
Oakland Township	VEN	188,493.00	200,998.00	94	0	Not Distressed
Oakmont Borough	ALL	4,513,325.00	5,247,344.00	86	1	Minimally Distressed
Oakmont Borough Municipal Authority	ALL	9,014,656.00	11,299,612.00	80	1	Minimally Distressed
Ohara Township	ALL	10,826,511.00	9,662,319.00	112	0	Not Distressed
Ohio Township	ALL	6,843,199.00	8,438,093.00	81	1	Minimally Distressed
Oil City City	VEN	27,781,035.00	28,069,110.00	99	0	Not Distressed
Oilcreek Township	VEN	38,407.00	47,056.00	82	1	Minimally Distressed
Old Forge Borough	LAC	2,478,492.00	1,549,980.00	160	0	Not Distressed
Old Lycoming Township	LYC	5,629,057.00	5,782,051.00	97	0	Not Distressed
Oley Township	BER	878,545.00	985,396.00	89	1	Minimally Distressed
Oliver Township	MIF	174,114.00	203,696.00	85	1	Minimally Distressed
Olyphant Borough	LAC	2,538,750.00	3,144,810.00	81	1	Minimally Distressed
Orangeville Area Police Board	COL	438,788.00	440,090.00	100	0	Not Distressed
Orwigsburg Borough	SCH	3,570,808.00	2,796,922.00	128	0	Not Distressed
Osceola Borough	CLE	51,669.00	62,001.00	83	1	Minimally Distressed
Oxford Borough	CHE	2,546,901.00	2,937,668.00	87	1	Minimally Distressed
Paint Township	SOM	782,165.00	681,415.00	115	0	Not Distressed
Palmer Township	NHP	16,320,736.00	16,320,752.00	100	0	Not Distressed
Palmerton Borough	CAR	5,470,585.00	5,736,037.00	95	0	Not Distressed
Palmyra Borough	LEB	7,359,068.00	7,872,228.00	93	0	Not Distressed
Palo Alto Borough	SCH	261,291.00	29,997.00	871	0	Not Distressed
Paradise Township	LAN	641,142.00	601,087.00	107	0	Not Distressed
Parker Area Authority	ARM	71,062.00	171,794.00	41	3	Severely Distressed
Parquesburg Borough	CHE	3,081,254.00	2,985,992.00	103	0	Not Distressed
Parks Township	ARM	752,081.00	1,090,727.00	69	2	Moderately Distressed
Parks Township Municipal Authority	ARM	111,878.00	119,792.00	93	0	Not Distressed
Parkside Borough	DEL	591,909.00	834,542.00	71	1	Minimally Distressed
Patterson Township	BEA	1,324,183.00	1,208,790.00	110	0	Not Distressed
Patton Borough	CMB	1,060,763.00	1,289,059.00	82	1	Minimally Distressed
Patton Township	CEN	7,520,701.00	7,578,324.00	99	0	Not Distressed
Paupack Township	WAY	414,420.00	395,925.00	105	0	Not Distressed
Paxtang Borough	DAU	1,636,059.00	1,803,677.00	91	0	Not Distressed
Penbrook Borough	DAU	5,472,313.00	4,662,269.00	117	0	Not Distressed
Penn Hills Township	ALL	46,749,595.00	65,130,325.00	72	1	Minimally Distressed
Penn Township	YOR	12,468,327.00	15,721,730.00	79	1	Minimally Distressed
Penn Township	LAN	1,266,259.00	1,239,109.00	102	0	Not Distressed
Penn Township	PER	479,212.00	299,191.00	160	0	Not Distressed
Penn Township	CEN	152,788.00	229,918.00	66	2	Moderately Distressed
Penn Township	BUT	1,397,397.00	1,000,217.00	140	0	Not Distressed
Penn Township	CUM	145,734.00	140,643.00	104	0	Not Distressed
Penn Township	WES	6,173,967.00	9,688,593.00	64	2	Moderately Distressed
Penndel Borough	BUC	333,587.00	331,999.00	100	0	Not Distressed
Pennridge Regional Police Department	BUC	6,839,766.00	6,060,620.00	113	0	Not Distressed
Pennridge Wastewater Treatment Authority	BUC	2,772,766.00	2,713,789.00	102	0	Not Distressed
Pennsburg Borough	MTG	541,682.00	518,538.00	104	0	Not Distressed
Pennsbury Township	CHE	878,843.00	880,993.00	100	0	Not Distressed
Perkasie Borough	BUC	16,688,462.00	17,064,428.00	98	0	Not Distressed
Perkasie Regional Authority	BUC	2,707,887.00	2,960,682.00	91	0	Not Distressed
Perryopolis Borough	FAY	426,278.00	491,115.00	87	1	Minimally Distressed
Peters Creek Sanitary Authority	WAS	414,537.00	434,139.00	95	0	Not Distressed
Peters Township	FRA	518,668.00	496,711.00	104	0	Not Distressed
Peters Township	WAS	13,824,926.00	15,129,639.00	91	0	Not Distressed
Philadelphia City	PHI	4,863,413,000.00	10,800,392,000.00	45	3	Severely Distressed
Philadelphia City Redevelopment Authority	PHI	43,579,261.00	52,399,635.00	83	1	Minimally Distressed
Philipsburg Borough	CEN	1,058,062.00	983,425.00	108	0	Not Distressed
Phoenixville Borough	CHE	20,853,002.00	19,069,842.00	109	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Pike Township	BER	275,615.00	295,385.00	93	0	Not Distressed
Pine Creek Township	JEF	78,063.00	118,352.00	66	2	Moderately Distressed
Pine Creek Township	CLI	194,486.00	70,829.00	275	0	Not Distressed
Pine Grove Borough	SCH	2,407,807.00	1,535,674.00	157	0	Not Distressed
Pine Grove Township	SCH	408,081.00	419,174.00	97	0	Not Distressed
Pine Township	MER	406,163.00	493,876.00	82	1	Minimally Distressed
Pitcairn Borough	ALL	1,653,280.00	1,916,463.00	86	1	Minimally Distressed
Pittsburgh City	ALL	687,547,580.00	1,205,509,606.00	57	2	Moderately Distressed
Pittsburgh Public Parking Authority	ALL	12,304,314.00	11,034,673.00	112	0	Not Distressed
Pittston City	LUZ	8,448,425.00	10,593,586.00	80	1	Minimally Distressed
Pittston Township	LUZ	743,700.00	902,846.00	82	1	Minimally Distressed
Plainfield Township	NHP	898,094.00	994,920.00	90	0	Not Distressed
Plains Township	LUZ	7,151,361.00	10,637,637.00	67	2	Moderately Distressed
Pleasant Hills Borough	ALL	13,527,260.00	13,257,802.00	102	0	Not Distressed
Pleasant Township	WAR	1,100,524.00	1,149,695.00	96	0	Not Distressed
Plum Borough	ALL	11,216,519.00	14,768,161.00	76	1	Minimally Distressed
Plumcreek Township	ARM	368,135.00	410,145.00	90	0	Not Distressed
Plumstead Township	BUC	8,534,730.00	9,199,200.00	93	0	Not Distressed
Plymouth Borough	LUZ	1,048,608.00	1,405,636.00	75	1	Minimally Distressed
Plymouth Township	MTG	51,028,972.00	53,070,918.00	96	0	Not Distressed
Pocono Mountain Regional Police Department	MNR	14,494,268.00	14,418,201.00	101	0	Not Distressed
Pocono Township	MNR	5,034,912.00	5,295,703.00	95	0	Not Distressed
Pocopson Township	CHE	386,585.00	366,837.00	105	0	Not Distressed
Point Township	NMB	2,709,221.00	2,503,060.00	108	0	Not Distressed
Polk Township	MNR	531,525.00	492,749.00	108	0	Not Distressed
Port Allegany Borough	MCK	1,935,601.00	2,697,899.00	72	1	Minimally Distressed
Port Carbon Borough	SCH	813,831.00	1,001,304.00	81	1	Minimally Distressed
Port Vue Borough	ALL	745,405.00	563,171.00	132	0	Not Distressed
Portage Area Sewer Authority	CMB	242,913.00	238,817.00	102	0	Not Distressed
Portage Borough	CMB	1,039,655.00	765,141.00	136	0	Not Distressed
Portage Borough Municipal Authority	CMB	912,516.00	920,399.00	99	0	Not Distressed
Porter Township	CLA	59,858.00	58,360.00	103	0	Not Distressed
Pottstown Borough	MTG	37,651,970.00	41,664,523.00	90	0	Not Distressed
Pottsville City	SCH	14,664,305.00	17,393,458.00	84	1	Minimally Distressed
Pringle Borough	LUZ	4,431.00	9,305.00	48	3	Severely Distressed
Prospect Park Borough	DEL	4,682,697.00	5,843,979.00	80	1	Minimally Distressed
Providence Township	LAN	641,497.00	716,047.00	90	0	Not Distressed
Pulaski Township	LAW	805,138.00	597,312.00	135	0	Not Distressed
Pulaski Township	BEA	119,179.00	122,361.00	97	0	Not Distressed
Punxsutawney Borough	JEF	2,292,621.00	3,093,879.00	74	1	Minimally Distressed
Pymatuning Township	MER	2,578,784.00	1,735,411.00	149	0	Not Distressed
Quakertown Borough	BUC	14,336,272.00	18,084,547.00	79	1	Minimally Distressed
Quarryville Borough	LAN	1,469,611.00	1,650,624.00	89	1	Minimally Distressed
Raccoon Township	BEA	1,083,775.00	1,556,917.00	70	1	Minimally Distressed
Radnor Township	DEL	48,559,412.00	68,925,373.00	70	1	Minimally Distressed
Ralpo Township	NMB	1,105,842.00	1,595,308.00	69	2	Moderately Distressed
Rankin Borough	ALL	1,215,477.00	427,521.00	284	0	Not Distressed
Ransom Township	LAC	288,580.00	280,645.00	103	0	Not Distressed
Rapho Township	LAN	720,865.00	647,554.00	111	0	Not Distressed
Rayne Township	IND	219,821.00	193,385.00	114	0	Not Distressed
Reading City	BER	213,054,724.00	297,150,445.00	72	1	Minimally Distressed
Reading Township	ADA	665,644.00	576,362.00	115	0	Not Distressed
Red Lion Borough	YOR	4,639,233.00	4,308,650.00	108	0	Not Distressed
Red Rose Transit Authority	LAN	6,273,606.00	6,974,802.00	90	0	Not Distressed
Redstone Township	FAY	1,943,326.00	958,399.00	203	0	Not Distressed
Renovo Borough	CLI	696,437.00	210,682.00	331	0	Not Distressed
Reserve Township	ALL	3,783,838.00	2,529,728.00	150	0	Not Distressed
Reynoldsville Borough	JEF	781,019.00	1,020,316.00	77	1	Minimally Distressed
Rice Township	LUZ	1,146,370.00	1,174,450.00	98	0	Not Distressed
Richhill Township	GRE	296,746.00	333,601.00	89	1	Minimally Distressed
Richland Borough	LEB	471,360.00	719,375.00	66	2	Moderately Distressed

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Richland Township	CMB	10,854,212.00	12,280,708.00	88	1	Minimally Distressed
Richland Township	BUC	5,127,093.00	5,538,075.00	93	0	Not Distressed
Ridgway Borough	ELK	3,728,532.00	4,016,382.00	93	0	Not Distressed
Ridgway Township	ELK	680,224.00	626,660.00	109	0	Not Distressed
Ridley Park Borough	DEL	6,459,512.00	6,244,464.00	103	0	Not Distressed
Ridley Township	DEL	32,814,595.00	34,591,229.00	95	0	Not Distressed
Riverside Borough	NMB	1,629,930.00	1,561,696.00	104	0	Not Distressed
Riverview Sanitary Authority	ALL	521,649.00	485,217.00	108	0	Not Distressed
Roaring Brook Township	LAC	496,626.00	829,666.00	60	2	Moderately Distressed
Roaring Spring Borough	BLA	2,043,523.00	1,640,578.00	125	0	Not Distressed
Robeson Township	BER	2,986,344.00	2,834,097.00	105	0	Not Distressed
Robeson-Wernersville Municipal Authority	BER	608,511.00	648,004.00	94	0	Not Distressed
Robinson Township	ALL	13,662,752.00	14,921,869.00	92	0	Not Distressed
Robinson Township Municipal Authority	ALL	8,325,295.00	9,900,557.00	84	1	Minimally Distressed
Rochester Area Joint Sewer Authority	BEA	1,072,205.00	1,462,300.00	73	1	Minimally Distressed
Rochester Borough	BEA	2,850,809.00	4,181,526.00	68	2	Moderately Distressed
Rochester Township	BEA	1,583,574.00	1,183,453.00	134	0	Not Distressed
Rockland Township	VEN	138,250.00	145,056.00	95	0	Not Distressed
Rockledge Borough	MTG	2,109,819.00	2,391,176.00	88	1	Minimally Distressed
Rome Township	CRA	104,260.00	78,798.00	132	0	Not Distressed
Rose Township	JEF	133,289.00	252,282.00	53	2	Moderately Distressed
Roseto Borough	NHP	228,525.00	4,545.00	5028	0	Not Distressed
Ross Township	LUZ	467,005.00	479,222.00	97	0	Not Distressed
Ross Township	ALL	37,146,097.00	38,351,686.00	97	0	Not Distressed
Rostraver Township	WES	8,054,096.00	7,162,054.00	112	0	Not Distressed
Rostraver Township Sewage Authority	WES	565,520.00	668,489.00	85	1	Minimally Distressed
Rouseville Borough	VEN	193,454.00	190,280.00	102	0	Not Distressed
Royersford Borough	MTG	4,417,134.00	4,514,934.00	98	0	Not Distressed
Rural Valley Borough	ARM	102,178.00	88,951.00	115	0	Not Distressed
Rush Township	SCH	696,126.00	712,649.00	98	0	Not Distressed
Rutland Township	TIO	86,060.00	73,708.00	117	0	Not Distressed
Rye Township	PER	1,210,150.00	787,673.00	154	0	Not Distressed
S Connellsville Borough	FAY	481,083.00	432,793.00	111	0	Not Distressed
S W Greensburg Borough	WES	756,062.00	900,791.00	84	1	Minimally Distressed
Saegertown Borough	CRA	172,729.00	116,644.00	148	0	Not Distressed
Salem Township	LUZ	571,195.00	606,458.00	94	0	Not Distressed
Salem Township	WES	990,610.00	1,703,719.00	58	2	Moderately Distressed
Salem Township	WAY	239,199.00	230,019.00	104	0	Not Distressed
Salisbury Borough	SOM	224,989.00	204,645.00	110	0	Not Distressed
Salisbury Township	LEH	17,317,562.00	19,569,868.00	88	1	Minimally Distressed
Salisbury Township	LAN	1,241,074.00	1,271,428.00	98	0	Not Distressed
Saltsburg Borough	IND	364,821.00	223,217.00	163	0	Not Distressed
Sandy Lake Borough	MER	871,239.00	785,969.00	111	0	Not Distressed
Sandy Township	CLE	4,812,308.00	5,038,084.00	96	0	Not Distressed
Saxton Borough	BED	795,671.00	401,039.00	198	0	Not Distressed
Saxton Borough Municipal Authority	BED	63,042.00	118,590.00	53	2	Moderately Distressed
Sayre Borough	BRA	4,660,434.00	5,848,499.00	80	1	Minimally Distressed
Schuylkill County Municipal Authority	SCH	3,812,790.00	5,309,565.00	72	1	Minimally Distressed
Schuylkill Haven Borough	SCH	9,980,782.00	11,679,910.00	85	1	Minimally Distressed
Schuylkill Township	CHE	7,044,528.00	6,986,246.00	101	0	Not Distressed
Schwenksville Borough	MTG	466,276.00	463,158.00	101	0	Not Distressed
Schwenksville Borough Authority	MTG	859,128.00	873,138.00	98	0	Not Distressed
Scott Township	COL	3,046,669.00	2,709,608.00	112	0	Not Distressed
Scott Township	ALL	17,053,129.00	18,567,794.00	92	0	Not Distressed
Scott Township	LAC	1,475,290.00	1,483,465.00	99	0	Not Distressed
Scottsdale Borough	WES	4,464,333.00	3,214,373.00	139	0	Not Distressed
Scranton City	LAC	50,697,276.00	209,048,852.00	24	3	Severely Distressed
Selinsgrove Borough	SNY	5,211,656.00	5,448,789.00	96	0	Not Distressed
Sellersville Borough	BUC	5,297,709.00	5,146,730.00	103	0	Not Distressed
Seven Fields Borough	BUT	743,545.00	755,007.00	98	0	Not Distressed
Seven Springs Borough	SOM	943,609.00	771,704.00	122	0	Not Distressed

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Seward-St. Clair Township Sanitary Authority	WES	74,636.00	108,129.00	69	2	Moderately Distressed
Sewickley Boro Water Authority	ALL	1,014,080.00	1,053,279.00	96	0	Not Distressed
Sewickley Borough	ALL	7,905,009.00	8,759,868.00	90	0	Not Distressed
Sewickley Heights Borough	ALL	3,376,930.00	3,439,849.00	98	0	Not Distressed
Sewickley Township	WES	2,609,604.00	2,374,954.00	110	0	Not Distressed
Shade Township	SOM	2,115,123.00	2,017,417.00	105	0	Not Distressed
Shaler Township	ALL	31,917,365.00	29,183,007.00	109	0	Not Distressed
Shamokin City	NMB	5,470,425.00	8,742,167.00	63	2	Moderately Distressed
Shamokin City Redevelopment Authority	NMB	85,457.00	10,312.00	829	0	Not Distressed
Shamokin Dam Borough	SNY	3,278,778.00	3,284,247.00	100	0	Not Distressed
Shamokin Township	NMB	26,157.00	38,405.00	68	2	Moderately Distressed
Sharon City	MER	24,814,075.00	28,807,228.00	86	1	Minimally Distressed
Sharon Hill Borough	DEL	4,743,225.00	6,409,215.00	74	1	Minimally Distressed
Sharon Sanitary Authority	MER	1,107,776.00	1,176,033.00	94	0	Not Distressed
Sharpsburg Borough	ALL	2,983,383.00	3,004,014.00	99	0	Not Distressed
Sharpsville Borough	MER	7,443,999.00	7,576,924.00	98	0	Not Distressed
Sheffield Township	WAR	800,922.00	794,531.00	101	0	Not Distressed
Sheffield Township Municipal Authority	WAR	439,929.00	381,037.00	115	0	Not Distressed
Shenandoah Borough	SCH	5,505,419.00	6,778,388.00	81	1	Minimally Distressed
Shenandoah Borough Municipal Authority	SCH	1,149,732.00	1,232,222.00	93	0	Not Distressed
Shenango Township	MER	424,230.00	535,634.00	79	1	Minimally Distressed
Shenango Township	LAW	1,151,090.00	1,230,470.00	94	0	Not Distressed
Shickshinny Borough	LUZ	459,405.00	45,581.00	1008	0	Not Distressed
Shillington Borough	BER	7,034,804.00	7,069,224.00	100	0	Not Distressed
Shinglehouse Borough	POT	328,269.00	288,672.00	114	0	Not Distressed
Shippensburg Borough	CUM	7,052,452.00	8,152,927.00	87	1	Minimally Distressed
Shippingport Borough	BEA	667,638.00	636,513.00	105	0	Not Distressed
Shiremanstown Borough	CUM	806,559.00	346,949.00	232	0	Not Distressed
Shirley Township	HUN	106,154.00	117,605.00	90	0	Not Distressed
Shoemakersville Borough	BER	613,555.00	790,301.00	78	1	Minimally Distressed
Shohola Township	PIK	117,435.00	180,488.00	65	2	Moderately Distressed
Shrewsbury Borough	YOR	630,312.00	678,608.00	93	0	Not Distressed
Shrewsbury Township	YOR	617,867.00	578,917.00	107	0	Not Distressed
Silver Spring Township	CUM	7,318,067.00	7,399,742.00	99	0	Not Distressed
Sinking Spring Borough	BER	2,325,861.00	2,483,837.00	94	0	Not Distressed
Slate Belt Regional Police Department	NHP	4,621,584.00	4,732,664.00	98	0	Not Distressed
Slatington Borough	LEH	2,142,836.00	2,809,249.00	76	1	Minimally Distressed
Slippery Rock Borough	BUT	3,326,579.00	2,301,511.00	145	0	Not Distressed
Slippery Rock Municipal Authority	BUT	1,850,402.00	2,206,567.00	84	1	Minimally Distressed
Slippery Rock Township	BUT	717,094.00	782,463.00	92	0	Not Distressed
Smethport Borough	MCK	1,720,856.00	1,195,875.00	144	0	Not Distressed
Smith Township	WAS	674,057.00	542,585.00	124	0	Not Distressed
Snow Shoe Township	CEN	126,068.00	144,638.00	87	1	Minimally Distressed
Solebury Township	BUC	8,490,984.00	8,854,815.00	96	0	Not Distressed
Somerset Borough	SOM	6,304,916.00	6,990,496.00	90	0	Not Distressed
Souderton Borough	MTG	10,112,105.00	9,613,674.00	105	0	Not Distressed
South Abington Township	LAC	6,766,500.00	8,185,255.00	83	1	Minimally Distressed
South Beaver Township	BEA	1,144,474.00	1,111,583.00	103	0	Not Distressed
South Buffalo Township	ARM	548,629.00	550,793.00	100	0	Not Distressed
South Central Transit Authority	LAN	2,039,941.00	2,184,179.00	93	0	Not Distressed
South Centre Township	COL	611,899.00	496,735.00	123	0	Not Distressed
South Coatesville Borough	CHE	824,574.00	611,686.00	135	0	Not Distressed
South Fayette Township	ALL	8,418,781.00	10,263,878.00	82	1	Minimally Distressed
South Fayette Township Municipal Authority	ALL	891,591.00	949,408.00	94	0	Not Distressed
South Franklin Township	WAS	556,377.00	561,377.00	99	0	Not Distressed
South Heidelberg Township	BER	1,039,800.00	1,379,534.00	75	1	Minimally Distressed
South Huntingdon Township	WES	2,731,520.00	2,791,055.00	98	0	Not Distressed
South Lebanon Township	LEB	5,968,614.00	6,876,381.00	87	1	Minimally Distressed
South Londonderry Township	LEB	3,349,481.00	3,806,298.00	88	1	Minimally Distressed
South Manheim Township	SCH	300,765.00	334,257.00	90	0	Not Distressed
South Middleton Township Authority	CUM	1,367,654.00	1,569,556.00	87	1	Minimally Distressed

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South Park Township	ALL	9,978,107.00	10,155,690.00	98	0	Not Distressed
South Pymatuning Township	MER	830,009.00	949,177.00	87	1	Minimally Distressed
South Shenango Township	CRA	150,380.00	151,138.00	99	0	Not Distressed
South Strabane Township	WAS	6,073,908.00	7,087,257.00	86	1	Minimally Distressed
South Waverly Borough	BRA	770,498.00	778,904.00	99	0	Not Distressed
South Whitehall Township	LEH	29,102,339.00	35,920,969.00	81	1	Minimally Distressed
South Williamsport Borough	LYC	4,701,747.00	3,969,710.00	118	0	Not Distressed
Southern Regional Police Department	LAN	2,136,326.00	2,030,102.00	105	0	Not Distressed
Southern York Police Commission	YOR	4,786,712.00	4,838,292.00	99	0	Not Distressed
Southmont Borough	CMB	610,788.00	611,746.00	100	0	Not Distressed
Southwest Mercer County Regional Police	MER	5,975,436.00	5,148,412.00	116	0	Not Distressed
Southwest Regional Dispatch Center	ALL	47,174.00	0.00	99	0	Not Distressed
Southwest Regional Police Department	FAY	615,567.00	407,839.00	151	0	Not Distressed
Southwestern Penna Water Authority	GRE	9,696,863.00	11,245,606.00	86	1	Minimally Distressed
Southwestern Regional Police Dept.	YOR	3,526,813.00	2,844,849.00	124	0	Not Distressed
Spring City Borough	CHE	1,400,701.00	1,776,456.00	79	1	Minimally Distressed
Spring Garden Township	YOR	7,955,518.00	9,042,617.00	88	1	Minimally Distressed
Spring Grove Borough	YOR	561,220.00	569,466.00	99	0	Not Distressed
Spring Township	BER	18,466,630.00	24,722,349.00	75	1	Minimally Distressed
Spring Township	CEN	4,189,914.00	4,119,489.00	102	0	Not Distressed
Springdale Borough	ALL	2,856,279.00	4,113,349.00	69	2	Moderately Distressed
Springdale Township	ALL	1,393,515.00	1,019,334.00	137	0	Not Distressed
Springettsbury Township	YOR	23,690,658.00	25,657,569.00	92	0	Not Distressed
Springfield Township	DEL	32,227,512.00	41,393,083.00	78	1	Minimally Distressed
Springfield Township	MER	349,248.00	362,409.00	96	0	Not Distressed
Springfield Township	BUC	1,847,226.00	2,439,565.00	76	1	Minimally Distressed
Springfield Township	YOR	953,527.00	983,573.00	97	0	Not Distressed
Springfield Township	MTG	27,088,319.00	31,032,651.00	87	1	Minimally Distressed
Springhill Township	FAY	630,140.00	857,840.00	73	1	Minimally Distressed
St Clair Borough	SCH	2,486,720.00	2,309,994.00	108	0	Not Distressed
St Marys Area Water Authority	ELK	2,656,322.00	2,661,920.00	100	0	Not Distressed
St Marys City	ELK	12,002,516.00	11,049,089.00	109	0	Not Distressed
State College Borough	CEN	57,992,623.00	66,372,923.00	87	1	Minimally Distressed
State College Borough Authority	CEN	11,200,569.00	10,657,520.00	105	0	Not Distressed
Steelton Borough	DAU	8,472,988.00	9,036,937.00	94	0	Not Distressed
Stoneboro Borough	MER	847,322.00	578,773.00	146	0	Not Distressed
Stonycreek Township	CMB	1,833,972.00	1,762,662.00	104	0	Not Distressed
Stowe Township	ALL	2,644,552.00	2,622,605.00	101	0	Not Distressed
Straban Township	ADA	233,319.00	218,932.00	107	0	Not Distressed
Strasburg Borough	LAN	2,195,539.00	2,851,992.00	77	1	Minimally Distressed
Strasburg Township	LAN	343,470.00	282,212.00	122	0	Not Distressed
Stroud Area Regional Police Department	MNR	16,084,899.00	18,794,398.00	86	1	Minimally Distressed
Stroud Township	MNR	2,871,641.00	3,277,182.00	88	1	Minimally Distressed
Stroudsburg Borough	MNR	3,092,657.00	3,930,970.00	79	1	Minimally Distressed
Suburban Lock Haven Water Authority	CLI	366,355.00	499,141.00	73	1	Minimally Distressed
Sugarcreek Borough	VEN	2,962,993.00	2,965,900.00	100	0	Not Distressed
Sugarcreek Township	ARM	337,074.00	320,157.00	105	0	Not Distressed
Sugarloaf Township	LUZ	1,246,214.00	1,182,800.00	105	0	Not Distressed
Summit Hill Borough	CAR	1,319,969.00	1,191,449.00	111	0	Not Distressed
Summit Township	CRA	29,557.00	79,263.00	37	3	Severely Distressed
Sunbury City	NMB	11,745,537.00	12,297,581.00	96	0	Not Distressed
Sunbury City Municipal Authority	NMB	5,335,236.00	5,369,531.00	99	0	Not Distressed
Susquehanna Depot Borough	SUS	84,438.00	188,242.00	45	3	Severely Distressed
Susquehanna Regional Police Department	LAN	3,610,421.00	3,871,859.00	93	0	Not Distressed
Susquehanna Township	DAU	22,218,872.00	32,696,978.00	68	2	Moderately Distressed
Susquehanna Township	CMB	187,408.00	136,350.00	137	0	Not Distressed
Susquehanna Township Authority	DAU	2,172,880.00	2,310,159.00	94	0	Not Distressed
Swarthmore Borough	DEL	5,525,440.00	7,171,695.00	77	1	Minimally Distressed
Swatara Township	DAU	27,105,905.00	29,192,580.00	93	0	Not Distressed
Swatara Township	LEB	239,732.00	207,559.00	116	0	Not Distressed
Swatara Township Authority	DAU	5,383,366.00	5,652,500.00	95	0	Not Distressed

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Swissvale Borough	ALL	5,267,811.00	5,672,896.00	93	0	Not Distressed
Swoyersville Borough	LUZ	2,360,174.00	1,927,182.00	122	0	Not Distressed
Sykesville Borough	JEF	472,659.00	382,266.00	124	0	Not Distressed
Tamaqua Borough	SCH	5,904,577.00	7,597,262.00	78	1	Minimally Distressed
Tarentum Borough	ALL	7,434,400.00	7,417,124.00	100	0	Not Distressed
Taylor Borough	LAC	3,758,519.00	4,141,876.00	91	0	Not Distressed
Telford Borough	MTG	8,773,728.00	9,531,824.00	92	0	Not Distressed
Thornbury Township	CHE	9,183.00	36,436.00	25	3	Severely Distressed
Throop Borough	LAC	3,294,197.00	4,065,905.00	81	1	Minimally Distressed
Tiadaghton Valley Regional Police	LYC	1,851,375.00	1,775,931.00	104	0	Not Distressed
Tilden Township	BER	236,430.00	282,287.00	84	1	Minimally Distressed
Tincum Township	DEL	9,070,121.00	10,203,261.00	89	1	Minimally Distressed
Tincum Township	BUC	2,159,509.00	2,122,212.00	102	0	Not Distressed
Tioga Township	TIO	84,719.00	94,097.00	90	0	Not Distressed
Titusville City	CRA	10,409,599.00	14,275,586.00	73	1	Minimally Distressed
Tobyhanna Township	MNR	1,130,556.00	821,926.00	138	0	Not Distressed
Topton Borough	BER	1,440,294.00	1,280,670.00	112	0	Not Distressed
Towamencin Township	MTG	10,998,127.00	13,622,825.00	81	1	Minimally Distressed
Towanda Borough	BRA	2,052,708.00	2,797,600.00	73	1	Minimally Distressed
Tower City Borough Authority	SCH	92,049.00	101,387.00	91	0	Not Distressed
Trafford Borough	WES	636,878.00	860,478.00	74	1	Minimally Distressed
Trainer Borough	DEL	3,657,578.00	4,033,349.00	91	0	Not Distressed
Trans. & Motor Bus For Public Use Authority	BLA	3,250,277.00	4,248,594.00	77	1	Minimally Distressed
Tredyffrin Township	CHE	44,219,123.00	49,449,171.00	89	1	Minimally Distressed
Tri-County Joint Municipal Authority	WAS	2,316,023.00	3,286,479.00	70	1	Minimally Distressed
Troy Borough	BRA	241,122.00	305,835.00	79	1	Minimally Distressed
Tullytown Borough	BUC	2,840,772.00	5,750,409.00	49	3	Severely Distressed
Tulpehocken Township	BER	298,744.00	334,938.00	89	1	Minimally Distressed
Tunkhannock Borough	WYO	1,083,391.00	1,409,887.00	77	1	Minimally Distressed
Tunkhannock Township	WYO	1,435,889.00	1,826,838.00	79	1	Minimally Distressed
Tunkhannock Township	MNR	477,308.00	410,081.00	116	0	Not Distressed
Turbotville Borough	NMB	559,790.00	405,627.00	138	0	Not Distressed
Turtle Creek Borough	ALL	2,834,922.00	3,457,598.00	82	1	Minimally Distressed
Tyrone Borough	BLA	4,340,679.00	4,487,738.00	97	0	Not Distressed
Tyrone Township	ADA	26,678.00	0.00	99	0	Not Distressed
Union City Borough	ERI	1,887,001.00	1,030,164.00	183	0	Not Distressed
Union Township	LAW	639,591.00	922,965.00	69	2	Moderately Distressed
Union Township	LEB	263,914.00	300,424.00	88	1	Minimally Distressed
Union Township	LUZ	220,506.00	211,462.00	104	0	Not Distressed
Uniontown City	FAY	21,413,638.00	18,675,869.00	115	0	Not Distressed
Unity Township	WES	10,222,726.00	11,943,117.00	86	1	Minimally Distressed
Upland Borough	DEL	1,232,891.00	1,255,736.00	98	0	Not Distressed
Upper Allegheny Joint Sanitary Authority	ALL	4,581,632.00	4,811,123.00	95	0	Not Distressed
Upper Allen Township	CUM	12,740,650.00	14,165,926.00	90	0	Not Distressed
Upper Chichester Township	DEL	13,782,579.00	20,121,901.00	68	2	Moderately Distressed
Upper Darby Township	DEL	152,795,227.00	175,951,560.00	87	1	Minimally Distressed
Upper Dublin Township	MTG	28,521,028.00	37,545,962.00	76	1	Minimally Distressed
Upper Gwynedd Township	MTG	12,816,033.00	14,206,642.00	90	0	Not Distressed
Upper Macungie Township	LEH	14,321,480.00	13,763,961.00	104	0	Not Distressed
Upper Makefield Township	BUC	8,294,480.00	7,549,672.00	110	0	Not Distressed
Upper Merion Township	MTG	65,085,913.00	68,864,130.00	95	0	Not Distressed
Upper Milford Township	LEH	720,281.00	814,900.00	88	1	Minimally Distressed
Upper Montgomery Joint Authority	MTG	1,292,639.00	1,226,458.00	105	0	Not Distressed
Upper Moreland Township	MTG	42,775,962.00	52,007,893.00	82	1	Minimally Distressed
Upper Moreland-Hatboro Joint Sewer Authority	MTG	7,234,189.00	7,783,542.00	93	0	Not Distressed
Upper Mt Bethel Township	NHP	611,191.00	184,743.00	331	0	Not Distressed
Upper Nazareth Township	NHP	1,110,331.00	1,165,520.00	95	0	Not Distressed
Upper Perk Police Department	MTG	1,778,164.00	1,902,860.00	93	0	Not Distressed
Upper Pottsgrove Township	MTG	2,992,465.00	3,708,726.00	81	1	Minimally Distressed
Upper Providence Township	MTG	12,560,910.00	15,365,563.00	82	1	Minimally Distressed
Upper Providence Township	DEL	6,104,683.00	7,537,474.00	81	1	Minimally Distressed

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Upper Saucon Township	LEH	11,522,084.00	13,247,451.00	87	1	Minimally Distressed
Upper Southampton Township	BUC	16,976,799.00	19,338,219.00	88	1	Minimally Distressed
Upper Southampton Twp Municipal Authority	BUC	2,608,247.00	2,822,251.00	92	0	Not Distressed
Upper St Clair Township	ALL	25,919,557.00	26,415,224.00	98	0	Not Distressed
Upper Tulpehocken Township	BER	132,389.00	110,768.00	120	0	Not Distressed
Upper Uwchlan Township	CHE	4,728,161.00	4,947,176.00	96	0	Not Distressed
Upper Yoder Township	CMB	3,419,204.00	3,273,839.00	104	0	Not Distressed
Uwchlan Township	CHE	15,130,868.00	16,257,608.00	93	0	Not Distressed
Valley Joint Sewer Authority	BRA	1,169,988.00	1,224,255.00	96	0	Not Distressed
Valley Township	CHE	2,406,964.00	2,144,701.00	112	0	Not Distressed
Valley Township	ARM	63,771.00	78,202.00	82	1	Minimally Distressed
Vandergrift Borough	WES	3,538,962.00	3,335,035.00	106	0	Not Distressed
Vanport Township	BEA	1,113,194.00	369,514.00	301	0	Not Distressed
Vanport Township Municipal Authority	BEA	1,461,593.00	1,510,616.00	97	0	Not Distressed
Vernon Township	CRA	5,377,778.00	3,428,625.00	157	0	Not Distressed
Vernon Township Water Authority	CRA	37,688.00	0.00	99	0	Not Distressed
Verona Borough	ALL	854,268.00	683,959.00	125	0	Not Distressed
Versailles Borough	ALL	2,203,659.00	1,276,165.00	173	0	Not Distressed
Walker Township	SCH	113,387.00	138,763.00	82	1	Minimally Distressed
Wallace Township	CHE	432,892.00	427,574.00	101	0	Not Distressed
Walnutport Borough	NHP	1,241,807.00	1,455,165.00	85	1	Minimally Distressed
Warminster Township	BUC	37,212,321.00	46,243,758.00	80	1	Minimally Distressed
Warminster Township Municipal Authority	BUC	6,761,185.00	8,009,934.00	84	1	Minimally Distressed
Warren City	WAR	14,197,074.00	14,620,367.00	97	0	Not Distressed
Warren County Housing Authority	WAR	1,737,227.00	1,873,256.00	93	0	Not Distressed
Warren County Solid Waste Authority	WAR	716,176.00	468,171.00	153	0	Not Distressed
Warrington Township	BUC	17,122,598.00	18,767,221.00	91	0	Not Distressed
Warwick Township	BUC	9,597,620.00	11,547,629.00	83	1	Minimally Distressed
Warwick Township	LAN	2,535,714.00	2,620,715.00	97	0	Not Distressed
Warwick Township	CHE	23,223.00	32,910.00	71	1	Minimally Distressed
Warwick Township Municipal Authority	LAN	1,518,882.00	1,497,875.00	101	0	Not Distressed
Washington Area Cog	WAS	362,819.00	335,201.00	108	0	Not Distressed
Washington City	WAS	36,742,433.00	41,771,797.00	88	1	Minimally Distressed
Washington Township	NHP	1,474,550.00	2,046,397.00	72	1	Minimally Distressed
Washington Township	BER	1,223,796.00	1,177,651.00	104	0	Not Distressed
Washington Township	LEH	1,117,050.00	1,098,901.00	102	0	Not Distressed
Washington Township	WES	1,852,487.00	1,797,941.00	103	0	Not Distressed
Washington Township	DAU	407,714.00	410,265.00	99	0	Not Distressed
Washington Township	FRA	5,053,280.00	5,976,021.00	85	1	Minimally Distressed
Washington Township	FAY	1,340,136.00	1,522,773.00	88	1	Minimally Distressed
Washington Township	ARM	123,592.00	119,786.00	103	0	Not Distressed
Washington Township	WYO	166,876.00	138,028.00	121	0	Not Distressed
Washington Township	JEF	144,425.00	168,458.00	86	1	Minimally Distressed
Washington Township Municipal Authority	BER	173,353.00	126,575.00	137	0	Not Distressed
Washington Township Municipal Authority	FAY	2,114,052.00	1,899,225.00	111	0	Not Distressed
Washington-E. Washington Joint Authority	WAS	5,170,269.00	5,253,397.00	98	0	Not Distressed
Waterford Borough	ERI	74,217.00	49,136.00	151	0	Not Distressed
Waterford Borough Municipal Authority	ERI	341,548.00	324,752.00	105	0	Not Distressed
Watsonstown Borough	NMB	2,764,801.00	3,284,335.00	84	1	Minimally Distressed
Waverly Township	LAC	919,152.81	845,450.81	109	0	Not Distressed
Wayne Township	GRE	777,314.00	1,267,465.00	61	2	Moderately Distressed
Wayne Township	MIF	283,457.00	391,184.00	72	1	Minimally Distressed
Waynesboro Borough	FRA	8,614,384.00	7,427,010.00	116	0	Not Distressed
Waynesburg Borough	GRE	3,491,724.00	2,899,654.00	120	0	Not Distressed
Weatherly Borough	CAR	2,023,483.00	1,482,957.00	136	0	Not Distressed
Wellsboro Borough	TIO	2,588,180.00	3,588,528.00	72	1	Minimally Distressed
Wernersville Municipal Authority	BER	523,892.00	521,567.00	100	0	Not Distressed
Wesleyville Borough	ERI	2,073,208.00	1,994,532.00	104	0	Not Distressed
West Bradford Township	CHE	2,387,380.00	2,780,711.00	86	1	Minimally Distressed
West Brandywine Township	CHE	2,840,703.00	3,478,525.00	82	1	Minimally Distressed
West Brunswick Township	SCH	343,346.00	261,811.00	131	0	Not Distressed

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West Buffalo Township	UNI	539,897.00	568,903.00	95	0	Not Distressed
West Caln Township	CHE	1,136,779.00	1,145,102.00	99	0	Not Distressed
West Carroll Township	CMB	250,487.00	212,587.00	118	0	Not Distressed
West Carroll Water Authority	CMB	282,912.00	329,045.00	86	1	Minimally Distressed
West Chester Borough	CHE	34,165,044.00	46,659,364.00	73	1	Minimally Distressed
West Conshohocken Borough	MTG	5,539,501.00	5,106,151.00	108	0	Not Distressed
West Cornwall Township	LEB	104,323.00	112,890.00	92	0	Not Distressed
West Deer Township	ALL	9,120,843.00	9,641,194.00	95	0	Not Distressed
West Earl Township	LAN	2,617,762.00	2,850,008.00	92	0	Not Distressed
West Goshen Township	CHE	24,453,265.00	24,933,037.00	98	0	Not Distressed
West Grove Borough	CHE	2,975,131.00	3,019,744.00	99	0	Not Distressed
West Hazleton Borough	LUZ	1,287,535.00	2,547,812.00	51	2	Moderately Distressed
West Hempfield Township	LAN	7,278,795.00	8,701,634.00	84	1	Minimally Distressed
West Hills Regional Police	CMB	4,666,572.00	4,861,582.00	96	0	Not Distressed
West Homestead Borough	ALL	2,751,110.00	2,358,179.00	117	0	Not Distressed
West Lampeter Township	LAN	7,185,534.00	7,010,445.00	102	0	Not Distressed
West Mahanoy Township	SCH	647,482.00	808,678.00	80	1	Minimally Distressed
West Manchester Township	YOR	11,037,479.00	13,326,198.00	83	1	Minimally Distressed
West Manheim Township	YOR	4,405,860.00	6,351,085.00	69	2	Moderately Distressed
West Middlesex Borough	MER	370,658.00	280,722.00	132	0	Not Distressed
West Mifflin Borough	ALL	26,425,004.00	28,165,204.00	94	0	Not Distressed
West Mifflin Sanitary Sewer Municipal Authority	ALL	2,027,841.00	2,756,946.00	74	1	Minimally Distressed
West Newton Borough	WES	1,331,803.00	966,642.00	138	0	Not Distressed
West Norriton Township	MTG	15,281,405.00	22,950,038.00	67	2	Moderately Distressed
West Nottingham Township	CHE	177,197.00	213,434.00	83	1	Minimally Distressed
West Penn Township	SCH	61,254.00	77,067.00	79	1	Minimally Distressed
West Pike Run Township	WAS	129,253.00	83,748.00	154	0	Not Distressed
West Pikeland Township	CHE	832,977.00	1,033,328.00	81	1	Minimally Distressed
West Pittston Borough	LUZ	1,757,199.00	1,753,309.00	100	0	Not Distressed
West Pittston Borough	BUC	1,695,624.00	2,035,228.00	83	1	Minimally Distressed
West Pottsgrove Township	MTG	6,198,766.00	5,963,172.00	104	0	Not Distressed
West Reading Borough	BER	6,069,494.00	6,258,681.00	97	0	Not Distressed
West Rockhill Township	BUC	639,086.00	689,519.00	93	0	Not Distressed
West Sadsbury Township	CHE	738,517.00	770,992.00	96	0	Not Distressed
West Salem Township	MER	572,101.00	741,306.00	77	1	Minimally Distressed
West Shore Regional Police Department	CUM	4,179,045.00	5,047,261.00	83	1	Minimally Distressed
West View Boro Municipal Authority	ALL	33,055,665.00	40,794,298.00	81	1	Minimally Distressed
West View Borough	ALL	8,857,207.00	8,158,389.00	109	0	Not Distressed
West Vincent Township	CHE	2,129,838.00	2,302,171.00	93	0	Not Distressed
West Wheatfield Township	IND	254,052.00	296,243.00	86	1	Minimally Distressed
West Whiteland Township	CHE	18,916,151.00	19,526,102.00	97	0	Not Distressed
West Wyoming Borough	LUZ	783,421.00	564,587.00	139	0	Not Distressed
West York Borough	YOR	2,703,120.00	4,236,974.00	64	2	Moderately Distressed
Western Allegheny County Municipal Authority	ALL	452,520.00	657,568.00	69	2	Moderately Distressed
Western Berks Regional Police	BER	1,100,572.00	1,213,751.00	91	0	Not Distressed
Western Berks Water Authority	BER	1,400,753.00	1,481,280.00	95	0	Not Distressed
Western Clinton County Municipal Authority	CLI	695,367.00	719,142.00	97	0	Not Distressed
Western Westmoreland Municipal Authority	WES	4,481,217.00	4,567,584.00	98	0	Not Distressed
Westfall Township	PIK	83,735.00	27,410.00	305	0	Not Distressed
Westfield Borough	TIO	395,429.00	468,671.00	84	1	Minimally Distressed
Westmont Borough	CMB	2,233,205.00	2,648,342.00	84	1	Minimally Distressed
Westmoreland County Municipal Authority	WES	44,707,241.00	77,708,261.00	58	2	Moderately Distressed
Westmoreland-Fayette Municipal Sewage Auth.	WES	333,914.00	276,278.00	121	0	Not Distressed
Westtown Twp/East Goshen Joint Police	CHE	10,165,770.00	15,201,039.00	67	2	Moderately Distressed
Wharton Township	FAY	525,434.00	393,743.00	133	0	Not Distressed
Wheatfield Township	PER	275,847.00	315,068.00	88	1	Minimally Distressed
Wheatland Borough	MER	413,000.00	425,047.00	97	0	Not Distressed
White Deer Township	UNI	108,889.00	126,218.00	86	1	Minimally Distressed
White Haven Borough	LUZ	887,019.00	808,411.00	110	0	Not Distressed
White Oak Borough	ALL	7,366,965.00	7,960,998.00	93	0	Not Distressed
White Run Regional Municipal Authority	ADA	944,449.00	838,959.00	113	0	Not Distressed

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White Township	BEA	151,462.00	177,268.00	85	1	Minimally Distressed
Whitehall Borough	ALL	17,283,974.00	20,323,008.00	85	1	Minimally Distressed
Whitehall Township	LEH	46,019,144.00	46,829,846.00	98	0	Not Distressed
Whitehall Township Authority	LEH	3,785,250.00	3,660,882.00	103	0	Not Distressed
Whitemarsh Township	MTG	23,783,380.00	26,225,909.00	91	0	Not Distressed
Whitpain Township	MTG	25,863,567.00	27,977,326.00	92	0	Not Distressed
Wiconisco Township	DAU	1,138,542.00	1,000,130.00	114	0	Not Distressed
Wilkes Barre City	LUZ	80,985,791.00	130,436,535.00	62	2	Moderately Distressed
Wilkes Barre Township	LUZ	4,706,292.00	5,260,691.00	89	1	Minimally Distressed
Wilkins Township	ALL	7,875,590.00	8,817,721.00	89	1	Minimally Distressed
Wilkesburg Borough	ALL	17,345,035.00	19,181,322.00	90	0	Not Distressed
Wilkesburg-Penn Jt Water Authority	ALL	28,523,313.00	27,302,575.00	104	0	Not Distressed
Williams Township	NHP	801,373.00	964,971.00	83	1	Minimally Distressed
Williamsport City	LYC	78,318,569.00	94,287,591.00	83	1	Minimally Distressed
Williamsport Municipal Water Authority	LYC	805,240.00	1,150,149.00	70	1	Minimally Distressed
Williamsport Sanitary Authority	LYC	744,356.00	982,995.00	76	1	Minimally Distressed
Williamstown Borough	DAU	2,669,544.00	2,326,924.00	115	0	Not Distressed
Williamstown Borough Authority	DAU	250,007.00	90,099.00	277	0	Not Distressed
Willistown Township	CHE	12,967,299.00	15,056,314.00	86	1	Minimally Distressed
Wilmerding Borough	ALL	335,191.00	260,587.00	129	0	Not Distressed
Wilmington Township	LAW	511,632.00	644,437.00	79	1	Minimally Distressed
Wilson Borough	NHP	9,303,203.00	8,648,636.00	108	0	Not Distressed
Windber Area Authority	SOM	1,391,535.00	1,478,599.00	94	0	Not Distressed
Windber Borough	SOM	1,096,928.00	1,235,034.00	89	1	Minimally Distressed
Windsor Borough	YOR	61,060.00	58,930.00	104	0	Not Distressed
Windsor Township	YOR	4,116,443.00	4,140,636.00	99	0	Not Distressed
Winfield Township	BUT	135,882.00	158,400.00	86	1	Minimally Distressed
Winslow Township	JEF	152,618.00	285,031.00	54	2	Moderately Distressed
Womelsdorf Borough	BER	1,754,150.00	1,542,349.00	114	0	Not Distressed
Womelsdorf-Robeson Joint Authority	BER	533,101.00	462,409.00	115	0	Not Distressed
Woodbury Township	BLA	48,155.00	68,503.00	70	1	Minimally Distressed
Woodward Township	LYC	99,194.00	127,152.00	78	1	Minimally Distressed
Worcester Township	MTG	1,001,371.00	942,887.00	106	0	Not Distressed
Wormleysburg Borough	CUM	666,680.00	629,864.00	106	0	Not Distressed
Wright Township	LUZ	4,343,696.00	4,221,693.00	103	0	Not Distressed
Wrightstown Township	BUC	1,409,299.00	789,385.00	179	0	Not Distressed
Wrightsville Borough	YOR	242,739.00	104,438.00	232	0	Not Distressed
Wyalusing Borough	BRA	21,940.00	33,463.00	66	2	Moderately Distressed
Wyalusing Township	BRA	135,351.00	184,381.00	73	1	Minimally Distressed
Wyoming Borough	LUZ	1,484,965.00	1,496,523.00	99	0	Not Distressed
Wyomissing Borough	BER	19,306,985.00	19,698,476.00	98	0	Not Distressed
Wyomissing Valley Joint Municipal Authority	BER	1,402,527.00	1,193,806.00	117	0	Not Distressed
Yardley Borough	BUC	724,234.00	724,597.00	100	0	Not Distressed
Yeadon Borough	DEL	6,510,386.00	8,178,325.00	80	1	Minimally Distressed
York Area Regional Police Department	YOR	22,922,917.00	25,144,507.00	91	0	Not Distressed
York Area United Fire and Rescue	YOR	6,009,595.00	6,590,371.00	91	0	Not Distressed
York City	YOR	105,586,145.00	161,204,332.00	65	2	Moderately Distressed
York County Planning Commission	YOR	9,339,689.00	9,150,385.00	102	0	Not Distressed
York Springs Borough	ADA	466,104.00	428,702.00	109	0	Not Distressed
York Township	YOR	8,021,849.00	8,452,466.00	95	0	Not Distressed
Young Township	IND	216,061.00	375,835.00	57	2	Moderately Distressed
Youngsville Borough	WAR	888,994.00	996,855.00	89	1	Minimally Distressed
Youngwood Borough	WES	1,512,791.00	1,415,701.00	107	0	Not Distressed
Zelienople Borough	BUT	4,640,747.00	5,739,167.00	81	1	Minimally Distressed