



Pennsylvania Association of School Business Officials

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**Testimony of the PA Association of School Business Officials
House Finance Committee
Senate Bill 777—Municipal Claim and
Tax Lien Law Amendments
April 28, 2008
Jay Himes, Executive Director**

Good afternoon. I am Jay Himes executive director of the PA Association of School Business Officials (PASBO). I would like to thank Chairman Levdansky and Chairman Nickol and the other members of the House Finance Committee for the opportunity to present our comments on delinquent tax collection and S.B. 777.

PASBO is statewide association with 2,000 members who are K-12 administrators below the rank of superintendent and an additional 1,000 product and service providers in the education marketplace. Our members support classroom learning and student achievement by providing many services required in the day-to-day operations of schools including: finance, facility management, transportation, food service, technology, purchasing, human resources, communications and safety.

Before examining S.B 777, I would like to briefly look at delinquent tax collections by school districts generally. Attached you will find a spreadsheet that identifies delinquent taxes collected by school district. Delinquencies, whether from property taxes, income taxes or other school district taxes exist in every district. We believe it is a serious problem with adverse financial impacts that divert resources from student achievement.

The total dollars collected in the 2005-06 fiscal year were more than \$559 million. To put that number in context, it is close to the amount of property tax relief funds (just over \$600 million) that the Budget Secretary has announced will be provided from gaming operations to school districts for homestead/farmstead exclusions in the upcoming fiscal year.

As the attachment indicates, total delinquent tax collections were 4.78% of total taxes collected by schools in 2006-2007. Most delinquencies are property tax related. While the data does not reflect the type of tax delinquency collected, we know that most of the delinquent collections are from property taxes.

The second spreadsheet (Attachment B) sorts the data from highest percent of delinquent tax collection to lowest when measured as a percent of total school district taxes collected. As you will see, there are a significant number of districts where delinquent tax revenue represents a double digit percentage of total taxes collected. Eighty one districts (more than 16% of total districts) have at least a 10% rate of delinquent collections to total taxes. Many districts in this category are in lower income areas (as measured by the school district's aid ratio) but the delinquency problem is not limited to a specific size or a specific geographic region. Attachment B reflects many larger urban districts as well as rural and small districts. It is probably safe to generalize the wealthier districts with thriving tax bases have a smaller delinquent tax revenues. An examination of other data provided by the PA Department of Education would show that delinquent tax collections can be the second largest source of tax revenue to a school district, behind only property taxes. That means a school district's non-property tax revenue sources from Act 511 (the Local Tax Enabling Act) such as the Local Earned Income Tax, Per Capita Tax and others combined generate less revenue for the district than delinquencies.

I should also note that this data set does not reflect the universe of the scope of the delinquent tax problem. The data attached reflects school district collections; it does not show taxes that are uncollectible. As a result, the extent of the problem is understated. While not shown in the attachments, we would be glad to provide a look at the collection rate of school districts if the committee so desires. The collection rate would show on a fiscal year basis the difference between property taxes collected and the amount that was reflected on the tax duplicate prepared annually for purposes of preparing property tax bills.

For the vast majority of school districts across the state delinquency is a problem and a significant one. It is vital for districts to have an aggressive collection process in place to assure not only needed revenues but to assure taxpayer fairness. All levels of government want to maximize current taxes to mitigate future tax increases or new taxes. Taxpayers want to be assured that there is uniformity and consistency—it is the basis of any tax system—federal, state or local.

From the revenue side, let's take a quick look at the impact of delinquencies on a school budget. The mean of school property tax revenues is just above \$10 million (247 of 501 districts have property tax revenues of at least \$10 million in 2005-06.) Application of best practices in school finance would establish a benchmark of 95% or higher for a collection rate. At the lower end of the acceptable range would be 90%. School districts below a 90% collection rate have severe problems that have severe fiscal consequences.

If we take a cursory look at the impact of delinquencies in a typical school district with \$10 million in property tax revenues a 2% drop in the collection rate could have a very detrimental impact on the district budget. Obviously, for districts more heavily dependent on property taxes to meet local education needs, the impact is greater. A glance at the impact from the table below shows a reduction in two percent of the annual collection rate and the resulting loss in local property tax revenues. The revenue loss is only shown for a single fiscal year.

| Property Taxes | Collection Rate | Change in Collection Rate | Loss of Revenue |
|----------------|-----------------|---------------------------|-----------------|
| \$10,000,000 | 95% | Minus 2% | \$ 200,000 |
| \$20,000,000 | 95% | Minus 2% | \$ 400,000 |

With property tax millage increases restricted under Act 1, a change in the collection rate of property taxes can have a very real budget impact. A two percent drop in collection of property taxes could for example eliminate half of the allowable change in property tax millage rates from year to year under the Act 1 index.

Hopefully this aspect of our comments reflect the significance and consequences of delinquent tax collection and further demonstrates why our membership is supportive of any legislative effort to make the process more efficient. There are real dollars involved and it is incumbent upon schools to assure that all property taxes levied are collected at least all that are feasible. Certainly, there may be a small percentage of taxes that can not be collected but before new taxes are levied or existing taxes increased all possible steps should be taken to collect existing taxes.

We would encourage as much flexibility as possible to expand the powers of schools to collect delinquent taxes. Until the past several years virtually all delinquent property taxes were subject to the provisions of the Real Estate Tax Sale Law (RETSL) of 1947.

Under RETSL the tax claim bureaus in all counties except Philadelphia and Allegheny exclusively provide for delinquent property tax collections. Historically, taxes levied during a school district fiscal year (July1-June 30) were turned over to the tax claim bureau at a date after the school taxes were determined to be delinquent (December 31.)

The tax collection process was and still is subject to an extremely slow process determined in RETSL. While delinquent taxes were turned over in the spring, the action to collect on the delinquency—sale of the delinquent property—typically never was scheduled for at least two years. The RETSL process requires two types of county sales, the upset sale to recover the costs of all liens on the property and later the Tax Sale when the property is sold at whatever price a bidder is willing to pay. This long term process may not result in the full payment of any delinquency as well for a property that is sold at a Tax Sale. As a result, a school district may have dutifully waited years for little or perhaps no return on the delinquent tax.

Moreover, the tax claim bureau sale process can be extended for many additional years. It is not difficult to postpone the Tax Sale process by making partial payments. Some of our members believe that there are some delinquents who have mastered the art of manipulating the RETSL process into a perpetual payment process that avoids any final resolution of delinquency and hence, any revenue to the school district. The turnover of delinquent property taxes to the tax claim bureau imposes a 5% commission on the amount of the delinquency and interest is added to the late tax payment as well.

Our members generally believe that another state statute, the Municipal Claim and Tax Lien Law (MCTLL) allows for a more effective and more efficient delinquent tax collection process. Under the MCTLL the process moves more rapidly to the benefit in our opinion of the taxing jurisdiction and the taxpayer. The shorter time period between the end of the calendar year (in the case of school taxes) and collection activity minimizes the additional costs and fees to the added to the original delinquency. There several remedies for delinquent tax collection that are utilized by all levels of government. For example the PA Department of Revenue uses wage garnishment, attaches collection fees on delinquent taxpayers and publishes names of delinquents on the Internet. The MCTLL allows for various methods of collection enforcement but requires that the process start with a requirement for notice and an opportunity for payment before any attorney fees are imposed on the delinquent taxpayer. Payment of the outstanding tax is the objective; not additional enforcement actions which take more time and eventually impose additional fees.

As members of this committee know well, local government in Pennsylvania is very local, subject to any number of varying demographics, geographic, economic, cultural and historical circumstances and factors. It is difficult to identify "one size fits all" approaches to any solution for more than 3,000 political subdivisions in this diverse state. So we have different statutes that give local governments options and they have been exercised differently in different parts of the Commonwealth. We support the option to choose RETSL or MCTLL by school district decision-makers.

In some counties, there has not been any extensive effort to seek RETSL alternatives. In other counties there has been almost universal application of the MCTLL process. We applaud the General Assembly for looking at SB 777 to allow these two statutes to co-exist. The "one size fits all" approach is just not appropriate public policy when so much is at stake for taxing jurisdictions and taxpayers.

I think the General Assembly has already recognized the scope of the issue and the importance of providing different tools for local governments to address delinquent taxes. You have approved legislation that has been signed into law that provides additional tools to school districts and municipal governments as well. In 1998 the General Assembly passed and Governor Ridge signed into law legislation authorizing the sale of delinquent tax liens for unpaid property taxes. This mechanism allows local taxing bodies to essentially receive a return on the delinquency and allow a third party provider to continue the collection process. Not only in Pennsylvania but other states as well this process has been an alternative for local governments. We believe this process may also be a viable option for some local governments and sale of liens has occurred in a few districts throughout the state.

No matter which process is chosen by school district decision-makers, a delinquency will be subject to fees for collection. Unfortunately, it may seem unfair to provide an additional tax burden on taxpayers who do not pay their taxes on a timely basis. There may be legitimate and compelling reasons for non-payment of taxes. Our members and certainly other local officials understand the dilemma some taxpayers face. In order to address legitimate financial dilemmas there are payment plan opportunities for either a RETSL or MCTLL collection process to address temporary adverse financial circumstances. On the other hand, it is difficult to justify an increase in the tax burden to those who do make timely payments. Local officials must find a balance recognizing both perspectives.

PASBO does support SB 777 for several reasons. We believe that General Assembly intended and state appellate courts have upheld the authority of local governments to utilize the Municipal Claim and Tax Lien Law for collection of unpaid real estate taxes. The Law is a vital and effective tool to address unpaid local taxes. The version of SB 777 that passed the Senate allows the MCTLL and the Real Estate Tax Sale Law to exist in concert as options for local governments. In addition the bill will provide clearer statutory language thereby eliminating conflicting court interpretations. The bill is necessary so all parties can follow a process that hopefully will not be subject to further litigation.

Utilization of two different statutes for delinquent local real estate tax collection does create a need for a central clearing house for tax record purposes. SB 777 does address this issue by requiring MCTLL collectors to provide tax payment records to the county and preserve a single source of tax records for public access.

Thank you again for the opportunity to present our comments on this important legislation. I would be glad to respond to your questions.

Attachment A

| AUN | School District | County | Current and Interim | | Delinquent Taxes | | % of | | Delinquent | | % of | |
|-----------|----------------------|-----------|-----------------------------|-------------------|------------------|----------------|-----------------------|----------------|-----------------------|--------------------------------|------|--|
| | | | Real Estate Taxes Collected | Real Estate Taxes | Collected | Taxes to RE | Total Taxes Collected | Collected | Total Taxes Collected | Taxes to Total Taxes Collected | | |
| 112011103 | Berrudian Springs SD | Adams | \$6,866,171.92 | \$345,959.17 | \$9,870,752.20 | \$345,959.17 | 3.50% | \$345,959.17 | 3.50% | | | |
| 112011603 | Conewago Valley SD | Adams | \$15,845,545.00 | \$631,490.00 | \$20,100,829.00 | \$631,490.00 | 3.14% | \$631,490.00 | 3.14% | | | |
| 112013054 | Fairfield Area SD | Adams | \$5,661,575.94 | \$325,481.91 | \$7,379,082.31 | \$325,481.91 | 4.41% | \$325,481.91 | 4.41% | | | |
| 112013753 | Gettysburg Area SD | Adams | \$20,122,205.20 | \$986,446.51 | \$25,565,956.55 | \$986,446.51 | 3.86% | \$986,446.51 | 3.86% | | | |
| 112015203 | Littlestown Area SD | Adams | \$8,703,821.66 | \$409,477.30 | \$12,682,675.87 | \$409,477.30 | 3.23% | \$409,477.30 | 3.23% | | | |
| 112018523 | Upper Adams SD | Adams | \$7,459,536.80 | \$306,899.56 | \$9,452,407.26 | \$306,899.56 | 3.25% | \$306,899.56 | 3.25% | | | |
| 103020603 | Allegheny Valley SD | Allegheny | \$11,357,969.00 | \$561,754.00 | \$12,816,788.00 | \$561,754.00 | 4.38% | \$561,754.00 | 4.38% | | | |
| 103020753 | Avonworth SD | Allegheny | \$10,222,001.57 | \$374,348.36 | \$12,269,365.07 | \$374,348.36 | 3.05% | \$374,348.36 | 3.05% | | | |
| 103021102 | Baldwin-Whitehall SD | Allegheny | \$32,641,497.58 | \$1,244,303.31 | \$37,575,408.55 | \$1,244,303.31 | 3.31% | \$1,244,303.31 | 3.31% | | | |
| 103021252 | Bethel Park SD | Allegheny | \$41,216,357.22 | \$1,650,194.24 | \$47,102,950.19 | \$1,650,194.24 | 3.50% | \$1,650,194.24 | 3.50% | | | |
| 103021453 | Brentwood Borough SD | Allegheny | \$8,168,599.60 | \$656,416.88 | \$9,608,923.58 | \$656,416.88 | 6.83% | \$656,416.88 | 6.83% | | | |
| 103021603 | Canvinton SD | Allegheny | \$12,208,596.20 | \$860,999.03 | \$14,413,977.48 | \$860,999.03 | 5.97% | \$860,999.03 | 5.97% | | | |
| 103021752 | Chartiers Valley SD | Allegheny | \$28,126,283.38 | \$948,758.56 | \$33,167,001.85 | \$948,758.56 | 2.86% | \$948,758.56 | 2.86% | | | |
| 103021903 | Clairton City SD | Allegheny | \$2,036,261.00 | \$443,376.00 | \$3,049,426.00 | \$443,376.00 | 14.54% | \$443,376.00 | 14.54% | | | |
| 103022103 | Cornell SD | Allegheny | \$5,189,554.00 | \$1,476,061.00 | \$7,129,285.00 | \$1,476,061.00 | 20.70% | \$1,476,061.00 | 20.70% | | | |
| 103022253 | Deer Lakes SD | Allegheny | \$13,825,095.71 | \$1,362,616.28 | \$16,377,549.35 | \$1,362,616.28 | 8.32% | \$1,362,616.28 | 8.32% | | | |
| 103022503 | Duquesne City SD | Allegheny | \$1,595,721.39 | \$392,212.17 | \$2,275,241.70 | \$392,212.17 | 17.24% | \$392,212.17 | 17.24% | | | |
| 103022803 | East Allegheny SD | Allegheny | \$11,335,886.13 | \$1,292,033.50 | \$14,044,982.62 | \$1,292,033.50 | 9.20% | \$1,292,033.50 | 9.20% | | | |
| 103023153 | Elizabeth Forward SD | Allegheny | \$13,618,421.00 | \$1,388,639.00 | \$16,831,952.00 | \$1,388,639.00 | 8.25% | \$1,388,639.00 | 8.25% | | | |
| 103023912 | Fox Chapel Area SD | Allegheny | \$44,482,280.74 | \$1,550,406.30 | \$52,305,917.94 | \$1,550,406.30 | 2.96% | \$1,550,406.30 | 2.96% | | | |
| 103024102 | Gateway SD | Allegheny | \$39,393,772.83 | \$1,007,036.96 | \$44,930,238.58 | \$1,007,036.96 | 2.24% | \$1,007,036.96 | 2.24% | | | |
| 103024603 | Hampton Township SD | Allegheny | \$23,664,953.05 | \$1,069,051.67 | \$27,847,968.17 | \$1,069,051.67 | 3.84% | \$1,069,051.67 | 3.84% | | | |
| 103024753 | Highlands SD | Allegheny | \$14,611,872.63 | \$996,411.02 | \$15,704,289.47 | \$996,411.02 | 6.34% | \$996,411.02 | 6.34% | | | |
| 103025002 | Keystone Oaks SD | Allegheny | \$20,844,647.90 | \$1,400,313.61 | \$24,502,831.06 | \$1,400,313.61 | 5.71% | \$1,400,313.61 | 5.71% | | | |
| 103026002 | McKeesport Area SD | Allegheny | \$13,298,758.00 | \$1,725,413.00 | \$17,169,244.00 | \$1,725,413.00 | 10.05% | \$1,725,413.00 | 10.05% | | | |
| 103026303 | Montour SD | Allegheny | \$32,457,312.77 | \$1,531,389.45 | \$37,344,133.86 | \$1,531,389.45 | 4.10% | \$1,531,389.45 | 4.10% | | | |
| 103026343 | Moon Area SD | Allegheny | \$27,246,962.32 | \$1,197,604.62 | \$31,885,030.60 | \$1,197,604.62 | 3.76% | \$1,197,604.62 | 3.76% | | | |
| 103026402 | Mt Lebanon SD | Allegheny | \$49,285,381.50 | \$1,346,234.69 | \$56,856,643.61 | \$1,346,234.69 | 2.37% | \$1,346,234.69 | 2.37% | | | |
| 103026852 | North Allegheny SD | Allegheny | \$70,067,027.00 | \$2,667,089.00 | \$82,373,812.00 | \$2,667,089.00 | 3.24% | \$2,667,089.00 | 3.24% | | | |
| 103026902 | North Hills SD | Allegheny | \$38,812,683.10 | \$2,093,679.86 | \$46,818,129.60 | \$2,093,679.86 | 4.47% | \$2,093,679.86 | 4.47% | | | |
| 103026873 | Northgate SD | Allegheny | \$8,599,322.00 | \$1,091,224.00 | \$10,653,095.00 | \$1,091,224.00 | 10.24% | \$1,091,224.00 | 10.24% | | | |
| 103027352 | Penn Hills SD | Allegheny | \$27,909,344.37 | \$2,413,564.69 | \$34,262,047.42 | \$2,413,564.69 | 7.04% | \$2,413,564.69 | 7.04% | | | |

| | | | | | | | | |
|-----------|----------------------------|-----------|------------------|-----------------|--------|------------------|-----------------|--------|
| 103021003 | Pine-Richland SD | Allegheny | \$32,776,601.00 | \$1,132,000.00 | 3.45% | \$38,495,674.00 | \$1,132,000.00 | 2.94% |
| 102027451 | Pittsburgh SD | Allegheny | \$172,770,882.01 | \$15,748,904.19 | 9.12% | \$289,326,529.74 | \$15,748,904.19 | 5.44% |
| 103027503 | Plum Borough SD | Allegheny | \$23,993,895.14 | \$455,170.05 | 1.90% | \$27,674,767.84 | \$455,170.05 | 1.64% |
| 103027753 | Quaker Valley SD | Allegheny | \$21,825,038.31 | \$1,439,696.77 | 6.60% | \$26,257,750.34 | \$1,439,696.77 | 5.48% |
| 103028203 | Riverview SD | Allegheny | \$8,941,490.00 | \$349,686.00 | 3.91% | \$10,386,907.00 | \$349,686.00 | 3.37% |
| 103028302 | Shaler Area SD | Allegheny | \$36,234,744.85 | \$2,267,205.28 | 6.26% | \$42,433,072.55 | \$2,267,205.28 | 5.34% |
| 103028653 | South Allegheny SD | Allegheny | \$5,577,024.09 | \$698,383.94 | 12.52% | \$6,915,509.52 | \$698,383.94 | 10.10% |
| 103028703 | South Fayette Township SD | Allegheny | \$16,146,104.03 | \$749,783.79 | 4.64% | \$18,953,326.33 | \$749,783.79 | 3.96% |
| 103028753 | South Park SD | Allegheny | \$13,333,698.87 | \$737,439.95 | 5.53% | \$15,675,538.18 | \$737,439.95 | 4.70% |
| 103028833 | Steel Valley SD | Allegheny | \$9,816,387.60 | \$799,966.51 | 8.15% | \$11,894,911.24 | \$799,966.51 | 6.73% |
| 103028853 | Sto-Rox SD | Allegheny | \$6,922,049.33 | \$905,571.93 | 13.08% | \$8,596,351.38 | \$905,571.93 | 10.53% |
| 103029203 | Upper Saint Clair SD | Allegheny | \$35,749,775.84 | \$765,353.74 | 2.14% | \$41,115,214.39 | \$765,353.74 | 1.86% |
| 103029403 | West Allegheny SD | Allegheny | \$27,775,239.87 | \$1,399,990.23 | 5.04% | \$32,897,954.65 | \$1,399,990.23 | 4.26% |
| 103029553 | West Jefferson Hills SD | Allegheny | \$18,935,269.00 | \$1,169,150.00 | 6.17% | \$23,762,650.00 | \$1,169,150.00 | 4.92% |
| 103029603 | West Mifflin Area SD | Allegheny | \$21,909,745.65 | \$1,948,901.53 | 8.90% | \$27,503,502.25 | \$1,948,901.53 | 7.09% |
| 103029803 | Wilkinsburg Borough SD | Allegheny | \$9,953,263.32 | \$2,278,929.24 | 22.90% | \$13,167,588.43 | \$2,278,929.24 | 17.31% |
| 103029902 | Woodland Hills SD | Allegheny | \$37,549,023.10 | \$1,825,444.62 | 4.86% | \$43,523,279.22 | \$1,825,444.62 | 4.19% |
| 128030603 | Apollo-Ridge SD | Armstrong | \$4,850,910.42 | \$1,053,924.66 | 21.73% | \$6,433,546.33 | \$1,053,924.66 | 16.38% |
| 128030852 | Armstrong SD | Armstrong | \$26,477,848.57 | \$4,721,057.52 | 17.83% | \$34,370,028.05 | \$4,721,057.52 | 13.74% |
| 128033053 | Freepport Area SD | Armstrong | \$9,346,402.72 | \$823,058.62 | 8.81% | \$11,308,625.64 | \$823,058.62 | 7.28% |
| 128034503 | Leechburg Area SD | Armstrong | \$3,664,087.28 | \$436,030.82 | 11.90% | \$4,586,664.10 | \$436,030.82 | 9.51% |
| 127040503 | Aliquippa SD | Beaver | \$4,363,189.23 | \$822,221.85 | 18.84% | \$5,682,183.26 | \$822,221.85 | 14.47% |
| 127040703 | Ambridge Area SD | Beaver | \$13,288,886.49 | \$1,027,931.74 | 7.74% | \$16,758,368.56 | \$1,027,931.74 | 6.13% |
| 127041203 | Beaver Area SD | Beaver | \$9,853,534.74 | \$607,202.76 | 6.16% | \$12,285,443.72 | \$607,202.76 | 4.94% |
| 127041503 | Big Beaver Falls Area SD | Beaver | \$5,847,778.79 | \$968,401.55 | 16.56% | \$7,720,797.77 | \$968,401.55 | 12.54% |
| 127041603 | Blackhawk SD | Beaver | \$10,002,376.15 | \$651,940.63 | 6.52% | \$12,812,631.72 | \$651,940.63 | 5.09% |
| 127041903 | Center Area SD | Beaver | \$9,569,958.00 | \$302,828.00 | 3.16% | \$11,749,144.00 | \$302,828.00 | 2.58% |
| 127042853 | Freedom Area SD | Beaver | \$4,055,926.22 | \$459,343.26 | 11.33% | \$5,361,467.10 | \$459,343.26 | 8.57% |
| 127044103 | Hopewell Area SD | Beaver | \$13,653,196.03 | \$971,856.85 | 7.12% | \$16,400,783.21 | \$971,856.85 | 5.93% |
| 127045303 | Midland Borough SD | Beaver | \$537,371.25 | \$44,065.85 | 8.20% | \$694,688.52 | \$44,065.85 | 6.34% |
| 127045453 | Monaca SD | Beaver | \$2,048,608.00 | \$198,697.00 | 9.70% | \$2,718,677.00 | \$198,697.00 | 7.31% |
| 127045653 | New Brighton Area SD | Beaver | \$3,934,205.00 | \$342,238.00 | 8.70% | \$5,232,120.00 | \$342,238.00 | 6.54% |
| 127045853 | Riverside Beaver County SD | Beaver | \$6,494,069.46 | \$482,930.62 | 7.44% | \$7,975,166.09 | \$482,930.62 | 6.06% |
| 127046903 | Rochester Area SD | Beaver | \$2,947,577.00 | \$414,877.00 | 14.08% | \$4,003,710.00 | \$414,877.00 | 10.36% |
| 127047404 | South Side Area SD | Beaver | \$5,972,980.00 | \$368,910.00 | 6.18% | \$7,921,595.00 | \$368,910.00 | 4.66% |
| 127049303 | Western Beaver County SD | Beaver | \$2,132,533.00 | \$402,794.00 | 18.89% | \$2,816,255.00 | \$402,794.00 | 14.30% |
| 108051003 | Bedford Area SD | Bedford | \$8,589,072.45 | \$814,199.38 | 9.48% | \$10,906,915.76 | \$814,199.38 | 7.46% |

| | | | | | | | | |
|-----------|------------------------------------|----------|-----------------|----------------|--------|-----------------|----------------|--------|
| 108051503 | Chestnut Ridge SD | Bedford | \$3,324,068.34 | \$218,606.13 | 6.58% | \$4,412,454.71 | \$218,606.13 | 4.95% |
| 108053003 | Everett Area SD | Bedford | \$5,045,048.58 | \$451,902.11 | 8.96% | \$6,214,109.43 | \$451,902.11 | 7.27% |
| 108056004 | Northern Bedford County SC Bedford | Bedford | \$2,098,450.07 | \$187,849.37 | 8.95% | \$2,875,806.99 | \$187,849.37 | 6.53% |
| 108058003 | Tussey Mountain SD | Bedford | \$2,277,830.26 | \$333,766.38 | 14.65% | \$3,102,595.54 | \$333,766.38 | 10.76% |
| 114060503 | Antietam SD | Berks | \$6,742,274.84 | \$417,333.57 | 6.19% | \$8,035,811.25 | \$417,333.57 | 5.19% |
| 114060753 | Boyetown Area SD | Berks | \$40,657,164.15 | \$1,078,934.77 | 2.65% | \$48,412,508.19 | \$1,078,934.77 | 2.23% |
| 114060853 | Brandywine Heights Area ST Berks | Berks | \$14,007,009.56 | \$633,365.93 | 4.52% | \$16,379,986.18 | \$633,365.93 | 3.87% |
| 114061103 | Conrad Weiser Area SD | Berks | \$18,862,045.92 | \$717,593.97 | 3.80% | \$22,197,398.65 | \$717,593.97 | 3.23% |
| 114061503 | Daniel Boone Area SD | Berks | \$23,093,973.41 | \$937,444.37 | 4.06% | \$27,225,048.12 | \$937,444.37 | 3.44% |
| 114062003 | Exeter Township SD | Berks | \$27,989,217.01 | \$739,140.78 | 2.64% | \$33,048,269.30 | \$739,140.78 | 2.24% |
| 114062503 | Fleetwood Area SD | Berks | \$17,385,291.27 | \$521,623.02 | 3.00% | \$20,273,313.13 | \$521,623.02 | 2.57% |
| 114063003 | Governor Mifflin SD | Berks | \$27,964,923.52 | \$865,672.52 | 3.10% | \$33,522,559.55 | \$865,672.52 | 2.58% |
| 114063503 | Hamburg Area SD | Berks | \$14,772,945.72 | \$975,208.35 | 6.60% | \$17,830,748.93 | \$975,208.35 | 5.47% |
| 114064003 | Kutztown Area SD | Berks | \$14,313,997.09 | \$599,595.22 | 4.19% | \$16,681,509.88 | \$599,595.22 | 3.59% |
| 114065503 | Muhlenberg SD | Berks | \$25,351,618.22 | \$434,938.78 | 1.72% | \$29,431,026.48 | \$434,938.78 | 1.48% |
| 114066503 | Oley Valley SD | Berks | \$13,672,276.94 | \$627,770.78 | 4.59% | \$16,266,526.51 | \$627,770.78 | 3.86% |
| 114067002 | Reading SD | Berks | \$23,108,669.34 | \$5,741,489.43 | 24.85% | \$34,531,875.33 | \$5,741,489.43 | 16.63% |
| 114067503 | Schuykill Valley SD | Berks | \$16,161,775.57 | \$528,017.24 | 3.27% | \$18,728,190.03 | \$528,017.24 | 2.82% |
| 114068003 | Tulpehocken Area SD | Berks | \$11,561,865.00 | \$568,565.00 | 4.92% | \$13,582,660.00 | \$568,565.00 | 4.19% |
| 114068103 | Twin Valley SD | Berks | \$22,862,124.00 | \$526,051.00 | 2.30% | \$26,583,358.00 | \$526,051.00 | 1.98% |
| 114069103 | Wilson SD | Berks | \$38,306,524.78 | \$671,979.87 | 1.75% | \$46,678,967.12 | \$671,979.87 | 1.44% |
| 114069353 | Wyomissing Area SD | Berks | \$17,318,880.27 | \$428,235.65 | 2.47% | \$20,421,969.50 | \$428,235.65 | 2.10% |
| 108070502 | Altoona Area SD | Blair | \$13,006,765.99 | \$2,432,540.07 | 18.70% | \$23,029,238.64 | \$2,432,540.07 | 10.56% |
| 108071003 | Bellwood-Antis SD | Blair | \$3,009,374.31 | \$312,177.52 | 10.37% | \$4,000,907.53 | \$312,177.52 | 7.80% |
| 108071504 | Claysburg-Kimmel SD | Blair | \$2,112,205.38 | \$138,071.80 | 6.54% | \$2,632,695.16 | \$138,071.80 | 5.24% |
| 108073503 | Hollidaysburg Area SD | Blair | \$15,949,460.81 | \$983,450.72 | 6.17% | \$19,936,622.01 | \$983,450.72 | 4.93% |
| 108077503 | Spring Cove SD | Blair | \$5,538,516.36 | \$313,191.82 | 5.65% | \$6,928,141.99 | \$313,191.82 | 4.52% |
| 108078003 | Tyrone Area SD | Blair | \$3,599,271.81 | \$351,290.38 | 9.76% | \$4,967,001.32 | \$351,290.38 | 7.07% |
| 108079004 | Williamsburg Community SC Blair | Blair | \$1,288,585.48 | \$142,882.63 | 11.09% | \$1,712,375.37 | \$142,882.63 | 8.34% |
| 117080503 | Athens Area SD | Bradford | \$8,142,199.71 | \$978,986.25 | 12.02% | \$11,224,791.66 | \$978,986.25 | 8.72% |
| 117081003 | Canton Area SD | Bradford | \$2,103,077.61 | \$267,093.22 | 12.70% | \$2,865,072.87 | \$267,093.22 | 9.32% |
| 117083004 | Northeast Bradford SD | Bradford | \$1,263,000.07 | \$148,405.08 | 11.75% | \$2,161,016.24 | \$148,405.08 | 6.87% |
| 117086003 | Sayre Area SD | Bradford | \$4,200,925.03 | \$394,034.78 | 9.38% | \$5,652,088.29 | \$394,034.78 | 6.97% |
| 117086503 | Towanda Area SD | Bradford | \$6,334,590.12 | \$393,038.76 | 6.20% | \$7,852,428.81 | \$393,038.76 | 5.01% |
| 117086653 | Troy Area SD | Bradford | \$3,682,583.93 | \$282,919.72 | 7.68% | \$5,116,814.01 | \$282,919.72 | 5.53% |
| 117089003 | Wyalusing Area SD | Bradford | \$4,045,157.52 | \$335,408.02 | 8.29% | \$5,343,803.71 | \$335,408.02 | 6.28% |
| 122091002 | Bensalem Township SD | Bucks | \$63,450,051.92 | \$1,083,283.52 | 1.71% | \$70,710,366.33 | \$1,083,283.52 | 1.53% |

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|-----------|-------------------------|---------|------------------|----------------|--------|------------------|----------------|--------|
| 122091303 | Bristol Borough SD | Bucks | \$6,522,072.36 | \$213,152.10 | 3.27% | \$6,987,124.20 | \$213,152.10 | 3.05% |
| 122091352 | Bristol Township SD | Bucks | \$63,355,948.00 | \$3,645,971.00 | 5.75% | \$69,207,962.00 | \$3,645,971.00 | 5.27% |
| 122092002 | Centennial SD | Bucks | \$37,626,275.98 | \$1,438,138.35 | 3.82% | \$47,152,470.66 | \$1,438,138.35 | 3.05% |
| 122092102 | Central Bucks SD | Bucks | \$161,085,500.00 | \$2,360,744.91 | 1.47% | \$186,778,353.79 | \$2,360,744.91 | 1.26% |
| 122092353 | Council Rock SD | Bucks | \$112,730,937.13 | \$2,380,879.14 | 2.11% | \$135,614,011.95 | \$2,380,879.14 | 1.76% |
| 122097203 | Morrisville Borough SD | Bucks | \$9,404,666.63 | \$758,147.02 | 8.06% | \$10,422,063.27 | \$758,147.02 | 7.27% |
| 122097502 | Neshaminy SD | Bucks | \$103,384,035.88 | \$2,322,308.11 | 2.25% | \$111,893,587.12 | \$2,322,308.11 | 2.08% |
| 122097604 | New Hope-Solebury SD | Bucks | \$19,745,276.93 | \$489,091.69 | 2.48% | \$24,782,069.82 | \$489,091.69 | 1.97% |
| 122098003 | Palisades SD | Bucks | \$19,797,076.59 | \$1,044,083.98 | 5.27% | \$23,485,126.16 | \$1,044,083.98 | 4.45% |
| 122098103 | Pennridge SD | Bucks | \$54,414,162.38 | \$1,000,224.84 | 1.84% | \$67,977,017.28 | \$1,000,224.84 | 1.47% |
| 122098202 | Pennsbury SD | Bucks | \$110,480,425.18 | \$2,580,606.33 | 2.34% | \$119,290,559.28 | \$2,580,606.33 | 2.16% |
| 122098403 | Quakertown Community SD | Bucks | \$44,619,535.72 | \$1,352,782.01 | 3.03% | \$54,197,678.51 | \$1,352,782.01 | 2.50% |
| 104101252 | Butler Area SD | Butler | \$31,145,302.25 | \$2,109,822.91 | 6.77% | \$38,670,488.65 | \$2,109,822.91 | 5.46% |
| 104103603 | Karns City Area SD | Butler | \$3,526,419.03 | \$430,494.31 | 12.21% | \$4,761,254.86 | \$430,494.31 | 9.04% |
| 104105003 | Mars Area SD | Butler | \$15,172,297.02 | \$573,424.32 | 3.78% | \$19,006,212.00 | \$573,424.32 | 3.02% |
| 104105353 | Monteale SD | Butler | \$3,925,269.00 | \$513,348.00 | 13.08% | \$5,191,005.00 | \$513,348.00 | 9.89% |
| 104107903 | Seneca Valley SD | Butler | \$42,100,175.30 | \$1,116,718.68 | 2.65% | \$51,651,883.56 | \$1,116,718.68 | 2.16% |
| 104107503 | Slippery Rock Area SD | Butler | \$8,351,469.00 | \$634,626.00 | 7.60% | \$10,477,647.00 | \$634,626.00 | 6.06% |
| 104107803 | South Butler County SD | Butler | \$11,958,452.10 | \$925,087.83 | 7.74% | \$14,834,232.02 | \$925,087.83 | 6.24% |
| 108110603 | Blacklick Valley SD | Cambria | \$938,703.22 | \$159,090.34 | 16.95% | \$1,441,933.30 | \$159,090.34 | 11.03% |
| 108111203 | Cambria Heights SD | Cambria | \$3,243,025.37 | \$317,831.17 | 9.80% | \$4,391,260.17 | \$317,831.17 | 7.24% |
| 108111303 | Central Cambria SD | Cambria | \$5,808,153.91 | \$486,707.78 | 8.38% | \$7,591,867.90 | \$486,707.78 | 6.41% |
| 108111403 | Conemaugh Valley SD | Cambria | \$1,399,593.00 | \$188,197.93 | 13.45% | \$2,038,956.76 | \$188,197.93 | 9.23% |
| 108112003 | Ferndale Area SD | Cambria | \$1,355,223.15 | \$189,758.60 | 14.00% | \$1,859,287.62 | \$189,758.60 | 10.21% |
| 108112203 | Forest Hills SD | Cambria | \$3,941,879.04 | \$289,628.31 | 7.35% | \$5,258,521.85 | \$289,628.31 | 5.51% |
| 108112502 | Greater Johnstown SD | Cambria | \$7,627,548.00 | \$2,147,600.00 | 28.16% | \$12,114,705.00 | \$2,147,600.00 | 17.73% |
| 108114503 | Northern Cambria SD | Cambria | \$1,823,537.95 | \$227,733.43 | 12.49% | \$2,643,522.73 | \$227,733.43 | 8.61% |
| 108116003 | Penn Cambria SD | Cambria | \$3,622,231.45 | \$404,344.44 | 11.16% | \$5,254,207.02 | \$404,344.44 | 7.70% |
| 108116303 | Portage Area SD | Cambria | \$1,622,666.23 | \$197,092.81 | 12.15% | \$2,254,747.53 | \$197,092.81 | 8.74% |
| 108116503 | Richland SD | Cambria | \$8,934,560.97 | \$313,097.18 | 3.50% | \$11,263,717.34 | \$313,097.18 | 2.78% |
| 108118503 | Westmont Hilltop SD | Cambria | \$8,676,903.27 | \$346,832.86 | 4.00% | \$10,867,041.71 | \$346,832.86 | 3.19% |
| 109122703 | Cameron County SD | Cameron | \$2,575,590.51 | \$399,942.51 | 15.53% | \$3,474,423.16 | \$399,942.51 | 11.51% |
| 121135003 | Jim Thorpe Area SD | Carbon | \$16,907,377.00 | \$1,993,161.00 | 11.26% | \$20,665,161.00 | \$1,993,161.00 | 9.21% |
| 121135503 | Leighton Area SD | Carbon | \$12,287,675.86 | \$1,242,326.13 | 10.11% | \$16,088,748.15 | \$1,242,326.13 | 7.72% |
| 121136503 | Palmerston Area SD | Carbon | \$9,870,881.41 | \$911,207.03 | 9.23% | \$12,275,857.76 | \$911,207.03 | 7.42% |
| 121136603 | Panther Valley SD | Carbon | \$5,970,186.50 | \$1,067,778.89 | 17.89% | \$8,469,517.43 | \$1,067,778.89 | 12.61% |
| 121139004 | Weatherly Area SD | Carbon | \$4,314,827.66 | \$300,282.43 | 6.96% | \$4,990,855.76 | \$300,282.43 | 6.02% |

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|-----------|-----------------------------|------------|------------------|----------------|--------|------------------|----------------|--------|
| 110141003 | Bald Eagle Area SD | Centre | \$6,567,182.28 | \$621,908.24 | 9.47% | \$9,841,866.66 | \$621,908.24 | 6.32% |
| 110141103 | Bellefonte Area SD | Centre | \$14,174,899.02 | \$618,503.59 | 4.36% | \$19,207,701.96 | \$618,503.59 | 3.22% |
| 110147003 | Penns Valley Area SD | Centre | \$8,716,244.98 | \$441,895.72 | 5.07% | \$11,696,322.98 | \$441,895.72 | 3.78% |
| 110148002 | State College Area SD | Centre | \$59,490,683.07 | \$852,126.05 | 1.43% | \$75,510,281.11 | \$852,126.05 | 1.13% |
| 124150503 | Avon Grove SD | Chester | \$38,677,529.20 | \$1,679,983.06 | 4.34% | \$42,015,502.58 | \$1,679,983.06 | 4.00% |
| 124151902 | Coatesville Area SD | Chester | \$67,256,583.00 | \$733,573.00 | 1.09% | \$76,768,033.00 | \$733,573.00 | 0.96% |
| 124152003 | Downingtwn Area SD | Chester | \$100,454,090.61 | \$2,736,754.58 | 2.72% | \$118,071,885.98 | \$2,736,754.58 | 2.32% |
| 124153503 | Great Valley SD | Chester | \$52,140,221.48 | \$770,587.76 | 1.48% | \$55,227,342.69 | \$770,587.76 | 1.40% |
| 124154003 | Kennett Consolidated SD | Chester | \$39,691,718.26 | \$1,196,310.46 | 3.01% | \$46,307,374.93 | \$1,196,310.46 | 2.58% |
| 124156503 | Octorara Area SD | Chester | \$19,425,735.71 | \$352,275.88 | 1.81% | \$21,684,359.55 | \$352,275.88 | 1.62% |
| 124156603 | Owen J Roberts SD | Chester | \$45,914,300.36 | \$3,508,841.77 | 7.64% | \$54,139,781.92 | \$3,508,841.77 | 6.48% |
| 124156703 | Oxford Area SD | Chester | \$23,793,901.00 | \$876,556.00 | 3.68% | \$27,003,577.00 | \$876,556.00 | 3.25% |
| 124157203 | Phoenixville Area SD | Chester | \$39,552,593.54 | \$1,325,250.12 | 3.35% | \$47,669,870.07 | \$1,325,250.12 | 2.78% |
| 124157802 | Tredyffrin-Easttown SD | Chester | \$69,949,822.82 | \$995,158.54 | 1.42% | \$75,508,526.40 | \$995,158.54 | 1.32% |
| 124158503 | Unionville-Chadds Ford SD | Chester | \$43,433,629.00 | \$957,294.00 | 2.20% | \$45,820,029.00 | \$957,294.00 | 2.09% |
| 124159002 | West Chester Area SD | Chester | \$110,604,679.70 | \$2,568,468.92 | 2.32% | \$133,965,362.10 | \$2,568,468.92 | 1.92% |
| 106160303 | Allegheny-Clarion Valley SD | Clarion | \$2,126,845.12 | \$316,790.85 | 14.89% | \$2,842,652.44 | \$316,790.85 | 11.14% |
| 106161203 | Clarion Area SD | Clarion | \$4,323,565.42 | \$325,712.08 | 7.53% | \$5,642,538.07 | \$325,712.08 | 5.77% |
| 106161703 | Clarion-Limestone Area SD | Clarion | \$2,890,487.46 | \$232,313.78 | 8.04% | \$3,764,213.00 | \$232,313.78 | 6.17% |
| 106166503 | Keystone SD | Clarion | \$2,486,698.00 | \$301,856.00 | 12.14% | \$3,633,427.00 | \$301,856.00 | 8.31% |
| 106167504 | North Clarion County SD | Clarion | \$1,509,727.43 | \$107,388.85 | 7.11% | \$2,107,300.41 | \$107,388.85 | 5.10% |
| 106168003 | Redbank Valley SD | Clarion | \$1,805,740.06 | \$179,333.50 | 9.93% | \$2,697,933.86 | \$179,333.50 | 6.65% |
| 106169003 | Union SD | Clarion | \$1,345,374.00 | \$215,513.00 | 16.02% | \$1,976,377.00 | \$215,513.00 | 10.90% |
| 110171003 | Clearfield Area SD | Clearfield | \$8,720,396.82 | \$857,537.03 | 9.83% | \$11,085,553.64 | \$857,537.03 | 7.74% |
| 110171803 | Curwensville Area SD | Clearfield | \$2,325,620.91 | \$254,130.29 | 10.93% | \$3,111,217.17 | \$254,130.29 | 8.17% |
| 106172003 | Dubois Area SD | Clearfield | \$16,138,157.15 | \$1,336,019.83 | 8.28% | \$20,558,429.95 | \$1,336,019.83 | 6.50% |
| 110173003 | Glendale SD | Clearfield | \$2,000,230.53 | \$353,158.64 | 17.66% | \$2,743,092.59 | \$353,158.64 | 12.87% |
| 110173504 | Harmony Area SD | Clearfield | \$720,555.19 | \$112,326.97 | 15.59% | \$968,403.65 | \$112,326.97 | 11.60% |
| 110175003 | Moshannon Valley SD | Clearfield | \$2,237,594.90 | \$465,228.93 | 20.79% | \$3,239,083.23 | \$465,228.93 | 14.36% |
| 110177003 | Phillipsburg-Osceola Area S | Clearfield | \$5,328,473.10 | \$720,456.65 | 13.52% | \$7,149,018.27 | \$720,456.65 | 10.08% |
| 110179003 | West Branch Area SD | Clearfield | \$2,701,592.22 | \$472,898.37 | 17.50% | \$3,714,402.94 | \$472,898.37 | 12.73% |
| 110183602 | Keystone Central SD | Clinton | \$16,415,989.11 | \$1,788,275.06 | 10.89% | \$23,680,945.74 | \$1,788,275.06 | 7.55% |
| 116191004 | Benton Area SD | Columbia | \$3,044,502.47 | \$411,548.12 | 13.52% | \$4,343,864.65 | \$411,548.12 | 9.47% |
| 116191103 | Berwick Area SD | Columbia | \$14,454,795.29 | \$1,109,494.09 | 7.68% | \$17,495,232.72 | \$1,109,494.09 | 6.34% |
| 116191203 | Bloomsburg Area SD | Columbia | \$7,504,077.39 | \$495,272.29 | 6.60% | \$10,624,363.97 | \$495,272.29 | 4.66% |
| 116191503 | Central Columbia SD | Columbia | \$7,650,439.98 | \$405,714.98 | 5.30% | \$11,173,863.96 | \$405,714.98 | 3.63% |
| 116195004 | Millville Area SD | Columbia | \$3,000,867.00 | \$282,410.00 | 9.41% | \$4,143,999.00 | \$282,410.00 | 6.81% |

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|-----------|---------------------------|------------|-----------------|----------------|--------|-----------------|----------------|--------|
| 116197503 | Southern Columbia Area SD | Columbia | \$4,145,219.27 | \$318,078.95 | 7.67% | \$7,044,997.91 | \$318,078.95 | 4.51% |
| 105201033 | Conneaut SD | Crawford | \$9,579,019.20 | \$1,204,788.77 | 12.58% | \$12,248,571.75 | \$1,204,788.77 | 9.84% |
| 105201352 | Crawford Central SD | Crawford | \$15,758,886.33 | \$1,322,710.00 | 8.39% | \$19,625,031.21 | \$1,322,710.00 | 6.74% |
| 105204703 | Penncrest SD | Crawford | \$10,263,002.96 | \$1,547,732.60 | 15.08% | \$13,925,245.29 | \$1,547,732.60 | 11.11% |
| 115210503 | Big Spring SD | Cumberland | \$12,008,628.58 | \$739,195.22 | 6.16% | \$17,083,962.06 | \$739,195.22 | 4.33% |
| 115211003 | Camp Hill SD | Cumberland | \$7,099,170.13 | \$165,544.98 | 2.33% | \$10,670,422.37 | \$165,544.98 | 1.55% |
| 115211103 | Carlisle Area SD | Cumberland | \$25,013,392.11 | \$801,706.28 | 3.21% | \$33,431,851.13 | \$801,706.28 | 2.40% |
| 115211603 | Cumberland Valley SD | Cumberland | \$43,428,627.00 | \$1,634,004.00 | 3.76% | \$66,645,327.00 | \$1,634,004.00 | 2.45% |
| 115212503 | East Pennsboro Area SD | Cumberland | \$15,295,868.25 | \$398,965.90 | 2.61% | \$22,738,431.71 | \$398,965.90 | 1.75% |
| 115216503 | Mechanicsburg Area SD | Cumberland | \$23,345,939.05 | \$494,164.80 | 2.12% | \$34,232,318.36 | \$494,164.80 | 1.44% |
| 115218003 | Shippensburg Area SD | Cumberland | \$13,049,352.73 | \$655,005.82 | 5.02% | \$17,830,512.83 | \$655,005.82 | 3.67% |
| 115218303 | South Middleton SD | Cumberland | \$12,126,220.32 | \$337,822.87 | 2.79% | \$16,234,209.14 | \$337,822.87 | 2.08% |
| 115221402 | Central Dauphin SD | Dauphin | \$57,210,880.06 | \$2,723,982.40 | 4.76% | \$89,413,412.10 | \$2,723,982.40 | 3.05% |
| 115221753 | Derry Township SD | Dauphin | \$26,257,883.05 | \$765,562.54 | 2.92% | \$34,569,454.95 | \$765,562.54 | 2.21% |
| 115222504 | Halifax Area SD | Dauphin | \$4,453,944.17 | \$472,940.37 | 10.62% | \$6,654,280.34 | \$472,940.37 | 7.11% |
| 115222752 | Harrisburg City SD | Dauphin | \$29,338,455.39 | \$5,708,064.00 | 19.46% | \$43,457,699.04 | \$5,708,064.00 | 13.13% |
| 115224003 | Lower Dauphin SD | Dauphin | \$20,443,478.61 | \$1,490,287.86 | 7.29% | \$27,741,259.70 | \$1,490,287.86 | 5.37% |
| 115226603 | Middletown Area SD | Dauphin | \$14,520,716.85 | \$595,247.27 | 4.10% | \$19,545,006.35 | \$595,247.27 | 3.05% |
| 115226103 | Millersburg Area SD | Dauphin | \$3,318,532.83 | \$389,104.27 | 11.73% | \$5,062,033.69 | \$389,104.27 | 7.69% |
| 115228003 | Steelton-Highspire SD | Dauphin | \$3,226,561.30 | \$1,448,656.22 | 44.90% | \$5,708,509.15 | \$1,448,656.22 | 25.38% |
| 115228303 | Susquehanna Township SD | Dauphin | \$19,267,904.22 | \$1,695,055.06 | 8.80% | \$26,488,443.72 | \$1,695,055.06 | 6.40% |
| 115229003 | Upper Dauphin Area SD | Dauphin | \$4,781,163.66 | \$682,684.99 | 14.28% | \$7,212,951.89 | \$682,684.99 | 9.46% |
| 125231232 | Chester-Upland SD | Delaware | \$14,151,619.00 | \$6,695,640.00 | 47.31% | \$21,816,947.00 | \$6,695,640.00 | 30.69% |
| 125231303 | Chichester SD | Delaware | \$31,002,466.01 | \$1,991,720.80 | 6.42% | \$34,031,021.59 | \$1,991,720.80 | 5.85% |
| 125234103 | Garnet Valley SD | Delaware | \$46,540,959.60 | \$760,279.99 | 1.63% | \$49,308,344.57 | \$760,279.99 | 1.54% |
| 125234502 | Haverford Township SD | Delaware | \$53,490,572.85 | \$1,429,522.23 | 2.67% | \$56,426,308.13 | \$1,429,522.23 | 2.53% |
| 125235103 | Interboro SD | Delaware | \$30,315,824.50 | \$1,776,732.34 | 5.86% | \$34,086,150.73 | \$1,776,732.34 | 5.21% |
| 125235502 | Marple Newtown SD | Delaware | \$41,974,594.95 | \$690,793.74 | 1.65% | \$44,016,762.26 | \$690,793.74 | 1.57% |
| 125236903 | Penn-Delco SD | Delaware | \$24,941,714.82 | \$803,118.45 | 3.22% | \$28,775,320.94 | \$803,118.45 | 2.79% |
| 125237603 | Radnor Township SD | Delaware | \$48,819,459.94 | \$672,681.99 | 1.38% | \$51,639,368.65 | \$672,681.99 | 1.30% |
| 125237702 | Ridley SD | Delaware | \$45,601,509.00 | \$2,170,951.00 | 4.76% | \$48,575,323.00 | \$2,170,951.00 | 4.47% |
| 125237903 | Rose Tree Media SD | Delaware | \$51,399,896.30 | \$809,107.65 | 1.57% | \$54,027,347.05 | \$809,107.65 | 1.50% |
| 125238402 | Southeast Delco SD | Delaware | \$25,443,251.46 | \$1,922,436.91 | 7.56% | \$27,898,583.16 | \$1,922,436.91 | 6.89% |
| 125238502 | Springfield SD | Delaware | \$35,999,358.00 | \$714,313.00 | 1.98% | \$38,622,517.00 | \$714,313.00 | 1.85% |
| 125239452 | Upper Darby SD | Delaware | \$70,330,779.09 | \$4,135,767.65 | 5.88% | \$78,879,833.75 | \$4,135,767.65 | 5.24% |
| 125239603 | Wallingford-Swarthmore SD | Delaware | \$38,176,570.00 | \$779,037.00 | 2.04% | \$39,747,636.00 | \$779,037.00 | 1.96% |
| 125239652 | William Penn SD | Delaware | \$33,713,045.13 | \$4,179,664.56 | 12.40% | \$38,706,311.62 | \$4,179,664.56 | 10.80% |

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|-----------|-------------------------|------------|-----------------|----------------|--------|-----------------|----------------|--------|
| 109243503 | Johnsonburg Area SD | Eik | \$1,848,171.26 | \$60,176.73 | 3.26% | \$2,627,868.58 | \$60,176.73 | 2.29% |
| 109246003 | Ridgway Area SD | Eik | \$2,926,426.64 | \$330,924.85 | 11.31% | \$4,392,819.33 | \$330,924.85 | 7.53% |
| 109248003 | Saint Marys Area SD | Eik | \$7,321,781.65 | \$590,812.98 | 8.07% | \$11,180,772.54 | \$590,812.98 | 5.28% |
| 105251453 | Corry Area SD | Erie | \$7,069,798.17 | \$781,029.15 | 11.05% | \$9,040,864.92 | \$781,029.15 | 8.64% |
| 105252602 | Erie City SD | Erie | \$37,850,856.98 | \$5,446,542.55 | 14.39% | \$49,987,816.29 | \$5,446,542.55 | 10.90% |
| 105253303 | Fairview SD | Erie | \$10,293,525.00 | \$348,615.00 | 3.39% | \$12,632,605.00 | \$348,615.00 | 2.76% |
| 105253553 | Fort Labbeur SD | Erie | \$10,328,228.26 | \$723,550.34 | 7.01% | \$12,467,202.60 | \$723,550.34 | 5.80% |
| 105253903 | General McLane SD | Erie | \$8,326,904.50 | \$417,187.42 | 5.01% | \$10,303,696.43 | \$417,187.42 | 4.05% |
| 105254053 | Girard SD | Erie | \$5,795,379.99 | \$513,598.77 | 8.86% | \$7,303,875.60 | \$513,598.77 | 7.03% |
| 105254353 | Harbor Creek SD | Erie | \$10,136,463.48 | \$299,001.08 | 2.95% | \$12,304,680.50 | \$299,001.08 | 2.43% |
| 105256553 | Iroquois SD | Erie | \$4,430,376.45 | \$252,271.06 | 5.69% | \$5,313,499.42 | \$252,271.06 | 4.75% |
| 105257602 | Millicreek Township SD | Erie | \$39,801,868.24 | \$1,556,939.42 | 4.01% | \$47,583,822.16 | \$1,556,939.42 | 3.27% |
| 105258303 | North East SD | Erie | \$6,085,710.00 | \$316,256.00 | 5.20% | \$7,377,871.00 | \$316,256.00 | 4.29% |
| 105258503 | Northwestern SD | Erie | \$3,106,227.70 | \$355,957.98 | 11.46% | \$4,207,209.97 | \$355,957.98 | 8.46% |
| 105259103 | Union City Area SD | Erie | \$2,303,152.10 | \$353,832.45 | 15.36% | \$3,239,803.19 | \$353,832.45 | 10.92% |
| 105259703 | Wattsburg Area SD | Erie | \$5,963,941.80 | \$331,338.09 | 5.56% | \$7,381,176.15 | \$331,338.09 | 4.49% |
| 101260303 | Albert Gallatin Area SD | Fayette | \$5,183,071.46 | \$1,261,786.55 | 24.34% | \$7,952,452.51 | \$1,261,786.55 | 15.87% |
| 101260803 | Brownsville Area SD | Fayette | \$2,697,577.07 | \$628,936.68 | 23.31% | \$4,057,760.66 | \$628,936.68 | 15.50% |
| 101261302 | Connellsville Area SD | Fayette | \$12,330,856.71 | \$1,288,886.25 | 10.45% | \$15,900,337.98 | \$1,288,886.25 | 8.11% |
| 101262903 | Frazier SD | Fayette | \$2,604,887.69 | \$285,162.60 | 10.95% | \$3,511,314.82 | \$285,162.60 | 8.12% |
| 101264003 | Laurel Highlands SD | Fayette | \$10,896,562.16 | \$1,273,239.44 | 11.68% | \$14,529,194.39 | \$1,273,239.44 | 8.76% |
| 101268003 | Uniontown Area SD | Fayette | \$9,613,769.36 | \$1,170,318.48 | 12.17% | \$12,866,126.48 | \$1,170,318.48 | 9.10% |
| 106272003 | Forest Area SD | Forest | \$3,598,150.96 | \$385,550.06 | 10.72% | \$5,165,313.71 | \$385,550.06 | 7.46% |
| 112281302 | Chambersburg Area SD | Franklin | \$38,015,751.06 | \$565,077.38 | 1.49% | \$47,598,292.74 | \$565,077.38 | 1.19% |
| 112282004 | Fannett-Metal SD | Franklin | \$1,626,948.97 | \$79,978.10 | 4.92% | \$2,115,682.27 | \$79,978.10 | 3.78% |
| 112283003 | Greencastle-Antrim SD | Franklin | \$13,102,490.30 | \$616,719.70 | 4.71% | \$16,473,213.28 | \$616,719.70 | 3.74% |
| 112286003 | Tuscarora SD | Franklin | \$11,236,103.23 | \$571,777.94 | 5.09% | \$13,847,452.10 | \$571,777.94 | 4.13% |
| 112289003 | Waynesboro Area SD | Franklin | \$14,794,859.84 | \$495,264.58 | 3.35% | \$19,248,953.05 | \$495,264.58 | 2.57% |
| 111291304 | Central Fulton SD | Fulton | \$3,227,748.14 | \$283,791.75 | 8.79% | \$4,162,280.71 | \$283,791.75 | 6.82% |
| 111292304 | Forbes Road SD | Fulton | \$1,643,192.01 | \$147,489.02 | 8.98% | \$2,047,774.32 | \$147,489.02 | 7.20% |
| 111297504 | Southern Fulton SD | Fulton | \$2,726,009.70 | \$206,501.55 | 7.58% | \$3,381,152.78 | \$206,501.55 | 6.11% |
| 101301303 | Carmichaels Area SD | Greene | \$2,342,419.91 | \$217,442.74 | 9.28% | \$3,005,441.47 | \$217,442.74 | 7.23% |
| 101301403 | Central Greene SD | Greene | \$10,632,558.00 | \$745,651.00 | 7.01% | \$12,508,063.00 | \$745,651.00 | 5.96% |
| 101303503 | Jefferson-Morgan SD | Greene | \$2,759,635.53 | \$474,393.96 | 17.19% | \$3,662,745.62 | \$474,393.96 | 12.95% |
| 101306503 | Southeastern Greene SD | Greene | \$2,102,278.27 | \$526,355.99 | 25.04% | \$2,922,818.36 | \$526,355.99 | 18.01% |
| 101308503 | West Greene SD | Greene | \$7,240,931.65 | \$276,439.27 | 3.82% | \$7,914,294.83 | \$276,439.27 | 3.49% |
| 111312503 | Huntingdon Area SD | Huntingdon | \$6,628,180.40 | \$800,481.99 | 12.08% | \$8,990,771.65 | \$800,481.99 | 8.90% |

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|-----------|----------------------------|------------|-----------------|----------------|--------|-----------------|----------------|--------|
| 11312804 | Juniata Valley SD | Huntingdon | \$1,586,080.29 | \$215,046.47 | 13.56% | \$2,284,624.62 | \$215,046.47 | 9.41% |
| 11316003 | Mount Union Area SD | Huntingdon | \$1,715,245.04 | \$280,287.97 | 16.34% | \$2,667,313.54 | \$280,287.97 | 10.51% |
| 11317503 | Southern Huntingdon County | Huntingdon | \$2,462,164.98 | \$351,749.80 | 14.29% | \$3,406,896.95 | \$351,749.80 | 10.32% |
| 12832103 | Blairsville-Saltsburg SD | Indiana | \$8,688,805.72 | \$1,188,739.85 | 13.68% | \$11,293,645.14 | \$1,188,739.85 | 10.53% |
| 12832303 | Homer-Center SD | Indiana | \$3,330,633.87 | \$167,142.77 | 5.02% | \$4,302,519.15 | \$167,142.77 | 3.88% |
| 128323703 | Indiana Area SD | Indiana | \$19,672,380.58 | \$1,158,692.94 | 5.89% | \$24,518,018.70 | \$1,158,692.94 | 4.73% |
| 128325203 | Marion Center Area SD | Indiana | \$4,476,341.02 | \$394,211.35 | 8.81% | \$6,049,740.42 | \$394,211.35 | 6.52% |
| 128326303 | Penns Manor Area SD | Indiana | \$1,729,302.64 | \$342,541.77 | 19.81% | \$2,745,765.97 | \$342,541.77 | 12.48% |
| 128327303 | Purchase Line SD | Indiana | \$2,146,691.36 | \$505,896.00 | 23.57% | \$3,288,146.48 | \$505,896.00 | 15.48% |
| 128328003 | United SD | Indiana | \$2,737,180.04 | \$364,776.40 | 13.33% | \$4,012,605.27 | \$364,776.40 | 9.09% |
| 106330703 | Brockway Area SD | Jefferson | \$2,195,662.80 | \$273,813.53 | 12.47% | \$3,281,835.44 | \$273,813.53 | 8.34% |
| 106330803 | Brookville Area SD | Jefferson | \$5,111,927.55 | \$588,722.31 | 11.52% | \$7,216,915.19 | \$588,722.31 | 8.16% |
| 106338003 | Punxsutawney Area SD | Jefferson | \$7,385,371.84 | \$995,613.12 | 13.48% | \$10,303,051.91 | \$995,613.12 | 9.66% |
| 11343603 | Juniata County SD | Juniata | \$9,674,029.91 | \$224,863.85 | 2.32% | \$11,817,468.94 | \$224,863.85 | 1.90% |
| 119350303 | Abington Heights SD | Lackawanna | \$22,390,449.03 | \$1,471,343.53 | 6.57% | \$27,703,727.02 | \$1,471,343.53 | 5.31% |
| 119351303 | Carbondale Area SD | Lackawanna | \$4,933,795.62 | \$816,664.80 | 16.55% | \$6,473,446.73 | \$816,664.80 | 12.62% |
| 119352203 | Dunmore SD | Lackawanna | \$7,835,434.89 | \$422,750.16 | 5.40% | \$9,920,852.37 | \$422,750.16 | 4.26% |
| 119354603 | Lakeland SD | Lackawanna | \$4,837,057.99 | \$688,534.57 | 14.23% | \$6,235,688.16 | \$688,534.57 | 11.04% |
| 119355503 | Mid Valley SD | Lackawanna | \$7,964,679.26 | \$602,220.51 | 7.56% | \$10,021,670.10 | \$602,220.51 | 6.01% |
| 119356503 | North Pocono SD | Lackawanna | \$15,125,909.25 | \$2,518,180.12 | 16.65% | \$19,875,521.97 | \$2,518,180.12 | 12.67% |
| 119356603 | Old Forge SD | Lackawanna | \$3,940,259.05 | \$530,280.86 | 13.46% | \$5,210,981.56 | \$530,280.86 | 10.18% |
| 119357003 | Riverside SD | Lackawanna | \$8,919,067.27 | \$760,236.84 | 8.52% | \$11,033,799.29 | \$760,236.84 | 6.89% |
| 119357402 | Scranton SD | Lackawanna | \$31,465,275.00 | \$5,319,916.00 | 16.91% | \$50,169,434.00 | \$5,319,916.00 | 10.60% |
| 119358403 | Valley View SD | Lackawanna | \$8,615,710.00 | \$924,854.00 | 10.73% | \$11,221,600.00 | \$924,854.00 | 8.24% |
| 113361303 | Cocalico SD | Lancaster | \$22,164,295.60 | \$546,261.39 | 2.46% | \$26,113,639.79 | \$546,261.39 | 2.09% |
| 113361503 | Columbia Borough SD | Lancaster | \$6,085,088.09 | \$618,594.07 | 10.17% | \$7,602,237.51 | \$618,594.07 | 8.14% |
| 113361703 | Conestoga Valley SD | Lancaster | \$27,426,479.85 | \$635,174.38 | 2.32% | \$32,934,784.92 | \$635,174.38 | 1.93% |
| 113362203 | Donegal SD | Lancaster | \$13,559,598.00 | \$328,740.00 | 2.42% | \$16,577,251.00 | \$328,740.00 | 1.98% |
| 113362303 | Eastern Lancaster County S | Lancaster | \$20,446,113.98 | \$261,431.92 | 1.28% | \$24,789,557.44 | \$261,431.92 | 1.05% |
| 113362403 | Elizabethtown Area SD | Lancaster | \$17,588,254.85 | \$609,720.56 | 3.47% | \$21,919,983.43 | \$609,720.56 | 2.78% |
| 113362603 | Ephrata Area SD | Lancaster | \$26,018,078.09 | \$222,863.50 | 0.86% | \$30,340,839.41 | \$222,863.50 | 0.73% |
| 113363103 | Hempfield SD | Lancaster | \$47,015,111.01 | \$349,655.26 | 0.74% | \$54,814,689.19 | \$349,655.26 | 0.64% |
| 113363603 | Lampeter-Strasburg SD | Lancaster | \$22,276,850.96 | \$300,619.85 | 1.35% | \$25,644,355.17 | \$300,619.85 | 1.17% |
| 113364002 | Lancaster SD | Lancaster | \$46,094,002.70 | \$2,859,731.00 | 6.20% | \$55,886,907.73 | \$2,859,731.00 | 5.12% |
| 113364403 | Manheim Central SD | Lancaster | \$19,119,388.31 | \$613,382.29 | 3.21% | \$22,713,972.78 | \$613,382.29 | 2.70% |
| 113364503 | Manheim Township SD | Lancaster | \$40,589,762.71 | \$260,021.33 | 0.64% | \$47,354,921.57 | \$260,021.33 | 0.55% |
| 113365203 | Penn Manor SD | Lancaster | \$29,777,683.21 | \$1,103,851.91 | 3.71% | \$35,765,958.70 | \$1,103,851.91 | 3.09% |

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|-----------|---------------------------|-----------|-----------------|----------------|--------|-----------------|----------------|--------|
| 113365303 | Pequea Valley SD | Lancaster | \$12,817,629.94 | \$474,515.41 | 3.70% | \$15,341,828.73 | \$474,515.41 | 3.09% |
| 113367003 | Solanco SD | Lancaster | \$13,253,145.08 | \$433,058.40 | 3.27% | \$20,109,770.47 | \$433,058.40 | 2.15% |
| 113369003 | Warwick SD | Lancaster | \$27,187,768.26 | \$483,518.21 | 1.78% | \$32,767,969.01 | \$483,518.21 | 1.48% |
| 104372003 | Ellwood City Area SD | Lawrence | \$5,266,391.91 | \$545,297.68 | 10.35% | \$6,848,097.60 | \$545,297.68 | 7.96% |
| 104374003 | Laurel SD | Lawrence | \$2,882,718.18 | \$314,173.26 | 10.90% | \$3,971,357.13 | \$314,173.26 | 7.91% |
| 104375003 | Monhawk Area SD | Lawrence | \$3,683,750.27 | \$423,526.19 | 11.50% | \$5,074,997.53 | \$423,526.19 | 8.35% |
| 104375203 | Neshannock Township SD | Lawrence | \$7,459,285.07 | \$495,289.13 | 6.64% | \$9,158,458.10 | \$495,289.13 | 5.41% |
| 104375302 | New Castle Area SD | Lawrence | \$7,531,384.29 | \$2,192,021.62 | 29.11% | \$10,784,857.36 | \$2,192,021.62 | 20.32% |
| 104376203 | Shenango Area SD | Lawrence | \$3,490,824.77 | \$460,090.18 | 13.18% | \$4,726,185.83 | \$460,090.18 | 9.73% |
| 104377003 | Union Area SD | Lawrence | \$2,096,674.00 | \$236,485.00 | 11.28% | \$2,735,020.00 | \$236,485.00 | 8.65% |
| 104378003 | Wilmington Area SD | Lawrence | \$5,214,234.99 | \$440,071.04 | 8.44% | \$6,573,156.56 | \$440,071.04 | 6.69% |
| 113380303 | Annville-Cleona SD | Lebanon | \$6,475,071.01 | \$250,029.04 | 3.86% | \$9,185,777.49 | \$250,029.04 | 2.72% |
| 113381303 | Cornwall-Lebanon SD | Lebanon | \$27,564,011.13 | \$432,140.84 | 1.57% | \$32,520,958.64 | \$432,140.84 | 1.33% |
| 113382303 | Eastern Lebanon County SD | Lebanon | \$13,863,472.02 | \$198,425.14 | 1.43% | \$16,620,736.59 | \$198,425.14 | 1.19% |
| 113384603 | Lebanon SD | Lebanon | \$11,507,110.78 | \$926,154.22 | 8.05% | \$14,632,238.94 | \$926,154.22 | 6.33% |
| 113385003 | Northern Lebanon SD | Lebanon | \$11,213,452.03 | \$314,575.69 | 2.81% | \$13,670,264.61 | \$314,575.69 | 2.30% |
| 113385303 | Palmyra Area SD | Lebanon | \$15,029,337.51 | \$198,978.90 | 1.32% | \$18,080,734.36 | \$198,978.90 | 1.10% |
| 121390302 | Allentown City SD | Lehigh | \$62,320,981.64 | \$3,658,583.42 | 5.87% | \$77,871,777.28 | \$3,658,583.42 | 4.70% |
| 121391303 | Catasauqua Area SD | Lehigh | \$11,508,770.15 | \$267,994.11 | 2.33% | \$13,379,882.35 | \$267,994.11 | 2.00% |
| 121392303 | East Penn SD | Lehigh | \$56,582,441.36 | \$1,271,188.04 | 2.25% | \$66,986,481.96 | \$1,271,188.04 | 1.90% |
| 121394503 | Northern Lehigh SD | Lehigh | \$12,118,980.14 | \$665,963.45 | 5.50% | \$14,340,256.60 | \$665,963.45 | 4.64% |
| 121394603 | Northwestern Lehigh SD | Lehigh | \$15,713,601.32 | \$584,796.03 | 3.72% | \$18,825,863.39 | \$584,796.03 | 3.11% |
| 121395103 | Parkland SD | Lehigh | \$72,781,807.35 | \$2,563,020.31 | 3.52% | \$86,621,135.18 | \$2,563,020.31 | 2.96% |
| 121395603 | Salisbury Township SD | Lehigh | \$15,946,287.27 | \$479,385.23 | 3.01% | \$19,403,645.72 | \$479,385.23 | 2.47% |
| 121395703 | Southern Lehigh SD | Lehigh | \$25,562,191.38 | \$795,274.29 | 3.11% | \$30,528,687.16 | \$795,274.29 | 2.61% |
| 121397803 | Whitehall-Coplay SD | Lehigh | \$24,631,693.99 | \$198,673.92 | 0.81% | \$29,522,670.21 | \$198,673.92 | 0.67% |
| 118401403 | Crestwood SD | Luzerne | \$10,238,989.64 | \$1,001,784.14 | 9.78% | \$13,672,961.73 | \$1,001,784.14 | 7.33% |
| 118401603 | Dallas SD | Luzerne | \$12,089,384.97 | \$664,359.47 | 5.50% | \$15,740,339.75 | \$664,359.47 | 4.22% |
| 118402603 | Greater Nanticoke Area SD | Luzerne | \$5,823,464.28 | \$1,009,520.00 | 17.34% | \$6,321,631.95 | \$1,009,520.00 | 12.13% |
| 118403003 | Hanover Area SD | Luzerne | \$8,524,197.32 | \$808,639.50 | 9.49% | \$10,863,004.26 | \$808,639.50 | 7.44% |
| 118403302 | Hazleton Area SD | Luzerne | \$25,831,158.89 | \$3,214,092.24 | 12.44% | \$40,580,014.77 | \$3,214,092.24 | 7.92% |
| 118403903 | Lake-Lehman SD | Luzerne | \$8,248,439.51 | \$1,016,470.75 | 12.32% | \$11,121,960.24 | \$1,016,470.75 | 9.14% |
| 118406003 | Northwest Area SD | Luzerne | \$3,724,205.40 | \$649,964.39 | 17.45% | \$5,226,842.48 | \$649,964.39 | 12.44% |
| 118406602 | Pittston Area SD | Luzerne | \$14,609,385.78 | \$1,838,473.20 | 12.58% | \$19,181,806.37 | \$1,838,473.20 | 9.58% |
| 118408852 | Wilkes-Barre Area SD | Luzerne | \$38,491,493.46 | \$2,914,380.81 | 7.57% | \$48,663,998.73 | \$2,914,380.81 | 5.99% |
| 118409203 | Wyoming Area SD | Luzerne | \$8,961,877.07 | \$2,427,491.12 | 27.09% | \$13,291,922.24 | \$2,427,491.12 | 18.26% |
| 118409302 | Wyoming Valley West SD | Luzerne | \$19,274,832.44 | \$1,984,573.20 | 10.30% | \$26,376,844.41 | \$1,984,573.20 | 7.52% |

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|-----------|----------------------------|------------|------------------|----------------|--------|------------------|----------------|--------|
| 117412003 | East Lycoming SD | Lycoming | \$4,098,290.56 | \$431,699.14 | 10.53% | \$6,560,098.51 | \$431,699.14 | 6.58% |
| 117414003 | Jersey Shore Area SD | Lycoming | \$9,119,178.58 | \$438,613.47 | 4.81% | \$12,629,991.95 | \$438,613.47 | 3.47% |
| 117414203 | Loyalsock Township SD | Lycoming | \$8,393,802.93 | \$414,142.26 | 4.93% | \$12,005,246.70 | \$414,142.26 | 3.45% |
| 117415004 | Montgomery Area SD | Lycoming | \$2,508,312.67 | \$166,175.01 | 6.62% | \$3,885,742.93 | \$166,175.01 | 4.28% |
| 117415103 | Montoursville Area SD | Lycoming | \$7,208,963.94 | \$564,671.63 | 7.83% | \$10,898,145.33 | \$564,671.63 | 5.18% |
| 117415303 | Muncy SD | Lycoming | \$4,920,959.51 | \$232,857.74 | 4.73% | \$6,720,759.48 | \$232,857.74 | 3.46% |
| 117416103 | South Williamsport Area SD | Lycoming | \$4,055,472.52 | \$404,538.87 | 9.98% | \$6,089,350.08 | \$404,538.87 | 6.64% |
| 117417202 | Williamsport Area SD | Lycoming | \$17,897,150.04 | \$3,245,095.35 | 18.13% | \$28,491,131.01 | \$3,245,095.35 | 11.39% |
| 109420803 | Bradford Area SD | McKean | \$9,905,601.99 | \$1,378,029.42 | 13.91% | \$12,929,210.65 | \$1,378,029.42 | 10.66% |
| 109422303 | Kane Area SD | McKean | \$2,389,246.61 | \$207,272.90 | 8.68% | \$3,784,398.01 | \$207,272.90 | 5.48% |
| 109426003 | Otto-Eldred SD | McKean | \$1,169,045.51 | \$270,694.74 | 23.16% | \$1,711,330.66 | \$270,694.74 | 15.82% |
| 109426303 | Port Allegany SD | McKean | \$2,205,271.80 | \$401,630.10 | 18.21% | \$3,232,134.54 | \$401,630.10 | 12.43% |
| 109427503 | Smethport Area SD | McKean | \$2,589,852.33 | \$357,000.47 | 13.78% | \$3,631,147.45 | \$357,000.47 | 9.83% |
| 104431304 | Commodore Perry SD | Mercer | \$1,458,115.00 | \$169,108.00 | 11.60% | \$1,937,373.00 | \$169,108.00 | 8.73% |
| 104432503 | Farrell Area SD | Mercer | \$2,229,121.17 | \$378,377.81 | 16.97% | \$2,952,945.34 | \$378,377.81 | 12.81% |
| 104432803 | Greenville Area SD | Mercer | \$4,829,502.45 | \$482,669.69 | 9.99% | \$6,281,623.49 | \$482,669.69 | 7.68% |
| 104432903 | Grove City Area SD | Mercer | \$7,386,070.76 | \$363,528.10 | 4.92% | \$9,267,407.13 | \$363,528.10 | 3.92% |
| 104433303 | Hermitage SD | Mercer | \$12,844,124.70 | \$716,680.88 | 5.58% | \$15,372,562.74 | \$716,680.88 | 4.66% |
| 104433604 | Jamestown Area SD | Mercer | \$2,069,701.49 | \$239,695.07 | 11.58% | \$2,647,694.83 | \$239,695.07 | 9.05% |
| 104433903 | Lakeview SD | Mercer | \$3,147,945.00 | \$278,827.00 | 8.86% | \$4,144,529.00 | \$278,827.00 | 6.73% |
| 104435003 | Mercer Area SD | Mercer | \$4,422,433.61 | \$293,006.75 | 6.40% | \$5,565,427.96 | \$293,006.75 | 5.09% |
| 104435303 | Reynolds SD | Mercer | \$4,188,102.00 | \$614,883.00 | 14.68% | \$5,118,428.41 | \$614,883.00 | 12.01% |
| 104435603 | Sharon City SD | Mercer | \$5,234,526.84 | \$783,374.66 | 14.97% | \$7,005,611.68 | \$783,374.66 | 11.18% |
| 104435703 | Sharpsville Area SD | Mercer | \$3,698,663.71 | \$194,977.70 | 5.27% | \$4,726,485.76 | \$194,977.70 | 4.13% |
| 104437503 | West Middlesex Area SD | Mercer | \$3,937,142.53 | \$400,824.43 | 10.18% | \$4,970,888.33 | \$400,824.43 | 8.06% |
| 111444602 | Mifflin County SD | Mifflin | \$13,849,884.33 | \$1,333,390.15 | 9.63% | \$20,469,169.76 | \$1,333,390.15 | 6.51% |
| 120452003 | East Stroudsburg Area SD | Monroe | \$58,313,946.69 | \$5,885,488.04 | 10.09% | \$69,131,239.03 | \$5,885,488.04 | 8.51% |
| 120455203 | Pleasant Valley SD | Monroe | \$35,273,160.87 | \$3,435,379.33 | 9.74% | \$42,071,256.62 | \$3,435,379.33 | 8.17% |
| 120455403 | Pocono Mountain SD | Monroe | \$86,485,399.95 | \$8,780,418.84 | 10.15% | \$98,939,764.85 | \$8,780,418.84 | 8.87% |
| 120456003 | Stroudsburg Area SD | Monroe | \$41,229,342.47 | \$3,986,925.92 | 9.67% | \$49,197,202.98 | \$3,986,925.92 | 8.10% |
| 123460302 | Abington SD | Montgomery | \$79,732,229.04 | \$2,202,548.69 | 2.76% | \$89,384,730.20 | \$2,202,548.69 | 2.46% |
| 123460504 | Bryn Athyn SD | Montgomery | \$199,002.00 | | 0.00% | \$254,120.00 | | 0.00% |
| 123461302 | Cheltenham Township SD | Montgomery | \$54,657,474.69 | \$1,587,114.26 | 2.90% | \$60,590,990.61 | \$1,587,114.26 | 2.62% |
| 123461602 | Colonial SD | Montgomery | \$55,283,356.69 | \$633,930.80 | 1.15% | \$62,957,187.88 | \$633,930.80 | 1.01% |
| 123463603 | Hatboro-Horsham SD | Montgomery | \$52,599,541.22 | \$1,132,246.07 | 2.15% | \$59,262,594.19 | \$1,132,246.07 | 1.91% |
| 123463803 | Jenkintown SD | Montgomery | \$7,936,820.00 | \$120,741.00 | 1.52% | \$9,207,543.00 | \$120,741.00 | 1.31% |
| 123464502 | Lower Merion SD | Montgomery | \$121,195,814.03 | \$2,300,074.01 | 1.90% | \$128,622,759.04 | \$2,300,074.01 | 1.79% |

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|-----------|--------------------------------------|----------------|------------------|-----------------|--------|------------------|-----------------|--------|
| 123464603 | Lower Moreland Township S Montgomery | Montgomery | \$20,628,830.05 | \$871,323.15 | 4.22% | \$23,283,563.66 | \$871,323.15 | 3.74% |
| 123465303 | Methacton SD | Montgomery | \$49,995,731.16 | \$1,347,696.65 | 2.70% | \$57,889,118.19 | \$1,347,696.65 | 2.33% |
| 123465602 | Norristown Area SD | Montgomery | \$63,789,741.00 | \$3,630,448.00 | 5.69% | \$74,446,844.00 | \$3,630,448.00 | 4.88% |
| 123465702 | North Penn SD | Montgomery | \$119,206,774.51 | \$6,965,425.18 | 5.84% | \$142,480,762.63 | \$6,965,425.18 | 4.89% |
| 123466103 | Perkiomen Valley SD | Montgomery | \$41,246,581.27 | \$1,264,144.92 | 3.06% | \$52,962,490.52 | \$1,264,144.92 | 2.39% |
| 123466303 | Pottsgrove SD | Montgomery | \$26,031,950.00 | \$918,609.00 | 3.53% | \$30,525,276.00 | \$918,609.00 | 3.01% |
| 123466403 | Pottstown SD | Montgomery | \$22,551,418.06 | \$1,209,105.32 | 5.36% | \$26,173,711.18 | \$1,209,105.32 | 4.62% |
| 123467103 | Souderton Area SD | Montgomery | \$57,178,608.61 | \$1,515,188.33 | 2.65% | \$66,477,708.25 | \$1,515,188.33 | 2.28% |
| 123467203 | Springfield Township SD | Montgomery | \$27,623,990.28 | \$925,342.29 | 3.35% | \$31,363,294.93 | \$925,342.29 | 2.95% |
| 123467303 | Spring-Ford Area SD | Montgomery | \$61,699,902.78 | \$1,377,707.50 | 2.23% | \$74,056,431.82 | \$1,377,707.50 | 1.86% |
| 123468303 | Upper Dublin SD | Montgomery | \$41,699,710.30 | \$532,813.66 | 1.28% | \$47,995,345.68 | \$532,813.66 | 1.11% |
| 123468402 | Upper Merion Area SD | Montgomery | \$49,845,950.00 | \$609,173.00 | 1.22% | \$53,012,730.00 | \$609,173.00 | 1.15% |
| 123468503 | Upper Moreland Township S Montgomery | Montgomery | \$28,231,148.62 | \$566,495.41 | 2.01% | \$32,038,314.57 | \$566,495.41 | 1.77% |
| 123468603 | Upper Perkiomen SD | Montgomery | \$18,874,551.92 | \$561,138.15 | 2.97% | \$22,802,161.21 | \$561,138.15 | 2.46% |
| 123469303 | Wissahickon SD | Montgomery | \$59,580,954.41 | \$380,402.85 | 0.64% | \$67,433,738.61 | \$380,402.85 | 0.56% |
| 116471803 | Danville Area SD | Montour | \$9,313,981.94 | \$403,279.93 | 4.33% | \$14,405,822.85 | \$403,279.93 | 2.80% |
| 120480803 | Bangor Area SD | Northampton | \$19,527,857.37 | \$1,142,969.52 | 5.85% | \$24,031,663.05 | \$1,142,969.52 | 4.76% |
| 120481002 | Bethlehem Area SD | Northampton | \$90,499,138.14 | \$3,170,566.41 | 3.50% | \$110,219,687.14 | \$3,170,566.41 | 2.88% |
| 120483302 | Easton Area SD | Northampton | \$57,999,836.83 | \$1,669,652.03 | 2.88% | \$67,892,032.02 | \$1,669,652.03 | 2.46% |
| 120484603 | Nazareth Area SD | Northampton | \$29,330,503.80 | \$879,665.51 | 3.00% | \$35,500,573.71 | \$879,665.51 | 2.48% |
| 120484903 | Northampton Area SD | Northampton | \$35,631,964.93 | \$2,247,003.41 | 6.31% | \$44,576,682.42 | \$2,247,003.41 | 5.04% |
| 120485603 | Pen Argyl Area SD | Northampton | \$9,961,678.13 | \$472,472.14 | 4.74% | \$12,729,924.66 | \$472,472.14 | 3.71% |
| 120486003 | Saucon Valley SD | Northampton | \$24,420,171.31 | \$560,102.86 | 2.29% | \$27,903,264.99 | \$560,102.86 | 2.01% |
| 120488603 | Wilson Area SD | Northampton | \$15,550,463.68 | \$827,753.77 | 5.32% | \$18,821,645.49 | \$827,753.77 | 4.40% |
| 116493503 | Line Mountain SD | Northumberland | \$2,753,672.59 | \$541,831.09 | 19.68% | \$4,925,308.97 | \$541,831.09 | 11.00% |
| 116495003 | Millon Area SD | Northumberland | \$6,347,865.46 | \$612,812.10 | 9.65% | \$10,524,455.93 | \$612,812.10 | 5.82% |
| 116495103 | Mount Carmel Area SD | Northumberland | \$1,630,971.13 | \$686,464.69 | 42.09% | \$3,483,860.62 | \$686,464.69 | 19.70% |
| 116496503 | Shamokin Area SD | Northumberland | \$2,400,833.54 | \$786,799.74 | 32.77% | \$5,255,959.29 | \$786,799.74 | 14.97% |
| 116496603 | Shikellamy SD | Northumberland | \$9,324,299.25 | \$1,361,094.47 | 14.60% | \$14,576,433.95 | \$1,361,094.47 | 9.34% |
| 116498003 | Warrior Run SD | Northumberland | \$4,380,646.69 | \$522,437.88 | 11.93% | \$7,312,271.22 | \$522,437.88 | 7.14% |
| 115503004 | Greenwood SD | Perry | \$2,533,054.12 | \$195,651.53 | 7.72% | \$3,486,094.53 | \$195,651.53 | 5.61% |
| 115504003 | Newport SD | Perry | \$3,122,040.12 | \$256,513.38 | 8.22% | \$4,489,528.78 | \$256,513.38 | 5.71% |
| 115506003 | Susquehanna SD | Perry | \$9,500,601.44 | \$688,369.50 | 7.25% | \$13,880,449.81 | \$688,369.50 | 4.96% |
| 115508003 | West Perry SD | Perry | \$9,848,263.76 | \$698,591.34 | 7.09% | \$14,608,035.66 | \$698,591.34 | 4.78% |
| 126515001 | Philadelphia City SD | Philadelphia | \$493,762,761.06 | \$64,161,860.89 | 12.99% | \$706,961,120.88 | \$64,161,860.89 | 9.08% |
| 120522003 | Delaware Valley SD | Pike | \$34,246,215.80 | \$3,244,882.90 | 9.48% | \$38,853,553.96 | \$3,244,882.90 | 8.35% |
| 109530304 | Austin Area SD | Potter | \$1,054,990.89 | \$82,947.33 | 7.86% | \$1,297,441.45 | \$82,947.33 | 6.39% |

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|------------|---------------------------|-------------|-----------------|----------------|--------|-----------------|----------------|--------|
| 109531304 | Coudersport Area SD | Potter | \$3,907,361.68 | \$452,700.90 | 11.59% | \$5,037,491.98 | \$452,700.90 | 8.99% |
| 109532804 | Galeton Area SD | Potter | \$2,306,174.16 | \$197,110.33 | 8.55% | \$2,756,885.07 | \$197,110.33 | 7.15% |
| 109535504 | Northern Potter SD | Potter | \$1,847,395.00 | \$278,660.12 | 15.08% | \$2,414,960.03 | \$278,660.12 | 11.54% |
| 109537504 | Oswayo Valley SD | Potter | \$1,458,707.00 | \$201,280.00 | 13.80% | \$1,955,465.00 | \$201,280.00 | 10.29% |
| 129540803 | Blue Mountain SD | Schuylkill | \$13,195,512.06 | \$1,229,537.07 | 9.32% | \$18,090,084.05 | \$1,229,537.07 | 6.80% |
| 129544503 | Mahanoy Area SD | Schuylkill | \$2,862,991.86 | \$494,848.67 | 17.28% | \$4,110,787.27 | \$494,848.67 | 12.04% |
| 129544703 | Minersville Area SD | Schuylkill | \$3,664,351.85 | \$522,743.63 | 14.27% | \$5,387,882.20 | \$522,743.63 | 9.70% |
| 129545003 | North Schuylkill SD | Schuylkill | \$4,454,802.17 | \$1,139,176.31 | 25.57% | \$7,811,514.87 | \$1,139,176.31 | 14.58% |
| 129546003 | Pine Grove Area SD | Schuylkill | \$6,304,446.20 | \$680,507.07 | 10.79% | \$8,961,593.53 | \$680,507.07 | 7.59% |
| 129546103 | Pottsville Area SD | Schuylkill | \$8,438,005.72 | \$1,019,748.96 | 12.09% | \$12,693,221.90 | \$1,019,748.96 | 8.03% |
| 129546803 | Saint Clair Area SD | Schuylkill | \$1,825,742.72 | \$204,279.60 | 11.19% | \$2,894,330.27 | \$204,279.60 | 7.06% |
| 129547303 | Schuylkill Haven Area SD | Schuylkill | \$4,281,633.55 | \$516,200.45 | 12.06% | \$6,167,258.41 | \$516,200.45 | 8.37% |
| 129547203 | Shenandoah Valley SD | Schuylkill | \$2,817,230.24 | \$543,178.50 | 19.28% | \$4,069,303.70 | \$543,178.50 | 13.35% |
| 129547603 | Tamaqua Area SD | Schuylkill | \$7,893,899.14 | \$1,217,921.17 | 15.43% | \$11,854,202.93 | \$1,217,921.17 | 10.27% |
| 129547803 | Tri-Valley SD | Schuylkill | \$2,730,424.30 | \$295,400.08 | 10.82% | \$4,331,160.24 | \$295,400.08 | 6.82% |
| 129548803 | Williams Valley SD | Schuylkill | \$1,756,098.47 | \$341,032.10 | 19.42% | \$3,212,755.99 | \$341,032.10 | 10.61% |
| 116555003 | Midd-West SD | Snyder | \$7,175,555.61 | \$981,294.83 | 13.68% | \$12,188,674.90 | \$981,294.83 | 8.05% |
| 116557103 | Selinsgrove Area SD | Snyder | \$10,464,876.41 | \$622,824.28 | 5.95% | \$16,153,488.80 | \$622,824.28 | 3.86% |
| 108561003 | Berlin Brothersvalley SD | Somerset | \$2,175,416.50 | \$165,730.93 | 7.62% | \$2,840,762.59 | \$165,730.93 | 5.83% |
| 108561803 | Conemaugh Township Area | Somerset | \$2,240,618.26 | \$270,728.64 | 12.08% | \$3,113,382.81 | \$270,728.64 | 8.70% |
| 108565203 | Meyersdale Area SD | Somerset | \$1,848,614.36 | \$153,772.60 | 8.32% | \$2,472,376.88 | \$153,772.60 | 6.22% |
| 108565503 | North Star SD | Somerset | \$3,438,832.68 | \$374,216.34 | 10.88% | \$4,448,090.48 | \$374,216.34 | 8.41% |
| 108566303 | Rockwood Area SD | Somerset | \$3,125,420.00 | \$176,737.00 | 5.65% | \$3,884,974.00 | \$176,737.00 | 4.55% |
| 108567004 | Salisbury-Elk Lick SD | Somerset | \$867,724.17 | \$82,751.09 | 9.54% | \$1,127,169.92 | \$82,751.09 | 7.34% |
| 108567204 | Shade-Central City SD | Somerset | \$1,372,894.47 | \$242,547.24 | 17.67% | \$1,858,918.93 | \$242,547.24 | 13.05% |
| 108567404 | Shanksville-Stonycreek SD | Somerset | \$2,540,521.07 | \$217,398.88 | 8.56% | \$3,078,459.46 | \$217,398.88 | 7.06% |
| 108567703 | Somerset Area SD | Somerset | \$12,735,215.02 | \$1,243,148.88 | 9.76% | \$15,440,978.98 | \$1,243,148.88 | 8.05% |
| 108568404 | Turkeyfoot Valley Area SD | Somerset | \$829,536.04 | \$96,978.19 | 11.69% | \$1,089,984.08 | \$96,978.19 | 8.90% |
| 108569103 | Windber Area SD | Somerset | \$1,624,125.80 | \$189,547.00 | 11.67% | \$2,440,131.07 | \$189,547.00 | 7.77% |
| 117576303 | Sullivan County SD | Sullivan | \$5,483,838.75 | \$345,429.55 | 6.30% | \$6,409,984.62 | \$345,429.55 | 5.39% |
| 119581003 | Blue Ridge SD | Susquehanna | \$4,967,356.04 | \$546,091.14 | 10.99% | \$5,778,331.37 | \$546,091.14 | 9.45% |
| 119582503 | Elk Lake SD | Susquehanna | \$3,823,162.24 | \$376,831.04 | 9.86% | \$4,779,927.59 | \$376,831.04 | 7.88% |
| 119583003 | Forest City Regional SD | Susquehanna | \$3,644,850.48 | \$331,563.75 | 9.10% | \$4,523,649.67 | \$331,563.75 | 7.33% |
| 119584503 | Montrose Area SD | Susquehanna | \$8,111,126.00 | \$780,937.00 | 9.63% | \$9,222,819.00 | \$780,937.00 | 8.47% |
| 119584603 | Mountain View SD | Susquehanna | \$4,751,051.24 | \$408,256.00 | 8.59% | \$5,902,107.73 | \$408,256.00 | 6.92% |
| 119586503 | Susquehanna Community S | Susquehanna | \$2,581,224.63 | \$396,787.63 | 15.37% | \$3,120,299.83 | \$396,787.63 | 12.72% |
| 1175596003 | Northern Tioga SD | Tioga | \$4,631,634.31 | \$573,853.49 | 12.39% | \$6,882,362.41 | \$573,853.49 | 8.34% |

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|------------|------------------------|--------------|-----------------|----------------|--------|-----------------|----------------|--------|
| 117597003 | Southern Tioga SD | Tioga | \$6,787,738.19 | \$864,333.70 | 12.73% | \$9,971,592.47 | \$864,333.70 | 8.67% |
| 117598503 | Wellsboro Area SD | Tioga | \$7,211,815.18 | \$445,643.89 | 6.18% | \$9,414,999.99 | \$445,643.89 | 4.73% |
| 116604003 | Lewisburg Area SD | Union | \$10,418,762.25 | \$359,959.01 | 3.45% | \$15,484,568.82 | \$359,959.01 | 2.32% |
| 116605003 | Mifflinburg Area SD | Union | \$5,503,773.01 | \$365,080.56 | 6.63% | \$9,411,900.48 | \$365,080.56 | 3.88% |
| 106611303 | Cranberry Area SD | Venango | \$4,630,060.83 | \$447,979.34 | 9.68% | \$6,025,555.73 | \$447,979.34 | 7.43% |
| 106612203 | Franklin Area SD | Venango | \$7,486,358.22 | \$603,507.27 | 8.06% | \$9,433,854.36 | \$603,507.27 | 6.40% |
| 106616203 | Oil City Area SD | Venango | \$5,377,023.07 | \$799,773.36 | 14.87% | \$7,456,698.62 | \$799,773.36 | 10.73% |
| 106617203 | Titusville Area SD | Venango | \$4,776,253.15 | \$785,914.76 | 16.45% | \$6,651,426.64 | \$785,914.76 | 11.82% |
| 106618603 | Valley Grove SD | Venango | \$2,317,692.00 | \$188,799.30 | 8.15% | \$3,070,151.30 | \$188,799.30 | 6.15% |
| 105628302 | Warren County SD | Warren | \$17,978,846.00 | \$1,835,346.00 | 10.21% | \$24,203,165.00 | \$1,835,346.00 | 7.58% |
| 101630504 | Avella Area SD | Washington | \$2,017,982.86 | \$167,979.70 | 8.32% | \$2,523,851.53 | \$167,979.70 | 6.66% |
| 101630903 | Bentworth SD | Washington | \$4,032,742.62 | \$380,778.08 | 9.44% | \$5,035,737.48 | \$380,778.08 | 7.56% |
| 101631003 | Bethlehem-Center SD | Washington | \$2,733,714.89 | \$410,435.42 | 15.01% | \$3,859,177.54 | \$410,435.42 | 10.64% |
| 101631203 | Burgelstown Area SD | Washington | \$4,114,601.61 | \$295,214.13 | 7.17% | \$5,203,337.94 | \$295,214.13 | 5.67% |
| 101631503 | California Area SD | Washington | \$2,835,221.31 | \$346,530.99 | 12.22% | \$4,060,397.55 | \$346,530.99 | 8.53% |
| 101631703 | Canon-McMillan SD | Washington | \$23,852,648.29 | \$1,201,349.33 | 5.04% | \$29,321,468.13 | \$1,201,349.33 | 4.10% |
| 101631803 | Charleroi SD | Washington | \$6,054,910.69 | \$720,130.85 | 11.89% | \$7,558,897.08 | \$720,130.85 | 9.53% |
| 101631903 | Charlerters-Houston SD | Washington | \$4,804,594.91 | \$462,729.00 | 9.63% | \$6,011,766.28 | \$462,729.00 | 7.70% |
| 101632403 | Fort Cherry SD | Washington | \$4,709,179.00 | \$289,702.00 | 6.15% | \$5,826,886.00 | \$289,702.00 | 4.97% |
| 1016333903 | McGuffey SD | Washington | \$8,202,868.31 | \$599,948.27 | 7.31% | \$10,108,117.62 | \$599,948.27 | 5.94% |
| 101636503 | Peters Township SD | Washington | \$23,937,255.62 | \$620,707.73 | 2.59% | \$29,096,463.12 | \$620,707.73 | 2.13% |
| 101637002 | Ringgold SD | Washington | \$13,385,104.96 | \$1,342,882.07 | 10.03% | \$16,906,605.92 | \$1,342,882.07 | 7.94% |
| 101638003 | Trinity Area SD | Washington | \$19,801,284.51 | \$1,135,333.02 | 5.73% | \$24,323,874.41 | \$1,135,333.02 | 4.67% |
| 101638803 | Washington SD | Washington | \$7,878,325.77 | \$816,819.30 | 10.37% | \$10,211,856.91 | \$816,819.30 | 8.00% |
| 119648303 | Wallenpaupack Area SD | Wayne | \$32,198,387.50 | \$2,413,323.51 | 7.50% | \$35,186,682.50 | \$2,413,323.51 | 6.67% |
| 119648703 | Wayne Highlands SD | Wayne | \$18,201,001.81 | \$967,978.97 | 5.32% | \$20,196,178.30 | \$967,978.97 | 4.79% |
| 119648903 | Western Wayne SD | Wayne | \$15,826,145.13 | \$1,815,206.79 | 11.47% | \$18,229,137.31 | \$1,815,206.79 | 9.96% |
| 107650603 | Belle Vernon Area SD | Westmoreland | \$11,411,785.46 | \$1,370,059.74 | 12.01% | \$14,543,555.63 | \$1,370,059.74 | 9.42% |
| 107650703 | Burrell SD | Westmoreland | \$9,973,657.19 | \$564,997.81 | 5.66% | \$11,985,087.68 | \$564,997.81 | 4.71% |
| 107651603 | Derry Area SD | Westmoreland | \$8,267,837.25 | \$1,002,039.16 | 12.12% | \$10,647,864.42 | \$1,002,039.16 | 9.41% |
| 107652603 | Franklin Regional SD | Westmoreland | \$24,680,580.14 | \$696,833.29 | 2.82% | \$29,152,655.26 | \$696,833.29 | 2.39% |
| 107653102 | Greater Latrobe SD | Westmoreland | \$20,088,372.14 | \$878,252.37 | 4.37% | \$24,566,729.68 | \$878,252.37 | 3.57% |
| 107653203 | Greensburg Salem SD | Westmoreland | \$14,900,952.68 | \$1,186,444.31 | 7.96% | \$18,298,780.64 | \$1,186,444.31 | 6.48% |
| 107653802 | Hempfield Area SD | Westmoreland | \$37,154,090.89 | \$2,171,299.05 | 5.84% | \$45,337,996.57 | \$2,171,299.05 | 4.79% |
| 107654103 | Jeanette City SD | Westmoreland | \$3,975,854.02 | \$684,174.14 | 17.21% | \$5,338,666.04 | \$684,174.14 | 12.82% |
| 107654403 | Kiski Area SD | Westmoreland | \$16,500,541.38 | \$1,305,444.94 | 7.91% | \$20,110,954.05 | \$1,305,444.94 | 6.49% |
| 107654903 | Ligonier Valley SD | Westmoreland | \$11,280,556.70 | \$790,076.79 | 7.00% | \$13,963,137.05 | \$790,076.79 | 5.66% |

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|-----------|--------------------------|--------------|---------------------------|-------------------------|--------------|----------------------------|-------------------------|--------------|
| 107655803 | Monessen City SD | Westmoreland | \$3,155,486.84 | \$459,480.92 | 14.56% | \$4,092,455.57 | \$459,480.92 | 11.23% |
| 107655903 | Mount Pleasant Area SD | Westmoreland | \$9,880,271.40 | \$1,077,889.74 | 10.91% | \$12,232,070.36 | \$1,077,889.74 | 8.81% |
| 107656303 | New Kensington-Arnold SD | Westmoreland | \$8,745,107.11 | \$1,079,836.77 | 12.35% | \$11,229,084.92 | \$1,079,836.77 | 9.62% |
| 107656502 | Norwin SD | Westmoreland | \$20,901,085.84 | \$2,036,395.45 | 9.74% | \$26,288,388.99 | \$2,036,395.45 | 7.75% |
| 107657103 | Penn-Trafford SD | Westmoreland | \$17,737,338.51 | \$831,380.98 | 4.69% | \$21,740,898.18 | \$831,380.98 | 3.82% |
| 107657503 | Southmoreland SD | Westmoreland | \$8,019,827.72 | \$968,679.48 | 12.08% | \$10,665,331.52 | \$968,679.48 | 9.08% |
| 107658903 | Yough SD | Westmoreland | \$8,341,937.58 | \$790,322.70 | 9.47% | \$10,494,375.69 | \$790,322.70 | 7.53% |
| 119665003 | Lackawanna Trail SD | Wyoming | \$4,917,222.00 | \$687,132.00 | 13.97% | \$6,447,941.00 | \$687,132.00 | 10.66% |
| 118667503 | Tunkhannock Area SD | Wyoming | \$13,965,877.36 | \$1,310,292.29 | 9.38% | \$17,069,439.44 | \$1,310,292.29 | 7.68% |
| 112671303 | Central York SD | York | \$36,817,933.68 | \$821,867.71 | 2.23% | \$43,259,899.30 | \$821,867.71 | 1.90% |
| 112671603 | Dallastown Area SD | York | \$44,622,651.00 | \$818,078.69 | 1.83% | \$51,258,063.98 | \$818,078.69 | 1.60% |
| 112671803 | Dover Area SD | York | \$16,891,226.73 | \$1,129,087.29 | 6.68% | \$22,674,867.26 | \$1,129,087.29 | 4.98% |
| 112672203 | Eastern York SD | York | \$15,188,673.16 | \$831,566.76 | 5.47% | \$18,294,698.36 | \$831,566.76 | 4.55% |
| 112672803 | Hanover Public SD | York | \$13,901,268.00 | \$437,598.00 | 3.15% | \$16,467,289.00 | \$437,598.00 | 2.66% |
| 112674403 | Northeastern York SD | York | \$18,509,095.15 | \$1,294,656.73 | 6.99% | \$22,194,494.76 | \$1,294,656.73 | 5.83% |
| 115674603 | Northern York County SD | York | \$15,521,933.98 | \$749,793.74 | 4.83% | \$20,834,912.78 | \$749,793.74 | 3.60% |
| 112675503 | Red Lion Area SD | York | \$27,805,094.66 | \$2,170,992.48 | 7.81% | \$34,469,068.74 | \$2,170,992.48 | 6.30% |
| 112676203 | South Eastern SD | York | \$18,643,180.85 | \$815,679.02 | 4.38% | \$22,029,557.88 | \$815,679.02 | 3.70% |
| 112676403 | South Western SD | York | \$20,868,266.00 | \$528,120.06 | 2.53% | \$24,915,622.55 | \$528,120.06 | 2.12% |
| 112676503 | Southern York County SD | York | \$18,916,723.24 | \$628,775.33 | 3.32% | \$23,630,697.41 | \$628,775.33 | 2.66% |
| 112676703 | Spring Grove Area SD | York | \$19,401,291.49 | \$1,400,137.47 | 7.22% | \$24,045,510.55 | \$1,400,137.47 | 5.82% |
| 115219002 | West Shore SD | York | \$37,037,071.19 | \$1,592,287.30 | 4.30% | \$54,849,911.57 | \$1,592,287.30 | 2.90% |
| 112678503 | West York Area SD | York | \$22,902,699.23 | \$691,792.06 | 3.02% | \$26,475,795.77 | \$691,792.06 | 2.61% |
| 112679002 | York City SD | York | \$21,362,818.97 | \$5,788,449.98 | 27.10% | \$30,076,683.79 | \$5,788,449.98 | 19.25% |
| 112679403 | York Suburban SD | York | \$25,101,769.86 | \$488,618.34 | 1.95% | \$28,587,809.92 | \$488,618.34 | 1.71% |
| | | | \$9,450,862,130.55 | \$559,187,326.19 | 5.92% | \$11,691,748,315.55 | \$559,187,326.19 | 4.78% |

| AUN | School District | County | Current and Interim | | % of Delinquent Taxes to RE | % of Delinquent Taxes to | | |
|-----------|--------------------------|----------------|--------------------------------|-------------------------------|-----------------------------------|--------------------------------|--------------------------|--------|
| | | | Real Estate Taxes Collected | Delinquent Taxes Collected | | Total Taxes Collected | Total Taxes Collected | |
| 128231232 | Chester-Upland SD | Delaware | \$14,151,619.00 | \$6,695,640.00 | 47.31% | \$21,816,947.00 | \$6,695,640.00 | 30.69% |
| 115228003 | Steeleton-Highspire SD | Dauphin | \$3,226,561.30 | \$1,448,656.22 | 44.90% | \$5,708,509.15 | \$1,448,656.22 | 25.38% |
| 103022103 | Cornell SD | Allegheny | \$5,189,554.00 | \$1,476,061.00 | 28.44% | \$7,129,285.00 | \$1,476,061.00 | 20.70% |
| 104375302 | New Castle Area SD | Lawrence | \$7,531,384.29 | \$2,192,021.62 | 29.11% | \$10,784,857.36 | \$2,192,021.62 | 20.32% |
| 116495103 | Mount Carmel Area SD | Northumberland | \$1,630,971.13 | \$686,464.69 | 42.09% | \$3,483,860.62 | \$686,464.69 | 19.70% |
| 112679002 | York City SD | York | \$21,362,818.97 | \$5,788,449.98 | 27.10% | \$30,076,683.79 | \$5,788,449.98 | 19.25% |
| 118409203 | Wyoming Area SD | Luzerne | \$8,961,877.07 | \$2,427,491.12 | 27.09% | \$13,291,922.24 | \$2,427,491.12 | 18.26% |
| 101306503 | Southeastern Greene SD | Greene | \$2,102,278.27 | \$526,355.99 | 25.04% | \$2,922,818.36 | \$526,355.99 | 18.01% |
| 108112502 | Greater Johnstown SD | Cambria | \$7,627,548.00 | \$2,147,600.00 | 28.16% | \$12,114,705.00 | \$2,147,600.00 | 17.73% |
| 103029803 | Wilkesburg Borough SD | Allegheny | \$9,953,263.32 | \$2,278,929.24 | 22.90% | \$13,167,588.43 | \$2,278,929.24 | 17.31% |
| 103022503 | Duquesne City SD | Allegheny | \$1,595,721.39 | \$392,212.17 | 24.58% | \$2,275,241.70 | \$392,212.17 | 17.24% |
| 114067002 | Reading SD | Berks | \$23,108,669.34 | \$5,741,489.43 | 24.85% | \$34,531,875.33 | \$5,741,489.43 | 16.63% |
| 128030603 | Apollo-Ridge SD | Armstrong | \$4,850,910.42 | \$1,053,924.66 | 21.73% | \$6,433,546.33 | \$1,053,924.66 | 16.38% |
| 101260303 | Albert Gallatin Area SD | Fayette | \$5,183,071.46 | \$1,261,786.55 | 24.34% | \$7,952,452.51 | \$1,261,786.55 | 15.87% |
| 109426003 | Otto-Eldred SD | McKean | \$1,169,045.51 | \$270,694.74 | 23.16% | \$1,711,330.66 | \$270,694.74 | 15.82% |
| 101260803 | Brownsville Area SD | Fayette | \$2,697,577.07 | \$628,936.68 | 23.31% | \$4,057,760.66 | \$628,936.68 | 15.50% |
| 128327303 | Purchase Line SD | Indiana | \$2,146,691.36 | \$505,896.00 | 23.57% | \$3,268,146.48 | \$505,896.00 | 15.48% |
| 116496503 | Shamokin Area SD | Northumberland | \$2,400,833.54 | \$786,799.74 | 32.77% | \$5,255,959.29 | \$786,799.74 | 14.97% |
| 129545003 | North Schuylkill SD | Schuylkill | \$4,454,802.17 | \$1,139,176.31 | 25.57% | \$7,811,514.87 | \$1,139,176.31 | 14.58% |
| 103021903 | Clairton City SD | Allegheny | \$2,036,261.00 | \$443,376.00 | 21.77% | \$3,049,426.00 | \$443,376.00 | 14.54% |
| 127040503 | Alliquippa SD | Beaver | \$4,363,189.23 | \$822,221.85 | 18.84% | \$5,682,183.26 | \$822,221.85 | 14.47% |
| 110175003 | Moshannon Valley SD | Clearfield | \$2,237,594.90 | \$465,228.93 | 20.79% | \$3,239,083.23 | \$465,228.93 | 14.36% |
| 127049303 | Western Beaver County SD | Beaver | \$2,132,533.00 | \$402,794.00 | 18.89% | \$2,816,255.00 | \$402,794.00 | 14.30% |
| 128030852 | Armstrong SD | Armstrong | \$26,477,848.57 | \$4,721,057.52 | 17.83% | \$34,370,028.05 | \$4,721,057.52 | 13.74% |
| 129547203 | Shenandoah Valley SD | Schuylkill | \$2,817,230.24 | \$543,178.50 | 19.28% | \$4,069,303.70 | \$543,178.50 | 13.35% |
| 115222752 | Harrisburg City SD | Dauphin | \$29,338,455.39 | \$5,708,064.00 | 19.46% | \$43,457,699.04 | \$5,708,064.00 | 13.13% |
| 108567204 | Shade-Central City SD | Somerset | \$1,372,894.47 | \$242,547.24 | 17.67% | \$1,858,918.93 | \$242,547.24 | 13.05% |
| 101303503 | Jefferson-Morgan SD | Greene | \$2,759,635.53 | \$474,393.96 | 17.19% | \$3,662,745.62 | \$474,393.96 | 12.95% |
| 110173003 | Glendale SD | Clearfield | \$2,000,230.53 | \$353,158.64 | 17.66% | \$2,743,092.59 | \$353,158.64 | 12.87% |
| 107654103 | Jeannette City SD | Westmoreland | \$3,975,854.02 | \$684,174.14 | 17.21% | \$5,338,666.04 | \$684,174.14 | 12.82% |
| 104432503 | Fairrell Area SD | Mercer | \$2,229,121.17 | \$378,377.81 | 16.97% | \$2,952,945.34 | \$378,377.81 | 12.81% |
| 110179003 | West Branch Area SD | Clearfield | \$2,701,592.22 | \$472,898.37 | 17.50% | \$3,714,402.94 | \$472,898.37 | 12.73% |

| | | | | | | | |
|-----------|--------------------------------------|-----------------|----------------|--------|-----------------|----------------|--------|
| 119586503 | Susquehanna Community St,Susquehanna | \$2,581,224.63 | \$396,787.63 | 15.37% | \$3,120,299.83 | \$396,787.63 | 12.72% |
| 119356503 | North Pocono SD | \$15,125,909.25 | \$2,518,180.12 | 16.65% | \$19,875,521.97 | \$2,518,180.12 | 12.67% |
| 119351303 | Carbondale Area SD | \$4,933,795.62 | \$816,664.80 | 16.55% | \$6,473,446.73 | \$816,664.80 | 12.62% |
| 121136603 | Panther Valley SD | \$5,970,186.50 | \$1,067,778.89 | 17.89% | \$8,469,517.43 | \$1,067,778.89 | 12.61% |
| 127041503 | Big Beaver Falls Area SD | \$5,847,778.79 | \$968,401.55 | 16.56% | \$7,720,797.77 | \$968,401.55 | 12.54% |
| 128326303 | Penns Manor Area SD | \$1,729,302.64 | \$342,541.77 | 19.81% | \$2,745,765.97 | \$342,541.77 | 12.48% |
| 118406003 | Northwest Area SD | \$3,724,205.40 | \$649,964.39 | 17.45% | \$5,226,842.48 | \$649,964.39 | 12.44% |
| 109426303 | Port Allegany SD | \$2,205,271.80 | \$401,630.10 | 18.21% | \$3,232,134.54 | \$401,630.10 | 12.43% |
| 118402603 | Greater Nanticoke Area SD | \$5,823,464.28 | \$1,009,520.00 | 17.34% | \$8,321,631.95 | \$1,009,520.00 | 12.13% |
| 129544503 | Mahanoy Area SD | \$2,862,991.86 | \$494,848.67 | 17.28% | \$4,110,787.27 | \$494,848.67 | 12.04% |
| 104435303 | Reynolds SD | \$4,188,102.00 | \$614,883.00 | 14.68% | \$5,118,428.41 | \$614,883.00 | 12.01% |
| 106817203 | Titusville Area SD | \$4,776,253.15 | \$785,914.76 | 16.45% | \$6,651,426.64 | \$785,914.76 | 11.82% |
| 110173504 | Harmony Area SD | \$720,555.19 | \$112,326.97 | 15.59% | \$968,403.65 | \$112,326.97 | 11.60% |
| 109535504 | Northern Potter SD | \$1,847,395.00 | \$278,660.12 | 15.08% | \$2,414,960.03 | \$278,660.12 | 11.54% |
| 109122703 | Cameron County SD | \$2,575,590.51 | \$399,942.51 | 15.53% | \$3,474,423.16 | \$399,942.51 | 11.51% |
| 117417202 | Williamsport Area SD | \$17,897,150.04 | \$3,245,095.35 | 18.13% | \$28,491,131.01 | \$3,245,095.35 | 11.39% |
| 107655803 | Monessen City SD | \$3,155,486.84 | \$459,480.92 | 14.56% | \$4,092,455.57 | \$459,480.92 | 11.23% |
| 104435603 | Sharon City SD | \$5,234,526.84 | \$783,374.66 | 14.97% | \$7,005,611.68 | \$783,374.66 | 11.18% |
| 106160303 | Alla gheny-Clarton Valley SD | \$2,126,845.12 | \$316,790.85 | 14.89% | \$2,842,652.44 | \$316,790.85 | 11.14% |
| 105204703 | Penncrest SD | \$10,263,002.96 | \$1,547,732.60 | 15.08% | \$13,925,245.29 | \$1,547,732.60 | 11.11% |
| 119354603 | Lakeland SD | \$4,837,057.99 | \$688,534.57 | 14.23% | \$6,235,688.16 | \$688,534.57 | 11.04% |
| 108110603 | Blacklick Valley SD | \$938,703.22 | \$159,090.34 | 16.95% | \$1,441,933.30 | \$159,090.34 | 11.03% |
| 116493603 | Line Mountain SD | \$2,753,672.59 | \$541,831.09 | 19.68% | \$4,925,308.97 | \$541,831.09 | 11.00% |
| 105259103 | Union City Area SD | \$2,303,152.10 | \$353,832.45 | 15.36% | \$3,239,803.19 | \$353,832.45 | 10.92% |
| 106169003 | Union SD | \$1,345,374.00 | \$215,513.00 | 16.02% | \$1,976,377.00 | \$215,513.00 | 10.90% |
| 105252602 | Erie City SD | \$37,850,856.98 | \$5,446,542.55 | 14.39% | \$49,987,816.29 | \$5,446,542.55 | 10.90% |
| 125239662 | William Penn SD | \$33,713,045.13 | \$4,179,664.56 | 12.40% | \$38,706,311.62 | \$4,179,664.56 | 10.80% |
| 108058003 | Tussey Mountain SD | \$2,277,830.26 | \$333,766.38 | 14.65% | \$3,102,595.54 | \$333,766.38 | 10.76% |
| 106616203 | Oil City Area SD | \$5,377,023.07 | \$799,773.36 | 14.87% | \$7,456,698.62 | \$799,773.36 | 10.73% |
| 109420803 | Bradford Area SD | \$9,905,601.99 | \$1,378,029.42 | 13.91% | \$12,929,210.65 | \$1,378,029.42 | 10.66% |
| 119665003 | Lackawanna Trail SD | \$4,917,222.00 | \$687,132.00 | 13.97% | \$6,447,941.00 | \$687,132.00 | 10.66% |
| 101631003 | Bethlehem-Center SD | \$2,733,714.89 | \$410,435.42 | 15.01% | \$3,859,177.54 | \$410,435.42 | 10.64% |
| 129548803 | Williams Valley SD | \$1,756,098.47 | \$341,032.10 | 19.42% | \$3,212,755.99 | \$341,032.10 | 10.61% |
| 119357402 | Scranton SD | \$31,465,275.00 | \$5,319,916.00 | 16.91% | \$50,169,434.00 | \$5,319,916.00 | 10.60% |
| 108070502 | Altoona Area SD | \$13,006,765.99 | \$2,432,540.07 | 18.70% | \$23,029,238.64 | \$2,432,540.07 | 10.56% |
| 103028853 | Sto-Rox SD | \$6,922,049.33 | \$905,571.93 | 13.08% | \$8,596,351.38 | \$905,571.93 | 10.53% |
| 128321103 | Blairsville-Saltsburg SD | \$8,688,905.72 | \$1,188,739.85 | 13.68% | \$11,293,645.14 | \$1,188,739.85 | 10.53% |

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|-----------|-----------------------------------------|------------|-----------------|----------------|--------|-----------------|----------------|--------|
| 111316003 | Mount Union Area SD | Huntingdon | \$1,715,245.04 | \$280,287.97 | 16.34% | \$2,667,313.54 | \$280,287.97 | 10.51% |
| 127046903 | Rochester Area SD | Beaver | \$2,947,577.00 | \$414,877.00 | 14.08% | \$4,003,710.00 | \$414,877.00 | 10.36% |
| 111317503 | Southern Huntingdon County, Huntingdon | | \$2,462,164.98 | \$351,749.80 | 14.29% | \$3,406,896.95 | \$351,749.80 | 10.32% |
| 109537504 | Oswayo Valley SD | Potter | \$1,458,707.00 | \$201,280.00 | 13.80% | \$1,955,465.00 | \$201,280.00 | 10.29% |
| 129547603 | Tamaqua Area SD | Schuylkill | \$7,893,899.14 | \$1,217,921.17 | 15.43% | \$11,854,202.93 | \$1,217,921.17 | 10.27% |
| 103025873 | Northgate SD | Allegheny | \$8,599,322.00 | \$1,091,224.00 | 12.69% | \$10,653,095.00 | \$1,091,224.00 | 10.24% |
| 108112003 | Femdale Area SD | Cambria | \$1,355,223.15 | \$189,758.60 | 14.00% | \$1,859,287.62 | \$189,758.60 | 10.21% |
| 119356603 | Old Forge SD | Lackawanna | \$3,940,259.05 | \$530,280.86 | 13.46% | \$5,210,981.56 | \$530,280.86 | 10.18% |
| 103028653 | South Allegheny SD | Allegheny | \$5,577,024.09 | \$698,383.94 | 12.52% | \$6,915,509.52 | \$698,383.94 | 10.10% |
| 110177003 | Phillipsburg-Osceola Area St Clearfield | | \$5,328,473.10 | \$720,456.65 | 13.52% | \$7,149,018.27 | \$720,456.65 | 10.08% |
| 103026002 | McKeesport Area SD | Allegheny | \$13,298,758.00 | \$1,725,413.00 | 12.97% | \$17,169,244.00 | \$1,725,413.00 | 10.05% |