COMMONWEALTH OF PENNSYLVANIA

SENATOR
KRISTIN PHILLIPS-HILL
CO-CHAIR

REPRESENTATIVE
MIKE STURLA
CO-CHAIR

BASIC EDUCATION FUNDING COMMISSION

HEARING AGENDA
September 12, 2023 – 10AM
Allentown School District Board Room
Allentown, PA

10:00 a.m. Call to Order and Opening Remarks
- Rep. Mike Sturla, 96th Legislative District
- Sen. Kristin Phillips-Hill, 28th Senatorial District
- Rep. Pete Schweyer, 134th Legislative District
- Sen. Nick Miller, 14th Senatorial District

10:10 a.m. Dr. Matthew Kelly, Assistant Professor, Penn State University

10:25 a.m. Questions & Answers

10:45 a.m. Panel One:
- Dr. Carol Birks, Superintendent, Allentown School District
- Dr. Jack Silva, Superintendent, Bethlehem School District
- Lynn Fueini-Hetten, Superintendent, Salisbury School District

11:15 a.m. Questions & Answers

11:35 a.m. Panel Two:
- Julie Cousler, Executive Director, Pennsylvania School-Based Health Alliance
- Dr. Marilyn Howarth, FACOEM, Deputy Director, Philadelphia Regional Center for Children's Environmental Health

11:50 a.m. Questions & Answers

12:00 p.m. Closing Remarks and Adjournment

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Basic Education Funding Commission Testimony
Superintendent Dr. Carol D. Birks
Tuesday, September 12, 2023

Good morning, esteemed members of the Basic Education Funding Commission and fellow attendees.

Providing equitable funding for urban school districts is a matter of social equity and fairness. The Education Law Center and the Civil Rights Project at UCLA have conducted research highlighting how funding disparities disproportionately affect marginalized communities, perpetuating cycles of poverty and inequality.

Today I stand before you to address the importance of equitable funding for the 16,761 dynamic and sensational students who attend the Allentown School District.

I am honored to have the opportunity to speak to a matter of paramount importance – the physical infrastructure of Pennsylvania's public schools. As we gather to discuss the equitable delivery of education in our state's public schools, it is imperative that we recognize the critical role that school facilities play in fostering an environment conducive to learning and growth for all students and creating supportive working conditions for our educators and staff.

The Allentown School District serves as a microcosm of the challenges many districts across our Commonwealth face with regard to aging school infrastructure. Our district is comprised of different facilities - which includes 21 schools where students are taught each day. Of those schools, two thirds of which are more than 50 years old, with a startling 12 buildings that have exceeded the century mark.

While we have diligently carried out renovations and maintenance of our buildings, the truth remains that these aging structures struggle to accommodate the demands of a modern, 21st-century educational setting.

Our *District Wide Feasibility Study* has determined that, structurally, our buildings remain sound. Yet, the passage of time has left them with physical deficiencies that hinder our ability to provide the quality education our students deserve. In the wake of new building codes and safety standards, our facilities face challenges that were unforeseen when they were originally constructed. The cost of addressing these deficiencies is projected to exceed $400 million, a staggering amount of required investment for our single district, with out state aid. Historically, Allentown has been underfunded, to the tune of $200 million per year.

Among the most pressing issues, our schools contain outdated mechanical, electrical, plumbing, and fire protection systems – as well as non-existent air conditioning in many of our oldest buildings. In total, these concerns collectively contribute to over 70% of the estimated investment cost required to address our buildings' deficiencies.

Before observers might suggest that the Allentown School District hasn't done enough to remedy these deficiencies, let me remind them that our taxpayers face the highest school tax rate in the county and we are doing as much as we can given our property tax base. The citizens of Allentown are doing their part, and the School District is doing its part. But the deck has been stacked against us for decades.

The answer, clearly, is the immediate reform of Pennsylvania's unconstitutional school funding system as ruled by the Commonwealth Court back in February. Allentown needs action today.

In the meantime, we are reminded about how funding inequities lead directly to inequities for our students and their families. Just last week, the extreme heat and the lack of air conditioning in our oldest schools led to four half days for Allentown students. As a result, our students had less learning time and parents had to scramble for child care and transportation. Dismissing 3 hours early, for four days in a row has led to 12 hours of lost instructional time right at the start of the school year.

Our local charter schools didn't have similar struggles because of their more modern facilities and their beneficial treatment under Pennsylvania's unfair funding system.

To provide a clearer picture of Allentown School District's challenges, let me briefly share the stories of two of our schools:

First, Jefferson Elementary School, built in 1910 with an addition in 1924, is 113 years old. Capital improvements over the next decade are projected to exceed $20 million, while a complete school renovation is estimated at $33.64 million. To construct a new 700-student elementary school as a replacement for Jefferson, the cost is estimated at $46 million.

Secondly, Harrison Morton Middle School holds a rich history dating back to 1874 when two separate schools merged. Its aging infrastructure fails to support modern educational models, safety measures, and technological advancements. Over the next 10 years, we anticipate needing approximately $30 million for capital improvements, with a complete renovation costing more than $42 million and reducing capacity by over 120 students.

These numbers come from our District-wide feasibility study update from 2021 - now imagine how much these projections have gone up given the rising inflation rates and cost of construction.

To address these pressing issues, our district currently allocates $4 million annually for maintenance and safety measures. However, this falls far short of the financial support required to address the identified deficiencies. It is clear that without significant funding, our students' educational experience will continue to be hindered by the limitations of our school buildings.

More equitable state funding – yet to be provided by state lawmakers following the Commonwealth Court's ruling – would allow the Allentown School District to allocate more

funding to infrastructure issues, while also providing a more equitable education for our students.

Equity lies at the heart of our mission, and is the core of my focus as superintendent of the Allentown School District. Ensuring that all students have access to safe, modern, and effective learning environments is an essential aspect of achieving that goal. The implications of these aging buildings extend beyond bricks and mortar; they influence our students' potential and shape their futures.

What happens when families don't feel that we can do that? They remove their children from our public schools and enroll them in charter schools. Let's take a competitive look at two of our oldest elementary schools and two of our newest.

Mosser Elementary School was built in 1917 and RItter Elementary School was built in 1925. In the catchment area of Mosser Elementary School, 176 students opt to attend a charter school. In the Ritter neighborhood, it is 188.

Compare that to Ramos Elementary School, which opened in 2010, and Hayes Elementary School, which opened in 2021. Now, both of these schools have larger catchment areas than Mosser & Ritter, but Ramos only has 136 students who elect to attend a charter school, and at Hayes that number is down to 110.

At the middle school level, 319 students attend charter schools who should be going to Harrison Morton Middle School. That is 50 students more than any other middle school, and 100 students more than Trexler Middle School.

We implore you to consider the urgency of this matter and collaborate on solutions that will empower our students to thrive.

I truly believe that the Allentown School District can become one of the highest-performing public school districts in the state - but that cannot happen without equitable and adequate financial support.

I want to again thank our legislators for their dedication and tireless efforts, and for always advocating for Allentown.

Thank you.

Testimony of Matthew G. Kelly
Basic Education Funding Commission
September 12, 2023

Chair Sturla, Chair Phillips-Hill, and members of the Basic Education Funding Commission,

My name is Matthew Kelly. I am a school funding scholar from Penn State,[1] and serve as an expert witness for Petitioners in the school funding litigation, where I spent three days testifying about the inadequacy and inequity of the Commonwealth's school funding system.

My research concentrates on state education funding policies and their consequences for the distribution of educational resources and opportunities. I earned my PhD in educational policy and the history of education from Stanford University in 2018. I have published widely on school funding policies, including state education funding policies in the Commonwealth. My research has received awards from multiple national and international scholarly organizations, including the National Education Finance Academy. My research on school funding and the uneven distribution of educational resources directly informs my teaching at Penn State where I teach graduate-level courses in school finance and data-based decision making for school leaders. I also attach my curriculum vitae for your consideration.

Overview

I understand that in compliance with the decision of the Commonwealth Court that the Basic Education Funding Commission has set out to develop a school funding system that provides both adequate, equitable school funding, and delivers all children an opportunity to meet state goals and standards. Accordingly, as I did during my testimony at trial, I will use the state's own data, measures, and definitions from Commonwealth laws and reports to describe three things that those data, measures, and definitions show about the Commonwealth's current funding system.

First, I will describe the funding difficulties facing the poorest school districts. These districts are not able to provide their students with an adequate opportunity to meet state standards. Second, I will describe how much the districts who are providing an adequate opportunity to their students—defined here as meeting state interim targets for performance—are currently spending. Third, I will describe what this means for all districts and provide an approximation of what each district needs to meet these state interim standards, again based on the state's definitions and numbers.

Funding Difficulties Facing Low-Wealth Districts

Poorest Districts Need the Most

Differences in each school district's characteristics and the students it educates—such as the number of students receiving special education services or the number of students learning

[1] I provide my employer for identification purposes, but the testimony here does not reflect any views other than my own.

English—have an impact on costs and the amount of revenue a school district needs to meet state goals. Districts cannot control these costs. These differences in costs and their far-reaching impact on fiscal need and on the ability of school districts to meet state standards are not in question. This is a well-settled area of educational research, education policy in other states, and school funding policy here in the Commonwealth. Together, the Basic Education Funding (BEF) and Special Education Funding (SEF) Formulas account for poverty, acute poverty, concentrated poverty, English Language Learners, charter students, and three tiers of special education students, providing what are called student weights to account for the increased costs. Utilizing these weights, Pennsylvania Department of Education (PDE) data for the most recent year available shows the lowest-wealth districts[2] are also the highest-need districts. For example, low-income enrollments and English Language Learner enrollments are much higher in the poorest districts of the Commonwealth. The percentage of low-income students for the average district in the poorest quintile of school districts is 65 percent. In contrast, the percentage of low-income students for the average district in the wealthiest quintile is 26 percent.[3]

Poorest Districts Have the Lowest Capacity to Generate Local Revenue

The poorest districts have the lowest capacity to generate revenue to cover costs without additional assistance from the state. In contrast, districts in the wealthiest quintile continue to face the lowest costs stemming from student-related need and have the greatest capacity to generate revenue on their own.

Poorest Districts Need the Most, and Have the Least to Spend

The poorest school districts in the Commonwealth have the lowest funding levels despite their higher need for additional funding and their lower capacity to generate revenue. For example, the poorest quintile spent ~$6,230 less per BEF weighted student than the wealthiest quintile in the most recently released data on district-level current expenditures per weighted student.[4]

These funding gaps do not impact all student populations equally. Black and Latinx Pennsylvanians are disparately impacted. For example, the poorest quintile of districts is responsible for approximately 20 percent of the Commonwealth's students. Yet, in 2022-23, 43 percent of all Black and Latinx Pennsylvanians were enrolled in a district in the poorest quintile, compared to only 13 percent in the wealthiest quintile.

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[2] Low-wealth districts are defined here as districts in the bottom wealth quintile. Quintiles were formed by ranking school districts according to their relative wealth and dividing them into five groups so that each quintile was fiscally responsible for roughly 20% of the students in the Commonwealth (based on 2021-22 adjusted ADMs reported in the "2023-24 Estimated Basic Education Funding" file on PDE's website). The MV/PI Aid Ratio from the most recently released Aid Ratios file was used in calculations described here. These patterns do not change when using alternate district wealth measures released by the Commonwealth such as Local Capacity per Weighted Student.

[3] Based on the five-year average of Low-Income Enrollment percentages reported in PDE Low-Income Enrollment Files. This pattern is unchanged when we use American Community Survey poverty rates from the most recent Basic Education Funding file. English Language Learner data reported in Basic Education Funding file.

[4] From PDE estimated Basic Education Funding file for 2023-24

Taxing Effort Does Not Explain these Funding Gaps

These funding gaps are not explained by local tax effort. For example, the average equalized millage rate of districts in the poorest quintile is higher (21.4) than that of districts in the wealthiest quintile (18.1), even while poor districts raise less funding.

While All Students Can Learn, Funding Disparities Limit the Ability of Districts to Meet the Goals the State Has Set for Them

Consistent with the findings of every credible causal study of the relationship between education spending and positive student outcomes, funding disparities have consequences for the ability of school districts to meet the goals the state has set for them. For example, the poorest districts also had the lowest proficiency rates on state PSSA and Keystone exams in 2021 and 2022. Across both 2021 and 2022, these performance gaps between the poorest and wealthiest districts have been consistent and in the range of 26 to 29 percent.

These patterns are consistent with my previous reports and testimony where I illustrated performance gaps using the state's own standards and data. In my previous reports and testimony, I illustrated similar gaps in "on-track measures" used by PDE as early indicators of success: regular attendance and progress for English Language Learners. Gaps also existed in measures of college and career readiness, graduation rates, and school dropout rates.

It is important to emphasize that students from low-income families can succeed when they are given adequate financial resources. Students from low-income families in those wealthy districts with the highest funding levels have substantially higher state standardized test scores, high school graduation rates, rates of entering postsecondary education, and rates of graduating from college degree programs within 6 years, relative to low-income students in the poorest, lowest funded districts.

In sum, the districts with the least amount of taxable wealth:

- have the lowest ability to generate funding at the local level through taxation;
- have the highest student-related costs and greatest need for additional funding according to the state;
- spend the least, despite their need;
- spend the least, despite their higher tax rate on average; and,
- are the furthest from meeting the goals the state has set for them.

New Adequacy Study

During my testimony at trial, I calculated adequate funding using Section 2502.48 of the School Code, the funding formula enacted in 2008 after the costing out study was conducted. As I testified at trial, that formula uses slightly different weights than the current Basic Education Funding Formula (also sometimes referred to as the "Fair Funding Formula"), it does not account for a number of costs (from special education to charter school participation), and it does

not take into account the more rigorous college and career ready standards that students are required to meet today.

Accordingly, for the Commission I set about answering a similar, but slightly different question: using the state's more current weights in both the Fair Funding Formula and Special Education Funding Formula, what is the typical spending needed for a school district to meet the state's goals for high school graduation rates and proficiency on state exams?

This adequacy study was designed to identify how much additional funding, if any, each school district in the Commonwealth would need to be able to give their students an effective opportunity to meet state standards. In generating these estimates, I had the following goals:

- Provide transparent, comprehensive, and reasonable estimates of how much funding each district would need to meet state standards following the empirical standards established for adequacy studies by school funding scholars, and improving upon them wherever possible.

- Utilize weights and costs already utilized by Pennsylvania's current formulas and make those estimates the most conservative possible estimate that can be generated from current state data without violating the empirical standards of the field. This meant identifying a base cost that, in combination with the supplemental weights for student/district factors that increase district costs, would allow me to identify adequacy targets for each district.

- Use the most up-to-date information and data to generate these estimates so lawmakers can be confident that additional areas of financial need excluded from earlier estimates are included now. This meant ensuring my estimates accounted for:

    - Special education costs, which were excluded in the state's previously used adequacy targets, but which can be derived from the Special Education Funding Formula;

    - Charter school stranded costs, which were excluded in the state's previously used adequacy formula under Section 2502.48, but which are acknowledged in the Fair Funding Formula;

    - The dramatic increase in school district share of PSERS payments since the last costing out study was completed;

    - A more accurate data source for students in poverty educated by a school district than the American Community Survey's data for a school district's broader geographical community; and,

    - The current goals the state has set for school districts, as indicated by its current Consolidated State Plan under the Every Student Succeeds Act ("ESSA Plan"), in order to identify model school districts.

Spending in Districts Providing Students with an Adequate Opportunity

Adequacy studies begin by identifying model districts that are currently providing students with an adequate opportunity to meet state standards and identifying how much those districts are spending.[5] Those model districts and their spending levels can be identified using the state's own data regarding which districts are meeting state standards. Using these criteria, I identified any district that in both of the last two years met the state's interim statewide goals for high school graduation rates and in either of the last two years met the state's interim statewide goals for standardized assessments.

Next, I determined a base cost for each of these model districts, defined as the per student current spending in those districts for a student with no identified needs under either formula. In other words, I examined the effective spending within a district for a student who is not from a low-income family, does not have an English Language Learner designation, does not receive special education services, is not in a charter school, and is not in a sparse district.[6]

Then, because my goal was to achieve the most reasonable estimate of costs, I eliminated spending outliers, removing those districts that were one standard deviation above and below the mean of spending.[7] I then identified the median cost, and applied it to each district's weights under the Basic Education and Special Education Formulas.

Put differently, I identified what the typical successful Pennsylvania school district is spending relative to its needs, and then applied that target spending across each of the Commonwealth's school districts. Those districts spending less than their targets are those identified as having adequacy shortfalls.

Results

Based on the comparison between current spending for each school district and its adequacy target identified using the state's own data, measures, standards, and goals discussed above, 412 school districts spent less than they needed to meet their adequacy target in the most recently released state funding data.

These districts educated 83 percent of the students in the Commonwealth. They are located across the state in 64 of the Commonwealth's 67 counties. In aggregate, adequacy shortfalls

[5] A fuller description of the methodology is included in Appendix B.

[6] As explained in more detail in the Appendix, there are two slight modifications that need to be incorporated to ensure they are empirically sound and consistent with state data, measures, and evidence. The first adjustment uses poverty data collected by the state to provide more reliable poverty counts than the Census's American Community Survey. The second modification adjusts SEF weights to ensure there is no double counting of students and uses their relative costs as defined by the Special Education Funding Commission, to ensure district needs are not artificially lowered. This adjustment avoids artificially increasing the base cost.

[7] In the Appendix, I explain the fiscal impact of eliminating outliers, so that the Commission can understand what it means to keep every district in an adequacy calculation and perform a simple average, and alternately what it means to eliminate only the high outliers and leave in the low outliers. Under any scenario, the shortfalls remain dramatic.

across districts were $6,258,438,239, about 20% percent of current expenditures.[8] The median shortfall across the Commonwealth's school districts (including those districts without a shortfall) is $2,572 per Average Daily Member (ADM). 286 districts—57 percent of all the Commonwealth's school districts—have a shortfall that is greater than $2,000 per ADM.

The impact on adequacy targets for each cost factor associated with additional need statewide is described in Appendix D.

Moreover, while I have been addressing the importance of adequacy, I must observe that closing the adequacy shortfalls will also significantly address the equity issues which the court identified, where "[s]tudents who reside in school districts with low property values and incomes are deprived of the same opportunities and resources as students who reside in school districts with high property values and incomes."[9] A majority of model districts are in the wealthiest quintile. There are 0 model districts in the poorest quintile. Districts in the wealthiest quintile account for only 2 percent of the current adequacy shortfall. Districts in the poorest quintile account for 51 percent of the statewide adequacy shortfall, even though they are only fiscally responsible for 20 percent of students. These are also the districts with the largest shortfalls overall. In other words, addressing adequacy also addresses equity.

Note on the Conservatism of the Estimates and Costs Excluded from the Analysis

Six billion dollars is a significant amount of money. Yet these estimates are in many ways conservative:

First, these shortfalls do not consider district financial need in relation to facilities, including those districts with years' worth of deferred maintenance.

Second, these shortfalls do not consider need related to Pre-Kindergarten. Including need related to Pre-K will increase these shortfalls. There are an estimated 96,560 Pre-K eligible children currently unserved across the Commonwealth's school districts. Districts would need an additional $1,062,160,000, in aggregate, to serve these students.[10]

Third, these shortfalls do not consider the increased costs some districts incur because of the higher cost of living in the section of the Commonwealth where they are located.

Fourth, the relative weights the Commonwealth adopted in the Special Education Formula are different than the relative student costs actually identified by the Independent Fiscal Office in the Special Education Funding Commission's report and used in this report. Using the statutory cost differentials for weights would increase the total shortfall by $500 million.

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[8] In the interest of transparency, I will provide district by district shortfalls, so that you can see the scope of those shortfalls, along with my data, so that you can replicate my calculations.

[9] Court Order ¶ 2 (Feb. 7, 2023).

[10] This figure assumes a cost of $11,000 per Pre-K student, based upon projected funding identified by PDE in its FY 2023-24 Request for Applications Guidance. Estimates of the population of 3- to 4-year-olds unserved by districts are from the Pennsylvania Partnership for Children. For districts where a range is estimated for the percentage of unserved 3- and 4-year-olds, the median of the estimated range is used to identify a count of unserved 3- and 4-year-olds and estimate that district's costs.

Fifth, the standard used to identify model districts produces a conservative base cost estimate. The state has set goals for improvement for students, called interim targets. These are lower than the state's goals for 2033, and they increase each year. Practically speaking, this means many districts who are meeting interim targets this year and have been used to identify the base cost still must improve if they are going to meet state goals in the years ahead. It is reasonable to assume that districts who are at adequacy under this calculation may indeed need more funding in the future.

Conclusion

The purpose of my study is to answer a specific question: based upon the typical model Pennsylvania school district, what is a reasonable estimate of adequate funding, excluding facilities, Pre-K costs, and any costs of increased state academic goals.[11] That number is significant: $6.2 billion dollars.

I recognize the serious task of the Commission. I am happy to assist in that work however I can. Thank you for your time.

[11] There remain additional questions for the Commission to consider, including reasonable times for phase-ins, and the division of these costs between state and local taxpayers.

Appendix A: Application of Formula Weighting Factors to Adequacy Study

There are two modifications that need to be incorporated into the use of weighted totals from the BEF and SEF formulas to ensure they are empirically sound, consistent with state data, and appropriate for this adequacy study.

Poverty Data

In the BEF Formula, poverty weights are applied to an estimated poverty and acute poverty ADM for each school district. While ostensibly a measure of a school district's need, the actual data source is more indirect: an estimate of community-wide acute and nonacute poverty percentages from the 5-year American Community Survey (ACS), multiplied by each district's Average Daily Membership. However, these indirect ACS estimates are highly variable and do not reflect the actual student populations districts educate. In contrast, the state and districts partner to collect information about each enrolled student's low-income status, following data collection and reporting procedures structured and regulated by PDE. Those actual low-income enrollment figures are used by the state to report on everything from loan cancellation to subgroup performance on the PSSAs and Keystones.

This direct data from the state can be used in conjunction with ADM counts and ACS estimates of the acute versus nonacute poverty percentages in each district to provide a more reliable measure of acute and nonacute poverty ADMs to be used with the BEF poverty weights. This adequacy study uses this additional information on poverty from the state when applying BEF weights for poverty, acute poverty, and concentrated poverty. These calculations are described in the table below.

Appendix Table A1
Steps for Incorporating District-Specific Low-Income Data into Poverty Weighting from Fair Funding Formula

Step 1: Calculate each district's low-income ADMs. To do so, multiply the average of PDE's data for each district's five most recent years' low-income enrollment percentage by its average daily membership.

Step 2: Estimate the share of low-income students who are in acute and (nonacute) poverty for each district.

a. For the acute share, divide each district's "ACS 5-year Poverty Percent 0-99%" by the sum of its "ACS 5-year Poverty Percent 0-99%" and "ACS 5-year Poverty Percent 100-184%."
b. For the (nonacute) poverty share, divide each district's "ACS 5-year Poverty Percent 100-184%" by the sum of its "ACS 5-year Poverty Percent 0-99%" and "ACS 5-year Poverty Percent 100-184%."

Step 3: Calculate the acute poverty ADMs of each district and the (nonacute) poverty ADMs of each district.

a. For the acute poverty ADMs, multiply the result from 2a by each district's low-income ADMs from Step 1.
b. For the (nonacute) poverty ADMs, multiply the result from 2b by each district's low-income ADMs from Step 1.

Step 4: Identify concentrated poverty districts.

a. Divide each district's result from Step 3a by its average daily membership.

Step 5: Apply the existing weights.

a. Multiply the results from Step 3a by 0.6.
b. Multiply the results from Step 3b by 0.3.
c. For qualifying districts identified in Step 4 (30% or more), multiply the results from Step 3a by 0.3.

Shortfalls Estimated Using ACS Poverty Data Only

If adequacy targets and shortfalls were calculated with ACS community-wide poverty estimates and did not include low-income student enrollment data collected by the state, aggregate shortfalls would decrease 15 percent and the total number of districts with a shortfall would decline from 412 to 388 districts. 332 districts would experience a decline in their shortfalls in this scenario (at an average decline of $834), while 83 would experience an increase (at an average increase of $407). These differences are not felt evenly. Appendix Table A2 illustrates the impact of the change for a sample of those districts who fare worse using the indirect measures from ACS.

Appendix Table A2
Illustration of Using ACS Poverty Data Only

School District	County	Adequacy Shortfall Per ADM	Adequacy Shortfall Per ADM using ACS
Shade-Central City SD	Somerset	$ 5,416.02	$0
Lancaster SD	Lancaster	$ 4,664.26	$ 1,144.76
Bristol Township SD	Bucks	$ 4,020.68	$ 775.62
Norristown Area SD	Montgomery	$ 6,916.69	$ 3,740.33
Interboro SD	Delaware	$ 2,512.30	$0
Conemaugh Valley SD	Cambria	$ 2,869.28	$ 440.86
Commodore Perry SD	Mercer	$ 2,373.70	$0
Salisbury-Elk Lick SD	Somerset	$ 2,168.74	$0
Wilkinsburg Borough SD	Allegheny	$ 2,100.79	$0

Special Education Weights

The second modification relates to how the SEF formula weights used to adjust for special education-related costs can be used in conjunction with BEF weighted totals. As noted in the most recent report from the Special Education Funding Commission, SEF weights are based on a study of cost differentials. That study identified the additional costs associated with educating students in cost categories 1, 2, and 3, above and beyond general education costs.

The underlying data note the actual increase in costs above and beyond general education costs for students in each category. Those cost differentials are then used to calculate the category 1 weight. Since the cost differentials identified by the IFO for the SEF Commission are based on costs above and beyond general education costs, 1 ADM is included in the SEF weights to account for general education costs. While acceptable for a distribution formula, combining these weights with total weighted ADM counts from the BEF Formula would result in double counting

without adjustment. This is because special education students are already included in the three-year average ADM figure used in the BEF formula.

Second, the School Code as enacted did not credit school districts for the full difference the Special Education Funding Commission identified in the cost of educating high-needs special education students. The Commission's report, for example, identified that a category 3 student costs approximately 10.37 times that of a general education student, and 6.34 times that of a category 1 special education student. In the School Code, however, that relative weight was changed, and a category 3 student's assumed costs were reduced to 6.34 times that of a general education student, rather than that of a category 1 student.

In simplest terms, this study seeks to credit school districts for the actual costs of the special education students they are educating. Accordingly, to use the weights from the SEF Commission, in combination with BEF weights, the category 2 and 3 weights should first be expressed as the additional cost of educating students in categories 2 and 3, relative to general education—rather than category 1—students. After subtracting out the base student to avoid double counting, the table below summarizes these adjustments.

Appendix Table A3
Special Education Weighting Factors

Category	Average Cost used in Calculation of Current SEF Weighting Factors[12]	Recalculated Weights that Can be (a) Combined with BEF Weighted Totals without Double Counting and are (b) Relative to Average General Education Costs
General Education Average	$ 7,140.00	
Category 1	$ 11,677.00	0.64
Category 2	$ 35,920.00	4.03
Category 3	$ 74,031.00	9.37

While it may seem counterintuitive, because of its impact on the base cost, the practical effect of failing to account for this student need would be to increase adequacy shortfalls across the Commonwealth by approximately $500 million, to $6.78 billion.

[12] See *Reconstituted Special Education Funding Commission Report*, December 15, 2021, page 14.

Appendix B: Steps to Replicate Adequacy Study

Adequacy studies begin by identifying model districts that are currently providing students with an adequate opportunity to meet state standards and identifying how much those districts are spending. The premise of this specific study is to accept the Commonwealth's figures for data, standards, and goals, and then identify model districts based upon those same data, standards, and goals.

1. Identify model districts. I started by examining the goals for academic achievement and high school graduation the state established for school districts and submitted to the federal government in its current ESSA Plan.[13] Using these criteria, it is possible to generate a list of model districts, defined as the districts that met the state's interim targets for high school graduation in both 2021 and 2022, and interim targets for academic achievement in either 2021 or 2022.[14] So long as a district met that criteria, they were considered model districts.

2. Examine spending in model districts. Adequacy studies require researchers to identify a base cost in model districts for the average student who does not require additional funding.[15] Accordingly, I then examined school district spending—current expenditures—within the model districts identified in Step 1, and then normalized that spending according to the state's weighted adjustments from the BEF and SEF Formulas.

There are two slight modifications that need to be incorporated into these weighted adjustments to ensure they are empirically sound and consistent with state data, measures, and evidence. The first adjustment uses additional poverty data collected by the state to provide more reliable poverty counts than the American Community Survey. The BEF poverty weights remain the same, but poverty ADM counts are made consistent with evidence from the state's own data sources. The second modification adapts SEF weights so they can be used with weighted totals from the BEF Formula. Both modifications are discussed in detail in Appendix A.

3. Finalize model district pool and identify base cost. Within the pool of model districts, a subset of districts are unique because they spend substantially more or less (+/- 1 SD) than other model districts. Outliers are expected in most statistical distributions. Consistent with other adequacy studies and the methodological foundation of those studies, model districts were therefore removed if their spending figure was more than 1 SD +/- the mean. From the final pool of model districts, a median base cost was then identified.

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[13] According to the state's ESSA Plan, academic achievement can be assessed by the percentage of students who are proficient or advanced in English Language Arts/Literature, Mathematics/Algebra, and Science standardized tests. According to the ESSA Plan, high school graduation can be assessed by the 4-year cohort graduation rate of a district.

[14] A few of these districts exceeded the interim targets by a large enough amount that they were already meeting the state's long-term 2033 goals as well.

[15] In the Commonwealth, using the state's formulas, this means identifying the cost for a student who is not from a low-income family, does not have an English Language Learner designation, does not receive special education services, is not a charter student, and is not more expensive to educate because of diseconomies of scale associated with the sparsity and size of the district.

4. Identify adequacy target for each school district. The base cost identified in Step 3 can then be used to determine an adequacy target for each school district based on the state's data, measures, and weights. The adequacy target is calculated by multiplying the base amount times the weighted student count as set forth in the current BEF and SEF Formulas with the slight modifications discussed in Appendix A.

5. Calculate adequacy shortfalls. Each district's adequacy target from Step 4 can then be compared with their Current Expenditures to determine how much additional money, if any, they would need so that according to the Commonwealth's own data, their students had the same opportunity to meet state standards as students in the final pool of model districts currently meeting those standards.

Appendix C: Alternate Estimates

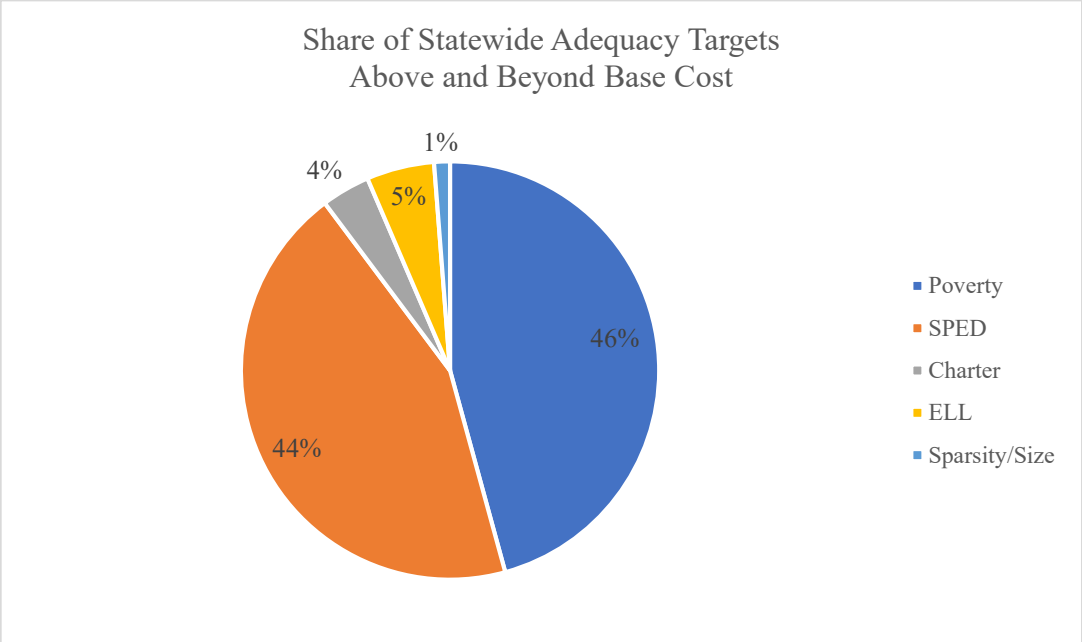
As an alternate specification, shortfalls were also calculated using two alternate base cost figures. The first alternate estimate is the most basic: it uses the average spending of all model districts without removing outliers. The second alternate estimate both uses a median figure and eliminates high-spending districts from the model district pool (model districts spending more than 1 standard deviation above the mean), but leaves in the lower spending districts. Results from these alternate specifications are reported alongside the final estimate in Appendix Table C.

Appendix Table C
Alternative Shortfall Estimates

	Shortfall as % of Current Expenditures	Aggregate Shortfall	Number of Districts with Shortfalls	Median Shortfall Per ADM	Shortfall as % Adequacy Target	Current Expenditures as % Adequacy Target
Alternative Specification: All Model Districts[16]	24%	$ 7,284,220,290	431	$3,251	19%	81%
Final Shortfall Calculation: High- and Low-Spending Districts Removed[17]	20%	$ 6,258,438,239	412	$2,572	17%	83%
Alternate Specification: High Spending Districts Removed[18]	18%	$ 5,504,900,200	389	$2,059	15%	85%

[16] As an illustration of how the full distribution, including the highest and lowest values, would impact the base cost and subsequent shortfalls, these numbers use a base cost derived from the mean spending of all model districts.
[17] As noted above, shortfall calculations identify the median cost for model districts after removing districts that are one standard deviation above and below the model district mean. If the mean was used instead of the median with the same model district pool (districts > 1 SD +/- mean removed), the base cost and subsequent shortfalls would increase.
[18] For illustrative purposes, this alternative calculation shows the outcome of focusing only on lower-spending districts. It uses median spending of model districts after high spending model districts (> 1 SD above the model district mean) are removed from the pool.

Appendix D: Districts and Student Need Characteristics as Share of Adequacy Targets (Above and Beyond Base Costs)[19]



[19] Based on the share of the statewide adequacy target attributable to supplements for each student or district characteristic. To represent figures as a share of the statewide total adequacy target above and beyond general education costs, the base cost share of the adequacy target was removed before calculating percentages. Values are rounded to the nearest percent.

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ACADEMIC APPOINTMENTS

The Pennsylvania State University, University Park, PA
Assistant Professor of Education, 2018 - present

EDUCATION

Stanford University, Stanford, CA
Ph.D. in Educational Policy & History of Education, 2018

Stanford University, Stanford, CA
M.A. in History, 2015

Pace University, New York, NY
M.S. in Middle Childhood Education & Teaching Students with Disabilities, 2009

Bard College, Annandale-on-Hudson, NY
B.A. in History, 2007

HONORS & AWARDS

Rabel J. Burdge and Donald R. Field Outstanding Article Award, 2022

NAEd/Spencer Foundation Postdoctoral Fellow, 2021

Distinguished Research & Practice Fellow, National Education Finance Academy, 2021

Pennsylvania Education Policy Fellow, Education Policy and Leadership Center, 2018-2019

History of Education Society Prize (Best Article Published in the Previous Two Years), 2018

Yu-Ly Interdisciplinary Graduate Fellow, Stanford University, 2015 – 2018

Technology for Equity in Learning Opportunities Doctoral Student Research Grant, 2017

Best Paper by a Graduate Student, American Education Research Association, Division F, 2016

Stanford Graduate School of Education Dissertation Support Grant, 2016

Thomas G. and Terry B. Eastman Fellow, Stanford University, 2012

SCHOLARSHIP

Books

Kelly, M.G. (forthcoming, January 2024) *Dividing the Public: School Finance and the Creation of Structural Inequity*. Cornell University Press (Histories of American Education Series).

Refereed Journal Articles (* indicates co-authored with graduate students)

Kelly, M.G., & Farrie, D. (2023). Misrepresented funding gaps in data for some states. *Educational Researcher*, 52 (4), 244-247.

Kelly, M.G. & *Maselli, A (2023). School finance policies, racial disparities, and the educational debt: Egregious evidence from Pennsylvania. *Journal of Education Human Resources*, 41 (3), 514-533.

Kelly, M.G. (2022). How to reform without reforming: School district racial composition and Pennsylvania's "fair" funding formula. *Education and Urban Society*, 54 (9), 1143-1165.

Kelly, M.G., & *Ayata, F. (2022) State of the states 2022: Pennsylvania, *Journal of Education Finance*, 47(5), 327-329.

Jimenez-Castellanos, O., Kelly, M.G. & *Carranza, J.L. (2021). Pre- and post-Serrano: Systemic racism, school funding disparities, and Mexican-American communities. *Education Law & Policy Review*, 6, 49-72.

Kelly, M.G. & Schafft, K. (2021). A "resource curse" for education?: Deepening education disparities in Pennsylvania's shale gas boomtowns. *Society & Natural Resources*, 34 (1), 23-39.

Article Prize:

- Awarded Rabel J. Burdge and Donald R. Field Outstanding Article Award for best article published in in *Society & Natural Resources* in 2021

Kelly, M.G., *Ayata, F., & *Anderson, J. (2021). State of the states 2021: Pennsylvania. *Journal of Education Finance*, 46 (3), 345-347.

*Ayata, F., Kelly, M.G., & *Anderson, J. (2021). State of the states 2021: Vermont. *Journal of Education Finance*, 46 (3), 366-368.

Kelly, M.G. (2020). The curious case of the missing tail: Trends among the top 1% of school districts in the United States, 2000-2015. *Educational Researcher*. 49 (5), 312-320.

Kelly, M.G. (2020). 'Theoretically all children are equal. Practically this can never be so': The history of the district property tax in California and the choice of inequality. *Teachers College Record*, 122 (2), 1-32.

Kelly, M.G., *Ayata, F., & *Anderson, J. (2020). State of the states 2020: Pennsylvania. *Journal of Education Finance*, 45 (3), 364-366.

*Ayata, F., Kelly, M.G., & *Anderson, J. (2020). State of the states 2020: Vermont. *Journal of Education Finance*, 45 (3), 384-385.

Kelly, M.G. (2019). A map is more than just a graph: Geospatial educational research and the importance of historical context. *AERA Open*, 5(1), 1-14.

Kelly, M.G. (2018). The deep and tangled roots of real estate markets, the state, and public education. *Journal of Educational Administration and History*, 50(3), 191-203.

Kelly, M.G. (2016). Schoolmaster's empire: Race, conquest, and the centralization of common schooling in California. *History of Education Quarterly*, 56(3), 445-472.

Article Prize:

- Awarded the History of Education Society Prize for best refereed article published in previous two years

Kelly, M.G. (2014). The mythology of schooling: The historiography of American and European education in comparative perspective. *Paedagogica Historica: International Journal of the History of Education*, 50(6), 756-773.

Reprinted:

- Jeroen J.H. Dekker and Frank Simon, eds. Shaping the History of Education? The First 50 Years of *Paedagogica Historica* (London: Routledge, 2016).

Refereed Book Chapters

Kelly, M.G. (in press). The Myth that Money Does not Matter for Student Outcomes. In David Gamson & Sherman Dorn (Eds.), *What Everyone Gets Wrong About the History of American Education: Myths, Lies, and Falsehoods* (New York: Teachers College Press).

Erickson, A., Leana, C., Esther, C., Hines, M., **Kelly, M.G.** (accepted). History and the Education Policy Imagination. In Cohen-Vogel, L., Scott, J., & Youngs, P. (Eds.), *AERA Handbook of Education Policy Research*

Writing for Popular Audiences

Kelly, M.G. & Schafft, K. (2020, February). Fracking has led to a 'bust' for Pennsylvania school district finances. *The Conversation.*

Kelly, M.G. (March, 2019). Charter school cap efforts gain momentum. *The Conversation.*

Selected Refereed Conference Papers

Kelly, M. G. (April, 2022). School finance policies and the exploding educational debt: Egregious evidence from Pennsylvania. Paper presented at the Annual National Education Finance Academy Conference (online).

Kelly, M. G. (November, 2021). Settler colonialism, common school expansion, and early education funding policies in California, 1850-1865. Paper presented at the History of Education Society Annual Meeting, San Diego, CA.

Kelly, M. G. (November, 2020). Inducing communities to 'help themselves' or preventing 'injustice and inequality': Competing approaches to taxation and funding for common schools, 1820-1860. Paper presented at the History of Education Society Annual Meeting, Virtual.

Kelly, M. G. (April, 2020). Public school finance, state-sponsored inequalities, and the race for Progressive Era education reform in northern California. Paper presented at the Organization of American Historians Annual Meeting, Washington DC. (conference canceled).

Kelly, M.G. (2020, April). Shifting state investments and school funding disparities during Pennsylvania's shale gas boom. Paper presented at the American Education Research Association 2020 Annual Meeting, San Francisco, California. (conference canceled).

Kelly, M.G. (2020, April). Geospatial educational research and the importance of historical context. Paper presented at the American Education Research Association 2020 Annual Meeting, San Francisco, California. (conference canceled).

Candelaria, C., Shores, K, and Crouch, M., **Kelly, M.** (2020, March). The politics of school finance reform. Paper presented at the American Educational Finance and Policy 2020 Annual Meeting, San Francisco, California.

Kelly, M. G. (November, 2019). "Everything alive is supposed to grow": Public finance policies, Progressive Era reform, and state-sponsored inequities, History of Education Society Annual Meeting, History of Education Society, Columbus, OH.

Kelly, M. G., & Ayata, F. (November, 2019). Funding formulas and racial inequities: Evidence from Pennsylvania., University Council on Educational Administration Annual Convention, University Council on Educational Administration, New Orleans, LA.

Kelly, M.G. & Schafft, K. (2019, June) Shifting State Investments and Rural School Funding Disparities in Pennsylvania's Shale Gas Boomtowns. Paper presented at the 2019 Annual Meetings of the Rural Sociology Society, Richmond, VA.

Kelly, M.G. & Ayata, F. (2019, April) The implementation of funding formula changes and racially disparate allocations of state aid: Evidence from Pennsylvania. Paper presented at the 2019 Annual National Education Finance Conference, Lake Washington– Renton, WA.

Kelly, M.G. (2019, April) Long-term trends in school district gerrymandering and a new approach to assessing boundary irregularity. Paper presented at the American Education Research Association 2019 Annual Meeting, Toronto, Canada.

Kelly, M.G. (2018, November) School finance reform and competing definitions of 'public' in California during the 1870s and 1880s. Paper presented at the History of Education Society 2018 Annual Meeting, Albuquerque, NM

Kelly, M.G. (2017, November) Expertise, taxation, and the choice of inequality. Paper presented at the History of Education Society 2017 Annual Meeting, Little Rock, AR.

Kelly, M.G. (2017, April) Poor communities, poor schools: Progressive era tax reform and the rise of the district property tax in California. Paper presented at the American Education Research Association 2017 Annual Meeting, San Antonio, TX.

Kelly, M.G. (2016, April). Competing for inequality: Nineteenth-century 'market forces' and unequal schooling in California. Paper presented at the American Education Research Association 2016 Annual Meeting, Washington, D.C.

TEACHING

Pennsylvania State University, Undergraduate

EDLDR 480: Introduction to Educational Leadership
EDTHP 430: History of Education in the United States

Pennsylvania State University, Graduate

EDLDR 540: Technology Applications in Educational Leadership
EDLDR 573: Public School Finance
EDLDR 873: Money and Schools—Perspectives, Finance Policies, and Leadership
EDLDR 841: Data Informed Leadership

BOARDS, ADVISORY COMMITEES, PROFESSIONAL SERVICE

- Editorial Board, *Review of Educational Research* (November 2022-present)
- Book Review Co-Editor, *American Journal of Education* (2019-present)
- Senior Associate Editor, *American Journal of Education* (2019-present)
- Mentor, Just Education Policy Institute (2023)
- Program Chair, Division F (History), American Educational Research Association (2022)
- Mentoring Chair Division F (History), American Educational Research Association (2021)
- Board of Advisers, National Education Finance Academy (2021-present)
- Board of Trustees (elected), National Education Finance Academy (2021-present)
- Conference Planning Committee, National Education Finance Academy (2020-2022)

- Plenum Representative, University Council for Educational Administration (2019-2021)

Manuscript Reviewer: *AERA Open, American Educational Research Journal, American Journal of Education, Curriculum Inquiry, Educational Policy, Educational Researcher, History of Education Quarterly, Journal of Education Human Resources, Nordic Journal of Educational History, Review of Educational Research, Urban History*

Blue districts excluded because they either did not have current expenditure data for 2021-22 when the analysis was completed. Bryn Athyn also excluded because of its unique status

AUN	School District	County	Total Student Weighted ADMS, SPED and District-Specific Poverty Adjusted	Adequacy Target	Adequacy Shortfall	Adequacy Shortfall Per ADM
101260303	Albert Gallatin Area SD	Fayette	5211.289633	$ 73,755,017.38	$ 18,877,939.95	$ 5,892.49
101260803	Brownsville Area SD	Fayette	3059.544255	$ 43,301,515.67	$ 14,313,818.00	$ 8,682.34
101261302	Connellsville Area SD	Fayette	6611.665443	$ 93,574,438.20	$ 23,599,434.99	$ 5,619.01
101262903	Frazier SD	Fayette	1626.973216	$ 23,026,438.03	$ 4,360,266.91	$ 4,006.57
101264003	Laurel Highlands SD	Fayette	4728.551393	$ 66,922,856.86	$ 12,408,224.81	$ 4,405.32
101268003	Uniontown Area SD	Fayette	4661.208327	$ 65,969,755.16	$ 17,186,478.65	$ 6,410.57
101301303	Carmichaels Area SD	Greene	1630.92098	$ 23,082,310.47	$ 4,707,612.77	$ 4,614.09
101301403	Central Greene SD	Greene	2403.964332	$ 34,023,138.91	$ 4,047,926.30	$ 2,528.73
101303503	Jefferson-Morgan SD	Greene	1128.859373	$ 15,976,667.69	$ 1,182,379.56	$ 1,514.26
101306503	Southeastern Greene SD	Greene	962.8299788	$ 13,626,865.29	$ 1,609,708.09	$ 2,653.55
101308503	West Greene SD	Greene	1063.417067	$ 15,050,467.30	$ -	$ -
101630504	Avella Area SD	Washington	774.2994122	$ 10,958,605.38	$ -	$ -
101630903	Bentworth SD	Washington	1601.88813	$ 22,671,410.57	$ 4,716,644.41	$ 4,295.38
101631003	Bethlehem-Center SD	Washington				$ -
101631203	Burgettstown Area SD	Washington	1574.611823	$ 22,285,370.91	$ 1,524,491.13	$ 1,445.95
101631503	California Area SD	Washington	1340.284228	$ 18,968,948.85	$ 3,885,408.75	$ 4,129.51
101631703	Canon-McMillan SD	Washington	7305.54381	$ 103,394,850.16	$ 21,538,278.74	$ 4,004.08
101631803	Charleroi SD	Washington	2457.384781	$ 34,779,194.79	$ 9,921,178.45	$ 7,010.32
101631903	Chartiers-Houston SD	Washington	1561.247243	$ 22,096,222.94	$ 1,602,873.79	$ 1,314.81
101632403	Fort Cherry SD	Washington	1383.850767	$ 19,585,543.04	$ 675,763.68	$ 727.69
101633903	McGuffey SD	Washington	2267.348752	$ 32,089,628.17	$ 2,088,392.42	$ 1,292.42
101636503	Peters Township SD	Washington	4548.975217	$ 64,381,327.82	$ -	$ -
101637002	Ringgold SD	Washington	4106.024743	$ 58,112,280.77	$ 16,263,455.36	$ 5,810.61
101638003	Trinity Area SD	Washington	4661.845988	$ 65,978,779.93	$ 7,109,998.68	$ 2,130.45
101638803	Washington SD	Washington	2435.021752	$ 34,462,692.41	$ 7,655,135.64	$ 4,988.06
102027451	Pittsburgh SD	Allegheny	44333.34834	$ 627,446,775.69	$ -	$ -
103020603	Allegheny Valley SD	Allegheny	1372.346492	$ 19,422,723.84	$ -	$ -
103020753	Avonworth SD	Allegheny	2194.028539	$ 31,051,932.33	$ -	$ -
103021003	Pine-Richland SD	Allegheny	5450.14619	$ 77,135,537.52	$ -	$ -
103021102	Baldwin-Whitehall SD	Allegheny	6475.788311	$ 91,651,378.66	$ 26,545,646.92	$ 5,776.73
103021252	Bethel Park SD	Allegheny	4998.50367	$ 70,743,472.54	$ -	$ -
103021453	Brentwood Borough SD	Allegheny	1829.930443	$ 25,898,877.46	$ 2,056,652.70	$ 1,720.36
103021603	Carlynton SD	Allegheny	2178.730104	$ 30,835,414.65	$ -	$ -
103021752	Chartiers Valley SD	Allegheny	4606.209287	$ 65,191,357.60	$ -	$ -
103021903	Clairton City SD	Allegheny	1557.607641	$ 22,044,711.91	$ 2,512,904.57	$ 2,582.01
103022103	Cornell SD	Allegheny	942.1482068	$ 13,334,157.62	$ -	$ -
103022253	Deer Lakes SD	Allegheny	2552.018618	$ 36,118,540.86	$ 986,033.46	$ 532.43
103022503	Duquesne City SD	Allegheny	1655.807618	$ 23,434,529.31	$ 2,301,845.46	$ 2,479.51
103022803	East Allegheny SD	Allegheny	2911.860809	$ 41,211,362.20	$ 5,729,241.82	$ 3,423.56
103023153	Elizabeth Forward SD	Allegheny	3121.518688	$ 44,178,635.48	$ 2,492,937.64	$ 1,048.72
103023912	Fox Chapel Area SD	Allegheny	5294.125726	$ 74,927,390.82	$ -	$ -
103024102	Gateway SD	Allegheny	5457.869308	$ 77,244,842.26	$ 2,408,971.02	$ 660.30
103024603	Hampton Township SD	Allegheny	3383.960971	$ 47,892,962.75	$ -	$ -
103024753	Highlands SD	Allegheny	3604.296577	$ 51,011,357.15	$ 7,926,733.15	$ 3,465.34
103025002	Keystone Oaks SD	Allegheny	2644.851488	$ 37,432,397.97	$ -	$ -
103026002	McKeesport Area SD	Allegheny	6633.71612	$ 93,886,519.89	$ 27,691,735.89	$ 7,305.42
103026303	Montour SD	Allegheny	4074.160343	$ 57,661,306.15	$ -	$ -
103026343	Moon Area SD	Allegheny	5411.154542	$ 76,583,691.45	$ 1,824,356.79	$ 448.05
103026402	Mt Lebanon SD	Allegheny	6370.098239	$ 90,155,554.47	$ -	$ -
103026852	North Allegheny SD	Allegheny	10237.58321	$ 144,891,798.55	$ -	$ -
103026873	Northgate SD	Allegheny	1862.994174	$ 26,366,826.14	$ 819,355.14	$ 739.18
103026902	North Hills SD	Allegheny	5879.612614	$ 83,213,745.75	$ 5,046,630.89	$ 1,084.20
103027352	Penn Hills SD	Allegheny	6676.952855	$ 94,498,446.37	$ 12,597,041.93	$ 3,121.00
103027503	Plum Borough SD	Allegheny	4663.886486	$ 66,007,658.97	$ 9,074,213.94	$ 2,559.31
103027753	Quaker Valley SD	Allegheny	2582.731122	$ 36,553,212.77	$ -	$ -
103028203	Riverview SD	Allegheny	1349.246567	$ 19,095,792.22	$ -	$ -
103028302	Shaler Area SD	Allegheny	6005.293568	$ 84,992,499.50	$ 172,790.86	$ 42.21
103028653	South Allegheny SD	Allegheny	2551.015943	$ 36,104,350.06	$ 8,185,659.94	$ 5,223.63
103028703	South Fayette Township SD	Allegheny	4033.270874	$ 57,082,600.36	$ 1,577,692.26	$ 464.96
103028753	South Park SD	Allegheny	2511.438812	$ 35,544,217.70	$ 2,515,626.09	$ 1,359.15
103028833	Steel Valley SD	Allegheny	2653.55388	$ 37,555,562.32	$ -	$ -
103028853	Sto-Rox SD	Allegheny	3529.955661	$ 49,959,215.38	$ 20,619,873.74	$ 11,359.44
103029203	Upper Saint Clair SD	Allegheny	4637.671521	$ 65,636,640.40	$ -	$ -

103029403	West Allegheny SD	Allegheny	4236.435596	$	59,957,976.44	$ -	$ -
103029553	West Jefferson Hills SD	Allegheny	4076.876706	$	57,699,750.65	$ 4,706,694.76	$ 1,394.18
103029603	West Mifflin Area SD	Allegheny	3906.405876	$	55,287,088.92	$ 2,256,115.11	$ 938.31
103029803	Wilkinsburg Borough SD	Allegheny	2432.395284	$	34,425,520.18	$ 2,403,477.55	$ 2,100.79
103029902	Woodland Hills SD	Allegheny	8589.541142	$	121,567,174.51	$ 23,712,397.61	$ 5,331.42
104101252	Butler Area SD	Butler	9050.92086	$	128,097,049.37	$ 27,871,364.42	$ 4,411.96
104103603	Karns City Area SD	Butler	1905.70796	$	26,971,351.36	$ 3,484,016.93	$ 2,576.05
104105003	Mars Area SD	Butler	4099.665256	$	58,022,275.39	$ 11,993,565.96	$ 3,480.40
104105353	Moniteau SD	Butler	1827.077929	$	25,858,506.04	$ 4,489,369.05	$ 3,662.00
104107503	Slippery Rock Area SD	Butler	2797.1056	$	39,587,239.77	$ 7,141,050.18	$ 3,606.96
104107803	Knoch SD	Butler	2674.440636	$	37,851,171.12	$ 1,013,565.65	$ 491.98
104107903	Seneca Valley SD	Butler	9395.621311	$	132,975,570.72	$ 1,416,530.01	$ 195.08
104372003	Ellwood City Area SD	Lawrence	2505.012071	$	35,453,260.49	$ 5,733,210.87	$ 3,389.51
104374003	Laurel SD	Lawrence	1352.397962	$	19,140,393.69	$ 856,286.58	$ 825.28
104375003	Mohawk Area SD	Lawrence	2070.068368	$	29,297,532.70	$ 5,706,245.02	$ 3,770.40
104375203	Neshannock Township SD	Lawrence	1610.692807	$	22,796,022.54	$ 3,164,039.14	$ 2,506.19
104375302	New Castle Area SD	Lawrence	5183.163592	$	73,356,951.50	$ 13,222,599.88	$ 3,977.25
104376203	Shenango Area SD	Lawrence	1488.40623	$	21,065,309.18	$ 926,941.57	$ 830.30
104377003	Union Area SD	Lawrence	1118.103913	$	15,824,446.41	$ 2,735,019.41	$ 3,549.87
104378003	Wilmington Area SD	Lawrence	1514.8771	$	21,439,949.55	$ 944,753.11	$ 913.91
104431304	Commodore Perry SD	Mercer	757.3488111	$	10,718,704.71	$ 1,025,814.57	$ 2,373.70
104432503	Farrell Area SD	Mercer	1420.066274	$	20,098,098.57	$ -	$ -
104432803	Greenville Area SD	Mercer	1789.585121	$	25,327,872.95	$ 3,976,308.22	$ 3,100.62
104432903	Grove City Area SD	Mercer	2556.009171	$	36,175,018.88	$ -	$ -
104433303	Hermitage SD	Mercer	2870.225054	$	40,622,094.28	$ 9,016,364.26	$ 4,316.46
104433604	Jamestown Area SD	Mercer	654.6853483	$	9,265,715.91	$ -	$ -
104433903	Lakeview SD	Mercer	1406.21314	$	19,902,036.13	$ 134,312.40	$ 149.51
104435003	Mercer Area SD	Mercer	1606.022071	$	22,729,917.95	$ 4,659,099.95	$ 4,396.04
104435303	Reynolds SD	Mercer	1644.091095	$	23,268,706.18	$ 3,186,975.67	$ 3,216.39
104435603	Sharon City SD	Mercer	3496.373382	$	49,483,927.73	$ 12,846,994.24	$ 6,286.19
104435703	Sharpsville Area SD	Mercer	1692.880429	$	23,959,218.21	$ 7,606,102.55	$ 7,082.18
104437503	West Middlesex Area SD	Mercer	1160.956259	$	16,430,932.67	$ 763,351.49	$ 1,004.95
105201033	Conneaut SD	Crawford	2801.483462	$	39,649,199.34	$ 666,964.57	$ 344.30
105201352	Crawford Central SD	Crawford	4993.217456	$	70,668,657.13	$ 11,319,953.93	$ 3,292.07
105204703	Penncrest SD	Crawford	3761.821145	$	53,240,791.33	$ -	$ -
105251453	Corry Area SD	Erie	3244.433546	$	45,918,240.86	$ 12,197,224.46	$ 6,469.65
105252602	Erie City SD	Erie	21985.44527	$	311,158,467.86	$ 115,170,446.74	$ 9,336.74
105253303	Fairview SD	Erie	2287.062398	$	32,368,634.03	$ 5,445,110.03	$ 2,944.45
105253553	Fort LeBoeuf SD	Erie	2887.04248	$	40,860,110.12	$ 7,446,528.36	$ 3,644.10
105253903	General McLane SD	Erie	2922.728399	$	41,365,170.43	$ 4,785,539.05	$ 2,193.95
105254053	Girard SD	Erie	2227.159417	$	31,520,831.32	$ 3,628,871.41	$ 2,322.88
105254353	Harbor Creek SD	Erie	2691.686132	$	38,095,245.41	$ 4,558,498.43	$ 2,199.28
105256553	Iroquois SD	Erie	1971.048532	$	27,896,111.90	$ 6,431,487.67	$ 5,666.75
105257602	Millcreek Township SD	Erie	8885.721979	$	125,759,001.17	$ 19,628,555.90	$ 3,070.96
105258303	North East SD	Erie	2210.541716	$	31,285,642.17	$ 5,778,985.14	$ 3,641.31
105258503	Northwestern SD	Erie	2006.108235	$	28,392,309.42	$ 4,448,532.68	$ 3,395.14
105259103	Union City Area SD	Erie	1556.462413	$	22,028,503.58	$ 3,100,598.23	$ 3,068.61
105259703	Wattsburg Area SD	Erie	1863.71156	$	26,376,979.25	$ 2,432,044.04	$ 1,843.90
105628302	Warren County SD	Warren	6257.898189	$	88,567,595.01	$ 6,415,427.30	$ 1,489.56
106160303	Allegheny-Clarion Valley SD	Clarion	1028.362308	$	14,554,339.76	$ -	$ -
106161203	Clarion Area SD	Clarion	1171.133501	$	16,574,970.46	$ 2,496,616.93	$ 3,221.41
106161703	Clarion-Limestone Area SD	Clarion	1245.609435	$	17,629,023.14	$ 1,793,463.26	$ 2,200.24
106166503	Keystone SD	Clarion	1408.875366	$	19,939,714.43	$ 2,726,222.52	$ 3,018.60
106167504	North Clarion County SD	Clarion	892.4860534	$	12,631,292.64	$ 2,626,163.97	$ 4,485.62
106168003	Redbank Valley SD	Clarion	1706.42918	$	24,150,972.74	$ 4,517,244.85	$ 4,237.56
106169003	Union SD	Clarion	1068.180095	$	15,117,878.11	$ 3,346,780.95	$ 5,695.36
106172003	DuBois Area SD	Clearfield	5408.328228	$	76,543,690.83	$ 18,258,596.91	$ 5,101.77
106272003	Forest Area SD	Forest	800.8304717	$	11,334,097.61	$ -	$ -
106330703	Brockway Area SD	Jefferson	1505.096079	$	21,301,519.46	$ 4,932,701.58	$ 5,124.09
106330803	Brookville Area SD	Jefferson	2238.82393	$	31,685,918.37	$ 8,171,374.48	$ 5,436.57
106338003	Punxsutawney Area SD	Jefferson	3355.75182	$	47,493,720.61	$ 8,333,457.29	$ 3,918.75
106611303	Cranberry Area SD	Venango	1843.522045	$	26,091,238.45	$ 6,458,968.80	$ 5,422.50
106612203	Franklin Area SD	Venango	2891.099507	$	40,917,528.94	$ 7,721,976.17	$ 4,115.24
106616203	Oil City Area SD	Venango	2688.299524	$	38,047,314.98	$ 5,286,896.30	$ 2,768.89
106617203	Titusville Area SD	Venango	3004.663045	$	42,524,785.75	$ 8,446,670.07	$ 4,500.30
106618603	Valley Grove SD	Venango	1293.49063	$	18,306,682.34	$ 3,065,978.29	$ 3,664.75
107650603	Belle Vernon Area SD	Westmoreland	3362.701902	$	47,592,084.63	$ 11,330,288.31	$ 4,604.33
107650703	Burrell SD	Westmoreland	2352.888576	$	33,300,267.31	$ 3,440,859.53	$ 1,961.06
107651603	Derry Area SD	Westmoreland	2869.171492	$	40,607,183.28	$ 6,628,192.14	$ 3,414.15
107652603	Franklin Regional SD	Westmoreland	4302.431231	$	60,892,008.04	$ 1,543,654.08	$ 447.24

107653102	Greater Latrobe SD	Westmoreland	5064.769177	$	71,681,323.62	$ 14,938,354.70	$ 4,143.62
107653203	Greensburg Salem SD	Westmoreland	3962.981195	$	56,087,795.44	$ 11,291,305.19	$ 4,197.28
107653802	Hempfield Area SD	Westmoreland	7306.191887	$	103,404,022.34	$ 12,634,372.58	$ 2,294.43
107654103	Jeannette City SD	Westmoreland	1785.188203	$	25,265,643.68	$ 6,324,552.59	$ 6,241.22
107654403	Kiski Area SD	Westmoreland	5100.140927	$	72,181,937.53	$ 13,316,960.85	$ 3,770.38
107654903	Ligonier Valley SD	Westmoreland	2249.992948	$	31,843,992.70	$ 1,391,487.80	$ 954.28
107655803	Monessen City SD	Westmoreland	1295.632653	$	18,336,998.24	$ 2,759,656.68	$ 3,863.81
107655903	Mount Pleasant Area SD	Westmoreland	2791.442071	$	39,507,084.23	$ 7,573,654.05	$ 3,801.80
107656303	New Kensington-Arnold SD	Westmoreland	3389.936827	$	47,977,538.62	$ 12,269,748.44	$ 5,846.05
107656502	Norwin SD	Westmoreland	6791.725479	$	96,122,815.29	$ 24,225,353.96	$ 4,705.56
107657103	Penn-Trafford SD	Westmoreland	4674.563459	$	66,158,769.41	$ 5,241,357.24	$ 1,357.69
107657503	Southmoreland SD	Westmoreland	2736.59475	$	38,730,833.94	$ 9,149,784.84	$ 4,757.33
107658903	Yough SD	Westmoreland	2798.864077	$	39,612,127.36	$ 8,366,361.96	$ 4,447.46
108051003	Bedford Area SD	Bedford	2674.880913	$	37,857,402.32	$ 7,715,319.94	$ 4,061.08
108051503	Chestnut Ridge SD	Bedford	1908.516087	$	27,011,094.58	$ 6,416,304.69	$ 5,014.06
108053003	Everett Area SD	Bedford	1859.381959	$	26,315,702.71	$ 6,553,174.39	$ 5,412.95
108056004	Northern Bedford County SD	Bedford	1295.525483	$	18,335,481.47	$ 4,932,893.26	$ 5,642.67
108058003	Tussey Mountain SD	Bedford	1548.022776	$	21,909,057.99	$ 5,113,230.35	$ 5,339.50
108070502	Altoona Area SD	Blair	12258.41117	$	173,492,435.19	$ 61,482,565.10	$ 8,189.90
108071003	Bellwood-Antis SD	Blair	1674.003831	$	23,692,059.04	$ 4,558,437.55	$ 3,773.67
108071504	Claysburg-Kimmel SD	Blair	1351.081223	$	19,121,757.97	$ 5,659,813.17	$ 7,146.92
108073503	Hollidaysburg Area SD	Blair	4384.973858	$	62,060,228.06	$ 13,314,816.22	$ 4,090.63
108077503	Spring Cove SD	Blair	2386.772213	$	33,779,820.06	$ 7,897,381.47	$ 4,552.54
108078003	Tyrone Area SD	Blair	2448.565953	$	34,654,382.54	$ 8,409,993.48	$ 4,700.93
108079004	Williamsburg Community SD	Blair	795.7433673	$	11,262,100.18	$ 3,249,192.05	$ 6,241.58
108110603	Blacklick Valley SD	Cambria	1017.710758	$	14,403,589.12	$ 3,579,388.73	$ 5,633.30
108111203	Cambria Heights SD	Cambria	1865.304761	$	26,399,527.71	$ 3,897,882.45	$ 2,946.85
108111303	Central Cambria SD	Cambria					$ -
108111403	Conemaugh Valley SD	Cambria	1132.624879	$	16,029,960.63	$ 2,090,162.54	$ 2,869.28
108112003	Ferndale Area SD	Cambria	1077.374897	$	15,248,011.50	$ 2,918,404.13	$ 4,493.74
108112203	Forest Hills SD	Cambria	2423.0068	$	34,292,645.63	$ 8,091,385.14	$ 4,571.62
108112502	Greater Johnstown SD	Cambria	5966.119976	$	84,438,078.39	$ 32,156,631.03	$ 10,539.22
108114503	Northern Cambria SD	Cambria	1548.918503	$	21,921,735.15	$ 4,359,430.02	$ 4,691.23
108116003	Penn Cambria SD	Cambria	2274.756616	$	32,194,471.16	$ 8,209,441.09	$ 5,157.27
108116303	Portage Area SD	Cambria	1194.256969	$	16,902,235.29	$ 3,703,131.73	$ 4,364.66
108116503	Richland SD	Cambria	1951.017284	$	27,612,611.05	$ 4,970,467.55	$ 3,208.46
108118503	Westmont Hilltop SD	Cambria	2085.074412	$	29,509,912.20	$ 8,500,529.95	$ 5,487.54
108561003	Berlin Brothersvalley SD	Somerset	1059.05757	$	14,988,767.65	$ 2,937,299.05	$ 4,016.76
108561803	Conemaugh Township Area SD	Somerset	1269.043528	$	17,960,684.22	$ 3,522,161.34	$ 3,839.22
108565203	Meyersdale Area SD	Somerset	1228.190337	$	17,382,491.87	$ 1,435,129.42	$ 1,796.67
108565503	North Star SD	Somerset	1543.962924	$	21,851,599.19	$ 3,707,691.35	$ 3,577.16
108566303	Rockwood Area SD	Somerset	1002.450326	$	14,187,609.29	$ 2,506,528.98	$ 3,771.40
108567004	Salisbury-Elk Lick SD	Somerset	458.470602	$	6,488,702.34	$ 587,048.91	$ 2,168.74
108567204	Shade-Central City SD	Somerset	738.0493052	$	10,445,560.15	$ 1,975,346.96	$ 5,416.02
108567404	Shanksville-Stonycreek SD	Somerset	430.9564036	$	6,099,295.81	$ -	$ -
108567703	Somerset Area SD	Somerset	2817.491353	$	39,875,757.90	$ 2,693,155.41	$ 1,312.52
108568404	Turkeyfoot Valley Area SD	Somerset	536.0768276	$	7,587,057.82	$ 1,508,235.80	$ 5,387.86
108569103	Windber Area SD	Somerset	1729.147522	$	24,472,503.84	$ 7,178,436.70	$ 5,650.98
109122703	Cameron County SD	Cameron	965.4520902	$	13,663,975.85	$ 1,223,259.85	$ 2,172.72
109243503	Johnsonburg Area SD	Elk	861.7070844	$	12,195,680.05	$ 1,988,591.07	$ 3,681.62
109246003	Ridgway Area SD	Elk	1189.878589	$	16,840,268.37	$ 2,155,299.68	$ 2,703.71
109248003	Saint Marys Area SD	Elk	2719.218078	$	38,484,903.12	$ 9,443,874.85	$ 4,910.49
109420803	Bradford Area SD	McKean	3586.59501	$	50,760,828.11	$ 8,909,993.76	$ 3,627.70
109422303	Kane Area SD	McKean	1562.732919	$	22,117,249.61	$ 5,296,491.56	$ 5,213.35
109426003	Otto-Eldred SD	McKean	865.2904255	$	12,246,394.82	$ 615,512.55	$ 1,156.87
109426303	Port Allegany SD	McKean	1478.484135	$	20,924,882.46	$ 6,469,620.88	$ 7,194.67
109427503	Smethport Area SD	McKean	1311.150792	$	18,556,625.37	$ 3,348,426.02	$ 4,509.46
109530304	Austin Area SD	Potter	246.2519468	$	3,485,186.57	$ -	$ -
109531304	Coudersport Area SD	Potter	1132.535567	$	16,028,696.61	$ 2,662,838.99	$ 3,611.19
109532804	Galeton Area SD	Potter	654.7228833	$	9,266,247.14	$ 1,583,913.65	$ 4,665.82
109535504	Northern Potter SD	Potter	880.8174004	$	12,466,147.01	$ 1,183,851.27	$ 2,333.13
109537504	Oswayo Valley SD	Potter	689.2634238	$	9,755,096.99	$ 1,256,176.48	$ 3,097.88
110141003	Bald Eagle Area SD	Centre	2230.698636	$	31,570,921.64	$ -	$ -
110141103	Bellefonte Area SD	Centre	3753.034165	$	53,116,429.82	$ 2,458,571.17	$ 874.18
110147003	Penns Valley Area SD	Centre	2142.845675	$	30,327,544.84	$ 4,273,691.77	$ 2,908.39
110148002	State College Area SD	Centre	9475.786218	$	134,110,139.04	$ -	$ -
110171003	Clearfield Area SD	Clearfield	3192.455813	$	45,182,603.64	$ 5,224,544.79	$ 2,417.38
110171803	Curwensville Area SD	Clearfield	1606.239348	$	22,732,993.05	$ 3,069,522.39	$ 2,945.70
110173003	Glendale SD	Clearfield	1264.837223	$	17,901,152.67	$ 4,500,567.36	$ 6,449.99
110173504	Harmony Area SD	Clearfield	421.1519727	$	5,960,534.39	$ 174,557.77	$ 678.20

110175003	Moshannon Valley SD	Clearfield	1387.984093	$	19,644,041.71	$ 3,890,079.76	$ 4,613.64
110177003	Philipsburg-Osceola Area SD	Clearfield	2556.016251	$	36,175,119.08	$ 3,483,899.88	$ 2,066.01
110179003	West Branch Area SD	Clearfield	1674.631457	$	23,700,941.78	$ 5,635,557.84	$ 5,912.81
110183602	Keystone Central SD	Clinton	6164.112494	$	87,240,252.64	$ 10,185,086.35	$ 2,463.35
111291304	Central Fulton SD	Fulton	1435.596623	$	20,317,898.52	$ 3,448,699.42	$ 3,640.00
111292304	Forbes Road SD	Fulton	540.7354288	$	7,652,990.67	$ -	$ -
111297504	Southern Fulton SD	Fulton	1071.279245	$	15,161,740.17	$ 1,586,910.31	$ 2,204.20
111312503	Huntingdon Area SD	Huntingdon	2876.069948	$	40,704,816.65	$ 9,265,193.77	$ 4,971.32
111312804	Juniata Valley SD	Huntingdon	1188.674073	$	16,823,220.95	$ 4,564,923.85	$ 6,251.75
111316003	Mount Union Area SD	Huntingdon	2046.125879	$	28,958,676.33	$ 7,282,918.66	$ 5,509.07
111317503	Southern Huntingdon County SD	Huntingdon	1751.145457	$	24,783,839.07	$ 7,425,989.27	$ 6,616.38
111343603	Juniata County SD	Juniata	3660.940796	$	51,813,038.82	$ 10,563,200.66	$ 4,174.25
111444602	Mifflin County SD	Mifflin	7390.295654	$	104,594,337.08	$ 26,724,560.71	$ 5,427.40
112011103	Bermudian Springs SD	Adams	2643.250026	$	37,409,732.59	$ 6,682,674.38	$ 3,475.53
112011603	Conewago Valley SD	Adams	5760.762027	$	81,531,661.72	$ 19,311,578.75	$ 4,830.73
112013054	Fairfield Area SD	Adams	1395.385505	$	19,748,793.38	$ 1,964,489.36	$ 1,917.34
112013753	Gettysburg Area SD	Adams	4552.179542	$	64,426,678.40	$ 2,541,136.34	$ 811.76
112015203	Littlestown Area SD	Adams	2813.264242	$	39,815,931.89	$ 6,182,346.42	$ 2,970.92
112018523	Upper Adams SD	Adams	2602.868719	$	36,838,218.78	$ 8,592,811.20	$ 4,910.12
112281302	Chambersburg Area SD	Franklin	14477.3988	$	204,897,611.81	$ 57,054,542.81	$ 5,929.96
112282004	Fannett-Metal SD	Franklin	804.7011785	$	11,388,879.45	$ 2,838,896.00	$ 6,483.29
112283003	Greencastle-Antrim SD	Franklin	3922.857934	$	55,519,933.74	$ 14,653,909.91	$ 4,752.74
112286003	Tuscarora SD	Franklin	3189.32007	$	45,138,223.70	$ 5,291,938.70	$ 2,244.89
112289003	Waynesboro Area SD	Franklin	6365.709579	$	90,093,442.07	$ 26,496,047.10	$ 5,782.02
112671303	Central York SD	York	7683.077485	$	108,738,057.83	$ 13,754,123.34	$ 2,351.50
112671603	Dallastown Area SD	York	8923.739593	$	126,297,061.80	$ 18,914,691.34	$ 2,824.72
112671803	Dover Area SD	York	5026.289811	$	71,136,727.86	$ 8,520,510.37	$ 2,466.50
112672203	Eastern York SD	York	3606.855426	$	51,047,572.37	$ 5,947,208.83	$ 2,351.54
112672803	Hanover Public SD	York	3607.319872	$	51,054,145.64	$ 17,272,594.64	$ 8,072.20
112674403	Northeastern York SD	York	5560.998156	$	78,704,417.63	$ 9,402,861.67	$ 2,202.06
112675503	Red Lion Area SD	York	7379.178053	$	104,436,990.43	$ 17,932,609.43	$ 3,344.59
112676203	South Eastern SD	York	3394.833976	$	48,046,847.62	$ -	$ -
112676403	South Western SD	York	5994.000795	$	84,832,673.67	$ 12,507,290.16	$ 2,689.81
112676503	Southern York County SD	York	4045.965558	$	57,262,267.33	$ 5,647,642.00	$ 1,872.68
112676703	Spring Grove Area SD	York	5674.866476	$	80,315,988.00	$ 6,506,225.76	$ 1,563.93
112678503	West York Area SD	York	4806.166444	$	68,021,337.25	$ 7,415,281.25	$ 2,358.69
112679002	York City SD	York	15844.97619	$	224,252,838.92	$ 77,466,377.16	$ 9,600.28
112679403	York Suburban SD	York	4550.396189	$	64,401,438.73	$ 5,640,307.90	$ 1,710.35
113361303	Cocalico SD	Lancaster	4236.852641	$	59,963,878.85	$ 70,351.00	$ 23.75
113361503	Columbia Borough SD	Lancaster	2223.178434	$	31,464,488.76	$ 5,885,393.71	$ 4,510.63
113361703	Conestoga Valley SD	Lancaster	6021.063966	$	85,215,696.84	$ 15,290,565.52	$ 3,667.46
113362203	Donegal SD	Lancaster	4215.83244	$	59,666,381.42	$ 11,216,660.02	$ 3,841.09
113362303	Eastern Lancaster County SD	Lancaster	4059.387905	$	57,452,232.86	$ -	$ -
113362403	Elizabethtown Area SD	Lancaster	5012.610815	$	70,943,129.99	$ 6,412,550.81	$ 1,736.59
113362603	Ephrata Area SD	Lancaster	6159.10692	$	87,169,409.11	$ 17,601,309.11	$ 4,461.57
113363103	Hempfield SD	Lancaster	9734.264912	$	137,768,369.90	$ 13,655,245.05	$ 1,950.07
113363603	Lampeter-Strasburg SD	Lancaster	3745.559237	$	53,010,637.70	$ 2,741,484.81	$ 981.69
113364002	Lancaster SD	Lancaster	19588.58259	$	277,235,838.13	$ 47,491,350.13	$ 4,664.26
113364403	Manheim Central SD	Lancaster	4156.953817	$	58,833,076.39	$ 5,702,340.93	$ 1,940.95
113364503	Manheim Township SD	Lancaster	7991.037111	$	113,096,588.86	$ 22,338,863.63	$ 3,683.65
113365203	Penn Manor SD	Lancaster	8053.584054	$	113,981,811.37	$ 29,723,217.33	$ 5,504.79
113365303	Pequea Valley SD	Lancaster	2332.4249	$	33,010,646.34	$ -	$ -
113367003	Solanco SD	Lancaster	4671.341502	$	66,113,169.28	$ 7,558,716.03	$ 2,398.10
113369003	Warwick SD	Lancaster	5248.992617	$	74,288,625.08	$ 7,792,938.19	$ 2,002.65
113380303	Annville-Cleona SD	Lebanon	1915.198405	$	27,105,668.96	$ 2,433,678.61	$ 1,685.31
113381303	Cornwall-Lebanon SD	Lebanon	6910.061849	$	97,797,621.65	$ 18,658,141.61	$ 3,795.95
113382303	Eastern Lebanon County SD	Lebanon	3367.565691	$	47,660,921.49	$ 2,845,927.42	$ 1,169.53
113384603	Lebanon SD	Lebanon	9840.152239	$	139,266,985.82	$ 66,785,292.19	$ 12,800.09
113385003	Northern Lebanon SD	Lebanon	3310.199842	$	46,849,026.65	$ 7,511,474.20	$ 3,319.67
113385303	Palmyra Area SD	Lebanon	4768.058667	$	67,482,000.55	$ 17,154,661.02	$ 4,751.46
114060503	Antietam SD	Berks	1977.000343	$	27,980,347.46	$ 8,843,406.49	$ 7,582.32
114060753	Boyertown Area SD	Berks	9335.250367	$	132,121,144.97	$ 18,185,192.13	$ 2,687.56
114060853	Brandywine Heights Area SD	Berks	1923.536706	$	27,223,680.35	$ -	$ -
114061103	Conrad Weiser Area SD	Berks	3546.987607	$	50,200,267.31	$ 663,128.66	$ 264.87
114061503	Daniel Boone Area SD	Berks	4348.027596	$	61,537,330.21	$ 5,748,902.31	$ 1,805.70
114062003	Exeter Township SD	Berks	5726.300184	$	81,043,925.67	$ 7,890,195.79	$ 1,972.83
114062503	Fleetwood Area SD	Berks	3319.980915	$	46,987,457.49	$ 1,584,410.68	$ 674.09
114063003	Governor Mifflin SD	Berks	6204.439509	$	87,810,998.06	$ 19,938,846.53	$ 4,709.70
114063503	Hamburg Area SD	Berks	3126.038294	$	44,242,601.15	$ 3,379,455.94	$ 1,569.80
114064003	Kutztown Area SD	Berks	2011.276452	$	28,465,454.84	$ -	$ -

114065503	Muhlenberg SD	Berks	6290.765445	$	89,032,762.99	$ 27,423,692.15	$ 6,519.44
114066503	Oley Valley SD	Berks	2176.757898	$	30,807,502.15	$ -	$ -
114067002	Reading SD	Berks	38999.95693	$	551,963,660.42	$ 282,820,935.25	$ 15,362.29
114067503	Schuylkill Valley SD	Berks	2802.772476	$	39,667,442.66	$ 1,957,590.69	$ 950.89
114068003	Tulpehocken Area SD	Berks	1984.548878	$	28,087,181.35	$ -	$ -
114068103	Twin Valley SD	Berks	4587.649294	$	64,928,679.32	$ 2,504,225.10	$ 772.52
114069103	Wilson SD	Berks	8830.967918	$	124,984,070.77	$ 20,603,715.90	$ 3,201.39
114069353	Wyomissing Area SD	Berks	2600.027551	$	36,798,007.93	$ 399,779.23	$ 218.57
115210503	Big Spring SD	Cumberland	3728.265547	$	52,765,881.31	$ 2,008,084.52	$ 785.27
115211003	Camp Hill SD	Cumberland	1571.178367	$	22,236,777.44	$ -	$ -
115211103	Carlisle Area SD	Cumberland	7525.457406	$	106,507,271.89	$ 22,481,414.25	$ 4,305.01
115211603	Cumberland Valley SD	Cumberland	12266.04882	$	173,600,530.26	$ 29,402,928.26	$ 2,980.68
115212503	East Pennsboro Area SD	Cumberland	3903.716499	$	55,249,026.35	$ 8,834,773.38	$ 3,271.18
115216503	Mechanicsburg Area SD	Cumberland	6210.302989	$	87,893,983.49	$ 14,624,153.26	$ 3,219.25
115218003	Shippensburg Area SD	Cumberland	4898.18037	$	69,323,603.91	$ 15,035,817.65	$ 4,123.48
115218303	South Middleton SD	Cumberland	2797.789241	$	39,596,915.28	$ 2,345,004.19	$ 1,068.52
115219002	West Shore SD	York	10524.96381	$	148,959,076.01	$ 24,768,640.58	$ 3,274.16
115221402	Central Dauphin SD	Dauphin	19672.63924	$	278,425,486.11	$ 74,005,174.04	$ 5,581.65
115221753	Derry Township SD	Dauphin	4680.531225	$	66,243,230.79	$ 3,736,581.97	$ 1,099.03
115222504	Halifax Area SD	Dauphin	1425.154652	$	20,170,114.03	$ 196,323.46	$ 200.96
115222752	Harrisburg City SD	Dauphin	15864.52194	$	224,529,468.53	$ 86,552,709.73	$ 10,698.26
115224003	Lower Dauphin SD	Dauphin	5305.511503	$	75,088,532.92	$ 11,798,118.20	$ 3,136.86
115226003	Middletown Area SD	Dauphin	3834.496936	$	54,269,366.72	$ 8,478,885.39	$ 3,318.51
115226103	Millersburg Area SD	Dauphin	1194.384598	$	16,904,041.61	$ 1,889,772.17	$ 2,346.08
115228003	Steelton-Highspire SD	Dauphin	2902.139909	$	41,073,782.98	$ 11,647,745.98	$ 7,200.55
115228303	Susquehanna Township SD	Dauphin	5127.235572	$	72,565,406.14	$ 20,569,268.03	$ 6,072.62
115229003	Upper Dauphin Area SD	Dauphin	1603.100892	$	22,688,574.71	$ 1,308,964.73	$ 1,176.26
115503004	Greenwood SD	Perry	1132.495101	$	16,028,123.89	$ 2,800,235.72	$ 3,500.62
115504003	Newport SD	Perry	1660.885491	$	23,506,396.09	$ 3,534,284.96	$ 3,309.12
115506003	Susquenita SD	Perry	2639.27934	$	37,353,535.74	$ 6,379,937.82	$ 3,333.01
115508003	West Perry SD	Perry	3326.881691	$	47,085,123.69	$ 2,848,092.43	$ 1,203.10
115674603	Northern York County SD	York	4420.946255	$	62,569,342.88	$ 10,762,545.68	$ 3,028.22
116191004	Benton Area SD	Columbia	982.8990125	$	13,910,900.92	$ 263,301.76	$ 391.84
116191103	Berwick Area SD	Columbia	4198.806725	$	59,425,417.66	$ 11,085,850.28	$ 3,774.11
116191203	Bloomsburg Area SD	Columbia	2284.530098	$	32,332,794.56	$ 6,171,591.32	$ 3,638.09
116191503	Central Columbia SD	Columbia	2541.052988	$	35,963,345.06	$ 3,945,791.93	$ 2,038.80
116195004	Millville Area SD	Columbia	1004.008359	$	14,209,660.02	$ 474,241.47	$ 770.91
116197503	Southern Columbia Area SD	Columbia	1738.138862	$	24,599,757.64	$ 2,618,681.67	$ 1,972.18
116471803	Danville Area SD	Montour	3083.612288	$	43,642,148.85	$ 1,933,634.06	$ 831.93
116493503	Line Mountain SD	Northumberland	1596.54688	$	22,595,816.23	$ 3,068,151.59	$ 2,773.81
116495003	Milton Area SD	Northumberland	3094.555402	$	43,797,025.99	$ 8,869,881.58	$ 4,550.61
116495103	Mount Carmel Area SD	Northumberland	2512.169727	$	35,554,562.29	$ 14,433,922.83	$ 9,313.75
116496503	Shamokin Area SD	Northumberland	3538.359893	$	50,078,159.88	$ 17,622,925.78	$ 7,363.73
116496603	Shikellamy SD	Northumberland	4436.635495	$	62,791,391.59	$ 17,033,462.94	$ 5,649.46
116498003	Warrior Run SD	Northumberland	1993.233227	$	28,210,090.33	$ 6,480,366.20	$ 4,338.99
116555003	Midd-West SD	Snyder					$ -
116557103	Selinsgrove Area SD	Snyder	3363.030235	$	47,596,731.51	$ 6,078,867.48	$ 2,405.69
116604003	Lewisburg Area SD	Union	2565.114133	$	36,303,880.76	$ 1,541,520.35	$ 803.08
116605003	Mifflinburg Area SD	Union	2614.289489	$	36,999,856.14	$ 3,316,729.72	$ 1,725.75
117080503	Athens Area SD	Bradford	2976.95905	$	42,132,693.05	$ 2,272,577.69	$ 1,086.30
117081003	Canton Area SD	Bradford	1341.15623	$	18,981,290.24	$ 2,799,777.15	$ 3,274.82
117083004	Northeast Bradford SD	Bradford	1160.348543	$	16,422,331.71	$ 1,988,913.26	$ 2,813.85
117086003	Sayre Area SD	Bradford	1528.085862	$	21,626,892.24	$ 1,462,139.95	$ 1,480.77
117086503	Towanda Area SD	Bradford	2487.389717	$	35,203,852.55	$ 9,098,341.52	$ 5,898.22
117086653	Troy Area SD	Bradford	2221.518176	$	31,440,991.24	$ 6,408,481.92	$ 4,374.06
117089003	Wyalusing Area SD	Bradford	1990.222572	$	28,167,480.75	$ 4,884,168.38	$ 3,750.29
117412003	East Lycoming SD	Lycoming	2300.880807	$	32,564,205.00	$ 7,799,614.45	$ 4,760.15
117414003	Jersey Shore Area SD	Lycoming	3194.021936	$	45,204,768.88	$ 4,031,971.06	$ 1,705.68
117414203	Loyalsock Township SD	Lycoming	2083.481428	$	29,487,366.81	$ 7,185,498.50	$ 4,496.68
117415004	Montgomery Area SD	Lycoming	1334.102434	$	18,881,458.36	$ 1,556,682.30	$ 1,697.29
117415103	Montoursville Area SD	Lycoming	2573.223618	$	36,418,653.74	$ 7,660,463.72	$ 4,139.50
117415303	Muncy SD	Lycoming	1338.63029	$	18,945,540.79	$ 1,142,969.38	$ 1,143.51
117416103	South Williamsport Area SD	Lycoming	1674.078806	$	23,693,120.15	$ 4,212,698.69	$ 3,349.42
117417202	Williamsport Area SD	Lycoming	8098.259436	$	114,614,098.93	$ 28,487,088.00	$ 5,656.80
117576303	Sullivan County SD	Sullivan	1047.672055	$	14,827,629.25	$ -	$ -
117596003	Northern Tioga SD	Tioga	3295.91736	$	46,646,887.68	$ 12,780,537.85	$ 6,256.17
117597003	Southern Tioga SD	Tioga	2692.778968	$	38,110,712.24	$ 6,637,053.16	$ 3,757.96
117598503	Wellsboro Area SD	Tioga	2235.831697	$	31,643,569.50	$ 5,667,492.06	$ 3,846.97
118401403	Crestwood SD	Luzerne	3693.147887	$	52,268,863.52	$ 10,034,478.06	$ 3,524.86
118401603	Dallas SD	Luzerne	3308.924692	$	46,830,979.54	$ 5,946,480.69	$ 2,309.57

118402603	Greater Nanticoke Area SD	Luzerne	4240.034439	$	60,008,910.61	$ 27,667,273.20	$ 11,278.20
118403003	Hanover Area SD	Luzerne	3813.116069	$	53,966,764.80	$ 19,424,936.43	$ 9,039.00
118403302	Hazleton Area SD	Luzerne	20712.83878	$	293,147,357.41	$ 132,226,874.39	$ 10,700.16
118403903	Lake-Lehman SD	Luzerne	2312.53055	$	32,729,083.00	$ 2,613,029.96	$ 1,529.80
118406003	Northwest Area SD	Luzerne	1585.645199	$	22,441,525.51	$ 1,034,618.08	$ 1,068.38
118406602	Pittston Area SD	Luzerne	4676.213278	$	66,182,119.19	$ 13,109,816.56	$ 4,034.42
118408852	Wilkes-Barre Area SD	Luzerne	14992.56197	$	212,188,680.08	$ 88,961,741.75	$ 10,469.56
118409203	Wyoming Area SD	Luzerne	3165.813137	$	44,805,531.72	$ 5,647,099.21	$ 2,589.79
118409302	Wyoming Valley West SD	Luzerne	9437.633711	$	133,570,169.27	$ 55,686,209.65	$ 10,338.99
118667503	Tunkhannock Area SD	Wyoming	3315.388679	$	46,922,463.89	$ -	$ -
119350303	Abington Heights SD	Lackawanna	4330.494781	$	61,289,189.50	$ 10,196,476.38	$ 2,940.76
119351303	Carbondale Area SD	Lackawanna	3037.782397	$	42,993,521.62	$ 16,779,131.76	$ 10,207.00
119352203	Dunmore SD	Lackawanna	2138.292574	$	30,263,105.12	$ 4,305,682.64	$ 2,836.70
119354603	Lakeland SD	Lackawanna	2201.184653	$	31,153,212.32	$ 5,798,265.14	$ 3,837.60
119355503	Mid Valley SD	Lackawanna	2823.45599	$	39,960,174.98	$ 8,851,112.15	$ 4,385.03
119356503	North Pocono SD	Lackawanna	4035.818842	$	57,118,661.56	$ 782,062.17	$ 260.85
119356603	Old Forge SD	Lackawanna	1491.065859	$	21,102,950.73	$ 5,870,364.52	$ 5,748.17
119357003	Riverside SD	Lackawanna	2608.897225	$	36,923,539.80	$ 11,148,770.85	$ 7,207.72
119357402	Scranton SD	Lackawanna	17675.52372	$	250,160,449.97	$ 91,583,124.94	$ 9,049.26
119358403	Valley View SD	Lackawanna	3319.192788	$	46,976,303.19	$ 9,477,402.19	$ 3,891.96
119581003	Blue Ridge SD	Susquehanna	1412.294616	$	19,988,106.84	$ 920,402.00	$ 955.98
119582503	Elk Lake SD	Susquehanna	1756.670133	$	24,862,029.43	$ 2,819,575.70	$ 2,620.05
119583003	Forest City Regional SD	Susquehanna	1272.521594	$	18,009,909.05	$ 1,516,868.86	$ 1,950.97
119584503	Montrose Area SD	Susquehanna	1823.010889	$	25,800,945.51	$ -	$ -
119584603	Mountain View SD	Susquehanna	1417.815027	$	20,066,236.83	$ -	$ -
119586503	Susquehanna Community SD	Susquehanna	1300.620027	$	18,407,584.21	$ 792,495.37	$ 992.14
119648303	Wallenpaupack Area SD	Pike	4313.191094	$	61,044,291.63	$ -	$ -
119648703	Wayne Highlands SD	Wayne	3624.517358	$	51,297,540.46	$ -	$ -
119648903	Western Wayne SD	Wayne	2708.494144	$	38,333,128.02	$ -	$ -
119665003	Lackawanna Trail SD	Wyoming	1600.79491	$	22,655,938.31	$ 1,598,312.90	$ 1,585.15
120452003	East Stroudsburg Area SD	Monroe	10752.94139	$	152,185,626.77	$ 3,265,213.04	$ 474.88
120455203	Pleasant Valley SD	Monroe	6397.905132	$	90,549,103.48	$ -	$ -
120455403	Pocono Mountain SD	Monroe	15335.21082	$	217,038,165.20	$ 5,824,453.56	$ 645.60
120456003	Stroudsburg Area SD	Monroe	7349.261947	$	104,013,589.89	$ -	$ -
120480803	Bangor Area SD	Northampton	4240.050941	$	60,009,144.16	$ 5,692,005.96	$ 1,894.91
120481002	Bethlehem Area SD	Northampton	24244.14041	$	343,125,622.15	$ 63,601,125.13	$ 4,177.90
120483302	Easton Area SD	Northampton	13260.35315	$	187,672,849.92	$ 14,809,907.27	$ 1,629.70
120484803	Nazareth Area SD	Northampton	6387.303931	$	90,399,065.42	$ 323,676.99	$ 63.51
120484903	Northampton Area SD	Northampton	8093.500446	$	114,546,745.27	$ 7,815,664.89	$ 1,379.56
120485603	Pen Argyl Area SD	Northampton	2237.559267	$	31,668,019.68	$ 842,110.08	$ 539.49
120486003	Saucon Valley SD	Northampton	2704.258096	$	38,273,175.53	$ -	$ -
120488603	Wilson Area SD	Northampton	3724.885016	$	52,718,036.89	$ 13,349,781.29	$ 5,668.29
120522003	Delaware Valley SD	Pike	6109.309826	$	86,464,634.31	$ 2,343,235.99	$ 531.31
121135003	Jim Thorpe Area SD	Carbon	3135.810788	$	44,380,910.58	$ 105,753.89	$ 49.96
121135503	Lehighton Area SD	Carbon	3526.082135	$	49,904,393.62	$ 11,188,194.95	$ 4,690.66
121136503	Palmerton Area SD	Carbon	2700.982607	$	38,226,817.76	$ 5,006,127.38	$ 2,694.94
121136603	Panther Valley SD	Carbon	3403.406122	$	48,168,168.61	$ 19,514,589.44	$ 9,416.88
121139004	Weatherly Area SD	Carbon	1219.682451	$	17,262,080.35	$ 2,954,815.65	$ 4,486.17
121390302	Allentown City SD	Lehigh	37554.0947	$	531,500,473.54	$ 203,400,253.54	$ 9,674.15
121391303	Catasauqua Area SD	Lehigh	2461.6381	$	34,839,391.72	$ 2,195,419.83	$ 1,317.52
121392303	East Penn SD	Lehigh	11461.43928	$	162,212,947.89	$ 14,550,979.13	$ 1,730.65
121394503	Northern Lehigh SD	Lehigh	2413.524256	$	34,158,439.84	$ 1,094,035.64	$ 674.78
121394603	Northwestern Lehigh SD	Lehigh	2801.80869	$	39,653,802.26	$ -	$ -
121395103	Parkland SD	Lehigh	13866.21114	$	196,247,515.69	$ 8,268,896.42	$ 820.00
121395603	Salisbury Township SD	Lehigh	2620.251774	$	37,084,239.93	$ -	$ -
121395703	Southern Lehigh SD	Lehigh	3869.609436	$	54,766,311.48	$ -	$ -
121397803	Whitehall-Coplay SD	Lehigh	6866.588201	$	97,182,342.15	$ 17,638,284.92	$ 3,888.98
122091002	Bensalem Township SD	Bucks	12428.03853	$	175,893,159.34	$ 28,134,287.52	$ 3,594.75
122091303	Bristol Borough SD	Bucks	2069.589833	$	29,290,760.03	$ 4,033,730.72	$ 3,012.30
122091352	Bristol Township SD	Bucks	11778.76169	$	166,703,989.69	$ 28,291,800.64	$ 4,020.68
122092002	Centennial SD	Bucks	7890.838614	$	111,678,486.55	$ -	$ -
122092102	Central Bucks SD	Bucks	23621.80999	$	334,317,823.21	$ 1,898,879.91	$ 109.04
122092353	Council Rock SD	Bucks	14002.30387	$	198,173,626.55	$ -	$ -
122097203	Morrisville Borough SD	Bucks	1698.95539	$	24,045,196.70	$ 660,703.70	$ 685.71
122097502	Neshaminy SD	Bucks	13085.59022	$	185,199,442.44	$ 8,926,797.99	$ 913.33
122097604	New Hope-Solebury SD	Bucks	1714.68686	$	24,267,843.10	$ -	$ -
122098003	Palisades SD	Bucks	2120.095679	$	30,005,565.74	$ -	$ -
122098103	Pennridge SD	Bucks	9850.816539	$	139,417,916.92	$ 6,679,543.82	$ 994.94
122098202	Pennsbury SD	Bucks	15013.8839	$	212,490,447.87	$ 2,633,924.81	$ 254.09
122098403	Quakertown Community SD	Bucks	7299.594809	$	103,310,654.36	$ 3,013,563.31	$ 607.10

123460302	Abington SD	Montgomery	11250.10271	$	159,221,916.12	$ 859,849.47	$ 101.43
123460504	Bryn Athyn SD	Montgomery		$	-		$ -
123461302	Cheltenham SD	Montgomery	6414.599262	$	90,785,374.34	$ -	$ -
123461602	Colonial SD	Montgomery	7133.664332	$	100,962,251.93	$ -	$ -
123463603	Hatboro-Horsham SD	Montgomery	6037.097932	$	85,442,624.43	$ -	$ -
123463803	Jenkintown SD	Montgomery	922.7816031	$	13,060,063.43	$ -	$ -
123464502	Lower Merion SD	Montgomery	11578.17135	$	163,865,048.70	$ -	$ -
123464603	Lower Moreland Township SD	Montgomery	3183.299429	$	45,053,013.99	$ -	$ -
123465303	Methacton SD	Montgomery	5958.968267	$	84,336,860.75	$ -	$ -
123465602	Norristown Area SD	Montgomery	15167.80585	$	214,668,894.44	$ 58,190,522.81	$ 6,916.69
123465702	North Penn SD	Montgomery	18803.91789	$	266,130,533.61	$ 3,198,554.21	$ 243.74
123466103	Perkiomen Valley SD	Montgomery	7645.253468	$	108,202,737.16	$ 336,372.32	$ 66.46
123466303	Pottsgrove SD	Montgomery	4649.492247	$	65,803,938.30	$ 3,821,416.30	$ 1,201.13
123466403	Pottstown SD	Montgomery	5431.704194	$	76,874,529.24	$ 11,077,919.41	$ 3,238.88
123467103	Souderton Area SD	Montgomery	9051.64711	$	128,107,327.94	$ -	$ -
123467203	Springfield Township SD	Montgomery	3268.718488	$	46,261,943.95	$ -	$ -
123467303	Spring-Ford Area SD	Montgomery	10834.24062	$	153,336,249.10	$ -	$ -
123468303	Upper Dublin SD	Montgomery	5200.844554	$	73,607,188.92	$ -	$ -
123468402	Upper Merion Area SD	Montgomery	6325.391956	$	89,522,829.57	$ -	$ -
123468503	Upper Moreland Township SD	Montgomery	4512.816929	$	63,869,582.10	$ 2,562,206.90	$ 751.17
123468603	Upper Perkiomen SD	Montgomery	4546.708102	$	64,349,241.50	$ 2,217,109.16	$ 651.07
123469303	Wissahickon SD	Montgomery	6486.391548	$	91,801,445.53	$ -	$ -
124150503	Avon Grove SD	Chester	7988.091632	$	113,054,901.70	$ 22,312,379.36	$ 3,788.46
124151902	Coatesville Area SD	Chester	15517.40785	$	219,616,787.04	$ 49,672,192.51	$ 5,711.74
124152003	Downingtown Area SD	Chester	17106.22791	$	242,103,246.12	$ 11,525,123.05	$ 865.35
124153503	Great Valley SD	Chester	6133.439805	$	86,806,144.23	$ -	$ -
124154003	Kennett Consolidated SD	Chester	6033.378694	$	85,389,986.32	$ 4,616,758.25	$ 1,115.48
124156503	Octorara Area SD	Chester	3602.038479	$	50,979,398.45	$ 20,693.48	$ 9.05
124156603	Owen J Roberts SD	Chester	7314.262405	$	103,518,243.82	$ -	$ -
124156703	Oxford Area SD	Chester	6198.879839	$	87,732,312.45	$ 17,926,099.35	$ 4,544.83
124157203	Phoenixville Area SD	Chester	6143.102402	$	86,942,898.27	$ -	$ -
124157802	Tredyffrin-Easttown SD	Chester	9508.937971	$	134,579,333.48	$ -	$ -
124158503	Unionville-Chadds Ford SD	Chester	5469.571703	$	77,410,465.44	$ -	$ -
124159002	West Chester Area SD	Chester	16741.84399	$	236,946,146.05	$ 5,331,743.26	$ 421.72
125231232	Chester-Upland SD	Delaware	14079.6639	$	199,268,497.61	$ 78,370,069.79	$ 11,539.35
125231303	Chichester SD	Delaware	5259.784613	$	74,441,363.44	$ -	$ -
125234103	Garnet Valley SD	Delaware	6504.358014	$	92,055,723.67	$ -	$ -
125234502	Haverford Township SD	Delaware	8366.571547	$	118,411,501.45	$ 8,714,204.75	$ 1,343.01
125235103	Interboro SD	Delaware	5401.539193	$	76,447,606.09	$ 8,524,964.77	$ 2,512.30
125235502	Marple Newtown SD	Delaware	5206.030442	$	73,680,584.42	$ -	$ -
125236903	Penn-Delco SD	Delaware	4480.72298	$	63,415,358.68	$ 5,597,927.06	$ 1,705.98
125237603	Radnor Township SD	Delaware	4670.595444	$	66,102,610.38	$ -	$ -
125237702	Ridley SD	Delaware	8462.115764	$	119,763,732.06	$ 5,139,478.37	$ 922.78
125237903	Rose Tree Media SD	Delaware	5211.781752	$	73,761,982.31	$ -	$ -
125238402	Southeast Delco SD	Delaware	8266.750862	$	116,998,746.28	$ 31,190,683.84	$ 6,640.00
125238502	Springfield SD	Delaware	5395.300991	$	76,359,317.26	$ 2,751,835.24	$ 643.41
125239452	Upper Darby SD	Delaware	20485.34575	$	289,927,664.38	$ 81,981,912.51	$ 6,352.45
125239603	Wallingford-Swarthmore SD	Delaware	4785.236404	$	67,725,115.85	$ -	$ -
125239652	William Penn SD	Delaware	10458.66311	$	148,020,726.95	$ 38,053,357.94	$ 6,805.48
126515001	Philadelphia City SD	Philadelphia	383792.16	$	5,431,783,574.95	$ 1,567,045,064.97	$ 7,925.55
127040503	Aliquippa SD	Beaver	2503.588631	$	35,433,114.65	$ 14,740,838.07	$ 11,698.91
127040703	Ambridge Area SD	Beaver	4015.250977	$	56,827,566.01	$ 13,680,401.75	$ 5,145.80
127041203	Beaver Area SD	Beaver	2608.775026	$	36,921,810.32	$ 5,360,455.30	$ 2,567.49
127041503	Big Beaver Falls Area SD	Beaver	3171.651015	$	44,888,154.80	$ 14,734,295.95	$ 8,203.51
127041603	Blackhawk SD	Beaver	3189.785456	$	45,144,810.27	$ 7,126,804.48	$ 2,938.28
127042003	Central Valley SD	Beaver	2987.344256	$	42,279,674.14	$ 5,298,352.24	$ 2,275.87
127042853	Freedom Area SD	Beaver	2275.976245	$	32,211,732.47	$ 9,073,191.25	$ 6,819.77
127044103	Hopewell Area SD	Beaver	2889.951688	$	40,901,283.95	$ 1,440,404.64	$ 665.03
127045303	Midland Borough SD	Beaver	588.793164	$	8,333,148.43	$ 1,943,395.30	$ 5,474.75
127045653	New Brighton Area SD	Beaver	2545.137021	$	36,021,146.10	$ 10,679,764.36	$ 7,619.42
127045853	Riverside Beaver County SD	Beaver	1929.927866	$	27,314,133.99	$ 3,890,325.63	$ 2,711.84
127046903	Rochester Area SD	Beaver	1373.158059	$	19,434,209.89	$ 731,260.81	$ 901.43
127047404	South Side Area SD	Beaver	1404.889209	$	19,883,298.63	$ -	$ -
127049303	Western Beaver County SD	Beaver	1021.542295	$	14,457,816.59	$ 349,119.44	$ 482.97
128030603	Apollo-Ridge SD	Armstrong	1781.69568	$	25,216,214.24	$ 1,240,646.25	$ 1,033.48
128030852	Armstrong SD	Armstrong	7359.183968	$	104,154,015.55	$ 9,547,362.05	$ 1,830.07
128033053	Freeport Area SD	Armstrong	2558.982739	$	36,217,103.57	$ 4,320,923.31	$ 2,239.71
128034503	Leechburg Area SD	Armstrong	1015.433226	$	14,371,355.37	$ 614,152.41	$ 860.40
128321103	River Valley SD	Indiana	2293.335628	$	32,457,418.60	$ -	$ -
128323303	Homer-Center SD	Indiana	1252.32654	$	17,724,089.86	$ 1,020,754.17	$ 1,233.77

128323703	Indiana Area SD	Indiana	3867.884348	$	54,741,896.42	$	1,858,802.56	$	657.70
128325203	Marion Center Area SD	Indiana	1983.414371	$	28,071,124.75	$	2,255,904.87	$	1,843.96
128326303	Penns Manor Area SD	Indiana	1339.106105	$	18,952,274.97	$	1,134,150.72	$	1,485.12
128327303	Purchase Line SD	Indiana	1434.203315	$	20,298,179.12	$	1,715,999.14	$	2,042.69
128328003	United SD	Indiana	1569.317831	$	22,210,445.41	$	1,531,496.53	$	1,606.36
129540803	Blue Mountain SD	Schuylkill	3370.045483	$	47,696,017.82	$	4,933,834.85	$	1,901.54
129544503	Mahanoy Area SD	Schuylkill	1924.208167	$	27,233,183.50	$	7,343,672.31	$	6,731.66
129544703	Minersville Area SD	Schuylkill	2037.782799	$	28,840,597.30	$	9,052,986.70	$	7,581.67
129545003	North Schuylkill SD	Schuylkill	2917.414629	$	41,289,965.03	$	10,266,263.36	$	4,807.77
129546003	Pine Grove Area SD	Schuylkill	2020.834569	$	28,600,730.20	$	5,190,345.29	$	3,339.79
129546103	Pottsville Area SD	Schuylkill	3649.644871	$	51,653,168.39	$	13,042,441.60	$	5,416.01
129546803	Saint Clair Area SD	Schuylkill	1209.068212	$	17,111,857.76	$	5,872,109.47	$	7,424.54
129547203	Shenandoah Valley SD	Schuylkill	2287.754983	$	32,378,436.14	$	12,492,033.45	$	10,369.55
129547303	Schuylkill Haven Area SD	Schuylkill	1624.233696	$	22,987,665.80	$	2,178,875.29	$	1,858.52
129547603	Tamaqua Area SD	Schuylkill	3274.952985	$	46,350,180.35	$	14,477,756.41	$	6,575.30
129547803	Tri-Valley SD	Schuylkill	1304.30721	$	18,459,768.65	$	5,100,300.89	$	5,444.70
129548803	Williams Valley SD	Schuylkill	1734.481883	$	24,548,000.67	$	4,788,353.33	$	4,469.73

Aggregate Shortfall	$ 6,258,438,238.60
Districts with Shortfalls	412
Median Shortfall per ADM	$ 2,571.77

Testimony to the Basic Education Educational Funding Panel

September 12, 2023 at 10:00 AM, Allentown Pennsylvania

Dr. Jack P. Silva, Superintendent of the Bethlehem Area School District

The focus is to be upon how to ensure the delivery **of equitable, adequate, and timely education resources & reform on the part of the state**.

Thank you for the invitation to participate in this panel discussion—the topics are of significant importance to the students, families, faculty & staff, and the future of the entire community of the Bethlehem Area School District. Delivering equitable, adequate, and timely educational funding is a very tall order that requires commitment and innovation on many different parties.

Of course, there is a huge financial context to this issue. Ultimately, it will require additional resources to develop and implement a roadmap to achieve the constitutional full funding formula as per the decision of the State Supreme Court. To quote H.L. Mencken, "When you hear somebody say, this is not about money, it's about money," so we will have to make some financial choices. Here are the choices that I would recommend from my seat as Superintendent of the Bethlehem Area School District.

<u>Re-Establish a Few Things that were working before they were reduced or eliminated. These are not new programs, just funding certain things that once had state funding and bi-partisan support</u>

- Re-establish some re-imbursement of charter school tuition expenses (BASD $38 million)—allows a greater percentage of the local community's resources to be spent on that community's children. Such reform of charter school tuition should include only reimbursing a charter school only for its actual expenses in terms of special education services.
- Re-establish some funding for college dual enrollment tuition for high need students. BASD career pathways.
- Re-establish Plan Con payments for school construction projects. The BASD Capital Plan

Beyond Re-establishing Previous State Supports to Address Newer Challenges

The teachers themselves: Certification – finding and incentivizing new teachers. Student teachers, Instructional Assistants, grow your own programs, competitive salaries for urban/rural teachers

Being Ready for School: the Community School Model support of families and students' basic needs.

- Food Insecurity –food pantries, clothing closets
- Housing Insecurity – housing navigator to reduce mobility
- Health supports: vaccinations, vision vans, access to medical care, access to mental health services, parent education programming, mentorship programs
- Employment Assistance linked to Affordable Childcare
- Language and Legal Services
- Enough Access to Internet

Getting to School: Attendance –combat chronic absence. Parent education, Home Visitors, expanded transportation options, summer and afterschool programs

While at School –improving teaching and learning

Improve literacy—using evidence-based practices; training of teachers and principals, modern curriculum, assessment, and data systems to improve instruction. RBG3.

Support Career Pathway Partnerships—focused programs of study in high school connected with organizations in the local economy

Support Vocational Technical Education – facilities and equipment. Support 'Go Pro Early" programming.

To conclude, I am both an educator and taxpayer in my own community, so the State definitely has the obligation to insist that funding be conditioned to tried-and-true, evidence-based solutions. There is no money for inefficiency, weak ideas, or maintaining ineffective systems. But there are strategies such as the ones that I have mentioned today, that if receiving greater focus and resources, would lead to improved and more equitable outcomes. In Bethlehem we are determined to end race, ethnicity, and economic standing as reliable predictors of students' school success. That is not a dream—it's a goal. A goal that equitable, fair funding can and should support.

Thank you for the opportunity to share my remarks with you this morning.

PENNSYLVANIA SCHOOL-BASED HEALTH ALLIANCE

Healthy Children, Healthy Teens, Healthy Schools

Testimony for
Basic Education Funding Commission
Allentown School District, September 12, 2023

Good morning. My name is Julie Cousler and I am the executive director of the Pennsylvania School-Based Health Alliance. I want to start by thanking the Commission for the opportunity to provide testimony today. I appreciate and commend this important work. I will speak about the importance of student access to health care in their school for Pennsylvania's students that live in poverty.

These hearings are about the varied needs of students in order for them to achieve academically. It's about education equity and, I would argue, health equity. If you are not healthy you cannot succeed, and more than half of students in poor districts are not healthy. School-based health centers are how thousands of schools across the country help students access preventive, acute, and chronic health care as well as mental health care so that all barriers are removed and students can be in school and ready to learn.

A school-based health center is like having an urgent care center right in the school. In-school medical professionals, including medical doctors or licensed nurse practitioners, provide acute and preventive care, render diagnoses and write prescriptions. The services range from health screenings, delivering sick and injury care, preventive well-child care and sports physicals, administering flu shots and vaccines, providing confidential reproductive health care for teens, conducting mental health and substance screenings and treatment, as well as dental care, vision, and more. A school-based health center is staffed by not only a medical provider but, usually, a mental health provider as well. They work in critical collaboration with the school nurse providing a very different, but complementary, service to the nurse, social workers and counselors.

There are so many reasons why low-income students do not get their annual preventive wellness checks, vaccines, or quarterly check-ins. Oftentimes, students with asthma will not receive their asthma check-ins from their doctor but rather the emergency room. We call these needs the social determinants of health. They are a parent's job insecurity and inability to miss work or not be paid, money for transportation, or even health insurance. Around 40% of students in low-income districts have a complicated chronic condition like asthma, diabetes, or ADHD. Medications and treatments are confusing or complicated, and often it's hard to control the conditions that exacerbate their health problems like the many asthma triggers for families living in substandard, insecure housing.

So many of our students are not emotionally well either. Mental health was a serious problem for many of our students before the pandemic but the distress has skyrocketed. School nurses, school-based

health center providers, family doctors and, even, teachers will tell you we are at a crisis level of need. The ongoing trauma is multi-faceted. Living in poverty, experiencing trauma and living within a gun violence epidemic in many parts of the state. Today's 24-hour technology cycle brings real world problems to every student every day on their phone way before they are ready to absorb the despair. After our students were socially isolated for two years and did not have an ability to grow and mature socially and emotionally at a critical time, the kids are not all right.

As we consider how to increase educational equity in Pennsylvania, we must increase health equity as well. For children and adolescents, we must provide these services where they spend most of their time- their school. Students get treated by a medical provider and, most likely, sent right back to class. No need to make appointments weeks away, burden parents and guardians with missed work or scrambling for transportation. Twenty-three (23) states provide state funding for school-based health centers because of the need and the positive impact on their students. There are decades of research showing that school-based health centers decrease hospitalizations and emergency room visits, decrease absenteeism, increase compliance with vaccines and routine wellness checks, and dramatically increase the number of students who access mental health care when they need it.

We at the Pennsylvania School-Based Health Alliance, along with the operators of 32 school-based health centers across the Commonwealth, are currently working with legislators and agency leaders to level health equity so that children and adolescents can do better academically. I welcome the opportunity to talk further with our great leaders to make this vision a reality, like so many other states have done for decades.

Thank you again for this opportunity to speak with you. I would be happy to answer any questions.

Respectfully submitted by,
Julie Cousler, Executive Director
Pennsylvania School-Based Health Alliance
julie@psbha.org

Philadelphia Regional Center for Children's Environmental Health

A program of: Penn University of Pennsylvania | Children's Hospital of Philadelphia℠

September 9, 2023

Dear Basic Education Funding Commission:

The Philadelphia Regional Center for Children's Environmental Health would like to thank the Basic Education Funding Commission for the invitation to submit our comments regarding the current state of Pennsylvania school infrastructure and its impact on the health and development of children.

The Philadelphia Regional Center for Children's Environmental Health is a collaboration between the University of Pennsylvania and Children's Hospital of Philadelphia, one of only six Children's Environmental Health Research and Translation Centers funded by the National Institute of Environmental Health Science (NIEHS) in the US. We are physicians and scientists working to improve children's health through reducing environmental exposures in early life by applying science to policy, practice and behavioral change.

For more than a decade, we have been working on environmental health problems in schools including asbestos exposure, peeling lead paint, lead in drinking water, aging roofs and other infrastructure related water intrusion events leading to mold growth, radon, and most recently inadequate ventilation which increases the transmission of respiratory illness. Our programs are carried out through partnerships with parents, teachers, school districts and non-profits working to improve the health of children.

Children are a vulnerable population. Their bodies are still developing, they breathe a higher volume of air relative to their body size compared to adults, and they put their hands and other non-food items in their mouths. They spend the most time at school than anywhere except their homes. Schools should be a healthy place to grow and learn.

Many of the 1.6 million Pennsylvania school age children attend a brick and mortar school that can harm their health. 71% of school districts have buildings in need of major repair and those repair needs are most often involve heating, ventilation and cooling systems, roof repairs and other health and safety upgrades. In addition, 66% of school buildings in the Commonwealth were constructed before 1970 making them likely to contain asbestos and 78% were constructed at a time when lead paint was used (2014 school facilities survey). All school buildings built before 1986 are likely to have lead pipes, lead solder and/or lead fixtures all of which can deposit dangerous levels of lead in drinking water (EPA, Lead Free Pipes Rule).

It should be noted that the presence of these conditions does not always lead to exposure. For example, vigilant observation for damage and prompt remediation of asbestos containing material and lead paint can keep children safe from these hazards. Our Center has reviewed Philadelphia's asbestos AHERA reports, remediation reports as well as teacher reports of building conditions and found that although most schools have damage involving hazardous materials, the early identification and prompt remediation of asbestos damage and flaking lead paint does not always occur. Our discussions with school district representatives suggest that deferred maintenance in schools is the cause of delays in correcting hazardous

environmental conditions. Deferred maintenance occurs when funds are diverted to meet other educational needs. Deferring needed maintenance can lead to more costly repairs and greater exposure to hazards to children. Commonwealth schools have allocated only 7.5% of their budgets annually for the last two decades resulting in unprecedented unhealthy conditions in many schools.

- **The state should require that school districts as a pre-condition to any funding commit to policies that annually allocate 15% or more of their budget to infrastructure maintenance.**

- **Recommendations with Funding Implications- The state should require that all school districts publicly report EPA required asbestos inspection findings and fund schools so that they are able to promptly address damaged asbestos containing materials, lead paint and roof repair.**

While most schools in the Commonwealth are likely to contain lead pipes, lead solder or lead in fixtures, a minority of schools have tested their drinking water. In 2018-2019, more than 100 school buildings in 32 PA school districts identified lead in drinking water. Since 2018, 91 drinking water lead levels were more than 10 times the EPA limit of 15ppb and 7 were more than 100 times the limit. Drinking this water would certainly elevate a child's blood lead level and unquestionably harm them. **Every school that has identified lead in drinking water should provide water that has been filtered for lead and all unfiltered drinking water sources should be closed off. Filtered drinking water sources should be of sufficient quantity to be easily accessible to students.** Philadelphia provided one filtered drinking water source for every 100 students. It relied on a $5 million EPA grant to accomplish this.

- **Recommendations with Funding implications- To achieve equity, all schools should be tested for lead in drinking water and testing results should be promptly reported to the public. Filtration of every drinking water outlet should be funded throughout the Commonwealth for every school where lead in water is identified.**

Air quality directly impacts childhood illnesses and learning. Mold due to water intrusion can lead to asthma exacerbations in children. 7.9% of PA children have asthma compared with 6.5% of US children (CDC). Inadequate ventilation has been associated with the transmission of respiratory illnesses. Poor ventilation leading to elevated indoor carbon dioxide levels has been associated with poor concentration (Fan, 2023) and improving ventilation has been associated with improved cognitive function (Allen, 2016) and reduced respiratory viral transmission (Buonanno, 2022). When central ventilation is not available, enhancing ventilation with outside air through open windows and fans can bring inside pollen, ozone and particulate air pollution as seen during our recent poor air quality events due to the Canadian wildfires. Pollen and particulate air pollution have been associated with diminished math and reading achievement in 5-8 year olds (Marcotte, 2017). Some schools are located near high traffic areas. Traffic related air pollution has been associated with poorer student academic performance (Stenson,2021). Student absenteeism largely driven by asthma exacerbations and respiratory illness has been associated with adverse school building conditions (Simons, 2011). Stafford showed in her 2015 study significant test score improvement following indoor air quality renovations including mold remediation, ventilation improvements, and roof repairs.

Increased temperatures have been associated with reductions in math scores in elementary and middle school students (Goodman et al., 2018). In older children, an association between increased temperature

and lower PSAT scores has also been shown (Goodman et al., 2018). Heat and humidity can trigger asthma exacerbations in children with asthma.

- **Recommendations with Funding Implications- Upgrade ventilation systems in all schools to improve ventilation rates to achieve 21 cfm/person (Buonnano, 2022), air conditioning that can achieve temperatures less than 76 degrees, and filtration that can reduce particle pollution indoors to levels consistent with good outdoor air quality (5 ug/m3). Provide adequate funding to promptly remediate mold and improve building infrastructure to eliminate water intrusion.**

Although most counties in Pennsylvania are classified by the EPA as having the highest potential for indoor radon levels, very few schools have tested for radon. Radon can enter buildings at their lowest level, a basement if there is one or first floor for buildings on a slab. In either case, it can enter occupied spaces and expose children and staff. Radon is a known human carcinogen, causing lung cancer which can take many years to develop. The longer the exposure the greater the risk.

- **Recommendation with Funding Implications- As the second leading cause of lung cancer after smoking, radon should be tested in every school and be remediated when elevated levels are found.**

Although each of the hazards discussed have serious health impacts on children, the hazards rarely occur individually in schools. They tend to cluster in older buildings in the poorest school districts. Children in these school districts experience multiple hazards often in addition to similar environmental hazards at home. The cumulative health effects of these environmental conditions can be lifelong, diminishing cognition, causing chronic medical conditions, reducing academic achievement and lifetime earning potential. I implore you to recognize the significant harm that continuing the status quo is having on the Commonwealth's children and take steps to remedy it. Thank you for the opportunity to submit this testimony. I would be happy to address any questions or provide additional information as needed.

Sincerely,

Marilyn V. Howarth, MD, FACOEM
Deputy Director,
Philadelphia Regional Center for Children's Environmental Health

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