

Finance Committee Meeting

Monday, September 21, 2026 5:15 PM

District Office Board Room, 6746 Carlisle Pike, Mechanicsburg, PA 17050

1. Call to Order - Jevon Ford, Committee Chair

1.A. Approval of the Minutes

2. Discussion Items

2.A. Discussion of the 3-year agreement with Mutual of Omaha covering Life Insurance, Long Term Disability and Critical Illness effective January 1, 2027 - Michael Dieffenbach

2.B. Discussion of awarding the Door Security (Phase 3A) project to the lowest responsible bidder, ECI Construction (Dillsburg, PA) at a cost of \$177,700 to be funded by the 2025-2026 PCCD Grant - Michael Sokolas

2.C. Discussion of the addition of one (1) second grade teaching position at Sporting Hill Elementary School to address increased student enrollment. - Dr. Chad Runkle

2.D. Discussion of the additional Social Worker Position to be funded by the 2026-2027 PCCD Grant - Dr. Runkle

2.E. Discussion of the additional Special Education position requests for fiscal year 2026-27 - Chad Pellman

2.F. Discussion on the use of funds to reimburse the Marching Band Boosters for concession stand vouchers for September 11 Salute to Service football game. - Dr. Blanchard

2.G. 2027-2028 Budget Benchmarking - Comprehensive Plan

3. Monthly Report

4. Committee Questions / Comments

5. Adjournment - Jevon Ford, Committee Chair

BID TABULATION
BID# 26-SEC-01
PANIC HARDWARE

BIDDER	BID TOTAL
ECI CONSTRUCTION	\$177,700
CB CONSTRUCTION SERVICES, INC.	\$234,445
SCHOOL SPECIALTY, INC.	DECLINED TO BID

			Cumberland Valley School District						Cumberland Valley School District					
			General Fund (Unaudited)						General Fund					
			2026-27 Statement of Revenues						2025-26 Statement of Revenues					
			August 31, 2026						August 31, 2025					
				26-27		8/31/26		26-27		2025-26		8/31/25		24-25
			Account	Original		26-27		Budget		Original		25-26		Budget
			Code	Budget		Actual		Variance		Budget		Actual		Variance
								% of						% of
								Line						Line
								Item						Item
			Real Estate Taxes	6111	115,414,829	20,914,011	(94,500,818)	18.12%		108,896,125		20,140,126	(88,755,999)	18.49%
			Delinquent Real Estate Taxes	6411	1,375,000	0	(1,375,000)	0.00%		1,300,000		0	(1,300,000)	0.00%
			Earned Income Taxes	6151	34,723,500	2,965,656	(31,757,844)	8.54%		33,223,500		2,628,080	(30,595,420)	7.91%
			Delinquent Earned Income Taxes	6451	200,000	(11,076)	(211,076)	-5.54%		200,000		(20,407)	(220,407)	-10.20%
			Real Estate Transfer Taxes	6153	3,700,000	273,496	(3,426,504)	7.39%		3,700,000		493,324	(3,206,676)	13.33%
			Local Services Tax	6143	225,000	23,701	(201,299)	10.53%		225,000		28,261	(196,739)	12.56%
			Public Utility Realty Tax	6113	120,000	0	(120,000)	0.00%		110,000		0	(110,000)	0.00%
			Earnings On Investments	6510	2,100,000	203,609	(1,896,391)	9.70%		2,000,000		205,733	(1,794,267)	10.29%
			Tuition Total		0	3,450	3,450	0.00%		0		500	500	#DIV/0!
			Community Swim	6980	105,000	18,927	(86,073)	18.03%		105,000		21,665	(83,335)	20.63%
			Energy Curtailment Services	6992	170,000	0	(170,000)	0.00%		200,000		0	(200,000)	0.00%
			Sponsorship/Donations	6920	375,000	169,063	(205,937)	45.08%		375,000		177,250	(197,750)	47.27%
			Other Local Revenue		708,950	107,557	(601,393)	15.17%		605,950		96,012	(509,938)	15.84%
			Total Local Revenue		159,217,279	24,668,394	(134,548,885)	15.49%		150,940,575		23,770,544	(127,170,031)	15.75%
			State Revenues											
			Basic Ed Instructional Subsidy	7110	18,097,659	2,638,891	(15,458,768)	14.58%		17,883,418		0	(17,883,418)	0.00%
			Tuition (Orphans & Private Home P	7160	107,000		(107,000)	0.00%		107,000		0	(107,000)	0.00%
			Vocational Education	7220	250,000	48,331	(201,669)	19.33%		160,000		0	(160,000)	0.00%

9/17/2026

			Cumberland Valley School District						Cumberland Valley School District					
			General Fund (Unaudited)						General Fund					
			2026-27 Statement of Revenues						2025-26 Statement of Revenues					
			August 31, 2026						August 31, 2025					
				26-27	8/31/26	26-27	% of		2025-26	8/31/25	24-25	% of		
			Account	Original	26-27	Budget	Line		Original	25-26	Budget	Line		
			Code	Budget	Actual	Variance	Item		Budget	Actual	Variance	Item		
		Access Grant	8810	225,000	0	(225,000)	0.00%		225,000	0	(225,000)	0.00%		
		Access Reimbursement	8820			0	0.00%			0	0	0.00%		
Total Federal Revenue				2,798,000	0	(2,798,000)	0.00%		2,753,000	0	(2,753,000)	0.00%		
		Debt Service Fund Transfer				0				0	0	#DIV/0!		
		Sale of Fixed Assets	9400	25,000	0	(25,000)	0.00%		5,000	6,702	1,702	134.04%		
		Refunds of Prior Year Expenditures	6991	40,000	0	(40,000)	0.00%		20,000	0	(20,000)	0.00%		
		Upset Sale Proceeds	6999		0	0	0.00%			0	0	#DIV/0!		
		Lease ROU Arrangement	9220	944,605					350,000					
		Insurance Recovery	9990		36,500	36,500	0.00%			12,560	12,560	#DIV/0!		
Total Other Financing Sources				1,009,605	36,500	(28,500)	3.62%		375,000	19,262	(5,738)	5.14%		
Total Revenues				215,111,346	29,233,175	(184,933,566)	13.59%		198,902,947	24,621,141	(173,931,806)	12.38%		

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
13	100 PERSONNEL	81,219,498	0	2,696,747	78,522,751	3.32%		77,308,684	0	2,811,778	74,496,906	3.63%
14	200 PERSONNEL EMPL	62,559,274	46,322	4,403,013	58,109,938	7.11%		60,479,293	64,417	4,617,427	55,797,449	7.74%
15	300 PURCHASED PROF & TECH	10,431,999	3,852,425	790,996	5,788,578	44.51%		10,571,352	4,274,465	611,314	5,670,573	46.21%
16	400 PURCHASED PROPERTY	5,611,030	1,490,128	2,080,769	2,040,133	63.64%		4,675,439	1,032,308	1,452,901	2,190,231	53.15%
17	500 OTHER PURCHASED	25,500,072	15,041,834	1,491,885	8,966,353	64.83%		22,818,639	10,418,716	1,369,333	11,030,590	51.65%
18	600 SUPPLIES	9,418,132	1,671,558	2,630,886	5,115,687	45.68%		8,775,736	1,626,278	2,551,122	4,598,336	47.60%
19	700 PROPERTY	1,606,807	593,298	539,160	474,350	70.47%		1,057,752	202,992	414,388	440,371	58.36%
20	800 OTHER OBJECTS	1,151,214	213,588	59,802	877,824	23.74%		1,056,546	188,153	54,913	813,480	23.00%
22	832 DEBT INTEREST	10,743,588	0	0	10,743,588	0.00%		9,601,783	0	0	9,601,783	0.00%
23	900 TRANSFER TO OTHER FUNDS	5,010,000	0	2,447,750	2,562,250	48.85%		2,845,000	0	272,200	2,572,800	9.56%
24	910 DEBT PRINCIPAL	6,280,000	0	0	6,280,000	0.00%		6,080,000	0	0	6,080,000	0.00%
25												
26		219,531,614	22,909,154	17,141,008	179,481,452	18.24%		205,270,224	17,807,330	14,155,376	173,292,519	15.57%
27												
28	Function Summary							Function Summary				
29												
30												
31	1100 Regular Programs	48,931,591	925,285	778,734	47,227,572	3.48%		45,872,406	1,087,633	915,840	43,868,932	4.36%
32	1200 Special Education	23,430,910	6,857,260	1,180,163	15,393,488	34.30%		22,117,385	5,823,780	1,029,680	15,263,926	30.98%
33	1300 Vocational Education	1,566,223	855,877	283,551	426,795	72.75%		1,387,472	797,891	263,259	326,322	76.48%
34	1400 Other Instructional Programs	2,106,044	40,078	107,355	1,958,610	7.00%		1,851,088	48,365	29,029	1,773,694	4.18%
35	1500 Non Pub. Schools Programs	20,000	0	0	20,000	0.00%		12,000	14,468	0	(2,468)	120.56%
36	1600 Community College	495,625	495,625	0	0	100.00%		483,537	483,537	0	0	100.00%
37	1700 Harrisburg University	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
38	1800 Pre Kindergarten	15,000	0	0	15,000	0.00%		15,000	0	0	0	0.00%
39												
40	1000 Total Instruction	76,565,393	9,174,125	2,349,802	65,041,466	15.05%		71,738,888	8,255,674	2,237,808	61,230,406	14.62%
41		34.88%	40.05%	13.71%	36.24%			34.95%	46.36%	15.81%	35.33%	
42												
43	2100 Pupil Services	4,631,327	26,470	266,868	4,337,989	6.33%		4,559,304	35,943	237,739	4,285,623	6.00%
44	2200 Instructional Support	8,288,029	422,458	1,819,816	6,045,755	27.05%		7,458,939	312,776	1,500,464	5,645,700	24.30%
45	2300 Administration	8,083,826	244,325	977,829	6,861,672	15.11%		7,616,640	228,863	945,201	6,442,576	15.41%
46	2400 Pupil Health Services	1,077,354	3,955	26,037	1,047,362	2.78%		1,037,740	6,593	17,844	1,013,303	2.35%
47	2500 Business Services	2,064,516	445,022	383,102	1,236,392	40.11%		2,027,392	398,343	406,102	1,222,947	39.67%
48	2600 Plant Opertation & Maint.	16,136,401	1,522,367	3,240,387	11,373,647	29.51%		15,222,231	1,135,654	2,791,688	11,294,889	25.80%
49	2700 Transportation	11,014,705	10,235,432	110,014	669,259	93.92%		10,501,897	7,052,474	73,294	3,376,129	67.85%
50	2800 Central Services	6,265,608	720,859	1,073,646	4,471,103	28.64%		5,457,774	328,593	1,059,542	4,069,639	25.43%
51	2900 Other Support Services	151,710	0	0	151,710	0.00%		132,608	0	132,608	0	100.00%
52												
53	2000 Support Services	57,713,476	13,620,889	7,897,698	36,194,889	37.28%		54,014,526	9,499,238	7,164,481	37,350,807	30.85%
54		26.29%	59.46%	46.07%	20.17%			26.31%	53.34%	50.61%	21.55%	
55												
56	3100 Food Services	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
57	3200 Student Activities	480,425	3,350	23,199	453,876	5.52%		478,775	12,500	13,114	453,162	5.34%
58	3300 Community Services	124,214	0	9,410	114,804	7.57%		123,100	146	6,809	116,145	5.64%
59												
60	3000 Noninstructional Services	604,639	3,350	32,609	568,680	5.94%		601,875	12,646	19,923	569,306	5.41%
61		0.28%	0.01%	0.19%	0.32%			0.29%	0.07%	0.14%	0.33%	
62												
63	4100 Land	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
64	4200 Existing Site Improvements	108,575	29,075	18,128	61,372	43.47%		16,000	13,000	2,864	136	99.14%
65	4300 Architect & Engineer	0	0	0	0	0.00%		0	0	0	0	0.00%
66	4600 Existing Building Improvements	144,668	81,714	137,453	(74,499)	151.49%		40,860	26,772	4,459	9,630	76.43%
67												
68	4000 Buildings & Improvements	253,243	110,789	155,581	(13,127)	105.18%		56,860	39,772	7,322	9,766	82.82%
69		0.12%	0.48%	0.91%	-0.01%			0.03%	0.22%	0.05%	0.01%	
70												
71	5100 Debt Services/Refund Prior Rec.	17,673,588	0	0	17,673,588	0.00%		16,281,783	0	0	16,281,783	0.00%
72	5200 Transfer to Other Funds	5,010,000	0	2,447,750	2,562,250	48.85%		2,845,000	0	272,200	2,572,800	9.56%
73	5800 Benefits	61,711,274	0	4,257,567	57,453,707	6.89%		59,731,293	0	4,453,642	55,277,651	7.45%
74	5900 Budgetary Reserve		0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
75												
76	5000 Other Financing Uses	84,394,862	0	6,705,317	77,689,545	7.94%		78,858,076	0	4,725,842	74,132,234	5.99%
77		38.44%	0.00%	39.12%	43.29%			38.42%	0.00%	33.39%	42.78%	
78												
79	Total Expenditures	219,531,614	22,909,154	17,141,008	179,481,452	18.24%		205,270,224	17,807,330	14,155,376	173,292,519	15.57%
80												
81												
82												
83												
84	1100	REG PROG						REG PROG				
85	100 PERSONNEL	38,170,034		15,193	38,154,841	0.03%		36,605,958		110,338	36,495,620	0.30%
87	300 PURCHASED PROF & TECH	395,000	0	0	395,000	0.00%		339,500	277,500	0	62,000	81.73%
88	400 PURCHASED PROPERTY	3,500	2,500	999	1	99.97%		3,500	2,500	899	101	97.11%
89	500 OTHER PURCHASED	8,276,220	55,616	65,501	8,155,103	1.46%		6,912,369	63,270	918	6,848,181	0.92%
90	600 SUPPLIES	1,757,889	746,755	663,849	347,284	80.24%		1,753,477	661,573	771,102	320,802	81.70%
91	700 PROPERTY	194,564	99,114	23,586	71,864	63.06%		188,319	55,246	26,245	106,828	43.27%
92	800 OTHER OBJECTS	134,384	21,300	9,606	103,478	22.99%		69,283	27,544	6,339	35,400	48.90%
93	Totals for - 1100's	48,931,591	925,285	778,734	47,227,572	3.48%		45,872,406	1,087,633	915,840	43,868,932	4.36%
94												
95												
96												
97	1200	SPEC PROG						SPEC PROG				
98	100 PERSONNEL	15,351,039	0	355,557	14,995,482	2.31%		13,993,414	0	323,035	13,670,379	2.30%
100	300 PURCHASED PROF & TECH	4,012,750	3,202,203	288,102	522,445	86.98%		4,766,600	3,472,348	295,804	998,448	79.05%

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
101	400 PURCHASED PROPERTY			0	0	#DIV/0!					0	#DIV/0!
102	500 OTHER PURCHASED	3,693,975	3,567,909	285,602	(159,536)	104.31%		2,954,050	2,312,174	190,822	451,054	84.73%
103	600 SUPPLIES	349,946	87,147	250,901	11,898	96.59%		371,571	39,257	220,019	112,295	69.77%
104	700 PROPERTY	11,200	0	0	11,200	0.00%		15,000	0	0	15,000	0.00%
105	800 OTHER OBJECTS	12,000	0	0	12,000	0.00%		16,750	0	0	16,750	0.00%
106	Totals for - 1200's	23,430,910	6,857,260	1,180,163	15,393,488	34.30%		22,117,385	5,823,780	1,029,680	15,263,926	30.98%
107												
108												
109												
110	1300	VOCATIONAL EDUCATION						VOCATIONAL EDUCATION				
111	100 PERSONNEL	385,827	0	0	385,827	0.00%		306,897	0	0	306,897	0.00%
113	300 PURCHASED PROF & TECH				0	#DIV/0!				0	0	#DIV/0!
114	400 PURCHASED PROPERTY				0	#DIV/0!					0	#DIV/0!
115	500 OTHER PURCHASED	1,122,896	841,797	280,599	500	99.95%		1,049,175	786,506	262,169	500	99.95%
116	600 SUPPLIES	28,600	13,130	2,952	12,518	56.22%		28,500	10,560	1,090	16,850	40.87%
117	700 PROPERTY	28,000	0	0	28,000	0.00%		2,000			2,000	0.00%
118	800 OTHER OBJECTS	900	950	0	(50)	105.55%		900	825	0	75	91.66%
119	Totals for - 1300's	1,566,223	855,877	283,551	426,795	72.75%		1,387,472	797,891	263,259	326,322	76.48%
120												
121												
122												
123	1400	OTHER INSTRUCTION PROG						OTHER INSTRUCTION PROG				
124	100 PERSONNEL	1,912,844	0	36,394	1,876,450	1.90%		1,652,888		29,994	1,622,894	1.81%
126	300 PURCHASED PROF & TECH	51,500	37,008	587	13,905	72.99%		83,000	40,377	(965)	43,587	47.48%
127	400 PURCHASED PROPERTY				0	#DIV/0!					0	#DIV/0!
128	500 OTHER PURCHASED	34,300	0	39	34,261	0.11%		34,700	0	0	34,700	0.00%
129	600 SUPPLIES	106,600	3,071	70,336	33,194	68.86%		79,100	7,988	0	71,113	10.09%
130	700 PROPERTY	200	0	0	200	0.00%		500			500	0.00%
131	800 OTHER OBJECTS	600	0	0	600	0.00%		900			900	0.00%
132	Totals for - 1400's	2,106,044	40,078	107,355	1,958,610	7.00%		1,851,088	48,365	29,029	1,773,694	4.18%
133												
134												
136	1500	Non Pub Schools Programs										
137	300 PURCHASED PROF & TECH	20,000	0	0	20,000	0.00%		12,000	14,468	0	(2,468)	120.56%
138	Totals for - 1500's	20,000	0	0	20,000	0.00%		12,000	14,468	0	(2,468)	120.56%
139												
140												
141												
142	1600	HACC						HACC				
143	500 OTHER PURCHASED SERVICE	495,625	495,625	0	0	100.00%		483,537	483,537	0	0	100.00%
144	600 SUPPLIES				0	#DIV/0!					0	#DIV/0!
145	Totals for - 1600's	495,625	495,625	0	0	100.00%		483,537	483,537	0	0	100.00%
146												
147												

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
148												
149	1700	COMMUNITY/JR COLLEGE ED						COMMUNITY/JR COLLEGE ED				
150	300 PURCHASED PROF & TECH				0	#DIV/0!					0	#DIV/0!
151	500 OTHER PURCHASED				0	#DIV/0!		0	0	0	0	#DIV/0!
152	600 SUPPLIES				0	#DIV/0!					0	#DIV/0!
153	Totals for - 1700's	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
154												
155												
156												
157	1800	PRE-KINDERGARTEN						PRE-KINDERGARTEN				
158	300 PURCHASED PROF & TECH	15,000	0	0	15,000	0.00%		15,000	0	0	0	0.00%
159	Totals for - 1800's	15,000	0	0	15,000			15,000	0	0	0	
160												
161												
162												
163	2100	SUPPORT SERV-PUPIL PERS						SUPPORT SERV-PUPIL PERS				
164	100 PERSONNEL	4,357,790	0	147,374	4,210,416	3.38%		4,301,764	0	148,519	4,153,245	3.45%
166	300 PURCHASED PROF & TECH	179,000	15,700	33,487	129,813	27.47%		151,100	25,000	629	125,471	16.96%
167	400 PURCHASED PROPERTY			0	0	#DIV/0!					0	#DIV/0!
168	500 OTHER PURCHASED	3,300	0	140	3,160	4.24%		3,450	0	50	3,400	1.44%
169	600 SUPPLIES	80,707	10,770	77,808	(7,871)	109.75%		92,450	10,658	85,931	(4,139)	104.47%
170	700 PROPERTY	400	0	0	400	0.00%		800	133	0	667	16.62%
171	800 OTHER OBJECTS	10,130	0	8,059	2,071	79.55%		9,740	152	2,610	6,978	28.35%
172	Totals for - 2100's	4,631,327	26,470	266,868	4,337,989	6.33%		4,559,304	35,943	237,739	4,285,623	6.00%
173												
174												
175												
176	2200	SUPPORT SERVICES-INSTRU						SUPPORT SERVICES-INSTRU				
177	100 PERSONNEL	5,280,135	0	257,308	5,022,827	4.87%		5,107,319		293,474	4,813,845	5.74%
178	200 PERSONNEL EMPL	825,000	27,090	141,679	656,231	20.45%		725,000	45,072	160,130	519,798	28.30%
179	300 PURCHASED PROF & TECH	139,200	31,565	52,467	55,168	60.36%		91,000	1,300	15,324	74,376	18.26%
180	400 PURCHASED PROPERTY	810,773	0	883,627	(72,854)	108.98%		406,438	0	396,484	9,955	97.55%
181	500 OTHER PURCHASED	65,750	5,126	2,159	58,466	11.07%		67,750	400	3,638	63,712	5.95%
182	600 SUPPLIES	865,671	198,087	445,255	222,328	74.31%		839,882	160,434	522,172	157,276	81.27%
183	700 PROPERTY	300,000	159,933	33,072	106,995	64.33%		220,000	105,382	108,222	6,397	97.09%
184	800 OTHER OBJECTS	1,500	657	4,250	(3,407)	327.13%		1,550	188	1,020	342	77.93%
185	Totals for - 2200's	8,288,029	422,458	1,819,816	6,045,755	27.05%		7,458,939	312,776	1,500,464	5,645,700	24.30%
186												
187												
188												
189	2300	SUPPORT SERVICES-ADMIN						SUPPORT SERVICES-ADMIN				
190	100 PERSONNEL	5,285,002	0	704,757	4,580,246	13.33%		5,351,216	0	782,406	4,568,810	14.62%
192	300 PURCHASED PROF & TECH	2,444,999	139,840	210,678	2,094,481	14.33%		1,909,277	137,350	93,703	1,678,224	12.10%

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
193	400 PURCHASED PROPERTY	51,000	51,000	0	0	100.00%		40,000	40,000	0	0	100.00%
194	500 OTHER PURCHASED	35,681	17,200	1,606	16,875	52.70%		31,610	17,800	1,215	12,595	60.15%
195	600 SUPPLIES	184,794	26,382	28,948	129,464	29.94%		200,114	26,471	29,761	143,883	28.09%
196	700 PROPERTY	0	0	0	0	#DIV/0!		0			0	#DIV/0!
197	800 OTHER OBJECTS	82,350	9,903	31,841	40,606	50.69%		84,423	7,242	38,117	39,065	53.72%
198	Totals for - 2300's	8,083,826	244,325	977,829	6,861,672	15.11%		7,616,640	228,863	945,201	6,442,576	15.41%
199												
200												
201												
202	2400	SUPP SVC-PUBLIC HEALTH						SUPP SVC-PUBLIC HEALTH				
203	100 PERSONNEL	1,040,545	0	0	1,040,545	0.00%		921,398	0	0	921,398	0.00%
205	300 PURCHASED PROF & TECH	500	0	0	500	0.00%		82,000	0	0	82,000	0.00%
206	400 PURCHASED PROPERTY	1,650	626	374	650	60.60%		1,650	650	0	1,000	39.39%
207	500 OTHER PURCHASED	250	0	0	250	0.00%		250	0	0	250	0.00%
208	600 SUPPLIES	30,434	2,710	25,532	2,192	92.79%		28,042	5,122	17,725	5,195	81.47%
209	700 PROPERTY	3,375	619	131	2,625	22.22%		1,600	821	119	660	58.74%
210	800 OTHER OBJECTS	600	0	0	600	0.00%		2,800	0	0	2,800	0.00%
211	Totals for - 2400's	1,077,354	3,955	26,037	1,047,362	2.78%		1,037,740	6,593	17,844	1,013,303	2.35%
212												
213												
214												
215	2500	SUPP SVC-PUBLIC-BUSINESS						SUPP SVC-PUBLIC-BUSINESS				
216	100 PERSONNEL	1,003,536	0	163,053	840,483	16.24%		1,179,123	0	201,313	977,810	17.07%
218	300 PURCHASED PROF & TECH	91,500	3,120	77,538	10,842	88.15%		81,500	3,125	61,221	17,154	78.95%
219	400 PURCHASED PROPERTY	691,630	428,180	55,586	207,864	69.94%		482,819	379,680	57,992	45,147	90.64%
220	500 OTHER PURCHASED	69,800	7,572	13,339	48,889	29.95%		76,400	8,029	995	67,376	11.81%
221	600 SUPPLIES	153,000	4,100	70,150	78,750	48.52%		152,500	3,721	80,071	68,709	54.94%
222	700 PROPERTY	3,000	0	0	3,000	0.00%		3,000	0	0	3,000	0.00%
223	800 OTHER OBJECTS	52,050	2,050	3,436	46,564	10.53%		52,050	3,789	4,511	43,750	15.94%
224	Totals for - 2500's	2,064,516	445,022	383,102	1,236,392	40.11%		2,027,392	398,343	406,102	1,222,947	39.67%
225												
226												
227												
228	2600	OP/MAINT PLANT SVCS						OP/MAINT PLANT SVCS				
229	100 PERSONNEL	6,073,853	0	712,569	5,361,284	11.73%		5,649,044	0	618,287	5,030,757	10.94%
231	300 PURCHASED PROF & TECH	422,950	142,492	38,088	242,370	42.69%		434,200	107,851	50,226	276,123	36.40%
232	400 PURCHASED PROPERTY	2,813,211	758,293	792,720	1,262,198	55.13%		3,142,094	496,451	651,763	1,993,880	36.54%
233	500 OTHER PURCHASED	784,596	0	743,397	41,199	94.74%		681,240	0	672,770	8,470	98.75%
234	600 SUPPLIES	5,566,941	566,155	900,806	4,099,980	26.35%		4,990,130	520,741	719,615	3,749,774	24.85%
235	700 PROPERTY	461,000	54,908	51,056	355,036	22.98%		312,173	10,576	77,095	224,502	28.08%
236	800 OTHER OBJECTS	13,850	520	1,751	11,579	16.39%		13,350	35	1,932	11,383	14.73%
237	Totals for - 2600's	16,136,401	1,522,367	3,240,387	11,373,647	29.51%		15,222,231	1,135,654	2,791,688	11,294,889	25.80%
238												
239												

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
240												
241	2700	STUDENT TRANSP SERVICES						STUDENT TRANSP SERVICES				
242	100 PERSONNEL	245,940	0	43,286	202,654	17.60%		246,022	0	34,551	211,471	14.04%
244	300 PURCHASED PROF & TECH	50,450	32,500	16,150	1,800	96.43%		48,575	0	27,225	21,350	56.04%
245	400 PURCHASED PROPERTY				0	#DIV/0!			0	0	0	#DIV/0!
246	500 OTHER PURCHASED	10,486,000	9,954,467	49,996	481,537	95.40%		10,030,000	6,735,000	699	3,294,301	67.15%
247	600 SUPPLIES	14,615	0	582	14,033	3.98%		16,000	169,608	10,421	(164,029)	1125.18%
248	700 PROPERTY	75,000	72,957	0	2,043	97.27%		17,500	4,063	398	13,039	25.49%
249	800 OTHER OBJECTS	142,700	175,508	0	(32,808)	122.99%		143,800	143,803	0	(3)	100.00%
250	Totals for - 2700's	11,014,705	10,235,432	110,014	669,259	93.92%		10,501,897	7,052,474	73,294	3,376,129	67.85%
251												
252												
253												
254	2800	SUPPORT SVCS-CENTRAL						SUPPORT SVCS-CENTRAL				
255	100 PERSONNEL	1,737,953	0	251,847	1,486,106	14.49%		1,628,641		263,052	1,365,589	16.15%
256	200 PERSONNEL EMPL	23,000	19,232	3,768	0	100.00%		23,000	19,345	3,655	0	100.00%
257	300 PURCHASED PROF & TECH	2,590,600	247,998	73,898	2,268,704	12.42%		2,557,600	195,145	68,147	2,294,308	10.29%
258	400 PURCHASED PROPERTY	1,027,841	220,454	294,911	512,476	50.14%		492,188	100,027	332,974	59,187	87.97%
259	500 OTHER PURCHASED	290,019	96,521	49,509	143,989	50.35%		355,500	12,000	103,450	240,050	32.47%
260	600 SUPPLIES	127,120	1,000	87,413	38,707	69.55%		124,770	0	90,414	34,356	72.46%
261	700 PROPERTY	459,000	134,053	311,826	13,121	97.14%		266,000	0	197,851	68,149	74.38%
262	800 OTHER OBJECTS	10,075	1,600	475	8,000	20.59%		10,075	2,075	0	8,000	20.59%
263	Totals for - 2800's	6,265,608	720,859	1,073,646	4,471,103	28.64%		5,457,774	328,593	1,059,542	4,069,639	25.43%
264												
265												
266												
267	2900	OTHER SUPPORT SERVICES						OTHER SUPPORT SERVICES				
268	100 PERSONNEL				0			0	0	0	0	
270	300 PURCHASED PROF & TECH	18,550	0	0	18,550	0.00%		0	0	0	0	#DIV/0!
271	500 OTHER PURCHASED	133,160	0	0	133,160	0.00%		132,608	0	132,608	0	100.00%
272	Totals for - 2900's	151,710	0	0	151,710	0.00%		132,608	0	132,608	0	100.00%
273												
274												
275												
276	3100	FOOD SERVICES						FOOD SERVICES				
277	100 PERSONNEL				0	#DIV/0!		0	0	0	0	#DIV/0!
278	Totals for - 3100's	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
279												
280												
281												
282	3200	STUDENT ACTIVITIES						STUDENT ACTIVITIES				
283	100 PERSONNEL	267,000	0	0	267,000	0.00%		257,000	0	0	257,000	0.00%
285	300 PURCHASED PROF & TECH				0	#DIV/0!					0	#DIV/0!

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
286	400 PURCHASED PROPERTY	93,750	0	22,814	70,936	24.33%		93,750	0	12,790	80,960	13.64%
287	500 OTHER PURCHASED	8,500	0	0	8,500	0.00%		6,000	0	0	6,000	0.00%
288	600 SUPPLIES	71,100	2,250	0	68,850	3.16%		71,100	10,000	(62)	61,162	13.97%
289	700 PROPERTY				0	#DIV/0!					0	#DIV/0!
290	800 OTHER OBJECTS	40,075	1,100	385	38,590	3.70%		50,925	2,500	385	48,040	5.66%
291	Totals for - 3200's	480,425	3,350	23,199	453,876	5.52%		478,775	12,500	13,114	453,162	5.34%
292												
293												
294												
295	3300	COMMUNITY SERVICES						COMMUNITY SERVICES				
296	100 PERSONNEL	108,000	0	9,410	98,590	8.71%		108,000	0	6,809	101,191	6.30%
298	300 PURCHASED PROF & TECH				0	#DIV/0!					0	#DIV/0!
299	400 PURCHASED PROPERTY				0	#DIV/0!					0	#DIV/0!
300	500 OTHER PURCHASED				0	#DIV/0!					0	#DIV/0!
301	600 SUPPLIES	16,214	0	0	16,214	0.00%		15,100	146	0	14,954	0.96%
302	700 PROPERTY				0	#DIV/0!					0	#DIV/0!
303	800 OTHER OBJECTS				0	#DIV/0!			0	0	0	#DIV/0!
304	Totals for - 3300's	124,214	0	9,410	114,804	7.57%		123,100	146	6,809	116,145	5.64%
305												
324												
325												
326	4200	EXISTING SITE IMPROVE						EXISTING SITE IMPROVE				
327	300 PURCHASED PROF & TECH				0	#DIV/0!					0	#DIV/0!
328	400 PURCHASED PROPERTY	105,575	29,075	18,128	58,372	44.71%		13,000	13,000	0	0	100.00%
329	600 SUPPLIES	3,000	0	0	3,000	0.00%		3,000	0	2,864	136	95.45%
330	700 PROPERTY				0	#DIV/0!					0	#DIV/0!
331	Totals for - 4200's	108,575	29,075	18,128	61,372	43.47%		16,000	13,000	2,864	136	99.14%
332												
347												
348												
349	4600	EXISTING BLDG IMPROVE						EXISTING BLDG IMPROVE				
350	100 PERSONNEL			0	0	#DIV/0!			0	0	0	#DIV/0!
351	400 PURCHASED PROPERTY	12,100	0	11,610	490	95.94%			0	0	0	#DIV/0!
352	600 SUPPLIES	61,500	10,000	6,354	45,146	26.59%		10,000	0		10,000	0.00%
353	700 PROPERTY	71,068	71,714	119,489	(120,135)	269.04%		30,860	26,772	4,459	(370)	101.19%
354	Totals for - 4600's	144,668	81,714	137,453	(74,499)	151.49%		40,860	26,772	4,459	9,630	76.43%
355												
356												
357												
358	5100	OTHER EXPEND & FINANCE						OTHER EXPEND & FINANCE				
359	832 DEBT INTEREST	10,180,515		0	10,180,515	0.00%		9,601,783			9,601,783	0.00%
360	890 PRIOR YEAR RECEIPTS REFUNDS	650,000		0	650,000	0.00%		600,000			600,000	0.00%
361	834 SBITA &LEASE PAYMENTS	563,073		0	563,073	0.00%		0			0	#DIV/0!

	A	B	D	E	F	G	H	I	K	L	M	N
1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND											
4	Encumbrances Included											
5	8/31/2026											
6												
7		6/30/2027	8/31/2026	8/31/2026	8/31/2026	8/31/2026		6/30/2026	8/31/2025	8/31/2025	8/31/2025	8/31/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
362	910 DEBT PRINCIPAL	6,280,000		0	6,280,000	0.00%		6,080,000			6,080,000	0.00%
363	Totals for - 5100's	17,673,588	0	0	17,673,588	0.00%		16,281,783	0	0	16,281,783	0.00%
364												
365												
366												
367	5200	FUND TRANSFERS						FUND TRANSFERS				
368	900 TRANSFER TO OTHER FUNDS	5,010,000	0	2,447,750	2,562,250	48.85%		2,845,000		272,200	2,572,800	9.56%
369	Totals for - 5200's	5,010,000	0	2,447,750	2,562,250	48.85%		2,845,000	0	272,200	2,572,800	9.56%
370												
371												
372												
373	5800	BENEFITS SUSPENSE ACCOUNT						BENEFITS SUSPENSE ACCOUNT				
374	211 MEDICAL INSURANCE	26,641,376		3,560,069	23,081,307	13.36%		26,000,000	0	3,788,155	22,211,845	14.56%
375	212 DENTAL INSURANCE	1,084,360		175,043	909,317	16.14%		1,055,200	0	170,775	884,425	16.18%
376	213 LIFE INSURANCE	142,252		23,425	118,827	16.46%		137,550	0	23,270	114,280	16.91%
377	214 DISABILITY INSURANCE	24,168		3,594	20,574	14.87%		23,254	0	3,636	19,618	15.63%
378	215 VISION INSURANCE	199,020		30,736	168,284	15.44%		154,556	0	24,881	129,675	16.09%
379	220 FICA	6,056,565		163,472	5,893,093	2.69%		5,805,589	0	172,784	5,632,805	2.97%
380	230 RETIREMENT	27,232,433		0	27,232,433	0.00%		26,246,953	0	0	26,246,953	0.00%
381	250 UNEMPLOYMENT	24,000		0	24,000	0.00%		22,000	0	0	22,000	0.00%
382	260 WORKERS COMP	307,100		299,531	7,569	97.53%		286,191	0	268,522	17,669	93.82%
383	800 OTHER OBJECTS			1,697	(1,697)	#DIV/0!				1,619	(1,619)	#DIV/0!
384	Totals for - 5800's	61,711,274	0	4,257,567	57,453,707	6.89%		59,731,293	0	4,453,642	55,277,651	7.45%
385												
386												
387												
388	5900	BUDGETARY RESERVE						BUDGETARY RESERVE				
389	800 OTHER OBJECTS	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
390	Totals for - 5900's	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
391												
392												
393	EXPENDITURE Totals	219,531,614	22,909,154	17,141,008	179,481,452	18.24%		205,270,224	17,807,330	14,155,376	173,292,519	15.57%