

Finance Committee Meeting

Monday, October 19, 2026 5:15 PM

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

1. Call to Order - Michelle Nestor, Board President

1.A. Approval of the Minutes

1.A.1. Approval of the September 21, 2026 Finance Committee Meeting Minutes

2. Discussion Items

2.A. 2027-2028 Act 1 Index

2.B. Real Estate and Earned Income Collections Brief History

2.C. Discussion of a contract for First Student, Inc. for supplemental transportation van services, pending solicitor review. – Michael Sokolas

3. Monthly Report

3.A. Monthly Financial Report 09-30-2026 Year-Over-Year Comparison

4. Committee Questions / Comments

5. Adjournment - Michelle Nestor, Board President

6. Informational

			Budget Revenue	Actual Revenue	Budget Variance	Collection Increase	% Increase	% Tax Increase	Net % Increase
Real Estate Tax Collections									
	2018-19		73,130,086	73,639,914	509,828	3,648,270	5.21%	2.40%	2.81%
	2019-20		76,945,300	76,870,841	(74,459)	3,230,927	4.39%	2.30%	2.09%
	2020-21		80,102,784	80,065,928	(36,856)	3,195,087	4.16%	2.60%	1.56%
	2021-22		84,065,454	84,422,345	356,891	4,356,417	5.44%	3.00%	2.44%
	2022-23		89,004,560	89,170,120	165,560	4,747,775	5.62%	3.40%	2.22%
	2023-24		94,598,841	94,195,792	(403,049)	5,025,672	5.64%	4.10%	1.54%
	2024-25		103,403,425	102,835,697	(567,728)	8,639,905	9.17%	5.30%	3.87%
	2025-26		108,896,125	108,563,837	(332,288)	5,728,140	5.57%	4.00%	1.57%
	Average				(47,763)		5.65%	3.39%	2.26%

			Budget Revenue	Actual Revenue	Budget Variance	Collection Increase	% Increase		
Earned Income Tax Collections									
	2018-19		25,000,000	24,314,988	(685,012)	301,220	0.43%		
	2019-20		25,800,000	25,080,447	(719,553)	765,459	3.15%		
	2020-21		22,800,000	27,491,933	4,691,933	2,411,486	9.62%		
	2021-22		25,000,000	29,094,786	4,094,786	1,602,853	5.83%		
	2022-23		28,600,000	30,887,075	2,287,075	1,792,289	6.16%		
	2023-24		30,600,000	31,080,546	480,546	193,471	0.63%		
	2024-25		32,100,000	32,944,047	844,047	1,863,501	6.00%		
	2025-26		33,223,500	33,933,699	710,199	989,652	3.00%		
	Average				1,463,003		4.35%		

	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			5	7							
4	Encumbrances Included											
5	9/30/2026											
6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
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	8,660,493	72,559,005	10.66%		77,308,684	0	8,920,368	68,388,316	11.53%
14	200 PERSONNEL EMPL	62,559,274	30,894	7,021,888	55,506,493	11.27%		60,479,293	62,590	7,030,556	53,386,147	11.72%
15	300 PURCHASED PROF & TECH	10,431,999	3,180,979	1,651,473	5,599,547	46.32%		10,571,352	4,037,376	1,503,407	5,034,465	52.41%
16	400 PURCHASED PROPERTY	5,611,030	1,474,616	2,532,883	1,603,531	71.42%		4,675,439	871,854	1,844,919	1,958,666	58.10%
17	500 OTHER PURCHASED	25,500,072	14,013,104	2,349,851	9,137,117	64.16%		22,818,639	9,784,734	2,076,667	10,957,238	51.98%
18	600 SUPPLIES	9,418,132	944,921	3,809,209	4,664,001	50.47%		8,775,736	988,086	3,393,045	4,394,605	49.92%
19	700 PROPERTY	1,606,807	400,074	715,217	491,516	69.41%		1,057,752	81,972	568,473	407,307	61.49%
20	800 OTHER OBJECTS	1,151,214	272,866	83,387	794,961	30.94%		1,056,546	173,212	84,435	798,898	24.38%
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	2,582,050	2,427,950	51.53%		2,845,000	0	515,450	2,329,550	18.11%
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	20,317,453	29,406,453	169,807,707	22.64%		205,270,224	15,999,824	25,937,321	163,336,975	20.43%
27												
28	Function Summary							Function Summary				
29												
30												
31	1100 Regular Programs	48,931,591	441,186	4,307,926	44,182,479	9.70%		45,872,406	674,433	4,284,262	40,913,712	10.80%
32	1200 Special Education	23,430,910	5,503,295	3,101,868	14,825,748	36.72%		22,117,385	5,124,488	3,102,944	13,889,952	37.19%
33	1300 Vocational Education	1,566,223	563,948	597,141	405,134	74.13%		1,387,472	531,447	553,175	302,850	78.17%
34	1400 Other Instructional Programs	2,106,044	42,523	240,411	1,823,109	13.43%		1,851,088	39,178	182,158	1,629,753	11.95%
35	1500 Non Pub. Schools Programs	20,000	22,507	0	(2,507)	112.53%		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	15,000	0.00%
39												
40	1000 Total Instruction	76,565,393	7,069,084	8,247,346	61,248,964	20.00%		71,738,888	6,867,551	8,122,538	56,748,799	20.89%
41		34.88%	34.79%	28.05%	36.07%			34.95%	42.92%	31.32%	34.74%	
42												
43	2100 Pupil Services	4,631,327	36,270	586,925	4,008,132	13.45%		4,559,304	165,549	475,455	3,918,300	14.05%
44	2200 Instructional Support	8,288,029	161,872	2,626,944	5,499,213	33.64%		7,458,939	183,442	2,219,341	5,056,157	32.21%
45	2300 Administration	8,083,826	221,634	1,524,280	6,337,912	21.59%		7,616,640	214,072	1,455,227	5,947,341	21.91%
46	2400 Pupil Health Services	1,077,354	4,073	106,596	966,685	10.27%		1,037,740	55,196	92,658	889,887	14.24%
47	2500 Business Services	2,064,516	429,563	507,276	1,127,677	45.37%		2,027,392	366,667	556,054	1,104,671	45.51%
48	2600 Plant Opertation & Maint.	16,136,401	1,531,663	4,483,903	10,120,835	37.27%		15,222,231	937,489	3,930,935	10,353,807	31.98%
49	2700 Transportation	11,014,705	10,180,693	346,469	487,542	95.57%		10,501,897	6,799,049	343,609	3,359,239	68.01%
50	2800 Central Services	6,265,608	579,167	1,449,779	4,236,661	32.38%		5,457,774	332,146	1,396,130	3,729,499	31.66%
51	2900 Other Support Services	151,710	0	0	151,710	0.00%		132,608	3,895	0	128,713	2.93%
52												
53	2000 Support Services	57,713,476	13,144,936	11,632,173	32,936,367	42.93%		54,014,526	9,057,505	10,469,407	34,487,614	36.15%
54		26.29%	64.70%	39.56%	19.40%			26.31%	56.61%	40.37%	21.11%	
55												

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1	CUMBERLAND VALLEY SCHOOL DISTRICT											
2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND			5	7							
4	Encumbrances Included											
5	9/30/2026											
6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
56	3100 Food Services	0	0	0	0	#DIV/0!		0	0	0	0	#DIV/0!
57	3200 Student Activities	480,425	11,661	25,158	443,606	7.66%		478,775	61,622	28,231	388,922	18.76%
58	3300 Community Services	124,214	227	10,720	113,267	8.81%		123,100	146	8,708	114,246	7.19%
59												
60	3000 Noninstructional Services	604,639	11,888	35,878	556,873	7.89%		601,875	61,768	36,940	503,167	16.40%
61		0.28%	0.06%	0.12%	0.33%			0.29%	0.39%	0.14%	0.31%	
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	62,471	158,676	(76,478)	152.86%		40,860	0	35,646	5,214	87.23%
67												
68	4000 Buildings & Improvements	253,243	91,546	176,804	(15,106)	105.96%		56,860	13,000	38,510	5,350	90.59%
69		0.12%	0.45%	0.60%	-0.01%			0.03%	0.08%	0.15%	0.00%	
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	2,582,050	2,427,950	51.53%		2,845,000	0	515,450	2,329,550	18.11%
73	5800 Benefits	61,711,274	0	6,732,203	54,979,071	10.90%		59,731,293	0	6,750,581	52,980,712	11.30%
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	9,314,253	75,080,609	11.03%		78,858,076	0	7,266,031	71,592,045	9.21%
77		38.44%	0.00%	31.67%	44.22%			38.42%	0.00%	28.02%	43.83%	
78												
79	Total Expenditures	219,531,614	20,317,453	29,406,453	169,807,707	22.64%		205,270,224	15,999,824	25,933,426	163,336,975	20.42%
80												
81												
82												
83												
84	1100	REG PROG						REG PROG				
85	100 PERSONNEL	38,170,034		2,881,827	35,288,207	7.54%		36,605,958		3,019,739	33,586,219	8.24%
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	2,170	1,329	1	99.97%		3,500	2,500	899	101	97.11%
89	500 OTHER PURCHASED	8,276,220	21,147	143,897	8,111,177	1.99%		6,912,369	44,289	19,956	6,848,124	0.92%
90	600 SUPPLIES	1,757,889	255,758	1,176,885	325,246	81.49%		1,753,477	283,457	1,164,502	305,518	82.57%
91	700 PROPERTY	194,564	90,736	90,023	13,805	92.90%		188,319	38,432	64,125	85,761	54.45%
92	800 OTHER OBJECTS	134,384	71,375	13,966	49,044	63.50%		69,283	28,255	15,040	25,989	62.48%
93	Totals for - 1100's	48,931,591	441,186	4,307,926	44,182,479	9.70%		45,872,406	674,433	4,284,262	40,913,712	10.80%
94												
95												
96												
97	1200	SPEC PROG						SPEC PROG				
98	100 PERSONNEL	15,351,039	0	1,356,307	13,994,732	8.83%		13,993,414	0	1,494,249	12,499,165	10.67%

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5	9/30/2026											
6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
100	300 PURCHASED PROF & TECH	4,012,750	2,571,133	884,383	557,234	86.11%		4,766,600	3,057,496	886,772	822,333	82.74%
101	400 PURCHASED PROPERTY			0	0	#DIV/0!					0	#DIV/0!
102	500 OTHER PURCHASED	3,693,975	2,912,171	553,326	228,478	93.81%		2,954,050	2,039,983	480,779	433,288	85.33%
103	600 SUPPLIES	349,946	19,991	307,612	22,344	93.61%		371,571	27,010	240,504	104,057	71.99%
104	700 PROPERTY	11,200	0	0	11,200	0.00%		15,000	0	640	14,360	4.26%
105	800 OTHER OBJECTS	12,000	0	240	11,760	2.00%		16,750	0	0	16,750	0.00%
106	Totals for - 1200's	23,430,910	5,503,295	3,101,868	14,825,748	36.72%		22,117,385	5,124,488	3,102,944	13,889,952	37.19%
107												
108												
109												
110	1300	VOCATIONAL EDUCATION						VOCATIONAL EDUCATION				
111	100 PERSONNEL	385,827	0	24,743	361,084	6.41%		306,897	0	25,557	281,340	8.32%
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	561,198	561,198	500	99.95%		1,049,175	524,338	524,367	470	99.95%
116	600 SUPPLIES	28,600	2,750	10,440	15,410	46.11%		28,500	6,945	2,590	18,965	33.45%
117	700 PROPERTY	28,000	0	0	28,000	0.00%		2,000			2,000	0.00%
118	800 OTHER OBJECTS	900	0	760	140	84.44%		900	165	660	75	91.66%
119	Totals for - 1300's	1,566,223	563,948	597,141	405,134	74.13%		1,387,472	531,447	553,175	302,850	78.17%
120												
121												
122												
123	1400	OTHER INSTRUCTION PROG						OTHER INSTRUCTION PROG				
124	100 PERSONNEL	1,912,844	0	166,692	1,746,152	8.71%		1,652,888		163,722	1,489,166	9.90%
126	300 PURCHASED PROF & TECH	51,500	41,284	1,311	8,905	82.70%		83,000	39,178	735	43,087	48.08%
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	151	34,549	0.43%
129	600 SUPPLIES	106,600	1,239	72,369	32,992	69.05%		79,100	0	17,550	61,550	22.18%
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	42,523	240,411	1,823,109	13.43%		1,851,088	39,178	182,158	1,629,753	11.95%
133												
134												
136	1500	Non Pub Schools Programs										
137	300 PURCHASED PROF & TECH	20,000	22,507	0	(2,507)	112.53%		12,000	14,468	0	(2,468)	120.56%
138	Totals for - 1500's	20,000	22,507	0	(2,507)	112.53%		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												

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6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
147												
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	15,000	0.00%
159	Totals for - 1800's	15,000	0	0	15,000			15,000	0	0	15,000	
160												
161												
162												
163	2100	SUPPORT SERV-PUPIL PERS						SUPPORT SERV-PUPIL PERS				
164	100 PERSONNEL	4,357,790	0	477,097	3,880,693	10.94%		4,301,764	0	465,053	3,836,711	10.81%
166	300 PURCHASED PROF & TECH	179,000	25,000	33,487	120,513	32.67%		151,100	154,420	629	(3,949)	102.61%
167	400 PURCHASED PROPERTY			0	0	#DIV/0!					0	#DIV/0!
168	500 OTHER PURCHASED	3,300	0	234	3,066	7.09%		3,450	0	122	3,328	3.55%
169	600 SUPPLIES	80,707	11,270	68,048	1,389	98.27%		92,450	10,000	2,371	80,079	13.38%
170	700 PROPERTY	400	0	0	400	0.00%		800	0	133	667	16.62%
171	800 OTHER OBJECTS	10,130	0	8,059	2,071	79.55%		9,740	1,130	7,146	1,464	84.96%
172	Totals for - 2100's	4,631,327	36,270	586,925	4,008,132	13.45%		4,559,304	165,549	475,455	3,918,300	14.05%
173												
174												
175												
176	2200	SUPPORT SERVICES-INSTRU						SUPPORT SERVICES-INSTRU				
177	100 PERSONNEL	5,280,135	0	713,577	4,566,558	13.51%		5,107,319		748,640	4,358,679	14.65%
178	200 PERSONNEL EMPL	825,000	13,545	284,033	527,422	36.07%		725,000	45,072	274,493	405,435	44.07%
179	300 PURCHASED PROF & TECH	139,200	7,157	78,866	53,177	61.79%		91,000	3,240	15,365	72,395	20.44%
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	11,391	2,449	51,910	21.04%		67,750	385	4,402	62,963	7.06%
182	600 SUPPLIES	865,671	71,244	615,779	178,648	79.36%		839,882	103,211	594,399	142,272	83.06%
183	700 PROPERTY	300,000	58,535	43,706	197,759	34.08%		220,000	31,326	184,538	4,135	98.12%
184	800 OTHER OBJECTS	1,500	0	4,907	(3,407)	327.13%		1,550	208	1,020	322	79.22%
185	Totals for - 2200's	8,288,029	161,872	2,626,944	5,499,213	33.64%		7,458,939	183,442	2,219,341	5,056,157	32.21%
186												
187												
188												
189	2300	SUPPORT SERVICES-ADMIN						SUPPORT SERVICES-ADMIN				
190	100 PERSONNEL	5,285,002	0	1,117,450	4,167,552	21.14%		5,351,216	0	1,175,363	4,175,853	21.96%

	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			5	7							
4	Encumbrances Included											
5	9/30/2026											
6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
192	300 PURCHASED PROF & TECH	2,444,999	128,590	316,458	1,999,951	18.20%		1,909,277	125,700	199,559	1,584,018	17.03%
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	18,400	2,340	14,941	58.12%		31,610	19,150	2,204	10,256	67.55%
195	600 SUPPLIES	184,794	22,116	47,720	114,958	37.79%		200,114	20,947	37,206	141,961	29.05%
196	700 PROPERTY	0	0	0	0	#DIV/0!		0	2,670		(2,670)	#DIV/0!
197	800 OTHER OBJECTS	82,350	1,528	40,311	40,510	50.80%		84,423	5,605	40,896	37,922	55.08%
198	Totals for - 2300's	8,083,826	221,634	1,524,280	6,337,912	21.59%		7,616,640	214,072	1,455,227	5,947,341	21.91%
199												
200												
201												
202	2400	SUPP SVC-PUBLIC HEALTH						SUPP SVC-PUBLIC HEALTH				
203	100 PERSONNEL	1,040,545	0	78,884	961,661	7.58%		921,398	0	71,764	849,634	7.78%
205	300 PURCHASED PROF & TECH	500	0	0	500	0.00%		82,000	51,360	0	30,640	62.63%
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	2,958	26,331	1,145	96.23%		28,042	2,824	20,056	5,163	81.58%
209	700 PROPERTY	3,375	489	289	2,597	23.05%		1,600	362	578	660	58.74%
210	800 OTHER OBJECTS	600	0	717	(117)	119.57%		2,800	0	260	2,540	9.28%
211	Totals for - 2400's	1,077,354	4,073	106,596	966,685	10.27%		1,037,740	55,196	92,658	889,887	14.24%
212												
213												
214												
215	2500	SUPP SVC-PUBLIC-BUSINESS						SUPP SVC-PUBLIC-BUSINESS				
216	100 PERSONNEL	1,003,536	0	238,372	765,164	23.75%		1,179,123	0	283,464	895,659	24.04%
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	413,239	100,073	178,318	74.21%		482,819	350,242	108,762	23,815	95.06%
220	500 OTHER PURCHASED	69,800	7,572	13,521	48,707	30.21%		76,400	8,001	11,292	57,107	25.25%
221	600 SUPPLIES	153,000	3,582	70,457	78,961	48.39%		152,500	3,600	80,508	68,392	55.15%
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	7,316	42,684	17.99%		52,050	1,700	10,806	39,544	24.02%
224	Totals for - 2500's	2,064,516	429,563	507,276	1,127,677	45.37%		2,027,392	366,667	556,054	1,104,671	45.51%
225												
226												
227												
228	2600	OP/MAINT PLANT SVCS						OP/MAINT PLANT SVCS				
229	100 PERSONNEL	6,073,853	0	1,160,165	4,913,688	19.10%		5,649,044	0	1,006,600	4,642,444	17.81%
231	300 PURCHASED PROF & TECH	422,950	140,424	65,481	217,045	48.68%		434,200	98,936	59,632	275,632	36.51%
232	400 PURCHASED PROPERTY	2,813,211	790,787	1,142,994	879,430	68.73%		3,142,094	373,357	980,873	1,787,863	43.09%
233	500 OTHER PURCHASED	784,596	0	744,389	40,207	94.87%		681,240	0	673,380	7,860	98.84%
234	600 SUPPLIES	5,566,941	540,807	1,305,618	3,720,516	33.16%		4,990,130	456,783	1,128,295	3,405,052	31.76%
235	700 PROPERTY	461,000	59,146	63,213	338,641	26.54%		312,173	8,317	80,054	223,802	28.30%
236	800 OTHER OBJECTS	13,850	500	2,043	11,307	18.35%		13,350	95	2,100	11,155	16.44%
237	Totals for - 2600's	16,136,401	1,531,663	4,483,903	10,120,835	37.27%		15,222,231	937,489	3,930,935	10,353,807	31.98%
238												

	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			5	7							
4	Encumbrances Included											
5	9/30/2026											
6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
239												
240												
241	2700	STUDENT TRANSP SERVICES						STUDENT TRANSP SERVICES				
242	100 PERSONNEL	245,940	0	62,123	183,817	25.25%		246,022	0	52,960	193,062	21.52%
244	300 PURCHASED PROF & TECH	50,450	32,500	18,508	(558)	101.10%		48,575	0	48,447	128	99.73%
245	400 PURCHASED PROPERTY				0	#DIV/0!			0	0	0	#DIV/0!
246	500 OTHER PURCHASED	10,486,000	9,889,079	254,321	342,600	96.73%		10,030,000	6,653,051	229,973	3,146,976	68.62%
247	600 SUPPLIES	14,615	105	1,169	13,341	8.71%		16,000	13,895	3,614	(1,509)	109.43%
248	700 PROPERTY	75,000	64,858	8,099	2,043	97.27%		17,500	0	4,461	13,039	25.49%
249	800 OTHER OBJECTS	142,700	194,152	2,249	(53,701)	137.63%		143,800	132,103	4,154	7,543	94.75%
250	Totals for - 2700's	11,014,705	10,180,693	346,469	487,542	95.57%		10,501,897	6,799,049	343,609	3,359,239	68.01%
251												
252												
253												
254	2800	SUPPORT SVCS-CENTRAL						SUPPORT SVCS-CENTRAL				
255	100 PERSONNEL	1,737,953	0	372,535	1,365,418	21.43%		1,628,641		396,901	1,231,740	24.37%
256	200 PERSONNEL EMPL	23,000	17,349	5,651	0	100.00%		23,000	17,518	5,482	0	100.00%
257	300 PURCHASED PROF & TECH	2,590,600	209,265	175,442	2,205,893	14.85%		2,557,600	208,058	227,152	2,122,390	17.01%
258	400 PURCHASED PROPERTY	1,027,841	187,718	351,935	488,188	52.50%		492,188	92,105	345,111	54,971	88.83%
259	500 OTHER PURCHASED	290,019	96,521	74,138	119,360	58.84%		355,500	12,000	130,040	213,460	39.95%
260	600 SUPPLIES	127,120	1,000	90,428	35,692	71.92%		124,770	0	92,672	32,098	74.27%
261	700 PROPERTY	459,000	65,714	379,175	14,111	96.92%		266,000	864	198,297	66,839	74.87%
262	800 OTHER OBJECTS	10,075	1,600	475	8,000	20.59%		10,075	1,600	475	8,000	20.59%
263	Totals for - 2800's	6,265,608	579,167	1,449,779	4,236,661	32.38%		5,457,774	332,146	1,396,130	3,729,499	31.66%
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	3,895	0	(3,895)	#DIV/0!
271	500 OTHER PURCHASED	133,160	0	0	133,160	0.00%		132,608	0	0	132,608	0.00%
272	Totals for - 2900's	151,710	0	0	151,710	0.00%		132,608	3,895	0	128,713	2.93%
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	7,649	249,352	2.97%

	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			5	7							
4	Encumbrances Included											
5	9/30/2026											
6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
285	300 PURCHASED PROF & TECH				0	#DIV/0!					0	#DIV/0!
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	10,000	0	61,100	14.06%		71,100	59,270	5,915	5,915	91.68%
289	700 PROPERTY				0	#DIV/0!					0	#DIV/0!
290	800 OTHER OBJECTS	40,075	1,661	2,344	36,070	9.99%		50,925	2,352	1,878	46,695	8.30%
291	Totals for - 3200's	480,425	11,661	25,158	443,606	7.66%		478,775	61,622	28,231	388,922	18.76%
292												
293												
294												
295	3300	COMMUNITY SERVICES						COMMUNITY SERVICES				
296	100 PERSONNEL	108,000	0	10,720	97,280	9.92%		108,000	0	8,708	99,292	8.06%
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	227	0	15,987	1.40%		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	227	10,720	113,267	8.81%		123,100	146	8,708	114,246	7.19%
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	1,874	16,354	43,272	29.63%		10,000	0		10,000	0.00%
353	700 PROPERTY	71,068	60,597	130,712	(120,241)	269.19%		30,860	0	35,646	(4,786)	115.50%
354	Totals for - 4600's	144,668	62,471	158,676	(76,478)	152.86%		40,860	0	35,646	5,214	87.23%
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%

	A	B	D	E	F	G	H	I	K	L	M	N
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2	Normal Board Summary II Report											
3	Fund: 10 GENERAL FUND			5	7							
4	Encumbrances Included											
5	9/30/2026											
6												
7		6/30/2027	9/30/2026	9/30/2026	9/30/2026	9/30/2026		6/30/2026	9/30/2025	9/30/2025	9/30/2025	9/30/2025
8					Current						Current	
9					Available						Available	
10	Account Description	Original Budget	Encumbrances	Expended	Balance	% Used		Original Budget	Encumbrances	Expended	Balance	% Used
361	834 SBITA &LEASE PAYMENTS	563,073		0	563,073	0.00%		0			0	#DIV/0!
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	2,582,050	2,427,950	51.53%		2,845,000		515,450	2,329,550	18.11%
369	Totals for - 5200's	5,010,000	0	2,582,050	2,427,950	51.53%		2,845,000	0	515,450	2,329,550	18.11%
370												
371												
372												
373	5800	BENEFITS SUSPENSE ACCOUNT						BENEFITS SUSPENSE ACCOUNT				
374	211 MEDICAL INSURANCE	26,641,376		5,477,400	21,163,976	20.55%		26,000,000	0	5,525,907	20,474,093	21.25%
375	212 DENTAL INSURANCE	1,084,360		262,911	821,449	24.24%		1,055,200	0	254,632	800,568	24.13%
376	213 LIFE INSURANCE	142,252		35,510	106,742	24.96%		137,550	0	35,086	102,464	25.50%
377	214 DISABILITY INSURANCE	24,168		5,512	18,656	22.80%		23,254	0	5,416	17,838	23.29%
378	215 VISION INSURANCE	199,020		45,977	153,043	23.10%		154,556	0	37,163	117,393	24.04%
379	220 FICA	6,056,565		600,270	5,456,295	9.91%		5,805,589	0	619,025	5,186,564	10.66%
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			5,092	(5,092)	#DIV/0!				4,830	(4,830)	#DIV/0!
384	Totals for - 5800's	61,711,274	0	6,732,203	54,979,071	10.90%		59,731,293	0	6,750,581	52,980,712	11.30%
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	20,317,453	29,406,453	169,807,707	22.64%		205,270,224	15,999,824	25,933,426	163,336,975	20.42%

		Cumberland Valley School District							Cumberland Valley School District					
		General Fund (Unaudited)							General Fund					
		2026-27 Statement of Revenues							2025-26 Statement of Revenues					
		September 30, 2026							September 30, 2025					
			26-27		9/30/26		26-27	% of	2025-26		9/30/25		24-25	% of
		Account	Original		26-27		Budget	Line	Original		25-26		Budget	Line
		Code	Budget		Actual		Variance	Item	Budget		Actual		Variance	Item
		Real Estate Taxes	6111	115,414,829		80,418,466	(34,996,363)	69.68%	108,896,125		72,146,456		(36,749,669)	66.25%
		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		6,375,491	(28,348,009)	18.36%	33,223,500		5,718,599		(27,504,901)	17.21%
		Delinquent Earned Income Taxes	6451	200,000		(18,237)	(218,237)	-9.12%	200,000		(5,787)		(205,787)	-2.89%
		Real Estate Transfer Taxes	6153	3,700,000		622,406	(3,077,594)	16.82%	3,700,000		808,371		(2,891,629)	21.85%
		Local Services Tax	6143	225,000		55,966	(169,034)	24.87%	225,000		54,705		(170,295)	24.31%
		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		411,025	(1,688,975)	19.57%	2,000,000		390,489		(1,609,511)	19.52%
		Tuition Total		0		7,900	7,900	0.00%	0		750		750	#DIV/0!
		Community Swim	6980	105,000		20,842	(84,158)	19.85%	105,000		23,665		(81,335)	22.54%
		Energy Curtailment Services	6992	170,000		0	(170,000)	0.00%	200,000		0		(200,000)	0.00%
		Sponsorship/Donations	6920	375,000		187,063	(187,937)	49.88%	375,000		177,250		(197,750)	47.27%
		Other Local Revenue		708,950		169,773	(539,177)	23.95%	605,950		166,646		(439,304)	27.50%
		Total Local Revenue		159,217,279		88,250,695	(70,966,584)	55.43%	150,940,575		79,481,144		(71,459,431)	52.66%
		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%

10/16/2026

				Cumberland Valley School District						Cumberland Valley School District				
				General Fund (Unaudited)						General Fund				
				2026-27 Statement of Revenues						2025-26 Statement of Revenues				
				September 30, 2026						September 30, 2025				
				26-27		9/30/26		26-27	% of	2025-26		9/30/25	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		3,194	3,194	0.00%				3,423	3,423	0.00%
			Total Federal Revenue		2,798,000	3,194	(2,794,806)	0.11%		2,753,000		3,423	(2,749,577)	0.12%
			Debt Service Fund Transfer				0					0	0	#DIV/0!
			Sale of Fixed Assets	9400	25,000	0	(25,000)	0.00%		5,000		27,757	22,757	555.14%
			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		81,412	81,412	0.00%				12,560	12,560	#DIV/0!
			Total Other Financing Sources		1,009,605	81,412	16,412	8.06%		375,000		40,317	15,317	10.75%
			Total Revenues		215,111,346	93,649,753	(120,516,988)	43.54%		198,902,947		80,356,219	(118,196,728)	40.40%