Big Spring SD Financial Story

Peer Summary

District	County	District Enrollment	ELL % of Enrollment	Low Income % of Enrollment
Big Spring SD	Cumberland	2,571	0.00%	31.19%
Cocalico SD	Lancaster	3,074	0.00%	32.53%
Eastern Lebanon County SD	Lebanon	2,427	0.00%	30.41%
Manheim Central SD	Lancaster	2,983	0.00%	35.10%
Northern Lebanon SD	Lebanon	2,294	0.00%	31.17%
South Eastern SD	York	2,597	0.00%	27.61%
West Perry SD	Perry	2,506	0.00%	41.90%
York Suburban SD	York	2,948	0.00%	30.87%
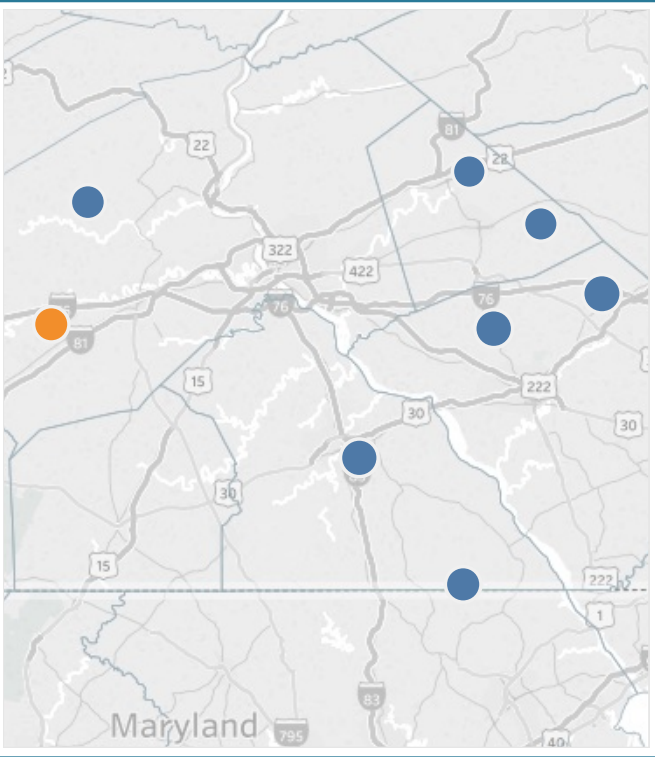
Enrollment Data presented is from 2017.

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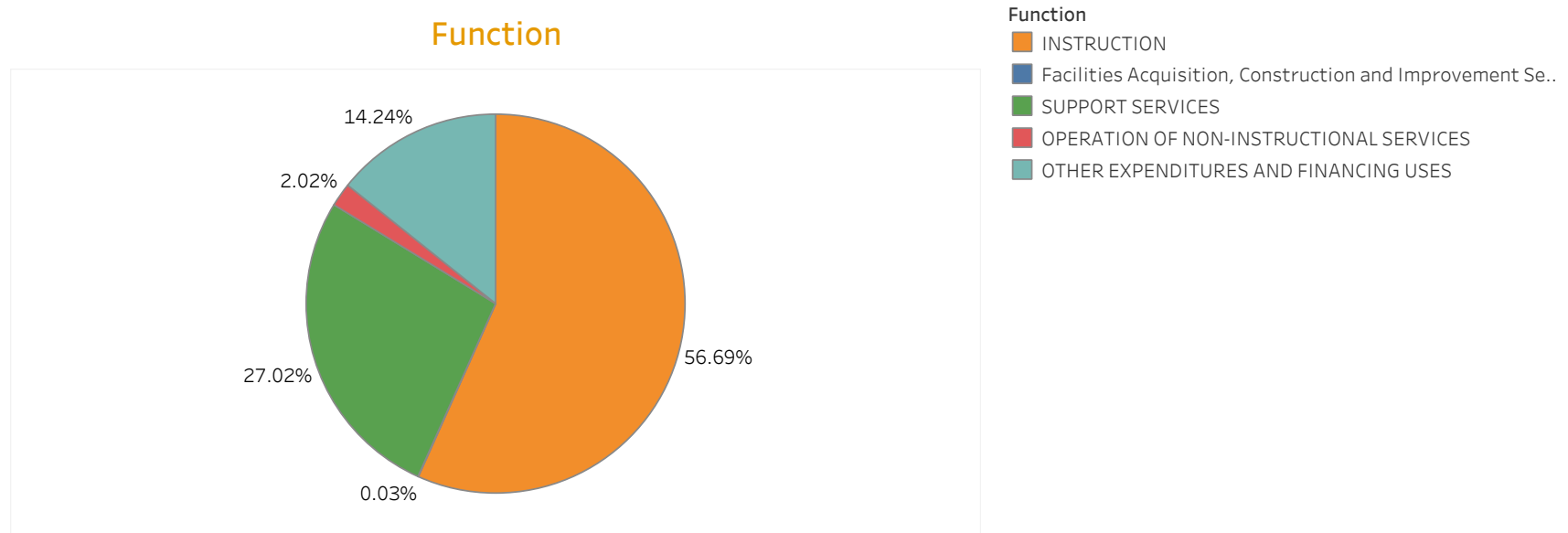ANALYTICS

Big Spring SD Financial Story

Education in Pennsylvania is funded from a combination of Local, State, and Federal sources. The pie chart below shows the breakdown of the district's revenue between these sources for the district's operating funds for fiscal

Function Level 2

- 6100 TAXES LEVIED / ASSESSED BY THE LEA
- 6400 DELINQUENCIES ON TAXES LEVIED / ASSESSED BY THE LEA
- 6500 EARNINGS ON INVESTMENTS
- 6700 REVENUES FROM LEA ACTIVITIES
- 6800 REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH FUNDS
- 6900 OTHER REVENUE FROM LOCAL SOURCES
- 7100 BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES
- 7200 REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS
- 7300 REVENUES FOR NON-EDUCATIONAL PROGRAMS
- 7500 STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACC..
- 7800 REVENUE FROM THE COMMONWEALTH OF PA
- 8500 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT
- 9400 SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS

Big Spring SD Financial Story

In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2016 by Function which shows the general operational areas of spending.

Function

Function
- ■ INSTRUCTION
- ■ Facilities Acquisition, Construction and Improvement Se..
- ■ SUPPORT SERVICES
- ■ OPERATION OF NON-INSTRUCTIONAL SERVICES
- ■ OTHER EXPENDITURES AND FINANCING USES

14.24%
2.02%
56.69%
27.02%
0.03%

Big Spring SD Financial Story

In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2016 by Function which shows the general operational areas of spending and focuses just on the Support Services functions.
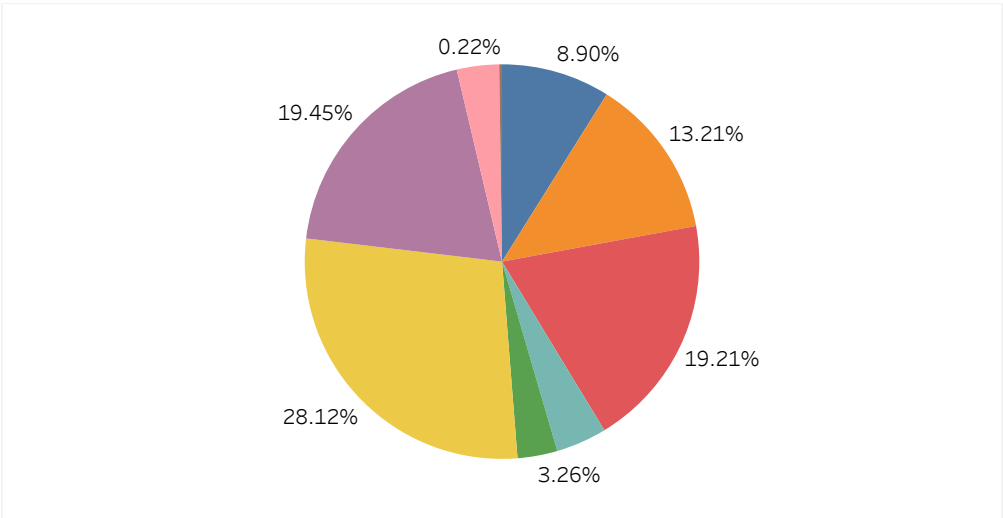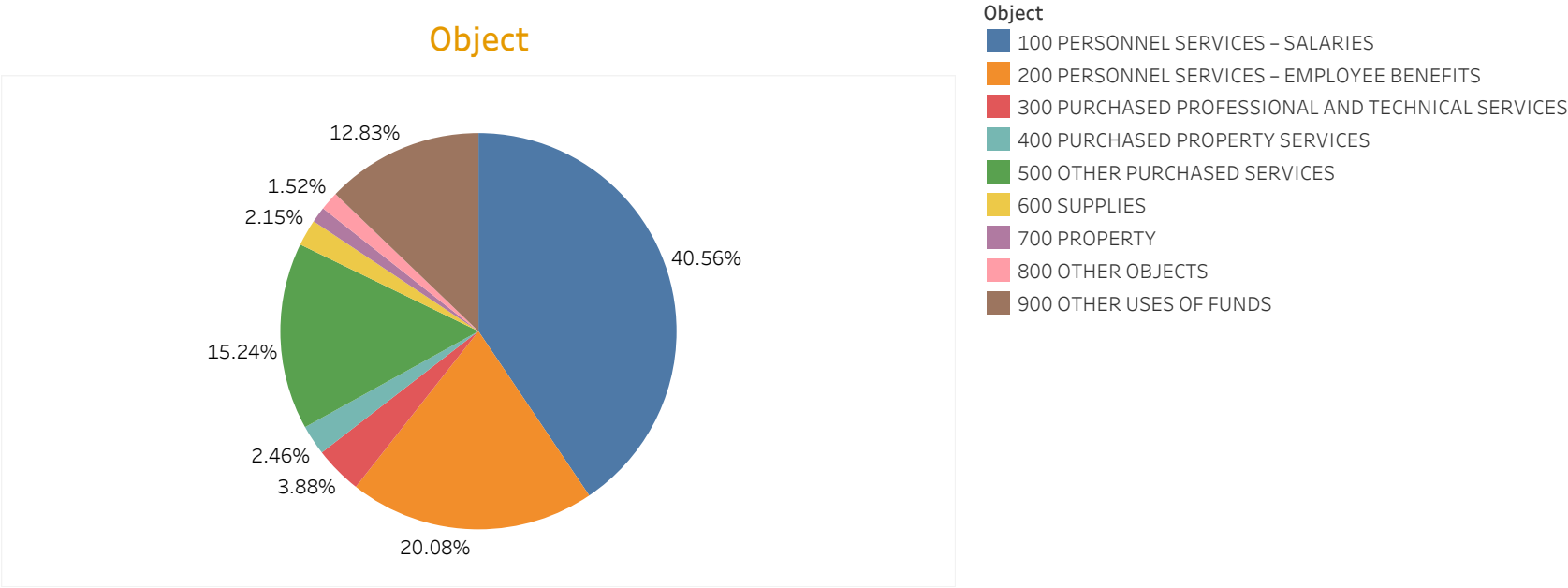
Support Services from Function Level 2

Function Level 2

- 2100 SUPPORT SERVICES – STUDENTS
- 2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF
- 2300 SUPPORT SERVICES – ADMINISTRATION
- 2400 SUPPORT SERVICES – PUPIL HEALTH
- 2500 SUPPORT SERVICES – BUSINESS
- 2600 OPERATION AND MAINTENANCE OF PLANT SERVICES
- 2700 STUDENT TRANSPORTATION SERVICES
- 2800 SUPPORT SERVICES – CENTRAL
- 2900 OTHER SUPPORT SERVICES

Pie chart values: 8.90%, 13.21%, 19.21%, 3.26%, 28.12%, 19.45%, 0.22%
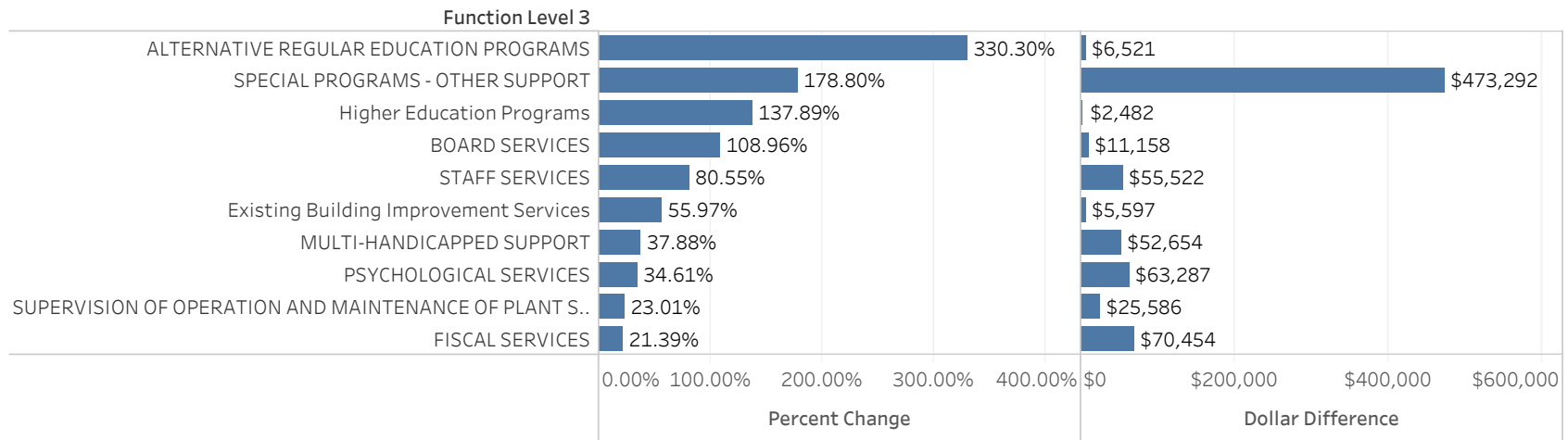
Big Spring SD Financial Story

In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2016 by Object which shows the types of expenses.

Object

Object

- 100 PERSONNEL SERVICES – SALARIES
- 200 PERSONNEL SERVICES – EMPLOYEE BENEFITS
- 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES
- 400 PURCHASED PROPERTY SERVICES
- 500 OTHER PURCHASED SERVICES
- 600 SUPPLIES
- 700 PROPERTY
- 800 OTHER OBJECTS
- 900 OTHER USES OF FUNDS

Pie chart values: 40.56%, 20.08%, 3.88%, 2.46%, 15.24%, 2.15%, 1.52%, 12.83%
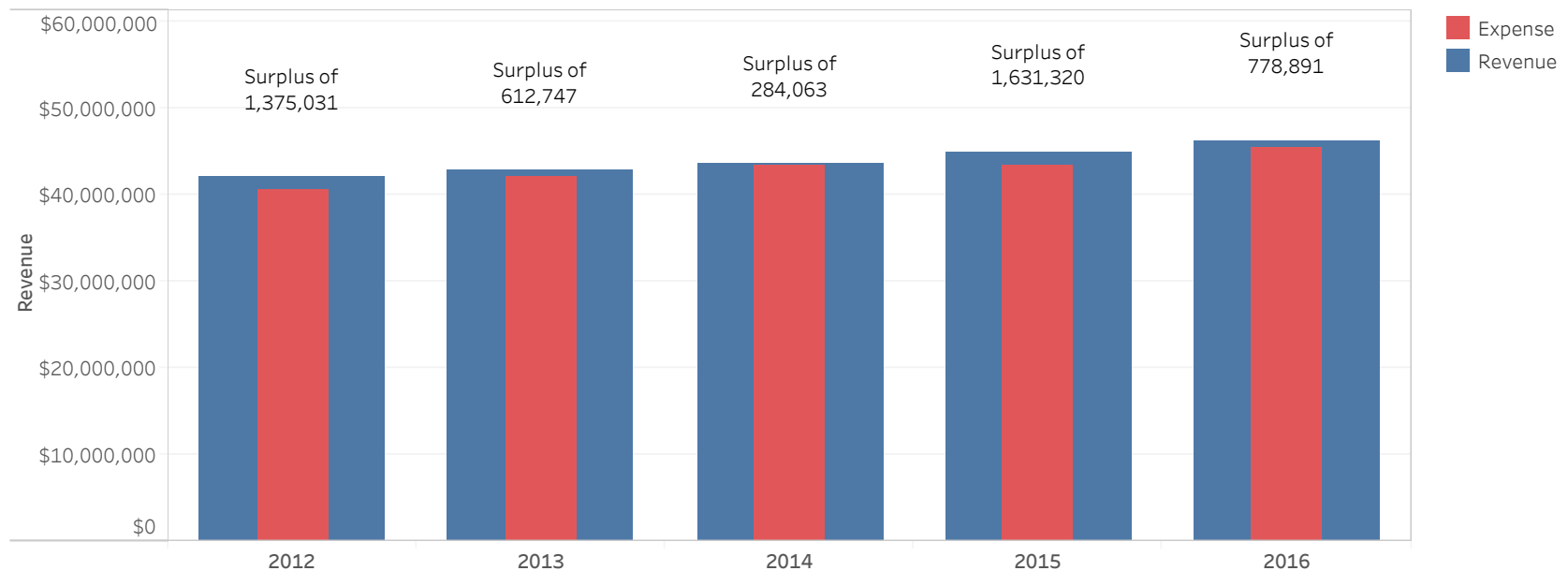
Big Spring SD Financial Story

The ten functions below had the highest percentage increase in spending from 2015 to 2016 in the Operating Fund. The right-hand column shows the dollar amount of the increase over that same time period. Line-items without an amount for both 2015 and 2016 are not displayed.

Function Level 3

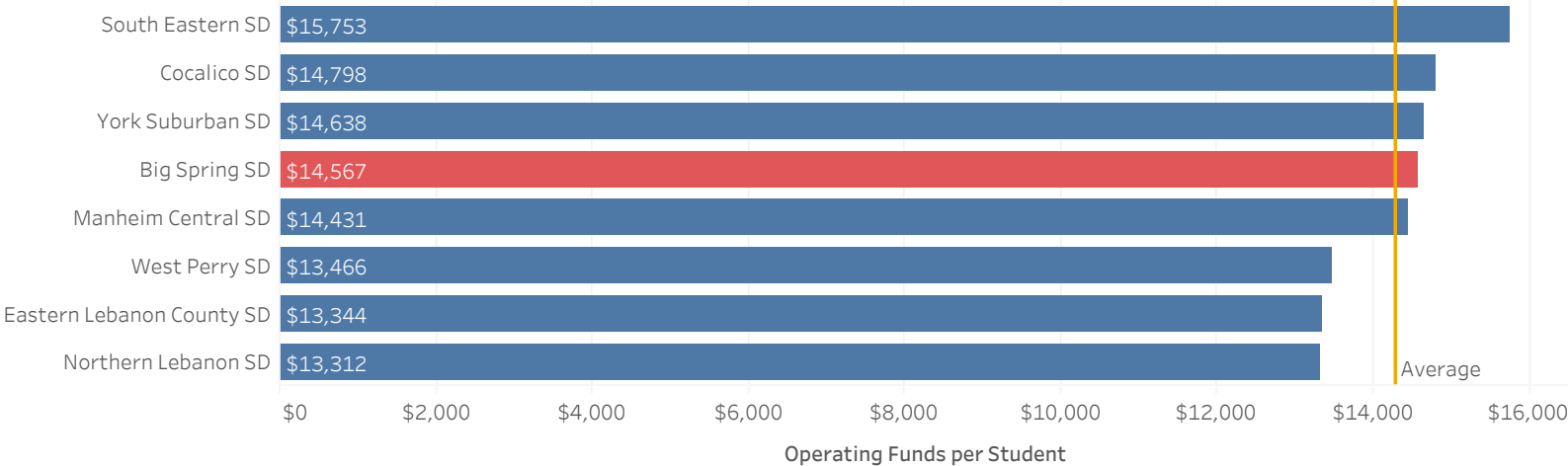|	Percent Change	Dollar Difference
ALTERNATIVE REGULAR EDUCATION PROGRAMS	330.30%	$6,521
SPECIAL PROGRAMS - OTHER SUPPORT	178.80%	$473,292
Higher Education Programs	137.89%	$2,482
BOARD SERVICES	108.96%	$11,158
STAFF SERVICES	80.55%	$55,522
Existing Building Improvement Services	55.97%	$5,597
MULTI-HANDICAPPED SUPPORT	37.88%	$52,654
PSYCHOLOGICAL SERVICES	34.61%	$63,287
SUPERVISION OF OPERATION AND MAINTENANCE OF PLANT S..	23.01%	$25,586
FISCAL SERVICES	21.39%	$70,454

Big Spring SD Financial Story

Keeping revenues and expenses aligned is a key to solid financial health. The graph below shows Operating Fund revenue (Blue) and expenses (Red) for the last five years. The label represents the difference between the two. A surplus of revenues over expenses will show as a positive value and a deficit of expenses which are greater than revenues will be a negative value.

Big Spring SD Financial Story

Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student for 2016 compared to its peers.

District	Operating Funds per Student
South Eastern SD	$15,753
Cocalico SD	$14,798
York Suburban SD	$14,638
Big Spring SD	$14,567
Manheim Central SD	$14,431
West Perry SD	$13,466
Eastern Lebanon County SD	$13,344
Northern Lebanon SD	$13,312

Average

Operating Funds per Student

Data Notes

Financial information is obtained from the Pennsylvania Department of Education's Annual Financial Report (AFR) files - ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/PDE_AFR/AFRData/

Operating Funds are presented as the General Fund – Fund 10.

Student count used for the per student calculations represents Average Daily Membership (ADM) from the Pennsylvania Department of Education - http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/FinancialDataElements/Pages/default.aspx#.VehvevlVhBe

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