

OFFICE OF COMPTROLLER OPERATIONS
555 WALNUT ST
9th FL
HARRISBURG, PA 17101

Danville Area SD
Montour
AUN: 116471803

ELEMENTARY AND SECONDARY
TUITION RATE CALCULATION

BASED ON 2021-2022 SCHOOL YEAR OPERATIONS
FOR USE DURING THE 2022-2023 FISCAL YEAR

PDE-2061 (03/2023)

THE TUITION CHARGE(S) FOR THE FISCAL YEAR ENDING JUNE 30, 2023 ARE BASED ON THE LEAs ANNUAL FINANCIAL REPORT AND CHILD ACCOUNTING MEMBERSHIP DATA SUBMITTED BY THE CHIEF SCHOOL ADMINISTRATOR OF THE SCHOOL DISTRICT FOR THE PRECEDING SCHOOL YEAR WHICH ENDED JUNE 30, 2022. THIS CHARGE(S) HAS BEEN CALCULATED IN ACCORDANCE WITH THE PROVISIONS OF SECTION 2561 OF THE PA PUBLIC SCHOOL CODE OF 1949, AS AMENDED.



5/2/2023

Michael J. Burns, Director
Bureau of Accounting and Financial Management

DATE

FUNCTION - OBJECT	100	220, 230	300	530	600	610	TOTAL EXPENDITURES
1100	5,287,900.93	1,233,398.39	33,712.20		317,369.17		6,872,380.69
1200 (exclude 1280)	1,240,995.98	264,736.66	168,061.28		21,176.75		1,694,970.67
1430	0.00	0.00	3,027.78		0.00		3,027.78
1440	0.00	0.00	0.00		0.00		0.00
1490	104,726.96	10,150.94	6,314.48		11,381.68		132,574.06
2110	0.00	0.00					0.00
2120	112,738.11	32,345.43					145,083.54
2140	6,074.16	5,620.70					11,694.86
2150	0.00	0.00					0.00
2190	0.00	0.00					0.00
2250	49,864.59	10,730.01					60,594.60
2360				0.00			0.00
2380	440,884.98	92,502.20					533,387.18
2600						138,362.43	138,362.43
TOTAL	7,243,185.71	1,649,484.33	211,115.74	0.00	349,927.60	138,362.43	9,592,075.81

Not included in elementary or secondary calculation	Equivalent Full-Time Elementary ADM	1,196.184
	Instruction Cost Per Pupil in ADM	8,018.90
	Overhead Cost Per Pupil in ADM (per page 3)	4,090.08
	Rental Charge Per Pupil	8.00
Annual Tuition Charge Per Elementary Pupil		\$12,116.98

FUNCTION - OBJECT	100	220, 230	300	530	600	610	TOTAL EXPENDITURES
1100	4,034,371.26	871,316.49	28,717.80		273,275.70		5,207,681.25
1200 (exclude 1280)	715,032.29	152,613.49	143,163.29		19,742.35		1,030,551.42
1300	389,722.61	83,040.52	0.00		20,663.22		493,426.35
1410	52,294.43	11,227.10	0.00		0.00		63,521.53
1430	0.00	0.00	2,579.22		0.00		2,579.22
1440	0.00	0.00	0.00		0.00		0.00
1490	89,211.85	8,647.10	4,697.52		9,695.49		112,251.96
2110	0.00	0.00					0.00
2120	731,136.58	131,001.43					862,138.01
2140	5,174.29	4,788.00					9,962.29
2150	0.00	0.00					0.00
2190	0.00	0.00					0.00
2250	63,354.30	13,646.13					77,000.43
2360				0.00			0.00
2380	430,745.11	90,639.64					521,384.75
2600						117,864.29	117,864.29
TOTAL	6,511,042.72	1,366,919.90	179,157.83	0.00	323,376.76	117,864.29	8,498,361.50

Not included in elementary or secondary calculation	Equivalent Full-Time Secondary ADM	962.306
	Instruction Cost Per Pupil in ADM	8,831.25
	Overhead Cost Per Pupil in ADM (per page 3)	4,090.08
	Rental Charge Per Pupil	18.00
Annual Tuition Charge Per Secondary Pupil		\$12,939.33

FUNCTION - OBJECT	100	220, 230	210, 240-290	300	400 exclude 450	500 exclude 520
1100			2,613,763.70		58,013.03	
1200 (exclude 1280)			519,784.44		0.00	
1300			79,215.39		1,702.49	
1410			13,483.93		0.00	
1430			0.00		0.00	
1440			0.00		0.00	
1490			34,670.78		1,512.00	
2100			233,418.42		144.86	
2210	0.00	0.00	0.00	0.00	0.00	
2220	0.00	0.00	0.00	0.00	0.00	
2230	0.00	0.00	0.00	0.00	0.00	
2240	0.00	0.00	0.00	0.00	0.00	
2250			29,517.49	0.00	0.00	
2260	348,172.75	73,963.91	45,456.42	1,955.00	0.00	
2270	3,010.00	627.80	197,504.96	16,492.48	0.00	
2290	0.00	0.00	0.00	0.00	0.00	
2310	(54,364.79)	645.66	32.00		0.00	
2320	0.00	0.00	0.00		0.00	
2330			235.48		0.00	
2340	0.00	0.00	0.00		0.00	
2350			0.00		0.00	
2360	186,602.10	40,272.91	50,111.48			
2370	0.00	0.00	0.00		0.00	
2380			332,013.63		211.73	
2390	0.00	0.00	0.00		0.00	
2400 (exclude 2450)	26,578.61	11,252.26	68,678.94	49,212.50	106.50	64.12
2500	345,673.75	72,428.80	59,452.16	20,153.33	4,911.58	
2600	929,613.04	188,829.05	392,765.09	4,495.00	475,288.52	
2700 (exclude 2750)			24,865.73		0.00	
2800	350,983.27	74,808.52	125,239.02	10,161.85	2,473.14	
2900	0.00	0.00	0.00	0.00	0.00	
3200			17,021.17			
3300			0.00			
4200	0.00	0.00	0.00	0.00	0.00	0.00
4400	0.00	0.00	0.00	0.00		0.00
4600	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	2,136,268.73	462,828.91	4,837,230.23	102,470.16	544,363.85	64.12

Not included in overhead calculation

FUNCTION - OBJECT	500 exclude 523, 529	530	600	600 exclude 610	800	TOTAL EXPENDITURES
1100					29,157.00	2,700,933.73
1200 (exclude 1280)					649.00	520,433.44
1300					2,324.00	83,241.88
1410					0.00	13,483.93
1430					0.00	0.00
1440					0.00	0.00
1490					2,991.39	39,174.17
2100						233,563.28
2210			0.00		0.00	0.00
2220			0.00		0.00	0.00
2230			0.00		0.00	0.00
2240			0.00		0.00	0.00
2250			6,617.56		0.00	36,135.05
2260			6,423.49		514.00	476,485.57
2270			44.65		0.00	217,679.89
2290			0.00		0.00	0.00
2310		0.00	11,738.81			(41,948.32)
2320		0.00	0.00			0.00
2330		923.27				1,158.75
2340		0.00	0.00			0.00
2350		0.00				0.00
2360			1,601.37			278,587.86
2370		0.00	0.00			0.00
2380		0.00	91,434.63			423,659.99
2390		0.00	0.00			0.00
2400 (exclude 2450)			4,558.96		0.00	160,451.89
2500		26,032.91	13,705.35		10,030.03	552,387.91
2600	128.36			403,739.20	350.00	2,395,208.26
2700 (exclude 2750)						24,865.73
2800		77,027.53	55,186.64		0.00	695,879.97
2900		0.00	0.00			0.00
3200						17,021.17
3300						0.00
4200					0.00	0.00
4400					0.00	0.00
4600					0.00	0.00
TOTAL	128.36	103,983.71	191,311.46	403,739.20	46,015.42	8,828,404.15

Equivalent Full-Time ADM 2,158.490

Overhead Cost Per Pupil in ADM	\$4,090.08
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FUNCTION - OBJECT	220 Social Sec Exp (Excluding Federal)	230 Retirement Exp Total
1100	696,468.11	3,550,910.48
1200	145,671.72	763,877.45
1400	28,993.99	134,771.34
1400	11,232.37	229,758.35
1500	0.00	0.00
1600	0.00	0.00
1700	0.00	0.00
1800	0.00	0.00
2100	31,868.60	328,324.61
2200	34,816.09	160,365.33
2300	81,330.78	362,265.10
2400	4,289.23	100,339.77
2500	26,136.22	116,719.74
2600	69,685.56	302,787.17
2700	1,570.13	7,470.22
2800	26,476.76	121,061.79
2900	0.00	0.00
3000	35,159.36	76,539.35
4000	0.00	0.00
TOTAL	1,193,698.92	6,255,190.70

CALCULATION OF LEA SHARE OF EXPENDITURES

SOCIAL SECURITY

7810 Soc Sec Revenue	0.00
7112 Soc Sec Revenue	599,118.25
Total Soc Sec Revenue	599,118.25
Divided by Net Soc Sec Exp	1,193,698.92
PA share of Soc Sec Exp	50.19%

LEA share of Soc Sec Exp 49.81%

RETIREMENT

7820 Retirement Revenue	3,071,350.02
Divided by Retirement Exp	6,255,190.70
PA share of Retirement Exp	49.10%

LEA share of Retirement Exp 50.90%

Only the LEA Share of Social Security and Retirement expenditures reported in objects 220 and 230 are included in the tuition rate calculation