

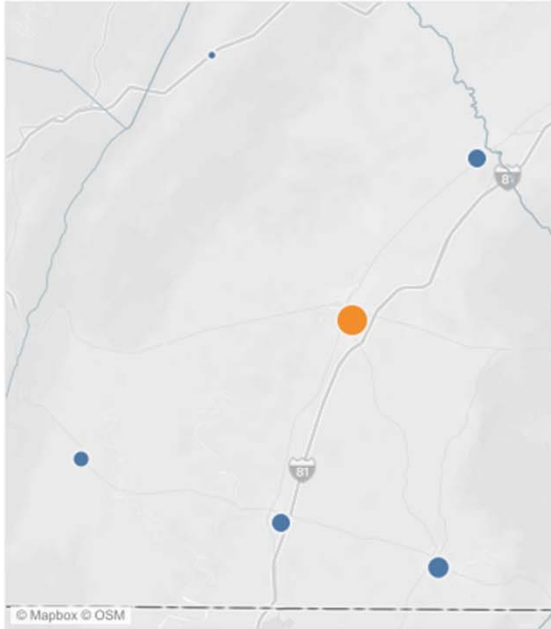
CASD Financial
Peer Group – Franklin County

Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	How are Non-Instructional Expenses allocated?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	H o. .
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Chambersburg Area SD Financial Story

Peer Summary

District	County	District Enrollment	ELL % of Enrollment	Low Income % of Enrollment	
Chambersburg Area SD	Franklin	9,361	7.74%	53.62%	
Fannett-Metal SD	Franklin	455		41.54%	
Greencastle-Antrim SD	Franklin	3,046	0.62%	33.26%	
Shippensburg Area SD	Cumberland	3,366	1.22%	40.11%	
Tuscarora SD	Franklin	2,358	0.55%	42.96%	
Waynesboro Area SD	Franklin	4,355	0.99%	51.21%	

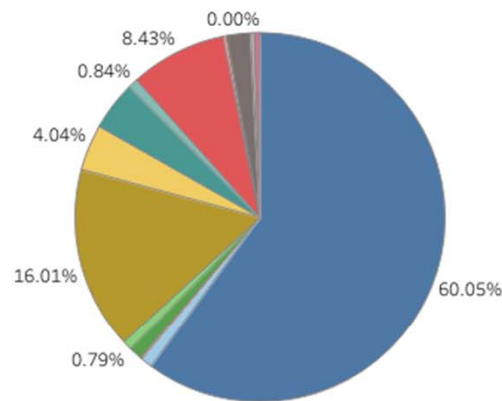


Enrollment Data presented is from 2019.

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Chambersburg Area 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 year 2018.



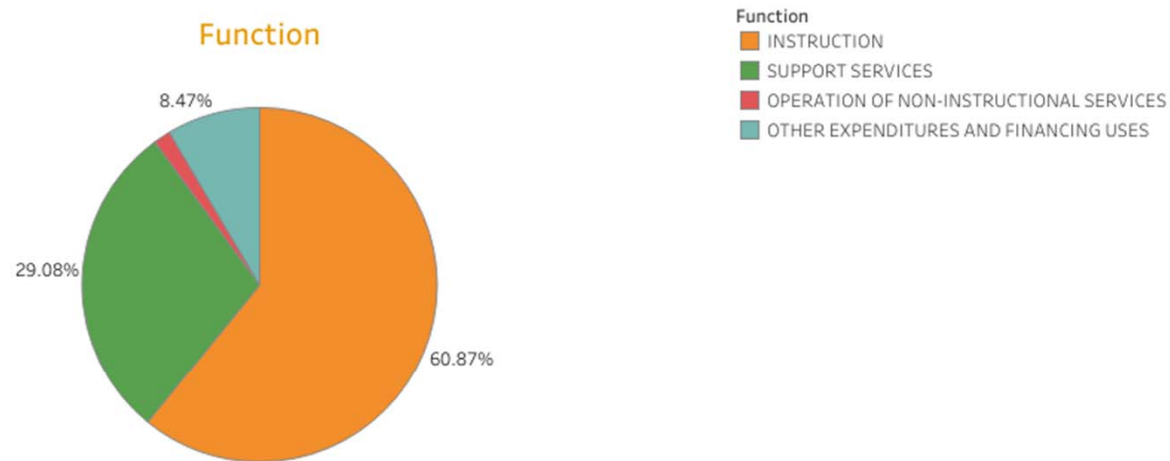
Function Level 2

- 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
- 8100 UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERN..
- 8500 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT
- 8800 MEDICAL ASSISTANCE (MA) REIMBURSEMENTS
- 9300 INTERFUND TRANSFERS - IN
- 9400 SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS

Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	How are Non-Instructional Expenses allocated?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	H o. -
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Chambersburg Area 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 2018 by Function which shows the general operational areas of spending.

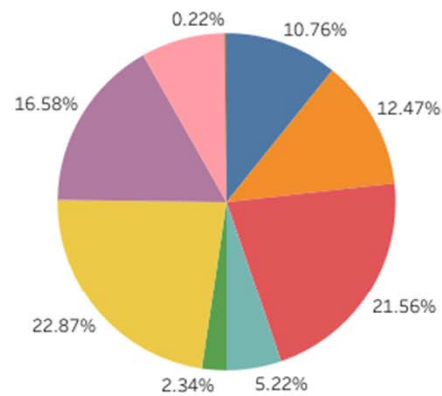


Peer Summary	Where does our Revenue come from?	Where do our Expenses go (by Function)?	How are Non-Instructional Expenses allocated?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	H o. -
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Chambersburg Area 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 2018 by Function which shows the general operational areas of spending and focuses just on the Support Services functions.

Support Services from Function Level 2



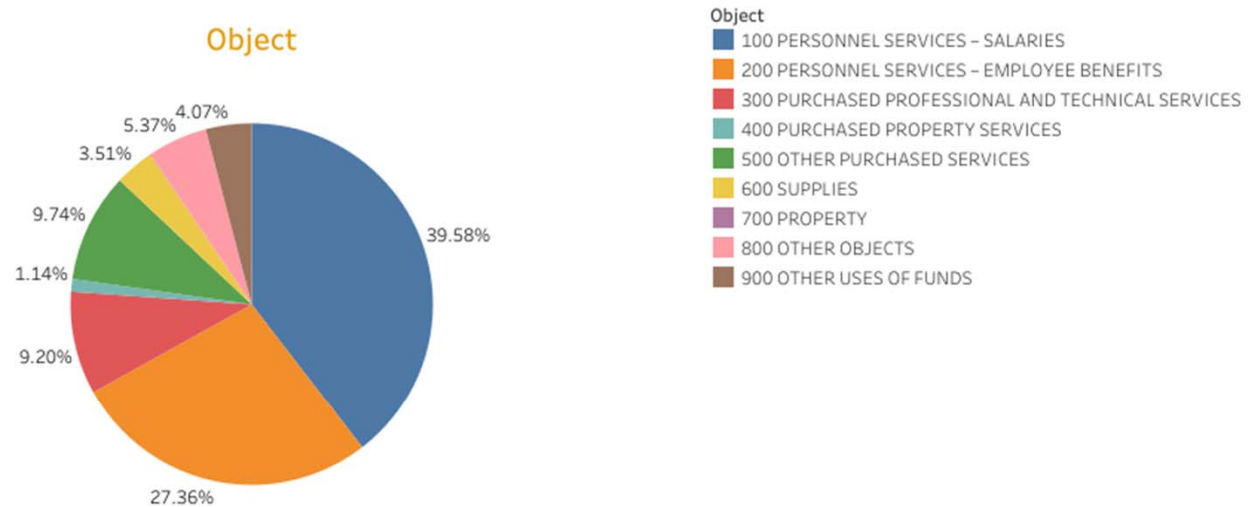
Function Level 2

- 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

Where does our Revenue come from?	Where do our Expenses go (by Function)?	How are Non-Instructional Expenses allocated?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	.
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Chambersburg Area SD Financial Story

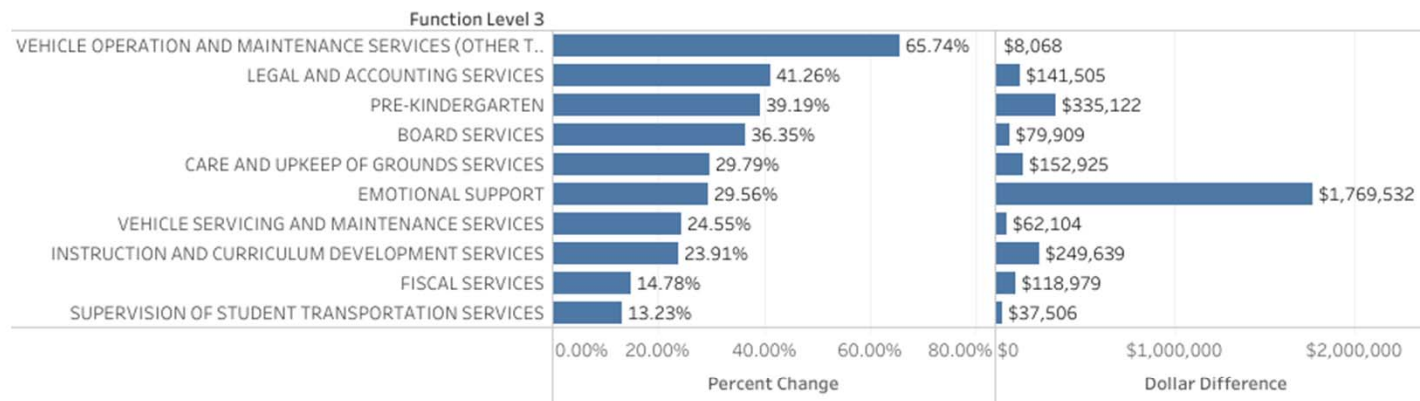
In school district accounting, expenses are categorized in multiple ways. The pie chart below breaks down Operating Expenses (as defined on Notes page) for Fiscal Year 2018 by Object which shows the types of expenses.



W h. .	Where do our Expenses go (by Function)?	How are Non-Instructional Expenses allocated?	Where do our Expenses go (by Object)?	Which Expense items have grown the most?	Do Revenues and Expenses align?	How does per student spending compare?	Data Notes
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Chambersburg Area SD Financial Story

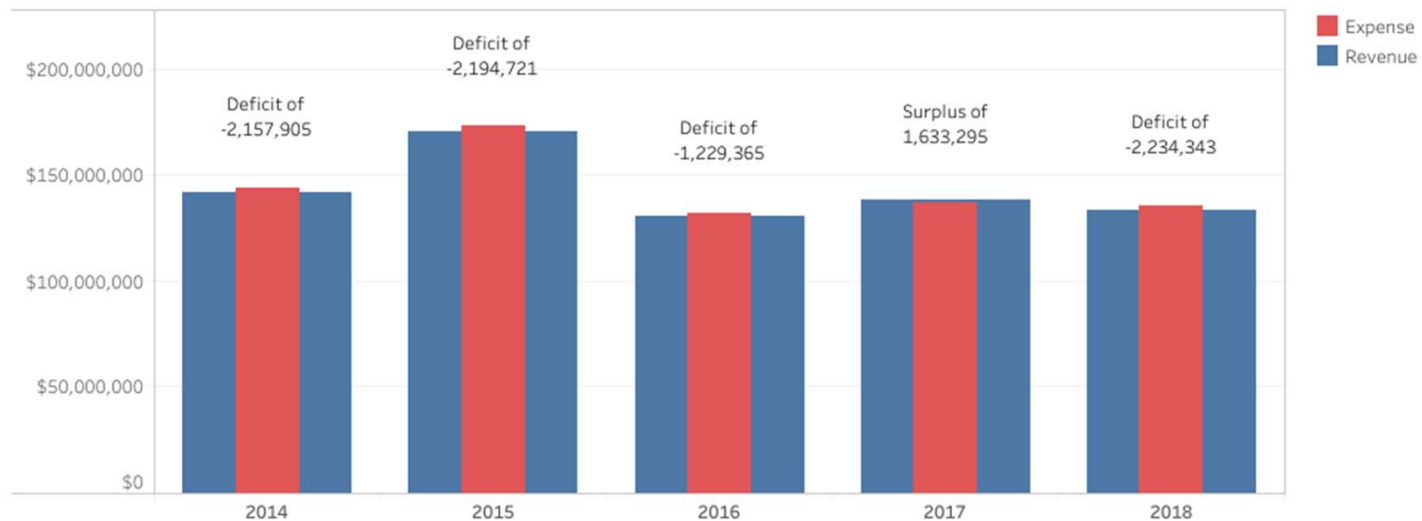
The ten functions below had the highest percentage increase in spending from 2017 to 2018 in the **Operating Fund**. The right-hand column shows the dollar amount of the increase over that same time period. Line-items without an amount for both 2017 and 2018 are not displayed.



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Chambersburg Area SD Financial Story

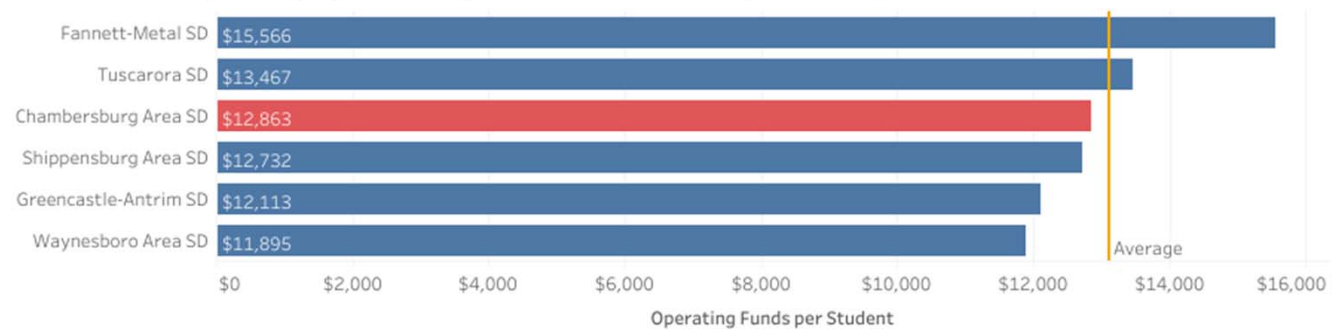
Keeping revenues and expenses aligned is a key to solid financial health. The graph below shows Operating Fund revenue (Blue) and expenses (Red) for the last five years. The label represents the difference between the two. A surplus of revenues over expenses will show as a positive value and a deficit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



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Chambersburg Area 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 2018 compared to its peers.



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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#.VehvevIVhBe>

5Sight Home page: <https://5share.com/5sight/home.html>