Funding for Charter Schools

Calculation of Selected Expenditures Per Average Daily Membership
2026-2027 School Year

PDE-363 (CFRS.1.0)

School District Name	County Name	AUN
Big Spring SD	Cumberland	115210503
Contact Person	**E-mail Address**	**Telephone Number and Ext.**
Cristy Lentz	clentz@bigspring.k12.pa.us	7177762404
Signature of Superintendent		**Date** 10/19/2026

Funding for Charter Schools for 2026-2027 School Year
Calculation based on budgeted expenditures and average daily membership
for 2025-2026 School Year (immediately preceding year)

NONSPECIAL EDUCATION STUDENTS

TOTAL EXPENDITURES			$66,156,931.00	(a)
Minus TOTAL DEDUCTIONS for Brick and Mortar CSs (see page 2)			$25,343,048.30	(b.1)
Minus TOTAL DEDUCTIONS for Cyber CSs (see page 2)			$6,327,706.89	(b.2)
SELECTED EXPENDITURES for Brick and Mortar CSs (a - b.1)			$40,813,882.70	(c.1)
SELECTED EXPENDITURES for Cyber CSs (a - b.1 - b.2)			$34,486,175.81	(c.2)
TOTAL AVERAGE DAILY MEMBERSHIP (ADM)	2495.78	(d.1)		
TOTAL CYBER CS AVERAGE DAILY MEMBERSHIP (ADM)	216.99	(d.2)		
Section 1725.1-A(e) Multiplier	1.0000	(e)		

FUNDING FOR NONSPECIAL EDUCATION STUDENTS (c.1 / d.1)
Brick and Mortar Charter Schools **$16,353.16** (f.1)

FUNDING FOR NONSPECIAL EDUCATION STUDENTS (c.2 / (d.1 - d.2) * e)
Cyber Charter Schools **$15,133.55** (f.2)

SPECIAL EDUCATION STUDENTS

1200 SPECIAL EDUCATION EXPENDITURES	$14,955,189.00	(g)
Minus SPECIAL EDUCATION DEDUCTIONS (see page 2)	$646,398.00	(h)
SELECTED EXPENDITURES (g - h)	$14,308,791.00	(i)
TOTAL AVERAGE DAILY MEMBERSHIP (ADM) multiplied by 0.16 (d.1 x 0.16)	399.325	(j)
SPECIAL EDUCATION ADM	667.78	(k)
SPECIAL EDUCATION EXPENDITURES divided by 0.16 x TOTAL ADM (i / j)	$35,832.44	(l.1)
SPECIAL EDUCATION EXPENDITURES divided by SPECIAL EDUCATION ADM (i / k)	$21,427.40	(l.2)
Nonspecial Rate B&M (f.1) + Spec Ed Exp / Spec Ed ADM (l.2)	$37,780.56	(m.1)
Nonspecial Rate Cyber (f.2) x 1.89	$28,602.41	(m.2)

FUNDING FOR SPECIAL EDUCATION STUDENTS (f.1 + l.1)
Brick and Mortar Charter Schools **$52,185.60** (n.1)

FUNDING FOR SPECIAL EDUCATION STUDENTS (lesser of m.1 or m.2)
Cyber Charter Schools **$28,602.41** (n.2)

Upload both pages of the signed form in the CFRS-PDE-363 module no later than November 1.
Provide a copy of this form to each charter school in which residents of the school district are enrolled.

PDE-363 (CFRS.1.0) 2026-2027 School Year

School District Name	County Name	AUN
Big Spring SD	Cumberland	115210503

The below amounts are to be subtracted from the TOTAL EXPENDITURES reported on line (a). Deduct only the federal portion of expenditures except for the following account codes: 1200, 1500, 1600, 1700, 1800, 2700, 4000, 5000.

NOTE: Only deduct the federal portion of expenditures if included in the Total Expenditures reported on line (a) on page 1.

DEDUCTIONS FROM TOTAL EXPENDITURES - All Charter Schools

1100	Regular Education (federal only)	$796,183.77	
1200	Special Education	$14,955,189.00	
1300	Vocational Education (federal only)		
1400	Other Instructional Programs (federal only)		
1500	Nonpublic School Programs	$8,000.00	
1600	Adult Education Programs		
1700	Community / Junior College Programs		
1800	Prekindergarten (federal only)		
1800	Prekindergarten (state PreK counts only)		
2100	Pupil Personnel (federal only)		
2200	Instructional Staff (federal only)	$102,038.00	
2300	Administration (federal only)		
2400	Pupil Health (federal only)		
2500	Business (federal only)		
2600	Operation and Maintenance of Plant Services (federal only)	$47,452.00	
2700	Student Transportation Services	$3,743,037.77	
2800	Central (federal only)		
2900	Other Support Services (federal only)		
3000	Operation of Noninstructional Services (federal only)	$9,075.00	
4000	Facilities Acquisition, Construction and Improvement		
5000	Other Financing Uses	$5,532,568.76	
7360	School Safety and Security Grants		
75xx	Ready to Learn Block Grant (see RTL Deduction File for amount)	$149,504.00	
TOTAL DEDUCTIONS FOR ALL CHARTER SCHOOLS			$25,343,048.30 (b.1)

DEDUCTIONS FROM TOTAL EXPENDITURES - Cyber Charter Schools only

1100-562	Nonspecial Education Tuition to Cyber Charter Schools	$2,013,321.00	
2330	Tax Assessment and Collection Services (non-federal)	$299,062.89	
2600	Operation and Maintenance of Plant Services (non-federal; 60%)	$3,002,545.00	
3200	Student Activities (non-federal; 60%)	$1,012,778.00	
TOTAL ADDITIONAL DEDUCTIONS FOR CYBER CHARTER SCHOOLS			$6,327,706.89 (b.2)

DEDUCTIONS FROM SPECIAL EDUCATION EXPENDITURES

1200	Special Education (federal only)	$646,398.00	
1280	Early Intervention (state only)		
TOTAL SPECIAL EDUCATION DEDUCTIONS FOR ALL CHARTER SCHOOLS			$646,398.00 (h)