Revised for 2014-15

FACT BOOK

Financial Facts for the WCASD

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WEST CHESTER AREA SCHOOL DISTRICT
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WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND INCOME & EXPENSE SUMMARY (including TECHNOLOGY & FEDERAL PROGRAMS)

For Period Indicated

Yr. Beginning 7/1	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
REVENUES												
Beginning Fund Balance	7,608,575	7,986,245	6,469,844	8,287,190	8,794,148	9,631,412	7,494,323	7,937,543	12,071,005	18,462,684	25,376,004	32,371,889
Prior Period Adjustment	0	0	0	0	0	1,008,000	0	0	0	0	0	0
Local Sources	109,724,764	116,460,191	127,652,944	138,050,952	146,459,853	152,077,724	155,979,863	163,238,575	166,294,480	168,916,938	173,237,255	173,228,355
State Sources	21,368,451	22,058,230	24,500,908	24,480,076	26,079,099	27,227,734	29,959,702	28,990,224	28,254,872	28,615,828	29,520,370	31,717,857
Federal Sources	2,053,343	2,050,272	2,645,922	2,312,323	2,649,950	2,991,122	3,130,016	4,604,956	5,630,838	2,811,425	2,776,774	1,507,117
Other Financing Sources	2,120,662	1,725,025	1,638,988	0	0	0	10,364	251	15,212	0	0	0
Total Resources Available	142,875,795	150,279,963	162,908,606	173,130,541	183,983,050	192,935,992	196,574,267	204,771,550	212,266,407	218,806,875	230,910,403	238,825,218
EXPENDITURES												
Instruction												
Reg Progs-Elem/Sec	58,403,941	61,254,660	64,368,350	65,167,461	68,576,401	75,807,259	74,108,502	75,275,369	76,804,108	77,010,531	79,378,432	81,156,213
Spec Progs-Elem/Sec	14,075,703	15,735,337	18,321,476	19,991,625	21,221,258	23,409,494	25,531,571	25,706,007	26,822,298	27,248,910	28,577,118	29,689,925
Voc.Ed. Programs	3,047,853	3,412,536	3,581,274	4,098,404	4,148,923	4,071,331	4,202,667	4,370,425	4,479,351	4,543,897	4,447,155	4,692,319
Other Inst. Progs-Elem/Sec	1,830,483	1,715,791	2,185,416	1,558,814	1,727,532	246,906	158,981	484,769	554,069	767,512	593,490	551,225
Non-Public School Programs	0	0	0	0	0	0	0	0	31,549	21,055	10,692	11,756
Adult Education Progs	26,177	31,557	28,613	30,317	30,204	28,842	28,867	23,460	21,356	28,969	28,969	0
Total Instruction	77,384,157	82,149,881	88,485,129	90,846,621	95,704,318	103,563,832	104,030,587	105,860,030	108,712,731	109,620,874	113,035,856	116,101,438
Support Services												
Pupil Personnel	4,792,719	4,955,730	5,265,077	5,695,591	6,049,036	6,483,288	6,665,150	6,726,085	7,169,537	7,160,311	7,296,705	7,675,484
Instructional Staff	4,329,855	4,659,849	4,825,610	4,742,351	4,661,131	4,769,381	5,162,993	5,388,795	5,601,386	5,081,062	4,921,268	4,881,281
Administration	7,665,380	8,125,431	8,474,290	9,208,429	10,028,575	10,410,847	10,729,281	10,307,181	9,970,175	9,344,250	9,887,950	10,502,799
Pupil Health	1,627,225	1,610,092	1,697,682	1,896,461	1,765,471	1,830,904	1,890,052	1,862,075	1,950,128	1,808,091	1,907,607	2,002,751
Business	1,076,993	1,372,139	1,211,178	1,256,832	1,308,615	1,487,970	1,565,788	1,477,726	1,433,614	1,500,459	1,382,290	1,521,955
Oper & Maint of Plant Svcs	10,968,360	11,935,313	12,664,535	13,596,728	15,478,295	16,364,754	17,212,299	15,945,427	15,320,913	14,027,496	14,582,011	15,281,210
Student Transp. Svcs	9,234,230	9,673,711	10,512,658	11,349,906	11,809,273	12,846,908	13,219,823	12,732,134	12,970,008	12,873,828	12,849,133	12,650,019
Central	1,989,990	1,792,783	2,191,565	1,949,812	2,028,766	2,173,381	2,196,114	2,136,445	1,936,078	2,089,509	2,136,470	2,158,719
Other Support Svcs	138,734	137,107	138,290	135,739	131,146	129,790	129,191	130,520	135,507	126,387	125,729	127,739
Total Support Services	41,823,486	44,262,155	46,980,885	49,831,849	53,260,308	56,497,223	58,770,692	56,706,388	56,487,347	54,011,394	55,089,163	56,801,957
Oper of Non-Instruct Svcs												
Student Activities	2,126,779	2,339,934	2,292,187	2,452,956	3,684,909	3,921,949	4,013,798	3,850,462	3,909,060	3,946,014	4,030,794	4,080,327
Community Services	69,991	73,510	72,822	69,046	76,446	81,960	122,164	116,992	89,122	104,239	128,872	157,640
Total Op of Non-Inst Svcs	2,196,770	2,413,444	2,365,009	2,522,002	3,761,355	4,003,909	4,135,962	3,967,454	3,998,182	4,050,253	4,159,666	4,237,967
Facilities Acquisition, Construct. & Improvmt Svcs	349,457	228,004	189,718	270,300	269,908	271,311	148,832	389,873	687,509	426,521	650,293	0
Debt Service & Fund Transfers	13,135,679	14,756,635	16,600,675	20,865,621	21,355,749	21,105,394	21,626,252	25,776,800	23,917,954	25,321,829	25,603,536	28,332,784
Total Resources Utilized	134,889,549	143,810,119	154,621,416	164,336,393	174,351,638	185,441,669	188,712,324	192,700,545	193,803,722	193,430,872	198,538,514	205,474,146
Ending Fund Balance Unreserved	4,659,137	3,519,624	8,287,190	8,794,148	9,631,412	7,494,323	7,861,943	10,795,405	17,167,135	15,524,904	16,267,550	17,923,800
Reserved (Technology Fund)	3,339,081	2,950,221	0	0	0	0	0	0	0	0	0	0
Reserved - PSERS	0	0	0	0	0	0	0	1,200,000	1,200,000	3,700,000	5,000,000	4,500,000
Reserved (State Programs)	(11,974)	0	0	0	0	0	0	0	0	0	0	0
Reserved - Health Care	0	0	0	0	0	0	0	0	0	2,677,700	4,171,100	4,856,190
Reserved - Millage Stabilization	0	0	0	0	0	0	0	0	0	3,349,200	6,830,500	5,951,300
Reserved - Athletics	0	0	0	0	0	0	0	75,600	95,549	124,200	102,739	119,782
Total GF Fund Balance	7,986,244	6,469,845	8,287,190	8,794,148	9,631,412	7,494,323	7,861,943	12,071,005	18,462,684	25,376,004	32,371,889	33,351,072

WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND BUDGET (including FEDERAL PROGRAMS & TECHNOLOGY)

For Period Indicated

Fiscal Year Beginning 7/1	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
REVENUES													
Beginning Fund Balance	6,932,654	7,632,061	6,102,879	7,456,567	8,502,811	9,239,241	6,736,550	6,478,972	10,935,341	14,934,427	18,755,588	28,190,700	30,282,300
Local Sources	107,021,443	113,575,856	124,066,280	133,480,707	143,918,710	151,318,433	156,457,686	164,875,134	167,118,417	166,159,562	169,738,101	170,628,731	176,967,807
State Sources	21,322,501	22,574,848	22,831,127	24,442,608	25,736,610	26,765,400	29,357,687	30,310,550	31,898,514	29,291,308	29,042,211	31,607,473	34,524,198
Federal Sources	2,021,082	1,952,047	2,195,124	3,958,998	4,016,949	4,052,967	3,982,377	4,584,537	2,967,869	2,968,069	2,500,407	1,592,200	1,207,016
Other Financing Sources	2,012,514	1,732,179	1,612,600	1,965,350	0	300,000	900,000	89,500	0	0	0	0	0
Total Revenues	139,310,194	147,466,991	156,808,010	171,304,230	182,175,080	191,676,041	197,434,300	206,338,693	212,920,141	213,353,366	220,036,307	232,019,104	242,981,321
EXPENDITURES													
Instruction													
Regular Progs-Elem/Sec	59,603,797	60,601,845	64,479,800	68,719,505	68,498,910	73,800,035	75,687,427	79,622,621	81,026,614	79,752,198	80,294,592	82,028,953	85,821,354
Special Progs-Elem/Sec	14,156,616	14,602,542	16,869,331	18,874,433	20,706,086	22,256,300	23,842,223	24,859,438	27,127,596	26,969,826	26,694,854	28,397,374	29,532,252
Vocational Ed Progs	3,325,045	3,547,550	3,718,613	4,054,703	4,260,659	4,434,133	4,295,670	4,549,022	4,855,383	4,747,639	4,868,565	4,761,477	5,332,187
Other Inst Prog-Elem/Sec	1,998,886	1,973,686	2,092,876	2,431,600	2,281,019	2,054,776	228,204	264,734	228,406	689,178	731,278	854,298	760,624
Nonpublic School Programs	0	0	0	0	0	0	0	0	0	0	25,150	16,712	11,755
Adult Education Programs	0	0	0	0	0	0	0	0	0	0	0	34,908	0
Total Instruction	79,084,344	80,725,623	87,160,620	94,080,241	95,746,674	102,545,244	104,053,524	109,295,815	113,237,999	112,158,841	112,614,439	116,093,722	121,458,172
Support Services													
Pupil Personnel	4,918,648	5,005,278	5,533,880	5,887,097	6,021,672	6,573,906	6,922,263	7,096,037	7,503,790	7,402,453	7,477,411	7,784,036	8,083,489
Instructional Staff	4,290,219	4,587,138	4,978,671	4,669,545	5,336,172	4,957,809	5,305,921	5,042,589	5,776,234	5,864,741	5,558,517	5,538,249	4,725,387
Administration	7,593,325	8,074,802	8,225,478	8,970,850	9,931,248	10,511,109	10,945,736	10,822,768	10,571,150	10,038,207	10,137,458	10,549,885	11,361,888
Pupil Health	1,556,343	1,719,085	1,864,170	1,953,850	1,960,520	1,968,961	1,906,648	2,051,741	2,066,948	2,046,740	1,918,251	1,936,984	2,811,532
Business	1,166,460	1,213,084	1,396,872	1,260,467	1,347,035	1,626,194	1,589,829	1,566,477	1,539,018	1,479,372	1,516,498	1,466,561	1,639,773
Oper & Maint of Plt Svcs	10,922,102	12,234,227	13,206,385	13,882,274	15,413,826	16,407,197	17,151,345	17,492,459	17,163,625	16,707,075	16,284,825	16,331,140	17,101,842
Student Trans. Svcs	9,382,290	9,688,023	10,423,078	11,198,502	12,581,748	13,331,036	13,114,443	13,208,663	13,531,365	12,941,415	12,948,786	13,330,549	13,272,447
Central	1,878,951	2,246,295	1,956,196	2,902,248	2,066,596	2,235,663	2,339,563	2,432,708	2,328,967	2,300,930	2,203,138	2,223,695	2,436,252
Other Support Services	140,340	145,000	137,108	140,580	143,280	148,000	148,000	129,790	147,000	147,000	127,624	126,149	125,729
Total Support Services	41,848,678	44,912,932	47,721,838	50,865,413	54,802,097	57,759,875	59,423,748	59,843,232	60,628,097	58,927,933	58,172,508	59,287,248	61,558,339
Oper of Non-Instruc Svcs													
Student Activities	2,100,023	2,358,758	2,362,901	2,711,727	4,049,087	4,540,011	4,291,219	4,485,464	4,454,599	4,418,899	4,595,345	4,651,152	5,698,093
Community Services	92,281	68,032	85,480	86,420	87,604	127,491	127,551	110,883	107,636	106,099	105,696	124,074	126,695
Total Op Non-Ins Svcs	2,192,304	2,426,790	2,448,381	2,798,147	4,136,691	4,667,502	4,418,770	4,596,347	4,562,235	4,524,998	4,701,041	4,775,226	5,824,788
Facilities Acquisition, Construct. & Improv. Svcs	371,582	277,194	198,991	250,423	311,609	313,400	400,000	812,000	687,000	731,200	722,500	0	0
Debt Service	13,207,686	15,607,452	16,678,180	20,710,006	21,428,010	20,356,020	22,561,576	24,181,730	23,961,310	25,308,894	25,582,919	24,976,962	25,182,970
Fund Transfers	0	917,000	0	0	0	0	934,000	0	0	0	0	3,275,500	5,188,800
Budgetary Reserve	2,605,600	2,600,000	2,600,000	2,600,000	0	0	542,682	0	0	0	0	0	0
Total Expenditures	139,310,194	147,466,991	156,808,010	171,304,230	176,425,081	185,642,041	192,334,300	198,729,124	203,076,641	201,651,866	201,793,407	208,408,658	219,213,069

WEST CHESTER AREA SCHOOL DISTRICT
Changes in Net Position (Full Accrual Method of Accounting)

Fiscal Year Ending June 30,	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
EXPENSES										
Governmental Activities										
Instruction	87,072,443	90,858,202	95,791,662	103,397,524	103,973,612	113,068,220	117,972,385	119,941,565	121,882,872	121,627,033
Instructional student support	11,754,299	12,335,145	12,481,237	13,064,208	13,634,029	15,022,492	15,740,734	14,597,033	14,429,547	15,311,671
Administrative & financial support services	11,595,709	12,756,454	13,664,819	14,060,374	14,390,496	14,429,452	13,956,105	14,211,207	14,417,208	15,643,360
Operation & maintenance of plant services	12,676,081	13,704,052	16,260,118	14,830,364	16,604,260	19,486,401	17,729,991	15,529,375	16,984,316	18,309,057
Pupil transportation	10,510,995	11,349,906	11,809,273	12,846,908	13,219,823	13,674,801	13,469,612	13,365,853	13,208,001	13,420,543
Student activities	2,397,559	2,612,379	3,814,684	4,028,516	4,145,743	4,237,269	4,055,872	4,095,132	4,147,431	4,377,690
Community services	72,822	69,046	76,445	81,960	122,164	125,654	127,041	115,730	145,929	116,354
Interest on long term debt	10,630,001	12,738,063	16,367,340	13,695,699	13,361,141	13,636,798	12,076,323	11,156,020	9,722,107	10,397,433
Unallocated Depreciation Expense	6,667,621	7,051,970	7,263,812	9,898,713	12,484,452					
Total Governmental Activities	153,377,530	163,475,217	177,529,390	185,904,266	191,935,720	193,681,087	195,128,063	193,011,915	194,937,411	199,203,141
Business Type Activities										
Food Service	2,538,530	2,782,260	3,011,231	3,082,865	3,171,794	3,149,556	3,224,517	3,313,442	3,390,811	3,493,078
TOTAL PRIMARY GOVERNMENT ACTIVITIES	**155,916,060**	**166,257,477**	**180,540,621**	**188,987,131**	**195,107,514**	**196,830,643**	**198,352,580**	**196,325,357**	**198,328,222**	**202,696,219**
PROGRAM REVENUE										
Governmental Activities										
Charges for service										
Instruction	354,454	456,333	368,684	405,167	430,893	516,690	759,951	846,715	726,912	437,675
Operation & maint of plant	35,848	20,536	32,299	28,234	32,844	38,933	199,984	220,596	298,044	332,728
Student activities	112,865	157,321	146,031	137,451	118,783	120,723	119,438	123,369	413,737	419,389
Operating grants and contributions	21,074,847	20,562,562	21,957,660	23,277,208	22,035,332	22,493,608	22,377,251	22,238,269	23,107,309	23,727,227
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total Governmental Program Revenue	21,578,014	21,196,752	22,504,674	23,848,060	22,617,852	23,169,954	23,456,624	23,428,949	24,546,002	24,917,019
Business Type Activities										
Charges for services	2,254,398	2,396,451	2,531,512	2,597,941	2,704,187	2,624,830	2,511,962	2,604,560	2,549,584	2,549,726
Operating grants and contributiosn	340,531	458,009	504,267	528,494	600,091	663,190	786,659	832,383	861,272	904,898
Total Business Type Program Revenues	2,594,929	2,854,460	3,035,779	3,126,435	3,304,278	3,288,020	3,298,621	3,436,943	3,410,856	3,454,624
TOTAL PRIMARY GOVERNMENT REVENUES	**24,172,943**	**24,051,212**	**25,540,453**	**26,974,495**	**25,922,130**	**26,457,974**	**26,755,245**	**26,865,892**	**27,956,858**	**28,371,643**
NET REVENUES (EXPENSES)										
Governmental Activities	(131,799,516)	(142,278,465)	(155,024,716)	(162,056,206)	(169,317,868)	(170,511,133)	(171,671,439)	(169,582,966)	(170,391,409)	(174,286,122)
Business Type Activities	56,399	72,200	24,548	43,570	132,484	138,464	74,104	123,501	20,045	(38,454)
TOTAL PRIMARY GOVERNMENT NET REVENUES	**(131,743,117)**	**(142,206,265)**	**(155,000,168)**	**(162,012,636)**	**(169,185,384)**	**(170,372,669)**	**(171,597,335)**	**(169,459,465)**	**(170,371,364)**	**(174,324,576)**
GENERAL REVENUES										
Property taxes, levied for general purpose	105,637,259	112,597,540	120,239,104	126,716,391	132,999,091	141,802,111	145,008,645	144,010,689	147,198,156	147,270,504
Taxes levied for specific purpose	19,586,966	20,792,213	21,355,282	20,769,459	19,619,521	19,373,245	19,764,970	21,581,847	22,388,938	23,154,723
Grants, entitlements, and contributions not restricted to specific programs	7,383,915	7,544,014	8,036,082	8,272,720	12,382,310	12,479,116	12,573,663	10,654,228	10,472,277	10,652,411
Investment earnings	2,988,344	5,301,927	6,141,668	5,201,672	2,459,306	429,007	135,772	196,339	155,424	137,174
Gain on sale of asset	-	-	-	-	-	-	-	9,929	5,300	20,608
Other	18,939	44,159	9,580	122,733	44,093	152,932	103,408	93,938	496,037	146,367
Total General Revenues	**135,615,423**	**146,279,853**	**155,781,716**	**161,082,975**	**167,504,321**	**174,236,411**	**177,586,458**	**176,546,970**	**180,716,132**	**181,381,787**
Change in Net Position	**3,872,306**	**4,073,588**	**781,548**	**(929,661)**	**(1,681,063)**	**3,863,742**	**5,989,123**	**7,087,505**	**10,344,768**	**7,057,211**

Source: District Audited Financial Statements

WEST CHESTER AREA SCHOOL DISTRICT
Statements of Net Position (Full Accrual Method of Accounting)

Fiscal Year Ending June 30,	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
ASSETS AND DEFERRED OUTFLOWS OF RESOURSES										
ASSETS										
Current Assets:										
Cash and Cash Equivalents	$ 222,571	$ 1,087,674	$ 732,493	$ 158,213	$ 3,021,504	$ 1,676,220	$ 21,241,805	$ 21,235,701	$ 22,496,764	$ 17,765,603
Investments	104,030,787	93,406,387	79,445,741	62,196,137	40,136,370	46,466,692	31,008,342	31,199,834	48,291,741	58,991,505
Investments - restricted	-	-	-	-	-	-	-	1,892,658	1,894,735	-
Due from other goverments	2,248,540	1,907,831	1,700,825	1,668,263	2,174,063	1,354,560	1,770,248	1,244,999	2,204,536	2,725,787
Other receivables	631,354	504,598	2,477,811	795,649	885,464	1,289,510	673,799	1,469,072	1,460,092	872,454
Taxes receivables	2,912,084	2,574,193	2,573,969	3,734,467	4,218,520	4,343,853	5,038,789	5,130,823	4,760,811	4,253,307
Prepaid expenses	1,134,246	1,154,339	2,193,432	1,878,005	1,282,063	1,771,912	1,966,173	1,277,682	1,918,300	3,482,456
Inventories	827,736	-	-	-	-	-	14,020	10,115	34,756	17,200
Total Current Assets	112,007,318	100,635,022	89,124,271	70,430,734	51,717,984	56,902,747	61,713,176	63,460,884	83,061,735	88,108,312
Noncurrent Assets:										
Capital Assets										
Land	30,510,694	30,429,426	32,072,533	33,139,690	33,139,690	33,139,690	33,159,800	33,159,800	33,159,800	33,159,800
Construction-in-progress	124,908,690	167,050,344	182,995,996	22,795,600	30,425,849	31,741,721	1,715,107	5,946,351	18,914,012	27,269,498
Land improvements	3,561,835	3,576,716	3,582,716	3,620,995	3,640,914	9,245,746	14,452,651	14,452,651	14,737,125	14,737,125
Buildings	145,806,826	149,121,904	150,990,527	322,293,771	330,482,462	332,513,388	360,129,654	361,025,298	363,112,043	364,460,917
Furniture and equipment	22,369,809	23,956,415	26,289,435	30,706,154	31,823,840	32,314,869	32,241,942	32,437,393	33,751,217	33,757,424
Less: Accumulated depreciation	(84,645,820)	(91,009,516)	(97,815,029)	(106,576,344)	(118,411,179)	(129,863,942)	(141,393,973)	(153,054,127)	(164,563,775)	(174,187,261)
Total Noncurrent Assets	242,512,034	283,125,289	298,116,178	305,979,866	311,101,576	309,091,472	300,305,181	293,967,366	299,110,422	299,197,503
TOTAL ASSETS	354,519,352	383,760,311	387,240,449	376,410,600	362,819,560	365,994,219	362,018,357	357,428,250	382,172,157	387,305,815
DEFERRED OUTFLOW OF RESOURCES										
Other post-employment benefits	-	-	-	-	-	-	141,479	-	-	-
Deferred amount on refunding	1,246,718	2,185,201	2,776,788	2,601,171	2,380,768	1,936,944	2,099,265	2,089,774	4,391,514	5,544,256
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 355,766,070	$ 385,945,512	$ 390,017,237	$ 379,011,771	$ 365,200,328	$ 367,931,163	$ 364,259,101	$ 359,518,024	$ 386,563,671	$ 392,850,071
LIABILITIES AND NET POSITION										
LIABILITIES										
Current Liabilities:										
Accounts payable and other current liabilities	$ 27,035,189	$ 25,754,092	$ 23,416,413	$ 22,971,031	$ 18,916,810	$ 19,033,994	$ 18,269,306	$ 18,777,498	$ 23,994,164	$ 25,042,441
Accrued interest	2,015,463	2,753,793	2,677,672	2,703,714	2,514,287	2,364,938	2,252,622	2,053,135	1,654,712	2,062,171
Unearned revenues	27,741	26,869	33,733	64,960	84,070	69,416	91,412	119,874	125,583	195,159
Bonds and notes payable, net	9,914,000	8,978,000	10,394,000	11,216,000	12,017,000	11,474,000	12,559,000	13,107,000	13,765,676	15,571,743
Total Current Liabilities	38,992,393	37,512,754	36,521,818	36,955,705	33,532,167	32,942,348	33,172,340	34,057,507	39,540,135	42,871,514
Noncurrent Liabilities:										
Bonds and notes payable, net	288,911,000	316,260,309	320,259,755	308,921,328	297,063,946	296,385,633	286,412,199	273,424,676	286,418,634	284,067,626
Accrued severance and compensated absences	4,160,368	4,396,552	4,678,219	4,182,675	6,059,646	6,194,871	6,277,128	6,509,029	6,827,788	4,877,394
Other post-employment benefits	-	-	-	-	-	-	-	41,873	37,180	236,392
Total Noncurrent Liabilities	293,071,368	320,656,861	324,937,974	313,104,003	303,123,592	302,580,504	292,689,327	279,975,578	293,283,602	289,181,412
TOTAL LIABILITITES	332,063,761	358,169,615	361,459,792	350,059,708	336,655,759	335,522,852	325,861,667	314,033,085	332,823,737	332,052,926
NET POSITION										
Net investment in capital assets	4,611,540	5,581,847	3,632,538	6,490,930	8,986,024	9,548,641	7,267,325	8,229,186	6,046,011	7,934,731
Restricted	-	-	-	16,378,062	14,641,919	13,811,178	14,506,078	14,329,759	15,646,701	17,672,551
Unrestricted	19,090,769	22,194,050	24,924,907	6,083,071	4,916,626	9,048,492	16,624,031	22,925,994	32,047,222	35,189,863
TOTAL NET POSITION	23,702,309	27,775,897	28,557,445	28,952,063	28,544,569	32,408,311	38,397,434	45,484,939	53,739,934	60,797,145
TOTAL LIABILITIES AND NET POSITION	$ 355,766,070	$ 385,945,512	$ 390,017,237	$ 379,011,771	$ 365,200,328	$ 367,931,163	$ 364,259,101	$ 359,518,024	$ 386,563,671	$ 392,850,071

Source: District Audited Financial Statements

WEST CHESTER AREA SCHOOL DISTRICT
HISTORY OF EXPENDITURES
(Thousands)

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15
Staff	**98,092.6**	**102,058.1**	**110,044.9**	**115,830.4**	**117,168.2**	**118,858.8**	**121,408.2**	**119,821.3**	**122,215.8**	**128,483.3**	**137,122.8**
Total Salaries	**75,178.0**	**77,504.7**	**81,915.7**	**85,629.5**	**87,892.4**	**89,094.4**	**90,677.4**	**85,915.5**	**84,930.4**	**86,263.3**	**88,998.2**
Administration											
Reg Salaries	5,669.5	6,074.0	6,358.7	6,980.7	7,402.0	7,449.8	7,028.5	6,903.0	7,328.4	7,337.7	7,371.8
Teachers											
Reg Salaries	53,981.5	55,600.3	57,724.3	59,946.7	61,097.6	62,620.9	64,228.0	61,569.9	60,035.7	60,830.1	61,745.9
Extra Duty Pymnts	1,091.8	998.2	1,028.0	1,197.0	1,118.7	899.6	843.2	840.2	992.6	1,007.6	1,091.7
Sabbatical Pymnts	395.9	228.0	301.8	43.9	103.9	129.9	168.7	88.4	179.1	35.2	190.0
Subject Chair Pymnts	169.7	201.2	392.3	412.6	437.5	429.0	420.8	389.4	348.5	346.7	407.7
Severance Pymnts	398.1	251.5	304.2	245.9	245.0	288.8	356.2	158.5	144.4	380.6	407.0
Supplemental Contracts	1,202.2	1,311.7	1,980.1	2,033.1	2,124.6	2,040.0	2,014.2	1,938.0	1,899.8	1,948.3	2,083.6
Total Teachers	57,239.3	58,590.9	61,730.8	63,879.2	65,127.2	66,408.3	68,031.1	64,984.4	63,600.1	64,548.5	65,926.0
Technical											
Reg Salaries	2,040.5	2,401.2	2,500.4	2,749.5	2,765.7	2,732.6	3,087.5	2,842.4	2,928.1	3,022.6	3,093.7
Office Clerical											
Reg Salaries	5,198.6	5,522.8	5,939.6	6,292.9	6,629.3	6,531.6	6,665.1	6,068.4	5,860.8	5,932.0	6,380.4
Crafts and Trades											
Reg Salaries	5,030.1	4,915.8	5,386.2	5,727.1	5,968.2	5,972.0	5,865.2	5,117.3	5,213.0	5,422.6	6,226.4
Benefits											
Medical	9,113.4	10,377.2	11,744.7	13,233.2	13,941.8	14,400.0	14,425.3	15,607.6	16,558.1	17,768.2	18,070.4
Dental	1,403.4	1,381.0	1,398.9	1,504.3	1,559.6	1,418.4	1,339.6	1,306.8	1,236.8	1,108.5	1,367.9
Vision	180.4	151.5	154.0	161.1	167.6	153.2	140.7	140.4	168.0	113.1	150.2
Prescription	2,816.1	3,112.9	3,473.2	3,099.7	3,223.6	3,333.9	3,611.3	4,100.2	4,037.1	4,060.6	4,297.6
Social Security	5,623.7	5,784.1	6,095.4	6,380.7	6,535.8	6,603.7	6,667.0	6,369.0	6,239.8	6,322.0	6,824.8
Retirement	3,153.5	3,604.6	5,209.4	6,092.4	4,111.3	4,231.4	5,067.7	7,345.7	10,373.6	14,359.6	19,091.4
Tuition Reimbursement	974.8	896.9	946.3	887.1	977.5	1,301.5	1,113.7	728.0	733.3	610.0	596.5
Life & Disability	540.6	464.0	518.6	480.6	538.9	417.1	683.0	397.0	263.1	307.0	431.0
Wrkrs Comp/Unemply/Other	606.6	615.8	731.3	728.5	911.1	708.8	649.6	720.5	654.3	800.6	716.7
Total Benefits	**24,412.5**	**26,388.1**	**30,271.8**	**32,567.6**	**31,967.2**	**32,567.9**	**33,697.9**	**36,715.2**	**40,264.1**	**45,449.6**	**51,546.5**
(Less) cost sharing	(1,498.0)	(1,834.6)	(2,142.6)	(2,366.6)	(2,691.4)	(2,803.6)	(2,967.1)	(2,809.4)	(2,978.7)	(3,229.5)	(3,422.0)
Net Benefits	**22,914.5**	**24,553.5**	**28,129.2**	**30,201.0**	**29,275.8**	**29,764.4**	**30,730.8**	**33,905.8**	**37,285.4**	**42,220.0**	**48,124.5**
Prof. & Tech. Services	**9,083.1**	**9,814.6**	**9,696.0**	**10,700.1**	**12,146.9**	**11,585.0**	**12,080.2**	**11,987.6**	**13,149.7**	**13,396.4**	**13,169.3**
Substitute Service	1,732.6	1,688.2	1,732.4	1,676.0	1,668.6	1,466.8	1,457.5	1,500.1	1,447.7	1,350.9	1,613.5
Contracted Therapeutic Staff	746.7	461.9	523.9	682.3	1,031.9	857.8	758.3	620.8	666.7	860.2	700.0
Contracted Aides	440.2	219.2	363.6	473.9	326.3	442.5	358.5	679.2	831.6	1,123.4	410.0
CCIU - Special Ed Programs	2,688.9	2,120.5	2,022.9	2,242.6	2,538.9	3,099.7	3,072.8	3,235.6	3,208.9	3,455.2	3,280.5
Occupation/Physical Therapy		889.9	930.1	966.3	984.9	925.1	919.7	975.0	1,087.4	1,004.4	1,116.0
Due Process Hearings	411.7	619.1	332.4	507.9	586.9	475.5	882.8	694.8	738.2	603.3	721.0
Early Intervention	217.2	159.1	224.6	196.2	366.4	369.0	255.0	263.1	353.7	260.5	367.2
Extended School Year	210.6	333.4	395.6	410.9	497.7	620.4	626.0	447.2	564.7	573.1	475.0
Alternative Ed - Special Ed	519.2	662.9	745.1	879.9	1,077.3	1,027.4	1,241.9	949.2	1,378.6	1,212.5	1,471.3
Alternative Education - Reg	159.3	524.2	235.5	251.3	329.9	191.3	258.9	410.1	419.4	426.5	435.1
Tax Collection	537.2	496.6	545.9	543.3	513.0	557.0	508.9	535.9	627.7	669.7	617.6
Legal	308.9	288.1	228.2	255.0	410.9	279.9	326.8	308.4	416.2	441.0	444.6
Other	1,110.6	1,351.6	1,415.8	1,614.5	1,814.2	1,272.6	1,413.1	1,368.2	1,408.9	1,415.8	1,517.5
Purchased Property Services	**3,608.5**	**4,061.9**	**4,455.0**	**4,831.5**	**4,570.1**	**4,306.0**	**3,909.9**	**3,535.9**	**3,616.2**	**3,365.5**	**3,956.2**
Electricity	1,919.9	2,251.7	2,631.3	2,996.8	2,740.3	2,538.2	2,247.6	1,875.7	1,983.2	1,696.4	1,940.0
Water/Sewer	287.7	302.3	345.5	403.5	427.2	421.2	486.6	473.7	511.6	505.4	560.5
Trash Removal	90.5	146.1	136.0	155.0	148.2	122.1	122.1	122.0	91.8	95.2	120.0
Office Rental	222.0	226.8	77.9	0.8	101.6	96.9	123.1	121.3	123.9	103.3	131.1
Other	1,088.4	1,135.0	1,264.3	1,275.4	1,152.8	1,127.6	930.5	943.2	905.7	965.1	1,204.7
Other Services	**19,747.4**	**21,040.7**	**21,743.0**	**23,873.6**	**25,095.4**	**25,253.3**	**25,938.2**	**26,532.5**	**27,473.0**	**26,284.5**	**28,404.9**
Charter Schools	4,305.9	4,691.2	4,455.5	5,470.3	5,905.0	6,461.8	6,558.3	7,069.2	8,031.7	8,114.0	8,310.9
Tuition: Special Education	1,679.1	1,936.6	2,195.6	2,247.9	2,472.5	2,132.0	2,418.5	2,645.8	2,548.0	2,376.4	2,703.9
Tuition: CAT	857.7	1,028.5	1,123.7	1,187.6	1,199.5	1,382.1	1,637.5	1,683.4	1,658.3	1,828.8	2,262.4
Tuition: Other	21.2	25.5	106.8	95.8	104.6	102.8	248.2	443.4	419.5	200.7	500.0
Bussing: Public Schools	3,335.4	3,701.7	3,907.0	4,436.4	4,750.8	4,628.8	4,861.9	4,470.0	4,519.8	4,413.3	4,730.7
Bussing: Non-Public	4,257.2	4,542.5	4,801.5	4,626.8	4,983.6	4,594.4	4,655.3	4,465.9	4,395.9	4,530.5	4,476.2
Bussing: Special Ed	2,740.9	2,897.5	2,836.3	3,466.8	3,153.5	3,213.8	3,089.7	3,579.6	3,570.3	3,370.2	3,662.4
Bussing: Extracurricular	192.2	223.7	334.0	260.1	384.9	281.4	333.5	274.3	291.1	284.6	377.2
Insurance	370.7	402.9	436.5	461.9	464.0	461.4	394.2	381.8	416.9	478.5	506.0
Telephone/Postage	612.2	516.9	561.0	527.1	643.0	375.3	448.7	497.1	462.1	390.2	488.8
Other Services - **Glen Mills**			502.8	640.2	614.1	1,263.0	1,026.8	714.3	866.0	-	-
Other	1,374.9	1,073.6	482.3	452.7	419.9	356.5	265.7	307.7	293.4	297.3	386.2
Supplies	**4,641.8**	**5,459.0**	**5,025.7**	**6,404.7**	**6,630.3**	**5,689.8**	**4,711.7**	**4,708.2**	**4,758.0**	**4,724.8**	**5,187.1**
Heating Fuel	571.1	930.7	1,235.9	1,060.1	1,788.1	1,097.4	1,123.8	780.8	695.0	978.8	828.0
Other Ops/Maint Supplies	657.1	738.5	819.5	925.6	789.5	807.8	603.2	670.3	735.4	777.4	730.0
Educational	1,429.0	2,341.7	2,010.9	2,591.9	2,160.2	2,149.7	1,843.8	2,295.0	2,078.2	1,651.5	1,804.7
Curriculum Proposals	1,415.4	925.1	396.7	1,148.5	1,373.4	850.7	622.3	455.0	793.5	885.1	1,411.3
Educational /Admin Software	235.8	303.5	353.1	464.8	314.6	610.2	347.1	410.3	356.9	327.0	326.9
Administration/Business	170.3	212.1	199.8	199.5	186.4	145.8	148.0	77.1	99.0	104.9	84.9
Other	163.1	7.4	9.8	14.3	18.1	28.2	23.5	19.7	-	-	1.2
Other Objects	**255.9**	**326.7**	**283.2**	**351.4**	**262.9**	**258.0**	**226.5**	**344.7**	**(126.6)**	**359.6**	**340.1**
Dues and Fees - Athletics			-	-	-	-	**99.5**	**94.8**	**144.3**	**113.7**	**131.5**
Property	**2,591.5**	**709.8**	**1,748.0**	**2,335.8**	**1,133.0**	**972.9**	**1,837.1**	**1,117.4**	**1,313.7**	**511.4**	**584.5**
Technology Equipment	1,632.6	-	403.0	1,290.0	282.5	-	-	-	-	-	-
G/F maint Projects					148.8	389.9	687.5	531.7	650.3	-	-
Other Equipment	958.9	709.8	1,345.0	1,045.8	701.7	583.0	1,149.6	585.7	663.4	511.4	584.5
Debt Service	**16,571.0**	**19,845.6**	**19,825.5**	**20,106.0**	**21,626.3**	**24,436.8**	**21,236.6**	**23,773.0**	**21,896.0**	**23,653.8**	**25,128.0**
Bond payments	16,571.0	19,845.6	19,825.5	20,106.0	21,626.3	24,436.8	21,236.6	23,773.0	21,896.0	23,653.8	25,128.0
Variable Rate Delta Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	**154,591.8**	**163,316.4**	**172,821.4**	**184,433.6**	**188,633.1**	**191,360.5**	**191,447.9**	**191,915.4**	**194,440.2**	**200,892.9**	**214,024.3**

Source: Districts Audited Financial Statements

WEST CHESTER AREA SCHOOL DISTRICT

SPECIALLY FUNDED PROGRAMS

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Budget 2014-15
Title I-Ed. Disadvantaged(1) (2)	1,352,351	1,733,013	1,299,426	1,537,069	1,998,478	1,492,372	2,013,454	2,146,917	1,590,718	1,752,239	459,575	460,006
Title II-Improving Teacher Quality	333,827	360,310	393,897	356,992	310,327	327,835	182,432	416,795	311,219	248,990	199,397	400,000
Title II D-Educational Technology	15,759	11,801	10,105	-	-	-	-	-	-	-	-	-
Title III-LEP & Immigrant Inst	44,459	108,062	60,061	72,473	63,564	77,600	101,929	99,636	106,068	90,516	125,475	94,510
Title VI	14,353	-	-	-	-	-	-	-	-	-	-	-
Title V-Innovative Education	43,938	38,175	34,597	28,353	820	10,299	-	-	-	-	-	-
Adult Basic Education, ESEA	33,919	29,873	31,796	31,796	30,192	30,192	24,781	22,687	28,969	28,969	-	-
Drug Free Schools	23,836	35,227	33,255	35,459	31,325	19,752	40,545	2,420	-	-	-	-
Summer Youth Employment	31,578	-	29,002	-	-	-	3,329	28,800	-	-	-	-
Classrooms to the Future	-	-	-	-	1,380,603	186,197	4,359	-	-	-	-	-
Medical Access	162,948	336,158	455,885	594,507	562,776	760,302	722,428	768,593	773,406	659,380	722,670	252,500
IDEA (2)	961,163	1,311,932	1,314,176	1,228,468	1,240,537	1,308,898	1,965,320	2,056,360	1,310,284	1,282,442	1,154,666	1,151,900
TOTAL	3,018,131	3,964,551	3,662,200	3,885,117	5,618,622	4,213,447	5,058,577	5,542,208	4,120,664	4,062,536	2,661,783	2,358,916

(1) This includes all grant recipients, such as Glen Mills Schools, for which we are the Local Educational Agency (LEA).
(2) Fiscal year 2009-10 through 2011-12 include ARRA Funds

WEST CHESTER AREA SCHOOL DISTRICT

PAYMENTS FOR INTERMEDIATE UNIT (ACCT. #2900)

FISCAL YEAR	AMOUNT	
1989-90	235,000	
1990-91	267,000	
1991-92	237,000	
1992-93	237,000	
1993-94	167,000	(1)
1994-95	125,000	(2)
1995-96	133,000	
1996-97	132,000	
1997-98	133,279	
1998-99	133,026	
1999-00	134,788	
2000-01	136,631	
2001-02	137,150	
2002-03	138,734	
2003-04	137,107	
2004-05	136,580	
2005-06	135,489	
2006-07	131,146	
2007-08	128,790	
2008-09	127,624	
2009-10	127,624	
2010-11	135,507	
2011-12	126,387	
2012-13	125,729	
2013-14	127,739	
2014-15 Budget	125,729	

(1) Expenses offset by $58,000 in core dividends paid by Intermediate Unit

(2) Beginning with 1994-95, expenses include core budget contribution only

WEST CHESTER AREA SCHOOL DISTRICT

CONTRACTED SERVICES and TUITIONS SPECIAL EDUCATION

FISCAL YEAR	AMOUNT (000) omitted
1990-91	904
1991-92	2,872 *
1992-93	2,150
1993-94	1,859 **
1994-95	2,174
1995-96	2,919
1996-97	2,681
1997-98	2,969
1998-99	3,486
1999-00	4,247
2000-01	4,902
2001-02	5,393
2002-03	5,718
2003-04	5,829 ***
2004-05	7,073
2005-06	7,431
2006-07	7,747
2007-08	8,495
2008-09	10,028
2009-10	9,907
2010-11	10,759
2011-12	10,902
2012-13	11,956
2013-14	12,001
2014-15 Budget	11,800

* The state eliminated its funding (except for 5%, core budget) to IUs whereby school districts must fully fund IU special education costs.

** Special Education charges were offset by a $158,000 fund balance refund from I.U.

*** Transfer of 3 Special Education CCIU Classes to District.

Contracted services include: life skills, learning, multi-disability, emotional, autistic, hearing, orientation-mobility and vision support services, early intervention, occupational, speech and physical therapies, CCIU alternative education programs, contracted personal care assistants and nurses, therapeutic support staff, neuropsycoeducational support services, Legal fees, compensatory education fees, ESY programs

Tuitions include: Various mental health and court placements, approved private schools, private residential rehab institutions, private placements, Life skills vocational placements

WEST CHESTER AREA SCHOOL DISTRICT

CONTRACTED TRANSPORTATION COSTS

YEAR	SPECIAL EDUCATION		PUBLIC	NON-PUBLIC	TOTAL
	District Provided	IU Provided			
1990-91	n/a	535,938	1,993,389	2,190,132	4,719,459
1991-92	n/a	600,662	1,995,434	2,043,757	4,639,853
1992-93	n/a	544,531	2,065,390	2,216,075	4,825,996
1993-94	n/a	630,486	2,189,188	2,349,599	5,169,273
1994-95	n/a	558,597	2,396,431	2,589,135	5,544,163
1995-96	n/a	664,009	2,582,622	2,469,201	5,715,832
1996-97	n/a	733,277	2,857,993	2,757,064	6,348,334
1997-98	n/a	702,470	2,856,354	3,089,848	6,648,672
1998-99	n/a	937,644	3,192,296	3,302,955	7,432,895
1999-00 **	572,299	890,070	3,013,051	3,576,392	8,051,812
2000-01	793,392	976,712	2,918,048	3,924,403	8,612,555
2001-02	1,104,463	702,029	2,983,960	3,916,374	8,706,826
2002-03	1,210,043	712,875	3,021,490	4,119,624	9,064,032
2003-04	1,112,740	737,272	3,266,722	4,381,799	9,498,533
2004-05	1,673,367	1,067,569	3,335,477	4,257,170	10,333,582
2005-06	1,816,500	1,081,098	3,701,725	4,542,558	11,141,881
2006-07	1,800,292	1,036,051	3,907,004	4,801,485	11,544,833
2007-08	2,474,199	992,638	4,436,408	4,626,811	12,530,056
2008-09	2,996,081	157,418	4,750,841	4,983,642	12,887,981
2009-10	3,029,367	152,087	4,628,755	4,594,426	12,404,635
2010-11	2,978,667	111,065	4,861,856	4,655,320	12,606,908
2011-12	3,342,950	189,877	4,569,981	4,415,909	12,518,716
2012-13	3,520,304	50,030	4,519,841	4,395,934	12,486,109
2013-14	3,275,802	94,385	4,413,256	4,530,486	12,313,929
2014-15 Budget	3,580,271	82,158	4,730,700	4,476,219	12,869,349

** Prior to the 1999-00 school year, the District operated fleet for special education was included in the public and non-public categories

WEST CHESTER AREA SCHOOL DISTRICT

PUPIL TRANSPORTATION

FISCAL YEAR		Number of BUSES	Total Approved Annual Miles	Number of STUDENTS TRANSPORTED			
				PUBLIC	NON-PUBLIC	CHARTER SCHOOLS In WCASD	TOTAL
1990-91		143	1,994,276	9,223	3,086		12,309
1991-92		134	2,121,948	9,331	3,179		12,510
1992-93		137	2,104,586	9,736	3,058		12,794
1993-94		140	2,129,272	10,480	3,500		13,980
1994-95		145	2,446,033	10,543	3,297		13,840
1995-96		151	1,971,324	10,877	3,387		14,264
1996-97		156	2,341,847	10,930	3,496		14,426
1997-98		162	2,404,133	11,022	3,755		14,777
1998-99		171	2,510,642	11,841	3,791		15,632
1999-00		181	2,797,041	12,047	3,849		15,896
2000-01	**	208	2,820,106	11,660	4,491		16,151
2001-02		205	3,143,385	11,432	4,851		16,283
2002-03		206	3,284,154	11,590	4,905		16,495
2003-04		206	3,355,511	11,615	4,977		16,592
2004-05	***	209	3,501,857	11,671	4,626	425	16,722
2005-06		215	3,512,840	11,712	4,462	422	16,596
2006-07		214	3,416,549	11,789	4,509	408	16,706
2007-08	****	231	3,317,863	11,832	4,371	372	16,575
2008-09		230	3,678,246	11,746	4,312	383	16,441
2009-10		228	4,084,800	11,739	4,155	413	16,307
2010-11		219	3,901,969	11,777	3,799	411	15,987
2011-12		198	3,431,885	11,795	3,785	438	16,018
2012-13		198	3,522,381	12,786	3,432	429	16,647
2013-14		197	3,254,621	11,884	3,572	509	15,965
2014-15		198	3,056,819	11,808	3,536	556	15,900

** Increase in bus numbers now includes a total of 14 small contractors. Shift in students due to charter school and new parochial school opening.

*** Prior to 2004-05, students transported to charter schools were included in non-public count.

**** New contract year with Krapf and On-the-Go Kids. All busing provided by West Chester Area School District. The District no longer uses CCIU, ARC, or Norcross Transportation Services.

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE - TOTAL
Excludes Future Issues

YEAR	Debt Service Outstanding July 1 (principal only)	Debt Service Payments			Debt Service Outstanding June 30 (principal & int)
		Principal	Interest	Total	
2014 - 15	285,016,000	11,620,000	9,600,440	21,220,440	366,191,672
2015 - 16	271,986,000	9,826,000	10,631,394	20,457,394	345,734,278
2016 - 17	262,160,000	14,555,000	10,382,159	24,937,159	320,797,119
2017 - 18	247,605,000	15,255,000	10,039,673	25,294,673	295,502,446
2018 - 19	232,350,000	15,825,000	9,436,848	25,261,848	270,240,598
2019 - 20	216,525,000	16,465,000	8,759,108	25,224,108	245,016,490
2020 - 21	200,060,000	17,155,000	8,051,793	25,206,793	219,809,698
2021 - 22	182,905,000	17,795,000	7,362,730	25,157,730	194,651,967
2022 - 23	165,110,000	18,380,000	6,614,572	24,994,572	169,657,395
2023 - 24	146,730,000	19,370,000	5,736,376	25,106,376	144,551,019
2024 - 25	127,360,000	20,160,000	4,878,739	25,038,739	119,512,280
2025 - 26	107,200,000	21,035,000	4,005,453	25,040,453	94,471,827
2026 - 27	86,165,000	21,480,000	3,168,349	24,648,349	69,823,478
2027 - 28	64,685,000	20,265,000	1,989,333	22,254,333	47,569,145
2028 - 29	44,420,000	15,355,000	1,454,170	16,809,170	30,759,975
2029 - 30	29,065,000	15,110,000	968,650	16,078,650	14,681,325
2030 - 31	13,955,000	6,860,000	480,350	7,340,350	7,340,975
2031 - 32	7,095,000	7,095,000	245,975	7,340,975	-

DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS

School Year	G. O. Notes Del Val 11/2000 $13.461M	G.O. Bonds Refdg Series 11/2006 $22.2M	G.O. Bonds Refdg Series A 11/2006 $37.9M	Emmaus Loan 10/2009 $10M	G.O. Bonds Refdg Series 3/2010 $22.3M	G.O. Bonds Refdg Series A 9/2010 $7.51M	G.O. Bonds Refdg Series AA 12/2010 $28.22M	G.O. Bonds Refdg Series 11/2011 $9.585M	G.O. Bonds Series A 7/2012 $21M	G.O. Bonds Series AA 7/2012 $39.33M	G.O. Bonds Refdg Series 1/2013 $8.215M	G.O. Bonds Series 1/2014 $12M	G.O. Bonds Series A 1/2014 $30.89M	G.O. Bonds Series AA 9/2014 $57.635M	Future Issue G.O. Bonds Series 9/2015 $9M	Future Issue G.O. Bonds Series 11/2016 $10M	Future Issue G.O. Bonds Series 11/2017 $10M	Future Issue G.O. Bonds Series 12/2018 $10M	Total
2014-15	1,204,269	2,348,188	1,721,923	95,691	3,418,413	781,694	3,164,275	735,451	630,000	1,916,250	2,121,650	489,763	1,371,765	1,221,110					21,220,440
2015-16	1,264,172	2,350,988	1,720,723	403,869	3,422,938	781,094	1,931,775	735,351	630,000	1,919,050	860,725	489,763	1,371,750	2,575,200	307,199				20,764,595
2016-17		2,351,188	1,719,323	403,670	3,428,363	782,794	3,288,650	733,764	630,000	1,916,750	858,075	489,763	5,851,725	2,483,100	440,400	236,480			25,614,042
2017-18		2,349,575	1,718,218	403,469	1,408,244	784,194	2,498,350	738,264	630,000	9,634,450	860,700	489,763	1,304,450	2,475,000	440,282	438,829	236,121		26,409,907
2018-19		2,349,988	1,721,843	403,268		784,425	3,809,500	732,464	630,000	9,702,700	856,650	489,763	1,304,350	2,476,900	440,153	443,829	438,163	94,408	26,678,402
2019-20		2,352,213	1,720,003	403,067		783,450	3,813,100	736,564	630,000	8,867,950	850,250	489,763	2,099,250	2,478,500	440,011	443,700	443,163	207,237	26,758,219
2020-21		2,356,038	1,717,788	1,030,667		780,325	3,811,500	733,964	630,000	7,959,200	858,500	489,763	2,364,250	2,474,800	439,856	443,558	443,034	212,237	26,745,478
2021-22		2,356,250	1,720,188	1,004,667		780,900	4,630,500	734,714	630,000	7,924,800		489,763	2,410,000	2,475,950	439,688	443,403	442,892	212,108	26,695,821
2022-23		2,352,850	1,717,188	852,133				735,089	635,000			489,763	15,735,750	2,476,800	439,508	443,235	442,737	211,966	26,532,018
2023-24		2,350,838	8,278,988	953,000				739,339	634,850			489,763	9,182,250	2,477,350	439,317	443,055	442,569	211,811	26,643,128
2024-25			14,372,988	956,400				737,289	634,700			494,763		7,842,600	439,121	442,864	442,389	211,643	26,574,756
2025-26			14,340,963	953,733				734,033	634,550			494,575		7,882,600	438,920	442,668	442,198	211,463	26,575,702
2026-27			1,881,713	716,467				739,533	634,400			494,388		20,181,850	438,716	442,467	442,001	211,272	26,182,805
2027-28				5,700,000				734,283	4,579,250			2,499,200		8,741,600	2,258,507	442,263	441,801	211,075	25,607,979
2028-29								732,720	4,580,750			2,753,800		8,741,900	2,261,127	1,927,054	441,596	210,875	21,649,822
2029-30									4,578,650			2,755,000		8,745,000	2,259,403	1,923,878	441,388	210,670	20,913,989
2030-31									4,582,950			2,757,400			2,258,055	1,927,383	2,766,176	1,320,462	15,612,426
2031-32									4,578,350			2,762,625			2,256,768	1,926,913	2,766,219	1,318,186	15,609,061
2032-33																1,922,384	2,765,514	1,318,422	6,006,320
2033-34																	2,768,720	1,320,787	4,089,507
	$2,468,441	$23,518,113	$54,351,843	$14,280,099	$11,677,956	$6,258,875	$26,947,650	$11,032,819	$31,113,450	$49,841,150	$7,266,550	$19,909,375	$42,995,540	$85,750,260	$16,437,031	$14,733,963	$16,606,681	$7,694,622	$442,884,417

The interest rate is variable on the Delaware Valley and Emmaus Notes.

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE HISTORY BY FUND

		General Fund		Capital Reserve Fund		Capital Projects Fund		Total Debt Service
	YEAR	Interest	Principal	Interest	Principal	Interest	Principal	
	1991-92	3,229,790	1,270,000	-	-	-	-	**4,499,790**
	1992-93	3,214,791	1,280,000	-	-	-	-	**4,494,791**
	1993-94	1,425,660	1,390,000	-	-	-	-	**2,815,660**
	1994-95	2,159,052	1,465,000	-	-	-	-	**3,624,052**
	1995-96	2,712,948	1,585,000	-	-	-	-	**4,297,948**
	1996-97	3,080,346	2,710,000	-	-	-	-	**5,790,346**
	1997-98	3,162,805	3,210,000	-	-	-	-	**6,372,805**
	1998-99	4,808,303	3,726,500	-	-	-	-	**8,534,803**
	1999-00	5,226,609	4,317,577	-	-	-	-	**9,544,186**
	2000-01	5,357,809	5,483,000	-	-	-	-	**10,840,809**
	2001-02	5,492,410	6,482,000	-	-	-	-	**11,974,410**
	2002-03	5,074,703	6,983,000	-	-	837,823	-	**12,895,526**
	2003-04	*6,764,527*	7,092,000	-	-	1,311,805	-	**15,168,332**
	2004-05	8,349,041	8,222,000	542,300	500,000	1,528,991	-	**19,142,332**
	2005-06	10,562,646	9,554,000	-	-	1,350,399	-	**21,467,046**
	2006-07	11,847,495	7,978,000	1,653,859	5,000	-	-	**21,484,354**
	2007-08	9,708,254	10,389,000	3,628,680	5,000	279,678	-	**24,010,612**
	2008-09	11,172,303	10,311,000	1,600,000	900,000	396,394	5,000	**24,384,697**
	2009-10	12,419,770	12,017,000	-	-	-	-	**24,436,770**
	2010-11	11,814,366	9,394,000	-	-	-	-	**21,208,366**
	2011-12	11,548,983	12,194,000	-	-	-	-	**23,742,983**
	2012-13	10,716,483	11,137,000	-	-	-	-	**21,853,483**
	2013-14	11,004,249	12,602,000	-	-	-	-	**23,606,249**
Budget	**2014-15**	11,352,968	13,775,000	-	-	-	-	**25,127,968**

WEST CHESTER AREA SCHOOL DISTRICT
Gross Principal Debt Outstanding

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2024	2024-2029	2029-2033	Total Principal
Series B of 2000 Del Val Note	1,185,000	1,246,000	-	-	-	-	-	-	2,431,000
Refunding Series of 2006 GOR	1,555,000	1,620,000	1,685,000	1,755,000	1,830,000	10,405,000	-	-	18,850,000
Refunding Series A of 2006 GOR	155,000	160,000	165,000	170,000	180,000	7,555,000	28,595,000	-	36,980,000
Emmaus Note 2009	5,000	5,000	5,000	5,000	5,000	2,470,000	7,485,000	-	9,980,000
Series of 2010 GOR	3,185,000	3,270,000	3,350,000	1,390,000	-	-	-	-	11,195,000
Series A of 2010 GOR	640,000	665,000	680,000	695,000	710,000	2,225,000	-	-	5,615,000
Series AA of 2010 GOR	2,300,000	1,125,000	2,510,000	1,795,000	3,160,000	11,120,000	-	-	22,010,000
Series 2011 GOR	505,000	515,000	525,000	540,000	545,000	2,935,000	3,360,000	-	8,925,000
Series A of 2012 GOB	-	-	-	-	-	10,000	8,035,000	12,955,000	21,000,000
Series AA of 2012 GOR	110,000	115,000	115,000	7,835,000	8,295,000	22,855,000	-	-	39,325,000
Series 2013 GOR	1,975,000	745,000	765,000	795,000	815,000	1,675,000	-	-	6,770,000
Series 2014 GOB	-	-	-	-	-	-	4,370,000	7,630,000	12,000,000
Series A of 2014 GOB	5,000	5,000	4,485,000	5,000	5,000	26,385,000	-	-	30,890,000
Series AA of 2014 GOB	-	355,000	270,000	270,000	280,000	1,530,000	46,450,000	8,480,000	57,635,000
Total	**11,620,000**	**9,826,000**	**14,555,000**	**15,255,000**	**15,825,000**	**89,165,000**	**98,295,000**	**29,065,000**	**283,606,000**

Source: District Debt Service Schedules

WEST CHESTER AREA SCHOOL DISTRICT
COMPUTATION OF NON-ELECTORAL DEBT MARGIN

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Total General Fund Revenues*	156,438,761	164,843,352	175,188,902	184,383,429	189,079,944	196,838,806	200,193,855	200,328,038	205,516,382	206,453,328
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	1,953,196	1,694,624	1,334,225	1,437,374	1,519,538	1,558,427	1,074,696	1,224,820	1,151,153	1,160,377
Sale of Property and Non-recurring revenue	-	-	-	-	10,364	5,057	-	-	973	-
Fund Transfer	1,638,988	-	-	2,086,849	-	-	-	-	-	-
Net Revenues	3,592,184	1,694,624	1,334,225	3,524,223	1,529,902	1,563,484	1,074,696	1,224,820	1,152,126	1,160,377
Borrowing Base	**152,846,577**	**163,148,728**	**173,854,677**	**180,859,206**	**187,550,042**	**195,275,323**	**199,119,159**	**199,103,218**	**204,364,256**	**205,292,951**
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Total Nonelectoral Debt Limit	**343,904,798**	**367,084,637**	**391,173,023**	**406,933,214**	**421,987,595**	**439,369,476**	**448,018,108**	**447,982,241**	**459,819,576**	**461,909,139**
Less Amount Debt Applicable to Debt Limit	299,672,000	320,923,000	325,945,000	315,556,000	304,530,000	302,533,000	291,539,000	279,630,000	287,443,000	285,016,000
Total Debt Margin	**44,232,798**	**46,161,637**	**65,228,023**	**91,377,214**	**117,457,595**	**136,836,476**	**156,479,108**	**168,352,241**	**172,376,576**	**176,893,139**
Ratio of Debt Limit to Debt Margin	13%	13%	17%	22%	28%	31%	35%	38%	37%	38%

Source: District Annual Financial Statements PDE 2057
** Includes other financing sources*

WEST CHESTER AREA SCHOOL DISTRICT
SCHEDULE OF DIRECT AND OVERLAPPING DEBT

		Gross Debt Outstanding	Percentage Applicable to this Governmental Unit	Net Share of Debt	
Chester County					
Direct Debt					
	West Chester Area School District	285,016,000	100%	285,016,000	
Overlapping Debt					
	Township of East Bradford	12,321,369	100%	12,321,369	(1), (2)
	Township of East Goshen	5,834,778	100%	5,834,778	(1), (2)
	Township of Thornbury	220,547	100%	220,547	(1), (2)
	Township of West Goshen	6,513,195	100%	6,513,195	(1), (2)
	Township of West Whiteland	13,905,000	100%	13,905,000	(1), (2)
	Township of Westtown	14,025,000	100%	14,025,000	(1), (2)
	Borough of West Chester	35,640,000	100%	35,640,000	(1), (3)
	Chester County	532,941,407	20%	107,267,483	(1), (2), (5)
Total Direct and Overlapping Chester County Debt				**480,743,372**	
Delaware County					
Direct Debt					
	West Chester Area School District	285,016,000	100%	285,016,000	
Overlapping Debt					
	Township of Thornbury	220,547	100%	220,547	(1), (6)
	Delaware County	305,740,681	1%	4,391,017	(1), (5), (6)
Total Direct and Overlapping Delaware County Debt				**289,627,564**	

(1) *As of December 31, 2013*
(2) *Source: County of Chester*
(3) *Source: West Chester Borough*
(4) *Source: Township of Thornbury, Delaware County*
(5) *Percentage of County Debt was derived by taking WCASD population as a Percentage of County*
(6) *Source: County of Delaware CAFR*

WEST CHESTER AREA SCHOOL DISTRICT

TECHNOLOGY EXPENSES

YEAR	General Fund	Capital Reserve Fund	Capital Projects Fund
1997-98	1,914,868		
1998-99	2,166,108		
1999-00	3,497,923		
2000-01	3,722,909		
2001-02	4,741,980		
2002-03	5,108,620		
2003-04	4,762,580		
2004-05*	4,476,101		
2005-06	3,076,184		1,965,350
2006-07	3,848,432	535,960	1,533,584
2007-08	5,043,240		1,664,990
2008-09	4,025,509		1,989,510
2009-10	3,694,049	2,048,270	
2010-11	3,435,820	1,905,875	
2011-12	3,677,465	1,706,709	
2012-13	3,613,727	1,966,424	
2013-14	3,524,451	1,853,212	
2014-15 budget	2,945,106	2,666,595	

*Until 2004-05, the district had a separate fund-the Technology Fund-for recording technology expenses. Starting in 2004-05, the Technology Fund and the General Fund are combined.

WEST CHESTER AREA SCHOOL DISTRICT

RETIREMENT CONTRIBUTION RATES

YEAR	EMPLOYER RATE (1)	EMPLOYEE RATE	NET COST
1991-92	14.900	5.460	3,032,651
1992-93	14.240	5.480	3,104,395
1993-94	13.170	5.510	2,881,030
1994-95	11.060	5.550	2,564,802
1995-96*	11.720	5.590	5,768,958
1996-97	10.600	5.620	2,746,233
1997-98	8.760	5.650	2,340,246
1998-99	6.040	5.690	1,688,907
1999-00	4.610	5.720	1,352,211
2000-01	1.940	5.770	602,765
2001-02	1.090	6.430	357,733
2002-03	1.150	7.100	395,841
2003-04	3.770	7.080	1,353,549
2004-05**	4.230	7.120	1,576,757
2005-06	4.690	7.160	1,802,283
2006-07	6.460	7.210	2,604,708
2007-08	7.130	7.250	3,046,197
2008-09	4.760	7.290	2,055,635
2009-10	4.780	7.320	2,115,700
2010-11	5.640	7.340	2,533,850
2011-12	8.650	7.370	3,672,868
2012-13	12.360	7.400	5,186,816
2013-14	16.930	7.430	7,162,285
2014-15 Projected	21.400	7.460	9,495,889
2015-16 Projected	25.840	7.490	11,487,797
2016-17 Projected	29.690	7.500	13,452,747
2017-18 Projected	30.620	7.500	14,148,949

(1) Employer rate costs are paid as follows: 50% school District and 50% State.

* Beginning in 1995-96, the District will directly pay 100% of the employer portion of the PSERS contribution. The Commonwealth will reimburse the school district for one-half of the employer's share of the contributions. Prior to this, the district only paid 50% of the cost, the other half directly paid to PSERS by the state.

* Beginning in 1995-96, actual cost includes General Fund and Technology Fund.

** Beginning in 2004-05, actual costs includes total General Fund, which now includes Technology and Federal Programs.

WEST CHESTER AREA SCHOOL DISTRICT

HISTORY OF REVENUES

	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15
Local	**115,499.0**	**126,613.0**	**136,736.6**	**145,232.7**	**151,845.3**	**158,264.9**	**165,675.1**	**168,780.6**	**171,229.8**	**174,975.8**	**175,478.8**	**179,436.2**
Real Estate	93,294.9	103,061.0	110,604.6	117,752.5	123,662.8	133,388.1	142,047.0	144,929.1	144,322.7	146,838.3	147,309.7	151,509.7
Current*	90,363.4	99,863.2	107,927.1	115,783.1	121,988.6	131,884.5	140,715.2	143,868.7	143,252.1	145,265.1	146,630.2	150,102.1
Interim	2,931.5	3,197.8	2,677.5	1,969.4	1,674.2	1,503.6	1,331.8	1,060.4	1,070.6	1,573.2	679.5	1,407.6
Earned Income	13,493.2	14,738.7	15,404.5	16,889.7	17,913.6	16,764.4	16,458.0	17,080.7	18,095.8	18,691.5	19,460.5	20,045.0
Real Estate Transfer	4,475.0	4,703.8	5,197.7	4,261.7	3,665.9	2,666.5	2,706.8	2,466.0	3,260.7	3,473.6	3,724.7	3,337.0
Delinquent Taxes	2,619.0	2,348.2	2,568.5	2,442.6	2,810.3	2,944.9	3,316.2	2,805.7	3,816.1	4,069.9	3,365.9	3,008.8
Investment Earnings	438.1	935.6	2,250.4	3,234.1	3,051.1	1,674.8	288.0	118.4	173.6	129.8	71.0	183.0
Gate Receipts	-	-	-	-	-	-	-	119.4	123.4	122.9	130.7	131.5
Other	1,178.8	825.7	710.9	652.1	741.6	826.2	859.1	1,261.3	1,437.5	1,649.8	1,416.3	1,221.2
State	**22,058.2**	**24,494.2**	**24,473.2**	**26,077.6**	**27,228.1**	**26,794.1**	**27,068.5**	**26,695.6**	**24,996.3**	**26,095.1**	**28,312.7**	**30,903.9**
Student Subsidies	18,033.3	20,108.7	19,874.2	20,444.0	21,026.1	21,507.3	21,647.2	20,865.3	18,135.1	17,778.9	17,966.7	17,945.8
Basic Instruction	6,211.1	6,330.5	6,472.6	6,710.6	6,844.8	7,050.1	6,334.1	6,523.7	7,050.1	7,047.0	7,247.3	7,248.7
Basic Education ARRA Funds	-	-	-	-	-	-	852.0	834.0	-	-	-	-
Special Education	4,724.3	4,791.4	4,908.9	5,004.1	5,020.6	5,087.5	5,068.4	5,080.8	5,146.9	5,355.9	5,311.1	5,315.0
IDEA - ARRA funds	-	-	-	-	-	418.0	959.4	820.7	-	-	-	-
Tuition Private Home Place't	31.8	37.8	102.0	71.3	73.6	87.4	50.6	-	17.6	121.8	113.9	45.0
Transportation	4,981.7	5,337.5	5,039.2	4,976.0	4,371.1	4,828.3	4,565.1	4,434.4	4,295.1	3,710.0	3,750.5	3,750.3
Medical, Dental & Nurse	332.3	331.7	311.9	305.6	296.3	295.6	288.7	273.8	273.9	261.5	256.8	261.8
Rent	922.3	1,953.2	1,694.6	1,334.2	1,437.4	1,529.3	1,544.7	1,074.7	1,224.8	1,151.2	1,160.4	1,198.3
Charter Schools	817.7	1,053.4	1,071.4	1,294.4	1,337.4	1,641.1	1,558.4	1,478.9	-	-	-	-
Accountability Grants	-	272.9	272.9	339.8	348.3	343.8	343.8	322.4	126.6	126.7	126.7	126.7
Other	12.1	0.3	0.7	408.0	1,296.6	226.1	82.0	21.9	-	5.0	-	-
Teacher Subsidies	4,024.9	4,385.5	4,599.0	5,633.6	6,202.0	5,286.9	5,421.3	5,830.3	6,861.2	8,316.2	10,346.1	12,958.1
Social Security	2,664.3	2,771.5	2,843.5	3,012.1	3,154.7	3,231.6	3,278.1	3,319.2	3,173.0	3,084.5	3,148.8	3,412.4
Retirement	1,360.6	1,614.0	1,755.5	2,621.5	3,047.3	2,055.3	2,143.2	2,511.1	3,688.2	5,231.7	7,197.3	9,545.7
Federal	**3,011.5**	**3,964.6**	**3,633.6**	**3,878.6**	**4,231.6**	**4,020.9**	**4,089.8**	**4,717.5**	**4,119.3**	**4,059.2**	**2,661.8**	**2,358.9**
Title I	1,352.4	1,733.0	1,299.4	1,523.7	1,998.5	1,492.4	1,723.1	2,146.9	1,590.7	1,752.2	459.6	460.0
Title II	349.6	372.1	404.0	357.0	310.3	327.8	182.4	416.8	311.2	249.0	199.4	400.0
IDEA	961.2	1,311.9	1,314.2	1,228.5	1,240.5	1,308.9	1,296.3	1,235.6	1,310.3	1,282.4	1,154.7	1,151.9
MA Direct Services/Time Study	162.9	336.2	455.8	594.5	562.8	760.3	722.4	768.6	773.4	659.4	722.7	252.5
Other	185.4	211.4	160.2	174.9	119.5	131.5	165.6	149.6	133.7	116.2	125.5	94.5
Local Taxes & Subsidies	**140,568.7**	**155,071.8**	**164,843.4**	**175,188.9**	**183,305.0**	**189,079.9**	**196,833.4**	**200,193.7**	**200,345.4**	**205,130.0**	**206,453.3**	**212,699.0**
Beginning Fund Balance	**7,986.2**	**6,469.8**	**8,287.2**	**8,794.2**	**9,631.6**	**7,495.0**	**7,938.2**	**12,071.0**	**18,461.1**	**25,376.0**	**32,371.9**	**30,282.3**
FB Adjustment	-	-	-	-	-	400.7						
Ending Fund Balance	**6,469.8**	**8,287.2**	**8,794.2**	**9,631.6**	**7,495.0**	**7,938.2**	**12,071.0**	**18,461.1**	**25,376.0**	**32,371.9**	**33,351.1**	**23,768.2**
Designated/Committed Fund Balance for PSERS Increases (ending FB)	-	-	-	-	-	-	1,200.0	1,200.0	3,700.0	5,000.0	4,500.0	2,117.0
Designated/Committed Fund Balance for Health Care (ending FB)	-	-	-	-	-	-	-	1,558.1	2,677.7	4,171.1	4,856.2	4,621.1
Designated/Committed Fund Balance for future millage	-	-	-	-	-	-	-	-	3,349.2	6,830.5	5,951.3	-
Designated/Committed Fund Balance for Athletic Fund	-	-	-	-	-	-	75.6	95.5	124.2	102.7	119.8	102.7
Beginning Unassigned Fund Balanc	**7,986.2**	**6,469.8**	**8,287.2**	**8,794.2**	**9,631.6**	**7,495.0**	**7,938.2**	**10,795.4**	**15,607.5**	**15,525.0**	**16,267.6**	**18,088.4**
Ending Unassigned Fund Balance	**6,469.8**	**8,287.2**	**8,794.2**	**9,631.6**	**7,495.0**	**7,938.2**	**10,795.4**	**15,607.5**	**15,525.0**	**16,267.6**	**17,923.8**	**16,927.4**
Assumed use of FB	**1,516.4**	**(1,817.4)**	**(507.0)**	**(837.4)**	**2,136.5**	**(443.1)**	**(4,132.8)**	**(6,390.1)**	**(6,914.9)**	**(6,995.9)**	**(979.2)**	**6,514.1**

* Includes Property Tax Relief Subsidy

WEST CHESTER AREA SCHOOL DISTRICT

DELINQUENT REAL ESTATE TAXES COLLECTED

FISCAL YEAR	AMOUNT LIENED @ 12/31	AMOUNT COLLECTED (000 omitted)	OUTSTANDING DELINQ. R/E TAXES @ 6/30
1988-89	800	1,000	1,183
1989-90	819	1,019	1,266
1990-91	1,451	1,411	1,537
1991-92	2,410	1,209	2,858
1992-93	2,365	2,523	2,838
1993-94	2,230	2,293	2,982
1994-95	1,684	2,349	2,469
1995-96	1,799	2,461	2,019
1996-97	1,644	1,949	2,011
1997-98	1,566	1,778	1,969
1998-99	1,760	1,767	2,144
1999-00	2,063	2,016	2,368
2000-01	2,330	2,645	2,254
2001-02	2,325	2,509	2,241
2002-03	2,368	2,845	2,007
2003-04	2,091	2,619	1,690
2004-05	2,286	2,348	1,761
2005-06	2,555	2,568	1,890
2006-07	2,503	2,443	2,113
2007-08	2,814	2,810	2,296
2008-09	2,967	2,945	2,533
2009-10	3,171	3,316	2,628
2010-11	3,433	2,806	3,424
2011-12	2,993	3,816	2,609
2012-13	3,626	4,070	2,412
2013-14	2,920	3,366	2,187

WEST CHESTER AREA SCHOOL DISTRICT

EARNINGS ON INVESTMENTS

FISCAL YEAR	GENERAL FUND (000 omitted)	CAPITAL PROJECT FUND (000 omitted)	
1991-92	1,657	1,185	
1992-93	1,134	475	
1993-94	944	342	
1994-95*	1,811	607	(1)
1995-96	2,072	1,124	(1)
1996-97	1,921	1,277	(1) (2)
1997-98	1,819	1,488	(1) (2)
1998-99	1,737	1,615	(1) (2)
1999-00	2,134	2,024	(1) (2)
2000-01	2,476	2,773	(1) (2)
2001-02	1,050	1,216	(1) (2)
2002-03	618	890	(1) (2)
2003-04	438	1,344	(1) (2)
2004-05	936	2,036	(2)
2005-06	2,250	2,977	(2)
2006-07	3,234	2,789	(2)
2007-08	3,051	2,087	(2)
2008-09	1,675	764	(2)
2009-10	288	137	(2)
2010-11	118	17	(2)
2011-12	174	20	(2)
2012-13	130	24	(2)
2013-14	71	65	(2)
2014-15 Budget	183	108	(2)

* Effective with 1994-95 budget, interest earnings on bond issues remain in the Capital Projects Fund.

(1) Interest recorded at net, after debt service expense.

(2) Capital Reserve Fund

WEST CHESTER AREA SCHOOL DISTRICT

EQUALIZED SUBSIDY OF BASIC EDUCATION

Fiscal Year		ESBE Subsidy ($000)	Total General Fund Expenses ($000)	ESBE Subsidy % of District Expenses	Total Instructional Expenses* ($000)	ESBE Subsidy % of Instruction Expenses
1989-90		4,793	61,932	7.7%	27,957	17.1%
1991-91		4,531	66,305	6.8%	29,918	15.1%
1991-92		5,252	71,169	7.4%	33,874	15.5%
1992-93		4,941	78,236	6.3%	37,540	13.2%
1993-94		4,936	78,191	6.3%	36,733	13.4%
1994-95		5,027	80,304	6.3%	38,644	13.0%
1995-96	**	5,267	86,363	6.1%	41,917	12.6%
1996-97	**	5,410	92,825	5.8%	45,060	12.0%
1997-98	**	5,419	96,577	5.6%	46,853	11.6%
1998-99	**	5,598	102,966	5.4%	49,653	11.3%
1999-00	**	5,614	109,557	5.1%	51,198	11.0%
2000-01	**	5,730	117,100	4.9%	53,014	10.8%
2001-02	**	5,936	129,106	4.6%	56,180	10.6%
2002-03	**	6,094	131,832	4.6%	58,043	10.5%
2003-04	**	6,211	140,792	4.4%	61,219	10.1%
2004-05	**	6,331	150,657	4.2%	64,368	9.8%
2005-06	***	6,473	164,336	3.9%	65,167	9.9%
2006-07	***	6,711	174,352	3.8%	68,576	9.8%
2007-08	***	6,845	185,442	3.7%	75,807	9.0%
2008-09	***	7,050	188,712	3.7%	74,109	9.5%
2009-10	****	7,186	192,701	3.7%	75,275	9.5%
2010-11	****	7,358	193,804	3.8%	76,804	9.6%
2011-12	****	7,050	193,431	3.6%	77,011	9.2%
2012-13		7,047	198,134	3.6%	79,378	8.9%
2013-14		7,247	205,474	3.5%	81,156	8.9%
2014-15	Budget	7,249	219,213	3.3%	85,821	8.4%

*Prior to 1984-85, expenses include Total Instructional Costs. Beginning in 1984-85 expenses include only Regular Instruction Costs and exclude Special Education, Vo Tech and other instructional programs covered by other subsidies.

**Includes technology expenses

***Now includes technology and federal expenses

**** Includes Federal ARRA funds

WEST CHESTER AREA SCHOOL DISTRICT

TRANSPORTATION SUBSIDY

Payable Fiscal Year	One-half Mill Market Value	MV Impact Decrease in Subsidy	PDE (Transportation) Cost Index	% Incr. in Index	Public Students Non-Hazardous Subsidy	Non-Public Students Subsidy	Public Students Hazardous Subsidy	State Share of Excess Cost Subsidy	Non-Public and Charter School Subsidy	**Total Subsidy**
1991-92	1,707,895	329,401	2.964	4.6%	194,822	364,800	124,101	859,230	391,840	**1,934,793**
1992-93	1,815,735	107,840	3.145	6.1%	206,337	383,258	127,281	855,174	403,248	**1,975,299**
1993-94	2,065,618	249,883	3.242	3.1%	189,357	404,412	264,138	657,273	556,500	**2,071,680**
1994-95	2,098,747	33,129	3.336	2.9%	230,950	432,909	320,104	1,028,009	492,423	**2,504,394**
1995-96	2,222,602	123,855	3.426	2.7%	211,026	417,753	295,360	734,788	661,000	**2,319,927**
1996-97	2,256,942	34,340	3.519	2.7%	254,929	476,725	256,308	1,066,437	677,400	**2,731,800**
1997-98	2,375,121	118,179	3.607	2.5%	263,981	513,271	265,366	1,246,572	711,400	**3,000,590**
1998-99	2,405,768	30,647	3.726	3.3%	278,113	530,233	352,748	1,384,208	1,020,870	**3,566,173**
1999-00	2,488,476	82,708	3.789	1.7%	269,431	605,920	553,739	1,478,812	1,065,615	**3,973,516**
2000-01	2,574,119	85,643	3.850	1.6%	270,269	620,561	625,284	1,547,809	1,123,185	**4,187,108**
2001-02	2,898,339	324,220	3.954	2.7%	315,172	743,393	594,644	1,588,642	1,205,550	**4,447,402**
2002-03	3,033,766	135,427	4.088	3.4%	324,618	810,443	684,799	1,699,103	1,701,700	**5,220,663**
2003-04	3,415,279	381,513	4.153	1.6%	339,374	855,986	643,166	1,457,484	1,681,680	**4,977,689**
2004-05	3,580,110	164,831	4.253	2.4%	333,971	932,745	780,113	1,508,083	1,782,550	**5,337,462**
2005-06	4,055,239	475,129	4.334	1.9%	367,423	901,059	724,366	1,226,999	1,818,355	**5,038,202**
2006-07	4,179,917	124,678	4.477	3.3%	373,176	870,994	773,489	1,162,697	1,795,640	**4,975,996**
2007-08	4,795,385	615,468	4.629	3.4%	366,593	884,415	764,561	528,716	1,826,825	**4,371,110**
2008-09	4,848,517	53,132	4.745	2.5%	410,365	996,069	858,294	699,135	1,865,003	**4,828,866**
2009-10	5,534,052	685,535	4.940	4.1%	437,319	997,039	971,017	374,493	1,785,245	**4,565,114**
2010-11	5,575,888	41,836	4.945	0.1%	455,759	977,827	880,908	390,606	1,729,335	**4,434,435**
2011-12	6,012,645	436,757	5.079	2.7%	486,086	962,738	911,349	253,901	1,680,995	**4,295,070**
2012-13	5,996,697	(15,948)	5.155	1.5%	439,470	848,898	788,456	-	1,633,170	**3,709,995**
2013-14	6,268,270	271,573	5.310	3.0%	431,780	841,398	927,744	-	1,549,625	**3,750,548**

WEST CHESTER AREA SCHOOL DISTRICT

TITLE I ALLOCATIONS - WCASD AND GLEN MILLS

FISCAL YEAR	WCASD	GLEN MILLS	TOTAL
1990-91	593,179	393,646	986,825
1991-92	691,601	442,120	1,133,721
1992-93	772,400	547,987	1,320,387
1993-94	504,464	617,724	1,122,188
1994-95	410,930	542,930	953,860
1995-96	415,266	621,376	1,036,642
1996-97	403,074	632,698	1,035,772
1997-98	415,372	651,867	1,067,239
1998-99	417,078	629,681	1,046,759
1999-00	432,298	685,216	1,117,514
2000-01	432,299	611,489	1,043,788
2001-02	501,189	480,512	981,701
2002-03	682,547	743,118	1,425,665
2003-04	577,834	940,668	1,518,502
2004-05	535,446	1,100,280	1,635,726
2005-06	526,634	1,096,260	1,622,894
2006-07	542,598	1,056,635	1,599,233
2007-08	607,172	1,142,102	1,749,274
2008-09	537,622	1,117,440	1,655,062
2009-10	458,823	1,408,950	1,867,773
2010-11	457,663	1,318,080	1,775,743
2011-12	441,244	1,035,712	1,476,956
2012-13	514,255	1,227,755	1,742,010
2013-2014	457,707	0	457,707
2014-15 Budget	460,006	0	460,006

* Going forward the State will send Title I N&D funds to the Chester County IU for pass-through to Glen Mills.

WEST CHESTER AREA SCHOOL DISTRICT

FUND BALANCE

GENERAL FUND, CAPITAL RESERVE FUND, CAPITAL PROJECTS FUND, ATHLETIC FUND and CAFETERIA FUND

FISCAL YEAR	GENERAL FUND	CAPITAL RESERVE FUND	CAPITAL PROJECTS FUND	ATHLETIC FUND	CAFETERIA FUND
1988-89	5,624,000 *				
1989-90	6,117,000 *				
1990-91	4,989,592		17,936,152		404,943
1991-92	4,972,486		16,089,216	14,787	372,537
1992-93	2,282,435		10,438,608	20,875	324,259
1993-94	2,970,107		20,988,013	18,440	321,299
1994-95	6,010,824		24,098,694	41,974	158,260
1995-96	7,004,565	7,241,855 **	32,215,979	4,400	230,028
1996-97	4,981,795	8,039,243	25,813,895	2,655	280,618
1997-98	4,551,168	9,138,468	39,783,233	3,254	344,865
1998-99	5,099,176	9,599,719	40,655,259	10,896	375,101
1999-00	8,211,577	9,299,181	36,590,964	10,241	455,080
2000-01	9,746,453	10,745,281	62,324,118	8,448	465,990
2001-02	7,608,575	13,205,221	71,498,915	19,610	447,027
2002-03	7,986,245	13,049,249	81,998,840	23,604	474,611
2003-04	6,469,844	13,561,363	88,899,076	21,525	493,764
2004-05	8,287,191	12,916,389	60,924,506	17,721	566,625
2005-06	8,794,148	16,040,880	47,694,867	15,618	673,829
2006-07	9,631,412	16,813,479	36,170,115	31,874	750,330
2007-08	7,494,327	16,378,062	20,341,092	62,758	835,622
2008-09	7,861,943	14,641,919	6,965,394	49,596	985,138
2009-10	11,995,399	13,811,178	8,316,802	75,606	1,127,326
2010-11	18,462,684	14,506,078	5,933,343	***	1,202,133
2011-12	25,376,003	14,329,759	793,496	***	1,327,897
2012-13	32,371,889	15,646,701	7,119,899	***	1,349,718
2013-14	33,351,072	17,672,551	8,376,597	***	1,312,591

* Prior FACT BOOK rounded to nearest 1,000
** New Capital Reserve Fund as of 6/30/96
*** As of 7/1/10, Athletic Fund is included in General Fund

WEST CHESTER AREA SCHOOL DISTRICT
Fund Balance, Governmental Funds (Modified Accrual Method of Accounting)

Fiscal Year Ending June 30,	**2004**	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
General Fund											
Reserved											
Unreserved - Designed for PSERS							1,200,000				
Unreserved - Designed for Technology	813,777										
Unreserved - Undesignated	5,656,067	8,287,190	8,794,148	9,631,412	7,494,323	7,861,943	10,795,399				
*Non-Spendable									1,277,682	1,918,300	3,482,456
*Restricted									1,892,658	1,894,735	-
*Committed											
Pension								1,200,000	3,700,000	5,000,000	4,500,000
Healthcare								1,558,100	2,677,700	4,171,100	4,856,190
*Assigned											
Gate Receipts								95,549	124,160	102,739	119,782
Tax Stabilization									3,349,200	6,830,500	5,951,300
*Unassigned								15,609,035	12,354,604	12,454,515	14,441,344
Total General Fund Fund Balance	**6,469,844**	**8,287,190**	**8,794,148**	**9,631,412**	**7,494,323**	**7,861,943**	**11,995,399**	**18,462,684**	**25,376,004**	**32,371,889**	**33,351,072**
All other funds											
Reserved - Capital Projects Fund					20,341,092	6,965,394	8,316,802				
Reserved - Capital Reserve Fund					16,378,062	14,641,919	13,811,178				
Reserved - Non-Major Funds					307,300						
Unreserved - Capital Projects Fund	88,899,076	60,924,506	47,694,867	36,170,115							
Unreserved - Capital Reserve Fund	13,561,363	12,916,389	16,040,880	16,813,479							
Unreserved - Debt Service Fund	-	-	-	568,754							
Unreserved - Non-Major Funds	21,525	17,720	15,618	31,874	62,758	49,596	75,606				
*Restricted - Capital Projects Fund								5,838,643	793,496	7,119,899	8,376,597
*Restricted - Capital Reserve Fund								14,506,078	14,329,759	15,646,701	17,672,551
*Unrestricted - Capital Projects Fund								94,700			
Total Other Funds	**102,481,964**	**73,858,615**	**63,751,365**	**53,584,222**	**37,089,212**	**21,656,909**	**22,203,586**	**20,439,421**			
TOTAL FUND BALANCE	**108,951,808**	**82,145,805**	**72,545,513**	**63,215,634**	**44,583,535**	**29,518,852**	**34,198,985**	**38,902,105**	**40,499,259**	**55,138,489**	**59,400,220**

*** Note: In 2010-11, the District changed their fund balance designations to comply with GASB 54.**

Source: Districts Audited Financial Statements

WEST CHESTER AREA SCHOOL DISTRICT

ASSESSED VALUATION

(Amounts in Thousands)

FISCAL YEAR		CHESTER COUNTY	CHANGE	DELAWARE COUNTY	CHANGE	TOTAL ASSESSED VALUE
1988-89		290,045	24,148	4,300	100	294,345
1989-90		313,000	22,955	4,400	100	317,400
1990-91		335,718	22,718	4,777	377	340,495
1991-92		351,659	15,941	4,955	178	356,614
1992-93		356,877	5,218	5,060	105	361,937
1993-94		357,908	1,031	5,179	119	363,087
1994-95		361,311	3,403	5,943	764	367,254
1995-96		366,452	5,141	6,279	337	372,731
1996-97		370,068	3,616	6,516	236	376,584
1997-98		377,214	7,146	6,812	297	384,027
1998-99	(1)	5,801,237	N/A	7,332	519	5,808,568
1999-00		5,997,180	195,943	7,682	350	6,004,862
2000-01	(2)	6,290,875	293,695	359,308	N/A	6,650,183
2001-02		6,603,363	312,488	356,290	(3,018)	6,959,653
2002-03		6,858,177	254,814	381,715	25,425	7,239,892
2003-04		7,093,245	235,068	423,042	41,327	7,516,287
2004-05		7,249,896	156,651	463,149	40,107	7,713,045
2005-06		7,393,620	143,724	511,984	48,835	7,905,604
2006-07		7,468,823	75,202	593,220	81,237	8,062,043
2007-08		7,530,148	61,325	627,165	33,945	8,157,313
2008-09		7,600,651	70,504	642,065	14,900	8,242,716
2009-10		7,661,410	60,759	646,433	4,368	8,307,843
2010-11		7,629,110	(32,300)	637,594	(8,838)	8,266,704
2011-12		7,623,696	(5,414)	636,866	(729)	8,260,562
2012-13		7,631,886	8,190	637,926	1,061	8,269,812
2013-14		7,633,607	1,721	637,639	(287)	8,271,246
2014-15		7,646,298	12,691	642,425	4,786	8,288,723

(1) Reassessment year in Chester County
(2) Reassessment year in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

MILL VALUE

(Amounts in Thousands)

YEAR	CHESTER CO.	DELAWARE CO.	TOTAL
1989-90	313,000	4,400	317,400
1990-91	335,718	4,777	340,495
1991-92	351,659	4,955	356,614
1992-93	356,877	5,060	361,937
1993-94	357,908	5,179	363,087
1994-95	361,311	5,943	367,254
1995-96	366,452	6,279	372,731
1996-97	370,068	6,516	376,584
1997-98	377,214	6,812	384,027
1998-99**	5,801,237	7,332	5,808,568
1999-00	5,997,180	7,682	6,004,862
2000-01***	6,290,875	359,308	6,650,183
2001-02	6,603,363	356,290	6,959,653
2002-03	6,858,177	381,715	7,239,892
2003-04	7,093,245	423,042	7,516,287
2004-05	7,249,896	463,149	7,713,045
2005-06	7,393,620	511,984	7,905,604
2006-07	7,468,823	593,220	8,062,043
2007-08	7,530,148	627,165	8,157,313
2008-09	7,600,651	642,065	8,242,716
2009-10	7,661,410	646,433	8,307,843
2010-11	7,629,110	637,594	8,266,704
2011-12	7,623,696	636,866	8,260,562
2012-13	7,631,886	637,926	8,269,812
2013-14	7,633,607	637,639	8,271,246
2014-15	7,646,298	642,425	8,288,723

* Mill Value is calculated by dividing assessed value by 1,000
** Reassessment done in Chester County
*** Reassessment done in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

Equalized Mills

FISCAL YEAR	
1999-00	17.3
2000-01	16.4
2001-02	16.6
2002-03	15.7
2003-04	15.9
2004-05	15.4
2005-06	16.0
2006-07	14.7
2007-08	15.1
2008-09	13.7
2009-10	14.4
2010-11	13.6
2011-12	13.8
2012-13	13.3

Equalized Mills - A standardized millage calculated by dividing a school district's total taxes collected and remitted by its total market value as certified by the Pennsylvania State Tax Equalization Board.

WEST CHESTER AREA SCHOOL DISTRICT

MARKET VALUE OF REAL ESTATE

Fiscal Year	as of June 30th	Chester County (000)	County Equalization %	Delaware County (000)	County Equalization %	Total
1992-93	1990	3,287,542	96.2%	128,247	3.8%	3,415,789
1993-94	1991	3,499,352	96.4%	132,117	3.6%	3,631,469
1994-95	1992	3,976,533	96.3%	154,702	3.7%	4,131,235
1995-96	1993	4,024,670	95.9%	172,825	4.1%	4,197,495
1996-97	1994	4,252,513	95.7%	192,691	4.3%	4,445,204
1997-98	1995	4,309,234	95.5%	204,651	4.5%	4,513,885
1998-99	1996	4,531,282	95.4%	218,960	4.6%	4,750,241
1999-00	1997	4,602,129	95.6%	209,407	4.4%	4,811,536
2000-01	1998	4,726,382	95.0%	250,569	5.0%	4,976,951
2001-02	1999	4,885,288	94.9%	262,951	5.1%	5,148,238
2002-03	2000	5,514,425	95.1%	282,253	4.9%	5,796,678
2003-04	2001	5,787,858	95.4%	279,674	4.6%	6,067,532
2004-05	2002	6,495,660	95.1%	334,898	4.9%	6,830,558
2005-06	2003	6,778,579	94.7%	381,640	5.3%	7,160,219
2006-07	2004	7,667,769	94.5%	442,709	5.5%	8,110,479
2007-08	2005	7,866,747	94.1%	492,988	5.9%	8,359,734
2008-09	2006	9,008,526	93.9%	582,243	6.1%	9,590,769
2009-10	2007	9,086,864	93.7%	610,170	6.3%	9,697,034
2010-11	2008	10,393,941	93.9%	674,163	6.1%	11,068,104
2011-12	2009	10,480,758	94.0%	671,018	6.0%	11,151,776
2012-13	2010	11,334,739	94.3%	690,551	5.7%	12,025,290
2013-14	2011	11,311,170	94.3%	682,225	5.7%	11,993,395
2014-15	2012	11,830,153	94.4%	706,388	5.6%	12,536,541
2015-16	2013	11,841,643	94.4%	705,298	5.6%	12,546,941

* As certified by the PA State Equalization Board (STEB)

WEST CHESTER AREA SCHOOL DISTRICT

ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	2014-15 # of PARCELS	2014-15 ASSESSMENT TOTAL	2013-14 # of PARCELS	2013-14 ASSESSMENT TOTAL	2012-13 # of PARCELS	2012-13 ASSESSMENT TOTAL	2011-12 # OF PARCELS	2011-12 ASSESSMENT TOTAL	2010-11 # OF PARCELS	2010-11 ASSESSMENT TOTAL	2009-10 # OF PARCELS	2009-10 ASSESSMENT TOTAL	2008-09 # OF PARCELS	2008-09 ASSESSMENT TOTAL	2007-08 # OF PARCELS	2007-08 ASSESSMENT TOTAL	2006-07 # OF PARCELS	2006-07 ASSESSMENT TOTAL
CHESTER COUNTY																		
NOT IDENTIFIED							0	0	1	47,820	0	0	21	3,045,790	188	10,326,250	97	3,772,803
TOTAL COMMERCIAL PROPERTIES	1,712	1,365,713,429	1,714	1,369,224,799	1,677	1,391,810,649	1,659	1,365,477,339	1,652	1,382,775,453	1,632	1,408,305,033	1,593	1,389,076,248	1,572	1,348,537,398	1,571	1,335,505,835
TOTAL FARM PROPERTIES	68	22,066,740	68	22,066,740	70	22,769,440	70	22,838,800	72	23,464,210	72	23,568,250	73	23,523,120	73	23,627,660	72	23,679,630
TOTAL INDUSTRIAL PROPERTIES	88	145,936,270	88	146,750,180	89	148,943,570	89	150,689,470	90	151,052,080	90	151,028,920	89	150,726,520	88	149,886,680	90	151,185,990
TOTAL RESIDENTIAL PROPERTIES	30,250	6,063,262,560	30,145	6,044,809,459	30,033	6,012,449,332	29,917	6,015,067,375	29,838	6,012,588,031	29,778	6,013,563,931	29,676	5,965,419,357	29,611	5,928,690,156	29,528	5,884,835,936
TOTAL VACANT LAND	1,163	49,319,210	1,162	50,755,900	1,308	55,913,330	1,044	69,623,000	1,061	59,182,350	1,046	64,943,920	1,088	68,860,100	981	69,079,400	959	69,842,310
TOTAL CHESTER COUNTY	33,281	7,646,298,209	33,177	7,633,607,078	33,177	7,631,886,321	32,779	7,623,695,984	32,714	7,629,109,944	32,618	7,661,410,054	32,540	7,600,651,135	32,513	7,530,147,544	32,317	7,468,822,504
DELAWARE COUNTY																		
COMMERICAL/INDUSTRIAL	14	8,533,463	14	8,533,463	14	8,533,463	14	8,533,463	12	6,868,373	15	8,904,953	14	8,533,463	7	3,886,900	7	3,886,900
RESIDENTIAL/FARMS/VACANT LAND	2,192	633,891,761	2,193	629,105,934	2,189	629,392,646	2,190	628,332,131	2,190	630,726,093	2,187	637,527,895	2,179	633,531,318	2,067	623,278,141	2,067	589,333,521
TOTAL DELAWARE COUNTY	2,206	642,425,224	2,207	637,639,397	2,203	637,926,109	2,204	636,865,594	2,202	637,594,466	2,202	646,432,848	2,193	642,064,781	2,074	627,165,041	2,074	593,220,421
GRAND TOTAL	**35,487**	**8,288,723,433**	**35,384**	**8,271,246,475**	**35,380**	**8,269,812,430**	**34,983**	**8,260,561,578**	**34,916**	**8,266,704,410**	**34,820**	**8,307,842,902**	**34,733**	**8,242,715,916**	**34,587**	**8,157,312,585**	**34,391**	**8,062,042,925**

WEST CHESTER AREA SCHOOL DISTRICT
ANALYSIS OF TAXABLE REAL ESTATE - DETAIL

		2014-15		2013-14		2012-13		2011-12		2010-11		2009-10		2008-09		2007-08	
LAND USE CODE	DESCRIPTION	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL	# OF PARCELS	ASSESSMENT TOTAL
CHESTER COUNTY																	
	NOT IDENTIFIED	**0**	**$0**	**0**	**$0**	**0**	**$0**	**0**	**$0**	**1**	**$47,820**	**0**	**$0**	**21**	**$3,045,790**	**188**	**$10,326,250**
C10	BANKS, S&Ls	34	27,512,210	34	$27,564,130	40	$30,614,650	32	$23,918,000	32	$23,310,250	32	$21,233,840	32	$21,273,790	28	$19,195,870
C20	GAS STATIONS	21	9,040,560	23	$9,821,020	22	$9,593,170	22	$9,388,240	23	$9,777,430	24	$10,279,720	25	$10,458,880	26	$10,777,550
C30	RESTAURANTS, RETAIL STORES	259	154,872,500	256	$150,482,750	246	$147,446,680	253	$151,746,990	252	$152,336,810	246	$151,144,550	247	$153,751,430	244	$151,738,830
C35	CONDOMINIUM STORES	8	13,278,720	8	$13,278,720	8	$13,278,720	8	$13,278,720	8	$13,278,720	8	$14,352,330	6	$10,494,730	6	$10,494,730
C40	MOTELS/HOTELS	4	12,235,990	4	$12,235,990	3	$5,915,990	3	$7,686,200	3	$7,649,590	3	$7,649,590	3	$7,649,590	3	$7,649,590
C41	NURSING HOMES	5	15,842,940	4	$9,745,990	4	$9,745,990	4	$9,745,990	5	$15,610,040	5	$10,298,020	5	$10,298,020	5	$10,298,020
C50	SHOPPING CENTERS	28	215,710,650	28	$217,029,170	28	$226,899,170	28	$227,340,680	28	$223,902,180	28	$246,236,540	29	$259,160,130	30	$251,310,780
C60	OFFICE BLDGS,LABS,LIBRARIES	372	489,754,071	372	$493,339,741	374	$519,642,891	373	$498,651,171	368	$509,426,840	366	$510,132,080	362	$503,584,190	360	$491,990,360
C65	CONDOMINIUM OFFICE	397	90,841,423	396	$91,223,493	363	$81,916,933	351	$79,373,053	346	$77,737,433	336	$73,172,703	302	$62,365,343	281	$51,370,433
C67	OFFICE "COMMON LAW CONDO"	150	22,621,300	150	$22,621,280	150	$22,621,300	150	$22,637,850	150	$22,637,850	150	$22,637,760	150	$22,796,880	150	$22,796,880
C70	COMMERCIAL GARAGE/SHOP/CAR DEALERS	128	78,627,910	131	$78,422,170	131	$77,916,370	132	$77,331,960	131	$76,715,400	134	$79,308,970	134	$79,097,570	138	$78,647,840
C80	WAREHOUSE	152	158,305,460	152	$159,215,830	155	$161,423,310	155	$161,396,380	156	$164,128,140	156	$171,446,920	160	$170,971,315	160	$166,877,435
C81	STORAGE TANKS							0									
C90	ENTERTAINMENT & RECREATION	10	12,684,815	10	$12,684,815	10	$13,541,485	10	$13,541,485	10	$14,648,290	10	$14,648,290	10	$14,648,280	10	$14,648,280
C91	RECREATION (PRIVATE)	21	24,090,760	21	$24,114,050	21	$24,114,050	20	$24,114,050	20	$24,114,050	20	$24,241,950	20	$24,308,210	20	$24,155,840
C92	MOBILE HOME PARKS (4+)	2	1,427,310	2	$1,427,310	4	$3,728,930	2	$1,753,910	2	$1,747,480	2	$1,747,480	2	$1,747,480	2	$1,747,480
C93	BURIAL GROUNDS/ MAUSOLEUM	2	1,483,140	2	$1,483,140	2	$1,483,140	2	$1,483,140	2	$1,667,800	2	$1,572,530	2	$1,572,530	2	$1,572,530
C94	AIRPORTS	1	2,770,000	1	$2,770,000	1	$2,770,000	1	$2,562,250	1	$4,929,800	1	$4,929,800	1	$4,929,800	1	$4,929,800
C95	PRIVATE SCHOOLS	14	18,028,000	15	$24,554,970	13	$22,579,950	14	$22,693,570	15	$22,693,570	15	$27,541,610	13	$16,179,370	14	$16,383,370
C96	COMMERCIAL OBY ONLY (SHED, BARN, POOL,GARAGE, ETC.)	101	16,106,240	102	$16,576,330	100 0	$16,397,490 $0	98 1	$16,659,070 $174,630	99 1	$16,261,880 $201,900	94	$15,730,350	90	$13,788,710	92	$11,951,780
C97	COMMERCIAL MISCELLANEOUS	3	479,430	3	$633,900	2	$178,430										
	TOTAL COMMERCIAL PROPERTIES	**1,712**	**$1,365,713,429**	**1,714**	**$1,369,224,799**	**1,677**	**$1,391,810,649**	**1,659**	**$1,365,477,339**	**1,652**	**$1,382,775,453**	**1,632**	**$1,408,305,033**	**1,593**	**$1,389,076,248**	**1,572**	**$1,348,537,398**
	Increase	**-0.12%**	**-0.26%**	**2.21%**	**-1.62%**	**1.08%**	**1.93%**	**0.42%**	**-1.25%**	**1.23%**	**-1.81%**	**2.45%**	**1.38%**	**1.34%**	**3.01%**	**0.06%**	**0.98%**
	Average Increase (8 Year)		**0.28%**		**0.60%**		**1.18%**		**1.32%**		**1.97%**		**2.88%**		**3.77%**		**4.03%**
F10	FARMS 10 TO 20 ACRES	33	$11,072,370	33	$11,072,370	34	$11,238,200	34	$11,334,600	35	$11,919,370	35	$11,890,190	33	$10,979,150	33	$10,951,750
F20	FARMS 20 TO 80 ACRES	27	$8,495,280	27	$8,495,280	28	$9,032,150	28	$9,005,110	28	$9,005,110	27	$8,678,060	30	$9,620,440	31	$9,903,180
F40	FARMS MUSHROOM-HORTICULTI												$0				
F80	FARMS OVER 80 ACRES	8	$2,499,090	8	$2,499,090	8	$2,499,090	8	$2,499,090	9	$2,539,730	10	$3,000,000	10	$2,923,530	9	$2,772,730
	TOTAL FARM PROPERTIES	**68**	**$22,066,740**	**68**	**$22,066,740**	**70**	**$22,769,440**	**70**	**$22,838,800**	**72**	**$23,464,210**	**72**	**$23,568,250**	**73**	**$23,523,120**	**73**	**$23,627,660**
	Increase	**0.00%**	**0.00%**	**-2.86%**	**-3.09%**	**0.00%**	**-0.30%**	**-2.78%**	**-2.67%**	**0.00%**	**-0.44%**	**-1.37%**	**0.19%**	**0.00%**	**-0.44%**	**1.39%**	**-0.22%**
	Average Increase (8 Year)		**-0.88%**		**-0.93%**		**-0.73%**		**-1.32%**		**-0.31%**		**-1.18%**		**0.79%**		**-0.20%**
M10	HEAVY INDUSTRIAL	1	$807,630	1	$807,630	1	$807,630	1	$807,630	1	$807,630	1	$807,630	1	$807,630	1	$807,630
M20	LIGHT INDUSTRIAL	87	$145,128,640	87	$145,942,550	88	$148,135,940	88	$149,881,840	89	$150,244,450	89	$150,221,290	88	$149,918,890	87	$149,079,050
M25	LIGHT INDUSTRIAL CONDOMINIUM																
M30	INDUSTRIAL QUARRING/LANDFILLS																
	TOTAL INDUSTRIAL PROPERTIES	**88**	**$145,936,270**	**88**	**$146,750,180**	**89**	**$148,943,570**	**89**	**$150,689,470**	**90**	**$151,052,080**	**90**	**$151,028,920**	**89**	**$150,726,520**	**88**	**$149,886,680**
	Increase	**0.00%**	**-0.55%**	**-1.12%**	**-1.47%**	**0.00%**	**-1.16%**	**-1.11%**	**-0.24%**	**0.00%**	**0.02%**	**1.12%**	**0.20%**	**1.14%**	**0.56%**	**-2.22%**	**-0.86%**
	Average Increase (8 Year)		**-0.44%**		**-0.91%**		**-0.66%**		**-0.51%**		**-0.46%**		**-0.55%**		**-0.58%**		**0.60%**
R10	RESIDENTIAL SINGLE FAMILY / CABIN	25310	$5,086,973,340	25,263	$5,076,097,159	25,203	$5,069,317,562	25,144	$5,079,461,715	25,083	$5,080,090,851	25,039	$5,075,771,036	24,950	$5,041,999,972	24,894	$5,012,829,471
R20	RESIDENTIAL TWO FAMILY	283	$39,615,350	283	$39,566,770	284	$39,721,650	285	$40,098,900	285	$40,235,460	286	$40,562,920	286	$40,441,240	287	$40,591,980
R30	RESIDENTIAL MULIT FAMILY / DORMS	106	$16,478,390	106	$16,439,160	106	$16,439,160	106	$16,429,760	106	$16,429,760	106	$16,392,470	104	$16,014,230	104	$16,002,740
R40	RESIDENTIAL APARTMENT (4-19 UNITS)	137	$33,781,150	137	$48,571,390	137	$48,633,670	137	$48,613,150	137	$48,613,150	138	$49,041,170	140	$49,392,150	141	$49,582,730
R50	RESIDENTIAL CONDOMINIUM	2374	$214,787,910	2,282	$197,541,070	2,245	$189,949,160	2,227	$186,070,250	2,222	$184,875,870	2,221	$184,675,860	2,214	$183,013,820	2,204	$181,099,360
R55	RESIDENTIAL TOWNE HOUSE	1584	$287,864,235	1,616	$298,088,215	1,601	$297,811,435	1,588	$295,186,645	1,574	$292,160,625	1,566	$294,211,925	1,559	$288,765,135	1,557	$287,954,135
R60	RESIDENTIAL DWELLING-COMMERCIAL USE PRIMARY RESIDENCE	24	$5,005,000	25	$5,178,710	25	$5,178,710 $0	25	$5,178,710	25	$5,178,710	23	$4,742,290	22	$4,495,590	21	$4,361,820
R61	DWELLING-COMMERCIAL USE PRIMARY COMMERCIAL	147	$29,146,370	148	$29,247,290	148	$29,203,850 $0	148	$29,052,930	150	$29,604,220	150	$29,572,770	151	$29,658,820	153	$29,839,450
R70	RESIDENTIAL MOBILE HOME	5	$431,510	5	$431,510	5	$431,510	5	$431,510	5	$431,510	5	$431,130	6	$458,380	7	$507,590
R80	RESIDENTIAL BARNS,STABLE,POOLS,MISC	123	$4,031,140	123	$3,971,870	123	$3,643,450	124	$3,712,230	121	$3,569,290	116	$3,308,400	114	$3,263,800	111	$3,035,410
R90	RESIDENTIAL APARTMENT (20 OR MORE)	54	$343,048,445	53	$328,154,885	52	$310,597,745	52	$309,319,335	52	$309,838,085	52	$313,372,180	52	$306,398,180	52	$301,362,930
R95	COMMON ELEMENTS - NOT OPEN SPACE	34	$1,083,600	33	$501,600	33	$501,600	6	$501,600	7	$549,860	6	$501,600	6	$501,600	8	$501,600
	TOTAL RESIDENTIAL PROPERTIES	**30,181**	**$6,062,246,440**	**30,074**	**$6,043,789,629**	**29,962**	**$6,011,429,502**	**29,847**	**$6,014,056,735**	**29,767**	**$6,011,577,391**	**29,708**	**$6,012,583,751**	**29,604**	**$5,964,402,917**	**29,539**	**$5,927,669,216**
	Increase	**0.36%**	**0.31%**	**0.37%**	**0.54%**	**0.39%**	**-0.04%**	**0.27%**	**0.04%**	**0.20%**	**-0.02%**	**0.35%**	**0.81%**	**0.22%**	**0.62%**	**0.28%**	**0.74%**
	Average Increase (8 Year)		**0.37%**		**0.48%**		**0.66%**		**0.98%**		**1.47%**		**1.96%**		**2.42%**		**2.95%**
T10	MOBILE HOME	**69**	**$1,016,120**	**71**	**$1,019,830**	**71**	**$1,019,830**	**70**	**$1,010,640**	**71**	**$1,010,640**	**70**	**$980,180**	**72**	**$1,016,440**	**72**	**$1,020,940**
V10	RESIDENTIAL VACANT LAND	633	$20,526,350	665	$21,436,960	727	$23,981,650	720	$23,523,730	776	$25,952,040	802	$27,225,860	815	$28,684,570	755	$27,785,970
V11	COMMERCIAL VACANT LAND RESIDENTIAL	128	$26,488,040	128	$27,563,410	130	$28,091,370	135	$41,887,890	137	$29,649,410	142	$34,766,870	146	$37,046,600	153	$39,788,790
V12	RESIDENTIAL OPEN SPACE	303	$478,520	299	$533,800	297	$541,360	26	$516,450	26	$525,120	27	$588,650	27	$593,010	28	$544,650
V13	ROAD BED RIGHT OF WAYS	20	$78,160	20	$97,410	20	$97,410	14	$97,410	14	$97,410	14	$97,410	14	$97,410	12	$75,960
V14	BASINS, DRAINAGE CONTROLS	3	$0	4	$68,220	3	$0							1	$2,320	1	$2,320
V35	CONDO STORE/VAC COMMON ELEMENT	1	$68,220	1	$5,130	1	$68,220	1	$68,220	1	$68,220						
V50	CONDO/VACANT COMMON ELEMENT	61	$1,393,810	10	$233,240	48	$1,044,840	54	$922,560	1	$5,130	3	$88,090	1	$68,220	1	$68,220
V55	CONDO COMMON LAW/COMMON AREA			21	$450,030	38	$814,340	48	$1,028,640	56	$1,200,080			6	$78,830	14	$206,300
V-65	CONDO OFFICE/VAC COMMON ELEMENT	13	$286,110	14	$367,700	44	$1,274,140	46	$1,578,100	50	$1,684,940	58	$2,177,040	78	$2,289,140	1	$13,020
V-67	CONDO COMMON LAW OFFICE/COMMON AREA	1	$0													16	$594,170
	TOTAL VACANT LAND	**1,163**	**$49,319,210**	**1,162**	**$50,755,900**	**1,308**	**$55,913,330**	**1,044**	**$69,623,000**	**1,061**	**$59,182,350**	**1,046**	**$64,943,920**	**1,088**	**$68,860,100**	**981**	**$69,079,400**
	Increase	**0.09%**	**-2.83%**	**-11.16%**	**-9.22%**	**25.29%**	**-19.69%**	**-1.60%**	**17.64%**	**1.43%**	**-8.87%**	**-3.86%**	**-5.69%**	**10.91%**	**-0.32%**	**2.29%**	**-1.09%**
	Average Increase (8 Year)		**-4.26%**		**-5.15%**		**-5.71%**		**-5.18%**		**-9.77%**		**-7.89%**		**-8.23%**		**-8.02%**
	TOTAL CHESTER COUNTY	**33,281**	**7,646,298,209**	**33,177**	**7,633,607,078**	**33,177**	**7,631,886,321**	**32,779**	**7,623,695,984**	**32,714**	**7,629,109,944**	**32,618**	**7,661,410,054**	**32,540**	**7,600,651,135**	**32,513**	**7,530,147,544**
		0.31%	**0.17%**	**0.00%**	**0.02%**	**1.21%**	**0.11%**	**0.20%**	**-0.07%**	**0.29%**	**-0.42%**	**0.24%**	**0.80%**	**0.08%**	**0.94%**	**0.61%**	**0.82%**
	Average Increase (8 Year)		**0.29%**		**0.40%**		**0.64%**		**0.91%**		**1.34%**		**1.88%**		**2.39%**		**2.89%**

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WEST CHESTER AREA SCHOOL DISTRICT
ANALYSIS OF TAXABLE REAL ESTATE - DETAIL

		2014-15		2013-14		2012-13		2011-12		2010-11		2009-10		2008-09		2007-08	
LAND USE		# OF	ASSESSMENT	# OF	ASSESSMENT	# OF	ASSESSMENT	# OF	ASSESSMENT	# OF	ASSESSMENT	# OF	ASSESSMENT	# OF	ASSESSMENT	# OF	ASSESSMENT
CODE	DESCRIPTION	PARCELS	TOTAL	PARCELS	TOTAL	PARCELS	TOTAL	PARCELS	TOTAL	PARCELS	TOTAL	PARCELS	TOTAL	PARCELS	TOTAL	PARCELS	TOTAL
DELAWARE COUNTY																	
	COMMERICAL/INDUSTRIAL	14	$8,533,463	14	$8,533,463	14	$8,533,463	14	$8,533,463	12	$6,868,373	15	$8,904,953	14	$8,533,463	7	$3,886,900
	RESIDENTIAL/FARMS/VACANT LAND	2192	$633,891,761	2193	$629,105,934	2,189	$629,392,646	2,190	$628,332,131	2,190	$630,726,093	2,187	$637,527,895	2,179	$633,531,318	2,067	$623,278,141
	TOTAL DELAWARE COUNTY	**2,206**	**$642,425,224**	**2,207**	**$637,639,397**	**2,203**	**$637,926,109**	**2,204**	**$636,865,594**	**2,202**	**$637,594,466**	**2,202**	**$646,432,848**	**2,193**	**$642,064,781**	**2,074**	**$627,165,041**
	Increase	**-0.05%**	**0.75%**	**0.18%**	**-0.04%**	**-0.05%**	**0.17%**	**0.09%**	**-0.11%**	**0.00%**	**-1.37%**	**0.41%**	**0.68%**	**5.74%**	**2.38%**	**0.00%**	**5.72%**
	Average Increase (8 Year)		**1.00%**		**2.78%**		**4.08%**		**5.25%**		**6.62%**		**7.73%**		**7.53%**		**73.38%**
	Grand Total		**$8,288,723,433**		**$8,271,246,475**	**35,380**	**$8,269,812,430**	**34,983**	**$8,260,561,578**	**34,916**	**$8,266,704,410**		**$8,307,842,902**	**$34,733**	**$8,242,715,916**		**$8,157,312,585**
	Increase		**0.21%**		**0.02%**		**0.11%**		**-0.07%**		**-0.50%**		**0.79%**		**1.05%**		**1.18%**
	Average Increase (8 Year)		**0.35%**		**0.57%**		**0.88%**		**1.19%**		**1.67%**		**2.24%**		**2.72%**		**3.90%**
	Chesco Average	$29,686	$5,651,155,735	$29,580	$5,633,342,594	$29,469	$5,618,849,187	$29,380	$5,622,857,490	$29,300	$5,619,402,786	$29,246	$5,616,787,631	$29,141	$5,575,188,367	$29,074	$5,543,347,096
			190,364		190,444		190,670		191,384		191,788		192,053		191,318		190,663
	Delco Average	2,192	633,891,761	2,193	629,105,934	2,189	629,392,646	2,190	628,332,131	2,190	630,726,093	2,187	637,527,895	2,179	633,531,318	2,067	623,278,141
			289,184		286,870		287,525		286,910		288,003		291,508		290,744		301,538

WEST CHESTER AREA SCHOOL DISTRICT

ASSESSED PROPERTY COUNTS

LAND USE DESCRIPTION	2014-15 # OF PARCELS	2013-14 # OF PARCELS	2012-13 # OF PARCELS	2011-12 # OF PARCELS	2010-11 # OF PARCELS	2009-10 # OF PARCELS	2008-09 # OF PARCELS	2007-08 # OF PARCELS	2006-07 # OF PARCELS	2005-06 # OF PARCELS	2004-05 # OF PARCELS	2003-04 # OF PARCELS	2002-03 # OF PARCELS	2001-02 # OF PARCELS	2000-01 # OF PARCELS	1999-2000 # OF PARCELS	1998-99 # OF PARCELS	1997-98 # OF PARCELS	1996-97 # OF PARCELS
CHESTER COUNTY																			
RESIDENTIAL SINGLE FAMILY / CABIN	25,310	25,263	25,203	25,144	25,083	25,039	24,950	24,894	24,820	24,683	24,380	23,955	23,435	22,871	22,327	21,715	21,228	20,798	20,408
RESIDENTIAL TWO FAMILY	283	283	284	285	285	286	286	287	287	287	282	281	281	283	283	278	282	23	23
RESIDENTIAL MULIT FAMILY / DORMS	106	106	106	106	106	106	104	104	104	105	108	110	107	109	111	108	110	403	403
RESIDENTIAL APARTMENT (4-19 UNITS)	137	137	137	137	137	138	140	141	140	139	139	142	141	140	140	137	138	139	141
RESIDENTIAL CONDOMINIUM	2,374	2,282	2,245	2,227	2,222	2,221	2,214	2,204	2,188	2,176	2,175	2,178	2,130	2,126	2,124	2,119	2,058	2,221	2,202
RESIDENTIAL TOWNE HOUSE	1,584	1,616	1,601	1,588	1,574	1,566	1,559	1,557	1,556	1,548	1,548	1,544	1,544	1,522	1,489	1,524	1,362	1,351	1,289
RESIDENTIAL DWELLING-COMMERCIAL USE	24	25	25	25	25	23	22	21	21	21	21	26	26	26	25	25	25	75	75
PRIMARY RESIDENCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DWELLING-COMMERCIAL USE	147	148	148	148	150	150	151	153	152	155	155	156	157	157	159	159	159	-	-
PRIMARY COMMERCIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESIDENTIAL MOBILE HOME	5	5	76	75	76	75	78	79	72	80	81	80	79	83	83	81	85	83	85
RESIDENTIAL BARNS,STABLE,POOLS,MISC	123	123	123	124	121	116	114	111	117	91	90	88	89	85	86	120	146	128	129
RESIDENTIAL APARTMENT (20 OR MORE)	54	53	52	52	52	52	52	52	52	51	50	50	49	49	46	45	43	36	36
COMMON ELEMENTS - NOT OPEN SPACE	34	33	33	6	7	6	6	8	11	8	7	11	-	1	1	-	-	-	-
TOTAL RESIDENTIAL PROPERTIES	30,181	30,074	30,033	29,917	29,838	29,778	29,676	29,611	29,520	29,344	29,036	28,621	28,038	27,452	26,874	26,311	25,636	25,257	24,791
Inc (Dec)	107	41	116	79	60	102	65	91	176	308	415	583	586	578	563	675	379	466	407
BANKS, S&Ls	34	34	40	32	32	32	32	28	27	25	25	24	24	22	22	22	23	24	23
GAS STATIONS	21	23	22	22	23	24	25	26	26	26	28	28	29	29	31	31	32	38	38
RESTAURANTS, RETAIL STORES	259	256	246	253	252	246	247	244	247	245	241	236	237	236	236	237	238	273	273
CONDOMINIUM STORES	8	8	8	8	8	8	6	6	6	1	1	1	1	4	-		-	1	1
MOTELS/HOTELS	4	4	3	3	3	3	3	3	3	4	4	4	4	-	4	3	3	5	5
NURSING HOMES	5	4	4	4	5	5	5	5	5	5	5	5	4	4	3	2	2	3	3
SHOPPING CENTERS	28	28	28	28	28	28	29	30	30	30	29	26	24	23	21	20	20	17	18
OFFICE BLDGS,LABS,LIBRARIES	372	372	374	373	368	366	362	360	354	346	335	333	326	324	312	310	299	220	206
CONDOMINIUM OFFICE	397	396	363	351	346	336	302	281	278	272	258	255	255	256	256	258	258	251	251
OFFICE "COMMON LAW CONDO"	150	150	150	150	150	150	150	150	150	150	150	151	151	153	163	171	171	128	125
COMMERCIAL GARAGE/SHOP/CAR DEALERS	128	131	131	132	131	134	134	138	140	140	138	137	139	142	143	142	142	135	137
WAREHOUSE	152	152	155	155	156	156	160	160	160	161	153	150	152	149	148	145	146	163	164
STORAGE TANKS	0	0	-	0	0	0	0	0	-	-	-	-	-	-	-	-	-	3	3
ENTERTAINMENT & RECREATION	10	10	10	10	10	10	10	10	11	11	11	11	11	10	11	11	11	7	7
RECREATION (PRIVATE)	21	21	21	20	20	20	20	20	20	20	21	20	20	19	16	15	16	19	21
MOBILE HOME PARKS (4+)	2	2	4	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	2
BURIAL GROUNDS/ MAUSOLEUM	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
AIRPORTS	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	1	1
PRIVATE SCHOOLS	14	15	13	14	15	15	13	14	16	16	16	16	15	12	9	10	8	8	8
COMMERCIAL OBY ONLY	101	102	100	98	99	94	90	92	93	89	89	89	86	88	98	102	110	-	-
(SHED, BARN, POOL,GARAGE, ETC.)	0	0	-	1	1	0	0	0	-	-	-	-	-	-	-	-	-	-	-
COMMERCIAL MISCELLANEOUS	3	3	2																
TOTAL COMMERCIAL PROPERTIES	1,712	1,714	1,677	1,659	1,652	1,632	1,593	1,572	1,571	1,546	1,509	1,491	1,483	1,475	1,477	1,483	1,483	1,298	1,287
Inc (Dec)	(2)	37	18	7	20	39	21	1	25	37	18	8	8	(2)	(6)	-	185	11	7
TOTAL FARM PROPERTIES	68	68	70	70	72	72	73	73	72	72	73	74	73	74	63	67	71	147	154
Inc (Dec)	-	(2)	-	(2)	-	(1)	-	1	-	(1)	(1)	1	(1)	11	(4)	(4)	(76)	(7)	(3)
TOTAL INDUSTRIAL PROPERTIES	88	88	89	89	90	90	89	88	90	93	93	94	97	100	100	98	99	90	90
Inc (Dec)	-	(1)	-	(1)	-	1	1	(2)	(3)	-	(1)	(3)	(3)	-	2	(1)	9	-	(2)
TOTAL VACANT LAND	1,163	1,162	1,308	1,044	1,061	1,046	1,088	981	959	963	1,160	1,461	1,899	1,988	2,080	1,766	1,772	1,643	1,588
Inc (Dec)	1	(146)	264	(17)	15	(42)	107	22	(4)	(197)	(301)	(438)	(89)	(92)	314	(6)	129	55	(72)
DELAWARE COUNTY	2,206	2,207	2,203	2,204	2,202	2,202	2,193	2,074	2,074	2,039	2,035	1,853	1,592	1,491	1,470	1,470	1,485	1,449	1,448
GRAND TOTAL	35,418	35,313	35,380	34,983	34,915	34,820	34,712	34,399	34,286	34,057	33,906	33,594	33,182	32,580	32,064	31,195	30,546	29,884	29,358
Inc (Dec)	105	(67)	397	68	95	108	313	113	229	151	312	412	602	516	869	649	662	526	474

WEST CHESTER AREA SCHOOL DISTRICT

COMMON LEVEL RATIO

YEAR	CHESTER COUNTY	DELAWARE COUNTY
1991	6.6	3.2
1992	6.5	3.1
1993	6.5	3.1
1994	6.3	3.1
1995	6.3	3.3
1996	6.2	3.2
1997	6.2	3.3
1998	93.4	3.2
1999	89.8	3.2
2000	85.2	96.8
2001	80.5	92.6
2002	74.0	87.2
2003	68.0	79.5
2004	60.8	72.5
2005	54.9	64.7
2006	51.8	61.1
2007	51.7	58.3
2008	53.0	61.3
2009	55.4	64.2
2010	55.9	67.6
2011	58.8	71.9
2012	60.2	74.0
2013	57.7	67.8

Ratio of Real Estate Assessed Value to Real Estate Market Value

WEST CHESTER AREA SCHOOL DISTRICT
TAX RATES
(Mills)

FISCAL YEAR	CHESTER COUNTY	% Change	DELAWARE COUNTY	% Change
1991-92	131.1	8.4%	359.0	12.2%
1991-92 *Revised	127.6	-2.7%	349.5	-2.6%
1992-93	137.2	7.5%	368.5	5.4%
1993-94	144.0	5.0%	343.1	-6.9%
1994-95	147.9	2.7%	350.3	2.1%
1995-96	144.2	-2.5%	361.5	3.2%
1996-97	148.8	3.2%	383.5	6.1%
1997-98	154.6	3.9%	407.1	6.2%
1998-99 **	10.69	-93.1%	408.6	0.4%
1999-00	11.06	3.5%	432.2	5.8%
2000-01 ***	11.38	2.9%	10.56	-97.6%
2001-02	11.63	2.2%	11.50	8.9%
2002-03	12.11	4.1%	11.13	-3.2%
2003-04	12.59	4.0%	10.20	-8.4%
2004-05	13.55	7.6%	10.94	7.3%
2005-06	14.32	5.7%	11.65	6.5%
2006-07	15.16	5.9%	11.02	-5.4%
2007-08	15.79	4.2%	11.87	7.7%
2008-09	16.85	6.7%	12.94	9.0%
2009-10	17.85	5.9%	14.16	9.4%
2010-11	18.36	2.9%	14.25	0.6%
2011-12	18.36	0.0%	14.22	-0.2%
2012-13	18.67	1.7%	13.78	-3.1%
2013-14	18.67	0.0%	13.62	-1.2%
2014-15	19.21	2.9%	13.65	0.2%

* 1991-92 millage revised due to additional State funding which was refunded to taxpayers.

** Reassessment done in Chester County

*** Reassessment done in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

History of Gaming Revenues

West Chester Area School District Property Tax Relief

FISCAL YEAR	TOTAL	GAMING REVENUE	STERLING CREDIT	ELIGIBLE HOMESTEADS CHESTER COUNTY	ELIGIBLE HOMESTEADS DELAWARE COUNTY	EXCLUSION AMOUNT
2008-09	$3,592,836.57	$2,462,877.05	$1,129,959.52	23,902	1,506	$141.41
2009-10	$3,734,590.36	$2,462,803.50	$1,271,786.86	24,034	1,611	$145.63
2010-11	$3,708,254.21	$2,462,931.03	$1,245,323.18	24,124	1,666	$143.79
2011-12	$3,604,098.27	$2,462,794.21	$1,141,304.06	24,200	1,702	$139.14
2012-13	$3,425,249.75	$2,462,678.50	$962,571.25	24,186	1,749	$132.07
2013-14	$3,405,109.30	$2,463,077.00	$942,032.00	24,077	1,772	$131.73
2014-15	$3,620,302.46	$2,463,083.29	$1,157,219.17	23,958	1,782	$140.65

WEST CHESTER AREA SCHOOL DISTRICT
Property Tax Rates - All Direct and Overlapping Governments
(Mills)

Chester County

Fiscal Year	West Chester Area School District	Chester County	Township of East Bradford	Township of East Goshen	Township of Thornbury	Township of West Goshen	Township of West Whiteland	Township of Westtown	Borough of West Chester
2001-02	11.63	3.18	0.07	0.00	0.60	0.85	0.60	0.41	3.95
2002-03	12.11	3.27	0.07	0.00	0.60	0.85	0.60	0.50	4.44
2003-04	12.59	3.41	0.07	0.00	0.84	0.85	0.60	0.70	4.44
2004-05	13.55	3.56	0.07	1.25	0.84	1.50	0.60	1.50	4.61
2005-06	14.32	3.70	0.07	1.25	0.84	1.50	0.60	1.50	5.00
2006-07	15.16	3.80	0.07	1.25	0.84	1.50	0.60	1.50	5.21
2007-08	15.79	3.80	0.07	1.25	0.84	1.50	0.60	2.00	5.60
2008-09	16.85	3.97	0.07	1.25	0.84	1.50	0.60	2.00	5.60
2009-10	17.85	3.97	0.07	1.25	0.84	2.00	0.60	2.00	5.80
2010-11	18.36	3.97	0.07	1.25	0.84	2.00	0.60	2.50	6.96
2012-13	18.67	3.97	0.34	1.25	0.84	2.00	0.60	2.50	6.96
2013-14	18.67	4.16	0.34	1.25	0.84	2.00	0.72	3.50	6.96
2014-15	19.21	4.16	0.34	1.25	1.00	2.00	0.72	3.50	6.96

Source: Chester County website

Delaware County

Fiscal Year	West Chester Area School District	Delaware County	Township of Thornbury
2001-02	11.50	3.80	0.00
2002-03	11.13	3.80	0.00
2003-04	10.20	4.10	0.00
2004-05	10.94	4.45	0.00
2005-06	11.65	4.45	0.00
2006-07	11.02	4.45	0.00
2007-08	11.87	4.45	0.00
2008-09	12.94	4.83	0.00
2009-10	14.16	4.83	0.00
2010-11	14.25	5.18	0.00
2012-13	13.78	5.30	0.00
2013-14	13.62	5.45	0.00
2014-15	13.65	5.60	0.00

Source: DCED Website

Note: Effective June 30, 2007, Pennsylvania law has imposed restrictions on a school district's ability to increase tax rates. The State restricts increases to tax rates to no more than a pre-calculated index. A district may apply for exceptions with the State to increase the tax rate above the index.

WEST CHESTER AREA SCHOOL DISTRICT

PERCENT OF REAL ESTATE TAXES COLLECTED TO ASSESSMENT

FISCAL YEAR	ASSESSED VALUATION	MILLS	ADJUSTED LEVY	CURRENT COLLECTION AMOUNT	CURRENT COLLECTION PERCENT
1991-92	356,639,240	127.6	46,053,675	44,012,134	95.6%
1992-93	361,970,090	137.2	50,207,087	48,117,239	95.8%
1993-94	363,676,100	144.0	52,524,759	51,487,620	98.0%
1994-95	367,253,760	147.9	55,501,744	53,088,871	95.7%
1995-96	372,731,480	144.2	55,089,822	52,696,844	95.7%
1996-97	376,583,990	148.8	57,532,936	55,203,901	96.0%
1997-98	384,026,590	154.6	61,021,853	58,768,657	96.3%
1998-99*	5,808,568,360	10.69	64,981,411	62,648,143	96.4%
1999-00	6,004,862,155	11.06	69,543,477	67,105,925	96.5%
2000-01**	6,650,182,803	11.38	75,298,979	72,158,518	95.8%
2001-02	6,959,653,012	11.63	80,826,088	77,880,774	96.4%
2002-03	7,239,892,219	12.11	88,659,756	85,388,907	96.3%
2003-04	7,516,287,233	12.59	93,575,495	90,445,871	96.7%
2004-05	7,713,044,997	13.55	103,275,120	99,754,954	96.6%
2005-06	7,905,603,733	14.32	111,822,461	107,927,149	96.5%
2006-07	8,062,042,925	15.16	119,874,910	115,783,148	96.6%
2007-08	8,157,312,585	15.79	126,309,274	121,988,633	96.6%
2008-09	8,242,715,916	16.85	136,344,630	131,884,468	96.7%
2009-10	8,307,842,902	17.85	145,858,549	140,734,362	96.5%
2010-11	8,266,704,410	18.36	149,229,022	143,868,716	96.4%
2011-12	8,267,705,393	18.36	149,159,276	143,252,119	96.0%
2012-13	8,228,508,254	18.67	150,508,760	145,191,207	96.5%
2013-14	8,271,246,475	18.67	151,204,093	146,630,222	97.0%

*Reassessment done in Chester County
**Reassessment done in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

REGULAR AND INTERIM REAL ESTATE TAXES LIENED

FISCAL YEAR	REGULAR	INTERIM	AMOUNT (000 omitted)
1989-90	735	84	819
1990-91	1,422	29	1,451
1991-92	2,230	180	2,410
1992-93	2,301	64	2,365
1993-94	2,167	63	2,230
1994-95	1,642	42	1,684
1995-96	1,756	43	1,799
1996-97	1,574	70	1,644
1997-98	1,482	84	1,566
1998-99	1,618	142	1,760
1999-00	1,657	406	2,063
2000-01	2,145	185	2,330
2001-02	2,038	287	2,325
2002-03	2,034	334	2,368
2003-04	1,904	187	2,091
2004-05	2,117	169	2,286
2005-06	2,408	147	2,555
2006-07	2,388	115	2,503
2007-08	2,632	182	2,814
2008-09	2,719	248	2,967
2009-10	3,111	60	3,171
2010-11	3,388	45	3,433
2011-12	2,898	100	2,998
2012-13	3,600	37	3,637
2013-14	2,836	130	2,966
2014-15	2,857	58	2,915

WEST CHESTER AREA SCHOOL DISTRICT

PROFESSIONAL STAFF*

FISCAL YEAR	NUMBER OF STAFF	NUMBER OF STUDENTS	RATIO STUDENTS/STAFF
1991-92	696.3	9,834	14.1
1992-93	711.6	10,174	14.3
1993-94	723.2	10,497	14.5
1994-95	737.6	10,649	14.4
1995-96	750.5	11,012	14.7
1996-97	776.15**	11,282	14.5
1997-98	788.85	11,482	14.6
1998-99	805.37**	11,638	14.4
1999-00	839.62	11,711	13.9
2000-01	849.40	11,613	13.7
2001-02	874.46	11,432	13.1
2002-03	886.26	11,590	13.1
2003-04	911.25	11,646	12.8
2004-05	945.59	11,676	12.3
2005-06	959.45	11,722	12.2
2006-07	974.53	11,789	12.1
2007-08	1,006.50	11,667	11.6
2008-09	999.20	11,684	11.7
2009-10	996.78	11,810	11.8
2010-11	987.70	11,825	12.0
2011-12	976.10	11,822	12.1
2012-13	972.40	11,687	12.0
2013-14	971.80	11,666	12.0
2014-15	971.60	11,624	12.0

* Includes: teachers, librarians, guidance counselors, nurses, school administrators and social workers

Prior to 2004-05 excluded Federal Program employees & Technology Fund employees

** 1996-97 added 3 Special Education teachers for transfer of 3 CCIU classes to District
1998-99 added 1 Special Education teacher & 1 aide for the transfer of a CCIU program to District
2003-04 added 8.75 Special Education teachers for the transfer of a CCIU program to District
2004-05 added 17.80 teachers per curriculum proposals, Strategic Plan, & full-day kindergarten

West Chester Area School District
History of Headcount

	Func Acct	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Regular Education	***1100***											
Professional	121	677.84	678.75	686.55	709.60	697.40	700.28	700.28	692.30	688.40	684.30	685.80
Clerical	151	-	-	-	-	-	-	-	-	-	-	0.50
Aides	154	17.43	17.00	20.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	18.00
Technology Aides	158	20.00	17.00	19.00	19.40	19.00	19.00	19.00	16.00	16.00	16.00	16.00
Total		**715.27**	**712.75**	**725.55**	**750.00**	**737.40**	**740.28**	**740.28**	**729.30**	**725.40**	**721.30**	**720.30**
Special Education	***1200***											
Administrative	111	6.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	3.00	3.00	3.00
Professional	121	100.15	109.15	115.70	122.70	122.90	120.40	120.40	116.90	118.60	121.90	121.70
Technical	141	-	-	1.00	1.00	1.00	-	-	-	-	1.00	1.00
Clerical	151	5.50	5.50	5.40	6.00	6.40	7.00	7.00	6.00	6.00	5.96	4.00
Aides	154	117.43	115.43	120.43	132.93	138.93	143.73	143.73	143.70	143.70	143.63	124.00
Total		**229.08**	**236.08**	**247.53**	**267.63**	**274.23**	**276.13**	**276.13**	**270.60**	**271.30**	**275.49**	**253.70**
Vocational Education	***1300***											
Professional	121	31.60	33.20	33.20	29.20	31.70	30.70	30.70	28.00	26.30	27.20	27.30
Total		**31.60**	**33.20**	**33.20**	**29.20**	**31.70**	**30.70**	**30.70**	**28.00**	**26.30**	**27.20**	**27.30**
Pupil Personnel	***2100***											
Administrative	111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Professional	121	54.00	57.00	56.20	58.80	60.00	59.00	59.00	55.40	55.40	55.40	54.40
Technical	141	9.00	9.00	9.00	9.00	9.00	10.00	10.00	8.00	8.00	7.00	7.00
Clerical	151	9.50	9.50	11.50	11.50	11.50	13.00	13.00	12.00	12.00	12.00	14.00
Aides	154	4.00	4.00	4.00	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00
Total		**77.50**	**80.50**	**81.70**	**85.30**	**86.50**	**86.00**	**86.00**	**80.40**	**80.40**	**79.40**	**80.40**
Instructional Support	***2200***											
Administrative	111	10.40	6.70	4.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00
Professional	121	17.00	17.20	19.00	18.60	18.60	17.80	17.80	17.70	17.70	17.20	17.40
Clerical	151	5.90	5.90	4.90	6.10	6.10	2.80	2.80	3.00	3.00	3.05	3.45
Aides	154	14.50	13.00	13.00	13.00	13.00	16.00	16.00	11.00	11.00	11.00	10.00
Total		**47.80**	**42.80**	**40.90**	**43.70**	**43.70**	**42.60**	**42.60**	**38.70**	**39.70**	**39.25**	**38.85**
Administration	***2300***											
Administrative	111	34.00	36.30	39.00	40.00	40.00	40.00	40.00	36.00	36.00	36.00	35.00
Professional	121	-	-	-	-	-	-	-	-	-	-	-
Technical	141	2.00	2.00	2.00	3.00	2.00	2.00	2.00	4.00	4.00	3.00	4.00
Clerical	151	37.50	38.30	40.00	39.00	39.60	39.50	39.50	32.50	31.00	31.00	30.00
Aides	154	10.50	10.50	10.50	10.50	10.40	10.50	10.50	5.00	5.00	5.00	5.00
Total		**84.00**	**87.10**	**91.50**	**92.50**	**92.00**	**92.00**	**92.00**	**77.50**	**76.00**	**75.00**	**74.00**
Pupil Health Svcs	***2400***											
Professional	121	18.60	18.60	15.60	15.60	15.60	15.60	15.60	14.80	14.80	14.80	14.80
Technical	141	6.80	6.80	8.00	9.40	9.40	9.40	9.40	9.00	10.20	10.20	10.20
Total		**25.40**	**25.40**	**23.60**	**25.00**	**25.00**	**25.00**	**25.00**	**23.80**	**25.00**	**25.00**	**25.00**
Business Services	***2500***											
Administrative	111	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Technical	141	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.00	4.00	5.00	5.00
Clerical	151	9.50	9.50	9.50	9.50	9.50	9.50	9.50	7.50	7.00	7.00	7.00
Total		**16.30**	**16.30**	**16.30**	**16.30**	**16.30**	**16.30**	**16.30**	**13.50**	**13.00**	**14.00**	**14.00**
Oper/Maint	***2600***											
Administrative	111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Technical	141	18.00	23.00	23.00	24.00	23.00	23.00	23.00	23.00	23.00	23.00	28.00
Clerical	151	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Oper/Maint	161	109.80	106.80	115.80	117.80	118.80	117.80	117.80	112.80	109.80	109.80	101.40
Total		**131.80**	**133.80**	**142.80**	**144.80**	**144.80**	**143.80**	**143.80**	**138.80**	**135.80**	**135.80**	**132.40**
Transportation	***2700***											
Technical	141	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clerical	151	1.00	1.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50
Total		**2.00**	**2.00**	**3.50**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**3.50**
Central Services	***2800***											
Administrative	111	1.40	1.30	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Technical	141	3.00	3.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Clerical	151	5.80	5.80	5.80	5.80	5.00	5.00	5.00	5.00	5.00	5.00	5.05
Tech/Trade	168	10.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00
Total		**20.20**	**22.10**	**21.80**	**21.80**	**21.00**	**21.00**	**21.00**	**20.00**	**19.00**	**19.00**	**19.05**
Student Activities	***3200***											
Administrative	111	2.00	2.25	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.80	2.00
Technical	141	-	-	-	-	-	-	-	-	-	-	1.00
Clerical	151	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Aides	154	0.40	0.40	-	-	-	-	-	-	-	-	-
Total		**6.40**	**6.65**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**8.80**	**9.00**
Grand Total		1,387.35	1,398.68	1,437.38	1,489.23	1,485.63	1,486.81	1,486.81	1,433.60	1,424.90	1,424.24	1,397.50

WEST CHESTER AREA SCHOOL DISTRICT

TEACHER SALARY DATA

FISCAL YEAR	AVERAGE TEACHER SALARY	STARTING SALARY	SALARY SCHEDULE
1987-88	29,915	19,400	8%
1988-89	34,390	22,500	13.5%
1989-90	37,778	26,000	13.5%
1990-91	40,856	26,500	9.5%
1991-92	45,172	29,700	10%
1992-93	49,507	32,900	10%
1993-94	49,947	32,900	4.25%*
1994-95	51,673	32,900	4.25%
1995-96	53,064	32,900	4.25%
1996-97	53,134	33,834	4.25%
1997-98	54,516	34,400	4.25%
1998-99	54,901	34,990	4.00%
1999-00	56,618	34,990	4.00%
2000-01	57,795	34,990	3.75%
2001-02	59,196	34,990	3.75%
2002-03	59,767	37,000	3.51%
2003-04	59,721	37,700	3.85%
2004-05	60,863	38,300	3.85%
2005-06	61,407	39,300	3.85%
2006-07	62,922	41,100	3.85%
2007-08	63,610	42,200	4.025%
2008-09	65,584	43,050	4.025%
2009-10	68,945	44,000	4.3%
2010-11	69,127	46,000	4.3%
2011-12	67,804	46,000	0.0%
2012-13	66,281	46,000	0.0%
2013-14	65,624**	46,000	2.7%
2014-15	67,352	46,000	3.5%
2015-16	N/A	46,000	2.9%
2016-17	N/A	46,000	3.8%

* Salary increase effective for 13/17 of year resulting in 3.25% net increase.

** Average salary before effective date of January 2014 contract increase

WEST CHESTER AREA SCHOOL DISTRICT
School District Employees by Function
For the 2014-15 Fiscal Year

Functions	Elementary	Middle	High	Other	Total
1100 Regular	310.40	166.8	225.6	17.5	**720.3**
1200 Special	50.1	27.1	33.1	143.4	**253.7**
1300 Vocational		14.5	12.8		**27.3**
1400 Other Instructional					**-**
2100 Pupil Personnel	19.4	15.0	34.0	12.0	**80.4**
2200 Support Instruction	15.0	6.0	6.4	11.5	**38.9**
2300 Administration	25.0	15.0	21.0	13.0	**74.0**
2400 Pupil Health	6.8	3.0	3.0	12.2	**25.0**
2500 Business Office				14.0	**14.0**
2600 Facilities	36.5	20.0	32.5	43.4	**132.4**
2700 Transportation				3.5	**3.5**
2800 Technology				19.1	**19.1**
3000 Non-Instructional			9.0		**9.0**
Total 2014-15 FTEs	**463.2**	**267.4**	**377.4**	**289.5**	**1,397.50**

Source: District Personnel Budget Documentation

WEST CHESTER AREA SCHOOL DISTRICT

EMPLOYER FICA RATES WITH MAXIMUM SALARY & WITHHOLDING

YEAR	(1) RATES %	MAXIMUM SALARY	MAXIMUM WITHHOLDING
1994 OASD	6.20	60,600	3,757.20
Medicare	1.45	0	No Maximum
1995 OASD	6.20	61,200	3,794.40
Medicare	1.45	0	No Maximum
1996 OASD	6.20	62,700	3,887.40
Medicare	1.45	0	No Maximum
1997 OASD	6.20	65,400	4,054.80
Medicare	1.45	0	No Maximum
1998 OASD	6.20	68,400	4,240.80
Medicare	1.45	0	No Maximum
1999 OASD	6.20	72,600	4,501.20
Medicare	1.45	0	No Maximum
2000 OASD	6.20	76,200	4,724.40
Medicare	1.45	0	No Maximum
2001 OASD	6.20	80,400	4,984.80
Medicare	1.45	0	No Maximum
2002 OASD	6.20	84,900	5,263.80
Medicare	1.45	0	No Maximum
2003 OASD	6.20	87,000	5,394.00
Medicare	1.45	0	No Maximum
2004 OASD	6.20	87,900	5,449.80
Medicare	1.45	0	No Maximum
2005 OASD	6.20	90,000	5,580.00
Medicare	1.45	0	No Maximum
2006 OASD	6.20	94,200	5,840.40
Medicare	1.45	0	No Maximum
2007 OASD	6.20	97,500	6,045.00
Medicare	1.45	0	No Maximum
2008 OASD	6.20	102,000	6,324.00
Medicare	1.45	0	No Maximum
2009 OASD	6.20	106,800	6,621.60
Medicare	1.45	0	No Maximum
2010 OASD	6.20	106,800	6,621.60
Medicare	1.45	0	No Maximum
2011 OASD	6.20	106,800	6,621.60
Medicare	1.45	0	No Maximum
2012 OASD	6.20	110,100	6,826.20
Medicare	1.45	0	No Maximum
2013 OASD	6.20	113,700	7,049.40
Medicare	1.45	0	No Maximum
2014 OASD	6.20	117,000	7,254.00
Medicare	1.45	0	No Maximum
2015 OASD	6.20	118,500	7,347.00
Medicare	1.45	0	No Maximum

(1) District and Commonwealth each pay 1/2 of employer's share of FICA costs. Effective 1/1/87 the Commonwealth reimbursed the District for their share of FICA costs.

WEST CHESTER AREA SCHOOL DISTRICT

EMPLOYEE BENEFIT PREMIUMS

(Monthly, Family Coverage for Teachers)

YEAR	MEDICAL	DENTAL	VISION	PRESCRIPTION	TOTAL	%+/-
1989-90	246.97	69.14	6.66	37.96	360.73	19.69%
1990-91	270.89	70.37	7.31	40.77	389.34	7.93%
1991-92	331.90	87.26	8.41	50.55	478.12	22.80%
1992-93	383.17	95.99	8.83	60.66	548.65	14.75%
1993-94	429.15	72.00	18.00	77.00	596.15	8.66%
1994-95	383.61	75.89	14.94	50.30	524.74	-11.98%
1995-96	360.81	83.22	16.70	66.74	527.47	0.52%
1996-97	293.15*	83.03	15.87	77.02	469.07	-11.07%
1997-98	306.59	80.03	15.90	80.23	482.75	2.92%
1998-99	345.22	87.23	14.30	112.40	559.15	15.83%
1999-00	418.22	88.75	15.09	114.12	636.18	13.78%
2000-01	466.67	83.02	16.30	140.17	706.16	11.00%
2001-02	493.95	86.36	13.72	166.69	760.72	7.73%
2002-03	572.09	96.77	14.38	178.74	861.98	13.31%
2003-04	612.32**	91.86	14.02	222.75***	940.95	9.16%
	554.64**	91.86	14.02	188.68***	849.20	-1.48%
2004-05	601.63	86.54	12.79	210.61	911.57	7.34%
2005-06	716.42	97.19	15.34	210.61	1,039.56	14.04%
2006-07	752.24	105.35	15.34	228.30	1,101.23	5.93%
2007-08	819.94	105.35	14.57	247.25	1,187.11	7.80%
2008-09	979.01	105.35	14.57	254.67	1,353.60	14.02%
2009-10	1,037.65	105.35	14.57	263.58	1,421.15	4.99%
2010-11	1,112.36	105.35	14.57	283.35	1,515.63	6.65%
2011-12	1,112.36	105.35	14.57	283.35	1,515.63	0.00%
2012-13	1,112.36	105.35	14.57	283.35	1,515.63	0.00%
2013-14	1,162.13	105.35	10.30	291.85	1,516.63	0.07%
2014-15	1239.18 ****	105.35	10.30	310.19****	1,665.02	9.78%

* Premium reflects change to managed care (Personal Choice) for teachers and Administrators

**PC10: July 2003 - Dec. 31, 2004

**PC10/20/70 Jan. 2004 - June 30, 2004

**PC20/30/70 Jul. 2009 - June 30, 2010

***6-8 Copay July 2003 - Dec. 31, 2004

***10-20 Copay Jan. 2004 - June 30, 2004

**** Medical PC 320 & Prescription 10/25/40 Formulary + DAW2

WEST CHESTER AREA SCHOOL DISTRICT
STUDENT ENROLLMENT SUMMARY

School Year:		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010	2010-11	2011-12	2012-13	2013-14	2014-15
Sp. Education	At Sept. 30	62	57	26	39	89	109	125	159	-- *	--	--	--	--	--	--	--	--	--	--	--
	End of Year	65	22	29	55	95	84	155	184	--	--	--	--	--	--	--	--	--	--	--	--
Kindergarten	At Sept. 30	894	866	821	789	770	765	748	726	684	683	650	660	578	628	660	611	630	616	557	584
(half-time)	End of Year	901	874	832	783	772	758	746	728	686	690	653	668	584	620	658	609	646	609	539	TBD
**Kindergarten	At Sept. 30	--	--	--	--	--	--	--	--	--	70	71	73	77	75	74	74	76	76	90	79
(full-time)	End of Year	--	--	--	--	--	--	--	--	--	65	72	70	69	77	74	74	72	76	107	TBD
Grades 1-5	At Sept. 30	4560	4771	4865	4864	4838	4620	4358	4388	4379	4327	4375	4388	4316	4258	4290	4351	4379	4377	4431	4363
	End of Year	4563	4783	4870	4868	4832	4626	4366	4407	4391	4362	4373	4385	4295	4230	4277	4351	4385	4327	4434	TBD
Grades 6-8	At Sept. 30	2477	2477	2521	2627	2749	2792	2770	2790	2893	2824	2862	2793	2821	2803	2801	2819	2790	2763	2687	2790
	End of Year	2466	2467	2519	2607	2727	2780	2776	2772	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	TBD
Grades 9-12	At Sept. 30	3019	3111	3253	3319	3265	3327	3431	3527	3690	3774	3764	3875	3875	3920	3985	3970	3947	3855	3901	3808
	End of Year	2923	3008	3141	3200	3166	3225	3330	3429	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	TBD
TOTAL-Sept.30		11012	11282	11486	11638	11711	11613	11432	11590	11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624
TOTAL-End of Year		10918	11154	11391	11513	11592	11473	11373	11520	11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	TBD
Increase/Decrease at September 30		363	270	204	152	73	-98	-181	158	56	32	44	67	-122	17	126	15	-3	-135	-21	-42

WEST CHESTER AREA SCHOOL DISTRICT

ENROLLMENT HISTORY BY GRADE @SEPT 30TH.

BIRTHS																					
YEAR	AMOUNT	SCHOOL YEAR	K	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8	Gr. 9	Gr. 10	Gr. 11	Gr. 12	TOTAL	SP. ED.	GRAND TOTAL	K	1-5	6-8	9-12	Total
1984	1,002	89/90	871	847	794	773	704	688	695	668	655	808	665	700	647	9,515	108	**9,623**	871	3,806	2,018	2,928	9,623
1985	1,060	90/91	806	896	801	797	781	702	694	701	685	716	798	615	663	9,655	99	**9,754**	806	3,977	2,080	2,891	9,754
1986	1,137	91/92	813	869	820	792	803	791	721	696	699	730	684	725	593	9,736	98	**9,834**	813	4,075	2,116	2,830	9,834
1987	1,241	92/93	863	897	807	841	816	798	781	734	699	779	702	629	738	10,084	90	**10,174**	863	4,159	2,214	2,938	10,174
1988	1,223	93/94	882	952	881	825	857	845	795	811	727	785	766	658	635	10,419	78	**10,497**	882	4,360	2,333	2,922	10,497
1989	1,209	94/95	862	962	927	863	814	846	837	790	795	834	749	677	625	10,581	68	**10,649**	862	4,412	2,422	2,953	10,649
1990	1,248	95/96	895	978	954	960	856	811	856	835	786	877	788	697	656	10,949	62	**11,011**	895	4,559	2,477	3,080	11,011
1991	1,163	96/97	866	1028	955	978	955	855	807	837	833	856	864	712	679	11,225	57	**11,282**	866	4,771	2,477	3,168	11,282
1992	1,152	97/98	821	987	999	951	961	967	869	808	844	918	838	792	705	11,460	26	**11,486**	821	4,865	2,521	3,279	11,486
1993	1,120	98/99	789	977	952	1006	954	975	972	859	796	894	884	779	762	11,599	39	**11,638**	789	4,864	2,627	3,358	11,638
1994	1,185	99/00	770	928	969	956	1024	972	932	959	858	834	880	807	744	11,633	78	**11,711**	770	4,849	2,749	3,343	11,711
1995	1,160	00/01	765	883	887	958	901	991	928	914	950	912	800	835	780	11,504	109	**11,613**	765	4,620	2,792	3,436	11,613
1996	1,183	01/02	748	837	863	831	937	890	936	922	912	969	862	799	801	11,307	125	**11,432**	748	4,358	2,770	3,556	11,432
1997	1,180	02/03	726	854	852	882	852	948	890	955	945	969	948	838	772	11,431	159	**11,590**	726	4,388	2,790	3,686	11,590
1998	1,172	03/04	683	831	888	860	903	893	981	925	987	974	959	928	834	11,646	0	**11,646**	683	4,375	2,893	3,695	11,646
1999	1,252	04/05	751	803	832	911	864	917	914	978	932	990	958	921	905	11,676	0	**11,676**	751	4,327	2,824	3,774	11,676
2000	1,188	05/06	721	882	828	857	934	874	933	929	1000	971	979	915	899	11,722	0	**11,722**	721	4,375	2,862	3,764	11,722
2001	1,264	06/07	733	833	883	846	882	944	921	934	938	1052	967	948	908	11,789	0	**11,789**	733	4,388	2,793	3,875	11,789
2002	1,236	07/08	655	827	849	879	865	896	936	935	950	979	1029	940	927	11,667	0	**11,667**	655	4,316	2,821	3,875	11,667
2003	1,191	08/09	703	787	834	862	897	878	920	957	926	999	981	1018	922	11,684	0	**11,684**	703	4,258	2,803	3,920	11,684
2004	1,248	09/10	734	857	812	842	874	905	908	929	964	1006	1015	968	996	11,810	0	**11,810**	734	4,290	2,801	3,985	11,810
2005	1,234	10/11	685	880	874	835	874	888	944	933	942	1020	1000	986	964	11,825	0	**11,825**	685	4,351	2,819	3,970	11,825
2006	1,150	11/12	706	844	898	897	851	889	903	953	934	978	995	978	996	11,822	0	**11,822**	706	4,379	2,790	3,947	11,822
2007	1,155	12/13	692	861	850	895	921	850	916	910	937	942	966	975	972	11,687	0	**11,687**	692	4,377	2,763	3,855	11,687
2008	1,123	13/14	647	832	884	876	918	921	868	929	890	999	945	966	991	11,666	0	**11,666**	647	4,431	2,687	3,901	11,666
2009	1,177	14/15	663	812	859	886	878	928	962	889	939	925	979	939	965	11,624	0	**11,624**	663	4,363	2,790	3,808	11,624

WEST CHESTER AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2015

	East Bradford	East Goshen	Exton	Fern Hill	Glen Acres	Hillsdale	M.C.Howse	Penn Wood	Starkweather	Westtown-Thornbury	Subtotal	Fugett M.S.	Peirce M.S.	Stetson M.S.	East H.S.	Henderson H.S.	Rustin H.S.	Subtotal	TOTAL
Full-K	14	-	6	-	17	13	-	1	20	8	79								79
Part-K	29	32	48	46	65	58	51	66	63	46	504								504
1	51	55	78	75	101	92	82	104	97	75	810								810
2	70	56	79	88	89	96	86	87	113	65	829								829
3	61	71	83	95	105	102	92	89	98	77	873								873
4	58	81	90	83	107	93	101	97	120	76	906								906
5	45	75	96	75	79	98	99	112	112	95	886								886
6												298	273	386				957	957
7												319	297	362				978	978
8												290	275	322				887	887
9															351	302	326	979	979
10															311	291	312	914	914
11															331	317	316	964	964
12															307	325	310	942	942
TOTAL	328	370	480	462	563	552	511	556	623	442	4,887	907	845	1,070	1,300	1,235	1,264	6,621	11,508

West Chester Area School District

Student Market Share Analysis

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Total Out-of-District	**5,117**	**5,041**	**4,940**	**4,943**	**4,763**	**4,358**	**4,334**	**4,322**	**4,073**	**4,034**
% of Total	**30.4%**	**30.0%**	**29.7%**	**29.7%**	**28.7%**	**26.9%**	**26.8%**	**27.0%**	**25.9%**	**25.8%**
Total In-District	**11,727**	**11,789**	**11,667**	**11,684**	**11,810**	**11,825**	**11,822**	**11,687**	**11,666**	**11,624**
% of Total	**69.6%**	**70.0%**	**70.3%**	**70.3%**	**71.3%**	**73.1%**	**73.2%**	**73.0%**	**74.1%**	**74.2%**
Total Students	**16,844**	**16,830**	**16,607**	**16,627**	**16,573**	**16,183**	**16,156**	**16,009**	**15,739**	**15,658**
Share Change Year-to-Year	**0.79%**	**0.61%**	**0.29%**	**0.03%**	**1.41%**	**2.54%**	**0.14%**	**-0.23%**	**1.53%**	**0.16%**
WCASD	**11,722**	**11,789**	**11,667**	**11,684**	**11,810**	**11,825**	**11,822**	**11,687**	**11,666**	**11,624**
Elementary	5,096	5,121	4,971	4,961	5,024	5,036	5,085	5,069	5,078	5,026
% of Total	30.3%	30.4%	29.9%	29.8%	30.3%	31.1%	31.5%	31.7%	32.3%	32.1%
Secondary	6,626	6,668	6,696	6,723	6,786	6,789	6,737	6,618	6,588	6,598
% of Total	39.3%	39.6%	40.3%	40.4%	40.9%	42.0%	41.7%	41.3%	41.9%	42.1%
Out-Of-District	**5,117**	**5,041**	**4,940**	**4,943**	**4,765**	**4,360**	**4,339**	**4,329**	**4,075**	**4,034**
Elementary	**3,764**	**3,739**	**3,702**	**3,700**	**3,534**	**3,309**	**3,304**	**3,275**	**3,042**	**3,040**
Private	169	186	160	185	196	171	185	188	181	227
% of Total	1.0%	1.1%	1.0%	1.1%	1.2%	1.1%	1.1%	1.2%	1.2%	1.4%
Religious - Catholic	2,388	2,391	2,321	2,241	2,125	1,973	1,850	1,805	1,682	1,618
% of Total	14.2%	14.2%	14.0%	13.5%	12.8%	12.2%	11.5%	11.3%	10.7%	10.3%
Religious - Other	442	448	446	448	394	325	375	336	248	270
% of Total	2.6%	2.7%	2.7%	2.7%	2.4%	2.0%	2.3%	2.1%	1.6%	1.7%
Charter	477	424	496	538	536	570	610	656	670	706
% of Total	2.8%	2.5%	3.0%	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%
Special Education	110	115	103	100	117	103	114	107	91	69
% of Total	0.7%	0.7%	0.6%	0.6%	0.7%	0.6%	0.7%	0.7%	0.6%	0.4%
CCIU	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Alternative	-	-	-	-	1	2	5	7	2	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Home School	178	175	176	188	165	165	165	176	168	150
% of Total	1.1%	1.0%	1.1%	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%
Secondary	**1,353**	**1,302**	**1,238**	**1,243**	**1,231**	**1,051**	**1,035**	**1,054**	**1,033**	**994**
Private	67	66	58	54	49	33	39	46	35	40
% of Total	0.4%	0.4%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	0.3%
Religious - Catholic	1,055	1,014	970	947	939	814	803	819	762	725
% of Total	6.3%	6.0%	5.8%	5.7%	5.7%	5.0%	5.0%	5.1%	4.8%	4.6%
Religious - Other	156	153	139	148	142	140	123	98	84	93
% of Total	0.9%	0.9%	0.8%	0.9%	0.9%	0.9%	0.8%	0.6%	0.5%	0.6%
Charter	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Education	-	-	-	-	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CCIU	21	16	23	32	37	23	31	32	90	73
% of Total	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.6%	0.5%
Alternative	54	53	48	62	63	41	39	59	62	63
% of Total	0.3%	0.3%	0.3%	0.4%	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%
Home School	-	-	-	-	1	-	-	-	-	-
TOTAL NO. STUDENTS	**16,839**	**16,830**	**16,607**	**16,627**	**16,575**	**16,185**	**16,161**	**16,016**	**15,741**	**15,658**
Elementary	8,860	8,860	8,673	8,661	8,558	8,345	8,389	8,344	8,120	8,066
Secondary	7,979	7,970	7,934	7,966	8,017	7,840	7,772	7,672	7,621	7,592
TOTAL NO OF BIRTHS (AGE 5)	1,188	1,264	1,236	1,191	1,248	1,234	1,150	1,155	1,123	1,177
TOTAL NO. STUDENTS	**16,839**	**16,830**	**16,607**	**16,627**	**16,575**	**16,185**	**16,161**	**16,016**	**15,741**	**15,658**
Elementary	8,860	8,860	8,673	8,661	8,558	8,345	8,389	8,344	8,120	8,066
Secondary	7,979	7,970	7,934	7,966	8,017	7,840	7,772	7,672	7,621	7,592
Facility Breakdown										
% Public	69.6%	70.0%	70.3%	70.3%	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%
Schools Facilities Not WCASD										
% Private	1.4%	1.5%	1.3%	1.4%	1.5%	1.3%	1.4%	1.5%	1.4%	1.7%
% Religious	24.0%	23.8%	23.3%	22.8%	21.7%	20.1%	19.5%	19.1%	17.6%	17.3%
% Charter	2.8%	2.5%	3.0%	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%
% Special Education	0.7%	0.7%	0.6%	0.6%	0.7%	0.6%	0.7%	0.7%	0.6%	0.4%
% CCIU	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.6%	0.5%
% Alternative	0.3%	0.3%	0.3%	0.4%	0.4%	0.3%	0.3%	0.4%	0.4%	0.4%
% Home School	1.1%	1.0%	1.1%	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

WEST CHESTER AREA SCHOOL DISTRICT
STUDENTS ATTENDING OUTSIDE WCASD

Enrollment As of 9/30:	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
CHARTER SCHOOLS:																
Chester County Family Academy	43	42	46	44	48	39	27	26	27	32	39	29	26	34	50	54
Collegium Charter School	45	199	278	293	338	374	326	314	323	347	359	359	405	423	437	479
Renaissance Academy	-	6	7	8	8	8	6	9	6	6	9	8	10	5	5	6
21st Century	-	-	-	12	9	7	14	13	13	11	15	11	13	10	12	11
PA Cyber School	-	-	5	5	4	4	15	12	14	12	14	16	18	18	15	15
Einstein Charter School	-	-	11	7	-	-	-	-	-	-	-	-	-	-	-	-
Graystone Academy	-	-	-	-	1	-	2	2	2	-	9	3	6	3	-	-
PA Virtual	-	-	-	6	6	6	13	26	26	33	23	15	18	10	9	9
Connection	-	-	-	-	-	3	8	8	9	6	7	9	10	14	14	12
PA Leadership	-	-	-	-	-	-	6	27	51	52	56	80	87	115	112	110
Achievement House	-	-	-	-	-	-	1	1	2	0	1	1	1	-	-	1
Sankofa	-	-	-	-	-	-	-	5	9	6	12	15	6	4	3	-
Avon Grove Charter School	-	-	-	-	-	-	-	2	1	3	2	3	0	1	1	1
Agora Cyber School	-	-	-	-	-	-	-	-	3	10	4	5	10	11	10	4
PD Learning Center	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	1
Souderton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	3
Chester Community	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
Alternative Programs (Regular)	65	46	55	30	33	37	43	41	50	50	47	36	35	32	14	8
Alternative Programs (Special)	179	189	172	151	151	153	130	140	185	185	158	177	180	192	170	142
Chester County Center for Arts & Technology (FTEs)	68	50	50	55	50	51	61	98	68	69	73	71	82	84	76	80
TOTALS	400	532	624	611	648	682	652	724	789	824	828	838	907	956	930	936

WEST CHESTER AREA SCHOOL DISTRICT

Student Population by Race

Fiscal Year	American Indian	% of Total	Asian	% of Total	Black	% of Total	Hispanic	% of Total	White	% of Total	Multi	% of Total	Total
1998-99	7	0.06%	348	2.99%	1,078	9.26%	386	3.32%	9,819	84.37%	n/a	n/a	11,638
1999-00	2	0.02%	371	3.17%	1,041	8.89%	388	3.31%	9,909	84.61%	n/a	n/a	11,711
2000-01	14	0.12%	413	3.56%	983	8.46%	361	3.11%	9,842	84.75%	n/a	n/a	11,613
2001-02	16	0.14%	417	3.65%	899	7.86%	354	3.10%	9,746	85.25%	n/a	n/a	11,432
2002-03	9	0.08%	484	4.18%	945	8.15%	376	3.24%	9,776	84.35%	n/a	n/a	11,590
2003-04	9	0.08%	537	4.61%	861	7.39%	392	3.37%	9,847	84.55%	n/a	n/a	11,646
2004-05	7	0.06%	554	4.74%	879	7.53%	437	3.74%	9,799	83.92%	n/a	n/a	11,676
2005-06	7	0.06%	621	5.30%	865	7.38%	460	3.92%	9,769	83.34%	n/a	n/a	11,722
2006-07	7	0.06%	648	5.50%	858	7.28%	477	4.05%	9,799	83.12%	n/a	n/a	11,789
2007-08	4	0.03%	672	5.76%	851	7.29%	488	4.18%	9,652	82.73%	n/a	n/a	11,667
2008-09	15	0.13%	700	5.99%	797	6.82%	524	4.48%	9,648	82.57%	n/a	n/a	11,684
2009-10	13	0.11%	756	6.40%	815	6.90%	567	4.80%	9,659	81.79%	n/a	n/a	11,810
2010-11	12	0.10%	766	6.48%	805	6.81%	595	5.03%	9,647	81.58%	n/a	n/a	11,825
2011-12	11	0.09%	783	6.62%	761	6.43%	664	5.61%	9,608	81.24%	n/a	n/a	11,827
2012-13	5	0.04%	813	6.96%	731	6.26%	685	5.86%	9,421	80.65%	27	0.23%	11,682
2013-14	5	0.04%	828	7.10%	709	6.08%	728	6.24%	9,332	80.03%	58	0.50%	11,660
2014-15	5	0.04%	837	7.20%	642	5.53%	774	6.66%	9,272	79.81%	88	0.76%	11,618

West Chester Area School District
Minority Student/Professional Distribution
(including part-time)
2014-2015 Overview

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%
2007-2008														
DISTRICT TOTALS	Students	11554.0	9623.0	83.29%	851.0	7.4%	480.0	4.2%	596.0	5.2%	4.0	0.0%	--	--
	Prof. Emp	943.8	850.2	90.08%	73.6	7.8%	12.0	1.3%	8.0	0.8%	0.0	0.0%	--	--
	Admin	60.0	49.0	81.67%	10.0	16.7%	0.0	0.0%	1.0	1.7%	0.0	0.0%	--	--
2008-2009														
DISTRICT TOTALS	Students	11677.0	9629.0	82.46%	804.0	6.9%	524.0	4.5%	704.0	6.0%	16.0	0.1%	--	--
	Prof. Emp	937.0	849.4	90.65%	67.6	7.2%	10.0	1.1%	10.0	1.1%	0.0	0.0%	--	--
	Admin	59.0	49.0	83.05%	9.0	15.3%	0.0	0.0%	1.0	1.7%	0.0	0.0%	--	--
2009-2010														
DISTRICT TOTALS	Students	11800.0	9649.0	81.77%	815.0	6.9%	567.0	4.8%	756.0	6.4%	13.0	0.1%	--	--
	Prof. Emp	944.6	861.0	91.15%	61.6	6.5%	12.0	1.3%	10.0	1.1%	0.0	0.0%	--	--
	Admin	60.0	49.0	81.67%	10.0	16.7%	0.0	0.0%	1.0	1.7%	0.0	0.0%	--	--
2010-2011														
DISTRICT TOTALS	Students	11825.0	9647.0	81.58%	805.0	6.8%	595.0	5.0%	766.0	6.5%	12.0	0.1%	--	--
	Prof. Emp	935.5	858.5	91.77%	54.0	5.8%	12.0	1.3%	11.0	1.2%	0.0	0.0%	--	--
	Admin	58.0	47.0	81.03%	10.0	17.2%	0.0	0.0%	1.0	1.7%	0.0	0.0%	--	--
2011-2012														
DISTRICT TOTALS	Students	11827.0	9608.0	81.24%	761.0	6.4%	664.0	5.6%	783.0	6.6%	11.0	0.1%	--	--
	Prof. Emp	916.5	847.5	92.47%	48.0	5.2%	10.0	1.1%	11.0	1.2%	0.0	0.0%	--	--
	Admin	56.0	46.0	82.14%	9.0	16.1%	0.0	0.0%	1.0	1.8%	0.0	0.0%	--	--
2012-2013														
DISTRICT TOTALS	Students	11682.0	9421.0	80.65%	731.0	6.3%	685.0	5.9%	813.0	7.0%	5.0	0.0%	27.0	0.2%
	Prof. Emp.	911.3	847.3	92.98%	45.0	4.9%	9.0	1.0%	10.0	1.1%	0.0	0.0%	0.0	0.0%
	Admin.	57.0	46.0	80.70%	10.0	17.5%	0.0	0.0%	1.0	1.8%	0.0	0.0%	0.0	0.0%
2013-2014														
DISTRICT TOTALS	Students	11660.0	9332.0	80.0%	709.0	6.1%	728.0	6.2%	828.0	7.1%	5.0	0.0%	58.0	0.5%
	Prof. Emp.	921.7	861.7	93.49%	41.0	4.4%	9.0	1.0%	10.0	1.1%	0.0	0.0%	0.0	0.0%
	Admin.	57.0	47.0	82.46%	9.0	15.8%	0.0	0.0%	1.0	1.8%	0.0	0.0%	0.0	0.0%
2014-2015														
DISTRICT TOTALS	Students	11618.0	9272.0	79.81%	642.0	5.53%	774.0	6.66%	837.0	7.20%	5.0	0.04%	88.0	0.76%
	Prof. Emp	933.5	877.5	94.00%	38.0	4.07%	8.0	0.86%	8.0	0.86%	0.0	0.00%	2.0	0.21%
	Admin	57.0	48.0	84.21%	8.0	14.04%	0.0	0.00%	1.0	1.75%	0.0	0.00%	0.0	0.00%

Student data based on PIMS Student Snapshot for October 1st Enrollment 2014-2015
Staff data based in Finance Plus data accessed on October 1, 2014

WEST CHESTER AREA SCHOOL DISTRICT

Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
1993/94	10,499.25	11,656.19
1994/95	10,693.37	11,903.73
1995/96	11,097.66	12,340.65
1996/97	11,249.84	12,537.64
1997/98	11,615.08	12,986.69
1998/99	11,746.00	13,172.46
1999/00	11,858.99	13,333.56
2000/01	11,923.95	13,455.67
2001/02	11,923.29	13,480.61
2002/03	12,144.93	13,824.54
2003/04	12,172.42	13,905.67
2004/05	12,202.01	13,971.96
2005/06	12,243.78	14,034.76
2006/07	12,352.83	14,169.81
2007/08	12,360.75	14,219.97
2008/09	12,454.08	14,310.42
2009/10	12,493.92	14,387.07
2010/11	12,495.06	14,398.65
2011/12	12,535.29	14,424.05
2012/13	12,475.70	14,333.43

Average Daily Membership: The aggregate number of school days represented by all the pupils on the active roll divided by the number of days school is in session

Weighted Average Daily Membership: The number derived by multiplying the ADM figures byy weights at each level of instruction.

WEST CHESTER AREA SCHOOL DISTRICT

STUDENT DEMOGRAPHICS

Enrollment of Racial/Ethnic Groups	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
White (%)	79.8	80.7	81.2	81.6	81.2	82.5	83.1	83.4	83.9	84.6
Black (%)	5.5	6.3	6.4	6.8	6.4	6.8	7.3	7.4	7.5	7.4
Hispanic (%)	6.7	5.9	5.6	5	5.6	4.5	4.1	3.9	3.7	3.4
Asian/Pacific Islander (%)	7.1	6.8	6.6	6.5	6.6	6.0	5.5	5.3	4.8	4.6
American Indian/Alaska Native (%)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Multi-Racial	0.8	0.2	-	-	-	-	-	-	-	-
Enrollment of Students with Special Needs										
Economically Disadvantaged (%)	12.7	11.4	11.2	9.8	8.5	n/a	7.7	6.6	5.5	6.4
English Language Learners (%)	2.1	2.4	3.1	2.8	3.2	n/a	3.1	n.a.	n.a.	n.a.
Students with Disabilities (%)	12.8	13.0	11.0	13.4	11.4	n/a	14.3	12.8	12.8	12.5
Enrollment Distribution by Gender										
Female (%)	48.5	48.4	48.1	48.5	48.1	48.0	47.8	52.4	47.5	n.a.
Male (%)	51.5	51.6	51.9	51.5	51.9	52.0	52.2	47.6	52.6	n.a.
Enrollment Distribution by Grade										
Pre-K (%)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Kindergarten (%)	5.6	5.9	5.9	5.7	5.9	6.0	6.3	6.2	6.3	5.9
Grade 1 (%)	7.0	7.4	7.1	7.4	7.1	6.7	7.1	7.5	6.9	7.1
Grade 2 (%)	7.4	7.3	7.6	7.4	7.6	7.1	7.5	7.1	7.2	7.6
Grade 3 (%)	7.6	7.7	7.6	7.1	7.6	7.4	7.2	7.3	7.9	7.4
Grade 4 (%)	7.6	7.9	7.2	7.4	7.2	7.7	7.5	8.0	7.4	7.8
Grade 5 (%)	8.0	7.3	7.5	7.5	7.5	7.5	8.0	7.4	7.9	7.7
Grade 6 (%)	8.3	7.8	7.6	8	7.6	7.9	7.9	8.0	7.8	8.5
Grade 7 (%)	7.6	7.8	8.1	7.9	8.1	8.2	7.9	7.9	8.4	7.9
Grade 8 (%)	8.1	8.0	7.9	8	7.9	7.9	7.9	8.5	8.0	8.5
Grade 9 (%)	8.0	8.1	8.3	8.6	8.3	8.5	8.9	8.3	8.5	8.4
Grade 10 (%)	8.4	8.3	8.4	8.5	8.4	8.4	8.2	8.4	8.2	8.3
Grade 11 (%)	8.1	8.3	8.3	8.4	8.3	8.8	8.0	7.8	7.9	7.9
Grade 12 (%)	8.3	8.3	8.5	8.1	8.5	7.9	7.7	7.7	7.7	7.1
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
Student Proficiency on State Reading Tests										
Grade 3 Reading Proficiency (%)	89.0	88.0	89.5	91	89.9	89.2	87.7	85.0	89.0	n.a.
Grade 4 Reading Proficiency (%)	87.0	88.0	93.5	93.3	89.2	87.1	86.4	87.9	n.a.	n.a.
Grade 5 Reading Proficiency (%)	84.0	84.0	90.9	87.7	83.6	82.6	81.3	83.1	83.9	81.9
Grade 6 Reading Proficiency (%)	85.0	82.0	86.4	89.8	86.1	83.8	83.1	85.7	n.a.	n.a.
Grade 7 Reading Proficiency (%)	88.0	87.0	92.9	90.7	88.1	84.9	85.7	84.7	n.a.	n.a.
Grade 8 Reading Proficiency (%)	92.0	92.0	94.6	95.8	93.5	92.7	88.4	88.3	84.5	87.9
Grade 11 Reading Proficiency (%)	89.0	89.0	82.6	84.2	79.2	77.7	81.5	82.3	83.3	80.4
Student Proficiency on State Math Tests										
Grade 3 Math Proficiency (%)	93.0	92.0	93.2	93.7	94.1	91.1	89.5	93.0	94.0	n.a.
Grade 4 Math Proficiency (%)	93.0	93.0	97.3	95.8	97.8	92.9	91.3	93.5	n.a.	n.a.
Grade 5 Math Proficiency (%)	87.0	88.0	91.2	90.2	92.3	89.8	87.1	81.3	82.5	80.0
Grade 6 Math Proficiency (%)	89.0	88.0	91.5	90.6	88.4	83.1	78.4	81.7	n.a.	n.a.
Grade 7 Math Proficiency (%)	89.0	88.0	90	88.4	89.1	80.4	80.6	79.7	n.a.	n.a.
Grade 8 Math Proficiency (%)	89.0	86.0	89.1	86.5	88.8	83.5	79.3	78.4	78.9	78.8
Grade 11 Math Proficiency (%)	86.0	82.0	73.7	76.5	71.7	70.7	73.8	70.2	70.1	71.2

Information gathered from: PDE enrollment and PSSA data

WEST CHESTER AREA SCHOOL DISTRICT

STUDENT PERFORMANCE

Student Performance - Math and Reading	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Reading Proficiency (%)	88.0	87.0	90.0	90.3	87.0	86.5	85.5	84.8	85.3	83.9
Math Proficiency (%)	89.0	88.0	89.2	88.6	88.6	85.6	84.3	82.7	82.4	77.2
Reading Proficiency by Subgroup (%)										
All Students	88.0	87.0	90.0	90.3	87.0	86.5	85.5	84.8	85.3	83.9
White	91.0	91.0	92.4	92.8	90.1	89.5	88.4	88.1	89.0	87.7
Black	67.0	66.0	73.2	75.7	65.9	64.0	64.1	58.9	56.1	55.9
Hispanic	61.0	60.0	62.4	57.5	52.7	46.9	48.6	50.0	47.1	62.3
Asian/Pacific Islander	96.0	95.0	94.5	94.4	93.4	93.3	92.8	90.5	92.3	94.3
American Indian/Alaska Native	n.a	n.a	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	68.0	n.a	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	90.0	90.0	92.7	92.1	89.5	89.8	88.5	87.5	88.2	87.7
Male	85.0	84.0	87.3	88.6	84.7	83.4	82.8	82.4	82.8	80.7
Economically Disadvantaged	65.0	63.0	67.2	65.0	58.8	54.6	50.3	46.5	46.4	44.8
English Language Learners	25.0	30.0	33.9	20.3	25.3	33.1	34.1	29.1	32.9	31.4
Students with Disabilities	52.0	50.0	66.4	66.2	58.8	49.2	44.5	45.3	51.6	43.5
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Math Proficiency by Subgroup (%)										
All Students	89.0	88.0	89.2	88.6	88.6	85.6	84.3	82.7	82.4	77.2
White	92.0	91.0	91.1	90.8	90.8	88.5	87.4	86.1	86.5	81.2
Black	66.0	63.0	70.4	69.7	67.9	58.4	56.4	51.5	48.9	43.0
Hispanic	67.0	65.0	68.5	61.2	62.3	55.2	54.2	49.3	43.1	57.2
Asian/Pacific Islander	98.0	97.0	97.0	96.0	97.4	94.4	94.3	93.7	90.9	94.3
American Indian/Alaska Native	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	73.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	89.0	89.0	89.8	88.8	89.2	85.9	84.3	82.2	82.0	77.0
Male	89.0	87.0	88.6	88.3	88.0	85.2	84.4	83.3	82.9	77.4
Economically Disadvantaged	69.0	66.0	71.7	66.0	67.9	58.6	50.9	48.8	46.4	34.1
English Language Learners	42.0	40.0	46.9	39.1	49.6	48.6	46.6	42.6	44.4	37.7
Students with Disabilities	54.0	52.0	65.6	62.6	67.3	53.5	48.6	45.6	48.8	35.3
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Overall Proficiency in Reading and Math										
Reading and Math Proficiency (RaMP) (%)	88.5	87.5	89.6	89.5	87.8	86.1	84.9	83.7	83.9	80.5
Overall Proficiency - Reading and Math (RaMP) by Subgroup (%)										
All Students	88.5	87.5	89.6	89.5	87.8	86.1	84.9	83.7	83.9	80.5
White	91.5	91.0	91.8	91.8	90.5	89.0	87.9	87.1	87.7	84.5
Black	66.5	64.5	71.8	72.7	66.9	61.2	60.3	55.2	52.5	49.5
Hispanic	64.0	62.5	65.5	59.4	57.5	51.1	51.5	49.6	45.1	59.7
Asian/Pacific Islander	97.0	96.0	95.8	95.2	95.4	93.9	93.6	92.1	91.6	94.3
American Indian/Alaska Native	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	70.5	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	89.5	89.5	91.3	90.5	89.4	87.9	86.4	84.8	85.1	82.3
Male	87.0	85.5	88.0	88.5	86.4	84.3	83.6	82.8	82.9	79.0
Economically Disadvantaged	67.0	64.5	69.5	65.5	63.4	56.6	50.6	47.6	46.4	39.4
English Language Learners	33.5	35.0	40.4	29.7	37.5	40.9	41.0	35.8	38.8	34.8
Students with Disabilities	53.0	51.0	66.0	64.4	63.1	51.4	46.6	45.4	50.2	39.4
Migrant	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Information gathered from: PDE PSSA data

WEST CHESTER AREA SCHOOL DISTRICT

COMMONWEALTH AID RATIO

YEAR	AID RATIO	CARF*
1991-92	15.00	27.54
1992-93	15.00	27.54
1993-94	15.00	27.54
1994-95	15.00	27.54
1995-96	15.00	27.54
1996-97	15.00	27.54
1997-98	15.00	27.54
1998-99	15.00	27.54
1999-00	15.00	27.54
2000-01	15.00	27.54
2001-02	15.00	27.54
2002-03	15.00	27.54
2003-04	15.00	27.54
2004-05	15.00	27.54
2005-06	15.00	27.54
2006-07	15.00	27.54
2007-08	15.00	27.54
2008-09	15.00	27.54
2009-10	15.00	27.54
2010-11	15.00	27.54
2011-12	15.00	27.54
2012-13	15.00	27.54
2013-14	15.00	27.54
2014-15	15.00	27.54

* Capital Appropriations Reimbursement Fraction. This is the percentage of Commonwealth reimbursement on approved building projects.

WEST CHESTER AREA SCHOOL DISTRICT

CONSUMER PRICE INDEX and ACT 1 INDEX

SAWW CALC YEAR	ANNUAL % INC SAWW	SAWW 3 Year Average	ECI FY	% INC ECI	INDEX (unadjusted)	FOR USE IN	CPI CALC @ 6/30	
1989	3.9%	N/A	FY89-90	7.1%	5.5%	FY91-92	1990	4.9%
1990	5.0%	N/A	FY90-91	5.5%	5.3%	FY92-93	1991	5.0%
1991	3.9%	N/A	FY91-92	3.6%	3.8%	FY93-94	1992	4.0%
1992	5.7%	N/A	FY92-93	3.2%	4.5%	FY94-95	1993	2.0%
1993	1.8%	N/A	FY93-94	2.5%	2.2%	FY95-96	1994	2.7%
1994	2.6%	N/A	FY94-95	2.9%	2.8%	FY96-97	1995	2.4%
1995	3.6%	N/A	FY95-96	2.4%	3.0%	FY97-98	1996	2.5%
1996	3.8%	N/A	FY96-97	2.1%	3.0%	FY98-99	1997	2.3%
1997	4.2%	N/A	FY97-98	2.2%	3.2%	FY99-00	1998	1.1%
1998	4.8%	N/A	FY98-99	2.8%	3.8%	FY00-01	1999	2.5%
1999	3.6%	N/A	FY99-00	3.4%	3.5%	FY01-02	2000	2.5%
2000	4.0%	N/A	FY00-01	3.0%	3.5%	FY02-03	2001	3.3%
2001	2.7%	N/A	FY01-02	3.1%	2.9%	FY03-04	2002	2.1%
2002	2.3%	N/A	FY02-03	4.2%	3.3%	FY04-05	2003	1.8%
2003	3.3%	N/A	FY03-04	2.9%	3.1%	FY05-06	2004	4.4%
2004	4.2%	N/A	FY04-05	3.5%	3.9%	FY06-07	2005	3.4%
2005	2.8%	N/A	FY05-06	4.0%	3.4%	FY07-08	2006	4.4%
2006	4.3%	N/A	FY06-07	4.5%	4.4%	FY08-09	2007	1.6%
2007	4.6%	N/A	FY07-08	3.6%	4.1%	FY09-10	2008	5.2%
2008	2.7%	N/A	FY08-09	3.0%	2.9%	FY10-11	2009	-2.0%
2009	0.9%	N/A	FY09-10	1.9%	1.4%	FY11-12	2010	1.9%
2010	2.1%	N/A	FY10-11	1.3%	1.7%	FY12-13	2011	2.8%
2011	2.8%	2.0%	FY11-12	1.4%	1.7%	FY13-14	2012	1.3%
2012	3.0%	2.6%	FY 12-13	1.5%	2.1%	FY14-15	2013	1.5%
2013	1.5%	2.4%	FY 13-14	1.6%	1.9%	FY15-16	2014	1.8%

1. Prior to 2013-14, Act 1 Index was average of SAWW and ECI

2. Effective with the 2013-14 year, Act 1 Index is the average of the (1) ECI and (2) 3-year average of the SAWW.

3. PDE Calculates Act 1 Index by August 15th and publishes by September 1st of each year.

4. The SAWW Index is calculated by PA Department of Labor and Industry from the monthly employment and quarterly wage data reported by Pennsylvania employers covered under the State Unemployment Compensation Law. The Act 1 Index uses the SAWW increase based on wage information that is 2.5 years old . SAWW information released in June of each year. Act 6 of 2011 changed SAWW calculation to a 36-month from a 12-month.

5. The ECI Index is calculated by the US Department of Labor based on the annual increase in national wages and benefits for all workers. The Act I Index uses the ECI increase based on wage and benefit information that is 2 years old . The ECI increase is released the month following each quarter.

Data provided by U.S. Bureau of Labor Statistics and PA Department of Labor & Industry

WEST CHESTER AREA SCHOOL DISTRICT

DISTRICT DEMOGRAPHICS

	2000 Census	2010 Census
Adult Education Levels		
Adults with at Least a High School Diploma (%)	95.30%	96.80%
Adults with at Least a Bachelor's Degree (%)	56.60%	56.60%
Number of Households	40,005	40,550
Households with Children (%)	32.0%	31.2%
Household Income		
Median	$68,189	$81,174
Household Income Distribution (%)		
Less than $15,000	4.4%	6.8%
$15,000-$24,999		6.4%
$15,000-$29,999	7.9%	
$25,000-34,999		6.9%
$30,000-$49,999	14.3%	
$35,000-$49,999		8.4%
$50,000-$74,999	16.3%	17.4%
$75,000-$99,999	14.5%	16.0%
$100,000-$149,999	20.7%	16.7%
$150,000 or More	21.8%	21.4%
Population		
Population	101,220	109,281
Median Age	35	37.3
Population Distribution by Age (%)		
4 Years or Younger	5.90%	6.30%
5-19 Years	17.60%	20.60%
20-44 Years	38.30%	36.30%
45-64 Years	26.70%	25.20%
65 Years or Older	11.50%	11.60%

Data from National Center of Education Statistics

WEST CHESTER AREA SCHOOL DISTRICT

DISTRICT FACILITIES

Building	Original Construction Date	Addition and/or Renovation Date	Grades	Site Area (Acres)	Building Sq. Ft.	Sept. 30th 2014 Enrollment
B. Rustin High School	2003-06	-	9-12	172.90	283,000	1,267
East High School	1973	1976/92/93/04	9-12	62.60	314,453	1,321
East/Fugett Athletic Fields	2004	-	-	43.35	-	-
Henderson High School	1951	1956/64/76/94/98/04	9-12	30.56	287,351	1,220
Henderson-North Campus Athletics	2006	-	-	28.40	-	-
E. N. Peirce Middle School	1963	1998/01/03	6-8	26.70	136,250	857
G. A. Stetson Middle School	1959	1961/98/03/07	6-8	38.40	134,857	992
J. R. Fugett Middle School	1969	2009	6-8	*	163,340	941
East Bradford Elementary	1958	1966/70/89/2013	K-5	18.20	58,367	347
East Goshen Elementary	1955	1960/64/67/95/01	K-5	20.80	67,832	390
Exton Elementary	1940	1953/57/91/92/93/00	K-5	13.10	66,265	500
Fern Hill Elementary	1955	1960/89/2014	K-5	20.00	51,521	483
Glen Acres Elementary	1966	1997	K-5	11.70	59,931	553
Hillsdale Elementary	1976	2007	K-5	20.90	70,631	568
Mary C. Howse Elementary	1962	1965/97	K-5	15.24	65,287	534
Penn Wood Elementary	1966	1970/89/01/2012	K-5	18.60	64,350	557
Sarah W. Starkweather Elementary	1991	1998	K-5	37.90	75,094	643
Westtown-Thornbury Elementary	1954	1956/89/2012	K-5	11.70	55,556	451
Facilities & Operations Center	1999	-	-	3.20	24,588	-
Spellman Administration	1924	1952/55/77/99	Admin	17.60	42,845	-
				611.85	2,021,518	11,624

* Fugett acreage included in East HS site area

WEST CHESTER AREA SCHOOL DISTRICT

PERSONAL INCOME LEVEL

REIMBURSEMENTS PAYABLE IN SCHOOL YEAR		% INCREASE OVER PREVIOUS YEAR	ACTUAL YEAR
1991-92	1,397,204,673	2.9%	1989
1992-93	1,464,121,910	4.8%	1990
1993-94	1,587,297,857	8.4%	1991
1994-95	1,697,202,693	6.9%	1992
1995-96	1,794,992,384	5.8%	1993
1996-97	1,824,146,617	1.6%	1994
1997-98	2,056,655,203	12.7%	1995
1998-99	2,218,789,144	7.9%	1996
1999-00	2,344,359,197	5.7%	1997
2000-01	2,445,118,565	4.3%	1998
2001-02	2,757,247,338	12.8%	1999
2002-03	2,989,805,867	8.4%	2000
2003-04	2,960,270,819	-1.0%	2001
2004-05	3,095,793,389	4.6%	2002
2005-06	3,160,096,281	2.1%	2003
2006-07	3,488,945,787	10.4%	2004
2007-08	3,619,234,282	3.7%	2005
2008-09	3,884,233,497	7.3%	2006
2009-10	4,643,670,427	19.6%	2007
2010-11	4,451,051,840	-4.1%	2008
2011-12	4,516,763,910	1.5%	2009
2012-13	4,599,671,765	1.8%	2010
2013-14	4,245,577,671	-7.7%	2011
2014-15	4,698,094,232	10.7%	2012

* Valuation of personal income revised to exclude out-of-state earnings

WEST CHESTER AREA SCHOOL DISTRICT
Trends in Population, Market Value and Personal Income

	West Chester Area School District Population (3)	Chester County Population (1)	Pennsylvania Population (1)	United States Population (1)
1970	Not Available	278,311	11,758,458	203,302,031
1980	68,170	316,660	11,855,687	226,542,199
1990	81,172	376,396	11,881,643	248,709,873
2000	94,114	433,501	12,281,054	281,421,906
2010	100,413	498,886	12,702,379	308,745,538
2011*	101,738	503,662	12,741,310	311,582,564
2012*	102,075	506,575	12,764,475	313,873,685
2013*	102,782	509,468	12,773,801	316,128,839

* *As estimated by US Census Bureau*

	West Chester Market Value	West Chester Area School District Adjusted Personal Income Adjusted Personal Income	Pennsylvania Market Value	Pennsylvania Adjusted Personal Income (2)
2002	$6,830,557,700	$3,095,793,389	$465,911,508,800	$211,077,886,459
2003	$7,160,219,200	$3,160,096,281	$477,259,193,000	$216,172,983,089
2004	$8,110,478,500	$3,488,945,787	$523,355,991,200	$230,858,014,152
2005	$8,359,834,300	$3,619,234,282	$533,513,847,000	$236,650,051,621
2006	$9,590,769,200	$3,884,233,497	$605,480,139,100	$249,837,190,420
2007	$9,697,033,700	$4,643,670,427	$619,322,425,100	$281,225,923,639
2008	$11,064,906,900	$4,451,051,840	$691,149,996,700	$284,972,235,557
2009	$11,151,776,000	$4,217,565,767	$699,875,265,754	$269,983,839,121
2010	$12,025,290,349	$4,599,671,765	$753,847,457,918	$285,034,294,226
2011	$11,993,394,605	$4,245,577,671	$756,045,821,766	$295,345,108,406
2012	$12,536,540,440	$4,698,094,232	$776,736,893,311	$312,219,585,188
2013	$12,546,941,355	Not Available	$781,362,158,748	Not Available

(1) *Source: US Census*

(2) *Source: PA Dept of Education*

(3) *Chester County Planning Commission*

WEST CHESTER AREA SCHOOL DISTRICT

PER PUPIL ALLOCATION
(Weighted)*

YEAR	AMOUNT	% INCR. (DECR.)	STUDENT WEIGHTING*					
			P.T.-K	F.T.-K	Elem.	Middle	High	Sp. Ed.
1991-92	128.50	0.0	0.5	-	1.0	1.22	1.36	1.50
1992-93	131.00	2.0	0.5	-	1.0	1.22	1.36	1.50
1993-94	131.00	0.0	0.5	-	1.0	1.22	1.36	1.50
1994-95	131.00	0.0	0.5	-	1.0	1.22	1.36	1.50
1995-96	134.54	2.7	0.5	-	1.0	1.22	1.36	1.50
1996-97	143.12 [1]	6.4	0.5	-	1.0	1.10	1.36	1.50
1997-98	146.70	2.5	0.5	-	1.0	1.10	1.36	1.50
1998-99	150.00	2.5	0.5	-	1.0	1.10	1.36	1.50
1999-00	150.00	0.0	0.5	-	1.0	1.10	1.36	1.50
2000-01	150.00	0.0	0.5	-	1.0	1.10	1.36	Regular
2001-02	141.00	(2.2)	0.5	-	1.0	1.22	1.36	Regular
2002-03	149.00	5.7	0.5	-	1.0	1.10	1.27	Regular
2003-04	148.00	(0.7)	0.5	-	1.0	1.22	1.32	Regular
2004-05	148.00	0	0.5	-	1.0	1.22	1.32	Regular
2005-06	148.00	0	0.5	1.0	1.0	1.23	1.30	Regular
2006-07	148.00	0	0.5	1.0	1.0	1.24	1.34	Regular
2007-08	150.00	1.4	0.5	1.0	1.0	1.20	1.35	Regular
2008-09	150.00	0	0.5	1.0	1.0	1.26	1.36	Regular
2009-10	150.00	0	0.5	1.0	1.0	1.20	1.42	Regular
2010-11	142.00	(0.05)	0.5	1.0	1.0	1.31	1.43	Regular
2011-12	143.10	0.01	0.5	1.0	1.0	1.21	1.37	Regular
2012-13	134.20	(0.06)	0.5	1.0	1.0	1.19	1.43	Regular
2013-14	134.20	0.00	0.5	1.0	1.0	1.16	1.41	Regular
2014-15	134.20	0.00	0.5	1.0	1.0	1.16	1.41	Regular
2015-16	134.20	0.00	0.5	1.0	1.0	1.16	1.41	Regular

(1) The 1996-97 factor was increased by $5.35 for the transfer of the cost of audiovisual repairs from Central Office to the school budgets,

WEST CHESTER AREA SCHOOL DISTRICT

TUITION RATE

FISCAL YEAR	AMOUNT	
	ELEMENTARY	SECONDARY
1988-89	3,933.73	4,347.58
1989-90	4,244.13	4,751.91
1990-91	4,794.80	5,339.26
1991-92	5,085.30	5,841.19
1992-93*	5,568.16	6,269.14
1993-94	5,985.83	6,731.13
1994-95	5,854.50	6,404.53
1995-96	5,879.41	6,452.24
1996-97	5,846.03	6,562.68
1997-98	6,176.31	6,968.60
1998-99	6,110.23	6,868.18
1999-00	6,302.69	7,154.27
2000-01	6,734.87	7,303.49
2001-02	7,163.94	7,702.01
2002-03	7,853.11	8,392.07
2003-04	8,081.16	8,542.26
2004-05	8,620.55	8,772.36
2005-06	9,089.77	9,320.73
2006-07	9,423.41	9,844.46
2007-08	9,840.51	10,241.64
2008-09	10,365.62	10,991.55
2009-10	10,696.00	11,115.17
2010-11	10,750.85	11,225.71
2011-12	10,738.06	11,335.51
2012-13	10,464.60	11,252.62
2013-14	10,691.36	11,658.53

* Tuition Rate methodology revised to calculate a combined rate for special education and regular education.

WEST CHESTER AREA SCHOOL DISTRICT

Charter School Tuition Rate

SCHOOL YEAR	PER REGULAR EDUCATION STUDENTS	PER SPECIAL EDUCATION STUDENTS
1999-00	$6,628	$11,406
2000-01	$6,813	$11,628
2001-02	$7,282	$13,582
2002-03	$7,755	$15,094
2003-04	$8,140	$15,349
2004-05	$8,406	$16,104
2005-06	$8,914	$17,851
2006-07	$8,928	$18,977
2007-08	$9,510	$19,937
2008-09	$10,264	$21,808
2009-10	$10,374	$22,364
2010-11	$10,188	$21,870
2011-12	$10,021	$21,960
2012-13	$9,989	$22,428
2013-14	$10,292	$23,496
2014-15 ***	$10,754	$24,626

* Taken from the PDE 363 "Funding for Charter Schools" and represents the amount of tuition paid for students enrolled in charter schools

** Excludes, student transportation, debt service, facilities improvement and federal program expenditures

*** Estimated by school district

WEST CHESTER AREA SCHOOL DISTRICT

TAX COLLECTOR RATES

FISCAL YEAR	EARNED INCOME TAX	REAL ESTATE TAXES	INTERIM R.E. TAXES	TRANSFER TAXES	DELINQUENT R. E. TAXES
1989-90	2.80%	60 cents per bill	60 cents per bill	2%	5%
1990-91	2.80%	60 cents per bill	60 cents per bill	2%	5%
1991-92	2.80%	60 cents per bill	60 cents per bill	2%	5%
1992-93	2.55%	60 cents per bill	60 cents per bill	2%	5%
1993-94	2.55%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1994-95	1.90%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1995-96	1.90%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1996-97	1.90%	25 cents/60 cents per bill*	25 cents/60 cents per bill*	2%	5%
1997-98	1.90%	$1.00/yr. plus expenses**	$1.00/yr. plus expenses**	2%	5%
1998-99	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
1999-00	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2000-01	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2001-02	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2002-03	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2003-04	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2004-05	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2005-06	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2006-07	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2007-08	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2008-09	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2009-10	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2010-11	1.90%	$1.00/yr./50 cents per bill***	$1.00/yr./50 cents per bill ***	2%	5%
2011-12	1.45%	$1.00/yr./55 cents per bill****	$1.00/yr./55 cents per bill ****	2%	5%
2012-13	1.45%	$1.00/yr./55 cents per bill****	$1.00/yr./55 cents per bill ****	2%	5%
2013-14	1.45%	$1.00/yr./55 cents per bill****	$1.00/yr./55 cents per bill ****	2%	5%
2014-15	1.45%	$1.00/yr./55 cents per bill****	$1.00/yr./55 cents per bill ****	2%	5%

* 25 cents if District collects taxes, and 60 cents if tax collector provides services.

**Reasonable expenses not to exceed 20 cents per tax bill if District collects taxes, and 50 cents if tax collector provides services.

***$1.00 per year plus expenses if District collects taxes, and 50 cents per bill plus expenses if tax collector provides services.

****$1.00 per year plus expenses if District collects taxes, and 55 cents per bill plus expenses if tax collector provides services.

WEST CHESTER AREA SCHOOL DISTRICT

TEN LARGEST REAL PROPERTY TAXPAYERS
(Unaudited)

Name	Township	Type of Property	Assessment	Percent of Total Assessment
Exton Square, Inc.	West Whiteland	Shopping Mall	78,683,200	0.95%
QVC	West Goshen	Indust.Bldg./TV Shopping	35,696,530	0.43%
Main Street At Exton	West Whiteland	Shopping Center	28,553,560	0.34%
TRC Valley Creek Assoc.	West Whiteland	Business Complex	28,500,000	0.34%
HCRI PA Properties Holding Co.	East Goshen	Senior Living Community	22,849,280	0.28%
Exton Crossing Apratment	West Whiteland	Apartment Complex	21,023,480	0.25%
Whiteland Investors LP	West Whiteland	Apartment Complex	19,320,000	0.23%
Hankin Family LTD Prtsp	East Goshen	Apartment Complex	17,328,750	0.21%
Westtown Apartment	Westtown	Medical Complex	16,636,690	0.20%
Fern Hill LLC	West Goshen	Apartment Complex	16,617,370	0.20%
Total Assessed Value--Ten Largest Taxpayers			**285,208,860**	3.44%
Total District Assessed Value			**8,288,723,433**	100%

LARGEST EMPLOYERS WITHIN THE SCHOOL DISTRICT

	Name	Product or Service	Approximate Employment
1)	QVC Network, Inc.	Home Shopping Network	2,820
2)	West Chester University	Education	2,554
3)	Chester County Hospital	Health Care Services	2,161
4)	Chester County	County Government	1,600
5)	West Chester Area School District	Education	1,582
6)	Johnson & Johnson Services Inc	Drug Research and Testing	1,392
7)	United Parcel Service, Inc.	Delivery Services	1,200
8)	Giant Food Stores LLC	Grocery	924
9)	Comcast Cable Communications	Telecommunication	898
10)	Communications Test Design, Inc	Communication Engineering	680

WEST CHESTER AREA SCHOOL DISTRICT

History of Unemployment Rate* in Chester County

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2003	4.6	4.5	4.3	3.9	4.2	4.4	4.5	4.3	3.8	3.8	3.7	3.4	4.1
2004	4.3	4.2	4.2	3.5	3.7	4.0	4.1	3.9	3.4	3.4	3.4	3.0	3.8
2005	4.0	4.1	4.0	3.4	3.6	3.9	3.8	3.7	3.3	3.3	3.5	3.1	3.6
2006	3.5	3.7	3.4	3.2	3.4	3.5	3.7	3.6	3.0	2.9	2.9	2.7	3.3
2007	3.3	3.2	3.1	2.7	3.0	3.3	3.4	3.4	2.9	2.9	3.0	3.0	3.1
2008	3.6	3.6	3.6	3.2	3.7	3.9	4.4	4.5	3.9	4.1	4.3	4.5	4.0
2009	5.5	5.9	5.9	5.6	6.2	6.5	6.7	6.8	6.3	6.2	6.2	6.1	6.2
2010	6.9	7.0	6.9	6.3	6.6	6.7	6.9	6.9	5.9	5.9	6.0	5.7	6.5
2011	6.4	6.4	6.3	5.9	6.2	6.6	6.9	6.9	5.9	5.6	5.6	5.5	6.2
2012	6.4	6.4	6.2	5.7	6.0	6.7	6.9	6.9	5.8	5.7	5.6	5.7	6.2
2013	6.6	6.2	5.9	5.5	5.9	6.5	6.3	6.4	5.4	5.2	5.1	4.6	5.8
2014	5.2	5.0	4.8	3.8	4.4	4.4	5.0	5.2	3.9	3.5	3.5		

* Not seasonally adjusted

WEST CHESTER AREA SCHOOL DISTRICT

HISTORICAL SPENDING CAPITAL PROJECTS FUND

FISCAL YEAR	CAPITAL PROJECTS FUND
1991-92	3,262,427
1992-93	6,484,954
1993-94	7,585,805
1994-95	8,821,127
1995-96	11,623,628
1996-97	23,102,108
1997-98	37,955,798
1998-99	28,840,058
1999-00	32,138,548
2000-01	31,945,429
2001-02	23,553,602
2002-03	20,603,473
2003-04	64,643,474
2004-05	64,010,884
2005-06	51,246,177
2006-07	24,379,464
2007-08	15,832,888
2008-09	13,177,320
2009-10	9,009,062
2010-11	2,478,157
2011-12	5,299,313
2012-13	14,506,160
2013-14	10,591,342

WEST CHESTER AREA SCHOOL DISTRICT

CAPITAL RESERVE FUND
HISTORY AND PROJECTION

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15
Fund 22												
Revenues												
Contribution from General Fund	$ 892,674	$ -	$ 742,047	$ 1,518,064	$ 1,008,000	$ -	$ 1,067,895	$ 2,582,101	$ 1,500,000	$ 325,100	$ 1,329,424	$ 3,140,600
Refunding Savings										2,996,695	1,917,307	866,500
Variable Rate Debt Savings										300,000	381,416	
Sale of Assets	-	-	-	-	-	-	12,328	5,627	9,929	4,327	26,540	
Refund from Litigation					80,603							
Arbitrage Rebate	-			(187,941)	61,099	-	-	-				
Interest Income	1,344,466	2,036,314	2,977,475	2,976,881	2,025,750	763,857	137,306	16,648	20,462	24,441	64,878	108,000
Total Revenues	$ 2,237,140	$ 2,036,314	$ 3,719,522	$ 4,307,004	$ 3,175,452	$ 763,857	$ 1,217,529	$ 2,604,376	$ 1,530,390	$ 3,650,563	$ 3,719,565	$ 4,115,100
Expenditures and Fund Transfers												
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to Fund 27											150,000	356,300
Debt Service Payments (Cap Int) (Arbitrage)		1,042,300		1,658,859	3,633,680	1,600,000		3,601				
Transfer to fund Technology Equipmen	1,725,025	1,638,988										
Furniture and Fixtures										52,282	49,089	60,000
Technology				1,875,546	(22,811)		2,048,270	1,905,875	1,706,709	1,966,424	1,853,212	2,666,595
Facility repairs and maint										140,616	236,121	-
Transfer to Capital Projects Fund (CAP INT.)			595,031									
Total Expenditures	$ 1,725,025	$ 2,681,288	$ 595,031	$ 3,534,405	$ 3,610,869	$ 2,500,000	$ 2,048,270	$ 1,909,476	$ 1,706,709	$ 2,159,322	$ 2,288,422	$ 3,082,895
Excess of Revenues over Expenditures	$ 512,115	$ (644,974)	$ 3,124,491	$ 772,599	$ (435,417)	$ (1,736,143)	$ (830,741)	$ 694,900	$ (176,319)	$ 1,491,241	$ 1,431,143	$ 1,032,205
Project Fund Balance at July 1	$ 13,049,248	$ 13,561,363	$ 12,916,389	$ 16,040,880	$ 16,813,479	$ 16,378,062	$ 14,641,919	$ 13,811,178	$ 14,506,078	$ 14,329,759	$ 15,820,999	$ 16,850,377
Designated/Committed Fund Balance									$ 650,000	$ 3,759,877	$ 5,845,418	$ 6,661,502
Projected Fund Balance at June 30	$ 13,561,363	$ 12,916,389	$ 16,040,880	$ 16,813,479	$ 16,378,062	$ 14,641,919	$ 13,811,178	$ 14,506,078	$ 13,679,759	$ 12,061,123	$ 11,406,724	$ 11,221,080
Fund 27												
Revenues												
Contribution from General Fund										$ 72,200	$ 953,100	$ 1,181,700
Contribution from Fund 22										-	150,000	356,300
Expenditures												
Facilities Projects										$ -	$ 754,892	$ 1,688,000
Undesignated Fund Balance at June 30										$ 72,200	$ 420,408	$ 270,408

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA FUND REVENUE AND EXPENSE HISTORY

Fiscal Year	Expense	Revenues	Fund Balance
1998-99	1,828,482	1,858,718	375,101
1999-00	2,038,379	2,118,358	455,080
2000-01	2,135,693	2,146,603	465,990
2001-02	2,207,912	2,188,949	447,027
2002-03	2,334,562	2,362,146	474,611
2003-04	2,475,568	2,494,721	493,764
2004-05	2,538,530	2,611,391	566,625
2005-06	2,782,260	2,889,464	673,829
2006-07	3,011,231	3,087,732	750,330
2007-08	3,082,865	3,168,157	835,622
2008-09	3,171,794	3,321,310	985,138
2009-10	3,149,556	3,291,744	1,127,326
2010-11	3,224,515	3,299,321	1,202,132
2011-12	3,313,442	3,439,212	1,327,902
2012-13	3,390,811	3,412,627	1,349,718
2013-14	3,493,078	3,455,951	1,312,591

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA FUND STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
OPERATING REVENUES															
Food Serivce Revenues	$1,660,589	$1,676,640	$1,846,198	$2,020,217	$2,171,647	$2,254,398	$2,396,451	$2,531,512	$2,597,941	$2,704,187	$2,624,830	$2,511,962	$2,604,560	$2,549,584	$2,549,726
TOTAL OPERATING REVENUES	1,660,589	1,676,640	1,846,198	2,020,217	2,171,647	2,254,398	2,396,451	2,531,512	2,597,941	2,704,187	2,624,830	2,511,962	2,604,560	2,549,584	2,549,726
OPERATING EXPENSES															
Professional and contract services	1,871,145	1,888,433	2,028,078	2,183,335	2,318,852	2,501,043	2,656,411	2,868,397	3,037,196	3,129,955	3,114,832	3,137,753	3,217,295	3,270,395	3,360,142
Depreciation	-	24,675	51,734	57,012	35,229	10,809	17,526	25,281	25,779	22,546	27,989	45,683	43,048	41,411	39,394
Other operating costs	167,234	222,585	128,100	94,215	121,487	26,678	108,323	117,553	19,890	19,293	6,735	41,081	53,099	79,005	93,542
TOTAL OPERATING EXPENSES	2,038,379	2,135,693	2,207,912	2,334,562	2,475,568	2,538,530	2,782,260	3,011,231	3,082,865	3,171,794	3,149,556	3,224,517	3,313,442	3,390,811	3,493,078
OPERATING LOSS	(377,790)	(459,053)	(361,714)	(314,345)	(303,921)	(284,132)	(385,809)	(479,719)	(484,924)	(467,607)	(524,726)	(712,555)	(708,882)	(841,227)	(943,352)
NONOPERATING REVENUES															
State sources	47,014	56,454	53,685	51,798	49,669	53,268	49,226	53,726	55,574	57,867	62,685	68,843	69,678	65,874	64,862
Federal sources	396,776	391,288	276,608	281,847	267,269	287,263	408,783	450,541	472,920	542,224	600,505	694,384	760,073	795,398	840,036
Local sources	-	-	-	-	-	-	-	-	-	-	-	23,432	2,632	-	-
Interest income	13,979	22,221	12,458	8,284	6,136	16,462	35,004	51,953	41,722	17,032	3,724	702	2,269	1,771	1,327
TOTAL NONOPERATING REVENUES	457,769	469,963	342,751	341,929	323,074	356,993	493,013	556,220	570,216	617,123	666,914	787,361	834,652	863,043	906,225
CHANGE IN NET POSITION	79,979	10,910	(18,963)	27,584	19,153	72,861	107,204	76,501	85,292	149,516	142,188	74,806	125,770	21,816	(37,127)
NET POSITION, BEGINNING OF YEAR	375,101	455,080	465,990	447,027	474,611	493,764	566,625	673,829	750,330	835,622	985,138	1,127,326	1,202,132	1,327,902	1,349,718
NET POSITION, END OF YEAR	$ 455,080	$ 465,990	$ 447,027	$ 474,611	$ 493,764	$ 566,625	$ 673,829	$ 750,330	$ 835,622	$ 985,138	$1,127,326	$1,202,132	$1,327,902	$1,349,718	$1,312,591

WEST CHESTER AREA SCHOOL DISTRICT

NATIONAL SCHOOL LUNCH PROGRAM

Eligibility and Participation

		Eligible Children						Participating Children					
Fiscal Year	Enrollment	Total Eligible	Free	% Free	Reduced	% Reduced	Free and Reduced %	Total Participating	Free	% Free Participating to Eligible	Reduced	% Reduced Participating to Eligible	Free and Reduced %
1998-99	11,638	N/A	N/A	N/A	N/A	N/A	N/A	619	537	N/A	82	N/A	N/A
1999-00	11,711	N/A	N/A	N/A	N/A	N/A	N/A	559	478	N/A	81	N/A	N/A
2000-01	11,613	N/A	N/A	N/A	N/A	N/A	N/A	439	348	N/A	91	N/A	N/A
2001-02	11,432	N/A	N/A	N/A	N/A	N/A	N/A	508	403	N/A	105	N/A	N/A
2002-03	11,590	N/A	N/A	N/A	N/A	N/A	N/A	608	476	N/A	132	N/A	N/A
2003-04	11,646	N/A	N/A	N/A	N/A	N/A	N/A	427	342	N/A	85	N/A	N/A
2004-05	11,678	N/A	N/A	N/A	N/A	N/A	N/A	462	360	N/A	102	N/A	N/A
2005-06	11,722	N/A	N/A	N/A	N/A	N/A	N/A	477	373	N/A	104	N/A	N/A
2006-07	11,789	N/A	N/A	N/A	N/A	N/A	N/A	556	438	N/A	118	N/A	N/A
2007-08	11,667	N/A	N/A	N/A	N/A	N/A	N/A	534	405	N/A	129	N/A	N/A
2008-09	11,676	971	702	6.0%	269	2.3%	8.3%	602	465	66.2%	137	50.9%	62.0%
2009-10	11,759	1,007	795	6.8%	212	1.8%	8.6%	689	567	71.3%	122	57.5%	68.4%
2010-11	11,836	1,232	980	8.3%	252	2.1%	10.4%	738	613	62.6%	125	49.6%	59.9%
2011-12	11,803	1,381	1,129	9.6%	252	2.1%	11.7%	877	716	63.4%	161	63.9%	63.5%
2012-13	11,701	1,426	1,174	10.0%	252	2.2%	12.2%	902	768	65.4%	135	53.4%	63.3%
2013-14	11,726	1,588	1,301	11.1%	287	2.4%	13.5%	1,074	894	68.7%	179	62.5%	67.6%
2014-15	11,618	1,469	1,274	11.0%	195	1.7%	12.6%	1,078	928	72.8%	150	77.1%	73.4%

WEST CHESTER AREA SCHOOL DISTRICT

NATIONAL SCHOOL LUNCH PROGRAM

Reimbursement Rates

	Federal Reimbursement Rate			State Reimbursement Rate		
Fiscal Year	**Paid**	**Free**	**Reduced**	**Paid**	**Free**	**Reduced**
1998-99						
1999-00	$ 0.1800	$ 1.9425	$ 1.5425	$ 0.0798	$ 0.0798	$ 0.0798
2000-01	$ 0.1900	$ 1.9800	$ 1.5800	$ 0.0798	$ 0.0798	$ 0.0798
2001-02	$ 0.1900	$ 2.0200	$ 1.6200	$ 0.1197	$ 0.1197	$ 0.1197
2002-03	$ 0.2000	$ 2.0900	$ 1.6900	$ 0.1197	$ 0.1197	$ 0.1197
2003-04	$ 0.2100	$ 2.1400	$ 1.7400	$ 0.1197	$ 0.1197	$ 0.1197
2004-05	$ 0.2100	$ 2.1900	$ 1.7900	$ 0.1197	$ 0.1197	$ 0.1197
2005-06	$ 0.2100	$ 2.2400	$ 1.8400	$ 0.1197	$ 0.1197	$ 0.1197
2006-07	$ 0.2200	$ 2.3200	$ 1.9400	$ 0.1197	$ 0.1197	$ 0.1197
2007-08	$ 0.2300	$ 2.4000	$ 2.0000	$ 0.1197	$ 0.1197	$ 0.1197
2008-09	$ 0.2300	$ 2.4700	$ 2.0700	$ 0.1197	$ 0.1197	$ 0.1197
2009-10	$ 0.2400	$ 2.5700	$ 2.1700	$ 0.1197	$ 0.1197	$ 0.1197
2010-11	$ 0.2600	$ 2.7200	$ 2.3200	$ 0.1197	$ 0.1197	$ 0.1197
2011-12	$ 0.2600	$ 2.7700	$ 2.3700	$ 0.1197	$ 0.1197	$ 0.1197
2012-13	$ 0.2700	$ 2.8600	$ 2.4600	$ 0.1000	$ 0.1000	$ 0.1000
2013-14	$ 0.2800	$ 2.9300	$ 2.5300	$ 0.1000	$ 0.1000	$ 0.1000
2014-15	$ 0.2800	$ 2.9800	$ 2.5800	$ 0.1000	$ 0.1000	$ 0.1000

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA PRICES

	Plain Milk 1/2 Pt.	Reduced Price	School Breakfast Program		School Lunch Program			High Sch. A La Carte	Adult
			Student	Adult	Elem.	Middle	High		
1987-1988	.25	.40			.90	1.00	1.00		1.65
1988-1989	.25	.40			.90	1.00	1.00		1.65
1989-1990	.25	.40			1.00	1.10	1.10		1.75
1990-1991	.35	.40			1.10	1.25		1.95	1.85
1991-1992	.35	.40			1.20	1.40		2.00*	2.25
1992-1993	.40	.40			1.25	1.45		2.00	2.50
1993-1994	.40	.40			1.35	1.55		2.10	2.60/2.85
1994-1995	.40	.40			1.35	1.55		2.10	2.60/2.85
1995-1996	.45	.45			1.50	1.70			2.75
1996-1997	.45	.45	1.00	1.50	1.50	1.85			2.75
1997-1998	.45	.45	1.00	1.50	1.50	1.85	2.00		2.75
1998-1999	.45	.45	1.00	1.50	1.50	1.85	2.00		2.75
1999-2000	.45	.45	1.00	1.50	1.50	1.85	2.00		2.75
2000-2001	.45	.45	1.00	1.50	1.75	2.10	2.10		3.00
2001-2002	.45	.45	1.00	1.50	1.75	2.10	2.10		3.00
2002-2003	.45	.45	1.00	1.50	1.75	2.10	2.10		3.00
2003-2004	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2004-2005	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2005-2006	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2006-2007	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2007-2008	.45	.40	1.00	1.50	1.75	2.10	2.10		3.00
2008-2009	.60	.40	1.00	1.50	2.00	2.25	2.25		3.00
2009-2010	.60	.40	1.00	1.50	2.00	2.25	2.25		3.00
2010-2011	.60	.40	1.00	1.50	2.00	2.25	2.25		3.00
2011-2012	.60	.40	1.00	1.50	2.10	2.35	2.35		3.00
2012-2013	.60	.40	1.00	1.50	2.20	2.45	2.45		3.00
2013-2014	.70	.40	1.50	1.90	2.30	2.55	2.55		3.25
2014-2015	.70	.40	1.50	1.90	2.40	2.65	2.65		3.30

* Daily Special (Entree, vegetable & small beverage)