

FACT BOOK



Revised for
2015-16

Financial Facts for the WCASD

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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	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	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	33,351,072
Prior Period Adjustment	0	0	0	0	1,008,000	0	0	0	0	0	0	0
Local Sources	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	178,016,542
State Sources	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	34,209,926
Federal Sources	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	1,744,067
Other Financing Sources	<u>1,725,025</u>	<u>1,638,988</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,364</u>	<u>251</u>	<u>15,212</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources Available	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	247,321,607
EXPENDITURES												
Instruction												
Reg Progs-Elem/Sec	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	84,864,112
Spec Progs-Elem/Sec	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	31,033,460
Voc.Ed. Programs	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	5,395,734
Other Inst. Progs-Elem/Sec	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	827,446
Non-Public School Programs	0	0	0	0	0	0	0	31,549	21,055	10,692	11,756	26,306
Adult Education Progs	<u>31,557</u>	<u>28,613</u>	<u>30,317</u>	<u>30,204</u>	<u>28,842</u>	<u>28,867</u>	<u>23,460</u>	<u>21,356</u>	<u>28,969</u>	<u>28,969</u>	<u>0</u>	<u>0</u>
Total Instruction	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	122,147,058
Support Services												
Pupil Personnel	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	8,265,336
Instructional Staff	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	4,873,550
Administration	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	10,279,965
Pupil Health	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	2,075,995
Business	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	1,711,746
Oper & Maint of Plant Svcs	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	15,377,641
Student Transp. Svcs	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	13,005,903
Central	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	3,209,406
Other Support Svcs	<u>137,107</u>	<u>138,290</u>	<u>135,739</u>	<u>131,146</u>	<u>129,790</u>	<u>129,191</u>	<u>130,520</u>	<u>135,507</u>	<u>126,387</u>	<u>125,729</u>	<u>127,739</u>	<u>262,755</u>
Total Support Services	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	59,062,297
Oper of Non-Instruct Svcs												
Student Activities	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	4,462,944
Community Services	<u>73,510</u>	<u>72,822</u>	<u>69,046</u>	<u>76,446</u>	<u>81,960</u>	<u>122,164</u>	<u>116,992</u>	<u>89,122</u>	<u>104,239</u>	<u>128,872</u>	<u>157,640</u>	<u>147,238</u>
Total Op of Non-Inst Svcs	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	4,610,182
Facilities Acquisition, Construct. & Improvmt Svcs												
Construct. & Improvmt Svcs	<u>228,004</u>	<u>189,718</u>	<u>270,300</u>	<u>269,908</u>	<u>271,311</u>	<u>148,832</u>	<u>389,873</u>	<u>687,509</u>	<u>426,521</u>	<u>650,293</u>	<u>0</u>	<u>0</u>
Debt Service & Fund Transfers												
Debt Service & Fund Transfers	<u>14,756,635</u>	<u>16,600,675</u>	<u>20,865,621</u>	<u>21,355,749</u>	<u>21,105,394</u>	<u>21,626,252</u>	<u>25,776,800</u>	<u>23,917,954</u>	<u>25,321,829</u>	<u>25,603,536</u>	<u>28,332,784</u>	<u>29,836,511</u>
Total Resources Utilized	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	215,656,048
Ending Fund Balance Unreserved												
Ending Fund Balance Unreserved	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	18,886,991
Reserved (Technology Fund)	2,950,221	0	0	0	0	0	0	0	0	0	0	0
Reserved - PSERS	0	0	0	0	0	0	1,200,000	1,200,000	3,700,000	5,000,000	4,500,000	2,117,000
Reserved (State Programs)	0	0	0	0	0	0	0	0	0	0	0	0
Reserved - Health Care	0	0	0	0	0	0	0	0	2,677,700	4,171,100	4,856,190	4,899,442
Reserved - Millage Stabilization	0	0	0	0	0	0	0	0	3,349,200	6,830,500	5,951,300	5,646,426
Reserved - Athletics	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,600</u>	<u>95,549</u>	<u>124,200</u>	<u>102,739</u>	<u>119,782</u>	<u>115,700</u>
Total GF Fund Balance	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	31,665,559

WEST CHESTER AREA SCHOOL DISTRICT

GENERAL FUND BUDGET (including FEDERAL PROGRAMS & TECHNOLOGY)

For Period Indicated

Fiscal Year Beginning 7/1	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
REVENUES													
Beginning Fund Balance	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	29,961,126
Local Sources	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	182,432,895
State Sources	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	36,653,608
Federal Sources	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	1,464,577
Other Financing Sources	<u>1,732,179</u>	<u>1,612,600</u>	<u>1,965,350</u>	<u>0</u>	<u>300,000</u>	<u>900,000</u>	<u>89,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	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	250,512,206
EXPENDITURES													
Instruction													
Regular Progs-Elem/Sec	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	89,029,451
Special Progs-Elem/Sec	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	31,686,192
Vocational Ed Progs	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	5,985,970
Other Inst Prog-Elem/Sec	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	769,060
Nonpublic School Programs	0	0	0	0	0	0	0	0	0	25,150	16,712	11,755	50,872
Adult Education Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,908</u>	<u>0</u>	<u>0</u>
Total Instruction	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	127,521,545
Support Services													
Pupil Personnel	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	8,724,176
Instructional Staff	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	5,573,653
Administration	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	10,931,643
Pupil Health	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	2,132,745
Business	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	1,879,640
Oper & Maint of Plt Svcs	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	17,253,659
Student Trans. Svcs	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	13,616,878
Central	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	3,270,296
Other Support Services	<u>145,000</u>	<u>137,108</u>	<u>140,580</u>	<u>143,280</u>	<u>148,000</u>	<u>148,000</u>	<u>129,790</u>	<u>147,000</u>	<u>147,000</u>	<u>127,624</u>	<u>126,149</u>	<u>125,729</u>	<u>207,530</u>
Total Support Services	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	63,590,220
Oper of Non-Instruc Svcs													
Student Activities	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	4,806,623
Community Services	<u>68,032</u>	<u>85,480</u>	<u>86,420</u>	<u>87,604</u>	<u>127,491</u>	<u>127,551</u>	<u>110,883</u>	<u>107,636</u>	<u>106,099</u>	<u>105,696</u>	<u>124,074</u>	<u>126,695</u>	<u>136,035</u>
Total Op Non-Ins Svcs	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	4,942,658
Facilities Acquisition, Construct. & Improv. Svcs													
	277,194	198,991	250,423	311,609	313,400	400,000	812,000	687,000	731,200	722,500	0	0	0
Debt Service													
	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	20,810,657
Fund Transfers													
	917,000	0	0	0	0	934,000	0	0	0	0	3,275,500	5,188,800	8,857,625
Budgetary Reserve													
	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>0</u>	<u>0</u>	<u>542,682</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	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	225,722,705

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

Fiscal Year Ending June 30,	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 *
EXPENSES										
Governmental Activities										
Instruction	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	133,218,154
Instructional student support	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	16,718,808
Administrative & financial support services	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	17,552,768
Operation & maintenance of plant services	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	17,447,190
Pupil transportation	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	13,850,307
Student activities	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	4,855,516
Community services	69,046	76,445	81,960	122,164	125,654	127,041	115,730	145,929	116,354	140,742
Interest on long term debt	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	8,566,732
Unallocated Depreciation Expense	7,051,970	7,263,812	9,898,713	12,484,452						
Total Governmental Activities	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	212,350,217
Business Type Activities										
Food Service	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	3,182,033
TOTAL PRIMARY GOVERNMENT ACTIVITIES	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	215,532,250
PROGRAM REVENUE										
Governmental Activities										
Charges for service										
Instruction	456,333	368,684	405,167	430,893	516,690	759,951	846,715	726,912	437,675	362,760
Operation & maint of plant	20,536	32,299	28,234	32,844	38,933	199,984	220,596	298,044	332,728	347,233
Student activities	157,321	146,031	137,451	118,783	120,723	119,438	123,369	413,737	419,389	423,407
Operating grants and contributions	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	26,309,774
Capital grants and contributions	-	-	-	-	-	-	-	-	-	-
Total Governmental Program Revenue	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	27,443,174
Business Type Activities										
Charges for services	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	2,335,418
Operating grants and contributions	458,009	504,267	528,494	600,091	663,190	786,659	832,383	861,272	904,898	940,701
Total Business Type Program Revenues	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	3,276,119
TOTAL PRIMARY GOVERNMENT REVENUES	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	30,719,293
NET REVENUES (EXPENSES)										
Governmental Activities	(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)	(184,907,043)
Business Type Activities	72,200	24,548	43,570	132,484	138,464	74,104	123,501	20,045	(38,454)	94,086
TOTAL PRIMARY GOVERNMENT NET REVENUES	(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)	(184,812,957)
GENERAL REVENUES										
Property taxes, levied for general purpose	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	151,649,702
Taxes levied for specific purpose	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	23,565,368
Grants, entitlements, and contributions not restricted to specific programs	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	10,859,971
Investment earnings	5,301,927	6,141,668	5,201,672	2,459,306	429,007	135,772	196,339	155,424	137,174	258,288
Gain on sale of asset	-	-	-	-	-	-	9,929	5,300	20,608	70,058
Other	44,159	9,580	122,733	44,093	152,932	103,408	93,938	496,037	146,367	132,287
Total General Revenues	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	186,535,674
Change in Net Position	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	1,722,717

* Note: In 2014-15, the District booked their share of the PSERS multiple employer pension plan liability to comply with GASB 67/68.

Source: District Audited Financial Statements

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

Fiscal Year Ending June 30,	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 *	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES											
ASSETS											
Current Assets:											
Cash and Cash Equivalents	\$ 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	\$ 23,525,581	
Investments	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	45,429,333	
Investments - restricted	-	-	-	-	-	-	1,892,658	1,894,735	-	-	
Due from other governments	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	3,600,826	
Other receivables	504,598	2,477,811	795,649	885,464	1,289,510	673,799	1,469,072	1,460,092	872,454	1,011,818	
Taxes receivables	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	3,651,985	
Prepaid expenses	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	4,413,770	
Inventories	-	-	-	-	-	14,020	10,115	34,756	17,200	15,646	
Total Current Assets	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	81,648,959	
Noncurrent Assets:											
Capital Assets											
Land	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	33,159,800	
Construction-in-progress	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	8,544,126	
Land improvements	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	15,387,038	
Buildings	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	396,169,432	
Furniture and equipment	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	36,171,284	
Less: Accumulated depreciation	(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)	(186,297,604)	
Total Noncurrent Assets	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	303,134,076	
TOTAL ASSETS	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	384,783,035	
DEFERRED OUTFLOW OF RESOURCES											
Other post-employment benefits	-	-	-	-	-	141,479	-	-	-	-	
Deferred amount on refunding	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	7,591,636	
Deferred pension contributions	-	-	-	-	-	-	-	-	-	18,609,908	
Deferred pension	-	-	-	-	-	-	-	-	-	4,661,632	
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 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	\$ 415,646,211	
LIABILITIES AND NET POSITION											
LIABILITIES											
Current Liabilities:											
Accounts payable and other current liabilities	\$ 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	\$ 27,639,874	
Accrued interest	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	1,933,474	
Unearned revenues	26,869	33,733	64,960	84,070	69,416	91,412	119,874	125,583	195,159	253,175	
Bonds and notes payable, net	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	11,835,240	
Total Current Liabilities	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	41,661,763	
Noncurrent Liabilities:											
Bonds and notes payable, net	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	277,603,614	
Accrued severance and compensated absences	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	4,805,853	
Other post-employment benefits	-	-	-	-	-	-	41,873	37,180	236,392	293,516	
Net pension liability	-	-	-	-	-	-	-	-	-	262,381,000	
Total Noncurrent Liabilities	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	545,083,983	
TOTAL LIABILITIES	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	586,745,746	
DEFERRED INFLOW OF RESOURCES											
Deferred pension	-	-	-	-	-	-	-	-	-	18,757,000	
NET POSITION (DEFICIT)	Net investment in capital assets	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	21,286,858
Restricted	-	-	16,378,062	14,641,919	13,811,178	14,506,078	14,329,759	15,646,701	17,672,551	22,203,300	
Unrestricted	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	(233,346,693)	
TOTAL NET POSITION (DEFICIT)	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	(189,856,535)	
TOTAL LIABILITIES AND NET POSITION	\$ 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	\$ 415,646,211	

* Note: In 2014-15, the District booked their share of the PSERS multiple employer pension plan liability to comply with GASB 67/68.
Source: District Audited Financial Statements

**WEST CHESTER AREA SCHOOL DISTRICT
HISTORY OF EXPENDITURES
(Thousands)**

	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	Actual 2014-15	Budget 2015-16
Staff	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	134,876.4	141,356.4
Total Salaries	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	87,846.4	89,514.7
Administration											
Reg Salaries	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	7,644.7	7,607.9
Teachers											
Reg Salaries	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	61,479.2	62,295.5
Extra Duty Pymnts	998.2	1,028.0	1,197.0	1,118.7	899.6	843.2	840.2	992.6	1,007.6	1,059.6	1,066.9
Sabbatical Pymnts	228.0	301.8	43.9	103.9	129.9	168.7	88.4	179.1	35.2	125.0	190.0
Subject Chair Pymnts	201.2	392.3	412.6	437.5	429.0	420.8	389.4	348.5	346.7	365.9	345.0
Severance Pymnts	251.5	304.2	245.9	245.0	288.8	356.2	158.5	144.4	380.6	209.1	407.0
Supplemental Contracts	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	2,028.1	2,032.1
Total Teachers	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	65,267.0	66,336.5
Technical											
Reg Salaries	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	3,502.0	3,644.1
Office Clerical											
Reg Salaries	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	6,179.8	6,224.7
Crafts and Trades											
Reg Salaries	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	5,252.9	5,701.5
Benefits											
Medical	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	17,621.6	17,323.3
Dental	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	1,180.2	1,291.1
Vision	151.5	154.0	161.1	167.6	153.2	140.7	140.4	168.0	113.1	195.9	153.6
Prescription	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	5,593.9	5,181.1
Social Security	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	6,387.7	6,819.6
Retirement	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	18,603.4	22,975.6
Tuition Reimbursement	896.9	946.3	887.1	977.5	1,301.5	1,113.7	728.0	733.3	610.0	360.4	600.0
Life & Disability	464.0	518.6	480.6	538.9	417.1	683.0	397.0	263.1	307.0	417.8	438.7
Wrksr Comp/Unemp/Other	615.8	731.3	728.5	911.1	708.8	649.6	720.5	654.3	800.6	823.2	726.4
Total Benefits	26,388.1	30,271.8	32,567.6	31,967.2	32,567.9	33,697.9	36,715.2	40,264.1	45,448.6	51,184.0	55,509.4
(Less) cost sharing	(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)	(4,154.0)	(3,667.7)
Net Benefits	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	47,030.0	51,841.7
Prof. & Tech. Services	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	14,064.2	14,377.2
Substitute Service	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	1,365.9	1,568.1
Contracted Therapeutic Staff	461.9	523.9	682.3	1,031.9	857.8	758.3	620.8	666.7	860.2	1,299.2	880.0
Contracted Aides	219.2	363.6	473.9	326.3	442.5	358.5	679.2	831.6	1,123.4	1,138.8	1,125.0
CCIU - Special Ed Programs	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	3,249.5	3,340.3
Occupation/Physical Therapy	889.9	930.1	966.3	984.9	925.1	919.7	975.0	1,004.4	1,004.4	982.0	1,061.6
Due Process Hearings	619.1	332.4	507.9	586.9	475.5	882.8	694.8	738.2	603.3	496.1	721.0
Early Intervention	159.1	224.6	196.2	366.4	369.0	255.0	263.1	353.7	260.5	276.5	308.0
Extended School Year	333.4	395.6	410.9	497.7	620.4	626.0	447.2	564.7	573.1	502.4	530.0
Alternative Ed - Special Ed	662.9	745.1	879.9	1,077.3	1,027.4	1,241.9	949.2	1,378.6	1,212.5	1,412.1	1,231.5
Alternative Education - Reg	524.2	235.5	251.3	329.9	191.3	258.9	410.1	419.4	426.5	745.9	767.4
Tax Collection	496.6	545.9	543.3	513.0	557.0	508.9	535.9	627.7	669.7	646.0	716.0
Legal	288.1	228.2	255.0	410.9	279.9	326.8	308.4	416.2	441.0	365.2	435.9
Other	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	1,584.6	1,692.4
Purchased Property Services	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	3,299.2	3,915.7
Electricity	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	1,544.9	1,825.0
Water/Sewer	302.3	345.5	403.5	427.2	421.2	486.6	473.7	511.6	505.4	521.0	549.5
Trash Removal	146.1	136.0	155.0	148.2	122.1	122.1	122.0	91.8	95.2	89.8	105.0
Office Rental	226.8	77.9	0.8	101.6	96.9	123.1	121.3	123.9	103.3	134.5	140.1
Other	1,135.0	1,264.3	1,275.4	1,152.8	1,127.6	930.5	943.2	905.7	965.1	1,009.0	1,296.2
Other Services	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	27,466.0	29,879.1
Charter Schools	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	8,079.9	9,150.8
Tuition: Special Education	1,936.6	2,195.6	2,247.9	2,472.5	2,132.0	2,418.5	2,648.8	2,548.0	2,376.4	2,651.9	2,785.0
Tuition: CAT	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	2,587.7
Tuition: Other	25.5	106.8	95.8	104.6	102.8	248.2	443.4	419.5	200.7	152.5	300.0
Bussing: Public Schools	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	4,637.8	4,958.4
Bussing: Non-Public	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	4,358.6	4,548.4
Bussing: Special Ed	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	3,675.5	3,708.9
Bussing: Extracurricular	223.7	334.0	260.1	384.9	281.4	333.5	274.3	291.1	284.6	325.5	403.9
Insurance	402.9	436.5	461.9	464.0	461.4	394.2	381.8	416.9	478.5	462.6	525.1
Telephone/Postage	516.9	561.0	527.1	643.0	375.3	448.7	497.1	462.1	390.2	501.0	540.3
Other Services - Glen Mills	502.8	502.8	640.2	614.1	1,263.0	1,026.8	714.3	866.0	-	-	-
Other	1,073.6	482.3	452.7	419.9	356.5	265.7	307.7	293.4	297.3	358.3	370.8
Supplies	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	5,066.2	5,374.8
Heating Fuel	930.7	1,235.9	1,060.1	1,788.1	1,097.4	1,123.8	780.8	695.0	978.8	876.5	947.0
Other Ops/Maint Supplies	738.5	819.5	925.6	789.5	807.8	603.2	670.3	735.4	777.4	648.7	760.7
Educational	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	1,881.1	1,914.2
Curriculum Proposals	925.1	396.7	1,148.5	1,373.4	850.7	622.3	455.0	793.5	885.1	1,230.0	1,057.9
Educational /Admin Software	303.5	353.1	464.8	314.6	610.2	347.1	410.3	356.9	327.0	409.9	458.4
Administration/Business	212.1	199.8	199.5	186.4	145.8	148.0	77.1	99.0	104.9	20.1	236.6
Other	7.4	9.8	14.3	18.1	28.2	23.5	19.7	-	-	-	-
Other Objects	326.7	283.2	351.4	262.9	258.0	226.5	344.7	(126.6)	359.6	534.1	434.5
Dues and Fees - Athletics						99.5	94.8	144.3	113.7	140.4	131.5
Property	709.8	1,748.0	2,335.8	1,133.0	972.9	1,837.1	1,117.4	1,313.7	511.4	455.8	640.1
Technology Equipment	-	403.0	1,290.0	282.5	-	-	-	-	-	-	-
G/F maint Projects	-	-	-	148.8	389.9	687.5	531.7	650.3	-	-	-
Other Equipment	709.8	1,345.0	1,045.8	701.7	583.0	1,149.6	585.7	663.4	511.4	455.8	640.1
Debt Service	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	21,163.9	20,755.7
Bond payments	19,845.6	19,825.5	20,106.0	21,626.3	24,436.8	21,236.6					

WEST CHESTER AREA SCHOOL DISTRICT

SPECIALLY FUNDED PROGRAMS

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Budget 2015-16
Title I-Ed. Disadvantaged^{(1) (2)}	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	818,064	818,846
Title II-Improving Teacher Quality	393,897	356,992	310,327	327,835	182,432	416,795	311,219	248,990	199,397	293,923	277,596
Title II D-Educational Technology	10,105	-	-	-	-	-	-	-	-	-	-
Title III-LEP & Immigrant Inst	60,061	72,473	63,564	77,600	101,929	99,636	106,068	90,516	125,475	116,047	107,785
Title VI	-	-	-	-	-	-	-	-	-	-	-
Title V-Innovative Education	34,597	28,353	820	10,299	-	-	-	-	-	-	-
Adult Basic Education, ESEA	31,796	31,796	30,192	30,192	24,781	22,687	28,969	28,969	-	-	-
Drug Free Schools	33,255	35,459	31,325	19,752	40,545	2,420	-	-	-	-	-
Summer Youth Employment	29,002	-	-	-	3,329	28,800	-	-	-	-	-
Classrooms to the Future	-	-	1,380,603	186,197	4,359	-	-	-	-	-	-
Medical Access	455,885	594,507	562,776	760,302	722,428	768,593	773,406	659,380	722,670	516,033	260,350
IDEA ⁽²⁾	<u>1,314,176</u>	<u>1,228,468</u>	<u>1,240,537</u>	<u>1,308,898</u>	<u>1,965,320</u>	<u>2,056,360</u>	<u>1,310,284</u>	<u>1,282,442</u>	<u>1,154,666</u>	<u>1,215,754</u>	<u>1,215,754</u>
TOTAL	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	2,959,821	2,680,331

⁽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)

<u>FISCAL YEAR</u>	<u>AMOUNT</u>
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	126,988
2015-16 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

<u>FISCAL YEAR</u>	<u>AMOUNT</u> (000) omitted
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	12,483
2015-16 Budget	12,699

* 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, neuropsychological 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

<u>YEAR</u>	<u>SPECIAL EDUCATION</u>		<u>PUBLIC</u>	<u>NON-PUBLIC</u>	<u>TOTAL</u>
	<u>District Provided</u>	<u>IU Provided</u>			
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	3,584,294	91,234	4,637,778	4,358,582	12,671,888
2015-16 Budget	3,613,313	95,563	4,958,385	4,548,366	13,215,627

** 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
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	11,660	4,491		16,151
2001-02		205	11,432	4,851		16,283
2002-03		206	11,590	4,905		16,495
2003-04		206	11,615	4,977		16,592
2004-05	***	209	11,671	4,626	425	16,722
2005-06		215	11,712	4,462	422	16,596
2006-07		214	11,789	4,509	408	16,706
2007-08	****	231	11,832	4,371	372	16,575
2008-09		230	11,746	4,312	383	16,441
2009-10		228	11,739	4,155	413	16,307
2010-11		219	11,777	3,799	411	15,987
2011-12		198	11,795	3,785	438	16,018
2012-13		198	12,786	3,432	429	16,647
2013-14		197	11,884	3,572	509	15,965
2014-15		198	11,808	3,536	556	15,900
2015-16		199	11,706	3,403	587	15,696

** 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

as of June 30, 2015

Excludes Future Issues

<u>YEAR</u>	<u>Debt Service</u>	<u>Debt Service Payments</u>			<u>Debt Service</u>
	<u>Outstanding</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Outstanding</u>
	<u>July 1</u>				<u>June 30</u>
	(principal only)				(principal & int)
2015 - 16	271,826,000	9,796,000	10,652,456	20,448,456	345,634,872
2016 - 17	262,030,000	14,525,000	10,405,197	24,930,197	320,704,675
2017 - 18	247,505,000	15,155,000	10,047,229	25,202,229	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	-

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE SCHEDULE FOR GENERAL OBLIGATION BONDS

School Year	G. O. Notes Del Val	G.O. Bonds Refdg Series	G.O. Bonds Refdg Series A	Emmaus Loan	G.O. Bonds Refdg Series	G.O. Bonds Refdg Series A	G.O. Bonds Refdg Series AA	G.O. Bonds Refdg Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Refdg Series	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Series	G.O. Bonds Series A	G.O. Bonds Series AA	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	G.O. Bonds Series	Future Issue	
																								11/2000	11/2006
	\$13.461M	\$22.2M	\$37.9M	\$10M	\$22.3M	\$7.51M	\$28.22M	\$9.585M	\$21M	\$39.33M	\$8.215M	\$12M	\$30.89M	\$57.635M	\$7.85M	\$9M	\$4.88M	\$15.3M	\$10M	\$10M	\$4.8M	\$10M			
2014-15*	1,202,065	2,348,188	1,721,923	95,216	3,418,413	781,694	3,164,275	735,451	630,000	1,916,250	2,121,650	489,763	1,371,765	1,167,218											21,163,870
2015-16**	1,264,172	2,350,988	1,720,723	403,869		781,094	1,931,775	735,351	630,000	1,919,050	880,725	489,763	1,371,750	2,575,200	3,414,000	307,197									20,775,657
2016-17			1,719,323	403,667			3,288,650	733,764	630,000	1,916,750	858,075	489,763	5,851,725	2,483,100	3,421,400	262,803	781,664	2,186,650	236,480						25,263,812
2017-18			1,718,218	403,467			2,498,350	738,264	630,000	9,634,450	860,700	489,763	1,304,450	2,475,000	1,315,800	262,738	781,900	2,347,150	438,829	236,121					26,135,198
2018-19			1,721,843	403,267			3,809,500	732,464	630,000	9,702,700	856,650	489,763	1,304,350	2,476,900		262,673	784,100	2,345,900	443,829	438,163	94,408				26,496,508
2019-20			1,720,003	403,067			3,813,100	736,564	630,000	8,867,950	850,250	489,763	2,099,250	2,478,500		262,608	780,200	2,348,750	443,700	443,163	207,237	255,000			26,829,103
2020-21			1,717,788	1,030,667			3,811,500	733,964	630,000	7,959,200	858,500	489,763	2,364,250	2,474,800		262,543	777,950	2,351,750	443,558	443,034	212,237	504,750			27,066,252
2021-22			1,720,188	1,004,667			4,630,500	734,714	630,000	7,924,800		489,763	2,410,000	2,475,950		262,443	777,700	2,355,000	443,403	442,892	212,108	504,500			27,018,626
2022-23			1,717,188	852,133			735,089	635,000				489,763	15,735,750	2,476,800		262,343		2,348,250	443,235	442,737	211,966	504,250			26,854,503
2023-24			8,278,988	953,000			739,339	634,850				489,763	9,182,250	2,477,350		262,243		2,346,750	443,055	442,569	211,811	504,000			26,965,967
2024-25			14,372,988	956,400			737,289	634,700				494,763		7,842,600		262,123			442,864	442,389	211,643	503,750			26,901,508
2025-26			14,340,963	953,733			734,033	634,550				494,575		7,882,600		262,003			442,668	442,198	211,463	503,500			26,902,285
2026-27			1,881,713	716,467			739,533	634,400				494,388		20,181,850		261,883			442,467	442,001	211,272	503,250			26,509,222
2027-28				5,700,000			734,283	4,579,250				2,499,200		8,741,600		2,086,763			442,263	441,801	211,075	503,000			25,939,235
2028-29							732,720	4,580,750				2,753,800		8,741,900		2,086,928			1,927,054	441,596	210,875	502,750			21,978,373
2029-30								4,578,650				2,755,000		8,745,000		2,089,115			1,923,878	441,388	210,670	502,500			21,246,201
2030-31								4,582,950				2,757,400				2,087,140			1,927,383	2,766,176	1,320,462	502,250			15,943,761
2031-32								4,578,350				2,762,625				2,086,840			1,926,913	2,766,219	1,318,186	502,000			15,941,133
2032-33																			1,922,384	2,765,514	1,318,422	501,750			6,508,070
2033-34																			1,923,536	2,768,720	1,320,787	3,496,500			9,509,543
2034-35																						3,346,500			3,346,500
2035-36																						3,196,500			3,196,500
2036-37																						976,500			976,500
	\$2,466,237	\$4,699,176	\$54,351,843	\$14,279,618	\$3,418,413	\$1,562,788	\$26,947,650	\$11,032,818	\$31,113,450	\$49,841,150	\$7,286,550	\$19,909,376	\$42,995,540	\$85,696,368	\$8,151,200	\$13,630,386	\$4,683,514	\$18,630,200	\$16,657,499	\$16,606,681	\$7,694,622	\$17,813,250	\$459,468,329		

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

* actual amounts

** Budgeted amounts

Note: 2016-17 through 2036-37 are based on projections done in February 2016.

WEST CHESTER AREA SCHOOL DISTRICT

DEBT SERVICE HISTORY BY FUND

YEAR	<u>General Fund</u>		<u>Capital Reserve Fund</u>		<u>Capital Projects Fund</u>		<u>Total Debt Service</u>
	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	
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
2014-15	9,543,869	11,620,000	-	-	-	-	21,163,869
Budget 2015-16	10,959,657	9,796,000	-	-	-	-	20,755,657

WEST CHESTER AREA SCHOOL DISTRICT
Gross Principal Debt Outstanding
as of January 2016

	2015-2016*	2016-2017	2017-2018	2018-2019	2019-2020	2020-2025	2025-2030	2030-2032	Total Principal
Series B of 2000 Del Val Note	1,246,000	-	-	-	-	-	-	-	1,246,000
Refunding Series of 2006 GOR	1,620,000	-	-	-	-	-	-	-	1,620,000
Refunding Series A of 2006 GOR	160,000	165,000	170,000	180,000	185,000	20,510,000	15,455,000	-	36,825,000
Emmaus Note 2009	5,000	5,000	5,000	5,000	5,000	3,140,000	6,810,000	-	9,975,000
Series A of 2010 GOR	665,000	-	-	-	-	-	-	-	665,000
Series AA of 2010 GOR	1,125,000	2,510,000	1,795,000	3,160,000	3,290,000	7,830,000	-	-	19,710,000
Series 2011 GOR	515,000	525,000	540,000	545,000	560,000	3,010,000	2,725,000	-	8,420,000
Series A of 2012 GOB	-	-	-	-	-	15,000	12,220,000	8,765,000	21,000,000
Series AA of 2012 GOR	115,000	115,000	7,835,000	8,295,000	7,875,000	14,980,000	-	-	39,215,000
Series 2013 GOR	745,000	765,000	795,000	815,000	825,000	850,000	-	-	4,795,000
Series 2014 GOB	-	-	-	-	-	5,000	6,805,000	5,190,000	12,000,000
Series A of 2014 GOB	5,000	4,485,000	5,000	5,000	800,000	25,585,000	-	-	30,885,000
Series AA of 2014 GOB	355,000	270,000	270,000	280,000	290,000	6,940,000	49,230,000	-	57,635,000
Series 2015 GOB	3,240,000	3,320,000	1,290,000	-	-	-	-	-	7,850,000
Series A 2015 GOB	-	5,000	5,000	5,000	5,000	25,000	5,640,000	4,005,000	9,690,000
Series AA 2015 GOB	-	665,000	680,000	710,000	735,000	1,525,000	-	-	4,315,000
Series 2016 GOB	-	1,490,000	1,725,000	1,810,000	1,840,000	8,335,000	-	-	15,200,000
Total	9,796,000	14,320,000	15,115,000	15,810,000	16,410,000	92,750,000	98,885,000	17,960,000	281,046,000

Source: District Debt Service Schedules

* Budget

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

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Total General Fund Revenues*	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	213,970,535
Less Required Deductions if included in total										
Rental and Sinking Fund Reimbursement	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	1,181,706
Sale of Property and Non-recurring revenue	-	-	-	10,364	5,057	-	-	973	-	-
Fund Transfer	-	-	2,086,849	-	-	-	-	-	-	-
Net Revenues	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	212,788,829
Annual Arithmetic Average (Borrowing Base)**	151,880,570	163,283,327	172,620,870	180,754,642	187,894,857	193,981,508	197,832,567	200,862,211	202,920,142	207,482,012
Multiplier	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Total Nonelectoral Debt Limit	341,731,283	367,387,486	388,396,958	406,697,945	422,763,428	436,458,393	445,123,276	451,939,975	456,570,320	466,834,527
Less Amount Debt Applicable to Debt Limit	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	271,826,000
Remaining Borrowing Capacity	20,808,283	41,442,486	72,840,958	102,167,945	120,230,428	144,919,393	165,493,276	164,496,975	171,554,320	195,008,527
Ratio of Debt Limit to Debt Margin	6%	11%	19%	25%	28%	33%	37%	36%	38%	42%

Source: District Annual Financial Statements PDE 2057

* Includes other financing sources

** Borrowing Base is average net revenues for three year period.

**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	271,826,000	100%	271,826,000
Overlapping Debt				
	Township of East Bradford	11,712,962	100%	11,712,962 ^{(1), (2)}
	Township of East Goshen	5,251,778	100%	5,251,778 ^{(1), (2)}
	Township of Thornbury	-	100%	- ^{(1), (2)}
	Township of West Goshen	6,643,000	100%	6,643,000 ^{(1), (2)}
	Township of West Whiteland	13,570,000	100%	13,570,000 ^{(1), (2)}
	Township of Westtown	14,309,672	100%	14,309,672 ^{(1), (2)}
	Borough of West Chester	9,436,082	100%	9,436,082 ^{(1), (3)}
	Chester County	567,537,733	20%	114,230,839 ^{(1), (2), (5)}
Total Direct and Overlapping Chester County Debt				446,980,333
Delaware County				
Direct Debt				
	West Chester Area School District	271,826,000	100%	271,826,000
Overlapping Debt				
	Township of Thornbury	204,677	100%	204,677 ^{(1), (6)}
	Delaware County	293,615,899	1%	4,216,882 ^{(1), (5), (6)}
Total Direct and Overlapping Delaware County Debt				276,247,559

⁽¹⁾ As of December 31, 2014

⁽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
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	3,889,412	2,515,295	
2015-16 budget	3,937,882	3,038,490	

*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

<u>YEAR</u>	<u>EMPLOYER RATE (1)</u>	<u>EMPLOYEE RATE</u>	<u>NET COST</u>
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	21.400	7.460	9,301,723
2015-16	25.840	7.490	11,487,797
2016-17 Projected	30.030	7.520	13,743,565
2017-18 Projected	32.040	7.520	14,939,448
2018-19 Projected	33.270	7.520	15,740,835
2019-20 Projected	34.200	7.530	16,474,221

(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 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	Actual 2014-15	Budget 2015-16
Local	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	180,421.1	184,572.6
Real Estate	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	152,024.0	155,606.4
Current*	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	151,068.0	154,171.0
Interim	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	956.0	1,435.5
Earned Income	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	19,360.0	20,646.4
Real Estate Transfer	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	4,145.2	3,603.7
Delinquent Taxes	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	3,246.0	3,008.8
Investment Earnings	935.6	2,250.4	3,234.1	3,051.1	1,674.8	288.0	118.4	173.6	129.8	71.0	165.5	192.2
Gate Receipts	-	-	-	-	-	-	119.4	123.4	122.9	130.7	136.3	131.5
Other	825.7	710.9	652.1	741.6	826.2	859.1	1,261.3	1,437.5	1,649.8	1,416.3	1,344.1	1,383.6
State	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	30,589.6	33,298.2
Student Subsidies	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	18,109.0	18,400.6
Basic Instruction	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	7,239.7	7,248.7
Basic Education ARRA Funds	-	-	-	-	-	852.0	834.0	-	-	-	-	-
Special Education	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	5,413.4	5,489.1
IDEA - ARRA funds	-	-	-	-	418.0	959.4	820.7	-	-	-	-	-
Tuition Private Home Place't	37.8	102.0	71.3	73.6	87.4	50.6	-	17.6	121.8	113.9	111.5	100.0
Transportation	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	3,637.2	3,750.3
Medical, Dental & Nurse	331.7	311.9	305.6	296.3	295.6	288.7	273.8	273.9	261.5	256.8	222.3	222.3
Rent	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	1,181.7	1,287.0
Charter Schools	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	303.2	303.2
Other	0.3	0.7	408.0	1,296.6	226.1	82.0	21.9	-	5.0	-	-	-
Teacher Subsidies	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	12,480.7	14,897.6
Social Security	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	3,163.7	3,409.8
Retirement	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	9,317.0	11,487.8
Federal	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	2,959.8	2,680.3
Title I	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	818.0	818.8
Title II	372.1	404.0	357.0	310.3	327.8	182.4	416.8	311.2	249.0	199.4	293.9	277.6
IDEA	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	1,215.8	1,215.8
MA Direct Services/Time Study	336.2	455.8	594.5	562.8	760.3	722.4	768.6	773.4	659.4	722.7	516.0	260.4
Other	211.4	160.2	174.9	119.5	131.5	165.6	149.6	133.7	116.2	125.5	116.0	107.8
Local Taxes & Subsidies	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	213,970.5	220,551.1
Beginning 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	29,961.2
FB Adjustment	-	-	-	-	400.7	-	-	-	-	-	-	-
Ending Fund Balance	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	31,665.5	24,789.6
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	2,117.0
Designated/Committed Fund Balance for Health Care (ending FB)	-	-	-	-	-	-	1,558.1	2,677.7	4,171.1	4,856.2	4,899.4	5,856.2
Designated/Committed Fund Balance for future millage	-	-	-	-	-	-	-	3,349.2	6,830.5	5,951.3	5,646.4	-
Designated/Committed Fund Balance for Athletic Fund	-	-	-	-	-	75.6	95.5	124.2	102.7	119.8	115.7	119.8
Beginning 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	18,088.4
Ending Unassigned Fund Balance	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	18,887.0	16,696.6
Assumed use of FB	(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)	1,685.5	5,171.6

* Includes Property Tax Relief Subsidy

WEST CHESTER AREA SCHOOL DISTRICT

DELINQUENT REAL ESTATE TAXES COLLECTED

<u>FISCAL YEAR</u>	<u>AMOUNT LIENED @ 12/31</u>	<u>AMOUNT COLLECTED (000 omitted)</u>	<u>OUTSTANDING DELINQ. R/E TAXES @ 6/30</u>
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
2014-15	2,913	3,246	2,062

WEST CHESTER AREA SCHOOL DISTRICT

EARNINGS ON INVESTMENTS

<u>FISCAL YEAR</u>	<u>GENERAL FUND</u> (000 omitted)	<u>CAPITAL PROJECT FUND</u> (000 omitted)	
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	166	68	(2)
2015-16 Budget	192	126	(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

<u>Fiscal Year</u>	<u>ESBE Subsidy (\$000)</u>	<u>Total General Fund Expenses (\$000)</u>	<u>ESBE Subsidy % of District Expenses</u>	<u>Total Instructional Expenses* (\$000)</u>	<u>ESBE Subsidy % of Instruction Expenses</u>
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	7,240	215,656	3.4%	84,864	8.5%
2015-16 Budget	7,249	225,723	3.2%	89,029	8.1%

*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
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	255,625	5.310	4.5%	431,780	841,398	927,744	-	1,549,625	3,750,548
2014-15	6,273,471	276,774	5.400	4.8%	436,221	797,153	808,788	-	1,595,055	3,637,217

WEST CHESTER AREA SCHOOL DISTRICT

TITLE I ALLOCATIONS - WCASD AND GLEN MILLS

<u>FISCAL YEAR</u>	<u>WCASD</u>	<u>GLEN MILLS</u>	<u>TOTAL</u>
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
2013-14	457,707	0	457,707 *
2014-15	818,064	0	818,064
2015-16 Budget	818,846	0	818,846

* Starting in 2013-14, 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

<u>FISCAL YEAR</u>	<u>GENERAL FUND</u>	<u>CAPITAL RESERVE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>ATHLETIC FUND</u>	<u>CAFETERIA FUND</u>
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
2014-15	31,665,559	22,203,300	(3,451,176) ****	***	1,408,177

* 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

**** At June 30, 2015, the capital projects fund presented a deficit fund balance totaling \$3,451,176. This deficit balance was caused by capital project expenditures being accrued at year end in excess of the cash and investments held to fund these projects. The District issued General Obligation Bonds, Series A of 2015 on August 25, 2015 to fund these capital projects and eliminate the deficit balance.

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

Fiscal Year Ending June 30,	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund											
Reserved											
Unreserved - Designed for PSERS						1,200,000					
Unreserved - Designed for Technology											
Unreserved - Undesignated	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	4,128,770
*Restricted								1,892,658	1,894,735	-	-
*Committed											
Pension							1,200,000	3,700,000	5,000,000	4,500,000	2,117,000
Healthcare							1,558,100	2,677,700	4,171,100	4,856,190	4,899,442
*Assigned											
Gate Receipts							95,549	124,160	102,739	119,782	115,700
Tax Stabilization								3,349,200	6,830,500	5,951,300	5,646,426
*Unassigned							15,609,035	12,354,604	12,454,515	14,441,344	14,758,221
Total General Fund Fund Balance	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	31,665,559
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	60,924,506	47,694,867	36,170,115								
Unreserved - Capital Reserve Fund	12,916,389	16,040,880	16,813,479								
Unreserved - Debt Service Fund	-	-	568,754								
Unreserved - Non-Major Funds	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	(3,451,176)
*Restricted - Capital Reserve Fund							14,506,078	14,329,759	15,646,701	17,672,551	22,203,300
*Unrestricted - Capital Projects Fund							94,700				
Total Other Funds	73,858,615	63,751,365	53,584,222	37,089,212	21,656,909	22,203,586	20,439,421				
TOTAL FUND BALANCE	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	50,417,683

* 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)

<u>FISCAL YEAR</u>	<u>CHESTER COUNTY</u>	<u>CHANGE</u>	<u>DELAWARE COUNTY</u>	<u>CHANGE</u>	<u>TOTAL ASSESSED VALUE</u>
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
2015-16	7,698,441	52,143	647,335	4,910	8,345,776

(1) Reassessment year in Chester County

(2) Reassessment year 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
2013-14	13.6

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
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
2016-17	2014	12,049,694	94.2%	736,705	5.8%	12,786,399

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

WEST CHESTER AREA SCHOOL DISTRICT

ANALYSIS OF TAXABLE REAL ESTATE - SUMMARY

DESCRIPTION	2015-16		2014-15		2013-14		2012-13		2011-12		2010-11		2009-10		2008-09		2007-08	
	# 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	# OF PARCELS	ASSESSMENT TOTAL
<u>CHESTER COUNTY</u>																		
NOT IDENTIFIED	0	0	0	0	0	0	0	0	0	0	1	47,820	0	0	21	3,045,790	188	10,326,250
TOTAL COMMERCIAL PROPERTIES	1,709	1,367,742,137	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
TOTAL FARM PROPERTIES	69	22,703,280	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
TOTAL INDUSTRIAL PROPERTIES	87	145,405,235	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
TOTAL RESIDENTIAL PROPERTIES	30,365	6,115,048,985	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
TOTAL VACANT LAND	1,090	47,541,320	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
TOTAL CHESTER COUNTY	33,320	7,698,440,957	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
<u>DELAWARE COUNTY</u>																		
COMMERCIAL/INDUSTRIAL	14	8,533,463	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	2,194	638,801,396	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
TOTAL DELAWARE COUNTY	2,208	647,334,859	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
GRAND TOTAL	35,528	8,345,775,816	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

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

LAND USE CODE	DESCRIPTION	2015-16		2014-15		2013-14		2012-13		2011-12		2010-11		2009-10		2008-09	
		# 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
	RESIDENTIAL/FARMS/VACANT LAND	2,194	\$638,801,396	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
	TOTAL DELAWARE COUNTY	2,208	\$647,334,859	2,206	\$642,426,224	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
	Increase	0.09%	0.76%	-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%
	Average Increase (8 Year)		0.40%		1.00%		2.78%		4.08%		5.25%		6.62%		7.73%		7.53%
	Grand Total		\$8,345,775,816		\$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
	Increase		0.69%		0.21%		0.02%		0.11%		-0.07%		-0.50%		0.79%		1.05%
	Average Increase (8 Year)		0.29%		0.35%		0.57%		0.88%		1.19%		1.67%		2.24%		2.72%
	Chesco Average	\$29,799	\$5,681,632,905	\$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
			190,665		190,364		190,444		190,670		191,384		191,788		192,053		191,318
	Delco Average	2,194	638,801,396	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
			291,158		289,184		286,870		287,525		286,910		288,003		291,508		290,744

WEST CHESTER AREA SCHOOL DISTRICT

ASSESSED PROPERTY COUNTS

	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-2000	1998-99	1997-98
	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF	# OF
LAND USE DESCRIPTION	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS	PARCELS
CHESTER COUNTY																			
RESIDENTIAL SINGLE FAMILY / CABIN	25,357	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
RESIDENTIAL TWO FAMILY	285	283	283	284	285	285	286	286	287	287	287	282	281	281	283	283	278	282	23
RESIDENTIAL MULTIFAMILY / DORMS	106	106	106	106	106	106	106	104	104	104	105	108	110	107	109	111	108	110	403
RESIDENTIAL APARTMENT (4-19 UNITS)	138	137	137	137	137	137	138	140	141	140	139	139	142	141	140	140	137	138	139
RESIDENTIAL CONDOMINIUM	2,446	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
RESIDENTIAL TOWNE HOUSE	1,575	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
RESIDENTIAL DWELLING-COMMERCIAL USE	25	24	25	25	25	25	23	22	21	21	21	21	26	26	26	25	25	25	75
PRIMARY RESIDENCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DWELLING-COMMERCIAL USE	146	147	148	148	148	150	150	151	153	152	155	155	156	157	157	159	159	159	-
PRIMARY COMMERCIAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESIDENTIAL MOBILE HOME	5	5	5	76	75	76	75	78	79	72	80	81	80	79	83	83	81	85	83
RESIDENTIAL BARN, STABLE, POOL, MISC	123	123	123	123	124	121	116	114	111	117	91	90	88	89	85	86	120	146	128
RESIDENTIAL APARTMENT (20 OR MORE)	56	54	53	52	52	52	52	52	52	52	51	50	50	49	49	46	45	43	36
COMMON ELEMENTS - NOT OPEN SPACE	33	34	33	33	6	7	6	6	8	11	8	7	11	-	1	1	-	-	-
TOTAL RESIDENTIAL PROPERTIES	30,295	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
Inc (Dec)	114	107	41	116	79	60	102	65	91	176	308	415	583	586	578	563	675	379	466
BANKS, S&Ls	34	34	34	40	32	32	32	32	28	27	25	25	24	24	22	22	22	23	24
GAS STATIONS	21	21	23	22	22	23	24	25	26	26	26	28	28	29	29	31	31	32	38
RESTAURANTS, RETAIL STORES	256	259	256	246	253	252	246	247	244	247	245	241	236	237	236	236	237	238	273
CONDOMINIUM STORES	8	8	8	8	8	8	8	6	6	6	1	1	1	1	4	-	-	-	1
MOTELS/HOTELS	4	4	4	3	3	3	3	3	3	3	4	4	4	4	-	4	3	3	5
NURSING HOMES	5	5	4	4	4	5	5	5	5	5	5	5	5	4	4	3	2	2	3
SHOPPING CENTERS	28	28	28	28	28	28	28	29	30	30	30	29	26	24	23	21	20	20	17
OFFICE BLDGS, LABS, LIBRARIES	372	372	372	374	373	368	366	362	360	354	346	335	333	326	324	312	310	299	220
CONDOMINIUM OFFICE	400	397	396	363	351	346	336	302	281	278	272	258	255	255	256	256	258	258	251
OFFICE "COMMON LAW CONDO"	151	150	150	150	150	150	150	150	150	150	150	150	151	151	153	163	171	171	128
COMMERCIAL GARAGE/SHOP/CAR DEALERS	126	128	131	131	132	131	134	134	138	140	140	138	137	139	142	143	142	142	135
WAREHOUSE	151	152	152	155	155	156	156	160	160	160	161	153	150	152	149	148	145	146	163
STORAGE TANKS		0	0	-	0	0	0	0	0	-	-	-	-	-	-	-	-	-	3
ENTERTAINMENT & RECREATION	10	10	10	10	10	10	10	10	10	11	11	11	11	11	10	11	11	11	7
RECREATION (PRIVATE)	22	21	21	21	20	20	20	20	20	20	20	21	20	20	19	16	15	16	19
MOBILE HOME PARKS (4+)	2	2	2	4	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1
BURIAL GROUNDS/ MAUSOLEUM	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1
AIRPORTS	1	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-	-	1
PRIVATE SCHOOLS	15	14	15	13	14	15	15	13	14	16	16	16	16	15	12	9	10	8	8
COMMERCIAL OBY ONLY (SHED, BARN, POOL, GARAGE, ETC.)	98	101	102	100	98	99	94	90	92	93	89	89	89	86	88	98	102	110	-
COMMERCIAL MISCELLANEOUS	3	3	3	2		1	0	0	0	-	-	-	-	-	-	-	-	-	-
TOTAL COMMERCIAL PROPERTIES	1,709	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
Inc (Dec)	(3)	(2)	37	18	7	20	39	21	1	25	37	18	8	8	(2)	(6)	-	185	11
TOTAL FARM PROPERTIES	69	68	68	70	70	72	72	73	73	72	72	73	74	73	74	63	67	71	147
Inc (Dec)		-	(2)	-	(2)	-	(1)	-	1	-	(1)	(1)	1	(1)	11	(4)	(4)	(76)	(7)
TOTAL INDUSTRIAL PROPERTIES	87	88	88	89	89	90	90	89	88	90	93	93	94	97	100	100	98	99	90
Inc (Dec)		-	(1)	-	(1)	-	1	1	(2)	(3)	-	(1)	(3)	(3)	-	2	(1)	9	-
TOTAL VACANT LAND	1,090	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
Inc (Dec)		1	(146)	264	(17)	15	(42)	107	22	(4)	(197)	(301)	(438)	(89)	(92)	314	(6)	129	55
TOTAL MOBILE HOME	70	69	71	71	70	71	70	72	72	72	72	72	71	71	74	74	71	75	70
Inc (Dec)		(2)	-	1	(1)	1	(2)	-	-	-	-	1	-	(3)	-	3	(4)	5	1
DELAWARE COUNTY																			
	2,208	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
GRAND TOTAL	35,528	35,487	35,384	35,451	35,053	34,986	34,890	34,784	34,471	34,358	34,129	33,978	33,665	33,253	32,654	32,138	31,266	30,621	29,954
Inc (Dec)	41	103	(67)	398	67	96	106	313	113	229	151	313	412	599	516	872	645	667	527

WEST CHESTER AREA SCHOOL DISTRICT

COMMON LEVEL RATIO

<u>YEAR</u>	<u>CHESTER COUNTY</u>	<u>DELAWARE COUNTY</u>
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
2014	55.4	67.8

Ratio of Real Estate Assessed Value to Real Estate Market Value

WEST CHESTER AREA SCHOOL DISTRICT
TAX RATES
(Mills)

<u>FISCAL YEAR</u>	<u>CHESTER COUNTY</u>	<u>% Change</u>	<u>DELAWARE COUNTY</u>	<u>% Change</u>
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%
2015-16	19.5779	1.9%	13.9059	1.9%

* 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

<u>FISCAL</u> <u>YEAR</u>	<u>TOTAL</u>	<u>West Chester Area School District Property Tax Relief</u>				
		<u>GAMING</u> <u>REVENUE</u>	<u>STERLING</u> <u>CREDIT</u>	<u>ELIGIBLE HOMESTEADS</u>		<u>EXCLUSION</u> <u>AMOUNT</u>
				<u>CHESTER</u> <u>COUNTY</u>	<u>DELAWARE</u> <u>COUNTY</u>	
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
2015-16	\$3,355,430.93	\$2,462,901.19	\$892,529.74	23,846	1,792	\$130.88

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
2002-03	12.1100	3.273	0.071	0.00	0.600	0.85	0.600	0.50	4.44
2003-04	12.5900	3.414	0.071	0.00	0.840	0.85	0.600	0.70	4.44
2004-05	13.5500	3.558	0.071	1.25	0.840	1.50	0.600	1.50	4.61
2005-06	14.3200	3.699	0.071	1.25	0.840	1.50	0.600	1.50	5.00
2006-07	15.1600	3.804	0.071	1.25	0.840	1.50	0.600	1.50	5.21
2007-08	15.7900	3.804	0.071	1.25	0.840	1.50	0.600	2.00	5.60
2008-09	16.8500	3.965	0.071	1.25	0.840	1.50	0.600	2.00	5.60
2009-10	17.8500	3.965	0.071	1.25	0.840	2.00	0.600	2.00	5.80
2010-11	18.3600	3.965	0.071	1.25	0.840	2.00	0.600	2.50	6.96
2012-13	18.6700	3.965	0.340	1.25	0.840	2.00	0.600	2.50	6.96
2013-14	18.6700	4.163	0.340	1.25	0.840	2.00	0.719	3.50	6.96
2014-15	19.2100	4.163	0.340	1.25	0.995	2.00	0.719	3.50	6.96
2015-16	19.5779	4.163	0.340	1.25	0.995	2.00	0.719	3.50	6.96

Source: Chester County website

Delaware County

Fiscal Year	West Chester Area School District	Delaware County	Township of Thornbury
2002-03	11.1300	3.800	0.00
2003-04	10.2000	4.102	0.00
2004-05	10.9400	4.450	0.00
2005-06	11.6500	4.450	0.00
2006-07	11.0200	4.450	0.00
2007-08	11.8700	4.450	0.00
2008-09	12.9400	4.825	0.00
2009-10	14.1600	4.825	0.00
2010-11	14.2500	5.184	0.00
2012-13	13.7800	5.300	0.00
2013-14	13.6200	5.452	0.00
2014-15	13.6500	5.604	0.00
2015-16	13.9059	5.604	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

<u>FISCAL YEAR</u>	<u>ASSESSED VALUATION</u>	<u>MILLS</u>	<u>ADJUSTED LEVY</u>	<u>CURRENT COLLECTION</u>	
				<u>AMOUNT</u>	<u>PERCENT</u>
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%
2014-15	8,288,723,433	19.21	155,654,493	151,068,019	97.1%

*Reassessment done in Chester County

**Reassessment done in Delaware County

WEST CHESTER AREA SCHOOL DISTRICT

REGULAR AND INTERIM REAL ESTATE TAXES LIENED

<u>FISCAL YEAR</u>	<u>REGULAR</u>	<u>INTERIM</u>	<u>AMOUNT (000 omitted)</u>
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
2015-16	2,582	36	2,618

WEST CHESTER AREA SCHOOL DISTRICT

PROFESSIONAL STAFF*

<u>FISCAL YEAR</u>	<u>NUMBER OF STAFF</u>	<u>NUMBER OF STUDENTS</u>	<u>RATIO STUDENTS/STAFF</u>
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
2015-16	971.30	11,483	11.8

* 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		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Regular Education 1100												
Professional	121	678.75	686.55	709.60	697.40	700.28	700.28	692.30	688.40	684.30	685.80	681.90
Clerical	151	-	-	-	-	-	-	-	-	-	0.50	0.50
Aides	191	17.00	20.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	18.00	19.00
Technology Aides	158	17.00	19.00	19.40	19.00	19.00	19.00	16.00	16.00	16.00	16.00	16.00
Total		712.75	725.55	750.00	737.40	740.28	740.28	729.30	725.40	721.30	720.30	717.40
Special Education 1200												
Administrative	111	6.00	5.00	5.00	5.00	5.00	5.00	4.00	3.00	3.00	3.00	3.00
Professional	121	109.15	115.70	122.70	122.90	120.40	120.40	116.90	118.60	121.90	121.70	124.30
Technical	141	-	1.00	1.00	1.00	-	-	-	-	1.00	1.00	1.00
Clerical	151	5.50	5.40	6.00	6.40	7.00	7.00	6.00	6.00	5.96	4.00	4.00
Aides	191	115.43	120.43	132.93	138.93	143.73	143.73	143.70	143.70	143.63	124.00	133.00
Total		236.08	247.53	267.63	274.23	276.13	276.13	270.60	271.30	275.49	253.70	265.30
Vocational Education 1300												
Professional	121	33.20	33.20	29.20	31.70	30.70	30.70	28.00	26.30	27.20	27.30	27.40
Total		33.20	33.20	29.20	31.70	30.70	30.70	28.00	26.30	27.20	27.30	27.40
Pupil Personnel 2100												
Administrative	111	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Professional	121	57.00	56.20	58.80	60.00	59.00	59.00	55.40	55.40	55.40	54.40	54.60
Technical	141	9.00	9.00	9.00	9.00	10.00	10.00	8.00	8.00	7.00	7.00	7.00
Clerical	151	9.50	11.50	11.50	11.50	13.00	13.00	12.00	12.00	12.00	14.00	14.00
Aides	154	4.00	4.00	5.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Total		80.50	81.70	85.30	86.50	86.00	86.00	80.40	80.40	79.40	80.40	80.60
Instructional Support 2200												
Administrative	111	6.70	4.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	8.00	9.00
Professional	121	17.20	19.00	18.60	18.60	17.80	17.80	17.70	17.70	17.20	17.40	17.10
Clerical	151	5.90	4.90	6.10	6.10	2.80	2.80	3.00	3.00	3.05	3.45	3.45
Aides	154	13.00	13.00	13.00	13.00	16.00	16.00	11.00	11.00	11.00	10.00	11.00
Total		42.80	40.90	43.70	43.70	42.60	42.60	38.70	39.70	39.25	38.85	40.55
Administration 2300												
Administrative	111	36.30	39.00	40.00	40.00	40.00	40.00	36.00	36.00	36.00	35.00	34.00
Professional	121	-	-	-	-	-	-	-	-	-	-	-
Technical	141	2.00	2.00	3.00	2.00	2.00	2.00	4.00	4.00	3.00	4.00	1.00
Clerical	151	38.30	40.00	39.00	39.60	39.50	39.50	32.50	31.00	31.00	30.00	29.00
Aides	154	10.50	10.50	10.50	10.40	10.50	10.50	5.00	5.00	5.00	5.00	5.00
Total		87.10	91.50	92.50	92.00	92.00	92.00	77.50	76.00	75.00	74.00	69.00
Pupil Health Svcs 2400												
Professional	121	18.60	15.60	15.60	15.60	15.60	15.60	14.80	14.80	14.80	14.80	14.80
Technical	141	6.80	8.00	9.40	9.40	9.40	9.40	9.00	10.20	10.20	10.20	11.20
Total		25.40	23.60	25.00	25.00	25.00	25.00	23.80	25.00	25.00	25.00	26.00
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	4.00	4.00	5.00	5.00	5.00
Clerical	151	9.50	9.50	9.50	9.50	9.50	9.50	7.50	7.00	7.00	7.00	6.00
Total		16.30	16.30	16.30	16.30	16.30	16.30	13.50	13.00	14.00	14.00	13.00
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	23.00	23.00	24.00	23.00	23.00	23.00	23.00	23.00	23.00	28.00	28.00
Clerical	151	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Oper/Maint	161	106.80	115.80	117.80	118.80	117.80	117.80	112.80	109.80	109.80	101.40	97.40
Total		133.80	142.80	144.80	144.80	143.80	143.80	138.80	135.80	135.80	132.40	128.40
Transportation 2700												
Technical	141	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Clerical	151	1.00	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50
Total		2.00	3.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50
Central Services 2800												
Administrative	111	1.30	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
Technical	141	3.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	3.00
Clerical	151	5.80	5.80	5.80	5.00	5.00	5.00	5.00	5.00	5.00	5.05	7.05
Tech/Trade	168	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00
Total		22.10	21.80	21.80	21.00	21.00	21.00	20.00	19.00	19.00	19.05	25.05
Student Activities 3200												
Administrative	111	2.25	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Professional	121	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.80	2.00	2.00
Technical	141	-	-	-	-	-	-	-	-	-	1.00	1.00
Clerical	151	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Aides	154	0.40	-	-	-	-	-	-	-	-	-	-
Total		6.65	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.80	9.00	9.00
Grand Total		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	1,405.20

WEST CHESTER AREA SCHOOL DISTRICT

TEACHER SALARY DATA

<u>FISCAL YEAR</u>	<u>AVERAGE TEACHER SALARY</u>	<u>STARTING SALARY</u>	<u>SALARY SCHEDULE</u>
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	69,394	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 2015-16 Fiscal Year

Functions	Elementary	Middle	High	Other	Total
1100 Regular	307.90	168.0	224.0	17.5	717.4
1200 Special	58.8	28.2	35.1	143.2	265.3
1300 Vocational	-	14.2	13.2	-	27.4
1400 Other Instructional	-	-	-	-	-
2100 Pupil Personnel	19.6	15.0	34.0	12.0	80.6
2200 Support Instruction	15.0	6.0	7.1	12.5	40.6
2300 Administration	25.0	15.0	21.0	10.0	71.0
2400 Pupil Health	10.0	3.0	6.0	7.0	26.0
2500 Business Office	-	-	-	14.0	14.0
2600 Facilities	34.0	18.0	33.0	42.4	127.4
2700 Transportation	-	-	-	3.5	3.5
2800 Technology	-	-	-	23.1	23.1
3000 Non-Instructional	-	-	9.0	-	9.0
Total 2015-16 FTEs	470.3	267.4	382.4	285.1	1,405.20

Source: District Personnel Budget Documentation

WEST CHESTER AREA SCHOOL DISTRICT

EMPLOYER FICA RATES WITH MAXIMUM SALARY & WITHHOLDING

<u>YEAR</u>	(1)	<u>RATES %</u>	<u>MAXIMUM SALARY</u>	<u>MAXIMUM WITHHOLDING</u>
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
2016	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)

<u>YEAR</u>	<u>MEDICAL</u>	<u>DENTAL</u>	<u>VISION</u>	<u>PRESCRIPTION</u>	<u>TOTAL</u>	<u>%+/-</u>
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%
2015-16	1438.81 ****	105.35	11.57	361.09 ****	1,916.82	15.12%

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

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

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

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

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

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

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

**WEST CHESTER AREA SCHOOL DISTRICT
STUDENT ENROLLMENT SUMMARY**

School Year:	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	2015-16	
Sp. Education	At Sept. 30	57	26	39	89	109	125	159	-- *	--	--	--	--	--	--	--	--	--	--	--	
	End of Year	22	29	55	95	84	155	184	--	--	--	--	--	--	--	--	--	--	--	--	
Kindergarten (half-time)	At Sept. 30	866	821	789	770	765	748	726	684	683	650	660	578	628	660	611	630	616	557	584	525
	End of Year	874	832	783	772	758	746	728	686	690	653	668	584	620	658	609	646	609	539	604	TBD
**Kindergarten (full-time)	At Sept. 30	--	--	--	--	--	--	--	70	71	73	77	75	74	74	76	76	90	79	90	
	End of Year	--	--	--	--	--	--	--	65	72	70	69	77	74	74	72	76	107	51	TBD	
Grades 1-5	At Sept. 30	4771	4865	4864	4838	4620	4358	4388	4379	4327	4375	4388	4316	4258	4290	4351	4379	4377	4431	4363	4328
	End of Year	4783	4870	4868	4832	4626	4366	4407	4391	4362	4373	4385	4295	4230	4277	4351	4385	4327	4434	4339	TBD
Grades 6-8	At Sept. 30	2477	2521	2627	2749	2792	2770	2790	2893	2824	2862	2793	2821	2803	2801	2819	2790	2763	2687	2790	2782
	End of Year	2467	2519	2607	2727	2780	2776	2772	2889	2813	2856	2788	2782	2762	2800	2812	2777	2728	2670	2767	TBD
Grades 9-12	At Sept. 30	3111	3253	3319	3265	3327	3431	3527	3690	3774	3764	3875	3875	3920	3985	3970	3947	3855	3901	3808	3758
	End of Year	3008	3141	3200	3166	3225	3330	3429	3599	3668	3686	3795	3795	3845	3908	3894	3896	3815	3853	3764	TBD
TOTAL-Sept.30	11282	11486	11638	11711	11613	11432	11590	11646	11678	11722	11789	11667	11684	11810	11825	11822	11687	11666	11624	11483	
TOTAL-End of Year	11154	11391	11513	11592	11473	11373	11520	11565	11598	11640	11706	11525	11534	11717	11740	11776	11555	11603	11525	TBD	
Increase/Decrease at September 30	270	204	152	73	-98	-181	158	56	32	44	67	-122	17	126	15	-3	-135	-21	-42	-141	

WEST CHESTER AREA SCHOOL DISTRICT

ENROLLMENT HISTORY BY GRADE @SEPT 30TH.

<u>BIRTHS</u>																							
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
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
2010	1,035	15/16	615	831	857	875	895	870	951	941	890	942	913	956	947	11,483	0	11,483	615	4,328	2,782	3,758	11,483

WEST CHESTER AREA SCHOOL DISTRICT

PROJECTED ENROLLMENT FOR SEPTEMBER 30, 2016

	<i>East Bradford</i>	<i>East Goshen</i>	<i>Exton</i>	<i>Fern Hill</i>	<i>Glen Acres</i>	<i>Hillside</i>	<i>M.C. Howse</i>	<i>Penn Wood</i>	<i>Starkweather</i>	<i>Westtown-Thornbury</i>	<i>Subtotal</i>	<i>Elgett M.S.</i>	<i>Peirce M.S.</i>	<i>Stetson M.S.</i>	<i>East H.S.</i>	<i>Henderson H.S.</i>	<i>Rustin H.S.</i>	<i>Subtotal</i>	TOTAL
Full-K	-	17	5	21	14	19	-	-	14	-	90								90
Part-K	49	47	48	63	49	44	64	75	73	55	567								567
1	61	64	68	82	69	68	85	95	98	68	758								758
2	83	61	86	75	108	97	84	95	93	73	855								855
3	78	65	79	104	85	103	92	92	99	73	870								870
4	80	76	82	98	84	102	100	88	97	83	890								890
5	74	78	83	87	94	95	95	98	109	85	898								898
6												267	302	325				894	894
7												299	333	325				957	957
8												301	304	331				936	936
9															293	285	340	918	918
10															317	304	308	929	929
11															306	282	312	900	900
12															331	314	316	961	961
TOTAL	425	408	451	530	503	528	520	543	583	437	4,928	867	939	981	1,247	1,185	1,276	6,495	11,423

West Chester Area School District

Student Market Share Analysis

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Total Out-of-District	5,041	4,940	4,943	4,763	4,358	4,334	4,322	4,073	4,034	4,164
% of Total	30.0%	29.7%	29.7%	28.7%	26.9%	26.8%	27.0%	25.9%	25.8%	26.6%
Total In-District	11,789	11,667	11,684	11,810	11,825	11,822	11,687	11,666	11,624	11,483
% of Total	70.0%	70.3%	70.3%	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%
Total Students	16,830	16,607	16,627	16,573	16,183	16,156	16,009	15,739	15,658	15,647
Share Change Year-to-Year	0.61%	0.29%	0.03%	1.41%	2.54%	0.14%	-0.23%	1.53%	1.69%	-0.99%

WCASD	11,789	11,667	11,684	11,810	11,825	11,822	11,687	11,666	11,624	11,483
Elementary	5,121	4,971	4,961	5,024	5,036	5,085	5,069	5,078	5,026	4,943
% of Total	30.4%	29.9%	29.8%	30.3%	31.1%	31.5%	31.7%	32.3%	32.1%	31.6%
Secondary	6,668	6,696	6,723	6,786	6,789	6,737	6,618	6,588	6,598	6,540
% of Total	39.6%	40.3%	40.4%	40.9%	42.0%	41.7%	41.3%	41.9%	42.1%	41.8%

Out-Of-District	5,041	4,940	4,943	4,765	4,360	4,339	4,329	4,075	4,034	4,164
Elementary	3,739	3,702	3,700	3,534	3,309	3,304	3,275	3,042	3,040	3,131
Private	186	160	185	196	171	185	188	181	227	229
% of Total	1.1%	1.0%	1.1%	1.2%	1.1%	1.1%	1.2%	1.2%	1.4%	1.5%
Religious - Catholic	2,391	2,321	2,241	2,125	1,973	1,850	1,805	1,682	1,618	1,615
% of Total	14.2%	14.0%	13.5%	12.8%	12.2%	11.5%	11.3%	10.7%	10.3%	10.3%
Religious - Other	448	446	448	394	325	375	336	248	270	329
% of Total	2.7%	2.7%	2.7%	2.4%	2.0%	2.3%	2.1%	1.6%	1.7%	2.1%
Charter	424	496	538	536	570	610	656	670	706	717
% of Total	2.5%	3.0%	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%
Special Education	115	103	100	117	103	114	107	91	69	78
% of Total	0.7%	0.6%	0.6%	0.7%	0.6%	0.7%	0.7%	0.6%	0.4%	0.5%
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	175	176	188	165	165	165	176	168	150	163
% of Total	1.0%	1.1%	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	1.0%
Secondary	1,302	1,238	1,243	1,231	1,051	1,035	1,054	1,033	994	1,033
Private	66	58	54	49	33	39	46	35	40	38
% of Total	0.4%	0.3%	0.3%	0.3%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%
Religious - Catholic	1,014	970	947	939	814	803	819	762	725	812
% of Total	6.0%	5.8%	5.7%	5.7%	5.0%	5.0%	5.1%	4.8%	4.6%	5.2%
Religious - Other	153	139	148	142	140	123	98	84	93	82
% of Total	0.9%	0.8%	0.9%	0.9%	0.9%	0.8%	0.6%	0.5%	0.6%	0.5%
CCIU	16	23	32	37	23	31	32	90	73	66
% of Total	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.6%	0.5%	0.4%
Alternative	53	48	62	63	41	39	59	62	63	35
% of Total	0.3%	0.3%	0.4%	0.4%	0.3%	0.2%	0.4%	0.4%	0.4%	0.2%
Home School	-	-	-	1	-	-	-	-	-	-
% of Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

TOTAL NO. STUDENTS	16,830	16,607	16,627	16,575	16,185	16,161	16,016	15,741	15,658	15,647
Elementary	8,860	8,673	8,661	8,558	8,345	8,389	8,344	8,120	8,066	8,074
Secondary	7,970	7,934	7,966	8,017	7,840	7,772	7,672	7,621	7,592	7,573

TOTAL NO OF BIRTHS (AGE 5)	1,264	1,236	1,191	1,248	1,234	1,150	1,155	1,123	1,177	1,035
TOTAL NO. STUDENTS	16,830	16,607	16,627	16,575	16,185	16,161	16,016	15,741	15,658	15,647
Elementary	8,860	8,673	8,661	8,558	8,345	8,389	8,344	8,120	8,066	8,074
Secondary	7,970	7,934	7,966	8,017	7,840	7,772	7,672	7,621	7,592	7,573

Facility Breakdown										
% Public	70.0%	70.3%	70.3%	71.3%	73.1%	73.2%	73.0%	74.1%	74.2%	73.4%
Schools Facilities Not WCASD										
% Private	1.5%	1.3%	1.4%	1.5%	1.3%	1.4%	1.5%	1.4%	1.7%	1.7%
% Religious	23.8%	23.3%	22.8%	21.7%	20.1%	19.5%	19.1%	17.6%	17.3%	18.1%
% Charter	2.5%	3.0%	3.2%	3.2%	3.5%	3.8%	4.1%	4.3%	4.5%	4.6%
% Special Education	0.7%	0.6%	0.6%	0.7%	0.6%	0.7%	0.7%	0.6%	0.4%	0.5%
% CCIU	0.1%	0.1%	0.2%	0.2%	0.1%	0.2%	0.2%	0.6%	0.5%	0.4%
% Alternative	0.3%	0.3%	0.4%	0.4%	0.3%	0.3%	0.4%	0.4%	0.4%	0.2%
% Home School	1.0%	1.1%	1.1%	1.0%	1.0%	1.0%	1.1%	1.1%	1.0%	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:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
CHARTER SCHOOLS:																
21st Century	-	-	12	9	7	14	13	13	11	15	11	13	10	12	11	6
Achievement House	-	-	-	-	-	1	1	2	0	1	1	1	-	-	1	1
Agora Cyber School	-	-	-	-	-	-	-	3	10	4	5	10	11	10	4	4
Avon Grove Charter School	-	-	-	-	-	-	2	1	3	2	3	0	1	1	1	1
Chester Community	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-
Chester County Family Acade	42	46	44	48	39	27	26	27	32	39	29	26	34	50	54	96
Collegium Charter School	199	278	293	338	374	326	314	323	347	359	359	405	423	437	479	473
Connection	-	-	-	-	3	8	8	9	6	7	9	10	14	14	12	20
Education Plus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
Einstein Charter School	-	11	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Graystone Academy	-	-	-	1	-	2	2	2	-	9	3	6	3	-	-	-
PA Cyber School	-	5	5	4	4	15	12	14	12	14	16	18	18	15	15	7
PA Leadership	-	-	-	-	-	6	27	51	52	56	80	87	115	112	110	87
PA Virtual	-	-	6	6	6	13	26	26	33	23	15	18	10	9	9	7
PD Learning Center	-	-	-	-	-	-	-	-	1	-	-	-	-	1	1	1
Renaissance Academy	6	7	8	8	8	6	9	6	6	9	8	10	5	5	6	5
Sankofa	-	-	-	-	-	-	5	9	6	12	15	6	4	3	-	-
Souderton	-	-	-	-	-	-	-	-	-	-	-	-	-	1	3	2
Alternative Programs (Regular)	46	55	30	33	37	43	41	50	50	47	36	35	32	14	8	14
Alternative Programs (Special)	189	172	151	151	153	130	140	185	185	158	177	180	192	170	142	145
Chester County Center for Arts & Technology (FTEs)	50	50	55	50	51	61	98	68	69	73	71	82	84	76	80	89
TOTALS	532	624	611	648	682	652	724	789	824	828	838	907	956	930	936	965

WEST CHESTER AREA SCHOOL DISTRICT

Student Population by Race

<u>Fiscal Year</u>	<u>American Indian</u>	<u>% of Total</u>	<u>Asian</u>	<u>% of Total</u>	<u>Black</u>	<u>% of Total</u>	<u>Hispanic</u>	<u>% of Total</u>	<u>White</u>	<u>% of Total</u>	<u>Multi</u>	<u>% of Total</u>	<u>Total</u>
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
2015-16	4	0.03%	865	7.54%	617	5.38%	792	6.90%	9,110	79.36%	91	0.79%	11,479

**West Chester Area School District
Minority Student/Professional Distribution
(including part-time)
2015-2016 Overview**

		TOTALS	WHITE	%	BLACK	%	HISPANIC	%	ASIAN	%	AMERICAN INDIAN	%	MULTI RACIAL	%	
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%	
2015-2016															
DISTRICT TOTALS	Students	11479.0	9110.0	78.41%	617.0	5.31%	792.0	6.82%	865.0	7.45%	4.0	0.03%	91.0	0.78%	
	Prof. Emp	1080.0	1020.0	109.27%	42.0	4.50%	8.0	0.86%	8.0	0.86%	0.0	0.00%	2.0	0.21%	
	Admin	58.0	47.0	82.46%	10.0	17.54%	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 2015-2016

Staff data based in Finance Plus data accessed on October 1, 2015

WEST CHESTER AREA SCHOOL DISTRICT

Historical Membership Statistics

	Average Daily Membership (ADM)	Weighted Average Daily Membership (WADM)
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
2013/14	12,479.30	14,379.45

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 by weights at each level of instruction.

WEST CHESTER AREA SCHOOL DISTRICT

STUDENT DEMOGRAPHICS

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Enrollment of Racial/Ethnic Groups										
White (%)	79.3	80.0	80.7	81.2	81.6	81.2	82.5	83.1	83.4	83.9
Black (%)	5.4	6.1	6.3	6.4	6.8	6.4	6.8	7.3	7.4	7.5
Hispanic (%)	6.9	6.2	5.9	5.6	5	5.6	4.5	4.1	3.9	3.7
Asian/Pacific Islander (%)	7.5	7.1	6.8	6.6	6.5	6.6	6.0	5.5	5.3	4.8
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	0.5	0.2	-	-	-	-	-	-	-
Enrollment of Students with Special Needs										
Economically Disadvantaged (%)	12.5	12.7	11.4	11.2	9.8	8.5	n/a	7.7	6.6	5.5
English Language Learners (%)	2.6	2.1	2.4	3.1	2.8	3.2	n/a	3.1	n.a.	n.a.
Students with Disabilities (%)	12.7	12.8	13.0	11.0	13.4	11.4	n/a	14.3	12.8	12.8
Enrollment Distribution by Gender										
Female (%)	48.3	48.5	48.4	48.1	48.5	48.1	48.0	47.8	52.4	47.5
Male (%)	51.7	51.5	51.6	51.9	51.5	51.9	52.0	52.2	47.6	52.6
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 (%)	5.3	5.6	5.9	5.9	5.7	5.9	6.0	6.3	6.2	6.3
Grade 1 (%)	7.2	7.0	7.4	7.1	7.4	7.1	6.7	7.1	7.5	6.9
Grade 2 (%)	7.5	7.4	7.3	7.6	7.4	7.6	7.1	7.5	7.1	7.2
Grade 3 (%)	7.6	7.6	7.7	7.6	7.1	7.6	7.4	7.2	7.3	7.9
Grade 4 (%)	7.8	7.6	7.9	7.2	7.4	7.2	7.7	7.5	8.0	7.4
Grade 5 (%)	7.6	8.0	7.3	7.5	7.5	7.5	7.5	8.0	7.4	7.9
Grade 6 (%)	8.3	8.3	7.8	7.6	8	7.6	7.9	7.9	8.0	7.8
Grade 7 (%)	8.2	7.6	7.8	8.1	7.9	8.1	8.2	7.9	7.9	8.4
Grade 8 (%)	7.8	8.1	8.0	7.9	8	7.9	7.9	7.9	8.5	8.0
Grade 9 (%)	8.2	8.0	8.1	8.3	8.6	8.3	8.5	8.9	8.3	8.5
Grade 10 (%)	8.0	8.4	8.3	8.4	8.5	8.4	8.4	8.2	8.4	8.2
Grade 11 (%)	8.3	8.1	8.3	8.3	8.4	8.3	8.8	8.0	7.8	7.9
Grade 12 (%)	8.2	8.3	8.3	8.5	8.1	8.5	7.9	7.7	7.7	7.7
Ungraded (%)	-	-	-	-	-	-	-	-	-	-
Student Proficiency on State Reading/ELA/Lit Tests										
Grade 3 Reading Proficiency (%)	80.8	89.0	88.0	89.5	91	89.9	89.2	87.7	85.0	89.0
Grade 4 Reading Proficiency (%)	83.9	87.0	88.0	93.5	93.3	89.2	87.1	86.4	87.9	n.a.
Grade 5 Reading Proficiency (%)	84.6	84.0	84.0	90.9	87.7	83.6	82.6	81.3	83.1	83.9
Grade 6 Reading Proficiency (%)	83.0	85.0	82.0	86.4	89.8	86.1	83.8	83.1	85.7	n.a.
Grade 7 Reading Proficiency (%)	82.6	88.0	87.0	92.9	90.7	88.1	84.9	85.7	84.7	n.a.
Grade 8 Reading Proficiency (%)	80.3	92.0	92.0	94.6	95.8	93.5	92.7	88.4	88.3	84.5
Grade 11 Reading Proficiency (%)	90.2	89.0	89.0	82.6	84.2	79.2	77.7	81.5	82.3	83.3
Student Proficiency on State Math Tests*										
Grade 3 Math Proficiency (%)	71.4	93.0	92.0	93.2	93.7	94.1	91.1	89.5	93.0	94.0
Grade 4 Math Proficiency (%)	71.5	93.0	93.0	97.3	95.8	97.8	92.9	91.3	93.5	n.a.
Grade 5 Math Proficiency (%)	73.6	87.0	88.0	91.2	90.2	92.3	89.8	87.1	81.3	82.5
Grade 6 Math Proficiency (%)	59.7	89.0	88.0	91.5	90.6	88.4	83.1	78.4	81.7	n.a.
Grade 7 Math Proficiency (%)	59.2	89.0	88.0	90	88.4	89.1	80.4	80.6	79.7	n.a.
Grade 8 Math Proficiency (%)	51.8	89.0	86.0	89.1	86.5	88.8	83.5	79.3	78.4	78.9
Grade 11 Math Proficiency (%)	88.7	86.0	82.0	73.7	76.5	71.7	70.7	73.8	70.2	70.1

Information gathered from: PDE enrollment and PSSA data
 * Math proficiency levels changed by PDE in 2015.

WEST CHESTER AREA SCHOOL DISTRICT

STUDENT PERFORMANCE

Student Performance - Math and Reading	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Reading Proficiency (%)	83.0	88.0	87.0	90.0	90.3	87.0	86.5	85.5	84.8	85.3
Math Proficiency (%)*	65.0	89.0	88.0	89.2	88.6	88.6	85.6	84.3	82.7	82.4
Reading/ELA Proficiency by Subgroup (%)										
All Students	83.0	88.0	87.0	90.0	90.3	87.0	86.5	85.5	84.8	85.3
White	86.0	91.0	91.0	92.4	92.8	90.1	89.5	88.4	88.1	89.0
Black	62.0	67.0	66.0	73.2	75.7	65.9	64.0	64.1	58.9	56.1
Hispanic	49.0	61.0	60.0	62.4	57.5	52.7	46.9	48.6	50.0	47.1
Asian/Pacific Islander	94.0	96.0	95.0	94.5	94.4	93.4	93.3	92.8	90.5	92.3
American Indian/Alaska Native	100.0	n.a	n.a	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	69.0	68.0	n.a	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	88.0	90.0	90.0	92.7	92.1	89.5	89.8	88.5	87.5	88.2
Male	79.0	85.0	84.0	87.3	88.6	84.7	83.4	82.8	82.4	82.8
Economically Disadvantaged	55.0	65.0	63.0	67.2	65.0	58.8	54.6	50.3	46.5	46.4
English Language Learners	13.0	25.0	30.0	33.9	20.3	25.3	33.1	34.1	29.1	32.9
Students with Disabilities	39.0	52.0	50.0	66.4	66.2	58.8	49.2	44.5	45.3	51.6
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	65.0	89.0	88.0	89.2	88.6	88.6	85.6	84.3	82.7	82.4
White	67.0	92.0	91.0	91.1	90.8	90.8	88.5	87.4	86.1	86.5
Black	33.0	66.0	63.0	70.4	69.7	67.9	58.4	56.4	51.5	48.9
Hispanic	32.0	67.0	65.0	68.5	61.2	62.3	55.2	54.2	49.3	43.1
Asian/Pacific Islander	87.0	98.0	97.0	97.0	96.0	97.4	94.4	94.3	93.7	90.9
American Indian/Alaska Native	50.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Multi-Racial	57.0	73.0	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	65.0	89.0	89.0	89.8	88.8	89.2	85.9	84.3	82.2	82.0
Male	65.0	89.0	87.0	88.6	88.3	88.0	85.2	84.4	83.3	82.9
Economically Disadvantaged	32.0	69.0	66.0	71.7	66.0	67.9	58.6	50.9	48.8	46.4
English Language Learners	12.0	42.0	40.0	46.9	39.1	49.6	48.6	46.6	42.6	44.4
Students with Disabilities	25.0	54.0	52.0	65.6	62.6	67.3	53.5	48.6	45.6	48.8
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 (%)	74.0	88.5	87.5	89.6	89.5	87.8	86.1	84.9	83.7	83.9
Overall Proficiency - Reading/ELA and Math by Subgroup (%)										
All Students	74.0	88.5	87.5	89.6	89.5	87.8	86.1	84.9	83.7	83.9
White	76.5	91.5	91.0	91.8	91.8	90.5	89.0	87.9	87.1	87.7
Black	47.5	66.5	64.5	71.8	72.7	66.9	61.2	60.3	55.2	52.5
Hispanic	40.5	64.0	62.5	65.5	59.4	57.5	51.1	51.5	49.6	45.1
Asian/Pacific Islander	90.5	97.0	96.0	95.8	95.2	95.4	93.9	93.6	92.1	91.6
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	63.0	70.5	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Female	76.5	89.5	89.5	91.3	90.5	89.4	87.9	86.4	84.8	85.1
Male	72.0	87.0	85.5	88.0	88.5	86.4	84.3	83.6	82.8	82.9
Economically Disadvantaged	43.5	67.0	64.5	69.5	65.5	63.4	56.6	50.6	47.6	46.4
English Language Learners	12.5	33.5	35.0	40.4	29.7	37.5	40.9	41.0	35.8	38.8
Students with Disabilities	32.0	53.0	51.0	66.0	64.4	63.1	51.4	46.6	45.4	50.2
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
 * Math proficiency levels changed by PDE in 2015.

WEST CHESTER AREA SCHOOL DISTRICT

COMMONWEALTH AID RATIO

<u>YEAR</u>	<u>AID RATIO</u>	<u>CARF*</u>
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
2015-16	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%
2014	3.0%	2.5%	FY 14-15	2.1%	2.4%	FY16-17	2015	0.2%

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 1 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

	<u>2000 Census</u>	<u>2010 Census</u>
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

<u>Building</u>	<u>Original Construction Date</u>	<u>Addition and/or Renovation Date</u>	<u>Grades</u>	<u>Site Area (Acres)</u>	<u>Building Sq. Ft.</u>	<u>Sept. 30th 2015 Enrollment</u>
<i>B. Rustin High School</i>	2003-06	-	9-12	172.90	283,000	1,258
<i>East High School</i>	1973	1976/92/93/04	9-12	62.60	314,453	1,272
<i>East/Fugett Athletic Fields</i>	2004	-	-	43.35	-	-
<i>Henderson High School</i>	1951	1956/64/76/94/98/04	9-12	30.56	287,351	1,228
<i>Henderson-North Campus Athletics</i>	2006	-	-	28.40	-	-
<i>E. N. Peirce Middle School</i>	1963	1998/01/03	6-8	26.70	136,250	912
<i>G. A. Stetson Middle School</i>	1959	1961/98/03/07	6-8	38.40	134,857	986
<i>J. R. Fugett Middle School</i>	1969	2009	6-8	*	163,340	884
<i>East Bradford Elementary</i>	1958	1966/70/89/2013	K-5	18.20	58,367	404
<i>East Goshen Elementary</i>	1955	1960/64/67/95/01	K-5	20.80	67,832	412
<i>Exton Elementary</i>	1940	1953/57/91/92/93/00	K-5	13.10	66,265	465
<i>Fern Hill Elementary</i>	1955	1960/89/2014	K-5	20.00	64,555	510
<i>Glen Acres Elementary</i>	1966	1997	K-5	11.70	59,931	500
<i>Hillsdale Elementary</i>	1976	2007	K-5	20.90	70,631	554
<i>Mary C. Howse Elementary</i>	1962	1965/97	K-5	15.24	65,287	518
<i>Penn Wood Elementary</i>	1966	1970/89/01/2012	K-5	18.60	64,350	543
<i>Sarah W. Starkweather Elementary</i>	1991	1998	K-5	37.90	75,094	580
<i>Westtown-Thornbury Elementary</i>	1954	1956/89/2012	K-5	11.70	55,556	457
Facilities & Operations Center	1999	-	-	3.20	24,588	-
Spellman Administration	1924	1952/55/77/99	Admin	17.60	42,845	-
				611.85	2,034,552	11,483

* Fugett acreage included in East HS site area

WEST CHESTER AREA SCHOOL DISTRICT

PERSONAL INCOME LEVEL

<u>REIMBURSEMENTS PAYABLE IN SCHOOL YEAR</u>		<u>% INCREASE OVER PREVIOUS YEAR</u>	<u>ACTUAL YEAR</u>
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
2015-16	4,516,471,918	-3.9%	2013

* 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
2014 *	103,183	512,784	12,787,209	318,857,056

* As estimated by US Census Bureau

	West Chester Area School District Market Value	West Chester Area School District Adjusted Personal Income	Pennsylvania Market Value	Pennsylvania Adjusted Personal Income (2)
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	\$312,163,745,747
2014	\$12,786,398,938	Not Available	\$801,633,782,130	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)*

<u>YEAR</u>	<u>AMOUNT</u>	<u>% INCR. (DECR.)</u>	<u>STUDENT WEIGHTING*</u>					
			<u>P.T.-K</u>	<u>F.T.-K</u>	<u>Elem.</u>	<u>Middle</u>	<u>High</u>	<u>Sp. Ed.</u>
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
2016-17	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

<u>FISCAL YEAR</u>	<u>AMOUNT</u>	
	<u>ELEMENTARY</u>	<u>SECONDARY</u>
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
2014-15	11,106.44	11,963.89

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

WEST CHESTER AREA SCHOOL DISTRICT

Charter School Tuition Rate

<u>SCHOOL YEAR</u>	<u>PER REGULAR EDUCATION STUDENTS</u>	<u>PER SPECIAL EDUCATION STUDENTS</u>
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	\$10,720	\$24,548
2015-16 ***	\$11,725	\$25,839

* 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%
2015-16	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)

<u>Name</u>	<u>Township</u>	<u>Type of Property</u>	<u>Assessment</u>	<u>Percent of Total Assessment</u>
Exton Square, Inc.	West Whiteland	Shopping Mall	78,683,200	0.94%
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	0.27%
Exton Crossing Apartment	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			<u>285,208,860</u>	<u>3.42%</u>
Total District Assessed Value			8,345,775,816	100%

WEST CHESTER AREA SCHOOL DISTRICT

LARGEST EMPLOYERS WITHIN THE SCHOOL DISTRICT

<u>Name</u>	<u>Product or Service</u>	<u>Approximate Employment</u>
1) QVC Network, Inc.	Home Shopping Network	2,784
2) West Chester University	Education	2,571
3) Penn Medicine Chester County Hospital	Health Care Services	2,196
4) Chester County	County Government	1,772
5) West Chester Area School District	Education	1,556
6) United Parcel Service, Inc.	Delivery Services	1,302
7) Johnson & Johnson Services Inc	Drug Research and Testing	1,256
8) Giant Food Stores LLC	Grocery	976
9) Comcast Cable Communications	Telecommunication	927
10) Communications Test Design, Inc	Communication Engineering	653

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
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	3.2	4.1
2015	4.1	3.9	3.8	3.3	3.9	4.1	4.5	4.2	3.6	3.4	3.2		

* Not seasonally adjusted

WEST CHESTER AREA SCHOOL DISTRICT
HISTORICAL SPENDING CAPITAL PROJECTS FUND

<u>FISCAL YEAR</u>	<u>CAPITAL PROJECTS FUND</u>
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	10,591,339
2014-15	11,827,773

WEST CHESTER AREA SCHOOL DISTRICT

CAPITAL RESERVE FUND
HISTORY AND PROJECTION

	<u>ACTUAL</u> <u>2005-06</u>	<u>ACTUAL</u> <u>2006-07</u>	<u>ACTUAL</u> <u>2007-08</u>	<u>ACTUAL</u> <u>2008-09</u>	<u>ACTUAL</u> <u>2009-10</u>	<u>ACTUAL</u> <u>2010-11</u>	<u>ACTUAL</u> <u>2011-12</u>	<u>ACTUAL</u> <u>2012-13</u>	<u>ACTUAL</u> <u>2013-14</u>	<u>ACTUAL</u> <u>2014-15</u>	<u>BUDGET</u> <u>2015-16</u>
Fund 22											
Revenues											
Contribution from General Fund	\$ 742,047	\$ 1,518,064	\$ 1,008,000	\$ -	\$ 1,067,895	\$ 2,582,101	\$ 1,500,000	\$ 325,100	\$ 1,329,424	\$ 3,050,600	\$ 3,076,193
Refunding Savings	-	-	-	-	-	-	-	2,996,695	1,917,307	4,357,444	4,364,281
Variable Rate Debt Savings	-	-	-	-	-	-	-	300,000	381,416	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	123	-
Sale of Assets	-	-	-	-	12,328	5,627	9,929	4,327	26,540	94,983	-
Refund from Litigation	-	-	80,603	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	(187,941)	61,099	-	-	-	-	-	-	-	-
Interest Income	2,977,475	2,976,881	2,025,750	763,857	137,306	16,648	20,462	24,441	64,878	68,189	126,000
Total Revenues	\$ 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	\$ 7,571,339	\$ 7,566,474
Expenditures and Fund Transfers											
Transfer to General Fund	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Fund 27	-	-	-	-	-	-	-	-	150,000	356,300	-
Debt Service Payments (Cap Int) (Arbitr.)	-	1,658,859	3,633,680	1,600,000	-	3,601	-	-	-	-	-
Transfer to fund Technology Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-	-	52,282	49,089	50,109	60,000
Technology	-	1,875,546	(22,811)	-	2,048,270	1,905,875	1,706,709	1,966,424	1,853,212	2,515,295	3,038,490
Facility repairs and maint	-	-	-	-	-	-	-	140,616	236,121	-	-
Transfer to Capital Projects Fund (CAP)	595,031	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 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	\$ 2,921,704	\$ 3,098,490
Excess of Revenues over Expenditures	\$ 3,124,491	\$ 772,599	\$ (435,417)	\$ (1,736,143)	\$ (830,741)	\$ 694,900	\$ (176,319)	\$ 1,491,241	\$ 1,431,143	\$ 4,649,635	\$ 4,467,984
Project Fund Balance at July 1	\$ 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	\$ 17,252,142	\$ 21,901,777
Designated/Committed Fund Balance							\$ 650,000	\$ 3,759,877	\$ 5,845,418	\$ 10,202,862	\$ 14,567,143
Projected Fund Balance at June 30	\$ 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	\$ 11,698,915	\$ 11,802,618
Fund 27											
Revenues											
Contribution from General Fund								\$ 72,200	\$ 953,100	\$ 1,181,700	\$ 1,417,151
Contribution from Fund 22								-	150,000	356,300	-
Miscellaneous Revenue								-	-	24,481	87,000
Expenditures											
Facilities Projects								\$ -	\$ 754,892	\$ 1,681,366	\$ 1,504,151
Undesignated Fund Balance at June 30								\$ 72,200	\$ 420,408	\$ 301,523	\$ 301,523

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA FUND REVENUE AND EXPENSE HISTORY

<u>Fiscal Year</u>	<u>Expense</u>	<u>Revenues</u>	<u>Fund Balance</u>
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
2014-15	3,182,033	3,277,619	1,408,177

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	2014-15
OPERATING REVENUES																
Food Service 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	\$ 2,335,418
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	2,335,418
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	3,129,851
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	38,807
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	13,375
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	3,182,033
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)	(846,615)
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	70,075
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	868,408
Local sources	-	-	-	-	-	-	-	-	-	-	-	23,432	2,632	-	-	2,606
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	1,111
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	942,200
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)	95,586
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	1,312,591
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	\$ 1,408,177

WEST CHESTER AREA SCHOOL DISTRICT

NATIONAL SCHOOL LUNCH PROGRAM

Eligibility and Participation

<u>Fiscal Year</u>	<u>Enrollment</u>	<u>Eligible Children</u>						<u>Participating Children</u>					
		<u>Total Eligible</u>	<u>Free</u>	<u>% Free</u>	<u>Reduced</u>	<u>% Reduced</u>	<u>% Free and Reduced of Enrollment</u>	<u>Total Participating</u>	<u>Free</u>	<u>% Free Participating to Eligible</u>	<u>Reduced</u>	<u>% Reduced Participating to Eligible</u>	<u>% Free and Reduced to Eligible</u>
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%	933	777	59.8%	156	54.4%	58.8%
2014-15	11,618	1,469	1,274	11.0%	195	1.7%	12.6%	980	843	66.2%	137	70.1%	66.7%
2015-16	11,482	1,527	1,316	11.5%	211	1.8%	13.3%	1,021	894	67.9%	127	60.2%	66.8%

Source: October reimbursement claims report.

WEST CHESTER AREA SCHOOL DISTRICT

NATIONAL SCHOOL LUNCH PROGRAM

Reimbursement Rates

<u>Fiscal Year</u>	<u>Federal Reimbursement Rate</u>			<u>State Reimbursement Rate</u>		
	<u>Paid</u>	<u>Free</u>	<u>Reduced</u>	<u>Paid</u>	<u>Free</u>	<u>Reduced</u>
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
2015-16	\$ 0.2900	\$ 3.0700	\$ 2.6700	\$ 0.1000	\$ 0.1000	\$ 0.1000

WEST CHESTER AREA SCHOOL DISTRICT

CAFETERIA PRICES

	Plain Milk <u>1/2 Pt.</u>	Reduced Price	School Breakfast Program		School Lunch Program			High Sch. A La Carte	Adult
			<u>Student</u>	<u>Adult</u>	<u>Elem.</u>	<u>Middle</u>	<u>High</u>		
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
2015-2016	.70	.00	1.50	1.90	2.60	2.85	2.85		3.50

* Daily Special (Entree, vegetable & small beverage)